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

1:	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	6.23% Return	6.33% Return	6.43% Return
Trainiso.		Trotain	Rotain	Rotain
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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$19,896,569	\$19,896,569	\$19,896,569
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$21,769,271	-\$19,923,654	-\$18,078,033

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

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

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Dollar
Number	Data Basa Description	Rate	Amount
Number	Rate Base Description	Kate	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

Accounting Schedule: 2 Sponsor: Amanda C. McMellen Page: 1 of 1

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

	Λ	D		D	-	-	•	1.1	
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
		·			_				
1		INTANGIBLE PLANT							
2	301.000	Organization	\$255,201	P-2	\$0	\$255,201		\$0	\$255,201
3	302.000	Franchises and Consents	\$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		Miscellaneous Intangible Plant	\$1,065,463	P-5	\$0 \$0	\$1,065,463		\$0 \$0	\$1,065,463
6 7	303.000	Other Plant & Misc. Equipment TOTAL INTANGIBLE PLANT	\$1,062 \$1,370,986	P-6	\$0 \$0	\$1,062 \$1,370,986		\$0 \$0	\$1,062 \$1,370,986
1		TOTAL INTANGIBLE FLANT	\$1,570,900		φυ	\$1,370,900		φυ	φ1,570,900
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		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		Supply Mains	\$22,341,326	P-15	\$0	\$22,341,326		\$0	\$22,341,326
16		Miscelleanous 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 \$0	\$29,221,795
22		Boiler Plant Equipment	\$0	P-22 P-23	\$0 \$0	\$0 \$43.055.553		\$0 \$0	\$0 \$43.055.553
23 24	323.000 324.000	Power Generation Equipment Steam Pumping Equipment	\$13,055,553 \$234,170	P-23 P-24	\$0 \$0	\$13,055,553 \$234,470		\$0 \$0	\$13,055,553 \$234,470
2 4 25	325.000	Electric Pumping Equipment	\$78,366,762	P-25	\$0 \$0	\$234,170 \$78,366,762		\$0 \$0	\$234,170 \$78,366,762
26		Diesel Pumping Equipment	\$2,524,646	P-26	\$0 \$0	\$2,524,646		\$0 \$0	\$2,524,646
27		Hydraulic Pumping Equipment	\$622,816	P-27	\$0	\$622,816		\$0	\$622,816
28		Other Pumping Equipment	\$3,988,938	P-28	\$0	\$3,988,938		\$0	\$3,988,938
29	020.000	TOTAL PUMPING PLANT	\$128,487,309	. 20	\$0	\$128,487,309		\$0	\$128,487,309
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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		Equipment - WTP	\$0	P-36	\$0	\$0		\$0	\$0
37		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 DI ANT							
40 41	340.000	TRANSMISSION & DIST. PLANT Land and Land Rights - TDP	\$5,351,27 6	P-41	60	\$5,351,276		# 0	\$5,351,27 6
41 42		Structures and Improvements - TDP	\$15,290,432	P-41 P-42	\$0 \$0	\$5,351,276 \$15,290,432		\$0 \$0	\$5,351,276 \$15,290,432
43		Structure & Improve - Special Crossing	\$13,290,432	P-43	\$0 \$0	\$13,290,432		\$0 \$0	\$13,290,432
44		Structures & Improve - Special Crossing	\$0	P-44	\$0 \$0	\$0 \$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		Fire Mains	\$595,477	P-47	\$0	\$595,477		\$0	\$595,477
48		Customer Services	\$58,316,898	P-48	\$0	\$58,316,898		\$0	\$58,316,898
49		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	I	\$0	\$0

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	Ī
	Account #	D.	Total	Adjust.		•	Jurisdictional		MO Adjusted
Number 56	(Optional)	Plant Account Description TOTAL INCENTIVE COMPENSATION	Plant \$0	Number	Adjustments \$0	Plant \$0	Allocations	Adjustments \$0	Jurisdictional \$0
50		CAPITALIZATION	\$0		Ψ0	φu		φU	ΨU
57		GENERAL PLANT							
58	389.000	Land and Land Rights - GP	\$997,058	P-58	\$0	\$997,058		\$0	\$997,058
59		Structures and Improve - Shop & Garage	\$20,829,024	P-59	\$0	\$20,829,024		\$0	\$20,829,024
60		Structure & Improve - General	\$896,316	P-60	\$0	\$896,316		\$0	\$896,316
61		Structures and Improve - Office Buildings	\$10,407,901	P-61	\$0	\$10,407,901		\$0	\$10,407,901
62		Office Structures	\$922	P-62	\$0	\$922		\$0 \$0	\$922
63 64	390.200 390.300	General Structures - HVAC	\$431,375 \$3,734,464	P-63 P-64	\$0 \$0	\$431,375 \$3,734,464		\$0 \$0	\$431,375 \$3,734,464
64 65		Structures & Improve - Miscellaneous Structures and Improvements - Leasehold	\$3,731,164 \$26,229	P-64 P-65	\$0 \$0	\$3,731,164 \$26,229		\$0 \$0	\$3,731,164 \$26,229
66		Structures and Improve - Leasehold	\$40,768	P-66	\$0 \$0	\$40,768		\$0 \$0	\$40,768
67		Structure & Improve - Leasehold	\$113,847	P-67	\$0 \$0	\$113,847		\$0	\$113,847
68		Office Furniture	\$2,142,215	P-68	\$0	\$2,142,215		\$0	\$2,142,215
69		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		Personal Computer Software	\$0	P-73	\$0	\$0		\$0	\$0
74		Other Office Equipment	\$17,830	P-74	\$0	\$17,830		\$0	\$17,830
75		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 70		WW Transportation Equipment	\$1,188,580	P-77	\$0	\$1,188,580		\$0 \$0	\$1,188,580
78 70		Transportation Equipment - Light Trucks	\$12,561,192	P-78	\$0 \$0	\$12,561,192		\$0 \$0	\$12,561,192 \$4,224,004
79 80	392.200 392.200	Transportation Equipment - Heavy Trucks Transporation Equipment - Heavy Trucks	\$1,221,901 \$21,562,324	P-79 P-80	\$0 \$0	\$1,221,901 \$21,562,324		\$0 \$0	\$1,221,901 \$21,562,324
81	392.200	Transportation Equipment - Auto	\$184,812	P-81	\$0 \$0	\$184,812		\$0 \$0	\$21,302,324 \$184,812
82	392.300	Transportation Equipment - Autos	\$871,004	P-82	\$0 \$0	\$871,004		\$0	\$871,004
83		Transportation Equipment - Other	\$9,739,723	P-83	\$0	\$9,739,723		\$0	\$9,739,723
84		Stores Equipment	\$847,872	P-84	\$0	\$847,872		\$0	\$847,872
85		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		Power Operated Equipment	\$2,352,670	P-88	\$0	\$2,352,670		\$0	\$2,352,670
89		Communication Equip	\$440,541	P-89	\$0	\$440,541		\$0	\$440,541
90		Communication Equip - Non Telephone	\$9,726,053	P-90	\$0	\$9,726,053		\$0	\$9,726,053
91		Communication Equip - Telephone	\$44,288	P-91	\$0	\$44,288		\$0 \$0	\$44,288
92 93		Miscellaneous Equipment	\$5,734,398	P-92 P-93	\$0 \$0	\$5,734,398 \$32,365		\$0 \$0	\$5,734,398 \$33,365
93 94		Other Tangible Equipment Other Tangible Property	\$33,365 \$110,927	P-93 P-94	\$0 \$0	\$33,365 \$110,927		\$0 \$0	\$33,365 \$110,927
9 5	399.000	TOTAL GENERAL PLANT	\$210,001,736	1-34	\$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		Distribution & Reservoirs & Standpipes	\$0	P-98	\$0	\$0		\$0	\$0
99		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		Customer Meters	\$0	P-103	\$0	\$0		\$0	\$0
104		Customer Meter Pits & Installation	\$0	P-104	\$0	\$0		\$0	\$0
105		Fire Hydrants	\$0	P-105	\$0	\$0		\$0	\$0
106		Misc. Trans & Dist Other	\$0	P-106	\$0	\$0		\$0	\$0
107 108	349.000	Misc Trans & Dist - Other TOTAL TRANSMISSION & DISTRIBUTION	\$0 \$6,842	P-107	\$0 \$0	\$0 \$6,842		\$0 \$0	\$0 \$6,842
					·	•		·	•
109 110	350.000	COLLECTION PLANT Land and Land Rights	\$30,000	P-110	\$0	\$30,000		¢Λ	\$30,000
110		Structures and Improvements	\$3,411,360	P-110 P-111	\$0 \$0	\$30,000 \$3,411,360		\$0 \$0	\$30,000 \$3,411,360
112		Collection Sewers (Force)	\$6,580,186	P-111	\$0 \$0	\$6,580,186		\$0 \$0	\$6,580,186
113		Collection Sewers (Gravity)	\$35,100,034	P-113	\$0 \$0	\$35,100,034		\$0	\$35,100,034
114		Services to Customers	\$2,229,725	P-114	\$0	\$2,229,725		\$0	\$2,229,725

