

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

Line Number	<u>A</u> Description	<u>B</u> 6.23% Return	<u>C</u> 6.33% Return	<u>D</u> 6.43% 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
11	Allowance for Known and Measureable 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

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RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$2,859,257,415
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		<u>\$106,198,907</u>
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		<u>\$993,944,570</u>
23	Total Rate Base		<u>\$1,408,978,121</u>

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Total Company EMS
Test Year Ending 12-31-2019
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$255,201	P-2	\$0	\$255,201		\$0	\$255,201
3	302.000	Franchises 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
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	316.000	Supply Mains	\$22,341,326	P-13	\$0	\$22,341,326		\$0	\$22,341,326
14	317.000	Miscellaneous Source of Supply - Other	\$318,503	P-14	\$0	\$318,503		\$0	\$318,503
15		TOTAL SOURCE OF SUPPLY PLANT	\$64,438,815		\$0	\$64,438,815		\$0	\$64,438,815
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	\$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	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	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
46		GENERAL PLANT							
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	\$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	\$180,844		\$0	\$180,844
53	391.000	Office Furniture	\$2,142,215	P-53	\$0	\$2,142,215		\$0	\$2,142,215
54	391.100	Computers & Peripheral Equipment	\$7,611,835	P-54	\$0	\$7,611,835		\$0	\$7,611,835
55	391.200	Computer Hardware & Software	\$8,305,980	P-55	\$0	\$8,305,980		\$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	392.000	Transportation Equipment	\$1,721,733	P-60	\$0	\$1,721,733		\$0	\$1,721,733
61	392.100	Transportation Equipment - Light Trucks	\$12,561,192	P-61	\$0	\$12,561,192		\$0	\$12,561,192

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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		COLLECTION PLANT							
76	350.000	Land and Land Rights	\$30,000	P-76	\$0	\$30,000		\$0	\$30,000
77	351.000	Structures and Improvements	\$3,411,360	P-77	\$0	\$3,411,360		\$0	\$3,411,360
78	352.100	Collection Sewers (Force)	\$6,580,186	P-78	\$0	\$6,580,186		\$0	\$6,580,186
79	352.200	Collection Sewers (Gravity)	\$35,100,034	P-79	\$0	\$35,100,034		\$0	\$35,100,034
80	353.000	Services to Customers	\$2,229,725	P-80	\$0	\$2,229,725		\$0	\$2,229,725
81	354.000	Flow Measuring Devices	\$517,923	P-81	\$0	\$517,923		\$0	\$517,923
82	356.000	Other Collection Equipment	\$30,048	P-82	\$0	\$30,048		\$0	\$30,048
83	357.000	Communication Equipment	\$0	P-83	\$0	\$0		\$0	\$0
84		TOTAL COLLECTION PLANT	\$47,899,276		\$0	\$47,899,276		\$0	\$47,899,276
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							
94	370.000	Land & Land Rights	\$279,087	P-94	\$0	\$279,087		\$0	\$279,087
95	371.000	Structures and Improvements	\$6,206,540	P-95	\$0	\$6,206,540		\$0	\$6,206,540
96	372.000	Treatment & Disposal Equipment	\$13,078,499	P-96	\$0	\$13,078,499		\$0	\$13,078,499
97	373.000	Plant Sewers	\$12,028,313	P-97	\$0	\$12,028,313		\$0	\$12,028,313
98	374.000	Outfall Sewer Lines	\$243,076	P-98	\$0	\$243,076		\$0	\$243,076
99		TOTAL TREATMENT & DISPOSAL PLANT	\$31,835,515		\$0	\$31,835,515		\$0	\$31,835,515
100		TOTAL PLANT IN SERVICE	\$2,859,257,415		\$0	\$2,859,257,415		\$0	\$2,859,257,415

Missouri-American Water Company
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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 Adj. Number	Plant In Service	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional 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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$255,201	0.00%	\$0
3	302.000	Franchises 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	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	330.000	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	\$15,297,274	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

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Total Company EMS

Test Year Ending 12-31-2019

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation 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	392.400	Transportation Equipment - Other	\$9,739,723	6.13%	\$596,636
65	393.000	Stores Equipment	\$873,277	3.88%	\$33,914
66	394.000	Tools, Shop and Garage Equipment	\$9,792,249	3.76%	\$368,478
67	395.000	Laboratory Equipment	\$2,034,770	4.06%	\$82,653
68	396.000	Power Operated Equipment	\$2,352,670	4.76%	\$111,979
69	397.000	Communication Equip	\$440,541	6.67%	\$29,384
70	397.100	Communication Equip - Non Telephone	\$9,726,053	5.76%	\$560,277
71	397.200	Communication Equip - Telephone	\$44,288	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		TOTAL GENERAL PLANT	\$210,001,736		\$10,836,620
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	354.000	Flow Measuring Devices	\$517,923	3.38%	\$17,506

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Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
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	<u>\$2,859,257,415</u>		<u>\$56,243,475</u>

Missouri-American Water Company
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Total Company EMS
Test Year Ending 12-31-2019
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,933	R-2	\$0	\$2,933		\$0	\$2,933
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment	\$308,373	R-4	\$0	\$308,373		\$0	\$308,373
5		TOTAL INTANGIBLE PLANT	\$311,306		\$0	\$311,306		\$0	\$311,306
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land 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	314.000	Wells and Springs	\$2,423,241	R-11	\$0	\$2,423,241		\$0	\$2,423,241
12	315.000	Infiltration Galleries and Tunnels	\$438	R-12	\$0	\$438		\$0	\$438
13	316.000	Supply Mains	\$9,291,491	R-13	\$0	\$9,291,491		\$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	\$1,308,196
21	324.000	Steam Pumping Equipment	-\$38,879	R-21	\$0	-\$38,879		\$0	-\$38,879
22	325.000	Electric Pumping Equipment	\$25,064,084	R-22	\$0	\$25,064,084		\$0	\$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	332.000	Water Treatment Equipment - WTP	\$43,560,462	R-30	\$0	\$43,560,462		\$0	\$43,560,462
31	333.000	Other - WTP	\$615,754	R-31	\$0	\$615,754		\$0	\$615,754
32		TOTAL WATER TREATMENT PLANT	\$90,293,522		\$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	344.000	Fire Mains	\$189,806	R-39	\$0	\$189,806		\$0	\$189,806
40	345.000	Customer Services	\$14,030,138	R-40	\$0	\$14,030,138		\$0	\$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		GENERAL PLANT							
47	389.000	Land and Land Rights - GP	-\$1,599	R-47	\$1,599	\$0		\$0	\$0
48	390.000	Structures and Improve - Shop & Garage	\$2,494,273	R-48	\$0	\$2,494,273		\$0	\$2,494,273
49	390.100	Structures and Improve - Office Buildings	\$878,955	R-49	\$0	\$878,955		\$0	\$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	\$4,449,904
55	391.200	Computer Hardware & Software	\$3,991,513	R-55	\$0	\$3,991,513		\$0	\$3,991,513
56	391.250	Computer Software	\$10,885,285	R-56	\$0	\$10,885,285		\$0	\$10,885,285
57	391.260	Personal Computer Software	\$0	R-57	\$0	\$0		\$0	\$0
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	392.100	Transportation Equipment - Light Trucks	\$2,798,979	R-61	\$0	\$2,798,979		\$0	\$2,798,979
62	392.200	Transportation Equipment - Heavy Trucks	\$4,450,925	R-62	\$0	\$4,450,925		\$0	\$4,450,925

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Test Year Ending 12-31-2019
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
63	392.300	Transportation Equipment - Autos	\$2,262,037	R-63	\$0	\$2,262,037		\$0	\$2,262,037
64	392.400	Transportation Equipment - Other	\$2,948,883	R-64	\$0	\$2,948,883		\$0	\$2,948,883
65	393.000	Stores Equipment	-\$44,057	R-65	\$0	-\$44,057		\$0	-\$44,057
66	394.000	Tools, Shop and Garage Equipment	\$3,829,749	R-66	\$0	\$3,829,749		\$0	\$3,829,749
67	395.000	Laboratory Equipment	\$762,786	R-67	\$0	\$762,786		\$0	\$762,786
68	396.000	Power Operated Equipment	\$2,556,189	R-68	\$0	\$2,556,189		\$0	\$2,556,189
69	397.000	Communication Equip	\$9,423	R-69	\$0	\$9,423		\$0	\$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	\$1,448,061		\$0	\$1,448,061
78	352.100	Collection Sewers (Force)	\$2,198,312	R-78	\$0	\$2,198,312		\$0	\$2,198,312
79	352.200	Collection Sewers (Gravity)	\$13,267,740	R-79	\$0	\$13,267,740		\$0	\$13,267,740
80	353.000	Services to Customers	\$488,690	R-80	\$0	\$488,690		\$0	\$488,690
81	354.000	Flow Measuring Devices	\$328,424	R-81	\$0	\$328,424		\$0	\$328,424
82	356.000	Other Collection Equipment	\$2,135	R-82	\$0	\$2,135		\$0	\$2,135
83	357.000	Communication Equipment	\$0	R-83	\$0	\$0		\$0	\$0
84		TOTAL COLLECTION PLANT	\$17,733,362		\$0	\$17,733,362		\$0	\$17,733,362
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
100		TOTAL DEPRECIATION RESERVE	\$562,554,629		-\$20,998	\$562,533,631		\$0	\$562,533,631

Missouri-American Water Company
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional 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
	1. To remove reserve associated with land. (McMellen)		-\$21,963		\$0	
Total Reserve Adjustments				-\$21,025		\$0

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Total Company EMS
Test Year Ending 12-31-2019
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	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
14	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					-\$8,413,770
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

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Test Year Ending 12-31-2019
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$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		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			\$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	0.00%	\$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			\$6,550,668		-\$271,675	\$6,278,993	\$1,938,689	\$4,340,304
29		WATER TREATMENT EXPENSES											
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	Miscellaneous Expenses - WTE	\$1,658,148	\$0	\$1,658,148	E-33	\$0	\$1,658,148	100.00%	-\$78,714	\$1,579,434	\$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

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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	0.00%	\$0	\$0	\$0	\$0
37	652.000	Maint. of Water Treatment Equipment	\$849,945	\$125	\$849,820	E-37	\$0	\$849,945	100.00%	\$0	\$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	100.00%	\$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	0.00%	\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$100,944	\$480	\$100,464	E-49	\$0	\$100,944	100.00%	\$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	100.00%	\$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	0.00%	\$0	\$0	\$0	\$0
52	675.000	Maint. of Services - TDE	\$425,718	\$425,918	-\$200	E-52	\$0	\$425,718	100.00%	-\$27,174	\$398,544	\$398,744	-\$200
53	676.000	Maint. of Meters - TDE	\$400,514	\$399,901	\$613	E-53	\$0	\$400,514	100.00%	-\$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	100.00%	-\$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	\$0	\$4,141,471	100.00%	-\$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											
58	901.000	Supervision	\$21,555	\$21,555	\$0	E-58	\$0	\$21,555	100.00%	-\$446	\$21,109	\$21,109	\$0
59	902.000	Meter Reading Expenses	\$639,793	\$625,893	\$13,900	E-59	\$0	\$639,793	100.00%	-\$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	100.00%	\$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	100.00%	\$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	100.00%	\$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											
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	0.00%	\$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	100.00%	-\$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	100.00%	\$326,301	\$2,780,828	\$0	\$2,780,828
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
74	923.000	Outside Services Employed	\$39,509,719	\$32,578,064	\$6,931,655	E-74	\$0	\$39,509,719	100.00%	-\$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	100.00%	\$844,283	\$5,819,032	\$0	\$5,819,032
76	925.000	Injuries & Damages	\$97,758	\$0	\$97,758	E-76	\$0	\$97,758	100.00%	-\$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	100.00%	-\$7,909,334	\$1,319,766	\$5,834,872	-\$4,515,106
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$416,440	\$0	\$416,440	E-79	\$0	\$416,440	100.00%	-\$359,783	\$56,657	\$0	\$56,657
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

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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	\$90,873	100.00%	\$735	\$91,608	\$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	100.00%	-\$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	\$910,874	100.00%	\$18,944	\$929,818	\$0	\$929,818
99	405.000	Amortization of Reg Asset	\$6,419	\$0	\$6,419	E-99	\$0	\$6,419	100.00%	-\$6,419	\$0	\$0	\$0
100	405.000	Amortization of Reg Asset AFUDC	\$155,987	\$0	\$155,987	E-100	\$0	\$155,987	100.00%	-\$155,987	\$0	\$0	\$0
101	405.000	Amortization of Reg Asset	\$202	\$0	\$202	E-101	\$0	\$202	100.00%	-\$202	\$0	\$0	\$0
102	407.000	Amortization - Property Losses	\$158,893	\$0	\$158,893	E-102	\$0	\$158,893	100.00%	\$1	\$158,894	\$0	\$158,894
103		TOTAL AMORTIZATION EXPENSE	\$1,403,365	\$0	\$1,403,365		\$0	\$1,403,365		-\$105,575	\$1,297,790	\$0	\$1,297,790
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	0.00%	\$0	\$0	\$0	\$0
113	716.000	Maint. Of Supply Mains - CME	\$43,652	\$30,906	\$12,746	E-113	\$0	\$43,652	100.00%	-\$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											
116	720.000	Operation Supervision & Engineering - POE	\$0	\$0	\$0	E-116	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
117	721.000	Fuel or Power Purchased for Pumping - POE	\$4,508	\$0	\$4,508	E-117	\$0	\$4,508	100.00%	-\$25	\$4,483	\$0	\$4,483
118	722.000	Pumping Labor & Expenses - POE	\$0	\$0	\$0	E-118	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
119	724.000	Miscellaneous Expense - POE	\$393	\$0	\$393	E-119	\$0	\$393	100.00%	\$0	\$393	\$0	\$393
120	725.000	Rent - POE	\$0	\$0	\$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	0.00%	\$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

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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	100.00%	\$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

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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	

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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	
	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	

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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	
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	Miscellaneous 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

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	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	

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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-60	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	-\$8,115	\$30,947	\$22,832
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$8,115	\$0	
	2. To annualize postage expense. (Barron)		\$0	\$0		\$0	\$26,762	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$8,429	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	\$12,614	
E-61	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$1,131,940	\$1,131,940
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$2,976,054	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uncollectibles (Newkirk)		\$0	\$0		\$0	-\$1,844,114	
E-62	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$2,582	\$706,643	\$704,061
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2,582	\$0	

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	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 power. (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	

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	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	

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	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	-\$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	

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	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	Amortization 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	

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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	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To reallocate MAWC Corporate Expense using Staff's 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	
E-149	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$20,325,863	-\$20,325,863

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

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.23% Return	E 6.33% Return	F 6.43% Return
1	TOTAL NET INCOME BEFORE TAXES		\$126,065,549	\$84,399,471	\$86,245,086	\$88,090,707
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$55,265,734	\$55,265,734	\$55,265,734	\$55,265,734
4	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					
8	Interest Expense calculated at the Rate of		\$35,844,404	\$35,844,404	\$35,844,404	\$35,844,404
9	Tax Straight-Line Depreciation		\$38,568,600	\$38,568,600	\$38,568,600	\$38,568,600
10	Excess Tax over S/L Tax Depreciation		-\$3,003,085	-\$3,003,085	-\$3,003,085	-\$3,003,085
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$71,409,919	\$71,409,919	\$71,409,919	\$71,409,919
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					
24	Net Taxable Income - MO. Inc. Tax		\$118,689,378	\$77,023,300	\$78,868,915	\$80,714,536
25	Deduct Federal Income Tax at the Rate of	50.00%	\$11,922,630	\$7,737,173	\$7,922,570	\$8,107,968
26	Deduct City Income Tax - MO. Inc. Tax		\$906,096	\$588,010	\$602,100	\$616,191
27	Missouri Taxable Income - MO. Inc. Tax		\$105,860,652	\$68,698,117	\$70,344,245	\$71,990,377
28	Subtract Missouri Income Tax Credits					
29	Test MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of	6.25%	\$4,234,427	\$2,747,925	\$2,813,769	\$2,879,615
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$118,689,378	\$77,023,300	\$78,868,915	\$80,714,536
33	Deduct Federal Income Tax - City Inc. Tax		\$23,845,259	\$15,474,346	\$15,845,139	\$16,215,934
34	Deduct Missouri Income Tax - City Inc. Tax		\$4,234,427	\$2,747,925	\$2,813,769	\$2,879,615
35	City Taxable Income		\$90,609,692	\$58,801,029	\$60,210,007	\$61,618,987
36	Subtract City Income Tax Credits					
37	Test City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of	0.00%	\$906,096	\$588,010	\$602,100	\$616,191
39	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
42	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					
45	Deferred Income Taxes - Def. Inc. Tax.		\$1,273,701	\$1,273,701	\$1,273,701	\$1,273,701
46	Amortization of Deferred ITC		-\$103,620	-\$103,620	-\$103,620	-\$103,620
47	Amortization of Protected Excess ADIT		-\$3,006,185	-\$3,006,185	-\$3,006,185	-\$3,006,185
48	Amortization of Unprotected Excess ADIT		-\$20,325,863	-\$20,325,863	-\$20,325,863	-\$20,325,863
49	TOTAL DEFERRED INCOME TAXES		-\$22,161,967	-\$22,161,967	-\$22,161,967	-\$22,161,967

