

**Missouri-American Water Company**  
**Case No. WR-2020-0344**  
**Total Company EMS**  
**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	\$1,408,979,475	\$1,408,979,475	\$1,408,979,475
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$87,751,242	\$89,146,131	\$90,541,022
4	Net Income Available	\$119,241,640	\$119,241,640	\$119,241,640
5	Additional Net Income Required	-\$31,490,398	-\$30,095,509	-\$28,700,618
6	Income Tax Requirement			
7	Required Current Income Tax	\$18,810,332	\$19,261,060	\$19,711,790
8	Current Income Tax Available	\$28,985,774	\$28,985,774	\$28,985,774
9	Additional Current Tax Required	-\$10,175,442	-\$9,724,714	-\$9,273,984
10	Revenue Requirement	-\$41,665,840	-\$39,820,223	-\$37,974,602
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	<b>Gross Revenue Requirement</b>	<b>-\$21,769,271</b>	<b>-\$19,923,654</b>	<b>-\$18,078,033</b>

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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		\$2,859,257,415
2	Less Accumulated Depreciation Reserve		\$562,532,271
3	Net Plant In Service		\$2,296,725,144
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$6,947,410
6	Contributions in Aid of Construction Amortization		\$98,106,672
7	Materials & Supplies		\$6,070,568
8	Prepayments		\$2,830,152
9	Prepaid Pension Asset		\$6,138,925
10	TOTAL ADD TO NET PLANT IN SERVICE		\$106,198,907
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		\$401,548
13	State Tax Offset		\$71,307
14	City Tax Offset		\$15,258
15	Interest Expense Offset		\$4,318,035
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		\$2,230,176
21	Pension Tracker		\$1,629,757
22	OPEB Tracker		\$6,076,947
23	TOTAL SUBTRACT FROM NET PLANT		\$993,944,576
24	Total Rate Base		\$1,408,979,475

Missouri-American Water Company  
Case No. WR-2020-0344  
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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	\$255,201	P-2	\$0	\$255,201		\$0	\$255,201
3	302.000	Franchises and Consents	\$43,698	P-3	\$0	\$43,698		\$0	\$43,698
4	302.000	Franchises	\$5,562	P-4	\$0	\$5,562		\$0	\$5,562
5	303.000	Miscellaneous Intangible Plant	\$1,065,463	P-5	\$0	\$1,065,463		\$0	\$1,065,463
6	303.000	Other Plant & Misc. Equipment	\$1,062	P-6	\$0	\$1,062		\$0	\$1,062
7		TOTAL INTANGIBLE PLANT	\$1,370,986		\$0	\$1,370,986		\$0	\$1,370,986
8		SOURCE OF SUPPLY PLANT							
9	310.000	Land and Land Rights - SSP	\$1,888,683	P-9	\$0	\$1,888,683		\$0	\$1,888,683
10	311.000	Structures and Improvements - SSP	\$21,916,876	P-10	\$0	\$21,916,876		\$0	\$21,916,876
11	312.000	Collecting & Impounding Reservoirs	\$119,689	P-11	\$0	\$119,689		\$0	\$119,689
12	313.000	Lake, River and Other Intakes	\$7,740,397	P-12	\$0	\$7,740,397		\$0	\$7,740,397
13	314.000	Wells and Springs	\$10,111,537	P-13	\$0	\$10,111,537		\$0	\$10,111,537
14	315.000	Infiltration Galleries and Tunnels	\$1,804	P-14	\$0	\$1,804		\$0	\$1,804
15	316.000	Supply Mains	\$22,341,326	P-15	\$0	\$22,341,326		\$0	\$22,341,326
16	317.000	Miscellaneous Source of Supply - Other	\$318,503	P-16	\$0	\$318,503		\$0	\$318,503
17	317.000	Miscellaneous Source of Supply - Other	\$0	P-17	\$0	\$0		\$0	\$0
18		TOTAL SOURCE OF SUPPLY PLANT	\$64,438,815		\$0	\$64,438,815		\$0	\$64,438,815
19		PUMPING PLANT							
20	320.000	Land and Land Rights - PP	\$472,629	P-20	\$0	\$472,629		\$0	\$472,629
21	321.000	Structures and Improvements - PP	\$29,221,795	P-21	\$0	\$29,221,795		\$0	\$29,221,795
22	322.000	Boiler Plant Equipment	\$0	P-22	\$0	\$0		\$0	\$0
23	323.000	Power Generation Equipment	\$13,055,553	P-23	\$0	\$13,055,553		\$0	\$13,055,553
24	324.000	Steam Pumping Equipment	\$234,170	P-24	\$0	\$234,170		\$0	\$234,170
25	325.000	Electric Pumping Equipment	\$78,366,762	P-25	\$0	\$78,366,762		\$0	\$78,366,762
26	326.000	Diesel Pumping Equipment	\$2,524,646	P-26	\$0	\$2,524,646		\$0	\$2,524,646
27	327.000	Hydraulic Pumping Equipment	\$622,816	P-27	\$0	\$622,816		\$0	\$622,816
28	328.000	Other Pumping Equipment	\$3,988,938	P-28	\$0	\$3,988,938		\$0	\$3,988,938
29		TOTAL PUMPING PLANT	\$128,487,309		\$0	\$128,487,309		\$0	\$128,487,309
30		WATER TREATMENT PLANT							
31	330.000	Land and Land Rights - WTP	\$3,339,936	P-31	\$0	\$3,339,936		\$0	\$3,339,936
32	330.000	Land & Land Rights - WTP	\$0	P-32	\$0	\$0		\$0	\$0
33	331.000	Structures and Improvements - WTP	\$150,616,143	P-33	\$0	\$150,616,143		\$0	\$150,616,143
34	331.000	Structures & Improvements - WTP	\$0	P-34	\$0	\$0		\$0	\$0
35	332.000	Water Treatment Equipment	\$158,105,843	P-35	\$0	\$158,105,843		\$0	\$158,105,843
36	332.000	Equipment - WTP	\$0	P-36	\$0	\$0		\$0	\$0
37	333.000	Miscellaneous Water Treat, Other	\$1,473,221	P-37	\$0	\$1,473,221		\$0	\$1,473,221
38	333.000	Other - WTP	\$0	P-38	\$0	\$0		\$0	\$0
39		TOTAL WATER TREATMENT PLANT	\$313,535,143		\$0	\$313,535,143		\$0	\$313,535,143
40		TRANSMISSION & DIST. PLANT							
41	340.000	Land and Land Rights - TDP	\$5,351,276	P-41	\$0	\$5,351,276		\$0	\$5,351,276
42	341.000	Structures and Improvements - TDP	\$15,290,432	P-42	\$0	\$15,290,432		\$0	\$15,290,432
43	341.100	Structure & Improve - Special Crossing	\$0	P-43	\$0	\$0		\$0	\$0
44	341.100	Structures & Improve - Special Crossing	\$0	P-44	\$0	\$0		\$0	\$0
45	342.000	Distribution Reservoirs and Standpipes	\$38,171,484	P-45	\$0	\$38,171,484		\$0	\$38,171,484
46	343.000	Transmission and Distribution Mains	\$1,634,490,720	P-46	\$0	\$1,634,490,720		\$0	\$1,634,490,720
47	344.000	Fire Mains	\$595,477	P-47	\$0	\$595,477		\$0	\$595,477
48	345.000	Customer Services	\$58,316,898	P-48	\$0	\$58,316,898		\$0	\$58,316,898
49	346.000	Customer Meters	\$167,193,455	P-49	\$0	\$167,193,455		\$0	\$167,193,455
50	347.000	Customer Meter Pits & Installation	\$32,901,790	P-50	\$0	\$32,901,790		\$0	\$32,901,790
51	348.000	Fire Hydrants	\$102,116,229	P-51	\$0	\$102,116,229		\$0	\$102,116,229
52	349.000	Miscellaneous Trans. & Dist. - Other	\$47,669	P-52	\$0	\$47,669		\$0	\$47,669
53		TOTAL TRANSMISSION & DIST. PLANT	\$2,054,475,430		\$0	\$2,054,475,430		\$0	\$2,054,475,430
54		INCENTIVE COMPENSATION CAPITALIZATION							
55	0.000	Incentive Compensation Capitalization Adj.	\$0	P-55	\$0	\$0		\$0	\$0

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56		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
57		GENERAL PLANT							
58	389.000	Land and Land Rights - GP	\$997,058	P-58	\$0	\$997,058		\$0	\$997,058
59	390.000	Structures and Improve - Shop & Garage	\$20,829,024	P-59	\$0	\$20,829,024		\$0	\$20,829,024
60	390.000	Structure & Improve - General	\$896,316	P-60	\$0	\$896,316		\$0	\$896,316
61	390.100	Structures and Improve - Office Buildings	\$10,407,901	P-61	\$0	\$10,407,901		\$0	\$10,407,901
62	390.100	Office Structures	\$922	P-62	\$0	\$922		\$0	\$922
63	390.200	General Structures - HVAC	\$431,375	P-63	\$0	\$431,375		\$0	\$431,375
64	390.300	Structures & Improve - Miscellaneous	\$3,731,164	P-64	\$0	\$3,731,164		\$0	\$3,731,164
65	390.900	Structures and Improvements - Leasehold	\$26,229	P-65	\$0	\$26,229		\$0	\$26,229
66	390.900	Structures and Improve - Leasehold	\$40,768	P-66	\$0	\$40,768		\$0	\$40,768
67	390.900	Structure & Improve - Leasehold	\$113,847	P-67	\$0	\$113,847		\$0	\$113,847
68	391.000	Office Furniture	\$2,142,215	P-68	\$0	\$2,142,215		\$0	\$2,142,215
69	391.100	Computers & Peripheral Equipment	\$7,444,478	P-69	\$0	\$7,444,478		\$0	\$7,444,478
70	391.100	Computer & Peripheral Equipment	\$167,357	P-70	\$0	\$167,357		\$0	\$167,357
71	391.200	Computer Hardware & Software	\$8,305,980	P-71	\$0	\$8,305,980		\$0	\$8,305,980
72	391.250	Computer Software	\$29,083,288	P-72	\$0	\$29,083,288		\$0	\$29,083,288
73	391.260	Personal Computer Software	\$0	P-73	\$0	\$0		\$0	\$0
74	391.300	Other Office Equipment	\$17,830	P-74	\$0	\$17,830		\$0	\$17,830
75	391.400	BTS Initial Investment	\$46,360,757	P-75	\$0	\$46,360,757		\$0	\$46,360,757
76	392.000	Transportation Equipment	\$533,153	P-76	\$0	\$533,153		\$0	\$533,153
77	392.000	WW Transportation Equipment	\$1,188,580	P-77	\$0	\$1,188,580		\$0	\$1,188,580
78	392.100	Transportation Equipment - Light Trucks	\$12,561,192	P-78	\$0	\$12,561,192		\$0	\$12,561,192
79	392.200	Transportation Equipment - Heavy Trucks	\$1,221,901	P-79	\$0	\$1,221,901		\$0	\$1,221,901
80	392.200	Transportation Equipment - Heavy Trucks	\$21,562,324	P-80	\$0	\$21,562,324		\$0	\$21,562,324
81	392.300	Transportation Equipment - Auto	\$184,812	P-81	\$0	\$184,812		\$0	\$184,812
82	392.300	Transportation Equipment - Autos	\$871,004	P-82	\$0	\$871,004		\$0	\$871,004
83	392.400	Transportation Equipment - Other	\$9,739,723	P-83	\$0	\$9,739,723		\$0	\$9,739,723
84	393.000	Stores Equipment	\$847,872	P-84	\$0	\$847,872		\$0	\$847,872
85	393.000	Store Equipment	\$25,405	P-85	\$0	\$25,405		\$0	\$25,405
86	394.000	Tools, Shop and Garage Equipment	\$9,792,249	P-86	\$0	\$9,792,249		\$0	\$9,792,249
87	395.000	Laboratory Equipment	\$2,034,770	P-87	\$0	\$2,034,770		\$0	\$2,034,770
88	396.000	Power Operated Equipment	\$2,352,670	P-88	\$0	\$2,352,670		\$0	\$2,352,670
89	397.000	Communication Equip	\$440,541	P-89	\$0	\$440,541		\$0	\$440,541
90	397.100	Communication Equip - Non Telephone	\$9,726,053	P-90	\$0	\$9,726,053		\$0	\$9,726,053
91	397.200	Communication Equip - Telephone	\$44,288	P-91	\$0	\$44,288		\$0	\$44,288
92	398.000	Miscellaneous Equipment	\$5,734,398	P-92	\$0	\$5,734,398		\$0	\$5,734,398
93	399.000	Other Tangible Equipment	\$33,365	P-93	\$0	\$33,365		\$0	\$33,365
94	399.000	Other Tangible Property	\$110,927	P-94	\$0	\$110,927		\$0	\$110,927
95		TOTAL GENERAL PLANT	\$210,001,736		\$0	\$210,001,736		\$0	\$210,001,736
96		TRANSMISSION & DISTRIBUTION							
97	341.000	Structures & Improvements - TDP	\$6,842	P-97	\$0	\$6,842		\$0	\$6,842
98	342.000	Distribution & Reservoirs & Standpipes	\$0	P-98	\$0	\$0		\$0	\$0
99	342.000	Distribution Reservoirs & Standpipes	\$0	P-99	\$0	\$0		\$0	\$0
100	343.000	Transmission & Distribution Mains	\$0	P-100	\$0	\$0		\$0	\$0
101	344.000	Fire Mains	\$0	P-101	\$0	\$0		\$0	\$0
102	345.000	Customer Services	\$0	P-102	\$0	\$0		\$0	\$0
103	346.000	Customer Meters	\$0	P-103	\$0	\$0		\$0	\$0
104	347.000	Customer Meter Pits & Installation	\$0	P-104	\$0	\$0		\$0	\$0
105	348.000	Fire Hydrants	\$0	P-105	\$0	\$0		\$0	\$0
106	349.000	Misc. Trans & Dist. - Other	\$0	P-106	\$0	\$0		\$0	\$0
107	349.000	Misc Trans & Dist - Other	\$0	P-107	\$0	\$0		\$0	\$0
108		TOTAL TRANSMISSION & DISTRIBUTION	\$6,842		\$0	\$6,842		\$0	\$6,842
109		COLLECTION PLANT							
110	350.000	Land and Land Rights	\$30,000	P-110	\$0	\$30,000		\$0	\$30,000
111	351.000	Structures and Improvements	\$3,411,360	P-111	\$0	\$3,411,360		\$0	\$3,411,360
112	352.100	Collection Sewers (Force)	\$6,580,186	P-112	\$0	\$6,580,186		\$0	\$6,580,186
113	352.200	Collection Sewers (Gravity)	\$35,100,034	P-113	\$0	\$35,100,034		\$0	\$35,100,034
114	353.000	Services to Customers	\$2,229,725	P-114	\$0	\$2,229,725		\$0	\$2,229,725

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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
115	354.000	Flow Measuring Devices	\$517,923	P-115	\$0	\$517,923		\$0	\$517,923
116	356.000	Other Collection Equipment	\$30,048	P-116	\$0	\$30,048		\$0	\$30,048
117	357.000	Communication Equipment	\$0	P-117	\$0	\$0		\$0	\$0
118		<b>TOTAL COLLECTION PLANT</b>	<b>\$47,899,276</b>		<b>\$0</b>	<b>\$47,899,276</b>		<b>\$0</b>	<b>\$47,899,276</b>
119		<b>SYSTEM PUMPING PLANT</b>							
120	360.000	Land and Land Rights	\$86,505	P-120	\$0	\$86,505		\$0	\$86,505
121	361.000	Structures and Improv	\$1,345,974	P-121	\$0	\$1,345,974		\$0	\$1,345,974
122	362.000	Receiving Wells	\$741,249	P-122	\$0	\$741,249		\$0	\$741,249
123	363.000	Electric Pumping Equipment	\$3,882,388	P-123	\$0	\$3,882,388		\$0	\$3,882,388
124	364.000	Diesel Pumping Equipment	\$0	P-124	\$0	\$0		\$0	\$0
125	365.000	Other Pumping Equipment	\$1,150,247	P-125	\$0	\$1,150,247		\$0	\$1,150,247
126		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$7,206,363</b>		<b>\$0</b>	<b>\$7,206,363</b>		<b>\$0</b>	<b>\$7,206,363</b>
127		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
128	370.000	Land & Land Rights	\$279,087	P-128	\$0	\$279,087		\$0	\$279,087
129	371.000	Structures and Improvements	\$6,206,540	P-129	\$0	\$6,206,540		\$0	\$6,206,540
130	372.000	Treatment & Disposal Equipment	\$13,078,499	P-130	\$0	\$13,078,499		\$0	\$13,078,499
131	373.000	Plant Sewers	\$12,028,313	P-131	\$0	\$12,028,313		\$0	\$12,028,313
132	374.000	Outfall Sewer Lines	\$243,076	P-132	\$0	\$243,076		\$0	\$243,076
133		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$31,835,515</b>		<b>\$0</b>	<b>\$31,835,515</b>		<b>\$0</b>	<b>\$31,835,515</b>
134		<b>TOTAL PLANT IN SERVICE</b>	<b>\$2,859,257,415</b>		<b>\$0</b>	<b>\$2,859,257,415</b>		<b>\$0</b>	<b>\$2,859,257,415</b>

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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
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$255,201	0.00%	\$0
3	302.000	Franchises and Consents	\$43,698	0.00%	\$0
4	302.000	Franchises	\$5,562	0.00%	\$0
5	303.000	Miscellaneous Intangible Plant	\$1,065,463	0.00%	\$0
6	303.000	Other Plant & Misc. Equipment	\$1,062	0.00%	\$0
7		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$1,370,986</b>		<b>\$0</b>
8		<b>SOURCE OF SUPPLY PLANT</b>			
9	310.000	Land and Land Rights - SSP	\$1,888,683	0.00%	\$0
10	311.000	Structures and Improvements - SSP	\$21,916,876	1.97%	\$431,762
11	312.000	Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419
12	313.000	Lake, River and Other Intakes	\$7,740,397	3.57%	\$276,332
13	314.000	Wells and Springs	\$10,111,537	2.52%	\$254,811
14	315.000	Infiltration Galleries and Tunnels	\$1,804	1.77%	\$32
15	316.000	Supply Mains	\$22,341,326	1.45%	\$323,950
16	317.000	Miscellaneous Source of Supply - Other	\$318,503	4.97%	\$15,830
17	317.000	Miscellaneous Source of Supply - Other	\$0	0.00%	\$0
18		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$64,438,815</b>		<b>\$1,303,136</b>
19		<b>PUMPING PLANT</b>			
20	320.000	Land and Land Rights - PP	\$472,629	0.00%	\$0
21	321.000	Structures and Improvements - PP	\$29,221,795	3.95%	\$1,154,261
22	322.000	Boiler Plant Equipment	\$0	0.00%	\$0
23	323.000	Power Generation Equipment	\$13,055,553	3.05%	\$398,195
24	324.000	Steam Pumping Equipment	\$234,170	1.89%	\$4,426
25	325.000	Electric Pumping Equipment	\$78,366,762	1.89%	\$1,481,132
26	326.000	Diesel Pumping Equipment	\$2,524,646	1.89%	\$47,716
27	327.000	Hydraulic Pumping Equipment	\$622,816	1.89%	\$11,772
28	328.000	Other Pumping Equipment	\$3,988,938	1.89%	\$75,391
29		<b>TOTAL PUMPING PLANT</b>	<b>\$128,487,309</b>		<b>\$3,172,893</b>
30		<b>WATER TREATMENT PLANT</b>			
31	330.000	Land and Land Rights - WTP	\$3,339,936	0.00%	\$0
32	330.000	Land & Land Rights - WTP	\$0	0.00%	\$0
33	331.000	Structures and Improvements - WTP	\$150,616,143	2.34%	\$3,524,418
34	331.000	Structures & Improvements - WTP	\$0	0.00%	\$0
35	332.000	Water Treatment Equipment	\$158,105,843	2.18%	\$3,446,707
36	332.000	Equipment - WTP	\$0	0.00%	\$0
37	333.000	Miscellaneous Water Treat, Other	\$1,473,221	3.33%	\$49,058
38	333.000	Other - WTP	\$0	0.00%	\$0

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39		TOTAL WATER TREATMENT PLANT	\$313,535,143		\$7,020,183
40		TRANSMISSION & DIST. PLANT			
41	340.000	Land and Land Rights - TDP	\$5,351,276	0.00%	\$0
42	341.000	Structures and Improvements - TDP	\$15,290,432	1.49%	\$227,827
43	341.100	Structure & Improve - Special Crossing	\$0	0.00%	\$0
44	341.100	Structures & Improve - Special Crossing	\$0	0.00%	\$0
45	342.000	Distribution Reservoirs and Standpipes	\$38,171,484	1.70%	\$648,915
46	343.000	Transmission and Distribution Mains	\$1,634,490,720	1.39%	\$22,719,421
47	344.000	Fire Mains	\$595,477	1.56%	\$9,289
48	345.000	Customer Services	\$58,316,898	2.92%	\$1,702,854
49	346.000	Customer Meters	\$167,193,455	2.40%	\$4,012,643
50	347.000	Customer Meter Pits & Installation	\$32,901,790	2.40%	\$789,643
51	348.000	Fire Hydrants	\$102,116,229	1.85%	\$1,889,150
52	349.000	Miscellaneous Trans. & Dist. - Other	\$47,669	2.96%	\$1,411
53		TOTAL TRANSMISSION & DIST. PLANT	\$2,054,475,430		\$32,001,153
54		INCENTIVE COMPENSATION CAPITALIZATION			
55	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
56		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
57		GENERAL PLANT			
58	389.000	Land and Land Rights - GP	\$997,058	0.00%	\$0
59	390.000	Structures and Improve - Shop & Garage	\$20,829,024	3.02%	\$629,037
60	390.000	Structure & Improve - General	\$896,316	3.11%	\$27,876
61	390.100	Structures and Improve - Office Buildings	\$10,407,901	2.09%	\$217,525
62	390.100	Office Structures	\$922	2.06%	\$19
63	390.200	General Structures - HVAC	\$431,375	2.09%	\$9,016
64	390.300	Structures & Improve - Miscellaneous	\$3,731,164	3.72%	\$138,799
65	390.900	Structures and Improvements - Leasehold	\$26,229	2.75%	\$721
66	390.900	Structures and Improve - Leasehold	\$40,768	2.75%	\$1,121
67	390.900	Structure & Improve - Leasehold	\$113,847	5.00%	\$5,693
68	391.000	Office Furniture	\$2,142,215	3.56%	\$76,310
69	391.100	Computers & Peripheral Equipment	\$7,444,478	19.07%	\$1,419,999
70	391.100	Computer & Peripheral Equipment	\$167,357	20.00%	\$33,471
71	391.200	Computer Hardware & Software	\$8,305,980	19.09%	\$1,585,720
72	391.250	Computer Software	\$29,083,288	5.00%	\$1,454,165
73	391.260	Personal Computer Software	\$0	0.00%	\$0
74	391.300	Other Office Equipment	\$17,830	10.45%	\$1,863
75	391.400	BTS Initial Investment	\$46,360,757	5.00%	\$2,318,037

Missouri-American Water Company  
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Total Company EMS  
Test Year Ending 12-31-2019  
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
76	392.000	Transportation Equipment	\$533,153	3.45%	\$18,394
77	392.000	WW Transportation Equipment	\$1,188,580	3.45%	\$41,006
78	392.100	Transportation Equipment - Light Trucks	\$12,561,192	5.56%	\$698,079
79	392.200	Transportation Equipment - Heavy Trucks	\$1,221,901	0.00%	\$36
80	392.200	Transportation Equipment - Heavy Trucks	\$21,562,324	0.00%	\$0
81	392.300	Transportation Equipment - Auto	\$184,812	0.00%	\$0
82	392.300	Transportation Equipment - Autos	\$871,004	0.02%	\$156
83	392.400	Transportation Equipment - Other	\$9,739,723	6.13%	\$596,636
84	393.000	Stores Equipment	\$847,872	3.88%	\$32,898
85	393.000	Store Equipment	\$25,405	4.00%	\$1,016
86	394.000	Tools, Shop and Garage Equipment	\$9,792,249	3.76%	\$368,478
87	395.000	Laboratory Equipment	\$2,034,770	4.06%	\$82,653
88	396.000	Power Operated Equipment	\$2,352,670	4.76%	\$111,979
89	397.000	Communication Equip	\$440,541	6.67%	\$29,384
90	397.100	Communication Equip - Non Telephone	\$9,726,053	5.76%	\$560,277
91	397.200	Communication Equip - Telephone	\$44,288	8.93%	\$3,957
92	398.000	Miscellaneous Equipment	\$5,734,398	6.48%	\$371,488
93	399.000	Other Tangible Equipment	\$33,365	2.43%	\$811
94	399.000	Other Tangible Property	\$110,927	0.00%	\$0
95		<b>TOTAL GENERAL PLANT</b>	<b>\$210,001,736</b>		<b>\$10,836,620</b>
96		<b>TRANSMISSION &amp; DISTRIBUTION</b>			
97	341.000	Structures & Improvements - TDP	\$6,842	1.49%	\$102
98	342.000	Distribution & Reservoirs & Standpipes	\$0	0.00%	\$0
99	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
100	343.000	Transmission & Distribution Mains	\$0	0.00%	\$0
101	344.000	Fire Mains	\$0	0.00%	\$0
102	345.000	Customer Services	\$0	0.00%	\$0
103	346.000	Customer Meters	\$0	0.00%	\$0
104	347.000	Customer Meter Pits & Installation	\$0	0.00%	\$0
105	348.000	Fire Hydrants	\$0	0.00%	\$0
106	349.000	Misc. Trans & Dist. - Other	\$0	0.00%	\$0
107	349.000	Misc Trans & Dist - Other	\$0	0.00%	\$0
108		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$6,842</b>		<b>\$102</b>
109		<b>COLLECTION PLANT</b>			
110	350.000	Land and Land Rights	\$30,000	0.00%	\$0
111	351.000	Structures and Improvements	\$3,411,360	2.03%	\$69,251
112	352.100	Collection Sewers (Force)	\$6,580,186	1.64%	\$107,915
113	352.200	Collection Sewers (Gravity)	\$35,100,034	1.58%	\$554,581
114	353.000	Services to Customers	\$2,229,725	2.87%	\$63,993
115	354.000	Flow Measuring Devices	\$517,923	3.38%	\$17,506