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
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		TOTAL COLLECTION PLANT	\$47,899,276		\$0	\$47,899,276		\$0	\$47,899,276
119		SYSTEM PUMPING PLANT							
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		TOTAL SYSTEM PUMPING PLANT	\$7,206,363		\$0	\$7,206,363		\$0	\$7,206,363
127		TREATMENT & DISPOSAL PLANT							
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		TOTAL TREATMENT & DISPOSAL PLANT	\$31,835,515		\$0	\$31,835,515		\$0	\$31,835,515
134	1	TOTAL PLANT IN SERVICE	\$2,859,257,415	I	\$0	\$2,859,257,415		\$0	\$2,859,257,415

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$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		TOTAL INTANGIBLE PLANT	\$1,370,986		\$0
8		SOURCE OF SUPPLY PLANT			
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	Miscelleanous Source of Supply - Other	\$318,503	4.97%	\$15,830
17 18	317.000	Miscellaneous Source of Supply - Other TOTAL SOURCE OF SUPPLY PLANT	\$0 \$64,438,815	0.00%	\$0 \$1,303,136
10		TOTAL SOURCE OF SUPPLY PLANT	\$04,430,013		\$1,303,136
19		PUMPING PLANT			
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		TOTAL PUMPING PLANT	\$128,487,309		\$3,172,893
		l			
30		WATER TREATMENT PLANT			•
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 35	331.000	Structures & Improvements - WTP	\$0	0.00%	\$0 \$3,446,707
35 36	332.000	Water Treatment Equipment	\$158,105,843	2.18%	\$3,446,707
36 37	332.000 333.000	Equipment - WTP	\$0	0.00%	\$0 \$40.058
37 38		Miscellaneous Water Treat, Other Other - WTP	\$1,473,221 \$0	3.33% 0.00%	\$49,058 \$0
J0	333.000	Outer - WIF	\$0	0.00%	φυ

Accounting Schedule: 5 Sponsor: Cedric E. Cunigan Page: 1 of 4

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>
Line	Account	=	MO Adjusted	Depreciation	= Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	•
Number	Number	I Figure Account Description	Jurisulctional	Rate	Expense
20		TOTAL WATER TREATMENT RIANT	\$242 F2F 442		f7 000 400
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	\$0		\$0
		CAPITALIZATION			
		GENERAL BLANT			
57	200 200	GENERAL PLANT	****	0.000/	**
58 50	389.000	Land and Land Rights - GP	\$997,058	0.00%	\$0
59 60	390.000	Structures and Improve - Shop & Garage	\$20,829,024	3.02%	\$629,037
60 61	390.000 390.100	Structure & Improve - General	\$896,316 \$10,407,901	3.11% 2.09%	\$27,876 \$247,525
62	390.100	Structures and Improve - Office Buildings Office Structures	\$10,407,901	2.09% 2.06%	\$217,525 \$19
			.		
63 64	390.200 390.300	General Structures - HVAC Structures & Improve - Miscellaneous	\$431,375 \$3,731,164	2.09% 3.72%	\$9,016 \$138,799
65	390.900	Structures and Improvements - Leasehold	\$26,229	2.75%	\$136,7 <i>99</i> \$721
66	390.900	Structures and Improvements - 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
70 71	391.100	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	\$29,003,288	0.00%	\$1,454,105
73 74	391.200	Other Office Equipment	\$17,830	10.45%	\$1,863
75	391.400	BTS Initial Investment	\$46,360,757	5.00%	\$2,318,037
13	331.700	D 10 miliai myosunom	ψτο,σου,τστ	3.00 /0	Ψ2,310,037