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Line Number	A Description	B Percentage Rate	C Test Year	D 6.23% Return	E 6.33% Return	F 6.43% 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

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Sewer - Revenue Requirement

Line Number	A Description	B 6.23% Return	C 6.33% Return	D 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
11	Allowance for Known and Measureable 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

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SEWER - RATE BASE SCHEDULE

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

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Sewer - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$11,998	P-2	\$0	\$11,998		\$0	\$11,998
3	302.000	Franchises and Consents	\$5,562	P-3	\$0	\$5,562		\$0	\$5,562
4	303.000	Other Plant & Misc. Equipment	\$1,062	P-4	\$0	\$1,062		\$0	\$1,062
5		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	\$0	\$0		\$0	\$0
10	333.000	Other - WTP	\$0	P-10	\$0	\$0		\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
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	Structures and Improvements	\$3,411,360	P-17	\$0	\$3,411,360		\$0	\$3,411,360
18	352.100	Collection Sewers (Force)	\$6,580,186	P-18	\$0	\$6,580,186		\$0	\$6,580,186
19	352.200	Collection Sewers (Gravity)	\$35,100,034	P-19	\$0	\$35,100,034		\$0	\$35,100,034
20	353.000	Services to Customers	\$2,229,725	P-20	\$0	\$2,229,725		\$0	\$2,229,725
21	354.000	Flow Measuring Devices	\$517,923	P-21	\$0	\$517,923		\$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	\$1,345,974		\$0	\$1,345,974
28	362.000	Receiving Wells	\$741,249	P-28	\$0	\$741,249		\$0	\$741,249
29	363.000	Electric Pumping Equipment	\$3,882,388	P-29	\$0	\$3,882,388		\$0	\$3,882,388
30	364.000	Diesel Pumping Equipment	\$0	P-30	\$0	\$0		\$0	\$0
31	365.000	Other Pumping Equipment	\$1,150,247	P-31	\$0	\$1,150,247		\$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	373.000	Plant Sewers	\$12,028,313	P-37	\$0	\$12,028,313		\$0	\$12,028,313
38	374.000	Outfall Sewer Lines	\$243,076	P-38	\$0	\$243,076		\$0	\$243,076
39		TOTAL TREATMENT & DISPOSAL PLANT	\$31,835,515		\$0	\$31,835,515		\$0	\$31,835,515
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	Computer Hardware & Software	\$276,513	P-47	\$0	\$276,513		\$0	\$276,513
48	391.250	Computer Software	\$994,626	P-48	\$0	\$994,626		\$0	\$994,626
49	391.260	Personal Computer Software	\$0	P-49	\$0	\$0		\$0	\$0
50	391.300	Other Office Equipment	\$72	P-50	\$0	\$72		\$0	\$72
51	391.400	BTS Initial Investment	\$1,543,388	P-51	\$0	\$1,543,388		\$0	\$1,543,388
52	392.000	Transportation Equipment	\$1,721,733	P-52	\$0	\$1,721,733		\$0	\$1,721,733
53	392.100	Transportation Equipment - Light Trucks	\$74,471	P-53	\$0	\$74,471		\$0	\$74,471
54	392.200	Transportation Equipment - Heavy Trucks	\$1,045	P-54	\$0	\$1,045		\$0	\$1,045
55	392.300	Transportation Equipment - Autos	\$4,504	P-55	\$0	\$4,504		\$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		\$0	\$25,405
58	394.000	Tools, Shop and Garage Equipment	\$254,163	P-58	\$0	\$254,163		\$0	\$254,163
59	395.000	Laboratory Equipment	\$119,013	P-59	\$0	\$119,013		\$0	\$119,013
60	396.000	Power Operated Equipment	\$581,951	P-60	\$0	\$581,951		\$0	\$581,951

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Total Company EMS
Test Year Ending 12-31-2019
Sewer - Plant In Service

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

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Sewer - 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 Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Plant Adjustments				\$0		\$0

Missouri-American Water Company

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Sewer Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$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			
26	360.000	Land and Land Rights	\$86,505	0.00%	\$0
27	361.000	Structures and Improv	\$1,345,974	2.87%	\$38,629
28	362.000	Receiving Wells	\$741,249	4.31%	\$31,948
29	363.000	Electric Pumping Equipment	\$3,882,388	4.31%	\$167,331
30	364.000	Diesel Pumping Equipment	\$0	0.00%	\$0
31	365.000	Other Pumping Equipment	\$1,150,247	4.31%	\$49,576
32		TOTAL SYSTEM PUMPING PLANT	\$7,206,363		\$287,484
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	373.000	Plant Sewers	\$12,028,313	1.60%	\$192,453
38	374.000	Outfall Sewer Lines	\$243,076	3.04%	\$7,390

Missouri-American Water Company
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Sewer Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation 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		Total Depreciation	\$95,187,026		\$2,361,462

Missouri-American Water Company
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Total Company EMS
Test Year Ending 12-31-2019
Sewer - Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises 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
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	\$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							
16	350.000	Land and Land Rights	\$0	P-16	\$0	\$0		\$0	\$0
17	351.000	Structures and Improvements	\$1,448,061	P-17	\$0	\$1,448,061		\$0	\$1,448,061
18	352.100	Collection Sewers (Force)	\$2,198,312	P-18	\$0	\$2,198,312		\$0	\$2,198,312
19	352.200	Collection Sewers (Gravity)	\$13,267,740	P-19	\$0	\$13,267,740		\$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	365.000	Other Pumping Equipment	\$1,202,789	P-31	\$0	\$1,202,789		\$0	\$1,202,789
32		TOTAL SYSTEM PUMPING PLANT	\$3,252,421		-\$27	\$3,252,394		\$0	\$3,252,394
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	372.000	Treatment & Disposal Equipment	\$4,840,507	P-36	\$0	\$4,840,507		\$0	\$4,840,507
37	373.000	Plant Sewers	\$1,705,607	P-37	\$0	\$1,705,607		\$0	\$1,705,607
38	374.000	Outfall Sewer Lines	\$27,210	P-38	\$0	\$27,210		\$0	\$27,210
39		TOTAL TREATMENT & DISPOSAL PLANT	\$7,659,552		-\$21,963	\$7,637,589		\$0	\$7,637,589
40		GENERAL PLANT							
41	389.000	Land and Land Rights - GP	\$0	P-41	\$0	\$0		\$0	\$0
42	390.000	Structures and Improve - Shop & Garage	\$127,822	P-42	\$0	\$127,822		\$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	391.260	Personal Computer Software	\$0	P-49	\$0	\$0		\$0	\$0
50	391.300	Other Office Equipment	-\$567	P-50	\$0	-\$567		\$0	-\$567
51	391.400	BTS Initial Investment	\$982,121	P-51	\$0	\$982,121		\$0	\$982,121
52	392.000	Transportation Equipment	\$612,120	P-52	\$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	395.000	Laboratory Equipment	\$44,543	P-59	\$0	\$44,543		\$0	\$44,543
60	396.000	Power Operated Equipment	\$770,503	P-60	\$0	\$770,503		\$0	\$770,503
61	397.000	Communication Equip	\$9,423	P-61	\$0	\$9,423		\$0	\$9,423

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Sewer - Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
62	397.100	Communication Equip - Non Telephone	\$806	P-62	\$0	\$806		\$0	\$806
63	397.200	Communication Equip - Telephone	\$86	P-63	\$0	\$86		\$0	\$86
64	398.000	Miscellaneous Equipment	\$186,370	P-64	\$0	\$186,370		\$0	\$186,370
65	399.000	Other Tangible Equipment	\$22,233	P-65	\$0	\$22,233		\$0	\$22,233
66		TOTAL GENERAL PLANT	\$4,093,316		\$0	\$4,093,316		\$0	\$4,093,316
67		TOTAL DEPRECIATION RESERVE	<u>\$32,740,451</u>		<u>-\$21,990</u>	<u>\$32,718,461</u>		<u>\$0</u>	<u>\$32,718,461</u>

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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

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Sewer Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	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						
19	Payroll Tax	\$599,865			0.000000	0.000000	\$51,983
20	Property Tax	\$461			0.000000	0.000000	-\$157
21	TOTAL TAXES	\$600,326					\$51,826
22	CWC REQ'D BEFORE RATE BASE OFFSETS	\$6,650,356			0.000000	0.000000	-\$87,260
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$752,857			0.000000	0.000000	-\$19,078
25	State Tax Offset	\$133,691			0.000000	0.000000	-\$3,388
26	City Tax Offset	\$28,608			0.000000	0.000000	-\$725
27	Interest Expense Offset	\$855,970			0.000000	0.000000	-\$103,115
28	TOTAL TAX OFFSET FROM RATE BASE	\$1,771,126					-\$126,306
29	TOTAL CASH WORKING CAPITAL REQUIRED	\$8,421,482					-\$213,566

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$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	536.000	Other Sewer Revenue - Oper. Rev.	\$92,672			Rev-6		\$92,672	100.00%	-\$46,874	\$45,798		
Rev-7		TOTAL OPERATING REVENUES	\$10,875,208					\$10,875,208		\$118,597	\$10,993,805		
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	E-9	\$0	\$0	0.00%	\$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	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	725.000	Rent - POE	\$0	\$0	\$0	E-17	\$0	\$0	0.00%	\$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	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		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	\$897,500	\$866,555	\$30,945	E-27	\$0	\$897,500	100.00%	\$59,713	\$957,213	\$925,988	\$31,225
28	743.000	Miscellaneous Expenses - TDOE	\$1,777,980	\$0	\$1,777,980	E-28	\$0	\$1,777,980	100.00%	\$420,183	\$2,198,163	\$0	\$2,198,163
29	744.000	Miscellaneous Expense - TDOE	\$132,738	\$0	\$132,738	E-29	\$0	\$132,738	100.00%	-\$187,907	-\$55,169	-\$186,508	\$131,339
30	745.000	Rents - TDOE	\$3,709	\$0	\$3,709	E-30	\$0	\$3,709	100.00%	\$11,829	\$15,538	\$0	\$15,538
31		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
32		TREAT. & DISP. MAINT. EXPENSES											
33	750.000	Maint. Supervision & Engineering - TDM	\$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	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
35	752.000	Maint. Of Water Treatment Equipment - TDM	\$244,510	\$52,237	\$192,273	E-35	\$0	\$244,510	100.00%	\$265,969	\$510,479	\$20,535	\$489,944
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$244,510	\$52,237	\$192,273		\$0	\$244,510		\$264,605	\$509,115	\$19,171	\$489,944
37		CUSTOMER ACCOUNTS EXPENSE											

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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	E-39	\$0	\$45	100.00%	-\$45	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses	\$24,416	\$499	\$23,917	E-40	\$0	\$24,416	100.00%	\$109,098	\$133,514	\$0	\$133,514
41	904.000	Uncollectible Amounts	\$6,086	\$0	\$6,086	E-41	\$0	\$6,086	100.00%	\$48,651	\$54,737	\$0	\$54,737
42	905.000	Misc. Customer Accounts Expense	\$1,198	\$181	\$1,017	E-42	\$0	\$1,198	100.00%	\$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	100.00%	\$30,697	\$224,959	\$0	\$224,959
47	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-47	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
48	923.000	Outside Services Employed	\$281,258	\$107,507	\$173,751	E-48	\$0	\$281,258	100.00%	\$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	100.00%	\$1,530	\$1,722	\$0	\$1,722
51	926.000	Employee Pensions & Benefits	\$517,033	\$407,328	\$109,705	E-51	\$0	\$517,033	100.00%	-\$410,232	\$106,801	\$213,614	-\$106,813
52	927.000	Franchise Requirements	\$0	\$0	\$0	E-52	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
53	928.000	Regulatory Commission Expenses	\$1,350	\$0	\$1,350	E-53	\$0	\$1,350	100.00%	\$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	0.00%	\$0	\$0	\$0	\$0
56	930.200	Misc. General Expenses	\$233,890	\$0	\$233,890	E-56	\$0	\$233,890	100.00%	-\$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	100.00%	-\$64,474	\$461	\$0	\$461
66	408.100	Payroll Taxes	\$114,190	\$114,190	\$0	E-66	\$0	\$114,190	100.00%	-\$22,425	\$91,765	\$91,765	\$0
67	408.100	Other Taxes	-\$484	\$0	-\$484	E-67	\$0	-\$484	100.00%	\$0	-\$484	\$0	-\$484
68	408.100	PSC Assessment	\$8,204	\$0	\$8,204	E-68	\$0	\$8,204	100.00%	\$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	100.00%	\$18,944	\$929,818	\$0	\$929,818
72	405.000	Amortization of Reg Asset	\$202	\$0	\$202	E-72	\$0	\$202	100.00%	-\$202	\$0	\$0	\$0
73	405.000	Amortization of Reg Asset AFUDC	\$4,758	\$0	\$4,758	E-73	\$0	\$4,758	100.00%	-\$4,758	\$0	\$0	\$0
74	407.000	Amortization - Property Losses	\$4,846	\$0	\$4,846	E-74	\$0	\$4,846	100.00%	-\$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											
79	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		TOTAL INCOME TAXES	-\$34,344	\$0	\$0		\$0	-\$34,344		\$757,776	\$723,432	\$0	\$0

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81		DEFERRED INCOME TAXES											
82	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$102,092	See note (1)	See note (1)	E-82	See note (1)	\$102,092	100.00%	-\$160,367	-\$58,275	See note (1)	See note (1)
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	0.00%	-\$82,431	-\$82,431		
85	0.000	Amortization of Unprotected Excess ADIT	\$0			E-85		\$0	0.00%	-\$557,345	-\$557,345		
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

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	\$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	

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	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. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$708	\$0	
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-27	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-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 Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$2	
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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	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		-\$55,775	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)		\$0	\$0		\$46,917	\$0	
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 power. (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	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To annualize 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	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$2,399	\$2,399
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$2,399	
E-58	Rents - AGE	931.000	\$0	\$0	\$0	\$0	\$45,758	\$45,758
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$43,297	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$2,461	
E-59	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	

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	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

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize 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	
	Total Operating Revenues	0.000	\$0	\$0	\$0	\$0	\$118,597	\$118,597
	Total Operating & Maint. Expense		\$0	\$0	\$0	-\$435,287	\$2,239,423	\$1,804,136