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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
116	356.000	Other Collection Equipment	\$30,048	3.15%	\$947
117	357.000	Communication Equipment	\$0	0.00%	\$0
118		<b>TOTAL COLLECTION PLANT</b>	<b>\$47,899,276</b>		<b>\$814,193</b>
119		<b>SYSTEM PUMPING PLANT</b>			
120	360.000	Land and Land Rights	\$86,505	0.00%	\$0
121	361.000	Structures and Improv	\$1,345,974	2.87%	\$38,629
122	362.000	Receiving Wells	\$741,249	4.31%	\$31,948
123	363.000	Electric Pumping Equipment	\$3,882,388	4.31%	\$167,331
124	364.000	Diesel Pumping Equipment	\$0	0.00%	\$0
125	365.000	Other Pumping Equipment	\$1,150,247	4.31%	\$49,576
126		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$7,206,363</b>		<b>\$287,484</b>
127		<b>TREATMENT &amp; DISPOSAL PLANT</b>			
128	370.000	Land & Land Rights	\$279,087	0.00%	\$0
129	371.000	Structures and Improvements	\$6,206,540	1.43%	\$88,754
130	372.000	Treatment & Disposal Equipment	\$13,078,499	3.97%	\$519,216
131	373.000	Plant Sewers	\$12,028,313	1.60%	\$192,453
132	374.000	Outfall Sewer Lines	\$243,076	3.04%	\$7,390
133		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$31,835,515</b>		<b>\$807,813</b>
134		<b>Total Depreciation</b>	<b><u>\$2,859,257,415</u></b>		<b><u>\$56,243,577</u></b>

Missouri-American Water Company  
Case No. WR-2020-0344  
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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 Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
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	302.000	Franchises	\$0	P-4	\$0	\$0		\$0	\$0
5	303.000	Miscellaneous Intangible Plant	\$306,586	P-5	\$0	\$306,586		\$0	\$306,586
6	303.000	Other Plant & Misc. Equipment	\$1,787	P-6	\$0	\$1,787		\$0	\$1,787
7		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$311,306</b>		<b>\$0</b>	<b>\$311,306</b>		<b>\$0</b>	<b>\$311,306</b>
8		<b>SOURCE OF SUPPLY PLANT</b>							
9	310.000	Land and Land Rights - SSP	\$0	P-9	\$0	\$0		\$0	\$0
10	311.000	Structures and Improvements - SSP	\$6,235,786	P-10	\$0	\$6,235,786		\$0	\$6,235,786
11	312.000	Collecting & Impounding Reservoirs	\$99,813	P-11	\$0	\$99,813		\$0	\$99,813
12	313.000	Lake, River and Other Intakes	\$1,670,247	P-12	\$0	\$1,670,247		\$0	\$1,670,247
13	314.000	Wells and Springs	\$2,423,241	P-13	\$0	\$2,423,241		\$0	\$2,423,241
14	315.000	Infiltration Galleries and Tunnels	\$438	P-14	\$0	\$438		\$0	\$438
15	316.000	Supply Mains	\$9,291,491	P-15	\$0	\$9,291,491		\$0	\$9,291,491
16	317.000	Miscellaneous Source of Supply - Other	\$4,500	P-16	\$0	\$4,500		\$0	\$4,500
17	317.000	Miscellaneous Source of Supply - Other	\$0	P-17	\$0	\$0		\$0	\$0
18		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$19,725,516</b>		<b>\$0</b>	<b>\$19,725,516</b>		<b>\$0</b>	<b>\$19,725,516</b>
19		<b>PUMPING PLANT</b>							
20	320.000	Land and Land Rights - PP	\$590	P-20	-\$590	\$0		\$0	\$0
21	321.000	Structures and Improvements - PP	\$9,371,389	P-21	\$0	\$9,371,389		\$0	\$9,371,389
22	322.000	Boiler Plant Equipment	\$0	P-22	\$0	\$0		\$0	\$0
23	323.000	Power Generation Equipment	\$1,308,196	P-23	\$0	\$1,308,196		\$0	\$1,308,196
24	324.000	Steam Pumping Equipment	-\$38,879	P-24	\$0	-\$38,879		\$0	-\$38,879
25	325.000	Electric Pumping Equipment	\$25,064,084	P-25	\$0	\$25,064,084		\$0	\$25,064,084
26	326.000	Diesel Pumping Equipment	\$1,931,614	P-26	\$0	\$1,931,614		\$0	\$1,931,614
27	327.000	Hydraulic Pumping Equipment	\$71,112	P-27	\$0	\$71,112		\$0	\$71,112
28	328.000	Other Pumping Equipment	\$48,584	P-28	\$0	\$48,584		\$0	\$48,584
29		<b>TOTAL PUMPING PLANT</b>	<b>\$37,756,690</b>		<b>-\$590</b>	<b>\$37,756,100</b>		<b>\$0</b>	<b>\$37,756,100</b>
30		<b>WATER TREATMENT PLANT</b>							
31	330.000	Land and Land Rights - WTP	\$0	P-31	\$0	\$0		\$0	\$0
32	330.000	Land & Land Rights - WTP	\$0	P-32	\$0	\$0		\$0	\$0
33	331.000	Structures and Improvements - WTP	\$46,117,302	P-33	\$0	\$46,117,302		\$0	\$46,117,302
34	331.000	Structures & Improvements - WTP	\$4	P-34	\$0	\$4		\$0	\$4
35	332.000	Water Treatment Equipment	\$43,560,453	P-35	\$0	\$43,560,453		\$0	\$43,560,453
36	332.000	Equipment - WTP	\$9	P-36	\$0	\$9		\$0	\$9
37	333.000	Miscellaneous Water Treat, Other	\$615,754	P-37	\$0	\$615,754		\$0	\$615,754
38	333.000	Other - WTP	\$0	P-38	\$0	\$0		\$0	\$0
39		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$90,293,522</b>		<b>\$0</b>	<b>\$90,293,522</b>		<b>\$0</b>	<b>\$90,293,522</b>
40		<b>TRANSMISSION &amp; DIST. PLANT</b>							
41	340.000	Land and Land Rights - TDP	\$17	P-41	-\$17	\$0		\$0	\$0
42	341.000	Structures and Improvements - TDP	\$5,813,347	P-42	\$0	\$5,813,347		\$0	\$5,813,347
43	341.100	Structure & Improve - Special Crossing	\$0	P-43	\$0	\$0		\$0	\$0
44	341.100	Structures & Improve - Special Crossing	\$0	P-44	\$0	\$0		\$0	\$0
45	342.000	Distribution Reservoirs and Standpipes	\$16,999,465	P-45	\$0	\$16,999,465		\$0	\$16,999,465
46	343.000	Transmission and Distribution Mains	\$249,335,819	P-46	\$0	\$249,335,819		\$0	\$249,335,819
47	344.000	Fire Mains	\$189,806	P-47	\$0	\$189,806		\$0	\$189,806
48	345.000	Customer Services	\$14,030,138	P-48	\$0	\$14,030,138		\$0	\$14,030,138
49	346.000	Customer Meters	\$2,705,149	P-49	\$0	\$2,705,149		\$0	\$2,705,149
50	347.000	Customer Meter Pits & Installation	\$14,691,531	P-50	\$0	\$14,691,531		\$0	\$14,691,531
51	348.000	Fire Hydrants	\$16,811,174	P-51	\$0	\$16,811,174		\$0	\$16,811,174
52	349.000	Miscellaneous Trans. & Dist. - Other	\$16,081	P-52	\$0	\$16,081		\$0	\$16,081
53		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$320,592,527</b>		<b>-\$17</b>	<b>\$320,592,510</b>		<b>\$0</b>	<b>\$320,592,510</b>
54		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
55	0.000	Incentive Compensation Capitalization Adj.	\$0	P-55	\$0	\$0		\$0	\$0
56		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>

Missouri-American Water Company  
Case No. WR-2020-0344  
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
57		<b>GENERAL PLANT</b>							
58	389.000	Land and Land Rights - GP	-\$1,599	P-58	\$1,599	\$0		\$0	\$0
59	390.000	Structures and Improve - Shop & Garage	\$2,366,451	P-59	\$0	\$2,366,451		\$0	\$2,366,451
60	390.000	Structure & Improve - General	\$127,822	P-60	\$0	\$127,822		\$0	\$127,822
61	390.100	Structures and Improve - Office Buildings	\$888,395	P-61	\$0	\$888,395		\$0	\$888,395
62	390.100	Office Structures	-\$9,440	P-62	\$0	-\$9,440		\$0	-\$9,440
63	390.200	General Structures - HVAC	\$11,492	P-63	\$0	\$11,492		\$0	\$11,492
64	390.300	Structures & Improve - Miscellaneous	\$1,730,098	P-64	\$0	\$1,730,098		\$0	\$1,730,098
65	390.900	Structures and Improvements - Leasehold	\$3,902	P-65	\$0	\$3,902		\$0	\$3,902
66	390.900	Structures and Improve - Leasehold	\$177,913	P-66	\$0	\$177,913		\$0	\$177,913
67	390.900	Structure & Improve - Leasehold	\$11,905	P-67	\$0	\$11,905		\$0	\$11,905
68	391.000	Office Furniture	\$950,331	P-68	\$0	\$950,331		\$0	\$950,331
69	391.100	Computers & Peripheral Equipment	\$4,250,592	P-69	\$0	\$4,250,592		\$0	\$4,250,592
70	391.100	Computer & Peripheral Equipment	\$199,312	P-70	\$0	\$199,312		\$0	\$199,312
71	391.200	Computer Hardware & Software	\$3,991,513	P-71	\$0	\$3,991,513		\$0	\$3,991,513
72	391.250	Computer Software	\$10,885,285	P-72	\$0	\$10,885,285		\$0	\$10,885,285
73	391.260	Personal Computer Software	\$0	P-73	\$0	\$0		\$0	\$0
74	391.300	Other Office Equipment	-\$21,504	P-74	\$0	-\$21,504		\$0	-\$21,504
75	391.400	BTS Initial Investment	\$16,875,710	P-75	\$0	\$16,875,710		\$0	\$16,875,710
76	392.000	Transportation Equipment	\$346,961	P-76	\$0	\$346,961		\$0	\$346,961
77	392.000	WW Transportation Equipment	\$265,159	P-77	\$0	\$265,159		\$0	\$265,159
78	392.100	Transportation Equipment - Light Trucks	\$2,798,979	P-78	\$0	\$2,798,979		\$0	\$2,798,979
79	392.200	Transportation Equipment - Heavy Trucks	\$25,044	P-79	\$0	\$25,044		\$0	\$25,044
80	392.200	Transportation Equipment - Heavy Trucks	\$4,425,881	P-80	\$0	\$4,425,881		\$0	\$4,425,881
81	392.300	Transportation Equipment - Auto	\$463,614	P-81	\$0	\$463,614		\$0	\$463,614
82	392.300	Transportation Equipment - Autos	\$1,798,423	P-82	\$0	\$1,798,423		\$0	\$1,798,423
83	392.400	Transportation Equipment - Other	\$2,948,883	P-83	\$0	\$2,948,883		\$0	\$2,948,883
84	393.000	Stores Equipment	-\$70,280	P-84	\$0	-\$70,280		\$0	-\$70,280
85	393.000	Store Equipment	\$26,223	P-85	\$0	\$26,223		\$0	\$26,223
86	394.000	Tools, Shop and Garage Equipment	\$3,829,749	P-86	\$0	\$3,829,749		\$0	\$3,829,749
87	395.000	Laboratory Equipment	\$762,786	P-87	\$0	\$762,786		\$0	\$762,786
88	396.000	Power Operated Equipment	\$2,556,189	P-88	\$0	\$2,556,189		\$0	\$2,556,189
89	397.000	Communication Equip	\$9,423	P-89	\$0	\$9,423		\$0	\$9,423
90	397.100	Communication Equip - Non Telephone	\$1,587,835	P-90	\$0	\$1,587,835		\$0	\$1,587,835
91	397.200	Communication Equip - Telephone	\$75,948	P-91	\$0	\$75,948		\$0	\$75,948
92	398.000	Miscellaneous Equipment	\$1,215,147	P-92	\$0	\$1,215,147		\$0	\$1,215,147
93	399.000	Other Tangible Equipment	-\$296,642	P-93	\$0	-\$296,642		\$0	-\$296,642
94	399.000	Other Tangible Property	\$22,233	P-94	\$0	\$22,233		\$0	\$22,233
95		<b>TOTAL GENERAL PLANT</b>	<b>\$65,229,733</b>		<b>\$1,599</b>	<b>\$65,231,332</b>		<b>\$0</b>	<b>\$65,231,332</b>
96		<b>TRANSMISSION &amp; DISTRIBUTION</b>							
97	341.000	Structures & Improvements - TDP	\$714	P-97	\$0	\$714		\$0	\$714
98	342.000	Distribution & Reservoirs & Standpipes	-\$663	P-98	\$0	-\$663		\$0	-\$663
99	342.000	Distribution Reservoirs & Standpipes	-\$607	P-99	\$0	-\$607		\$0	-\$607
100	343.000	Transmission & Distribution Mains	-\$787	P-100	\$0	-\$787		\$0	-\$787
101	344.000	Fire Mains	\$0	P-101	\$0	\$0		\$0	\$0
102	345.000	Customer Services	\$0	P-102	\$0	\$0		\$0	\$0
103	346.000	Customer Meters	-\$21	P-103	\$0	-\$21		\$0	-\$21
104	347.000	Customer Meter Pits & Installation	\$0	P-104	\$0	\$0		\$0	\$0
105	348.000	Fire Hydrants	\$4	P-105	\$0	\$4		\$0	\$4
106	349.000	Misc. Trans & Dist. - Other	\$0	P-106	\$0	\$0		\$0	\$0
107	349.000	Misc Trans & Dist - Other	\$0	P-107	\$0	\$0		\$0	\$0
108		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>-\$1,360</b>		<b>\$0</b>	<b>-\$1,360</b>		<b>\$0</b>	<b>-\$1,360</b>
109		<b>COLLECTION PLANT</b>							
110	350.000	Land and Land Rights	\$0	P-110	\$0	\$0		\$0	\$0
111	351.000	Structures and Improvements	\$1,448,061	P-111	\$0	\$1,448,061		\$0	\$1,448,061
112	352.100	Collection Sewers (Force)	\$2,198,312	P-112	\$0	\$2,198,312		\$0	\$2,198,312
113	352.200	Collection Sewers (Gravity)	\$13,267,740	P-113	\$0	\$13,267,740		\$0	\$13,267,740
114	353.000	Services to Customers	\$488,690	P-114	\$0	\$488,690		\$0	\$488,690
115	354.000	Flow Measuring Devices	\$328,424	P-115	\$0	\$328,424		\$0	\$328,424
116	356.000	Other Collection Equipment	\$2,135	P-116	\$0	\$2,135		\$0	\$2,135

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
117	357.000	Communication Equipment	\$0	P-117	\$0	\$0		\$0	\$0
118		TOTAL COLLECTION PLANT	\$17,733,362		\$0	\$17,733,362		\$0	\$17,733,362
119		SYSTEM PUMPING PLANT							
120	360.000	Land and Land Rights	\$27	P-120	-\$27	\$0		\$0	\$0
121	361.000	Structures and Improv	\$49,617	P-121	\$0	\$49,617		\$0	\$49,617
122	362.000	Receiving Wells	\$380,817	P-122	\$0	\$380,817		\$0	\$380,817
123	363.000	Electric Pumping Equipment	\$1,619,171	P-123	\$0	\$1,619,171		\$0	\$1,619,171
124	364.000	Diesel Pumping Equipment	\$0	P-124	\$0	\$0		\$0	\$0
125	365.000	Other Pumping Equipment	\$1,202,789	P-125	\$0	\$1,202,789		\$0	\$1,202,789
126		TOTAL SYSTEM PUMPING PLANT	\$3,252,421		-\$27	\$3,252,394		\$0	\$3,252,394
127		TREATMENT & DISPOSAL PLANT							
128	370.000	Land & Land Rights	\$21,963	P-128	-\$21,963	\$0		\$0	\$0
129	371.000	Structures and Improvements	\$1,064,265	P-129	\$0	\$1,064,265		\$0	\$1,064,265
130	372.000	Treatment & Disposal Equipment	\$4,840,507	P-130	\$0	\$4,840,507		\$0	\$4,840,507
131	373.000	Plant Sewers	\$1,705,607	P-131	\$0	\$1,705,607		\$0	\$1,705,607
132	374.000	Outfall Sewer Lines	\$27,210	P-132	\$0	\$27,210		\$0	\$27,210
133		TOTAL TREATMENT & DISPOSAL PLANT	\$7,659,552		-\$21,963	\$7,637,589		\$0	\$7,637,589
134		TOTAL DEPRECIATION RESERVE	\$562,553,269		-\$20,998	\$562,532,271		\$0	\$562,532,271

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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	\$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	\$750,459			0.000000	0.000000	\$0
16	Uncollectible Expense	\$2,225,595			0.000000	0.000000	\$0
17	Chemicals	\$0			0.000000	0.000000	\$0
18	Cash Vouchers	\$18,673,749			-31.740000	-0.086959	-\$1,623,850
19	TOTAL OPERATION AND MAINT. EXPENSE	\$109,878,299					\$1,466,360
20	TAXES						
21	Payroll Tax	\$2,786,587			31.630000	0.086658	\$241,479
22	Property Tax	\$25,421,771			-124.270000	-0.340466	-\$8,655,249
23	TOTAL TAXES	\$28,208,358					-\$8,413,770
24	CWC REQ'D BEFORE RATE BASE OFFSETS	\$138,086,657			-18.360000	-0.050312	-\$6,947,410
25	TAX OFFSET FROM RATE BASE						
26	Federal Tax Offset	\$15,845,180			-9.250000	-0.025342	-\$401,548
27	State Tax Offset	\$2,813,778			-9.250000	-0.025342	-\$71,307
28	City Tax Offset	\$602,102			-9.250000	-0.025341	-\$15,258
29	Interest Expense Offset	\$35,844,438			-43.970000	-0.120466	-\$4,318,035
30	TOTAL TAX OFFSET FROM RATE BASE	\$55,105,498					-\$4,806,148
31	TOTAL CASH WORKING CAPITAL REQUIRED	\$193,192,155					-\$11,753,558

Missouri-American Water Company  
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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		<b>OPERATING REVENUES</b>											
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		<b>TOTAL OPERATING REVENUES</b>	<b>\$324,614,681</b>					<b>\$324,614,681</b>		<b>-\$2,402,739</b>	<b>\$322,211,942</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
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		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$7,493,048</b>	<b>\$475,798</b>	<b>\$7,017,250</b>			<b>\$7,493,048</b>		<b>-\$106,784</b>	<b>\$7,386,264</b>	<b>\$397,003</b>	<b>\$6,989,261</b>
15		<b>PUMPING EXPENSES</b>											
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		<b>TOTAL PUMPING EXPENSES</b>	<b>\$6,550,668</b>	<b>\$2,094,312</b>	<b>\$4,456,356</b>			<b>\$6,550,668</b>		<b>-\$271,675</b>	<b>\$6,278,993</b>	<b>\$1,938,689</b>	<b>\$4,340,304</b>
29		<b>WATER TREATMENT EXPENSES</b>											
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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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
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%	-\$2	\$849,943	\$123	\$849,820
38		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$17,340,684</b>	<b>\$4,856,621</b>	<b>\$12,484,063</b>		<b>\$0</b>	<b>\$17,340,684</b>		<b>-\$279,570</b>	<b>\$17,061,114</b>	<b>\$4,415,991</b>	<b>\$12,645,123</b>
39		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
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		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$15,186,993</b>	<b>\$10,255,671</b>	<b>\$4,931,322</b>		<b>\$0</b>	<b>\$15,186,993</b>		<b>-\$1,090,449</b>	<b>\$14,096,544</b>	<b>\$8,871,855</b>	<b>\$5,224,689</b>
57		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
58	901.000	Supervision - CAE	\$21,555	\$21,555	\$0	E-58	\$0	\$21,555	100.00%	-\$446	\$21,109	\$21,109	\$0
59	901.000	Supervision	\$0	\$0	\$0	E-59	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
60	902.000	Meter Reading Expenses - CAE	\$639,748	\$625,848	\$13,900	E-60	\$0	\$639,748	100.00%	-\$23,550	\$616,198	\$602,298	\$13,900
61	902.000	Meter Reading Expenses	\$45	\$45	\$0	E-61	\$0	\$45	100.00%	-\$45	\$0	\$0	\$0
62	903.000	Customer Records & Collection Expenses	\$4,221,053	\$390,287	\$3,830,766	E-62	\$0	\$4,221,053	100.00%	\$22,832	\$4,243,885	\$382,172	\$3,861,713
63	904.000	Uncollectible Amounts - CAE	\$1,838,028	\$0	\$1,838,028	E-63	\$0	\$1,838,028	100.00%	\$1,083,289	\$2,921,317	\$0	\$2,921,317
64	904.000	Uncollectible Amounts	\$6,086	\$0	\$6,086	E-64	\$0	\$6,086	100.00%	\$48,651	\$54,737	\$0	\$54,737
65	905.000	Misc. Customer Accounts Expense - CAE	\$222,737	\$67,931	\$154,806	E-65	\$0	\$222,737	100.00%	\$683,072	\$905,809	\$65,354	\$840,455
66	905.000	Misc. Customer Accounts Expense	\$1,198	\$181	\$1,017	E-66	\$0	\$1,198	100.00%	\$20,989	\$22,187	\$176	\$22,011
67		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$6,950,450</b>	<b>\$1,105,847</b>	<b>\$5,844,603</b>		<b>\$0</b>	<b>\$6,950,450</b>		<b>\$1,834,792</b>	<b>\$8,785,242</b>	<b>\$1,071,109</b>	<b>\$7,714,133</b>
68		<b>CUSTOMER SERVICE EXPENSES</b>											
69	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70		<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
71		<b>SALES PROMOTION EXPENSES</b>											
72	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-72	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
73		<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
74		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
75	920.000	Admin. & General Salaries	\$11,132,646	\$11,132,646	\$0	E-75	\$0	\$11,132,646	100.00%	-\$3,082,991	\$8,049,655	\$8,049,655	\$0
76	921.000	Office Supplies & Expenses	\$2,454,527	\$0	\$2,454,527	E-76	\$0	\$2,454,527	100.00%	\$326,301	\$2,780,828	\$0	\$2,780,828
77	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-77	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
78	923.000	Outside Services Employed	\$39,509,719	\$32,578,064	\$6,931,655	E-78	\$0	\$39,509,719	100.00%	-\$8,455,158	\$31,054,561	\$32,578,064	-\$1,523,503
79	924.000	Property Insurance	\$4,974,749	\$0	\$4,974,749	E-79	\$0	\$4,974,749	100.00%	\$844,283	\$5,819,032	\$0	\$5,819,032
80	925.000	Injuries & Damages	\$97,758	\$0	\$97,758	E-80	\$0	\$97,758	100.00%	-\$2	\$97,756	\$0	\$97,756