Accounting Schedule: 5 Sponsor: Cedric E. Cunigan Page: 2 of 4

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
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	Transporation 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		TOTAL GENERAL PLANT	\$210,001,736		\$10,836,620
		TO AMOUND ON A DIOTRIBUTION			
96 07	244 000	TRANSMISSION & DISTRIBUTION	* C 0.40	4 400/	#400
97	341.000	Structures & Improvements - TDP	\$6,842	1.49%	\$102
98		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 \$0
101		Fire Mains Customer Services	\$0	0.00%	\$0 \$0
102 103	345.000 346.000		\$0	0.00% 0.00%	\$0 \$0
103		Customer Meters Customer Meter Pits & Installation	\$0 \$0	0.00%	\$0 \$0
104		Fire Hydrants	\$0 \$0	0.00%	\$0 \$0
105		Misc. Trans & Dist Other	\$0	0.00%	\$0 \$0
107		Misc Trans & Dist - Other	\$0	0.00%	\$0 \$0
107	349.000	TOTAL TRANSMISSION & DISTRIBUTION	\$6,842	0.00 /6	\$102
100		TOTAL TRANSMISSION & DISTRIBUTION	\$0,042		Ψ10Z
109		COLLECTION PLANT			
110	350.000	Land and Land Rights	\$30,000	0.00%	\$0
111		Structures and Improvements	\$3,411,360	2.03%	\$69,251
112		Collection Sewers (Force)	\$6,580,186	1.64%	\$107,915
113		Collection Sewers (Gravity)	\$35,100,034	1.58%	\$554,581
114		Services to Customers	\$2,229,725	2.87%	\$63,993
115		Flow Measuring Devices	\$517,923	3.38%	\$17, 50 6
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Accounting Schedule: 5 Sponsor: Cedric E. Cunigan Page: 3 of 4

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
116	356.000	Other Collection Equipment	\$30,048	3.15%	\$947
117	357.000	Communication Equipment	\$0	0.00%	\$0
118		TOTAL COLLECTION PLANT	\$47,899,276		\$814,193
119		SYSTEM PUMPING PLANT			
120	360.000	Land and Land Rights	\$86,505	0.00%	\$0
120	361.000	Structures and Improv	\$1,345,974	2.87%	\$38,629
121	362.000	Receiving Wells	\$7,343,374	4.31%	\$30,02 <i>9</i> \$31,948
123	363.000	Electric Pumping Equipment	\$3,882,388	4.31%	\$167,331
123	364.000	Diesel Pumping Equipment	\$3,002,388	0.00%	\$107,331 \$0
125	365.000	Other Pumping Equipment	\$1,150,247	4.31%	\$49,576
126	303.000	TOTAL SYSTEM PUMPING PLANT	\$7,206,363	4.51 /6	\$287,484
120		TOTAL OTOTEM TOMIT INOT EART	ψ1,200,303		Ψ201, 404
127		TREATMENT & DISPOSAL PLANT			
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		TOTAL TREATMENT & DISPOSAL PLANT	\$31,835,515		\$807,813
		I			A - 4- 5
134		Total Depreciation	\$2,859,257,415		\$56,243,577