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Sewer Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.23% Return	E 6.33% Return	F 6.43% Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,560,862	\$2,301,851	\$2,345,924	\$2,389,999
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	\$11,432
5	CIAC		\$655,138	\$655,138	\$655,138	\$655,138
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	\$855,970
9	Tax Straight-Line Depreciation		\$1,596,893	\$1,596,893	\$1,596,893	\$1,596,893
10	Excess Tax over S/L Tax Depreciation		-\$899,580	-\$899,580	-\$899,580	-\$899,580
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,553,283	\$1,553,283	\$1,553,283	\$1,553,283
12	NET TAXABLE INCOME		\$2,962,271	\$3,703,260	\$3,747,333	\$3,791,408
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc. - Fed. Inc. Tax		\$2,962,271	\$3,703,260	\$3,747,333	\$3,791,408
15	Deduct Missouri Income Tax at the Rate of		\$105,684	\$132,120	\$133,691	\$135,264
16	Deduct City Inc Tax - Fed. Inc. Tax		\$22,614	\$28,271	\$28,608	\$28,945
17	Federal Taxable Income - Fed. Inc. Tax		\$2,833,973	\$3,542,869	\$3,585,034	\$3,627,199
18	Federal Income Tax at the Rate of		\$595,134	\$744,002	\$752,857	\$761,712
19	Subtract Federal Income Tax Credits					
20	Credit - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$595,134	\$744,002	\$752,857	\$761,712
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$2,962,271	\$3,703,260	\$3,747,333	\$3,791,408
25	Deduct Federal Income Tax at the Rate of		\$297,567	\$372,001	\$376,429	\$380,856
26	Deduct City Income Tax - MO. Inc. Tax		\$22,614	\$28,271	\$28,608	\$28,945
27	Missouri Taxable Income - MO. Inc. Tax		\$2,642,090	\$3,302,988	\$3,342,296	\$3,381,607
28	Subtract Missouri Income Tax Credits					
29	Test MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of		\$105,684	\$132,120	\$133,691	\$135,264
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$2,962,271	\$3,703,260	\$3,747,333	\$3,791,408
34	Deduct Federal Income Tax - City Inc. Tax		\$595,134	\$744,002	\$752,857	\$761,712
35	Deduct Missouri Income Tax - City Inc. Tax		\$105,684	\$132,120	\$133,691	\$135,264
36	City Taxable Income		\$2,261,453	\$2,827,138	\$2,860,785	\$2,894,432
37	Subtract City Income Tax Credits					
38	Test City Credit		\$0	\$0	\$0	\$0
39	City Income Tax at the Rate of		\$22,614	\$28,271	\$28,608	\$28,945
41	SUMMARY OF CURRENT INCOME TAX					
42	Federal Income Tax		\$595,134	\$744,002	\$752,857	\$761,712
43	State Income Tax		\$105,684	\$132,120	\$133,691	\$135,264
44	City Income Tax		\$22,614	\$28,271	\$28,608	\$28,945
45	TOTAL SUMMARY OF CURRENT INCOME TAX		\$723,432	\$904,393	\$915,156	\$925,921
46	DEFERRED INCOME TAXES					
47	Deferred Income Taxes - Def. Inc. Tax.		-\$58,275	-\$58,275	-\$58,275	-\$58,275
48	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
49	Amortization of Protected Excess ADIT		-\$82,431	-\$82,431	-\$82,431	-\$82,431
50	Amortization of Unprotected Excess ADIT		-\$557,345	-\$557,345	-\$557,345	-\$557,345
51	TOTAL DEFERRED INCOME TAXES		-\$698,051	-\$698,051	-\$698,051	-\$698,051
52	TOTAL INCOME TAX		\$25,381	\$206,342	\$217,105	\$227,870

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Sewer Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.23% Return	<u>E</u> 6.33% Return	<u>F</u> 6.43% Return
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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

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Water - Revenue Requirement

Line Number	A Description	B 6.23% Return	C 6.33% Return	D 6.43% Return
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	<u>-\$27,634,306</u>	<u>-\$25,832,764</u>	<u>-\$24,031,218</u>

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WATER - RATE BASE SCHEDULE

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

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Water - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$243,203	P-2	\$0	\$243,203		\$0	\$243,203
3	302.000	Franchises and Consents	\$43,698	P-3	\$0	\$43,698		\$0	\$43,698
4	303.000	Other Plant & Misc. Equipment	\$1,065,463	P-4	\$0	\$1,065,463		\$0	\$1,065,463
5		TOTAL INTANGIBLE PLANT	\$1,352,364		\$0	\$1,352,364		\$0	\$1,352,364
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	316.000	Supply Mains	\$22,341,326	P-13	\$0	\$22,341,326		\$0	\$22,341,326
14	317.000	Miscellaneous Source of Supply - Other	\$318,503	P-14	\$0	\$318,503		\$0	\$318,503
15		TOTAL SOURCE OF SUPPLY PLANT	\$64,438,815		\$0	\$64,438,815		\$0	\$64,438,815
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	\$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	\$15,290,432	P-35	\$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	349.000	Miscellaneous Trans. & Dist. - Other	\$47,669	P-44	\$0	\$47,669		\$0	\$47,669
45		TOTAL TRANSMISSION & DIST. PLANT	\$2,054,475,430		\$0	\$2,054,475,430		\$0	\$2,054,475,430
46		GENERAL PLANT							
47	389.000	Land and Land Rights - GP	\$617,617	P-47	\$0	\$617,617		\$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		\$0	\$3,731,164
52	390.900	Structures and Improvements - Leasehold	\$66,997	P-52	\$0	\$66,997		\$0	\$66,997
53	391.000	Office Furniture	\$2,039,774	P-53	\$0	\$2,039,774		\$0	\$2,039,774
54	391.100	Computers & Peripheral Equipment	\$7,329,371	P-54	\$0	\$7,329,371		\$0	\$7,329,371
55	391.200	Computer Hardware & Software	\$8,029,467	P-55	\$0	\$8,029,467		\$0	\$8,029,467
56	391.250	Computer Software	\$28,088,662	P-56	\$0	\$28,088,662		\$0	\$28,088,662
57	391.260	Personal Computer Software	\$0	P-57	\$0	\$0		\$0	\$0
58	391.300	Other Office Equipment	\$17,758	P-58	\$0	\$17,758		\$0	\$17,758
59	391.400	BTS Initial Investment	\$44,817,369	P-59	\$0	\$44,817,369		\$0	\$44,817,369
60	392.100	Transportation Equipment - Light Trucks	\$12,486,721	P-60	\$0	\$12,486,721		\$0	\$12,486,721
61	392.200	Transportation Equipment - Heavy Trucks	\$22,783,180	P-61	\$0	\$22,783,180		\$0	\$22,783,180

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Water - Plant In Service

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

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Water - 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 Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Plant Adjustments				\$0		\$0

Missouri-American Water Company

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Water Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$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	330.000	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

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Total Company EMS

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Water Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation 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
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Total Company EMS
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Water- Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,933	P-2	\$0	\$2,933		\$0	\$2,933
3	302.000	Franchises and Consents	\$0	P-3	\$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		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$6,235,786	P-8	\$0	\$6,235,786		\$0	\$6,235,786
9	312.000	Collecting & Impounding Reservoirs	\$99,813	P-9	\$0	\$99,813		\$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	317.000	Miscellaneous Source of Supply - Other	\$4,500	P-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	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	323.000	Power Generation Equipment	\$1,308,196	P-20	\$0	\$1,308,196		\$0	\$1,308,196
21	324.000	Steam Pumping Equipment	-\$38,879	P-21	\$0	-\$38,879		\$0	-\$38,879
22	325.000	Electric Pumping Equipment	\$25,064,084	P-22	\$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	344.000	Fire Mains	\$189,806	P-39	\$0	\$189,806		\$0	\$189,806
40	345.000	Customer Services	\$14,030,138	P-40	\$0	\$14,030,138		\$0	\$14,030,138
41	346.000	Customer Meters	\$2,705,149	P-41	\$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	\$1,730,098		\$0	\$1,730,098
52	390.900	Structures and Improvements - Leasehold	\$181,815	P-52	\$0	\$181,815		\$0	\$181,815
53	391.000	Office Furniture	\$916,513	P-53	\$0	\$916,513		\$0	\$916,513
54	391.100	Computers & Peripheral Equipment	\$4,154,002	P-54	\$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	-\$20,937		\$0	-\$20,937
59	391.400	BTS Initial Investment	\$15,893,589	P-59	\$0	\$15,893,589		\$0	\$15,893,589
60	392.100	Transportation Equipment - Light Trucks	\$2,784,637	P-60	\$0	\$2,784,637		\$0	\$2,784,637
61	392.200	Transportation Equipment - Heavy Trucks	\$4,446,076	P-61	\$0	\$4,446,076		\$0	\$4,446,076
62	392.300	Transportation Equipment - Autos	\$2,222,142	P-62	\$0	\$2,222,142		\$0	\$2,222,142

Missouri-American Water Company
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Total Company EMS
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Water- Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G 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 Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	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	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$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					-\$11,539,986

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Total Company EMS
Test Year Ending 12-31-2019
Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$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	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		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	0.00%	\$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		WATER TREATMENT EXPENSES											
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	Miscellaneous Expenses - WTE	\$1,658,148	\$0	\$1,658,148	E-33	\$0	\$1,658,148	100.00%	-\$78,714	\$1,579,434	\$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
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	0.00%	\$0	\$0	\$0	\$0

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Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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		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	100.00%	\$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	0.00%	\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$100,944	\$480	\$100,464	E-49	\$0	\$100,944	100.00%	\$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	100.00%	\$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	0.00%	\$0	\$0	\$0	\$0
52	675.000	Maint. of Services - TDE	\$425,718	\$425,918	-\$200	E-52	\$0	\$425,718	100.00%	-\$27,174	\$398,544	\$398,744	-\$200
53	676.000	Maint. of Meters - TDE	\$400,514	\$399,901	\$613	E-53	\$0	\$400,514	100.00%	-\$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	100.00%	-\$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	\$0	\$4,141,471	100.00%	-\$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											
58	901.000	Supervision	\$21,555	\$21,555	\$0	E-58	\$0	\$21,555	100.00%	-\$446	\$21,109	\$21,109	\$0
59	902.000	Meter Reading Expenses	\$639,748	\$625,848	\$13,900	E-59	\$0	\$639,748	100.00%	-\$23,550	\$616,198	\$602,298	\$13,900
60	903.000	Customer Records & Collection Expenses	\$4,196,637	\$389,788	\$3,806,849	E-60	\$0	\$4,196,637	100.00%	-\$86,266	\$4,110,371	\$382,172	\$3,728,199
61	904.000	Uncollectible Amounts	\$1,838,028	\$0	\$1,838,028	E-61	\$0	\$1,838,028	100.00%	\$1,083,289	\$2,921,317	\$0	\$2,921,317
62	905.000	Misc. Customer Accounts Expense	\$222,737	\$67,931	\$154,806	E-62	\$0	\$222,737	100.00%	\$683,072	\$905,809	\$65,354	\$840,455
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,918,705	\$1,105,122	\$5,813,583		\$0	\$6,918,705		\$1,656,099	\$8,574,804	\$1,070,933	\$7,503,871
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	0.00%	\$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	\$10,627,146	\$10,627,146	\$0	E-71	\$0	\$10,627,146	100.00%	-\$3,052,054	\$7,575,092	\$7,575,092	\$0
72	921.000	Office Supplies & Expenses	\$2,260,265	\$0	\$2,260,265	E-72	\$0	\$2,260,265	100.00%	\$295,604	\$2,555,869	\$0	\$2,555,869
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
74	923.000	Outside Services Employed	\$39,228,461	\$32,470,557	\$6,757,904	E-74	\$0	\$39,228,461	100.00%	-\$9,133,259	\$30,095,202	\$32,470,557	-\$2,375,355
75	924.000	Property Insurance	\$4,918,512	\$0	\$4,918,512	E-75	\$0	\$4,918,512	100.00%	\$721,015	\$5,639,527	\$0	\$5,639,527
76	925.000	Injuries & Damages	\$97,566	\$0	\$97,566	E-76	\$0	\$97,566	100.00%	-\$1,532	\$96,034	\$0	\$96,034
77	926.000	Employee Pensions & Benefits	\$8,712,067	\$8,414,017	\$298,050	E-77	\$0	\$8,712,067	100.00%	-\$7,499,102	\$1,212,965	\$5,621,258	-\$4,408,293
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$415,090	\$0	\$415,090	E-79	\$0	\$415,090	100.00%	-\$360,364	\$54,726	\$0	\$54,726
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$2,147,741	\$0	\$2,147,741	E-82	\$0	\$2,147,741	100.00%	-\$791,722	\$1,356,019	\$0	\$1,356,019

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Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
83	930.300	Research & Development Expenses	\$90,573	\$0	\$90,573	E-83	\$0	\$90,573	100.00%	-\$1,664	\$88,909	\$0	\$88,909
84	931.000	Rents - AGE	\$150,091	\$0	\$150,091	E-84	\$0	\$150,091	100.00%	\$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	100.00%	-\$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											
91	408.100	Property Taxes	\$25,554,587	\$0	\$25,554,587	E-91	\$0	\$25,554,587	100.00%	-\$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	100.00%	-\$119,240	\$2,186,723	\$2,186,723	\$0
93	408.100	Other Taxes	-\$124,946	\$0	-\$124,946	E-93	\$0	-\$124,946	100.00%	\$0	-\$124,946	\$0	-\$124,946
94	408.100	PSC Assessment	\$2,477,865	\$0	\$2,477,865	E-94	\$0	\$2,477,865	100.00%	-\$416,997	\$2,060,868	\$0	\$2,060,868
95		TOTAL OTHER OPERATING EXPENSES	\$30,213,469	\$2,305,963	\$27,907,506		\$0	\$30,213,469		-\$669,515	\$29,543,954	\$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	Amortization 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
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											
105	409.100	Current Income Taxes	-\$10,372,903	See note (1)	See note (1)	E-105	See note (1)	-\$10,372,903	100.00%	\$38,635,253	\$28,262,350	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$10,372,903	\$0	\$0		\$0	-\$10,372,903		\$38,635,253	\$28,262,350	\$0	\$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	0.00%	-\$2,923,754	-\$2,923,754		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0	0.00%	-\$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	\$92,236,409	\$0	\$0		\$0	\$92,236,409		\$25,469,844	\$117,706,253	\$0	\$0

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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	

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	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	

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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	Miscellaneous 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
	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	

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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	\$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

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	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	
	2. To annualize incentive compensation. (Arabian)		\$0	\$0		-\$1,150,689	\$0	

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	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		-\$1,561,344	\$0	
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	

Missouri-American Water Company
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Water - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-77	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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Water - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To reallocate MAWC Corporate Expense using Staff's 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-98	Amortization 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-99	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$151,229	-\$151,229

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Water - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To reallocate MAWC Corporate Expense using Staff's 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	\$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