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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
81	926.000	Employee Pensions & Benefits	\$9,229,100	\$8,821,345	\$407,755	E-81	\$0	\$9,229,100	100.00%	-\$7,909,334	\$1,319,766	\$5,834,872	-\$4,515,106
82	927.000	Franchise Requirements	\$0	\$0	\$0	E-82	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
83	928.000	Regulatory Commission Expenses	\$416,440	\$0	\$416,440	E-83	\$0	\$416,440	100.00%	-\$359,783	\$56,657	\$0	\$56,657
84	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-84	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
85	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-85	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
86	930.200	Misc. General Expenses	\$2,381,631	\$0	\$2,381,631	E-86	\$0	\$2,381,631	100.00%	-\$934,040	\$1,447,591	\$0	\$1,447,591
87	930.300	Research & Development Expenses - AGE	\$90,573	\$0	\$90,573	E-87	\$0	\$90,573	100.00%	-\$1,664	\$88,909	\$0	\$88,909
88	930.300	Research & Development Expenses	\$300	\$0	\$300	E-88	\$0	\$300	100.00%	\$2,399	\$2,699	\$0	\$2,699
89	931.000	Rents - AGE	\$160,648	\$0	\$160,648	E-89	\$0	\$160,648	100.00%	\$209,252	\$369,900	\$0	\$369,900
90	932.000	Maint. of General Plant - AGE	\$1,487,801	\$129,306	\$1,358,495	E-90	\$0	\$1,487,801	100.00%	-\$45,179	\$1,442,622	\$118,908	\$1,323,714
91	932.000	Maint. Of General Plant	\$4,346	\$0	\$4,346	E-91	\$0	\$4,346	100.00%	\$39,166	\$43,512	\$4,386	\$39,126
92		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
93		DEPRECIATION EXPENSE											
94	403.000	Depreciation Expense, Dep. Exp.	\$47,455,673	See note (1)	See note (1)	E-94	See note (1)	\$47,455,673	100.00%	\$7,810,163	\$55,265,836	See note (1)	See note (1)
95		TOTAL DEPRECIATION EXPENSE	\$47,455,673	\$0	\$0		\$0	\$47,455,673		\$7,810,163	\$55,265,836	\$0	\$0
96		OTHER OPERATING EXPENSES											
97	408.100	Property Taxes	\$25,619,522	\$0	\$25,619,522	E-97	\$0	\$25,619,522	100.00%	-\$197,752	\$25,421,770	\$0	\$25,421,770
98	408.100	Payroll Taxes	\$2,420,153	\$2,420,153	\$0	E-98	\$0	\$2,420,153	100.00%	-\$141,665	\$2,278,488	\$2,278,488	\$0
99	408.100	Other Taxes	-\$125,430	\$0	-\$125,430	E-99	\$0	-\$125,430	100.00%	\$0	-\$125,430	\$0	-\$125,430
100	408.100	PSC Assessment	\$2,486,069	\$0	\$2,486,069	E-100	\$0	\$2,486,069	100.00%	-\$356,327	\$2,129,742	\$0	\$2,129,742
101		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
102		AMORTIZATION EXPENSE											
103	404.000	Amortization of Expense	\$170,990	\$0	\$170,990	E-103	\$0	\$170,990	100.00%	\$38,088	\$209,078	\$0	\$209,078
104	404.000	Amortization - LTD Term Plant	\$910,874	\$0	\$910,874	E-104	\$0	\$910,874	100.00%	\$18,944	\$929,818	\$0	\$929,818
105	405.000	Amortization of Reg Asset	\$6,419	\$0	\$6,419	E-105	\$0	\$6,419	100.00%	-\$6,419	\$0	\$0	\$0
106	405.000	Amortization of Reg Asset AFUDC	\$155,987	\$0	\$155,987	E-106	\$0	\$155,987	100.00%	-\$155,987	\$0	\$0	\$0
107	405.000	Amortization of Reg Asset	\$202	\$0	\$202	E-107	\$0	\$202	100.00%	-\$202	\$0	\$0	\$0
108	407.000	Amortization - Property Losses	\$158,893	\$0	\$158,893	E-108	\$0	\$158,893	100.00%	\$1	\$158,894	\$0	\$158,894
109		TOTAL AMORTIZATION EXPENSE	\$1,403,365	\$0	\$1,403,365		\$0	\$1,403,365		-\$105,575	\$1,297,790	\$0	\$1,297,790
110		COLLECTION OPERATIONS EXPENSES											
111	701.000	Operation Labor & Expenses	\$1,424	\$0	\$1,424	E-111	\$0	\$1,424	100.00%	\$2,129	\$3,553	\$0	\$3,553
112	702.000	Purchased Water	\$12,001	\$0	\$12,001	E-112	\$0	\$12,001	100.00%	-\$12,001	\$0	\$0	\$0
113	703.000	Miscellaneous Expenses	\$10,627	\$0	\$10,627	E-113	\$0	\$10,627	100.00%	\$214	\$10,841	\$0	\$10,841
114	705.000	Rents	\$7	\$0	\$7	E-114	\$0	\$7	100.00%	\$2,449	\$2,456	\$0	\$2,456
115		TOTAL COLLECTION OPERATIONS EXPENSES	\$24,059	\$0	\$24,059		\$0	\$24,059		-\$7,209	\$16,850	\$0	\$16,850
116		COLLECTION MAINT. EXPENSES											
117	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-117	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
118	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-118	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
119	716.000	Maint. Of Supply Mains	\$43,652	\$30,906	\$12,746	E-119	\$0	\$43,652	100.00%	-\$30,444	\$13,208	\$462	\$12,746
120		TOTAL COLLECTION MAINT. EXPENSES	\$43,652	\$30,906	\$12,746		\$0	\$43,652		-\$30,444	\$13,208	\$462	\$12,746
121		PUMPING OPERATIONS EXPENSES											
122	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-122	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
123	721.000	Fuel or Power Purchased for Pumping	\$4,508	\$0	\$4,508	E-123	\$0	\$4,508	100.00%	-\$25	\$4,483	\$0	\$4,483



Missouri-American Water Company  
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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
124	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-124	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
125	724.000	Miscellaneous Expense	\$393	\$0	\$393	E-125	\$0	\$393	100.00%	\$0	\$393	\$0	\$393
126	725.000	Rent	\$0	\$0	\$0	E-126	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
127		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$4,901</b>	<b>\$0</b>	<b>\$4,901</b>		<b>\$0</b>	<b>\$4,901</b>		<b>-\$25</b>	<b>\$4,876</b>	<b>\$0</b>	<b>\$4,876</b>
128		<b>PUMPING MAINTENANCE EXPENSES</b>											
129	730.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-129	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
130	731.000	Maint. Of Structures & Improvements	\$630	\$630	\$0	E-130	\$0	\$630	100.00%	-\$696	-\$66	-\$66	\$0
131	732.000	Maint. Of Power Production Equipment	\$2,715	\$708	\$2,007	E-131	\$0	\$2,715	100.00%	-\$708	\$2,007	\$0	\$2,007
132		<b>TOTAL PUMPING MAINTENANCE EXPENSES</b>	<b>\$3,345</b>	<b>\$1,338</b>	<b>\$2,007</b>		<b>\$0</b>	<b>\$3,345</b>		<b>-\$1,404</b>	<b>\$1,941</b>	<b>-\$66</b>	<b>\$2,007</b>
133		<b>TREAT. &amp; DISP. OPER. EXPENSE</b>											
134	740.000	Operation - Supervision & Engineering	\$59	\$59	\$0	E-134	\$0	\$59	100.00%	-\$59	\$0	\$0	\$0
135	741.000	Chemicals	\$49,926	\$0	\$49,926	E-135	\$0	\$49,926	100.00%	-\$15,007	\$34,919	\$0	\$34,919
136	742.000	Operation Labor & Expense	\$897,500	\$866,555	\$30,945	E-136	\$0	\$897,500	100.00%	\$59,713	\$957,213	\$925,988	\$31,225
137	743.000	Miscellaneous Expenses - TDO	\$1,777,980	\$0	\$1,777,980	E-137	\$0	\$1,777,980	100.00%	\$420,183	\$2,198,163	\$0	\$2,198,163
138	744.000	Miscellaneous Expense - TDO	\$132,738	\$0	\$132,738	E-138	\$0	\$132,738	100.00%	-\$187,907	-\$55,169	-\$186,508	\$131,339
139	745.000	Rents - TDO	\$3,709	\$0	\$3,709	E-139	\$0	\$3,709	100.00%	\$11,829	\$15,538	\$0	\$15,538
140		<b>TOTAL TREAT. &amp; DISP. OPER. EXPENSE</b>	<b>\$2,861,912</b>	<b>\$866,614</b>	<b>\$1,995,298</b>		<b>\$0</b>	<b>\$2,861,912</b>		<b>\$288,752</b>	<b>\$3,150,664</b>	<b>\$739,480</b>	<b>\$2,411,184</b>
141		<b>TREAT. &amp; DISP. MAINT. EXPENSES</b>											
142	750.000	Maint. Supervision & Engineering - TDM	\$0	\$0	\$0	E-142	\$0	\$0	0.00%	-\$1,364	-\$1,364	-\$1,364	\$0
143	751.000	Maint. Of Structures & Improvements - TDM	\$0	\$0	\$0	E-143	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
144	752.000	Maint. Of Water Treatment Equipment	\$244,510	\$52,237	\$192,273	E-144	\$0	\$244,510	100.00%	\$265,969	\$510,479	\$20,535	\$489,944
145		<b>TOTAL TREAT. &amp; DISP. MAINT. EXPENSES</b>	<b>\$244,510</b>	<b>\$52,237</b>	<b>\$192,273</b>		<b>\$0</b>	<b>\$244,510</b>		<b>\$264,605</b>	<b>\$509,115</b>	<b>\$19,171</b>	<b>\$489,944</b>
146		<b>TOTAL OPERATING EXPENSE</b>	<b>\$207,903,812</b>	<b>\$74,820,858</b>	<b>\$85,627,281</b>		<b>\$0</b>	<b>\$207,903,812</b>		<b>-\$11,757,317</b>	<b>\$196,146,495</b>	<b>\$66,318,067</b>	<b>\$74,562,592</b>
147		<b>NET INCOME BEFORE TAXES</b>	<b>\$116,710,869</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$116,710,869</b>		<b>\$9,354,578</b>	<b>\$126,065,447</b>	<b>\$0</b>	<b>\$0</b>
148		<b>INCOME TAXES</b>											
149	409.100	Current Income Taxes	-\$10,407,247	See note (1)	See note (1)	E-149	See note (1)	-\$10,407,247	100.00%	\$39,393,021	\$28,985,774	See note (1)	See note (1)
150		<b>TOTAL INCOME TAXES</b>	<b>-\$10,407,247</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>-\$10,407,247</b>		<b>\$39,393,021</b>	<b>\$28,985,774</b>	<b>\$0</b>	<b>\$0</b>
151		<b>DEFERRED INCOME TAXES</b>											
152	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$31,764,307	See note (1)	See note (1)	E-152	See note (1)	\$31,764,307	100.00%	-\$30,490,606	\$1,273,701	See note (1)	See note (1)
153	412.200	Amortization of Deferred ITC	-\$103,620			E-153		-\$103,620	100.00%	\$0	-\$103,620		
154	0.000	Amortization of Protected Excess ADIT	\$0			E-154		\$0	0.00%	-\$3,006,185	-\$3,006,185		
155	0.000	Amortization of Unprotected Excess ADIT	\$0			E-155		\$0	0.00%	-\$20,325,863	-\$20,325,863		
156		<b>TOTAL DEFERRED INCOME TAXES</b>	<b>\$31,660,687</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$31,660,687</b>		<b>-\$53,822,654</b>	<b>-\$22,161,967</b>	<b>\$0</b>	<b>\$0</b>
157		<b>NET OPERATING INCOME</b>	<b>\$95,457,429</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$95,457,429</b>		<b>\$23,784,211</b>	<b>\$119,241,640</b>	<b>\$0</b>	<b>\$0</b>

INFORMATION CONTAINED IN  
CAPITAL STRUCTURE SCHEDULE  
ACCOUNTING SCHEDULE: 12

HAS BEEN DEEMED

CONFIDENTIAL

IN ITS ENTIRETY

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

Line 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	\$33,647,937	\$33,647,937	\$33,647,937
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$2,095,594	\$2,128,905	\$2,162,217
4	Net Income Available	\$1,535,387	\$1,535,387	\$1,535,387
5	Additional Net Income Required	\$560,207	\$593,518	\$626,830
6	Income Tax Requirement			
7	Required Current Income Tax	\$904,444	\$915,208	\$925,971
8	Current Income Tax Available	\$723,424	\$723,424	\$723,424
9	Additional Current Tax Required	\$181,020	\$191,784	\$202,547
10	Revenue Requirement	\$741,227	\$785,302	\$829,377
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	<b>Gross Revenue Requirement</b>	<b>\$5,865,035</b>	<b>\$5,909,110</b>	<b>\$5,953,185</b>

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$95,187,026
2	Less Accumulated Depreciation Reserve		\$32,717,101
3	Net Plant In Service		\$62,469,925
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		\$19,080
13	State Tax Offset		\$3,388
14	City Tax Offset		\$725
15	Interest Expense Offset		\$103,119
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		\$48,696,586
23	Total Rate Base		\$33,647,937

Missouri-American Water Company  
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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	\$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 & Land Rights - WTP	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Structures & Improvements - WTP	\$0	P-8	\$0	\$0		\$0	\$0
9	332.000	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 & DISTRIBUTION							
13	341.000	Structures & Improvements - TDP	\$6,842	P-13	\$0	\$6,842		\$0	\$6,842
14	342.000	Distribution & Reservoirs & Standpipes	\$0	P-14	\$0	\$0		\$0	\$0
15	342.000	Distribution Reservoirs & Standpipes	\$0	P-15	\$0	\$0		\$0	\$0
16	343.000	Transmission & Distribution Mains	\$0	P-16	\$0	\$0		\$0	\$0
17	344.000	Fire Mains	\$0	P-17	\$0	\$0		\$0	\$0
18	345.000	Customer Services	\$0	P-18	\$0	\$0		\$0	\$0
19	346.000	Customer Meters	\$0	P-19	\$0	\$0		\$0	\$0
20	347.000	Customer Meter Pits & Installation	\$0	P-20	\$0	\$0		\$0	\$0
21	348.000	Fire Hydrants	\$0	P-21	\$0	\$0		\$0	\$0
22	349.000	Misc. Trans & Dist. - Other	\$0	P-22	\$0	\$0		\$0	\$0
23	349.000	Misc Trans & Dist - Other	\$0	P-23	\$0	\$0		\$0	\$0
24		TOTAL TRANSMISSION & DISTRIBUTION	\$6,842		\$0	\$6,842		\$0	\$6,842
25		COLLECTION PLANT							
26	350.000	Land and Land Rights	\$30,000	P-26	\$0	\$30,000		\$0	\$30,000
27	351.000	Structures and Improvements	\$3,411,360	P-27	\$0	\$3,411,360		\$0	\$3,411,360
28	352.100	Collection Sewers (Force)	\$6,580,186	P-28	\$0	\$6,580,186		\$0	\$6,580,186
29	352.200	Collection Sewers (Gravity)	\$35,100,034	P-29	\$0	\$35,100,034		\$0	\$35,100,034
30	353.000	Services to Customers	\$2,229,725	P-30	\$0	\$2,229,725		\$0	\$2,229,725
31	354.000	Flow Measuring Devices	\$517,923	P-31	\$0	\$517,923		\$0	\$517,923
32	356.000	Other Collection Equipment	\$30,048	P-32	\$0	\$30,048		\$0	\$30,048
33	357.000	Communication Equipment	\$0	P-33	\$0	\$0		\$0	\$0
34		TOTAL COLLECTION PLANT	\$47,899,276		\$0	\$47,899,276		\$0	\$47,899,276
35		SYSTEM PUMPING PLANT							
36	360.000	Land and Land Rights	\$86,505	P-36	\$0	\$86,505		\$0	\$86,505
37	361.000	Structures and Improv	\$1,345,974	P-37	\$0	\$1,345,974		\$0	\$1,345,974
38	362.000	Receiving Wells	\$741,249	P-38	\$0	\$741,249		\$0	\$741,249
39	363.000	Electric Pumping Equipment	\$3,882,388	P-39	\$0	\$3,882,388		\$0	\$3,882,388
40	364.000	Diesel Pumping Equipment	\$0	P-40	\$0	\$0		\$0	\$0
41	365.000	Other Pumping Equipment	\$1,150,247	P-41	\$0	\$1,150,247		\$0	\$1,150,247
42		TOTAL SYSTEM PUMPING PLANT	\$7,206,363		\$0	\$7,206,363		\$0	\$7,206,363
43		TREATMENT & DISPOSAL PLANT							
44	370.000	Land & Land Rights	\$279,087	P-44	\$0	\$279,087		\$0	\$279,087
45	371.000	Structures and Improvements	\$6,206,540	P-45	\$0	\$6,206,540		\$0	\$6,206,540
46	372.000	Treatment & Disposal Equipment	\$13,078,499	P-46	\$0	\$13,078,499		\$0	\$13,078,499
47	373.000	Plant Sewers	\$12,028,313	P-47	\$0	\$12,028,313		\$0	\$12,028,313
48	374.000	Outfall Sewer Lines	\$243,076	P-48	\$0	\$243,076		\$0	\$243,076
49		TOTAL TREATMENT & DISPOSAL PLANT	\$31,835,515		\$0	\$31,835,515		\$0	\$31,835,515
50		INCENTIVE COMPENSATION CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		\$0	\$0
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
53		GENERAL PLANT							

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Case No. WR-2020-0344  
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
54	389.000	Land and Land Rights - GP	\$379,441	P-54	\$0	\$379,441		\$0	\$379,441
55	390.000	Structure & Improve - General	\$896,316	P-55	\$0	\$896,316		\$0	\$896,316
56	390.100	Office Structures	\$922	P-56	\$0	\$922		\$0	\$922
57	390.900	Structure & Improve - Leasehold	\$113,847	P-57	\$0	\$113,847		\$0	\$113,847
58	391.000	Office Furniture	\$102,441	P-58	\$0	\$102,441		\$0	\$102,441
59	391.100	Computers & Peripheral Equipment	\$115,107	P-59	\$0	\$115,107		\$0	\$115,107
60	391.100	Computer & Peripheral Equipment	\$167,357	P-60	\$0	\$167,357		\$0	\$167,357
61	391.200	Computer Hardware & Software	\$276,513	P-61	\$0	\$276,513		\$0	\$276,513
62	391.250	Computer Software	\$994,626	P-62	\$0	\$994,626		\$0	\$994,626
63	391.260	Personal Computer Software	\$0	P-63	\$0	\$0		\$0	\$0
64	391.300	Other Office Equipment	\$72	P-64	\$0	\$72		\$0	\$72
65	391.400	BTS Initial Investment	\$1,543,388	P-65	\$0	\$1,543,388		\$0	\$1,543,388
66	392.000	Transportation Equipment	\$533,153	P-66	\$0	\$533,153		\$0	\$533,153
67	392.000	WW Transportation Equipment	\$1,188,580	P-67	\$0	\$1,188,580		\$0	\$1,188,580
68	392.100	Transportation Equipment - Light Trucks	\$74,471	P-68	\$0	\$74,471		\$0	\$74,471
69	392.200	Transportation Equipment - Heavy Trucks	\$1,045	P-69	\$0	\$1,045		\$0	\$1,045
70	392.300	Transportation Equipment - Autos	\$4,504	P-70	\$0	\$4,504		\$0	\$4,504
71	392.400	Transportation Equipment - Other	\$87,293	P-71	\$0	\$87,293		\$0	\$87,293
72	393.000	Store Equipment	\$25,405	P-72	\$0	\$25,405		\$0	\$25,405
73	394.000	Tools, Shop and Garage Equipment	\$254,163	P-73	\$0	\$254,163		\$0	\$254,163
74	395.000	Laboratory Equipment	\$119,013	P-74	\$0	\$119,013		\$0	\$119,013
75	396.000	Power Operated Equipment	\$581,951	P-75	\$0	\$581,951		\$0	\$581,951
76	397.000	Communication Equip	\$440,541	P-76	\$0	\$440,541		\$0	\$440,541
77	397.100	Communication Equip - Non Telephone	\$6,260	P-77	\$0	\$6,260		\$0	\$6,260
78	397.200	Communication Equip - Telephone	\$76	P-78	\$0	\$76		\$0	\$76
79	398.000	Miscellaneous Equipment	\$202,996	P-79	\$0	\$202,996		\$0	\$202,996
80	399.000	Other Tangible Property	\$110,927	P-80	\$0	\$110,927		\$0	\$110,927
81		TOTAL GENERAL PLANT	\$8,220,408		\$0	\$8,220,408		\$0	\$8,220,408
82		TOTAL PLANT IN SERVICE	\$95,187,026		\$0	\$95,187,026		\$0	\$95,187,026

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$11,998	0.00%	\$0
3	302.000	Franchises	\$5,562	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment	\$1,062	0.00%	\$0
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$18,622</b>		<b>\$0</b>
6		<b>WATER TREATMENT PLANT</b>			
7	330.000	Land & Land Rights - WTP	\$0	0.00%	\$0
8	331.000	Structures & Improvements - WTP	\$0	0.00%	\$0
9	332.000	Equipment - WTP	\$0	0.00%	\$0
10	333.000	Other - WTP	\$0	0.00%	\$0
11		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$0</b>		<b>\$0</b>
12		<b>TRANSMISSION &amp; DISTRIBUTION</b>			
13	341.000	Structures & Improvements - TDP	\$6,842	1.49%	\$102
14	342.000	Distribution & Reservoirs & Standpipes	\$0	0.00%	\$0
15	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
16	343.000	Transmission & Distribution Mains	\$0	0.00%	\$0
17	344.000	Fire Mains	\$0	0.00%	\$0
18	345.000	Customer Services	\$0	0.00%	\$0
19	346.000	Customer Meters	\$0	0.00%	\$0
20	347.000	Customer Meter Pits & Installation	\$0	0.00%	\$0
21	348.000	Fire Hydrants	\$0	0.00%	\$0
22	349.000	Misc. Trans & Dist. - Other	\$0	0.00%	\$0
23	349.000	Misc Trans & Dist - Other	\$0	0.00%	\$0
24		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$6,842</b>		<b>\$102</b>
25		<b>COLLECTION PLANT</b>			
26	350.000	Land and Land Rights	\$30,000	0.00%	\$0
27	351.000	Structures and Improvements	\$3,411,360	2.03%	\$69,251
28	352.100	Collection Sewers (Force)	\$6,580,186	1.64%	\$107,915
29	352.200	Collection Sewers (Gravity)	\$35,100,034	1.58%	\$554,581
30	353.000	Services to Customers	\$2,229,725	2.87%	\$63,993
31	354.000	Flow Measuring Devices	\$517,923	3.38%	\$17,506
32	356.000	Other Collection Equipment	\$30,048	3.15%	\$947
33	357.000	Communication Equipment	\$0	0.00%	\$0
34		<b>TOTAL COLLECTION PLANT</b>	<b>\$47,899,276</b>		<b>\$814,193</b>
35		<b>SYSTEM PUMPING PLANT</b>			
36	360.000	Land and Land Rights	\$86,505	0.00%	\$0
37	361.000	Structures and Improv	\$1,345,974	2.87%	\$38,629

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
38	362.000	Receiving Wells	\$741,249	4.31%	\$31,948
39	363.000	Electric Pumping Equipment	\$3,882,388	4.31%	\$167,331
40	364.000	Diesel Pumping Equipment	\$0	0.00%	\$0
41	365.000	Other Pumping Equipment	\$1,150,247	4.31%	\$49,576
42		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$7,206,363</b>		<b>\$287,484</b>
43		<b>TREATMENT &amp; DISPOSAL PLANT</b>			
44	370.000	Land & Land Rights	\$279,087	0.00%	\$0
45	371.000	Structures and Improvements	\$6,206,540	1.43%	\$88,754
46	372.000	Treatment & Disposal Equipment	\$13,078,499	3.97%	\$519,216
47	373.000	Plant Sewers	\$12,028,313	1.60%	\$192,453
48	374.000	Outfall Sewer Lines	\$243,076	3.04%	\$7,390
49		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$31,835,515</b>		<b>\$807,813</b>
50		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>			
51	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
52		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>
53		<b>GENERAL PLANT</b>			
54	389.000	Land and Land Rights - GP	\$379,441	0.00%	\$0
55	390.000	Structure & Improve - General	\$896,316	3.11%	\$27,876
56	390.100	Office Structures	\$922	2.06%	\$19
57	390.900	Structure & Improve - Leasehold	\$113,847	5.00%	\$5,693
58	391.000	Office Furniture	\$102,441	5.00%	\$5,122
59	391.100	Computers & Peripheral Equipment	\$115,107	20.00%	\$23,021
60	391.100	Computer & Peripheral Equipment	\$167,357	20.00%	\$33,471
61	391.200	Computer Hardware & Software	\$276,513	20.00%	\$55,303
62	391.250	Computer Software	\$994,626	5.00%	\$49,731
63	391.260	Personal Computer Software	\$0	0.00%	\$0
64	391.300	Other Office Equipment	\$72	6.94%	\$5
65	391.400	BTS Initial Investment	\$1,543,388	5.00%	\$77,169
66	392.000	Transportation Equipment	\$533,153	3.45%	\$18,394
67	392.000	WW Transportation Equipment	\$1,188,580	3.45%	\$41,006
68	392.100	Transportation Equipment - Light Trucks	\$74,471	3.45%	\$2,569
69	392.200	Transportation Equipment - Heavy Trucks	\$1,045	3.44%	\$36
70	392.300	Transportation Equipment - Autos	\$4,504	3.46%	\$156
71	392.400	Transportation Equipment - Other	\$87,293	3.45%	\$3,012
72	393.000	Store Equipment	\$25,405	4.00%	\$1,016
73	394.000	Tools, Shop and Garage Equipment	\$254,163	5.00%	\$12,708
74	395.000	Laboratory Equipment	\$119,013	6.67%	\$7,938



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

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
75	396.000	Power Operated Equipment	\$581,951	7.71%	\$44,868
76	397.000	Communication Equip	\$440,541	6.67%	\$29,384
77	397.100	Communication Equip - Non Telephone	\$6,260	6.66%	\$417
78	397.200	Communication Equip - Telephone	\$76	6.58%	\$5
79	398.000	Miscellaneous Equipment	\$202,996	6.43%	\$13,053
80	399.000	Other Tangible Property	\$110,927	0.00%	\$0
81		<b>TOTAL GENERAL PLANT</b>	<b>\$8,220,408</b>		<b>\$451,972</b>
82		<b>Total Depreciation</b>	<b>\$95,187,026</b>		<b>\$2,361,564</b>

