Updated Staff Accounting Schedules, in Response to Commission's January 13, 2021, Order Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019

	<u>A</u>	B	<u>C</u>	<u>D</u>
Line		6.23%	6.33%	6.43%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$1,408,978,121	\$1,408,978,121	\$1,408,978,121
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$87,751,157	\$89,146,045	\$90,540,934
4	Net Income Available	\$119,241,734	\$119,241,734	\$119,241,734
5	Additional Net Income Required	-\$31,490,577	-\$30,095,689	-\$28,700,800
6	Income Tax Requirement			
7	Required Current Income Tax	\$18,810,281	\$19,261,008	\$19,711,740
8	Current Income Tax Available	\$28,985,782	\$28,985,782	\$28,985,782
9	Additional Current Tax Required	-\$10,175,501	-\$9,724,774	-\$9,274,042
10	Revenue Requirement	-\$41,666,078	-\$39,820,463	-\$37,974,842
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$19,896,569	\$19,896,569	\$19,896,569
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$21,769,509	-\$19,923,894	-\$18,078,273

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 RATE BASE SCHEDULE

	A	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
4	Diané in Comise		
1	Plant In Service		\$2,859,257,415
2	Less Accumulated Depreciation Reserve		\$562,533,631
3	Net Plant In Service		\$2,296,723,784
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$6,947,410
6	Contributions in Aid of Construction Amortization		\$98,106,672
7	Materials & Supplies		\$6,070,568
8	Prepayments		\$2,830,152
9	Prepaid Pension Asset		\$6,138,925
10	TOTAL ADD TO NET PLANT IN SERVICE		\$106,198,907
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		\$401,546
13	State Tax Offset		\$71,307
14	City Tax Offset		\$15,258
15	Interest Expense Offset		\$4,318,031
16	Contributions in Aid of Construction		\$375,995,070
17	Customer Advances		\$3,957,706
18	Accumulated Deferred Income Taxes		\$451,144,884
19	TCJA Excess ADIT		\$148,103,888
20	OPEB Tracker		\$8,307,123
21	Pension Tracker		\$1,629,757
22	TOTAL SUBTRACT FROM NET PLANT		\$993,944,570
23	Total Rate Base		\$1,408,978,121

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	G	Н	
Line	Account #	=	Total	Adjust.	=			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$255,201	P-2	\$0	\$255,201		\$0	\$255,201
3	302.000	Franchises and Consents	\$49,260	P-3	\$0	\$49,260		\$0	\$49,260
4	303.000	Other Plant & Misc. Equipment	\$1,066,525	P-4	\$0	\$1,066,525		\$0	\$1,066,525
5		TOTAL INTANGIBLE PLANT	\$1,370,986		\$0	\$1,370,986		\$0	\$1,370,986
<u> </u>									
6 7	310.000	SOURCE OF SUPPLY PLANT Land and Land Rights - SSP	\$1,888,683	P-7	\$0	\$1,888,683		\$0	\$1,888,683
8	311.000	Structures and Improvements - SSP	\$21,916,876	P-8	\$0 \$0	\$21,916,876		\$0	\$21,916,876
9	312.000	Collecting & Impounding Reservoirs	\$119,689	P-9	\$0	\$119,689		\$0	\$119,689
10	313.000	Lake, River and Other Intakes	\$7,740,397	P-10	\$0	\$7,740,397		\$0	\$7,740,397
11	314.000	Wells and Springs	\$10,111,537	P-11	\$0	\$10,111,537		\$0	\$10,111,537
12	315.000	Infiltration Galleries and Tunnels	\$1,804	P-12	\$0	\$1,804		\$0	\$1,804
13 14	316.000 317.000	Supply Mains Miscellaneous Source of Supply - Other	\$22,341,326	P-13 P-14	\$0 \$0	\$22,341,326 \$318,503		\$0 \$0	\$22,341,326 \$318,503
14	317.000	TOTAL SOURCE OF SUPPLY PLANT	\$318,503 \$64,438,815	F-14	\$0	\$64,438,815		\$0	\$64,438,815
10			<i>\\</i> 04,400,010		ψŪ	φ04,400,010		Ψΰ	<i>w</i> 0 1 , 1 00,010
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$472,629	P-17	\$0	\$472,629		\$0	\$472,629
18	321.000	Structures and Improvements - PP	\$29,221,795	P-18	\$0	\$29,221,795		\$0	\$29,221,795
19	322.000	Boiler Plant Equipment	\$0	P-19	\$0 \$0	\$0 \$12.055.552		\$0	\$0
20 21	323.000 324.000	Power Generation Equipment Steam Pumping Equipment	\$13,055,553 \$234,170	P-20 P-21	\$0 \$0	\$13,055,553 \$234,170		\$0 \$0	\$13,055,553 \$234,170
22	325.000	Electric Pumping Equipment	\$78,366,762	P-22	\$0	\$78,366,762		\$0 \$0	\$78,366,762
23	326.000	Diesel Pumping Equipment	\$2,524,646	P-23	\$0	\$2,524,646		\$0	\$2,524,646
24	327.000	Hydraulic Pumping Equipment	\$622,816	P-24	\$0	\$622,816		\$0	\$622,816
25	328.000	Other Pumping Equipment	\$3,988,938	P-25	\$0	\$3,988,938		\$0	\$3,988,938
26		TOTAL PUMPING PLANT	\$128,487,309		\$0	\$128,487,309		\$0	\$128,487,309
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$3,339,936	P-28	\$0	\$3,339,936		\$0	\$3,339,936
29	331.000	Structures and Improvements - WTP	\$150,616,143	P-29	\$0	\$150,616,143		\$0	\$150,616,143
30	332.000	Water Treatment Equipment - WTP	\$158,105,843	P-30	\$0	\$158,105,843		\$0	\$158,105,843
31	333.000	Other - WTP	\$1,473,221	P-31	\$0	\$1,473,221		\$0	\$1,473,221
32		TOTAL WATER TREATMENT PLANT	\$313,535,143		\$0	\$313,535,143		\$0	\$313,535,143
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$5,351,276	P-34	\$0	\$5,351,276		\$0	\$5,351,276
35	341.000	Structures and Improvements - TDP	\$15,297,274	P-35	\$0	\$15,297,274		\$0	\$15,297,274
36	341.100	Structures & Improve - Special Crossing	\$0	P-36	\$0	\$0		\$0	\$0
37	342.000	Distribution Reservoirs and Standpipes	\$38,171,484	P-37	\$0	\$38,171,484		\$0	\$38,171,484
38	343.000	Transmission and Distribution Mains	\$1,634,490,720	P-38	\$0	\$1,634,490,720		\$0	\$1,634,490,720
39 40	344.000	Fire Mains Customer Services	\$595,477	P-39 P-40	\$0 \$0	\$595,477 \$58,316,898		\$0 \$0	\$595,477
40 41	345.000 346.000	Customer Meters	\$58,316,898 \$167,193,455	P-40 P-41	\$0 \$0	\$167,193,455		\$0 \$0	\$58,316,898 \$167,193,455
42	347.000	Customer Meter Pits & Installation	\$32,901,790	P-42	\$0	\$32,901,790		\$0	\$32,901,790
43	348.000	Fire Hydrants	\$102,116,229	P-43	\$0	\$102,116,229		\$0	\$102,116,229
44	349.000	Miscellaneous Trans. & Dist Other	\$47,669	P-44	\$0	\$47,669		\$0	\$47,669
45		TOTAL TRANSMISSION & DIST. PLANT	\$2,054,482,272		\$0	\$2,054,482,272		\$0	\$2,054,482,272
16		GENERAL PLANT							
46 47	389.000	Land and Land Rights - GP	\$997,058	P-47	\$0	\$997,058		\$0	\$997,058
48	390.000	Structures and Improve - Shop & Garage	\$21,725,340	P-48	\$0	\$21,725,340		\$0 \$0	\$21,725,340
49	390.100	Structures and Improve - Office Buildings	\$10,408,823	P-49	\$0	\$10,408,823		\$0	\$10,408,823
50	390.200	General Structures - HVAC	\$431,375	P-50	\$0	\$431,375		\$0	\$431,375
51	390.300	Structures & Improve - Miscellaneous	\$3,731,164	P-51	\$0	\$3,731,164		\$0	\$3,731,164
52	390.900	Structures and Improvements - Leasehold	\$180,844	P-52	\$0 \$0	\$180,844		\$0 \$0	\$180,844
53 54	391.000 391.100	Office Furniture Computers & Peripheral Equipment	\$2,142,215 \$7,611,835	P-53 P-54	\$0 \$0	\$2,142,215 \$7,611,835		\$0 \$0	\$2,142,215 \$7,611,835
55	391.100	Computer S & Peripheral Equipment	\$8,305,980	P-54 P-55	\$0 \$0	\$8,305,980		\$0 \$0	\$8,305,980
56	391.250	Computer Software	\$29,083,288	P-56	\$0	\$29,083,288		\$0	\$29,083,288
57	391.260	Personal Computer Software	\$0	P-57	\$0	\$0		\$0	\$0
58	391.300	Other Office Equipment	\$17,830	P-58	\$0	\$17,830		\$0	\$17,830
59	391.400	BTS Initial Investment	\$46,360,757	P-59	\$0	\$46,360,757		\$0	\$46,360,757
60 61	392.000 392.100	Transportation Equipment Transportation Equipment - Light Trucks	\$1,721,733	P-60 P-61	\$0 \$0	\$1,721,733 \$12 561 192		\$0 \$0	\$1,721,733 \$12,561,192
01	392.100	I nansportation Equipment - Light Trucks	\$12,561,192	P-61	۵¢ ا	\$12,561,192	I	<u>۵</u> ۵	\$12,561,192

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Plant In Service

	Α	<u>B</u>	С	D	E	F	G	Н	
Line	Account #	<u>P</u>	Total	Adjust.	<u> </u>		Jurisdictional		MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
62	392.200	Transportation Equipment - Heavy Trucks	\$22,784,225	P-62	\$0	\$22,784,225		\$0	\$22,784,225
63	392.300	Transportation Equipment - Autos	\$1,055,816	P-63	\$0	\$1,055,816		\$0	\$1,055,816
64	392.400	Transportation Equipment - Other	\$9,739,723	P-64	\$0	\$9,739,723		\$0	\$9,739,723
65	393.000	Stores Equipment	\$873,277	P-65	\$0	\$873,277		\$0	\$873,277
66	394.000	Tools, Shop and Garage Equipment	\$9,792,249	P-66	\$0	\$9,792,249		\$0	\$9,792,249
67	395.000	Laboratory Equipment	\$2,034,770	P-67	\$0	\$2,034,770		\$0	\$2,034,770
68	396.000	Power Operated Equipment	\$2,352,670	P-68	\$0	\$2,352,670		\$0	\$2,352,670
69	397.000	Communication Equip	\$440,541	P-69	\$0	\$440,541		\$0	\$440,541
70	397.100	Communication Equip - Non Telephone	\$9,726,053	P-70	\$0	\$9,726,053		\$0	\$9,726,053
71	397.200	Communication Equip - Telephone	\$44,288	P-71	\$0	\$44,288		\$0	\$44,288
72	398.000	Miscellaneous Equipment	\$5,734,398	P-72	\$0	\$5,734,398		\$0	\$5,734,398
73	399.000	Other Tangible Equipment	\$144,292	P-73	\$0	\$144,292		\$0	\$144,292
74		TOTAL GENERAL PLANT	\$210,001,736		\$0	\$210,001,736		\$0	\$210,001,736
75		COLUCTION DI ANT							
75	250.000	COLLECTION PLANT	¢20.000	D 76	¢0	¢20.000		¢0	¢20.000
76 77	350.000 351.000	Land and Land Rights Structures and Improvements	\$30,000	P-76 P-77	\$0 \$0	\$30,000 \$3,411,360		\$0 \$0	\$30,000
78	351.000	Collection Sewers (Force)	\$3,411,360 \$6,580,186	P-77	\$0 \$0	\$6,580,186		\$0 \$0	\$3,411,360 \$6,580,186
78 79	352.100	Collection Sewers (Force)	\$35,100,034	P-78 P-79	\$0 \$0	\$35,100,034		\$0 \$0	\$35,100,034
80	353.000	Services to Customers	\$2,229,725	P-79 P-80	\$0 \$0	\$2,229,725		\$0 \$0	\$2,229,725
81	354.000	Flow Measuring Devices	\$517,923	P-81	\$0 \$0	\$517,923		\$0 \$0	\$517,923
82	356.000	Other Collection Equipment	\$30,048	P-82	\$0	\$30,048		\$0 \$0	\$30,048
83	357.000	Communication Equipment	\$0,040	P-83	\$0	\$0,040		\$0 \$0	\$0,040
84	337.000	TOTAL COLLECTION PLANT	\$47,899,276	1 00	\$0	\$47,899,276		\$0	\$47,899,276
04			\$41,000,210		ΨŪ	\$41,000, <u>2</u> 10		ψu	¢41,000,210
85		SYSTEM PUMPING PLANT							
86	360.000	Land and Land Rights	\$86,505	P-86	\$0	\$86,505		\$0	\$86,505
87	361.000	Structures and Improv	\$1,345,974	P-87	\$0	\$1,345,974		\$0	\$1,345,974
88	362.000	Receiving Wells	\$741,249	P-88	\$0	\$741,249		\$0	\$741,249
89	363.000	Electric Pumping Equipment	\$3,882,388	P-89	\$0	\$3,882,388		\$0	\$3,882,388
90	364.000	Diesel Pumping Equipment	\$0	P-90	\$0	\$0		\$0	\$0
91	365.000	Other Pumping Equipment	\$1,150,247	P-91	\$0	\$1,150,247		\$0	\$1,150,247
92		TOTAL SYSTEM PUMPING PLANT	\$7,206,363		\$0	\$7,206,363		\$0	\$7,206,363
93		TREATMENT & DISPOSAL PLANT	4070.007			A070			A 070.007
94	370.000	Land & Land Rights	\$279,087	P-94	\$0	\$279,087		\$0 \$0	\$279,087
95 06	371.000	Structures and Improvements	\$6,206,540	P-95	\$0 \$0	\$6,206,540		\$0 \$0	\$6,206,540
96 97	372.000 373.000	Treatment & Disposal Equipment Plant Sewers	\$13,078,499	P-96 P-97	\$0 \$0	\$13,078,499 \$12,028,313		\$U \$0	\$13,078,499
97 98	373.000	Outfall Sewers	\$12,028,313 \$243,076	P-97 P-98	\$0 \$0	\$12,028,313 \$243,076		\$0 \$0	\$12,028,313 \$243,076
98 99	374.000	TOTAL TREATMENT & DISPOSAL PLANT	\$31,835,515	F-30	\$0	\$31,835,515		<u>\$0</u> \$0	\$31,835,515
33		TO THE INCATINENT & DISFUSAL FLANT	φ31,033,315		φU	φ51,055,515		φυ	φυ1,000,010
100		TOTAL PLANT IN SERVICE	\$2,859,257,415	·	\$0	\$2,859,257,415		\$0	\$2,859,257,415
					\	,000,_01,110	-	40	12,000,201,110

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments			\$0	- -	\$0

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
					· · ·
1		INTANGIBLE PLANT			
2	301.000	Organization	\$255,201	0.00%	\$0
3	302.000	Franchises and Consents	\$49,260	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment	\$1,066,525	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,370,986		\$0
6		SOURCE OF SUPPLY PLANT			
7		Land and Land Rights - SSP	\$1,888,683	0.00%	\$0
8		Structures and Improvements - SSP	\$21,916,876	1.97%	\$431,762
9		Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419
10		Lake, River and Other Intakes	\$7,740,397	3.57%	\$276,332
11		Wells and Springs	\$10,111,537	2.52%	\$254,811
12		Infiltration Galleries and Tunnels	\$1,804	1.77%	\$32
13		Supply Mains	\$22,341,326	1.45%	\$323,950
14	317.000	Miscellaneous Source of Supply - Other	\$318,503	4.97%	\$15,830
15		TOTAL SOURCE OF SUPPLY PLANT	\$64,438,815		\$1,303,136
16		PUMPING PLANT			
10	320.000	Land and Land Rights - PP	\$472,629	0.00%	\$0
18		Structures and Improvements - PP	\$29,221,795	3.95%	\$1,154,261
19		Boiler Plant Equipment	\$0	0.00%	\$0
20		Power Generation Equipment	\$13,055,553	3.05%	\$398,195
21		Steam Pumping Equipment	\$234,170	1.89%	\$4,426
22		Electric Pumping Equipment	\$78,366,762	1.89%	\$1,481,132
23		Diesel Pumping Equipment	\$2,524,646	1.89%	\$47,716
24		Hydraulic Pumping Equipment	\$622,816	1.89%	\$11,772
25	328.000	Other Pumping Equipment	\$3,988,938	1.89%	\$75,391
26		TOTAL PUMPING PLANT	\$128,487,309		\$3,172,893
27		WATER TREATMENT PLANT			
28		Land and Land Rights - WTP	\$3,339,936	0.00%	\$0
29		Structures and Improvements - WTP	\$150,616,143	2.34%	\$3,524,418
30	332.000	Water Treatment Equipment - WTP	\$158,105,843	2.18%	\$3,446,707
31	333.000	Other - WTP	\$1,473,221	3.33%	\$49,058
32		TOTAL WATER TREATMENT PLANT	\$313,535,143		\$7,020,183
00		TRANSMISSION & DIGT, DI ANT			
33	0.40.000	TRANSMISSION & DIST. PLANT		0.000/	* ~
34 25	340.000	Land and Land Rights - TDP	\$5,351,276	0.00%	\$0 \$227 827
35	341.000	Structures and Improvements - TDP	\$15,297,274	1.49%	\$227,827
36 27	341.100	Structures & Improve - Special Crossing	\$0 \$29 171 494	0.00%	\$0 \$648.015
37 38	342.000 343.000	Distribution Reservoirs and Standpipes Transmission and Distribution Mains	\$38,171,484	1.70% 1.30%	\$648,915 \$22,710,421
38 39		Fire Mains	\$1,634,490,720 \$595,477	1.39% 1.56%	\$22,719,421 \$9,289
33	344.000	ILIE MIGHIS	acia acia acia acia acia acia acia acia	1.30%	\$9,209

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
40	345.000	Customer Services	\$58,316,898	2.92%	\$1,702,854
41	346.000	Customer Meters	\$167,193,455	2.40%	\$4,012,643
42	347.000	Customer Meter Pits & Installation	\$32,901,790	2.40%	\$789,643
43	348.000	Fire Hydrants	\$102,116,229	1.85%	\$1,889,150
44	349.000	Miscellaneous Trans. & Dist Other	\$47,669	2.96%	\$1,411
45		TOTAL TRANSMISSION & DIST. PLANT	\$2,054,482,272		\$32,001,153
46		GENERAL PLANT			
47	389.000	Land and Land Rights - GP	\$997,058	0.00%	\$0
48	390.000	Structures and Improve - Shop & Garage	\$21,725,340	3.02%	\$656,913
49	390.100	Structures and Improve - Office Buildings	\$10,408,823	2.09%	\$217,544
50	390.200	General Structures - HVAC	\$431,375	2.09%	\$9,016
51	390.300	Structures & Improve - Miscellaneous	\$3,731,164	3.72%	\$138,799
52	390.900	Structures and Improvements - Leasehold	\$180,844	4.17%	\$7,535
53	391.000	Office Furniture	\$2,142,215	3.56%	\$76,310
54	391.100	Computers & Peripheral Equipment	\$7,611,835	19.09%	\$1,453,470
55	391.200	Computer Hardware & Software	\$8,305,980	19.09%	\$1,585,720
56	391.250	Computer Software	\$29,083,288	5.00%	\$1,454,165
57	391.260	Personal Computer Software	\$0	0.00%	\$0
58	391.300	Other Office Equipment	\$17,830	10.45%	\$1,863
59	391.400	BTS Initial Investment	\$46,360,757	5.00%	\$2,318,037
60	392.000	Transportation Equipment	\$1,721,733	3.45%	\$59,400
61	392.100	Transportation Equipment - Light Trucks	\$12,561,192	5.56%	\$698,079
62	392.200	Transportation Equipment - Heavy Trucks	\$22,784,225	0.00%	\$36
63	392.300	Transportation Equipment - Autos	\$1,055,816	0.01%	\$156
64 05	392.400	Transportation Equipment - Other	\$9,739,723	6.13%	\$596,636
65 60	393.000	Stores Equipment	\$873,277	3.88%	\$33,914
66 67	394.000	Tools, Shop and Garage Equipment	\$9,792,249	3.76%	\$368,478
67 68	395.000	Laboratory Equipment	\$2,034,770	4.06%	\$82,653
68 69	396.000 397.000	Power Operated Equipment	\$2,352,670	4.76% 6.67%	\$111,979 \$20,284
69 70	397.000	Communication Equip Communication Equip - Non Telephone	\$440,541 \$9,726,053	5.76%	\$29,384 \$560,277
70 71	397.100	Communication Equip - Telephone	\$9,720,033	8.93%	\$3,957
72	398.000	Miscellaneous Equipment	\$5,734,398	6.48%	\$371,488
73	399.000	Other Tangible Equipment	\$144,292	0.56%	\$811
74	333.000	TOTAL GENERAL PLANT	\$210,001,736	0.0070	\$10,836,620
			Ψ210,001,730		ψ10,000,020
75		COLLECTION PLANT			
76	350.000	Land and Land Rights	\$30,000	0.00%	\$0
77	351.000	Structures and Improvements	\$3,411,360	2.03%	\$69,251
78	352.100	Collection Sewers (Force)	\$6,580,186	1.64%	\$107,915
79	352.200	Collection Sewers (Gravity)	\$35,100,034	1.58%	\$554,581
80	353.000	Services to Customers	\$2,229,725	2.87%	\$63,993
81		Flow Measuring Devices	\$517,923		\$17,506
81	354.000	Flow Measuring Devices	\$517,923	3.38%	\$17,506

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
82	356.000	Other Collection Equipment	\$30,048	3.15%	\$947
83	357.000	Communication Equipment	\$0	0.00%	\$0
84		TOTAL COLLECTION PLANT	\$47,899,276		\$814,193
85		SYSTEM PUMPING PLANT			
86	360.000	Land and Land Rights	\$86,505	0.00%	\$0
87	361.000	Structures and Improv	\$1,345,974	2.87%	\$38,629
88	362.000	Receiving Wells	\$741,249	4.31%	\$31,948
89	363.000	Electric Pumping Equipment	\$3,882,388	4.31%	\$167,331
90	364.000	Diesel Pumping Equipment	\$0	0.00%	\$0
91	365.000	Other Pumping Equipment	\$1,150,247	4.31%	\$49,576
92		TOTAL SYSTEM PUMPING PLANT	\$7,206,363		\$287,484
93		TREATMENT & DISPOSAL PLANT			
94	370.000	Land & Land Rights	\$279,087	0.00%	\$0
95	371.000	Structures and Improvements	\$6,206,540	1.43%	\$88,754
96	372.000	Treatment & Disposal Equipment	\$13,078,499	3.97%	\$519,216
97	373.000	Plant Sewers	\$12,028,313	1.60%	\$192,453
98	374.000	Outfall Sewer Lines	\$243,076	3.04%	\$7,390
99		TOTAL TREATMENT & DISPOSAL PLANT	\$31,835,515		\$807,813
100		Total Depreciation	\$2,859,257,415		\$56,243,475

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Accumulated Depreciation Reserve

	A	B	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Humber				Rumbor	hajaotinonto			Aujuotinonto	Guileuloiloilui
1	004 000		¢0.000		¢0	¢0.000		¢0.	* 0.000
2 3	301.000 302.000	Organization Franchises and Consents	\$2,933 \$0	R-2 R-3	\$0 \$0	\$2,933 \$0		\$0 \$0	\$2,933 \$0
4	302.000	Other Plant & Misc. Equipment	\$308,373	R-3 R-4	\$0 \$0	\$308,373		\$0 \$0	\$308,373
5		TOTAL INTANGIBLE PLANT	\$311,306		\$0	\$311,306		\$0	\$311,306
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$6,235,786	R-8	\$0	\$6,235,786		\$0	\$6,235,786
9	312.000	Collecting & Impounding Reservoirs	\$99,813	R-9	\$0	\$99,813		\$0	\$99,813
10	313.000	Lake, River and Other Intakes	\$1,670,247	R-10	\$0	\$1,670,247		\$0	\$1,670,247
11 12	314.000 315.000	Wells and Springs Infiltration Galleries and Tunnels	\$2,423,241 \$438	R-11 R-12	\$0 \$0	\$2,423,241 \$438		\$0 \$0	\$2,423,241 \$438
12	316.000	Supply Mains	\$9,291,491	R-12	\$0 \$0	\$9,291,491		\$0 \$0	\$9,291,491
14	317.000	Miscellaneous Source of Supply - Other	\$4,500	R-14	\$0	\$4,500		\$0	\$4,500
15		TOTAL SOURCE OF SUPPLY PLANT	\$19,725,516		\$0	\$19,725,516		\$0	\$19,725,516
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$590	R-17	-\$590	\$0		\$0	\$0
18	321.000	Structures and Improvements - PP	\$9,371,389	R-18	\$0	\$9,371,389		\$0	\$9,371,389
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0		\$0	\$0
20	323.000	Power Generation Equipment	\$1,308,196	R-20	\$0	\$1,308,196		\$0 \$0	\$1,308,196
21 22	324.000 325.000	Steam Pumping Equipment Electric Pumping Equipment	-\$38,879 \$25,064,084	R-21 R-22	\$0 \$0	-\$38,879 \$25,064,084		\$0 \$0	-\$38,879 \$25,064,084
23	326.000	Diesel Pumping Equipment	\$1,931,614	R-23	\$0	\$1,931,614		\$0	\$1,931,614
24	327.000	Hydraulic Pumping Equipment	\$71,112	R-24	\$0	\$71,112		\$0	\$71,112
25	328.000	Other Pumping Equipment	\$48,584	R-25	\$0	\$48,584		\$0	\$48,584
26		TOTAL PUMPING PLANT	\$37,756,690		-\$590	\$37,756,100		\$0	\$37,756,100
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$0	R-28	\$0	\$0		\$0	\$0
29	331.000	Structures and Improvements - WTP	\$46,117,306	R-29	\$0	\$46,117,306		\$0	\$46,117,306
30 31	332.000 333.000	Water Treatment Equipment - WTP Other - WTP	\$43,560,462 \$615,754	R-30 R-31	\$0 \$0	\$43,560,462 \$615,754		\$0 \$0	\$43,560,462 \$615,754
32	333.000	TOTAL WATER TREATMENT PLANT	\$90,293,522	1.01	\$0	\$90,293,522		\$0	\$90,293,522
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$17	R-34	-\$17	\$0		\$0	\$0
35	341.000	Structures and Improvements - TDP	\$5,813,347	R-35	\$0	\$5,813,347		\$0	\$5,813,347
36	341.100	Structures & Improve - Special Crossing	\$0	R-36	\$0	\$0		\$0	\$0
37	342.000	Distribution Reservoirs and Standpipes	\$16,999,465	R-37	\$0	\$16,999,465		\$0	\$16,999,465
38	343.000	Transmission and Distribution Mains	\$249,335,819	R-38	\$0	\$249,335,819		\$0	\$249,335,819
39 40	344.000 345.000	Fire Mains Customer Services	\$189,806 \$14,030,138	R-39 R-40	\$0 \$0	\$189,806 \$14,030,138		\$0 \$0	\$189,806 \$14,030,138
41	346.000	Customer Meters	\$2,705,149	R-41	\$0	\$2,705,149		\$0	\$2,705,149
42	347.000	Customer Meter Pits & Installation	\$14,691,531	R-42	\$0	\$14,691,531		\$0	\$14,691,531
43	348.000	Fire Hydrants	\$16,811,174	R-43	\$0	\$16,811,174		\$0	\$16,811,174
44	349.000	Miscellaneous Trans. & Dist Other	\$16,081	R-44	\$0	\$16,081		\$0	\$16,081
45		TOTAL TRANSMISSION & DIST. PLANT	\$320,592,527		-\$17	\$320,592,510		\$0	\$320,592,510
46	000 000	GENERAL PLANT	A	P 4=	A	* -			
47	389.000 390.000	Land and Land Rights - GP Structures and Improve - Shop & Garage	-\$1,599	R-47 R-48	\$1,599 \$0	\$0 \$2,494,273		\$0 \$0	\$0 \$2 404 272
48 49	390.000	Structures and Improve - Shop & Garage	\$2,494,273 \$878,955	R-48 R-49	\$0 \$0	\$2,494,273 \$878,955		\$0 \$0	\$2,494,273 \$878,955
50	390.200	General Structures - HVAC	\$11,492	R-50	\$0	\$11,492		\$0	\$11,492
51	390.300	Structures & Improve - Miscellaneous	\$1,730,098	R-51	\$0	\$1,730,098		\$0	\$1,730,098
52	390.900	Structures and Improvements - Leasehold	\$193,720	R-52	\$0	\$193,720		\$0	\$193,720
53	391.000	Office Furniture	\$950,331	R-53	\$0	\$950,331		\$0	\$950,331
54	391.100	Computers & Peripheral Equipment	\$4,449,904	R-54	\$0	\$4,449,904		\$0 \$0	\$4,449,904
55 56	391.200 391.250	Computer Hardware & Software Computer Software	\$3,991,513 \$10,885,285	R-55 R-56	\$0 \$0	\$3,991,513 \$10,885,285		\$0 \$0	\$3,991,513 \$10,885,285
57	391.250	Personal Computer Software	\$10,005,205	R-50 R-57	\$0 \$0	\$10,885,285		\$0 \$0	\$10,885,285
58	391.300	Other Office Equipment	-\$21,504	R-58	\$0	-\$21,504		\$0	-\$21,504
59	391.400	BTS Initial Investment	\$16,875,710	R-59	\$0	\$16,875,710		\$0	\$16,875,710
60	392.000	Transportation Equipment	\$612,120	R-60	\$0	\$612,120		\$0	\$612,120
61 62	392.100	Transportation Equipment - Light Trucks	\$2,798,979	R-61	\$0 \$0	\$2,798,979		\$0 \$0	\$2,798,979 \$4,450,925
02	392.200	Transportation Equipment - Heavy Trucks	\$4,450,925	R-62	۵0 ¢U	\$4,450,925	I	\$0	\$4,450,925

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	H	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
			******			* ******			* ******
63	392.300	Transportation Equipment - Autos	\$2,262,037	R-63 R-64	\$0	\$2,262,037		\$0	\$2,262,037
64	392.400	Transportation Equipment - Other	\$2,948,883	-	\$0 \$0	\$2,948,883		\$0	\$2,948,883
65 66	393.000	Stores Equipment	-\$44,057	R-65	\$0 \$0	-\$44,057		\$0 \$0	-\$44,057
66 67	394.000	Tools, Shop and Garage Equipment	\$3,829,749	R-66 R-67	\$0 \$0	\$3,829,749		\$0 \$0	\$3,829,749
-	395.000	Laboratory Equipment	\$762,786	-		\$762,786			\$762,786
68 69	396.000	Power Operated Equipment Communication Equip	\$2,556,189	R-68 R-69	\$0 \$0	\$2,556,189 \$9,423		\$0 \$0	\$2,556,189
	397.000		\$9,423						\$9,423
70	397.100	Communication Equip - Non Telephone	\$1,587,835	R-70	\$0	\$1,587,835		\$0	\$1,587,835
71	397.200	Communication Equip - Telephone	\$75,948	R-71	\$0	\$75,948		\$0	\$75,948
72	398.000	Miscellaneous Equipment	\$1,215,147	R-72	\$0	\$1,215,147		\$0	\$1,215,147
73	399.000	Other Tangible Equipment	-\$274,409	R-73	\$0	-\$274,409		\$0	-\$274,409
74		TOTAL GENERAL PLANT	\$65,229,733		\$1,599	\$65,231,332		\$0	\$65,231,332
75		COLLECTION PLANT							
76	350.000	Land and Land Rights	\$0	R-76	\$0	\$0		\$0	\$0
77	351.000	Structures and Improvements	\$1,448,061	R-77	\$0 \$0	\$1,448,061		\$0	\$1,448,061
78	352.100	Collection Sewers (Force)	\$2,198,312	R-78	\$0 \$0	\$2,198,312		\$0	\$2,198,312
79	352.200	Collection Sewers (Force)	\$13,267,740	R-79	\$0 \$0	\$13,267,740		\$0	\$13,267,740
80	353.000	Services to Customers	\$488,690	R-80	\$0 \$0	\$488,690		\$0 \$0	\$488,690
81	354.000	Flow Measuring Devices	\$328,424	R-81	\$0 \$0	\$328,424		\$0	\$328,424
82	356.000	Other Collection Equipment	\$2,135	R-82	\$0 \$0	\$2,135		\$0	\$2,135
83	357.000	Communication Equipment	\$2,135	R-83	\$0 \$0	\$2,135 \$0		\$0	\$2,135
84	337.000	TOTAL COLLECTION PLANT	\$17,733,362	11-05	\$0	\$17,733,362		\$0	\$17,733,362
04		TOTAL COLLECTION FLANT	\$17,733,302		φU	\$17,735,30Z		φU	\$17,755,502
85		SYSTEM PUMPING PLANT							
86	360.000	Land and Land Rights	\$27	R-86	-\$27	\$0		\$0	\$0
87	361.000	Structures and Improv	\$49,617	R-87	\$0	\$49,617		\$0	\$49,617
88	362.000	Receiving Wells	\$380,817	R-88	\$0	\$380,817		\$0	\$380,817
89	363.000	Electric Pumping Equipment	\$1,619,171	R-89	\$0	\$1,619,171		\$0	\$1,619,171
90	364.000	Diesel Pumping Equipment	\$0	R-90	\$0	\$0		\$0	\$0
91	365.000	Other Pumping Equipment	\$1,202,789	R-91	\$0	\$1,202,789		\$0	\$1,202,789
92		TOTAL SYSTEM PUMPING PLANT	\$3,252,421		-\$27	\$3,252,394		\$0	\$3,252,394
93		TREATMENT & DISPOSAL PLANT							
94	370.000	Land & Land Rights	\$21,963	R-94	-\$21,963	\$0		\$0	\$0
95	371.000	Structures and Improvements	\$1,064,265	R-95	\$0	\$1,064,265		\$0	\$1,064,265
96	372.000	Treatment & Disposal Equipment	\$4,840,507	R-96	\$0	\$4,840,507		\$0	\$4,840,507
97	373.000	Plant Sewers	\$1,705,607	R-97	\$0	\$1,705,607		\$0	\$1,705,607
98	374.000	Outfall Sewer Lines	\$27,210	R-98	\$0	\$27,210		\$0	\$27,210
99		TOTAL TREATMENT & DISPOSAL PLANT	\$7,659,552		-\$21,963	\$7,637,589		\$0	\$7,637,589
400			* 500 554 600	I	¢00.000	*F00 F00 C01	1		#500 500 cod
100		TOTAL DEPRECIATION RESERVE	\$562,554,629		-\$20,998	\$562,533,631		\$0	\$562,533,631

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Adjustments for Depreciation Reserve

		•	-	_	-	
<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-17	Land and Land Rights - PP	320.000		-\$590		\$0
						·
	1. To remove reserve associated with land. (McMellen)		-\$590		\$0	
	1. No Adjustment		\$0		\$0	
R-34	Land and Land Rights - TDP	340.000		-\$17		\$0
	1. No Adjustment		\$0		\$0	
	1. To remove reserve associated with land. (McMellen)		-\$17		\$0	
R-47	Land and Land Rights - GP	389.000		\$1,599		\$0
	1. To remove reserve associated with land. (McMellen)		\$1,599		\$0	
	1. No Adjustment		\$0		\$0	
R-86	Land and Land Rights	0.000		-\$27		\$0
R-86	Receiving Wells	0.000		-\$27		\$0
	1. To remove reserve associated with land. (McMellen)		-\$27		\$0	
	1. No Adjustment		\$0		\$0	
	1. No Adjustment		\$0		\$0	
R-94	Land & Land Rights	370.000		-\$21,963		\$0
11-34		070.000				φυ
	1. To remove reserve associated with land. (McMellen)		-\$21,963		\$0	
	Total Reserve Adjustments			-\$21,025	-	\$0

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Cash Working Capital

	<u>A</u>	B	<u>C</u>	D	E	E	G
Line	_	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
-							
1	OPERATION AND MAINT. EXPENSE						
2	Chemical	\$9,630,797			8.440000	0.023123	\$222,692
3	Group Insurance	\$3,225,030			32.710000	0.089616	\$289,015
4	Labor/Base Payroll	\$29,612,420			31.630000	0.086658	\$2,566,154
5	Pension and OPEB	-\$3,520,433			40.730000	0.111589	-\$392,842
6	401K	\$758,784			26.700000	0.073151	\$55,506
7	Support Services	\$24,043,830			-31.740000	-0.086959	-\$2,090,827
8	Fuel Power	\$10,803,010			21.910000	0.060027	\$648,472
9	Telephone	\$1,197,100			9.430000	0.025837	\$30,929
10	Rents	\$720,915			29.360000	0.080438	\$57,989
11	Postage	\$1,867,491			23.090000	0.063260	\$118,137
12	IOTG	\$4,961,893			100.090000	0.274219	\$1,360,645
13	PSC Assessment	\$2,129,742			79.200000	0.216986	\$462,124
	Waste Disposal	\$2,797,917			-31.020000	-0.084986	-\$237,784
15	Uncollectible Expense	\$2,976,054			0.000000	0.000000	\$0
16	Cash Vouchers	\$18,673,749			-31.740000	-0.086959	-\$1,623,850
17	TOTAL OPERATION AND MAINT. EXPENSE	\$109,878,299					\$1,466,360
18	TAXES						
19	Payroll Tax	\$2,786,587			31.630000	0.086658	\$241,479
20	Property Tax	\$25,421,771			-124.270000	-0.340466	-\$8,655,249
21	TOTAL TAXES	\$28,208,358			-124.270000	-0.340400	-\$8,413,770
21		<i>\\\</i> 20,200,330					-40,410,770
22	CWC REQ'D BEFORE RATE BASE OFFSETS	\$138,086,657			-18,360000	-0.050312	-\$6,947,410
		*,,					····
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$15,845,139			-9.250000	-0.025342	-\$401,546
25	State Tax Offset	\$2,813,769			-9.250000	-0.025342	-\$71,307
26	City Tax Offset	\$602,100			-9.250000	-0.025341	-\$15,258
27	Interest Expense Offset	\$35,844,404			-43.970000	-0.120466	-\$4,318,031
28	TOTAL TAX OFFSET FROM RATE BASE	\$55,105,412					-\$4,806,142
29	TOTAL CASH WORKING CAPITAL REQUIRED	\$193,192,069	- -	·	•	·	-\$11,753,552

		-	-	_	_	_	-				12		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Teat Veer	<u>E</u> Test Year	<u>F</u>	<u>G</u> Total Company	<u>H</u> Tatal Commons	<u> </u>	<u>J</u> Iuriadiational	<u>K</u> MO Final Adj	L MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Test Year Labor	Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	NOIT Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
			(= · = /				((0.0)		(,	(. –
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$213,581,080	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$213,581,080	100.00%	\$4,211,245	\$217,792,325	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$66,206,086			Rev-3		\$66,206,086	100.00%	-\$6,814,894	\$59,391,192		
Rev-4	461.300	Industrial	\$15,749,744			Rev-4		\$15,749,744	100.00%	\$2,169,741	\$17,919,485		
Rev-5	462.000	Private Fire Protection	\$5,012,130			Rev-5		\$5,012,130	100.00%	\$123,498	\$5,135,628		
Rev-6	463.000	Public Fire Protection	-\$137			Rev-6		-\$137	100.00%	\$137	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$1,694,427			Rev-7		\$1,694,427	100.00%	-\$986,958	\$707,469		
Rev-8	472.000	Other Revenue - Rent	\$854,996			Rev-8		\$854,996	100.00%	-\$169,131	\$685,865		
Rev-9	464.000	Other Public Auth.	\$6,369,857			Rev-9		\$6,369,857	100.00%	-\$132,083	\$6,237,774		
Rev-10	466.000	Sales for Resale	\$10,879,185			Rev-10		\$10,879,185	100.00%	-\$1,028,279	\$9,850,906		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$3,873,947			Rev-11		\$3,873,947	100.00%	\$171,470	\$4,045,417		
Rev-12	522.400	Other Public Authority	\$300,694			Rev-12		\$300,694	100.00%	\$99,389	\$400,083		
Rev-13	536.000	Other Sewer Revenue - Oper. Rev.	\$92,672			Rev-13		\$92,672	100.00%	-\$46,874	\$45,798		
Rev-14		TOTAL OPERATING REVENUES	\$324,614,681					\$324,614,681		-\$2,402,739	\$322,211,942		
1 2	601.000	SOURCE OF SUPPLY EXPENSES	\$608,164	\$74,872	\$533,292	E-2	\$0	\$608,164	100.00%	-\$7,992	\$600,172	\$70,588	\$529.584
2	602.000	Operation Labor & Expenses Purchased Water	\$988.136	\$74,872 \$0	\$988.136	E-2 E-3	\$0 \$0	\$988.136	100.00%	-\$7,992 \$82,226	\$1,070,362	\$70,566 \$0	\$529,564 \$1.070.362
3 4	602.000	Miscellaneous Expenses	\$966,136	\$0 \$0	\$5,447,937	E-3 E-4	\$0 \$0	\$966,136 \$5,447,937	100.00%	ە2,220 \$184,205-	\$5,263,732	\$0 \$0	\$5,263,732
4 5		Rents - SSE	\$5,447,937 \$9.087	\$0 \$0	\$5,447,937 \$9.087	E-4 E-5	\$0 \$0		100.00%			\$0 \$0	
5	604.000		4 - 4			E-5 E-6	\$0 \$0	\$9,087		\$77,698	\$86,785	• •	\$86,785
6 7	610.000 611.000	Maint. Supervision & Engineering Maint. of Structures & Improvements	\$280 \$0	\$280 \$0	\$0 \$0	E-0 E-7	\$0 \$0	\$280 \$0	100.00% 0.00%	-\$20 \$0	\$260 \$0	\$260 \$0	\$0 \$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0 \$0	\$0 \$0	\$0 \$0	E-7 E-8	\$0 \$0	\$0 \$0	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0 \$0	\$0 \$0	\$0 \$0	E-0	\$0 \$0	\$0 \$0	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10	614.000	Maint. of Wells & Springs	\$149.328	\$148.923	\$405	E-10	\$0 \$0	\$149,328	100.00%	-\$55.403	\$93.925	\$93,520	\$405
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$149,520	\$140,525	\$0 \$0	E-11	\$0 \$0	\$145,520	0.00%	-\$33,403	\$93,923	\$95,520	\$403 \$0
12	616.000	Maint. of Supply Mains	\$0 \$701	\$0 \$701	\$0 \$0	E-11	\$0 \$0	\$0 \$701	100.00%	-\$58	\$643	\$643	\$0 \$0
13	617.000	Maint. Of Misc. Water Source Plant	\$289,415	\$251,022	\$38,393	E-12	\$0 \$0	\$289,415	100.00%	-\$19,030	\$270,385	\$231,992	\$38,393
14	017.000	TOTAL SOURCE OF SUPPLY EXPENSES	\$7,493,048	\$475,798	\$7,017,250	L-13	\$0	\$7,493,048	100.00 %	-\$106,784	\$7,386,264	\$397,003	\$6,989,261
			\$1,400,040	\$ 410,100	¢1,011,200		ψu	\$1,400,040		<i></i>	ψ1,000, 2 04	<i>4001,000</i>	\$0,000,201
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$197,314	\$197,314	\$0	E-16	\$0	\$197,314	100.00%	-\$16,606	\$180,708	\$180,708	\$0
17	621.000	Fuel for Power Production	\$7,315	\$0	\$7,315	E-17	\$0	\$7,315	100.00%	-\$1,489	\$5,826	\$0	\$5,826
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$4,297,144	\$0	\$4,297,144	E-19	\$0	\$4,297,144	100.00%	-\$114,075	\$4,183,069	\$0	\$4,183,069
20	624.000	Pumping Labor and Expenses	\$1,476,506	\$1,423,839	\$52,667	E-20	\$0	\$1,476,506	100.00%	-\$109,699	\$1,366,807	\$1,314,140	\$52,667
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$36,108	\$0	\$36,108	E-22	\$0	\$36,108	100.00%	\$0	\$36,108	\$0	\$36,108
23	627.000	Rents - PE	\$8,860	\$0	\$8,860	E-23	\$0	\$8,860	100.00%	-\$488	\$8,372	\$0	\$8,372
24	630.000	Maint. Supervision & Engineering - PE	\$47,279	\$47,279	\$0	E-24	\$0	\$47,279	100.00%	-\$2,793	\$44,486	\$44,486	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$8,191	\$8,191	\$0	E-25	\$0	\$8,191	100.00%	-\$780	\$7,411	\$7,411	\$0
26	632.000	Maint. of Power Production Equipment	\$1,154	\$1,154	\$0	E-26	\$0	\$1,154	100.00%	-\$82	\$1,072	\$1,072	\$0
27	633.000	Maint. of Pumping Equipment	\$470,797	\$416,535	\$54,262	E-27	\$0	\$470,797	100.00%	-\$25,663	\$445,134	\$390,872	\$54,262
28		TOTAL PUMPING EXPENSES	\$6,550,668	\$2,094,312	\$4,456,356		\$0	\$6,550,668		-\$271,675	\$6,278,993	\$1,938,689	\$4,340,304
29	040.000	WATER TREATMENT EXPENSES	\$007 (in	£007 4 10	**	F 00	**	£007 440	400.000	¢ 44 000	\$400 C 10	6400.040	**
30	640.000	Operation. Supervision & Engineer WTE	\$227,440	\$227,440	\$0	E-30	\$0	\$227,440	100.00%	-\$41,398	\$186,042	\$186,042	\$0
31	641.000	Chemicals - WTE	\$9,347,821	\$0	\$9,347,821	E-31	\$0	\$9,347,821	100.00%	\$248,058	\$9,595,879	\$0	\$9,595,879
32	642.000	Operation Labor & Expenses - WTE	\$3,413,688	\$2,930,286	\$483,402	E-32	\$0	\$3,413,688	100.00%	-\$262,837	\$3,150,851	\$2,660,991	\$489,860
33	643.000	Miscellanous Expenses - WTE	\$1,658,148	\$0 ©	\$1,658,148	E-33	\$0	\$1,658,148	100.00%	-\$78,714	\$1,579,434	\$0 \$0	\$1,579,434
34	644.000	Rents - WTE	\$144,872	\$0	\$144,872	E-34	\$0	\$144,872	100.00%	-\$14,742	\$130,130	\$0	\$130,130

	<u>A</u>	<u>B</u>	<u><u>c</u></u>	<u>D</u>	<u> </u>	<u>E</u>	G	<u><u> </u></u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	harman Description	Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
			(D+E)				(From Auj. Scn.)	(0+0)		(From Auj. Scn.)	(1 x i) + 3	L + IV	= K
35	650.000	Maint, Supervision & Engineering - WTE	\$1.698.770	\$1.698.770	\$0	E-35	\$0	\$1.698.770	100.00%	-\$129.935	\$1,568,835	\$1.568.835	\$0
36	651.000	Maint, of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0		\$0	\$0	\$0	\$0
37	652.000	Maint. of Water Treatment Equipment	\$849,945	\$125	\$849,820	E-37	\$0	\$849,945		-\$2	\$849,943	\$123	\$849,820
38		TOTAL WATER TREATMENT EXPENSES	\$17,340,684	\$4,856,621	\$12,484,063		\$0	\$17,340,684		-\$279,570	\$17,061,114	\$4,415,991	\$12,645,123
							• •					• • • • • •	
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$71,550	\$71,550	\$0	E-40	\$0	\$71,550	100.00%	-\$2,164	\$69,386	\$69,386	\$0
41	661.000	Storage Facilities Expenses TDE	-\$308	-\$308	\$0	E-41	\$0	-\$308		\$0	-\$308	-\$308	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$1,290,214	\$1,367,567	-\$77,353	E-42	\$0	\$1,290,214		-\$685,641	\$604,573	\$681,926	-\$77,353
43	663.000	Meter Expenses - TDE	\$506,071	\$502,784	\$3,287	E-43	\$0	\$506,071	100.00%	-\$52,025	\$454,046	\$450,760	\$3,286
44	664.000	Customer Installations Expenses - TDE	\$189,807	\$189,807	\$0	E-44	\$0	\$189,807	100.00%	-\$9,657	\$180,150	\$180,150	\$0
45	665.000	Miscellaneous Expenses - TDE	\$5,532,562	\$3,910,558	\$1,622,004	E-45	\$0	\$5,532,562		-\$289,179	\$5,243,383	\$3,608,840	\$1,634,543
46	666.000	Rents - TDE	\$8,807	\$0	\$8,807	E-46	\$0	\$8,807	100.00%	-\$718	\$8,089	\$0	\$8,089
47	670.000	Maint. Supervision and Engineering - TDE	\$70,358	\$70,358	\$0	E-47	\$0	\$70,358		-\$1,112	\$69,246	\$69,246	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49 50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$100,944	\$480	\$100,464	E-49 E-50	\$0 \$0	\$100,944		\$26,971	\$127,915	\$605	\$127,310 \$2.200.689
50 51	673.000 674.000	Maint. of Transmission & Distribution Mains Maint. of Fire Mains - TDE	\$2,111,355 \$0	\$345,002 \$0	\$1,766,353 \$0	E-50 E-51	\$U \$0	\$2,111,355 \$0		\$403,061 \$0	\$2,514,416 \$0	\$313,727 \$0	\$2,200,689 \$0
52	675.000	Maint. of Services - TDE	\$0 \$425.718	\$425.918	-\$200	E-51 E-52	\$0 \$0	\$425,718		-\$27,174	\$398,544	\$0 \$398.744	-\$200
53	676.000	Maint. of Meters - TDE	\$400,514	\$399,901	\$613	E-52 E-53	\$0 \$0	\$425,718		-\$27,174 -\$24,154	\$398,344 \$376,360	\$375,747	\$613
53	677.000	Maint. of Hydrants - TDE	\$400,514	\$335,739	\$2,191	E-53 E-54	\$0 \$0	\$400,514		-\$24,154	\$273,040	\$270,849	\$2,191
55	678.000	Maint. of Miscellaneous Plant - TDE	\$4.141.471	\$2.636.315	\$1,505,156	E-55	\$0 \$0	\$4.141.471	100.00%	-\$363.767	\$3.777.704	\$2,452,183	\$1.325.521
56	010.000	TOTAL TRANSMISSION & DIST. EXPENSES	\$15,186,993	\$10,255,671	\$4,931,322	2 00	\$0	\$15,186,993		-\$1.090.449	\$14,096,544	\$8,871,855	\$5,224,689
				+ , ,	+ .,					+ ,,,	+	+-,,	+-,,
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$21,555	\$21,555	\$0	E-58	\$0	\$21,555		-\$446	\$21,109	\$21,109	\$0
59	902.000	Meter Reading Expenses	\$639,793	\$625,893	\$13,900	E-59	\$0	\$639,793		-\$23,595	\$616,198	\$602,298	\$13,900
60	903.000	Customer Records & Collection Expenses	\$4,221,053	\$390,287	\$3,830,766	E-60	\$0	\$4,221,053		\$22,832	\$4,243,885	\$382,172	\$3,861,713
61	904.000	Uncollectible Amounts	\$1,844,114	\$0	\$1,844,114	E-61	\$0	\$1,844,114		\$1,131,940	\$2,976,054	\$0	\$2,976,054
62	905.000	Misc. Customer Accounts Expense	\$223,935	\$68,112	\$155,823	E-62	\$0	\$223,935		\$704,061	\$927,996	\$65,530	\$862,466
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,950,450	\$1,105,847	\$5,844,603		\$0	\$6,950,450		\$1,834,792	\$8,785,242	\$1,071,109	\$7,714,133
64		CUSTOMER SERVICE EXPENSES											
64 65	907.000	CUSTOMER SERVICE EXPENSES Customer Service & Information Expenses	¢0	¢0	¢0.	F 65	¢0.	¢0	0.00%	¢0.	¢0	¢0	¢o
66	907.000	TOTAL CUSTOMER SERVICE EXPENSES	<u>\$0</u> \$0	<u>\$0</u> \$0	\$0 \$0	E-65	<u>\$0</u> \$0	<u>\$0</u> \$0		<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u> \$0
00		TOTAL COSTOMER SERVICE EXPENSES	φŪ	φU	φU		φU	φU		φU	φυ	φυ	φυ
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$11,132,646	\$11,132,646	\$0	E-71	\$0	\$11,132,646		-\$3,082,991	\$8,049,655	\$8,049,655	\$0
72	921.000	Office Supplies & Expenses	\$2,454,527	\$0	\$2,454,527	E-72	\$0	\$2,454,527		\$326,301	\$2,780,828	\$0	\$2,780,828
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0		\$0	\$0	\$0	\$0
74	923.000	Outside Services Employed	\$39,509,719	\$32,578,064	\$6,931,655	E-74	\$0	\$39,509,719		-\$8,455,158	\$31,054,561	\$32,578,064	-\$1,523,503
75	924.000	Property Insurance	\$4,974,749	\$0	\$4,974,749	E-75	\$0	\$4,974,749		\$844,283	\$5,819,032	\$0	\$5,819,032
76	925.000	Injuries & Damages	\$97,758	\$0	\$97,758	E-76	\$0	\$97,758		-\$2	\$97,756	\$0	\$97,756
77	926.000	Employee Pensions & Benefits	\$9,229,100	\$8,821,345	\$407,755	E-77	\$0	\$9,229,100		-\$7,909,334	\$1,319,766	\$5,834,872	-\$4,515,106
78	927.000	Franchise Requirements	\$0 \$446.440	\$0 \$0	\$0 \$116_110	E-78	\$0 \$0	\$0 £446.440		\$0 \$250 792	\$0	\$0 \$0	\$0 \$56 657
79 80	928.000	Regulatory Commission Expenses Duplicate Charges - Credit	\$416,440 \$0	\$0 \$0	\$416,440 \$0	E-79 E-80	\$0 \$0	\$416,440 \$0		\$359,783- \$0	\$56,657 \$0	\$0 \$0	\$56,657 \$0
80	929.000	Duplicate Glarges - Gredit	2 0	\$U	\$ 0	⊑-80	\$0	\$0	0.00%	\$ 0	20	20	2 0

	<u>A</u>	<u>B</u>	<u><u> </u></u>	<u>D</u>	<u> </u>	E	G	<u><u>H</u></u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	Income Description	Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
			(D+C)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H X I) + J	L + IV	= n
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$2,381,631	\$0	\$2,381,631	E-82	\$0	\$2,381,631	100.00%	-\$934.040	\$1,447,591	\$0	\$1.447.591
83	930.300	Research & Development Expenses	\$90,873	\$0	\$90,873	E-83	\$0 \$0	\$90,873		\$735	\$91,608	\$0 \$0	\$91,608
84	931.000	Rents - AGE	\$160.648	\$0	\$160,648	E-84	\$0	\$160,648	100.00%	\$209,252	\$369,900	\$0	\$369,900
85	932.000	Maint. of General Plant	\$1,492,147	\$129,306	\$1,362,841	E-85	\$0	\$1,492,147		-\$6,013	\$1,486,134	\$123,294	\$1,362,840
86		TOTAL ADMIN. & GENERAL EXPENSES	\$71,940,238	\$52,661,361	\$19,278,877		\$0	\$71,940,238		-\$19,366,750	\$52,573,488	\$46,585,885	\$5,987,603
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$47,455,673	See note (1)	See note (1)	E-88	See note (1)	\$47,455,673	100.00%	\$7,810,061	\$55,265,734	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$47,455,673	\$0	\$0		\$0	\$47,455,673		\$7,810,061	\$55,265,734	\$0	\$0
				•	•		•			• • • • • • •			
90		OTHER OPERATING EXPENSES											
91	408.100	Property Taxes	\$25,619,522	\$0	\$25,619,522	E-91	\$0	\$25,619,522	100.00%	-\$197,752	\$25,421,770	\$0	\$25,421,770
92	408.100	Payroll Taxes	\$2,420,153	\$2,420,153	\$0	E-92	\$0	\$2,420,153	100.00%	-\$141,665	\$2,278,488	\$2,278,488	\$0
93	408.100	Other Taxes	-\$125,430	\$0	-\$125,430	E-93	\$0	-\$125,430	100.00%	\$0	-\$125,430	\$0	-\$125,430
94	408.100	PSC Assessment	\$2,486,069	\$0	\$2,486,069	E-94	\$0	\$2,486,069	100.00%	-\$356,327	\$2,129,742	\$0	\$2,129,742
95		TOTAL OTHER OPERATING EXPENSES	\$30,400,314	\$2,420,153	\$27,980,161		\$0	\$30,400,314		-\$695,744	\$29,704,570	\$2,278,488	\$27,426,082
96		AMORTIZATION EXPENSE											
97	404.000	Amortization of Expense	\$170,990	\$0	\$170,990	E-97	\$0	\$170,990	100.00%	\$38,088	\$209,078	\$0	\$209,078
98	404.000	Amortization - LTD Term Plant	\$910.874	\$0	\$910,874	E-98	\$0 \$0	\$910.874		\$18,944	\$929.818	\$0 \$0	\$929.818
99	405.000	Amortization of Reg Asset	\$6,419	\$0 \$0	\$6,419	E-99	\$0 \$0	\$6,419		-\$6,419	\$0	\$0 \$0	\$0
100	405.000	Amortization of Reg Asset AFUDC	\$155.987	\$0 \$0	\$155.987	E-100	\$0 \$0	\$155.987	100.00%	-\$155.987	\$0	\$0 \$0	\$0
100	405.000	Amortization of Reg Asset	\$202	\$0 \$0	\$202	E-100	\$0 \$0	\$202		-\$202	\$0	\$0 \$0	\$0
102	403.000	Amortization - Property Losses	\$158.893	\$0 \$0	\$158,893	E-101	\$0 \$0	\$158.893	100.00%	- ,202 \$1	\$158.894	\$0 \$0	\$158,894
102	407.000	TOTAL AMORTIZATION EXPENSE	\$1,403,365	<u>\$0</u> \$0	\$1,403,365	L-102	\$0	\$1,403,365		-\$105,575	\$1,297,790	<u> </u>	\$1,297,790
105			φ1, 4 03,303	4 0	φ1, 4 03,303		4 0	φ1,405,505		-9103,373	φ1,2 <i>51</i> ,750	φU	φ1,2 <i>31,13</i> 0
104		COLLECTION OPERATIONS EXPENSES											
105	701.000	Operation Labor & Expenses - COE	\$1,424	\$0	\$1,424	E-105	\$0	\$1,424	100.00%	\$2,129	\$3,553	\$0	\$3,553
106	702.000	Purchased Water - COE	\$12,001	\$0	\$12,001	E-106	\$0	\$12,001	100.00%	-\$12,001	\$0	\$0	\$0
107	703.000	Miscellaneous Expenses - COE	\$10,627	\$0	\$10,627	E-107	\$0	\$10,627	100.00%	\$214	\$10,841	\$0	\$10,841
108	705.000	Rents - COE	\$7	\$0	\$7	E-108	\$0	\$7	100.00%	\$2,449	\$2,456	\$0	\$2,456
109		TOTAL COLLECTION OPERATIONS EXPENSES	\$24,059	\$0	\$24,059		\$0	\$24,059		-\$7,209	\$16,850	\$0	\$16,850
110		COLLECTION MAINT. EXPENSES											
111	710.000	Maint. Supervision & Engineering - CME	\$0	\$0	\$0	E-111	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
112	714.000	Maint. Of Wells & Springs - CME	\$0	\$0	\$0	E-112	\$0	\$0		\$0	\$0	\$0	\$0
113	716.000	Maint. Of Supply Mains - CME	\$43,652	\$30,906	\$12,746	E-113	\$0	\$43,652		-\$30,444	\$13,208	\$462	\$12,746
114		TOTAL COLLECTION MAINT. EXPENSES	\$43,652	\$30,906	\$12,746		\$0	\$43,652		-\$30,444	\$13,208	\$462	\$12,746
115		PUMPING OPERATIONS EXPENSES											
	720.000		\$0	¢0	\$0	E-116	¢0	\$0	0.00%	¢0	\$0	¢0	¢0
116 117	720.000	Operation Supervision & Engineering - POE	\$0 \$4,508	\$0 \$0		E-116 E-117	\$0 \$0	\$0 \$4,508		\$0 -\$25	۵۵ \$4,483	\$0 \$0	\$0 \$4,483
		Fuel or Power Purchased for Pumping - POE			\$4,508		• •			• •			
118	722.000	Pumping Labor & Expenses - POE Miscellaneous Expense - POE	\$0 \$202	\$0 \$0	\$0 \$202	E-118	\$0 \$0	\$0		\$0 \$0	\$0 \$202	\$0 \$0	\$0 \$202
119	724.000	•	\$393	\$0 \$0	\$393	E-119		\$393		\$0 \$0	\$393	\$0	\$393
120	725.000		\$0	<u>\$0</u>	\$0	E-120	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
121		TOTAL PUMPING OPERATIONS EXPENSES	\$4,901	\$0	\$4,901		\$0	\$4,901		-\$25	\$4,876	\$0	\$4,876
122		PUMPING MAINTENANCE EXPENSES											
123	730.000	Maint. Supervision & Engineering - PME	\$0	\$0	\$0	E-123	\$0	\$0		\$0	\$0	\$0	\$0
124	731.000	Maint. Of Structures & Improvements - PME	\$630	\$630	\$0	E-124	\$0	\$630	100.00%	-\$696	-\$66	-\$66	\$0

	Α	B	<u>C</u>	D	E	E	G	Н	<u>l</u>	J	K	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	VI = K
125	732.000	Maint. Of Power Production Equipment - PME	\$2,715	\$708	\$2,007	E-125	\$0	\$2,715	100.00%	-\$708	\$2,007	\$0	\$2,007
126		TOTAL PUMPING MAINTENANCE EXPENSES	\$3,345	\$1,338	\$2,007		\$0	\$3,345		-\$1,404	\$1,941	-\$66	\$2,007
127		TREAT. & DISP. OPER. EXPENSE											
128	740.000	Operation - Supervision & Engineering - TDOE	\$59	\$59	\$0	E-128	\$0	\$59	100.00%	-\$59	\$0	\$0	\$0
129	741.000	Chemicals - TDOE	\$49,926	\$0	\$49,926	E-129	\$0	\$49,926	100.00%	-\$15,007	\$34,919	\$0	\$34,919
130	742.000	Operation Labor & Expense - TDOE	\$897,500	\$866,555	\$30,945	E-130	\$0	\$897,500	100.00%	\$59,713	\$957,213	\$925,988	\$31,225
131	743.000	Miscellaneous Expenses - TDOE	\$1,777,980	\$0	\$1,777,980	E-131	\$0	\$1,777,980	100.00%	\$420,183	\$2,198,163	\$0	\$2,198,163
132	744.000	Miscellaneous Expense - TDOE	\$132,738	\$0	\$132,738	E-132	\$0	\$132,738	100.00%	-\$187,907	-\$55,169	-\$186,508	\$131,339
133	745.000	Rents - TDOE	\$3,709	\$0	\$3,709	E-133	\$0	\$3,709	100.00%	\$11,829	\$15,538	\$0	\$15,538
134		TOTAL TREAT. & DISP. OPER. EXPENSE	\$2,861,912	\$866,614	\$1,995,298		\$0	\$2,861,912		\$288,752	\$3,150,664	\$739,480	\$2,411,184
135		TREAT. & DISP. MAINT. EXPENSES											
136	750.000	Maint. Supervision & Engineering - TDM	\$0	\$0	\$0	E-136	\$0	\$0	0.00%	-\$1,364	-\$1,364	-\$1,364	\$0
137	751.000	Maint. Of Structures & Improvements - TDM	\$0	\$0	\$0	E-137	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
138	752.000	Maint. Of Water Treatment Equipment - TDM	\$244,510	\$52,237	\$192,273	E-138	\$0	\$244,510		\$265,969	\$510,479	\$20,535	\$489,944
139		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$244,510	\$52,237	\$192,273		\$0	\$244,510		\$264,605	\$509,115	\$19,171	\$489,944
140		TOTAL OPERATING EXPENSE	\$207,903,812	\$74,820,858	\$85,627,281		\$0	\$207,903,812	-	-\$11,757,419	\$196,146,393	\$66,318,067	\$74,562,592
141		NET INCOME BEFORE TAXES	\$116,710,869	\$0	\$0		\$0	\$116,710,869		\$9,354,680	\$126,065,549	\$0	\$0
142		INCOME TAXES											
143	409.100	Current Income Taxes	-\$10,407,247	See note (1)	See note (1)	E-143	See note (1)	-\$10,407,247	100.00%	\$39,393,029	\$28,985,782	See note (1)	See note (1)
144		TOTAL INCOME TAXES	-\$10,407,247	\$0	\$0		\$0	-\$10,407,247		\$39,393,029	\$28,985,782	\$0	\$0
145		DEFERRED INCOME TAXES											
146	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$31,764,307	See note (1)	See note (1)	E-146	See note (1)	\$31,764,307	100.00%	-\$30,490,606	\$1,273,701	See note (1)	See note (1)
147	412.200	Amortization of Deferred ITC	-\$103,620			E-147		-\$103,620	100.00%	\$0	-\$103,620		
148	0.000	Amortization of Protected Excess ADIT	\$0			E-148		\$0	0.00%	-\$3,006,185	-\$3,006,185		
149	0.000	Amortization of Unprotected Excess ADIT	\$0			E-149		\$0	0.00%	-\$20,325,863	-\$20,325,863		
150		TOTAL DEFERRED INCOME TAXES	\$31,660,687	\$0	\$0		\$0	\$31,660,687	-	-\$53,822,654	-\$22,161,967	\$0	\$0
151		NET OPERATING INCOME	\$95,457,429	\$0	\$0		\$0	\$95,457,429		\$23,784,305	\$119,241,734	\$0	\$0

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$4,211,245	\$4,211,245
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$4,211,245	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$6,814,894	-\$6,814,894
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$6,814,894	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$2,169,741	\$2,169,741
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$2,169,741	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$123,498	\$123,498
	1. To normalize private fire protection. (A. Sarver)		\$0	\$0		\$0	\$123,498	
Rev-6	Public Fire Protection	463.000	\$0	\$0	\$0	\$0	\$137	\$137
	1. To remove public fire protection. (A. Sarver)		\$0	\$0		\$0	\$137	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	-\$986,958	-\$986,958
	1. To normalize late payment charge. (A. Sarver)		\$0	\$0		\$0	-\$986,958	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	-\$169,131	-\$169,131
	1. To normalize rent. (A. Sarver)		\$0	\$0		\$0	-\$169,131	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	-\$132,083	-\$132,083
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	-\$132,083	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$1,028,279	-\$1,028,279
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$1,028,279	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$171,470	\$171,470
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$171,470	
Rev-12	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$99,389	\$99,389
	1. To normalize other public authority. (A. Sarver)		\$0	\$0		\$0	\$99,389	
Rev-13	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$46,874	-\$46,874
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$46,874	
E-2	Operation Labor & Expenses	601.000	\$0	\$0	\$0	-\$4,284	-\$3,708	-\$7,992
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$4,284	\$0	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$1,563	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	-\$2,145	

<u>A</u> Income Adj. Number	<u>B</u>	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-3	Purchased Water	602.000	\$0	\$0	\$0	\$0		\$82,226
L-3	1. To annualize purchased water. (Sarver)	002.000	\$0 \$0	\$0 \$0	ψŪ	\$0 \$0	\$82,226	<i>402,220</i>
E-4	Miscellaneous Expenses	603.000	\$0	\$0	\$0	\$0	-\$184,205	-\$184,205
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$184,177	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$28	
E-5	Rents - SSE	604.000	\$0	\$0	\$0	\$0	\$77,698	\$77,698
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$414	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$78,112	
E-6	Maint. Supervision & Engineering	610.000	\$0	\$0	\$0	-\$20	\$0	-\$20
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$20	\$0	
E-10	Maint. of Wells & Springs	614.000	\$0	\$0	\$0	-\$55,403	\$0	-\$55,403
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$55,403	\$0	
E-12	Maint. of Supply Mains	616.000	\$0	\$0	\$0	-\$58	\$0	-\$58
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$58	\$0	
E-13	Maint. Of Misc. Water Source Plant	617.000	\$0	\$0	\$0	-\$19,030	\$0	-\$19,030
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$19,030	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$0	\$0	\$0	-\$16,606	\$0	-\$16,606
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$16,606	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$0	\$0	\$0	-\$1,489	-\$1,489
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$1,489	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$0	\$0	\$0	-\$114,075	-\$114,075
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$114,075	
E-20	Pumping Labor and Expenses	624.000	\$0	\$0	\$0	-\$109,699	\$0	-\$109,699
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$109,699	\$0	
E-23	Rents - PE	627.000	\$0	\$0	\$0	\$0	-\$488	-\$488
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$488	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-24	Maint. Supervision & Engineering - PE	630.000	\$0	\$0	\$0	-\$2,793	\$0	-\$2,793
E-24	1. To annualize payroll. (Arabian)	030.000	\$0	\$0	φU	-\$2,793	\$0	-92,195
			φU	φŪ		-92,193	φŪ	
E-25	Maint. of Structures & Improvements - PE	631.000	\$0	\$0	\$0	-\$780	\$0	-\$780
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$780	\$0	
E-26	Maint. of Power Production Equipment	632.000	\$0	\$0	\$0	-\$82	\$0	-\$82
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$82	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$0	\$0	\$0	-\$25,663	\$0	-\$25,663
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$25,663	\$0	
E-30	Operation. Supervision & Engineer WTE	640.000	\$0	\$0	\$0	-\$41,398	\$0	-\$41,398
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$41,398	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$0	\$0	\$0	\$248,058	\$248,058
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$247,968	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove chemicals for corporate. (Sarver)		\$0	\$0		\$0	\$90	
E-32	Operation Labor & Expenses - WTE	642.000	\$0	\$0	\$0	-\$269,295	\$6,458	-\$262,837
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$269,295	\$0	
	2. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$450	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$6,061	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$53	
E-33	Miscellanous Expenses - WTE	643.000	\$0	\$0	\$0	\$0	-\$78,714	-\$78,714
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$24,908	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$4	
	3. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	-\$103,626	
E-34	Rents - WTE	644.000	\$0	\$0	\$0	\$0	-\$14,742	-\$14,742
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$14,742	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$0	\$0	\$0	-\$129,935	\$0	-\$129,935
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$129,935	\$0	
E-37	Maint. of Water Treatment Equipment	652.000	\$0	\$0	\$0	-\$2	\$0	-\$2