Line Number	A Description	B Percentage Rate	C Test Year	D 6.23% Return	E 6.33% Return	F 6.43% Return
1	TOTAL NET INCOME BEFORE TAXES		\$124,504,687	\$82,097,620	\$83,899,162	\$85,700,708
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$52,977,612	\$52,977,612	\$52,977,612	\$52,977,612
4	Non - Deductible Expenses		\$410,812	\$410,812	\$410,812	\$410,812
5	CIAC		\$7,690,632	\$7,690,632	\$7,690,632	\$7,690,632
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$61,079,056	\$61,079,056	\$61,079,056	\$61,079,056
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of		\$34,988,434	\$34,988,434	\$34,988,434	\$34,988,434
9	Tax Straight-Line Depreciation		\$36,971,707	\$36,971,707	\$36,971,707	\$36,971,707
10	Excess Tax over S/L Tax Depreciation		-\$2,103,505	-\$2,103,505	-\$2,103,505	-\$2,103,505
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$69,856,636	\$69,856,636	\$69,856,636	\$69,856,636
12	NET TAXABLE INCOME		\$115,727,107	\$73,320,040	\$75,121,582	\$76,923,128
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc. - Fed. Inc. Tax		\$115,727,107	\$73,320,040	\$75,121,582	\$76,923,128
15	Deduct Missouri Income Tax at the Rate of		\$4,128,743	\$2,615,805	\$2,680,078	\$2,744,351
16	Deduct City Inc Tax - Fed. Inc. Tax		\$883,482	\$559,739	\$573,492	\$587,246
17	Federal Taxable Income - Fed. Inc. Tax		\$110,714,882	\$70,144,496	\$71,868,012	\$73,591,531
18	Federal Income Tax at the Rate of		\$23,250,125	\$14,730,344	\$15,092,282	\$15,454,222
19	Subtract Federal Income Tax Credits					
20	Credits - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$23,250,125	\$14,730,344	\$15,092,282	\$15,454,222
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$115,727,107	\$73,320,040	\$75,121,582	\$76,923,128
25	Deduct Federal Income Tax at the Rate of		\$11,625,063	\$7,365,172	\$7,546,141	\$7,727,112
26	Deduct City Income Tax - MO. Inc. Tax		\$883,482	\$559,739	\$573,492	\$587,246
27	Missouri Taxable Income - MO. Inc. Tax		\$103,218,562	\$65,395,129	\$67,001,949	\$68,608,770
28	Subtract Missouri Income Tax Credits					
29	Test MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of		\$4,128,743	\$2,615,805	\$2,680,078	\$2,744,351
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$115,727,107	\$73,320,040	\$75,121,582	\$76,923,128
34	Deduct Federal Income Tax - City Inc. Tax		\$23,250,125	\$14,730,344	\$15,092,282	\$15,454,222
35	Deduct Missouri Income Tax - City Inc. Tax		\$4,128,743	\$2,615,805	\$2,680,078	\$2,744,351
36	City Taxable Income		\$88,348,239	\$55,973,891	\$57,349,222	\$58,724,555
37	Subtract City Income Tax Credits					
38	Test City Credit		\$0	\$0	\$0	\$0
39	City Income Tax at the Rate of		\$883,482	\$559,739	\$573,492	\$587,246
41	SUMMARY OF CURRENT INCOME TAX					
42	Federal Income Tax		\$23,250,125	\$14,730,344	\$15,092,282	\$15,454,222
43	State Income Tax		\$4,128,743	\$2,615,805	\$2,680,078	\$2,744,351
44	City Income Tax		\$883,482	\$559,739	\$573,492	\$587,246
45	TOTAL SUMMARY OF CURRENT INCOME TAX		\$28,262,350	\$17,905,888	\$18,345,852	\$18,785,819
46	DEFERRED INCOME TAXES					
47	Deferred Income Taxes - Def. Inc. Tax.		\$1,331,976	\$1,331,976	\$1,331,976	\$1,331,976
48	Amortization of Deferred ITC		-\$103,620	-\$103,620	-\$103,620	-\$103,620
49	Amortization of Protected Excess ADIT		-\$2,923,754	-\$2,923,754	-\$2,923,754	-\$2,923,754
50	Amortization of Unprotected Excess ADIT		-\$19,768,518	-\$19,768,518	-\$19,768,518	-\$19,768,518
51	TOTAL DEFERRED INCOME TAXES		-\$21,463,916	-\$21,463,916	-\$21,463,916	-\$21,463,916
52	TOTAL INCOME TAX		\$6,798,434	-\$3,558,028	-\$3,118,064	-\$2,678,097

Missouri-American Water Company
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Total Company EMS
Test Year Ending 12-31-2019
Water - Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.23% Return	<u>E</u> 6.33% Return	<u>F</u> 6.43% Return
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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
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St. Louis County Water District 1
Test Year Ending December 31, 2019
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.23% Return	<u>C</u> 6.33% Return	<u>D</u> 6.43% Return
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
11	Allowance for Known and Measureable 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
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St. Louis County Water District 1
Test Year Ending December 31, 2019
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,968,067,168
2	Less Accumulated Depreciation Reserve		\$369,603,035
3	Net Plant In Service		<u>\$1,598,464,133</u>
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		<u>\$4,490,835</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$57,861,273</u>
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		<u>\$1,192,223</u>
22	TOTAL SUBTRACT FROM NET PLANT		<u>\$663,477,166</u>
23	Total Rate Base		<u><u>\$992,848,240</u></u>

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St. Louis County Water District 1
Test Year Ending December 31, 2019
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$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	311.000	Structures and Improvements - SSP	\$10,326,049	P-8	\$0	\$10,326,049	100.00%	\$0	\$10,326,049
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$350,082	P-10	\$0	\$350,082	100.00%	\$0	\$350,082
11	314.000	Wells and Springs	\$48,481	P-11	\$0	\$48,481	100.00%	\$0	\$48,481
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$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	Structures and Improvements - PP	\$16,241,739	P-18	\$0	\$16,241,739	100.00%	\$0	\$16,241,739
19	322.000	Boiler Plant Equipment	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	323.000	Power Generation Equipment	\$10,029,960	P-20	\$0	\$10,029,960	100.00%	\$0	\$10,029,960
21	324.000	Steam Pumping Equipment	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
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		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$1,902,256	P-28	\$0	\$1,902,256	100.00%	\$0	\$1,902,256
29	331.000	Structures and Improvements - WTP	\$82,396,805	P-29	\$0	\$82,396,805	100.00%	\$0	\$82,396,805
30	332.000	Water Treatment Equipment - WTP	\$94,318,263	P-30	\$0	\$94,318,263	100.00%	\$0	\$94,318,263
31	333.000	Other - WTP	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$178,617,324		\$0	\$178,617,324		\$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	342.000	Distribution Reservoirs and Standpipes	\$12,529,418	P-37	\$0	\$12,529,418	100.00%	\$0	\$12,529,418
38	343.000	Transmission and Distribution Mains	\$1,316,517,867	P-38	\$0	\$1,316,517,867	100.00%	\$0	\$1,316,517,867
39	344.000	Fire Mains	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
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
46		GENERAL PLANT							
47	389.000	Land and Land Rights - GP	\$1,749	P-47	\$0	\$1,749	100.00%	\$0	\$1,749
48	390.000	Structures and Improve - Shop & Garage	\$8,942,381	P-48	\$0	\$8,942,381	100.00%	\$0	\$8,942,381
49	390.100	Structures and Improve - Office Buildings	\$3,914,848	P-49	\$0	\$3,914,848	100.00%	\$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	100.00%	\$0	\$0
58	391.300	Other Office Equipment	\$1,489	P-58	\$0	\$1,489	100.00%	\$0	\$1,489
59	391.400	BTS Initial Investment	\$31,910,762	P-59	\$0	\$31,910,762	100.00%	\$0	\$31,910,762
60	392.100	Transportation Equipment - Light Trucks	\$7,748,946	P-60	\$0	\$7,748,946	100.00%	\$0	\$7,748,946

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

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

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

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

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$153,201	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$0	0.00%	\$0	0	0.00%
4	303.000	Other Plant & Misc. Equipment	\$507,959	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$661,160		\$0		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land and Land Rights - SSP	\$78,261	0.00%	\$0	0	0.00%
8	311.000	Structures and Improvements - SSP	\$10,326,049	1.97%	\$203,423	60	-25.00%
9	312.000	Collecting & Impounding Reservoirs	\$0	0.35%	\$0	85	0.00%
10	313.000	Lake, River and Other Intakes	\$350,082	3.57%	\$12,498	70	-10.00%
11	314.000	Wells and Springs	\$48,481	2.52%	\$1,222	55	-5.00%
12	315.000	Infiltration Galleries and Tunnels	\$0	1.77%	\$0	60	0.00%
13	316.000	Supply Mains	\$6,076,315	1.45%	\$88,107	80	-25.00%
14	317.000	Miscellaneous Source of Supply - Other	\$0	4.97%	\$0	25	0.00%
15		TOTAL 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%
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	2.18%	\$2,056,138	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%
36	341.100	Structures & Improve - Special Crossing	\$0	1.49%	\$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	90	-30.00%
39	344.000	Fire Mains	\$0	1.56%	\$0	85	-30.00%
40	345.000	Customer Services	\$76,258	2.92%	\$2,227	65	-100.00%
41	346.000	Customer Meters	\$125,866,005	2.40%	\$3,020,784	42	-10.00%
42	347.000	Customer Meter Pits & Installation	\$13,108,690	2.40%	\$314,609	42	-10.00%
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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises 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	313.000	Lake, River and Other Intakes	\$52,394	R-10	\$0	\$52,394	100.00%	\$0	\$52,394
11	314.000	Wells and Springs	\$641	R-11	\$0	\$641	100.00%	\$0	\$641
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$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	326.000	Diesel Pumping Equipment	\$1,816,474	R-23	\$0	\$1,816,474	100.00%	\$0	\$1,816,474
24	327.000	Hydraulic Pumping Equipment	\$38,853	R-24	\$0	\$38,853	100.00%	\$0	\$38,853
25	328.000	Other Pumping Equipment	-\$71,159	R-25	\$0	-\$71,159	100.00%	\$0	-\$71,159
26		TOTAL PUMPING PLANT	\$28,430,037		\$0	\$28,430,037		\$0	\$28,430,037
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	331.000	Structures and Improvements - WTP	\$30,977,785	R-29	\$0	\$30,977,785	100.00%	\$0	\$30,977,785
30	332.000	Water Treatment Equipment - WTP	\$23,660,676	R-30	\$0	\$23,660,676	100.00%	\$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
33		TRANSMISSION & DIST. PLANT							
34	340.000	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	345.000	Customer Services	\$79,638	R-40	\$0	\$79,638	100.00%	\$0	\$79,638
41	346.000	Customer Meters	\$4,352,290	R-41	\$0	\$4,352,290	100.00%	\$0	\$4,352,290
42	347.000	Customer Meter Pits & Installation	\$9,263,881	R-42	\$0	\$9,263,881	100.00%	\$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							
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	390.900	Structures and Improvements - Leasehold	\$177,913	R-52	\$0	\$177,913	100.00%	\$0	\$177,913
53	391.000	Office Furniture	\$432,008	R-53	\$0	\$432,008	100.00%	\$0	\$432,008
54	391.100	Computers & Peripheral Equipment	\$2,524,295	R-54	\$0	\$2,524,295	100.00%	\$0	\$2,524,295
55	391.200	Computer Hardware & Software	\$2,622,464	R-55	\$0	\$2,622,464	100.00%	\$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	392.100	Transportation Equipment - Light Trucks	\$1,457,014	R-60	\$0	\$1,457,014	100.00%	\$0	\$1,457,014
61	392.200	Transportation Equipment - Heavy Trucks	\$4,425,881	R-61	\$0	\$4,425,881	100.00%	\$0	\$4,425,881

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional 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
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Test Year Ending December 31, 2019
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	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						
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
29	TOTAL CASH WORKING CAPITAL REQUIRED						-\$8,365,751

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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	\$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		-\$152,454	\$4,784,258	\$229,236	\$4,555,022
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$20,888	\$20,888	\$0	E-16	\$0	\$20,888	100.00%	-\$1,498	\$19,390	\$19,390	\$0
17	621.000	Fuel for Power Production	\$1,869	\$0	\$1,869	E-17	\$0	\$1,869	100.00%	-\$106	\$1,763	\$0	\$1,763
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$2,814,567	\$0	\$2,814,567	E-19	\$0	\$2,814,567	100.00%	-\$159,033	\$2,655,534	\$0	\$2,655,534
20	624.000	Pumping Labor and Expenses	\$457,244	\$404,605	\$52,639	E-20	\$0	\$457,244	100.00%	-\$29,023	\$428,221	\$375,582	\$52,639
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$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		-\$212,456	\$3,417,378	\$676,010	\$2,741,368
29		WATER TREATMENT EXPENSES											
30	640.000	Operation Supervision & Engineer. - WTE	\$11,500	\$11,500	\$0	E-30	\$0	\$11,500	100.00%	-\$1,054	\$10,446	\$10,446	\$0
31	641.000	Chemicals - WTE	\$7,544,710	\$0	\$7,544,710	E-31	\$0	\$7,544,710	100.00%	\$116,347	\$7,661,057	\$0	\$7,661,057
32	642.000	Operation Labor & Expenses - WTE	\$2,864,725	\$2,591,280	\$273,445	E-32	\$0	\$2,864,725	100.00%	-\$179,794	\$2,684,931	\$2,405,111	\$279,820
33	643.000	Miscellaneous Expenses - WTE	\$452,323	\$0	\$452,323	E-33	\$0	\$452,323	100.00%	-\$72,386	\$379,937	\$0	\$379,937
34	644.000	Rents - WTE	\$144,732	\$0	\$144,732	E-34	\$0	\$144,732	100.00%	-\$14,717	\$130,015	\$0	\$130,015
35	650.000	Maint. Supervision & Engineering - WTE	\$1,547,058	\$1,547,058	\$0	E-35	\$0	\$1,547,058	100.00%	-\$109,886	\$1,437,172	\$1,437,172	\$0
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	100.00%	\$0	\$773,987	\$90	\$773,897

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38		TOTAL WATER TREATMENT EXPENSES	\$13,339,035	\$4,149,928	\$9,189,107		\$0	\$13,339,035		-\$261,490	\$13,077,545	\$3,852,819	\$9,224,726
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	100.00%	\$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	100.00%	-\$356	\$4,676	\$4,676	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$72,412	\$0	\$72,412	E-49	\$0	\$72,412	100.00%	\$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	100.00%	\$567,655	\$2,175,820	\$139	\$2,175,681
51	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	675.000	Maint. of Services - TDE	\$391,554	\$391,754	-\$200	E-52	\$0	\$391,554	100.00%	-\$28,035	\$363,519	\$363,719	-\$200
53	676.000	Maint. of Meters - TDE	\$359,962	\$359,962	\$0	E-53	\$0	\$359,962	100.00%	-\$24,652	\$335,310	\$335,310	\$0
54	677.000	Maint. of Hydrants - TDE	\$248,220	\$248,220	\$0	E-54	\$0	\$248,220	100.00%	-\$18,693	\$229,527	\$229,527	\$0
55	678.000	Maint. of Miscellaneous Plant - TDE	\$3,686,251	\$2,522,430	\$1,163,821	E-55	\$0	\$3,686,251	100.00%	-\$444,791	\$3,241,460	\$2,346,292	\$895,168
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$11,315,133	\$7,644,255	\$3,670,878		\$0	\$11,315,133		-\$829,606	\$10,485,527	\$6,514,722	\$3,970,805
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	100.00%	\$0	\$0	\$0	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$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	100.00%	\$253,251	\$1,574,939	\$0	\$1,574,939
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
74	923.000	Outside Services Employed	\$27,990,492	\$23,404,081	\$4,586,411	E-74	\$0	\$27,990,492	100.00%	-\$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	100.00%	-\$5,122,679	\$533,800	\$3,841,933	-\$3,308,133
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$293,710	\$0	\$293,710	E-79	\$0	\$293,710	100.00%	-\$256,043	\$37,667	\$0	\$37,667
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$1,456,341	\$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	\$65,277	\$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

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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	Amortization 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	\$0
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		INCOME TAXES											
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		
107		DEFERRED INCOME TAXES											
108	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$23,042,699	See note (1)	See note (1)	E-108	See note (1)	\$23,042,699	100.00%	-\$22,048,305	\$994,394	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC	-\$99,244			E-109		-\$99,244	100.00%	-\$411	-\$99,655		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0	100.00%	-\$2,091,396	-\$2,091,396		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0	100.00%	-\$14,140,658	-\$14,140,658		
112		TOTAL DEFERRED INCOME TAXES	\$22,943,455					\$22,943,455		-\$38,280,770	-\$15,337,315		
113		NET OPERATING INCOME	\$68,404,878					\$68,404,878		\$12,380,567	\$80,785,445		

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

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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	

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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	

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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	Miscellaneous 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	

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	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	-\$805
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$805	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$0	\$0	\$0	-\$356	\$0	-\$356
	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	\$3,354
	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	\$567,655
	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	-\$28,035
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$28,035	\$0	
E-53	Maint. of Meters - TDE	676.000	\$0	\$0	\$0	-\$24,652	\$0	-\$24,652
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$24,652	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$0	\$0	\$0	-\$18,693	\$0	-\$18,693
	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	-\$444,791
	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	-\$576
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$576	\$0	
E-59	Meter Reading Expenses	902.000	\$0	\$0	\$0	-\$15,577	\$0	-\$15,577
	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	-\$123,035