Number Number Depectation Reserve Description Reserve Number Adjustments Reserve Allocations Adjustments Juris		^	P					-	.,	,
Number Number Depreciation Reserve Description Reserve Number Adjustments Reserve Allocations Adjustments Juris	Line		<u> </u>			트	<u>r</u> As Adjusted		<u>н</u> Jurisdictional	<u>!</u> MO Adjusted
1 301.000 Organization S2.933 P-2 \$0 \$2.933 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0			Depreciation Reserve Description		-	Adjustments	•			Jurisdictional
2 301.000 Organization			· · · · · · · · · · · · · · · · · · ·							
3 302,000 Franchises and Consents			INTANGIBLE PLANT							
30,000			_	\$2,933						\$2,933
Society Soci				•		· ·	·			\$0
8	•			•			•			\$0
TOTAL INTANGIBLE PLANT			1			· ·				\$306,586
SOURCE OF SUPPLY PLANT		303.000			P-6					\$1,787 \$311,306
9 310,000 Land and Land Rights - SSP	′		TOTAL INTANGIBLE PLANT	\$311,300		Φ0	φ311,300		\$0	ФЗТТ,300
9 310,000 Land and Land Rights - SSP \$6,235,786 \$70 \$70 \$10 \$11,000	8		SOURCE OF SUPPLY PLANT							
1311,000 Structures and Improvements - SSP 56,235,766 F-10 S0 56,235,766 S0 S9,813 S0		310.000		\$0	P-9	\$0	\$0		\$0	\$0
11 312,000 Collecting & Impounding Reservoirs \$99,813 P-11 \$0 \$99,813 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1				· ·			· ·			\$6,235,786
13 14,000 Welfs and Springs	11	312.000	·		P-11	\$0				\$99,813
14 315.000 Infiritation Galleries and Tunnels S.438 P-14 S.0 S.438 S.0 S.0 S.0 Supply Mains S.9.281,491 S.0 S.9.281,491 S.0	12	313.000	Lake, River and Other Intakes	\$1,670,247	P-12	\$0	\$1,670,247		\$0	\$1,670,247
15 316,000 Supply Mains S9,211,491 P-15 S0 S9,291,491 S0 S1	13	314.000	Wells and Springs	\$2,423,241	P-13	\$0	\$2,423,241		\$0	\$2,423,241
16 317,000 Miscellanous Source of Supply - Other S. S. S. S. S. S. S. S		315.000	Infiltration Galleries and Tunnels	\$438		· ·	\$438			\$438
17 317.000 Miscellaneous Source of Supply - Other Sign P-17 Sign				. , ,			. , ,			\$9,291,491
TOTAL SOURCE OF SUPPLY PLANT \$19,725,516 \$0 \$19,725										\$4,500
PUMPING PLANT S590 P-20 S590 S0 S0 S0 S0 S0 S0 S0		317.000	1	-	P-17		•			\$0
20 320,000 Land and Land Rights - PP \$590 \$-20 \$-5590 \$9,371,389 \$2 \$32,000 \$10 Structures and Improvements - PP \$9,371,389 \$-21 \$0 \$0 \$0 \$3,371,389 \$2 \$22 \$0 \$0 \$0 \$0 \$2 \$0 \$0	18		TOTAL SOURCE OF SUPPLY PLANT	\$19,725,516		\$0	\$19,725,516		\$0	\$19,725,516
20 320,000 Land and Land Rights - PP \$590 \$-20 \$-5590 \$9,371,389 \$2 \$32,000 \$10 Structures and Improvements - PP \$9,371,389 \$-21 \$0 \$0 \$0 \$3,371,389 \$2 \$22 \$0 \$0 \$0 \$0 \$2 \$0 \$0	40		DUMBING DI ANT							
21 321,000 Structures and Improvements - PP \$3,371,389 P-21 \$0 \$9,371,389 \$0 \$0 \$0 \$2 \$0 \$0 \$0 \$0		220 000		\$500	B-20	¢500	¢ 0		\$0	\$0
22 322,000 Solier Plant Equipment S1,308,196 P-23 S0 S1,308,196 S0 S2			1	· ·			· ·			\$9,371,389
323,000 Sear Pumping Equipment \$1,308,196 \$2,308,799 \$0 \$3,25,000 \$2,508,000 \$1,008,105 \$2,508,000 \$2,										\$9,571,589
24 324,000 Steam Pumping Equipment \$.33,879 P.24 \$0 \$.33,879 \$0 \$25,064,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$25,004,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				•		· ·	·			\$1,308,196
25, 25,000 Electric Pumping Equipment \$25,064,084 P-26 \$0 \$25,064,084 \$0 \$2 \$2 \$2 \$2 \$2 \$2 \$2										-\$38,879
26 326,000 Diesel Pumping Equipment \$1,931,614 P-26 \$0 \$1,931,614 \$0 \$1,931,61,614 \$0 \$1,931,614										\$25,064,084
27 327,000 Hydraulic Pumping Equipment \$4,000 \$48,584 \$50 \$71,112 \$90 \$9										\$1,931,614
TOTAL PUMPING PLANT \$37,756,690 \$-\$590 \$37,756,100 \$0 \$33			l			\$0				\$71,112
30	28	328.000	Other Pumping Equipment	\$48,584	P-28	\$0	\$48,584		\$0	\$48,584
31 330,000 Land and Land Rights - WTP \$0 P-31 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	29		TOTAL PUMPING PLANT	\$37,756,690		-\$590	\$37,756,100		\$0	\$37,756,100
31 330,000 Land and Land Rights - WTP \$0 P-31 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										
32 330,000 Land & Land Rights - WTP \$46,117,302 \$50 \$0 \$0 \$0 \$31 \$31,000 \$17 \$17 \$10 \$17 \$10 \$17 \$10 \$17 \$10 \$17 \$10 \$										•
33 331,000 Structures and Improvements - WTP \$46,117,302 \$0 \$44,117,302 \$0 \$44 \$30 \$31,000 \$44 \$30 \$32,000 \$43,2000 \$44 \$50 \$43,2000 \$44,200			_			· ·				\$0
34 331.000 Structures & Improvements - WTP \$4 \$5 \$43,560,453 \$7.35 \$5 \$5 \$43,560,453 \$5 \$5 \$5 \$5 \$5 \$5 \$5			_	· ·	_	· ·				\$0 \$46,447,303
332.000 Water Treatment Equipment \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$43,560,453 \$0 \$45,560 \$0 \$45,5754 \$0 \$45,			<u>-</u>							\$46,117,302 \$4
332,000			1	· ·						\$4 \$43,560,453
333.000 Miscellaneous Water Treat, Other \$615,754 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										\$9
333.000 Other - WTP			1	•			·			\$615,754
TOTAL WATER TREATMENT PLANT TRANSMISSION & DIST. PLANT Land and Land Rights - TDP 341.000 Structures and Improvements - TDP \$5,813,347 \$0 \$5,813,347 \$0 \$1,000 Structure & Improve - Special Crossing \$0 \$1,000 \$										\$0
TRANSMISSION & DIST. PLANT Land and Land Rights - TDP \$17 P-41 -\$17 \$0 \$0 \$1 \$0 \$0 \$1 \$0 \$0							\$90,293,522			\$90,293,522
41 340.000 Land and Land Rights - TDP \$17 P-41 -\$17 \$0 \$0 42 341.000 Structures and Improvements - TDP \$5,813,347 P-42 \$0 \$5,813,347 \$0 \$0 43 341.100 Structures & Improve - Special Crossing \$0 P-43 \$0 \$0 \$0 44 341.100 Structures & Improve - Special Crossing \$0 P-44 \$0 \$0 \$0 45 342.000 Distribution Reservoirs and Standpipes \$16,999,465 P-45 \$0 \$16,999,465 \$0 \$0 46 343.000 Transmission and Distribution Mains \$249,335,819 P-46 \$0 \$249,335,819 \$0 \$0 47 344.000 Fire Mains \$189,806 P-47 \$0 \$189,806 \$0 48 345.000 Customer Services \$14,030,138 P-48 \$0 \$1,4030,138 \$0 \$1 49 346.000 Customer Meters \$2,705,149 P-49 \$0 \$2,705,149 \$0 \$1 51 348.000 Fire Hydrants <td></td>										
42 341.000 Structures and Improvements - TDP \$5,813,347 P-42 \$0 \$5,813,347 \$0 \$1 43 341.100 Structure & Improve - Special Crossing \$0 P-43 \$0 \$0 \$0 44 341.100 Structures & Improve - Special Crossing \$0 P-44 \$0 \$0 \$0 45 342.000 Distribution Reservoirs and Standpipes \$16,999,465 P-45 \$0 \$16,999,465 \$0 \$1 46 343.000 Transmission and Distribution Mains \$249,335,819 P-46 \$0 \$249,335,819 \$0 \$0 \$1 47 344.000 Fire Mains \$189,806 P-47 \$0 \$189,806 \$0	40		TRANSMISSION & DIST. PLANT							
43 341.100 Structure & Improve - Special Crossing \$0 P-43 \$0 \$0 44 341.100 Structures & Improve - Special Crossing \$0 P-44 \$0 \$0 45 342.000 Distribution Reservoirs and Standpipes \$16,999,465 P-45 \$0 \$16,999,465 \$0 46 343.000 Transmission and Distribution Mains \$249,335,819 P-46 \$0 \$249,335,819 \$0 \$249,335,819 \$0 \$249,335,819 \$0 \$249,335,819 \$0 \$249,335,819 \$0 \$249,335,819 \$0 \$249,335,819 \$0 \$249,335,819 \$0 \$0 \$249,335,819 \$0 \$0 \$249,335,819 \$0 \$0 \$249,335,819 \$0 \$0 \$249,335,819 \$0 \$0 \$249,335,819 \$0 \$0 \$249,335,819 \$0 \$0 \$249,335,819 \$0 \$0 \$249,335,819 \$0 \$0 \$0 \$249,335,819 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td>·</td> <td></td> <td></td> <td>\$0</td>			_				·			\$0
44 341.100 Structures & Improve - Special Crossing \$0 \$0 \$0 \$0 45 342.000 Distribution Reservoirs and Standpipes \$16,999,465 \$0 \$16,991,402 \$0 \$16,991,402 \$0 \$16,991,402 \$16,991,402 \$16,991,402 \$16,991,402 \$16,991,402 \$16,991,402 \$16,991,402 \$16,991,402 \$16,991,402 \$16,991,402 \$16,991,402 \$16,991,402 \$16,991,402 \$16,991,402 \$16,991,402 \$16,991,402 \$16,991,402 \$16,991,402 <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$5,813,347</td>			•							\$5,813,347
45 342.000 Distribution Reservoirs and Standpipes \$16,999,465 \$0 \$16,999,465 \$0 \$16,999,465 \$0 \$16,999,465 \$0 \$249,335,819 \$0 \$0 \$249,335,819 \$0				· ·			·		· ·	\$0
46 343.000 47 Transmission and Distribution Mains \$249,335,819 \$189,806 \$249,335,819 \$189,806			· · · · ·	· ·						\$0
47 344.000 Fire Mains \$189,806 P-47 \$0 \$189,806 \$0 48 345.000 Customer Services \$14,030,138 P-48 \$0 \$14,030,138 \$0 \$1 49 346.000 Customer Meters \$2,705,149 P-49 \$0 \$2,705,149 \$0 \$1 50 347.000 Customer Meter Pits & Installation \$14,691,531 P-50 \$0 \$14,691,531 \$0 \$1 51 348.000 Fire Hydrants \$16,811,174 P-51 \$0 \$16,811,174 \$0 \$1 52 349.000 Miscellaneous Trans. & Dist Other \$16,081 P-52 \$0 \$16,081 \$0 53 INCENTIVE COMPENSATION \$320,592,527 -\$17 \$320,592,510 \$0 \$0 \$320 54 INCENTIVE COMPENSATION CAPITALIZATION \$0 P-55 \$0 \$0 \$0 \$0 55 0.000 Incentive Compensation Capitalization Adj. \$0 P-55 \$0 \$0 \$0			1			·				\$16,999,465
48 345.000 Customer Services \$14,030,138 \$0 \$14,030,138 49 346.000 Customer Meters \$2,705,149 \$0 \$2,705,149 50 347.000 Customer Meter Pits & Installation \$14,691,531 \$0 \$14,691,531 51 348.000 Fire Hydrants \$16,811,174 \$0 \$16,811,174 52 349.000 Miscellaneous Trans. & Dist Other TOTAL TRANSMISSION & DIST. PLANT \$16,081 \$0 \$16,081 53 INCENTIVE COMPENSATION CAPITALIZATION \$320,592,527 \$0 \$0 \$0 55 0.000 Incentive Compensation Capitalization Adj. \$0 P-55 \$0 \$0						· ·				\$249,335,819
49 346.000 Customer Meters \$2,705,149 P-49 \$0 \$2,705,149 \$0 \$14,691,531 \$0 \$14,691,531 \$0 \$14,691,531 \$0 \$14,691,531 \$0 \$14,691,531 \$0 \$14,691,531 \$0 \$14,691,531 \$0 \$16,811,174 \$0 \$16,811,174 \$0 \$16,811,174 \$0 \$16,811,174 \$0 \$16,081 \$0<				•			•			\$189,806 \$14,030,138
50 347.000 347.000 348.000 Customer Meter Pits & Installation \$14,691,531 \$16,811,174 \$16,811,174 \$16,811,174 \$16,811,174 \$16,081										\$14,030,138
51 348.000 349.000 Fire Hydrants \$16,811,174 \$16,081 \$16,0						· ·			· ·	\$2,705,149 \$14,691,531
52 349.000 Miscellaneous Trans. & Dist Other \$16,081 S10,081 P-52 \$0 S16,081 S10,081 \$0 S10,081						·				\$16,811,174
53 TOTAL TRANSMISSION & DIST. PLANT \$320,592,527 -\$17 \$320,592,510 \$0 \$320,592,510 54 INCENTIVE COMPENSATION CAPITALIZATION 55 0.000 Incentive Compensation Capitalization Adj. \$0 P-55 \$0 \$0 \$0						· ·				\$16,081
54 INCENTIVE COMPENSATION CAPITALIZATION 55 0.000 Incentive Compensation Capitalization Adj. \$0 P-55 \$0 \$0 \$0		2.2.230								\$320,592,510
CAPITALIZATION 55 0.000 Incentive Compensation Capitalization Adj. \$0 P-55 \$0 \$0 \$0 \$0	-			, , , , , , , , , , , , , , , , , , , ,			, , , , , , , , , , , ,			, , , , , , , , , , , ,
55 0.000 Incentive Compensation Capitalization Adj. \$0 P-55 \$0 \$0 \$0 \$0	54		INCENTIVE COMPENSATION							
		0.000	1		P-55					\$0
	56			\$0		\$0	\$0		\$0	\$0
CAPITALIZATION		l	CAPITALIZATION	I		I I			I	