<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2	\$0	
E-40	Operation Supervision & Engineering - TDE	660.000	\$0	\$0	\$0	-\$2,164	\$0	-\$2,164
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2,164	\$0	
E-42	Transmission & Distribution Lines Expenses	662.000	\$0	\$0	\$0	-\$685,641	\$0	-\$685,641
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$304,826	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$380,815	\$0	
E-43	Meter Expenses - TDE	663.000	\$0	\$0	\$0	-\$52,024	-\$1	-\$52,025
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$52,024	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		\$0	-\$1	
E-44	Customer Installations Expenses - TDE	664.000	\$0	\$0	\$0	-\$9,657	\$0	-\$9,657
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$9,657	\$0	
E-45	Miscellaneous Expenses - TDE	665.000	\$0	\$0	\$0	-\$301,718	\$12,539	-\$289,179
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$301,705	\$0	
	2. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$6,984	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$6,514	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$13,373	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$13	-\$72	
	6. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$292	
E-46	Rents - TDE	666.000	\$0	\$0	\$0	\$0	-\$718	-\$718
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$718	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$0	\$0	\$0	-\$1,112	\$0	-\$1,112
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,112	\$0	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	\$0	\$0	\$125	\$26,846	\$26,971
	1. To annualize payroll. (Arabian)		\$0	\$0		\$125	\$0	
	2. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$26,514	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$332	

•	n	<u> </u>	D	E	F	<u> </u>		
A Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-50	Maint. of Transmission & Distribution Mains	673.000	\$0	\$0	\$0	-\$31,275	\$434,336	\$403,061
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$31,275	\$0	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	\$434,336	
E-52	Maint. of Services - TDE	675.000	\$0	\$0	\$0	-\$27,174	\$0	-\$27,174
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$27,174	\$0	
E-53	Maint. of Meters - TDE	676.000	\$0	\$0	\$0	-\$24,154	\$0	-\$24,154
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$24,154	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$0	\$0	\$0	-\$64,890	\$0	-\$64,890
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$64,890	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$0	\$0	\$0	-\$184,132	-\$179,635	-\$363,767
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$184,132	\$0	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$182,272	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjustment for Main Break Expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	\$2,637	
E-58	Supervision	901.000	\$0	\$0	\$0	-\$446	\$0	-\$446
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$446	\$0	
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-59	Meter Reading Expenses	902.000	\$0	\$0	\$0	-\$23,595	\$0	-\$23,595
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$23,595	\$0	
	1. No Adjustment		\$0	\$0		\$0	\$0	

E-61	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$1,131,940	
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$2,976,054	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$1,844,114	
	Allocation Factors, To normalize uncollectibles (Newkirk)							
E-62	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$2,582	\$706,643	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2,582	\$0	

903.000

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

-\$8,115

-\$8,115

\$0

\$0

\$0

\$30,947

\$26,762

-\$8,429

\$12,614

\$0

\$22,832

\$1,131,940

\$704,061

E-60 Customer Records & Collection Expenses

1. To annualize payroll. (Arabian)

2. To annualize postage expense. (Barron)

3. To normalize office supplies. (Newkirk)

4. To reallocate MAWC Corporate Expense using Staff's

Allocation Factors, To normalize uniforms (Newkirk)

<u>A</u> Income Adj. Number	<u>B</u>	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Itumber			20001		10101	Luber		
	2. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$179	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To include credit card fees. (Bolin)		\$0	\$0		\$0	\$706,464	
E-71	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$3,082,991	\$0	-\$3,082,991
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$362,100	\$0	
	2. To annualize incentive compensation. (Arabian)		\$0	\$0		-\$1,206,464	\$0	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)		\$0	\$0		-\$1,514,427	\$0	
E-72	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$326,301	\$326,301
	1. To annualize employee expense. (Arabian)		\$0	\$0		\$0	\$156,073	
	2. To adjust outside services. (Barron)		\$0	\$0		\$0	\$3,743	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$562	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$70	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Employee Expenses - Corp (Arabian), Adjust for outside services. (Barron), To normalize bank service charges (Newkirk), To normalize credit line fees (Newkirk), To normalize office & admin supplies (Newkirk), To remove corporate fuel and purchase nower. (Sarver)		\$0	\$ 0		\$0	\$165,853	
E-74	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	-\$8,455,158	-\$8,455,158
	1. To adjust maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$450	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$665,137	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$275,992	
	4. To adjust outside services. (Barron)		\$0	\$0		\$0	\$1,964,727	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Service Company (Arabian), To annualize Group Insurance expense - Service Company (Arabian), To annualize 401K expense - Service Company (Arabian), To annualize Payroll Taxes expense - Service Company (Arabian), To annualize Employee Expenses - Service Company (Arabian), To annualize Incentive Compensation - Service Company (Arabian), Adjust for outside services. (Barron), Adjustment for maintenance supplies and services expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	-\$10,030,290	
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$844,283	\$844,283
	1. To annualize insurance premiums. (Newkirk)		\$0	\$0		\$0	-\$12,356	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>l</u> Jurisdictional Adjustments Total
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize insurance premiums- Vehicle (Newkirk), To annualize insurance premiums- General Liability (Newkirk), To annualize insurance premiums- Casualty Reserve (Newkirk), To annualize insurance premiums- Workers Com (Newkirk), To annualize insurance premiums- WC Capitalized Credits (Newkirk), To annualize insurance premiums- Property (Newkirk), To annualize insurance premiums- Other (Newkirk)		\$0	\$0		\$0	\$856,639	
E-76	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$2	-\$2
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$2	
E-77	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	-\$2,986,473	-\$4,922,861	-\$7,909,334
	1. To annualize 401(K). (Arabian)		\$0	\$0		-\$15,699	\$0	
	2. To annualize group insurance. (Arabian)		\$0	\$0		-\$2,492,793	\$0	
	3. To annualize VEBA. (Arabian)		\$0	\$0		-\$8,717	\$0	
	4. To annualize defined contribution plan (DCP) expense. (Foster)		\$0	\$0		-\$88,766	\$0	
	5. To annualize pension expense and amortize pension tracker. (Foster)		\$0	\$0		\$0	-\$1,245,605	
	6. To annualize OPEB expense and amortize OPEB tracker. (Foster)		\$0	\$0		\$0	-\$5,602,322	
	7. To adjust promotional expense. (Barron)		\$0	\$0		\$0	-\$321	
	8. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for promotional expense. (Barron), To annualize OPEB expense. (Foster)		\$0	\$0		\$0	\$1,925,387	
	9. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Group Insurance Expense - Corp (Arabian), To annualize 401K expense - Corp (Arabian). To annualize VEBA - Corp (Arabian)		\$0	\$0		-\$380,498	\$0	
E-79	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$359,783	-\$359,783
	1. To normalize rate case expense. (Amenthor)		\$0	\$0		\$0	-\$7,600	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over three years and to normalize the depreciation study over five years. (Amenthor)		\$0	\$0		\$0	-\$352,183	
E-82	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$934,040	-\$934,040
	1. To adjust advertising costs. (Barron)		\$0	\$0		\$0	-\$21,507	
	2. To adjust advertising customer education and community relations. (Barron)		\$0	\$0		\$0	-\$43,817	
	3. To adjust promotional expense. (Barron)		\$0	\$0		\$0	-\$1,764	
	4. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$15,882	
	5. To annualize transportation expense - Fuel. (Amenthor)		\$0	\$0		\$0	-\$67,772	

<u>A</u>	<u>B</u>	<u>C</u>	D	E	Ē	<u>G</u>	<u>H</u>	<u> </u>
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
Number	i i	Number	\$0	\$0	Total		-\$47.054	Total
	6. To remove dues and donations. (Dhority)					\$0		
	7. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & nublications (Newkirk)		\$0	\$0		\$0	-\$736,244	
E-83	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$735	\$735
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$735	
E-84	Rents - AGE	931.000	\$0	\$0	\$0	\$0	\$209,252	\$209,252
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$207,437	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$1,815	
E-85	Maint. of General Plant	932.000	\$0	\$0	\$0	-\$10,398	-\$34,781	-\$45,179
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$10,398	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$34,781	
E-85	Maint. of General Plant	932.000	\$0	\$0	\$0	\$4,386	\$34,780	\$39,166
	1. To annualize payroll. (Arabian)		\$0	\$0		\$4,386	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$34,780	
E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$7,810,061	\$7,810,061
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$8,787,802	
	2. To remove capitalized depreciation. (McMellen)		\$0	\$0		\$0	-\$977,744	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$3	
E-91	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$197,752	-\$197,752
	1. To adjust property tax expense. (Barron)		\$0	\$0		\$0	-\$229,758	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)		\$0	\$0		\$0	\$32,006	
E-92	Payroll Taxes	408.100	\$0	\$0	\$0	-\$141,665	\$0	-\$141,665
	1. To annualize payroll taxes. (Arabian)		\$0	\$0		-\$1,840	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)		\$0	\$0		-\$139,825	\$0	
E-94	PSC Assessment	408.100	\$0	\$0	\$0	\$0	-\$356,327	-\$356,327
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)		\$0	\$0		\$0	-\$356,327	
E-97	Amortization of Expense	404.000	\$0	\$0	\$0	\$0	\$38,088	\$38,088
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize amortization expense. (McMellen)		\$0	\$0		\$0	\$38,088	
E-98	Amortization - LTD Term Plant	404.000	\$0	\$0	\$0	\$0	\$18,944	\$18,944
	1. To annualize amortization expense. (McMellen)		\$0	\$0		\$0	\$18,944	
E-99	Amortizaton of Reg Asset	405.000	\$0	\$0	\$0	\$0	-\$6,419	-\$6,419
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$6,419	
E-100	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$155,987	-\$155,987
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset - AFUDC (McMellen)		\$0	\$0		\$0	-\$155,987	
E-101	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	-\$202	-\$202
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$202	
E-102	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	\$1	\$1
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$1	
E-105	Operation Labor & Expenses - COE	701.000	\$0	\$0	\$0	\$0	\$2,129	\$2,129
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	\$2,129	
E-106	Purchased Water - COE	702.000	\$0	\$0	\$0	\$0	-\$12,001	-\$12,001
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize purchased water. (Sarver)		\$0	\$0		\$0	-\$12,001	
E-107	Miscellaneous Expenses - COE	703.000	\$0	\$0	\$0	\$0	\$214	\$214
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$185	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$29	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-108	Rents - COE	705.000	\$0	\$0	\$0	\$0	\$2,449	\$2,449
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$2,449	
E-113	Maint. Of Supply Mains - CME	716.000	\$0	\$0	\$0	-\$30,444	\$0	-\$30,444
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$30,444	\$0	
E-117	Fuel or Power Purchased for Pumping - POE	721.000	\$0	\$0	\$0	\$0	-\$25	-\$25
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$25	
E-124	Maint. Of Structures & Improvements - PME	731.000	\$0	\$0	\$0	-\$696	\$0	-\$696
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$696	\$0	
E-125	Maint. Of Power Production Equipment - PME	732.000	\$0	\$0	\$0	-\$708	\$0	-\$708
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$708	\$0	
E-128	Operation - Supervision & Engineering - TDOE	740.000	\$0	\$0	\$0	-\$59	\$0	-\$59
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$59	\$0	
E-129	Chemicals - TDOE	741.000	\$0	\$0	\$0	\$0	-\$15,007	-\$15,007
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	-\$15,007	
E-130	Operation Labor & Expense - TDOE	742.000	\$0	\$0	\$0	\$59,433	\$280	\$59,713
	1. To annualize payroll. (Arabian)		\$0	\$0		\$56,724	\$0	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$273	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		\$0	\$0		\$0	\$7	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		\$2,709	\$0	
E-131	Miscellaneous Expenses - TDOE	743.000	\$0	\$0	\$0	\$0	\$420,183	\$420,183
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$1,541	
	2. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	\$418,646	

<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$4	
E-132	Miscellaneous Expense - TDOE	744.000	\$0	\$0	\$0	-\$186,508	-\$1,399	-\$187,907
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$186,508	\$0	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$425	
	3. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$1,822	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$2	
E-133	Rents - TDOE	745.000	\$0	\$0	\$0	\$0	\$11,829	\$11,829
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$11,829	
E-136	Maint. Supervision & Engineering - TDM	750.000	\$0	\$0	\$0	-\$1,364	\$0	-\$1,364
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,364	\$0	
E-138	Maint. Of Water Treatment Equipment - TDM	752.000	\$0	\$0	\$0	-\$31,702	\$297,671	\$265,969
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$31,702	\$0	
	1. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$1,774	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	\$300,056	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$292	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$332	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	-\$571	
E-143	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$39,393,029	\$39,393,029
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$39,393,028	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$1	
E-146	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$30,490,606	-\$30,490,606
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$30,490,607	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$1	
E-148	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$3,006,185	-\$3,006,185
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$3,006,185	
	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$20,325,863	-\$20,325,863

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$20,325,863	
		0.000						
	Total Operating Revenues	-	\$0	\$0	\$0	\$0	-\$2,402,739	-\$2,402,739
	Total Operating & Maint. Expense	-	\$0	\$0	\$0	-\$8,502,791	-\$17,684,253	-\$26,187,044

2 / 3	A Description TOTAL NET INCOME BEFORE TAXES	<u>B</u> Percentage Rate	<u>C</u> Test Year	6.23% Return	<u>E</u> 6.33% Return	6.43% Return
1 2 3	TOTAL NET INCOME BEFORE TAXES	Rate	Year	Return	Return	Return
2 / 3						Netulli
2 / 3			\$126,065,549	\$84,399,471	\$86,245,086	\$88,090,707
3			\$120,005,549	\$04,399,47 I	\$00,245,000	\$00,090,707
-	ADD TO NET INCOME BEFORE TAXES					
1	Book Depreciation Expense		\$55,265,734	\$55,265,734	\$55,265,734	\$55,265,734
	Non - Deductible Expenses		\$422,244	\$422,244	\$422,244	\$422,244
5	CIAC		\$8,345,770	\$8,345,770	\$8,345,770	\$8,345,770
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$64,033,748	\$64,033,748	\$64,033,748	\$64,033,748
7	SUBT. FROM NET INC. BEFORE TAXES					
-	Interest Expense calculated at the Rate of		\$35,844,404	\$35,844,404	\$35,844,404	\$35,844,404
	Tax Straight-Line Depreciation		\$38,568,600	\$38,568,600	\$38,568,600	\$38,568,600
	Excess Tax over S/L Tax Depreciation		-\$3,003,085	-\$3,003,085	-\$3,003,085	-\$3,003,085
	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$71,409,919	\$71,409,919	\$71,409,919	\$71,409,919
	TOTAL COBT. TROM NET INC. BEI ONE TAXED		ψ/ 1, 4 03,513	φ/1,403,313	φ/1, 4 03,313	φ/1, 4 05,515
12	NET TAXABLE INCOME		\$118,689,378	\$77,023,300	\$78,868,915	\$80,714,536
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$118,689,378	\$77,023,300	\$78,868,915	\$80,714,536
15	Deduct Missouri Income Tax at the Rate of		\$4,234,427	\$2,747,925	\$2,813,769	\$2,879,615
16	Deduct City Inc Tax - Fed. Inc. Tax		\$906,096	\$588,010	\$602,100	\$616,191
17	Federal Taxable Income - Fed. Inc. Tax		\$113,548,855	\$73,687,365	\$75,453,046	\$77,218,730
18	Federal Income Tax at the Rate of	See Tax Table	\$23,845,259	\$15,474,346	\$15,845,139	\$16,215,934
19	Subtract Federal Income Tax Credits					
20	Credits - Solar		\$0	\$0	\$0	\$0
21	Credit - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		\$23,845,259	\$15,474,346	\$15,845,139	\$16,215,934
23	PROVISION FOR MO. INCOME TAX					
	Net Taxable Income - MO. Inc. Tax		\$118,689,378	\$77,023,300	\$78,868,915	\$80,714,536
	Deduct Federal Income Tax at the Rate of	50.00%	\$11,922,630	\$7,737,173	\$7,922,570	\$8,107,968
	Deduct City Income Tax - MO. Inc. Tax	00.00 /0	\$906,096	\$588,010	\$602,100	\$616,191
	Missouri Taxable Income - MO. Inc. Tax		\$105,860,652	\$68,698,117	\$70,344,245	\$71,990,377
	Subtract Missouri Income Tax Credits		\$100,000,002	<i><i><i>qccjcccjiiii</i></i></i>	<i><i><i>v</i></i>, <i>v</i>, <i>v</i>, <i>v</i>, <i>v</i>, <i>v</i>, <i>v</i>, <i>v</i></i>	<i></i>
-	Test MO State Credit		\$0	\$0	\$0	\$0
-	Missouri Income Tax at the Rate of	6.25%	\$4,234,427	\$2,747,925	\$2,813,769	\$2,879,615
-	PROVISION FOR CITY INCOME TAX					
	Net Taxable Income - City Inc. Tax		\$118,689,378	\$77,023,300	\$78,868,915	\$80,714,536
	Deduct Federal Income Tax - City Inc. Tax		\$23,845,259	\$15,474,346	\$15,845,139	\$16,215,934
	Deduct Missouri Income Tax - City Inc. Tax City Taxable Income		\$4,234,427	\$2,747,925	\$2,813,769	\$2,879,615
	· · · · · · · · · · · · · · · · · · ·		\$90,609,692	\$58,801,029	\$60,210,007	\$61,618,987
	Subtract City Income Tax Credits		^	**	**	**
	Test City Credit City Income Tax at the Rate of	0.00%	\$0 \$906,096	<u>\$0</u> \$588,010	\$0 \$602,100	<u>\$0</u> \$616,191
•••			<i></i>	<i>+</i> ,	<i>••••</i> ,·••	<i>•••••</i> ,•••
39 3	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$23,845,259	\$15,474,346	\$15,845,139	\$16,215,934
41	State Income Tax		\$4,234,427	\$2,747,925	\$2,813,769	\$2,879,615
	City Income Tax		\$906,096	\$588,010	\$602,100	\$616,191
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$28,985,782	\$18,810,281	\$19,261,008	\$19,711,740
44	DEFERRED INCOME TAXES					
	Deferred Income Taxes - Def. Inc. Tax.		\$1,273,701	\$1,273,701	\$1,273,701	\$1,273,701
-	Amortization of Deferred ITC		-\$103,620	-\$103,620	-\$103,620	-\$103,620
-	Amortization of Protected Excess ADIT		-\$3,006,185	-\$3,006,185	-\$3,006,185	-\$3,006,185
	Amortization of Unprotected Excess ADIT		-\$20,325,863	-\$20,325,863	-\$20,325,863	-\$20,325,863
	TOTAL DEFERRED INCOME TAXES	F	-\$22,161,967	-\$22,161,967	-\$22,161,967	-\$22,161,967
		L			. ,	

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.23%	<u>E</u> 6.33%	<u>F</u> 6.43%
Number	Description	Rate	Year	Return	Return	Return
50	TOTAL INCOME TAX	_	\$6,823,815	-\$3,351,686	-\$2,900,959	-\$2,450,227
		-				
	Federal Tax Table					
51	Federal Taxable Income		\$113,548,855	\$73,687,365	\$75,453,046	\$77,218,730
52	15% on first \$50,000		\$30,000	\$30,000	\$30,000	\$30,000
53	25% on next \$25,000		\$25,000	\$25,000	\$25,000	\$25,000
54	34% > \$75,000 < \$100,001		\$34,000	\$34,000	\$34,000	\$34,000
55	39% > \$100,000 < \$335,001		\$366,600	\$366,600	\$366,600	\$366,600
56	34% > \$335,000 < \$10,000,001		\$7,307,950	\$7,548,975	\$7,563,311	\$7,577,648
57	35% > \$10MM < \$15,000,001		\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000
58	38% > \$15MM < \$18,333,334		\$2,533,334	\$2,533,334	\$2,533,334	\$2,533,334
59	35% > \$18,333,333		\$25,916,876	\$11,717,241	\$12,320,471	\$12,923,703
60	Total Federal Income Taxes		\$39,713,760	\$25,755,150	\$26,372,716	\$26,990,285

INFORMATION CONTAINED IN

CAPITAL STRUCTURE SCHEDULE ACCOUNTING SCHEDULE: 12

HAS BEEN DEEMED

CONFIDENTIAL

IN ITS ENTIRETY

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer - Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.23%	<u>C</u> 6.33%	<u>D</u> 6.43%
Number	Description	Return	Return	6.43% Return
1	Net Orig Cost Rate Base	\$33,646,583	\$33,646,583	\$33,646,583
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$2,095,509	\$2,128,819	\$2,162,129
4	Net Income Available	\$1,535,481	\$1,535,481	\$1,535,481
5	Additional Net Income Required	\$560,028	\$593,338	\$626,648
6	Income Tax Requirement			
7	Required Current Income Tax	\$904,393	\$915,156	\$925,921
8	Current Income Tax Available	\$723,432	\$723,432	\$723,432
9	Additional Current Tax Required	\$180,961	\$191,724	\$202,489
10	Revenue Requirement	\$740,989	\$785,062	\$829,137
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$5,123,808	\$5,123,808	\$5,123,808
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$5,864,797	\$5,908,870	\$5,952,945

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 SEWER - RATE BASE SCHEDULE

_	A	B	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$95,187,026
2	Less Accumulated Depreciation Reserve		\$32,718,461
3	Net Plant In Service		\$62,468,565
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$87,260
6	Contributions in Aid of Construction Amortization		\$19,686,919
7	Materials & Supplies		\$22,090
8	Prepayments		\$78,028
9	Prepaid Pension Asset		\$174,821
10	TOTAL ADD TO NET PLANT IN SERVICE		\$19,874,598
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		\$19,078
13	State Tax Offset		\$3,388
14	City Tax Offset		\$725
15	Interest Expense Offset		\$103,115
16	Contributions in Aid of Construction		\$31,807,323
17	Customer Advances		\$48,279
18	Accumulated Deferred Income Taxes		\$12,370,614
19	TCJA Excess ADIT		\$4,061,081
20	OPEB Tracker		\$236,565
21	Pension Tracker		\$46,412
22	TOTAL SUBTRACT FROM NET PLANT		\$48,696,580
23	Total Rate Base		\$33,646,583

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer - Plant In Service

	A	<u>B</u>	<u>C</u>	D	E	F	G	Н	
Line	Account #	<u>D</u>	Total	Adjust.	<u> </u>			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1 2	301.000	INTANGIBLE PLANT Organization	\$11,998	P-2	\$0	\$11,998		\$0	\$11,998
2	301.000	Franchises and Consents	\$5,562	P-2 P-3	\$0 \$0	\$5,562		\$0 \$0	\$11,998
4	303.000	Other Plant & Misc. Equipment	\$1,062	P-4	\$0 \$0	\$1,062		\$0 \$0	\$1,062
5	000.000	TOTAL INTANGIBLE PLANT	\$18,622		\$0	\$18,622		\$0	\$18,622
6		WATER TREATMENT PLANT							
7	330.000	Land and Land Rights - WTP	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Structures and Improvements - WTP	\$0	P-8	\$0	\$0		\$0	\$0
9	332.000	Water Treatment Equipment - WTP	\$0	P-9 P-10	\$0	\$0		\$0	\$0
10 11	333.000	Other - WTP TOTAL WATER TREATMENT PLANT	\$0 \$0	P-10	<u>\$0</u> \$0	<u>\$0</u> \$0		\$0 \$0	\$0 \$0
			40		ψŪ	ψυ		ψυ	ψυ
12		TRANSMISSION & DIST. PLANT							
13	341.000	Structures and Improvements - TDP	\$6,842	P-13	\$0	\$6,842		\$0	\$6,842
14		TOTAL TRANSMISSION & DIST. PLANT	\$6,842		\$0	\$6,842		\$0	\$6,842
15		COLLECTION PLANT							
16	350.000	Land and Land Rights	\$30,000	P-16	\$0	\$30,000		\$0	\$30,000
17	351.000 352.100	Structures and Improvements Collection Sewers (Force)	\$3,411,360	P-17	\$0	\$3,411,360		\$0	\$3,411,360
18 19	352.100	Collection Sewers (Force) Collection Sewers (Gravity)	\$6,580,186 \$35,100,034	P-18 P-19	\$0 \$0	\$6,580,186 \$35,100,034		\$0 \$0	\$6,580,186 \$35,100,034
20	353.000	Services to Customers	\$2,229,725	P-19	\$0 \$0	\$2,229,725		\$0 \$0	\$2,229,725
20	354.000	Flow Measuring Devices	\$517,923	P-21	\$0 \$0	\$517,923		\$0 \$0	\$517,923
22	356.000	Other Collection Equipment	\$30,048	P-22	\$0	\$30,048		\$0	\$30,048
23	357.000	Communication Equipment	\$0	P-23	\$0	\$0		\$0	\$0
24		TOTAL COLLECTION PLANT	\$47,899,276		\$0	\$47,899,276		\$0	\$47,899,276
25		SYSTEM PUMPING PLANT							
26	360.000	Land and Land Rights	\$86,505	P-26	\$0	\$86,505		\$0	\$86,505
27	361.000	Structures and Improv	\$1,345,974	P-27	\$0 \$0	\$1,345,974		\$0	\$1,345,974
28 29	362.000 363.000	Receiving Wells Electric Pumping Equipment	\$741,249 \$3,882,388	P-28 P-29	\$0 \$0	\$741,249 \$3,882,388		\$0 \$0	\$741,249 \$3,882,388
30	364.000	Diesel Pumping Equipment	\$3,882,388	P-30	\$0 \$0	\$3,882,388 \$0		\$0 \$0	\$3,882,388
31	365.000	Other Pumping Equipment	\$1,150,247	P-31	\$0	\$1,150,247		\$0 \$0	\$1,150,247
32		TOTAL SYSTEM PUMPING PLANT	\$7,206,363		\$0	\$7,206,363		\$0	\$7,206,363
33		TREATMENT & DISPOSAL PLANT							
34	370.000	Land & Land Rights	\$279,087	P-34	\$0	\$279,087		\$0	\$279,087
35	371.000	Structures and Improvements	\$6,206,540	P-35	\$0	\$6,206,540		\$0	\$6,206,540
36	372.000	Treatment & Disposal Equipment	\$13,078,499	P-36	\$0	\$13,078,499		\$0	\$13,078,499
37 38	373.000 374.000	Plant Sewers Outfall Sewer Lines	\$12,028,313 \$243,076	P-37 P-38	\$0 \$0	\$12,028,313 \$243,076		\$0 \$0	\$12,028,313 \$243,076
39	374.000	TOTAL TREATMENT & DISPOSAL PLANT	\$31,835,515	F-30	\$0 \$0	\$31,835,515		\$0	\$31,835,515
			401,000,010		ΨŬ	<i>Q</i> 01 ,000,010		ţ.	<i>401,000,010</i>
40		GENERAL PLANT							
41	389.000	Land and Land Rights - GP	\$379,441	P-41	\$0	\$379,441		\$0	\$379,441
42	390.000	Structures and Improve - Shop & Garage	\$896,316	P-42	\$0	\$896,316		\$0	\$896,316
43	390.100	Structures and Improve - Office Buildings	\$922	P-43	\$0	\$922		\$0	\$922
44	390.900	Structures and Improvements - Leasehold	\$113,847	P-44	\$0	\$113,847		\$0	\$113,847
45	391.000	Office Furniture	\$102,441	P-45	\$0	\$102,441		\$0	\$102,441
46	391.100	Computers & Peripheral Equipment	\$282,464	P-46	\$0	\$282,464		\$0	\$282,464
47	391.200 391.250	Computer Hardware & Software	\$276,513	P-47	\$0 \$0	\$276,513		\$0 \$0	\$276,513
48 49	391.250	Computer Software Personal Computer Software	\$994,626 \$0	P-48 P-49	\$0 \$0	\$994,626 \$0		\$0 \$0	\$994,626
49 50	391.200	Other Office Equipment	\$72	P-49 P-50	\$0 \$0	\$0 \$72	1	\$0 \$0	\$0 \$72
50	391.400	BTS Initial Investment	\$1,543,388	P-51	\$0 \$0	\$1,543,388	1	\$0 \$0	\$1,543,388
52	392.000	Transportation Equipment	\$1,721,733	P-52	\$0	\$1,721,733	1	\$0 \$0	\$1,721,733
53	392.100	Transportation Equipment - Light Trucks	\$74,471	P-53	\$0	\$74,471	1	\$0	\$74,471
54	392.200	Transportation Equipment - Heavy Trucks	\$1,045	P-54	\$0	\$1,045	1	\$0	\$1,045
55	392.300	Transportation Equipment - Autos	\$4,504	P-55	\$0	\$4,504	1	\$0	\$4,504
56	392.400	Transportation Equipment - Other	\$87,293	P-56	\$0	\$87,293		\$0	\$87,293
57	393.000	Stores Equipment	\$25,405	P-57	\$0	\$25,405	1	\$0	\$25,405
58	394.000	Tools, Shop and Garage Equipment	\$254,163	P-58	\$0	\$254,163	1	\$0	\$254,163
59	395.000	Laboratory Equipment	\$119,013	P-59	\$0 \$0	\$119,013	1	\$0	\$119,013
60	396.000	Power Operated Equipment	\$581,951	P-60	\$0	\$581,951	1	\$0	\$581,951

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer - Plant In Service

	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
61	397.000	Communication Equip	\$440,541	P-61	\$0	\$440,541		\$0	\$440,541
62	397.100	Communication Equip - Non Telephone	\$6,260	P-62	\$0	\$6,260		\$0	\$6,260
63	397.200	Communication Equip - Telephone	\$76	P-63	\$0	\$76		\$0	\$76
64	398.000	Miscellaneous Equipment	\$202,996	P-64	\$0	\$202,996		\$0	\$202,996
65	399.000	Other Tangible Equipment	\$110,927	P-65	\$0	\$110,927		\$0	\$110,927
66		TOTAL GENERAL PLANT	\$8,220,408		\$0	\$8,220,408		\$0	\$8,220,408
67		TOTAL PLANT IN SERVICE	\$95,187,026		\$0	\$95,187,026		\$0	\$95,187,026

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer - Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	Ē	G
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Åmount	Adjustments	Adjustments
	Total Plant Adjustments			\$0	Ī	\$0

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer Depreciation Expense

	<u>A</u>	B	<u>C</u>	D	Ē
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$11,998	0.00%	\$0
3	302.000	Franchises and Consents	\$5,562	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment	\$1,062	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$18,622		\$0
6		WATER TREATMENT PLANT			
7	330.000	Land and Land Rights - WTP	\$0	0.00%	\$0
8	331.000	Structures and Improvements - WTP	\$0	0.00%	\$0
9	332.000	Water Treatment Equipment - WTP	\$0	0.00%	\$0
10	333.000	Other - WTP	\$0	0.00%	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0
12		TRANSMISSION & DIST. PLANT			
13	341.000	Structures and Improvements - TDP	\$6,842	0.00%	\$0
14		TOTAL TRANSMISSION & DIST. PLANT	\$6,842		\$0
15		COLLECTION PLANT			
16	350.000	Land and Land Rights	\$30,000	0.00%	\$0
17	351.000	Structures and Improvements	\$3,411,360	2.03%	\$69,251
18	352.100	Collection Sewers (Force)	\$6,580,186	1.64%	\$107,915
19	352.200	Collection Sewers (Gravity)	\$35,100,034	1.58%	\$554,581
20	353.000	Services to Customers	\$2,229,725	2.87%	\$63,993
21	354.000	Flow Measuring Devices	\$517,923	3.38%	\$17,506
22	356.000	Other Collection Equipment	\$30,048	3.15%	\$947
23	357.000	Communication Equipment	\$0	0.00%	\$0
24		TOTAL COLLECTION PLANT	\$47,899,276		\$814,193
25		SYSTEM PUMPING PLANT			
25	360.000	Land and Land Rights	\$86,505	0.00%	\$0
			· · · · · · · · · · · · · · · · · · ·	2.87%	
27 28	362.000	Structures and Improv Receiving Wells	\$1,345,974 \$741,249	4.31%	\$38,629 \$31,948
20	363.000	Electric Pumping Equipment	\$3,882,388	4.31%	\$167,331
30	364.000	Diesel Pumping Equipment	\$3,002,300	0.00%	\$107,551
30	365.000	Other Pumping Equipment	\$1,150,247	4.31%	\$49,576
32	303.000	TOTAL SYSTEM PUMPING PLANT	\$7,206,363	4.5170	\$287,484
52			ψ1,200,303		ψ207,404
33		TREATMENT & DISPOSAL PLANT			
34	370.000	Land & Land Rights	\$279,087	0.00%	\$0
35	371.000	Structures and Improvements	\$6,206,540	1.43%	\$88,754
36	372.000	Treatment & Disposal Equipment	\$13,078,499	3.97%	\$519,216
37		Plant Sewers	\$12,028,313	1.60%	\$192,453
38		Outfall Sewer Lines	\$243,076	3.04%	\$7,390
			· · · · · · · · · · · · · · · · · · ·	0.0.70	÷.,

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
39		TOTAL TREATMENT & DISPOSAL PLANT	\$31,835,515		\$807,813
40		GENERAL PLANT			
41	389.000	Land and Land Rights - GP	\$379,441	0.00%	\$0
42	390.000	Structures and Improve - Shop & Garage	\$896,316	3.11%	\$27,876
43	390.100	Structures and Improve - Office Buildings	\$922	2.06%	\$19
44	390.900	Structures and Improvements - Leasehold	\$113,847	5.00%	\$5,693
45	391.000	Office Furniture	\$102,441	5.00%	\$5,122
46	391.100	Computers & Peripheral Equipment	\$282,464	20.00%	\$56,492
47	391.200	Computer Hardware & Software	\$276,513	20.00%	\$55,303
48	391.250	Computer Software	\$994,626	5.00%	\$49,731
49	391.260	Personal Computer Software	\$0	0.00%	\$0
50	391.300	Other Office Equipment	\$72	6.94%	\$5
51	391.400	BTS Initial Investment	\$1,543,388	5.00%	\$77,169
52	392.000	Transportation Equipment	\$1,721,733	3.45%	\$59,400
53	392.100	Transportation Equipment - Light Trucks	\$74,471	3.45%	\$2,569
54	392.200	Transportation Equipment - Heavy Trucks	\$1,045	3.44%	\$36
55	392.300	Transportation Equipment - Autos	\$4,504	3.46%	\$156
56	392.400	Transportation Equipment - Other	\$87,293	3.45%	\$3,012
57	393.000	Stores Equipment	\$25,405	4.00%	\$1,016
58	394.000	Tools, Shop and Garage Equipment	\$254,163	5.00%	\$12,708
59	395.000	Laboratory Equipment	\$119,013	6.67%	\$7,938
60	396.000	Power Operated Equipment	\$581,951	7.71%	\$44,868
61	397.000	Communication Equip	\$440,541	6.67%	\$29,384
62	397.100	Communication Equip - Non Telephone	\$6,260	6.66%	\$417
63	397.200	Communication Equip - Telephone	\$76	6.58%	\$5
64	398.000	Miscellaneous Equipment	\$202,996	6.43%	\$13,053
65	399.000	Other Tangible Equipment	\$110,927	0.00%	\$0
66		TOTAL GENERAL PLANT	\$8,220,408		\$451,972
67	I	Total Depreciation	\$95,187,026		\$2,361,462

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer - Accumulated Depreciation Reserve

	•	P	<u>^</u>				6		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	I MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment	\$1,787	P-4	\$0	\$1,787		\$0	\$1,787
5		TOTAL INTANGIBLE PLANT	\$1,787		\$0	\$1,787		\$0	\$1,787
<i>c</i>									
6 7	330.000	WATER TREATMENT PLANT Land and Land Rights - WTP	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Structures and Improvements - WTP	\$4	P-8	\$0	\$4		\$0	\$4
9	332.000	Water Treatment Equipment - WTP	\$9	P-9	\$0	\$9		\$0	\$9
10	333.000	Other - WTP	\$0	P-10	\$0	\$0		\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$13		\$0	\$13		\$0	\$13
12		TRANSMISSION & DIST. PLANT							
13	341.000	Structures and Improvements - TDP	\$0	P-13	\$0	\$0		\$0	\$0
14		TOTAL TRANSMISSION & DIST. PLANT	\$0		\$0	\$0		\$0	\$0
15		COLLECTION PLANT		5.40					
16	350.000	Land and Land Rights	\$0 \$1,448,061	P-16 P-17	\$0	\$0 \$1,448,061		\$0	\$0 \$1,448,061
17 18	351.000 352.100	Structures and Improvements Collection Sewers (Force)	\$2,198,312	P-17	\$0 \$0	\$2,198,312		\$0 \$0	\$2,198,312
19	352.100	Collection Sewers (Gravity)	\$13,267,740	P-19	\$0 \$0	\$13,267,740		\$0 \$0	\$13,267,740
20	353.000	Services to Customers	\$488,690	P-20	\$0	\$488,690		\$0	\$488,690
21	354.000	Flow Measuring Devices	\$328,424	P-21	\$0	\$328,424		\$0	\$328,424
22	356.000	Other Collection Equipment	\$2,135	P-22	\$0	\$2,135		\$0	\$2,135
23	357.000	Communication Equipment	\$0	P-23	\$0	\$0		\$0	\$0
24		TOTAL COLLECTION PLANT	\$17,733,362		\$0	\$17,733,362		\$0	\$17,733,362
25		SYSTEM PUMPING PLANT							
26	360.000	Land and Land Rights	\$27	P-26	-\$27	\$0		\$0	\$0
27	361.000	Structures and Improv	\$49,617	P-27	\$0	\$49,617		\$0	\$49,617
28	362.000	Receiving Wells	\$380,817	P-28	\$0	\$380,817		\$0	\$380,817
29	363.000	Electric Pumping Equipment	\$1,619,171	P-29	\$0	\$1,619,171		\$0	\$1,619,171
30	364.000	Diesel Pumping Equipment	\$0	P-30	\$0	\$0		\$0	\$0
31 32	365.000	Other Pumping Equipment TOTAL SYSTEM PUMPING PLANT	\$1,202,789 \$3,252,421	P-31	<u>\$0</u> -\$27	\$1,202,789 \$3,252,394		\$0 \$0	\$1,202,789 \$3,252,394
52			φ 3,232, 421		- 421	<i>4</i> 3,232,334		ΨŪ	<i>\$</i> 3,232,334
33		TREATMENT & DISPOSAL PLANT							
34	370.000	Land & Land Rights	\$21,963	P-34	-\$21,963	\$0		\$0	\$0
35	371.000	Structures and Improvements	\$1,064,265	P-35	\$0	\$1,064,265		\$0	\$1,064,265
36 37	372.000 373.000	Treatment & Disposal Equipment Plant Sewers	\$4,840,507 \$1,705,607	P-36 P-37	\$0 \$0	\$4,840,507 \$1,705,607		\$0 \$0	\$4,840,507 \$1,705,607
38	373.000	Outfall Sewer Lines	\$1,705,607	P-37	\$0 \$0	\$1,705,607		\$0	\$1,705,807
39	01 4.000	TOTAL TREATMENT & DISPOSAL PLANT	\$7,659,552		-\$21,963	\$7,637,589		\$0	\$7,637,589
40 41	389.000	GENERAL PLANT Land and Land Rights - GP	\$0	P-41	\$0	\$0		\$0	\$0
41	390.000	Structures and Improve - Shop & Garage	\$127,822	P-41	\$0 \$0	\$127,822		\$0 \$0	\$127,822
43	390.100	Structures and Improve - Office Buildings	-\$9,440	P-43	\$0	-\$9,440		\$0	-\$9,440
44	390.900	Structures and Improvements - Leasehold	\$11,905	P-44	\$0	\$11,905		\$0	\$11,905
45	391.000	Office Furniture	\$33,818	P-45	\$0	\$33,818		\$0	\$33,818
46	391.100	Computers & Peripheral Equipment	\$295,902	P-46	\$0	\$295,902		\$0	\$295,902
47	391.200	Computer Hardware & Software	\$232,295	P-47	\$0	\$232,295		\$0	\$232,295
48	391.250	Computer Software	\$610,454	P-48	\$0	\$610,454		\$0	\$610,454
49 50	391.260	Personal Computer Software	\$0 \$567	P-49	\$0 \$0	\$0 \$567		\$0 \$0	\$0 \$567
50 51	391.300 391.400	Other Office Equipment BTS Initial Investment	-\$567 \$982,121	P-50 P-51	\$0 \$0	-\$567 \$982,121		\$0 \$0	-\$567 \$982,121
52	392.000	Transportation Equipment	\$612,120	P-51	\$0 \$0	\$612,120		\$0	\$612,120
53	392.100	Transportation Equipment - Light Trucks	\$14,342	P-53	\$0	\$14,342		\$0	\$14,342
54	392.200	Transportation Equipment - Heavy Trucks	\$4,849	P-54	\$0	\$4,849		\$0	\$4,849
55	392.300	Transportation Equipment - Autos	\$39,895	P-55	\$0	\$39,895		\$0	\$39,895
56	392.400	Transportation Equipment - Other	\$8,194	P-56	\$0	\$8,194		\$0	\$8,194
57	393.000	Stores Equipment	\$26,223	P-57	\$0	\$26,223		\$0	\$26,223
58	394.000	Tools, Shop and Garage Equipment	\$69,419	P-58	\$0	\$69,419		\$0	\$69,419
59 60	395.000 396.000	Laboratory Equipment	\$44,543 \$770 503	P-59 P-60	\$0 \$0	\$44,543 \$770,503		\$0 \$0	\$44,543 \$770 503
60 61		Power Operated Equipment Communication Equip	\$770,503 \$9,423	P-60 P-61	\$0 \$0	\$770,503 \$9,423		\$0 \$0	\$770,503 \$9,423
51	301.000	I communication Eduity	ψ3,723		ψŪ	ψ5,725	I	u qu	ψ5,725

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer - Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
62 63 64 65 66	397.200 398.000	Communication Equip - Non Telephone Communication Equip - Telephone Miscellaneous Equipment Other Tangible Equipment TOTAL GENERAL PLANT	\$806 \$86 \$186,370 <u>\$22,233</u> \$4,093,316	P-62 P-63 P-64 P-65	\$0 \$0 \$0 <u>\$0</u> \$0	\$806 \$86 \$186,370 <u>\$22,233</u> \$4,093,316		\$0 \$0 \$0 \$0 \$0 \$0	\$806 \$86 \$186,370 <u>\$22,233</u> \$4,093,316
67		TOTAL DEPRECIATION RESERVE	\$32,740,451		-\$21,990	\$32,718,461		\$0	\$32,718,461

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer - Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-26	Land and Land Rights	360.000		-\$27		\$0
	1. To remove reserve associated with land. (McMellen)		-\$27		\$0	
	1. No Adjustment		\$0		\$0	
R-34	Land & Land Rights	370.000		-\$21,963		\$0
	1. To remove reserve associated with land. (McMellen)		-\$21,963		\$0	
	Total Reserve Adjustments			-\$21,990		\$0

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer Cash Working Capital

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
Number	Description		Lug	Lug			D XI
Ì							
1	OPERATION AND MAINT, EXPENSE						
2	Chemical	\$34.919			0.000000	0.000000	\$807
3	Group Insurance	\$135,371			0.000000	0.000000	\$12,132
4	Labor/Base Payroll	\$1,241,163			0.000000	0.000000	\$107,557
5	Pension and OPEB	-\$100,282			0.000000	0.000000	-\$11,190
6	401K	\$36,032			0.000000	0.000000	\$2,636
7	Support Services	\$714,365			0.000000	0.000000	-\$62,120
8	Fuel Power	\$297,867			0.000000	0.000000	\$17,880
9	Telephone	\$35,554			0.000000	0.000000	\$919
10	Rents	\$82,378			0.000000	0.000000	\$6,626
11	Postage	\$66,879			0.000000	0.000000	\$4,231
12	IOTG	\$154,006			0.000000	0.000000	\$42,231
13	PSC Assessment	\$72,585			0.000000	0.000000	\$15,750
14	Waste Disposal	\$1,951,112			0.000000	0.000000	-\$165,817
15	Uncollectible Expense	\$54,737			0.000000	0.000000	\$0
16	Cash Vouchers	\$1,273,344			0.000000	0.000000	-\$110,728
17	TOTAL OPERATION AND MAINT. EXPENSE	\$6,050,030					-\$139,086
18	TAXES						
18	Payroll Tax	\$599,865			0.000000	0.000000	¢54.000
20	Property Tax	۶۵۹۶,۵۵۵ \$461			0.000000	0.000000	\$51,983 -\$157
20	TOTAL TAXES	\$600,326			0.000000	0.00000	\$51,826
21	IOTAL TAKES	\$000,320					\$51,020
22	CWC REQ'D BEFORE RATE BASE OFFSETS	\$6,650,356			0.000000	0.000000	-\$87,260
22							
23 24	TAX OFFSET FROM RATE BASE Federal Tax Offset	¢750.057			0.000000	0.000000	¢40.070
24 25	State Tax Offset	\$752,857					-\$19,078
25 26	City Tax Offset	\$133,691 \$28,608			0.000000 0.000000	0.000000 0.000000	-\$3,388 -\$725
-							• -
27 28	Interest Expense Offset TOTAL TAX OFFSET FROM RATE BASE	\$855,970			0.000000	0.000000	-\$103,115
28	IVIAL IAN UFFSEI FRUM RATE BASE	\$1,771,126					-\$126,306
29	TOTAL CASH WORKING CAPITAL REQUIRED	\$8,421,482		1	1	I	-\$213,566

		D	0	D	-	-	<u>^</u>				IZ		M
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>l</u> lurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>∟</u> MO Adj.	<u>M</u> MOAdj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	,	(From Adj. Sch.)	(H x I) + J	L + M	
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$8,252,291	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$8,252,291	100.00%	\$180,412	\$8,432,703	See Note(1)	See Note(1)
Rev-3	522.200	Commercial	\$2,229,367			Rev-3		\$2,229,367	100.00%	-\$114,146	\$2,115,221		
Rev-4	522.300	Industrial	\$184			Rev-4		\$184	100.00%	-\$184	\$0		
Rev-5	522.400	Other Public Authority	\$300,694			Rev-5		\$300,694	100.00%	\$99,389	\$400,083		
Rev-6 Rev-7	536.000	Other Sewer Revenue - Oper. Rev. TOTAL OPERATING REVENUES	\$92,672 \$10.875.208			Rev-6		\$92,672 \$10.875.208	100.00%	<u>-\$46,874</u> \$118,597	\$45,798 \$10,993,805		
Rev-1		TOTAL OPERATING REVENCES	\$10,873,208					\$10,875,208		\$116,397	\$10,993,605		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses - COE	\$1,424	\$0	\$1,424	E-2	\$0	\$1,424	100.00%	\$2,129	\$3,553	\$0	\$3,553
3	702.000	Purchased Water - COE	\$12,001	\$0	\$12,001	E-3	\$0	\$12,001	100.00%	-\$12,001	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses - COE	\$10,627	\$0	\$10,627	E-4	\$0	\$10,627	100.00%	\$214	\$10,841	\$0	\$10,841
5	705.000	Rents - COE	\$7	\$0	\$7	E-5	\$0	\$7	100.00%	\$2,449	\$2,456	\$0	\$2,456
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$24,059	\$0	\$24,059		\$0	\$24,059		-\$7,209	\$16,850	\$0	\$16,850
7		COLLECTION MAINT, EXPENSES											
8	710.000	Maint. Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs - CME	\$0 \$0	\$0 \$0	\$0 \$0	E-9	\$0 \$0	\$0 \$0	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10	716.000	Maint. Of Supply Mains - CME	\$43,652	\$30,906	\$12,746	E-10	\$0 \$0	\$43,652		-\$30,444	\$13,208	\$462	\$12,746
11	/10.000	TOTAL COLLECTION MAINT. EXPENSES	\$43,652	\$30,906	\$12,746	E-10	\$0	\$43.652	100.0078	-\$30,444	\$13,208	\$462	\$12,746
							• •	• • • • • •				• •	• • •
12		PUMPING OPERATIONS EXPENSES											
13	720.000	Operation Supervision & Engineering - POE	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping - POE	\$4,508	\$0	\$4,508	E-14	\$0	\$4,508	100.00%	-\$25	\$4,483	\$0	\$4,483
15	722.000	Pumping Labor & Expenses - POE	\$0	\$0	\$0	E-15	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
16	724.000	Miscellaneous Expense - POE	\$393	\$0	\$393	E-16	\$0	\$393	100.00%	\$0	\$393	\$0	\$393
17 18	725.000	Rent - POE TOTAL PUMPING OPERATIONS EXPENSES	<u>\$0</u> \$4,901	\$0 \$0	\$0 \$4,901	E-17	<u>\$0</u> \$0	\$0 \$4,901	0.00%	<u>\$0</u> -\$25	<u>\$0</u> \$4.876	<u>\$0</u> \$0	\$0 \$4,876
10		TOTAL PUMPING OPERATIONS EXPENSES	\$4,901	\$U	\$4,901		\$ 0	\$4,901		-\$25	\$4,070	\$U	\$4,070
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint. Supervision & Engineering - PME	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
21	731.000	Maint. Of Structures & Improvements - PME	\$630	\$630	\$0	E-21	\$0	\$630	100.00%	-\$696	-\$66	-\$66	\$0
22	732.000	Maint. Of Power Production Equipment - PME	\$2,715	\$708	\$2,007	E-22	\$0	\$2,715	100.00%	-\$708	\$2,007	\$0	\$2,007
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$3,345	\$1,338	\$2,007		\$0	\$3,345		-\$1,404	\$1,941	-\$66	\$2,007
24 25	740.000	TREAT. & DISP. OPER. EXPENSE Operation - Supervision & Engineering - TDOE	\$59	\$59	\$0	E-25	\$0	\$59	100.00%	-\$59	\$0	\$0	\$0
25 26	740.000	Chemicals - TDOE	\$59 \$49.926	\$59 \$0	\$0 \$49,926	E-25 E-26	\$0 \$0	\$59 \$49,926	100.00%	-\$09 -\$15,007	ەر \$34,919	\$0 \$0	\$0 \$34,919
20 27	741.000	Operation Labor & Expense - TDOE	\$49,926 \$897.500	ەں \$866.555	\$49,926 \$30.945	E-20 E-27	\$0 \$0	\$49,926 \$897.500	100.00%	\$59.713	\$957,213	ەن \$925.988	\$31,225
27	742.000	Miscellaneous Expenses - TDOE	\$897,500 \$1,777,980	\$800,555 \$0	\$30,945 \$1,777,980	E-27 E-28	\$0 \$0	\$897,500 \$1,777,980	100.00%	\$59,713	\$957,213	\$925,988 \$0	\$2,198,163
20	744.000	Miscellaneous Expense - TDOE	\$132,738	\$0 \$0	\$132,738	E-20	\$0 \$0	\$132,738	100.00%	-\$187,907	-\$55,169	-\$186,508	\$131,339
30	745.000	Rents - TDOE	\$3,709	\$0	\$3,709	E-29	\$0 \$0	\$3,709	100.00%	\$11,829	\$15,538	-\$100,508 \$0	\$15,538
30	1 40.000	TOTAL TREAT. & DISP. OPER. EXPENSE	\$2,861,912	\$866,614	\$1,995,298	∟ -50	\$0	\$2,861,912		\$288,752	\$3,150,664	\$739,480	\$2,411,184
32	750 000	TREAT. & DISP. MAINT. EXPENSES	**	••	**	F 00	**		0.000	64 664	¢4.004	¢4 00 4	
33	750.000	Maint. Supervision & Engineering - TDM	\$0 \$0	\$0	\$0 \$0	E-33	\$0 ©	\$0	0.00%	-\$1,364	-\$1,364	-\$1,364	\$0
34	751.000	Maint. Of Structures & Improvements - TDM	\$0 \$244 540	\$0 \$50 007	\$0 \$100.070	E-34	\$0	\$0	0.00%	\$0 \$265.000	\$0 \$540.470	\$0 \$20 525	\$0
35 36	752.000	Maint. Of Water Treatment Equipment - TDM TOTAL TREAT. & DISP. MAINT. EXPENSES	\$244,510	\$52,237	\$192,273	E-35	<u>\$0</u> \$0	\$244,510	100.00%	<u>\$265,969</u> \$264,605	<u>\$510,479</u> \$509,115	\$20,535	\$489,944
30		IVIAL INCAL & DISP. MAINT. EXPENSES	\$244,510	\$52,237	\$192,273		\$U	\$244,510		⊅ ∠04,605	ຈວບອ,115	\$19,171	\$489,944

37 CUSTOMER ACCOUNTS EXPENSE

	A	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>	<u>J</u>	<u>K</u>	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$45	\$45	\$0 \$0	E-39	\$0 \$0	\$45		-\$45	\$0	\$0 \$0	\$0
40	903.000	Customer Records & Collection Expenses	\$24,416	\$499	\$23,917	E-40	\$0	\$24,416		\$109,098	\$133,514	\$0	\$133,514
41	904.000	Uncollectible Amounts	\$6.086	\$0	\$6.086	E-41	\$0	\$6.086		\$48.651	\$54,737	\$0	\$54.737
42	905.000	Misc. Customer Accounts Expense	\$1,198	\$181	\$1,017	E-42	\$0	\$1,198		\$20,989	\$22,187	\$176	\$22,011
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$31,745	\$725	\$31,020		\$0	\$31,745		\$178,693	\$210,438	\$176	\$210,262
44		ADMIN. & GENERAL EXPENSES											
45	920.000	Admin. & General Salaries	\$505,500	\$505,500	\$0	E-45	\$0	\$505,500	100.00%	-\$30,937	\$474,563	\$474,563	\$0
46	921.000	Office Supplies & Expenses	\$194,262	\$0	\$194.262	E-46	\$0	\$194,262		\$30,697	\$224,959	\$0	\$224,959
47	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-47	\$0	\$0		\$0	\$0	\$0	\$0
48	923.000	Outside Services Employed	\$281,258	\$107,507	\$173,751	E-48	\$0	\$281,258		\$678,101	\$959.359	\$107,507	\$851,852
49	924.000	Property Insurance	\$56.237	\$0	\$56.237	E-49	\$0	\$56.237	100.00%	\$123,268	\$179,505	\$0	\$179.505
50	925.000	Injuries & Damages	\$192	\$0	\$192	E-50	\$0	\$192		\$1,530	\$1,722	\$0	\$1,722
51	926.000	Employee Pensions & Benefits	\$517.033	\$407.328	\$109.705	E-51	\$0	\$517,033		-\$410,232	\$106.801	\$213,614	-\$106,813
52	927.000	Franchise Requirements	\$0	\$0	\$0	E-52	\$0	\$0		\$0	\$0	\$0	\$0
53	928.000	Regulatory Commission Expenses	\$1,350	\$0	\$1,350	E-53	\$0	\$1.350		\$581	\$1,931	\$0	\$1,931
54	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-54	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
55	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-55	\$0	\$0		\$0	\$0	\$0	\$0
56	930.200	Misc. General Expenses	\$233,890	\$0	\$233,890	E-56	\$0	\$233.890		-\$142,318	\$91,572	\$0	\$91,572
57	930.300	Research & Development Expenses	\$300	\$0	\$300	E-57	\$0	\$300	100.00%	\$2,399	\$2,699	\$0	\$2,699
58	931.000	Rents - AGE	\$10,557	\$0	\$10,557	E-58	\$0	\$10,557	100.00%	\$45,758	\$56,315	\$0	\$56,315
59	932.000	Maint. of General Plant	\$4,346	\$0	\$4,346	E-59	\$0	\$4,346	100.00%	\$39,166	\$43,512	\$4,386	\$39,126
60		TOTAL ADMIN. & GENERAL EXPENSES	\$1,804,925	\$1,020,335	\$784,590		\$0	\$1,804,925	-	\$338,013	\$2,142,938	\$800,070	\$1,342,868
61		DEPRECIATION EXPENSE											
62	403.000	Depreciation Expense, Dep. Exp.	\$1,459,871	See note (1)	See note (1)	E-62	See note (1)	\$1,459,871	100.00%	\$828,251	\$2,288,122	See note (1)	See note (1)
63		TOTAL DEPRECIATION EXPENSE	\$1,459,871	\$0	\$0		\$0	\$1,459,871	-	\$828,251	\$2,288,122	\$0	\$0
64		OTHER OPERATING EXPENSES								• · · · · · ·	• · · · ·		
65	408.100	Property Taxes	\$64,935	\$0	\$64,935	E-65	\$0	\$64,935		-\$64,474	\$461	\$0	\$461
66	408.100	Payroll Taxes	\$114,190	\$114,190	\$0	E-66	\$0	\$114,190		-\$22,425	\$91,765	\$91,765	\$0
67	408.100	Other Taxes	-\$484	\$0	-\$484	E-67	\$0	-\$484		\$0	-\$484	\$0	-\$484
68	408.100	PSC Assessment	\$8,204	\$0	\$8,204	E-68	\$0	\$8,204		\$60,670	\$68,874	\$0	\$68,874
69		TOTAL OTHER OPERATING EXPENSES	\$186,845	\$114,190	\$72,655		\$0	\$186,845		-\$26,229	\$160,616	\$91,765	\$68,851
70		AMORTIZATION EXPENSE											
71	404.000	Amortization - LTD Term Plant	\$910,874	\$0	\$910,874	E-71	\$0	\$910,874		\$18,944	\$929,818	\$0	\$929,818
72	405.000	Amortization of Reg Asset	\$202	\$0	\$202	E-72	\$0	\$202		-\$202	\$0	\$0	\$0
73	405.000	Amortization of Reg Asset AFUDC	\$4,758	\$0	\$4,758	E-73	\$0	\$4,758		-\$4,758	\$0	\$0	\$0
74	407.000	Amortization - Property Losses	\$4,846	\$0	\$4,846	E-74	\$0	\$4,846		-\$489	\$4,357	\$0	\$4,357
75		TOTAL AMORTIZATION EXPENSE	\$920,680	\$0	\$920,680		\$0	\$920,680		\$13,495	\$934,175	\$0	\$934,175
76		TOTAL OPERATING EXPENSE	\$7,586,445	\$2,086,345	\$4,040,229		\$0	\$7,586,445		\$1,846,498	\$9,432,943	\$1,651,058	\$5,493,763
77		NET INCOME BEFORE TAXES	\$3,288,763	\$0	\$0		\$0	\$3,288,763		-\$1,727,901	\$1,560,862	\$0	\$0
78		INCOME TAXES											
78	409.100	Current Income Taxes	-\$34.344	See note (1)	See note (1)	E-79	See note (1)	-\$34.344	100.00%	\$757,776	\$723.432	See note (1)	See note (1)
80	403.100	TOTAL INCOME TAXES	-\$34,344	<u>see note (1)</u> \$0	<u>see note (1)</u> \$0	L-13	<u>see note (1)</u> \$0	-\$34,344		\$757,776	\$723,432	<u></u>	<u>see note (1)</u> \$0
00			-404,044	φŪ	φU		φU	-404,044		<i>4131,11</i> 0	\$123,43Z	φU	φU

Line Number	<u>A</u> Account Number	<u>B</u> Income Description	<u>C</u> Test Year Total (D+E)	<u>D</u> Test Year Labor	<u>E</u> Test Year Non Labor	<u>F</u> Adjust. Number	<u>G</u> Total Company Adjustments (From Adj. Sch.)	<u>H</u> Total Company Adjusted (C+G)	Allocations	<u>J</u> Jurisdictional Adjustments (From Adj. Sch.)	<u>K</u> MO Final Adj Jurisdictional (H x I) + J	<u>L</u> MO Adj. Juris. Labor L + N	<u>M</u> MO Adj. Juris. Non Labor I = K
81 82 83 84 85	410.100 412.200 0.000 0.000	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC Amortization of Protected Excess ADIT Amortization of Unprotected Excess ADIT	\$102,092 -\$5 \$0 \$0	See note (1)	See note (1)	E-82 E-83 E-84 E-85	See note (1)	\$102,092 -\$5 \$0 \$0	100.00% 100.00% 0.00% 0.00%	-\$160,367 \$5 -\$82,431 -\$557,345	-\$58,275 \$0 -\$82,431 -\$557,345	See note (1)	See note (1)
86		TOTAL DEFERRED INCOME TAXES	\$102,087	\$0	\$0		\$0	\$102,087		-\$800,138	-\$698,051	\$0	\$0
87		NET OPERATING INCOME	\$3,221,020	\$0	\$0		\$0	\$3,221,020		-\$1,685,539	\$1,535,481	\$0	\$0

<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	<u>G</u>	H	I
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	\$180,412	\$180,412
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$180,412	
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	-\$114,146	-\$114,146
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$114,146	
Rev-4	Industrial	522.300	\$0	\$0	\$0	\$0	-\$184	-\$184
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	-\$184	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$99,389	\$99,389
	1. To normalize other public authority. (A. Sarver)		\$0	\$0		\$0	\$99,389	
Rev-6	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$46,874	-\$46,874
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$46,874	
E-2	Operation Labor & Expenses - COE	701.000	\$0	\$0	\$0	\$0	\$2,129	\$2,129
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	\$2,129	
E-3	Purchased Water - COE	702.000	\$0	\$0	\$0	\$0	-\$12,001	-\$12,001
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize purchased water. (Sarver)		\$0	\$0		\$0	-\$12,001	
E-4	Miscellaneous Expenses - COE	703.000	\$0	\$0	\$0	\$0	\$214	\$214
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$185	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$29	
E-5	Rents - COE	705.000	\$0	\$0	\$0	\$0	\$2,449	\$2,449
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$2,449	
E-10	Maint. Of Supply Mains - CME	716.000	\$0	\$0	\$0	-\$30,444	\$0	-\$30,444
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$30,444	\$0	
E-14	Fuel or Power Purchased for Pumping - POE	721.000	\$0	\$0	\$0	\$0	-\$25	-\$25
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$25	
E-21	Maint. Of Structures & Improvements - PME	731.000	\$0	\$0	\$0	-\$696	\$0	-\$696
	1. No Adjustment		\$0	\$0		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H	I
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$696	\$0	
E 00	Maint Of Davids Production Environment DNE	700.000	^	¢0.	ŕa	-\$708	^	\$700
E-22	Maint. Of Power Production Equipment - PME 1. No Adjustment	732.000	\$0 \$0	\$0 \$0	\$0	-\$708	\$0 \$0	-\$708
	1. To annualize payroll. (Arabian)		\$0 \$0	\$0 \$0		-\$708	\$0 \$0	
			φU	φu		-9700	φŪ	
E-25	Operation - Supervision & Engineering - TDOE	740.000	\$0	\$0	\$0	-\$59	\$0	-\$59
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$59	\$0	
E-26	Chemicals - TDOE	741.000	\$0	\$0	\$0	\$0	-\$15,007	-\$15,007
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	-\$15,007	
E 07		740.000	^	* •	^	*50.400	****	* 50 740
E-27	Operation Labor & Expense - TDOE	742.000	\$0	\$0 \$0	\$0	\$59,433	\$280 \$0	\$59,713
	 To annualize payroll. (Arabian) To normalize office supplies. (Newkirk) 		\$0 \$0	\$0 \$0		\$56,724 \$0	\$0 \$273	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0 \$0	\$0 \$0		\$0 \$0	\$273	
	Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		φU	φu		φŪ	4 1	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		\$2,709	\$0	
E-28	Miscellaneous Expenses - TDOE	743.000	\$0	\$0	\$0	\$0	\$420,183	\$420,183
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$1,541	
	2. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	\$418,646	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$4	
E-29	Miscellaneous Expense - TDOE	744.000	\$0	\$0	\$0	-\$186,508	-\$1,399	-\$187,907
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$186,508	\$0	,
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$425	
	3. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$1,822	
	4. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$2	
	Allocation Factors, To normalize uniforms (Newkirk)							
E-30	Rents - TDOE	745.000	\$0	\$0	\$0	\$0	\$11,829	\$11,829
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$11,829	
E-33	Maint. Supervision & Engineering - TDM	750.000	\$0	\$0	\$0	-\$1,364	\$0	-\$1,364
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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>l</u> Jurisdictional Adjustments Total
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,364	\$0	
E-35	Maint. Of Water Treatment Equipment - TDM	752.000	\$0	\$0	\$0	-\$31,702	\$297,671	\$265,969
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$31,702	\$0	
	1. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$1,774	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	\$300,056	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$292	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$312	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$20	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	-\$571	
E-39	Meter Reading Expenses	902.000	\$0	\$0	\$0	-\$45	\$0	-\$45
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$45	\$0	
E-40	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	-\$499	\$109,597	\$109,098
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$499	\$0	
	2. To annualize postage expense. (Barron)		\$0	\$0		\$0	\$959	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$2,225	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	\$110,863	
E-41	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$48,651	\$48,651
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$54,737	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uncollectibles (Newkirk)		\$0	\$0		\$0	-\$6,086	
E-42	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$5	\$20,994	\$20,989
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$5	\$0	
	2. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$87	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To include credit card fees. (Bolin)		\$0	\$0		\$0	\$20,907	
E-45	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$30,937	\$0	-\$30,937
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$22,079	\$0	
	2. To annualize incentive compensation. (Arabian)		\$0 \$0	\$0 \$0		-\$55,775	\$0 \$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description 3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)	Number	Labor \$0	Non Labor \$0	Total	Labor \$46,917	Non Labor \$0	Total
E-46	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$30,697	\$30,697
	1. To annualize employee expense. (Arabian)		\$0	\$0		\$0	\$6,712	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$2,149	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$435	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Employee Expenses - Corp (Arabian), Adjust for outside services. (Barron), To normalize bank service charges (Newkirk), To normalize credit line fees (Newkirk), To normalize office & admin supplies (Newkirk), To remove corporate fuel and purchase nower. (Sarver)		\$0	\$0		\$0	\$26,569	
E-48	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	\$678,101	\$678,101
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$71,819	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$3,007	
	4. To adjust outside services. (Barron)		\$0	\$0		\$0	\$107,317	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Service Company (Arabian), To annualize Group Insurance expense - Service Company (Arabian), To annualize 401K expense - Service Company (Arabian), To annualize Payroll Taxes expense - Service Company (Arabian), To annualize Employee Expenses - Service Company (Arabian), To annualize Incentive Compensation - Service Company (Arabian), Adjust for outside services. (Barron), Adjustment for maintenance supplies and services expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	\$639,596	
E-49	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$123,268	\$123,268
	1. To annualize insurance premiums. (Newkirk)		\$0	\$0		\$0	-\$12,186	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize insurance premiums- Vehicle (Newkirk), To annualize insurance premiums- General Liability (Newkirk), To annualize insurance premiums- Casualty Reserve (Newkirk), To annualize insurance premiums- Workers Com (Newkirk), To annualize insurance premiums- WC Capitalized Credits (Newkirk), To annualize insurance premiums- Property (Newkirk), To annualize insurance premiums- Other (Newkirk)		\$0	\$0		\$0	\$135,454	
E-50	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	\$1,530	\$1,530
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$1,530	
E-51	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	-\$193,714	-\$216,518	-\$410,232
	1. To annualize 401(K). (Arabian)		\$0	\$0		-\$6,934	\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	G	H	I
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To annualize group insurance. (Arabian)		\$0	\$0		-\$159,851	\$0	
	3. To annualize VEBA. (Arabian)		\$0	\$0		-\$1,449	\$0	
	4. To annualize defined contribution plan (DCP) expense. (Foster)		\$0	\$0		-\$30,723	\$0	
	5. To annualize pension expense and amortize pension tracker. (Foster)		\$0	\$0		\$0	-\$75,757	
	6. To annualize OPEB expense and amortize OPEB tracker. (Foster)		\$0	\$0		\$0	-\$171,474	
	8. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for promotional expense. (Barron). To annualize OPEB expense. (Foster)		\$0	\$0		\$0	\$30,713	
	9. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Group Insurance Expense - Corp (Arabian), To annualize 401K expense - Corp (Arabian), To annualize VEBA - Corp (Arabian)		\$0	\$0		\$5,243	\$0	
E-53	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	\$581	\$581
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over three years and to normalize the depreciation study over five years. (Amenthor)		\$0	\$0		\$0	\$581	
E-56	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$142,318	-\$142,318
	1. To adjust advertising costs. (Barron)		\$0	\$0		\$0	-\$47	
	5. To annualize transportation expense - Fuel. (Amenthor)		\$0	\$0		\$0	-\$105,744	
	7. To reallocate MAWC Corporate Expense using Staff's							
	Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & publications (Newkirk)		\$0	\$0		\$0	-\$36,527	
E-57	Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books &	930.300	\$0 \$0	\$0 \$0	\$0	\$0 \$0	-\$36,527 \$2,399	\$2,399
E-57	Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & publications (Newkirk)				\$0			\$2,399
E-57	Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & publications (Newkirk) Research & Development Expenses 1. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0	\$0	\$0	\$2,399	\$2,399 \$45,758
	Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & nublications (Nowkirk) Research & Development Expenses 1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)	930.300	\$0 \$0	\$0 \$0		\$0 \$0	\$2,399 \$2,399	
	Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & publications (Nowkirk) Research & Development Expenses 1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk) Rents - AGE	930.300	\$0 \$0 \$0	\$0 \$0 \$0		\$0 \$0 \$0	\$2,399 \$2,399 \$45,758	
	Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & nublications (Nowkirk), To normalize books & nublications (Nowkirk), To normalize books & nublications (Newkirk) Research & Development Expenses 1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk) Rents - AGE 1. To annualize lease expense. (Amenthor) 2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense.	930.300	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0		\$0 \$0 \$0 \$0 \$0	\$2,399 \$2,399 \$45,758 \$43,297	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	H	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$34,780	
E-62	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$828,251	\$828,251
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$901,591	
	2. To remove capitalized depreciation. (McMellen)		\$0	\$0		\$0	-\$68,133	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$5,207	
E-65	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$64,474	-\$64,474
	1. To adjust property tax expense. (Barron)		\$0	\$0		\$0	-\$64,989	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)		\$0	\$0		\$0	\$515	
E-66	Payroll Taxes	408.100	\$0	\$0	\$0	-\$22,425	\$0	-\$22,425
	- 1. To annualize payroll taxes. (Arabian)		\$0	\$0		-\$26,347	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)		\$0	\$0		\$3,922	\$0	
E-68	PSC Assessment	408.100	\$0	\$0	\$0	\$0	\$60,670	\$60,670
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)		\$0	\$0		\$0	\$60,670	
E-71	Amortization - LTD Term Plant	404.000	\$0	\$0	\$0	\$0	\$18,944	\$18,944
	1. To annualize amortization expense. (McMellen)		\$0	\$0		\$0	\$18,944	
E-72	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	-\$202	-\$202
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$202	
E-73	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$4,758	-\$4,758
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset - AFUDC (McMellen)		\$0	\$0		\$0	-\$4,758	
E-74	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	-\$489	-\$489
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$489	
E-79	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$757,776	\$757,776
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,078,131	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$320,355	
E-82	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$160,367	-\$160,367