Missouri-American Water Company  
Case No. WR-2020-0344  
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		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises	\$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		<b>TOTAL INTANGIBLE PLANT</b>	\$1,787		\$0	\$1,787		\$0	\$1,787
6		<b>WATER TREATMENT PLANT</b>							
7	330.000	Land & Land Rights - WTP	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Structures & Improvements - WTP	\$4	P-8	\$0	\$4		\$0	\$4
9	332.000	Equipment - WTP	\$9	P-9	\$0	\$9		\$0	\$9
10	333.000	Other - WTP	\$0	P-10	\$0	\$0		\$0	\$0
11		<b>TOTAL WATER TREATMENT PLANT</b>	\$13		\$0	\$13		\$0	\$13
12		<b>TRANSMISSION &amp; DISTRIBUTION</b>							
13	341.000	Structures & Improvements - TDP	\$714	P-13	\$0	\$714		\$0	\$714
14	342.000	Distribution & Reservoirs & Standpipes	-\$663	P-14	\$0	-\$663		\$0	-\$663
15	342.000	Distribution Reservoirs & Standpipes	-\$607	P-15	\$0	-\$607		\$0	-\$607
16	343.000	Transmission & Distribution Mains	-\$787	P-16	\$0	-\$787		\$0	-\$787
17	344.000	Fire Mains	\$0	P-17	\$0	\$0		\$0	\$0
18	345.000	Customer Services	\$0	P-18	\$0	\$0		\$0	\$0
19	346.000	Customer Meters	-\$21	P-19	\$0	-\$21		\$0	-\$21
20	347.000	Customer Meter Pits & Installation	\$0	P-20	\$0	\$0		\$0	\$0
21	348.000	Fire Hydrants	\$4	P-21	\$0	\$4		\$0	\$4
22	349.000	Misc. Trans & Dist. - Other	\$0	P-22	\$0	\$0		\$0	\$0
23	349.000	Misc Trans & Dist - Other	\$0	P-23	\$0	\$0		\$0	\$0
24		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	-\$1,360		\$0	-\$1,360		\$0	-\$1,360
25		<b>COLLECTION PLANT</b>							
26	350.000	Land and Land Rights	\$0	P-26	\$0	\$0		\$0	\$0
27	351.000	Structures and Improvements	\$1,448,061	P-27	\$0	\$1,448,061		\$0	\$1,448,061
28	352.100	Collection Sewers (Force)	\$2,198,312	P-28	\$0	\$2,198,312		\$0	\$2,198,312
29	352.200	Collection Sewers (Gravity)	\$13,267,740	P-29	\$0	\$13,267,740		\$0	\$13,267,740
30	353.000	Services to Customers	\$488,690	P-30	\$0	\$488,690		\$0	\$488,690
31	354.000	Flow Measuring Devices	\$328,424	P-31	\$0	\$328,424		\$0	\$328,424
32	356.000	Other Collection Equipment	\$2,135	P-32	\$0	\$2,135		\$0	\$2,135
33	357.000	Communication Equipment	\$0	P-33	\$0	\$0		\$0	\$0
34		<b>TOTAL COLLECTION PLANT</b>	\$17,733,362		\$0	\$17,733,362		\$0	\$17,733,362
35		<b>SYSTEM PUMPING PLANT</b>							
36	360.000	Land and Land Rights	\$27	P-36	-\$27	\$0		\$0	\$0
37	361.000	Structures and Improv	\$49,617	P-37	\$0	\$49,617		\$0	\$49,617
38	362.000	Receiving Wells	\$380,817	P-38	\$0	\$380,817		\$0	\$380,817
39	363.000	Electric Pumping Equipment	\$1,619,171	P-39	\$0	\$1,619,171		\$0	\$1,619,171
40	364.000	Diesel Pumping Equipment	\$0	P-40	\$0	\$0		\$0	\$0
41	365.000	Other Pumping Equipment	\$1,202,789	P-41	\$0	\$1,202,789		\$0	\$1,202,789
42		<b>TOTAL SYSTEM PUMPING PLANT</b>	\$3,252,421		-\$27	\$3,252,394		\$0	\$3,252,394
43		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
44	370.000	Land & Land Rights	\$21,963	P-44	-\$21,963	\$0		\$0	\$0
45	371.000	Structures and Improvements	\$1,064,265	P-45	\$0	\$1,064,265		\$0	\$1,064,265
46	372.000	Treatment & Disposal Equipment	\$4,840,507	P-46	\$0	\$4,840,507		\$0	\$4,840,507
47	373.000	Plant Sewers	\$1,705,607	P-47	\$0	\$1,705,607		\$0	\$1,705,607
48	374.000	Outfall Sewer Lines	\$27,210	P-48	\$0	\$27,210		\$0	\$27,210
49		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	\$7,659,552		-\$21,963	\$7,637,589		\$0	\$7,637,589
50		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		\$0	\$0
52		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	\$0		\$0	\$0		\$0	\$0
53		<b>GENERAL PLANT</b>							
54	389.000	Land and Land Rights - GP	\$0	P-54	\$0	\$0		\$0	\$0

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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
55	390.000	Structure & Improve - General	\$127,822	P-55	\$0	\$127,822		\$0	\$127,822
56	390.100	Office Structures	-\$9,440	P-56	\$0	-\$9,440		\$0	-\$9,440
57	390.900	Structure & Improve - Leasehold	\$11,905	P-57	\$0	\$11,905		\$0	\$11,905
58	391.000	Office Furniture	\$33,818	P-58	\$0	\$33,818		\$0	\$33,818
59	391.100	Computers & Peripheral Equipment	\$96,590	P-59	\$0	\$96,590		\$0	\$96,590
60	391.100	Computer & Peripheral Equipment	\$199,312	P-60	\$0	\$199,312		\$0	\$199,312
61	391.200	Computer Hardware & Software	\$232,295	P-61	\$0	\$232,295		\$0	\$232,295
62	391.250	Computer Software	\$610,454	P-62	\$0	\$610,454		\$0	\$610,454
63	391.260	Personal Computer Software	\$0	P-63	\$0	\$0		\$0	\$0
64	391.300	Other Office Equipment	-\$567	P-64	\$0	-\$567		\$0	-\$567
65	391.400	BTS Initial Investment	\$982,121	P-65	\$0	\$982,121		\$0	\$982,121
66	392.000	Transportation Equipment	\$346,961	P-66	\$0	\$346,961		\$0	\$346,961
67	392.000	WW Transportation Equipment	\$265,159	P-67	\$0	\$265,159		\$0	\$265,159
68	392.100	Transportation Equipment - Light Trucks	\$14,342	P-68	\$0	\$14,342		\$0	\$14,342
69	392.200	Transportation Equipment - Heavy Trucks	\$4,849	P-69	\$0	\$4,849		\$0	\$4,849
70	392.300	Transportation Equipment - Autos	\$39,895	P-70	\$0	\$39,895		\$0	\$39,895
71	392.400	Transportation Equipment - Other	\$8,194	P-71	\$0	\$8,194		\$0	\$8,194
72	393.000	Store Equipment	\$26,223	P-72	\$0	\$26,223		\$0	\$26,223
73	394.000	Tools, Shop and Garage Equipment	\$69,419	P-73	\$0	\$69,419		\$0	\$69,419
74	395.000	Laboratory Equipment	\$44,543	P-74	\$0	\$44,543		\$0	\$44,543
75	396.000	Power Operated Equipment	\$770,503	P-75	\$0	\$770,503		\$0	\$770,503
76	397.000	Communication Equip	\$9,423	P-76	\$0	\$9,423		\$0	\$9,423
77	397.100	Communication Equip - Non Telephone	\$806	P-77	\$0	\$806		\$0	\$806
78	397.200	Communication Equip - Telephone	\$86	P-78	\$0	\$86		\$0	\$86
79	398.000	Miscellaneous Equipment	\$186,370	P-79	\$0	\$186,370		\$0	\$186,370
80	399.000	Other Tangible Property	\$22,233	P-80	\$0	\$22,233		\$0	\$22,233
81		<b>TOTAL GENERAL PLANT</b>	<b>\$4,093,316</b>		<b>\$0</b>	<b>\$4,093,316</b>		<b>\$0</b>	<b>\$4,093,316</b>
82		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$32,739,091</b>		<b>-\$21,990</b>	<b>\$32,717,101</b>		<b>\$0</b>	<b>\$32,717,101</b>

Missouri-American Water Company  
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Total Company EMS  
Test Year Ending 12-31-2019  
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	Chemicals	\$0			0.000000	0.000000	\$0
17	Cash Vouchers	\$1,273,344			0.000000	0.000000	-\$110,728
18	TOTAL OPERATION AND MAINT. EXPENSE	\$6,050,030					-\$139,086
19	TAXES						
20	Payroll Tax	\$599,865			0.000000	0.000000	\$51,983
21	Property Tax	\$461			0.000000	0.000000	-\$157
22	TOTAL TAXES	\$600,326					\$51,826
23	CWC REQ'D BEFORE RATE BASE OFFSETS	\$6,650,356			0.000000	0.000000	-\$87,260
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$752,898			0.000000	0.000000	-\$19,080
26	State Tax Offset	\$133,700			0.000000	0.000000	-\$3,388
27	City Tax Offset	\$28,610			0.000000	0.000000	-\$725
28	Interest Expense Offset	\$856,004			0.000000	0.000000	-\$103,119
29	TOTAL TAX OFFSET FROM RATE BASE	\$1,771,212					-\$126,312
30	TOTAL CASH WORKING CAPITAL REQUIRED	\$8,421,568					-\$213,572

Missouri-American Water Company  
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Total Company EMS  
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Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
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		<b>TOTAL OPERATING REVENUES</b>	<b>\$10,875,208</b>					<b>\$10,875,208</b>		<b>\$118,597</b>	<b>\$10,993,805</b>		
1		<b>COLLECTION OPERATIONS EXPENSES</b>											
2	701.000	Operation Labor & Expenses	\$1,424	\$0	\$1,424	E-2	\$0	\$1,424	100.00%	\$2,129	\$3,553	\$0	\$3,553
3	702.000	Purchased Water	\$12,001	\$0	\$12,001	E-3	\$0	\$12,001	100.00%	-\$12,001	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$10,627	\$0	\$10,627	E-4	\$0	\$10,627	100.00%	\$214	\$10,841	\$0	\$10,841
5	705.000	Rents	\$7	\$0	\$7	E-5	\$0	\$7	100.00%	\$2,449	\$2,456	\$0	\$2,456
6		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	<b>\$24,059</b>	<b>\$0</b>	<b>\$24,059</b>			<b>\$24,059</b>		<b>-\$7,209</b>	<b>\$16,850</b>	<b>\$0</b>	<b>\$16,850</b>
7		<b>COLLECTION MAINT. EXPENSES</b>											
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains	\$43,652	\$30,906	\$12,746	E-10	\$0	\$43,652	100.00%	-\$30,444	\$13,208	\$462	\$12,746
11		<b>TOTAL COLLECTION MAINT. EXPENSES</b>	<b>\$43,652</b>	<b>\$30,906</b>	<b>\$12,746</b>			<b>\$43,652</b>		<b>-\$30,444</b>	<b>\$13,208</b>	<b>\$462</b>	<b>\$12,746</b>
12		<b>PUMPING OPERATIONS EXPENSES</b>											
13	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping	\$4,508	\$0	\$4,508	E-14	\$0	\$4,508	100.00%	-\$25	\$4,483	\$0	\$4,483
15	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-15	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
16	724.000	Miscellaneous Expense	\$393	\$0	\$393	E-16	\$0	\$393	100.00%	\$0	\$393	\$0	\$393
17	725.000	Rent	\$0	\$0	\$0	E-17	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
18		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$4,901</b>	<b>\$0</b>	<b>\$4,901</b>			<b>\$4,901</b>		<b>-\$25</b>	<b>\$4,876</b>	<b>\$0</b>	<b>\$4,876</b>
19		<b>PUMPING MAINTENANCE EXPENSES</b>											
20	730.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
21	731.000	Maint. Of Structures & Improvements	\$630	\$630	\$0	E-21	\$0	\$630	100.00%	-\$696	-\$66	-\$66	\$0
22	732.000	Maint. Of Power Production Equipment	\$2,715	\$708	\$2,007	E-22	\$0	\$2,715	100.00%	-\$708	\$2,007	\$0	\$2,007
23		<b>TOTAL PUMPING MAINTENANCE EXPENSES</b>	<b>\$3,345</b>	<b>\$1,338</b>	<b>\$2,007</b>			<b>\$3,345</b>		<b>-\$1,404</b>	<b>\$1,941</b>	<b>-\$66</b>	<b>\$2,007</b>
24		<b>TREAT. &amp; DISP. OPER. EXPENSE</b>											
25	740.000	Operation - Supervision & Engineering	\$59	\$59	\$0	E-25	\$0	\$59	100.00%	-\$59	\$0	\$0	\$0
26	741.000	Chemicals	\$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	\$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 - TDO	\$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 - TDO	\$132,738	\$0	\$132,738	E-29	\$0	\$132,738	100.00%	-\$187,907	-\$55,169	-\$186,508	\$131,339
30	745.000	Rents - TDO	\$3,709	\$0	\$3,709	E-30	\$0	\$3,709	100.00%	\$11,829	\$15,538	\$0	\$15,538
31		<b>TOTAL TREAT. &amp; DISP. OPER. EXPENSE</b>	<b>\$2,861,912</b>	<b>\$866,614</b>	<b>\$1,995,298</b>			<b>\$2,861,912</b>		<b>\$288,752</b>	<b>\$3,150,664</b>	<b>\$739,480</b>	<b>\$2,411,184</b>
32		<b>TREAT. &amp; DISP. MAINT. EXPENSES</b>											
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	\$244,510	\$52,237	\$192,273	E-35	\$0	\$244,510	100.00%	\$265,969	\$510,479	\$20,535	\$489,944
36		<b>TOTAL TREAT. &amp; DISP. MAINT. EXPENSES</b>	<b>\$244,510</b>	<b>\$52,237</b>	<b>\$192,273</b>			<b>\$244,510</b>		<b>\$264,605</b>	<b>\$509,115</b>	<b>\$19,171</b>	<b>\$489,944</b>
37		<b>CUSTOMER ACCOUNTS EXPENSE</b>											

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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 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
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		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$31,745</b>	<b>\$725</b>	<b>\$31,020</b>		<b>\$0</b>	<b>\$31,745</b>		<b>\$178,693</b>	<b>\$210,438</b>	<b>\$176</b>	<b>\$210,262</b>
44		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
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		<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$1,804,925</b>	<b>\$1,020,335</b>	<b>\$784,590</b>		<b>\$0</b>	<b>\$1,804,925</b>		<b>\$338,013</b>	<b>\$2,142,938</b>	<b>\$800,070</b>	<b>\$1,342,868</b>
61		<b>DEPRECIATION EXPENSE</b>											
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%	\$828,353	\$2,288,224	See note (1)	See note (1)
63		<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$1,459,871</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$1,459,871</b>		<b>\$828,353</b>	<b>\$2,288,224</b>	<b>\$0</b>	<b>\$0</b>
64		<b>OTHER OPERATING EXPENSES</b>											
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		<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>\$186,845</b>	<b>\$114,190</b>	<b>\$72,655</b>		<b>\$0</b>	<b>\$186,845</b>		<b>-\$26,229</b>	<b>\$160,616</b>	<b>\$91,765</b>	<b>\$68,851</b>
70		<b>AMORTIZATION EXPENSE</b>											
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		<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$920,680</b>	<b>\$0</b>	<b>\$920,680</b>		<b>\$0</b>	<b>\$920,680</b>		<b>\$13,495</b>	<b>\$934,175</b>	<b>\$0</b>	<b>\$934,175</b>
76		<b>TOTAL OPERATING EXPENSE</b>	<b>\$7,586,445</b>	<b>\$2,086,345</b>	<b>\$4,040,229</b>		<b>\$0</b>	<b>\$7,586,445</b>		<b>\$1,846,600</b>	<b>\$9,433,045</b>	<b>\$1,651,058</b>	<b>\$5,493,763</b>
77		<b>NET INCOME BEFORE TAXES</b>	<b>\$3,288,763</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$3,288,763</b>		<b>-\$1,728,003</b>	<b>\$1,560,760</b>	<b>\$0</b>	<b>\$0</b>
78		<b>INCOME TAXES</b>											
79	409.100	Current Income Taxes	-\$34,344	See note (1)	See note (1)	E-79	See note (1)	-\$34,344	100.00%	\$757,768	\$723,424	See note (1)	See note (1)
80		<b>TOTAL INCOME TAXES</b>	<b>-\$34,344</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>-\$34,344</b>		<b>\$757,768</b>	<b>\$723,424</b>	<b>\$0</b>	<b>\$0</b>

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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
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		-\$1,685,633	\$1,535,387	\$0	\$0

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**Water - Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.47% Return	<u>C</u> 7.47% Return	<u>D</u> 7.71% Return
1	Net Orig Cost Rate Base	\$1,375,331,538	\$1,375,331,538	\$1,375,331,538
2	Rate of Return	7.47%	7.47%	7.71%
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	<b>Gross Revenue Requirement</b>	<b>-\$27,634,306</b>	<b>-\$25,832,764</b>	<b>-\$24,031,218</b>



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**WATER - RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C 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		\$1,993,611
21	Pension Tracker		\$1,583,345
22	OPEB Tracker		\$6,076,947
23	TOTAL SUBTRACT FROM NET PLANT		\$945,247,990
24	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	Miscellaneous Intangible Plant	\$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	317.000	Miscellaneous Source of Supply - Other	\$0	P-15	\$0	\$0		\$0	\$0
16		TOTAL SOURCE OF SUPPLY PLANT	\$64,438,815		\$0	\$64,438,815		\$0	\$64,438,815
17		PUMPING PLANT							
18	320.000	Land and Land Rights - PP	\$472,629	P-18	\$0	\$472,629		\$0	\$472,629
19	321.000	Structures and Improvements - PP	\$29,221,795	P-19	\$0	\$29,221,795		\$0	\$29,221,795
20	322.000	Boiler Plant Equipment	\$0	P-20	\$0	\$0		\$0	\$0
21	323.000	Power Generation Equipment	\$13,055,553	P-21	\$0	\$13,055,553		\$0	\$13,055,553
22	324.000	Steam Pumping Equipment	\$234,170	P-22	\$0	\$234,170		\$0	\$234,170
23	325.000	Electric Pumping Equipment	\$78,366,762	P-23	\$0	\$78,366,762		\$0	\$78,366,762
24	326.000	Diesel Pumping Equipment	\$2,524,646	P-24	\$0	\$2,524,646		\$0	\$2,524,646
25	327.000	Hydraulic Pumping Equipment	\$622,816	P-25	\$0	\$622,816		\$0	\$622,816
26	328.000	Other Pumping Equipment	\$3,988,938	P-26	\$0	\$3,988,938		\$0	\$3,988,938
27		TOTAL PUMPING PLANT	\$128,487,309		\$0	\$128,487,309		\$0	\$128,487,309
28		WATER TREATMENT PLANT							
29	330.000	Land and Land Rights - WTP	\$3,339,936	P-29	\$0	\$3,339,936		\$0	\$3,339,936
30	331.000	Structures and Improvements - WTP	\$150,616,143	P-30	\$0	\$150,616,143		\$0	\$150,616,143
31	332.000	Water Treatment Equipment	\$158,105,843	P-31	\$0	\$158,105,843		\$0	\$158,105,843
32	333.000	Miscellaneous Water Treat, Other	\$1,473,221	P-32	\$0	\$1,473,221		\$0	\$1,473,221
33		TOTAL WATER TREATMENT PLANT	\$313,535,143		\$0	\$313,535,143		\$0	\$313,535,143
34		TRANSMISSION & DIST. PLANT							
35	340.000	Land and Land Rights - TDP	\$5,351,276	P-35	\$0	\$5,351,276		\$0	\$5,351,276
36	341.000	Structures and Improvements - TDP	\$15,290,432	P-36	\$0	\$15,290,432		\$0	\$15,290,432
37	341.100	Structure & Improve - Special Crossing	\$0	P-37	\$0	\$0		\$0	\$0
38	341.100	Structures & Improve - Special Crossing	\$0	P-38	\$0	\$0		\$0	\$0
39	342.000	Distribution Reservoirs and Standpipes	\$38,171,484	P-39	\$0	\$38,171,484		\$0	\$38,171,484
40	343.000	Transmission and Distribution Mains	\$1,634,490,720	P-40	\$0	\$1,634,490,720		\$0	\$1,634,490,720
41	344.000	Fire Mains	\$595,477	P-41	\$0	\$595,477		\$0	\$595,477
42	345.000	Customer Services	\$58,316,898	P-42	\$0	\$58,316,898		\$0	\$58,316,898
43	346.000	Customer Meters	\$167,193,455	P-43	\$0	\$167,193,455		\$0	\$167,193,455
44	347.000	Customer Meter Pits & Installation	\$32,901,790	P-44	\$0	\$32,901,790		\$0	\$32,901,790
45	348.000	Fire Hydrants	\$102,116,229	P-45	\$0	\$102,116,229		\$0	\$102,116,229
46	349.000	Miscellaneous Trans. & Dist. - Other	\$47,669	P-46	\$0	\$47,669		\$0	\$47,669
47		TOTAL TRANSMISSION & DIST. PLANT	\$2,054,475,430		\$0	\$2,054,475,430		\$0	\$2,054,475,430
48		INCENTIVE COMPENSATION CAPITALIZATION							
49	0.000	Incentive Compensation Capitalization Adj.	\$0	P-49	\$0	\$0		\$0	\$0
50		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
51		GENERAL PLANT							
52	389.000	Land and Land Rights - GP	\$617,617	P-52	\$0	\$617,617		\$0	\$617,617
53	390.000	Structures and Improve - Shop & Garage	\$20,829,024	P-53	\$0	\$20,829,024		\$0	\$20,829,024
54	390.100	Structures and Improve - Office Buildings	\$10,407,901	P-54	\$0	\$10,407,901		\$0	\$10,407,901

Missouri-American Water Company  
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Total Company EMS  
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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
55	390.200	General Structures - HVAC	\$431,375	P-55	\$0	\$431,375		\$0	\$431,375
56	390.300	Structures & Improve - Miscellaneous	\$3,731,164	P-56	\$0	\$3,731,164		\$0	\$3,731,164
57	390.900	Structures and Improvements - Leasehold	\$26,229	P-57	\$0	\$26,229		\$0	\$26,229
58	390.900	Structures and Improve - Leasehold	\$40,768	P-58	\$0	\$40,768		\$0	\$40,768
59	391.000	Office Furniture	\$2,039,774	P-59	\$0	\$2,039,774		\$0	\$2,039,774
60	391.100	Computers & Peripheral Equipment	\$7,329,371	P-60	\$0	\$7,329,371		\$0	\$7,329,371
61	391.200	Computer Hardware & Software	\$8,029,467	P-61	\$0	\$8,029,467		\$0	\$8,029,467
62	391.250	Computer Software	\$28,088,662	P-62	\$0	\$28,088,662		\$0	\$28,088,662
63	391.260	Personal Computer Software	\$0	P-63	\$0	\$0		\$0	\$0
64	391.300	Other Office Equipment	\$17,758	P-64	\$0	\$17,758		\$0	\$17,758
65	391.400	BTS Initial Investment	\$44,817,369	P-65	\$0	\$44,817,369		\$0	\$44,817,369
66	392.100	Transportation Equipment - Light Trucks	\$12,486,721	P-66	\$0	\$12,486,721		\$0	\$12,486,721
67	392.200	Transportation Equipment - Heavy Trucks	\$1,220,856	P-67	\$0	\$1,220,856		\$0	\$1,220,856
68	392.200	Transportation Equipment - Heavy Trucks	\$21,562,324	P-68	\$0	\$21,562,324		\$0	\$21,562,324
69	392.300	Transportation Equipment - Auto	\$184,812	P-69	\$0	\$184,812		\$0	\$184,812
70	392.300	Transportation Equipment - Autos	\$866,500	P-70	\$0	\$866,500		\$0	\$866,500
71	392.400	Transportation Equipment - Other	\$9,652,430	P-71	\$0	\$9,652,430		\$0	\$9,652,430
72	393.000	Stores Equipment	\$847,872	P-72	\$0	\$847,872		\$0	\$847,872
73	394.000	Tools, Shop and Garage Equipment	\$9,538,086	P-73	\$0	\$9,538,086		\$0	\$9,538,086
74	395.000	Laboratory Equipment	\$1,915,757	P-74	\$0	\$1,915,757		\$0	\$1,915,757
75	396.000	Power Operated Equipment	\$1,770,719	P-75	\$0	\$1,770,719		\$0	\$1,770,719
76	397.100	Communication Equip - Non Telephone	\$9,719,793	P-76	\$0	\$9,719,793		\$0	\$9,719,793
77	397.200	Communication Equip - Telephone	\$44,212	P-77	\$0	\$44,212		\$0	\$44,212
78	398.000	Miscellaneous Equipment	\$5,531,402	P-78	\$0	\$5,531,402		\$0	\$5,531,402
79	399.000	Other Tangible Equipment	\$33,365	P-79	\$0	\$33,365		\$0	\$33,365
80		<b>TOTAL GENERAL PLANT</b>	<b>\$201,781,328</b>		<b>\$0</b>	<b>\$201,781,328</b>		<b>\$0</b>	<b>\$201,781,328</b>
81		<b>TOTAL PLANT IN SERVICE</b>	<b>\$2,764,070,389</b>		<b>\$0</b>	<b>\$2,764,070,389</b>		<b>\$0</b>	<b>\$2,764,070,389</b>