	٨	P	<u>C</u>	<u>D</u>	<u>E</u>	-	<u>G</u>	Н	
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>ں</u> Adjust.	트	드 As Adjusted	Jurisdictional	<u>п</u> Jurisdictional	<u>!</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
•									
57		GENERAL PLANT							
5 <i>7</i> 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 \$0	\$11,492		\$0	\$11,492
64 65	390.300 390.900	Structures & Improve - Miscellaneous Structures and Improvements - Leasehold	\$1,730,098 \$3,902	P-64 P-65	\$0 \$0	\$1,730,098 \$3,902		\$0 \$0	\$1,730,098 \$3,902
66	390.900	Structures and Improvements - Leasehold	\$177,913	P-66	\$0 \$0	\$3,902 \$177,913		\$0	\$3,902 \$177,913
67	390.900	Structure & Improve - Leasehold	\$11,905	P-67	\$0	\$11,90 5		\$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 P-74	\$0 \$0	\$0 \$24 504		\$0	\$0 \$24.504
74 75	391.300 391.400	Other Office Equipment BTS Initial Investment	-\$21,504 \$16,875,710	P-74 P-75	\$0 \$0	-\$21,504 \$16,875,710		\$0 \$0	-\$21,504 \$16,875,710
76	392.000	Transportation Equipment	\$346,961	P-76	\$0 \$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	Transporation 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 \$0	\$2,948,883		\$0	\$2,948,883
84 85	393.000 393.000	Stores Equipment Store Equipment	-\$70,280 \$26,223	P-84 P-85	\$0 \$0	-\$70,280 \$26,223		\$0 \$0	-\$70,280 \$26,223
86	394.000	Tools, Shop and Garage Equipment	\$3,829,749	P-86	\$0 \$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 \$0	\$1,215,147		\$0	\$1,215,147
93	399.000	Other Tangible Equipment	-\$296,642	P-93	\$0 \$0	-\$296,642		\$0	-\$296,642
94 95	399.000	Other Tangible Property TOTAL GENERAL PLANT	\$22,233 \$65,229,733	P-94	\$0 \$1,599	\$22,233 \$65,231,332		\$0 \$0	\$22,233 \$65,231,332
33		TOTAL GENERAL PLANT	\$03,229,733		\$1,599	φ03,231,332		\$0	φ03,231,332
96		TRANSMISSION & DISTRIBUTION							
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		Fire Mains	\$0	P-101	\$0	\$0		\$0	\$0
102		Customer Services	\$0	P-102 P-103	\$0 \$0	\$0		\$0	\$0
103 104	346.000 347.000	Customer Meters Customer Meter Pits & Installation	-\$21 \$0	P-103 P-104	\$0 \$0	-\$21 \$0		\$0 \$0	-\$21 \$0
105		Fire Hydrants	\$4	P-104	\$0 \$0	\$0 \$4		\$0	\$0 \$4
106	349.000	Misc. Trans & Dist Other	\$0	P-106	\$0	\$0		\$0	\$0
107		Misc Trans & Dist - Other	\$0	P-107	\$0	\$0		\$0	\$0
108		TOTAL TRANSMISSION & DISTRIBUTION	-\$1,360		\$0	-\$1,360		\$0	-\$1,360
109	050 055	COLLECTION PLANT		D 445		.			
110	350.000	Land and Land Rights	\$0	P-110	\$0 \$0	\$0 \$1,448,064		\$0	\$0 \$1,448,064
111 112	351.000 352.100	Structures and Improvements Collection Sewers (Force)	\$1,448,061 \$2,198,312	P-111 P-112	\$0 \$0	\$1,448,061 \$2,198,312		\$0 \$0	\$1,448,061 \$2,198,312
113		Collection Sewers (Force)	\$13,267,740	P-112	\$0 \$0	\$13,267,740		\$0	\$2,196,312 \$13,267,740
114	353.000	Services to Customers	\$488,690	P-114	\$0 \$0	\$488,690		\$0	\$488,690
115		Flow Measuring Devices	\$328,424	P-115	\$0	\$328,424		\$0	\$328,424
116		Other Collection Equipment		P-116	\$0	\$2,135		\$0	\$2,135
	-	•	-	-	-		-	-	-