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	1. To annualize payroll. (Arabian)		\$0	\$0		-\$8,727	\$0	
	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	\$846,047
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$2,170,858	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uncollectibles (Newkirk)		\$0	\$0		\$0	-\$1,324,811	
E-62	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$4	\$498,998	\$498,994
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$4	\$0	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To include credit card fees. (Bolin)		\$0	\$0		\$0	\$498,998	
E-71	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$2,176,802	\$0	-\$2,176,802
	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 Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)		\$0	\$0		-\$1,095,915	\$0	
E-72	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$253,251	\$253,251
	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 - 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	\$115,533	
E-74	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	-\$5,897,062	-\$5,897,062
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$40,528	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$91,379	
	4. To adjust outside services. (Barron)		\$0	\$0		\$0	\$1,360,860	

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	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	-\$7,308,773	
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$632,083	\$632,083
	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 annualize insurance premiums- WC Capitalized Credits (Newkirk), To annualize insurance premiums- Property (Newkirk), To annualize insurance premiums- Other (Newkirk)		\$0	\$0		\$0	\$595,100	
E-76	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$235	-\$235
	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	-\$5,122,679
	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	-\$256,043
	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	

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E-82	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$531,922	-\$531,922
	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 normalize books & publications (Newkirk)		\$0	\$0		\$0	-\$523,482	
E-83	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$368	\$368
	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	-\$2,389
	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	-\$15,673
	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	\$4,789,911
	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	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	-\$4,674	-\$4,674
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$4,674	
E-93	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$110,111	-\$110,111

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset - AFUDC (McMellen)		\$0	\$0		\$0	-\$110,111	
E-94	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	-\$1,621	-\$1,621
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$1,621	
E-97	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$50,172	-\$50,172
	1. To adjust property tax expense. (Barron)		\$0	\$0		\$0	-\$73,103	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)		\$0	\$0		\$0	\$22,931	
E-98	Payroll Taxes	408.100	\$0	\$0	\$0	-\$66,012	\$0	-\$66,012
	1. To annualize payroll taxes. (Arabian)		\$0	\$0		\$35,109	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)		\$0	\$0		-\$101,121	\$0	
E-100	PSC Assessment	408.100	\$0	\$0	\$0	\$0	-\$369,513	-\$369,513
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)		\$0	\$0		\$0	-\$369,513	
E-105	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$25,530,068	\$25,530,068
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$24,972,524	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$557,544	
E-108	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$22,048,305	-\$22,048,305
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$20,390,920	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$1,657,385	
E-109	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	-\$411	-\$411
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$418	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$7	
E-110	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$2,091,396	-\$2,091,396
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$2,091,396	
E-111	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$14,140,658	-\$14,140,658
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$14,140,658	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$9,549,583	-\$9,549,583
Total Operating & Maint. Expense			\$0	\$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 Number	A Description	B Percentage Rate	C Test Year	D 6.23% Return	E 6.33% Return	F 6.43% 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		\$70,722,759	\$46,734,333	\$47,978,535	\$49,222,738
18	Federal Income Tax at the Rate of	21.000%	\$14,851,779	\$9,814,210	\$10,075,492	\$10,336,775
19	Subtract Federal Income Tax Credits					
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	Missouri Taxable Income - MO. Inc. Tax		\$65,934,239	\$43,570,029	\$44,729,989	\$45,889,948
27	Subtract Missouri Income Tax Credits					
28	Test MO State Credit		\$0	\$0	\$0	\$0
29	Missouri Income Tax at the Rate of	4.000%	\$2,637,370	\$1,742,801	\$1,789,200	\$1,835,598
30	PROVISION FOR CITY INCOME TAX					
31	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		\$14,851,779	\$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	Amortization of Unprotected Excess ADIT		-\$14,140,658	-\$14,140,658	-\$14,140,658	-\$14,140,658
48	TOTAL DEFERRED INCOME TAXES		-\$15,337,315	-\$15,337,315	-\$15,337,315	-\$15,337,315

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

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

Line Number	<u>A</u> Description	<u>B</u> 6.23% Return	<u>C</u> 6.33% Return	<u>D</u> 6.43% 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
11	Allowance for Known and Measureable 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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$796,003,221
2	Less Accumulated Depreciation Reserve		\$160,212,135
3	Net Plant In Service		<u>\$635,791,086</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,847,513
6	Contributions in Aid of Construction Amortization		\$26,235,972
7	Materials & Supplies		\$1,816,206
8	Prepayments		\$785,102
9	Prepaid Pension Asset		<u>\$1,473,269</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$28,463,036</u>
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		<u>\$391,122</u>
22	TOTAL SUBTRACT FROM NET PLANT		<u>\$281,770,824</u>
23	Total Rate Base		<u><u>\$382,483,298</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$90,002	P-2	\$0	\$90,002	100.00%	\$0	\$90,002
3	302.000	Franchises and Consents	\$43,698	P-3	\$0	\$43,698	100.00%	\$0	\$43,698
4	303.000	Other Plant & Misc. Equipment	\$557,504	P-4	\$0	\$557,504	100.00%	\$0	\$557,504
5		TOTAL INTANGIBLE PLANT	\$691,204		\$0	\$691,204		\$0	\$691,204
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$1,810,422	P-7	\$0	\$1,810,422	100.00%	\$0	\$1,810,422
8	311.000	Structures and Improvements - SSP	\$11,590,827	P-8	\$0	\$11,590,827	100.00%	\$0	\$11,590,827
9	312.000	Collecting & Impounding Reservoirs	\$119,689	P-9	\$0	\$119,689	100.00%	\$0	\$119,689
10	313.000	Lake, River and Other Intakes	\$7,390,315	P-10	\$0	\$7,390,315	100.00%	\$0	\$7,390,315
11	314.000	Wells and Springs	\$10,063,056	P-11	\$0	\$10,063,056	100.00%	\$0	\$10,063,056
12	315.000	Infiltration Galleries and Tunnels	\$1,804	P-12	\$0	\$1,804	100.00%	\$0	\$1,804
13	316.000	Supply Mains	\$16,265,011	P-13	\$0	\$16,265,011	100.00%	\$0	\$16,265,011
14	317.000	Miscellaneous Source of Supply - Other	\$318,503	P-14	\$0	\$318,503	100.00%	\$0	\$318,503
15		TOTAL SOURCE OF SUPPLY PLANT	\$47,559,627		\$0	\$47,559,627		\$0	\$47,559,627
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$188,269	P-17	\$0	\$188,269	100.00%	\$0	\$188,269
18	321.000	Structures and Improvements - PP	\$12,980,056	P-18	\$0	\$12,980,056	100.00%	\$0	\$12,980,056
19	322.000	Boiler Plant Equipment	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	323.000	Power Generation Equipment	\$3,025,593	P-20	\$0	\$3,025,593	100.00%	\$0	\$3,025,593
21	324.000	Steam Pumping Equipment	\$234,170	P-21	\$0	\$234,170	100.00%	\$0	\$234,170
22	325.000	Electric Pumping Equipment	\$25,583,681	P-22	\$0	\$25,583,681	100.00%	\$0	\$25,583,681
23	326.000	Diesel Pumping Equipment	\$479,289	P-23	\$0	\$479,289	100.00%	\$0	\$479,289
24	327.000	Hydraulic Pumping Equipment	\$361,729	P-24	\$0	\$361,729	100.00%	\$0	\$361,729
25	328.000	Other Pumping Equipment	\$2,174,613	P-25	\$0	\$2,174,613	100.00%	\$0	\$2,174,613
26		TOTAL PUMPING PLANT	\$45,027,400		\$0	\$45,027,400		\$0	\$45,027,400
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$1,437,680	P-28	\$0	\$1,437,680	100.00%	\$0	\$1,437,680
29	331.000	Structures and Improvements - WTP	\$68,219,338	P-29	\$0	\$68,219,338	100.00%	\$0	\$68,219,338
30	332.000	Water Treatment Equipment - WTP	\$63,787,580	P-30	\$0	\$63,787,580	100.00%	\$0	\$63,787,580
31	333.000	Other - WTP	\$1,473,221	P-31	\$0	\$1,473,221	100.00%	\$0	\$1,473,221
32		TOTAL WATER TREATMENT PLANT	\$134,917,819		\$0	\$134,917,819		\$0	\$134,917,819
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$1,359,854	P-34	\$0	\$1,359,854	100.00%	\$0	\$1,359,854
35	341.000	Structures and Improvements - TDP	\$9,301,216	P-35	\$0	\$9,301,216	100.00%	\$0	\$9,301,216
36	341.100	Structures & Improve - Special Crossing	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	342.000	Distribution Reservoirs and Standpipes	\$25,642,066	P-37	\$0	\$25,642,066	100.00%	\$0	\$25,642,066
38	343.000	Transmission and Distribution Mains	\$317,972,853	P-38	\$0	\$317,972,853	100.00%	\$0	\$317,972,853
39	344.000	Fire Mains	\$595,477	P-39	\$0	\$595,477	100.00%	\$0	\$595,477
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	100.00%	\$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	\$24,331,508
44	349.000	Miscellaneous Trans. & Dist. - Other	\$47,669	P-44	\$0	\$47,669	100.00%	\$0	\$47,669
45		TOTAL TRANSMISSION & DIST. PLANT	\$498,611,833		\$0	\$498,611,833		\$0	\$498,611,833
46		GENERAL PLANT							
47	389.000	Land and Land Rights - GP	\$615,868	P-47	\$0	\$615,868	100.00%	\$0	\$615,868
48	390.000	Structures and Improve - Shop & Garage	\$11,886,643	P-48	\$0	\$11,886,643	100.00%	\$0	\$11,886,643
49	390.100	Structures and Improve - Office Buildings	\$6,493,053	P-49	\$0	\$6,493,053	100.00%	\$0	\$6,493,053
50	390.300	Structures & Improve - Miscellaneous	\$2,293,856	P-50	\$0	\$2,293,856	100.00%	\$0	\$2,293,856
51	390.900	Structures and Improvements - Leasehold	\$26,229	P-51	\$0	\$26,229	100.00%	\$0	\$26,229
52	391.000	Office Furniture	\$809,195	P-52	\$0	\$809,195	100.00%	\$0	\$809,195
53	391.100	Computers & Peripheral Equipment	\$2,962,258	P-53	\$0	\$2,962,258	100.00%	\$0	\$2,962,258
54	391.200	Computer Hardware & Software	\$2,312,344	P-54	\$0	\$2,312,344	100.00%	\$0	\$2,312,344
55	391.250	Computer Software	\$7,985,210	P-55	\$0	\$7,985,210	100.00%	\$0	\$7,985,210
56	391.260	Personal Computer Software	\$0	P-56	\$0	\$0	100.00%	\$0	\$0
57	391.300	Other Office Equipment	\$16,269	P-57	\$0	\$16,269	100.00%	\$0	\$16,269
58	391.400	BTS Initial Investment	\$12,906,607	P-58	\$0	\$12,906,607	100.00%	\$0	\$12,906,607
59	392.100	Transportation Equipment - Light Trucks	\$4,737,775	P-59	\$0	\$4,737,775	100.00%	\$0	\$4,737,775
60	392.200	Transportation Equipment - Heavy Trucks	\$1,220,856	P-60	\$0	\$1,220,856	100.00%	\$0	\$1,220,856

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adj. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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	<u>\$796,003,221</u>		<u>\$0</u>	<u>\$796,003,221</u>		<u>\$0</u>	<u>\$796,003,221</u>

Missouri-American Water Company
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Test Year Ending December 31, 2019
Adjustments to Plant in Service

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

Missouri-American Water Company
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Test Year Ending December 31, 2019
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$90,002	0.00%	\$0	0	0.00%
3	302.000	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	313.000	Lake, River and Other Intakes	\$7,390,315	3.57%	\$263,834	70	-10.00%
11	314.000	Wells and Springs	\$10,063,056	2.52%	\$253,589	55	-5.00%
12	315.000	Infiltration Galleries and Tunnels	\$1,804	1.77%	\$32	60	0.00%
13	316.000	Supply Mains	\$16,265,011	1.45%	\$235,843	80	-25.00%
14	317.000	Miscellaneous Source of Supply - Other	\$318,503	4.97%	\$15,830	25	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$47,559,627		\$997,886		
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	322.000	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	327.000	Hydraulic Pumping Equipment	\$361,729	1.89%	\$6,837	47	-10.00%
25	328.000	Other Pumping Equipment	\$2,174,613	1.89%	\$41,100	47	-10.00%
26		TOTAL PUMPING PLANT	\$45,027,400		\$1,149,947		
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	341.000	Structures and Improvements - TDP	\$9,301,216	1.49%	\$138,588	55	-20.00%
36	341.100	Structures & Improve - Special Crossing	\$0	1.49%	\$0	55	-20.00%
37	342.000	Distribution Reservoirs and Standpipes	\$25,642,066	1.70%	\$435,915	65	-25.00%
38	343.000	Transmission and Distribution Mains	\$317,972,853	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%
41	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	348.000	Fire Hydrants	\$24,331,508	1.85%	\$450,133	65	-30.00%
44	349.000	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%

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
50	390.300	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.

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,933	R-2	\$0	\$2,933	100.00%	\$0	\$2,933
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment	\$306,586	R-4	\$0	\$306,586	100.00%	\$0	\$306,586
5		TOTAL INTANGIBLE PLANT	\$309,519		\$0	\$309,519		\$0	\$309,519
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$2,077,993	R-8	\$0	\$2,077,993	100.00%	\$0	\$2,077,993
9	312.000	Collecting & Impounding Reservoirs	\$99,813	R-9	\$0	\$99,813	100.00%	\$0	\$99,813
10	313.000	Lake, River and Other Intakes	\$1,617,853	R-10	\$0	\$1,617,853	100.00%	\$0	\$1,617,853
11	314.000	Wells and Springs	\$2,422,600	R-11	\$0	\$2,422,600	100.00%	\$0	\$2,422,600
12	315.000	Infiltration Galleries and Tunnels	\$438	R-12	\$0	\$438	100.00%	\$0	\$438
13	316.000	Supply Mains	\$4,991,708	R-13	\$0	\$4,991,708	100.00%	\$0	\$4,991,708
14	317.000	Miscellaneous Source of Supply - Other	\$4,500	R-14	\$0	\$4,500	100.00%	\$0	\$4,500
15		TOTAL SOURCE OF SUPPLY PLANT	\$11,214,905		\$0	\$11,214,905		\$0	\$11,214,905
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$590	R-17	-\$590	\$0	100.00%	\$0	\$0
18	321.000	Structures and Improvements - PP	\$4,021,394	R-18	\$0	\$4,021,394	100.00%	\$0	\$4,021,394
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	323.000	Power Generation Equipment	\$415,834	R-20	\$0	\$415,834	100.00%	\$0	\$415,834
21	324.000	Steam Pumping Equipment	-\$38,879	R-21	\$0	-\$38,879	100.00%	\$0	-\$38,879
22	325.000	Electric Pumping Equipment	\$4,660,572	R-22	\$0	\$4,660,572	100.00%	\$0	\$4,660,572
23	326.000	Diesel Pumping Equipment	\$115,140	R-23	\$0	\$115,140	100.00%	\$0	\$115,140
24	327.000	Hydraulic Pumping Equipment	\$32,259	R-24	\$0	\$32,259	100.00%	\$0	\$32,259
25	328.000	Other Pumping Equipment	\$119,743	R-25	\$0	\$119,743	100.00%	\$0	\$119,743
26		TOTAL PUMPING PLANT	\$9,326,653		-\$590	\$9,326,063		\$0	\$9,326,063
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	331.000	Structures and Improvements - WTP	\$15,139,517	R-29	\$0	\$15,139,517	100.00%	\$0	\$15,139,517
30	332.000	Water Treatment Equipment - WTP	\$19,899,777	R-30	\$0	\$19,899,777	100.00%	\$0	\$19,899,777
31	333.000	Other - WTP	\$615,754	R-31	\$0	\$615,754	100.00%	\$0	\$615,754
32		TOTAL WATER TREATMENT PLANT	\$35,655,048		\$0	\$35,655,048		\$0	\$35,655,048
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	341.000	Structures and Improvements - TDP	\$1,767,953	R-35	\$0	\$1,767,953	100.00%	\$0	\$1,767,953
36	341.100	Structures & Improve - Special Crossing	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	342.000	Distribution Reservoirs and Standpipes	\$8,761,737	R-37	\$0	\$8,761,737	100.00%	\$0	\$8,761,737
38	343.000	Transmission and Distribution Mains	\$51,142,853	R-38	\$0	\$51,142,853	100.00%	\$0	\$51,142,853
39	344.000	Fire Mains	\$189,806	R-39	\$0	\$189,806	100.00%	\$0	\$189,806
40	345.000	Customer Services	\$13,950,500	R-40	\$0	\$13,950,500	100.00%	\$0	\$13,950,500
41	346.000	Customer Meters	-\$1,647,141	R-41	\$0	-\$1,647,141	100.00%	\$0	-\$1,647,141
42	347.000	Customer Meter Pits & Installation	\$5,427,650	R-42	\$0	\$5,427,650	100.00%	\$0	\$5,427,650
43	348.000	Fire Hydrants	\$4,016,654	R-43	\$0	\$4,016,654	100.00%	\$0	\$4,016,654
44	349.000	Miscellaneous Trans. & Dist. - Other	\$16,081	R-44	\$0	\$16,081	100.00%	\$0	\$16,081
45		TOTAL TRANSMISSION & DIST. PLANT	\$83,626,093		\$0	\$83,626,093		\$0	\$83,626,093
46		GENERAL PLANT							
47	389.000	Land and Land Rights - GP	-\$1,599	R-47	\$1,599	\$0	100.00%	\$0	\$0
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	\$3,902
52	391.000	Office Furniture	\$484,505	R-52	\$0	\$484,505	100.00%	\$0	\$484,505
53	391.100	Computers & Peripheral Equipment	\$1,629,707	R-53	\$0	\$1,629,707	100.00%	\$0	\$1,629,707
54	391.200	Computer Hardware & Software	\$1,136,754	R-54	\$0	\$1,136,754	100.00%	\$0	\$1,136,754
55	391.250	Computer Software	\$2,810,490	R-55	\$0	\$2,810,490	100.00%	\$0	\$2,810,490
56	391.260	Personal Computer Software	\$0	R-56	\$0	\$0	100.00%	\$0	\$0
57	391.300	Other Office Equipment	-\$8,415	R-57	\$0	-\$8,415	100.00%	\$0	-\$8,415
58	391.400	BTS Initial Investment	\$4,806,081	R-58	\$0	\$4,806,081	100.00%	\$0	\$4,806,081
59	392.100	Transportation Equipment - Light Trucks	\$1,327,623	R-59	\$0	\$1,327,623	100.00%	\$0	\$1,327,623
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