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$243,203	0.00%	\$0
3	302.000	Franchises and Consents	\$43,698	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$1,065,463	0.00%	\$0
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$1,352,364</b>		<b>\$0</b>
6		<b>SOURCE OF SUPPLY PLANT</b>			
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	317.000	Miscellaneous Source of Supply - Other	\$0	0.00%	\$0
16		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$64,438,815</b>		<b>\$1,303,136</b>
17		<b>PUMPING PLANT</b>			
18	320.000	Land and Land Rights - PP	\$472,629	0.00%	\$0
19	321.000	Structures and Improvements - PP	\$29,221,795	3.95%	\$1,154,261
20	322.000	Boiler Plant Equipment	\$0	0.00%	\$0
21	323.000	Power Generation Equipment	\$13,055,553	3.05%	\$398,195
22	324.000	Steam Pumping Equipment	\$234,170	1.89%	\$4,426
23	325.000	Electric Pumping Equipment	\$78,366,762	1.89%	\$1,481,132
24	326.000	Diesel Pumping Equipment	\$2,524,646	1.89%	\$47,716
25	327.000	Hydraulic Pumping Equipment	\$622,816	1.89%	\$11,772
26	328.000	Other Pumping Equipment	\$3,988,938	1.89%	\$75,391
27		<b>TOTAL PUMPING PLANT</b>	<b>\$128,487,309</b>		<b>\$3,172,893</b>
28		<b>WATER TREATMENT PLANT</b>			
29	330.000	Land and Land Rights - WTP	\$3,339,936	0.00%	\$0
30	331.000	Structures and Improvements - WTP	\$150,616,143	2.34%	\$3,524,418
31	332.000	Water Treatment Equipment	\$158,105,843	2.18%	\$3,446,707
32	333.000	Miscellaneous Water Treat, Other	\$1,473,221	3.33%	\$49,058
33		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$313,535,143</b>		<b>\$7,020,183</b>
34		<b>TRANSMISSION &amp; DIST. PLANT</b>			
35	340.000	Land and Land Rights - TDP	\$5,351,276	0.00%	\$0
36	341.000	Structures and Improvements - TDP	\$15,290,432	1.49%	\$227,827
37	341.100	Structure & Improve - Special Crossing	\$0	0.00%	\$0

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
38	341.100	Structures & Improve - Special Crossing	\$0	0.00%	\$0
39	342.000	Distribution Reservoirs and Standpipes	\$38,171,484	1.70%	\$648,915
40	343.000	Transmission and Distribution Mains	\$1,634,490,720	1.39%	\$22,719,421
41	344.000	Fire Mains	\$595,477	1.56%	\$9,289
42	345.000	Customer Services	\$58,316,898	2.92%	\$1,702,854
43	346.000	Customer Meters	\$167,193,455	2.40%	\$4,012,643
44	347.000	Customer Meter Pits & Installation	\$32,901,790	2.40%	\$789,643
45	348.000	Fire Hydrants	\$102,116,229	1.85%	\$1,889,150
46	349.000	Miscellaneous Trans. & Dist. - Other	\$47,669	2.96%	\$1,411
47		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$2,054,475,430</b>		<b>\$32,001,153</b>
48		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>			
49	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
50		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>
51		<b>GENERAL PLANT</b>			
52	389.000	Land and Land Rights - GP	\$617,617	0.00%	\$0
53	390.000	Structures and Improve - Shop & Garage	\$20,829,024	3.02%	\$629,037
54	390.100	Structures and Improve - Office Buildings	\$10,407,901	2.09%	\$217,525
55	390.200	General Structures - HVAC	\$431,375	2.09%	\$9,016
56	390.300	Structures & Improve - Miscellaneous	\$3,731,164	3.72%	\$138,799
57	390.900	Structures and Improvements - Leasehold	\$26,229	2.75%	\$721
58	390.900	Structures and Improve - Leasehold	\$40,768	2.75%	\$1,121
59	391.000	Office Furniture	\$2,039,774	3.49%	\$71,188
60	391.100	Computers & Peripheral Equipment	\$7,329,371	19.06%	\$1,396,978
61	391.200	Computer Hardware & Software	\$8,029,467	19.06%	\$1,530,417
62	391.250	Computer Software	\$28,088,662	5.00%	\$1,404,434
63	391.260	Personal Computer Software	\$0	0.00%	\$0
64	391.300	Other Office Equipment	\$17,758	10.46%	\$1,858
65	391.400	BTS Initial Investment	\$44,817,369	5.00%	\$2,240,868
66	392.100	Transportation Equipment - Light Trucks	\$12,486,721	5.57%	\$695,510
67	392.200	Transportation Equipment - Heavy Trucks	\$1,220,856	0.00%	\$0
68	392.200	Transportation Equipment - Heavy Trucks	\$21,562,324	0.00%	\$0
69	392.300	Transportation Equipment - Auto	\$184,812	0.00%	\$0
70	392.300	Transportation Equipment - Autos	\$866,500	0.00%	\$0
71	392.400	Transportation Equipment - Other	\$9,652,430	6.15%	\$593,624
72	393.000	Stores Equipment	\$847,872	3.88%	\$32,898
73	394.000	Tools, Shop and Garage Equipment	\$9,538,086	3.73%	\$355,770
74	395.000	Laboratory Equipment	\$1,915,757	3.90%	\$74,715
75	396.000	Power Operated Equipment	\$1,770,719	3.79%	\$67,111

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

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
76	397.100	Communication Equip - Non Telephone	\$9,719,793	5.76%	\$559,860
77	397.200	Communication Equip - Telephone	\$44,212	8.94%	\$3,952
78	398.000	Miscellaneous Equipment	\$5,531,402	6.48%	\$358,435
79	399.000	Other Tangible Equipment	\$33,365	2.43%	\$811
80		<b>TOTAL GENERAL PLANT</b>	<b>\$201,781,328</b>		<b>\$10,384,648</b>
81		<b>Total Depreciation</b>	<b><u>\$2,764,070,389</u></b>		<b><u>\$53,882,013</u></b>

Missouri-American Water Company  
Case No. WR-2020-0344  
Total Company EMS  
Test Year Ending 12-31-2019  
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		<b>INTANGIBLE PLANT</b>							
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	Miscellaneous Intangible Plant	\$306,586	P-4	\$0	\$306,586		\$0	\$306,586
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$309,519</b>		<b>\$0</b>	<b>\$309,519</b>		<b>\$0</b>	<b>\$309,519</b>
6		<b>SOURCE OF SUPPLY PLANT</b>							
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	317.000	Miscellaneous Source of Supply - Other	\$0	P-15	\$0	\$0		\$0	\$0
16		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$19,725,516</b>		<b>\$0</b>	<b>\$19,725,516</b>		<b>\$0</b>	<b>\$19,725,516</b>
17		<b>PUMPING PLANT</b>							
18	320.000	Land and Land Rights - PP	\$590	P-18	-\$590	\$0		\$0	\$0
19	321.000	Structures and Improvements - PP	\$9,371,389	P-19	\$0	\$9,371,389		\$0	\$9,371,389
20	322.000	Boiler Plant Equipment	\$0	P-20	\$0	\$0		\$0	\$0
21	323.000	Power Generation Equipment	\$1,308,196	P-21	\$0	\$1,308,196		\$0	\$1,308,196
22	324.000	Steam Pumping Equipment	-\$38,879	P-22	\$0	-\$38,879		\$0	-\$38,879
23	325.000	Electric Pumping Equipment	\$25,064,084	P-23	\$0	\$25,064,084		\$0	\$25,064,084
24	326.000	Diesel Pumping Equipment	\$1,931,614	P-24	\$0	\$1,931,614		\$0	\$1,931,614
25	327.000	Hydraulic Pumping Equipment	\$71,112	P-25	\$0	\$71,112		\$0	\$71,112
26	328.000	Other Pumping Equipment	\$48,584	P-26	\$0	\$48,584		\$0	\$48,584
27		<b>TOTAL PUMPING PLANT</b>	<b>\$37,756,690</b>		<b>-\$590</b>	<b>\$37,756,100</b>		<b>\$0</b>	<b>\$37,756,100</b>
28		<b>WATER TREATMENT PLANT</b>							
29	330.000	Land and Land Rights - WTP	\$0	P-29	\$0	\$0		\$0	\$0
30	331.000	Structures and Improvements - WTP	\$46,117,302	P-30	\$0	\$46,117,302		\$0	\$46,117,302
31	332.000	Water Treatment Equipment	\$43,560,453	P-31	\$0	\$43,560,453		\$0	\$43,560,453
32	333.000	Miscellaneous Water Treat, Other	\$615,754	P-32	\$0	\$615,754		\$0	\$615,754
33		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$90,293,509</b>		<b>\$0</b>	<b>\$90,293,509</b>		<b>\$0</b>	<b>\$90,293,509</b>
34		<b>TRANSMISSION &amp; DIST. PLANT</b>							
35	340.000	Land and Land Rights - TDP	\$17	P-35	-\$17	\$0		\$0	\$0
36	341.000	Structures and Improvements - TDP	\$5,813,347	P-36	\$0	\$5,813,347		\$0	\$5,813,347
37	341.100	Structure & Improve - Special Crossing	\$0	P-37	\$0	\$0		\$0	\$0
38	341.100	Structures & Improve - Special Crossing	\$0	P-38	\$0	\$0		\$0	\$0
39	342.000	Distribution Reservoirs and Standpipes	\$16,999,465	P-39	\$0	\$16,999,465		\$0	\$16,999,465
40	343.000	Transmission and Distribution Mains	\$249,335,819	P-40	\$0	\$249,335,819		\$0	\$249,335,819
41	344.000	Fire Mains	\$189,806	P-41	\$0	\$189,806		\$0	\$189,806
42	345.000	Customer Services	\$14,030,138	P-42	\$0	\$14,030,138		\$0	\$14,030,138
43	346.000	Customer Meters	\$2,705,149	P-43	\$0	\$2,705,149		\$0	\$2,705,149
44	347.000	Customer Meter Pits & Installation	\$14,691,531	P-44	\$0	\$14,691,531		\$0	\$14,691,531
45	348.000	Fire Hydrants	\$16,811,174	P-45	\$0	\$16,811,174		\$0	\$16,811,174
46	349.000	Miscellaneous Trans. & Dist. - Other	\$16,081	P-46	\$0	\$16,081		\$0	\$16,081
47		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$320,592,527</b>		<b>-\$17</b>	<b>\$320,592,510</b>		<b>\$0</b>	<b>\$320,592,510</b>
48		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
49	0.000	Incentive Compensation Capitalization Adj.	\$0	P-49	\$0	\$0		\$0	\$0
50		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
51		<b>GENERAL PLANT</b>							
52	389.000	Land and Land Rights - GP	-\$1,599	P-52	\$1,599	\$0		\$0	\$0
53	390.000	Structures and Improve - Shop & Garage	\$2,366,451	P-53	\$0	\$2,366,451		\$0	\$2,366,451
54	390.100	Structures and Improve - Office Buildings	\$888,395	P-54	\$0	\$888,395		\$0	\$888,395
55	390.200	General Structures - HVAC	\$11,492	P-55	\$0	\$11,492		\$0	\$11,492

Missouri-American Water Company  
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Test Year Ending 12-31-2019  
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
56	390.300	Structures & Improve - Miscellaneous	\$1,730,098	P-56	\$0	\$1,730,098		\$0	\$1,730,098
57	390.900	Structures and Improvements - Leasehold	\$3,902	P-57	\$0	\$3,902		\$0	\$3,902
58	390.900	Structures and Improve - Leasehold	\$177,913	P-58	\$0	\$177,913		\$0	\$177,913
59	391.000	Office Furniture	\$916,513	P-59	\$0	\$916,513		\$0	\$916,513
60	391.100	Computers & Peripheral Equipment	\$4,154,002	P-60	\$0	\$4,154,002		\$0	\$4,154,002
61	391.200	Computer Hardware & Software	\$3,759,218	P-61	\$0	\$3,759,218		\$0	\$3,759,218
62	391.250	Computer Software	\$10,274,831	P-62	\$0	\$10,274,831		\$0	\$10,274,831
63	391.260	Personal Computer Software	\$0	P-63	\$0	\$0		\$0	\$0
64	391.300	Other Office Equipment	-\$20,937	P-64	\$0	-\$20,937		\$0	-\$20,937
65	391.400	BTS Initial Investment	\$15,893,589	P-65	\$0	\$15,893,589		\$0	\$15,893,589
66	392.100	Transportation Equipment - Light Trucks	\$2,784,637	P-66	\$0	\$2,784,637		\$0	\$2,784,637
67	392.200	Transportation Equipment - Heavy Trucks	\$20,195	P-67	\$0	\$20,195		\$0	\$20,195
68	392.200	Transportation Equipment - Heavy Trucks	\$4,425,881	P-68	\$0	\$4,425,881		\$0	\$4,425,881
69	392.300	Transportation Equipment - Auto	\$463,614	P-69	\$0	\$463,614		\$0	\$463,614
70	392.300	Transportation Equipment - Autos	\$1,758,528	P-70	\$0	\$1,758,528		\$0	\$1,758,528
71	392.400	Transportation Equipment - Other	\$2,940,689	P-71	\$0	\$2,940,689		\$0	\$2,940,689
72	393.000	Stores Equipment	-\$70,280	P-72	\$0	-\$70,280		\$0	-\$70,280
73	394.000	Tools, Shop and Garage Equipment	\$3,760,330	P-73	\$0	\$3,760,330		\$0	\$3,760,330
74	395.000	Laboratory Equipment	\$718,243	P-74	\$0	\$718,243		\$0	\$718,243
75	396.000	Power Operated Equipment	\$1,785,686	P-75	\$0	\$1,785,686		\$0	\$1,785,686
76	397.100	Communication Equip - Non Telephone	\$1,587,029	P-76	\$0	\$1,587,029		\$0	\$1,587,029
77	397.200	Communication Equip - Telephone	\$75,862	P-77	\$0	\$75,862		\$0	\$75,862
78	398.000	Miscellaneous Equipment	\$1,028,777	P-78	\$0	\$1,028,777		\$0	\$1,028,777
79	399.000	Other Tangible Equipment	-\$296,642	P-79	\$0	-\$296,642		\$0	-\$296,642
80		TOTAL GENERAL PLANT	\$61,136,417		\$1,599	\$61,138,016		\$0	\$61,138,016
81		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 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	\$750,459			0.000000	0.000000	\$0
16	Uncollectible Expense	\$2,170,858			0.000000	0.000000	\$0
17	Cash Vouchers	\$17,400,405			0.000000	0.000000	-\$1,513,122
18	TOTAL OPERATION AND MAINT. EXPENSE	\$103,828,269					\$1,605,446
19	TAXES						
20	Payroll Tax	\$2,186,722			0.000000	0.000000	\$189,496
21	Property Tax	\$25,421,310			0.000000	0.000000	-\$8,655,092
22	TOTAL TAXES	\$27,608,032					-\$8,465,596
23	CWC REQ'D BEFORE RATE BASE OFFSETS	\$131,436,301			0.000000	0.000000	-\$6,860,150
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$15,092,282			0.000000	0.000000	-\$382,468
26	State Tax Offset	\$2,680,078			0.000000	0.000000	-\$67,919
27	City Tax Offset	\$573,492			0.000000	0.000000	-\$14,533
28	Interest Expense Offset	\$34,988,434			0.000000	0.000000	-\$4,214,916
29	TOTAL TAX OFFSET FROM RATE BASE	\$53,334,286					-\$4,679,836
30	TOTAL CASH WORKING CAPITAL REQUIRED	\$184,770,587					-\$11,539,986

Missouri-American Water Company  
Case No. WR-2020-0344  
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		<b>OPERATING REVENUES</b>											
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		<b>TOTAL OPERATING REVENUES</b>	<b>\$313,739,473</b>					<b>\$313,739,473</b>		<b>-\$2,521,336</b>	<b>\$311,218,137</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
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		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$7,493,048</b>	<b>\$475,798</b>	<b>\$7,017,250</b>			<b>\$7,493,048</b>		<b>-\$106,784</b>	<b>\$7,386,264</b>	<b>\$397,003</b>	<b>\$6,989,261</b>
15		<b>PUMPING EXPENSES</b>											
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	\$0	\$1,154	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		<b>TOTAL PUMPING EXPENSES</b>	<b>\$6,550,668</b>	<b>\$2,094,312</b>	<b>\$4,456,356</b>			<b>\$6,550,668</b>		<b>-\$271,675</b>	<b>\$6,278,993</b>	<b>\$1,938,689</b>	<b>\$4,340,304</b>
29		<b>WATER TREATMENT EXPENSES</b>											
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

Missouri-American Water Company  
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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 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
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 - CAE	\$21,555	\$21,555	\$0	E-58	\$0	\$21,555	100.00%	-\$446	\$21,109	\$21,109	\$0
59	902.000	Meter Reading Expenses - CAE	\$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 - CAE	\$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 - CAE	\$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

Missouri-American Water Company  
Case No. WR-2020-0344  
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 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	930.300	Research & Development Expenses - AGE	\$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 - AGE	\$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

**Missouri-American Water Company**  
**Case No. WR-2020-0344**  
**St. Louis County Water District 1**  
**Test Year Ending December 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	\$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	<b>Gross Revenue Requirement</b>	<b>-\$14,949,927</b>	<b>-\$13,649,398</b>	<b>-\$12,348,868</b>

Missouri-American Water Company  
Case No. WR-2020-0344  
St. Louis County Water District 1  
Test Year Ending December 31, 2019  
**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		\$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>

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 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	Miscellaneous Intangible Plant	\$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	\$94,318,263	P-30	\$0	\$94,318,263	100.00%	\$0	\$94,318,263
31	333.000	Miscellaneous Water Treat, Other	\$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		INCENTIVE COMPENSATION CAPITALIZATION							
47	0.000	Incentive Compensation Capitalization Adj.	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
49		GENERAL PLANT							
50	389.000	Land and Land Rights - GP	\$1,749	P-50	\$0	\$1,749	100.00%	\$0	\$1,749
51	390.000	Structures and Improve - Shop & Garage	\$8,942,381	P-51	\$0	\$8,942,381	100.00%	\$0	\$8,942,381
52	390.100	Structures and Improve - Office Buildings	\$3,914,848	P-52	\$0	\$3,914,848	100.00%	\$0	\$3,914,848
53	390.200	General Structures - HVAC	\$431,375	P-53	\$0	\$431,375	100.00%	\$0	\$431,375
54	390.300	Structures & Improve - Miscellaneous	\$1,437,308	P-54	\$0	\$1,437,308	100.00%	\$0	\$1,437,308
55	390.900	Structures and Improve - Leasehold	\$40,768	P-55	\$0	\$40,768	100.00%	\$0	\$40,768

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
56	391.000	Office Furniture	\$1,230,579	P-56	\$0	\$1,230,579	100.00%	\$0	\$1,230,579
57	391.100	Computers & Peripheral Equipment	\$4,367,113	P-57	\$0	\$4,367,113	100.00%	\$0	\$4,367,113
58	391.200	Computer Hardware & Software	\$5,717,123	P-58	\$0	\$5,717,123	100.00%	\$0	\$5,717,123
59	391.250	Computer Software	\$20,103,452	P-59	\$0	\$20,103,452	100.00%	\$0	\$20,103,452
60	391.260	Personal Computer Software	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	391.300	Other Office Equipment	\$1,489	P-61	\$0	\$1,489	100.00%	\$0	\$1,489
62	391.400	BTS Initial Investment	\$31,910,762	P-62	\$0	\$31,910,762	100.00%	\$0	\$31,910,762
63	392.100	Transportation Equipment - Light Trucks	\$7,748,946	P-63	\$0	\$7,748,946	100.00%	\$0	\$7,748,946
64	392.200	Transportation Equipment - Heavy Trucks	\$21,562,324	P-64	\$0	\$21,562,324	100.00%	\$0	\$21,562,324
65	392.300	Transportation Equipment - Autos	\$866,500	P-65	\$0	\$866,500	100.00%	\$0	\$866,500
66	392.400	Transportation Equipment - Other	\$7,306,770	P-66	\$0	\$7,306,770	100.00%	\$0	\$7,306,770
67	393.000	Stores Equipment	\$614,762	P-67	\$0	\$614,762	100.00%	\$0	\$614,762
68	394.000	Tools, Shop and Garage Equipment	\$6,194,812	P-68	\$0	\$6,194,812	100.00%	\$0	\$6,194,812
69	395.000	Laboratory Equipment	\$1,028,067	P-69	\$0	\$1,028,067	100.00%	\$0	\$1,028,067
70	396.000	Power Operated Equipment	\$786,504	P-70	\$0	\$786,504	100.00%	\$0	\$786,504
71	397.100	Communication Equip - Non Telephone	\$4,846,181	P-71	\$0	\$4,846,181	100.00%	\$0	\$4,846,181
72	397.200	Communication Equip - Telephone	\$3,234	P-72	\$0	\$3,234	100.00%	\$0	\$3,234
73	398.000	Miscellaneous Equipment	\$3,526,610	P-73	\$0	\$3,526,610	100.00%	\$0	\$3,526,610
74	399.000	Other Tangible Equipment	\$2,333	P-74	\$0	\$2,333	100.00%	\$0	\$2,333
75		<b>TOTAL GENERAL PLANT</b>	<b>\$132,585,990</b>		<b>\$0</b>	<b>\$132,585,990</b>		<b>\$0</b>	<b>\$132,585,990</b>
76		<b>TOTAL PLANT IN SERVICE</b>	<b>\$1,968,067,168</b>		<b>\$0</b>	<b>\$1,968,067,168</b>		<b>\$0</b>	<b>\$1,968,067,168</b>



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		<b>INTANGIBLE PLANT</b>					
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	Miscellaneous Intangible Plant	\$507,959	0.00%	\$0	0	0.00%
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$661,160</b>		<b>\$0</b>		
6		<b>SOURCE OF SUPPLY PLANT</b>					
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		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$16,879,188</b>		<b>\$305,250</b>		
16		<b>PUMPING PLANT</b>					
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		<b>TOTAL PUMPING PLANT</b>	<b>\$83,459,909</b>		<b>\$2,022,946</b>		
27		<b>WATER TREATMENT PLANT</b>					
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	\$94,318,263	2.18%	\$2,056,138	48	-20.00%
31	333.000	Miscellaneous Water Treat, Other	\$0	3.33%	\$0	30	0.00%
32		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$178,617,324</b>		<b>\$3,984,223</b>		
33		<b>TRANSMISSION &amp; DIST. PLANT</b>					
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		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$1,555,863,597</b>		<b>\$23,378,474</b>		
46		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>					
47		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%

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
48		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
49		GENERAL PLANT					
50	389.000	Land and Land Rights - GP	\$1,749	0.00%	\$0	0	0.00%
51	390.000	Structures and Improve - Shop & Garage	\$8,942,381	3.02%	\$270,060	55	-20.00%
52	390.100	Structures and Improve - Office Buildings	\$3,914,848	2.09%	\$81,820	47	-20.00%
53	390.200	General Structures - HVAC	\$431,375	2.09%	\$9,016	47	-20.00%
54	390.300	Structures & Improve - Miscellaneous	\$1,437,308	3.72%	\$53,468	55	-20.00%
55	390.900	Structures and Improve - Leasehold	\$40,768	2.75%	\$1,121	25	0.00%
56	391.000	Office Furniture	\$1,230,579	3.49%	\$42,947	20	0.00%
57	391.100	Computers & Peripheral Equipment	\$4,367,113	19.06%	\$832,372	5	0.00%
58	391.200	Computer Hardware & Software	\$5,717,123	19.06%	\$1,089,684	5	0.00%
59	391.250	Computer Software	\$20,103,452	5.00%	\$1,005,173	20	0.00%
60	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
61	391.300	Other Office Equipment	\$1,489	10.46%	\$156	15	0.00%
62	391.400	BTS Initial Investment	\$31,910,762	5.00%	\$1,595,538	20	0.00%
63	392.100	Transportation Equipment - Light Trucks	\$7,748,946	5.57%	\$431,616	9	15.00%
64	392.200	Transportation Equipment - Heavy Trucks	\$21,562,324	0.00%	\$0	10	15.00%
65	392.300	Transportation Equipment - Autos	\$866,500	0.00%	\$0	6	15.00%
66	392.400	Transportation Equipment - Other	\$7,306,770	6.15%	\$449,366	15	5.00%
67	393.000	Stores Equipment	\$614,762	3.88%	\$23,853	25	0.00%
68	394.000	Tools, Shop and Garage Equipment	\$6,194,812	3.73%	\$231,066	20	0.00%
69	395.000	Laboratory Equipment	\$1,028,067	3.90%	\$40,095	15	0.00%
70	396.000	Power Operated Equipment	\$786,504	3.79%	\$29,809	12	20.00%
71	397.100	Communication Equip - Non Telephone	\$4,846,181	5.76%	\$279,140	15	0.00%
72	397.200	Communication Equip - Telephone	\$3,234	8.94%	\$289	10	0.00%
73	398.000	Miscellaneous Equipment	\$3,526,610	6.48%	\$228,524	15	0.00%
74	399.000	Other Tangible Equipment	\$2,333	2.43%	\$57	20	0.00%
75		TOTAL GENERAL PLANT	\$132,585,990		\$6,695,170		
76		Total Depreciation	<u>\$1,968,067,168</u>		<u>\$36,386,063</u>		