<u>A</u> Income	B	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Number	income Aujustment Description	Number	Labol	NON Labor	Total	Laboi	NOI Labor	Total
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$1,112,673	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$952,306	
E-83	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$5	\$5
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$50	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$45	
E-84	Amortization of Protected Excess ADIT	0.000	\$0	\$0	\$0	\$0	-\$82,431	-\$82,431
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$82,431	
E-85	Amortization of Unprotected Excess ADIT	0.000	\$0	\$0	\$0	\$0	-\$557,345	-\$557,345
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$557,345	
		0.000						
	Total Operating Revenues	=	\$0	\$0	\$0	\$0	\$118,597	\$118,597
	Total Operating & Maint. Expense	-	\$0	\$0	\$0	-\$435,287	\$2,239,423	\$1,804,136
	Total operating & maint. Expense	-	Φ 0		φU	-9433,207	φ2,233,423	φ1,00 4 ,130

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer Income Tax Calculation

	<u>A</u>	<u> </u>	<u>_</u>	<u>D</u>	<u>E</u>	<u> </u>
Line	Description	Percentage	Test	6.23%	6.33%	6.43%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,560,862	\$2,301,851	\$2,345,924	\$2,389,99
			+-,,		+_,,	+_,,,
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,288,122	\$2,288,122	\$2,288,122	\$2,288,122
4	Non - Deductible Expenses		\$11,432	\$11,432	\$11,432	\$11,43
5	CIAC		\$655,138	\$655,138	\$655,138	\$655,13
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,954,692	\$2,954,692	\$2,954,692	\$2,954,692
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of		\$855,970	\$855,970	\$855,970	\$855,97
9	Tax Straight-Line Depreciation		\$1,596,893	\$1,596,893	\$1,596,893	\$1,596,89
10	Excess Tax over S/L Tax Depreciation		-\$899,580	-\$899,580	-\$899,580	-\$899,58
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,553,283	\$1,553,283	\$1,553,283	\$1,553,28
	TOTAL SOBT. FROM NET INC. BEFORE TAXES		\$1,555,265	\$1,555,265	\$1,555,265	\$1,555,20
12	NET TAXABLE INCOME		\$2,962,271	\$3,703,260	\$3,747,333	\$3,791,40
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$2,962,271	\$3,703,260	\$3,747,333	\$3,791,40
15	Deduct Missouri Income Tax at the Rate of		\$105,684	\$132,120	\$133,691	\$135,26
16	Deduct City Inc Tax - Fed. Inc. Tax		\$22,614	\$28,271	\$28,608	\$28,94
17	Federal Taxable Income - Fed. Inc. Tax		\$2,833,973	\$3,542,869	\$3,585,034	\$3,627,19
18	Federal Income Tax at the Rate of		\$595,134	\$744,002	\$752,857	\$761,71
19	Subtract Federal Income Tax Credits		<i><i>vvvvvvvvvvvvv</i></i>	\$1.1,001	<i></i>	ф. с.,.
20	Credit - Solar		\$0	\$0	\$0	\$
21	Net Federal Income Tax		\$595,134	\$744,002	\$752,857	\$761,71
23	PROVISION FOR MO. INCOME TAX					.
24	Net Taxable Income - MO. Inc. Tax		\$2,962,271	\$3,703,260	\$3,747,333	\$3,791,40
25	Deduct Federal Income Tax at the Rate of		\$297,567	\$372,001	\$376,429	\$380,85
26	Deduct City Income Tax - MO. Inc. Tax		\$22,614	\$28,271	\$28,608	\$28,94
27	Missouri Taxable Income - MO. Inc. Tax		\$2,642,090	\$3,302,988	\$3,342,296	\$3,381,60
28	Subtract Missouri Income Tax Credits					
29	Test MO State Credit		\$0	\$0	\$0	4
30	Missouri Income Tax at the Rate of		\$105,684	\$132,120	\$133,691	\$135,26
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$2,962,271	\$3,703,260	\$3,747,333	\$3,791,40
34	Deduct Federal Income Tax - City Inc. Tax		\$595,134	\$744,002	\$752,857	\$761,71
35	Deduct Missouri Income Tax - City Inc. Tax		\$105,684	\$132,120	\$133,691	\$135,26
36	City Taxable Income		\$2,261,453	\$2,827,138	\$2,860,785	\$2,894,43
37	Subtract City Income Tax Credits		Ψ2,201,400	ψ2,027,130	ψ2,000,705	ψ2,034,43
38	Test City Credit		\$0	\$0	\$0	\$
39	City Income Tax at the Rate of		\$22,614	\$28,271	\$28,608	\$28,94
41	SUMMARY OF CURRENT INCOME TAX		#FOF 101	A744.000	A750 057	A704 - 4
42	Federal Income Tax		\$595,134	\$744,002	\$752,857	\$761,71
43	State Income Tax		\$105,684	\$132,120	\$133,691	\$135,26
44			\$22,614	\$28,271	\$28,608	\$28,94
45	TOTAL SUMMARY OF CURRENT INCOME TAX		\$723,432	\$904,393	\$915,156	\$925,92
46	DEFERRED INCOME TAXES					
47	Deferred Income Taxes - Def. Inc. Tax.		-\$58,275	-\$58,275	-\$58,275	-\$58,27
48	Amortization of Deferred ITC		\$0	\$0	\$0	\$
49	Amortization of Protected Excess ADIT		-\$82,431	-\$82,431	-\$82,431	-\$82,43
50	Amortization of Unprotected Excess ADIT		-\$557,345	-\$557,345	-\$557,345	-\$557,34
51	TOTAL DEFERRED INCOME TAXES		-\$698,051	-\$698,051	-\$698,051	-\$698,05

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer Income Tax Calculation

Line	A	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.23%	<u>E</u> 6.33%	<u>F</u> 6.43%
Number	Description	Rate	Year	Return	Return	Return
	Federal Tax Table					
	Federal Taxable Income		\$2,833,973	\$3,542,869	\$3,585,034	\$3,627,199
	15% on first \$50,000		\$15,000	\$15,000	\$15,000	\$15,000
	25% on next \$25,000		\$12,500	\$12,500	\$12,500	\$12,500
	34% > \$75,000 < \$100,001		\$17,000	\$17,000	\$17,000	\$17,000
	39% > \$100,000 < \$335,001		\$183,300	\$183,300	\$183,300	\$183,300
	34% > \$335,000 < \$10,000,001		\$735,750	\$976,775	\$991,111	\$1,005,448
	35% > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
	38% > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
	35% > \$18,333,333		\$0	\$0	\$0	\$0
	Total Federal Income Taxes		\$963,550	\$1,204,575	\$1,218,911	\$1,233,248

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water - Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.23%	<u>C</u> 6.33%	<u>D</u> 6.43%
Number	Description	Return	Return	Return
Itamoor	Becchiption			Itotaini
1	Net Orig Cost Rate Base	\$1,375,331,538	\$1,375,331,538	\$1,375,331,538
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$85,655,648	\$87,017,226	\$88,378,805
4	Net Income Available	\$117,706,253	\$117,706,253	\$117,706,253
5	Additional Net Income Required	-\$32,050,605	-\$30,689,027	-\$29,327,448
6	Income Tax Requirement			
7	Required Current Income Tax	\$17,905,888	\$18,345,852	\$18,785,819
8	Current Income Tax Available	\$28,262,350	\$28,262,350	\$28,262,350
9	Additional Current Tax Required	-\$10,356,462	-\$9,916,498	-\$9,476,531
10	Revenue Requirement	-\$42,407,067	-\$40,605,525	-\$38,803,979
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$14,772,761	\$14,772,761	\$14,772,761
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$27,634,306	-\$25,832,764	-\$24,031,218

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 WATER - RATE BASE SCHEDULE

	A	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
4	Blant In Comica		¢0.704.070.000
1	Plant In Service		\$2,764,070,389
2	Less Accumulated Depreciation Reserve		\$529,815,170
3	Net Plant In Service		\$2,234,255,219
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$6,860,150
6	Contributions in Aid of Construction Amortization		\$78,419,753
7	Materials & Supplies		\$6,048,478
8	Prepayments		\$2,752,124
9	Prepaid Pension Asset		\$5,964,104
10	TOTAL ADD TO NET PLANT IN SERVICE		\$86,324,309
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		\$382,468
13	State Tax Offset		\$67,919
14	City Tax Offset		\$14,533
15	Interest Expense Offset		\$4,214,916
16	Contributions in Aid of Construction		\$344,187,747
17	Customer Advances		\$3,909,427
18	Accumulated Deferred Income Taxes		\$438,774,270
19	TCJA Excess ADIT		\$144,042,807
20	OPEB Tracker		\$8,070,558
21	Pension Tracker		\$1,583,345
22	TOTAL SUBTRACT FROM NET PLANT		\$945,247,990
23	Total Rate Base		\$1,375,331,538

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water - Plant In Service

	A	<u>B</u>	<u>C</u>	D	E	F	G	Н	I
Line	Account #	=	Total	Adjust.	=			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT	* ~ / ~ ~ ~			* 2.42.000			* 2 42 222
2	301.000	Organization Franchises and Consents	\$243,203	P-2 P-3	\$0 \$0	\$243,203		\$0	\$243,203
3 4	302.000 303.000	Other Plant & Misc. Equipment	\$43,698 \$1,065,463	P-3 P-4	\$0 \$0	\$43,698 \$1,065,463		\$0 \$0	\$43,698 \$1,065,463
5	303.000	TOTAL INTANGIBLE PLANT	\$1,352,364	F-4	\$0	\$1,352,364		\$0	\$1,352,364
Ū			\$1,002,004		ΨŬ	\$1,002,004		<i>v</i>	\$1,002,004
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$1,888,683	P-7	\$0	\$1,888,683		\$0	\$1,888,683
8	311.000	Structures and Improvements - SSP	\$21,916,876	P-8	\$0	\$21,916,876		\$0	\$21,916,876
9	312.000	Collecting & Impounding Reservoirs	\$119,689	P-9	\$0	\$119,689		\$0	\$119,689
10	313.000	Lake, River and Other Intakes	\$7,740,397	P-10	\$0	\$7,740,397		\$0	\$7,740,397
11	314.000	Wells and Springs	\$10,111,537	P-11	\$0	\$10,111,537		\$0	\$10,111,537
12	315.000	Infiltration Galleries and Tunnels	\$1,804	P-12	\$0	\$1,804		\$0	\$1,804
13 14	316.000 317.000	Supply Mains Miscellaneous Source of Supply - Other	\$22,341,326 \$318,503	P-13 P-14	\$0 \$0	\$22,341,326 \$318,503		\$0 \$0	\$22,341,326 \$318,503
14	517.000	TOTAL SOURCE OF SUPPLY PLANT	\$64,438,815	F-14	\$0	\$64,438,815		\$0	\$64,438,815
10			φ04,400,010		ψυ	φ0 4 ,400,010		ΨŪ	φ04,400,010
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$472,629	P-17	\$0	\$472,629		\$0	\$472,629
18	321.000	Structures and Improvements - PP	\$29,221,795	P-18	\$0	\$29,221,795		\$0	\$29,221,795
19	322.000	Boiler Plant Equipment	\$0	P-19	\$0	\$0		\$0	\$0
20	323.000	Power Generation Equipment	\$13,055,553	P-20	\$0	\$13,055,553		\$0	\$13,055,553
21	324.000	Steam Pumping Equipment	\$234,170	P-21	\$0	\$234,170		\$0	\$234,170
22	325.000	Electric Pumping Equipment	\$78,366,762	P-22	\$0	\$78,366,762		\$0	\$78,366,762
23	326.000	Diesel Pumping Equipment	\$2,524,646	P-23	\$0 \$0	\$2,524,646		\$0	\$2,524,646
24 25	327.000 328.000	Hydraulic Pumping Equipment Other Pumping Equipment	\$622,816 \$3,988,938	P-24 P-25	\$0 \$0	\$622,816 \$3,988,938		\$0 \$0	\$622,816 \$3,988,938
25 26	320.000	TOTAL PUMPING PLANT	\$128,487,309	F-20	\$0	\$128,487,309		\$0	\$128,487,309
20			ψ120,407,000		ψυ	ψ120,401,505		ΨŪ	ψ120,401,505
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$3,339,936	P-28	\$0	\$3,339,936		\$0	\$3,339,936
29	331.000	Structures and Improvements - WTP	\$150,616,143	P-29	\$0	\$150,616,143		\$0	\$150,616,143
30	332.000	Water Treatment Equipment - WTP	\$158,105,843	P-30	\$0	\$158,105,843		\$0	\$158,105,843
31	333.000	Other - WTP	\$1,473,221	P-31	\$0	\$1,473,221		\$0	\$1,473,221
32		TOTAL WATER TREATMENT PLANT	\$313,535,143		\$0	\$313,535,143		\$0	\$313,535,143
22		TRANSMISSION & DIST. PLANT							
33 34	340.000	Land and Land Rights - TDP	\$5,351,276	P-34	\$0	\$5,351,276		\$0	\$5,351,276
34	341.000	Structures and Improvements - TDP	\$15,290,432	P-34	\$0 \$0	\$15,290,432		\$0	\$15,290,432
36	341.100	Structures & Improve - Special Crossing	\$0	P-36	\$0	\$0		\$0	\$0
37	342.000	Distribution Reservoirs and Standpipes	\$38,171,484	P-37	\$0	\$38,171,484		\$0	\$38,171,484
38	343.000	Transmission and Distribution Mains	\$1,634,490,720	P-38	\$0	\$1,634,490,720		\$0	\$1,634,490,720
39	344.000	Fire Mains	\$595,477	P-39	\$0	\$595,477		\$0	\$595,477
40	345.000	Customer Services	\$58,316,898	P-40	\$0	\$58,316,898		\$0	\$58,316,898
41	346.000	Customer Meters	\$167,193,455	P-41	\$0	\$167,193,455		\$0	\$167,193,455
42	347.000	Customer Meter Pits & Installation	\$32,901,790	P-42	\$0	\$32,901,790		\$0	\$32,901,790
43	348.000	Fire Hydrants	\$102,116,229	P-43	\$0	\$102,116,229		\$0	\$102,116,229
44 45	349.000	Miscellaneous Trans. & Dist Other TOTAL TRANSMISSION & DIST. PLANT	\$47,669 \$2,054,475,430	P-44	\$0 \$0	\$47,669 \$2,054,475,430		\$0 \$0	\$47,669
43		TOTAL TRANSMISSION & DIST. FLANT	φ 2,034, 473,430		φU	\$2,034,473,430		φŪ	\$2,034,473,430
46		GENERAL PLANT							
47	389.000	Land and Land Rights - GP	\$617,617	P-47	\$0	\$617,617	1	\$0	\$617,617
48	390.000	Structures and Improve - Shop & Garage	\$20,829,024	P-48	\$0	\$20,829,024		\$0	\$20,829,024
49	390.100	Structures and Improve - Office Buildings	\$10,407,901	P-49	\$0	\$10,407,901		\$0	\$10,407,901
50	390.200	General Structures - HVAC	\$431,375	P-50	\$0	\$431,375		\$0	\$431,375
51	390.300	Structures & Improve - Miscellaneous	\$3,731,164	P-51	\$0	\$3,731,164	1	\$0	\$3,731,164
52	390.900	Structures and Improvements - Leasehold	\$66,997	P-52	\$0	\$66,997	1	\$0	\$66,997
53	391.000	Office Furniture	\$2,039,774	P-53	\$0	\$2,039,774	1	\$0	\$2,039,774
54	391.100	Computers & Peripheral Equipment	\$7,329,371	P-54	\$0 \$0	\$7,329,371	1	\$0	\$7,329,371
55	391.200	Computer Hardware & Software	\$8,029,467	P-55	\$0 \$0	\$8,029,467	1	\$0	\$8,029,467
56 57	391.250 391.260	Computer Software Personal Computer Software	\$28,088,662 \$0	P-56 P-57	\$0 \$0	\$28,088,662 \$0	1	\$0 \$0	\$28,088,662 \$0
57	391.200	Other Office Equipment	\$0 \$17,758	P-57 P-58	\$0 \$0	ەن \$17,758	1	\$0	\$0 \$17,758
59	391.400	BTS Initial Investment	\$44,817,369	P-59	\$0 \$0	\$44,817,369	1	\$0	\$44,817,369
60	392.100	Transportation Equipment - Light Trucks	\$12,486,721	P-60	\$0	\$12,486,721	1	\$0	\$12,486,721
61		Transportation Equipment - Heavy Trucks	\$22,783,180	P-61	\$0	\$22,783,180	1	\$0	\$22,783,180
	-			•					

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water - Plant In Service

	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G	H	1
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
62	392.300	Transportation Equipment - Autos	\$1,051,312	P-62	\$0	\$1,051,312		\$0	\$1,051,312
63	392.400	Transportation Equipment - Other	\$9,652,430	P-63	\$0	\$9,652,430		\$0	\$9,652,430
64	393.000	Stores Equipment	\$847,872	P-64	\$0	\$847,872		\$0	\$847,872
65	394.000	Tools, Shop and Garage Equipment	\$9,538,086	P-65	\$0	\$9,538,086		\$0	\$9,538,086
66	395.000	Laboratory Equipment	\$1,915,757	P-66	\$0	\$1,915,757		\$0	\$1,915,757
67	396.000	Power Operated Equipment	\$1,770,719	P-67	\$0	\$1,770,719		\$0	\$1,770,719
68	397.100	Communication Equip - Non Telephone	\$9,719,793	P-68	\$0	\$9,719,793		\$0	\$9,719,793
69	397.200	Communication Equip - Telephone	\$44,212	P-69	\$0	\$44,212		\$0	\$44,212
70	398.000	Miscellaneous Equipment	\$5,531,402	P-70	\$0	\$5,531,402		\$0	\$5,531,402
71	399.000	Other Tangible Equipment	\$33,365	P-71	\$0	\$33,365		\$0	\$33,365
72		TOTAL GENERAL PLANT	\$201,781,328		\$0	\$201,781,328		\$0	\$201,781,328
					-			-	
73	•	TOTAL PLANT IN SERVICE	\$2,764,070,389		\$0	\$2,764,070,389		\$0	\$2,764,070,389

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	Ē	G
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Åmount	Adjustments	Adjustments
	Total Plant Adjustments			\$0	Ī	\$0

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water Depreciation Expense

	A	B	<u>C</u>	D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$243,203	0.00%	\$0
3	302.000	Franchises and Consents	\$43,698	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment	\$1,065,463	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,352,364		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$1,888,683	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$21,916,876	1.97%	\$431,762
9	312.000	Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419
10	313.000	Lake, River and Other Intakes	\$7,740,397	3.57%	\$276,332
11	314.000	Wells and Springs	\$10,111,537	2.52%	\$254,811
12	315.000	Infiltration Galleries and Tunnels	\$1,804	1.77%	\$32
13	316.000	Supply Mains	\$22,341,326	1.45%	\$323,950
14	317.000	Miscellaneous Source of Supply - Other	\$318,503	4.97%	\$15,830
15		TOTAL SOURCE OF SUPPLY PLANT	\$64,438,815		\$1,303,136
16		PUMPING PLANT			
17	320.000	Land and Land Rights - PP	\$472,629	0.00%	\$0
18	321.000	Structures and Improvements - PP	\$29,221,795	3.95%	\$1,154,261
19	322.000	Boiler Plant Equipment	\$0	0.00%	\$0
20	323.000	Power Generation Equipment	\$13,055,553	3.05%	\$398,195
21	324.000	Steam Pumping Equipment	\$234,170	1.89%	\$4,426
22	325.000	Electric Pumping Equipment	\$78,366,762	1.89%	\$1,481,132
23	326.000	Diesel Pumping Equipment	\$2,524,646	1.89%	\$47,716
24	327.000	Hydraulic Pumping Equipment	\$622,816	1.89%	\$11,772
25	328.000	Other Pumping Equipment	\$3,988,938	1.89%	\$75,391
26		TOTAL PUMPING PLANT	\$128,487,309		\$3,172,893
27		WATER TREATMENT PLANT			
28		Land and Land Rights - WTP	\$3,339,936	0.00%	\$0
29	331.000	Structures and Improvements - WTP	\$150,616,143	2.34%	\$3,524,418
30	332.000	Water Treatment Equipment - WTP	\$158,105,843	2.18%	\$3,446,707
31	333.000	Other - WTP	\$1,473,221	3.33%	\$49,058
32		TOTAL WATER TREATMENT PLANT	\$313,535,143		\$7,020,183
33		TRANSMISSION & DIST. PLANT	** • • • •	-	-
34	340.000	Land and Land Rights - TDP	\$5,351,276	0.00%	\$0
35	341.000	Structures and Improvements - TDP	\$15,290,432	1.49%	\$227,827
36	341.100	Structures & Improve - Special Crossing	\$0	0.00%	\$0
37	342.000	Distribution Reservoirs and Standpipes	\$38,171,484	1.70%	\$648,915
38	343.000	Transmission and Distribution Mains	\$1,634,490,720	1.39%	\$22,719,421
39	344.000	Fire Mains	\$595,477	1.56%	\$9,289

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
					,
40	345.000	Customer Services	\$58,316,898	2.92%	\$1,702,854
41	346.000	Customer Meters	\$167,193,455	2.40%	\$4,012,643
42	347.000	Customer Meter Pits & Installation	\$32,901,790	2.40%	\$789,643
43	348.000	Fire Hydrants	\$102,116,229	1.85%	\$1,889,150
44	349.000	Miscellaneous Trans. & Dist Other	\$47,669	2.96%	\$1,411
45		TOTAL TRANSMISSION & DIST. PLANT	\$2,054,475,430		\$32,001,153
46		GENERAL PLANT			
47	389.000	Land and Land Rights - GP	\$617,617	0.00%	\$0
48	390.000	Structures and Improve - Shop & Garage	\$20,829,024	3.02%	\$629,037
49	390.100	Structures and Improve - Office Buildings	\$10,407,901	2.09%	\$217,525
50	390.200	General Structures - HVAC	\$431,375	2.09%	\$9,016
51	390.300	Structures & Improve - Miscellaneous	\$3,731,164	3.72%	\$138,799
52	390.900	Structures and Improvements - Leasehold	\$66,997	2.75%	\$1,842
53	391.000	Office Furniture	\$2,039,774	3.49%	\$71,188
54	391.100	Computers & Peripheral Equipment	\$7,329,371	19.06%	\$1,396,978
55	391.200	Computer Hardware & Software	\$8,029,467	19.06%	\$1,530,417
56	391.250	Computer Software	\$28,088,662	5.00%	\$1,404,434
57	391.260	Personal Computer Software	\$0	0.00%	\$0
58	391.300	Other Office Equipment	\$17,758	10.46%	\$1,858
59	391.400	BTS Initial Investment	\$44,817,369	5.00%	\$2,240,868
60	392.100	Transportation Equipment - Light Trucks	\$12,486,721	5.57%	\$695,510
61	392.200	Transportation Equipment - Heavy Trucks	\$22,783,180	0.00%	\$0
62	392.300	Transportation Equipment - Autos	\$1,051,312	0.00%	\$0
63	392.400	Transportation Equipment - Other	\$9,652,430	6.15%	\$593,624
64	393.000	Stores Equipment	\$847,872	3.88%	\$32,898
65	394.000	Tools, Shop and Garage Equipment	\$9,538,086	3.73%	\$355,770
66	395.000	Laboratory Equipment	\$1,915,757	3.90%	\$74,715
67	396.000	Power Operated Equipment	\$1,770,719	3.79%	\$67,111
68	397.100	Communication Equip - Non Telephone	\$9,719,793	5.76%	\$559,860
69	397.200	Communication Equip - Telephone	\$44,212	8.94%	\$3,952
70	398.000	Miscellaneous Equipment	\$5,531,402	6.48%	\$358,435
71	399.000	Other Tangible Equipment	\$33,365	2.43%	\$811
72		TOTAL GENERAL PLANT	\$201,781,328		\$10,384,648
73		Total Depreciation	\$2,764,070,389		\$53,882,013

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water- Accumulated Depreciation Reserve

	٨	B	^	D	E	F	C	U	
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1 2	301.000	INTANGIBLE PLANT Organization	\$2,933	P-2	\$0	\$2,933		\$0	\$2,933
2	302.000	Franchises and Consents	\$2,955 \$0	P-3	\$0 \$0	\$2,933 \$0		\$0 \$0	\$0
4	303.000	Other Plant & Misc. Equipment	\$306,586	P-4	\$0	\$306,586		\$0	\$306,586
5		TOTAL INTANGIBLE PLANT	\$309,519		\$0	\$309,519		\$0	\$309,519
6	040.000	SOURCE OF SUPPLY PLANT	* 0	D 7	* 0	* 0		¢0	<u>^</u>
7 8	310.000 311.000	Land and Land Rights - SSP Structures and Improvements - SSP	\$0 \$6,235,786	P-7 P-8	\$0 \$0	\$0 \$6,235,786		\$0 \$0	\$0 \$6,235,786
9	312.000	Collecting & Impounding Reservoirs	\$99,813	P-9	\$0 \$0	\$99,813		\$0 \$0	\$99,813
10	313.000	Lake, River and Other Intakes	\$1,670,247	P-10	\$0	\$1,670,247		\$0	\$1,670,247
11	314.000	Wells and Springs	\$2,423,241	P-11	\$0	\$2,423,241		\$0	\$2,423,241
12	315.000	Infiltration Galleries and Tunnels	\$438	P-12	\$0	\$438		\$0	\$438
13	316.000	Supply Mains	\$9,291,491	P-13	\$0	\$9,291,491		\$0	\$9,291,491
14 15	317.000	Miscellaneous Source of Supply - Other TOTAL SOURCE OF SUPPLY PLANT	\$4,500 \$19,725,516	P-14	<u>\$0</u> \$0	\$4,500 \$19,725,516		\$0 \$0	\$4,500 \$19,725,516
15			\$13,723,310		ψŪ	φ13,723,310		ψŪ	\$13,723,310
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$590	P-17	-\$590	\$0		\$0	\$0
18	321.000	Structures and Improvements - PP	\$9,371,389	P-18	\$0	\$9,371,389		\$0	\$9,371,389
19	322.000	Boiler Plant Equipment	\$0	P-19	\$0	\$0		\$0	\$0
20 21	323.000 324.000	Power Generation Equipment Steam Pumping Equipment	\$1,308,196 -\$38,879	P-20 P-21	\$0 \$0	\$1,308,196 -\$38,879		\$0 \$0	\$1,308,196 -\$38,879
21	325.000	Electric Pumping Equipment	\$25,064,084	P-21	\$0 \$0	\$25,064,084		\$0	\$25,064,084
23	326.000	Diesel Pumping Equipment	\$1,931,614	P-23	\$0	\$1,931,614		\$0	\$1,931,614
24	327.000	Hydraulic Pumping Equipment	\$71,112	P-24	\$0	\$71,112		\$0	\$71,112
25	328.000	Other Pumping Equipment	\$48,584	P-25	\$0	\$48,584		\$0	\$48,584
26		TOTAL PUMPING PLANT	\$37,756,690		-\$590	\$37,756,100		\$0	\$37,756,100
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	\$46,117,302	P-29	\$0	\$46,117,302		\$0	\$46,117,302
30	332.000	Water Treatment Equipment - WTP	\$43,560,453	P-30	\$0	\$43,560,453		\$0	\$43,560,453
31	333.000	Other - WTP	\$615,754	P-31	\$0	\$615,754		\$0	\$615,754
32		TOTAL WATER TREATMENT PLANT	\$90,293,509		\$0	\$90,293,509		\$0	\$90,293,509
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$17	P-34	-\$17	\$0		\$0	\$0
35	341.000	Structures and Improvements - TDP	\$5,813,347	P-35	\$0	\$5,813,347		\$0	\$5,813,347
36	341.100	Structures & Improve - Special Crossing	\$0	P-36	\$0	\$0		\$0	\$0
37	342.000	Distribution Reservoirs and Standpipes	\$16,999,465	P-37	\$0	\$16,999,465		\$0	\$16,999,465
38	343.000	Transmission and Distribution Mains	\$249,335,819	P-38	\$0	\$249,335,819		\$0	\$249,335,819
39 40	344.000 345.000	Fire Mains Customer Services	\$189,806 \$14,030,138	P-39 P-40	\$0 \$0	\$189,806 \$14,030,138		\$0 \$0	\$189,806 \$14,030,138
41	346.000	Customer Meters	\$2,705,149	P-41	\$0 \$0	\$2,705,149		\$0	\$2,705,149
42	347.000	Customer Meter Pits & Installation	\$14,691,531	P-42	\$0	\$14,691,531		\$0	\$14,691,531
43	348.000	Fire Hydrants	\$16,811,174	P-43	\$0	\$16,811,174		\$0	\$16,811,174
44	349.000	Miscellaneous Trans. & Dist Other	\$16,081	P-44	\$0	\$16,081		\$0	\$16,081
45		TOTAL TRANSMISSION & DIST. PLANT	\$320,592,527		-\$17	\$320,592,510		\$0	\$320,592,510
46		GENERAL PLANT							
47	389.000	Land and Land Rights - GP	-\$1,599	P-47	\$1,599	\$0		\$0	\$0
48	390.000	Structures and Improve - Shop & Garage	\$2,366,451	P-48	\$0	\$2,366,451		\$0	\$2,366,451
49	390.100	Structures and Improve - Office Buildings	\$888,395	P-49	\$0	\$888,395		\$0	\$888,395
50	390.200	General Structures - HVAC	\$11,492	P-50	\$0	\$11,492		\$0	\$11,492
51	390.300	Structures & Improve - Miscellaneous	\$1,730,098	P-51	\$0 \$0	\$1,730,098		\$0	\$1,730,098
52 53	390.900 391.000	Structures and Improvements - Leasehold Office Furniture	\$181,815 \$916,513	P-52 P-53	\$0 \$0	\$181,815 \$916,513		\$0 \$0	\$181,815 \$916,513
54	391.000	Computers & Peripheral Equipment	\$4,154,002	P-54	\$0 \$0	\$4,154,002		\$0	\$4,154,002
55	391.200	Computer Hardware & Software	\$3,759,218	P-55	\$0	\$3,759,218		\$0	\$3,759,218
56	391.250	Computer Software	\$10,274,831	P-56	\$0	\$10,274,831		\$0	\$10,274,831
57	391.260	Personal Computer Software	\$0	P-57	\$0	\$0		\$0	\$0
58	391.300	Other Office Equipment	-\$20,937	P-58	\$0 \$0	-\$20,937		\$0	-\$20,937
59 60	391.400 392.100	BTS Initial Investment Transportation Equipment - Light Trucks	\$15,893,589 \$2,784,637	P-59 P-60	\$0 \$0	\$15,893,589 \$2,784,637		\$0 \$0	\$15,893,589 \$2,784,637
61	392.100	Transportation Equipment - Light Trucks	\$4,446,076	P-60	\$0 \$0	\$4,446,076		\$0	\$4,446,076
62		Transportation Equipment - Autos	\$2,222,142		\$0	\$2,222,142		\$0	\$2,222,142

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water- Accumulated Depreciation Reserve

	A	<u>B</u>	<u>_</u>	D	E	<u>F</u>	G	<u> </u>	<u> </u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
63	392.400	Transportation Equipment - Other	\$2,940,689	P-63	\$0	\$2,940,689		\$0	\$2,940,689
64	393.000	Stores Equipment	-\$70,280	P-64	\$0	-\$70,280		\$0	-\$70,280
65	394.000	Tools, Shop and Garage Equipment	\$3,760,330	P-65	\$0	\$3,760,330		\$0	\$3,760,330
66	395.000	Laboratory Equipment	\$718,243	P-66	\$0	\$718,243		\$0	\$718,243
67	396.000	Power Operated Equipment	\$1,785,686	P-67	\$0	\$1,785,686		\$0	\$1,785,686
68	397.100	Communication Equip - Non Telephone	\$1,587,029	P-68	\$0	\$1,587,029		\$0	\$1,587,029
69	397.200	Communication Equip - Telephone	\$75,862	P-69	\$0	\$75,862		\$0	\$75,862
70	398.000	Miscellaneous Equipment	\$1,028,777	P-70	\$0	\$1,028,777		\$0	\$1,028,777
71	399.000	Other Tangible Equipment	-\$296,642	P-71	\$0	-\$296,642		\$0	-\$296,642
72		TOTAL GENERAL PLANT	\$61,136,417		\$1,599	\$61,138,016		\$0	\$61,138,016
						-			
73		TOTAL DEPRECIATION RESERVE	\$529,814,178		\$992	\$529,815,170		\$0	\$529,815,170

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water - Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-2	Organization	301.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-17	Land and Land Rights - PP	320.000		-\$590		\$0
	1. To remove reserve associated with land. (McMellen)		-\$590		\$0	
	1. No Adjustment		\$0		\$0	
R-34	Land and Land Rights - TDP	340.000		-\$17		\$0
	1. No Adjustment		\$0		\$0	
	1. To remove reserve associated with land. (McMellen)		-\$17		\$0	
R-47	Land and Land Rights - GP	389.000		\$1,599		\$0
	1. To remove reserve associated with land. (McMellen)		\$1,599		\$0	
	1. No Adjustment		\$0		\$0	
	Total Reserve Adjustments		-	\$992		\$0

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water Cash Working Capital

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
Number	Description	Auj. Expenses	Lay	Lay			
I							
1	OPERATION AND MAINT. EXPENSE						
2	Chemical	\$9,595,878			0.000000	0.000000	\$221,885
3	Group Insurance	\$3,089,659			0.000000	0.000000	\$276,883
4	Labor/Base Payroll	\$28,371,257			0.000000	0.000000	\$2,458,597
5	Pension and OPEB	-\$3,420,151			0.000000	0.000000	-\$381,652
6	401K	\$722,752			0.000000	0.000000	\$52,870
7	Support Services	\$23,329,465			0.000000	0.000000	-\$2,028,707
8	Fuel Power	\$10,505,143			0.000000	0.000000	\$630,592
9	Telephone	\$1,161,546			0.000000	0.000000	\$30,010
10	Rents	\$638,537			0.000000	0.000000	\$51,363
11	Postage	\$1,800,612			0.000000	0.000000	\$113,906
12	IOTG	\$4,807,887			0.000000	0.000000	\$1,318,414
13	PSC Assessment	\$2,057,157			0.000000	0.000000	\$446,374
14	Waste Disposal	\$846,805			0.000000	0.000000	-\$71,967
15	Uncollectible Expense	\$2,921,317			0.000000	0.000000	\$0
16	Cash Vouchers	\$17,400,405			0.000000	0.000000	-\$1,513,122
17	TOTAL OPERATION AND MAINT. EXPENSE	\$103,828,269					\$1,605,446
18	TAXES						
19	Payroll Tax	\$2,186,722			0.000000	0.000000	\$189,496
20	Property Tax	\$25,421,310			0.000000	0.000000	-\$8,655,092
21	TOTAL TAXES	\$27,608,032					-\$8,465,596
22	CWC REQ'D BEFORE RATE BASE OFFSETS	\$131,436,301			0.000000	0.000000	-\$6,860,150
23 24	TAX OFFSET FROM RATE BASE Federal Tax Offset	\$4E 000 000			0.000000	0.000000	¢000 400
		\$15,092,282			0.000000	0.000000	-\$382,468
25	State Tax Offset	\$2,680,078			0.000000	0.000000	-\$67,919
26	City Tax Offset	\$573,492			0.000000	0.000000	-\$14,533
27	Interest Expense Offset	\$34,988,434			0.000000	0.000000	-\$4,214,916
28	TOTAL TAX OFFSET FROM RATE BASE	\$53,334,286					-\$4,679,836
29	TOTAL CASH WORKING CAPITAL REQUIRED	\$184,770,587	1	1	1	1	-\$11,539,986

		<u>n</u>		D	-	-	<u>^</u>		•		1/	1	
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>I</u> Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Humber		(D+E)	Labor	Non Labor	Humber	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
_													
Rev-1	404 400	OPERATING REVENUES	\$005 000 TO	0	On a Nata (1)	D A	One Neterit	****	400.000	¢ 4 000 000		One Maria (1)	0
Rev-2	461.100	Residential	\$205,328,789	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$205,328,789	100.00%	\$4,030,833	\$209,359,622	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$63,976,719			Rev-3		\$63,976,719	100.00%	-\$6,700,748	\$57,275,971		
Rev-4	461.300	Industrial	\$15,749,560			Rev-4		\$15,749,560	100.00%	\$2,169,925	\$17,919,485		
Rev-5	462.000	Private Fire Protection	\$5,012,130			Rev-5		\$5,012,130	100.00%	\$123,498	\$5,135,628		
Rev-6	463.000	Public Fire Protection	-\$137			Rev-6		-\$137	100.00%	\$137	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$1,694,427			Rev-7		\$1,694,427	100.00%	-\$986,958	\$707,469		
Rev-8	472.000	Other Revenue - Rent	\$854,996			Rev-8		\$854,996	100.00%	-\$169,131	\$685,865		
Rev-9	464.000	Other Public Auth.	\$6,369,857			Rev-9		\$6,369,857		-\$132,083	\$6,237,774		
Rev-10	466.000	Sales for Resale	\$10,879,185			Rev-10		\$10,879,185	100.00%	-\$1,028,279	\$9,850,906		
Rev-11	471.000	Other Water Revenue - Oper. Rev. TOTAL OPERATING REVENUES	\$3,873,947			Rev-11		\$3,873,947	100.00%	<u>\$171,470</u> -\$2,521,336	\$4,045,417		
Rev-12		TOTAL OPERATING REVENUES	\$313,739,473					\$313,739,473		-\$2,521,336	\$311,218,137		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$608,164	\$74,872	\$533,292	E-2	\$0	\$608,164	100.00%	-\$7,992	\$600,172	\$70,588	\$529,584
3	602.000	Purchased Water	\$988,136	\$0	\$988,136	E-3	\$0	\$988,136	100.00%	\$82,226	\$1,070,362	\$0	\$1,070,362
4	603.000	Miscellaneous Expenses	\$5,447,937	\$0	\$5,447,937	E-4	\$0	\$5,447,937	100.00%	-\$184,205	\$5,263,732	\$0	\$5,263,732
5	604.000	Rents - SSE	\$9,087	\$0	\$9,087	E-5	\$0	\$9,087	100.00%	\$77,698	\$86,785	\$0	\$86,785
6	610.000	Maint. Supervision & Engineering	\$280	\$280	\$0	E-6	\$0	\$280	100.00%	-\$20	\$260	\$260	\$0
7	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-7	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$149,328	\$148,923	\$405	E-10	\$0	\$149,328	100.00%	-\$55,403	\$93,925	\$93,520	\$405
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
12	616.000	Maint. of Supply Mains	\$701	\$701	\$0	E-12	\$0	\$701	100.00%	-\$58	\$643	\$643	\$0
13	617.000	Maint. Of Misc. Water Source Plant	\$289,415	\$251,022	\$38,393	E-13	\$0	\$289,415	100.00%	-\$19,030	\$270,385	\$231,992	\$38,393
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$7,493,048	\$475,798	\$7,017,250		\$0	\$7,493,048		-\$106,784	\$7,386,264	\$397,003	\$6,989,261
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$197,314	\$197,314	\$0	E-16	\$0	\$197,314	100.00%	-\$16,606	\$180,708	\$180,708	\$0
17	621.000	Fuel for Power Production	\$7,315	\$0	\$7,315	E-17	\$0	\$7,315	100.00%	-\$1,489	\$5,826	\$0	\$5,826
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0		\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$4.297.144	\$0	\$4,297,144	E-19	\$0	\$4.297.144	100.00%	-\$114.075	\$4,183,069	\$0	\$4.183.069
20	624.000	Pumping Labor and Expenses	\$1,476,506	\$1,423,839	\$52,667	E-20	\$0	\$1,476,506	100.00%	-\$109,699	\$1,366,807	\$1,314,140	\$52,667
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$36,108	\$0	\$36,108	E-22	\$0	\$36,108	100.00%	\$0	\$36,108	\$0	\$36,108
23	627.000	Rents - PE	\$8,860	\$0	\$8,860	E-23	\$0	\$8,860	100.00%	-\$488	\$8,372	\$0	\$8,372
24	630.000	Maint. Supervision & Engineering - PE	\$47,279	\$47,279	\$0	E-24	\$0	\$47,279	100.00%	-\$2,793	\$44,486	\$44,486	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$8,191	\$8,191	\$0	E-25	\$0	\$8,191	100.00%	-\$780	\$7,411	\$7,411	\$0
26	632.000	Maint. of Power Production Equipment	\$1,154	\$1,154	\$0	E-26	\$0	\$1,154	100.00%	-\$82	\$1,072	\$1,072	\$0
27	633.000	Maint. of Pumping Equipment	\$470,797	\$416,535	\$54,262	E-27	\$0	\$470,797	100.00%	-\$25,663	\$445,134	\$390,872	\$54,262
28		TOTAL PUMPING EXPENSES	\$6,550,668	\$2,094,312	\$4,456,356		\$0	\$6,550,668		-\$271,675	\$6,278,993	\$1,938,689	\$4,340,304
29		WATER TREATMENT EXPENSES	\$007 (IS	\$007 4 fo	**	F 66	**	****	100.000	A 44 655	\$400 C 10	\$400 0 fr	**
30	640.000	Operation. Supervision & Engineer WTE	\$227,440	\$227,440	\$0 \$0.247.824	E-30	\$0 \$0	\$227,440	100.00%	-\$41,398	\$186,042	\$186,042	\$0 \$0 505 970
31	641.000	Chemicals - WTE	\$9,347,821	\$0 \$2,020,286	\$9,347,821	E-31	\$0 \$0	\$9,347,821	100.00%	\$248,058	\$9,595,879	\$0 \$2,660,001	\$9,595,879
32 33	642.000 643.000	Operation Labor & Expenses - WTE	\$3,413,688 \$1,658,148	\$2,930,286 \$0	\$483,402	E-32 E-33	\$0 \$0	\$3,413,688 \$1,658,148	100.00% 100.00%	-\$262,837	\$3,150,851	\$2,660,991	\$489,860 \$1,579,434
33 34	643.000 644.000	Miscellanous Expenses - WTE Rents - WTE		\$U \$0	\$1,658,148	E-33 E-34	\$0 \$0			-\$78,714 -\$14,742	\$1,579,434 \$130,130	\$0 \$0	\$1,579,434 \$130,130
34 35	644.000 650.000	Rents - WIE Maint. Supervision & Engineering - WTE	\$144,872 \$1,698,770	ەں \$1.698.770	\$144,872 \$0	E-34 E-35	\$0 \$0	\$144,872 \$1,698,770	100.00%	-\$14,742 -\$129,935	\$130,130 \$1,568,835	ەت \$1,568,835	\$130,130 \$0
35 36	650.000 651.000	Maint. Supervision & Engineering - WIE Maint, of Structures & Improvements - WTE	\$1,698,770 \$0	\$1,698,770 \$0	\$0 \$0	E-35 E-36	\$0 \$0	\$1,698,770 \$0	100.00%	-\$129,935 \$0	\$1,568,835 \$0	\$1,568,835 \$0	\$0 \$0
30	001.000	maint. Or Structures & improvements - WIE	\$0	\$0	\$U	⊏-36	\$U	\$0	0.00%	\$0	\$0	\$0	\$0

	A	B	<u>c</u>	<u>D</u>	<u> </u>	E	G	<u><u>H</u></u>	1	<u>J</u>	<u>K</u>	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company		Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + I	1 = K
37	652.000	Maint. of Water Treatment Equipment	\$849,945	\$125	\$849,820	E-37	\$0	\$849,945	100.00%	-\$2	\$849.943	\$123	\$849,820
38	052.000	TOTAL WATER TREATMENT EXPENSES	\$17,340,684	\$4,856,621	\$12,484,063	E-57	\$0	\$17,340,684		-\$279,570	\$17,061,114	\$4,415,991	\$12,645,123
00			W11,040,004	ψ 1 ,000,021	<i><i><i></i></i></i>		ΨŬ	\$11,040,004		<i>Q210,010</i>	\$11,001,114	¥4,410,001	ψ12,040,120
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$71,550	\$71,550	\$0	E-40	\$0	\$71,550	100.00%	-\$2,164	\$69,386	\$69,386	\$0
41	661.000	Storage Facilities Expenses TDE	-\$308	-\$308	\$0	E-41	\$0	-\$308		\$0	-\$308	-\$308	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$1,290,214	\$1,367,567	-\$77,353	E-42	\$0	\$1,290,214	100.00%	-\$685,641	\$604,573	\$681,926	-\$77,353
43	663.000	Meter Expenses - TDE	\$506,071	\$502,784	\$3,287	E-43	\$0	\$506,071	100.00%	-\$52,025	\$454,046	\$450,760	\$3,286
44	664.000	Customer Installations Expenses - TDE	\$189,807	\$189,807	\$0	E-44	\$0	\$189,807	100.00%	-\$9,657	\$180,150	\$180,150	\$0
45	665.000	Miscellaneous Expenses - TDE	\$5,532,562	\$3,910,558	\$1,622,004	E-45	\$0	\$5,532,562	100.00%	-\$289,179	\$5,243,383	\$3,608,840	\$1,634,543
46	666.000	Rents - TDE	\$8,807	\$0	\$8,807	E-46	\$0	\$8,807	100.00%	-\$718	\$8,089	\$0	\$8,089
47	670.000	Maint. Supervision and Engineering - TDE	\$70,358	\$70,358	\$0	E-47	\$0	\$70,358	100.00%	-\$1,112	\$69,246	\$69,246	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$100,944	\$480	\$100,464	E-49	\$0	\$100,944		\$26,971	\$127,915	\$605	\$127,310
50	673.000	Maint. of Transmission & Distribution Mains	\$2,111,355	\$345,002	\$1,766,353	E-50	\$0	\$2,111,355		\$403,061	\$2,514,416	\$313,727	\$2,200,689
51	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52	675.000	Maint. of Services - TDE	\$425,718	\$425,918	-\$200	E-52	\$0	\$425,718		-\$27,174	\$398,544	\$398,744	-\$200
53	676.000	Maint. of Meters - TDE	\$400,514	\$399,901	\$613	E-53	\$0	\$400,514		-\$24,154	\$376,360	\$375,747	\$613
54	677.000	Maint. of Hydrants - TDE	\$337,930	\$335,739	\$2,191	E-54	\$0	\$337,930		-\$64,890	\$273,040	\$270,849	\$2,191
55	678.000	Maint. of Miscellaneous Plant - TDE	\$4,141,471	\$2,636,315	\$1,505,156	E-55		\$4,141,471		-\$363,767	\$3,777,704	\$2,452,183	\$1,325,521
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$15,186,993	\$10,255,671	\$4,931,322		\$0	\$15,186,993		-\$1,090,449	\$14,096,544	\$8,871,855	\$5,224,689
57		CUSTOMER ACCOUNTS EXPENSE											
57	901.000	Supervision	\$21,555	\$21,555	\$0	E-58	\$0	\$21,555	100.00%	-\$446	\$21,109	\$21,109	\$0
58	901.000	Meter Reading Expenses	\$639,748	\$625,848	\$0 \$13,900	E-56 E-59	\$0 \$0	\$639.748		-\$446 -\$23,550	\$616,198	\$602,298	\$0 \$13,900
59 60	902.000	Customer Records & Collection Expenses	\$639,748	\$389,788	\$3,806,849	E-59 E-60	\$0 \$0	\$4,196,637		-\$25,550	\$4,110,371	\$382,172	\$3,728,199
61	903.000	Uncollectible Amounts	\$1,838,028	\$309,788 \$0	\$1,838,028	E-60	\$0 \$0	\$1,838,028		\$1,083,289	\$2,921,317	\$302,172 \$0	\$2,921,317
62	905.000	Misc. Customer Accounts Expense	\$222,737	\$67,931	\$154,806	E-62	• •	\$222,737		\$683,072	\$905,809	\$65,354	\$840,455
63	000.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,918,705	\$1,105,122	\$5,813,583	2 02	\$0	\$6,918,705		\$1,656,099	\$8,574,804	\$1,070,933	\$7,503,871
			\$0,010,100	¢.,	\$0,010,000		••	¢0,010,100		\$1,000,000	\$ 0,07 1,001	\$1,010,000	¢.,000,0
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-65	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0		\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES	\$40.007.4.fc	\$40.007.4.C	**		**	\$40.00 7 .440	400.000	\$0.0F0.CF		** ***	**
71 72	920.000	Admin. & General Salaries	\$10,627,146	\$10,627,146 \$0	\$0 \$2,200,205	E-71 E-72	\$0	\$10,627,146		-\$3,052,054	\$7,575,092	\$7,575,092	\$0 \$2.555.860
	921.000	Office Supplies & Expenses	\$2,260,265	\$U \$0	\$2,260,265	E-72 E-73		\$2,260,265 \$0		\$295,604 \$0	\$2,555,869	\$0 \$0	\$2,555,869
73 74	922.000 923.000	Admin. Expenses Transferred - Credit Outside Services Employed	\$0 \$20,228,464	ەن \$32,470,557	\$0 \$6,757,904	E-73 E-74	\$0 \$0	۵۵ \$39,228,461		ەپ \$9,133,259-	\$0 \$20,005,202	۵۵ \$32,470,557	\$0 \$2,375,355-
74 75	923.000 924.000	Property Insurance	\$39,228,461 \$4,918,512	\$32,470,557 \$0	\$6,757,904 \$4,918,512	E-74 E-75	\$0 \$0	\$39,228,461 \$4,918,512		-\$9,133,259 \$721,015	\$30,095,202 \$5,639,527	\$32,470,557 \$0	-\$2,375,355 \$5,639,527
75	924.000 925.000	Injuries & Damages	\$4,918,512	\$0 \$0	\$4,918,512	E-75 E-76	\$0 \$0	\$4,918,512		-\$1,532	\$5,639,527 \$96,034	\$0 \$0	\$5,639,527 \$96,034
76	925.000	Employee Pensions & Benefits	\$97,566 \$8,712,067	ەں \$8,414,017	\$97,500 \$298,050	E-76 E-77	\$0 \$0	\$97,506 \$8,712,067		-\$1,532 -\$7,499,102	\$96,034 \$1,212,965	ەن \$5,621,258	\$96,034 -\$4,408,293
78	920.000	Franchise Requirements	\$0,712,007	\$0,414,017	\$298,050 \$0	E-77	\$0 \$0	۶۵,712,007 \$0		-\$7,499,102	\$1,212,905 \$0	\$5,021,258 \$0	-\$4,408,293 \$0
79	928.000	Regulatory Commission Expenses	\$415,090	\$0 \$0	\$415,090	E-79	\$0 \$0	\$415,090		-\$360,364	\$54,726	\$0 \$0	\$54,726
80	929.000	Duplicate Charges - Credit	\$0	\$0 \$0	\$0 \$0	E-80	\$0 \$0	\$0		-\$300,504 \$0	\$0	\$0 \$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0 \$0	\$0 \$0	\$0	E-81	\$0 \$0	\$0		\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$2,147,741	\$0 \$0	\$2,147,741	E-82	\$0 \$0	\$2,147,741		-\$791,722	\$1,356,019	\$0	\$1,356,019
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	A	B	<u>C</u>	D	E	E	G	Н	<u>l</u>	J	K	L	M
Line	Account	-	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		· · · · · · · · · · · · · · · · · · ·	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	1 = K
			···					···					
83	930.300	Research & Development Expenses	\$90,573	\$0	\$90,573	E-83	\$0	\$90,573		-\$1,664	\$88,909	\$0	\$88,909
84	931.000	Rents - AGE	\$150,091	\$0	\$150,091	E-84	\$0	\$150,091		\$163,494	\$313,585	\$0	\$313,585
85	932.000	Maint. of General Plant	\$1,487,801	\$129,306	\$1,358,495	E-85	\$0	\$1,487,801		-\$45,179	\$1,442,622	\$118,908	\$1,323,714
86		TOTAL ADMIN. & GENERAL EXPENSES	\$70,135,313	\$51,641,026	\$18,494,287		\$0	\$70,135,313		-\$19,704,763	\$50,430,550	\$45,785,815	\$4,644,735
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$45,995,802	See note (1)	See note (1)	E-88	See note (1)	\$45,995,802	100.00%	\$6,981,810	\$52,977,612	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$45,995,802	\$0	\$0		\$0	\$45,995,802		\$6,981,810	\$52,977,612	\$0	\$0
90		OTHER OPERATING EXPENSES	AAE EE (EAE		AAE EE (EAE			AAE EE (EA	100.000	A			AAE 444 AAA
91	408.100	Property Taxes	\$25,554,587	\$0	\$25,554,587	E-91	\$0	\$25,554,587		-\$133,278	\$25,421,309	\$0	\$25,421,309
92	408.100	Payroll Taxes	\$2,305,963	\$2,305,963	\$0	E-92	\$0	\$2,305,963		-\$119,240	\$2,186,723	\$2,186,723	\$0
93 94	408.100 408.100	Other Taxes PSC Assessment	-\$124,946 \$2,477,865	\$0 \$0	-\$124,946 \$2,477,865	E-93 E-94	\$0	-\$124,946 \$2,477,865		\$0	-\$124,946 \$2,060,868	\$0 \$0	-\$124,946 \$2,060,868
94 95	408.100	TOTAL OTHER OPERATING EXPENSES	\$2,477,865	\$2,305,963	\$2,477,865	E-94	<u>\$0</u> \$0	\$2,477,805		-\$416,997 -\$669.515	\$2,060,868		
95		TOTAL OTHER OPERATING EXPENSES	\$30,213,469	\$2,305,963	\$27,907,506		\$ 0	\$30,213,409		-3009,515	\$29,343,954	\$2,186,723	\$27,357,231
96		AMORTIZATION EXPENSE											
97	404.000	Amortization of Expense	\$170,990	\$0	\$170,990	E-97	\$0	\$170,990	100.00%	\$38,088	\$209,078	\$0	\$209,078
98	405.000	Amortizaton of Reg Asset	\$6,419	\$0	\$6,419	E-98	\$0	\$6,419	100.00%	-\$6,419	\$0	\$0	\$0
99	405.000	Amortization of Reg Asset AFUDC	\$151,229	\$0	\$151,229	E-99	\$0	\$151,229	100.00%	-\$151,229	\$0	\$0	\$0
100	407.000	Amortization - Property Losses	\$154,047	\$0	\$154,047	E-100	\$0	\$154,047	100.00%	\$490	\$154,537	\$0	\$154,537
101		TOTAL AMORTIZATION EXPENSE	\$482,685	\$0	\$482,685		\$0	\$482,685		-\$119,070	\$363,615	\$0	\$363,615
102		TOTAL OPERATING EXPENSE	\$200.317.367	\$72.734.513	\$81,587,052		\$0	\$200.317.367		-\$13,603,917	\$186,713,450	\$64,667,009	\$69,068,829
102			<u> </u>	<i><i><i>ψ</i>/2,/04,010</i></i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		\		-	<i><i>w</i>10,000,011</i>	\$100,110,400	\$04,001,000	
103		NET INCOME BEFORE TAXES	\$113,422,106	\$0	\$0		\$0	\$113,422,106		\$11,082,581	\$124,504,687	\$0	\$0
104		INCOME TAXES											
104	409.100	Current Income Taxes	-\$10,372,903	See note (1)	See mate (4)	E 405	See mate (4)	-\$10,372,903	100.00%	\$38,635,253	\$28,262,350	See note (1)	Cas mate (4)
105	409.100	TOTAL INCOME TAXES	-\$10,372,903	See note (1) \$0	See note (1) \$0	E-105	See note (1) \$0	-\$10,372,903		\$38,635,253	\$28,262,350		See note (1) \$0
100		TOTAL INCOME TAXES	-\$10,372,903	φU	φU		φU	-\$10,372,903		\$30,033,233	\$20,202,330	φU	\$ 0
107		DEFERRED INCOME TAXES											
108	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$31,662,215	See note (1)	See note (1)	E-108	See note (1)	\$31,662,215	100.00%	-\$30,330,239	\$1,331,976	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC	-\$103,615			E-109		-\$103,615	100.00%	-\$5	-\$103,620		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0		-\$2,923,754	-\$2,923,754		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0		-\$19,768,518	-\$19,768,518		
112		TOTAL DEFERRED INCOME TAXES	\$31,558,600	\$0	\$0		\$0	\$31,558,600		-\$53,022,516	-\$21,463,916	\$0	\$0
113		NET OPERATING INCOME	¢00, 200, 400	\$0	\$0		\$0	¢00 000 400	-	\$25,469,844	\$117,706,253	\$0	\$0
113		NET OFERATING INCOME	\$92,236,409	<u>\$0</u>	\$0		\$0	\$92,236,409	-	⊅∠ 3,469,844	\$117,706,253	\$0	\$0

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$4,030,833	\$4,030,833
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$4,030,833	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$6,700,748	-\$6,700,748
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$6,700,748	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$2,169,925	\$2,169,925
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$2,169,925	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$123,498	\$123,498
	1. To normalize private fire protection. (A. Sarver)		\$0	\$0		\$0	\$123,498	
Rev-6	Public Fire Protection	463.000	\$0	\$0	\$0	\$0	\$137	\$137
	1. To remove public fire protection. (A. Sarver)		\$0	\$0		\$0	\$137	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	-\$986,958	-\$986,958
	1. To normalize late payment charge. (A. Sarver)		\$0	\$0		\$0	-\$986,958	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	-\$169,131	-\$169,131
	1. To normalize rent. (A. Sarver)		\$0	\$0		\$0	-\$169,131	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	-\$132,083	-\$132,083
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	-\$132,083	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$1,028,279	-\$1,028,279
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$1,028,279	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$171,470	\$171,470
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$171,470	
E-2	Operation Labor & Expenses	601.000	\$0	\$0	\$0	-\$4,284	-\$3,708	-\$7,992
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$4,284	\$0	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$1,563	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	-\$2,145	
E-3	Purchased Water	602.000	\$0	\$0	\$0	\$0	\$82,226	\$82,226
	1. To annualize purchased water. (Sarver)		\$0	\$0		\$0	\$82,226	
E-4	Miscellaneous Expenses	603.000	\$0	\$0	\$0	\$0	-\$184,205	-\$184,205
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$184,177	

<u>A</u> Income Adj. Number	<u>B</u>	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$28	
E-5	Rents - SSE	604.000	\$0	\$0	\$0	\$0	\$77,698	\$77,698
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$414	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$78,112	
E-6	Maint. Supervision & Engineering	610.000	\$0	\$0	\$0	-\$20	\$0	-\$20
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$20	\$0	
E-10	Maint. of Wells & Springs	614.000	\$0	\$0	\$0	-\$55,403	\$0	-\$55,403
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$55,403	\$0	
E-12	Maint. of Supply Mains	616.000	\$0	\$0	\$0	-\$58	\$0	-\$58
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$58	\$0	
E-13	Maint. Of Misc. Water Source Plant	617.000	\$0	\$0	\$0	-\$19,030	\$0	-\$19,030
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$19,030	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$0	\$0	\$0	-\$16,606	\$0	-\$16,606
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$16,606	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$0	\$0	\$0	-\$1,489	-\$1,489
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$1,489	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$0	\$0	\$0	-\$114,075	-\$114,075
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$114,075	
E-20	Pumping Labor and Expenses	624.000	\$0	\$0	\$0	-\$109,699	\$0	-\$109,699
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$109,699	\$0	
E-23	Rents - PE	627.000	\$0	\$0	\$0	\$0	-\$488	-\$488
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$488	
E-24	Maint. Supervision & Engineering - PE	630.000	\$0	\$0	\$0	-\$2,793	\$0	-\$2,793
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2,793	\$0	
E-25	Maint. of Structures & Improvements - PE	631.000	\$0	\$0	\$0	-\$780	\$0	-\$780
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$780	\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	H	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-26	Maint. of Power Production Equipment	632.000	\$0	\$0	\$0	-\$82	\$0	-\$82
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$82	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$0	\$0	\$0	-\$25,663	\$0	-\$25,663
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$25,663	\$0	
E-30	Operation. Supervision & Engineer WTE	640.000	\$0	\$0	\$0	-\$41,398	\$0	-\$41,398
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$41,398	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$0	\$0	\$0	\$248,058	\$248,058
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$247,968	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove chemicals for corporate. (Sarver)		\$0	\$0		\$0	\$90	
E-32	Operation Labor & Expenses - WTE	642.000	\$0	\$0	\$0	-\$269,295	\$6,458	-\$262,837
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$269,295	\$0	
	2. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$450	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$6,061	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$53	
E-33	Miscellanous Expenses - WTE	643.000	\$0	\$0	\$0	\$0	-\$78,714	-\$78,714
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$24,908	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$4	
	Allocation Factors. (Newkirk)		^	\$ 0		* •	* 400.000	
	3. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	-\$103,626	
E-34	Rents - WTE	644.000	\$0	\$0	\$0	\$0	-\$14,742	-\$14,742
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$14,742	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$0	\$0	\$0	-\$129,935	\$0	-\$129,935
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$129,935	\$0	
E-37	Maint. of Water Treatment Equipment	652.000	\$0	\$0	\$0	-\$2	\$0	-\$2
	1. No Adjustment		\$0	\$0		\$0	\$0	
	- 1. To annualize payroll. (Arabian)		\$0	\$0		-\$2	\$0	
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E-40	Operation Supervision & Engineering - TDE	660.000	\$0	\$0	\$0	-\$2,164	\$0	-\$2,164
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2,164	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-42	Transmission & Distribution Lines Expenses	662.000	\$0	\$0	\$0	-\$685,641	\$0	-\$685,641
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$304,826	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$380,815	\$0	
E-43	Meter Expenses - TDE	663.000	\$0	\$0	\$0	-\$52,024	-\$1	-\$52,025
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$52,024	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		\$0	-\$1	
E-44	Customer Installations Expenses - TDE	664.000	\$0	\$0	\$0	-\$9,657	\$0	-\$9,657
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$9,657	\$0	
E-45	Miscellaneous Expenses - TDE	665.000	\$0	\$0	\$0	-\$301,718	\$12,539	-\$289,179
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$301,705	\$0	
	2. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$6,984	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$6,514	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$13,373	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$13	-\$72	
	6. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$292	
E-46	Rents - TDE	666.000	\$0	\$0	\$0	\$0	-\$718	-\$718
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$718	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$0	\$0	\$0	-\$1,112	\$0	-\$1,112
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,112	\$0	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	\$0	\$0	\$125	\$26,846	\$26,971
	1. To annualize payroll. (Arabian)		\$0	\$0		\$125	\$0	
	2. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$26,514	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$332	
E-50	Maint. of Transmission & Distribution Mains	673.000	\$0	\$0	\$0	-\$31,275	\$434,336	\$403,061
	1. To annualize payroll. (Arabian)	0.0000	\$0	\$0	ψυ	-\$31,275	\$0	÷ +00,001
	2. To normalize main break expense. (Niemeier)		\$0 \$0	\$0 \$0		-\$31,273	\$434,336	
E-52	Maint. of Services - TDE	675.000	\$0	\$0	\$0	-\$27,174	\$0	-\$27,174

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Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$27,174	\$0	
E-53	Maint. of Meters - TDE	676.000	\$0	\$0	\$0	-\$24,154	\$0	-\$24,154
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$24,154	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$0	\$0	\$0	-\$64,890	\$0	-\$64,890
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$64,890	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$0	\$0	\$0	-\$184,132	-\$179,635	-\$363,767
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$184,132	\$0	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$182,272	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjustment for Main Break Expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	\$2,637	
E-58	Supervision	901.000	\$0	\$0	\$0	-\$446	\$0	-\$446
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$446	\$0	
E-59	Meter Reading Expenses	902.000	\$0	\$0	\$0	-\$23,550	\$0	-\$23,550
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$23,550	\$0	
E-60	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	-\$7,616	-\$78,650	-\$86,266
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$7,616	\$0	
	2. To annualize postage expense. (Barron)		\$0	\$0		\$0	\$25,803	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$6,204	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$98,249	
E-61	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$1,083,289	\$1,083,289
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$2,921,317	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uncollectibles (Newkirk)		\$0	\$0		\$0	-\$1,838,028	
E-62	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$2,577	\$685,649	\$683,072
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2,577	\$0	
	2. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$92	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To include credit card fees. (Bolin)		\$0	\$0		\$0	\$685,557	
E-71	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$3,052,054	\$0	-\$3,052,054
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$340,021	\$0	
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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Number	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)	Number	\$0	\$0	Total	-\$1,561,344	\$0	Total
E-72	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$295,604	\$295,604
	1. To annualize employee expense. (Arabian)		\$0	\$0		\$0	\$149,361	
	2. To adjust outside services. (Barron)		\$0	\$0		\$0	\$3,743	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$2,711	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$505	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Employee Expenses - Corp (Arabian), Adjust for outside services. (Barron), To normalize bank service charges (Newkirk), To normalize credit line fees (Newkirk), To normalize office & admin supplies (Newkirk), To remove corporate fuel and purchase power. (Sarver)		\$0	\$0		\$0	\$139,284	
E-74	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	-\$9,133,259	-\$9,133,259
	1. To adjust maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$450	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$593,318	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$272,985	
	4. To adjust outside services. (Barron)		\$0	\$0		\$0	\$1,857,410	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Service Company (Arabian), To annualize Group Insurance expense - Service Company (Arabian), To annualize 401K expense - Service Company (Arabian), To annualize Payroll Taxes expense - Service Company (Arabian), To annualize Employee Expenses - Service Company (Arabian), To annualize Incentive Compensation - Service Company (Arabian), Adjust for outside services. (Barron), Adjustment for maintenance supplies and services expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	-\$10,669,886	
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$721,015	\$721,015
	1. To annualize insurance premiums. (Newkirk)		\$0	\$0		\$0	-\$170	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize insurance premiums- Vehicle (Newkirk), To annualize insurance premiums- General Liability (Newkirk), To annualize insurance premiums- Casualty Reserve (Newkirk), To annualize insurance premiums- Workers Com (Newkirk), To annualize insurance premiums- WC Capitalized Credits (Newkirk), To annualize insurance premiums- Property (Newkirk), To annualize insurance premiums- Other (Newkirk)		\$0	\$0		\$0	\$721,185	
E-76	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$1,532	-\$1,532
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$1,532	