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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F	<u>G</u>
Line	2	Test Year	Revenue	Expense	⊨ Net Lag	<u>-</u> Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
Hallibel	Description	Auji Expenses	Lug	Lug		(001 = 7 000)	D X I
1							
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	Uncollectilbe 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						
25 26	Federal Tax Offset	¢15 045 100			0.250000	0.025242	¢404 E40
26 27	State Tax Offset	\$15,845,180 \$2,843,778			-9.250000 -9.250000	-0.025342 -0.025342	-\$401,548 -\$71,307
2 <i>1</i> 28		\$2,813,778 \$602,102			-9.250000 -9.250000	-0.025342 -0.025341	-\$71,307 -\$15,258
28 29	City Tax Offset Interest Expense Offset				-9.250000 -43.970000	-0.120466	· ·
29 30	TOTAL TAX OFFSET FROM RATE BASE	\$35,844,438			-43.970000	-U.12U400	-\$4,318,035 -\$4,806,148
30	IOTAL TAX OFFSET FROM RATE DASE	\$55,105,498					-p4,000,148
31	TOTAL CASH WORKING CAPITAL REQUIRED	\$193,192,155	L				-\$11,753,558

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>	<u>J</u>	<u>K</u>	Ŀ	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	= K
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$213,581,080	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$213,581,080	100.00%	\$4,211,245	\$217,792,325	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$66,206,086			Rev-3		\$66,206,086		-\$6,814,894	\$59,391,192		,
Rev-4	461.300	Industrial	\$15,749,744			Rev-4		\$15,749,744		\$2,169,741	\$17,919,485		
Rev-5	462.000	Private Fire Protection	\$5,012,130			Rev-5		\$5,012,130	100.00%	\$123,498	\$5,135,628		
Rev-6	463.000	Public Fire Protection	-\$137			Rev-6		-\$137	100.00%	\$137	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$1,694,427			Rev-7		\$1,694,427	100.00%	-\$986,958	\$707,469		
Rev-8	472.000	Other Revenue - Rent	\$854,996			Rev-8		\$854,996	100.00%	-\$169,131	\$685,865		
Rev-9	464.000	Other Public Auth.	\$6,369,857			Rev-9		\$6,369,857	100.00%	-\$132,083	\$6,237,774		
Rev-10	466.000	Sales for Resale	\$10,879,185			Rev-10		\$10,879,185	100.00%	-\$1,028,279	\$9,850,906		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$3,873,947			Rev-11		\$3,873,947	100.00%	\$171,470	\$4,045,417		
Rev-12	522.400	Other Public Authority	\$300,694			Rev-12		\$300,694	100.00%	\$99,389	\$400,083		
Rev-13	536.000	Other Sewer Revenue - Oper. Rev.	\$92,672			Rev-13		\$92,672	100.00%	-\$46,874	\$45,798		
Rev-14		TOTAL OPERATING REVENUES	\$324,614,681					\$324,614,681		-\$2,402,739	\$322,211,942		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000		\$608,164	\$74.872	\$533,292	E-2	\$0	\$608.164	100.00%	-\$7,992	\$600.172	\$70.588	\$529.584
3	602.000	Operation Labor & Expenses Purchased Water	\$988,136	\$74,672 \$0	\$988,136	E-2 E-3	\$0 \$0	\$988,136		\$82,226	\$1,070,362	\$70,588 \$0	\$1,070,362
3	603.000	Miscellaneous Expenses	\$5.447.937	\$0 \$0	\$5,447,937	E-3 E-4	\$0 \$0	\$5.447.937	100.00%	-\$184,205	\$5,263,732	\$0 \$0	\$5,263,732
5	604.000	Rents - SSE	\$5,447,937 \$9,087	\$0 \$0	\$9,087	E-5	\$0 \$0	\$9,087	100.00%	\$77,698	\$86,785	\$0 \$0	\$5,265,732 \$86,785
6	610.000	Maint. Supervision & Engineering	\$3,067 \$280	\$280	\$9,087 \$0	E-6	\$0 \$0	\$280		-\$20	\$260	\$260	\$60,765 \$0
7	611.000	Maint, of Structures & Improvements	\$200 \$0	\$280 \$0	\$0 \$0	E-7	\$0 \$0	\$280 \$0		-\$20 \$0	\$200 \$0	\$200 \$0	\$0 \$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0 \$0	\$0 \$0	\$0 \$0	E-8	\$0 \$0	\$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
9	613.000	Maint, of Lake, River and Other Intakes	\$0 \$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0 \$0	\$0 \$0
10	614.000	Maint, of Wells & Springs	\$149,328	\$148,923	\$405	E-10	\$0 \$0	\$149,328		-\$55.403	\$93,925	\$93.520	\$405
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0		\$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		-\$19.030	\$270,385	\$231,992	\$38.393
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$7,493,048	\$475,798	\$7,017,250		\$0	\$7,493,048		-\$106,784	\$7,386,264	\$397,003	\$6,989,261
							•						
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$197,314	\$197,314	\$0	E-16	\$0	\$197,314		-\$16,606	\$180,708	\$180,708	\$0
17	621.000	Fuel for Power Production	\$7,315	\$0	\$7,315	E-17	\$0	\$7,315		-\$1,489	\$5,826	\$0	\$5,826
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0		\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$4,297,144	\$0	\$4,297,144	E-19	\$0	\$4,297,144		-\$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		-\$109,699	\$1,366,807	\$1,314,140	\$52,667
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0		\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$36,108	\$0	\$36,108	E-22	\$0	\$36,108		\$0	\$36,108	\$0	\$36,108
23	627.000	Rents - PE	\$8,860	\$0	\$8,860	E-23	\$0	\$8,860		-\$488	\$8,372	\$0	\$8,372
24	630.000	Maint. Supervision & Engineering - PE	\$47,279	\$47,279	\$0 \$0	E-24	\$0 \$0	\$47,279		-\$2,793	\$44,486	\$44,486 \$7,444	\$0 \$0
25	631.000	Maint. of Structures & Improvements - PE	\$8,191	\$8,191	\$0 \$0	E-25	\$0 \$0	\$8,191	100.00%	-\$780	\$7,411 \$4,072	\$7,411 \$4,072	\$0 \$0
26	632.000	Maint. of Power Production Equipment	\$1,154	\$1,154	• •	E-26	• • •	\$1,154	100.00%	-\$82	\$1,072	\$1,072	\$0
27	633.000	Maint. of Pumping Equipment TOTAL PUMPING EXPENSES	\$470,797	\$416,535	\$54,262	E-27	\$0 \$0	\$470,797	100.00%	-\$25,663 \$274,675	\$445,134	\$390,872	\$54,262 \$4,240,304
28		TOTAL FUNIFING EXPENSES	\$6,550,668	\$2,094,312	\$4,456,356		\$0	\$6,550,668		-\$271,675	\$6,278,993	\$1,938,689	\$4,340,304
29		WATER TREATMENT EXPENSES											
30	640.000	Operation. Supervision & Engineer WTE	\$227,440	\$227,440	\$0	E-30	\$0	\$227,440		-\$41,398	\$186,042	\$186,042	\$0
31	641.000	Chemicals - WTE	\$9,347,821	\$0	\$9,347,821	E-31	\$0	\$9,347,821	100.00%	\$248,058	\$9,595,879	\$0	\$9,595,879
32	642.000	Operation Labor & Expenses - WTE	\$3,413,688	\$2,930,286	\$483,402	E-32	\$0	\$3,413,688	100.00%	-\$262,837	\$3,150,851	\$2,660,991	\$489,860
33	643.000	Miscellanous Expenses - WTE	\$1,658,148	\$0	\$1,658,148	E-33	\$0	\$1,658,148		-\$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