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

Missouri-American Water Company  
Case No. WR-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	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$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	\$23,660,676	R-30	\$0	\$23,660,676	100.00%	\$0	\$23,660,676
31	333.000	Miscellaneous Water Treat, Other	\$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		INCENTIVE COMPENSATION CAPITALIZATION							
47		Incentive Compensation Capitalization Adj.	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
49		GENERAL PLANT							
50	389.000	Land and Land Rights - GP	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	390.000	Structures and Improve - Shop & Garage	\$822,447	R-51	\$0	\$822,447	100.00%	\$0	\$822,447
52	390.100	Structures and Improve - Office Buildings	\$568,686	R-52	\$0	\$568,686	100.00%	\$0	\$568,686
53	390.200	General Structures - HVAC	\$11,492	R-53	\$0	\$11,492	100.00%	\$0	\$11,492
54	390.300	Structures & Improve - Miscellaneous	\$734,403	R-54	\$0	\$734,403	100.00%	\$0	\$734,403
55	390.900	Structures and Improve - Leasehold	\$177,913	R-55	\$0	\$177,913	100.00%	\$0	\$177,913
56	391.000	Office Furniture	\$432,008	R-56	\$0	\$432,008	100.00%	\$0	\$432,008

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
57	391.100	Computers & Peripheral Equipment	\$2,524,295	R-57	\$0	\$2,524,295	100.00%	\$0	\$2,524,295
58	391.200	Computer Hardware & Software	\$2,622,464	R-58	\$0	\$2,622,464	100.00%	\$0	\$2,622,464
59	391.250	Computer Software	\$7,464,341	R-59	\$0	\$7,464,341	100.00%	\$0	\$7,464,341
60	391.260	Personal Computer Software	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	391.300	Other Office Equipment	-\$12,522	R-61	\$0	-\$12,522	100.00%	\$0	-\$12,522
62	391.400	BTS Initial Investment	\$11,087,508	R-62	\$0	\$11,087,508	100.00%	\$0	\$11,087,508
63	392.100	Transportation Equipment - Light Trucks	\$1,457,014	R-63	\$0	\$1,457,014	100.00%	\$0	\$1,457,014
64	392.200	Transportation Equipment - Heavy Trucks	\$4,425,881	R-64	\$0	\$4,425,881	100.00%	\$0	\$4,425,881
65	392.300	Transportation Equipment - Autos	\$1,758,528	R-65	\$0	\$1,758,528	100.00%	\$0	\$1,758,528
66	392.400	Transportation Equipment - Other	\$1,792,812	R-66	\$0	\$1,792,812	100.00%	\$0	\$1,792,812
67	393.000	Stores Equipment	-\$208,317	R-67	\$0	-\$208,317	100.00%	\$0	-\$208,317
68	394.000	Tools, Shop and Garage Equipment	\$2,333,606	R-68	\$0	\$2,333,606	100.00%	\$0	\$2,333,606
69	395.000	Laboratory Equipment	\$263,756	R-69	\$0	\$263,756	100.00%	\$0	\$263,756
70	396.000	Power Operated Equipment	\$914,140	R-70	\$0	\$914,140	100.00%	\$0	\$914,140
71	397.100	Communication Equip - Non Telephone	\$1,148,489	R-71	\$0	\$1,148,489	100.00%	\$0	\$1,148,489
72	397.200	Communication Equip - Telephone	-\$13,653	R-72	\$0	-\$13,653	100.00%	\$0	-\$13,653
73	398.000	Miscellaneous Equipment	\$734,849	R-73	\$0	\$734,849	100.00%	\$0	\$734,849
74	399.000	Other Tangible Equipment	\$17,369	R-74	\$0	\$17,369	100.00%	\$0	\$17,369
75		TOTAL GENERAL PLANT	\$41,057,509		\$0	\$41,057,509		\$0	\$41,057,509
76		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  
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	<b>OPERATION AND MAINT. EXPENSE</b>						
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	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$73,442,193</b>					<b>\$1,102,211</b>
18	<b>TAXES</b>						
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	<b>TOTAL TAXES</b>	<b>\$19,899,876</b>					<b>-\$6,114,848</b>
22	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$5,012,637</b>
23	<b>TAX OFFSET FROM RATE BASE</b>						
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	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$37,505,610</b>					<b>-\$3,353,114</b>
29	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$8,365,751</b>

Missouri-American Water Company  
Case No. WR-2020-0344  
St. Louis County Water District 1  
Test Year Ending December 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		<b>OPERATING REVENUES</b>											
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		<b>TOTAL OPERATING REVENUES</b>	<b>\$223,758,715</b>					<b>\$223,758,715</b>		<b>-\$9,549,583</b>	<b>\$214,209,132</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
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		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$4,936,712</b>	<b>\$247,415</b>	<b>\$4,689,297</b>			<b>\$0</b>		<b>-\$152,454</b>	<b>\$4,784,258</b>	<b>\$229,236</b>	<b>\$4,555,022</b>
15		<b>PUMPING EXPENSES</b>											
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		<b>TOTAL PUMPING EXPENSES</b>	<b>\$3,629,834</b>	<b>\$728,766</b>	<b>\$2,901,068</b>			<b>\$0</b>		<b>-\$212,456</b>	<b>\$3,417,378</b>	<b>\$676,010</b>	<b>\$2,741,368</b>
29		<b>WATER TREATMENT EXPENSES</b>											
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

Missouri-American Water Company  
Case No. WR-2020-0344  
St. Louis County Water District 1  
Test Year Ending December 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
38		<b>TOTAL WATER TREATMENT EXPENSES</b>	\$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		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
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		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	\$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		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
58	901.000	Supervision - CAE	\$8,067	\$8,067	\$0	E-58	\$0	\$8,067	100.00%	-\$576	\$7,491	\$7,491	\$0
59	902.000	Meter Reading Expenses - CAE	\$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 - CAE	\$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 - CAE	\$72,957	\$59	\$72,898	E-62	\$0	\$72,957	100.00%	\$498,994	\$571,951	\$55	\$571,896
63		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	\$4,411,708	\$270,860	\$4,140,848		\$0	\$4,411,708		\$1,205,853	\$5,617,561	\$245,976	\$5,371,585
64		<b>CUSTOMER SERVICE EXPENSES</b>											
65	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-65	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
66		<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		<b>SALES PROMOTION EXPENSES</b>											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		<b>TOTAL SALES PROMOTION EXPENSES</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
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 - AGE	\$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

Missouri-American Water Company  
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St. Louis County Water District 1  
Test Year Ending December 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 Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
85	932.000	Maint. of General Plant - AGE	\$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



**Missouri-American Water Company**  
**Case No. WR-2020-0344**  
**All Other Water District 2**  
**Test Year Ending December 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	\$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	<b>Gross Revenue Requirement</b>	<b>-\$12,684,379</b>	<b>-\$12,183,366</b>	<b>-\$11,682,350</b>

**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	Miscellaneous Intangible Plant	\$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	\$63,787,580	P-30	\$0	\$63,787,580	100.00%	\$0	\$63,787,580
31	333.000	Miscellaneous Water Treat, Other	\$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	Structure & 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		INCENTIVE COMPENSATION CAPITALIZATION							
47	0.000	Incentive Compensation Capitalization Adj.	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
49		GENERAL PLANT							
50	389.000	Land and Land Rights - GP	\$615,868	P-50	\$0	\$615,868	100.00%	\$0	\$615,868
51	390.000	Structures and Improve - Shop & Garage	\$11,886,643	P-51	\$0	\$11,886,643	100.00%	\$0	\$11,886,643
52	390.100	Structures and Improve - Office Buildings	\$6,493,053	P-52	\$0	\$6,493,053	100.00%	\$0	\$6,493,053
53	390.300	Structures & Improve - Miscellaneous	\$2,293,856	P-53	\$0	\$2,293,856	100.00%	\$0	\$2,293,856
54	390.900	Structures and Improvements - Leasehold	\$26,229	P-54	\$0	\$26,229	100.00%	\$0	\$26,229

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 Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
55	391.000	Office Furniture	\$809,195	P-55	\$0	\$809,195	100.00%	\$0	\$809,195
56	391.100	Computers & Peripheral Equipment	\$2,962,258	P-56	\$0	\$2,962,258	100.00%	\$0	\$2,962,258
57	391.200	Computer Hardware & Software	\$2,312,344	P-57	\$0	\$2,312,344	100.00%	\$0	\$2,312,344
58	391.250	Computer Software	\$7,985,210	P-58	\$0	\$7,985,210	100.00%	\$0	\$7,985,210
59	391.260	Personal Computer Software	\$0	P-59	\$0	\$0	100.00%	\$0	\$0
60	391.300	Other Office Equipment	\$16,269	P-60	\$0	\$16,269	100.00%	\$0	\$16,269
61	391.400	BTS Initial Investment	\$12,906,607	P-61	\$0	\$12,906,607	100.00%	\$0	\$12,906,607
62	392.100	Transportation Equipment - Light Trucks	\$4,737,775	P-62	\$0	\$4,737,775	100.00%	\$0	\$4,737,775
63	392.200	Transportation Equipment - Heavy Trucks	\$1,220,856	P-63	\$0	\$1,220,856	100.00%	\$0	\$1,220,856
64	392.300	Transportation Equipment - Auto	\$184,812	P-64	\$0	\$184,812	100.00%	\$0	\$184,812
65	392.400	Transportation Equipment - Other	\$2,345,660	P-65	\$0	\$2,345,660	100.00%	\$0	\$2,345,660
66	393.000	Stores Equipment	\$233,110	P-66	\$0	\$233,110	100.00%	\$0	\$233,110
67	394.000	Tools, Shop and Garage Equipment	\$3,343,274	P-67	\$0	\$3,343,274	100.00%	\$0	\$3,343,274
68	395.000	Laboratory Equipment	\$887,690	P-68	\$0	\$887,690	100.00%	\$0	\$887,690
69	396.000	Power Operated Equipment	\$984,215	P-69	\$0	\$984,215	100.00%	\$0	\$984,215
70	397.100	Communication Equip - Non Telephone	\$4,873,612	P-70	\$0	\$4,873,612	100.00%	\$0	\$4,873,612
71	397.200	Communication Equip - Telephone	\$40,978	P-71	\$0	\$40,978	100.00%	\$0	\$40,978
72	398.000	Miscellaneous Equipment	\$2,004,792	P-72	\$0	\$2,004,792	100.00%	\$0	\$2,004,792
73	399.000	Other Tangible Equipment	\$31,032	P-73	\$0	\$31,032	100.00%	\$0	\$31,032
74		TOTAL GENERAL PLANT	\$69,195,338		\$0	\$69,195,338		\$0	\$69,195,338
75		TOTAL PLANT IN SERVICE	\$796,003,221		\$0	\$796,003,221		\$0	\$796,003,221

Missouri-American Water Company  
Case No. WR-2020-0344  
All Other Water District 2  
Test Year Ending December 31, 2019  
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	Miscellaneous Intangible Plant	\$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	\$63,787,580	2.18%	\$1,390,569	48	-20.00%
31	333.000	Miscellaneous Water Treat, Other	\$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	Structure & 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		INCENTIVE COMPENSATION CAPITALIZATION					
47		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%

Missouri-American Water Company  
Case No. WR-2020-0344  
All Other Water District 2  
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
48		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
49		GENERAL PLANT					
50	389.000	Land and Land Rights - GP	\$615,868	0.00%	\$0	0	0.00%
51	390.000	Structures and Improve - Shop & Garage	\$11,886,643	3.02%	\$358,977	55	-20.00%
52	390.100	Structures and Improve - Office Buildings	\$6,493,053	2.09%	\$135,705	47	-20.00%
53	390.300	Structures & Improve - Miscellaneous	\$2,293,856	3.72%	\$85,331	55	-20.00%
54	390.900	Structures and Improvements - Leasehold	\$26,229	2.75%	\$721	25	0.00%
55	391.000	Office Furniture	\$809,195	3.49%	\$28,241	20	0.00%
56	391.100	Computers & Peripheral Equipment	\$2,962,258	19.06%	\$564,606	5	0.00%
57	391.200	Computer Hardware & Software	\$2,312,344	19.06%	\$440,733	5	0.00%
58	391.250	Computer Software	\$7,985,210	5.00%	\$399,261	20	0.00%
59	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
60	391.300	Other Office Equipment	\$16,269	10.46%	\$1,702	15	0.00%
61	391.400	BTS Initial Investment	\$12,906,607	5.00%	\$645,330	20	0.00%
62	392.100	Transportation Equipment - Light Trucks	\$4,737,775	5.57%	\$263,894	9	15.00%
63	392.200	Transportation Equipment - Heavy Trucks	\$1,220,856	0.00%	\$0	10	15.00%
64	392.300	Transportation Equipment - Auto	\$184,812	0.00%	\$0	6	15.00%
65	392.400	Transportation Equipment - Other	\$2,345,660	6.15%	\$144,258	15	5.00%
66	393.000	Stores Equipment	\$233,110	3.88%	\$9,045	25	0.00%
67	394.000	Tools, Shop and Garage Equipment	\$3,343,274	3.73%	\$124,704	20	0.00%
68	395.000	Laboratory Equipment	\$887,690	3.90%	\$34,620	15	0.00%
69	396.000	Power Operated Equipment	\$984,215	3.79%	\$37,302	12	20.00%
70	397.100	Communication Equip - Non Telephone	\$4,873,612	5.76%	\$280,720	15	0.00%
71	397.200	Communication Equip - Telephone	\$40,978	8.94%	\$3,663	10	0.00%
72	398.000	Miscellaneous Equipment	\$2,004,792	6.48%	\$129,911	15	0.00%
73	399.000	Other Tangible Equipment	\$31,032	2.43%	\$754	20	0.00%
74		TOTAL GENERAL PLANT	\$69,195,338		\$3,689,478		
75		Total Depreciation	<u>\$796,003,221</u>		<u>\$17,495,950</u>		

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

Missouri-American Water Company  
Case No. WR-2020-0344  
All Other Water District 2  
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	\$2,933	R-2	\$0	\$2,933	100.00%	\$0	\$2,933
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$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	\$19,899,777	R-30	\$0	\$19,899,777	100.00%	\$0	\$19,899,777
31	333.000	Miscellaneous Water Treat, Other	\$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	Structure & 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		INCENTIVE COMPENSATION CAPITALIZATION							
47		Incentive Compensation Capitalization Adj.	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
49		GENERAL PLANT							
50	389.000	Land and Land Rights - GP	-\$1,599	R-50	\$1,599	\$0	100.00%	\$0	\$0
51	390.000	Structures and Improve - Shop & Garage	\$1,544,004	R-51	\$0	\$1,544,004	100.00%	\$0	\$1,544,004
52	390.100	Structures and Improve - Office Buildings	\$319,709	R-52	\$0	\$319,709	100.00%	\$0	\$319,709
53	390.300	Structures & Improve - Miscellaneous	\$995,695	R-53	\$0	\$995,695	100.00%	\$0	\$995,695
54	390.900	Structures and Improvements - Leasehold	\$3,902	R-54	\$0	\$3,902	100.00%	\$0	\$3,902
55	391.000	Office Furniture	\$484,505	R-55	\$0	\$484,505	100.00%	\$0	\$484,505

Missouri-American Water Company  
Case No. WR-2020-0344  
All Other Water District 2  
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
56	391.100	Computers & Peripheral Equipment	\$1,629,707	R-56	\$0	\$1,629,707	100.00%	\$0	\$1,629,707
57	391.200	Computer Hardware & Software	\$1,136,754	R-57	\$0	\$1,136,754	100.00%	\$0	\$1,136,754
58	391.250	Computer Software	\$2,810,490	R-58	\$0	\$2,810,490	100.00%	\$0	\$2,810,490
59	391.260	Personal Computer Software	\$0	R-59	\$0	\$0	100.00%	\$0	\$0
60	391.300	Other Office Equipment	-\$8,415	R-60	\$0	-\$8,415	100.00%	\$0	-\$8,415
61	391.400	BTS Initial Investment	\$4,806,081	R-61	\$0	\$4,806,081	100.00%	\$0	\$4,806,081
62	392.100	Transportation Equipment - Light Trucks	\$1,327,623	R-62	\$0	\$1,327,623	100.00%	\$0	\$1,327,623
63	392.200	Transportation Equipment - Heavy Trucks	\$20,195	R-63	\$0	\$20,195	100.00%	\$0	\$20,195
64	392.300	Transportation Equipment - Auto	\$463,614	R-64	\$0	\$463,614	100.00%	\$0	\$463,614
65	392.400	Transportation Equipment - Other	\$1,147,877	R-65	\$0	\$1,147,877	100.00%	\$0	\$1,147,877
66	393.000	Stores Equipment	\$138,037	R-66	\$0	\$138,037	100.00%	\$0	\$138,037
67	394.000	Tools, Shop and Garage Equipment	\$1,426,724	R-67	\$0	\$1,426,724	100.00%	\$0	\$1,426,724
68	395.000	Laboratory Equipment	\$454,487	R-68	\$0	\$454,487	100.00%	\$0	\$454,487
69	396.000	Power Operated Equipment	\$871,546	R-69	\$0	\$871,546	100.00%	\$0	\$871,546
70	397.100	Communication Equip - Non Telephone	\$438,540	R-70	\$0	\$438,540	100.00%	\$0	\$438,540
71	397.200	Communication Equip - Telephone	\$89,515	R-71	\$0	\$89,515	100.00%	\$0	\$89,515
72	398.000	Miscellaneous Equipment	\$293,928	R-72	\$0	\$293,928	100.00%	\$0	\$293,928
73	399.000	Other Tangible Equipment	-\$314,011	R-73	\$0	-\$314,011	100.00%	\$0	-\$314,011
74		TOTAL GENERAL PLANT	\$20,078,908		\$1,599	\$20,080,507		\$0	\$20,080,507
75		TOTAL DEPRECIATION RESERVE	\$160,211,126		\$1,009	\$160,212,135		\$0	\$160,212,135



Missouri-American Water Company  
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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	<b>OPERATION AND MAINT. EXPENSE</b>						
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	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$30,386,076</b>					<b>\$503,235</b>
18	<b>TAXES</b>						
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	<b>TOTAL TAXES</b>	<b>\$7,708,156</b>					<b>-\$2,350,748</b>
22	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$1,847,513</b>
23	<b>TAX OFFSET FROM RATE BASE</b>						
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	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$15,828,676</b>					<b>-\$1,326,722</b>
29	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$3,174,235</b>

Missouri-American Water Company  
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Test Year Ending December 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		<b>OPERATING REVENUES</b>											
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		<b>TOTAL OPERATING REVENUES</b>	<b>\$89,980,758</b>					<b>\$89,980,758</b>		<b>\$7,028,247</b>	<b>\$97,009,005</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
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		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$2,556,336</b>	<b>\$228,383</b>	<b>\$2,327,953</b>			<b>\$0</b>		<b>\$45,670</b>	<b>\$2,602,006</b>	<b>\$167,767</b>	<b>\$2,434,239</b>
15		<b>PUMPING EXPENSES</b>											
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		<b>TOTAL PUMPING EXPENSES</b>	<b>\$2,920,834</b>	<b>\$1,365,546</b>	<b>\$1,555,288</b>			<b>\$0</b>		<b>-\$59,219</b>	<b>\$2,861,615</b>	<b>\$1,262,679</b>	<b>\$1,598,936</b>
29		<b>WATER TREATMENT EXPENSES</b>											
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

Missouri-American Water Company  
Case No. WR-2020-0344  
All Other Water District 2  
Test Year Ending December 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 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
38		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$4,001,649</b>	<b>\$706,693</b>	<b>\$3,294,956</b>		<b>\$0</b>	<b>\$4,001,649</b>		<b>-\$18,080</b>	<b>\$3,983,569</b>	<b>\$563,172</b>	<b>\$3,420,397</b>
39		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
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		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$3,871,860</b>	<b>\$2,611,416</b>	<b>\$1,260,444</b>		<b>\$0</b>	<b>\$3,871,860</b>		<b>-\$260,843</b>	<b>\$3,611,017</b>	<b>\$2,357,133</b>	<b>\$1,253,884</b>
57		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
58	901.000	Supervision - CAE	\$13,488	\$13,488	\$0	E-58	\$0	\$13,488	100.00%	\$130	\$13,618	\$13,618	\$0
59	902.000	Meter Reading Expenses - CAE	\$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 - CAE	\$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 - CAE	\$149,780	\$67,872	\$81,908	E-62	\$0	\$149,780	100.00%	\$184,078	\$333,858	\$65,299	\$268,559
63		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$2,506,997</b>	<b>\$834,262</b>	<b>\$1,672,735</b>		<b>\$0</b>	<b>\$2,506,997</b>		<b>\$450,246</b>	<b>\$2,957,243</b>	<b>\$824,957</b>	<b>\$2,132,286</b>
64		<b>CUSTOMER SERVICE EXPENSES</b>											
65	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-65	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
66		<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
67		<b>SALES PROMOTION EXPENSES</b>											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
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 - AGE	\$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

Missouri-American Water Company  
Case No. WR-2020-0344  
All Other Water District 2  
Test Year Ending December 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
85	932.000	Maint. of General Plant - AGE	\$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

**Missouri-American Water Company**  
**Case No. WR-2020-0344**  
**Arnold Sewer District A**  
**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	\$11,869,182	\$11,869,182	\$11,869,182
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$739,213	\$750,963	\$762,714
4	Net Income Available	\$1,090,885	\$1,090,885	\$1,090,885
5	Additional Net Income Required	-\$351,672	-\$339,922	-\$328,171
6	Income Tax Requirement			
7	Required Current Income Tax	\$370,918	\$374,715	\$378,511
8	Current Income Tax Available	\$484,552	\$484,552	\$484,552
9	Additional Current Tax Required	-\$113,634	-\$109,837	-\$106,041
10	Revenue Requirement	-\$465,306	-\$449,759	-\$434,212
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	<u>-\$262,269</u>	<u>-\$246,722</u>	<u>-\$231,175</u>

**Missouri-American Water Company**  
**Case No. WR-2020-0344**  
**Arnold Sewer District A**  
**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		\$15,650,260
3	Net Plant In Service		<u>\$24,524,404</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%	\$7,812
13	State Tax Offset	2.5342%	\$1,387
14	City Tax Offset	2.5342%	\$297
15	Interest Expense Offset	12.0466%	\$36,375
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>\$27,888,978</u>
23	Total Rate Base		<u><u>\$11,869,182</u></u>

Missouri-American Water Company  
Case No. WR-2020-0344  
Arnold Sewer District A  
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		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$2,658	P-2	\$0	\$2,658	100.00%	\$0	\$2,658
3	302.000	Franchises	\$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		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$3,106</b>		<b>\$0</b>	<b>\$3,106</b>		<b>\$0</b>	<b>\$3,106</b>
6		<b>WATER TREATMENT PLANT</b>							
7	330.000	Land & Land Rights - WTP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Structures & Improvements - WTP	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	332.000	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		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
12		<b>TRANSMISSION &amp; DISTRIBUTION</b>							
13	341.000	Structures & Improvements - TDP	\$2,888	P-13	\$0	\$2,888	100.00%	\$0	\$2,888
14	342.000	Distribution Reservoirs & Standpipes	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	343.000	Transmission & Distribution Mains	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	344.000	Fire Mains	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	345.000	Customer Services	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	346.000	Customer Meters	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	347.000	Customer Meter Pits & Installation	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	348.000	Fire Hydrants	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	349.000	Misc Trans & Dist - Other	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$2,888</b>		<b>\$0</b>	<b>\$2,888</b>		<b>\$0</b>	<b>\$2,888</b>
23		<b>COLLECTION PLANT</b>							
24	350.000	Land and Land Rights	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	351.000	Structures and Improvements	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	352.100	Collection Sewers (Force)	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	352.200	Collection Sewers (Gravity)	\$25,239,360	P-27	\$0	\$25,239,360	100.00%	\$0	\$25,239,360
28	353.000	Services to Customers	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	354.000	Flow Measuring Devices	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	356.000	Other Collection Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	357.000	Communication Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32		<b>TOTAL COLLECTION PLANT</b>	<b>\$25,239,360</b>		<b>\$0</b>	<b>\$25,239,360</b>		<b>\$0</b>	<b>\$25,239,360</b>
33		<b>SYSTEM PUMPING PLANT</b>							
34	360.000	Land and Land Rights	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	361.000	Structures and Improv	\$37,493	P-35	\$0	\$37,493	100.00%	\$0	\$37,493
36	362.000	Receiving Wells	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	363.000	Electric Pumping Equipment	\$161,187	P-37	\$0	\$161,187	100.00%	\$0	\$161,187
38	364.000	Diesel Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	365.000	Other Pumping Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$198,680</b>		<b>\$0</b>	<b>\$198,680</b>		<b>\$0</b>	<b>\$198,680</b>
41		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
42	371.000	Structures and Improvements	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	372.000	Treatment & Disposal Equipment	\$616,196	P-43	\$0	\$616,196	100.00%	\$0	\$616,196
44	373.000	Plant Sewers	\$10,390,085	P-44	\$0	\$10,390,085	100.00%	\$0	\$10,390,085
45	374.000	Outfall Sewer Lines	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$11,006,281</b>		<b>\$0</b>	<b>\$11,006,281</b>		<b>\$0</b>	<b>\$11,006,281</b>
47		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
50		<b>GENERAL PLANT</b>							
51	389.000	Land and Land Rights - GP	\$168,822	P-51	\$0	\$168,822	100.00%	\$0	\$168,822
52	390.000	Structure & Improve - General	\$73,655	P-52	\$0	\$73,655	100.00%	\$0	\$73,655
53	390.100	Office Structures	\$389	P-53	\$0	\$389	100.00%	\$0	\$389
54	390.900	Structure & Improve - Leasehold	\$112,892	P-54	\$0	\$112,892	100.00%	\$0	\$112,892
55	391.000	Office Furniture	\$78,813	P-55	\$0	\$78,813	100.00%	\$0	\$78,813