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
Number		Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-77	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	-\$2,792,759	-\$4,706,343	-\$7,499,102
	1. To annualize 401(K). (Arabian)		\$0	\$0		-\$8,765	\$0	
	2. To annualize group insurance. (Arabian)		\$0	\$0		-\$2,332,942	\$0	
	3. To annualize VEBA. (Arabian)		\$0	\$0		-\$7,268	\$0	
	4. To annualize defined contribution plan (DCP) expense. (Foster)		\$0	\$0		-\$58,043	\$0	
	5. To annualize pension expense and amortize pension tracker. (Foster)		\$0	\$0		\$0	-\$1,169,848	
	6. To annualize OPEB expense and amortize OPEB tracker. (Foster)		\$0	\$0		\$0	-\$5,430,848	
	7. To adjust promotional expense. (Barron)		\$0	\$0		\$0	-\$321	
	8. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for promotional expense. (Barron). To annualize OPEB expense. (Foster)		\$0	\$0		\$0	\$1,894,674	
	9. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Group Insurance Expense - Corp (Arabian), To annualize 401K expense - Corp (Arabian). To annualize VEBA - Corp (Arabian)		\$0	\$0		-\$385,741	\$0	
E-79	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$360,364	-\$360,364
	1. To normalize rate case expense. (Amenthor)		\$0	\$0		\$0	-\$7,600	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over three years and to normalize the depreciation study over five years. (Amenthor)		\$0	\$0		\$0	-\$352,764	
E-82	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$791,722	-\$791,722
	1. To adjust advertising costs. (Barron)		\$0	\$0		\$0	-\$21,460	
	2. To adjust advertising customer education and community relations. (Barron)		\$0	\$0		\$0	-\$43,817	
	3. To adjust promotional expense. (Barron)		\$0	\$0		\$0	-\$1,764	
	4. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$15,882	
	5. To annualize transportation expense - Fuel. (Amenthor)		\$0	\$0		\$0	\$37,972	
	6. To remove dues and donations. (Dhority)		\$0	\$0		\$0	-\$47,054	
	7. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & publications (Newkirk)		\$0	\$0		\$0	-\$699,717	
E-83	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	-\$1,664	-\$1,664

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Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$1,664	
E-84	Rents - AGE	931.000	\$0	\$0	\$0	\$0	\$163,494	\$163,494
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$164,140	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	-\$646	
E-85	Maint. of General Plant	932.000	\$0	\$0	\$0	-\$10,398	-\$34,781	-\$45,179
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$10,398	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$34,781	
E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$6,981,810	\$6,981,810
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$7,886,211	
	2. To remove capitalized depreciation. (McMellen)		\$0	\$0		\$0	-\$909,611	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$5,210	
E-91	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$133,278	-\$133,278
	1. To adjust property tax expense. (Barron)		\$0	\$0		\$0	-\$164,769	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)		\$0	\$0		\$0	\$31,491	
E-92	Payroll Taxes	408.100	\$0	\$0	\$0	-\$119,240	\$0	-\$119,240
	1. To annualize payroll taxes. (Arabian)		\$0	\$0		\$24,507	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)		\$0	\$0		-\$143,747	\$0	
E-94	PSC Assessment	408.100	\$0	\$0	\$0	\$0	-\$416,997	-\$416,997
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)		\$0	\$0		\$0	-\$416,997	
E-97	Amortization of Expense	404.000	\$0	\$0	\$0	\$0	\$38,088	\$38,088
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize amortization expense. (McMellen)		\$0	\$0		\$0	\$38,088	
E 00	American of Dec Acost	405 000		<u> </u>	<u> </u>	<u> </u>	AC 440	¢0.440
E-98	Amortizaton of Reg Asset	405.000	\$0	\$0 \$0	\$0	\$0 \$0	-\$6,419	-\$6,419
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$6,419	
E-99	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$151,229	-\$151,229

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset - AFUDC (McMellen)		\$0	\$0		\$0	-\$151,229	
E-100	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	\$490	\$490
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$490	
E-105	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$38,635,253	\$38,635,253
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$38,314,897	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$320,356	
E-108	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$30,330,239	-\$30,330,239
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$29,377,934	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$952,305	
E-109	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	-\$5	-\$5
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$50	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$45	
E-110	Amortization of Protected Excess ADIT	0.000	\$0	\$0	\$0	\$0	-\$2,923,754	-\$2,923,754
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$2,923,754	
E-111	Amortization of Unprotected Excess ADIT	0.000	\$0	\$0	\$0	\$0	-\$19,768,518	-\$19,768,518
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$19,768,518	
		0.000						
	Total Operating Revenues	0.000	\$0	\$0	\$0	\$0	-\$2,521,336	-\$2,521,336
	Total Operating & Maint. Expense	-	\$0	\$0	\$0	-\$8,067,504	-\$19,923,676	-\$27,991,180

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water - Income Tax Calculation

1.2	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>
Line Number	Description	Percentage Rate	Test Year	6.23% Return	6.33% Return	6.43% Return
Number	Description	Rate	rear	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$124,504,687	\$82,097,620	\$83,899,162	\$85,700,70
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$52,977,612	\$52,977,612	\$52,977,612	\$52,977,61
4	Non - Deductible Expenses		\$410,812	\$410,812	\$410,812	\$410,81
5	CIAC		\$7,690,632	\$7,690,632	\$7,690,632	\$7,690,63
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$61,079,056	\$61,079,056	\$61,079,056	\$61,079,05
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of		\$34,988,434	\$34,988,434	\$34,988,434	\$34,988,43
9	Tax Straight-Line Depreciation		\$36,971,707	\$36,971,707	\$36,971,707	\$36,971,70
10	Excess Tax over S/L Tax Depreciation		-\$2,103,505	-\$2,103,505	-\$2,103,505	-\$2,103,50
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$69,856,636	\$69,856,636	\$69,856,636	\$69,856,63
12	NET TAXABLE INCOME		\$115,727,107	\$73,320,040	\$75,121,582	\$76,923,12
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$115,727,107	\$73,320,040	\$75,121,582	\$76,923,12
15	Deduct Missouri Income Tax at the Rate of		\$4,128,743	\$2,615,805	\$2,680,078	\$2,744,35
16	Deduct City Inc Tax - Fed. Inc. Tax		\$883,482	\$559,739	\$573,492	\$587,24
17	Federal Taxable Income - Fed. Inc. Tax		\$110,714,882	\$70,144,496	\$71,868,012	\$73,591,53
18	Federal Income Tax at the Rate of		\$23,250,125	\$14,730,344	\$15,092,282	\$15,454,22
19	Subtract Federal Income Tax Credits					
20	Credits - Solar		\$0	\$0	\$0	\$
21	Net Federal Income Tax		\$23,250,125	\$14,730,344	\$15,092,282	\$15,454,22
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$115,727,107	\$73,320,040	\$75,121,582	\$76,923,12
25	Deduct Federal Income Tax at the Rate of		\$11,625,063	\$7,365,172	\$7,546,141	\$7,727,11
26	Deduct City Income Tax - MO. Inc. Tax		\$883,482	\$559,739	\$573,492	\$587,24
27	Missouri Taxable Income - MO. Inc. Tax		\$103,218,562	\$65,395,129	\$67,001,949	\$68,608,77
28	Subtract Missouri Income Tax Credits					
29	Test MO State Credit		\$0	\$0	\$0	9
30	Missouri Income Tax at the Rate of	Γ	\$4,128,743	\$2,615,805	\$2,680,078	\$2,744,35
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$115,727,107	\$73,320,040	\$75,121,582	\$76,923,12
34	Deduct Federal Income Tax - City Inc. Tax		\$23,250,125	\$14,730,344	\$15,092,282	\$15,454,22
35	Deduct Missouri Income Tax - City Inc. Tax		\$4,128,743	\$2,615,805	\$2,680,078	\$2,744,35
36	City Taxable Income		\$88,348,239	\$55,973,891	\$57,349,222	\$58,724,55
37	Subtract City Income Tax Credits					
38	Test City Credit		\$0	\$0	\$0	\$
39	City Income Tax at the Rate of	F	\$883,482	\$559,739	\$573,492	\$587,24
41	SUMMARY OF CURRENT INCOME TAX					
42	Federal Income Tax		\$23,250,125	\$14,730,344	\$15,092,282	\$15,454,22
43	State Income Tax		\$4,128,743	\$2,615,805	\$2,680,078	\$2,744,35
44	City Income Tax		\$883,482	\$559,739	\$573,492	\$587,24
45	TOTAL SUMMARY OF CURRENT INCOME TAX	Γ	\$28,262,350	\$17,905,888	\$18,345,852	\$18,785,81
46	DEFERRED INCOME TAXES					
47	Deferred Income Taxes - Def. Inc. Tax.		\$1,331,976	\$1,331,976	\$1,331,976	\$1,331,97
48	Amortization of Deferred ITC		-\$103,620	-\$103,620	-\$103,620	-\$103,62
49	Amortization of Protected Excess ADIT		-\$2,923,754	-\$2,923,754	-\$2,923,754	-\$2,923,75
50	Amortization of Unprotected Excess ADIT		-\$19,768,518	-\$19,768,518	-\$19,768,518	-\$19,768,51
51	TOTAL DEFERRED INCOME TAXES	Γ	-\$21,463,916	-\$21,463,916	-\$21,463,916	-\$21,463,91
52	TOTAL INCOME TAX		\$6,798,434	-\$3,558,028	-\$3,118,064	-\$2,678,09

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water - Income Tax Calculation

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.23%	<u>E</u> 6.33%	<u>F</u> 6.43%
Number	Description	Rate	Year	Return	Return	Return
	Federal Tax Table					
	Federal Taxable Income		\$110,714,882	\$70,144,496	\$71,868,012	\$73,591,531
	15% on first \$50,000		\$15,000	\$15,000	\$15,000	\$15,000
	25% on next \$25,000		\$12,500	\$12,500	\$12,500	\$12,500
	34% > \$75,000 < \$100,001		\$17,000	\$17,000	\$17,000	\$17,000
	39% > \$100,000 < \$335,001		\$183,300	\$183,300	\$183,300	\$183,300
	34% > \$335,000 < \$10,000,001		\$6,572,200	\$6,572,200	\$6,572,200	\$6,572,200
	35% > \$10MM < \$15,000,001		\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000
	38% > \$15MM < \$18,333,334		\$2,533,334	\$2,533,334	\$2,533,334	\$2,533,334
	35% > \$18,333,333	_	\$25,916,876	\$11,717,241	\$12,320,471	\$12,923,703
	Total Federal Income Taxes		\$38,750,210	\$24,550,575	\$25,153,805	\$25,757,037

Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Revenue Requirement

Line	A	<u>B</u>	<u>C</u> 6.33%	<u>D</u>
Line Number	Description	6.23% Return	6.33% Return	6.43% Return
Number	Description	Ketuin	Netum	Ketum
1	Net Orig Cost Rate Base	\$992,848,240	\$992,848,240	\$992,848,240
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$61,834,588	\$62,817,508	\$63,800,428
4	Net Income Available	\$80,785,445	\$80,785,445	\$80,785,445
5	Additional Net Income Required	-\$18,950,857	-\$17,967,937	-\$16,985,017
6	Income Tax Requirement			
7	Required Current Income Tax	\$11,929,942	\$12,247,551	\$12,565,161
8	Current Income Tax Available	\$18,053,502	\$18,053,502	\$18,053,502
9	Additional Current Tax Required	-\$6,123,560	-\$5,805,951	-\$5,488,341
10	Revenue Requirement	-\$25,074,417	-\$23,773,888	-\$22,473,358
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$10,124,490	\$10,124,490	\$10,124,490
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$14,949,927	-\$13,649,398	-\$12,348,868

Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$1,968,067,168
2	Less Accumulated Depreciation Reserve		\$369,603,035
3	Net Plant In Service		\$1,598,464,133
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$5,012,637
6	Contributions in Aid of Construction Amortization		\$52,183,781
7	Materials & Supplies		\$4,232,272
8	Prepayments		\$1,967,022
9	Prepaid Pension Asset		\$4,490,835
10	TOTAL ADD TO NET PLANT IN SERVICE		\$57,861,273
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	2.5342%	\$255,333
13	State Tax Offset	2.5342%	\$45,342
14	City Tax Offset	2.5342%	\$9,702
15	Interest Expense Offset	12.0466%	\$3,042,737
16	Contributions in Aid of Construction		\$232,984,285
17	Customer Advances		\$2,974,561
18	Accumulated Deferred Income Taxes		\$313,860,491
19	TCJA Excess ADIT		\$103,035,545
20	OPEB Tracker		\$6,076,947
21	Pension Tracker		\$1,192,223
22	TOTAL SUBTRACT FROM NET PLANT		\$663,477,166
23	Total Rate Base	II	\$992,848,240

Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Plant In Service

	A	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	G	Н	<u>I</u>
	Account #		Total	Adjust.			Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$153,201	P-2	\$0	\$153,201	100.00%	\$0	\$153,201
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment	\$507,959	P-4	\$0	\$507,959	100.00%	\$0	\$507,959
5		TOTAL INTANGIBLE PLANT	\$661,160		\$0	\$661,160		\$0	\$661,160
6		SOURCE OF SUPPLY PLANT		_					
7	310.000	Land and Land Rights - SSP	\$78,261	P-7	\$0	\$78,261	100.00%	\$0	\$78,261
8 9	311.000	Structures and Improvements - SSP	\$10,326,049 \$0	P-8 P-9	\$0 \$0	\$10,326,049	100.00%	\$0 \$0	\$10,326,049
9 10	312.000 313.000	Collecting & Impounding Reservoirs Lake, River and Other Intakes	\$350,082	P-10	\$0 \$0	\$0 \$350,082	100.00% 100.00%	\$0 \$0	\$0 \$350,082
11	314.000	Wells and Springs	\$48,481	P-11	\$0 \$0	\$48,481	100.00%	\$0 \$0	\$48,481
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0 \$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$6,076,315	P-13	\$0	\$6,076,315	100.00%	\$0	\$6,076,315
14	317.000	Miscellaneous Source of Supply - Other	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$16,879,188		\$0	\$16,879,188		\$0	\$16,879,188
16		PUMPING PLANT				.		.	
17	320.000	Land and Land Rights - PP	\$284,360	P-17	\$0	\$284,360	100.00%	\$0	\$284,360
18	321.000 322.000	Structures and Improvements - PP	\$16,241,739 \$0	P-18 P-19	\$0 \$0	\$16,241,739 \$0	100.00% 100.00%	\$0 \$0	\$16,241,739 \$0
19 20	323.000	Boiler Plant Equipment Power Generation Equipment	\$10,029,960	P-19 P-20	\$0 \$0	ەر \$10,029,960	100.00%	\$0 \$0	\$0 \$10,029,960
20	323.000	Steam Pumping Equipment	\$10,029,900	P-20	\$0 \$0	\$10,029,900	100.00%	\$0	\$10,029,900
22	325.000	Electric Pumping Equipment	\$52,783,081	P-22	\$0	\$52,783,081	100.00%	\$0	\$52,783,081
23	326.000	Diesel Pumping Equipment	\$2,045,357	P-23	\$0	\$2,045,357	100.00%	\$0	\$2,045,357
24	327.000	Hydraulic Pumping Equipment	\$261,087	P-24	\$0	\$261,087	100.00%	\$0	\$261,087
25	328.000	Other Pumping Equipment	\$1,814,325	P-25	\$0	\$1,814,325	100.00%	\$0	\$1,814,325
26		TOTAL PUMPING PLANT	\$83,459,909		\$0	\$83,459,909		\$0	\$83,459,909
27	222.000	WATER TREATMENT PLANT	¢4 000 050	D 00	¢0	¢4 000 050	400.000/	¢0.	\$4 000 0FC
28	330.000 331.000	Land and Land Rights - WTP	\$1,902,256 \$82,396,805	P-28 P-29	\$0 \$0	\$1,902,256 \$82,396,805	100.00% 100.00%	\$0 \$0	\$1,902,256 \$82,396,805
29 30	332.000	Structures and Improvements - WTP Water Treatment Equipment - WTP	\$94,318,263	P-29 P-30	\$0 \$0	\$94,318,263	100.00%	\$0 \$0	\$94,318,263
30	333.000	Other - WTP	\$94,518,205	P-30	\$0 \$0	\$94,518,205	100.00%	\$0	\$94,518,205
32	000.000	TOTAL WATER TREATMENT PLANT	\$178,617,324		\$0	\$178,617,324	10010070	\$0	\$178,617,324
			· · /· /·		• -	• • • • • •		• -	• • • • • •
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$3,991,422	P-34	\$0	\$3,991,422	100.00%	\$0	\$3,991,422
35	341.000	Structures and Improvements - TDP	\$5,989,216	P-35	\$0	\$5,989,216	100.00%	\$0	\$5,989,216
36	341.100	Structures & Improve - Special Crossing	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37 38	342.000 343.000	Distribution Reservoirs and Standpipes Transmission and Distribution Mains	\$12,529,418 \$1,316,517,867	P-37 P-38	\$0 \$0	\$12,529,418 \$1,316,517,867	100.00% 100.00%	\$0 \$0	\$12,529,418 \$1,316,517,867
39	343.000	Fire Mains	\$1,310,317,807	P-39	\$0 \$0	\$1,510,517,807	100.00%	\$0	\$1,510,517,807
40	345.000	Customer Services	\$76,258	P-40	\$0	\$76,258	100.00%	\$0	\$76,258
41	346.000	Customer Meters	\$125,866,005	P-41	\$0	\$125,866,005	100.00%	\$0	\$125,866,005
42	347.000	Customer Meter Pits & Installation	\$13,108,690	P-42	\$0	\$13,108,690	100.00%	\$0	\$13,108,690
43	348.000	Fire Hydrants	\$77,784,721	P-43	\$0	\$77,784,721	100.00%	\$0	\$77,784,721
44	349.000	Miscellaneous Trans. & Dist Other	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45		TOTAL TRANSMISSION & DIST. PLANT	\$1,555,863,597		\$0	\$1,555,863,597		\$0	\$1,555,863,597
40		CENERAL PLANT							
46 47	389.000	GENERAL PLANT	64 740	P-47	¢.	¢4 740	100.00%	¢0.	¢4 740
47	390.000	Land and Land Rights - GP Structures and Improve - Shop & Garage	\$1,749 \$8,942,381	P-47 P-48	\$0 \$0	\$1,749 \$8,942,381	100.00%	\$0 \$0	\$1,749 \$8,942,381
49	390.100	Structures and Improve - Office Buildings	\$3,914,848	P-49	\$0 \$0	\$3,914,848	100.00%	\$0 \$0	\$3,914,848
50	390.200	General Structures - HVAC	\$431,375	P-50	\$0	\$431,375	100.00%	\$0	\$431,375
51	390.300	Structures & Improve - Miscellaneous	\$1,437,308	P-51	\$0	\$1,437,308	100.00%	\$0	\$1,437,308
52	390.900	Structures and Improvements - Leasehold	\$40,768	P-52	\$0	\$40,768	100.00%	\$0	\$40,768
53	391.000	Office Furniture	\$1,230,579	P-53	\$0	\$1,230,579	100.00%	\$0	\$1,230,579
54	391.100	Computers & Peripheral Equipment	\$4,367,113	P-54	\$0	\$4,367,113	100.00%	\$0	\$4,367,113
55	391.200	Computer Hardware & Software	\$5,717,123	P-55	\$0	\$5,717,123	100.00%	\$0	\$5,717,123
56	391.250	Computer Software	\$20,103,452	P-56	\$0	\$20,103,452	100.00%	\$0	\$20,103,452
57	391.260	Personal Computer Software	\$0	P-57	\$0 \$0	\$0 ¢1 480	100.00%	\$0 \$0	\$0
58 59	391.300 391.400	Other Office Equipment BTS Initial Investment	\$1,489 \$31,910,762	P-58 P-59	\$0 \$0	\$1,489 \$31,910,762	100.00% 100.00%	\$0 \$0	\$1,489 \$31,910,762
59 60		Transportation Equipment - Light Trucks	\$7,748,946	P-59 P-60	\$0 \$0	\$7,748,946		\$0 \$0	\$7,748,946
50	302.100	I	\$1,140,040		ψŪ	<i>w</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1.00.0070	φυ	••• •••••••••••••••••••••••••••••••••

Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
61	392.200	Transportation Equipment - Heavy Trucks	\$21,562,324	P-61	\$0	\$21,562,324	100.00%	\$0	\$21,562,324
62	392.300	Transportation Equipment - Autos	\$866,500	P-62	\$0	\$866,500	100.00%	\$0	\$866,500
63	392.400	Transportation Equipment - Other	\$7,306,770	P-63	\$0	\$7,306,770	100.00%	\$0	\$7,306,770
64	393.000	Stores Equipment	\$614,762	P-64	\$0	\$614,762	100.00%	\$0	\$614,762
65	394.000	Tools, Shop and Garage Equipment	\$6,194,812	P-65	\$0	\$6,194,812	100.00%	\$0	\$6,194,812
66	395.000	Laboratory Equipment	\$1,028,067	P-66	\$0	\$1,028,067	100.00%	\$0	\$1,028,067
67	396.000	Power Operated Equipment	\$786,504	P-67	\$0	\$786,504	100.00%	\$0	\$786,504
68	397.100	Communication Equip - Non Telephone	\$4,846,181	P-68	\$0	\$4,846,181	100.00%	\$0	\$4,846,181
69	397.200	Communication Equip - Telephone	\$3,234	P-69	\$0	\$3,234	100.00%	\$0	\$3,234
70	398.000	Miscellaneous Equipment	\$3,526,610	P-70	\$0	\$3,526,610	100.00%	\$0	\$3,526,610
71	399.000	Other Tangible Equipment	\$2,333	P-71	\$0	\$2,333	100.00%	\$0	\$2,333
72		TOTAL GENERAL PLANT	\$132,585,990		\$0	\$132,585,990		\$0	\$132,585,990
73		TOTAL PLANT IN SERVICE	\$1,968,067,168		\$0	\$1,968,067,168		\$0	\$1,968,067,168

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments			\$0	-	\$0

Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Depreciation Expense

ABCDEFLineAccountPlant Account DescriptionJurisdictionalDepreciationDepreciationAverag1301.000Plant Account DescriptionJurisdictionalRateExpenseLife12301.000Organization\$153,2010.00%\$0\$03302.000Franchises and Consents\$00.00%\$0\$04303.000Other Plant & Misc. Equipment\$507,9590.00%\$0\$050SOURCE OF SUPPLY PLANT\$661,160\$0\$0\$06SOURCE OF SUPPLY PLANTLand and Land Rights - SSP\$10,326,0491.97%\$203,4239312.000Collecting & Impounding Reservoirs\$00.35%\$010313.000Lake, River and Other Intakes\$350,0823.57%\$11,249811314.000Wells and Springs\$48,4812.52%\$1,22212315.000Infiltration Galleries and Tunnels\$01.77%\$013316.000Supply Mains\$6,076,3151.45%\$88,10714317.000Miscellaneous Source of Supply - Other TOTAL SOURCE OF SUPPLY PLANT\$16,879,188\$305,250	e G Net Salvage 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 60 -25.00% 85 0.00% 85 0.00% 55 -5.00% 60 0.00% 80 -25.00%
1 INTANGIBLE PLANT \$153,201 0.00% \$0 3 302.000 Franchises and Consents \$0 0.00% \$0 4 303.000 Other Plant & Misc. Equipment \$507,959 0.00% \$0 5 TOTAL INTANGIBLE PLANT \$661,160 \$0 \$0 6 SOURCE OF SUPPLY PLANT \$6661,160 \$0 \$0 8 311.000 Structures and Improvements - SSP \$10,326,049 1.97% \$203,423 9 312.000 Collecting & Impounding Reservoirs \$0 0.35% \$0 10 313.000 Lake, River and Other Intakes \$350,082 3.57% \$12,498 11 314.000 Wells and Springs \$48,481 2.52% \$1,222 12 315.000 Infiltration Galleries and Tunnels \$0 1.77% \$0 13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 14 317.000 Miscellaneous Source of Supply - Other \$0 4.97% \$0	0 0.00% 0 0.00% 0 0.00% 60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
2 301.000 Organization \$153,201 0.00% \$0 3 302.000 Franchises and Consents \$0 0.00% \$0 4 303.000 Other Plant & Misc. Equipment \$507,959 0.00% \$0 5 TOTAL INTANGIBLE PLANT \$661,160 \$0 \$0 6 SOURCE OF SUPPLY PLANT \$661,160 \$0 7 310.000 Land and Land Rights - SSP \$78,261 0.00% \$0 8 311.000 Structures and Improvements - SSP \$10,326,049 1.97% \$203,423 9 312.000 Collecting & Impounding Reservoirs \$0 0.35% \$0 10 313.000 Lake, River and Other Intakes \$350,082 3.57% \$12,498 11 314.000 Wells and Springs \$48,481 2.52% \$1,222 12 315.000 Infiltration Galleries and Tunnels \$0 1.77% \$0 13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 14 317.000 Miscellaneous Source of Supply - Other \$0 4.97%	0 0.00% 0 0.00% 60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
2 301.000 Organization \$153,201 0.00% \$0 3 302.000 Franchises and Consents \$0 0.00% \$0 4 303.000 Other Plant & Misc. Equipment \$507,959 0.00% \$0 5 TOTAL INTANGIBLE PLANT \$661,160 \$0 \$0 6 SOURCE OF SUPPLY PLANT \$661,160 \$0 7 310.000 Land and Land Rights - SSP \$78,261 0.00% \$0 8 311.000 Structures and Improvements - SSP \$10,326,049 1.97% \$203,423 9 312.000 Collecting & Impounding Reservoirs \$0 0.35% \$0 10 313.000 Lake, River and Other Intakes \$350,082 3.57% \$12,498 11 314.000 Wells and Springs \$48,481 2.52% \$1,222 12 315.000 Infiltration Galleries and Tunnels \$0 1.77% \$0 13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 14 317.000 Miscellaneous Source of Supply - Other \$0 4.97%	0 0.00% 0 0.00% 60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
2 301.000 Organization \$153,201 0.00% \$0 3 302.000 Franchises and Consents \$0 0.00% \$0 4 303.000 Other Plant & Misc. Equipment \$507,959 0.00% \$0 5 TOTAL INTANGIBLE PLANT \$661,160 \$0 \$0 6 SOURCE OF SUPPLY PLANT \$661,160 \$0 7 310.000 Land and Land Rights - SSP \$78,261 0.00% \$0 8 311.000 Structures and Improvements - SSP \$10,326,049 1.97% \$203,423 9 312.000 Collecting & Impounding Reservoirs \$0 0.35% \$0 10 313.000 Lake, River and Other Intakes \$350,082 3.57% \$12,498 11 314.000 Wells and Springs \$48,481 2.52% \$1,222 12 315.000 Infiltration Galleries and Tunnels \$0 1.77% \$0 13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 14 317.000 Miscellaneous Source of Supply - Other \$0 4.97%	0 0.00% 0 0.00% 60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
3 302.000 Franchises and Consents \$0 0.00% \$0 4 303.000 Other Plant & Misc. Equipment \$507,959 0.00% \$0 5 0 TOTAL INTANGIBLE PLANT \$661,160 \$0 \$0 6 SOURCE OF SUPPLY PLANT \$661,160 \$0 \$0 7 310.000 Land and Land Rights - SSP \$78,261 0.00% \$0 8 311.000 Structures and Improvements - SSP \$10,326,049 1.97% \$203,423 9 312.000 Collecting & Impounding Reservoirs \$0 0.35% \$0 10 313.000 Lake, River and Other Intakes \$350,082 3.57% \$12,498 11 314.000 Wells and Springs \$48,481 2.52% \$1,222 12 315.000 Infiltration Galleries and Tunnels \$0 1.77% \$0 13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 14 317.000 Miscellaneous Source of Supply - Other \$0 4.97% \$0	0 0.00% 0 0.00% 60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
4 303.000 Other Plant & Misc. Equipment TOTAL INTANGIBLE PLANT \$507,959 0.00% \$0 6 SOURCE OF SUPPLY PLANT \$661,160 \$0 7 310.000 Land and Land Rights - SSP \$78,261 0.00% \$0 8 311.000 Structures and Improvements - SSP \$10,326,049 1.97% \$203,423 9 312.000 Collecting & Impounding Reservoirs \$0 0.35% \$0 10 313.000 Lake, River and Other Intakes \$350,082 3.57% \$12,498 11 314.000 Wells and Springs \$48,481 2.52% \$1,222 12 315.000 Infiltration Galleries and Tunnels \$0 1.77% \$0 13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 14 317.000 Miscellaneous Source of Supply - Other \$0 4.97% \$0	0 0.00% 0 0.00% 60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
5 TOTAL INTANGIBLE PLANT \$661,160 \$0 6 SOURCE OF SUPPLY PLANT \$ \$0 7 310.000 Land and Land Rights - SSP \$78,261 0.00% \$0 8 311.000 Structures and Improvements - SSP \$10,326,049 1.97% \$203,423 9 312.000 Collecting & Impounding Reservoirs \$0 0.35% \$0 10 313.000 Lake, River and Other Intakes \$350,082 3.57% \$12,498 11 314.000 Wells and Springs \$48,481 2.52% \$1,222 12 315.000 Infiltration Galleries and Tunnels \$0 1.77% \$0 13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 14 317.000 Miscellaneous Source of Supply - Other \$0 4.97% \$0	0 0.00% 60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
6 SOURCE OF SUPPLY PLANT 4 7 310.000 Land and Land Rights - SSP \$78,261 0.00% \$0 8 311.000 Structures and Improvements - SSP \$10,326,049 1.97% \$203,423 9 312.000 Collecting & Impounding Reservoirs \$0 0.35% \$0 10 313.000 Lake, River and Other Intakes \$350,082 3.57% \$12,498 11 314.000 Wells and Springs \$48,481 2.52% \$1,222 12 315.000 Infiltration Galleries and Tunnels \$0 1.77% \$0 13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 14 317.000 Miscellaneous Source of Supply - Other \$0 4.97% \$0	60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
7 310.000 Land and Land Rights - SSP \$78,261 0.00% \$0 8 311.000 Structures and Improvements - SSP \$10,326,049 1.97% \$203,423 9 312.000 Collecting & Impounding Reservoirs \$0 0.35% \$0 10 313.000 Lake, River and Other Intakes \$350,082 3.57% \$12,498 11 314.000 Wells and Springs \$48,481 2.52% \$1,222 12 315.000 Infiltration Galleries and Tunnels \$0 1.77% \$0 13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 14 317.000 Miscellaneous Source of Supply - Other \$0 4.97% \$0	60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
7 310.000 Land and Land Rights - SSP \$78,261 0.00% \$0 8 311.000 Structures and Improvements - SSP \$10,326,049 1.97% \$203,423 9 312.000 Collecting & Impounding Reservoirs \$0 0.35% \$0 10 313.000 Lake, River and Other Intakes \$350,082 3.57% \$12,498 11 314.000 Wells and Springs \$48,481 2.52% \$1,222 12 315.000 Infiltration Galleries and Tunnels \$0 1.77% \$0 13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 14 317.000 Miscellaneous Source of Supply - Other \$0 4.97% \$0	60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
9 312.000 Collecting & Impounding Reservoirs \$0 0.35% \$0 10 313.000 Lake, River and Other Intakes \$350,082 3.57% \$12,498 11 314.000 Wells and Springs \$48,481 2.52% \$1,222 12 315.000 Infiltration Galleries and Tunnels \$0 1.77% \$0 13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 14 317.000 Miscellaneous Source of Supply - Other \$0 4.97% \$0	85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
10 313.000 Lake, River and Other Intakes \$350,082 3.57% \$12,498 11 314.000 Wells and Springs \$48,481 2.52% \$1,222 12 315.000 Infiltration Galleries and Tunnels \$0 1.77% \$0 13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 14 317.000 Miscellaneous Source of Supply - Other \$0 4.97% \$0	70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
11 314.000 Wells and Springs \$48,481 2.52% \$1,222 12 315.000 Infiltration Galleries and Tunnels \$0 1.77% \$0 13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 14 317.000 Miscellaneous Source of Supply - Other \$0 4.97% \$0	55 -5.00% 60 0.00% 80 -25.00%
12 315.000 Infiltration Galleries and Tunnels \$0 1.77% \$0 13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 14 317.000 Miscellaneous Source of Supply - Other \$0 4.97% \$0	60 0.00% 80 -25.00%
13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 14 317.000 Miscellaneous Source of Supply - Other \$0 4.97% \$0	80 -25.00%
14 317.000 Miscellaneous Source of Supply - Other \$0 4.97% \$0	
	25 0.00%
15 IOTAL SOURCE OF SUPPLY PLANT \$16,879,188 \$305,250	
16 PUMPING PLANT	
17 320.000 Land and Land Rights - PP \$284,360 0.00% \$0	0 -15.00%
18 321.000 Structures and Improvements - PP \$16,241,739 3.95% \$641,549	75 -5.00%
19 322.000 Boiler Plant Equipment \$0 3.05% \$0	37 -5.00%
20 323.000 Power Generation Equipment \$10,029,960 3.05% \$305,914	37 -10.00%
21 324.000 Steam Pumping Equipment \$0 1.89% \$0	47 -10.00%
22 325.000 Electric Pumping Equipment \$52,783,081 1.89% \$997,600	47 -10.00%
23 326.000 Diesel Pumping Equipment \$2,045,357 1.89% \$38,657	47 -10.00%
24 327.000 Hydraulic Pumping Equipment \$261,087 1.89% \$4,935	47 -10.00%
25 328.000 Other Pumping Equipment \$1,814,325 1.89% \$34,291	47 -10.00%
26 TOTAL PUMPING PLANT \$83,459,909 \$2,022,946	
27 WATER TREATMENT PLANT 28 330.000 Land and Land Rights - WTP \$1,902,256 0.00% \$0	0 0.00%
28 330.000 Land and Land Rights - WTP \$1,902,256 0.00% \$0 29 331.000 Structures and Improvements - WTP \$82,396,805 2.34% \$1,928,085	80 -15.00%
30 332.000 Water Treatment Equipment - WTP \$94,318,263 2.14% \$1,328,003	48 -20.00%
31 333.000 Other - WTP \$0 3.33% \$0	30 0.00%
32 TOTAL WATER TREATMENT PLANT \$178,617,324 \$3,984,223	
33 TRANSMISSION & DIST. PLANT	
34 340.000 Land and Land Rights - TDP \$3,991,422 0.00% \$0	0 0.00%
35 341.000 Structures and Improvements - TDP \$5,989,216 1.49% \$89,239	55 -20.00%
36341.100Structures & Improve - Special Crossing\$01.49%\$0	55 -20.00%
37 342.000 Distribution Reservoirs and Standpipes \$12,529,418 1.70% \$213,000	65 -25.00%
38 343.000 Transmission and Distribution Mains \$1,316,517,867 1.39% \$18,299,598 38 343.000 Transmission and Distribution Mains \$1,316,517,867 1.39% \$18,299,598	90 -30.00%
39 344.000 Fire Mains \$0 1.56% \$0 40 345.000 Customer Services \$76.258 2.92% \$2.227	85 -30.00%
40 345.000 Customer Services \$76,258 2.92% \$2,227 41 346.000 Customer Meters \$125,866,005 2.40% \$3,020,784	65 -100.00% 42 -10.00%
41 340.000 Customer Meters 42 347.000 Customer Meter Pits & Installation \$13,108,690 2.40% \$314,609	42 -10.00%
42 347.000 Educioner meter Fits & instantion \$13,100,050 2.40% \$314,005 43 348.000 Fire Hydrants \$77,784,721 1.85% \$1,439,017	65 -30.00%
44 349.000 Miscellaneous Trans. & Dist Other \$0 2.96% \$0	50 0.00%
45 TOTAL TRANSMISSION & DIST. PLANT \$1,555,863,597 \$23,378,474	
46 GENERAL PLANT	
47 389.000 Land and Land Rights - GP \$1,749 0.00% \$0	0 0.00%
48 390.000 Structures and Improve - Shop & Garage \$8,942,381 3.02% \$270,060	55 -20.00%
49 390.100 Structures and Improve - Office Buildings \$3,914,848 2.09% \$81,820	47 -20.00%

Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
50	390.200	General Structures - HVAC	\$431,375	2.09%	\$9,016	47	-20.00%
51	390.300	Structures & Improve - Miscellaneous	\$1,437,308	3.72%	\$53,468	55	-20.00%
52	390.900	Structures and Improvements - Leasehold	\$40,768	2.75%	\$1,121	25	0.00%
53	391.000	Office Furniture	\$1,230,579	3.49%	\$42,947	20	0.00%
54	391.100	Computers & Peripheral Equipment	\$4,367,113	19.06%	\$832,372	5	0.00%
55	391.200	Computer Hardware & Software	\$5,717,123	19.06%	\$1,089,684	5	0.00%
56	391.250	Computer Software	\$20,103,452	5.00%	\$1,005,173	20	0.00%
57	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
58	391.300	Other Office Equipment	\$1,489	10.46%	\$156	15	0.00%
59	391.400	BTS Initial Investment	\$31,910,762	5.00%	\$1,595,538	20	0.00%
60	392.100	Transportation Equipment - Light Trucks	\$7,748,946	5.57%	\$431,616	9	15.00%
61	392.200	Transportation Equipment - Heavy Trucks	\$21,562,324	0.00%	\$0	10	15.00%
62	392.300	Transportation Equipment - Autos	\$866,500	0.00%	\$0	6	15.00%
63	392.400	Transportation Equipment - Other	\$7,306,770	6.15%	\$449,366	15	5.00%
64	393.000	Stores Equipment	\$614,762	3.88%	\$23,853	25	0.00%
65	394.000	Tools, Shop and Garage Equipment	\$6,194,812	3.73%	\$231,066	20	0.00%
66	395.000	Laboratory Equipment	\$1,028,067	3.90%	\$40,095	15	0.00%
67	396.000	Power Operated Equipment	\$786,504	3.79%	\$29,809	12	20.00%
68	397.100	Communication Equip - Non Telephone	\$4,846,181	5.76%	\$279,140	15	0.00%
69	397.200	Communication Equip - Telephone	\$3,234	8.94%	\$289	10	0.00%
70	398.000	Miscellaneous Equipment	\$3,526,610	6.48%	\$228,524	15	0.00%
71	399.000	Other Tangible Equipment	\$2,333	2.43%	\$57	20	0.00%
72		TOTAL GENERAL PLANT	\$132,585,990		\$6,695,170		
73		Total Depreciation	\$1,968,067,168		\$36,386,063		

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-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Accumulated Depreciation Reserve

	A	<u>B</u>	<u>C</u>	D	E	F	G	Н	I
Line	Account		Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$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 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	\$4,157,793	R-8	\$0	\$4,157,793	100.00%	\$0	\$4,157,793
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10 11	313.000 314.000	Lake, River and Other Intakes Wells and Springs	\$52,394 \$641	R-10 R-11	\$0 \$0	\$52,394 \$641	100.00% 100.00%	\$0 \$0	\$52,394 \$641
12	314.000	Infiltration Galleries and Tunnels	\$041	R-12	\$0 \$0	\$041	100.00%	\$0 \$0	\$0
13	316.000	Supply Mains	\$4,299,783	R-13	\$0	\$4,299,783	100.00%	\$0	\$4,299,783
14	317.000	Miscellaneous Source of Supply - Other	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$8,510,611		\$0	\$8,510,611		\$0	\$8,510,611
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	\$5,349,995	R-18	\$0	\$5,349,995	100.00%	\$0	\$5,349,995
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	323.000	Power Generation Equipment	\$892,362	R-20	\$0	\$892,362	100.00%	\$0	\$892,362
21	324.000	Steam Pumping Equipment	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	325.000	Electric Pumping Equipment	\$20,403,512	R-22	\$0	\$20,403,512	100.00%	\$0	\$20,403,512
23 24	326.000 327.000	Diesel Pumping Equipment Hydraulic Pumping Equipment	\$1,816,474 \$38,853	R-23 R-24	\$0 \$0	\$1,816,474 \$38,853	100.00% 100.00%	\$0 \$0	\$1,816,474 \$38,853
25	328.000	Other Pumping Equipment	-\$71,159	R-24	\$0 \$0	-\$71,159	100.00%	\$0 \$0	-\$71,159
26	0_0.000	TOTAL PUMPING PLANT	\$28,430,037		\$0	\$28,430,037	10010070	\$0	\$28,430,037
27		WATER TREATMENT PLANT	* 0	D 00	¢0.	¢0.	400.000/	¢0.	* 0
28 29	330.000 331.000	Land and Land Rights - WTP Structures and Improvements - WTP	\$0 \$30,977,785	R-28 R-29	\$0 \$0	\$0 \$30,977,785	100.00% 100.00%	\$0 \$0	\$0 \$30,977,785
30	332.000	Water Treatment Equipment - WTP	\$23,660,676	R-29	\$0 \$0	\$23,660,676	100.00%	\$0 \$0	\$23,660,676
31	333.000	Other - WTP	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$54,638,461		\$0	\$54,638,461		\$0	\$54,638,461
22		TRANSMISSION & DIST. DI ANT							
33 34	340.000	TRANSMISSION & DIST. PLANT Land and Land Rights - TDP	\$17	R-34	-\$17	\$0	100.00%	\$0	\$0
35	341.000	Structures and Improvements - TDP	\$4,045,394	R-35	\$0	\$4,045,394	100.00%	\$0	\$4,045,394
36	341.100	Structures & Improve - Special Crossing	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	342.000	Distribution Reservoirs and Standpipes	\$8,237,728	R-37	\$0	\$8,237,728	100.00%	\$0	\$8,237,728
38	343.000	Transmission and Distribution Mains	\$198,192,966	R-38	\$0	\$198,192,966	100.00%	\$0	\$198,192,966
39	344.000	Fire Mains	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40 41	345.000 346.000	Customer Services Customer Meters	\$79,638 \$4,352,290	R-40 R-41	\$0 \$0	\$79,638 \$4,352,290	100.00% 100.00%	\$0 \$0	\$79,638 \$4,352,290
41	346.000	Customer Meters	\$9,263,881	R-41 R-42	\$0 \$0	\$9,263,881	100.00%	\$0 \$0	\$9,263,881
43	348.000	Fire Hydrants	\$12,794,520	R-43	\$0	\$12,794,520	100.00%	\$0	\$12,794,520
44	349.000	Miscellaneous Trans. & Dist Other	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45		TOTAL TRANSMISSION & DIST. PLANT	\$236,966,434		-\$17	\$236,966,417		\$0	\$236,966,417
46		GENERAL PLANT							
40 47	389.000	Land and Land Rights - GP	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	390.000	Structures and Improve - Shop & Garage	\$822,447	R-48	\$0	\$822,447	100.00%	\$0	\$822,447
49	390.100	Structures and Improve - Office Buildings	\$568,686	R-49	\$0	\$568,686	100.00%	\$0	\$568,686
50	390.200	General Structures - HVAC	\$11,492	R-50	\$0	\$11,492	100.00%	\$0	\$11,492
51	390.300	Structures & Improve - Miscellaneous	\$734,403	R-51	\$0	\$734,403	100.00%	\$0	\$734,403
52 52	390.900	Structures and Improvements - Leasehold	\$177,913	R-52	\$0 \$0	\$177,913	100.00%	\$0 \$0	\$177,913 \$422,008
53 54	391.000 391.100	Office Furniture Computers & Peripheral Equipment	\$432,008 \$2,524,295	R-53 R-54	\$0 \$0	\$432,008 \$2,524,295	100.00% 100.00%	\$0 \$0	\$432,008 \$2,524,295
54 55	391.100	Computer Bardware & Software	\$2,622,464	R-54 R-55	\$0 \$0	\$2,622,464	100.00%	\$0 \$0	\$2,622,464
56	391.250	Computer Software	\$7,464,341	R-56	\$0	\$7,464,341	100.00%	\$0	\$7,464,341
57	391.260	Personal Computer Software	\$0	R-57	\$0	\$0	100.00%	\$0	\$0
58	391.300	Other Office Equipment	-\$12,522	R-58	\$0	-\$12,522	100.00%	\$0	-\$12,522
59	391.400	BTS Initial Investment	\$11,087,508	R-59	\$0	\$11,087,508	100.00%	\$0	\$11,087,508
60 61	392.100 392.200	Transportation Equipment - Light Trucks Transportation Equipment - Heavy Trucks	\$1,457,014 \$4,425,881	R-60 R-61	\$0 \$0	\$1,457,014 \$4 425 881	100.00% 100.00%	\$0 \$0	\$1,457,014 \$4,425,881
01	392.200	mansportation Equipment - neavy Trucks	\$4,425,881	R-61	Uچ ا	\$4,425,881	100.00%	Uچ ا	\$4,425,881

Accounting Schedule: 06 Sponsor: Amanda C. McMellen Page: 1 of 2 Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
62	392.300	Transportation Equipment - Autos	\$1,758,528	R-62	\$0	\$1,758,528	100.00%	\$0	\$1,758,528
63	392.400	Transportation Equipment - Other	\$1,792,812	R-63	\$0	\$1,792,812	100.00%	\$0	\$1,792,812
64	393.000	Stores Equipment	-\$208,317	R-64	\$0	-\$208,317	100.00%	\$0	-\$208,317
65	394.000	Tools, Shop and Garage Equipment	\$2,333,606	R-65	\$0	\$2,333,606	100.00%	\$0	\$2,333,606
66	395.000	Laboratory Equipment	\$263,756	R-66	\$0	\$263,756	100.00%	\$0	\$263,756
67	396.000	Power Operated Equipment	\$914,140	R-67	\$0	\$914,140	100.00%	\$0	\$914,140
68	397.100	Communication Equip - Non Telephone	\$1,148,489	R-68	\$0	\$1,148,489	100.00%	\$0	\$1,148,489
69	397.200	Communication Equip - Telephone	-\$13,653	R-69	\$0	-\$13,653	100.00%	\$0	-\$13,653
70	398.000	Miscellaneous Equipment	\$734,849	R-70	\$0	\$734,849	100.00%	\$0	\$734,849
71	399.000	Other Tangible Equipment	\$17,369	R-71	\$0	\$17,369	100.00%	\$0	\$17,369
72		TOTAL GENERAL PLANT	\$41,057,509		\$0	\$41,057,509		\$0	\$41,057,509
73		TOTAL DEPRECIATION RESERVE	\$369,603,052		-\$17	\$369,603,035		\$0	\$369,603,035

Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Adjustments for Depreciation Reserve

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-34	Land and Land Rights - TDP	340.000		-\$17		\$0
	1. To remove reserve associated with land. (McMellen)		-\$17		\$0	
	Total Reserve Adjustments		-	-\$17		\$0

Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Cash Working Capital

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	B x F
Mumber	Description		Lay	Lay	0-0		DXL
1	OPERATION AND MAINT. EXPENSE						
2	Chemical	\$7,661,090	43.63	35.19	8.44	0.023123	\$177,147
3	Group Insurance	\$2,063,024	43.63	10.92	32.71	0.089616	\$184,880
4	Labor/Base Payroll	\$20,076,123	43.63	12.00	31.63	0.086658	\$1,739,757
5	Pension and OPEB	-\$2,575,296	43.63	2.90	40.73	0.111589	-\$287,375
6	401K	\$510,645	43.63	16.93	26.70	0.073151	\$37,354
7	Support Services	\$17,175,848	43.63	75.37	-31.74	-0.086959	-\$1,493,595
8	Fuel Power	\$6,538,271	43.63	21.72	21.91	0.060027	\$392,473
9	Telephone	\$855,208	43.63	34.20	9.43	0.025836	\$22,095
10	Rents	\$496,804	43.63	14.27	29.36	0.080438	\$39,962
11	Postage	\$1,219,543	43.63	20.54	23.09	0.063260	\$77,148
12	IOTG	\$3,547,741	43.63	-56.46	100.09	0.274219	\$972,858
13	PSC Assessment	\$1,415,911	43.63	-35.57	79.20	0.216986	\$307,233
14	Waste Disposal	\$349,417	43.63	74.65	-31.02	-0.084986	-\$29,696
15	Uncollectible Expense	\$2,170,858	0.00	0.00	0.00	0.000000	\$0
16	Cash Vouchers	\$11,937,006	43.63	75.37	-31.74	-0.086959	-\$1,038,030
17	TOTAL OPERATION AND MAINT. EXPENSE	\$73,442,193					\$1,102,211
18	TAXES						
19	Payroll Tax	\$1,546,118	43.63	12.00	31.63	0.086658	\$133,983
20	Property Tax	\$18,353,758	43.63	167.90	-124.27	-0.340466	-\$6,248,831
21	TOTAL TAXES	\$19,899,876					-\$6,114,848
22	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$5,012,637
23	TAX OFFSET FROM RATE BASE		10.00	50.00		0.0056.45	
24	Federal Tax Offset	\$10,075,492	43.63	52.88	-9.25	-0.025342	-\$255,333
25	State Tax Offset	\$1,789,200	43.63	52.88	-9.25	-0.025342	-\$45,342
26	City Tax Offset	\$382,859	43.63	52.88	-9.25	-0.025342	-\$9,702
27	Interest Expense Offset	\$25,258,059	43.63	87.60	-43.97	-0.120466	-\$3,042,737
28	TOTAL OFFSET FROM RATE BASE	\$37,505,610					-\$3,353,114
20		I					¢0.005.754
29	TOTAL CASH WORKING CAPITAL REQUIRED						-\$8,365,751

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>E</u> Adjust	<u>G</u> Total Company	<u>H</u> Total Company	<u> </u> uriedictions	<u>J</u> Jurisdictions	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adi Juris
Number	Number	Income Description	Total	Labor	Non Labor	Adjust. Number	Adjustments	Adjusted		Adjustments	Jurisdictional	Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)		Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		OPERATING REVENUES	(
Rev-2	461.100	Residential	\$154,193,104	See note (1)	See note (1)	Rev-2	See note (1)	\$154,193,104	100.00%	-\$2,068,019	\$152,125,085	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$45,026,517			Rev-3		\$45,026,517	100.00%	-\$6,274,726	\$38,751,791		
Rev-4	461.300	Industrial	\$6,272,508			Rev-4		\$6,272,508	100.00%	\$967,396	\$7,239,904		
Rev-5	462.000	Private Fire Protection	\$3,800,894			Rev-5		\$3,800,894	100.00%	-\$85,753	\$3,715,141		
Rev-6	463.000	Public Fire Protection	-\$61			Rev-6		-\$61	100.00%	\$61	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$1,250,735			Rev-7		\$1,250,735	100.00%	-\$743,467	\$507,268		
Rev-8	472.000	Other Revenue - Rent	\$563,574			Rev-8		\$563,574	100.00%	-\$172,581	\$390,993		
Rev-9	464.000	Other Public Auth.	\$2,471,362			Rev-9		\$2,471,362	100.00%	-\$120,156	\$2,351,206		
Rev-10	466.000	Sales for Resale	\$7,515,366			Rev-10		\$7,515,366	100.00%	-\$1,009,624	\$6,505,742		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$2,664,716			Rev-11		\$2,664,716	100.00%	-\$42,714	\$2,622,002		
Rev-12		TOTAL OPERATING REVENUES	\$223,758,715					\$223,758,715		-\$9,549,583	\$214,209,132		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$256,534	\$0	\$256.534	E-2	\$0	\$256,534	100.00%	-\$844	\$255,690	\$0	\$255.690
3	602.000	Purchased Water	\$334,728	\$0	\$334,728	E-3	\$0 \$0	\$334,728	100.00%	\$40,496	\$375,224	\$0	\$375,224
4	603.000	Miscellaneous Expenses	\$4,087,839	\$0	\$4,087,839	E-4	\$0	\$4,087,839	100.00%	-\$230,806	\$3,857,033	\$0	\$3,857,033
5	604.000	Rents - SSE	\$8,006	\$0	\$8.006	E-5	\$0	\$8,006	100.00%	\$56,879	\$64,885	\$0	\$64,885
6	610.000	Maint. Supervision & Engineering	\$280	\$280	\$0	E-6	\$0	\$280	100.00%	-\$20	\$260	\$260	\$0
7	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$61	\$61	\$0	E-10	\$0	\$61	100.00%	-\$4	\$57	\$57	\$0
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	616.000	Maint. of Supply Mains	\$701	\$701	\$0	E-12	\$0	\$701	100.00%	-\$58	\$643	\$643	\$0
13	617.000	Maint. Of Misc. Water Source Plant	\$248,563	\$246,373	\$2,190	E-13	\$0	\$248,563	100.00%	-\$18,097	\$230,466	\$228,276	\$2,190
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$4,936,712	\$247,415	\$4,689,297		\$0	\$4,936,712		-\$152,454	\$4,784,258	\$229,236	\$4,555,022
15 16	620.000	PUMPING EXPENSES	£20.000	¢20.000	¢0.	E-16	\$0	\$20.888	100.00%	¢4 400	£40.200	£40.200	¢0
16	620.000 621.000	Operation Supervision & Engineering - PE Fuel for Power Production	\$20,888 \$1,869	\$20,888 \$0	\$0 \$1,869	E-16 E-17	\$0 \$0	\$20,888 \$1,869	100.00%	-\$1,498 -\$106	\$19,390 \$1,763	\$19,390 \$0	\$0 \$1,763
17	622.000	Power Production Labor & Expenses	\$1,669 \$0	\$0 \$0	\$1,669	E-17 E-18	\$0 \$0	\$1,869	100.00%	-\$106	\$1,763	\$0 \$0	\$1,763
19	622.000	Fuel or Power Purchased for Pumping	\$2,814,567	\$0 \$0	\$2,814,567	E-18 E-19	\$0 \$0	\$2,814,567	100.00%	-\$159,033	\$2,655,534	\$0 \$0	\$2,655,534
20	623.000	Pumping Labor and Expenses	\$457,244	\$404,605	\$2,814,567	E-19 E-20	\$0 \$0	\$457,244	100.00%	-\$159,033	\$428,221	\$0 \$375,582	\$2,655,534
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-20	\$0 \$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$12.973	\$0	\$12.973	E-22	\$0	\$12,973	100.00%	\$0	\$12,973	\$0	\$12,973
23	627.000	Rents - PE	\$5,518	\$0	\$5,518	E-23	\$0	\$5,518	100.00%	-\$561	\$4,957	\$0	\$4,957
24	630.000	Maint. Supervision & Engineering - PE	\$20,842	\$20,842	\$0	E-24	\$0	\$20,842	100.00%	-\$1,503	\$19,339	\$19,339	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$8,031	\$8,031	\$0	E-25	\$0	\$8,031	100.00%	-\$770	\$7,261	\$7,261	\$0
26	632.000	Maint. of Power Production Equipment	\$1,154	\$1,154	\$0	E-26	\$0	\$1,154	100.00%	-\$82	\$1,072	\$1,072	\$0
27	633.000	Maint. of Pumping Equipment	\$286,748	\$273,246	\$13,502	E-27	\$0	\$286,748	100.00%	-\$19,880	\$266,868	\$253,366	\$13,502
28		TOTAL PUMPING EXPENSES	\$3,629,834	\$728,766	\$2,901,068		\$0	\$3,629,834	1	-\$212,456	\$3,417,378	\$676,010	\$2,741,368
~~													
29	640.000	WATER TREATMENT EXPENSES	\$44 FOO	\$44 F00	**	F 20	* •	\$44 F00	100.00%	\$4 CE4	640.440	¢40.440	**
30 31	640.000 641.000	Operation. Supervision & Engineer WTE Chemicals - WTE	\$11,500 \$7,544,710	\$11,500 \$0	\$0 \$7,544,710	E-30 E-31	\$0 \$0	\$11,500 \$7,544,710	100.00% 100.00%	-\$1,054 \$116,347	\$10,446 \$7,661,057	\$10,446 \$0	\$0 \$7,661,057
31	641.000 642.000	Operation Labor & Expenses - WTE	\$7,544,710 \$2.864.725	\$0 \$2,591,280	\$7,544,710 \$273.445	E-31 E-32	\$0 \$0	\$7,544,710 \$2.864.725	100.00%	\$116,347 -\$179,794	\$7,661,057 \$2,684,931	ەں \$2,405,111	\$7,661,057 \$279.820
32	642.000 643.000	Miscellanous Expenses - WTE	\$2,664,725 \$452,323	\$2,591,280 \$0	\$452,323	E-32 E-33	\$0 \$0	\$2,864,725	100.00%	-\$179,794 -\$72,386	\$379,937	\$2,405,111	\$279,820 \$379,937
33	644.000	Rents - WTE	\$452,525	\$0 \$0	\$144,732	E-33 E-34	\$0 \$0	\$144,732	100.00%	-\$72,300	\$130,015	\$0 \$0	\$130,015
35	650.000	Maint. Supervision & Engineering - WTE	\$1,547,058	\$1,547,058	\$144,752	E-34 E-35	\$0 \$0	\$1,547,058	100.00%	-\$109,886	\$1,437,172	\$1,437,172	\$130,015
36	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	652.000	Maint. of Water Treatment Equipment	\$773,987	\$90	\$773,897	E-37	\$0	\$773,987		\$0	\$773,987	\$90	\$773,897
	302.000		<i>ψ</i> , , 5, 507	φ50	φ		φ0	<i><i>wii0,001</i></i>	100.0070	φυ	<i>w</i> 110,007	450	<i><i><i>q</i></i>, 10,007</i>

Accounting Schedule: 09 Sponsor: Amanda C. McMellen Page: 1 of 3

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>E</u>	G	H	<u> </u>	<u>J</u>	<u>K</u>	L	M
Line	Account	Income Description	Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
38		TOTAL WATER TREATMENT EXPENSES	\$13,339,035	\$4,149,928	\$9,189,107	r	(FIOIII Adj. 3cii.) \$0	\$13,339,035	Т	-\$261,490	\$13,077,545	\$3,852,819	\$9,224,726
30		TOTAL WATER TREATMENT EXPENSES	\$13,339,035	\$4,149,920	\$9,169,107		φU	\$13,339,035		-\$201,490	\$13,077,545	\$3,652,619	\$9,224,720
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$34,817	\$34,817	\$0	E-40	\$0	\$34,817	100.00%	-\$2,490	\$32,327	\$32,327	\$0
41	661.000	Storage Facilities Expenses TDE	-\$308	-\$308	\$0	E-41	\$0	-\$308		\$0	-\$308	-\$308	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$19,875	\$122,439	-\$102,564	E-42	\$0	\$19,875	100.00%	-\$601,461	-\$581,586	-\$479,022	-\$102,564
43	663.000	Meter Expenses - TDE	\$52,339	\$52,339	\$0	E-43	\$0	\$52,339	100.00%	-\$5,560	\$46,779	\$46,779	\$0
44	664.000	Customer Installations Expenses - TDE	\$140,285	\$140,285	\$0	E-44	\$0	\$140,285	100.00%	-\$12,071	\$128,214	\$128,214	\$0
45	665.000	Miscellaneous Expenses - TDE	\$4,688,618	\$3,767,146	\$921,472	E-45	\$0	\$4,688,618	100.00%	-\$261,701	\$4,426,917	\$3,507,069	\$919,848
46	666.000	Rents - TDE	\$7,911	\$0	\$7,911	E-46	\$0	\$7,911	100.00%	-\$805	\$7,106	\$0	\$7,106
47	670.000	Maint. Supervision and Engineering - TDE	\$5,032	\$5,032	\$0	E-47	\$0	\$5,032		-\$356	\$4,676	\$4,676	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$72,412	\$0	\$72,412	E-49	\$0	\$72,412		\$3,354	\$75,766	\$0	\$75,766
50	673.000	Maint. of Transmission & Distribution Mains	\$1,608,165	\$139	\$1,608,026	E-50	\$0	\$1,608,165		\$567,655	\$2,175,820	\$139	\$2,175,681
51	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52 53	675.000 676.000	Maint. of Services - TDE Maint. of Meters - TDE	\$391,554 \$359.962	\$391,754 \$359,962	-\$200 \$0	E-52 E-53	\$0 \$0	\$391,554 \$359,962		-\$28,035 -\$24,652	\$363,519 \$335,310	\$363,719 \$335.310	-\$200 \$0
53 54	676.000	Maint. of Hydrants - TDE	\$359,962 \$248,220	\$359,962 \$248,220	\$0 \$0	E-53 E-54	\$0	\$359,962 \$248,220		-\$24,652 -\$18,693	\$229.527	\$229,527	\$0 \$0
55	678.000	Maint. of Miscellaneous Plant - TDE	\$3,686,251	\$2,522,430	\$0 \$1,163,821	E-54 E-55	\$0	\$3,686,251	100.00%	-\$18,693	\$3,241,460	\$2,346,292	\$895,168
56	078.000	TOTAL TRANSMISSION & DIST. EXPENSES	\$11,315,133	\$7,644,255	\$3,670,878	L-33	\$0	\$11,315,133		-\$829,606	\$10,485,527	\$6,514,722	\$3,970,805
00			\$11,010,100	<i>ψ</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$0,010,010		ΨŬ	\$11,010,100		<i>4020,000</i>	\$10,400,0 <u>2</u> 1	<i>\\</i> 0,014,122	\$0,010,000
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$8,067	\$8,067	\$0	E-58	\$0	\$8.067	100.00%	-\$576	\$7,491	\$7,491	\$0
59	902.000	Meter Reading Expenses	\$175,021	\$166,665	\$8,356	E-59	\$0	\$175,021	100.00%	-\$15,577	\$159,444	\$151,088	\$8,356
60	903.000	Customer Records & Collection Expenses	\$2,830,852	\$96,069	\$2,734,783	E-60	\$0	\$2,830,852	100.00%	-\$123,035	\$2,707,817	\$87,342	\$2,620,475
61	904.000	Uncollectible Amounts	\$1,324,811	\$0	\$1,324,811	E-61	\$0	\$1,324,811	100.00%	\$846,047	\$2,170,858	\$0	\$2,170,858
62	905.000	Misc. Customer Accounts Expense	\$72,957	\$59	\$72,898	E-62	\$0	\$72,957	100.00%	\$498,994	\$571,951	\$55	\$571,896
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,411,708	\$270,860	\$4,140,848		\$0	\$4,411,708		\$1,205,853	\$5,617,561	\$245,976	\$5,371,585
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-65	\$0	\$0		\$0	\$0	\$0	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		SALES PROMOTION EXPENSES			••	=			400.000/				
68 69	910.000	Sales Promotion Expenses - SPE TOTAL SALES PROMOTION EXPENSES	<u>\$0</u> \$0	\$0 \$0	\$0 \$0	E-68	<u>\$0</u> \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	<u>\$0</u> \$0
69		TOTAL SALES PROMOTION EXPENSES	\$ 0	\$U	φU		φU	\$ 0		\$U	\$U	\$U	\$U
70		ADMIN. & GENERAL EXPENSES							1				
71	920.000	Admin. & General Salaries	\$7,572,968	\$7,572,968	\$0	E-71	\$0	\$7,572,968	100.00%	-\$2,176,802	\$5,396,166	\$5,396,166	\$0
72	921.000	Office Supplies & Expenses	\$1,321,688	\$0	\$1.321.688	E-72	\$0	\$1,321,688		\$253,251	\$1,574,939	\$0	\$1.574.939
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0		\$0	\$0	\$0	\$0
74	923.000	Outside Services Employed	\$27,990,492	\$23,404,081	\$4,586,411	E-74	\$0	\$27,990,492		-\$5,897,062	\$22,093,430	\$23,404,081	-\$1,310,651
75	924.000	Property Insurance	\$3,527,918	\$0	\$3,527,918	E-75	\$0	\$3,527,918	100.00%	\$632,083	\$4,160,001	\$0	\$4,160,001
76	925.000	Injuries & Damages	\$72,830	\$0	\$72,830	E-76	\$0	\$72,830	100.00%	-\$235	\$72,595	\$0	\$72,595
77	926.000	Employee Pensions & Benefits	\$5,656,479	\$5,485,373	\$171,106	E-77	\$0	\$5,656,479		-\$5,122,679	\$533,800	\$3,841,933	-\$3,308,133
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0		\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$293,710	\$0	\$293,710	E-79	\$0	\$293,710		-\$256,043	\$37,667	\$0	\$37,667
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0		\$0	\$0	\$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0		\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$1,456,341	\$0 ©0	\$1,456,341	E-82	\$0	\$1,456,341	100.00%	-\$531,922	\$924,419	\$0	\$924,419
83	930.300	Research & Development Expenses Rents - AGE	\$65,277	\$0 \$0	\$65,277	E-83	\$0	\$65,277	100.00%	\$368	\$65,645	\$0	\$65,645
84	931.000	Rents - AGE	\$98,086	\$0	\$98,086	E-84	\$0	\$98,086	100.00%	-\$2,389	\$95,697	\$0	\$95,697

Accounting Schedule: 09 Sponsor: Amanda C. McMellen Page: 2 of 3

	Δ	<u>B</u>	<u>C</u>	D	E	F	G	Н		_	к		Μ
Line	Account	<u> </u>	Test Year	Test Year	Test Year	Adjust.	Total Company		Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)			(From Adj. Sch.)	(H x I) + J		M = K
85	932.000	Maint. of General Plant	\$1,121,238	\$129.173	\$992.065	E-85	\$0	\$1,121,238	100.00%	-\$15.673	\$1,105,565	\$118.826	\$986.739
86		TOTAL ADMIN. & GENERAL EXPENSES	\$49.177.027	\$36.591.595	\$12,585,432		\$0	\$49.177.027		-\$13.117.103	\$36,059,924	\$32,761,006	\$3,298,918
			• - , , , -					, ,.		, ,	,,.	, . ,	
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$31,001,220	See note (1)	See note (1)	E-88	See note (1)	\$31,001,220	100.00%	\$4,789,911	\$35,791,131	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$31,001,220	\$0	\$0		\$0	\$31,001,220		\$4,789,911	\$35,791,131	\$0	\$0
90		AMORTIZATION EXPENSE											
91	404.000	Amortization of Expense	\$160,839	\$0	\$160,839	E-91	\$0	\$160,839	100.00%	\$0	\$160,839	\$0	\$160,839
92	405.000	Amortizaton of Reg Asset	\$4,674	\$0	\$4,674	E-92	\$0	\$4,674	100.00%	-\$4,674	\$0	\$0	\$0
93	405.000	Amortization of Reg Asset AFUDC	\$110,111	\$0	\$110,111	E-93	\$0	\$110,111	100.00%	-\$110,111	\$0	\$0	\$0
94	407.000	Amortization - Property Losses	\$112,163	\$0	\$112,163	E-94	\$0	\$112,163	100.00%	-\$1,621	\$110,542	\$0	\$110,542
95		TOTAL AMORTIZATION EXPENSE	\$387,787	\$0	\$387,787		\$0	\$387,787		-\$116,406	\$271,381	\$0	\$271,381
96		OTHER OPERATING EXPENSES											
97	408.100	Property Taxes	\$18,403,929	\$0	\$18,403,929	E-97	\$0	\$18,403,929	100.00%	-\$50,172	\$18,353,757	\$0	\$18,353,757
98	408.100	Payroll Taxes	\$1,612,131	\$1,612,131	\$0	E-98	\$0	\$1,612,131	100.00%	-\$66,012	\$1,546,119	\$1,546,119	
99	408.100	Other Taxes	-\$113,560	\$0	-\$113,560	E-99	\$0	-\$113,560	100.00%	\$0	-\$113,560	\$0	-\$113,560
100	408.100	PSC Assessment	\$1,785,992	\$0	\$1,785,992	E-100	\$0	\$1,785,992	100.00%	-\$369,513	\$1,416,479	\$0	\$1,416,479
101		TOTAL OTHER OPERATING EXPENSE	\$21,688,492	\$1,612,131	\$20,076,361		\$0	\$21,688,492		-\$485,697	\$21,202,795	\$1,546,119	\$19,656,676
102		TOTAL OPERATING EXPENSE	\$139,886,948	\$51,244,950	\$57,640,778		\$0	\$139,886,948		-\$9,179,448	\$130,707,500	\$45,825,888	\$49,090,481
103		NET INCOME BEFORE TAXES	\$83,871,767					\$83,871,767		-\$370,135	\$83,501,632		
104			AT 170 500	0	0		0	AT 170 500	400.000/	405 500 000		0	0
105	409.100	Current Income Taxes	-\$7,476,566	See note (1)	See note (1)	E-105	See note (1)	-\$7,476,566	100.00%	\$25,530,068	\$18,053,502	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$7,476,566					-\$7,476,566		\$25,530,068	\$18,053,502		
407		DEFERRED INCOME TAXES											
107 108	440 400	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax.	¢00.040.000	0	0	E-108	0	¢00.040.000	400.000/	¢00.040.005	¢004.004	0	0
	410.100		\$23,042,699	See note (1)	See note (1)	E-108 E-109	See note (1)	\$23,042,699	100.00% 100.00%	-\$22,048,305	\$994,394 -\$99.655	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC Amortization of Protected Excess ADIT	-\$99,244					-\$99,244		-\$411			
110 111	0.000 0.000	Amortization of Protected Excess ADIT Amortization of Unprotected Excess ADIT	\$0 \$0			E-110 E-111		\$0	100.00% 100.00%	-\$2,091,396	-\$2,091,396		
111 112	0.000	TOTAL DEFERRED INCOME TAXES	\$0 \$22,943,455			E-111		\$0 \$22,943,455	100.00%	-\$14,140,658	-\$14,140,658		
112		TOTAL DEFERRED INCOME TAXES	⊅∠∠,943,455					⊅ ∠2,943,455		-\$38,280,770	-\$15,337,315		
113		NET OPERATING INCOME	\$68.404.878			1	1	\$68,404,878	.1	\$12,380,567	\$80,785,445	1	1
113			010,404,070					\$U0,404,070		912,300,307	900,703,443		