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Test Year Ending December 31, 2019
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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
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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G 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
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Test Year Ending December 31, 2019
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	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
29	TOTAL CASH WORKING CAPITAL REQUIRED						-\$3,174,235

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$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		\$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		-\$59,219	\$2,861,615	\$1,262,679	\$1,598,936
29		WATER TREATMENT EXPENSES											
30	640.000	Operation, Supervision & Engineer. - WTE	\$215,940	\$215,940	\$0	E-30	\$0	\$215,940	100.00%	-\$40,344	\$175,596	\$175,596	\$0
31	641.000	Chemicals - WTE	\$1,803,111	\$0	\$1,803,111	E-31	\$0	\$1,803,111	100.00%	\$131,711	\$1,934,822	\$0	\$1,934,822
32	642.000	Operation Labor & Expenses - WTE	\$548,963	\$339,006	\$209,957	E-32	\$0	\$548,963	100.00%	-\$83,043	\$465,920	\$255,880	\$210,040
33	643.000	Miscellaneous Expenses - WTE	\$1,205,825	\$0	\$1,205,825	E-33	\$0	\$1,205,825	100.00%	-\$6,328	\$1,199,497	\$0	\$1,199,497
34	644.000	Rents - WTE	\$140	\$0	\$140	E-34	\$0	\$140	100.00%	-\$25	\$115	\$0	\$115
35	650.000	Maint. Supervision & Engineering - WTE	\$151,712	\$151,712	\$0	E-35	\$0	\$151,712	100.00%	-\$20,049	\$131,663	\$131,663	\$0
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	\$75,958	\$35	\$75,923	E-37	\$0	\$75,958	100.00%	-\$2	\$75,956	\$33	\$75,923

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38		TOTAL WATER TREATMENT EXPENSES	\$4,001,649	\$706,693	\$3,294,956		\$0	\$4,001,649		-\$18,080	\$3,983,569	\$563,172	\$3,420,397
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$36,733	\$36,733	\$0	E-40	\$0	\$36,733	100.00%	\$326	\$37,059	\$37,059	\$0
41	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$1,270,339	\$1,245,128	\$25,211	E-42	\$0	\$1,270,339	100.00%	-\$84,180	\$1,186,159	\$1,160,948	\$25,211
43	663.000	Meter Expenses - TDE	\$453,732	\$450,445	\$3,287	E-43	\$0	\$453,732	100.00%	-\$46,465	\$407,267	\$403,981	\$3,286
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
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
46	666.000	Rents - TDE	\$896	\$0	\$896	E-46	\$0	\$896	100.00%	\$87	\$983	\$0	\$983
47	670.000	Maint. Supervision and Engineering - TDE	\$65,326	\$65,326	\$0	E-47	\$0	\$65,326	100.00%	-\$756	\$64,570	\$64,570	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$28,532	\$480	\$28,052	E-49	\$0	\$28,532	100.00%	\$23,617	\$52,149	\$605	\$51,544
50	673.000	Maint. of Transmission & Distribution Mains	\$503,190	\$344,863	\$158,327	E-50	\$0	\$503,190	100.00%	-\$164,594	\$338,596	\$313,588	\$25,008
51	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	675.000	Maint. of Services - TDE	\$34,164	\$34,164	\$0	E-52	\$0	\$34,164	100.00%	\$861	\$35,025	\$35,025	\$0
53	676.000	Maint. of Meters - TDE	\$40,552	\$39,939	\$613	E-53	\$0	\$40,552	100.00%	\$498	\$41,050	\$40,437	\$613
54	677.000	Maint. of Hydrants - TDE	\$89,710	\$87,519	\$2,191	E-54	\$0	\$89,710	100.00%	-\$46,197	\$43,513	\$41,322	\$2,191
55	678.000	Maint. of Miscellaneous Plant - TDE	\$455,220	\$113,885	\$341,335	E-55	\$0	\$455,220	100.00%	\$81,024	\$536,244	\$105,891	\$430,353
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
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$13,488	\$13,488	\$0	E-58	\$0	\$13,488	100.00%	\$130	\$13,618	\$13,618	\$0
59	902.000	Meter Reading Expenses	\$464,727	\$459,183	\$5,544	E-59	\$0	\$464,727	100.00%	-\$7,973	\$456,754	\$451,210	\$5,544
60	903.000	Customer Records & Collection Expenses	\$1,365,785	\$293,719	\$1,072,066	E-60	\$0	\$1,365,785	100.00%	\$36,769	\$1,402,554	\$294,830	\$1,107,724
61	904.000	Uncollectible Amounts	\$513,217	\$0	\$513,217	E-61	\$0	\$513,217	100.00%	\$237,242	\$750,459	\$0	\$750,459
62	905.000	Misc. Customer Accounts Expense	\$149,780	\$67,872	\$81,908	E-62	\$0	\$149,780	100.00%	\$184,078	\$333,858	\$65,299	\$268,559
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											
65	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-65	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$3,054,178	\$3,054,178	\$0	E-71	\$0	\$3,054,178	100.00%	-\$875,252	\$2,178,926	\$2,178,926	\$0
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	\$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	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	\$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	\$1,779,325	-\$1,100,160
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
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	\$0	E-80	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$691,400	\$0	\$691,400	E-82	\$0	\$691,400	100.00%	-\$259,800	\$431,600	\$0	\$431,600
83	930.300	Research & Development Expenses	\$25,296	\$0	\$25,296	E-83	\$0	\$25,296	100.00%	-\$2,032	\$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

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
85	932.000	Maint. of General Plant	\$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	Amortization 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
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		\$13,089,277	\$36,920,808		

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

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$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	
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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	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	\$20,819
	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	-\$55,399
	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	-\$933
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$933	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$0	\$0	\$0	-\$15,108	\$0	-\$15,108
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$15,108	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$0	\$0	\$0	-\$1,383	-\$1,383
	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	\$44,958
	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	-\$80,676
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$80,676	\$0	
E-23	Rents - PE	627.000	\$0	\$0	\$0	\$0	\$73	\$73
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$73	
E-24	Maint. Supervision & Engineering - PE	630.000	\$0	\$0	\$0	-\$1,290	\$0	-\$1,290
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,290	\$0	
E-25	Maint. of Structures & Improvements - PE	631.000	\$0	\$0	\$0	-\$10	\$0	-\$10
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$10	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$0	\$0	\$0	-\$5,783	\$0	-\$5,783
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$5,783	\$0	
E-30	Operation. Supervision & Engineer. - WTE	640.000	\$0	\$0	\$0	-\$40,344	\$0	-\$40,344
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$40,344	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$0	\$0	\$0	\$131,711	\$131,711
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$131,678	

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	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove chemicals for corporate. (Sarver)		\$0	\$0		\$0	\$33	
E-32	Operation Labor & Expenses - WTE	642.000	\$0	\$0	\$0	-\$83,126	\$83	-\$83,043
	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	Miscellaneous Expenses - WTE	643.000	\$0	\$0	\$0	\$0	-\$6,328	-\$6,328
	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	-\$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	-\$20,049
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$20,049	\$0	
E-37	Maint. of Water Treatment Equipment	652.000	\$0	\$0	\$0	-\$2	\$0	-\$2
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2	\$0	
E-40	Operation Supervision & Engineering - TDE	660.000	\$0	\$0	\$0	\$326	\$0	\$326
	1. To annualize payroll. (Arabian)		\$0	\$0		\$326	\$0	
E-42	Transmission & Distribution Lines Expenses	662.000	\$0	\$0	\$0	-\$84,180	\$0	-\$84,180
	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	-\$46,465
	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	\$2,414
	1. To annualize payroll. (Arabian)		\$0	\$0		\$2,414	\$0	
E-45	Miscellaneous Expenses - TDE	665.000	\$0	\$0	\$0	-\$41,641	\$14,163	-\$27,478

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	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	
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 Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$5,853	
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 Allocation Factors, Adjustment for Main Break Expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	\$10,734	
E-58	Supervision	901.000	\$0	\$0	\$0	\$130	\$0	\$130
	1. To annualize payroll. (Arabian)		\$0	\$0		\$130	\$0	

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E-59	Meter Reading Expenses	902.000	\$0	\$0	\$0	-\$7,973	\$0	-\$7,973
	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	\$36,769
	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	\$237,242
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$750,459	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uncollectibles (Newkirk)		\$0	\$0		\$0	-\$513,217	
E-62	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$2,573	\$186,651	\$184,078
	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 Allocation Factors, To include credit card fees. (Bolin)		\$0	\$0		\$0	\$186,559	
E-71	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$875,252	\$0	-\$875,252
	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	\$42,353
	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	-\$3,236,197
	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	

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	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$181,606	
	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	-\$3,361,113	
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$88,932	\$88,932
	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	-\$1,297
	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	-\$2,376,423
	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 Allocation Factors, Adjust for promotional expense. (Barron). To annualize OPEB expense. (Foster)		\$0	\$0		\$0	\$515,207	
	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		-\$111,395	\$0	
E-79	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$104,321	-\$104,321
	1. To normalize rate case expense. (Amenthor)		\$0	\$0		\$0	-\$7,600	

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	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	-\$96,721	
E-82	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$259,800	-\$259,800
	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	-\$2,032
	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	\$165,883
	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	-\$29,506
	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	\$2,191,899
	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	\$38,088
	1. To annualize amortization expense. (McMellen)		\$0	\$0		\$0	\$38,088	

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E-92	Amortization 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	

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-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 Number	A Description	B Percentage Rate	C Test Year	D 6.23% Return	E 6.33% Return	F 6.43% Return
1	TOTAL NET INCOME BEFORE TAXES		\$41,003,055	\$23,670,405	\$24,171,418	\$24,672,434
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$17,186,481	\$17,186,481	\$17,186,481	\$17,186,481
4	Non - Deductible Expenses		\$126,233	\$126,233	\$126,233	\$126,233
5	CIAC		\$3,313,630	\$3,313,630	\$3,313,630	\$3,313,630
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$20,626,344	\$20,626,344	\$20,626,344	\$20,626,344
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.5440%	\$9,730,375	\$9,730,375	\$9,730,375	\$9,730,375
9	Tax Straight-Line Depreciation		\$11,994,001	\$11,994,001	\$11,994,001	\$11,994,001
10	Excess Tax over S/L Tax Depreciation		-\$1,897,602	-\$1,897,602	-\$1,897,602	-\$1,897,602
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$19,826,774	\$19,826,774	\$19,826,774	\$19,826,774
12	NET TAXABLE INCOME		\$41,802,625	\$24,469,975	\$24,970,988	\$25,472,004
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc. - Fed. Inc. Tax		\$41,802,625	\$24,469,975	\$24,970,988	\$25,472,004
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,491,373	\$873,004	\$890,878	\$908,753
16	Deduct City Inc Tax - Fed. Inc. Tax		\$319,129	\$186,808	\$190,633	\$194,458
17	Federal Taxable Income - Fed. Inc. Tax		\$39,992,123	\$23,410,163	\$23,889,477	\$24,368,793
18	Federal Income Tax at the Rate of	21.000%	\$8,398,346	\$4,916,134	\$5,016,790	\$5,117,447
19	Subtract Federal Income Tax Credits					
20	Credits - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$8,398,346	\$4,916,134	\$5,016,790	\$5,117,447
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$41,802,625	\$24,469,975	\$24,970,988	\$25,472,004
24	Deduct Federal Income Tax at the Rate of	50.000%	\$4,199,173	\$2,458,067	\$2,508,395	\$2,558,724
25	Deduct City Income Tax - MO. Inc. Tax		\$319,129	\$186,808	\$190,633	\$194,458
26	Missouri Taxable Income - MO. Inc. Tax		\$37,284,323	\$21,825,100	\$22,271,960	\$22,718,822
27	Subtract Missouri Income Tax Credits					
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	\$908,753
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$41,802,625	\$24,469,975	\$24,970,988	\$25,472,004
32	Deduct Federal Income Tax - City Inc. Tax		\$8,398,346	\$4,916,134	\$5,016,790	\$5,117,447
33	Deduct Missouri Income Tax - City Inc. Tax		\$1,491,373	\$873,004	\$890,878	\$908,753
34	City Taxable Income		\$31,912,906	\$18,680,837	\$19,063,320	\$19,445,804
35	Subtract City Income Tax Credits					
36	Test City Credit		\$0	\$0	\$0	\$0
37	City Income Tax at the Rate of	1.000%	\$319,129	\$186,808	\$190,633	\$194,458
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$8,398,346	\$4,916,134	\$5,016,790	\$5,117,447
40	State Income Tax		\$1,491,373	\$873,004	\$890,878	\$908,753
41	City Income Tax		\$319,129	\$186,808	\$190,633	\$194,458
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$10,208,848	\$5,975,946	\$6,098,301	\$6,220,658
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$337,582	\$337,582	\$337,582	\$337,582
45	Amortization of Deferred ITC		-\$3,965	-\$3,965	-\$3,965	-\$3,965
46	Amortization of Protected Excess ADIT		-\$832,358	-\$832,358	-\$832,358	-\$832,358
47	Amortization of Unprotected Excess ADIT		-\$5,627,860	-\$5,627,860	-\$5,627,860	-\$5,627,860
48	TOTAL DEFERRED INCOME TAXES		-\$6,126,601	-\$6,126,601	-\$6,126,601	-\$6,126,601

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Test Year Ending December 31, 2019
Income Tax Calculation