Missouri-American Water Company  
Case No. WR-2020-0344  
Arnold Sewer District A  
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
56	391.100	Computer & Peripheral Equipment	\$167,357	P-56	\$0	\$167,357	100.00%	\$0	\$167,357
57	391.200	Computer Hardware & Software	\$116,705	P-57	\$0	\$116,705	100.00%	\$0	\$116,705
58	391.250	Computer Software	\$449,078	P-58	\$0	\$449,078	100.00%	\$0	\$449,078
59	391.260	Personal Computer Software	\$0	P-59	\$0	\$0	100.00%	\$0	\$0
60	391.300	Other Office Equipment	\$30	P-60	\$0	\$30	100.00%	\$0	\$30
61	391.400	BTS Initial Investment	\$651,403	P-61	\$0	\$651,403	100.00%	\$0	\$651,403
62	392.000	WW Transportation Equipment	\$1,188,580	P-62	\$0	\$1,188,580	100.00%	\$0	\$1,188,580
63	392.100	Transportation Equipment - Light Trucks	\$31,431	P-63	\$0	\$31,431	100.00%	\$0	\$31,431
64	392.200	Transportation Equipment - Heavy Trucks	\$441	P-64	\$0	\$441	100.00%	\$0	\$441
65	392.300	Transportation Equipment - Autos	\$1,901	P-65	\$0	\$1,901	100.00%	\$0	\$1,901
66	392.400	Transportation Equipment - Other	\$36,843	P-66	\$0	\$36,843	100.00%	\$0	\$36,843
67	393.000	Store Equipment	\$0	P-67	\$0	\$0	100.00%	\$0	\$0
68	394.000	Tools, Shop and Garage Equipment	\$13,969	P-68	\$0	\$13,969	100.00%	\$0	\$13,969
69	395.000	Laboratory Equipment	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	396.000	Power Operated Equipment	\$579,885	P-70	\$0	\$579,885	100.00%	\$0	\$579,885
71	397.000	Communication Equip	\$17,617	P-71	\$0	\$17,617	100.00%	\$0	\$17,617
72	397.100	Communication Equip - Non Telephone	\$2,642	P-72	\$0	\$2,642	100.00%	\$0	\$2,642
73	397.200	Communication Equip - Telephone	\$32	P-73	\$0	\$32	100.00%	\$0	\$32
74	398.000	Miscellaneous Equipment	\$31,816	P-74	\$0	\$31,816	100.00%	\$0	\$31,816
75	399.000	Other Tangible Property	\$48	P-75	\$0	\$48	100.00%	\$0	\$48
76		TOTAL GENERAL PLANT	\$3,724,349		\$0	\$3,724,349		\$0	\$3,724,349
77		TOTAL PLANT IN SERVICE	\$40,174,664		\$0	\$40,174,664		\$0	\$40,174,664



Missouri-American Water Company  
Case No. WR-2020-0344  
Arnold Sewer District A  
Test Year Ending 12-31-2019  
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	\$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 & Land Rights - WTP	\$0	0.00%	\$0	0	0.00%
8	331.000	Structures & Improvements - WTP	\$0	2.34%	\$0	80	-15.00%
9	332.000	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 & DISTRIBUTION					
13	341.000	Structures & Improvements - TDP	\$2,888	1.49%	\$43	55	-20.00%
14	342.000	Distribution Reservoirs & Standpipes	\$0	1.70%	\$0	65	-25.00%
15	343.000	Transmission & Distribution Mains	\$0	1.39%	\$0	90	-30.00%
16	344.000	Fire Mains	\$0	1.56%	\$0	85	-30.00%
17	345.000	Customer Services	\$0	2.92%	\$0	65	-100.00%
18	346.000	Customer Meters	\$0	2.40%	\$0	42	-10.00%
19	347.000	Customer Meter Pits & Installation	\$0	2.40%	\$0	42	-10.00%
20	348.000	Fire Hydrants	\$0	1.85%	\$0	65	-30.00%
21	349.000	Misc Trans & Dist - Other	\$0	2.96%	\$0	50	0.00%
22		TOTAL TRANSMISSION & DISTRIBUTION	\$2,888		\$43		
23		COLLECTION PLANT					
24	350.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
25	351.000	Structures and Improvements	\$0	2.03%	\$0	50	-5.00%
26	352.100	Collection Sewers (Force)	\$0	1.64%	\$0	60	-10.00%
27	352.200	Collection Sewers (Gravity)	\$25,239,360	1.58%	\$398,782	70	-20.00%
28	353.000	Services to Customers	\$0	2.87%	\$0	55	-40.00%
29	354.000	Flow Measuring Devices	\$0	3.38%	\$0	25	0.00%
30	356.000	Other Collection Equipment	\$0	3.15%	\$0	50	0.00%
31	357.000	Communication Equipment	\$0	6.67%	\$0	15	0.00%
32		TOTAL COLLECTION PLANT	\$25,239,360		\$398,782		
33		SYSTEM PUMPING PLANT					
34	360.000	Land and Land Rights	\$0	2.17%	\$0	0	0.00%
35	361.000	Structures and Improv	\$37,493	2.87%	\$1,076	45	0.00%
36	362.000	Receiving Wells	\$0	4.31%	\$0	30	0.00%
37	363.000	Electric Pumping Equipment	\$161,187	4.31%	\$6,947	15	-5.00%
38	364.000	Diesel Pumping Equipment	\$0	4.31%	\$0	15	-5.00%
39	365.000	Other Pumping Equipment	\$0	4.31%	\$0	15	-5.00%
40		TOTAL SYSTEM PUMPING PLANT	\$198,680		\$8,023		
41		TREATMENT & DISPOSAL PLANT					
42	371.000	Structures and Improvements	\$0	1.43%	\$0	60	-5.00%
43	372.000	Treatment & Disposal Equipment	\$616,196	3.97%	\$24,463	30	-20.00%
44	373.000	Plant Sewers	\$10,390,085	1.60%	\$166,241	50	0.00%
45	374.000	Outfall Sewer Lines	\$0	3.04%	\$0	35	0.00%
46		TOTAL TREATMENT & DISPOSAL PLANT	\$11,006,281		\$190,704		
47		INCENTIVE COMPENSATION CAPITALIZATION					

Missouri-American Water Company  
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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
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
50		GENERAL PLANT					
51	389.000	Land and Land Rights - GP	\$168,822	0.00%	\$0	0	0.00%
52	390.000	Structure & Improve - General	\$73,655	3.11%	\$2,291	35	-5.00%
53	390.100	Office Structures	\$389	2.09%	\$8	47	-20.00%
54	390.900	Structure & Improve - Leasehold	\$112,892	5.00%	\$5,645	20	0.00%
55	391.000	Office Furniture	\$78,813	5.00%	\$3,941	20	0.00%
56	391.100	Computer & Peripheral Equipment	\$167,357	20.00%	\$33,471	5	0.00%
57	391.200	Computer Hardware & Software	\$116,705	20.00%	\$23,341	5	0.00%
58	391.250	Computer Software	\$449,078	5.00%	\$22,454	20	0.00%
59	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
60	391.300	Other Office Equipment	\$30	6.67%	\$2	15	0.00%
61	391.400	BTS Initial Investment	\$651,403	5.00%	\$32,570	20	0.00%
62	392.000	WW Transportation Equipment	\$1,188,580	3.45%	\$41,006	10	5.00%
63	392.100	Transportation Equipment - Light Trucks	\$31,431	3.45%	\$1,084	10	5.00%
64	392.200	Transportation Equipment - Heavy Trucks	\$441	3.45%	\$15	10	5.00%
65	392.300	Transportation Equipment - Autos	\$1,901	3.45%	\$66	10	5.00%
66	392.400	Transportation Equipment - Other	\$36,843	3.45%	\$1,271	10	5.00%
67	393.000	Store Equipment	\$0	4.00%	\$0	25	0.00%
68	394.000	Tools, Shop and Garage Equipment	\$13,969	5.00%	\$698	20	0.00%
69	395.000	Laboratory Equipment	\$0	6.67%	\$0	15	0.00%
70	396.000	Power Operated Equipment	\$579,885	7.71%	\$44,709	15	0.00%
71	397.000	Communication Equip	\$17,617	6.67%	\$1,175	15	0.00%
72	397.100	Communication Equip - Non Telephone	\$2,642	6.67%	\$176	15	0.00%
73	397.200	Communication Equip - Telephone	\$32	6.67%	\$2	15	0.00%
74	398.000	Miscellaneous Equipment	\$31,816	6.43%	\$2,046	15	0.00%
75	399.000	Other Tangible Property	\$48	0.00%	\$0	30	0.00%
76		TOTAL GENERAL PLANT	\$3,724,349		\$215,971		
77		Total Depreciation	<u>\$40,174,664</u>		<u>\$813,523</u>		

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

Missouri-American Water Company  
Case No. WR-2020-0344  
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	\$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 & Land Rights - WTP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Structures & Improvements - WTP	\$2	R-8	\$0	\$2	100.00%	\$0	\$2
9	332.000	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 & DISTRIBUTION							
13	341.000	Structures & Improvements - TDP	\$341	R-13	\$0	\$341	100.00%	\$0	\$341
14	342.000	Distribution Reservoirs & Standpipes	-\$607	R-14	\$0	-\$607	100.00%	\$0	-\$607
15	343.000	Transmission & Distribution Mains	-\$376	R-15	\$0	-\$376	100.00%	\$0	-\$376
16	344.000	Fire Mains	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	345.000	Customer Services	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	346.000	Customer Meters	-\$10	R-18	\$0	-\$10	100.00%	\$0	-\$10
19	347.000	Customer Meter Pits & Installation	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	348.000	Fire Hydrants	\$2	R-20	\$0	\$2	100.00%	\$0	\$2
21	349.000	Misc Trans & Dist - Other	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22		TOTAL TRANSMISSION & DISTRIBUTION	-\$650		\$0	-\$650		\$0	-\$650
23		COLLECTION PLANT							
24	350.000	Land and Land Rights	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	351.000	Structures and Improvements	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	352.100	Collection Sewers (Force)	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	352.200	Collection Sewers (Gravity)	\$11,393,191	R-27	\$0	\$11,393,191	100.00%	\$0	\$11,393,191
28	353.000	Services to Customers	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	354.000	Flow Measuring Devices	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	356.000	Other Collection Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	357.000	Communication Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL COLLECTION PLANT	\$11,393,191		\$0	\$11,393,191		\$0	\$11,393,191
33		SYSTEM PUMPING PLANT							
34	360.000	Land and Land Rights	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	361.000	Structures and Improv	\$1,925	R-35	\$0	\$1,925	100.00%	\$0	\$1,925
36	362.000	Receiving Wells	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	363.000	Electric Pumping Equipment	\$16,622	R-37	\$0	\$16,622	100.00%	\$0	\$16,622
38	364.000	Diesel Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	365.000	Other Pumping Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL SYSTEM PUMPING PLANT	\$18,547		\$0	\$18,547		\$0	\$18,547
41		TREATMENT & DISPOSAL PLANT							
42	371.000	Structures and Improvements	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	372.000	Treatment & Disposal Equipment	\$586,008	R-43	\$0	\$586,008	100.00%	\$0	\$586,008
44	373.000	Plant Sewers	\$1,389,820	R-44	\$0	\$1,389,820	100.00%	\$0	\$1,389,820
45	374.000	Outfall Sewer Lines	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL TREATMENT & DISPOSAL PLANT	\$1,975,828		\$0	\$1,975,828		\$0	\$1,975,828
47		INCENTIVE COMPENSATION CAPITALIZATION							
48		Incentive Compensation Capitalization Adj.	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	Land and Land Rights - GP	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	390.000	Structure & Improve - General	\$4,700	R-52	\$0	\$4,700	100.00%	\$0	\$4,700
53	390.100	Office Structures	-\$4,513	R-53	\$0	-\$4,513	100.00%	\$0	-\$4,513
54	390.900	Structure & Improve - Leasehold	\$11,791	R-54	\$0	\$11,791	100.00%	\$0	\$11,791
55	391.000	Office Furniture	\$9,239	R-55	\$0	\$9,239	100.00%	\$0	\$9,239
56	391.100	Computer & Peripheral Equipment	\$199,312	R-56	\$0	\$199,312	100.00%	\$0	\$199,312

Missouri-American Water Company  
Case No. WR-2020-0344  
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
57	391.200	Computer Hardware & Software	\$111,044	R-57	\$0	\$111,044	100.00%	\$0	\$111,044
58	391.250	Computer Software	\$319,878	R-58	\$0	\$319,878	100.00%	\$0	\$319,878
59	391.260	Personal Computer Software	\$0	R-59	\$0	\$0	100.00%	\$0	\$0
60	391.300	Other Office Equipment	-\$271	R-60	\$0	-\$271	100.00%	\$0	-\$271
61	391.400	BTS Initial Investment	\$469,483	R-61	\$0	\$469,483	100.00%	\$0	\$469,483
62	392.000	WW Transportation Equipment	\$265,159	R-62	\$0	\$265,159	100.00%	\$0	\$265,159
63	392.100	Transportation Equipment - Light Trucks	\$6,856	R-63	\$0	\$6,856	100.00%	\$0	\$6,856
64	392.200	Transportation Equipment - Heavy Trucks	\$2,318	R-64	\$0	\$2,318	100.00%	\$0	\$2,318
65	392.300	Transportation Equipment - Autos	\$19,071	R-65	\$0	\$19,071	100.00%	\$0	\$19,071
66	392.400	Transportation Equipment - Other	\$3,917	R-66	\$0	\$3,917	100.00%	\$0	\$3,917
67	393.000	Store Equipment	\$0	R-67	\$0	\$0	100.00%	\$0	\$0
68	394.000	Tools, Shop and Garage Equipment	\$3,730	R-68	\$0	\$3,730	100.00%	\$0	\$3,730
69	395.000	Laboratory Equipment	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	396.000	Power Operated Equipment	\$769,850	R-70	\$0	\$769,850	100.00%	\$0	\$769,850
71	397.000	Communication Equip	-\$9,657	R-71	\$0	-\$9,657	100.00%	\$0	-\$9,657
72	397.100	Communication Equip - Non Telephone	\$385	R-72	\$0	\$385	100.00%	\$0	\$385
73	397.200	Communication Equip - Telephone	\$41	R-73	\$0	\$41	100.00%	\$0	\$41
74	398.000	Miscellaneous Equipment	\$81,003	R-74	\$0	\$81,003	100.00%	\$0	\$81,003
75	399.000	Other Tangible Property	\$2	R-75	\$0	\$2	100.00%	\$0	\$2
76		TOTAL GENERAL PLANT	\$2,263,338		\$0	\$2,263,338		\$0	\$2,263,338
77		TOTAL DEPRECIATION RESERVE	\$15,650,260		\$0	\$15,650,260		\$0	\$15,650,260

Missouri-American Water Company  
Case No. WR-2020-0344  
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	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Chemicals	\$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	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$2,337,243</b>					<b>-\$75,583</b>
18	<b>TAXES</b>						
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	<b>TOTAL TAXES</b>	<b>\$32,449</b>					<b>\$2,737</b>
22	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$72,846</b>
23	<b>TAX OFFSET FROM RATE BASE</b>						
24	Federal Tax Offset	\$308,260	43.63	52.88	-9.25	-0.025342	-\$7,812
25	State Tax Offset	\$54,741	43.63	52.88	-9.25	-0.025342	-\$1,387
26	City Tax Offset	\$11,714	43.63	52.88	-9.25	-0.025342	-\$297
27	Interest Expense Offset	\$301,952	43.63	87.60	-43.97	-0.120466	-\$36,375
28	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$676,667</b>					<b>-\$45,871</b>
29	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$118,717</b>

Missouri-American Water Company  
Case No. WR-2020-0344  
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		<b>OPERATING REVENUES</b>											
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		<b>TOTAL OPERATING REVENUES</b>	<b>\$5,373,283</b>					<b>\$5,373,283</b>		<b>\$52,236</b>	<b>\$5,425,519</b>		
1		<b>COLLECTION OPERATIONS EXPENSES</b>											
2	701.000	Operation Labor & Expenses	\$995	\$0	\$995	E-2	\$0	\$995	100.00%	\$1,092	\$2,087	\$0	\$2,087
3	702.000	Purchased Water	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$15	\$15	\$0	\$15
5	705.000	Rents	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$944	\$944	\$0	\$944
6		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	<b>\$995</b>	<b>\$0</b>	<b>\$995</b>		<b>\$0</b>	<b>\$995</b>		<b>\$2,051</b>	<b>\$3,046</b>	<b>\$0</b>	<b>\$3,046</b>
7		<b>COLLECTION MAINT. EXPENSES</b>											
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11		<b>TOTAL COLLECTION MAINT. EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
12		<b>PUMPING OPERATIONS EXPENSES</b>											
13	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	724.000	Miscellaneous Expense	\$0	\$0	\$0	E-16	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
17	725.000	Rent	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
19		<b>PUMPING MAINTENANCE EXPENSES</b>											
20	730.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	731.000	Maint. Of Structures & Improvements	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	732.000	Maint. Of Power Production Equipment	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		<b>TOTAL PUMPING MAINTENANCE EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
24		<b>TREAT. &amp; DISP. OPER. EXPENSE</b>											
25	740.000	Operation - Supervision & Engineering	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	741.000	Chemicals	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	742.000	Operation Labor & Expense	\$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 - TDO	\$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 - TDO	\$10,048	\$0	\$10,048	E-29	\$0	\$10,048	100.00%	\$42	\$10,090	\$0	\$10,090
30	745.000	Rents - TDO	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31		<b>TOTAL TREAT. &amp; DISP. OPER. EXPENSE</b>	<b>\$1,199,877</b>	<b>\$262,161</b>	<b>\$937,716</b>		<b>\$0</b>	<b>\$1,199,877</b>		<b>\$250,967</b>	<b>\$1,450,844</b>	<b>\$286,225</b>	<b>\$1,164,619</b>
32		<b>TREAT. &amp; DISP. MAINT. EXPENSES</b>											
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	\$12,543	\$0	\$12,543	E-35	\$0	\$12,543	100.00%	-\$1,828	\$10,715	\$0	\$10,715
36		<b>TOTAL TREAT. &amp; DISP. MAINT. EXPENSES</b>	<b>\$12,543</b>	<b>\$0</b>	<b>\$12,543</b>		<b>\$0</b>	<b>\$12,543</b>		<b>-\$1,828</b>	<b>\$10,715</b>	<b>\$0</b>	<b>\$10,715</b>
37		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri-American Water Company  
Case No. WR-2020-0344  
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 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	\$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		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$9,825</b>	<b>\$0</b>	<b>\$9,825</b>		<b>\$0</b>	<b>\$9,825</b>		<b>\$87,321</b>	<b>\$97,146</b>	<b>\$0</b>	<b>\$97,146</b>
44		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
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		<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$333,158</b>	<b>\$192,104</b>	<b>\$141,054</b>		<b>\$0</b>	<b>\$333,158</b>		<b>\$442,334</b>	<b>\$775,492</b>	<b>\$193,932</b>	<b>\$581,560</b>
61		<b>DEPRECIATION EXPENSE</b>											
62	403.000	Depreciation Expense, Dep. Exp.	\$399,290	See note (1)	See note (1)	E-62	See note (1)	\$399,290	100.00%	\$367,061	\$766,351	See note (1)	See note (1)
63		<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$399,290</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$399,290</b>		<b>\$367,061</b>	<b>\$766,351</b>	<b>\$0</b>	<b>\$0</b>
64		<b>AMORTIZATION EXPENSE</b>											
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		<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$904,421</b>	<b>\$0</b>	<b>\$904,421</b>		<b>\$0</b>	<b>\$904,421</b>		<b>-\$11,765</b>	<b>\$892,656</b>	<b>\$0</b>	<b>\$892,656</b>
70		<b>OTHER OPERATING EXPENSES</b>											
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		<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>\$95,604</b>	<b>\$30,149</b>	<b>\$65,455</b>		<b>\$0</b>	<b>\$95,604</b>		<b>-\$28,897</b>	<b>\$66,707</b>	<b>\$32,272</b>	<b>\$34,435</b>
76		<b>TOTAL OPERATING EXPENSE</b>	<b>\$2,955,713</b>	<b>\$484,414</b>	<b>\$2,072,009</b>		<b>\$0</b>	<b>\$2,955,713</b>		<b>\$1,107,244</b>	<b>\$4,062,957</b>	<b>\$512,429</b>	<b>\$2,784,177</b>
77		<b>NET INCOME BEFORE TAXES</b>	<b>\$2,417,570</b>					<b>\$2,417,570</b>		<b>-\$1,055,008</b>	<b>\$1,362,562</b>		
78		<b>INCOME TAXES</b>											
79	409.100	Current Income Taxes	-\$2,082	See note (1)	See note (1)	E-79	See note (1)	-\$2,082	100.00%	\$486,634	\$484,552	See note (1)	See note (1)
80		<b>TOTAL INCOME TAXES</b>	<b>-\$2,082</b>					<b>-\$2,082</b>		<b>\$486,634</b>	<b>\$484,552</b>		
81		<b>DEFERRED INCOME TAXES</b>											
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  
Case No. WR-2020-0344  
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
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		<b>NET OPERATING INCOME</b>	<b>\$2,413,465</b>					<b>\$2,413,465</b>		<b>-\$1,322,580</b>	<b>\$1,090,885</b>		

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



**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	\$21,778,755	\$21,778,755	\$21,778,755
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$1,356,381	\$1,377,942	\$1,399,503
4	Net Income Available	\$444,502	\$444,502	\$444,502
5	Additional Net Income Required	\$911,879	\$933,440	\$955,001
6	Income Tax Requirement			
7	Required Current Income Tax	\$533,526	\$540,493	\$547,460
8	Current Income Tax Available	\$238,872	\$238,872	\$238,872
9	Additional Current Tax Required	\$294,654	\$301,621	\$308,588
10	Revenue Requirement	\$1,206,533	\$1,235,061	\$1,263,589
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	<b>Gross Revenue Requirement</b>	<b>\$6,127,304</b>	<b>\$6,155,832</b>	<b>\$6,184,360</b>

**Missouri-American Water Company**  
**Case No. WR-2020-0344**  
**All Other Waste Water District B**  
**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		\$55,012,362
2	Less Accumulated Depreciation Reserve		\$17,066,841
3	Net Plant In Service		<u>\$37,945,521</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%	\$11,268
13	State Tax Offset	2.5342%	\$2,001
14	City Tax Offset	2.5342%	\$428
15	Interest Expense Offset	12.0466%	\$66,744
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>\$20,807,608</u>
23	Total Rate Base		<u><u>\$21,778,755</u></u>

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

Line 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	\$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 & Land Rights - WTP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Structures & Improvements - WTP	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	332.000	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 & DISTRIBUTION							
13	341.000	Structures & Improvements - TDP	\$3,954	P-13	\$0	\$3,954	100.00%	\$0	\$3,954
14	342.000	Distribution & Reservoirs & Standpipes	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	343.000	Transmission & Distribution Mains	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	344.000	Fire Mains	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	345.000	Customer Services	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	346.000	Customer Meters	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	347.000	Customer Meter Pits & Installation	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	348.000	Fire Hydrants	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	349.000	Misc. Trans & Dist. - Other	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22		TOTAL TRANSMISSION & DISTRIBUTION	\$3,954		\$0	\$3,954		\$0	\$3,954
23		COLLECTION PLANT							
24	350.000	Land and Land Rights	\$30,000	P-24	\$0	\$30,000	100.00%	\$0	\$30,000
25	351.000	Structures and Improvements	\$3,411,360	P-25	\$0	\$3,411,360	100.00%	\$0	\$3,411,360
26	352.100	Collection Sewers (Force)	\$6,580,186	P-26	\$0	\$6,580,186	100.00%	\$0	\$6,580,186
27	352.200	Collection Sewers (Gravity)	\$9,860,674	P-27	\$0	\$9,860,674	100.00%	\$0	\$9,860,674
28	353.000	Services to Customers	\$2,229,725	P-28	\$0	\$2,229,725	100.00%	\$0	\$2,229,725
29	354.000	Flow Measuring Devices	\$517,923	P-29	\$0	\$517,923	100.00%	\$0	\$517,923
30	356.000	Other Collection Equipment	\$30,048	P-30	\$0	\$30,048	100.00%	\$0	\$30,048
31	357.000	Communication Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL COLLECTION PLANT	\$22,659,916		\$0	\$22,659,916		\$0	\$22,659,916
33		SYSTEM PUMPING PLANT							
34	360.000	Land and Land Rights	\$86,505	P-34	\$0	\$86,505	100.00%	\$0	\$86,505
35	361.000	Structures and Improv	\$1,308,481	P-35	\$0	\$1,308,481	100.00%	\$0	\$1,308,481
36	362.000	Receiving Wells	\$741,249	P-36	\$0	\$741,249	100.00%	\$0	\$741,249
37	363.000	Electric Pumping Equipment	\$3,721,201	P-37	\$0	\$3,721,201	100.00%	\$0	\$3,721,201
38	364.000	Diesel Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	365.000	Other Pumping Equipment	\$1,150,247	P-39	\$0	\$1,150,247	100.00%	\$0	\$1,150,247
40		TOTAL SYSTEM PUMPING PLANT	\$7,007,683		\$0	\$7,007,683		\$0	\$7,007,683
41		TREATMENT & DISPOSAL PLANT							
42	370.000	Land & Land Rights	\$279,087	P-42	\$0	\$279,087	100.00%	\$0	\$279,087
43	371.000	Structures and Improvements	\$6,206,540	P-43	\$0	\$6,206,540	100.00%	\$0	\$6,206,540
44	372.000	Treatment & Disposal Equipment	\$12,462,303	P-44	\$0	\$12,462,303	100.00%	\$0	\$12,462,303
45	373.000	Plant Sewers	\$1,638,228	P-45	\$0	\$1,638,228	100.00%	\$0	\$1,638,228
46	374.000	Outfall Sewer Lines	\$243,076	P-46	\$0	\$243,076	100.00%	\$0	\$243,076
47		TOTAL TREATMENT & DISPOSAL PLANT	\$20,829,234		\$0	\$20,829,234		\$0	\$20,829,234
48		INCENTIVE COMPENSATION CAPITALIZATION							
49	0.000	Incentive Compensation Capitalization Adj.	\$0	P-49	\$0	\$0	100.00%	\$0	\$0
50		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
51		GENERAL PLANT							
52	389.000	Land and Land Rights - GP	\$210,619	P-52	\$0	\$210,619	100.00%	\$0	\$210,619
53	390.000	Structure & Improve - General	\$822,661	P-53	\$0	\$822,661	100.00%	\$0	\$822,661
54	390.100	Office Structures	\$533	P-54	\$0	\$533	100.00%	\$0	\$533
55	390.900	Structure & Improve - Leasehold	\$955	P-55	\$0	\$955	100.00%	\$0	\$955