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

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	-\$2,068,019	-\$2,068,019
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$2,068,019	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$6,274,726	-\$6,274,726
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$6,274,726	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$967,396	\$967,396
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$967,396	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	-\$85,753	-\$85,753
	1. To normalize private fire protection. (A. Sarver)		\$0	\$0		\$0	-\$85,753	
Rev-6	Public Fire Protection	463.000	\$0	\$0	\$0	\$0	\$61	\$61
	1. To remove public fire protection. (A. Sarver)		\$0	\$0		\$0	\$61	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	-\$743,467	-\$743,467
	1. To normalize late payment charge. (A. Sarver)		\$0	\$0		\$0	-\$743,467	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	-\$172,581	-\$172,581
	1. To normalize rent. (A. Sarver)		\$0	\$0		\$0	-\$172,581	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	-\$120,156	-\$120,156
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	-\$120,156	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$1,009,624	-\$1,009,624
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$1,009,624	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$42,714	-\$42,714
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$42,714	
E-2	Operation Labor & Expenses	601.000	\$0	\$0	\$0	\$0	-\$844	-\$844
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$54	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	-\$898	
E-3	Purchased Water	602.000	\$0	\$0	\$0	\$0	\$40,496	\$40,496
	1. To annualize purchased water. (Sarver)		\$0	\$0		\$0	\$40,496	
E-4	Miscellaneous Expenses	603.000	\$0	\$0	\$0	\$0	-\$230,806	-\$230,806
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$230,793	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$13	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-5	Rents - SSE	604.000	\$0	\$0	\$0	\$0	\$56,879	\$56,879
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$661	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$57,540	
E-6	Maint. Supervision & Engineering	610.000	\$0	\$0	\$0	-\$20	\$0	-\$20
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$20	\$0	
E-10	Maint. of Wells & Springs	614.000	\$0	\$0	\$0	-\$4	\$0	-\$4
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$4	\$0	
E-12	Maint. of Supply Mains	616.000	\$0	\$0	\$0	-\$58	\$0	-\$58
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$58	\$0	
E-13	Maint. Of Misc. Water Source Plant	617.000	\$0	\$0	\$0	-\$18,097	\$0	-\$18,097
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$18,097	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$0	\$0	\$0	-\$1,498	\$0	-\$1,498
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,498	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$0	\$0	\$0	-\$106	-\$106
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$106	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$0	\$0	\$0	-\$159,033	-\$159,033
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$159,033	
E-20	Pumping Labor and Expenses	624.000	\$0	\$0	\$0	-\$29,023	\$0	-\$29,023
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$29,023	\$0	
E-23	Rents - PE	627.000	\$0	\$0	\$0	\$0	-\$561	-\$561
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$561	
E-24	Maint. Supervision & Engineering - PE	630.000	\$0	\$0	\$0	-\$1,503	\$0	-\$1,503
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,503	\$0	
E-25	Maint. of Structures & Improvements - PE	631.000	\$0	\$0	\$0	-\$770	\$0	-\$770
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$770	\$0	
E-26	Maint. of Power Production Equipment	632.000	\$0	\$0	\$0	-\$82	\$0	-\$82
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$82	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$0	\$0	\$0	-\$19,880	\$0	-\$19,880
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$19,880	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-30	Operation. Supervision & Engineer WTE	640.000	\$0	\$0	\$0	-\$1,054	\$0	-\$1,054
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,054	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$0	\$0	\$0	\$116,347	\$116,347
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$116,290	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove chemicals for corporate. (Sarver)		\$0	\$0		\$0	\$57	
E-32	Operation Labor & Expenses - WTE	642.000	\$0	\$0	\$0	-\$186,169	\$6,375	-\$179,794
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$186,169	\$0	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$6,576	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$201	
E-33	Miscellanous Expenses - WTE	643.000	\$0	\$0	\$0	\$0	-\$72,386	-\$72,386
	3. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	-\$72,386	
E-34	Rents - WTE	644.000	\$0	\$0	\$0	\$0	-\$14,717	-\$14,717
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$14,717	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$0	\$0	\$0	-\$109,886	\$0	-\$109,886
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$109,886	\$0	
E-40	Operation Supervision & Engineering - TDE	660.000	\$0	\$0	\$0	-\$2,490	\$0	-\$2,490
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2,490	\$0	
E-42	Transmission & Distribution Lines Expenses	662.000	\$0	\$0	\$0	-\$601,461	\$0	-\$601,461
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$321,007	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$280,454	\$0	
E-43	Meter Expenses - TDE	663.000	\$0	\$0	\$0	-\$5,560	\$0	-\$5,560
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$5,560	\$0	
E-44	Customer Installations Expenses - TDE	664.000	\$0	\$0	\$0	-\$12,071	\$0	-\$12,071
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$12,071	\$0	
E-45	Miscellaneous Expenses - TDE	665.000	\$0	\$0	\$0	-\$260,077	-\$1,624	-\$261,701
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$260,064	\$0	
	2. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$650	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$263	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$1,025	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$13	\$0	
	6. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$212	
E-46	Rents - TDE	666.000	\$0	\$0	\$0	\$0	-\$805	-\$80
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$805	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$0	\$0	\$0	-\$356	\$0	-\$3
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$356	\$0	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	\$0	\$0	\$0	\$3,354	\$3,3
	2. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$8,875	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$5,521	
E-50	Maint. of Transmission & Distribution Mains	673.000	\$0	\$0	\$0	\$0	\$567,655	\$567,6
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	\$567,655	
E-52	Maint. of Services - TDE	675.000	\$0	\$0	\$0	-\$28,035	\$0	-\$28,0
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$28,035	\$0	
E-53	Maint. of Meters - TDE	676.000	\$0	\$0	\$0	-\$24,652	\$0	-\$24,6
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$24,652	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$0	\$0	\$0	-\$18,693	\$0	-\$18,6
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$18,693	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$0	\$0	\$0	-\$176,138	-\$268,653	-\$444,7
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$176,138	\$0	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$260,556	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjustment for Main Break Expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	-\$8,097	
E-58	Supervision	901.000	\$0	\$0	\$0	-\$576	\$0	-\$5
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$576	\$0	
E-59	Meter Reading Expenses	902.000	\$0	\$0	\$0	-\$15,577	\$0	-\$15,5
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$15,577	\$0	
E-60	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	-\$8,727	-\$114,308	-\$123,0

<u>A</u> ncome Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdiction Adjustment
lumber	Income Adjustment Description 1. To annualize payroll. (Arabian)	Number	Labor \$0	Non Labor \$0	Total	Labor -\$8,727	Non Labor \$0	Total
	2. To annualize postage expense. (Barron)		\$0	\$0		\$0	\$17,476	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$6,349	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$125,435	
E-61	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$846,047	\$846,0
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$2,170,858	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$1,324,811	
	Allocation Factors, To normalize uncollectibles (Newkirk)						••••	
E-62	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$4	\$498,998	\$498,9
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$4	\$0	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$498,998	
	Allocation Factors, To include credit card fees. (Bolin)							
E-71	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$2,176,802	\$0	-\$2,176,
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$292,987	\$0	
	2. To annualize incentive compensation. (Arabian)		\$0	\$0		-\$787,900	\$0	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		-\$1,095,915	\$0	
	Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)							
E-72	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$253,251	\$253,2
	1. To annualize employee expense. (Arabian)		\$0	\$0		\$0	\$133,251	
	2. To adjust outside services. (Barron)		\$0	\$0		\$0	\$3,743	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$1,326	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$602	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Employee Expenses -		\$0	\$0		\$0	\$115,533	
	Corp (Arabian), Adjust for outside services. (Barron), To normalize bank service charges (Newkirk), To normalize							
	credit line fees (Newkirk), To normalize office & admin							
	supplies (Newkirk), To remove corporate fuel and purchase power. (Sarver)							
		923.000	\$0	\$0	\$0	\$0	-\$5,897,062	-\$5,897,0
E-74	Outside Services Employed	923.000						
E-74	Outside Services Employed 2. To normalize main break expense. (Niemeier)	923.000	\$0	\$0		\$0	-\$40,528	
E-74		923.000	\$0 \$0	\$0 \$0		\$0 \$0	-\$40,528 \$91,379	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Service Company (Arabian), To annualize Group Insurance		\$0	\$0		\$0	-\$7,308,773	
	expense - Service Company (Arabian), To annualize 401K (expense - Service Company (Arabian), To annualize							
	Payroll Taxes expense - Service Company (Arabian), To annualize Employee Expenses - Service Company							
	(Arabian), To annualize Incentive Compensation - Service Company (Arabian), Adjust for outside services. (Barron), Adjustment for maintenance supplies and services expense. (Niemeier), Adjustment for Main Break Expense.							
	(Niamaiar)							
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$632,083	\$632,0
	1. To annualize insurance premiums. (Newkirk)		\$0	\$0		\$0	\$36,983	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize insurance premiums- Vehicle (Newkirk), To annualize insurance premiums- General Liability (Newkirk), To annualize insurance premiums- Casualty Reserve (Newkirk), To annualize insurance premiums- Workers Com (Newkirk), To		\$0	\$0		\$0	\$595,100	
	annualize insurance premiums- WC Capitalized Credits (Newkirk), To annualize insurance premiums- Property (Newkirk), To annualize insurance premiums- Other (Newkirk)							
E-76	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$235	-\$2
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$235	
E-77	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	-\$1,643,440	-\$3,479,239	-\$5,122,6
	1. To annualize 401(K). (Arabian)		\$0	\$0		-\$3,065	\$0	
	2. To annualize group insurance. (Arabian)		\$0	\$0		-\$1,371,368	\$0	
	3. To annualize VEBA. (Arabian)		\$0	\$0		\$1,270	\$0	
	4. To annualize defined contribution plan (DCP) expense. (Foster)		\$0	\$0		\$4,069	\$0	
	5. To annualize pension expense and amortize pension tracker. (Foster)		\$0	\$0		\$0	-\$794,213	
	7. To adjust promotional expense. (Barron)		\$0	\$0		\$0	-\$321	
	6. To annualize OPEB expense and amortize OPEB tracker. (Foster)		\$0	\$0		\$0	-\$4,064,172	
	8. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for promotional expense. (Barron), To annualize OPEB expense. (Foster)		\$0	\$0		\$0	\$1,379,467	
	9. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Group Insurance Expense - Corp (Arabian), To annualize 401K expense - Corp (Arabian). To annualize VEBA - Corp (Arabian)		\$0	\$0		-\$274,346	\$0	
E-79	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$256,043	-\$256,0
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over three years and to normalize the depreciation study over five years. (Amenthor)		\$0	\$0		\$0	-\$256,043	

<u>A</u> Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>E</u> Company	<u>G</u> Iurisdictional	<u>H</u> lurisdictional	<u>I</u> Jurisdictional
Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-82	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$531,922	-\$531,92
	1. To adjust advertising costs. (Barron)		\$0	\$0		\$0	-\$18	
	2. To adjust advertising customer education and community relations. (Barron)		\$0	\$0		\$0	-\$1,931	
	3. To adjust promotional expense. (Barron)		\$0	\$0		\$0	-\$79	
	4. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$15,638	
	5. To annualize transportation expense - Fuel. (Amenthor)		\$0	\$0		\$0	\$9,692	
	6. To remove dues and donations. (Dhority)		\$0	\$0		\$0	-\$466	
	7. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To permalize books & publications (Newkirk)		\$0	\$0		\$0	-\$523,482	
E-83	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$368	\$36
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$368	
E-84	Rents - AGE	931.000	\$0	\$0	\$0	\$0	-\$2,389	-\$2,38
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$3,317	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$928	
E-85	Maint. of General Plant	932.000	\$0	\$0	\$0	-\$10,347	-\$5,326	-\$15,67
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$10,347	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$5,326	
E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$4,789,911	\$4,789,91
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,384,843	
	2. To remove capitalized depreciation. (McMellen)		\$0	\$0		\$0	-\$650,644	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$55,712	
E-92	Amortizaton of Reg Asset	405.000	\$0	\$0	\$0	\$0	-\$4,674	-\$4,67
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$4,674	

Acjument Adjustment	<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
I. To reallocate MAVC Corporate Expense using Staff's Allocation Factors, To remove amontization of regulatory asset - AFUDC (McMeller) \$0 \$0 \$0 \$0 \$0 \$11.0 E-94 Amortization - Property Losses 407.000 \$0 \$0 \$0 \$0 \$0 \$11.0 E-94 Amortization - Property Losses 407.000 \$0 \$0 \$0 \$0 \$0 \$0 \$11.0 E-94 Amortization - Property Losses 406.100 \$0 \$0 \$0 \$0 \$0 \$11.0 E-97 Property Taxes 406.100 \$0 \$0 \$0 \$0 \$0 \$22.5 1. To adjust property tax expense. (Barron) \$0 \$0 \$0 \$0 \$0 \$22.5 1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroli Taxes expense - Corp (Arabian) \$0 \$0 \$0 \$35.109 2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroli Taxes expense. \$0 \$0 \$0 \$36.9 E-100 PC Assessment 406.100 \$0 <t< th=""><th></th><th>Income Adjustment Description</th><th></th><th></th><th>Adjustment</th><th>Adjustments</th><th>Adjustment</th><th>Adjustment</th><th>Adjustments Total</th></t<>		Income Adjustment Description			Adjustment	Adjustments	Adjustment	Adjustment	Adjustments Total
1. To reallocate MAWC Corporate Expense using Staff's S0 S0 S0 S0 S0 S16 E-97 Property Taxes 408.100 S0 S0 <td< td=""><td>1 A</td><td>1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory</td><td></td><td></td><td></td><td>Total</td><td></td><td>-\$110,111</td><td>Total</td></td<>	1 A	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory				Total		-\$110,111	Total
Allocation Factors. (Newkirk)408.10050	E-94 A	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	-\$1,621	-\$1,621
1. To adjust property tax expense. (Barron)\$0\$0\$0\$0\$73.12. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)408.100\$0\$0\$0\$0\$0\$22.5E-98Payroll Taxes408.100\$0\$0\$0\$0\$0\$35.109\$35.1092. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense- Corp (Arabian)\$0\$0\$0\$0\$0\$0\$30\$36.50E-100PSC Assessment Allocation Factors/Annualize PSC Assessment. (Dhority)408.100\$0\$0\$0\$0\$0\$30\$30\$36.51E-105Current income Taxes409.100\$0\$0\$0\$0\$0\$0\$25.530.01E-106Current income Taxes409.100\$0\$0\$0\$0\$0\$25.530.01E-107Current income Taxes409.100\$0\$0\$0\$0\$0\$25.530.01E-108Deferred Income Taxes - Def. Inc. Tax.400.100\$0\$0\$0\$0\$20.557.51E-108Deferred Income Taxes - Def. Inc. Tax.\$0\$0\$0\$0\$0\$42.392.51E-109Amoritzation of Deferred ITC\$10.20\$0\$0\$0\$42.392.51E-108Deferred Income Taxes - Def. Inc. Tax.\$0\$0\$0\$0\$42.392.51E-109Amoritzation of Deferred ITC\$10\$0\$0\$0\$0 </td <td></td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td>\$0</td> <td>-\$1,621</td> <td></td>				\$0	\$0		\$0	-\$1,621	
2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron) \$0 \$0 \$22,5 E-98 Payroll Taxes 408.100 \$0 \$0 \$0 \$22,5 I. To annualize payroll taxes. (Arabian) \$0	E-97 F	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$50,172	-\$50,172
Allocation Factors, Adjust for property taxes. (Barron)408.10050505050E-98Payroll Taxes(Arabian)505050\$35,1092. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)5050\$0\$35,109E-100PSC Assessment408.1005050\$0\$0\$30\$30I. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)408.100\$0\$0\$0\$30\$24,972.5E-105Current Income Taxes409.100\$0\$0\$0\$0\$22,530.01. To Annualize Current Income Taxes50\$0\$0\$0\$22,472.52. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, (NewKirk)410.100\$0\$0\$0\$0E-108Deferred Income Taxes410.100\$0\$0\$0\$0\$22,492.5Allocation Factors, (NewKirk)410.100\$0\$0\$0\$0\$22,2048.31. To Annualize Deferred Income Taxes - Def. Inc. Tax.410.100\$0\$0\$0\$20\$202. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, (NewKirk)\$0\$0\$0\$0\$41,557.3E-109Amortization of Deferred ITC Allocation Factors, (NewKirk)412.200\$0\$0\$0\$42E-109Amortization of Deferred ITC Allocation Factors, (NewKirk)\$0\$0\$0 <td>1</td> <td>1. To adjust property tax expense. (Barron)</td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td>\$0</td> <td>-\$73,103</td> <td></td>	1	1. To adjust property tax expense. (Barron)		\$0	\$0		\$0	-\$73,103	
InclusterSo <th< td=""><td></td><td></td><td></td><td>\$0</td><td>\$0</td><td></td><td>\$0</td><td>\$22,931</td><td></td></th<>				\$0	\$0		\$0	\$22,931	
2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)\$0\$0\$0\$0\$0\$0\$30 <t< td=""><td>E-98 F</td><td>Payroll Taxes</td><td>408.100</td><td>\$0</td><td>\$0</td><td>\$0</td><td>-\$66,012</td><td>\$0</td><td>-\$66,012</td></t<>	E-98 F	Payroll Taxes	408.100	\$0	\$0	\$0	-\$66,012	\$0	-\$66,012
Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)408.100505050505369,5E-100PSC Assessment408.100505050\$0\$369,5\$0\$369,51. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)505050\$0\$22,530,0E-105Current Income Taxes409,100\$0\$0\$0\$0\$24,972,51. To Annualize Current Income Taxes409,100\$0\$0\$0\$0\$24,972,52. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)\$0\$0\$0\$0\$0\$22,972,5E-108Deferred Income Taxes - Def. Inc. Tax.410.100\$0\$0\$0\$0\$22,972,51. To Annualize Deferred Income Taxes - Def. Inc. Tax.\$0\$0\$0\$24,972,52. To reallocate MAWC Corporate Expense using Staff's 	1	1. To annualize payroll taxes. (Arabian)		\$0	\$0		\$35,109	\$0	
I. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority) \$0 \$25,530,0 \$0 \$0 \$0 \$24,972,5 \$0 \$0 \$0 \$24,972,5 \$0 \$0 \$0 \$24,972,5 \$0 \$0 \$0 \$24,972,5 \$0 \$0 \$0 \$24,972,5 \$0 \$0 \$0 \$24,972,5 \$0 \$0 \$0 \$50 \$0 \$0 \$50 \$0 \$0 \$57,5 \$0 \$0 \$0 \$50 \$0 \$0 \$57,5 \$0 \$0 \$0 \$57,5 \$0 \$0 \$0 \$0 \$57,5 \$0 \$0	A	Allocation Factors, To annualize Payroll Taxes expense -		\$0	\$0		-\$101,121	\$0	
Allocation Factors/Annualize PSC Assessment. (Dhority)409.100\$0\$0\$0\$0\$0\$0\$0\$25,530,0E-105Current Income Taxes\$0\$0\$0\$0\$0\$24,972,5\$0\$0\$24,972,52. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (NewKirk)\$0\$0\$0\$0\$0\$57,5E-108Deferred Income Taxes - Def. Inc. Tax.410.100\$0\$0\$0\$0\$22,948,31. To Annualize Deferred Income Taxes - Def. Inc. Tax.\$0\$0\$0\$20,930,52. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (NewKirk)\$0\$0\$0\$0E-109Amortization of Deferred ITC Allocation Factors. (NewKirk)412.200\$0\$0\$02. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (NewKirk)412.200\$0\$0\$0E-109Amortization of Deferred ITC Allocation Factors. (NewKirk)\$0\$0\$0\$02. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (NewKirk)\$0\$0\$0\$02. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (NewKirk)\$0\$0\$0\$02. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (NewKirk)\$0\$0\$0\$02. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (NewKirk)\$0\$0\$0\$02. To reallocate MAWC Corporate Expense using Staff's <td>E-100 F</td> <td>PSC Assessment</td> <td>408.100</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>-\$369,513</td> <td>-\$369,513</td>	E-100 F	PSC Assessment	408.100	\$0	\$0	\$0	\$0	-\$369,513	-\$369,513
1. To Annualize Current Income Taxes\$0\$0\$0\$24,972,52. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)410.100\$0\$0\$0\$0\$57,5E-108Deferred Income Taxes - Def. Inc. Tax.410.100\$0\$0\$0\$0\$0\$22,048,31. To Annualize Deferred Income Taxes - Def. Inc. Tax.410.100\$0\$0\$0\$0\$22,048,32. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)\$0\$0\$0\$0\$0\$0E-109Amortization of Deferred ITC 2. To reallocate MAWC Corporate Expense using Staff's 				\$0	\$0		\$0	-\$369,513	
2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk) \$0 \$0 \$0 \$0 \$57,5 E-108 Deferred Income Taxes - Def. Inc. Tax. 410.100 \$0 \$0 \$0 \$0 -\$22,048,3 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. \$0 \$0 \$0 \$0 -\$22,048,3 2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk) \$0 \$0 \$0 \$0 -\$22,030,5 E-109 Amortization of Deferred ITC 412.200 \$0 \$0 \$0 -\$1,657,3 I. To Annualize Amortization of Deferred ITC 412.200 \$0 \$0 \$0 -\$4 2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk) \$0 \$0 \$0 \$0 -\$4 E-109 Amortization of Deferred ITC \$0 \$0 \$0 -\$4 2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk) \$0 \$0 \$0 \$0 -\$4 1. To Annualize Amortization of Protected Excess ADIT \$0 \$0 \$0 \$0 -\$2,091,3 1. To Annualize Amortization of Protected Excess ADIT	E-105 C	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$25,530,068	\$25,530,068
Allocation Factors. (Newkirk) 410.100 \$0 \$0 \$0 \$0 \$22,048,3 E-108 Deferred Income Taxes - Def. Inc. Tax. 410.100 \$0 \$0 \$0 \$0 \$22,048,3 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. \$0 \$0 \$0 \$0 -\$22,048,3 2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk) \$0 \$0 \$0 \$0 -\$20,390,9 E-109 Amortization of Deferred ITC 412.200 \$0 \$0 \$0 -\$1,657,3 Allocation Factors. (Newkirk) 412.200 \$0 \$0 \$0 -\$4 1. To Annualize Amortization of Deferred ITC \$0 \$0 \$0 -\$4 2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk) \$0 \$0 \$0 -\$4 2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk) \$0 \$0 \$0 -\$4 1. To Annualize Amortization of Protected Excess ADIT \$0 \$0 \$0 -\$2,091,3 1. To Annualize Amortization of Protected Excess ADIT \$0 \$0 \$0 -\$2,091,3	1	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$24,972,524	
1. To Annualize Deferred Income Taxes - Def. Inc. Tax.\$0\$0\$0\$0-\$20,390,52. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)\$0\$0\$0\$0\$0-\$1,657,3E-109Amortization of Deferred ITC412.200\$0\$0\$0\$0-\$41. To Annualize Amortization of Deferred ITC\$0\$0\$0\$0-\$42. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)\$0\$0\$0\$0-\$41. To Annualize Amortization of Deferred ITC\$0\$0\$0\$0-\$42. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)\$0\$0\$0\$0-\$4E-110Amortization of Protected Excess ADIT\$0\$0\$0-\$2,091,3I. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0-\$2,091,3I. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0-\$14,140,6				\$0	\$0		\$0	\$557,544	
2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)\$0 <t< td=""><td>E-108 [</td><td>Deferred Income Taxes - Def. Inc. Tax.</td><td>410.100</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>-\$22,048,305</td><td>-\$22,048,305</td></t<>	E-108 [Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$22,048,305	-\$22,048,305
Allocation Factors. (Newkirk) Allocation Factors. (Newkirk) E-109 Amortization of Deferred ITC 1. To Annualize Amortization of Deferred ITC \$0 2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk) \$0 E-110 Amortization of Protected Excess ADIT \$0 1. To Annualize Amortization of Protected Excess ADIT \$0 \$0 2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk) \$0 \$0 \$0 E-110 Amortization of Protected Excess ADIT \$0 \$0 \$0 \$0 \$0 E-111 Amortization of Unprotected Excess ADIT \$0 \$14,140,60 <	1	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$20,390,920	
1. To Annualize Amortization of Deferred ITC \$0				\$0	\$0		\$0	-\$1,657,385	
2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk) \$0	E-109 A	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	-\$411	-\$411
Allocation Factors. (Newkirk) Allocation Factors. (Newkirk) E-110 Amortization of Protected Excess ADIT 1. To Annualize Amortization of Protected Excess ADIT \$0 \$0 \$0	1	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$418	
I. To Annualize Amortization of Protected Excess ADIT \$0 \$0 \$0 \$0 \$0 \$2,091,3 E-111 Amortization of Unprotected Excess ADIT \$0 \$0 \$0 \$0 \$0 \$14,140,6				\$0	\$0		\$0	\$7	
I. To Annualize Amortization of Protected Excess ADIT \$0 \$0 \$0 -\$2,091,3 E-111 Amortization of Unprotected Excess ADIT \$0 \$0 \$0 \$0 -\$14,140,6	E-110 /	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$2,091,396	-\$2,091,396
	1	1. To Annualize Amortization of Protected Excess ADIT		· · ·	· · · ·			-\$2,091,396	
1. To Annualize Amortization of Unprotected Excess ADIT \$0 \$0 \$0 \$14,140,6	E-111 #	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$14,140,658	-\$14,140,658
	1	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$14,140,658	
Total Operating Revenues \$0 \$0 \$0 -\$9,549,5	T	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$9,549,583	-\$9,549,583
	Т	Total Operating & Maint, Expense	-		\$0	\$0	-\$5,419.062	-\$16,511,088	-\$21,930,150

Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Income Tax Calculation

Line	A	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.23%	<u>E</u> 6.33%	<u>F</u> 6.43%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$83,501,632	\$58,427,215	\$59,727,744	\$61,028,274
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$35,791,131	\$35,791,131	\$35,791,131	\$35,791,131
4	Non - Deductible Expenses		\$284,579	\$284,579	\$284,579	\$284,579
5	CIAC		\$4,377,002	\$4,377,002	\$4,377,002	\$4,377,002
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$40,452,712	\$40,452,712	\$40,452,712	\$40,452,712
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.5440%	\$25,258,059	\$25,258,059	\$25,258,059	\$25,258,059
9	Tax Straight-Line Depreciation		\$24,977,706	\$24,977,706	\$24,977,706	\$24,977,706
10	Excess Tax over S/L Tax Depreciation		-\$205,903	-\$205,903	-\$205,903	-\$205,903
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$50,029,862	\$50,029,862	\$50,029,862	\$50,029,862
12	NET TAXABLE INCOME		\$73,924,482	\$48,850,065	\$50,150,594	\$51,451,124
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$73,924,482	\$48,850,065	\$50,150,594	\$51,451,124
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,637,370	\$1,742,801	\$1,789,200	\$1,835,598
16	Deduct City Inc Tax - Fed. Inc. Tax		\$564,353	\$372,931	\$382,859	\$392,788
17	Federal Taxable Income - Fed. Inc. Tax	04.0000/	\$70,722,759	\$46,734,333	\$47,978,535	\$49,222,738
18 19	Federal Income Tax at the Rate of Subtract Federal Income Tax Credits	21.000%	\$14,851,779	\$9,814,210	\$10,075,492	\$10,336,775
20	Credits - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$14,851,779	\$9,814,210	\$10,075,492	\$10,336,775
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$73,924,482	\$48,850,065	\$50,150,594	\$51,451,124
24	Deduct Federal Income Tax at the Rate of	50.000%	\$7,425,890	\$4,907,105	\$5,037,746	\$5,168,388
25	Deduct City Income Tax - MO. Inc. Tax		\$564,353	\$372,931	\$382,859	\$392,788
26 27	Missouri Taxable Income - MO. Inc. Tax Subtract Missouri Income Tax Credits		\$65,934,239	\$43,570,029	\$44,729,989	\$45,889,948
27	Test MO State Credit		\$0	\$0	\$0	\$0
20	Missouri Income Tax at the Rate of	4.000%	\$2,637,370	\$0 \$1,742,801	\$1,789,200	\$1,835,598
-		4.000 //	<i>42,031,310</i>	ψ1,7 42,00 1	ψ1,703,200	ψ1,000,000
30 31	PROVISION FOR CITY INCOME TAX Net Taxable Income - City Inc. Tax		\$73,924,482	\$48,850,065	\$50,150,594	\$51,451,124
32	Deduct Federal Income Tax - City Inc. Tax		\$13,924,482	\$9,814,210	\$10,075,492	\$10.336.775
33	Deduct Missouri Income Tax - City Inc. Tax		\$2,637,370	\$1,742,801	\$1,789,200	\$1,835,598
34	City Taxable Income		\$56,435,333	\$37,293,054	\$38,285,902	\$39,278,751
35	Subtract City Income Tax Credits		···;			,,
36	Test City Credit		\$0	\$0	\$0	\$0
37	City Income Tax at the Rate of	1.000%	\$564,353	\$372,931	\$382,859	\$392,788
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$14,851,779	\$9,814,210	\$10,075,492	\$10,336,775
40	State Income Tax		\$2,637,370	\$1,742,801	\$1,789,200	\$1,835,598
41	City Income Tax		\$564,353	\$372,931	\$382,859	\$392,788
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$18,053,502	\$11,929,942	\$12,247,551	\$12,565,161
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$994,394	\$994,394	\$994,394	\$994,394
45	Amortization of Deferred ITC		-\$99,655	-\$99,655	-\$99,655	-\$99,655
46	Amortization of Protected Excess ADIT		-\$2,091,396	-\$2,091,396	-\$2,091,396	-\$2,091,396
47 48	Amortization of Unprotected Excess ADIT TOTAL DEFERRED INCOME TAXES		-\$14,140,658	<u>-\$14,140,658</u> -\$15,337,315	<u>-\$14,140,658</u> \$15,337,315	<u>-\$14,140,658</u> -\$15,337,315
40	I UTAL DEFERRED INCOME TAKES		-\$15,337,315	-\$15,337,315	-\$15,337,315	-\$15,337,315
	I	1	I			

Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Income Tax Calculation

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.23%	6.33%	6.43%
Number	Description	Rate	Year	Return	Return	Return
49	TOTAL INCOME TAX		\$2,716,187	-\$3,407,373	-\$3,089,764	-\$2,772,154

Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.23%	<u>C</u> 6.33%	<u>D</u> 6.43%
Number	Description	Return	Return	8.43% Return
1	Net Orig Cost Rate Base	\$382,483,298	\$382,483,298	\$382,483,298
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$23,821,060	\$24,199,718	\$24,578,377
4	Net Income Available	\$36,920,808	\$36,920,808	\$36,920,808
5	Additional Net Income Required	-\$13,099,748	-\$12,721,090	-\$12,342,431
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,975,946	\$6,098,301	\$6,220,658
8	Current Income Tax Available	\$10,208,848	\$10,208,848	\$10,208,848
9	Additional Current Tax Required	-\$4,232,902	-\$4,110,547	-\$3,988,190
10	Revenue Requirement	-\$17,332,650	-\$16,831,637	-\$16,330,621
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$4,648,271	\$4,648,271	\$4,648,271
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$12,684,379	-\$12,183,366	-\$11,682,350

Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$796,003,221
2	Less Accumulated Depreciation Reserve		\$160,212,135
3	Net Plant In Service		\$635,791,086
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,847,513
6	Contributions in Aid of Construction Amortization		\$26,235,972
	Materials & Supplies		\$1,816,206
8	Prepayments		\$785,102
9	Prepaid Pension Asset	║	\$1,473,269
10	TOTAL ADD TO NET PLANT IN SERVICE		\$28,463,036
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	2.5342%	\$127,135
13	State Tax Offset	2.5342%	\$22,577
14	City Tax Offset	2.5342%	\$4,831
15	Interest Expense Offset	12.0466%	\$1,172,179
16	Contributions in Aid of Construction		\$111,203,462
17	Customer Advances		\$934,866
18	Accumulated Deferred Income Taxes		\$124,913,779
19	TCJA Excess ADIT		\$41,007,262
20	OPEB Tracker		\$1,993,611
21	Pension Tracker		\$391,122
22	TOTAL SUBTRACT FROM NET PLANT		\$281,770,824
23	Total Rate Base	и Ц =	\$382,483,298

Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Plant In Service

Line Account # Account # Adjustment Adju		A	B	<u>C</u>	D	E	<u>F</u>	G	Н	1
1 201.000 IVTANCIBLE PLANT 500.002 P2 50 500.002 100.00% 50 500.002 303.000 Other Franchises and Consents 5557.504 P-4 50 5557.504 100.00% 50 5557.504 6 SUBLED FLANT 5697.1204 FA 50 5557.504 100.00% 50 5557.504 7 310.000 Chard and Land Rights - SSP 51 (510.022 P-7 50 51 (510.022 100.00% 50 51 (510.422 8 311.000 Collecting & Rimouring Reservoirs S11 (500.527 P-8 50 51 (510.642 100.00% 50 51 (510.422 2 315.000 Collecting & Rimouring Reservoirs S1 (500.526 P-11 50 51 (500.642 100.00% 50 51 (500.742 50 51 (500.742 50 51 (500.742 50 51 (500.742 50 51 (500.742 50 51 (500.742 51 (500.742 50 51 (500.742 50 51 (500.742 51 (500.742 50 51 (500.742		Account #	_	Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	
2 301.000 Organization 580.002 P-2 50 \$80.007 \$80 \$80.007 3 302.000 Other Franchess and Concerns 557.564 P-4 30 557.564 100.00% 80 557.564 6 SOURCE OF SUPPLY FLANT 565.504 P-4 30 557.564 100.00% 80 559.204 7 310.000 Structures and Improvements - SSP 51.510.422 P-7 50 51.810.422 100.00% 80 51.510.422 10 31.3000 Structures and Improvements - SSP 51.510.627 P-3 50 51.810.422 100.00% 80 51.510.422 10 31.3000 Structures and Improvements - SSP 51.550.315 P-1 50 51.300.07% 80 51.300.315 P-1 50 51.300.07% 80 51.300.315 P-1 50 51.300.07% 80 51.300.315 P-1 50 51.300.07% 80 51.300.07% 50 51.300.07% 50 51.300.07% 50 51.800.	Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2 301.000 Organization 580.002 P-2 50 \$80.007 \$80 \$80.007 3 302.000 Other Franchess and Concerns 557.564 P-4 30 557.564 100.00% 80 557.564 6 SOURCE OF SUPPLY FLANT 565.504 P-4 30 557.564 100.00% 80 559.204 7 310.000 Structures and Improvements - SSP 51.510.422 P-7 50 51.810.422 100.00% 80 51.510.422 10 31.3000 Structures and Improvements - SSP 51.510.627 P-3 50 51.810.422 100.00% 80 51.510.422 10 31.3000 Structures and Improvements - SSP 51.550.315 P-1 50 51.300.07% 80 51.300.315 P-1 50 51.300.07% 80 51.300.315 P-1 50 51.300.07% 80 51.300.315 P-1 50 51.300.07% 80 51.300.07% 50 51.300.07% 50 51.300.07% 50 51.800.										
2 301.000 Organization 580.002 P-2 50 \$80.007 \$80 \$80.007 3 302.000 Other Franchess and Concerns 557.564 P-4 30 557.564 100.00% 80 557.564 6 SOURCE OF SUPPLY FLANT 565.504 P-4 30 557.564 100.00% 80 559.204 7 310.000 Structures and Improvements - SSP 51.510.422 P-7 50 51.810.422 100.00% 80 51.510.422 10 31.3000 Structures and Improvements - SSP 51.510.627 P-3 50 51.810.422 100.00% 80 51.510.422 10 31.3000 Structures and Improvements - SSP 51.550.315 P-1 50 51.300.07% 80 51.300.315 P-1 50 51.300.07% 80 51.300.315 P-1 50 51.300.07% 80 51.300.315 P-1 50 51.300.07% 80 51.300.07% 50 51.300.07% 50 51.300.07% 50 51.800.	1		INTANGIBLE PLANT							
4 303.00 Other Plant & Misc. Equipment 557.504 924 50 557.504 900.00% 50 557.504 6 SOURCE OF SUPPLY PLANT 50 501.204 50 501.204 50 7 310.00 Structures and Improvements - SSP 511.500.827 P-8 50 511.810.422 100.00% 50 515.910.422 313.00 Calcein R, Murounding Reservoirs 511.816.89 P-0 50 57.300.315 100.00% 50 51.910.422 313.00 Lake, River and Other Intakes 50.3524 P-10 50 57.300.315 100.00% 50 51.930.424 316.00 Supply Mains 516.265.011 5318.503 P-14 50 516.255.101 5318.503 100.00% 50 512.880.656 16 Structures and Improvements - PP 518.269 P-17 50 518.265 100.00% 50 512.880.656 50 322.000 Lake Ingrowents - PP 518.269 P-17 50 518.267.501 50 53.22		301.000		\$90,002	P-2	\$0	\$90,002	100.00%	\$0	\$90,002
5 IOTAL INTANGIBLE PLANT Sel1.204 50 Sel1.204 50 Sel1.204 6 310.000 and and and Rights - SSP \$113.99.227 100.00% \$50 \$113.99.227 8 3112.000 Caliceting & Impounding Reservoirs \$131.99.227 \$10.000 \$50 \$113.99.227 131.2000 Caliceting & Impounding Reservoirs \$130.004 \$10.000% \$0 \$11.99.227 131.2000 Caliceting & Impounding Reservoirs \$10.053.056 \$11.99.227 \$10.000% \$0 \$11.99.927 131.4000 Wells and Springs \$10.053.056 \$10.053.056 \$10.050.06 \$13.3000 \$10.000% \$0 \$13.3000 131.2000 Intrinston Galicetine and Tunnels \$1.30.01 \$10.000% \$0 \$13.200.01 \$10.000% \$0 \$13.200.00 \$13.200.00 \$13.200.00 \$13.200.00 \$13.200.00 \$13.200.00 \$13.200.00 \$13.200.00 \$13.200.00 \$13.200.00 \$13.200.00 \$13.200.00 \$13.200.00 \$13.200.00 \$13.200.00 \$13.200.00 \$13.200.00 \$13.200.00		302.000	Franchises and Consents	\$43,698		\$0	\$43,698			\$43,698
6 SOURCE OF SUPPLY PLANT 51,810,422 P-7 50 51,810,422 100,00% 50 51,810,422 5 311,000 Exadures and Improvements - Stres 51,510,227 P-7 50 51,810,422 100,00% 50 51,810,422 313,000 Lake, River and Other Intakes 57,330,315 FP-7 50 51,810,622 100,00% 50 51,300,325 131,300 Lake, River and Other Intakes 57,330,315 50 51,005,056 F0-10 50 51,006,056 51,006,056 51,006,056 51,006,056 51,006,056 51,006,056 51,026,056 51		303.000			P-4			100.00%		
7 310.000 Land and Land Rights - SSP \$1,10.022 P-7 \$0 \$1,10.022 100.00% \$0 \$1,10.022 9 312.000 Collecting & Impounding Reservoirs \$11,50.027 \$10.00% \$0 \$11,50.027 9 312.000 Collecting & Impounding Reservoirs \$11,50.027 \$10.00% \$0 \$11,50.027 9 312.000 Indianticon Galleries and Tunnels \$10.021 \$10.00% \$0 \$12.400.06% \$0 \$12.400.06% \$0 \$12.400.06% \$0 \$12.400.06% \$0 \$12.400.06% \$0 \$12.400.06% \$0	5		TOTAL INTANGIBLE PLANT	\$691,204		\$0	\$691,204		\$0	\$691,204
7 310.000 Land and Land Rights - SSP \$1,10.022 P-7 \$0 \$1,10.022 100.00% \$0 \$1,10.022 9 312.000 Collecting & Impounding Reservoirs \$11,50.027 \$10.00% \$0 \$11,50.027 9 312.000 Collecting & Impounding Reservoirs \$11,50.027 \$10.00% \$0 \$11,50.027 9 312.000 Indianticon Galleries and Tunnels \$10.021 \$10.00% \$0 \$12.400.06% \$0 \$12.400.06% \$0 \$12.400.06% \$0 \$12.400.06% \$0 \$12.400.06% \$0 \$12.400.06% \$0	6									
8 311.000 Structures and Improvements - SSP \$11,390.277 P-9 S0 \$11,590.277 P-9 S0 \$11,590.277 P-9 S0 \$11,590.277 P-10 S0 \$11,590.277 S0 \$11,590.277 S0 \$11,590.277 S0 \$11,590.277 S0 \$10,820.375 S0 \$10,820.375 S0 \$10,820.375 S0 \$11,590.277 S0 \$11,590.277 S0 \$11,590.277 S0 \$12,820.077 S0 \$12,820.076		310.000		\$1,810,422	P-7	\$0	\$1,810,422	100.00%	\$0	\$1,810,422
9 912.000 Collecting & Impounding Reservoirs \$119.880 P-9 \$0 \$119.880 100.00% \$0 \$119.880 11 314.000 Usek, River and Other Inskes \$7,309.315 F10.00% \$0 \$7,309.315 13 314.000 Wells and Springs \$10.00% \$0 \$1,304 13 100.00% \$0 \$1,304 F11 \$0 \$10.00% \$0 \$1,304 13 100.00% \$0 \$1,304 F11 \$0 \$10.00% \$0 \$1,304 13 100.00% \$0 \$1,304 \$0 \$31,304 \$0 \$31,304 13 100.00% \$0 \$31,802 F14 \$0 \$318,209 \$0 \$47,509,627 \$0 \$47,509,627 \$0 \$318,209 \$0 \$0 \$318,209 \$0 \$318,209 \$0 \$312,200,58 \$0 \$0 \$312,200,58 \$0 \$0 \$312,200,58 \$0 \$0 \$312,593 \$0 \$0 \$312,593 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
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34 340.000 Land and Land Rights - TDP \$1,359,854 \$0 \$1,359,854 \$00.00% \$0 \$1,359,854 35 341.000 Structures and Improve - Special Crossing \$0,9,301,216 P-36 \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$25,642,066 100.00% \$0 \$25,642,066 100.00% \$0 \$25,642,066 \$0,000% \$0 \$25,642,066 \$10,000% \$0 \$25,642,066 \$10,000% \$0 \$21,79,78,53 \$0 \$25,642,066 \$100.00% \$0 \$21,79,78,53 \$100,00% \$0 \$21,79,78,53 \$100,00% \$0 \$21,79,78,53 \$100,00% \$0 \$21,79,78,53 \$100,00% \$0 \$24,79,74,50 \$10,000% \$0 \$24,79,74,50 \$100,00% \$0 \$24,73,74,50 \$10,000% \$0 \$24,31,508 \$100,00% \$0 \$24,31,508 \$100,00% \$0 \$24,31,5	32		TOTAL WATER TREATMENT PLANT	\$134,917,819		\$0	\$134,917,819		\$0	\$134,917,819
34 340.000 Land and Land Rights - TDP \$1,359,854 \$0 \$1,359,854 \$00.00% \$0 \$1,359,854 35 341.000 Structures and Improve - Special Crossing \$0,9,301,216 P-36 \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$25,642,066 100.00% \$0 \$25,642,066 100.00% \$0 \$25,642,066 \$0,000% \$0 \$25,642,066 \$10,000% \$0 \$25,642,066 \$10,000% \$0 \$21,79,78,53 \$0 \$25,642,066 \$100.00% \$0 \$21,79,78,53 \$100,00% \$0 \$21,79,78,53 \$100,00% \$0 \$21,79,78,53 \$100,00% \$0 \$21,79,78,53 \$100,00% \$0 \$24,79,74,50 \$10,000% \$0 \$24,79,74,50 \$100,00% \$0 \$24,73,74,50 \$10,000% \$0 \$24,31,508 \$100,00% \$0 \$24,31,508 \$100,00% \$0 \$24,31,5	22		TRANSMISSION & DIST. DI ANT							
35 341.000 Structures and Improvements - TDP \$9,301,216 P-35 \$0 \$9,301,216 100.00% \$0 \$0 36 341.100 Structures & Improve - Special Crossing \$25,642,066 P-36 \$0 \$0 \$0 \$0 \$25,642,066 38 343.000 Transmission and Distribution Mains \$317,972,853 P-38 \$0 \$537,77,92,853 100.00% \$0 \$52,642,066 38 344.000 Fire Mains \$595,477 P-39 \$0 \$58,240,640 100.00% \$0 \$55,477 41 346.000 Customer Meters \$41,327,450 100.00% \$0 \$58,240,640 41 346.000 Customer Meter Pits & Installation \$19,793,100 P-42 \$0 \$19,793,100 100.00% \$0 \$24,331,508 42 347.000 Customer Meter Pits & Installation \$19,793,100 P-42 \$0 \$24,331,508 100.00% \$0 \$24,331,508 44 349.000 Miscellaneous Trans. & Dist Other \$47,669 P-44 \$0 \$41,663 100.00% \$0 \$47,669 \$498,611,833 <td></td> <td>340.000</td> <td></td> <td>\$1 350 854</td> <td>P-34</td> <td>\$0</td> <td>\$1 350 854</td> <td>100 00%</td> <td>\$0</td> <td>¢1 350 854</td>		340.000		\$1 350 854	P-34	\$0	\$1 350 854	100 00%	\$0	¢1 350 854
36 341.100 Structures & Improve - Special Crossing Distribution Reservoirs and Standpipes 38 56,42,06 P-37 \$0 \$25,642,066 100.00% \$0 \$25,642,066 38 342.000 Fire Mains \$25,642,066 P-37 \$0 \$25,642,066 100.00% \$0 \$25,642,066 39 344.000 Fire Mains \$595,477 P-39 \$0 \$595,477 100.00% \$0 \$558,240,640 41 346.000 Customer Services \$58,240,640 P-40 \$0 \$58,240,640 100.00% \$0 \$58,240,640 41 346.000 Customer Meters \$41,327,450 P-41 \$0 \$14,327,450 100.00% \$0 \$19,733,100 43 348.000 Fire Hydrants \$24,31,508 P-43 \$0 \$24,31,508 100.00% \$0 \$43,31,508 44 349.000 Structures and Improve - Shop & Garage \$11,886,643 P-47 \$0 \$615,868 100.00% \$0 \$438,611,833 46 GENERAL PLANT Land and Land Rights - GP<										
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40 345.000 Customer Services \$58,240,640 P-40 \$0 \$58,240,640 100.00% \$0 \$58,240,640 41 346.000 Customer Meters \$41,327,450 P-41 \$0 \$41,327,450 \$0 \$41,327,450 42 347.000 Customer Meter Pits & Installation \$19,793,100 P-42 \$0 \$19,793,100 100.00% \$0 \$19,793,100 43 348.000 Fire Hydrants \$24,331,508 P-43 \$0 \$24,331,508 100.00% \$0 \$19,793,100 44 349.000 Miscellaneous Trans. & Dist Other \$47,669 P-44 \$0 \$47,669 100.00% \$0 \$42,331,508 46 GENERAL PLANT \$498,611,833 *0 \$11,886,643 P-47 \$0 \$615,868 100.00% \$0 \$615,864 49 390.000 Structures and Improve - Shop & Garage \$11,886,643 P-47 \$0 \$6493,053 100.00% \$0 \$6493,053 50 390.000 Structures and Improve - Office Buildings \$6,493,053 P-49 \$0 \$6493,053 100.00% \$0 <td></td>										
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59 392.100 Transportation Equipment - Light Trucks \$4,737,775 P-59 \$0 \$4,737,775 100.00% \$0 \$4,737,775										

Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
61	392.300	Transportation Equipment - Autos	\$184,812	P-61	\$0	\$184,812	100.00%	\$0	\$184,812
62	392.400	Transportation Equipment - Other	\$2,345,660	P-62	\$0	\$2,345,660	100.00%	\$0	\$2,345,660
63	393.000	Stores Equipment	\$233,110	P-63	\$0	\$233,110	100.00%	\$0	\$233,110
64	394.000	Tools, Shop and Garage Equipment	\$3,343,274	P-64	\$0	\$3,343,274	100.00%	\$0	\$3,343,274
65	395.000	Laboratory Equipment	\$887,690	P-65	\$0	\$887,690	100.00%	\$0	\$887,690
66	396.000	Power Operated Equipment	\$984,215	P-66	\$0	\$984,215	100.00%	\$0	\$984,215
67	397.100	Communication Equip - Non Telephone	\$4,873,612	P-67	\$0	\$4,873,612	100.00%	\$0	\$4,873,612
68	397.200	Communication Equip - Telephone	\$40,978	P-68	\$0	\$40,978	100.00%	\$0	\$40,978
69	398.000	Miscellaneous Equipment	\$2,004,792	P-69	\$0	\$2,004,792	100.00%	\$0	\$2,004,792
70	399.000	Other Tangible Equipment	\$31,032	P-70	\$0	\$31,032	100.00%	\$0	\$31,032
71		TOTAL GENERAL PLANT	\$69,195,338		\$0	\$69,195,338		\$0	\$69,195,338
72		TOTAL PLANT IN SERVICE	\$796,003,221		\$0	\$796,003,221		\$0	\$796,003,221

Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	_ <u>E</u>	<u>F</u>	<u><u> </u></u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments			\$0		\$0

Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Depreciation Expense

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Line	Account Number	Diant Assount Description	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$90,002	0.00%	\$0	0	0.00%
3		Franchises and Consents	\$43,698	0.00%	\$0	0	0.00%
4	303.000	Other Plant & Misc. Equipment	\$557,504	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$691,204		\$0		
6		SOURCE OF SUPPLY PLANT			•		
7	310.000	Land and Land Rights - SSP	\$1,810,422	0.00%	\$0	0	0.00%
8	311.000	Structures and Improvements - SSP	\$11,590,827	1.97%	\$228,339	60	-25.00%
9	312.000	Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419	85	0.00%
10 11	313.000 314.000	Lake, River and Other Intakes	\$7,390,315	3.57% 2.52%	\$263,834 \$253,580	70 55	-10.00% -5.00%
12	315.000	Wells and Springs Infiltration Galleries and Tunnels	\$10,063,056 \$1,804	2.52% 1.77%	\$253,589 \$32	55 60	-5.00%
13	316.000	Supply Mains	\$16,265,011	1.45%	\$235,843	80	-25.00%
14		Miscellaneous Source of Supply - Other	\$318,503	4.97%	\$15,830	25	0.00%
15	0111000	TOTAL SOURCE OF SUPPLY PLANT	\$47,559,627		\$997,886		010070
			<i>•••••••••••••••••••••••••••••••••••••</i>		+,		
16		PUMPING PLANT					
17	320.000	Land and Land Rights - PP	\$188,269	0.00%	\$0	0	-15.00%
18	321.000	Structures and Improvements - PP	\$12,980,056	3.95%	\$512,712	75	-5.00%
19		Boiler Plant Equipment	\$0	3.05%	\$0	37	-5.00%
20	323.000	Power Generation Equipment	\$3,025,593	3.05%	\$92,281	37	-10.00%
21	324.000	Steam Pumping Equipment	\$234,170	1.89%	\$4,426	47	-10.00%
22	325.000	Electric Pumping Equipment	\$25,583,681	1.89%	\$483,532	47	-10.00%
23	326.000	Diesel Pumping Equipment	\$479,289	1.89%	\$9,059	47	-10.00%
24 25	327.000 328.000	Hydraulic Pumping Equipment	\$361,729	1.89% 1.89%	\$6,837 \$41,100	47 47	-10.00% -10.00%
25 26	320.000	Other Pumping Equipment TOTAL PUMPING PLANT	\$2,174,613 \$45,027,400	1.09%	<u>\$41,100</u> \$1,149,947	47	-10.00%
20			φ 4 3,027,400		\$1,145,547		
27		WATER TREATMENT PLANT					
28	330.000	Land and Land Rights - WTP	\$1,437,680	0.00%	\$0	0	0.00%
29	331.000	Structures and Improvements - WTP	\$68,219,338	2.34%	\$1,596,333	80	-15.00%
30	332.000	Water Treatment Equipment - WTP	\$63,787,580	2.18%	\$1,390,569	48	-20.00%
31	333.000	Other - WTP	\$1,473,221	3.33%	\$49,058	30	0.00%
32		TOTAL WATER TREATMENT PLANT	\$134,917,819		\$3,035,960		
33		TRANSMISSION & DIST. PLANT					
34	340.000	Land and Land Rights - TDP	\$1,359,854	0.00%	\$0	0	0.00%
35		Structures and Improvements - TDP	\$9,301,216	1.49%	\$138,588	55	-20.00%
36 37		Structures & Improve - Special Crossing Distribution Reservoirs and Standpipes	\$0 \$25,642,066	1.49% 1.70%	\$0 \$435,915	55 65	-20.00% -25.00%
38	342.000	Transmission and Distribution Mains	\$25,642,000	1.39%	\$4,419,823	90	-30.00%
39	344.000	Fire Mains	\$595,477	1.56%	\$9,289	85	-30.00%
40	345.000	Customer Services	\$58,240,640	2.92%	\$1,700,627	65	-100.00%
40	346.000	Customer Meters	\$41,327,450	2.40%	\$991,859	42	-10.00%
42	347.000	Customer Meter Pits & Installation	\$19,793,100	2.40%	\$475,034	42	-10.00%
43		Fire Hydrants	\$24,331,508	1.85%	\$450,133	65	-30.00%
44		Miscellaneous Trans. & Dist Other	\$47,669	2.96%	\$1,411	50	0.00%
45		TOTAL TRANSMISSION & DIST. PLANT	\$498,611,833		\$8,622,679		
46		GENERAL PLANT					
47	389.000	Land and Land Rights - GP	\$615,868	0.00%	\$0	0	0.00%
48	390.000	Structures and Improve - Shop & Garage	\$11,886,643	3.02%	\$358,977	55	-20.00%
49	390.100	Structures and Improve - Office Buildings	\$6,493,053	2.09%	\$135,705	47	-20.00%

Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Depreciation Expense

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u> </u>	G
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
50		Structures & Improve - Miscellaneous	\$2,293,856	3.72%	\$85,331	55	-20.00%
51	390.900	Structures and Improvements - Leasehold	\$26,229	2.75%	\$721	25	0.00%
52	391.000	Office Furniture	\$809,195	3.49%	\$28,241	20	0.00%
53	391.100	Computers & Peripheral Equipment	\$2,962,258	19.06%	\$564,606	5	0.00%
54	391.200	Computer Hardware & Software	\$2,312,344	19.06%	\$440,733	5	0.00%
55	391.250	Computer Software	\$7,985,210	5.00%	\$399,261	20	0.00%
56	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
57	391.300	Other Office Equipment	\$16,269	10.46%	\$1,702	15	0.00%
58	391.400	BTS Initial Investment	\$12,906,607	5.00%	\$645,330	20	0.00%
59	392.100	Transportation Equipment - Light Trucks	\$4,737,775	5.57%	\$263,894	9	15.00%
60	392.200	Transportation Equipment - Heavy Trucks	\$1,220,856	0.00%	\$0	10	15.00%
61	392.300	Transportation Equipment - Autos	\$184,812	0.00%	\$0	6	15.00%
62	392.400	Transportation Equipment - Other	\$2,345,660	6.15%	\$144,258	15	5.00%
63	393.000	Stores Equipment	\$233,110	3.88%	\$9,045	25	0.00%
64	394.000	Tools, Shop and Garage Equipment	\$3,343,274	3.73%	\$124,704	20	0.00%
65	395.000	Laboratory Equipment	\$887,690	3.90%	\$34,620	15	0.00%
66	396.000	Power Operated Equipment	\$984,215	3.79%	\$37,302	12	20.00%
67	397.100	Communication Equip - Non Telephone	\$4,873,612	5.76%	\$280,720	15	0.00%
68	397.200	Communication Equip - Telephone	\$40,978	8.94%	\$3,663	10	0.00%
69	398.000	Miscellaneous Equipment	\$2,004,792	6.48%	\$129,911	15	0.00%
70	399.000	Other Tangible Equipment	\$31,032	2.43%	\$754	20	0.00%
71		TOTAL GENERAL PLANT	\$69,195,338		\$3,689,478	-	
72		Total Depreciation	\$796,003,221		\$17,495,950		

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-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Accumulated Depreciation Reserve

Line Account Total Asjigate Asjigate Juncational Juncational Juncational Juncational 1 301.000 Organization Rearw Dacry Dacry Data Number Aujustments Rearw Dacry Dacry Data Aujustments Rearw Dacry Data Aujustments Rearw Dacry Data Aujustments Rearw Dacry Data South Control South Contro South Control South C		A	B	<u>C</u>	D	E	F	G	H	
J John M Mark Mollis E PLANT Status Status <th< th=""><th></th><th>Account</th><th></th><th>Total</th><th>Adjust.</th><th></th><th>As Adjusted</th><th>Jurisdictional</th><th>Jurisdictional</th><th></th></th<>		Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	
2 301.000 Organization 52.533 R-2 50 52.533 R-2 50 52.533 R-2 50 52.533 R-2 50 52.535 R-4 50 500.00% 50 50.00% 50 500.00% 50 500.00% 50 500.00% 50 500.00% 50 500.00% 50 500.00% 50 500.00% 50 500.00% 50 500.00% 50 500.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
2 301.000 Organization 52.533 R-2 50 52.533 R-2 50 52.533 R-2 50 52.533 R-2 50 52.535 R-4 50 500.00% 50 50.00% 50 500.00% 50 500.00% 50 500.00% 50 500.00% 50 500.00% 50 500.00% 50 500.00% 50 500.00% 50 500.00% 50 500.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 520.00% 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50										
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4 903.00 Other Plant & Mics. Equipment 3306,586 R-4 50 5309,519 400.00% 50 5309,519 6 SOURCE OF SUPPLY PLANT 309,818 R-4 50 5309,519 50 <td< td=""><td></td><td>301.000</td><td></td><td>\$2,933</td><td>R-2</td><td>\$0</td><td>\$2,933</td><td>100.00%</td><td>\$0</td><td>\$2,933</td></td<>		301.000		\$2,933	R-2	\$0	\$2,933	100.00%	\$0	\$2,933
5 IOTAL INTANGUEL PLANT \$300.519 50 \$300.519 80 \$300.519 6 SOLICE OF SUPPLY PLANT 50		302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
6 SURCE OF SUPPLY PLANT 50 R-7 80 50 100.00% 50 50 310.000 Land and Land Rights -SP SSP S2.077.80 SSP.813 100.00% 50 SSP.813 100.00% SSP.813 SSP.813 100.00% SSP.813 SSP.813 100.00% SSP.813 SSP.813 SSP.813 SSP.813 SSP.813 SSP.813 SSP.8		303.000			R-4			100.00%		
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7 310.000 Land and Land Rights - SSP 50 7.0 50 50 100.00%, 50 42077,93 9 312.000 Collecting & Impounding Reservoirs 590,813 R4 50 590,913 100.00%, 50 52077,933 11 312.000 Lake, River and Orb Intakes 52,077,933 R4 50 52,077,933 100.00%, 50 52,077,933 13 315.000 Intification Calleries and Tunnels 52,027,931 R4 50 54,931,708 100.00%, 50 52,4543 13 315.000 Suppt Mins 44,991,708 R-14 50 54,931,708 100.00%, 50 54,941,708 15 TOTAL SOURCE OF SUPPLY PLAY 51,214,4905 R-14 50 54,021,344 80 54,021,344 80 54,021,344 80 54,021,344 80 54,021,344 80 54,021,344 80 54,021,344 80 54,021,344 80 54,021,344 80 54,021,344 80 54,021,344 80 54,021,344 80 54,021,344 80 54,021,344 80 54,050,72	6									
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9 312.000 Collecting & Impounding Reservoirs 399,613 R-0 S0 S99,813 100.00%, S0 \$15,17,853 11 314.000 Ueke, River and Other Inskes \$15,17,853 R-0 \$50 \$51,617,853 100.00%, \$50 \$51,417,853 11 314.000 Wells and Springs \$2,422,600 R-11 \$50 \$2,422,600 100.00%, \$50 \$51,417,853 12 317,000 Microelines and Tunnels \$4,430 R-14 \$50 \$51,417,853 100.00%, \$50 \$51,417,853 15 7700M Microelines and Innervowments - PP \$4,021,344 R-10 \$50 \$51,214,905 \$50 \$50 \$51,214,905 \$50 16 220,000 Swert Censan Inprovements - PP \$4,021,344 R-20 \$50 \$41,021,344 \$50 \$51,617,833 100.00%, \$50 \$43,273,873 12 320,000 Rever Censantion Equipment \$41,534 R-20 \$50 \$41,534 \$50 \$50 \$51,51,51,517 \$51,51,5										
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21 324.000 Steam Pumping Equipment -538,879 R-21 S0 5486.0572 100.00% S0 5438,672 23 326.000 Diesel Pumping Equipment \$115,140 R-23 S0 \$4560.572 100.00% \$0 \$115,140 100.00% \$0 \$115,140 100.00% \$0 \$115,140 100.00% \$0 \$115,140 100.00% \$0 \$115,140 100.00% \$0 \$119,743 100.00% \$0 \$119,743 100.00% \$0 \$100.00% \$0 \$100.00% \$0 \$119,743 100.00% \$0 \$100.00% \$0 \$100.00% \$0 \$100.00% \$0 \$100.00% \$0 \$100.00% \$0 \$100.00% \$0 \$100.00% \$0 \$15.139,517 \$100.00% \$0 \$15.139,517 \$100.00% \$0 \$15.139,517 \$100.00% \$0 \$15.139,517 \$100.00% \$0 \$15.139,517 \$100.00% \$0 \$15.139,517 \$100.00% \$0 \$15.1574 \$100.00% \$0 \$15.1574							• -			• -
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27 WATER TREATMENT PLANT 50 R-28 50 50 100.00% 50 50 29 330.000 Land and Land Rights - WTP \$15,139,517 R-28 \$0 \$15,139,517 100.00% \$0 \$15,139,517 30 332.000 Water Treatment Equipment - WTP \$15,139,517 R-30 \$0 \$15,139,517 100.00% \$0 \$15,139,517 31 330.000 Other - WTP \$515,754 R-31 \$0 \$515,755,51 100.00% \$0 \$15,39,50,50,48 32 TOTAL WATER TREATMENT PLANT \$35,655,048 \$0 \$35,655,048 \$0 \$35,655,048 \$0 \$35,655,048 \$0 \$35,655,048 \$0 \$35,655,048 \$0 \$35,655,048 \$0 \$35,655,048 \$0 \$35,655,048 \$0 \$35,655,048 \$0 \$35,655,048 \$0 \$35,655,048 \$0 \$35,655,048 \$0 \$34,300.000 \$10,282,333 \$30,000 \$11,61,100,577,177,77 \$37,37 \$30,30,000 \$10,282,333 \$30,551,124,2833 \$30,000 <		328.000			R-25			100.00%		
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28 330.000 Land and Land Rights - WTP \$00 R-28 \$00 \$50 \$00 \$00 29 331.000 Structures and Improvements - WTP \$15139.517 R-29 \$50 \$151.515.517 100.00% \$50 \$515.139.517 31 333.000 Other - WTP \$515.754 R-31 \$50 \$515.754 100.00% \$50 \$515.754 32 TOTAL WATER TREATMENT PLANT \$35.655.048 \$0 \$35.655.048 \$0 \$35.655.048 \$0 \$35.655.048 \$0 \$35.655.048 \$0 \$35.655.048 \$0 \$35.655.048 \$0 \$0.00% \$0 \$0.50 33 TRANSMISSION & DIST. PLANT Land and Land Rights - TDP \$0 R-34 \$0 \$1.767.953 100.00% \$0 \$1.767.953 \$100.00% \$0 \$51.742.853 \$30 \$1.767.953 100.00% \$0 \$51.742.853 \$30 \$1.767.953 100.00% \$0 \$51.767.737 \$3 33.400 Transmission and Distribution Mains \$51.42.853 R-34 \$0<	27		WATER TREATMENT DI ANT							
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45 TOTAL TRANSMISSION & DIST. PLANT \$83,626,093 \$0 \$83,626,093 \$0 \$83,626,093 46 GENERAL PLANT -										
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47389.000Land and Land Rights - GP-\$1,599R-47\$1,599\$0100.00%\$0\$048390.000Structures and Improve - Shop & Garage\$1,544,004R-48\$0\$1,544,004100.00%\$0\$1,544,00449390.100Structures and Improve - Office Buildings\$319,709R-49\$0\$319,709100.00%\$0\$319,70950390.300Structures & Improve - Miscellaneous\$995,695R-50\$0\$995,695100.00%\$0\$33,90251390.900Structures and Improvements - Leasehold\$3,902R-51\$0\$3,902100.00%\$0\$3,90252391.000Office Furniture\$484,505R-52\$0\$484,505100.00%\$0\$1,629,70754391.200Computer S Peripheral Equipment\$1,629,707R-53\$0\$1,136,754100.00%\$0\$1,136,75455391.200Computer Software\$1,136,754R-54\$0\$1,136,754100.00%\$0\$1,136,75455391.200Computer Software\$0R-55\$0\$2,810,490\$0\$2,810,49056391.200Other Office Equipment-\$8,415R-57\$0-\$8,415100.00%\$0\$2,810,49056391.200Computer Software\$0R-56\$0\$0\$0\$0\$2,810,49057391.300Other Office Equipment-\$8,415R-57\$0-\$8,415100.00%\$0\$4										
48 390.000 Structures and Improve - Shop & Garage \$1,544,004 R-48 \$0 \$1,544,004 100.00% \$0 \$1,544,004 49 390.100 Structures and Improve - Office Buildings \$319,709 R-49 \$0 \$319,709 100.00% \$0 \$319,709 50 390.300 Structures & Improve - Miscellaneous \$995,695 R-50 \$0 \$995,695 100.00% \$0 \$995,695 51 390.900 Structures and Improvements - Leasehold \$3,902 R-51 \$0 \$3,902 100.00% \$0 \$3,992 52 391.000 Office Furniture \$484,505 R-52 \$0 \$484,505 100.00% \$0 \$434,507 53 391.100 Computers & Peripheral Equipment \$1,629,707 R-53 \$0 \$1,136,754 100.00% \$0 \$1,629,707 54 391.200 Computer Software \$1,136,754 R-54 \$0 \$1,136,754 100.00% \$0 \$1,629,707 55 391.260 Personal Computer Software \$1,629,707 R-53 \$0 \$1,136,754 100.00% <td< td=""><td></td><td></td><td></td><td>A</td><td>D /-</td><td></td><td>*-</td><td>400.000</td><td></td><td>*-</td></td<>				A	D /-		*-	400.000		*-
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60 392.200 Transportation Equipment - Heavy Trucks \$20,195 R-60 \$0 \$20,195 100.00% \$0 \$20,195										
61 392.300 Transportation Equipment - Autos \$463,614 R-61 \$0 \$463,614 100.00% \$0 \$463,614										
	61	392.300	Transportation Equipment - Autos	\$463,614	R-61	\$0	\$463,614	100.00%	\$0	\$463,614

Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
62	392.400	Transportation Equipment - Other	\$1,147,877	R-62	\$0	\$1,147,877	100.00%	\$0	\$1,147,877
63	393.000	Stores Equipment	\$138,037	R-63	\$0	\$138,037	100.00%	\$0	\$138,037
64	394.000	Tools, Shop and Garage Equipment	\$1,426,724	R-64	\$0	\$1,426,724	100.00%	\$0	\$1,426,724
65	395.000	Laboratory Equipment	\$454,487	R-65	\$0	\$454,487	100.00%	\$0	\$454,487
66	396.000	Power Operated Equipment	\$871,546	R-66	\$0	\$871,546	100.00%	\$0	\$871,546
67	397.100	Communication Equip - Non Telephone	\$438,540	R-67	\$0	\$438,540	100.00%	\$0	\$438,540
68	397.200	Communication Equip - Telephone	\$89,515	R-68	\$0	\$89,515	100.00%	\$0	\$89,515
69	398.000	Miscellaneous Equipment	\$293,928	R-69	\$0	\$293,928	100.00%	\$0	\$293,928
70	399.000	Other Tangible Equipment	-\$314,011	R-70	\$0	-\$314,011	100.00%	\$0	-\$314,011
71		TOTAL GENERAL PLANT	\$20,078,908		\$1,599	\$20,080,507		\$0	\$20,080,507
72		TOTAL DEPRECIATION RESERVE	\$160,211,126		\$1,009	\$160,212,135		\$0	\$160,212,135

Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-17	Land and Land Rights - PP	320.000		-\$590		\$0
	1. To remove reserve associated with land. (McMellen)		-\$590		\$0	
R-47	Land and Land Rights - GP	389.000		\$1,599		\$0
	1. To remove reserve associated with land. (McMellen)		\$1,599		\$0	
	Total Reserve Adjustments			\$1,009		\$0

Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Cash Working Capital

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Evnence	<u>E</u> Not Log	<u>F</u> Factor	<u>G</u> CWC Box
Number	Description			Expense	Net Lag C - D	Factor (Col E / 365)	CWC Req B x F
Number	Description	Adj. Expenses	Lag	Lag	C-D	(COLE / 305)	БХГ
1	OPERATION AND MAINT. EXPENSE						
2	Chemical	\$1,934,788	43.63	35.19	8.44	0.023123	\$44,738
3	Group Insurance	\$1,026,635	43.63	10.92	32.71	0.089616	\$92,003
4	Labor/Base Payroll	\$8,295,134	43.63	12.00	31.63	0.086658	\$718,840
5	Pension and OPEB	-\$844,855	43.63	2.90	40.73	0.111589	-\$94,277
6	401K	\$212,107	43.63	16.93	26.70	0.073151	\$15,516
7	Support Services	\$6,153,617	43.63	75.37	-31.74	-0.086959	-\$535,112
8	Fuel Power	\$3,966,872	43.63	21.72	21.91	0.060027	\$238,119
9	Telephone	\$306,338	43.63	34.20	9.43	0.025836	\$7,915
10	Rents	\$141,733	43.63	14.27	29.36	0.080438	\$11,401
11	Postage	\$581,069	43.63	20.54	23.09	0.063260	\$36,758
12	IOTG	\$1,260,146	43.63	-56.46	100.09	0.274219	\$345,556
13	PSC Assessment	\$641,246	43.63	-35.57	79.20	0.216986	\$139,141
14	Waste Disposal	\$497,388	43.63	74.65	-31.02	-0.084986	-\$42,271
15	Uncollectible Expense	\$750,459	0.00	0.00	0.00	0.000000	\$0
16	Cash Vouchers	\$5,463,399	43.63	75.37	-31.74	-0.086959	-\$475,092
17	TOTAL OPERATION AND MAINT. EXPENSE	\$30,386,076					\$503,235
18	TAXES						
19	Payroll Tax	\$640,604	43.63	12.00	31.63	0.086658	\$55,513
20	Property Tax	\$7,067,552	43.63	167.90	-124.27	-0.340466	-\$2,406,261
21	TOTAL TAXES	\$7,708,156					-\$2,350,748
22	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,847,513
23	TAX OFFSET FROM RATE BASE						• · · • • · • •
24	Federal Tax Offset	\$5,016,790	43.63	52.88	-9.25	-0.025342	-\$127,135
25	State Tax Offset	\$890,878	43.63	52.88	-9.25	-0.025342	-\$22,577
26	City Tax Offset	\$190,633	43.63	52.88	-9.25	-0.025342	-\$4,831
27	Interest Expense Offset	\$9,730,375	43.63	87.60	-43.97	-0.120466	-\$1,172,179
28	TOTAL OFFSET FROM RATE BASE	\$15,828,676					-\$1,326,722
		I					.
29	TOTAL CASH WORKING CAPITAL REQUIRED						-\$3,174,235

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17	A	<u>B</u>	<u>C</u> Test Veer	<u>D</u> Test Veer	<u>E</u> Taat Vaar	<u>F</u>	<u>G</u> Tatal Commony	<u>H</u> Tatal Commonie	luniadictics.	<u>J</u> Iuriadiational	<u>K</u> MO Final Adi		<u>M</u> MO Adi, huria
Line	Account Number	Income Decembrican	Test Year	Test Year	Test Year	Adjust. Number		Total Company			MO Final Adj Jurisdictional	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	(H x I) + J	Juris. Labor L + N	Non Labor
Rev-1		OPERATING REVENUES	(0+L)				(From Auj. Och.)	(0+0)	1	(From Adj. Och.)	(11 x 1) + 0	L T 1	1 - K
Rev-2	461.100	Residential	\$51,135,685	See note (1)	See note (1)	Rev-2	See note (1)	\$51,135,685	100.00%	\$6,098,852	\$57,234,537	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$18,950,202			Rev-3		\$18,950,202	100.00%	-\$426.022	\$18.524.180		
Rev-4	461.300	Industrial	\$9,477,052			Rev-4		\$9,477,052	100.00%	\$1,202,529	\$10,679,581		
Rev-5	462.000	Private Fire Protection	\$1,211,236			Rev-5		\$1,211,236	100.00%	\$209,251	\$1,420,487		
Rev-6	463.000	Public Fire Protection	-\$76			Rev-6		-\$76	100.00%	\$76	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$443,692			Rev-7		\$443,692	100.00%	-\$243,491	\$200,201		
Rev-8	472.000	Other Revenue - Rent	\$291,422			Rev-8		\$291,422	100.00%	\$3.450	\$294,872		
Rev-9	464.000	Other Public Auth.	\$3,898,495			Rev-9		\$3,898,495	100.00%	-\$11,927	\$3,886,568		
Rev-10	466.000	Sales for Resale	\$3,363,819			Rev-10		\$3,363,819	100.00%	-\$18,655	\$3,345,164		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$1,209,231			Rev-11		\$1,209,231	100.00%	\$214,184	\$1,423,415		
Rev-12		TOTAL OPERATING REVENUES	\$89,980,758					\$89,980,758		\$7,028,247	\$97,009,005		
			,							,			
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$351,630	\$74,872	\$276,758	E-2	\$0	\$351,630	100.00%	-\$7,148	\$344,482	\$70,588	\$273,894
3	602.000	Purchased Water	\$653,408	\$0	\$653,408	E-3	\$0	\$653,408	100.00%	\$41,730	\$695,138	\$0	\$695,138
4	603.000	Miscellaneous Expenses	\$1,360,098	\$0	\$1,360,098	E-4	\$0	\$1,360,098	100.00%	\$46,601	\$1,406,699	\$0	\$1,406,699
5	604.000	Rents - SSE	\$1,081	\$0	\$1,081	E-5	\$0	\$1,081	100.00%	\$20,819	\$21,900	\$0	\$21,900
6	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$149,267	\$148,862	\$405	E-10	\$0	\$149,267	100.00%	-\$55,399	\$93,868	\$93,463	\$405
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	617.000	Maint. Of Misc. Water Source Plant	\$40,852	\$4,649	\$36,203	E-13	\$0	\$40,852	100.00%	-\$933	\$39,919	\$3,716	\$36,203
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$2,556,336	\$228,383	\$2,327,953		\$0	\$2,556,336		\$45,670	\$2,602,006	\$167,767	\$2,434,239
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$176,426	\$176,426	\$0	E-16	\$0	\$176,426	100.00%	-\$15,108	\$161,318	\$161,318	\$0
17	621.000	Fuel for Power Production	\$5,446	\$0	\$5,446	E-17	\$0	\$5,446	100.00%	-\$1,383	\$4,063	\$0	\$4,063
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$1,482,577	\$0	\$1,482,577	E-19	\$0	\$1,482,577	100.00%	\$44,958	\$1,527,535	\$0	\$1,527,535
20	624.000	Pumping Labor and Expenses	\$1,019,262	\$1,019,234	\$28	E-20	\$0	\$1,019,262	100.00%	-\$80,676	\$938,586	\$938,558	\$28
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$23,135	\$0	\$23,135	E-22	\$0	\$23,135	100.00%	\$0	\$23,135	\$0	\$23,135
23	627.000	Rents - PE	\$3,342	\$0	\$3,342	E-23	\$0	\$3,342	100.00%	\$73	\$3,415	\$0	\$3,415
24	630.000	Maint. Supervision & Engineering - PE	\$26,437	\$26,437	\$0	E-24	\$0	\$26,437	100.00%	-\$1,290	\$25,147	\$25,147	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$160	\$160	\$0	E-25	\$0	\$160	100.00%	-\$10	\$150	\$150	\$0
26	632.000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	633.000	Maint. of Pumping Equipment	\$184,049	\$143,289	\$40,760	E-27	\$0	\$184,049	100.00%	-\$5,783	\$178,266	\$137,506	\$40,760
28		TOTAL PUMPING EXPENSES	\$2,920,834	\$1,365,546	\$1,555,288		\$0	\$2,920,834		-\$59,219	\$2,861,615	\$1,262,679	\$1,598,936
29		WATER TREATMENT EXPENSES											
29 30	640.000	Operation. Supervision & Engineer WTE	\$04E 0.40	\$215.940	60	E 20	**	\$215.940	100.000/	-\$40.344	\$475 E00	\$475 500	**
	640.000 641.000	Chemicals - WTE	\$215,940 \$1 802 111	• • • • •	\$0 \$1 902 111	E-30	\$0 \$0		100.00%		\$175,596	\$175,596 \$0	\$0 \$1 024 822
31	641.000		\$1,803,111	\$0 \$220.006	\$1,803,111	E-31 E-32	\$0 \$0	\$1,803,111	100.00% 100.00%	\$131,711 -\$83.043	\$1,934,822		\$1,934,822 \$210.040
32 33	642.000 643.000	Operation Labor & Expenses - WTE Miscellanous Expenses - WTE	\$548,963 \$1,205,825	\$339,006 \$0	\$209,957 \$1,205,825	E-32 E-33	\$0 \$0	\$548,963 \$1,205,825	100.00%	-\$83,043 -\$6,328	\$465,920 \$1,199,497	\$255,880 \$0	\$210,040 \$1,199,497
33 34	643.000 644.000	Rents - WTE	\$1,205,825	\$0 \$0	\$1,205,825	E-33 E-34	\$0 \$0	\$1,205,825	100.00%	-\$0,328 -\$25	\$1,199,497	\$0 \$0	\$1,199,497
34 35	644.000 650.000	Maint. Supervision & Engineering - WTE	\$140	ەر \$151,712	\$140	E-34 E-35	\$0 \$0	\$140	100.00%	-\$20,049	\$131,663	\$0 \$131,663	\$115
36	651.000	Maint. Supervision & Engineering - WTE Maint. of Structures & Improvements - WTE	\$151,712	\$151,712	\$0	E-35 E-36	\$0 \$0	\$151,712	100.00%	-\$20,049	\$131,003	\$131,003	\$0 \$0
30	652.000	Maint. of Water Treatment Equipment	\$0 \$75,958	\$35	\$75,923	E-30 E-37	\$0 \$0	\$0 \$75,958		-\$2	\$75,956	\$33	\$0 \$75,923
31	002.000	mant. or water freatment Equipment	a/ 0,958	\$35	ə/ 5 ,923	E-3/	<u>۵</u>	a/ 0,958	100.00%	-\$2	\$10,956	\$33	a/0,923

Accounting Schedule: 09 Sponsor: Amanda C. McMellen Page: 1 of 3

Linker B Technar Techn					_									
Number Number Labor Number Labor Number Augurments Augur	Line		B	<u>C</u> Teat Year	<u>D</u> Teat Year	<u>E</u> Test Veer	<u>F</u>	<u>G</u> Tatal Commony	<u>H</u> Tatal Commonie	lunia di ati cu al	<u>J</u> Luriadiation - L	<u>K</u> MO Final Adi		MO Adi Iuria
Unit Unit <th< td=""><td></td><td></td><td>Income Decorintian</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>			Income Decorintian											
38 TOTAL WATER TREATMENT EXPENSES 4.601.649 50 9.4001.649 50 9.4001.649 50.838.358 508.733 50.000% 53.838.358 508.733 50.000% 53.838.358 50.753 50.000% 53.80.358 57.059 50 50.000% 53.87.33 50.000% 53.87.33 50.000% 53.87.33 50.000% 53.87.33 50.000% 53.87.33 50.000% 53.87.33 50.000% 53.87.33 50.000% 53.87.33 50.000% 53.87.33 50.000% 53.87.33 50.000% 53.87.33 50.000% 53.87.33 50.000% 53.87.33 50.000% 53.87.33 50.000% 53.87.33 50.000% 53.87.33 50.000% 53.87.53 50.000% 53.87.53 50.000% 53.87.53 50.000% 53.87.53 50.000% 53.87.53 50.000% 53.87.56 50.000% 53.87.57 53.66.65 50.000% 53.87.57 53.66.65 50.000% 53.87.57 53.66.65 50.000% 53.87.57 53.66.65 50.000% 53.87.57 53.57.57 53.57.57	Number	Number	income Description		Labor	NON Labor	Number			Allocations				
39 50 53<	38		TOTAL WATER TREATMENT EXPENSES		\$706.693	\$3 294 956				1				
6 660.00 Operation Supervision A Engineering - TDE 33,733 36,733 100,00% 3326 37,089 57	50		TOTAL WATER TREATMENT EXPENSES	\$ 4 ,001,045	\$700,055	<i>\$</i> 5,254,550		φυ	\$4,001,045		-\$10,000	43,303,303	\$505,172	<i>4</i> 5,420,557
6 660.00 Operation Supervision A Engineering - TDE 33,733 36,733 100,00% 3326 37,089 57	39		TRANSMISSION & DIST. EXPENSES											
41 661.000 Storage Facilities Expanses TDE 0.00 100.00% 0.00		660.000		\$36,733	\$36,733	\$0	E-40	\$0	\$36,733	100.00%	\$326	\$37.059	\$37.059	\$0
42 662.000 Transmission & Distribution Lines Expenses 51,273,33 51,245,220 522,211 E-42 50 51,273,33 51,465,48 523,201 44 663.000 Inter Expenses - TDE 543,323 540,442 572,07 553,350 51,957,97 553,350 551,957,957 551,957,95														
43 663.000 More Expenses - TDE 543.722 540.045 53.23 500.00% 544.465 540.726 540.981 53.236 44 664.000 Biscultanine Expenses - TDE 543.324 51.540 51.540 51.540 51.540 51.540 51.540 51.540 51.540 50.525 50	42	662.000	Transmission & Distribution Lines Expenses	\$1,270,339	\$1,245,128	\$25,211	E-42		\$1,270,339	100.00%	-\$84,180	\$1,186,159	\$1,160,948	\$25,211
45 665.000 Micellaneous Expenses. TDE \$943.344 \$134.412 \$703.000 \$981.646 \$101.771 \$774.465 46 666.000 Rents. TDE \$569.530 538.56 500.000% \$375 \$581.646 \$510.771 \$574.465 \$583.50 100.00% \$375 \$54.570 \$54.570 \$54.570 \$54.570 \$54.570 \$54.570 \$54.570 \$54.570 \$54.570 \$54.570 \$56.555 \$56.555 \$55.551 \$56.555 \$55.551 \$50.555 \$55.552 \$50.555 \$55.552 \$50.555		663.000	Meter Expenses - TDE	\$453,732	\$450,445	\$3,287	E-43		\$453,732	100.00%	-\$46,465	\$407,267	\$403,981	\$3,286
46 666.000 Rest: TDE \$896 100 \$877 \$5983 \$00 \$8933 47 677.000 Maint. Supervision and Engineering - TDE \$80 \$80.5 \$80.5 \$80 \$80.5	44	664.000	Customer Installations Expenses - TDE	\$49,522	\$49,522	\$0	E-44	\$0	\$49,522	100.00%	\$2,414	\$51,936	\$51,936	\$0
47 670.00 Mair. Supervision and Engineering - TDE 955.326 950.25 950.2	45	665.000	Miscellaneous Expenses - TDE	\$843,944	\$143,412	\$700,532	E-45	\$0	\$843,944	100.00%	-\$27,478	\$816,466	\$101,771	\$714,695
48 671.000 Maint. of Diructures & Improvements. TPE 50 50 50 100.00% 50 <	46	666.000	Rents - TDE	\$896	\$0	\$896	E-46	\$0	\$896	100.00%	\$87	\$983	\$0	\$983
49 672.000 Main: of Dist. Reservoirs & Standpipes - TDE 523,522 5480 558,522 E-49 50 553,521 100,00% 523,217 552,149 5800 553,627 51 677,000 Main: of Nervies - TDE 534 53 54 67 50 530 57 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 510,620 513,645 513,645 513,645 513,645 513,645 513,645 513,645 513,545 524,033 513,545 524,033 513,545 510,545 524,033 513,545 513,545 513,545 513,545 513,545		670.000	Maint. Supervision and Engineering - TDE	\$65,326	\$65,326	\$0	E-47		\$65,326	100.00%	-\$756	\$64,570	\$64,570	\$0
50 672.000 Maint. of transmission & Distribution Mains 550,190 S344,863 S184,863 S182,27 E-50 50 500,090 S152,170 S100,00% S414,64 S330,596 S331,888 S22,005 S0 S00,00% S44,64 S330,596 S331,888 S22,005 S0 S00,00% S44,64 S330,596 S		671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48		\$0	100.00%	\$0	\$0	\$0	\$0
51 67.000 Maint. of Fire Mains - TDE 50 53 50		672.000	Maint. of Dist. Reservoirs & Standpipes - TDE		\$480									
52 67.000 Maint. of Services. TDE 534,164 534,164 534,164 50 E-52 50 534,164 100,00% 5861 535,025 535,01,007 537,03 535,025 535,025 530,057 530,007 531,045,75 531,047,100,00% 531,047,100,00% 531,02,54 <		673.000		\$503,190	\$344,863	\$158,327			\$503,190	100.00%	-\$164,594	\$338,596	\$313,588	\$25,008
53 67.000 Maint. of Meter - TDE \$40.552 \$30.393.30 \$613 E-53 \$50 \$40.522 \$100.00% \$448 \$41.050 \$44.0473 \$51.51 \$51.22 \$51.313 \$51.322 \$51.313 \$51.322 \$51.313 \$51.322 \$51.313 \$51.322 \$51.313 \$51.322 \$51.313 \$51.322 \$51.313 \$51.322 \$51.313 \$51.322 \$51.313 \$51.322 \$51.313 \$51.322 \$51.313 \$51.323 \$51.323 \$51.328 \$53.271 \$50 \$50 \$55.272 \$50.357.85 \$53.271.80 \$51.41141 \$51.326.84 \$51.31117 \$51.32.357.85 \$53.3217 \$51.66 \$60 \$51.348 \$50 \$54.4777 \$100.00% \$51.37.85 \$51.37.757 \$51.37.757 \$51.37.77 \$51.07.760 \$51.37.77 \$51.07.760 \$51.37.77 \$51.07.757 \$51.37.77 \$51.37.77 \$51.37.77 \$51.37.77 \$51.37.77 \$51.37.77 \$51.37.77 \$51.37.77 \$51.37.77 \$51.37.77 \$50 \$57.59.57 \$51.44.77 \$50.377.72 \$51.37.77 \$51.37.77 \$51.37.77 \$51.37.77 \$51.37.77 \$51.37.77 <th< td=""><td></td><td></td><td></td><td></td><td>÷ -</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>					÷ -									
64 67.000 Maint. of Hydrants-TDE 580,710 580,710 100,00% 346,17 541,325 541,324 543,033 543,0353 544,127 543,0353 544,127 543,0353 544,127 543,0161 553,041,177														
55 678.000 Maint. of Miscellaneous Plant - TDE 545.520 513.818 <td></td> <td>• • • •</td> <td>• • •</td>													• • • •	• • •
56 TOTAL TRANSISION & DIST. EXPENSES \$3,871,860 \$2,261,1416 \$1,260,444 \$0 \$3,871,860 \$-280,843 \$3,361,017 \$2,357,133 \$1,253,884 57 CUSTOMER ACCOUNTS EXPENSE \$13,488 \$13,488 \$5,544 \$5,99 \$50 \$13,488 \$13,488 \$5,544 \$5,544 \$5,544 \$5,544 \$5,544 \$5,544 \$5,544 \$5,544 \$5,544 \$5,544 \$2,257,733 \$5,554,453 \$5,544 \$5,544 \$5,544 \$5,544 \$2,257,733 \$5,554,453 \$5,260,453 \$5,142,754 \$2,857,743 \$5,11,017 \$2,357,743 \$5,11,017,724 \$2,357,743 \$5,11,017,724 \$2,357,453 \$5,11,017,724 \$2,357,453 \$5,11,017,724 \$2,357,453 \$5,11,017,724 </td <td></td>														
57 CUSTOMER ACCOUNTS EXPENSE \$13,488 \$13,488 \$13,488 \$13,488 \$0 E-58 \$0 \$13,488 \$13,618 \$140,2554 \$13,618 \$140,2554 \$123,258 \$140,2554 \$123,258 \$140,2554 \$123,33,358 \$140,2554 \$152,56,997 \$2,182,266,599		678.000					E-55			100.00%				
58 901.000 Supervision \$13,488 \$13,488 \$53,488 \$50 E-58 \$50 \$544,727 \$55,745 \$51,312,17 \$55,544 60 903.000 Customer Reading Expenses \$1,365,785 \$22,37,91 \$1,02,066 E-60 \$0 \$1,365,785 \$22,37,94 \$51,027,75 \$57,945 \$52,445,95 \$57,945 \$52,645,95 \$57,945 \$52,564,595 \$57,945 \$52,564,595 \$57,945 \$52,57,459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$52,569,997 \$51,027,72 \$51,027,7872 \$51,027,7872 \$51,027,872 \$50 \$	56		TOTAL TRANSMISSION & DIST. EXPENSES	\$3,871,860	\$2,611,416	\$1,260,444		\$0	\$3,871,860		-\$260,843	\$3,611,017	\$2,357,133	\$1,253,884
58 901.000 Supervision \$13,488 \$13,488 \$53,488 \$50 E-58 \$50 \$544,727 \$55,745 \$51,312,17 \$55,544 60 903.000 Customer Reading Expenses \$1,365,785 \$22,37,91 \$1,02,066 E-60 \$0 \$1,365,785 \$22,37,94 \$51,027,75 \$57,945 \$52,445,95 \$57,945 \$52,645,95 \$57,945 \$52,564,595 \$57,945 \$52,564,595 \$57,945 \$52,57,459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$57,6459 \$52,569,997 \$51,027,72 \$51,027,7872 \$51,027,7872 \$51,027,872 \$50 \$														
95 902.000 Meter Reading Expenses \$464,727 \$55,544 E-59 \$50 \$464,727 100.00% \$7,773 \$456,754 \$451,210 \$55,244 \$51,357,763 \$466,727 \$1002,065 \$51,357,763 \$1002,065 \$51,357,763 \$1002,065 \$51,357,763 \$1002,065 \$51,357,763 \$1002,065 \$51,357,763 \$1002,065 \$51,357,763 \$1002,065 \$51,357,763 \$1002,065 \$51,357,763 \$1002,065 \$51,357,763 \$50 \$52,599 \$52,599 \$52,599 \$52,589,597 \$50 \$51,357,763 \$50 \$52,596,997 \$50 \$52,596,997 \$50 \$52,596,997 \$52,596,997 \$50				A (A)	A (A)	••			A 10,100	400.000/	A 100	A 10 A10	A 10 A10	
60 903.000 Customer Records & Collection Expenses \$1,365,765 \$23,719 \$1,072,066 E-60 \$0 \$1,365,765 \$100,00% \$38,769 \$1,402,554 \$22,84,830 \$1,107,724 62 905,000 Misc. Customer Accounts Expense \$149,780 \$873,429 \$513,277 \$240 \$50 \$513,270 \$513,276 \$22,505,997 \$268,559 \$268,559 \$268,559 \$268,559 \$268,559 \$268,559 \$268,559 \$268,559 \$268,559 \$268,559 \$268,559 \$268,559 \$268,559 \$268,559 \$268,559 \$268,559 \$268,559 \$2,506,997 \$824,957 \$2,132,286 \$450,246 \$2,957,243 \$824,957 \$2,132,286 64 CUSTOMER SERVICE EXPENSES \$0						• •								
61 904.000 Uncollectible Amounts \$513,217 \$0 \$513,217 \$0 \$513,217 \$0 \$513,217 \$0 \$513,217 \$0 \$513,217 \$0 \$513,217 \$0 \$513,217 \$0 \$513,217 \$0 \$513,217 \$0 \$513,217 \$0 \$513,217 \$0 \$513,217 \$0 \$513,217 \$0 \$513,217 \$00 \$143,720 \$100,00% \$123,724 \$576,459 \$562,859 \$22,506,997 \$233,528 \$562,859 \$22,506,997 \$23,524 \$22,506,997 \$23,524,957,243 \$824,957 \$2,132,286 \$50														
62 905.000 Misc. Customer Accounts Expense \$149.780 \$67,972 \$51,972 \$51,972 \$51,972 \$51,972 \$51,978 \$52,506,997 \$533,858 \$55,259 \$228,559 \$228,559 \$228,559 \$52,305,977 \$52,305,997 \$52,305,997 \$52,305,997 \$52,305,997 \$52,305,997 \$52,305,243 \$562,495 \$53,495 \$50														
63 TOTAL CUSTOMER ACCOUNTS EXPENSE \$2,506,997 \$834,262 \$1,672,735 \$0 \$2,506,997 \$450,246 \$2,957,243 \$824,957 \$2,132,286 64 CUSTOMER SERVICE EXPENSES \$0						• • • • •	-						• •	
Customer Service EXPENSES S0		905.000					E-62			100.00%				
65 907.000 Customer Service & Information Expenses \$0 \$	03		TOTAL COSTOMER ACCOUNTS EXPENSE	\$2,500,997	\$034,202	\$1,072,735		φU	\$2,500,997		\$430,240	\$2,937,243	\$024,9 57	φ 2,132,200
65 907.000 Customer Service & Information Expenses \$0 \$	64													
66 TOTAL CUSTOMER SERVICE EXPENSES \$0		907 000		\$0	\$0	\$0	E-65	\$0	\$0	100 00%	\$0	\$0	\$0	\$0
67 SALES PROMOTION EXPENSES 50 5		307.000					L-05			100.0078				
68 910.00 Sales Promotion Expenses - SPE 50 \$0			TOTAL OUDTOIMER DERVICE EXTENDED	ΨŬ	φu	ψŪ		ψŪ	<i>\$</i> 0		ψ υ	ψŰ	ΨŬ	ψŪ
68 910.00 Sales Promotion Expenses - SPE 50 \$0	67		SALES PROMOTION EXPENSES											
69 TOTAL SALES PROMOTION EXPENSES \$0		910.000		\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71920.00Admin. & General Salaries\$3,054,178\$3,054,178\$0E-71\$0\$3,054,178100.00%-\$875,252\$2,178,926\$2,178,926\$072921.000Office Supplies & Expenses\$938,577\$0\$938,577E-72\$0\$938,577100.00%\$42,353\$980,930\$0\$980,93073922.000Admin. Expenses Transferred - Credit\$0\$0\$0E-73\$0\$100.00%\$0\$0\$0\$0\$074923.000Outside Services Employed\$11,237,969\$9,066476\$2,171,493E-74\$0\$11,237,969100.00%\$8,001,772\$9,066,476\$1,479,52675924.000Property Insurance\$1,390,594\$0\$11,390,594E-75\$0\$1,390,594100.00%\$88,932\$1,479,526\$0\$1,479,52676925.000Injuries & Damages\$2,4736\$0\$24,736E-76\$0\$24,736100.00%\$\$1,297\$23,439\$0\$23,43977926.000Employee Pensions & Benefits\$3,055,588\$2,928,644\$126,944E-77\$0\$3,055,588100.00%-\$2,376,423\$679,165\$1,779,325\$1,100,16078927.000Franchise Requirements\$0\$0\$121,380E-79\$0\$100.00%-\$104,321\$17,059\$0\$11,010,16079928.000Duplicate Charges - Credit\$0\$0\$0E-79\$0\$10.00%-\$104,321\$17,059<						\$0								
71920.00Admin. & General Salaries\$3,054,178\$3,054,178\$0E-71\$0\$3,054,178100.00%-\$875,252\$2,178,926\$2,178,926\$072921.000Office Supplies & Expenses\$938,577\$0\$938,577E-72\$0\$938,577100.00%\$42,353\$980,930\$0\$980,93073922.000Admin. Expenses Transferred - Credit\$0\$0\$0E-73\$0\$100.00%\$0\$0\$0\$0\$074923.000Outside Services Employed\$11,237,969\$9,066476\$2,171,493E-74\$0\$11,237,969100.00%\$8,001,772\$9,066,476\$1,479,52675924.000Property Insurance\$1,390,594\$0\$11,390,594E-75\$0\$1,390,594100.00%\$88,932\$1,479,526\$0\$1,479,52676925.000Injuries & Damages\$2,4736\$0\$24,736E-76\$0\$24,736100.00%\$\$1,297\$23,439\$0\$23,43977926.000Employee Pensions & Benefits\$3,055,588\$2,928,644\$126,944E-77\$0\$3,055,588100.00%-\$2,376,423\$679,165\$1,779,325\$1,100,16078927.000Franchise Requirements\$0\$0\$121,380E-79\$0\$100.00%-\$104,321\$17,059\$0\$11,010,16079928.000Duplicate Charges - Credit\$0\$0\$0E-79\$0\$10.00%-\$104,321\$17,059<				, , , , , , , , , , , , , , , , , , ,										
72 921.000 Office Supplies & Expenses \$938,577 \$0 \$938,577 E-72 \$0 \$938,577 100.00% \$42,353 \$980,930 \$0 \$980,930 73 922.000 Admin. Expenses Transferred - Credit \$0 \$0 \$0 E-73 \$0	70		ADMIN. & GENERAL EXPENSES											
72 921.000 Office Supplies & Expenses \$938,577 \$0 \$938,577 E-72 \$0 \$938,577 100.00% \$42,353 \$980,930 \$0 \$980,930 73 922.000 Admin. Expenses Transferred - Credit \$0 \$0 E-73 \$0 \$0 100.00% \$0 \$0 \$0 \$0 74 923.000 Outside Services Employed \$11,237,969 \$9,066,476 \$2,171,493 E-74 \$0 \$11,237,969 \$8,001,772 \$9,066,476 -\$1,040 75 924.000 Property Insurance \$1,390,594 \$0 \$1,390,594 E-75 \$0 \$11,390,594 100.00% -\$1,479,526 \$0 \$1,479,526 \$0 \$1,479,526 \$0 \$1,479,526 \$0 \$1,479,526 \$0 \$1,479,526 \$0 \$2,3439 \$0 \$2,3439 \$0 \$2,3439 \$0 \$2,3439 \$1,00,00% -\$1,497,526 \$1,00,106 \$3,235,588 100.00% -\$1,49,526 \$1,10,160 \$1,479,526 \$0 \$1,479,526 \$0 \$1,10,160 \$1,799,257 \$1,100,160 \$1,779,325 \$1,100,160 \$1,799,325	71	920.000	Admin. & General Salaries	\$3,054,178	\$3,054,178	\$0	E-71	\$0	\$3,054,178	100.00%	-\$875,252	\$2,178,926	\$2,178,926	\$0
74 923.000 Outside Services Employed \$11,237,969 \$9,066,476 \$2,171,493 E-74 \$0 \$11,237,969 100.00% -\$3,236,197 \$8,001,772 \$9,066,476 -\$1,064,704 75 924.000 Property Insurance \$1,390,594 \$0 \$1,390,594 E-75 \$0 \$1,390,594 100.00% \$88,932 \$1,479,526 \$0 \$1,479,526 76 925.000 Injuries & Damages \$24,736 \$0 \$24,736 E-76 \$0 \$24,736 100.00% -\$1,297 \$23,439 \$0 \$24,339 77 926.000 Employee Pensions & Benefits \$3,055,88 \$2,928,644 \$126,944 E-77 \$0 \$3,055,88 100.00% -\$1,297 \$23,439 \$0 \$21,00,160 78 927.000 Franchise Requirements \$0		921.000	Office Supplies & Expenses	\$938,577	\$0	\$938,577	E-72		\$938,577	100.00%	\$42,353	\$980,930		\$980,930
75 924.000 Property Insurance \$1,390,594 \$0 \$1,390,594 E-75 \$0 \$1,390,594 100.00% \$88,932 \$1,479,526 \$0 \$1,479,526 76 925.000 Injuries & Damages \$24,736 \$0 \$24,736 E-76 \$0 \$24,736 100.00% \$51,297 \$23,439 \$0 \$23,439 77 926.000 Employee Pensions & Benefits \$3,055,588 \$2,928,644 \$126,944 E-77 \$0 \$3,055,888 100.00% \$51,297 \$23,439 \$0 \$23,439 78 927.000 Franchise Requirements \$0 \$0 \$0 E-78 \$0 \$0,000% \$2,376,423 \$679,105 \$1,010,00% \$1,010,00% \$0	73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
76 925.000 Injuries & Damages \$24,736 \$0 \$24,736 F-76 \$0 \$24,736 100.00% -\$1,297 \$23,439 \$0 \$23,439 77 926.000 Employee Pensions & Benefits \$3,055,588 \$2,928,644 \$126,944 E-77 \$0 \$3,055,588 100.00% -\$2,376,423 \$679,165 \$1,179,325 -\$1,100,160 78 927.000 Franchise Requirements \$0 \$0 \$0 E-78 \$0 \$100.00% -\$2,376,423 \$679,165 \$1,779,325 -\$1,100,160 79 928.000 Regularory Commission Expenses \$121,380 \$0 E-79 \$0 \$100.00% -\$104,321 \$17,059 \$0 \$0 80 929.000 Regularory Commission Expenses \$121,380 \$0 <t< td=""><td></td><td>923.000</td><td>Outside Services Employed</td><td>\$11,237,969</td><td>\$9,066,476</td><td>\$2,171,493</td><td>E-74</td><td>\$0</td><td>\$11,237,969</td><td>100.00%</td><td>-\$3,236,197</td><td>\$8,001,772</td><td>\$9,066,476</td><td>-\$1,064,704</td></t<>		923.000	Outside Services Employed	\$11,237,969	\$9,066,476	\$2,171,493	E-74	\$0	\$11,237,969	100.00%	-\$3,236,197	\$8,001,772	\$9,066,476	-\$1,064,704
77 926.00 Employee Pensions & Benefits \$3,055,588 \$2,2928,644 \$126,944 E-77 \$0 \$3,055,588 100.00% -\$2,376,423 \$679,165 \$1,779,325 -\$1,100,160 78 927.000 Franchise Requirements \$0 \$0 \$0 E-78 \$0 <	75	924.000	Property Insurance	\$1,390,594	\$0	\$1,390,594	E-75	\$0	\$1,390,594	100.00%	\$88,932	\$1,479,526	\$0	\$1,479,526
78 927.000 Franchise Requirements \$0 \$100.00% \$100.00% \$104.321 \$17,059 \$0 \$17,059 \$0 \$17,059 \$0 \$100.00% \$0 \$0 \$0 \$100.00% \$100.00% \$100.00% \$100.00% \$100.00% \$100.00% \$100.00% \$100.00% \$100.00% \$0		925.000	Injuries & Damages	\$24,736	\$0	\$24,736	E-76		\$24,736	100.00%	-\$1,297	\$23,439	\$0	\$23,439
79 928.000 Regulatory Commission Expenses \$121,380 \$0 \$121,380 E-79 \$0 \$121,380 100.00% -\$104,321 \$17,059 \$0 \$17,059 80 929.000 Duplicate Charges - Credit \$0 \$0 \$60 \$60 \$0 \$0 \$100.00% \$0 \$100.00% \$0 \$0 \$100.00% \$0 \$100.00% \$0														
80 929.000 Duplicate Charges - Credit \$0			•			• •	-				÷ •			++
81 930.100 Institutional or Goodwill Advertising Expenses \$0 \$431,600 \$0 \$431,600 \$0 \$431,600 \$0 \$25,296 \$0 \$25,296 \$0 \$25,296 \$0 \$25,296 \$0 \$25,296 \$0 \$25,296 \$0 \$23,264 \$0 \$23,264 \$0 \$23,264 \$0 \$23,264 \$0 \$23,264 \$0 \$23,264 \$0 \$23,264 \$0 \$23,264 \$0 \$23,264 \$0 \$23,264 \$0 \$23,264 \$0 \$23,264 \$0 \$23,264 \$0 \$23,264 \$0 \$23,264 \$0 \$23,264 \$0 \$23,264 <														
82 930.200 Misc. General Expenses \$691,400 \$0 \$691,400 E-82 \$0 \$691,400 \$100.00% -\$259,800 \$431,600 \$0 \$431,600 \$3 \$30.300 Research & Development Expenses \$25,296 \$0 \$25,296 E-83 \$0 \$25,296 100.00% -\$25,930 \$431,600 \$0 \$431,600 \$23,264 \$0 \$23,264														
83 930.300 Research & Development Expenses \$25,296 \$0 \$25,296 E-83 \$0 \$25,296 100.00% \$23,264 \$0 \$23,264														
84 931.000 Rents - AGE \$52,005 \$0 \$52,005 E-84 \$0 \$52,005 100.00% \$165,883 \$217,888 \$0 \$217,888														
	84	931.000	Rents - AGE	\$52,005	\$0	\$52,005	E-84	\$0	\$52,005	100.00%	\$165,883	\$217,888	\$0	\$217,888

Accounting Schedule: 09 Sponsor: Amanda C. McMellen Page: 2 of 3

	Α	B	<u>C</u>	D	E	E	G	Н		J	к	1	М
Line	Account	=	Test Year	Test Year	Test Year	Adiust.	Total Company		Jurisdictional	Jurisdictional	MO Final Adi	MO Adi.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	VI = K
85	932.000	Maint. of General Plant	\$366,563	\$133	\$366,430	E-85	\$0	\$366,563	100.00%	-\$29,506	\$337,057	\$82	\$336,975
86		TOTAL ADMIN. & GENERAL EXPENSES	\$20,958,286	\$15,049,431	\$5,908,855		\$0	\$20,958,286		-\$6,587,660	\$14,370,626	\$13,024,809	\$1,345,817
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$14,994,582	See note (1)	See note (1)	E-88	See note (1)	\$14,994,582	100.00%	\$2,191,899	\$17,186,481	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$14,994,582	\$0	\$0		\$0	\$14,994,582		\$2,191,899	\$17,186,481	\$0	\$0
90		AMORTIZATION EXPENSE											
91	404.000	Amortization of Expense	\$10,151	\$0	\$10,151	E-91	\$0	\$10,151	100.00%	\$38,088	\$48,239	\$0	\$48,239
92	405.000	Amortizaton of Reg Asset	\$1,745	\$0	\$1,745	E-92	\$0	\$1,745	100.00%	-\$1,745	\$0	\$0	\$0
93	405.000	Amortization of Reg Asset AFUDC	\$41,118	\$0	\$41,118	E-93	\$0	\$41,118	100.00%	-\$41,118	\$0	\$0	\$0
94	407.000	Amortization - Property Losses	\$41,884	\$0	\$41,884	E-94	\$0	\$41,884	100.00%	\$2,111	\$43,995	\$0	\$43,995
95		TOTAL AMORTIZATION EXPENSE	\$94,898	\$0	\$94,898		\$0	\$94,898		-\$2,664	\$92,234	\$0	\$92,234
96		OTHER OPERATING EXPENSES											
97	408.100	Property Taxes	\$7,150,658	\$0	\$7,150,658	E-97	\$0	\$7,150,658	100.00%	-\$83,106	\$7,067,552	\$0	\$7,067,552
98	408.100	Payroll Taxes	\$693,832	\$693,832	\$0	E-98	\$0	\$693,832	100.00%	-\$53,228	\$640,604	\$640,604	\$0
99	408.100	Other Taxes	-\$11,386	\$0	-\$11,386	E-99	\$0	-\$11,386	100.00%	\$0	-\$11,386	\$0	-\$11,386
100	408.100	PSC Assessment	\$691,873	\$0	\$691,873	E-100	\$0	\$691,873	100.00%	-\$47,484	\$644,389	\$0	\$644,389
101		TOTAL OTHER OPERATING EXPENSE	\$8,524,977	\$693,832	\$7,831,145		\$0	\$8,524,977		-\$183,818	\$8,341,159	\$640,604	\$7,700,555
102		TOTAL OPERATING EXPENSE	\$60,430,419	\$21,489,563	\$23,946,274		\$0	\$60,430,419		-\$4,424,469	\$56,005,950	\$18,841,121	\$19,978,348
			A00 550 000								A 44 000 055		
103		NET INCOME BEFORE TAXES	\$29,550,339					\$29,550,339		\$11,452,716	\$41,003,055		
104		INCOME TAXES											
105	409.100	Current Income Taxes	-\$2,896,337	See note (1)	See note (1)	E-105	See note (1)	-\$2,896,337	100.00%	\$13,105,185	\$10,208,848	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$2,896,337					-\$2,896,337		\$13,105,185	\$10,208,848		
107		DEFERRED INCOME TAXES											
108	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$8,619,516	See note (1)	See note (1)	E-108	See note (1)	\$8,619,516	100.00%	-\$8,281,934	\$337,582	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC	-\$4,371			E-109		-\$4,371	100.00%	\$406	-\$3,965		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0	100.00%	-\$832,358	-\$832,358		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0	100.00%	-\$5,627,860	-\$5,627,860		
112		TOTAL DEFERRED INCOME TAXES	\$8,615,145					\$8,615,145		-\$14,741,746	-\$6,126,601		
113		NET OPERATING INCOME	\$23,831,531					\$23,831,531	I	\$13,089,277	\$36,920,808		1

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

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$6,098,852	\$6,098,852
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$6,098,852	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$426,022	-\$426,022
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$426,022	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$1,202,529	\$1,202,529
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$1,202,529	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$209,251	\$209,251
	1. To normalize private fire protection. (A. Sarver)		\$0	\$0		\$0	\$209,251	
Rev-6	Public Fire Protection	463.000	\$0	\$0	\$0	\$0	\$76	\$76
	1. To remove public fire protection. (A. Sarver)		\$0	\$0		\$0	\$76	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	-\$243,491	-\$243,491
	1. To normalize late payment charge. (A. Sarver)		\$0	\$0		\$0	-\$243,491	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	\$3,450	\$3,450
	1. To normalize rent. (A. Sarver)		\$0	\$0		\$0	\$3,450	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	-\$11,927	-\$11,927
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	-\$11,927	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$18,655	-\$18,655
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$18,655	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$214,184	\$214,184
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$214,184	
E-2	Operation Labor & Expenses	601.000	\$0	\$0	\$0	-\$4,284	-\$2,864	-\$7,148
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$4,284	\$0	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$1,617	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	-\$1,247	
E-3	Purchased Water	602.000	\$0	\$0	\$0	\$0	\$41,730	\$41,730
	1. To annualize purchased water. (Sarver)		\$0	\$0		\$0	\$41,730	¢,.00
E-4	Miscellaneous Expenses	603.000	\$0	\$0	\$0	\$0	\$46,601	\$46,601
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$46,616	
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<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$15	
E-5	Rents - SSE	604.000	\$0	\$0	\$0	\$0	\$20,819	\$20,81
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$247	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$20,572	
E-10	Maint. of Wells & Springs	614.000	\$0	\$0	\$0	-\$55,399	\$0	-\$55,39
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$55,399	\$0	
E-13	Maint. Of Misc. Water Source Plant	617.000	\$0	\$0	\$0	-\$933	\$0	-\$93
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$933	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$0	\$0	\$0	-\$15,108	\$0	-\$15,10
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$15,108	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$0	\$0	\$0	-\$1,383	-\$1,38
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$1,383	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$0	\$0	\$0	\$44,958	\$44,95
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$44,958	
E-20	Pumping Labor and Expenses	624.000	\$0	\$0	\$0	-\$80,676	\$0	-\$80,67
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$80,676	\$0	
E-23	Rents - PE	627.000	\$0	\$0	\$0	\$0	\$73	\$7
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$73	
E-24	Maint. Supervision & Engineering - PE	630.000	\$0	\$0	\$0	-\$1,290	\$0	-\$1,29
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,290	\$0	
E-25	Maint. of Structures & Improvements - PE	631.000	\$0	\$0	\$0	-\$10	\$0	-\$1
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$10	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$0	\$0	\$0	-\$5,783	\$0	-\$5,78
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$5,783	\$0	
E-30	Operation. Supervision & Engineer WTE	640.000	\$0	\$0	\$0	-\$40,344	\$0	-\$40,34
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$40,344	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$0	\$0	\$0	\$131,711	\$131,71
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$131,678	

<u>A</u> ncome Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
	Income Adjustment Description 2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove chemicals for corporate. (Sarver)	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor \$33	Total
E-32	Operation Labor & Expenses - WTE	642.000	\$0	\$0	\$0	-\$83,126	\$83	-\$83,04
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$83,126	\$0	
	2. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$450	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$515	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		\$0	\$0		\$0	\$148	
E-33	Miscellanous Expenses - WTE	643.000	\$0	\$0	\$0	\$0	-\$6,328	-\$6,3
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$24,908	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$4	
	3. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	-\$31,240	
E-34	Rents - WTE	644.000	\$0	\$0	\$0	\$0	-\$25	-\$
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$25	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$0	\$0	\$0	-\$20,049	\$0	-\$20,0
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$20,049	\$0	
E-37	Maint. of Water Treatment Equipment	652.000	\$0	\$0	\$0	-\$2	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2	\$0	
E-40	Operation Supervision & Engineering - TDE	660.000	\$0	\$0	\$0	\$326	\$0	\$:
	1. To annualize payroll. (Arabian)		\$0	\$0		\$326	\$0	
E-42	Transmission & Distribution Lines Expenses	662.000	\$0	\$0	\$0	-\$84,180	\$0	-\$84,
	1. To annualize payroll. (Arabian)		\$0	\$0		\$16,181	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$100,361	\$0	
E-43	Meter Expenses - TDE	663.000	\$0	\$0	\$0	-\$46,464	-\$1	-\$46,4
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$46,464	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		\$0	-\$1	
E-44	Customer Installations Expenses - TDE	664.000	\$0	\$0	\$0	\$2,414	\$0	\$2,4
	1. To annualize payroll. (Arabian)		\$0	\$0		\$2,414	\$0	
E-45	Miscellaneous Expenses - TDE	665.000	\$0	\$0	\$0	-\$41,641	\$14,163	-\$27,4

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$41,641	\$0	
	2. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$6,334	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$6,251	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$14,398	
	6. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$80	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		\$0	-\$72	
E-46	Rents - TDE	666.000	\$0	\$0	\$0	\$0	\$87	\$87
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$87	
			ψŪ	ψŪ		ψυ	401	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$0	\$0	\$0	-\$756	\$0	-\$756
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$756	\$0	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	\$0	\$0	\$125	\$23,492	\$23,617
	1. To annualize payroll. (Arabian)		\$0	\$0		\$125	\$0	
	2. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$17,639	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$5,853	
	Allocation Factors. (Newkirk)			• -				
E-50	Maint. of Transmission & Distribution Mains	673.000	\$0	\$0	\$0	-\$31,275	-\$133,319	-\$164,594
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$31,275	\$0	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$133,319	
E-52	Maint. of Services - TDE	675.000	\$0	\$0	\$0	\$861	\$0	\$861
	1. To annualize payroll. (Arabian)		\$0	\$0		\$861	\$0	
E-53	Maint. of Meters - TDE	676.000	\$0	\$0	\$0	\$498	\$0	\$498
	1. To annualize payroll. (Arabian)		\$0	\$0		\$498	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$0	\$0	\$0	-\$46,197	\$0	-\$46,197
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$46,197	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$0	\$0	\$0	-\$7,994	\$89,018	\$81,024
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$7,994	\$0	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	\$78,284	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$10,734	
	Allocation Factors, Adjustment for Main Break Expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)						•••••	
E-58	Supervision	901.000	\$0	\$0	\$0	\$130	\$0	\$130
l	1. To annualize payroll. (Arabian)		\$0	\$0		\$130	\$0	

<u>A</u> ncome Adj. lumber	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictiona Adjustments Total
uniber		Number	Labor	NOT LADO	TOLAI	Labor	Non Labor	Total
E-59	Meter Reading Expenses	902.000	\$0	\$0	\$0	-\$7,973	\$0	-\$7,97
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$7,973	\$0	
E-60	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	\$1,111	\$35,658	\$36,7
	1. To annualize payroll. (Arabian)		\$0	\$0		\$1,111	\$0	
	2. To annualize postage expense. (Barron)		\$0	\$0		\$0	\$8,327	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$145	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	\$27,186	
E-61	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$237,242	\$237,2
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$750,459	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$513,217	
	Allocation Factors, To normalize uncollectibles (Newkirk)							
E-62	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$2,573	\$186,651	\$184,0
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2,573	\$0	
	2. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$92	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$186,559	
	Allocation Factors, To include credit card fees. (Bolin)							
E-71	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$875,252	\$0	-\$875,2
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$47,034	\$0	
	2. To annualize incentive compensation. (Arabian)		\$0	\$0		-\$362,789	\$0	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)		\$0	\$0		-\$465,429	\$0	
E-72	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$42,353	\$42,3
	1. To annualize employee expense. (Arabian)		\$0	\$0		\$0	\$16,110	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$1,385	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$1,107	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Employee Expenses - Corp (Arabian), Adjust for outside services. (Barron), To normalize bank service charges (Newkirk), To normalize credit line fees (Newkirk), To normalize office & admin supplies (Newkirk), To remove corporate fuel and purchase power. (Sarver)		\$0	\$0		\$0	\$23,751	
E-74	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	-\$3,236,197	-\$3,236,1
	1. To adjust maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$450	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$552,790	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description 3. To normalize tank painting expense. (Niemeier)	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor \$181,606	Total
	4. To adjust outside services. (Barron)		\$0	\$0		\$0	\$496,550	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Service Company (Arabian), To annualize Group Insurance expense - Service Company (Arabian), To annualize 401K expense - Service Company (Arabian), To annualize Payroll Taxes expense - Service Company (Arabian), To annualize Employee Expenses - Service Company (Arabian), To annualize Incentive Compensation - Service Company (Arabian), Adjust for outside services. (Barron), Adjustment for maintenance supplies and services expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0 \$0	\$0 \$0		\$0	-\$3,361,113	
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$88,932	\$88,9
	1. To annualize insurance premiums. (Newkirk)		\$0	\$0		\$0	-\$37,153	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize insurance premiums- Vehicle (Newkirk), To annualize insurance premiums- General Liability (Newkirk), To annualize insurance premiums- Casualty Reserve (Newkirk), To annualize insurance premiums- Workers Com (Newkirk), To annualize insurance premiums- WC Capitalized Credits (Newkirk), To annualize insurance premiums- Property (Newkirk), To annualize insurance premiums- Other (Newkirk)		\$0	\$0		\$0	\$126,085	
E-76	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$1,297	-\$1,2
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$1,297	
E-77	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	-\$1,149,319	-\$1,227,104	-\$2,376,4
	1. To annualize 401(K). (Arabian)		\$0	\$0		-\$5,700	\$0	
	2. To annualize group insurance. (Arabian)		\$0	\$0		-\$961,574	\$0	
	3. To annualize VEBA. (Arabian)		\$0	\$0		-\$8,538	\$0	
	4. To annualize defined contribution plan (DCP) expense. (Foster)		\$0	\$0		-\$62,112	\$0	
	5. To annualize pension expense and amortize pension tracker. (Foster)		\$0	\$0		\$0	-\$375,635	
	6. To annualize OPEB expense and amortize OPEB tracker. (Foster)		\$0	\$0		\$0	-\$1,366,676	
	8. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$515,207	
	Allocation Factors, Adjust for promotional expense. (Barron), To annualize OPEB expense. (Foster)							
	Allocation Factors, Adjust for promotional expense.		\$0	\$0		-\$111,395	\$0	
E-79	Allocation Factors, Adjust for promotional expense. (Barron), To annualize OPEB expense. (Foster) 9. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Group Insurance Expense - Corp (Arabian), To annualize 401K expense - Corp	928.000	\$0 \$0	\$0 \$0	\$0		\$0 -\$104,321	-\$104,3

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description 2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over three years and to normalize the depreciation study over five years. (Amenthor)	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor -\$96,721	Total
E-82	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$259,800	-\$259,80
	1. To adjust advertising costs. (Barron)		\$0	\$0		\$0	-\$21,442	
	2. To adjust advertising customer education and community relations. (Barron)		\$0	\$0		\$0	-\$41,886	
	3. To adjust promotional expense. (Barron)		\$0	\$0		\$0	-\$1,685	
	4. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$244	
	5. To annualize transportation expense - Fuel. (Amenthor)		\$0	\$0		\$0	\$28,280	
	6. To remove dues and donations. (Dhority)		\$0	\$0		\$0	-\$46,588	
	7. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & publications (Newkirk)		\$0	\$0		\$0	-\$176,235	
E-83	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	-\$2,032	-\$2,03
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$2,032	
E-84	Rents - AGE	931.000	\$0	\$0	\$0	\$0	\$165,883	\$165,8
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$167,457	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	-\$1,574	
E-85	Maint. of General Plant	932.000	\$0	\$0	\$0	-\$51	-\$29,455	-\$29,50
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$51	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$29,455	
E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,191,899	\$2,191,89
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,501,368	
	2. To remove capitalized depreciation. (McMellen)		\$0	\$0		\$0	-\$258,967	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$50,502	
E-91	Amortization of Expense	404.000	\$0	\$0	\$0	\$0	\$38,088	\$38,0
	1. To annualize amortization expense. (McMellen)		\$0	\$0		\$0	\$38,088	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-92	Amortizaton of Reg Asset	405.000	\$0	\$0	\$0	\$0	-\$1,745	-\$1,745
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$1,745	
E-93	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$41,118	-\$41,118
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset - AFUDC (McMellen)		\$0	\$0		\$0	-\$41,118	
E-94	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	\$2,111	\$2,111
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$2,111	
E-97	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$83,106	-\$83,106
	1. To adjust property tax expense. (Barron)		\$0	\$0		\$0	-\$91,666	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)		\$0	\$0		\$0	\$8,560	
E-98	Payroll Taxes	408.100	\$0	\$0	\$0	-\$53,228	\$0	-\$53,228
	1. To annualize payroll taxes. (Arabian)		\$0	\$0		-\$10,602	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)		\$0	\$0		-\$42,626	\$0	
E-100	PSC Assessment	408.100	\$0	\$0	\$0	\$0	-\$47,484	-\$47,484
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)		\$0	\$0		\$0	-\$47,484	
E-105	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$13,105,185	\$13,105,185
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$13,342,373	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$237,188	
E-108	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$8,281,934	-\$8,281,934
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$8,987,014	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$705,080	
E-109	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$406	\$406
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$368	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$38	
E-110	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$832,358	-\$832,358
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$832,358	

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-111	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$5,627,860	-\$5,627,860
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$5,627,860	
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$7,028,247	\$7,028,247
	Total Operating & Maint. Expense		\$0	\$0	\$0	-\$2,648,442	-\$3,412,588	-\$6,061,030

Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Income Tax Calculation

Line Percentage Test 6.23% 6.33% 5.43% Number Description Rate Year Return Stat.771,486,481 \$17,186,481 \$10,000 \$11,984,001 \$11,984,001 \$11,984,001 \$11,984,001 \$11,984,001 \$11,984,001 \$11,984,001 \$11,984,001 \$11,984,001 \$11,984,001 \$11,994,001		<u>A</u>	B	<u>C</u>	D	<u>E</u>	E
1 TOTAL NET INCOME BEFORE TAXES \$41,003,055 \$23,670,405 \$24,171,418 \$24,671 1 TOTAL NET INCOME BEFORE TAXES \$17,166,461 \$10,000,000,000,000,000,000,000,000,000,	-	_	Percentage	Test			6.43%
2 ADD TO NET INCOME BEFORE TAXES 5 Sinth Expense 517,186,481 \$17,186,481	Number	Description	Rate	Year	Return	Return	Return
2 ADD TO NET INCOME BEFORE TAXES 5 Sinth Expense 517,186,481 \$17,186,481	1			\$41 003 055	\$23.670.405	\$24 171 418	\$24,672,434
3 Book Depreciation Expense \$17,166,461 \$11,91,001 \$11,91,001 \$11,91,001 \$11,91,001 \$11,91,001 \$11,91,001 \$11,91,001 \$11,91,001 \$11,91,001 \$11,91,001 \$11,91,001		TOTAL NET INCOME BEFORE TAXES		φ 4 1,005,055	φ 2 3,070,403	φ 2 4,171,410	φ 2 4,072,434
4 Non - Deductible Exponses \$ 126,23 \$ 126,233 \$ 126,233 \$ 5126,233 \$ 5126,233 \$ 5126,233 \$ 5126,233 \$ 513,335,533 \$ 53,730,375 \$ 59,730,375 \$ 59,730,375 \$ 59,730,375 \$ 59,730,375 \$ 59,730,375 \$ 59,730,375 \$ 59,730,375 \$ 59,730,375 \$ 59,730,375 \$ 59,730,375 \$ 59,730,375 \$ 59,730,375 \$ 59,730,375 \$ 59,730,375 <t< td=""><td>2</td><td>ADD TO NET INCOME BEFORE TAXES</td><td></td><td></td><td></td><td></td><td></td></t<>	2	ADD TO NET INCOME BEFORE TAXES					
5 CIAC S3.313.630 S3.313.630 S3.313.630 S3.313.630 S3.313.630 6 TOTAL ADD TO NET INCOME BEFORE TAXES \$20.626.344 \$20.626.34		Book Depreciation Expense					\$17,186,481
6 TOTAL ADD TO NET INCOME BEFORE TAXES \$20,626,344 \$20,626		-					\$126,233
7 SUBT. FROM NET INC. BEFORE TAXES Interest Expense calculated at the Rate of Tax Straight-Line Depreciation 2.5440%, \$9,730,375 \$19,926,774 \$11,99,4001 \$11,99,4003 \$11,99,4003 \$11,99,4003 \$11,99,4003<							\$3,313,630
8 Interest Expense calculated at the Rate of Tax Straight-Line Depreciation 2.5440% \$9,730,375 \$11,994,001 \$11,991,73 \$14,917,33 \$24,970,988 \$25,45,41 \$11,912,313 \$14,912,3	6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$20,626,344	\$20,626,344	\$20,626,344	\$20,626,344
8 Interest Expense calculated at the Rate of Tax Straight-Line Depreciation 2.5440% \$9,730,375 \$11,994,001 \$11,991,733 \$12,917,903 \$24,970,988 \$25,45,4180,212 \$14,91,73 \$14	7	SUBT. FROM NET INC. BEFORE TAXES					
9 Tax Straight-Line Depreciation \$11,994,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,001 \$11,914,014 \$11,914,014 \$11,914,001 </td <td></td> <td></td> <td>2.5440%</td> <td>\$9.730.375</td> <td>\$9.730.375</td> <td>\$9.730.375</td> <td>\$9,730,375</td>			2.5440%	\$9.730.375	\$9.730.375	\$9.730.375	\$9,730,375
10 Excess Tax over SL Tax Depreciation -51,897,602 -52,51,51 -52,51 <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td>\$11,994,001</td>		•					\$11,994,001
11 TOTAL SUBT. FROM NET INC. BEFORE TAXES \$19,826,774 \$14,802,625 \$24,970,988 \$22,51 \$100,000% \$11,91,373 \$11,91,373 \$11,91,373 \$11,91,373 \$11,91,373 \$11,91,373 \$11,91,373 \$11,91,373 \$11,91,373 \$11,91,373 \$11,91,373 \$11,91,373 \$11,91,373 \$11,91,373	-						-\$1,897,602
12 NET TAXABLE INCOME \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 13 PROVISION FOR FED. INCOME TAX \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 14 Net Taxable in Fed. Inc. Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 15 Deduct City inc Tax - Fed. Inc. Tax \$31,91,223 \$18,6808 \$190,633 \$11 16 Deduct City inc Tax - Fed. Inc. Tax \$39,992,123 \$23,410,163 \$23,899,477 \$24,31 17 Federal Income Tax at the Rate of \$1,000% \$6,399,926,123 \$23,410,163 \$50,016,790 \$5,11 19 Subtract Federal Income Tax \$1,000% \$6,399,346 \$4,916,134 \$5,016,790 \$5,11 20 Credits - Solar \$31,912,92 \$166,808 \$190,633 \$51,11 21 Net Taxable Income Tax \$41,802,625 \$24,450,975 \$24,970,988 \$25,47 22 PROVISION FOR MO. INCOME TAX \$41,802,625 \$24,469,975 \$24,970,988 \$25,47 24 Deduct Federal Incom		-					\$19,826,774
13 PROVISION FOR FED. INCOME TAX 541,802,625 \$24,469,975 \$24,970,988 \$25,41 16 Deduct City in Tax - Fed. Inc. Tax 100.000% \$14,91,373 \$873,004 \$890,878 \$99 17 Federal Income Tax at the Rate of 100.000% \$14,91,373 \$873,004 \$890,878 \$99 18 Federal Income Tax at the Rate of 21.000% \$3,992,123 \$23,410,163 \$23,889,477 \$24,33 \$141,802,625 \$24,469,975 \$24,970,988 \$25,41 20 Credits - Solar \$0 \$0 \$0 \$0 \$0 \$0 \$0 21 Net Factal Income Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 22 PROVISION FOR MO. INCOME TAX \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 24 Deduct Federal Income Tax at the Rate of 50.000% \$41,99,173 \$24,86,067 \$25,02,835 \$22,27,196 \$22,27,196 \$22,27,196 \$22,27,196 \$22,27,196 \$22,27,196 \$22,27,196 \$22,27,196 \$22,77 \$24,970,988				<i><i>w</i>10,020,114</i>	ψ10,020,714	ψ10,020,774	ψ10,020,114
13 PROVISION FOR FED. INCOME TAX 541,802,625 \$24,469,975 \$24,970,988 \$25,41 16 Deduct Rivesouri Income Tax at the Rate of 100.000% \$1,491,373 \$873,004 \$890,878 \$99 17 Federal Income Tax at the Rate of 100.000% \$1,491,373 \$873,004 \$890,878 \$99 18 Federal Income Tax at the Rate of 21.000% \$33,992,123 \$22,3410,163 \$23,889,477 \$24,33 19 Subtract Federal Income Tax at the Rate of 21.000% \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 20 Credits - Solar \$0 \$0 \$0 \$0 \$0 21 Net Taxable Income Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 22 PROVISION FOR MO. INCOME TAX \$41,802,625 \$24,480,975 \$24,970,988 \$25,41 24 Deduct Federal Income Tax \$41,802,625 \$24,480,975 \$24,970,988 \$22,27,71,950 \$22,27,71,950 \$22,27,71,950 \$22,27,71,950 \$22,27,71,950 \$22,77,950 \$22,77,950 \$24,97	12	NET TAXABLE INCOME		\$41 802 625	\$24 469 975	\$24 970 988	\$25,472,004
14 Net Taxable Inc Fed. Inc. Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 15 Deduct Missouri Income Tax at the Rate of 100.000% \$14,91,373 \$873,004 \$890,678 \$99 16 Deduct City Income Tax at the Rate of 21.000% \$14,91,373 \$873,004 \$890,678 \$91 17 Federal Income Tax at the Rate of 21.000% \$83,982,123 \$23,410,163 \$23,889,477 \$24,370,988 \$24,310,163 \$23,889,477 \$24,323 19 Subtract Federal Income Tax at the Rate of 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$5,016,790 \$5,17 22 PROVISION FOR MO. INCOME TAX \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 \$25,616,790 \$5,17 24 Deduct Federal Income Tax \$18,00,00% \$41,802,625 \$24,469,975 \$24,970,988 \$25,61 25 Deduct Federal Income Tax \$14,91,373 \$319,129 \$186,608 \$190,633 \$11 26 Missouri Income				ψ+1,002,020	φ 2 -1,-105,57.0	φ 2 4,510,500	<i>\\</i> 20,472,004
14 Net Taxable Inc Fed. Inc. Tax \$41,802,625 \$24,490,975 \$24,970,988 \$25,41 15 Deduct Nissouri Income Tax at the Rate of 100.000% \$14,91,373 \$873,004 \$890,678 \$990,678 \$990,678 \$990,678 \$990,678 \$990,678 \$990,678 \$990,678 \$990,678 \$990,678 \$900,676 \$900,678 \$900,678 \$900,678 \$900,678 \$900,678 \$900,678 \$900,678 \$900,678 \$900,678 \$900,678 \$900,678 \$900,678 \$900,678 \$900,678 \$900,678 \$900,678 \$900,678 \$900,678 \$900,678	13	PROVISION FOR FED. INCOME TAX					
15 Deduct Missouri Income Tax at the Rate of 100.000% \$141,173 \$873,004 \$890,878 \$90,633 \$11 17 Federal Taxable Income - Fed. Inc. Tax \$39,92,123 \$186,808 \$190,633 \$11 18 Federal Taxable Income Tax at the Rate of \$21,000% \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 20 Credits - Solar \$0 \$0 \$0 \$0 \$0 \$0 21 Net Federal Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 22 PROVISION FOR MO. INCOME TAX \$0 \$0 \$0 \$0 \$0 \$0 23 Net Federal Income Tax at the Rate of \$0,000% \$4,190,2625 \$24,469,975 \$24,970,988 \$25,41 24 Deduct City Income Tax at the Rate of \$0,000% \$4,190,73 \$24,80,667 \$2,508,395 \$22,71 25 Deduct City Income Tax at the Rate of \$0,000% \$4,190,73 \$24,970,988 \$22,77 26 Missouri Income Tax Credits \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$24,9				\$41,802,625	\$24,469,975	\$24,970,988	\$25,472,004
17 Federal Income Tax at the Rate of \$33,992,123 \$23,410,163 \$23,893,477 \$24,33 18 Federal Income Tax at the Rate of 21,000% \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 20 Credits - Solar \$0 \$0 \$0 \$0 \$0 \$0 21 Net Federal Income Tax Credits \$0 \$0 \$0 \$5,11 22 PROVISION FOR MO. INCOME TAX \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 23 Net Taxable Income Tax Mol Tax at the Rate of \$0,000% \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 24 Deduct City Income Tax At the Rate of \$0,000% \$319,129 \$18,68,08 \$190,633 \$11 26 Test MO State Credit \$0 \$0 \$0 \$22,271,960 \$22,77 27 Subtract Missouri Income Tax - City Inc. Tax \$37,284,323 \$21,825,100 \$22,271,960 \$52,51,50 29 Missouri Income Tax - City Inc. Tax \$4,1802,625 \$24,469,975 \$24,970,988 \$25,41 20 Deduct Federal Income Tax - City Inc. Tax \$4,1802,625 <td></td> <td></td> <td>100.000%</td> <td></td> <td></td> <td></td> <td>\$908,753</td>			100.000%				\$908,753
17 Federal Inzable Income - Fed. Inc. Tax \$33,992,123 \$23,410,163 \$22,889,477 \$24,33 18 Federal Income Tax at the Rate of 21.000% \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 20 Credits - Solar \$0 \$0 \$0 \$0 \$0 21 Net Federal Income Tax Credits \$0 \$0 \$0 \$0 \$0 21 Net Federal Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 22 PROVISION FOR MO. INCOME TAX \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 23 Net Taxable Income Tax Net Taxable Income Tax \$41,802,625 \$24,469,975 \$24,970,988 \$22,77 24 Deduct City Income Tax At the Rate of \$0,000% \$1,491,373 \$873,004 \$890,878 \$99 26 Test MO State Credit \$0 \$0 \$0 \$0 \$0 \$0 \$22,271,960 \$52,77 27 Subtract Missouri Income Tax Credits \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$22,271,	16						\$194,458
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19 Subtract Federal Income Tax 50 50 50 20 Credits - Solar \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 21 Net Federal Income Tax \$8,398,346 \$4,9916,134 \$5,016,790 \$5,11 22 PROVISION FOR MO. INCOME TAX \$41,802,625 \$24,469,975 \$22,4970,988 \$25,41 23 Net Taxable Income Tax at the Rate of 50,000% \$41,90,713 \$2,458,067 \$22,508,395 \$22,71 25 Deduct City Income Tax - MO. Inc. Tax \$319,129 \$186,808 \$190,633 \$11 26 Missouri Taxable Income - MO. Inc. Tax \$37,284,323 \$21,825,100 \$22,271,960 \$22,72 27 Subtract Missouri Income Tax Credits \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$22,771,960 \$22,77 \$24,970,988 \$25,47 28 Test MO State Credit \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$24,970,988<	18	Federal Income Tax at the Rate of	21.000%		\$4,916,134		\$5,117,447
21 Net Federal Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 22 PROVISION FOR MO. INCOME TAX \$41,802,625 \$24,469,975 \$24,59,067 \$2,4970,988 \$25,41 23 Net Taxable Income - MO. Inc. Tax \$41,192,625 \$24,469,975 \$2,4970,988 \$25,11 24 Deduct City Income Tax at the Rate of 50.000% \$4,199,173 \$2,458,067 \$2,298,395 \$2,271 25 Deduct City Income Tax A: MO. Inc. Tax \$37,284,323 \$21,825,100 \$22,271,960 \$22,77 26 Test MO State Credit \$0 \$0 \$0 \$0 \$0 \$0 29 Missouri Income Tax at the Rate of 4.000% \$14,91,373 \$873,004 \$890,878 \$90 30 PROVISION FOR CITY INCOME TAX \$41,802,625 \$24,469,975 \$24,470,988 \$25,41 31 Net Taxable Income - City Inc. Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 32 Deduct Federal Income Tax - City Inc. Tax \$14,91,373 \$873,004 \$890,878 \$90 34 City Taxable Income Tax - City Inc. Tax \$14,91,373	19	Subtract Federal Income Tax Credits					
22 PROVISION FOR MO. INCOME TAX 541,802,625 \$24,469,975 \$24,970,988 \$25,43 23 Net Taxable Income Tax at the Rate of 50.000% \$41,99,173 \$2,469,975 \$24,970,988 \$25,43 24 Deduct Federal Income Tax at the Rate of 50.000% \$319,129 \$186,808 \$190,633 \$11 26 Missouri Taxable Income - MO. Inc. Tax \$37,284,323 \$21,825,100 \$22,271,960 \$22,271 \$22,271 \$22,271 \$22,271 \$22,271 \$22,271 \$22,271	20	Credits - Solar		\$0	\$0	\$0	\$0
23 Net Taxable Income - MO. Inc. Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,47 24 Deduct Ederal Income Tax at the Rate of 50.000% \$4,199,173 \$2,488,067 \$2,508,995 \$2,57 25 Deduct City Income Tax at the Rate of 50.000% \$319,129 \$186,808 \$190,633 \$11 26 Missouri Taxable Income - MO. Inc. Tax \$37,284,323 \$21,825,100 \$22,271,960 \$22,77 27 Subtract Missouri Income Tax at the Rate of 4.000% \$1,491,373 \$873,004 \$890,878 \$90 29 Missouri Income Tax at the Rate of 4.000% \$1,491,373 \$873,004 \$890,878 \$90 30 PROVISION FOR CITY INCOME TAX \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 31 Net Taxable Income Tax - City Inc. Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 32 Deduct Federal Income Tax - City Inc. Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 33 Deduct Missouri Income Tax - City Inc. Tax \$41,91,373 \$873,004<	21	Net Federal Income Tax		\$8,398,346	\$4,916,134	\$5,016,790	\$5,117,447
23 Net Taxable Income - MO. Inc. Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,47 24 Deduct Ederal Income Tax at the Rate of 50.000% \$4,199,173 \$2,488,067 \$2,508,995 \$2,57 25 Deduct City Income Tax at the Rate of 50.000% \$319,129 \$186,808 \$190,633 \$11 26 Missouri Taxable Income - MO. Inc. Tax \$37,284,323 \$21,825,100 \$22,271,960 \$22,77 27 Subtract Missouri Income Tax at the Rate of 4.000% \$1,491,373 \$873,004 \$890,878 \$90 29 Missouri Income Tax at the Rate of 4.000% \$1,491,373 \$873,004 \$890,878 \$90 30 PROVISION FOR CITY INCOME TAX \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 31 Net Taxable Income Tax - City Inc. Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 32 Deduct Federal Income Tax - City Inc. Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 33 Deduct Missouri Income Tax - City Inc. Tax \$41,91,373 \$873,004<							
24 Deduct Federal Income Tax at the Rate of Deduct City Income Tax - MO. Inc. Tax 50.000% \$4,199,173 \$186,808 \$2,458,067 \$199,129 \$2,508,395 \$190,633 \$190,633 \$190,633 \$190,633 \$2,77 28 Test MO State Credit \$0 \$0 \$0 \$0 \$2,2,77 \$2,508,395 \$22,27,1960 \$22,27,1960 \$22,27,1960 \$22,27,7960 \$22,27,7960 \$22,27,7960 \$22,27,7960 \$22,27,7960 \$22,27,7960 \$22,27,7960 \$22,27,7960 \$22,27,7960 \$22,27,7960 \$22,97,990 \$23,97,990				• · · · • • • • • •	.		
25 Deduct City Income Tax - MO. Inc. Tax \$319,129 \$186,808 \$190,633 \$19 26 Missouri Taxable Income - MO. Inc. Tax \$37,284,323 \$21,825,100 \$22,271,960 \$22,271 27 Subtract Missouri Income Tax Credits \$0 \$0 \$0 \$0 \$0 29 Missouri Income Tax at the Rate of 4.000% \$1,491,373 \$873,004 \$890,878 \$99 30 PROVISION FOR CITY INCOME TAX \$41,802,625 \$24,469,975 \$24,970,988 \$25,47 31 Net Taxable Income Tax - City Inc. Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,47 32 Deduct Federal Income Tax - City Inc. Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,47 33 Deduct Federal Income Tax - City Inc. Tax \$41,92,625 \$24,469,975 \$24,970,988 \$25,47 34 City Taxable Income Tax - City Inc. Tax \$41,92,625 \$24,469,975 \$24,970,988 \$25,47 35 Deduct Missouri Income Tax - City Inc. Tax \$41,92,373 \$873,004 \$890,878 \$99 36 Test City Credit \$50 \$0 \$0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>\$25,472,004</td></td<>							\$25,472,004
26 Missouri Taxable Income - MO. Inc. Tax \$37,284,323 \$21,825,100 \$22,271,960 \$22,77 27 Subtract Missouri Income Tax Credits \$0 \$0 \$0 \$0 \$0 28 Test MO State Credit \$0 \$0 \$0 \$0 \$0 \$0 \$0 29 Missouri Income Tax at the Rate of 4.000% \$1,491,373 \$873,004 \$890,878 \$90 30 PROVISION FOR CITY INCOME TAX \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 31 Net Taxable Income Tax - City Inc. Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,41 32 Deduct Federal Income Tax - City Inc. Tax \$41,491,373 \$873,004 \$890,878 \$90 34 City Taxable Income \$31,912,906 \$18,680,837 \$19,063,320 \$19,43 35 Subtract City Income Tax Credits \$0 \$0 \$0 \$0 \$0 36 Test City Credit \$0 \$0 \$0 \$0 \$0 \$19,633 \$19,43 38 SUMMARY OF CURRENT INCOME TAX \$1,491,373 \$873,004			50.000%				\$2,558,724
27 Subtract Missouri Income Tax Credits \$0 \$0 \$0 28 Test MO State Credit \$0 \$0 \$0 29 Missouri Income Tax at the Rate of 4.000% \$1,491,373 \$873,004 \$890,878 \$90 30 PROVISION FOR CITY INCOME TAX \$41,802,625 \$24,469,975 \$24,970,988 \$25,47 31 Net Taxable Income - City Inc. Tax \$41,491,373 \$873,004 \$890,878 \$90 32 Deduct Federal Income Tax - City Inc. Tax \$41,491,373 \$873,004 \$890,878 \$90 33 Deduct Missouri Income Tax - City Inc. Tax \$41,491,373 \$873,004 \$890,878 \$90 34 City Taxable Income Tax Credits \$0 \$0 \$0 \$0 \$0 \$19,063,320 \$19,43 35 Subtract City Income Tax Credits \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$19,43 \$19,633 \$19,43 \$19,633 \$19,43 \$19,633 \$19,43 \$19,633 \$19,43 \$5,016,790 \$5,17 \$14 \$10,00% </td <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>\$194,458</td>		-					\$194,458
28 Test MO State Credit \$0 \$0 \$0 \$0 29 Missouri Income Tax at the Rate of 4.000% \$1,491,373 \$873,004 \$890,878 \$90 30 PROVISION FOR CITY INCOME TAX \$41,802,625 \$24,469,975 \$24,970,988 \$25,47 31 Net Taxable Income Tax - City Inc. Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,47 32 Deduct Federal Income Tax - City Inc. Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,47 33 Deduct Missouri Income Tax - City Inc. Tax \$41,91,373 \$873,004 \$890,878 \$90 34 City Taxable Income \$1,491,373 \$873,004 \$890,878 \$90 35 Subtract City Income Tax Credits \$0 \$0 \$0 \$19,063,320 \$19,4 36 Test City Credit \$0 \$0 \$0 \$0 \$0 \$0 \$0 37 City Income Tax \$1,000% \$319,129 \$186,808 \$190,633 \$11 38 SUMMARY OF CURRENT INCOME TAX </td <td></td> <td></td> <td></td> <td>\$37,284,323</td> <td>\$21,825,100</td> <td>\$22,271,960</td> <td>\$22,718,822</td>				\$37,284,323	\$21,825,100	\$22,271,960	\$22,718,822
29 Missouri Income Tax at the Rate of 4.000% \$1,491,373 \$873,004 \$890,878 \$90 30 PROVISION FOR CITY INCOME TAX \$41,802,625 \$24,469,975 \$24,970,988 \$25,47 31 Net Taxable Income - City Inc. Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,47 32 Deduct Federal Income Tax - City Inc. Tax \$83,398,346 \$44,916,134 \$5,016,790 \$5,17 33 Deduct Missouri Income Tax - City Inc. Tax \$14,91,373 \$873,004 \$890,878 \$90 34 City Taxable Income \$1,491,373 \$873,004 \$890,878 \$90 35 Subtract City Income Tax - City Inc. Tax \$14,91,373 \$873,004 \$890,878 \$90 36 Test City Credit \$0 \$0 \$0 \$0 \$0 \$0 37 City Income Tax at the Rate of 1.000% \$319,129 \$186,808 \$190,633 \$11,491,373 \$873,004 \$890,878 \$90 38 SUMMARY OF CURRENT INCOME TAX \$1,000% \$319,129 \$186,808 \$190,633 \$11 41 City Income Tax \$1,491,373<				¢0.	\$ 0	¢0	¢o
30 PROVISION FOR CITY INCOME TAX \$41,802,625 \$24,469,975 \$24,970,988 \$25,47 31 Net Taxable Income - City Inc. Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,17 32 Deduct Missouri Income Tax - City Inc. Tax \$1,491,373 \$873,004 \$890,878 \$90 34 City Taxable Income \$31,912,906 \$18,680,837 \$19,063,320 \$19,44 35 Subtract City Income Tax Credits \$0 \$0 \$0 \$0 36 Test City Credit \$0 \$0 \$0 \$0 \$0 38 SUMMARY OF CURRENT INCOME TAX \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 39 Federal Income Tax \$1,000% \$319,129 \$186,808 \$190,633 \$11 41 City Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 42 TOTAL SUMMARY OF CURRENT INCOME TAX \$1,000% \$319,129 \$186,808 \$190,633 \$119 42 TOTAL SUMMARY OF CURRENT INCOME TAX \$10,208,848 \$5,97,594			4.000%	• -	• -	· ·	\$0 \$008 753
31 Net Taxable Income - City Inc. Tax \$41,802,625 \$24,469,975 \$24,970,988 \$25,43 32 Deduct Federal Income Tax - City Inc. Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 33 Deduct Missouri Income Tax - City Inc. Tax \$1,491,373 \$873,004 \$890,878 \$90 34 City Taxable Income \$1,000% \$31,912,906 \$18,680,837 \$19,063,320 \$19,44 36 Test City Credit \$0 \$0 \$0 \$0 \$0 \$0 37 City Income Tax at the Rate of 1.000% \$319,129 \$1866,808 \$190,633 \$19,43 38 SUMMARY OF CURRENT INCOME TAX \$0 \$0 \$0 \$0 \$0 39 Federal Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 40 State Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 41 City Income Tax \$1,491,373 \$873,004 \$890,878 \$90 42 TOTAL SUMMARY OF CURRENT INCOME TAX \$1,0208,848 \$5,975,946 \$6,098,301 \$6,22 43	29	Missouri income tax at the Rate of	4.000%	\$1,491,373	\$673,004	\$690,676	\$908,753
32 Deduct Federal Income Tax - City Inc. Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,17 33 Deduct Missouri Income Tax - City Inc. Tax \$1,491,373 \$873,004 \$890,878 \$90 34 City Taxable Income \$1,491,373 \$873,004 \$890,878 \$90 35 Subtract City Income Tax Credits \$0 \$18,680,837 \$19,063,320 \$19,44 36 Test City Credit \$0 \$0 \$0 \$0 \$0 \$0 37 City Income Tax at the Rate of 1.000% \$319,129 \$186,808 \$190,633 \$19 38 SUMMARY OF CURRENT INCOME TAX \$8,398,346 \$4,916,134 \$5,016,790 \$5,17 40 State Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,17 41 City Income Tax \$1,491,373 \$873,004 \$890,878 \$90 42 TOTAL SUMMARY OF CURRENT INCOME TAX \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 43 DEFERRED INCOME TAXES \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 44 Deferred Income Taxes - Def	30	PROVISION FOR CITY INCOME TAX					
33 Deduct Missouri Income Tax - City Inc. Tax \$1,491,373 \$873,004 \$890,878 \$90 34 City Taxable Income \$10,000 \$31,912,906 \$18,680,837 \$19,063,320 \$19,44 35 Subtract City Income Tax Credits \$0 \$0 \$0 \$0 \$0 36 Test City Credit \$0 \$0 \$0 \$0 \$0 \$0 37 City Income Tax at the Rate of 1.000% \$319,129 \$186,808 \$190,633 \$19 38 SUMMARY OF CURRENT INCOME TAX \$8,398,346 \$4,916,134 \$5,016,790 \$5,17 40 State Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,17 41 City Income Tax \$1,491,373 \$873,004 \$890,878 \$90 42 TOTAL SUMMARY OF CURRENT INCOME TAX \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 43 DEFERRED INCOME TAXES \$337,582 \$3337,582 \$3337,582 \$3337,582 \$3337,582 \$3337,582 \$3337,582 \$332,358 -\$832,358 -\$832,358 -\$832,358 -\$832,358 -\$832,358 -\$832	31	Net Taxable Income - City Inc. Tax		\$41,802,625	\$24,469,975	\$24,970,988	\$25,472,004
34 City Taxable Income \$31,912,906 \$18,680,837 \$19,063,320 \$19,44 35 Subtract City Income Tax Credits \$0 \$0 \$0 \$0 36 Test City Credit \$0 \$0 \$0 \$0 37 City Income Tax at the Rate of 1.000% \$319,129 \$186,808 \$190,633 \$19 38 SUMMARY OF CURRENT INCOME TAX \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 39 Federal Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 40 State Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 41 City Income Tax \$1,491,373 \$873,004 \$890,878 \$90 42 TOTAL SUMMARY OF CURRENT INCOME TAX \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 43 DEFERRED INCOME TAXES \$337,582 \$337,582 \$337,582 \$3337,582 \$3337,582 \$3337,582 \$3337,582 \$3337,582 \$3337,582 \$3337,582 \$3337,582 \$3337,582 \$3337,582 \$3337,582 \$3337,585 -\$3,965 -\$3,965 -\$3,9	32	Deduct Federal Income Tax - City Inc. Tax		\$8,398,346	\$4,916,134	\$5,016,790	\$5,117,447
35 Subtract City Income Tax Credits \$0 \$0 \$0 36 Test City Credit \$0 \$0 \$0 37 City Income Tax at the Rate of 1.000% \$319,129 \$186,808 \$190,633 \$19 38 SUMMARY OF CURRENT INCOME TAX \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 40 State Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 40 State Income Tax \$1,491,373 \$873,004 \$890,878 \$90 41 City Income Tax \$11,000% \$11,0208,848 \$5,975,946 \$6,098,301 \$6,22 42 TOTAL SUMMARY OF CURRENT INCOME TAX \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 43 DEFERRED INCOME TAXES \$337,582 </td <td>33</td> <td>Deduct Missouri Income Tax - City Inc. Tax</td> <td></td> <td>\$1,491,373</td> <td>\$873,004</td> <td>\$890,878</td> <td>\$908,753</td>	33	Deduct Missouri Income Tax - City Inc. Tax		\$1,491,373	\$873,004	\$890,878	\$908,753
36 Test City Credit \$0 \$0 \$0 37 City Income Tax at the Rate of 1.000% \$319,129 \$186,808 \$190,633 \$19 38 SUMMARY OF CURRENT INCOME TAX \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 39 Federal Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 40 State Income Tax \$1,491,373 \$873,004 \$890,878 \$90 41 City Income Tax \$11,000% \$319,129 \$186,808 \$1190,633 \$119 42 TOTAL SUMMARY OF CURRENT INCOME TAX \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 43 DEFERRED INCOME TAXES \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 44 Deferred Income Taxes - Def. Inc. Tax. \$337,582 \$337,582 \$337,582 \$337,582 \$337,582 \$337,582 \$337,585 -\$3,965 -\$3,965 -\$3,965 -\$3,965 -\$3,965 -\$3,965 -\$3,965 -\$3,965 -\$3,965 -\$3,965 -\$3,965 -\$3,965 -\$3,965 -\$3,965 -\$3,965 -\$3,965 -\$3,965 -\$3,9	34	City Taxable Income		\$31,912,906	\$18,680,837	\$19,063,320	\$19,445,804
37 City Income Tax at the Rate of 1.000% \$319,129 \$186,808 \$190,633 \$19 38 SUMMARY OF CURRENT INCOME TAX \$64eral Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 39 Federal Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,11 40 State Income Tax \$1,491,373 \$873,004 \$890,878 \$90 41 City Income Tax \$11,000% \$110,208,848 \$5,975,946 \$6,098,301 \$6,22 42 TOTAL SUMMARY OF CURRENT INCOME TAX \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 43 DEFERRED INCOME TAXES \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 44 Deferred Income Taxes - Def. Inc. Tax. \$337,582 \$337,582 \$337,582 \$337,582 \$337,582 \$337,582 \$337,585 -\$3,965	35	Subtract City Income Tax Credits					
38 SUMMARY OF CURRENT INCOME TAX 39 Federal Income Tax 40 State Income Tax 41 City Income Tax 42 TOTAL SUMMARY OF CURRENT INCOME TAX 43 DEFERRED INCOME TAXES 44 Deferred Income Taxes - Def. Inc. Tax. 45 Amortization of Deferred ITC 46 Amortization of Protected Excess ADIT 47 Amortization of Unprotected Excess ADIT	36			\$0			\$0
39 Federal Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,17 40 State Income Tax \$1,491,373 \$873,004 \$890,878 \$90 41 City Income Tax \$1,491,373 \$873,004 \$890,878 \$90 42 TOTAL SUMMARY OF CURRENT INCOME TAX \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 43 DEFERRED INCOME TAXES \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 44 Deferred Income Taxes - Def. Inc. Tax. \$337,582	37	City Income Tax at the Rate of	1.000%	\$319,129	\$186,808	\$190,633	\$194,458
39 Federal Income Tax \$8,398,346 \$4,916,134 \$5,016,790 \$5,17 40 State Income Tax \$1,491,373 \$873,004 \$890,878 \$90 41 City Income Tax \$1,491,373 \$873,004 \$890,878 \$90 42 TOTAL SUMMARY OF CURRENT INCOME TAX \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 43 DEFERRED INCOME TAXES \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 44 Deferred Income Taxes - Def. Inc. Tax. \$337,582	20						
40 State Income Tax \$1,491,373 \$873,004 \$890,878 \$90 41 City Income Tax \$319,129 \$186,808 \$190,633 \$11 42 TOTAL SUMMARY OF CURRENT INCOME TAX \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 43 DEFERRED INCOME TAXES \$10,208,848 \$5,975,946 \$337,582 \$337,5				¢9 209 246	\$4 016 124	\$5.016.700	\$5,117,447
41 City Income Tax \$319,129 \$186,808 \$190,633 \$19 42 TOTAL SUMMARY OF CURRENT INCOME TAX \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 43 DEFERRED INCOME TAXES \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 44 Deferred Income Taxes - Def. Inc. Tax. \$337,582 \$337,5							\$908,753
42 TOTAL SUMMARY OF CURRENT INCOME TAX \$10,208,848 \$5,975,946 \$6,098,301 \$6,22 43 DEFERRED INCOME TAXES \$337,582							\$908,753 \$194,458
43 DEFERRED INCOME TAXES 44 Deferred Income Taxes - Def. Inc. Tax. 45 Amortization of Deferred ITC 46 Amortization of Protected Excess ADIT 47 Amortization of Unprotected Excess ADIT							\$6,220,658
44 Deferred Income Taxes - Def. Inc. Tax. \$337,582 <	42	TOTAL SUMMART OF CORRENT INCOME TAX		\$10,200,040	\$5,975,940	\$0,090,301	\$0,220,030
44 Deferred Income Taxes - Def. Inc. Tax. \$337,582 <	43	DEFERRED INCOME TAXES					
45 Amortization of Deferred ITC -\$3,965				\$337,582	\$337,582	\$337,582	\$337,582
46 Amortization of Protected Excess ADIT -\$832,358 -\$83							-\$3,965
47 Amortization of Unprotected Excess ADIT <u>-\$5,627,860</u> <u>-\$5,627,860</u> <u>-\$5,627,860</u> <u>-\$5,627,860</u>							-\$832,358
48 TOTAL DEFERRED INCOME TAXES -\$6,126,601 -\$6,126,601 -\$6,126,601 -\$6,126,601		Amortization of Unprotected Excess ADIT					-\$5,627,860
	48	TOTAL DEFERRED INCOME TAXES					-\$6,126,601

Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Income Tax Calculation

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.23%	6.33%	6.43%
Number	Description	Rate	Year	Return	Return	Return
49	TOTAL INCOME TAX		\$4,082,247	-\$150,655	-\$28,300	\$94,057

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Revenue Requirement

Line	A	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	6.23% Return	6.33% Return	6.43% Return
Number	Description	Ketum		Return
1	Net Orig Cost Rate Base	\$11,868,535	\$11,868,535	\$11,868,535
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$739,172	\$750,922	\$762,672
4	Net Income Available	\$1,090,924	\$1,090,924	\$1,090,924
5	Additional Net Income Required	-\$351,752	-\$340,002	-\$328,252
6	Income Tax Requirement			
7	Required Current Income Tax	\$370,895	\$374,692	\$378,490
8	Current Income Tax Available	\$484,556	\$484,556	\$484,556
9	Additional Current Tax Required	-\$113,661	-\$109,864	-\$106,066
10	Revenue Requirement	-\$465,413	-\$449,866	-\$434,318
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$203,037	\$203,037	\$203,037
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$262,376	-\$246,829	-\$231,281

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 RATE BASE SCHEDULE

1 :	A	<u>B</u>	
Line	Dete Deve Deventertien	Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$40,174,664
2	Less Accumulated Depreciation Reserve		\$15,650,910
3	Net Plant In Service		\$24,523,754
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$72,846
6	Contributions in Aid of Construction Amortization		\$15,217,164
7	Materials & Supplies		\$1,087
8	Prepayments		\$30,536
9	Prepaid Pension Asset		\$57,815
10	TOTAL ADD TO NET PLANT IN SERVICE		\$15,233,756
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	2.5342%	\$7,811
13	State Tax Offset	2.5342%	\$1,387
14	City Tax Offset	2.5342%	\$297
15	Interest Expense Offset	12.0466%	\$36,373
16	Contributions in Aid of Construction		\$21,278,550
17	Customer Advances		-\$904
18	Accumulated Deferred Income Taxes		\$4,872,358
19	TCJA Excess ADIT		\$1,599,520
20	OPEB Tracker		\$78,234
21	Pension Tracker		\$15,349
22	TOTAL SUBTRACT FROM NET PLANT		\$27,888,975
23	I Total Rate Base	и Ц =	\$11,868,535

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Plant In Service

Line Account #		A	B	<u>C</u>	D	<u>E</u>	<u>F</u>	G	Н	
1 01:00 PLATANCIBLE PLANT 52,258 P-2 50 52,658 100.00% 50 52,258 303:000 Other Plant & Miss. Equipment 5448 P-4 50 54,00 50 53 50 53 50 54,00 50 54,00 50 54 50 54 50 54 50 54 50 53 50 <th></th> <th>Account #</th> <th>=</th> <th>Total</th> <th>Adjust.</th> <th>=</th> <th></th> <th></th> <th></th> <th></th>		Account #	=	Total	Adjust.	=				
2 301:00 Organization \$2,688 P-2 50 52,688 100.00% 50 53 4 333:00 Other Pranch and Allic. Equipment \$248 P-4 50 53 100.00% 50 54 7 350:00 Other Pranch and Allic. Equipment \$248 P-4 50 53,100 56 53,100 56 53,100 56 53,100 56 53,100 56 53,100 56 50	Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2 301:00 Organization \$2,688 P-2 50 52,688 100.00% 50 53 4 333:00 Other Pranch and Allic. Equipment \$248 P-4 50 53 100.00% 50 54 7 350:00 Other Pranch and Allic. Equipment \$248 P-4 50 53,100 56 53,100 56 53,100 56 53,100 56 53,100 56 53,100 56 50										
2 301.000 Organization 52.658 P-2 50 52.658 100.00% 50 52.658 4 303.000 Other Plant & Mics. Explorement 24.85 P-4 50 53.100 100.00% 50 53.100 6 State Plant A Mics. Explorement 24.85 P-7 50 53.100 53.100 53.100 53.100 53.100 53.100 53.100 53.100 53.100 53.100 53.100 53.100 53.100 53.	1		INTANGIRI E PLANT							
3 322.000 Finishies and Consents 50 FP3 50 <t< td=""><td></td><td>301.000</td><td>-</td><td>\$2,658</td><td>P-2</td><td>\$0</td><td>\$2,658</td><td>100.00%</td><td>\$0</td><td>\$2,658</td></t<>		301.000	-	\$2,658	P-2	\$0	\$2,658	100.00%	\$0	\$2,658
4 303.00 Other Plant & Mise. Equipment 5448 P-4 50 5448 100.00% 50 5448 6 300.00 Ukar Plant E Mise. Equipment 53,106 50 53.106 50 53.106 50 53.106 50 53.106 50										
6 VATER TREATMENT PLANT 50 P-7 50 30 100.00% 50 50 333.000 Bunzdurss and Improvement - WTP 50 P-7 50 30 100.00% 50 50 333.000 Observice Sincuturs and Improvements - WTP 50 P-10 50 50 50 50 11 Sincutures and Improvements - TDP 52.288 P-13 50 52.288 100.00% 50 50 12 Sincutures and Improvements - TDP 52.288 P-13 50 52.288 100.00% 50 50 14 COLLECTION FLANT Sincutures and Improvements - TDP 52.288 P-16 50 100.00% 50 50 15 Socoo Collection Severs (Gravhy) 525.233.60 P-16 50 100.00% 50 50 13 Sicoo Socoo Socoo Socoo 50 52.53.00 100.00% 50 50 50 50 50 50 50 50	4	303.000	Other Plant & Misc. Equipment	\$448	P-4		\$448	100.00%		\$448
7 330.000 Land and Land Rights - WTP S0 P-7 S0 S0 100.00% S0 8 332.000 Water Treatment Equipment - WTP S0 P-3 S0 S0 100.00% S0 10 332.000 Other - WTP S0 P-3 S0 S0 100.00% S0 11 332.000 Other - WTP S0 P-3 S0 S0 100.00% S0 13 341.000 Structures and Improvements - TDP 52.888 P-13 S0 52.888 100.00% S0 14 VICUtures and Improvements - SDP 52.888 P-14 S0 S0 100.00% S0 15 COLLECTION PLANT 52.888 P-15 S0 50 100.00% S0 18 352.000 Collection Severs (Gravity) S52.33.00 P-16 S0 100.00% S0 18 352.000 Collection Severs (Gravity) S52.33.80 P-13 S0 52.23.80 100.00% S0 13 352.000 Collection Severs (Gravity) S52.33.80 P-13 S0 52.23.80 100.00% S0 S52.33.80 13 352.000 Collection Severs (Gravity) S52.33.80 <td>5</td> <td></td> <td>TOTAL PLANT INTANGIBLE</td> <td>\$3,106</td> <td></td> <td>\$0</td> <td>\$3,106</td> <td></td> <td>\$0</td> <td>\$3,106</td>	5		TOTAL PLANT INTANGIBLE	\$3,106		\$0	\$3,106		\$0	\$3,106
7 330.000 Land and Land Rights - WTP S0 P-7 S0 S0 100.00% S0 8 331.000 Water Treatment Equipment - WTP S0 P-3 S0 S0 100.00% S0 10 332.000 Other - WTP S0 P-3 S0 S0 100.00% S0 11 33.000 Chart - WTP S0 P-3 S0 S0 100.00% S0 13 341.000 Structures and Improvements - TDP 52.888 P-13 S0 52.2888 100.00% S0 14 100.01% S0 Land and Land Rights S0 P-16 S0 S0 100.00% S0 15 COLLECTION PLANT 52.888 P-13 S0 52.2880 100.00% S0 S0 16 350.000 Structures and Improvements S0 P-16 S0 100.00% S0 S0 17 351.000 Structures and Improvements S0 P-17 S0 S0 100.00% S0 S5.238.00 18 352.200 Collection Swere (Gravity) S2.528.30 P-13 S0 52.238.00 100.00% S0 S5.238.00 19 352.200	_									
8 331.000 Structures and Improvements - WTP 30 P-8 30 10 100.00% 50 90 11 333.000 Other - WTP 50 P-10 50 50 100.00% 50 50 12 333.000 Other - WTP 50 P-10 50 50 100.00% 50 50 13 241.000 TRASMISSION & DIST. PLANT 52.888 P-13 50 52.888 100.00% 50 52.888 14 341.000 COLLECTION PLANT 50 P-17 50 52.888 100.00% 50 52.888 15 S0 Collection Sewers (Gravity) 52.53.380 P-17 50 52.2885 100.00% 50 52.283 13 S100 Collection Sewers (Gravity) 52.53.380 P-21 50 50 100.00% 50 52.73.300 13 S50.00 Dimer Collection Sewers (Gravity) 52.52.33.30 P-21 50 50 100.00% 50 <td< td=""><td></td><td>222.000</td><td></td><td>¢0.</td><td>D 7</td><td>¢0.</td><td>¢0</td><td>400.000/</td><td>¢0</td><td>¢0</td></td<>		222.000		¢0.	D 7	¢0.	¢0	400.000/	¢0	¢0
9 332.00 Water Treatment Equipment - WTP 50 P-9 50 50 100.00% 50 50 11 33.000 Other - WTP 50 P-10 50 50 50 50 50 12 341.000 Structures and Improvements - TOP 52.888 P-13 50 \$2.888 100.00% 50 \$2.888 14 351.00 Collection N pLANT \$2.888 P-13 \$50 \$52.888 \$50 \$50 \$50 \$50 \$50 15 Collection Semeral Improvements \$0 P-16 \$50			5							
10 333.000 Oher-WTP S0 P-10 S0 S0 100.00% 50 S0 11 13 341.00 TRANSMISSION & DIST. PLANT 52.288 P-13 50 50 50 50 14 13 341.00 Structures and Improvements - TDP 52.288 P-13 50 52.288 100.00% 50 52.288 15 COLLECTION PLANT 50 P-16 50 50 100.00% 50 50 16 350.000 Structures and Improvements 50 P-16 50 50 100.00% 50 50 18 352.200 Collection Severes (Gravity) 52.52.33.60 P-19 50 52.23.80 100.00% 50 52.33.00 23.5000 Store is to customers 50 P-21 53 50 100.00% 50 50 23.5000 Store is to customers 50 P.22 53 50 100.00% 50 52.53.80 100.00% 50					-					
11 TOTAL WATER TREATMENT PLANT 50 50 50 50 50 50 12 MansMission & DIST, PLANT 52,888 P-13 50 52,888 100.00% 50 52,288 14 Structures and Improvements. TDP 52,888 P-13 50 52,888 100.00% 50 52,888 15 COLLECTON PLANT 52,888 P-16 50 50 100.00% 50 50 16 350,000 Barder and Improvements 50 P-16 50 50 100.00% 50 50 13 321,000 Clatection Sewers (Gravity) 322,529,360 50 100.00% 50 50 50 100.00% 50 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>					-					
13 341.000 Structures and Improvements - TOP 52,888 P-13 50 52,888 100.00% 50 52,888 15 COLLECTON PLANT \$2,888 \$0 P-16 \$0 \$0 \$0,00% \$0 \$2,888 16 350,000 Land and Land Rights \$0 P-16 \$0 \$0 100.00% \$0 \$0 13 21,000 Cintection Severs (Gravity) \$25,239,360 \$0 100.00% \$0 \$0 \$0 135,200 Collection Severs (Gravity) \$25,239,360 \$0 100.00% \$0	11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	
13 341.000 Structures and Improvements - TOP 52,888 P-13 50 52,888 100.00% 50 52,888 15 COLLECTON PLANT \$2,888 \$0 P-16 \$0 \$0 \$0,00% \$0 \$2,888 16 350,000 Land and Land Rights \$0 P-16 \$0 \$0 100.00% \$0 \$0 13 21,000 Cintection Severs (Gravity) \$25,239,360 \$0 100.00% \$0 \$0 \$0 135,200 Collection Severs (Gravity) \$25,239,360 \$0 100.00% \$0										
14 TOTAL TRANSMISSION & DIST. PLANT 52,888 50 52,888 50 52,888 15 350,000 Land and Rights 50 P-16 50 50 100,00% 50 50 16 350,000 Collection Bewers (Gravity) 52,539,300 P-16 50 50 100,00% 50 52,539,30 50 <td></td>										
15 COLLECTION PLANT 50 P-16 50 50 100.00% 50 50 16 350.000 Land And Land Rights 50 P-16 50 50 100.00% 50 50 18 352.100 Collection Sewers (Group) 52 53 P-18 50 52 52 50 100.00% 50 50 21 350.000 Collection Sewers (Group) 52 53 80 100.00% 50 50 21 350.000 Communication Equipment 50 P-23 50 50 100.00% 50 50 24 TOTAL COLLECTION PLANT \$25,239,360 \$0 \$50		341.000	-		P-13			100.00%		
16 350.000 Land and Land Rights \$0 P-16 50 50 100.00% \$0 \$0 17 351.000 Structures and Improvements \$0 P-18 \$0 \$0 100.00% \$0 \$0 18 352.000 Collection Sewers (Force) \$0 P-18 \$0 \$25.233.300 100.00% \$0 \$25.233.300 20 353.000 Services to Customers \$0 P-21 \$0 \$20 \$0 \$0 100.00% \$0 \$25.233.300 21 356.000 Other Collection Equipment \$0 P-22 \$0 \$0 \$0 \$0 \$52.239.300 23 SYSTEM FUMPING PLANT \$25.239.300 ************************************	14		TOTAL TRANSMISSION & DIST. PLANT	\$2,888		\$U	\$2,888		\$0	\$2,888
16 350.000 Land and Land Rights \$0 P-16 50 50 100.00% \$0 \$0 17 351.000 Structures and Improvements \$0 P-18 \$0 \$0 100.00% \$0 \$0 18 352.000 Collection Sewers (Force) \$0 P-18 \$0 \$25.233.300 100.00% \$0 \$25.233.300 20 353.000 Services to Customers \$0 P-21 \$0 \$20 \$0 \$0 100.00% \$0 \$25.233.300 21 356.000 Other Collection Equipment \$0 P-22 \$0 \$0 \$0 \$0 \$52.239.300 23 SYSTEM FUMPING PLANT \$25.239.300 ************************************	15		COLLECTION PLANT							
17 351.000 Structures and Improvements S0 P-17 S0 S0 100.00% S0 S0 18 352.200 Collection Sewers (Gravity) \$25,239,360 P-19 S0 \$25,239,360 100.00% \$0 \$50 \$0 100.00% \$0 \$50 \$0		350.000		\$0	P-16	\$0	\$0	100.00%	\$0	\$0
19 352.200 Collection Sewers (Gravity) \$25,233,360 P-19 \$0 \$25,233,360 100.00% 50 \$25,233,360 21 355,000 Services to Customers \$0 P-21 \$0 \$0 100.00% \$0 \$50 \$0 22 355,000 Other Collection Equipment \$0 P-22 \$0 \$0 \$100.00% \$0 \$25,233,360 24 TOTAL COLLECTION PLANT \$25,239,360 \$0 \$0 \$25,239,360 \$0 \$25,239,360 \$0 \$0 \$25,239,360 \$0 \$25,239,360 \$0 \$0 \$0 \$25,239,360 \$0 \$0 \$0 \$25,239,360 \$0 <td></td> <td></td> <td>_</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>			_		-					
20 353.000 Services to Customers S0 P-20 S0 S0 100.00% S0 S0 21 355.000 Flow Measuring Devices S0 P-21 S0 S0 100.00% S0 S0 23 355.000 Communication Equipment S0 P-23 S0 S0 100.00% S0 S0 24 TOTAL COLLECTION PLANT \$25,239,360 \$0 \$25,239,360 \$0 \$25,239,360 \$0 \$25,239,360 \$0 \$25,239,360 \$0 \$0,00% \$0 \$37,433 \$0 \$26 \$0 \$0 \$25,239,360 \$0 \$0,000% \$0 \$37,433 28 S00 Rearring Wells \$0 P-24 \$0 \$10,000% \$0 \$37,433 38 B2000 Rearring Wells \$0 P-23 \$0 \$161,187 \$0.000% \$0 \$10,000% \$0 \$10,000% \$0 \$161,87 \$0 \$100.00% \$0 \$161,87 \$0 \$100,00%	18	352.100		\$0	P-18		\$0	100.00%		\$0
21 354.000 Flow Measuring Devices \$0 P-21 \$0 \$0 \$0 \$0 22 355.000 Other Collection Equipment \$0 P-23 \$0 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>					-					
22 355.000 Other Collection Equipment 50 P-22 50 50 100.00% 50 50 24 357.000 Communication Equipment \$25,239,360 \$0 \$25,239,360 \$0 \$25,239,360 \$0 \$25,239,360 \$0 \$25,239,360 \$0 \$25,239,360 \$0 \$25,239,360 \$0 \$25,239,360 \$0 \$25,239,360 \$0 \$25,239,360 \$0 \$25,239,360 \$0 \$0,00% \$0 \$25,239,360 \$0 \$0 \$0 \$0 \$25,239,360 \$					-					
23 357.000 Communication Equipment TOTAL COLLECTION PLANT 50 50 525,239,360 100.00% 50 \$25,239,360 25 SYSTEM PUMPING PLANT 50 \$25,239,360 50 \$50 \$52,539,360 \$50 \$50 \$52,339,360 26 360,000 Structures and Improv \$57,4743 \$77 \$50 \$57,473 \$100,00% \$50 \$57,473 27 361,000 Structures and Improv \$57,4743 \$72,85 \$50 \$100,00% \$50 \$51,61,175 365,000 Diesel Pumping Equipment \$161,187 \$7-28 \$50 \$50 \$50 \$50 \$50 \$50 31 365,000 Diesel Pumping Equipment \$50 \$51 \$50 \$510,390,050 \$5										
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	59	396.000	Power Operated Equipment	\$579,885	P-59	\$0	\$579,885	100.00%	\$0	\$579,885

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
60	397.000	Communication Equip	\$17,617	P-60	\$0	\$17,617	100.00%	\$0	\$17,617
61	397.100	Communication Equip - Non Telephone	\$2,642	P-61	\$0	\$2,642	100.00%	\$0	\$2,642
62	397.200	Communication Equip - Telephone	\$32	P-62	\$0	\$32	100.00%	\$0	\$32
63	398.000	Miscellaneous Equipment	\$31,816	P-63	\$0	\$31,816	100.00%	\$0	\$31,816
64	399.000	Other Tangible Equipment	\$48	P-64	\$0	\$48	100.00%	\$0	\$48
65		TOTAL GENERAL PLANT	\$3,724,349		\$0	\$3,724,349		\$0	\$3,724,349
	1								
66		TOTAL PLANT IN SERVICE	\$40,174,664		\$0	\$40,174,664		\$0	\$40,174,664

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments		-	\$0	-	\$0

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,658	0.00%	\$0	0	0.00%
2	302.000	Franchises and Consents	\$2,050	0.00%	\$0 \$0	0	0.00%
4	303.000	Other Plant & Misc. Equipment	\$448	0.00%	\$0 \$0	0	0.00%
5	303.000	TOTAL PLANT INTANGIBLE	\$3,106	0.0070	<u>\$0</u> \$0	Ŭ	0.0070
· ·			\$0,100		ΨŬ		
6		WATER TREATMENT PLANT					
7	330.000	Land and Land Rights - WTP	\$0	0.00%	\$0	0	0.00%
8	331.000	Structures and Improvements - WTP	\$0	2.34%	\$0	80	-15.00%
9	332.000	Water Treatment Equipment - WTP	\$0	2.18%	\$0	48	-20.00%
10	333.000	Other - WTP	\$0	3.33%	\$0	30	0.00%
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		
12		TRANSMISSION & DIST. PLANT					
13	341.000	Structures and Improvements - TDP	\$2,888	0.00%	\$0	0	0.00%
14		TOTAL TRANSMISSION & DIST. PLANT	\$2,888		\$0		
. –							
15		COLLECTION PLANT			••		• • • • • •
16	350.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
17	351.000	Structures and Improvements	\$0	2.03%	\$0	50	-5.00%
18	352.100	Collection Sewers (Force)	\$0	1.64%	\$0 \$000 700	60	-10.00%
19	352.200	Collection Sewers (Gravity)	\$25,239,360	1.58%	\$398,782	70	-20.00%
20 21	353.000 354.000	Services to Customers Flow Measuring Devices	\$0 \$0	2.87% 3.38%	\$0 \$0	55 25	-40.00% 0.00%
21	356.000	Other Collection Equipment	\$0 \$0	3.15%	\$0 \$0	23 50	0.00%
22	357.000	Communication Equipment	\$0 \$0	6.67%	\$0 \$0	15	0.00%
24	337.000	TOTAL COLLECTION PLANT	\$25,239,360	0.07 /8	\$398,782	15	0.0078
24			Ψ 2 3,233,300		<i>4000,102</i>		
25		SYSTEM PUMPING PLANT					
26	360.000	Land and Land Rights	\$0	2.17%	\$0	0	0.00%
27	361.000	Structures and Improv	\$37,493	2.87%	\$1,076	45	0.00%
28	362.000	Receiving Wells	\$0	4.31%	\$0	30	0.00%
29	363.000	Electric Pumping Equipment	\$161,187	4.31%	\$6,947	15	-5.00%
30	364.000	Diesel Pumping Equipment	\$0	4.31%	\$0	15	-5.00%
31	365.000	Other Pumping Equipment	\$0	4.31%	\$0	15	-5.00%
32		TOTAL SYSTEM PUMPING PLANT	\$198,680		\$8,023		
33		TREATMENT & DISPOSAL PLANT					
34	371.000	Structures and Improvements	\$0	1.43%	\$0	60	-5.00%
35	372.000	Treatment & Disposal Equipment	\$616,196	3.97%	\$24,463	30	-20.00%
36	373.000	Plant Sewers	\$10,390,085	1.60%	\$166,241	50	0.00%
37	374.000	Outfall Sewer Lines	\$0	3.04%	\$0	35	0.00%
38		TOTAL TREATMENT & DISPOSAL PLANT	\$11,006,281		\$190,704		
39	200.000	GENERAL PLANT	\$400.000	0.000/	**	^	A A A A
40	389.000	Land and Land Rights - GP	\$168,822 \$72,655	0.00%	\$0 \$2.201	0	0.00%
41 42	390.000 390.100	Structures and Improve - Shop & Garage Structures and Improve - Office Buildings	\$73,655 \$280	3.11%	\$2,291	35	-5.00%
42 43	390.100	Structures and Improve - Office Buildings Structures and Improvements - Leasehold	\$389 \$112,892	2.09% 5.00%	\$8 \$5,645	47 20	-20.00% 0.00%
43 44	390.900	Office Furniture	\$78,813	5.00%	\$3,845 \$3,941	20	0.00%
44 45	391.000	Computers & Peripheral Equipment	\$167,357	20.00%	\$33,471	20 5	0.00%
45	391.100	Computer Hardware & Software	\$107,337	20.00%	\$23,341	5	0.00%
40	391.200	Computer Software	\$449,078	5.00%	\$22,454	20	0.00%
47	391.250	Personal Computer Software	\$449,078	10.00%	\$22,454 \$0	10	0.00%
49		Other Office Equipment	\$30	6.67%	\$0 \$2	15	0.00%
70	551.500		φ30	0.01 /0	ΨZ	15	0.0070

Accounting Schedule: 05 Sponsor: Cedric E. Cunigan Page: 1 of 2

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
50	391.400	BTS Initial Investment	\$651,403	5.00%	\$32,570	20	0.00%
51	392.000	Transportation Equipment	\$1,188,580	3.45%	\$41,006	10	5.00%
52	392.100	Transportation Equipment - Light Trucks	\$31,431	3.45%	\$1,084	10	5.00%
53	392.200	Transportation Equipment - Heavy Trucks	\$441	3.45%	\$15	10	5.00%
54	392.300	Transportation Equipment - Autos	\$1,901	3.45%	\$66	10	5.00%
55	392.400	Transportation Equipment - Other	\$36,843	3.45%	\$1,271	10	5.00%
56	393.000	Stores Equipment	\$0	4.00%	\$0	25	0.00%
57	394.000	Tools, Shop and Garage Equipment	\$13,969	5.00%	\$698	20	0.00%
58	395.000	Laboratory Equipment	\$0	6.67%	\$0	15	0.00%
59	396.000	Power Operated Equipment	\$579,885	7.71%	\$44,709	15	0.00%
60	397.000	Communication Equip	\$17,617	6.67%	\$1,175	15	0.00%
61	397.100	Communication Equip - Non Telephone	\$2,642	6.67%	\$176	15	0.00%
62	397.200	Communication Equip - Telephone	\$32	6.67%	\$2	15	0.00%
63	398.000	Miscellaneous Equipment	\$31,816	6.43%	\$2,046	15	0.00%
64	399.000	Other Tangible Equipment	\$48	0.00%	\$0	30	0.00%
65		TOTAL GENERAL PLANT	\$3,724,349		\$215,971		
66	I	Total Depreciation	\$40,174,664		\$813,480		

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-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	H	<u>l</u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	Number		Reserve	Number	Aujustments	Reserve	Allocations	Aujustments	Junsaictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
4 5	303.000	Other Plant & Misc. Equipment TOTAL PLANT INTANGIBLE	\$0 \$0	R-4	<u>\$0</u> \$0	<u>\$0</u> \$0	100.00%	\$0 \$0	\$0 \$0
5			Ф О		2 0	\$ U		\$U	\$ 0
6		WATER TREATMENT PLANT							
7	330.000	Land and Land Rights - WTP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Structures and Improvements - WTP	\$2	R-8	\$0	\$2	100.00%	\$0	\$2
9	332.000	Water Treatment Equipment - WTP	\$4	R-9	\$0	\$4	100.00%	\$0	\$4
10	333.000	Other - WTP	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$6		\$0	\$6		\$0	\$6
12		TRANSMISSION & DIST. PLANT							
13	341.000	Structures and Improvements - TDP	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	041.000	TOTAL TRANSMISSION & DIST. PLANT	\$0	IN IO	\$0	\$0	100.0070	\$0	\$0
			• -		• •	• •		• -	• -
15		COLLECTION PLANT							
16	350.000	Land and Land Rights	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	351.000	Structures and Improvements	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	352.100	Collection Sewers (Force)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19 20	352.200 353.000	Collection Sewers (Gravity) Services to Customers	\$11,393,191 \$0	R-19 R-20	\$0 \$0	\$11,393,191	100.00% 100.00%	\$0 \$0	\$11,393,191 \$0
20	353.000	Flow Measuring Devices	\$0 \$0	R-20 R-21	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
22	356.000	Other Collection Equipment	\$0 \$0	R-22	\$0 \$0	\$0 \$0	100.00%	\$0	\$0 \$0
23	357.000	Communication Equipment	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24		TOTAL COLLECTION PLANT	\$11,393,191		\$0	\$11,393,191		\$0	\$11,393,191
25		SYSTEM PUMPING PLANT							
26	360.000	Land and Land Rights	\$0	R-26	\$0 \$0	\$0 \$1 005	100.00%	\$0	\$0
27	361.000 362.000	Structures and Improv	\$1,925	R-27	\$0 \$0	\$1,925	100.00% 100.00%	\$0 \$0	\$1,925
28 29	362.000	Receiving Wells Electric Pumping Equipment	\$0 \$16,622	R-28 R-29	\$0 \$0	\$0 \$16,622	100.00%	\$0 \$0	\$0 \$16,622
30	364.000	Diesel Pumping Equipment	\$0	R-30	\$0 \$0	\$0	100.00%	\$0	\$0
31	365.000	Other Pumping Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL SYSTEM PUMPING PLANT	\$18,547		\$0	\$18,547		\$0	\$18,547
33		TREATMENT & DISPOSAL PLANT				••	100.000/		
34 35	371.000 372.000	Structures and Improvements	\$0 \$586,008	R-34 R-35	\$0 \$0	\$0 \$586,008	100.00% 100.00%	\$0 \$0	\$0 \$586,008
36	373.000	Treatment & Disposal Equipment Plant Sewers	\$1,389,820	R-35 R-36	\$0 \$0	\$1,389,820	100.00%	\$0 \$0	\$1,389,820
37	374.000	Outfall Sewer Lines	\$0	R-37	\$0 \$0	\$0	100.00%	\$0	\$0
38		TOTAL TREATMENT & DISPOSAL PLANT	\$1,975,828		\$0	\$1,975,828		\$0	\$1,975,828
39		GENERAL PLANT							
40	389.000	Land and Land Rights - GP	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	390.000 390.100	Structures and Improve - Shop & Garage Structures and Improve - Office Buildings	\$4,700	R-41 R-42	\$0 \$0	\$4,700 \$4,512	100.00%	\$0 \$0	\$4,700 \$4,512
42 43	390.100	Structures and Improve - Office Buildings	-\$4,513 \$11,791	R-42 R-43	\$0 \$0	-\$4,513 \$11,791	100.00% 100.00%	\$0 \$0	-\$4,513 \$11,791
44	391.000	Office Furniture	\$9,239	R-44	\$0 \$0	\$9,239	100.00%	\$0 \$0	\$9,239
45	391.100	Computers & Peripheral Equipment	\$199,312	R-45	\$0	\$199,312	100.00%	\$0	\$199,312
46	391.200	Computer Hardware & Software	\$111,044	R-46	\$0	\$111,044	100.00%	\$0	\$111,044
47	391.250	Computer Software	\$319,878	R-47	\$0	\$319,878	100.00%	\$0	\$319,878
48	391.260	Personal Computer Software	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	391.300	Other Office Equipment	-\$271	R-49	\$0	-\$271	100.00%	\$0	-\$271
50	391.400	BTS Initial Investment	\$469,483	R-50	\$0 \$0	\$469,483	100.00%	\$0	\$469,483
51 52	392.000	Transportation Equipment	\$265,159 \$6,856	R-51	\$0 \$0	\$265,159 \$6,856	100.00%	\$0 \$0	\$265,159
52 53	392.100 392.200	Transportation Equipment - Light Trucks Transportation Equipment - Heavy Trucks	\$6,856 \$2,318	R-52 R-53	\$0 \$0	\$6,856 \$2,318	100.00% 100.00%	\$0 \$0	\$6,856 \$2,318
53 54	392.200	Transportation Equipment - Autos	\$19,071	R-53 R-54	\$0 \$0	\$2,318 \$19,071	100.00%	\$0 \$0	\$19,071
55	392.400	Transportation Equipment - Other	\$3,917	R-55	\$0	\$3,917	100.00%	\$0	\$3,917
56	393.000	Stores Equipment	\$0	R-56	\$0	\$0	100.00%	\$0	\$0
57	394.000	Tools, Shop and Garage Equipment	\$3,730	R-57	\$0	\$3,730	100.00%	\$0	\$3,730
58	395.000	Laboratory Equipment	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59	396.000	Power Operated Equipment	\$769,850	R-59	\$0	\$769,850	100.00%	\$0	\$769,850
60	397.000	Communication Equip	-\$9,657	R-60	\$0	-\$9,657	100.00%	\$0	-\$9,657

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Accumulated Depreciation Reserve

	A	<u>B</u>	<u>-</u> <u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
61	397.100	Communication Equip - Non Telephone	\$385	R-61	\$0	\$385	100.00%	\$0	\$385
62	397.200	Communication Equip - Telephone	\$41	R-62	\$0	\$41	100.00%	\$0	\$41
63	398.000	Miscellaneous Equipment	\$81,003	R-63	\$0	\$81,003	100.00%	\$0	\$81,003
64	399.000	Other Tangible Equipment	\$2	R-64	\$0	\$2	100.00%	\$0	\$2
65		TOTAL GENERAL PLANT	\$2,263,338		\$0	\$2,263,338		\$0	\$2,263,338
66		TOTAL DEPRECIATION RESERVE	\$15,650,910		\$0	\$15,650,910		\$0	\$15,650,910

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Adjustments for Depreciation Reserve

<u>A</u> Reserve	B	<u>c</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	· · · · ·					•
	Total Reserve Adjustments	11		\$0	Ш Е	\$0

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Cash Working Capital

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
Number	Description	Auj. Expenses	Lay	Lay	0-0	(COL 7 303)	DXF
1	OPERATION AND MAINT. EXPENSE						
2	Chemical	\$0	43.63	35.19	8.44	0.023123	\$0
3	Group Insurance	\$51,083	43.63	10.92	32.71	0.089616	\$4,578
4	Labor/Base Payroll	\$417,754	43.63	12.00	31.63	0.086658	\$36,202
5	Pension and OPEB	-\$33,184	43.63	2.90	40.73	0.111589	-\$3,703
6	401K	\$12,325	43.63	16.93	26.70	0.073151	\$902
7	Support Services	\$274,512	43.63	75.37	-31.74	-0.086959	-\$23,871
8	Fuel Power	\$6,363	43.63	21.72	21.91	0.060027	\$382
9	Telephone	\$13,647	43.63	34.20	9.43	0.025836	\$353
10	Rents	\$52,500	43.63	14.27	29.36	0.080438	\$4,223
11	Postage	\$32,230	43.63	20.54	23.09	0.063260	\$2,039
12	IOTG	\$54,562	43.63	-56.46	100.09	0.274219	\$14,962
13	PSC Assessment	\$35,862	43.63	-35.57	79.20	0.216986	\$7,782
14	Waste Disposal	\$1,155,638	43.63	74.65	-31.02	-0.084986	-\$98,213
15	Uncollectible Expense	\$19,935	0.00	0.00	0.00	0.000000	\$0
16	Cash Vouchers	\$244,016	43.63	75.37	-31.74	-0.086959	-\$21,219
17	TOTAL OPERATION AND MAINT. EXPENSE	\$2,337,243					-\$75,583
18	TAXES						
19	Payroll Tax	\$32,272	43.63	12.00	31.63	0.086658	\$2,797
20	Property Tax	\$177	43.63	167.90	-124.27	-0.340466	-\$60
21	TOTAL TAXES	\$32,449					\$2,737
22	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$72,846
23	TAX OFFSET FROM RATE BASE		(0.00				A- - - - - - - - - -
24	Federal Tax Offset	\$308,242	43.63	52.88	-9.25	-0.025342	-\$7,811
25	State Tax Offset	\$54,737	43.63	52.88	-9.25	-0.025342	-\$1,387
26	City Tax Offset	\$11,713	43.63	52.88	-9.25	-0.025342	-\$297
27	Interest Expense Offset	\$301,936	43.63	87.60	-43.97	-0.120466	-\$36,373
28	TOTAL OFFSET FROM RATE BASE	\$676,628					-\$45,868
		I	l				
29	TOTAL CASH WORKING CAPITAL REQUIRED						-\$118,714

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Income Statement Detail

		0	0	D	-	-	•				14		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	lurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations		Jurisdictional	Juris. Labor	Non Labor
Humber	Humber		(D+E)	Labor	Non Labor	Humber	(From Adj. Sch.)	(C+G)	Allobations	(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		OPERATING REVENUES		1			,,						
Rev-2	522.100	Residential	\$3,458,407	See note (1)	See note (1)	Rev-2	See note (1)	\$3,458,407	100.00%	\$87,317	\$3,545,724	See note (1)	See note (1)
Rev-3	522.200	Commercial	\$1,639,529			Rev-3		\$1,639,529	100.00%	-\$109,935	\$1,529,594		
Rev-4	522.300	Industrial	\$184			Rev-4		\$184	100.00%	-\$184	\$0		
Rev-5	522.400	Other Public Authority	\$228,989			Rev-5		\$228,989	100.00%	\$100,839	\$329,828		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$46,174			Rev-6		\$46,174	100.00%	-\$25,801	\$20,373		
Rev-7		TOTAL OPERATING REVENUES	\$5,373,283					\$5,373,283		\$52,236	\$5,425,519		
4		COLLECTION OPERATIONS EXPENSES											
1	701.000	Operation Labor & Expenses - COE	\$995	\$0	\$995	E-2	\$0	\$995	100.00%	\$1,092	\$2,087	\$0	\$2,087
2	701.000	Purchased Water - COE	\$995 \$0	\$0 \$0	\$995 \$0	E-2 E-3	\$0 \$0	\$995	100.00%	\$1,092	\$2,087	\$0	\$2,087
3	702.000	Miscellaneous Expenses - COE	\$0 \$0	\$0 \$0	\$0 \$0	E-4	\$0 \$0	\$0	100.00%	\$15	\$15	\$0	\$15
	705.000	Rents - COE	\$0 \$0	\$0	\$0 \$0	E-5	\$0 \$0	\$0	100.00%	\$944	\$944	\$0	\$944
6	100.000	TOTAL COLLECTION OPERATIONS EXPENSES	\$995	\$0	\$995		\$0	\$995	100.0070	\$2,051	\$3,046	\$0	\$3,046
°,			4000	ψŪ	\$550		ΨŬ	4000		\$2,001	\$0,040	ψŪ	40,040
7		COLLECTION MAINT. EXPENSES					1						
8	710.000	Maint. Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs - CME	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains - CME	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
12		PUMPING OPERATIONS EXPENSES				= 40			400.000/				
13 14	720.000	Operation Supervision & Engineering - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-13 E-14	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0
14	721.000 722.000	Fuel or Power Purchased for Pumping - POE Pumping Labor & Expenses - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-14 E-15	\$0 \$0	\$0	100.00%	\$0	\$0 \$0	\$0 \$0	\$0 \$0
15	722.000	Miscellaneous Expense - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-15 E-16	\$0 \$0	\$0	100.00%	\$0 \$0	\$0 \$0	\$0	\$0 \$0
10	725.000	Rent - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-16 E-17	\$0 \$0	\$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
18	725.000	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10			ţ.	ψŪ	ψu		ΨŬ	ΨŬ		ţ.	ţ.	ψŪ	ψŬ
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint. Supervision & Engineering - PME	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	731.000	Maint. Of Structures & Improvements - PME	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	732.000	Maint. Of Power Production Equipment - PME	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
24													
24 25	740.000	TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25 26	740.000	Operation - Supervision & Engineering - TDOE Chemicals - TDOE	\$0 \$0	\$0 \$0	\$0 \$0	E-25 E-26	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
26	741.000	Operation Labor & Expense - TDOE	ەپ \$258.495	ەر \$262.161	ەن \$3.666-	E-20 E-27	\$0 \$0	\$0 \$258.495	100.00%	\$0 \$24.107	\$0 \$282,602	ەن \$286.225	ەت \$3.623-
27	742.000	Miscellaneous Expenses - TDOE	\$258,495 \$931,334	\$202,101	-\$3,000 \$931,334	E-27 E-28	\$0 \$0	\$256,495	100.00%	\$24,107	\$282,602	\$200,225	-\$3,623 \$1,158,152
20	743.000	Miscellaneous Expenses - TDOE	\$10,048	\$0 \$0	\$10,048	E-20 E-29	\$0 \$0	\$931,334	100.00%	\$220,818	\$1,158,152	\$0	\$1,158,152
30	745.000	Rents - TDOE	\$10,048	\$0	\$0	E-29	\$0	\$10,040	100.00%	\$0	\$10,050	\$0	\$10,090
31		TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,199,877	\$262,161	\$937,716		\$0	\$1,199,877		\$250,967	\$1,450,844	\$286,225	\$1,164,619
							1					• • • • • •	
32		TREAT. & DISP. MAINT. EXPENSES											
33	750.000	Maint. Supervision & Engineering - TDM	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	751.000	Maint. Of Structures & Improvements - TDM	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	752.000	Maint. Of Water Treatment Equipment - TDM	\$12,543	\$0	\$12,543	E-35	\$0	\$12,543	100.00%	-\$1,828	\$10,715	\$0	\$10,715
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$12,543	\$0	\$12,543		\$0	\$12,543		-\$1,828	\$10,715	\$0	\$10,715
27		CUSTOMER ACCOUNTS EXPENSE											
37 38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	301.000		φ 0	μų φu	φU	∟-30	əu \$0	əu (م	100.00%	і Ф	φU	ц фU	ψŪ

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Income Statement Detail

	Α	В	<u>C</u>	D	E	F	G	Н		J	K	L	М
Line	Account	=	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
39	902.000	Meter Reading Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses	\$9,461	\$0	\$9,461	E-40	\$0	\$9,461	100.00%	\$57,826	\$67,287	\$0	\$67,287
41	904.000	Uncollectible Amounts	\$369	\$0	\$369	E-41	\$0	\$369	100.00%	\$19,566	\$19,935	\$0	\$19,935
42	905.000	Misc. Customer Accounts Expense	-\$5	\$0	-\$5	E-42	\$0	-\$5	100.00%	\$9,929	\$9,924	\$0	\$9,924
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,825	\$0	\$9,825		\$0	\$9,825		\$87,321	\$97,146	\$0	\$97,146
44		ADMIN. & GENERAL EXPENSES											
45	920.000	Admin. & General Salaries	\$105,264	\$105,264	\$0	E-45	\$0	\$105,264	100.00%	\$4,108	\$109,372	\$109,372	\$0
46	921.000	Office Supplies & Expenses	\$20,895	\$0	\$20,895	E-46	\$0	\$20,895	100.00%	\$13,213	\$34,108	\$0	\$34,108
47	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	923.000	Outside Services Employed	-\$56,430	\$6,516	-\$62,946	E-48	\$0	-\$56,430	100.00%	\$390,836	\$334,406	\$6,516	\$327,890
49	924.000	Property Insurance	\$11,607	\$0	\$11,607	E-49	\$0	\$11,607	100.00%	\$52,808	\$64,415	\$0	\$64,415
50	925.000	Injuries & Damages	\$12	\$0	\$12	E-50	\$0	\$12	100.00%	\$650	\$662	\$0	\$662
51	926.000	Employee Pensions & Benefits	\$108,837	\$80,324	\$28,513	E-51	\$0	\$108,837	100.00%	-\$68,307	\$40,530	\$73,658	-\$33,128
52	927.000	Franchise Requirements	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53 54	928.000	Regulatory Commission Expenses	\$82 \$0	\$0 \$0	\$82 \$0	E-53 E-54	\$0	\$82 \$0	100.00%	\$872 \$0	\$954 \$0	\$0 \$0	\$954 \$0
54 55	929.000 930.100	Duplicate Charges - Credit	\$0 \$0	\$0 \$0	\$0 \$0	E-54 E-55	\$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
55 56	930.100 930.200	Institutional or Goodwill Advertising Expenses Misc. General Expenses	ەت \$138.347	\$0 \$0	ەن \$138.347	E-55 E-56	\$0 \$0	\$0 \$138,347	100.00%	-\$16,221	\$0 \$122,126	\$0	\$0 \$122,126
50 57	930.200 930.300	Research & Development Expenses	\$130,347	\$0 \$0	\$130,347 \$18	E-56 E-57	\$0 \$0	\$136,347	100.00%	-\$10,221 \$1.019	\$122,126	\$0	\$1,037
58	930.300 931.000	Rents - AGE	\$4,263	\$0 \$0	\$4,263	E-57 E-58	\$0 \$0	\$4,263	100.00%	\$44,198	\$48,461	\$0	\$48,461
50 59	931.000	Maint, of General Plant	\$4,203 \$263	\$0 \$0	\$4,263	E-50 E-59	\$0 \$0	\$4,263	100.00%	\$44,198	\$48,461	\$0	\$15,035
60	932.000	TOTAL ADMIN. & GENERAL EXPENSES	\$333,158	\$192,104	\$141,054	E-39	\$0	\$333,158	100.00%	\$442,334	\$775,492	\$193,932	\$581,560
00		TOTAL ADMIN. & GENERAL EXPENSES	<i>\$</i> 555,150	φ1 52 ,104	\$141,054		φU	<i>4</i> 555,150		\$ 44 2,334	\$11J,45Z	\$155,55Z	<i>\$</i> 301,300
61		DEPRECIATION EXPENSE											
62	403.000	Depreciation Expense, Dep. Exp.	\$399,290	See note (1)	See note (1)	E-62	See note (1)	\$399,290	100.00%	\$367,018	\$766,308	See note (1)	See note (1)
63		TOTAL DEPRECIATION EXPENSE	\$399,290	\$0	\$0		\$0	\$399.290		\$367.018	\$766.308	\$0	\$0
			**** ,					+,					
64		AMORTIZATION EXPENSE											
65	404.000	Amortization - LTD Term Plant	\$899,759	\$0	\$899,759	E-65	\$0	\$899,759	100.00%	-\$8,819	\$890,940	\$0	\$890,940
66	405.000	Amortization of Reg Asset	\$96	\$0	\$96	E-66	\$0	\$96	100.00%	-\$96	\$0	\$0	\$0
67	405.000	Amortization of Reg Asset AFUDC	\$2,262	\$0	\$2,262	E-67	\$0	\$2,262	100.00%	-\$2,262	\$0	\$0	\$0
68	407.000	Amortization - Property Losses	\$2,304	\$0	\$2,304	E-68	\$0	\$2,304	100.00%	-\$588	\$1,716	\$0	\$1,716
69		TOTAL AMORTIZATION EXPENSE	\$904,421	\$0	\$904,421		\$0	\$904,421		-\$11,765	\$892,656	\$0	\$892,656
70		OTHER OPERATING EXPENSES											
71	408.100	Property Taxes	\$64,986	\$0	\$64,986	E-71	\$0	\$64,986	100.00%	-\$64,809	\$177	\$0	\$177
72	408.100	Payroll Taxes	\$30,149	\$30,149	\$0	E-72	\$0	\$30,149	100.00%	\$2,123	\$32,272	\$32,272	\$0
73	408.100	Other Taxes	-\$28	\$0	-\$28	E-73	\$0	-\$28	100.00%	\$0	-\$28	\$0	-\$28
74	408.100	PSC Assessment	\$497	\$0	\$497	E-74	\$0	\$497	100.00%	\$33,789	\$34,286	\$0	\$34,286
75		TOTAL OTHER OPERATING EXPENSE	\$95,604	\$30,149	\$65,455		\$0	\$95,604		-\$28,897	\$66,707	\$32,272	\$34,435
76		TOTAL OPERATING EXPENSE	\$2,955,713	\$484,414	\$2,072,009		\$0	\$2,955,713		\$1,107,201	\$4,062,914	\$512,429	\$2,784,177
70		TOTAL OF ERATING EXPENSE	\$2,3JJ,713	\$404,414	\$2,072,005		\$0	\$2,555,715		\$1,107,201	<i>\$</i> 4,002,514	\$J12,425	φ <u>2</u> ,70 4 ,177
77		NET INCOME BEFORE TAXES	\$2,417,570					\$2,417,570		-\$1,054,965	\$1,362,605		
78	100 10-	INCOME TAXES		0	• • • •				400.0557	A 400 555	A 404 F = 5		a
79	409.100	Current Income Taxes	-\$2,082	See note (1)	See note (1)	E-79	See note (1)	-\$2,082	100.00%	\$486,638	\$484,556	See note (1)	See note (1)
80		TOTAL INCOME TAXES	-\$2,082					-\$2,082		\$486,638	\$484,556		
81		DEFERRED INCOME TAXES											
81	410.100	DEFERRED INCOME TAKES Deferred Income Taxes - Def. Inc. Tax.	\$6.187	See note (1)	See note (1)	E-82	See note (1)	\$6,187	100.00%	\$32,924	\$39,111	See note (1)	See note (1)
02	410.100	Defende income Taxes - Del. IIIC. Tax.	\$0,167	See HULE (1)		E-02		μ φο, 187	100.00%	a32,924	\$39,111		

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Income Statement Detail

Line Number	<u>A</u> Account Number	<u>B</u> Income Description	<u>C</u> Test Year Total	<u>D</u> Test Year Labor	<u>E</u> Test Year Non Labor	<u>F</u> Adjust. Number	<u>G</u> Total Company Adjustments	<u>H</u> Total Company Adjusted		<u>J</u> Jurisdictional Adjustments	<u>K</u> MO Final Adj Jurisdictional	<u>L</u> MO Adj. Juris. Labor	<u>M</u> MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOT Labor	Number	(From Adj. Sch.)			(From Adj. Sch.)			M = K
83	412.200	Amortization of Deferred ITC	\$0			E-83	(From Auj. Och.)	\$0	1	(110111 Adj. 0011.) \$0	\$0	L T I	
84	0.000	Amortization of Protected Excess ADIT	\$0			E-84		\$0		-\$32.467	-\$32,467		
85	0.000	Amortization of Unprotected Excess ADIT	\$0			E-85		\$0			-\$219,519		
86		TOTAL DEFERRED INCOME TAXES	\$6,187					\$6,187		-\$219,062	-\$212,875		
87		NET OPERATING INCOME	\$2,413,465		•		•	\$2,413,465	_	-\$1,322,541	\$1,090,924		

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

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Adjustments to Income Statement Detail

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	\$87,317	\$87,317
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$87,317	
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	-\$109,935	-\$109,935
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$109,935	
Rev-4	Industrial	522.300	\$0	\$0	\$0	\$0	-\$184	-\$184
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	-\$184	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$100,839	\$100,839
	1. To normalize other public authority. (A. Sarver)		\$0	\$0		\$0	\$100,839	
Rev-6	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$25,801	-\$25,801
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$25,801	
E-2	Operation Labor & Expenses - COE	701.000	\$0	\$0	\$0	\$0	\$1,092	\$1,092
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	\$1,092	
E-4	Miscellaneous Expenses - COE	703.000	\$0	\$0	\$0	\$0	\$15	\$15
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$15	
E-5	Rents - COE	705.000	\$0	\$0	\$0	\$0	\$944	\$944
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$944	
E-27	Operation Labor & Expense - TDOE	742.000	\$0	\$0	\$0	\$24,064	\$43	\$24,107
	1. To annualize payroll. (Arabian)		\$0	\$0		\$28,574	\$0	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$37	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		\$0	\$0		\$0	\$6	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$4,510	\$0	
E-28	Miscellaneous Expenses - TDOE	743.000	\$0	\$0	\$0	\$0	\$226,818	\$226,818
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$68	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$2	
	2. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	\$226,888	
E-29	Miscellaneous Expense - TDOE	744.000	\$0	\$0	\$0	\$0	\$42	\$42

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Adjustments to Income Statement Detail