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

Missouri-American Water Company
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Arnold Sewer District A
Test Year Ending 12-31-2019
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.23% Return	<u>C</u> 6.33% Return	<u>D</u> 6.43% 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
11	Allowance for Known and Measureable 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
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Test Year Ending 12-31-2019
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$40,174,664
2	Less Accumulated Depreciation Reserve		\$15,650,910
3	Net Plant In Service		<u>\$24,523,754</u>
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		<u>\$57,815</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$15,233,756</u>
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		<u>\$15,349</u>
22	TOTAL SUBTRACT FROM NET PLANT		<u>\$27,888,975</u>
23	Total Rate Base		<u><u>\$11,868,535</u></u>

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Test Year Ending 12-31-2019
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,658	P-2	\$0	\$2,658	100.00%	\$0	\$2,658
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment	\$448	P-4	\$0	\$448	100.00%	\$0	\$448
5		TOTAL PLANT INTANGIBLE	\$3,106		\$0	\$3,106		\$0	\$3,106
6		WATER TREATMENT PLANT							
7	330.000	Land and Land Rights - WTP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Structures and Improvements - WTP	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	332.000	Water Treatment Equipment - WTP	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	333.000	Other - WTP	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
12		TRANSMISSION & DIST. PLANT							
13	341.000	Structures and Improvements - TDP	\$2,888	P-13	\$0	\$2,888	100.00%	\$0	\$2,888
14		TOTAL TRANSMISSION & DIST. PLANT	\$2,888		\$0	\$2,888		\$0	\$2,888
15		COLLECTION PLANT							
16	350.000	Land and Land Rights	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	351.000	Structures and Improvements	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	352.100	Collection Sewers (Force)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	352.200	Collection Sewers (Gravity)	\$25,239,360	P-19	\$0	\$25,239,360	100.00%	\$0	\$25,239,360
20	353.000	Services to Customers	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	354.000	Flow Measuring Devices	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	356.000	Other Collection Equipment	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	357.000	Communication Equipment	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24		TOTAL COLLECTION PLANT	\$25,239,360		\$0	\$25,239,360		\$0	\$25,239,360
25		SYSTEM PUMPING PLANT							
26	360.000	Land and Land Rights	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	361.000	Structures and Improv	\$37,493	P-27	\$0	\$37,493	100.00%	\$0	\$37,493
28	362.000	Receiving Wells	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	363.000	Electric Pumping Equipment	\$161,187	P-29	\$0	\$161,187	100.00%	\$0	\$161,187
30	364.000	Diesel Pumping Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	365.000	Other Pumping Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL SYSTEM PUMPING PLANT	\$198,680		\$0	\$198,680		\$0	\$198,680
33		TREATMENT & DISPOSAL PLANT							
34	371.000	Structures and Improvements	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	372.000	Treatment & Disposal Equipment	\$616,196	P-35	\$0	\$616,196	100.00%	\$0	\$616,196
36	373.000	Plant Sewers	\$10,390,085	P-36	\$0	\$10,390,085	100.00%	\$0	\$10,390,085
37	374.000	Outfall Sewer Lines	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38		TOTAL TREATMENT & DISPOSAL PLANT	\$11,006,281		\$0	\$11,006,281		\$0	\$11,006,281
39		GENERAL PLANT							
40	389.000	Land and Land Rights - GP	\$168,822	P-40	\$0	\$168,822	100.00%	\$0	\$168,822
41	390.000	Structures and Improve - Shop & Garage	\$73,655	P-41	\$0	\$73,655	100.00%	\$0	\$73,655
42	390.100	Structures and Improve - Office Buildings	\$389	P-42	\$0	\$389	100.00%	\$0	\$389
43	390.900	Structures and Improvements - Leasehold	\$112,892	P-43	\$0	\$112,892	100.00%	\$0	\$112,892
44	391.000	Office Furniture	\$78,813	P-44	\$0	\$78,813	100.00%	\$0	\$78,813
45	391.100	Computers & Peripheral Equipment	\$167,357	P-45	\$0	\$167,357	100.00%	\$0	\$167,357
46	391.200	Computer Hardware & Software	\$116,705	P-46	\$0	\$116,705	100.00%	\$0	\$116,705
47	391.250	Computer Software	\$449,078	P-47	\$0	\$449,078	100.00%	\$0	\$449,078
48	391.260	Personal Computer Software	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49	391.300	Other Office Equipment	\$30	P-49	\$0	\$30	100.00%	\$0	\$30
50	391.400	BTS Initial Investment	\$651,403	P-50	\$0	\$651,403	100.00%	\$0	\$651,403
51	392.000	Transportation Equipment	\$1,188,580	P-51	\$0	\$1,188,580	100.00%	\$0	\$1,188,580
52	392.100	Transportation Equipment - Light Trucks	\$31,431	P-52	\$0	\$31,431	100.00%	\$0	\$31,431
53	392.200	Transportation Equipment - Heavy Trucks	\$441	P-53	\$0	\$441	100.00%	\$0	\$441
54	392.300	Transportation Equipment - Autos	\$1,901	P-54	\$0	\$1,901	100.00%	\$0	\$1,901
55	392.400	Transportation Equipment - Other	\$36,843	P-55	\$0	\$36,843	100.00%	\$0	\$36,843
56	393.000	Stores Equipment	\$0	P-56	\$0	\$0	100.00%	\$0	\$0
57	394.000	Tools, Shop and Garage Equipment	\$13,969	P-57	\$0	\$13,969	100.00%	\$0	\$13,969
58	395.000	Laboratory Equipment	\$0	P-58	\$0	\$0	100.00%	\$0	\$0
59	396.000	Power Operated Equipment	\$579,885	P-59	\$0	\$579,885	100.00%	\$0	\$579,885

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 Test Year Ending 12-31-2019
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adj. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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
66		TOTAL PLANT IN SERVICE	\$40,174,664		\$0	\$40,174,664		\$0	\$40,174,664

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Adjustments to Plant in Service

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

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,658	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$0	0.00%	\$0	0	0.00%
4	303.000	Other Plant & Misc. Equipment	\$448	0.00%	\$0	0	0.00%
5		TOTAL PLANT INTANGIBLE	\$3,106		\$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		
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	60	-10.00%
19	352.200	Collection Sewers (Gravity)	\$25,239,360	1.58%	\$398,782	70	-20.00%
20	353.000	Services to Customers	\$0	2.87%	\$0	55	-40.00%
21	354.000	Flow Measuring Devices	\$0	3.38%	\$0	25	0.00%
22	356.000	Other Collection Equipment	\$0	3.15%	\$0	50	0.00%
23	357.000	Communication Equipment	\$0	6.67%	\$0	15	0.00%
24		TOTAL COLLECTION PLANT	\$25,239,360		\$398,782		
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		GENERAL PLANT					
40	389.000	Land and Land Rights - GP	\$168,822	0.00%	\$0	0	0.00%
41	390.000	Structures and Improve - Shop & Garage	\$73,655	3.11%	\$2,291	35	-5.00%
42	390.100	Structures and Improve - Office Buildings	\$389	2.09%	\$8	47	-20.00%
43	390.900	Structures and Improvements - Leasehold	\$112,892	5.00%	\$5,645	20	0.00%
44	391.000	Office Furniture	\$78,813	5.00%	\$3,941	20	0.00%
45	391.100	Computers & Peripheral Equipment	\$167,357	20.00%	\$33,471	5	0.00%
46	391.200	Computer Hardware & Software	\$116,705	20.00%	\$23,341	5	0.00%
47	391.250	Computer Software	\$449,078	5.00%	\$22,454	20	0.00%
48	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
49	391.300	Other Office Equipment	\$30	6.67%	\$2	15	0.00%

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net 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		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
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Arnold Sewer District A
Test Year Ending 12-31-2019
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises 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 PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$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		TOTAL TRANSMISSION & DIST. PLANT	\$0		\$0	\$0		\$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	352.200	Collection Sewers (Gravity)	\$11,393,191	R-19	\$0	\$11,393,191	100.00%	\$0	\$11,393,191
20	353.000	Services to Customers	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	354.000	Flow Measuring Devices	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	356.000	Other Collection Equipment	\$0	R-22	\$0	\$0	100.00%	\$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	100.00%	\$0	\$0
27	361.000	Structures and Improv	\$1,925	R-27	\$0	\$1,925	100.00%	\$0	\$1,925
28	362.000	Receiving Wells	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	363.000	Electric Pumping Equipment	\$16,622	R-29	\$0	\$16,622	100.00%	\$0	\$16,622
30	364.000	Diesel Pumping Equipment	\$0	R-30	\$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							
34	371.000	Structures and Improvements	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	372.000	Treatment & Disposal Equipment	\$586,008	R-35	\$0	\$586,008	100.00%	\$0	\$586,008
36	373.000	Plant Sewers	\$1,389,820	R-36	\$0	\$1,389,820	100.00%	\$0	\$1,389,820
37	374.000	Outfall Sewer Lines	\$0	R-37	\$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	Structures and Improve - Shop & Garage	\$4,700	R-41	\$0	\$4,700	100.00%	\$0	\$4,700
42	390.100	Structures and Improve - Office Buildings	-\$4,513	R-42	\$0	-\$4,513	100.00%	\$0	-\$4,513
43	390.900	Structures and Improvements - Leasehold	\$11,791	R-43	\$0	\$11,791	100.00%	\$0	\$11,791
44	391.000	Office Furniture	\$9,239	R-44	\$0	\$9,239	100.00%	\$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	\$469,483	100.00%	\$0	\$469,483
51	392.000	Transportation Equipment	\$265,159	R-51	\$0	\$265,159	100.00%	\$0	\$265,159
52	392.100	Transportation Equipment - Light Trucks	\$6,856	R-52	\$0	\$6,856	100.00%	\$0	\$6,856
53	392.200	Transportation Equipment - Heavy Trucks	\$2,318	R-53	\$0	\$2,318	100.00%	\$0	\$2,318
54	392.300	Transportation Equipment - Autos	\$19,071	R-54	\$0	\$19,071	100.00%	\$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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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

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Arnold Sewer District A
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
Total Reserve Adjustments				<u>\$0</u>		<u>\$0</u>

Missouri-American Water Company
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Arnold Sewer District A
Test Year Ending 12-31-2019
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	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						
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
29	TOTAL CASH WORKING CAPITAL REQUIRED						-\$118,714

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Arnold Sewer District A
Test Year Ending 12-31-2019
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$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		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses - COE	\$995	\$0	\$995	E-2	\$0	\$995	100.00%	\$1,092	\$2,087	\$0	\$2,087
3	702.000	Purchased Water - COE	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses - COE	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$15	\$15	\$0	\$15
5	705.000	Rents - COE	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$944	\$944	\$0	\$944
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$995	\$0	\$995		\$0	\$995		\$2,051	\$3,046	\$0	\$3,046
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	\$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											
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	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	E-16	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
17	725.000	Rent - POE	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
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		TREAT. & DISP. OPER. EXPENSE											
25	740.000	Operation - Supervision & Engineering - TDOE	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	741.000	Chemicals - TDOE	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	742.000	Operation Labor & Expense - TDOE	\$258,495	\$262,161	-\$3,666	E-27	\$0	\$258,495	100.00%	\$24,107	\$282,602	\$286,225	-\$3,623
28	743.000	Miscellaneous Expenses - TDOE	\$931,334	\$0	\$931,334	E-28	\$0	\$931,334	100.00%	\$226,818	\$1,158,152	\$0	\$1,158,152
29	744.000	Miscellaneous Expense - TDOE	\$10,048	\$0	\$10,048	E-29	\$0	\$10,048	100.00%	\$42	\$10,090	\$0	\$10,090
30	745.000	Rents - TDOE	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
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
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
37		CUSTOMER ACCOUNTS EXPENSE											
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri-American Water Company
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Arnold Sewer District A
Test Year Ending 12-31-2019
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = 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	928.000	Regulatory Commission Expenses	\$82	\$0	\$82	E-53	\$0	\$82	100.00%	\$872	\$954	\$0	\$954
54	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.200	Misc. General Expenses	\$138,347	\$0	\$138,347	E-56	\$0	\$138,347	100.00%	-\$16,221	\$122,126	\$0	\$122,126
57	930.300	Research & Development Expenses	\$18	\$0	\$18	E-57	\$0	\$18	100.00%	\$1,019	\$1,037	\$0	\$1,037
58	931.000	Rents - AGE	\$4,263	\$0	\$4,263	E-58	\$0	\$4,263	100.00%	\$44,198	\$48,461	\$0	\$48,461
59	932.000	Maint. of General Plant	\$263	\$0	\$263	E-59	\$0	\$263	100.00%	\$19,158	\$19,421	\$4,386	\$15,035
60		TOTAL ADMIN. & GENERAL EXPENSES	\$333,158	\$192,104	\$141,054		\$0	\$333,158		\$442,334	\$775,492	\$193,932	\$581,560
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
77		NET INCOME BEFORE TAXES	\$2,417,570					\$2,417,570		-\$1,054,965	\$1,362,605		
78		INCOME TAXES											
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											
82	410.100	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)

Missouri-American Water Company
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Arnold Sewer District A
Test Year Ending 12-31-2019
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
83	412.200	Amortization of Deferred ITC	\$0			E-83		\$0	100.00%	\$0	\$0		
84	0.000	Amortization of Protected Excess ADIT	\$0			E-84		\$0	100.00%	-\$32,467	-\$32,467		
85	0.000	Amortization of Unprotected Excess ADIT	\$0			E-85		\$0	100.00%	-\$219,519	-\$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
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	\$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

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Test Year Ending 12-31-2019
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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$43	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$1	
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 Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	\$58,799	
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 Allocation Factors, To normalize uncollectibles (Newkirk)		\$0	\$0		\$0	-\$369	
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 Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)		\$0	\$0		\$21,747	\$0	
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 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	\$11,165	
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	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	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	
E-56	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$16,221	-\$16,221

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5. To annualize transportation expense - Fuel. (Amenthor)		\$0	\$0		\$0	-\$1,571	
	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	-\$14,650	
E-57	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$1,019	\$1,019
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$1,019	
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. (Amenthor)		\$0	\$0		\$0	\$1,043	
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 Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$14,772	
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	
	2. To remove capitalized depreciation. (McMellen)		\$0	\$0		\$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	
E-66	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	-\$96	-\$96
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$96	
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 Allocation Factors, To remove amortization of regulatory asset - AFUDC (McMellen)		\$0	\$0		\$0	-\$2,262	
E-68	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	-\$588	-\$588
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$588	

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-71	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$64,809	-\$64,809
	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 Allocation Factors/Annualize PSC Assessment. (Dhority)		\$0	\$0		\$0	\$33,789	
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 & Maint. Expense			\$0	\$0	\$0	\$28,015	\$1,346,762	\$1,374,777

Missouri-American Water Company
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Arnold Sewer District A
Test Year Ending 12-31-2019
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.23% Return	E 6.33% Return	F 6.43% Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,362,605	\$897,192	\$912,739	\$928,287
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	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.5440%	\$301,936	\$301,936	\$301,936	\$301,936
9	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
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	Subtract Missouri Income Tax Credits					
28	Test MO State Credit		\$0	\$0	\$0	\$0
29	Missouri Income Tax at the Rate of	4.000%	\$70,787	\$54,183	\$54,737	\$55,292
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					
36	Test City Credit		\$0	\$0	\$0	\$0
37	City Income Tax at the Rate of	1.000%	\$15,147	\$11,594	\$11,713	\$11,832
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	City Income Tax		\$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

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Test Year Ending 12-31-2019
Income Tax Calculation

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

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

Line Number	A Description	B 6.23% Return	C 6.33% Return	D 6.43% 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
11	Allowance for Known and Measureable 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

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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$55,012,362
2	Less Accumulated Depreciation Reserve		\$17,067,551
3	Net Plant In Service		<u>\$37,944,811</u>
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		<u>\$117,006</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$4,640,842</u>
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
21	Pension Tracker		<u>\$31,063</u>
22	TOTAL SUBTRACT FROM NET PLANT		<u>\$20,807,605</u>
23	Total Rate Base		<u><u>\$21,778,048</u></u>