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

Line 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
56	391.000	Office Furniture	\$23,628	P-56	\$0	\$23,628	100.00%	\$0	\$23,628
57	391.100	Computers & Peripheral Equipment	\$115,107	P-57	\$0	\$115,107	100.00%	\$0	\$115,107
58	391.200	Computer Hardware & Software	\$159,808	P-58	\$0	\$159,808	100.00%	\$0	\$159,808
59	391.250	Computer Software	\$545,548	P-59	\$0	\$545,548	100.00%	\$0	\$545,548
60	391.260	Personal Computer Software	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	391.300	Other Office Equipment	\$42	P-61	\$0	\$42	100.00%	\$0	\$42
62	391.400	BTS Initial Investment	\$891,985	P-62	\$0	\$891,985	100.00%	\$0	\$891,985
63	392.000	Transportation Equipment	\$533,153	P-63	\$0	\$533,153	100.00%	\$0	\$533,153
64	392.100	Transportation Equipment - Light Trucks	\$43,040	P-64	\$0	\$43,040	100.00%	\$0	\$43,040
65	392.200	Transportation Equipment - Heavy Trucks	\$604	P-65	\$0	\$604	100.00%	\$0	\$604
66	392.300	Transportation Equipment - Autos	\$2,603	P-66	\$0	\$2,603	100.00%	\$0	\$2,603
67	392.400	Transportation Equipment - Other	\$50,450	P-67	\$0	\$50,450	100.00%	\$0	\$50,450
68	393.000	Store Equipment	\$25,405	P-68	\$0	\$25,405	100.00%	\$0	\$25,405
69	394.000	Tools, Shop and Garage Equipment	\$240,194	P-69	\$0	\$240,194	100.00%	\$0	\$240,194
70	395.000	Laboratory Equipment	\$119,013	P-70	\$0	\$119,013	100.00%	\$0	\$119,013
71	396.000	Power Operated Equipment	\$2,066	P-71	\$0	\$2,066	100.00%	\$0	\$2,066
72	397.000	Communication Equip	\$422,924	P-72	\$0	\$422,924	100.00%	\$0	\$422,924
73	397.100	Communication Equip - Non Telephone	\$3,618	P-73	\$0	\$3,618	100.00%	\$0	\$3,618
74	397.200	Communication Equip - Telephone	\$44	P-74	\$0	\$44	100.00%	\$0	\$44
75	398.000	Miscellaneous Equipment	\$171,180	P-75	\$0	\$171,180	100.00%	\$0	\$171,180
76	399.000	Other Tangible Property	\$110,879	P-76	\$0	\$110,879	100.00%	\$0	\$110,879
77		TOTAL GENERAL PLANT	\$4,496,059		\$0	\$4,496,059		\$0	\$4,496,059
78		TOTAL PLANT IN SERVICE	\$55,012,362		\$0	\$55,012,362		\$0	\$55,012,362

Missouri-American Water Company  
Case No. WR-2020-0344  
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	\$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 & Land Rights - WTP	\$0	0.00%	\$0	0	0.00%
8	331.000	Structures & Improvements - WTP	\$0	2.34%	\$0	80	-15.00%
9	332.000	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 & DISTRIBUTION					
13	341.000	Structures & Improvements - TDP	\$3,954	1.49%	\$59	55	-20.00%
14	342.000	Distribution & Reservoirs & Standpipes	\$0	1.70%	\$0	65	-25.00%
15	343.000	Transmission & Distribution Mains	\$0	1.39%	\$0	90	-30.00%
16	344.000	Fire Mains	\$0	1.56%	\$0	85	-30.00%
17	345.000	Customer Services	\$0	2.92%	\$0	65	-100.00%
18	346.000	Customer Meters	\$0	2.40%	\$0	42	-10.00%
19	347.000	Customer Meter Pits & Installation	\$0	2.40%	\$0	42	-10.00%
20	348.000	Fire Hydrants	\$0	1.85%	\$0	65	-30.00%
21	349.000	Misc. Trans & Dist. - Other	\$0	2.96%	\$0	50	0.00%
22		TOTAL TRANSMISSION & DISTRIBUTION	\$3,954		\$59		
23		COLLECTION PLANT					
24	350.000	Land and Land Rights	\$30,000	0.00%	\$0	0	0.00%
25	351.000	Structures and Improvements	\$3,411,360	2.03%	\$69,251	50	-5.00%
26	352.100	Collection Sewers (Force)	\$6,580,186	1.64%	\$107,915	60	-10.00%
27	352.200	Collection Sewers (Gravity)	\$9,860,674	1.58%	\$155,799	70	-20.00%
28	353.000	Services to Customers	\$2,229,725	2.87%	\$63,993	55	-40.00%
29	354.000	Flow Measuring Devices	\$517,923	3.38%	\$17,506	25	0.00%
30	356.000	Other Collection Equipment	\$30,048	3.15%	\$947	50	0.00%
31	357.000	Communication Equipment	\$0	6.67%	\$0	15	0.00%
32		TOTAL COLLECTION PLANT	\$22,659,916		\$415,411		
33		SYSTEM PUMPING PLANT					
34	360.000	Land and Land Rights	\$86,505	0.00%	\$0	0	0.00%
35	361.000	Structures and Improv	\$1,308,481	2.87%	\$37,553	45	0.00%
36	362.000	Receiving Wells	\$741,249	4.31%	\$31,948	30	0.00%
37	363.000	Electric Pumping Equipment	\$3,721,201	4.31%	\$160,384	15	-5.00%
38	364.000	Diesel Pumping Equipment	\$0	4.31%	\$0	15	-5.00%
39	365.000	Other Pumping Equipment	\$1,150,247	4.31%	\$49,576	15	-5.00%
40		TOTAL SYSTEM PUMPING PLANT	\$7,007,683		\$279,461		
41		TREATMENT & DISPOSAL PLANT					
42	370.000	Land & Land Rights	\$279,087	0.00%	\$0	0	0.00%
43	371.000	Structures and Improvements	\$6,206,540	1.43%	\$88,754	60	-5.00%
44	372.000	Treatment & Disposal Equipment	\$12,462,303	3.97%	\$494,753	30	-20.00%
45	373.000	Plant Sewers	\$1,638,228	1.60%	\$26,212	50	0.00%
46	374.000	Outfall Sewer Lines	\$243,076	3.04%	\$7,390	35	0.00%
47		TOTAL TREATMENT & DISPOSAL PLANT	\$20,829,234		\$617,109		
48		INCENTIVE COMPENSATION CAPITALIZATION					

Missouri-American Water Company  
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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
49		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
50		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
51		GENERAL PLANT					
52	389.000	Land and Land Rights - GP	\$210,619	0.00%	\$0	35	0.00%
53	390.000	Structure & Improve - General	\$822,661	3.11%	\$25,585	20	-5.00%
54	390.100	Office Structures	\$533	2.09%	\$11	47	-20.00%
55	390.900	Structure & Improve - Leasehold	\$955	5.00%	\$48	20	0.00%
56	391.000	Office Furniture	\$23,628	5.00%	\$1,181	5	0.00%
57	391.100	Computers & Peripheral Equipment	\$115,107	20.00%	\$23,021	5	0.00%
58	391.200	Computer Hardware & Software	\$159,808	20.00%	\$31,962	20	0.00%
59	391.250	Computer Software	\$545,548	5.00%	\$27,277	10	0.00%
60	391.260	Personal Computer Software	\$0	10.00%	\$0	15	0.00%
61	391.300	Other Office Equipment	\$42	6.67%	\$3	20	0.00%
62	391.400	BTS Initial Investment	\$891,985	5.00%	\$44,599	10	0.00%
63	392.000	Transportation Equipment	\$533,153	3.45%	\$18,394	10	5.00%
64	392.100	Transportation Equipment - Light Trucks	\$43,040	3.45%	\$1,485	10	5.00%
65	392.200	Transportation Equipment - Heavy Trucks	\$604	3.45%	\$21	10	5.00%
66	392.300	Transportation Equipment - Autos	\$2,603	3.45%	\$90	10	5.00%
67	392.400	Transportation Equipment - Other	\$50,450	3.45%	\$1,741	10	5.00%
68	393.000	Store Equipment	\$25,405	4.00%	\$1,016	25	0.00%
69	394.000	Tools, Shop and Garage Equipment	\$240,194	5.00%	\$12,010	20	0.00%
70	395.000	Laboratory Equipment	\$119,013	6.67%	\$7,938	15	0.00%
71	396.000	Power Operated Equipment	\$2,066	7.71%	\$159	15	0.00%
72	397.000	Communication Equip	\$422,924	6.67%	\$28,209	15	0.00%
73	397.100	Communication Equip - Non Telephone	\$3,618	6.67%	\$241	15	0.00%
74	397.200	Communication Equip - Telephone	\$44	6.67%	\$3	15	0.00%
75	398.000	Miscellaneous Equipment	\$171,180	6.43%	\$11,007	15	0.00%
76	399.000	Other Tangible Property	\$110,879	0.00%	\$0	30	0.00%
77		TOTAL GENERAL PLANT	\$4,496,059		\$236,001		
78		Total Depreciation	<u>\$55,012,362</u>		<u>\$1,548,041</u>		

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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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment	\$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 & Land Rights - WTP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Structures & Improvements - WTP	\$2	R-8	\$0	\$2	100.00%	\$0	\$2
9	332.000	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 & DISTRIBUTION							
13	341.000	Structures & Improvements - TDP	\$373	R-13	\$0	\$373	100.00%	\$0	\$373
14	342.000	Distribution & Reservoirs & Standpipes	-\$663	R-14	\$0	-\$663	100.00%	\$0	-\$663
15	343.000	Transmission & Distribution Mains	-\$411	R-15	\$0	-\$411	100.00%	\$0	-\$411
16	344.000	Fire Mains	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	345.000	Customer Services	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	346.000	Customer Meters	-\$11	R-18	\$0	-\$11	100.00%	\$0	-\$11
19	347.000	Customer Meter Pits & Installation	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	348.000	Fire Hydrants	\$2	R-20	\$0	\$2	100.00%	\$0	\$2
21	349.000	Misc. Trans & Dist. - Other	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22		TOTAL TRANSMISSION & DISTRIBUTION	-\$710		\$0	-\$710		\$0	-\$710
23		COLLECTION PLANT							
24	350.000	Land and Land Rights	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	351.000	Structures and Improvements	\$1,448,061	R-25	\$0	\$1,448,061	100.00%	\$0	\$1,448,061
26	352.100	Collection Sewers (Force)	\$2,198,312	R-26	\$0	\$2,198,312	100.00%	\$0	\$2,198,312
27	352.200	Collection Sewers (Gravity)	\$1,874,549	R-27	\$0	\$1,874,549	100.00%	\$0	\$1,874,549
28	353.000	Services to Customers	\$488,690	R-28	\$0	\$488,690	100.00%	\$0	\$488,690
29	354.000	Flow Measuring Devices	\$328,424	R-29	\$0	\$328,424	100.00%	\$0	\$328,424
30	356.000	Other Collection Equipment	\$2,135	R-30	\$0	\$2,135	100.00%	\$0	\$2,135
31	357.000	Communication Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL COLLECTION PLANT	\$6,340,171		\$0	\$6,340,171		\$0	\$6,340,171
33		SYSTEM PUMPING PLANT							
34	360.000	Land and Land Rights	\$27	R-34	-\$27	\$0	100.00%	\$0	\$0
35	361.000	Structures and Improv	\$47,692	R-35	\$0	\$47,692	100.00%	\$0	\$47,692
36	362.000	Receiving Wells	\$380,817	R-36	\$0	\$380,817	100.00%	\$0	\$380,817
37	363.000	Electric Pumping Equipment	\$1,602,549	R-37	\$0	\$1,602,549	100.00%	\$0	\$1,602,549
38	364.000	Diesel Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	365.000	Other Pumping Equipment	\$1,202,789	R-39	\$0	\$1,202,789	100.00%	\$0	\$1,202,789
40		TOTAL SYSTEM PUMPING PLANT	\$3,233,874		-\$27	\$3,233,847		\$0	\$3,233,847
41		TREATMENT & DISPOSAL PLANT							
42	370.000	Land & Land Rights	\$21,963	R-42	-\$21,963	\$0	100.00%	\$0	\$0
43	371.000	Structures and Improvements	\$1,064,265	R-43	\$0	\$1,064,265	100.00%	\$0	\$1,064,265
44	372.000	Treatment & Disposal Equipment	\$4,254,499	R-44	\$0	\$4,254,499	100.00%	\$0	\$4,254,499
45	373.000	Plant Sewers	\$315,787	R-45	\$0	\$315,787	100.00%	\$0	\$315,787
46	374.000	Outfall Sewer Lines	\$27,210	R-46	\$0	\$27,210	100.00%	\$0	\$27,210
47		TOTAL TREATMENT & DISPOSAL PLANT	\$5,683,724		-\$21,963	\$5,661,761		\$0	\$5,661,761
48		INCENTIVE COMPENSATION CAPITALIZATION							
49		Incentive Compensation Capitalization Adj.	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
51		GENERAL PLANT							
52	389.000	Land and Land Rights - GP	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	390.000	Structure & Improve - General	\$123,122	R-53	\$0	\$123,122	100.00%	\$0	\$123,122
54	390.100	Office Structures	-\$4,927	R-54	\$0	-\$4,927	100.00%	\$0	-\$4,927
55	390.900	Structure & Improve - Leasehold	\$114	R-55	\$0	\$114	100.00%	\$0	\$114
56	391.000	Office Furniture	\$24,579	R-56	\$0	\$24,579	100.00%	\$0	\$24,579

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
57	391.100	Computers & Peripheral Equipment	\$96,590	R-57	\$0	\$96,590	100.00%	\$0	\$96,590
58	391.200	Computer Hardware & Software	\$121,251	R-58	\$0	\$121,251	100.00%	\$0	\$121,251
59	391.250	Computer Software	\$290,576	R-59	\$0	\$290,576	100.00%	\$0	\$290,576
60	391.260	Personal Computer Software	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	391.300	Other Office Equipment	-\$296	R-61	\$0	-\$296	100.00%	\$0	-\$296
62	391.400	BTS Initial Investment	\$512,638	R-62	\$0	\$512,638	100.00%	\$0	\$512,638
63	392.000	Transportation Equipment	\$346,961	R-63	\$0	\$346,961	100.00%	\$0	\$346,961
64	392.100	Transportation Equipment - Light Trucks	\$7,486	R-64	\$0	\$7,486	100.00%	\$0	\$7,486
65	392.200	Transportation Equipment - Heavy Trucks	\$2,531	R-65	\$0	\$2,531	100.00%	\$0	\$2,531
66	392.300	Transportation Equipment - Autos	\$20,824	R-66	\$0	\$20,824	100.00%	\$0	\$20,824
67	392.400	Transportation Equipment - Other	\$4,277	R-67	\$0	\$4,277	100.00%	\$0	\$4,277
68	393.000	Store Equipment	\$26,223	R-68	\$0	\$26,223	100.00%	\$0	\$26,223
69	394.000	Tools, Shop and Garage Equipment	\$65,689	R-69	\$0	\$65,689	100.00%	\$0	\$65,689
70	395.000	Laboratory Equipment	\$44,543	R-70	\$0	\$44,543	100.00%	\$0	\$44,543
71	396.000	Power Operated Equipment	\$653	R-71	\$0	\$653	100.00%	\$0	\$653
72	397.000	Communication Equip	\$19,080	R-72	\$0	\$19,080	100.00%	\$0	\$19,080
73	397.100	Communication Equip - Non Telephone	\$421	R-73	\$0	\$421	100.00%	\$0	\$421
74	397.200	Communication Equip - Telephone	\$45	R-74	\$0	\$45	100.00%	\$0	\$45
75	398.000	Miscellaneous Equipment	\$105,367	R-75	\$0	\$105,367	100.00%	\$0	\$105,367
76	399.000	Other Tangible Property	\$22,231	R-76	\$0	\$22,231	100.00%	\$0	\$22,231
77		TOTAL GENERAL PLANT	\$1,829,978		\$0	\$1,829,978		\$0	\$1,829,978
78		TOTAL DEPRECIATION RESERVE	\$17,088,831		-\$21,990	\$17,066,841		\$0	\$17,066,841



Missouri-American Water Company  
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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	<b>OPERATION AND MAINT. EXPENSE</b>						
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	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$3,712,787</b>					<b>-\$63,503</b>
18	<b>TAXES</b>						
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	<b>TOTAL TAXES</b>	<b>\$567,877</b>					<b>\$49,089</b>
22	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$14,414</b>
23	<b>TAX OFFSET FROM RATE BASE</b>						
24	Federal Tax Offset	\$444,638	43.63	52.88	-9.25	-0.025342	-\$11,268
25	State Tax Offset	\$78,959	43.63	52.88	-9.25	-0.025342	-\$2,001
26	City Tax Offset	\$16,896	43.63	52.88	-9.25	-0.025342	-\$428
27	Interest Expense Offset	\$554,052	43.63	87.60	-43.97	-0.120466	-\$66,744
28	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$1,094,545</b>					<b>-\$80,441</b>
29	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$94,855</b>

Missouri-American Water Company  
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All Other Waste Water District B  
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		<b>OPERATING REVENUES</b>											
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		<b>TOTAL OPERATING REVENUES</b>	\$5,501,925					\$5,501,925		\$66,361	\$5,568,286		
1		<b>COLLECTION OPERATIONS EXPENSES</b>											
2	701.000	Operation Labor & Expenses	\$429	\$0	\$429	E-2	\$0	\$429	100.00%	\$1,037	\$1,466	\$0	\$1,466
3	702.000	Purchased Water	\$12,001	\$0	\$12,001	E-3	\$0	\$12,001	100.00%	-\$12,001	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$10,627	\$0	\$10,627	E-4	\$0	\$10,627	100.00%	\$199	\$10,826	\$0	\$10,826
5	705.000	Rents	\$7	\$0	\$7	E-5	\$0	\$7	100.00%	\$1,505	\$1,512	\$0	\$1,512
6		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	\$23,064	\$0	\$23,064		\$0	\$23,064		-\$9,260	\$13,804	\$0	\$13,804
7		<b>COLLECTION MAINT. EXPENSES</b>											
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains	\$43,652	\$30,906	\$12,746	E-10	\$0	\$43,652	100.00%	-\$30,444	\$13,208	\$462	\$12,746
11		<b>TOTAL COLLECTION MAINT. EXPENSES</b>	\$43,652	\$30,906	\$12,746		\$0	\$43,652		-\$30,444	\$13,208	\$462	\$12,746
12		<b>PUMPING OPERATIONS EXPENSES</b>											
13	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping	\$4,508	\$0	\$4,508	E-14	\$0	\$4,508	100.00%	-\$25	\$4,483	\$0	\$4,483
15	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	724.000	Miscellaneous Expense	\$393	\$0	\$393	E-16	\$0	\$393	100.00%	\$0	\$393	\$0	\$393
17	725.000	Rent	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	\$4,901	\$0	\$4,901		\$0	\$4,901		-\$25	\$4,876	\$0	\$4,876
19		<b>PUMPING MAINTENANCE EXPENSES</b>											
20	730.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	731.000	Maint. Of Structures & Improvements	\$630	\$630	\$0	E-21	\$0	\$630	100.00%	-\$696	-\$66	-\$66	\$0
22	732.000	Maint. Of Power Production Equipment	\$2,715	\$708	\$2,007	E-22	\$0	\$2,715	100.00%	-\$708	\$2,007	\$0	\$2,007
23		<b>TOTAL PUMPING MAINTENANCE EXPENSES</b>	\$3,345	\$1,338	\$2,007		\$0	\$3,345		-\$1,404	\$1,941	-\$66	\$2,007
24		<b>TREAT. &amp; DISP. OPER. EXPENSE</b>											
25	740.000	Operation - Supervision & Engineering	\$59	\$59	\$0	E-25	\$0	\$59	100.00%	-\$59	\$0	\$0	\$0
26	741.000	Chemicals	\$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	\$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 - TDO	\$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 - TDO	\$122,690	\$0	\$122,690	E-29	\$0	\$122,690	100.00%	-\$187,949	-\$65,259	-\$186,508	\$121,249
30	745.000	Rents - TDO	\$3,709	\$0	\$3,709	E-30	\$0	\$3,709	100.00%	\$11,829	\$15,538	\$0	\$15,538
31		<b>TOTAL TREAT. &amp; DISP. OPER. EXPENSE</b>	\$1,662,035	\$604,453	\$1,057,582		\$0	\$1,662,035		\$37,785	\$1,699,820	\$453,255	\$1,246,565
32		<b>TREAT. &amp; DISP. MAINT. EXPENSES</b>											
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	\$231,967	\$52,237	\$179,730	E-35	\$0	\$231,967	100.00%	\$267,797	\$499,764	\$20,535	\$479,229
36		<b>TOTAL TREAT. &amp; DISP. MAINT. EXPENSES</b>	\$231,967	\$52,237	\$179,730		\$0	\$231,967		\$266,433	\$498,400	\$19,171	\$479,229
37		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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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		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$21,920</b>	<b>\$725</b>	<b>\$21,195</b>		<b>\$0</b>	<b>\$21,920</b>		<b>\$91,372</b>	<b>\$113,292</b>	<b>\$176</b>	<b>\$113,116</b>
44		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
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		<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$1,471,767</b>	<b>\$828,231</b>	<b>\$643,536</b>		<b>\$0</b>	<b>\$1,471,767</b>		<b>-\$104,321</b>	<b>\$1,367,446</b>	<b>\$606,138</b>	<b>\$761,308</b>
61		<b>DEPRECIATION EXPENSE</b>											
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%	\$461,292	\$1,521,873	See note (1)	See note (1)
63		<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$1,060,581</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$1,060,581</b>		<b>\$461,292</b>	<b>\$1,521,873</b>	<b>\$0</b>	<b>\$0</b>
64		<b>AMORTIZATION EXPENSE</b>											
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		<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$16,259</b>	<b>\$0</b>	<b>\$16,259</b>		<b>\$0</b>	<b>\$16,259</b>		<b>\$25,260</b>	<b>\$41,519</b>	<b>\$0</b>	<b>\$41,519</b>
70		<b>OTHER OPERATING EXPENSES</b>											
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		<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>\$91,241</b>	<b>\$84,041</b>	<b>\$7,200</b>		<b>\$0</b>	<b>\$91,241</b>		<b>\$2,668</b>	<b>\$93,909</b>	<b>\$59,493</b>	<b>\$34,416</b>
76		<b>TOTAL OPERATING EXPENSE</b>	<b>\$4,630,732</b>	<b>\$1,601,931</b>	<b>\$1,968,220</b>		<b>\$0</b>	<b>\$4,630,732</b>		<b>\$739,356</b>	<b>\$5,370,088</b>	<b>\$1,138,629</b>	<b>\$2,709,586</b>
77		<b>NET INCOME BEFORE TAXES</b>	<b>\$871,193</b>					<b>\$871,193</b>		<b>-\$672,995</b>	<b>\$198,198</b>		
78		<b>INCOME TAXES</b>											
79	409.100	Current Income Taxes	-\$32,262	See note (1)	See note (1)	E-79	See note (1)	-\$32,262	100.00%	\$271,134	\$238,872	See note (1)	See note (1)
80		<b>TOTAL INCOME TAXES</b>	<b>-\$32,262</b>					<b>-\$32,262</b>		<b>\$271,134</b>	<b>\$238,872</b>		
81		<b>DEFERRED INCOME TAXES</b>											
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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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		<b>NET OPERATING INCOME</b>	<b><u>\$807,555</u></b>					<b><u>\$807,555</u></b>		<b><u>-\$363,053</u></b>	<b><u>\$444,502</u></b>		

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