	A	R	С	D	<u>E</u>	F	<u>G</u>	н		.l	<u>K</u>		М
Line	Account	₽	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adi	MO Adj.	MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		Л = K
35	650.000	Maint. Supervision & Engineering - WTE	\$1,698,770	\$1,698,770	\$0	E-35	\$0	\$1,698,770	100.00%	-\$129,935	\$1,568,835	\$1,568,835	\$0
36	651.000	Maint, of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0	0.00%	\$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	002.000	TOTAL WATER TREATMENT EXPENSES	\$17,340,684	\$4,856,621	\$12,484,063	- 0.	\$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	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		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,950,450	\$1,105,847	\$5,844,603		\$0	\$6,950,450		\$1,834,792	\$8,785,242	\$1,071,109	\$7,714,133
68		CUSTOMER SERVICE EXPENSES											
69	907.000	Customer Service & Information Expenses	<u>\$0</u>	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		SALES PROMOTION EXPENSES											
72	910.000	Sales Promotion Expenses - SPE	<u>\$0</u>	<u>\$0</u>	\$0	E-72	<u>\$0</u>	\$0		\$0	\$0	\$0	<u>\$0</u>
73		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
74		ADMIN. & GENERAL EXPENSES											
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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Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	.lurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Humber	Number	moome Besonption	(D+E)	Luboi	Ttom Eubor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J		M = K
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	Amortizaton 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%	<u>\$1</u>	\$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	201 221	COLLECTION OPERATIONS EXPENSES		.	** **		^ -	** *	40	A	44 ===		4
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
114 115	705.000	Rents TOTAL COLLECTION OPERATIONS EXPENSES	\$7 \$24,059	\$0 \$0	\$7 \$24,059	E-114	<u>\$0</u>	\$7 \$24,059	100.00%	\$2,449 -\$7,209	\$2,456 \$16,850	\$0 \$0	\$2,456 \$16,850
113		TOTAL COLLECTION OF EXAMINING EXPENSES	\$24,033	40	φ 24, 039		ΨU	\$24,039		-\$1,203	\$10,030	\$ 0	\$10,030
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 \$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

	A	<u>B</u>	<u>C</u>	<u>D</u>	_ <u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	luccosa Decembrica	Test Year	Test Year	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company			MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	(H x I) + J		Non Labor
			(DTL)				(i roin Auj. oci.)	(0+0)		(110111 Auj. Octi.)	(11 × 1) + 0	LTI	1 – 1
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		TOTAL PUMPING OPERATIONS EXPENSES	\$4,901	\$0	\$4,901		\$0	\$4,901		-\$25	\$4,876	\$0	\$4,876
128		PUMPING MAINTENANCE EXPENSES											
129	730.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-129	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
130	731.000	int. 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		TOTAL PUMPING MAINTENANCE EXPENSES	\$3,345	\$1,338	\$2,007		\$0	\$3,345		-\$1,404	\$1,941	-\$66	\$2,007
133		TREAT. & DISP. OPER. EXPENSE											
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	1 40.000	TOTAL TREAT. & DISP. OPER. EXPENSE	\$2,861,912	\$866,614	\$1,995,298	_ 100	\$0	\$2,861,912	100.0070	\$288,752	\$3,150,664	\$739,480	\$2,411,184
141		TREAT. & DISP. MAINT. EXPENSES											
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	732.000	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$244,510	\$52,237	\$192,273	144	\$0	\$244,510	100.0070	\$264,605	\$509,115	\$19,171	\$489,944
146		TOTAL OPERATING EXPENSE	\$207.903.812	\$74.820.858	\$85.627.281		\$0	\$207.903.812		-\$11.757.317	\$196.146.495	\$66.318.067	\$74.562.592
		101/12 01 210/11/10 2/11 21/02	<u> </u>	ψ1 4,020,000	ψου,υ <u>Σ1,Σ01</u>			\$201,000,012		\$11,101,011	\$100,140,400	φου,στο,σοι	ψ1 4,002,002
147		NET INCOME BEFORE TAXES	\$116,710,869	\$0	\$0		\$0	\$116,710,869		\$9,354,578	\$126,065,447	\$0	\$0
148		INCOME TAXES											
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		TOTAL INCOME TAXES	-\$10,407,247	\$0	\$0		\$0	-\$10,407,247		\$39,393,021	\$28,985,774	\$0	\$0
151		DEFERRED INCOME TAXES											
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	0.000	TOTAL DEFERRED INCOME TAXES	\$31,660,687	\$0	\$0		\$0	\$31,660,687	2.2370	-\$53,822,654	-\$22,161,967	\$0	\$0
157		NET OPERATING INCOME	\$95.457.429	\$0	\$0		\$0	\$95,457,429		\$23.784.211	\$119.241.640	\$0	\$0
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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