A	<u>B</u>	<u>C</u>	D	E	<u>F</u>	<u>G</u>	Н	
Income Adj.	_	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$43	
	4. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$1	
	Allocation Factors, To normalize uniforms (Newkirk)							
E-35	Maint. Of Water Treatment Equipment - TDM	752.000	\$0	\$0	\$0	\$0	-\$1,828	-\$1,828
	1. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$1,774	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$20	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	-\$34	
E-40	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	\$0	\$57,826	\$57,826
	2. To annualize postage expense. (Barron)		\$0	\$0		\$0	\$462	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$1,435	
	4. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$58,799	
	Allocation Factors, To normalize uniforms (Newkirk)							
E-41	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$19,566	\$19,566
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$19,935	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$369	
	Allocation Factors, To normalize uncollectibles (Newkirk)							
E-42	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	\$0	\$9,929	\$9,929
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To include credit card fees. (Bolin)		\$0	\$0		\$0	\$9,929	
E-45	Admin. & General Salaries	920.000	\$0	\$0	\$0	\$4,108	\$0	\$4,108
	2. To annualize incentive compensation. (Arabian)		\$0	\$0		-\$17,639	\$0	•
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$21,747	\$0	
	Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)							
E-46	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$13,213	\$13,213
	1. To annualize employee expense. (Arabian)		\$0	\$0		\$0	\$2,305	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$257	
	5. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$11,165	
	Allocation Factors, To annualize Employee Expenses - Corp (Arabian), Adjust for outside services. (Barron), To normalize bank service charges (Newkirk), To normalize credit line fees (Newkirk), To normalize office & admin supplies (Newkirk), To remove corporate fuel and nurchase power. (Sarver)							
E-48	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	\$390,836	\$390,836
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$1,707	
	4. To adjust outside services. (Barron)		\$0	\$0		\$0	\$108,843	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adiustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Service Company (Arabian), To annualize Group Insurance expense - Service Company (Arabian), To annualize 401K expense - Service Company (Arabian), To annualize Payroll Taxes expense - Service Company (Arabian), To annualize Employee Expenses - Service Company (Arabian), To annualize Incentive Compensation - Service Company (Arabian), Adjust for outside services. (Barron), Adjustment for maintenance supplies and services expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	\$283,700	
E-49	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$52,808	\$52,808
	1. To annualize insurance premiums. (Newkirk)		\$0	\$0		\$0	-\$3,692	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize insurance premiums- Vehicle (Newkirk), To annualize insurance premiums- General Liability (Newkirk), To annualize insurance premiums- Casualty Reserve (Newkirk), To annualize insurance premiums- Workers Com (Newkirk), To annualize insurance premiums- WC Capitalized Credits (Newkirk), To annualize insurance premiums- Property (Newkirk), To annualize insurance premiums- Other (Newkirk)		\$0	\$0		\$0	\$56,500	
E-50	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	\$650	\$650
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$650	
E-51	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	-\$6,666	-\$61,641	-\$68,307
	1. To annualize 401(K). (Arabian)		\$0	\$0		\$349	\$0	
	2. To annualize group insurance. (Arabian)		\$0	\$0		-\$5,219	\$0	
	4. To annualize defined contribution plan (DCP) expense. (Foster)		\$0	\$0		-\$4,479	\$0	
	5. To annualize pension expense and amortize pension tracker. (Foster)		\$0	\$0		\$0	-\$18,147	
	6. To annualize OPEB expense and amortize OPEB tracker. (Foster)		\$0	\$0		\$0	-\$54,224	
	8. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for promotional expense. (Barron). To annualize OPEB expense. (Foster)		\$0	\$0		\$0	\$10,730	
	9. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Group Insurance Expense - Corp (Arabian), To annualize 401K expense - Corp (Arabian). To annualize VEBA - Corp (Arabian)		\$0	\$0		\$2,683	\$0	
E-53	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	\$872	\$872
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over three years and to normalize the depreciation study over five years. (Amenthor)		\$0	\$0		\$0	\$872	
	iive years. (Amenthor)							

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	E	<u>G</u>	<u>H</u> Iuriadiational	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	5. To annualize transportation expense - Fuel. (Amenthor)		\$0	\$0		\$0	-\$1,571	
	7. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$14,650	
	Allocation Factors, To annualize fuel expense. (Amenthor),						•••,•••	
	Adjust for advertising. (Barron), Adjust for advertising							
	service company. (Barron), Adjust for advertising customer education & community relations. (Barron),							
	Adjust for lobbying expenses. (Barron), Adjust for							
	promotional expense. (Barron), To disallow Corporate							
	contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To							
	disallow Service Company allocated dues and donations							
	(Dhority), To normalize software licenses (Newkirk), To							
E-57	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$1,019	\$1,019
	1. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$1,019	
	Allocation Factors. (Newkirk)							
E-58	Rents - AGE	931.000	\$0	\$0	\$0	\$0	\$44,198	\$44,198
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$43,155	••••
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense.		\$0	\$0		\$0	\$1,043	
	(Amenthor)							
E-59	Maint. of General Plant	932.000	\$0	\$0	\$0	\$4,386	\$14,772	\$19,158
	1. To annualize payroll. (Arabian)		\$0	\$0		\$4,386	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$14,772	
	Allocation Factors. (Newkirk)							
E-62	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$367,018	\$367,018
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$414,190	
			\$0	\$0 \$0				
	2. To remove capitalized depreciation. (McMellen)					\$0	-\$26,843	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$20,329	
E-65	Amortization - LTD Term Plant	404.000	\$0	\$0	\$0	\$0	-\$8,819	-\$8,819
	1. To annualize amortization expense. (McMellen)		\$0	\$0		\$0	-\$8,819	
F 00			••		4.			
E-66	Amortization of Reg Asset	405.000	\$0	\$0	\$0		-\$96	-\$96
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory		\$0	\$0		\$0	-\$96	
	asset (McMellen)							
E-67	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$2,262	-\$2,262
	1. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$2,262	
	Allocation Factors, To remove amortization of regulatory							
	asset - AFUDC (McMellen)							
E-68	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	-\$588	-\$588
	1. To reallocate MAWC Corporate Expense using Staff's		¢n	¢n			¢500	
	11. TO reallocate MAWG CORDORATE EXDENSE USING STATT'S		\$0	\$0		\$0	-\$588	

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-71	Property Taxes	408,100	\$0	\$0	\$0	\$0	-\$64.809	-\$64.809
E-71		408.100	• -	• •	φU			-904,003
	1. To adjust property tax expense. (Barron)		\$0	\$0		\$0	-\$64,989	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)		\$0	\$0		\$0	\$180	
E-72	Payroll Taxes	408.100	\$0	\$0	\$0	\$2,123	\$0	\$2,123
	1. To annualize payroll taxes. (Arabian)		\$0	\$0		\$290	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)		\$0	\$0		\$1,833	\$0	
E-74	PSC Assessment	408,100	\$0	\$0	\$0	\$0	\$33.789	\$33.789
	1. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$33,789	
	Allocation Factors/Annualize PSC Assessment. (Dhority)							
E-79	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$486,638	\$486,638
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$659,802	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$173,164	
E-82	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	\$32,924	\$32,924
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$481,836	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$514,760	
E-84	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$32,467	-\$32,467
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$32,467	
E-85	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$219,519	-\$219,519
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$219,519	
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$52,236	\$52,236
	Total Operating Revenues	-			\$0		\$JZ,236	\$92,230
	Total Operating & Maint. Expense	-	\$0	\$0	\$0	\$28,015	\$1,346,762	\$1,374,77

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Income Tax Calculation

	A	_ <u>B</u>	<u>_C</u>	D	<u>E</u>	<u>E</u>
Line	- • • •	Percentage	Test	6.23%	6.33%	6.43%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,362,605	\$897,192	\$912,739	\$928,287
•			\$1,502,005	φ097,19Z	φ 912,7 55	<i>\$</i> 520,207
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$766,308	\$766,308	\$766,308	\$766,308
4	Non - Deductible Expenses		\$4,555	\$4,555	\$4,555	\$4,555
5	CIAC		\$425,737	\$425,737	\$425,737	\$425,737
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,196,600	\$1,196,600	\$1,196,600	\$1,196,600
7						
7 8	SUBT. FROM NET INC. BEFORE TAXES	2.5440%	\$301,936	\$301,936	\$301,936	\$301,936
9	•	2.544076		. ,		
	Tax Straight-Line Depreciation		\$534,817	\$534,817	\$534,817	\$534,817
10	Excess Tax over S/L Tax Depreciation		-\$261,683	-\$261,683	-\$261,683	-\$261,683
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$575,070	\$575,070	\$575,070	\$575,070
12	NET TAXABLE INCOME		\$1,984,135	\$1,518,722	\$1,534,269	\$1,549,817
			¥1,504,100	<i><i>w</i></i> 1 ,010,122	¢1,004,200	ψ1,040,011
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$1,984,135	\$1,518,722	\$1,534,269	\$1,549,817
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$70,787	\$54,183	\$54,737	\$55,292
16	Deduct City Inc Tax - Fed. Inc. Tax		\$15,147	\$11,594	\$11,713	\$11,832
17	Federal Taxable Income - Fed. Inc. Tax		\$1,898,201	\$1,452,945	\$1,467,819	\$1,482,693
18	Federal Income Tax at the Rate of	21.000%	\$398,622	\$305,118	\$308,242	\$311,366
19	Subtract Federal Income Tax Credits					
20	Credit - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$398,622	\$305,118	\$308,242	\$311,366
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$1,984,135	\$1,518,722	\$1,534,269	\$1,549,817
24	Deduct Federal Income Tax at the Rate of	50.000%	\$199,311	\$152,559	\$154,121	\$155,683
25	Deduct City Income Tax - MO. Inc. Tax		\$15,147	\$11,594	\$11,713	\$11,832
26	Missouri Taxable Income - MO. Inc. Tax		\$1,769,677	\$1,354,569	\$1,368,435	\$1,382,302
27 28	Subtract Missouri Income Tax Credits Test MO State Credit		¢o	¢0.	¢o	¢o
28 29	Missouri Income Tax at the Rate of	4.000%	\$0 \$70,787	\$0 \$54,183	\$0 \$54,737	\$0 \$55,292
29	Missouri income tax at the Rate of	4.000 /8	\$70,787	\$ 54,105	\$54,757	<i>4</i> JJ,2 <i>3</i> 2
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$1,984,135	\$1,518,722	\$1,534,269	\$1,549,817
32	Deduct Federal Income Tax - City Inc. Tax		\$398,622	\$305,118	\$308,242	\$311,366
33	Deduct Missouri Income Tax - City Inc. Tax		\$70,787	\$54,183	\$54,737	\$55,292
34	City Taxable Income		\$1,514,726	\$1,159,421	\$1,171,290	\$1,183,159
35	Subtract City Income Tax Credits		**		**	<u>^</u>
36 37	Test City Credit City Income Tax at the Rate of	1.000%	\$0 \$15,147	\$0 \$11,594	\$0 \$11,713	\$0 \$11,832
01		1.000 / 0	φ10,14 <i>1</i>	ψ11,00 1	<i></i>	\$11,00L
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$398,622	\$305,118	\$308,242	\$311,366
40	State Income Tax		\$70,787	\$54,183	\$54,737	\$55,292
41			\$15,147	\$11,594	\$11,713	\$11,832
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$484,556	\$370,895	\$374,692	\$378,490
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$39,111	\$39,111	\$39,111	\$39,111
45	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
46	Amortization of Protected Excess ADIT		-\$32,467	-\$32,467	-\$32,467	-\$32,467
47	Amortization of Unprotected Excess ADIT		-\$219,519	-\$219,519	-\$219,519	-\$219,519
48	TOTAL DEFERRED INCOME TAXES		-\$212,875	-\$212,875	-\$212,875	-\$212,875

Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Income Tax Calculation

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.23%	6.33%	6.43%
Number	Description	Rate	Year	Return	Return	Return
49	TOTAL INCOME TAX		\$271,681	\$158,020	\$161,817	\$165,615

Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.23%	<u>C</u> 6.33%	<u>D</u> 6.43%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$21,778,048	\$21,778,048	\$21,778,048
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$1,356,337	\$1,377,897	\$1,399,457
4	Net Income Available	\$444,557	\$444,557	\$444,557
5	Additional Net Income Required	\$911,780	\$933,340	\$954,900
6	Income Tax Requirement			
7	Required Current Income Tax	\$533,498	\$540,464	\$547,431
8	Current Income Tax Available	\$238,876	\$238,876	\$238,876
9	Additional Current Tax Required	\$294,622	\$301,588	\$308,555
10	Revenue Requirement	\$1,206,402	\$1,234,928	\$1,263,455
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$4,920,771	\$4,920,771	\$4,920,771
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$6,127,173	\$6,155,699	\$6,184,226

Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 RATE BASE SCHEDULE

	<u>A</u>	B	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$55,012,362
2	Less Accumulated Depreciation Reserve		\$17,067,551
3	Net Plant In Service		\$37,944,811
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$14,414
6	Contributions in Aid of Construction Amortization		\$4,469,755
7	Materials & Supplies		\$21,003
8	Prepayments		\$47,492
9	Prepaid Pension Asset		\$117,006
10	TOTAL ADD TO NET PLANT IN SERVICE		\$4,640,842
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	2.5342%	\$11,267
13	State Tax Offset	2.5342%	\$2,001
14	City Tax Offset	2.5342%	\$428
15	Interest Expense Offset	12.0466%	\$66,742
16	Contributions in Aid of Construction		\$10,528,773
17	Customer Advances		\$49,183
18	Accumulated Deferred Income Taxes		\$7,498,256
19	TCJA Excess ADIT		\$2,461,561
20	OPEB Tracker		\$158,331
	Pension Tracker		\$31,063
22	TOTAL SUBTRACT FROM NET PLANT		\$20,807,605
23	Total Rate Base	и Ц =	\$21,778,048

Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Plant In Service

Line Account # Account # Account # Ac Adjustment Plant Adjustment Adjustment Plant Adjustment		<u>A</u>	B	<u>C</u>	D	<u>E</u>	<u>F</u>	G	Н	
1 Dr. 100 PLANGELE PLANT S0.30 P.2 S0 S0.20 100.00% S0 S0.30 3 312.000 Other Plant & Miss.: Equipment \$15.561 100.00% \$50 \$53.562 100.00% \$50 \$53.562 4 310.000 Other Plant & Miss.: Equipment \$15.561 \$100.00% \$50 \$15.561 6 WATER TEE/INEMT FLANT \$10.571 \$10.00% \$100.00% \$50 \$15.561 7 330.000 Structures and Improvements - WTP \$0 \$P.4 \$50 \$50 \$100.00% \$50 \$50 11 331.000 Structures and Improvements - WTP \$0 \$P.4 \$50 \$50 \$100.00% \$50 \$50 13 341.000 Structures and Improvements - WTP \$50 <		Account #				—		Jurisdictional		
2 301.000 Organization 33.340 P-2 50 53.562 100.00% 50 53.562 4 303.000 Other Franch & Mic. Equipment 5151 P-4 50 551.561 100.00% 50 551.561 6 WATER TREATMENT PLANT 5151 P-4 50 515.316 100.00% 50	Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2 301.000 Organization 33.340 P-2 50 53.562 100.00% 50 53.562 4 303.000 Other Franch & Mic. Equipment 5151 P-4 50 551.561 100.00% 50 551.561 6 WATER TREATMENT PLANT 5151 P-4 50 515.316 100.00% 50										
2 301.000 Organization 33.340 P-2 50 53.562 100.00% 50 53.562 4 303.000 Other Franch & Mic. Equipment 5151 P-4 50 551.561 100.00% 50 551.561 6 WATER TREATMENT PLANT 5151 P-4 50 515.316 100.00% 50	1		INTANGIBLE PLANT							
4 303.00 Other Plant & Mice. Equipment 5614 P-4 50 515.516 90 515.516 50 515.516 50 515.516 50 515.516 50 515.516 50 515.516 50 515.516 50 515.516 50 515.516 50		301.000		\$9,340	P-2	\$0	\$9,340	100.00%	\$0	\$9,340
5 IOTAL PLANT NTANDIELE 515,516 50 515,516 50 515,516 6 330,000 and and and Nights - WTP 50 P-7 50 50 50 100,00% 50 50 10 332,000 Water Treatment Equipment - WTP 50 P-7 50 50 50 100,00% 50 50 11 TOTAL WATER TREATMENT PLANT 50 P-10 50 50 50 100,00% 50 50 12 TOTAL TRANSMISSION & DIST, PLANT 53,954 F13 50 53,954 100,00% 50 53,954 14 Strong Contents and Improvements - TOP 53,954 F17 50 53,454,000 F17 50 53,454,000 F07 50 53,454,000 50 53,554,100,000 50 53,554,100,000 50 53,554,100,000 50 53,554,100,000 50 53,554,100,000 50 53,554,100,000 50 53,554,100,000 50 53,554,100,000 50 53,554,100,000 50		302.000	Franchises and Consents	\$5,562			\$5,562			\$5,562
6 30.000 Land and Land Rights - WTP 30 P-7 50 50 50 50 33.000 Structures and Improvements - WTP 30 P-10 50 50 50 50 33.000 Other - WTF 50 P-10 50 50 100.00% 50 50 11 Structures and Improvements - WTP 50 P-10 50 50 50 50 12 Structures and Improvements - TDP 53.354 70 50 50 50 53.254 13 341.00 Structures and Improvements - TDP 53.354 50 53.341.360 53.341.360 53.341.360 53.341.360 53.341.360 53.341.360 53.341.360 53.341.360 53.341.360 53.341.360 53.341.360 53.341.360 53.341.360 53.341.360 53.366.752 53.350.408 53.366.752 53.366.752 53.30.408 53.366.752 53.30.408 50.30.006 50 53.04.80 53.04.80 53.04.80 53.366.752 53.30.408 50.006 53		303.000			P-4			100.00%		
7 330.00 Land and Land Rights - WTP So P-7 So So 100.00% So So 8 332.00 Other - WTP So P-3 So So <t< td=""><td>5</td><td></td><td>TOTAL PLANT INTANGIBLE</td><td>\$15,516</td><td></td><td>\$0</td><td>\$15,516</td><td></td><td>\$0</td><td>\$15,516</td></t<>	5		TOTAL PLANT INTANGIBLE	\$15,516		\$0	\$15,516		\$0	\$15,516
7 330.00 Land and Land Rights - WTP So P-7 So So 100.00% So So 8 332.00 Other - WTP So P-3 So So <t< td=""><td>6</td><td></td><td>WATER TREATMENT PLANT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	6		WATER TREATMENT PLANT							
8 333.00 Structures and Improvements - WTP 50 P-3 50 50 100.00% 50 50 11 333.00 Other - WTP 50 P-10 50 50 100.00% 50 50 12 341.000 TRALWATE TREATMENT PLANT 50 50 50 50 50 14 41.000 TRASMISSION & DIST. PLANT 53.954 P-13 50 53.954 100.00% 50 53.954 14 COLLECTION PLANT 53.954 P-13 50 53.954 100.00% 50 53.954 17 350.00 Collection Severe (Grave) 53.586.074 P-16 50 55.3954 100.00% 50 53.954.722 13 Stotion Collection Severe (Grave) 53.586.074 P-3 50 55.08.06 50 53.227.27 P-20 50 52.227.27 100.00% 50 53.246.07 235.000 Collection Severe (Grave) 53.680.06 P-21 50 50.000 <		330.000		\$0	P-7	\$0	\$0	100.00%	\$0	\$0
10 333.000 Other - WTP S0 F-10 S0 50 100.00% 50 50 12 341.000 TRANSMISSION & DIST. PLANT 53.954 F-13 50 53.954 100.00% 50 50 14 Structures and Improvements - TDP 53.954 F-13 50 53.954 100.00% 50 53.954 15 COLLECTION PLANT Collection Swers (Gravity) 53.0540 F-16 S0 53.0600 F-16 50 53.0600 S0 53.041.800 100.00% 50 \$5.3.651.81 13 S1.000 Structures and Improvements \$3.411.800 F-17 \$0 S3.411.800 100.00% \$0 \$5.400.00 13 S2.100 Collection Swers (Gravity) \$3.9860.674 F-19 \$0 \$3.411.800 100.00% \$0 \$5.22.07.25 F-21 \$0 \$3.986.074 100.00% \$0 \$5.22.07.25 F-23 \$0 \$3.986.074 100.00% \$0 \$5.22.05.916 F-23 \$0 \$3.										
11 TOTAL WATER TREATMENT PLANT 50 50 50 50 50 12 341,000 Structures and Improvements TDP TOTAL TRANSMISSION & DIST. PLANT 53,954 9-13 50 53,954 100,00% 50 53,954 14 COLLECTON PLANT 53,954 50 53,054 90 53,054 90 53,050 15 COLLECTON PLANT 53,060,00 P-16 50 53,010,000 100,00% 50 53,040,07 16 350,000 Structures and Improvements 53,041,80 100,00% 50 53,040,80 17 S51,000 Collection Sowers (Gravity) 53,048,100 100,00% 50 53,048 18 352,040 Structures and Improvements 53,048 50 50 522,659,916 50 522,659,916 50 522,659,916 50 522,659,916 50 522,659,916 50 522,659,916 50 522,659,916 50 522,659,916 50 522,659,916 50 522,659,916 50 52,55,5	9	332.000	Water Treatment Equipment - WTP	\$0	P-9		\$0	100.00%	\$0	
12 13 14 341.00 TRANSMISSION & DIST. PLANT 53.954 P-13 50 53.954 100.00% 50 53.954 14 0 Structures and improvements - TOP 53.954 S0 53.954 S0 53.954 15 0 ColLECTION PLANT S0 S3.000 F0 S0.000 S0 S3.000 S0 S3.0100 S0 S3.0100 S0 S3.0100 S0 S3.0100 S0 S3.01150 S0 S3.01150 S0 S3.01150 S0 S3.01150 S0 S3.0100 S0 S5.000 S0 S5.000 S0 S5.000 S0 S5.000 S0 S5.000 S0 S5.00156 S0 S3.0100 S0 S5.000 S0 S5.2227.22 S0 S0.0048 S0 S3.0048 S0.0048 S0 S0 S2.226.95.916 S0 S2.26.95.916 S0 S2.26.95.916 S0 S2.26.95.916 S0 S2.26.95.916 S0 S2.26.95.916 S0 S2.26.95.916 S0 S2.26.9		333.000			P-10			100.00%		
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	57	393.000		\$25,405	P-57	\$0	\$25,405	100.00%	\$0	\$25,405
59 395.000 Laboratory Equipment \$119,013 P-59 \$0 \$119,013 100.00% \$0 \$119,013										
	59	395.000	Laboratory Equipment	\$119,013	P-59	\$0	\$119,013	100.00%	\$0	\$119,013

Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>1</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
60	396.000	Power Operated Equipment	\$2,066	P-60	\$0	\$2,066	100.00%	\$0	\$2,066
61	397.000	Communication Equip	\$422,924	P-61	\$0	\$422,924	100.00%	\$0	\$422,924
62	397.100	Communication Equip - Non Telephone	\$3,618	P-62	\$0	\$3,618	100.00%	\$0	\$3,618
63	397.200	Communication Equip - Telephone	\$44	P-63	\$0	\$44	100.00%	\$0	\$44
64	398.000	Miscellaneous Equipment	\$171,180	P-64	\$0	\$171,180	100.00%	\$0	\$171,180
65	399.000	Other Tangible Equipment	\$110,879	P-65	\$0	\$110,879	100.00%	\$0	\$110,879
66		TOTAL GENERAL PLANT	\$4,496,059		\$0	\$4,496,059		\$0	\$4,496,059
67		TOTAL PLANT IN SERVICE	\$55,012,362		\$0	\$55,012,362		\$0	\$55,012,362

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments		-	\$0	-	\$0

Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>E</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$9,340	0.00%	\$0	0	0.00%
2	302.000	Franchises and Consents	\$5,562	0.00%	\$0 \$0	0	0.00%
4	303.000	Other Plant & Misc. Equipment	\$614	0.00%	\$0	0 0	0.00%
5		TOTAL PLANT INTANGIBLE	\$15,516		\$0	-	
6		WATER TREATMENT PLANT					
7	330.000	Land and Land Rights - WTP	\$0	0.00%	\$0	0	0.00%
8	331.000	Structures and Improvements - WTP	\$0	2.34%	\$0	80	-15.00%
9	332.000	Water Treatment Equipment - WTP	\$0	2.18%	\$0	48	-20.00%
10	333.000	Other - WTP	\$0	3.33%	\$0	30	0.00%
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		
40							
12 13	341.000	TRANSMISSION & DIST. PLANT	\$3,954	0.00%	¢o	0	0.00%
13	341.000	Structures and Improvements - TDP TOTAL TRANSMISSION & DIST. PLANT	\$3,954	0.00%	\$0 \$0	U	0.00%
14		TOTAL TRANSINISSION & DIST. PLANT	\$3,954		\$ 0		
15		COLLECTION PLANT					
16	350.000	Land and Land Rights	\$30,000	0.00%	\$0	0	0.00%
17	351.000	Structures and Improvements	\$3,411,360	2.03%	\$69,251	50	-5.00%
18	352.100	Collection Sewers (Force)	\$6,580,186	1.64%	\$107,915	60	-10.00%
19	352.200	Collection Sewers (Gravity)	\$9,860,674	1.58%	\$155,799	70	-20.00%
20	353.000	Services to Customers	\$2,229,725	2.87%	\$63,993	55	-40.00%
21	354.000	Flow Measuring Devices	\$517,923	3.38%	\$17,506	25	0.00%
22	356.000	Other Collection Equipment	\$30,048	3.15%	\$947	50	0.00%
23	357.000	Communication Equipment	\$0	6.67%	\$0	15	0.00%
24		TOTAL COLLECTION PLANT	\$22,659,916		\$415,411		
25		SYSTEM PUMPING PLANT				_	
26	360.000	Land and Land Rights	\$86,505	0.00%	\$0	0	0.00%
27	361.000	Structures and Improv	\$1,308,481	2.87%	\$37,553	45	0.00%
28	362.000	Receiving Wells	\$741,249	4.31%	\$31,948	30	0.00%
29 30	363.000 364.000	Electric Pumping Equipment Diesel Pumping Equipment	\$3,721,201	4.31% 4.31%	\$160,384	15 15	-5.00% -5.00%
30 31	365.000	Other Pumping Equipment	\$0 \$1,150,247	4.31%	\$0 \$49,576	15	-5.00%
32	303.000	TOTAL SYSTEM PUMPING PLANT	\$7,007,683	4.5170	\$279,461	15	-3.00 /8
JZ			φ1,001,005		ψ275,401		
33		TREATMENT & DISPOSAL PLANT					
34	370.000	Land & Land Rights	\$279,087	0.00%	\$0	0	0.00%
35	371.000	Structures and Improvements	\$6,206,540	1.43%	\$88,754	60	-5.00%
36	372.000	Treatment & Disposal Equipment	\$12,462,303	3.97%	\$494,753	30	-20.00%
37	373.000	Plant Sewers	\$1,638,228	1.60%	\$26,212	50	0.00%
38	374.000	Outfall Sewer Lines	\$243,076	3.04%	\$7,390	35	0.00%
39		TOTAL TREATMENT & DISPOSAL PLANT	\$20,829,234		\$617,109		
40		GENERAL PLANT			÷-		
41	389.000	Land and Land Rights - GP	\$210,619	0.00%	\$0	35	0.00%
42	390.000	Structures and Improve - Shop & Garage	\$822,661	3.11%	\$25,585	20	-5.00%
43	390.100	Structures and Improve - Office Buildings	\$533	2.09%	\$11	47	-20.00%
44	390.900	Structures and Improvements - Leasehold	\$955	5.00%	\$48	20	0.00%
45	391.000	Office Furniture	\$23,628 \$115,107	5.00%	\$1,181 \$22,021	5	0.00%
46	391.100	Computers & Peripheral Equipment	\$115,107	20.00%	\$23,021	5	0.00%
47 48	391.200 391.250	Computer Hardware & Software Computer Software	\$159,808 \$545,548	20.00% 5.00%	\$31,962 \$27,277	20 10	0.00% 0.00%
40 49		Personal Computer Software	\$545,548 \$0	10.00%	\$27,277 \$0	10	0.00%
+3	331.200		φυ	10.00%	φυ	15	0.00%

Accounting Schedule: 05 Sponsor: Cedric E. Cunigan Page: 1 of 2

Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Depreciation Expense

Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
50	391.300	Other Office Equipment	\$42	6.67%	\$3	20	0.00%
51	391.400	BTS Initial Investment	\$891,985	5.00%	\$44,599	10	0.00%
52	392.000	Transportation Equipment	\$533,153	3.45%	\$18,394	10	5.00%
53	392.100	Transportation Equipment - Light Trucks	\$43,040	3.45%	\$1,485	10	5.00%
54	392.200	Transportation Equipment - Heavy Trucks	\$604	3.45%	\$21	10	5.00%
55	392.300	Transportation Equipment - Autos	\$2,603	3.45%	\$90	10	5.00%
56	392.400	Transportation Equipment - Other	\$50,450	3.45%	\$1,741	10	5.00%
57	393.000	Stores Equipment	\$25,405	4.00%	\$1,016	25	0.00%
58	394.000	Tools, Shop and Garage Equipment	\$240,194	5.00%	\$12,010	20	0.00%
59	395.000	Laboratory Equipment	\$119,013	6.67%	\$7,938	15	0.00%
60	396.000	Power Operated Equipment	\$2,066	7.71%	\$159	15	0.00%
61	397.000	Communication Equip	\$422,924	6.67%	\$28,209	15	0.00%
62	397.100	Communication Equip - Non Telephone	\$3,618	6.67%	\$241	15	0.00%
63	397.200	Communication Equip - Telephone	\$44	6.67%	\$3	15	0.00%
64	398.000	Miscellaneous Equipment	\$171,180	6.43%	\$11,007	15	0.00%
65	399.000	Other Tangible Equipment	\$110,879	0.00%	\$0	30	0.00%
66	000.000	TOTAL GENERAL PLANT	\$4,496,059	0.0070	\$236,001	50	0.0070
00			φ+,450,055		φ 2 30,001		
67	1	Total Depreciation	\$55,012,362	1	\$1,547,982		

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-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Accumulated Depreciation Reserve

	<u>A</u>	B	<u>C</u>	D	E	<u>F</u>	G	H	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0 ¢4 707	R-3	\$0	\$0	100.00%	\$0	\$0
4 5	303.000	Other Plant & Misc. Equipment TOTAL PLANT INTANGIBLE	<u>\$1,787</u> \$1,787	R-4	\$0 \$0	<u>\$1,787</u> \$1,787	100.00%	\$0 \$0	\$1,787 \$1,787
J			\$1,707		φU	φ1,/0/		φŪ	\$1,707
6		WATER TREATMENT PLANT							
7	330.000	Land and Land Rights - WTP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Structures and Improvements - WTP	\$2	R-8	\$0	\$2	100.00%	\$0	\$2
9	332.000	Water Treatment Equipment - WTP	\$5 \$0	R-9	\$0	\$5	100.00%	\$0	\$5
10 11	333.000	Other - WTP TOTAL WATER TREATMENT PLANT	<u>\$0</u> \$7	R-10	\$0 \$0	\$0 \$7	100.00%	\$0 \$0	<u>\$0</u> \$7
			Ψľ		ψŪ	Ψľ		ψŪ	ψr
12		TRANSMISSION & DIST. PLANT							
13	341.000	Structures and Improvements - TDP	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14		TOTAL TRANSMISSION & DIST. PLANT	\$0		\$0	\$0		\$0	\$0
45		COLUCTION DUANT							
15 16	350.000	COLLECTION PLANT Land and Land Rights	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
10	351.000	Structures and Improvements	\$1,448,061	R-10	\$0 \$0	\$1,448,061	100.00%	\$0	\$1,448,061
18	352.100	Collection Sewers (Force)	\$2,198,312	R-18	\$0	\$2,198,312	100.00%	\$0	\$2,198,312
19	352.200	Collection Sewers (Gravity)	\$1,874,549	R-19	\$0	\$1,874,549	100.00%	\$0	\$1,874,549
20	353.000	Services to Customers	\$488,690	R-20	\$0	\$488,690	100.00%	\$0	\$488,690
21	354.000	Flow Measuring Devices	\$328,424	R-21	\$0	\$328,424	100.00%	\$0	\$328,424
22	356.000	Other Collection Equipment	\$2,135	R-22	\$0	\$2,135	100.00%	\$0	\$2,135
23 24	357.000	Communication Equipment TOTAL COLLECTION PLANT	\$0 \$6,340,171	R-23	\$0 \$0	\$0 \$6,340,171	100.00%	\$0 \$0	<u>\$0</u> \$6,340,171
24		TOTAL COLLECTION FLANT	\$0,340,171		φU	φ0, 340,17 1		φŪ	\$0,340,171
25		SYSTEM PUMPING PLANT							
26	360.000	Land and Land Rights	\$27	R-26	-\$27	\$0	100.00%	\$0	\$0
27	361.000	Structures and Improv	\$47,692	R-27	\$0	\$47,692	100.00%	\$0	\$47,692
28	362.000	Receiving Wells	\$380,817	R-28	\$0	\$380,817	100.00%	\$0	\$380,817
29 30	363.000 364.000	Electric Pumping Equipment Diesel Pumping Equipment	\$1,602,549 \$0	R-29 R-30	\$0 \$0	\$1,602,549 \$0	100.00% 100.00%	\$0 \$0	\$1,602,549 \$0
30	365.000	Other Pumping Equipment	\$1,202,789	R-30	\$0 \$0	\$0 \$1,202,789	100.00%	\$0	\$0 \$1,202,789
32		TOTAL SYSTEM PUMPING PLANT	\$3,233,874		-\$27	\$3,233,847	10010070	\$0	\$3,233,847
33		TREATMENT & DISPOSAL PLANT							
34	370.000	Land & Land Rights	\$21,963	R-34	-\$21,963	\$0	100.00%	\$0	\$0
35 36	371.000 372.000	Structures and Improvements Treatment & Disposal Equipment	\$1,064,265 \$4,254,499	R-35 R-36	\$0 \$0	\$1,064,265 \$4,254,499	100.00% 100.00%	\$0 \$0	\$1,064,265 \$4,254,499
30	373.000	Plant Sewers	\$315,787	R-37	\$0 \$0	\$315,787	100.00%	\$0	\$315,787
38	374.000	Outfall Sewer Lines	\$27,210	R-38	\$0	\$27,210	100.00%	\$0	\$27,210
39		TOTAL TREATMENT & DISPOSAL PLANT	\$5,683,724		-\$21,963	\$5,661,761		\$0	\$5,661,761
40	200.000	GENERAL PLANT Land and Land Rights - GP	¢o	D 44	¢0	¢0	400.000/	¢0	¢0
41 42	389.000 390.000	Structures and Improve - Shop & Garage	\$0 \$123,122	R-41 R-42	\$0 \$0	\$0 \$123,122	100.00% 100.00%	\$0 \$0	\$0 \$123,122
43	390.100	Structures and Improve - Office Buildings	-\$4,927	R-43	\$0	-\$4,927	100.00%	\$0	-\$4,927
44	390.900	Structures and Improvements - Leasehold	\$114	R-44	\$0	\$114	100.00%	\$0	\$114
45	391.000	Office Furniture	\$24,579	R-45	\$0	\$24,579	100.00%	\$0	\$24,579
46	391.100	Computers & Peripheral Equipment	\$96,590	R-46	\$0	\$96,590	100.00%	\$0	\$96,590
47	391.200	Computer Hardware & Software	\$121,251	R-47	\$0	\$121,251	100.00%	\$0	\$121,251
48 49	391.250 391.260	Computer Software Personal Computer Software	\$290,576 \$0	R-48 R-49	\$0 \$0	\$290,576 \$0	100.00% 100.00%	\$0 \$0	\$290,576 \$0
49 50	391.200	Other Office Equipment	-\$296	R-49 R-50	\$0 \$0	-\$296	100.00%	\$0	-\$296
51	391.400	BTS Initial Investment	\$512,638	R-51	\$0	\$512,638	100.00%	\$0	\$512,638
52	392.000	Transportation Equipment	\$346,961	R-52	\$0	\$346,961	100.00%	\$0	\$346,961
53	392.100	Transportation Equipment - Light Trucks	\$7,486	R-53	\$0	\$7,486	100.00%	\$0	\$7,486
54	392.200	Transportation Equipment - Heavy Trucks	\$2,531	R-54	\$0	\$2,531	100.00%	\$0	\$2,531
55	392.300	Transportation Equipment - Autos	\$20,824	R-55	\$0 \$0	\$20,824	100.00%	\$0 \$0	\$20,824
56 57	392.400 393.000	Transportation Equipment - Other Stores Equipment	\$4,277 \$26,223	R-56 R-57	\$0 \$0	\$4,277 \$26,223	100.00% 100.00%	\$0 \$0	\$4,277 \$26,223
57	393.000	Tools, Shop and Garage Equipment	\$65,689	R-57 R-58	\$0 \$0	\$65,689	100.00%	\$0 \$0	\$65,689
59	395.000	Laboratory Equipment	\$44,543	R-59	\$0	\$44,543	100.00%	\$0	\$44,543
60	396.000	Power Operated Equipment	\$653	R-60	\$0	\$653	100.00%	\$0	\$653

Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
61	397.000	Communication Equip	\$19,080	R-61	\$0	\$19,080	100.00%	\$0	\$19,080
62	397.100	Communication Equip - Non Telephone	\$421	R-62	\$0	\$421	100.00%	\$0	\$421
63	397.200	Communication Equip - Telephone	\$45	R-63	\$0	\$45	100.00%	\$0	\$45
64	398.000	Miscellaneous Equipment	\$105,367	R-64	\$0	\$105,367	100.00%	\$0	\$105,367
65	399.000	Other Tangible Equipment	\$22,231	R-65	\$0	\$22,231	100.00%	\$0	\$22,231
66		TOTAL GENERAL PLANT	\$1,829,978		\$0	\$1,829,978		\$0	\$1,829,978
67		TOTAL DEPRECIATION RESERVE	\$17,089,541		-\$21,990	\$17,067,551		\$0	\$17,067,551

Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
5.00				^ ~~		4.
R-26	Land and Land Rights 1. To remove reserve associated with land. (McMellen)	360.000	-\$27	-\$27	\$0	\$0
R-34	Land & Land Rights	370.000		-\$21,963		\$0
	1. To remove reserve associated with land. (McMellen)		-\$21,963		\$0	
	Total Reserve Adjustments			-\$21,990	-	\$0

Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Cash Working Capital

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	B x F
Number	Description		Lay	Lay	0-0		
1	OPERATION AND MAINT. EXPENSE						
2	Chemical	\$34,919	43.63	35.19	8.44	0.023123	\$807
3	Group Insurance	\$84,288	43.63	10.92	32.71	0.089616	\$7,554
4	Labor/Base Payroll	\$823,409	43.63	12.00	31.63	0.086658	\$71,355
5	Pension and OPEB	-\$67,098	43.63	2.90	40.73	0.111589	-\$7,487
6	401K	\$23,707	43.63	16.93	26.70	0.073151	\$1,734
7	Support Services	\$439,853	43.63	75.37	-31.74	-0.086959	-\$38,249
8	Fuel Power	\$291,504	43.63	21.72	21.91	0.060027	\$17,498
9	Telephone	\$21,907	43.63	34.20	9.43	0.025836	\$566
10	Rents	\$29,878	43.63	14.27	29.36	0.080438	\$2,403
11	Postage	\$34,649	43.63	20.54	23.09	0.063260	\$2,192
12	IOTG	\$99,444	43.63	-56.46	100.09	0.274219	\$27,269
13	PSC Assessment	\$36,723	43.63	-35.57	79.20	0.216986	\$7,968
14	Waste Disposal	\$795,474	43.63	74.65	-31.02	-0.084986	-\$67,604
15	Uncollectible Expense	\$34,802	0.00	0.00	0.00	0.000000	\$0
16	Cash Vouchers	\$1,029,328	43.63	75.37	-31.74	-0.086959	-\$89,509
17	TOTAL OPERATION AND MAINT. EXPENSE	\$3,712,787					-\$63,503
18	TAXES						
19	Payroll Tax	\$567,593	43.63	12.00	31.63	0.086658	\$49,186
20	Property Tax	\$284	43.63	167.90	-124.27	-0.340466	-\$97
21	TOTAL TAXES	\$567,877					\$49,089
22	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$14,414
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$444,615	43.63	52.88	-9.25	-0.025342	-\$11,267
25	State Tax Offset	\$78,954	43.63	52.88	-9.25	-0.025342	-\$2,001
26	City Tax Offset	\$16,895	43.63	52.88	-9.25	-0.025342	-\$428
27	Interest Expense Offset	\$554,034	43.63	87.60	-43.97	-0.120466	-\$66,742
28	TOTAL OFFSET FROM RATE BASE	\$1,094,498					-\$80,438
29	TOTAL CASH WORKING CAPITAL REQUIRED	I	l	l			-\$94,852
20							Ψ0-7,00Z

				_	_								
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>E</u> Adjuct	<u>G</u> Total Company	<u>H</u> Total Company	<u> </u> uriodioticnel	<u>J</u> Iurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Adjust. Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		OPERATING REVENUES	(= : =)			[((0.0)			(
Rev-2	522.100	Residential	\$4,793,884	See note (1)	See note (1)	Rev-2	See note (1)	\$4,793,884	100.00%	\$93,095	\$4,886,979	See note (1)	See note (1)
Rev-3	522.200	Commercial	\$589,838			Rev-3		\$589,838	100.00%	-\$4,211	\$585,627		. ,
Rev-4	522.300	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	522.400	Other Public Authority	\$71,705			Rev-5		\$71,705	100.00%	-\$1,450	\$70,255		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$46,498			Rev-6		\$46,498	100.00%	-\$21,073	\$25,425		
Rev-7		TOTAL OPERATING REVENUES	\$5,501,925					\$5,501,925		\$66,361	\$5,568,286		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses - COE	\$429	\$0	\$429	E-2	\$0	\$429	100.00%	\$1.037	\$1,466	\$0	\$1,466
2	701.000	Purchased Water - COE	\$429 \$12.001	\$0 \$0	\$12,001	E-2 E-3	\$0	\$429	100.00%	-\$12,001	\$1,400	\$0 \$0	\$1,400
3	702.000	Miscellaneous Expenses - COE	\$12,001	\$0 \$0	\$10,627	E-4	\$0	\$10,627	100.00%	\$199	\$10,826	\$0	\$10,826
5	705.000	Rents - COE	\$10,027	\$0	\$10,027	E-5	\$0	\$7	100.00%	\$1,505	\$1,512	\$0	\$1,512
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$23,064	\$0	\$23,064	- •	\$0	\$23,064		-\$9,260	\$13,804	\$0	\$13,804
			,	• •	,			,			,	• -	,
7		COLLECTION MAINT. EXPENSES											
8	710.000	Maint. Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs - CME	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains - CME	\$43,652	\$30,906	\$12,746	E-10	\$0	\$43,652	100.00%	-\$30,444	\$13,208	\$462	\$12,746
11		TOTAL COLLECTION MAINT. EXPENSES	\$43,652	\$30,906	\$12,746		\$0	\$43,652		-\$30,444	\$13,208	\$462	\$12,746
12		PUMPING OPERATIONS EXPENSES											
13	720.000	Operation Supervision & Engineering - POE	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping - POE	\$4,508	\$0	\$4.508	E-14	\$0	\$4,508	100.00%	-\$25	\$4,483	\$0	\$4,483
15	722.000	Pumping Labor & Expenses - POE	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	724.000	Miscellaneous Expense - POE	\$393	\$0	\$393	E-16	\$0	\$393	100.00%	\$0	\$393	\$0	\$393
17	725.000	Rent - POE	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18		TOTAL PUMPING OPERATIONS EXPENSES	\$4,901	\$0	\$4,901		\$0	\$4,901		-\$25	\$4,876	\$0	\$4,876
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint. Supervision & Engineering - PME	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	731.000	Maint. Of Structures & Improvements - PME	\$630	\$630	\$0	E-20 E-21	\$0	\$630	100.00%	-\$696	-\$66	-\$66	\$0 \$0
21	732.000	Maint. Of Power Production Equipment - PME	\$2,715	\$708	\$2.007	E-21	\$0	\$2,715	100.00%	-\$708	\$2.007	\$0	\$2,007
23	752.000	TOTAL PUMPING MAINTENANCE EXPENSES	\$3,345	\$1,338	\$2,007	L-22	\$0	\$3,345	100.0078	-\$1,404	\$1,941	-\$66	\$2,007
			\$0,010	¢ 1,000	+=,001			¢0,010		¢.,	¢.,e	400	\$ _,001
24		TREAT. & DISP. OPER. EXPENSE											
25	740.000	Operation - Supervision & Engineering - TDOE	\$59	\$59	\$0	E-25	\$0	\$59	100.00%	-\$59	\$0	\$0	\$0
26	741.000	Chemicals - TDOE	\$49,926	\$0	\$49,926	E-26	\$0	\$49,926	100.00%	-\$15,007	\$34,919	\$0	\$34,919
27	742.000	Operation Labor & Expense - TDOE	\$639,005	\$604,394	\$34,611	E-27	\$0	\$639,005	100.00%	\$35,606	\$674,611	\$639,763	\$34,848
28	743.000	Miscellaneous Expenses - TDOE	\$846,646	\$0	\$846,646	E-28	\$0	\$846,646	100.00%	\$193,365	\$1,040,011	\$0	\$1,040,011
29	744.000	Miscellaneous Expense - TDOE	\$122,690	\$0 \$0	\$122,690	E-29	\$0	\$122,690	100.00%	-\$187,949	-\$65,259	-\$186,508	\$121,249
30 31	745.000	Rents - TDOE TOTAL TREAT. & DISP. OPER. EXPENSE	\$3,709 \$1,662,035	\$0 \$604,453	\$3,709 \$1,057,582	E-30	\$0 \$0	\$3,709 \$1,662,035	100.00%	\$11,829 \$37,785	\$15,538 \$1,699,820	\$0 \$453,255	\$15,538 \$1,246,565
31		IVIAL INCAL & DISP. UPER. EAPENSE	\$1,00∠,035	a 004,453	\$1,007,58Z		\$0	\$1,002,035		asi,185	\$1,099,62U	433 ,255	⊅1,240,365
32		TREAT. & DISP. MAINT. EXPENSES											
33	750.000	Maint. Supervision & Engineering - TDM	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	-\$1,364	-\$1,364	-\$1,364	\$0
34	751.000	Maint. Of Structures & Improvements - TDM	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	752.000	Maint. Of Water Treatment Equipment - TDM	\$231,967	\$52,237	\$179,730	E-35	\$0	\$231,967	100.00%	\$267,797	\$499,764	\$20,535	\$479,229
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$231,967	\$52,237	\$179,730		\$0	\$231,967		\$266,433	\$498,400	\$19,171	\$479,229
37		CUSTOMER ACCOUNTS EXPENSE											
37	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	301.000	Capervision		φU	μų φυ	L-30	φU	φU	100.00%	φU	μų φυ	an an	φU

		P	•	D		-	•				K		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	lurisdictional	<u>J</u> Iurisdictional	<u>K</u> MO Final Adj	L MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted		Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	1	(From Adj. Sch.)	(H x I) + J	L + N	
39	902.000	Meter Reading Expenses	\$45	\$45	\$0	E-39	\$0	\$45	100.00%	-\$45	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses	\$14,955	\$499	\$14,456	E-40	\$0	\$14,955	100.00%	\$51,272	\$66,227	\$0	\$66,227
41	904.000	Uncollectible Amounts	\$5,717	\$0	\$5,717	E-41	\$0	\$5,717	100.00%	\$29,085	\$34,802	\$0	\$34,802
42	905.000	Misc. Customer Accounts Expense	\$1,203	\$181	\$1,022	E-42	\$0	\$1,203	100.00%	\$11,060	\$12,263	\$176	\$12,087
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$21,920	\$725	\$21,195		\$0	\$21,920		\$91,372	\$113,292	\$176	\$113,116
44 45	920.000	ADMIN. & GENERAL EXPENSES Admin. & General Salaries	\$400.236	\$400,236	\$0	E-45	\$0	\$400.236	100.00%	-\$35.045	\$365.191	\$365,191	\$0
45 46	920.000 921.000	Office Supplies & Expenses	\$400,236 \$173,367	\$400,236 \$0	\$0 \$173,367	E-45 E-46	\$0 \$0	\$400,236	100.00%	-\$35,045 \$17,484	\$190,851	\$365,191	ەر \$190.851
40	921.000	Admin. Expenses Transferred - Credit	\$173,367	\$0 \$0	\$173,367	E-40 E-47	\$0 \$0	\$173,367		\$17,484 \$0	\$190,851	\$0	\$190,651
47	922.000	Outside Services Employed	\$337,688	\$0 \$100,991	\$236,697	E-47 E-48	\$0 \$0	\$337,688		\$287,265	\$624,953	\$100,991	\$523.962
49	924.000	Property Insurance	\$44,630	\$100,991	\$44,630	E-49	\$0	\$44,630		\$70,460	\$115,090	\$100,991	\$115,090
50	925.000	Injuries & Damages	\$180	\$0	\$180	E-50	\$0	\$180		\$880	\$1,060	\$0	\$1,060
51	926.000	Employee Pensions & Benefits	\$408,196	\$327,004	\$81,192	E-51	\$0	\$408,196		-\$341,925	\$66,271	\$139,956	-\$73,685
52	927.000	Franchise Requirements	\$0	\$0	\$0	E-52	\$0	\$0		\$0	\$0	\$0	\$0
53	928.000	Regulatory Commission Expenses	\$1,268	\$0	\$1,268	E-53	\$0	\$1,268		-\$291	\$977	\$0	\$977
54	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-54	\$0	\$0		\$0	\$0	\$0	\$0
55	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-55	\$0	\$0		\$0	\$0	\$0	\$0
56	930.200	Misc. General Expenses	\$95,543	\$0	\$95,543	E-56	\$0	\$95,543		-\$126,097	-\$30,554	\$0	-\$30,554
57	930.300	Research & Development Expenses	\$282	\$0	\$282	E-57	\$0	\$282	100.00%	\$1,380	\$1,662	\$0	\$1,662
58	931.000	Rents - AGE	\$6,294	\$0	\$6,294	E-58	\$0	\$6,294	100.00%	\$1,560	\$7,854	\$0	\$7,854
59	932.000	Maint. of General Plant	\$4,083	\$0	\$4,083	E-59	\$0	\$4,083	100.00%	\$20,008	\$24,091	\$0	\$24,091
60		TOTAL ADMIN. & GENERAL EXPENSES	\$1,471,767	\$828,231	\$643,536		\$0	\$1,471,767		-\$104,321	\$1,367,446	\$606,138	\$761,308
61		DEPRECIATION EXPENSE											
62	403.000	Depreciation Expense, Dep. Exp.	\$1,060,581	See note (1)	See note (1)	E-62	See note (1)	\$1,060,581	100.00%	\$461,233	\$1,521,814	See note (1)	See note (1)
63		TOTAL DEPRECIATION EXPENSE	\$1,060,581	\$0	\$0		\$0	\$1,060,581		\$461,233	\$1,521,814	\$0	\$0
64		AMORTIZATION EXPENSE	····-		····-			····-					
65	404.000	Amortization - LTD Term Plant	\$11,115	\$0	\$11,115	E-65	\$0	\$11,115		\$27,763	\$38,878	\$0	\$38,878
66 67	405.000	Amortization of Reg Asset	\$106	\$0 \$0	\$106	E-66 E-67	\$0 \$0	\$106	100.00% 100.00%	-\$106	\$0 \$0	\$0 \$0	\$0 \$0
67 68	405.000	Amortization of Reg Asset AFUDC Amortization - Property Losses	\$2,496	\$0 \$0	\$2,496	E-67 E-68	\$0 \$0	\$2,496		-\$2,496	• •		• •
68 69	407.000	TOTAL AMORTIZATION EXPENSE	\$2,542 \$16,259	<u>\$0</u> \$0	\$2,542 \$16,259	E-08	\$U \$0	\$2,542 \$16,259	100.00%	\$99 \$25,260	\$2,641 \$41,519	\$0 \$0	\$2,641 \$41,519
69		TOTAL AMORTIZATION EXPENSE	\$10,239	\$ 0	\$10,239		\$0	\$10,239		\$25,200	\$41,519	\$U	\$41,519
70		OTHER OPERATING EXPENSES							1				
71	408.100	Property Taxes	-\$51	\$0	-\$51	E-71	\$0	-\$51	100.00%	\$335	\$284	\$0	\$284
72	408.100	Payroll Taxes	\$84,041	\$84,041	\$0	E-72	\$0	\$84,041	100.00%	-\$24,548	\$59,493	\$59,493	\$0
73	408.100	Other Taxes	-\$456	\$0	-\$456	E-73	\$0	-\$456	100.00%	\$0	-\$456	\$0	-\$456
74	408.100	PSC Assessment	\$7,707	\$0	\$7,707	E-74	\$0	\$7,707	100.00%	\$26,881	\$34,588	\$0	\$34,588
75		TOTAL OTHER OPERATING EXPENSE	\$91,241	\$84,041	\$7,200		\$0	\$91,241		\$2,668	\$93,909	\$59,493	\$34,416
					••••••								
76		TOTAL OPERATING EXPENSE	\$4,630,732	\$1,601,931	\$1,968,220		\$0	\$4,630,732		\$739,297	\$5,370,029	\$1,138,629	\$2,709,586
77		NET INCOME BEFORE TAXES	\$871,193					\$871,193		-\$672,936	\$198,257		
			ψ071,100					ψ0/1,195	1	-4012,330	φ130,237		
78		INCOME TAXES							1				
79	409.100	Current Income Taxes	-\$32,262	See note (1)	See note (1)	E-79	See note (1)	-\$32,262	100.00%	\$271,138	\$238,876	See note (1)	See note (1)
80		TOTAL INCOME TAXES	-\$32,262				1	-\$32,262	1	\$271,138	\$238,876		
									1				
81		DEFERRED INCOME TAXES		0	0 (4)		One mate (d)		100.000	A 100 CT 1	607 C	One mate (4)	0
82	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$95,905	See note (1)	See note (1)	E-82	See note (1)	\$95,905	100.00%	-\$193,291	-\$97,386	See note (1)	See note (1)

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>I</u> Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	M = K
83	412.200	Amortization of Deferred ITC	-\$5			E-83		-\$5	100.00%	\$5	\$0		
84	0.000	Amortization of Protected Excess ADIT	\$0			E-84		\$0	100.00%	-\$49,964	-\$49,964		
85	0.000	Amortization of Unprotected Excess ADIT	\$0			E-85		\$0	100.00%	-\$337,826	-\$337,826		
86		TOTAL DEFERRED INCOME TAXES	\$95,900			-		\$95,900		-\$581,076	-\$485,176		
87		NET OPERATING INCOME	\$807,555					\$807,555		-\$362,998	\$444,557		

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

Accounting Schedule: 09 Sponsor: Amanda C. McMellen Page: 3 of 3

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-2	Residential 1. To Annualize Residential Revenue	522.100	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$93,095 \$93,095	\$93,095
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	-\$4,211	-\$4,211
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$4,211	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	-\$1,450	-\$1,450
	1. To normalize other public authority. (A. Sarver)		\$0	\$0		\$0	-\$1,450	
Rev-6	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$21,073	-\$21,073
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$21,073	
E-2	Operation Labor & Expenses - COE	701.000	\$0	\$0	\$0	\$0	\$1,037	\$1,037
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	\$1,037	
E-3	Purchased Water - COE	702.000	\$0	\$0	\$0	\$0	-\$12,001	-\$12,001
	1. To annualize purchased water. (Sarver)		\$0	\$0		\$0	-\$12,001	
E-4	Miscellaneous Expenses - COE	703.000	\$0	\$0	\$0	\$0	\$199	\$199
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$185	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$14	
E-5	Rents - COE	705.000	\$0	\$0	\$0	\$0	\$1,505	\$1,505
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$1,505	
E-10	Maint. Of Supply Mains - CME	716.000	\$0	\$0	\$0	-\$30,444	\$0	-\$30,444
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$30,444	\$0	
E-14	Fuel or Power Purchased for Pumping - POE	721.000	\$0	\$0	\$0	\$0	-\$25	-\$25
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$25	
E-21	Maint. Of Structures & Improvements - PME	731.000	\$0	\$0	\$0	-\$696	\$0	-\$696
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$696	\$0	
E-22	Maint. Of Power Production Equipment - PME	732.000	\$0	\$0	\$0	-\$708	\$0	-\$708
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$708	\$0	
E-25	Operation - Supervision & Engineering - TDOE	740.000	\$0	\$0	\$0	-\$59	\$0	-\$59
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$59	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number E-26	Income Adjustment Description Chemicals - TDOE	Number 741.000	Labor \$0	Non Labor \$0	Total \$0	Labor \$0	Non Labor -\$15,007	Total -\$15,00
E-20	1. To normalize chemical expense. (Sarver)	741.000	\$0	\$0	φU	\$0	-\$15,007	-\$15,00
			ţ.	ΨŪ		ψŪ	<i></i>	
E-27	Operation Labor & Expense - TDOE	742.000	\$0	\$0	\$0	\$35,369	\$237	\$35,60
	1. To annualize payroll. (Arabian)		\$0	\$0		\$28,150	\$0	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$236	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		\$0	\$0		\$0	\$1	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		\$7,219	\$0	
E-28	Miscellaneous Expenses - TDOE	743.000	\$0	\$0	\$0	\$0	\$193,365	\$193,36
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$1,609	
	2. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	\$191,758	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$2	
E-29	Miscellaneous Expense - TDOE	744.000	\$0	\$0	\$0	-\$186,508	-\$1,441	-\$187,94
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$186,508	\$0	
	3. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$1,822	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$382	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$1	
E-30	Rents - TDOE	745.000	\$0	\$0	\$0	\$0	\$11,829	\$11,82
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$11,829	
E-33	Maint. Supervision & Engineering - TDM	750.000	\$0	\$0	\$0	-\$1,364	\$0	-\$1,36
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,364	\$0	
E-35	Maint. Of Water Treatment Equipment - TDM	752.000	\$0	\$0	\$0	-\$31,702	\$299,499	\$267,79
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$31,702	\$0	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	\$300,056	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$292	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$312	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	-\$537	
E-39	Meter Reading Expenses	902.000	\$0	\$0	\$0	-\$45	\$0	-\$4
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$45	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	-\$499	\$51,771	\$51,272
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$499	\$0	
	2. To annualize postage expense. (Barron)		\$0	\$0		\$0	\$497	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$790	
	4. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$52,064	
	Allocation Factors, To normalize uniforms (Newkirk)							
E-41	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$29,085	\$29,08
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$34,802	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$5,717	
	Allocation Factors, To normalize uncollectibles (Newkirk)							
E-42	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$5	\$11,065	\$11,06
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$5	\$0	
	2. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$87	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$10,978	
	Allocation Factors, To include credit card fees. (Bolin)							
E-45	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$35,045	\$0	-\$35,04
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$22,079	\$0	
	2. To annualize incentive compensation. (Arabian)		\$0	\$0		-\$38,136	\$0	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$25,170	\$0	
	Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)							
E-46	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$17,484	\$17,48
	1. To annualize employee expense. (Arabian)		\$0	\$0		\$0	\$4,407	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$1,892	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$435	
	5. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$15,404	
	Allocation Factors, To annualize Employee Expenses - Corp (Arabian), Adjust for outside services. (Barron), To normalize bank service charges (Newkirk), To normalize credit line fees (Newkirk), To normalize office & admin supplies (Newkirk), To remove corporate fuel and purchase power. (Sarver)							
E-48	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	\$287,265	\$287,26
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$70,112	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$3,007	

<u>A</u> ncome	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdiction
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustment
lumber	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	5. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$355,896	
	Allocation Factors, To annualize payroll expense - Service Company (Arabian), To annualize Group Insurance							
	expense - Service Company (Arabian), To annualize 401K							
	expense - Service Company (Arabian), To annualize Payroll Taxes expense - Service Company (Arabian), To							
	annualize Employee Expenses - Service Company (Arabian), To							
	(Arabian), To annualize Incentive Compensation - Service							
	Company (Arabian), Adjust for outside services. (Barron),							
	Adjustment for maintenance supplies and services							
	expense. (Niemeier), Adjustment for Main Break Expense.							
	(Niomoior)							
E-49	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$70,460	\$70,4
	1. To annualize insurance premiums. (Newkirk)		\$0	\$0		\$0	-\$8,494	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$78,954	
	Allocation Factors, To annualize insurance premiums-							
	Vehicle (Newkirk), To annualize insurance premiums-							
	General Liability (Newkirk), To annualize insurance							
	premiums- Casualty Reserve (Newkirk), To annualize							
	insurance premiums- Workers Com (Newkirk), To							
	annualize insurance premiums- WC Capitalized Credits (Newkirk), To annualize insurance premiums- Property							
	(Newkirk), To annualize insurance premiums- Property (Newkirk), To annualize insurance premiums- Other							
	(Newkirk)							
E-50	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	\$880	\$8
	1. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$880	
	Allocation Factors. (Newkirk)							
E-51	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	-\$187,048	-\$154,877	-\$341,9
E-91		320.000			ψŪ			-4041,0
	1. To annualize 401(K). (Arabian)		\$0	\$0		-\$7,283	\$0	
	2. To annualize group insurance. (Arabian)		\$0	\$0		-\$154,632	\$0	
	3. To annualize VEBA. (Arabian)		\$0	\$0		-\$1,449	\$0	
	4. To annualize defined contribution plan (DCP) expense. (Foster)		\$0	\$0		-\$26,244	\$0	
	5. To annualize pension expense and amortize pension tracker. (Foster)		\$0	\$0		\$0	-\$57,610	
	6. To annualize OPEB expense and amortize OPEB tracker.		\$0	\$0		\$0	-\$117,250	
	(Foster)		ΨŪ	ΨŪ		Ψ	ψ117,200	
	8. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$19,983	
	Allocation Factors, Adjust for promotional expense. (Barron), To annualize OPEB expense. (Foster)		<i>Q</i>	ψũ		ţ,	¥10,000	
	9. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$2,560	\$0	
	Allocation Factors, To annualize Group Insurance Expense		ţe			<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>	20	
	- Corp (Arabian), To annualize 401K expense - Corp							
	(Arabian), To annualize VEBA - Corp (Arabian)							
		928.000	\$0	\$0	\$0	\$0	-\$291	-\$2
E-53	Regulatory Commission Expenses		4	• •		\$0	-\$291	
E-53	Regulatory Commission Expenses 2. To reallocate MAWC Corporate Expense using Staff's		\$0	¢n		- ΨU	- 4 2 3 1	
E-53	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0				
E-53	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over		\$0	\$0				
E-53	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0				
E-53 E-56	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over three years and to normalize the depreciation study over	930.200	\$0 \$0	\$0	\$0	\$0	-\$126.097	-\$126,

<u>A</u>	<u>B</u>	<u>C</u>	D	E	E	<u>G</u>	H	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To adjust advertising costs. (Barron)		\$0	\$0		\$0	-\$47	
	5. To annualize transportation expense - Fuel. (Amenthor)		\$0	\$0		\$0	-\$104,173	
	7. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & publications (Newkirk)		\$0	\$0		\$0	-\$21,877	
E-57	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$1,380	\$1,380
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$1,380	
E-58	Rents - AGE	931.000	\$0	\$0	\$0	\$0	\$1,560	\$1,560
2 00		331.000			ψŪ			\$1,500
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$142	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$1,418	
E-59	Maint. of General Plant	932.000	\$0	\$0	\$0	\$0	\$20,008	\$20,008
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$20,008	
E-62	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$461,233	\$461,233
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$487,401	
	2. To remove capitalized depreciation. (McMellen)		\$0	\$0		\$0	-\$41,290	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$15,122	
E-65	Amortization - LTD Term Plant	404.000	\$0	\$0	\$0	\$0	\$27,763	\$27,763
	1. To annualize amortization expense. (McMellen)		\$0	\$0		\$0	\$27,763	
E-66	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	-\$106	-\$106
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$106	
E-67	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$2,496	-\$2,496
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset - AFUDC (McMellen)		\$0	\$0		\$0	-\$2,496	
E-68	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	\$99	\$99
	1. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$99	
	Allocation Factors. (Newkirk)		ΦŪ	Ο¢		\$0	499	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Humber			Labor	Non Labor	Totai	Labor	Non Labor	Total
E-71	Property Taxes	408.100	\$0	\$0	\$0	\$0	\$335	\$335
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)		\$0	\$0		\$0	\$335	
E-72	Payroll Taxes	408.100	\$0	\$0	\$0	-\$24,548	\$0	-\$24,548
	1. To annualize payroll taxes. (Arabian)		\$0	\$0		-\$26,637	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)		\$0	\$0		\$2,089	\$0	
E-74	PSC Assessment	408.100	\$0	\$0	\$0	\$0	\$26,881	\$26,881
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)		\$0	\$0		\$0	\$26,881	
E-79	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$271,138	\$271,138
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$418,329	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$147,191	
E-82	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$193,291	-\$193,291
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$630,837	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$437,546	
E-83	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$5	\$5
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$31	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$26	
E-84	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$49,964	-\$49,964
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$49,964	
E-85	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$337,826	-\$337,826
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$337,826	
	Total Operating Revenues	<u>ا</u> ا	\$0	\$0	\$0	\$0	\$66,361	\$66,361
	Total Operating & Maint. Expense	-	\$0	\$0	\$0	-\$463,302	\$892,661	\$429,359

Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Income Tax Calculation

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.23%	<u>E</u> 6.33%	<u>F</u> 6.43%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$198,257	\$1,404,659	\$1,433,185	\$1,461,712
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,521,814	\$1,521,814	\$1,521,814	\$1,521,814
4	Non - Deductible Expenses		\$6,877	\$6,877	\$6,877	\$6,877
5			\$229,401	\$229,401	\$229,401	\$229,401
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,758,092	\$1,758,092	\$1,758,092	\$1,758,092
7	SUBT. FROM NET INC. BEFORE TAXES			* == ((A == <i>i</i> a a <i>i</i>
8	Interest Expense calculated at the Rate of	2.5440%	\$554,034	\$554,034	\$554,034	\$554,034
9	Tax Straight-Line Depreciation		\$1,062,076	\$1,062,076	\$1,062,076	\$1,062,076
10	Excess Tax over S/L Tax Depreciation		-\$637,897	-\$637,897	-\$637,897	-\$637,897
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$978,213	\$978,213	\$978,213	\$978,213
12	NET TAXABLE INCOME		\$978,136	\$2,184,538	\$2,213,064	\$2,241,591
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$978,136	\$2,184,538	\$2,213,064	\$2,241,591
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$34,897	\$77,937	\$78,954	\$79,972
16	Deduct City Inc Tax - Fed. Inc. Tax		\$7,467	\$16,677	\$16,895	\$17,113
17 18	Federal Taxable Income - Fed. Inc. Tax Federal Income Tax at the Rate of	21.000%	\$935,772 \$196,512	\$2,089,924 \$438,884	\$2,117,215 \$444,615	\$2,144,506 \$450,346
10	Subtract Federal Income Tax Credits	21.000%	\$190,512	ಫ430,004	\$444,015	\$450,340
20	Credit - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$196,512	\$438,884	\$444,615	\$450,346
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$978,136	\$2,184,538	\$2,213,064	\$2,241,591
24	Deduct Federal Income Tax at the Rate of	50.000%	\$98,256	\$219,442	\$222,308	\$225,173
25 26	Deduct City Income Tax - MO. Inc. Tax Missouri Taxable Income - MO. Inc. Tax		\$7,467	\$16,677	\$16,895	\$17,113
20 27	Subtract Missouri Income Tax Credits		\$872,413	\$1,948,419	\$1,973,861	\$1,999,305
28	Test MO State Credit		\$0	\$0	\$0	\$0
29	Missouri Income Tax at the Rate of	4.000%	\$34,897	\$77,937	\$78,954	\$79,972
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$978,136	\$2,184,538	\$2,213,064	\$2,241,591
32	Deduct Federal Income Tax - City Inc. Tax		\$196,512	\$438,884	\$444,615	\$450,346
33	Deduct Missouri Income Tax - City Inc. Tax		\$34,897	\$77,937	\$78,954	\$79,972
34	City Taxable Income		\$746,727	\$1,667,717	\$1,689,495	\$1,711,273
35	Subtract City Income Tax Credits Test City Credit		\$0	¢0.	\$0	¢O
36 37	City Income Tax at the Rate of	1.000%	\$0 \$7,467	\$0 \$16,677	\$0 \$16,895	\$0 \$17,113
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$196,512	\$438,884	\$444,615	\$450,346
40	State Income Tax		\$34,897	\$77,937	\$78,954	\$79,972
41	City Income Tax		\$7,467	\$16,677	\$16,895	\$17,113
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$238,876	\$533,498	\$540,464	\$547,431
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		-\$97,386	-\$97,386	-\$97,386	-\$97,386
45	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
46	Amortization of Protected Excess ADIT		-\$49,964	-\$49,964	-\$49,964	-\$49,964
47	Amortization of Unprotected Excess ADIT		-\$337,826	-\$337,826	-\$337,826	-\$337,826
48	TOTAL DEFERRED INCOME TAXES		-\$485,176	-\$485,176	-\$485,176	-\$485,176

Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Income Tax Calculation

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.23%	6.33%	6.43%
Number	Description	Rate	Year	Return	Return	Return
49	TOTAL INCOME TAX		-\$246,300	\$48,322	\$55,288	\$62,255