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$9,340	P-2	\$0	\$9,340	100.00%	\$0	\$9,340
3	302.000	Franchises and Consents	\$5,562	P-3	\$0	\$5,562	100.00%	\$0	\$5,562
4	303.000	Other Plant & Misc. Equipment	\$614	P-4	\$0	\$614	100.00%	\$0	\$614
5		TOTAL PLANT INTANGIBLE	\$15,516		\$0	\$15,516		\$0	\$15,516
6		WATER TREATMENT PLANT							
7	330.000	Land and Land Rights - WTP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Structures and Improvements - WTP	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	332.000	Water Treatment Equipment - WTP	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	333.000	Other - WTP	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
12		TRANSMISSION & DIST. PLANT							
13	341.000	Structures and Improvements - TDP	\$3,954	P-13	\$0	\$3,954	100.00%	\$0	\$3,954
14		TOTAL TRANSMISSION & DIST. PLANT	\$3,954		\$0	\$3,954		\$0	\$3,954
15		COLLECTION PLANT							
16	350.000	Land and Land Rights	\$30,000	P-16	\$0	\$30,000	100.00%	\$0	\$30,000
17	351.000	Structures and Improvements	\$3,411,360	P-17	\$0	\$3,411,360	100.00%	\$0	\$3,411,360
18	352.100	Collection Sewers (Force)	\$6,580,186	P-18	\$0	\$6,580,186	100.00%	\$0	\$6,580,186
19	352.200	Collection Sewers (Gravity)	\$9,860,674	P-19	\$0	\$9,860,674	100.00%	\$0	\$9,860,674
20	353.000	Services to Customers	\$2,229,725	P-20	\$0	\$2,229,725	100.00%	\$0	\$2,229,725
21	354.000	Flow Measuring Devices	\$517,923	P-21	\$0	\$517,923	100.00%	\$0	\$517,923
22	356.000	Other Collection Equipment	\$30,048	P-22	\$0	\$30,048	100.00%	\$0	\$30,048
23	357.000	Communication Equipment	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24		TOTAL COLLECTION PLANT	\$22,659,916		\$0	\$22,659,916		\$0	\$22,659,916
25		SYSTEM PUMPING PLANT							
26	360.000	Land and Land Rights	\$86,505	P-26	\$0	\$86,505	100.00%	\$0	\$86,505
27	361.000	Structures and Improv	\$1,308,481	P-27	\$0	\$1,308,481	100.00%	\$0	\$1,308,481
28	362.000	Receiving Wells	\$741,249	P-28	\$0	\$741,249	100.00%	\$0	\$741,249
29	363.000	Electric Pumping Equipment	\$3,721,201	P-29	\$0	\$3,721,201	100.00%	\$0	\$3,721,201
30	364.000	Diesel Pumping Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	365.000	Other Pumping Equipment	\$1,150,247	P-31	\$0	\$1,150,247	100.00%	\$0	\$1,150,247
32		TOTAL SYSTEM PUMPING PLANT	\$7,007,683		\$0	\$7,007,683		\$0	\$7,007,683
33		TREATMENT & DISPOSAL PLANT							
34	370.000	Land & Land Rights	\$279,087	P-34	\$0	\$279,087	100.00%	\$0	\$279,087
35	371.000	Structures and Improvements	\$6,206,540	P-35	\$0	\$6,206,540	100.00%	\$0	\$6,206,540
36	372.000	Treatment & Disposal Equipment	\$12,462,303	P-36	\$0	\$12,462,303	100.00%	\$0	\$12,462,303
37	373.000	Plant Sewers	\$1,638,228	P-37	\$0	\$1,638,228	100.00%	\$0	\$1,638,228
38	374.000	Outfall Sewer Lines	\$243,076	P-38	\$0	\$243,076	100.00%	\$0	\$243,076
39		TOTAL TREATMENT & DISPOSAL PLANT	\$20,829,234		\$0	\$20,829,234		\$0	\$20,829,234
40		GENERAL PLANT							
41	389.000	Land and Land Rights - GP	\$210,619	P-41	\$0	\$210,619	100.00%	\$0	\$210,619
42	390.000	Structures and Improve - Shop & Garage	\$822,661	P-42	\$0	\$822,661	100.00%	\$0	\$822,661
43	390.100	Structures and Improve - Office Buildings	\$533	P-43	\$0	\$533	100.00%	\$0	\$533
44	390.900	Structures and Improvements - Leasehold	\$955	P-44	\$0	\$955	100.00%	\$0	\$955
45	391.000	Office Furniture	\$23,628	P-45	\$0	\$23,628	100.00%	\$0	\$23,628
46	391.100	Computers & Peripheral Equipment	\$115,107	P-46	\$0	\$115,107	100.00%	\$0	\$115,107
47	391.200	Computer Hardware & Software	\$159,808	P-47	\$0	\$159,808	100.00%	\$0	\$159,808
48	391.250	Computer Software	\$545,548	P-48	\$0	\$545,548	100.00%	\$0	\$545,548
49	391.260	Personal Computer Software	\$0	P-49	\$0	\$0	100.00%	\$0	\$0
50	391.300	Other Office Equipment	\$42	P-50	\$0	\$42	100.00%	\$0	\$42
51	391.400	BTS Initial Investment	\$891,985	P-51	\$0	\$891,985	100.00%	\$0	\$891,985
52	392.000	Transportation Equipment	\$533,153	P-52	\$0	\$533,153	100.00%	\$0	\$533,153
53	392.100	Transportation Equipment - Light Trucks	\$43,040	P-53	\$0	\$43,040	100.00%	\$0	\$43,040
54	392.200	Transportation Equipment - Heavy Trucks	\$604	P-54	\$0	\$604	100.00%	\$0	\$604
55	392.300	Transportation Equipment - Autos	\$2,603	P-55	\$0	\$2,603	100.00%	\$0	\$2,603
56	392.400	Transportation Equipment - Other	\$50,450	P-56	\$0	\$50,450	100.00%	\$0	\$50,450
57	393.000	Stores Equipment	\$25,405	P-57	\$0	\$25,405	100.00%	\$0	\$25,405
58	394.000	Tools, Shop and Garage Equipment	\$240,194	P-58	\$0	\$240,194	100.00%	\$0	\$240,194
59	395.000	Laboratory Equipment	\$119,013	P-59	\$0	\$119,013	100.00%	\$0	\$119,013

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Plant In Service

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

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Adjustments to Plant in Service

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

Missouri-American Water Company
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All Other Waste Water District B
Test Year Ending 12-31-2019
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$9,340	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$5,562	0.00%	\$0	0	0.00%
4	303.000	Other Plant & Misc. Equipment	\$614	0.00%	\$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		
12		TRANSMISSION & DIST. PLANT					
13	341.000	Structures and Improvements - TDP	\$3,954	0.00%	\$0	0	0.00%
14		TOTAL TRANSMISSION & 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	363.000	Electric Pumping Equipment	\$3,721,201	4.31%	\$160,384	15	-5.00%
30	364.000	Diesel Pumping Equipment	\$0	4.31%	\$0	15	-5.00%
31	365.000	Other Pumping Equipment	\$1,150,247	4.31%	\$49,576	15	-5.00%
32		TOTAL SYSTEM PUMPING PLANT	\$7,007,683		\$279,461		
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	5.00%	\$1,181	5	0.00%
46	391.100	Computers & Peripheral Equipment	\$115,107	20.00%	\$23,021	5	0.00%
47	391.200	Computer Hardware & Software	\$159,808	20.00%	\$31,962	20	0.00%
48	391.250	Computer Software	\$545,548	5.00%	\$27,277	10	0.00%
49	391.260	Personal Computer Software	\$0	10.00%	\$0	15	0.00%

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net 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		TOTAL GENERAL PLANT	\$4,496,059		\$236,001		
67		Total Depreciation	\$55,012,362		\$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
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Test Year Ending 12-31-2019
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment	\$1,787	R-4	\$0	\$1,787	100.00%	\$0	\$1,787
5		TOTAL PLANT INTANGIBLE	\$1,787		\$0	\$1,787		\$0	\$1,787
6		WATER TREATMENT PLANT							
7	330.000	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	R-9	\$0	\$5	100.00%	\$0	\$5
10	333.000	Other - WTP	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$7		\$0	\$7		\$0	\$7
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
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	\$1,448,061	R-17	\$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	357.000	Communication Equipment	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24		TOTAL COLLECTION PLANT	\$6,340,171		\$0	\$6,340,171		\$0	\$6,340,171
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	363.000	Electric Pumping Equipment	\$1,602,549	R-29	\$0	\$1,602,549	100.00%	\$0	\$1,602,549
30	364.000	Diesel Pumping Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	365.000	Other Pumping Equipment	\$1,202,789	R-31	\$0	\$1,202,789	100.00%	\$0	\$1,202,789
32		TOTAL SYSTEM PUMPING PLANT	\$3,233,874		-\$27	\$3,233,847		\$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	371.000	Structures and Improvements	\$1,064,265	R-35	\$0	\$1,064,265	100.00%	\$0	\$1,064,265
36	372.000	Treatment & Disposal Equipment	\$4,254,499	R-36	\$0	\$4,254,499	100.00%	\$0	\$4,254,499
37	373.000	Plant Sewers	\$315,787	R-37	\$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		GENERAL PLANT							
41	389.000	Land and Land Rights - GP	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	390.000	Structures and Improve - Shop & Garage	\$123,122	R-42	\$0	\$123,122	100.00%	\$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	391.250	Computer Software	\$290,576	R-48	\$0	\$290,576	100.00%	\$0	\$290,576
49	391.260	Personal Computer Software	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	391.300	Other Office Equipment	-\$296	R-50	\$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	\$20,824	100.00%	\$0	\$20,824
56	392.400	Transportation Equipment - Other	\$4,277	R-56	\$0	\$4,277	100.00%	\$0	\$4,277
57	393.000	Stores Equipment	\$26,223	R-57	\$0	\$26,223	100.00%	\$0	\$26,223
58	394.000	Tools, Shop and Garage Equipment	\$65,689	R-58	\$0	\$65,689	100.00%	\$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

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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

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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-26	Land and Land Rights	360.000		-\$27		\$0
	1. To remove reserve associated with land. (McMellen)		-\$27		\$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

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	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						-\$94,852

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$4,793,884	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
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%	\$199	\$10,826	\$0	\$10,826
5	705.000	Rents - COE	\$7	\$0	\$7	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
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		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	\$122,690	E-29	\$0	\$122,690	100.00%	-\$187,949	-\$65,259	-\$186,508	\$121,249
30	745.000	Rents - TDOE	\$3,709	\$0	\$3,709	E-30	\$0	\$3,709	100.00%	\$11,829	\$15,538	\$0	\$15,538
31		TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,662,035	\$604,453	\$1,057,582		\$0	\$1,662,035		\$37,785	\$1,699,820	\$453,255	\$1,246,565
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											
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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		ADMIN. & GENERAL EXPENSES											
45	920.000	Admin. & General Salaries	\$400,236	\$400,236	\$0	E-45	\$0	\$400,236	100.00%	-\$35,045	\$365,191	\$365,191	\$0
46	921.000	Office Supplies & Expenses	\$173,367	\$0	\$173,367	E-46	\$0	\$173,367	100.00%	\$17,484	\$190,851	\$0	\$190,851
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	\$337,688	\$100,991	\$236,697	E-48	\$0	\$337,688	100.00%	\$287,265	\$624,953	\$100,991	\$523,962
49	924.000	Property Insurance	\$44,630	\$0	\$44,630	E-49	\$0	\$44,630	100.00%	\$70,460	\$115,090	\$0	\$115,090
50	925.000	Injuries & Damages	\$180	\$0	\$180	E-50	\$0	\$180	100.00%	\$880	\$1,060	\$0	\$1,060
51	926.000	Employee Pensions & Benefits	\$408,196	\$327,004	\$81,192	E-51	\$0	\$408,196	100.00%	-\$341,925	\$66,271	\$139,956	-\$73,685
52	927.000	Franchise Requirements	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	928.000	Regulatory Commission Expenses	\$1,268	\$0	\$1,268	E-53	\$0	\$1,268	100.00%	-\$291	\$977	\$0	\$977
54	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.200	Misc. General Expenses	\$95,543	\$0	\$95,543	E-56	\$0	\$95,543	100.00%	-\$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	100.00%	\$27,763	\$38,878	\$0	\$38,878
66	405.000	Amortization of Reg Asset	\$106	\$0	\$106	E-66	\$0	\$106	100.00%	-\$106	\$0	\$0	\$0
67	405.000	Amortization of Reg Asset AFUDC	\$2,496	\$0	\$2,496	E-67	\$0	\$2,496	100.00%	-\$2,496	\$0	\$0	\$0
68	407.000	Amortization - Property Losses	\$2,542	\$0	\$2,542	E-68	\$0	\$2,542	100.00%	\$99	\$2,641	\$0	\$2,641
69		TOTAL AMORTIZATION EXPENSE	\$16,259	\$0	\$16,259		\$0	\$16,259		\$25,260	\$41,519	\$0	\$41,519
70		OTHER OPERATING EXPENSES											
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		
78		INCOME TAXES											
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					-\$32,262		\$271,138	\$238,876		
81		DEFERRED INCOME TAXES											
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)

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	<u>\$807,555</u>					<u>\$807,555</u>		<u>-\$362,998</u>	<u>\$444,557</u>		

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

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	\$93,095	\$93,095
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$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	

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E-26	Chemicals - TDOE	741.000	\$0	\$0	\$0	\$0	-\$15,007	-\$15,007
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	-\$15,007	
E-27	Operation Labor & Expense - TDOE	742.000	\$0	\$0	\$0	\$35,369	\$237	\$35,606
	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	\$193,365
	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	-\$187,949
	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	\$11,829
	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
	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	\$267,797
	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	-\$45
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$45	\$0	

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E-40	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 Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	\$52,064	
E-41	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$29,085	\$29,085
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$34,802	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uncollectibles (Newkirk)		\$0	\$0		\$0	-\$5,717	
E-42	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$5	\$11,065	\$11,060
	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	\$10,978	
E-45	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$35,045	\$0	-\$35,045
	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 Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)		\$0	\$0		\$25,170	\$0	
E-46	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$17,484	\$17,484
	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 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	\$15,404	
E-48	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	\$287,265	\$287,265
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$70,112	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$3,007	
	4. To adjust outside services. (Barron)		\$0	\$0		\$0	-\$1,526	

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	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	\$355,896	
E-49	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$70,460	\$70,460
	1. To annualize insurance premiums. (Newkirk)		\$0	\$0		\$0	-\$8,494	
	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	\$78,954	
E-50	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	\$880	\$880
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$880	
E-51	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	-\$187,048	-\$154,877	-\$341,925
	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. (Foster)		\$0	\$0		\$0	-\$117,250	
	8. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for promotional expense. (Barron). To annualize OPEB expense. (Foster)		\$0	\$0		\$0	\$19,983	
	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		\$2,560	\$0	
E-53	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$291	-\$291
	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	-\$291	
E-56	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$126,097	-\$126,097

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To 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
	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 Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$99	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-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			\$0	\$0	\$0	\$0	\$66,361	\$66,361
Total Operating & Maint. Expense			\$0	\$0	\$0	-\$463,302	\$892,661	\$429,359

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Line Number	A Description	B Percentage Rate	C Test Year	D 6.23% Return	E 6.33% Return	F 6.43% 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	CIAC		\$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					
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	Federal Taxable Income - Fed. Inc. Tax		\$935,772	\$2,089,924	\$2,117,215	\$2,144,506
18	Federal Income Tax at the Rate of	21.000%	\$196,512	\$438,884	\$444,615	\$450,346
19	Subtract Federal Income Tax Credits					
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	Deduct City Income Tax - MO. Inc. Tax		\$7,467	\$16,677	\$16,895	\$17,113
26	Missouri Taxable Income - MO. Inc. Tax		\$872,413	\$1,948,419	\$1,973,861	\$1,999,305
27	Subtract Missouri Income Tax Credits					
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					
36	Test City Credit		\$0	\$0	\$0	\$0
37	City Income Tax at the Rate of	1.000%	\$7,467	\$16,677	\$16,895	\$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

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