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	6.23%	6.33%	6.43%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$5,123,808	\$5,123,808	\$5,123,808
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$5,865,035	\$5,909,110	\$5,953,185

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

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

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

Accounting Schedule: 2 Sponsor: Amanda C. McMellen Page: 1 of 1

1 :	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	(Optional)	Fiant Account Description	Fiant	Number	Aujustinents	Fiant	Allocations	Aujustinents	Julisuictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$11,998	P-2	\$0	\$11,998		\$0	\$11,998
3		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	\$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 \$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
40		TRANSMISSION & DISTRIBUTION							
12 13	341.000	TRANSMISSION & DISTRIBUTION Structures & Improvements - TDP	\$6,842	P-13	\$0	\$6,842		\$0	\$6,842
14	342.000	Distribution & Reservoirs & Standpipes	\$0,842	P-14	\$0 \$0	\$0,042		\$0 \$0	\$0,042 \$0
15	342.000	Distribution Reservoirs & Standpipes	\$0	P-15	\$0 \$0	\$0 \$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 32	354.000 356.000	Flow Measuring Devices	\$517,923	P-31 P-32	\$0 \$0	\$517,923		\$0 \$0	\$517,923 \$30,048
33	357.000	Other Collection Equipment Communication Equipment	\$30,048 \$0	P-32 P-33	\$0 \$0	\$30,048 \$0		\$0 \$0	\$30,048 \$0
34	337.000	TOTAL COLLECTION PLANT	\$47,899,276	F-55	\$0 \$0	\$47,899,276		\$0	\$47,899,276
•			V ,000,2		Ψ.	ψ,σσσ,Ξσ		40	ψ,σσσ, <u>-</u> σ
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 \$0	\$741,249
39 40	363.000 364.000	Electric Pumping Equipment Diesel Pumping Equipment	\$3,882,388 \$0	P-39 P-40	\$0 \$0	\$3,882,388 \$0		\$0 \$0	\$3,882,388 \$0
41	365.000	Other Pumping Equipment	\$1,150,247	P-40 P-41	\$0 \$0	\$1,150,247		\$0 \$0	\$1,150,247
42	000.000	TOTAL SYSTEM PUMPING PLANT	\$7,206,363		\$0	\$7,206,363		\$0	\$7,206,363
						. ,		·	,
43		TREATMENT & DISPOSAL PLANT			<u>.</u> .	*		_	*
44	370.000	Land & Land Rights	\$279,087	P-44	\$0	\$279,087		\$0	\$279,087
45 46	371.000 372.000	Structures and Improvements	\$6,206,540	P-45 P-46	\$0 \$0	\$6,206,540		\$0 \$0	\$6,206,540 \$43,078,400
46 47	373.000	Treatment & Disposal Equipment Plant Sewers	\$13,078,499 \$12,028,313	P-46 P-47	\$0 \$0	\$13,078,499 \$12,028,313		\$0 \$0	\$13,078,499 \$12,028,313
48	374.000	Outfall Sewer Lines	\$243,076	P-48	\$0 \$0	\$243,076		\$0	\$243,076
49	0. 11000	TOTAL TREATMENT & DISPOSAL PLANT	\$31,835,515	3	\$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	\$0		\$0 \$0	\$0		\$0	\$0 \$0
		CAPITALIZATION							
53		GENERAL PLANT							

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>Ī</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	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

	٨	<u>B</u>	<u>C</u>	D	<u>E</u>
Line	<u>A</u> Account	<u> </u>	<u>U</u> MO Adjusted	<u>D</u> Depreciation	<u>⊑</u> Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	-
Nulliber	Number		Jurisaictionai	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$11,998	0.00%	\$0
3		Franchises	\$5,562	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment	\$1,062	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$18,622		\$0
6		WATER TREATMENT PLANT			
7	330.000	Land & 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		TOTAL WATER TREATMENT PLANT	\$0		\$0
40		TRANSMISSION & DISTRIBUTION			
12	244 000	TRANSMISSION & DISTRIBUTION	#C 040	4.400/	#400
13	341.000	Structures & Improvements - TDP	\$6,842	1.49%	\$102
14 15	342.000 342.000	Distribution & Reservoirs & Standpipes Distribution Reservoirs & Standpipes	\$0 \$0	0.00% 0.00%	\$0 \$0
16		Transmission & Distribution Mains	\$0	0.00%	\$0 \$0
17		Fire Mains	\$0 \$0	0.00%	\$0 \$0
18		Customer Services	\$0 \$0	0.00%	\$0 \$0
19		Customer Meters	\$0	0.00%	\$0 \$0
20	347.000	Customer Meter Pits & Installation	\$0	0.00%	\$0 \$0
21		Fire Hydrants	\$0	0.00%	\$0
22		Misc. Trans & Dist Other	\$0	0.00%	\$0
23		Misc Trans & Dist - Other	\$0	0.00%	\$0
24	0.0.000	TOTAL TRANSMISSION & DISTRIBUTION	\$6,842	0.0070	\$102
			, ,,,		•
25		COLLECTION PLANT			
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		TOTAL COLLECTION PLANT	\$47,899,276		\$814,193
35	000.555	SYSTEM PUMPING PLANT	**		. -
36 27		Land and Land Rights	\$86,505	0.00%	\$0
37	361.000	Structures and Improv	\$1,345,974	2.87%	\$38,629

Accounting Schedule: 5 Sponsor: Cedric E. Cunigan Page: 1 of 3

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
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		TOTAL SYSTEM PUMPING PLANT	\$7,206,363		\$287,484
43		TREATMENT & DISPOSAL PLANT		/	•
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		TOTAL TREATMENT & DISPOSAL PLANT	\$31,835,515		\$807,813
50		INICENTIVE COMPENCATION			
50		INCENTIVE COMPENSATION			
F4	0.000	CAPITALIZATION		0.000/	**
51 50	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
52		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION			
53		GENERAL PLANT			
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		Computer Software	\$994,626	5.00%	\$49,731
63		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%	ψ2,303 \$36
70	392.300	Transportation Equipment - Autos	\$4,504	3.46%	\$156
70 71	392.400	Transportation Equipment - Autos	\$87,293	3.45%	\$3,012
71 72	393.000	Store Equipment	\$25,405	4.00%	\$3,012 \$1,016
72 73	393.000	Tools, Shop and Garage Equipment	\$25,405	5.00%	\$1,016 \$12,708
73 74		Laboratory Equipment	\$119,013	6.67%	\$7,938
<i>,</i> ,	333.000	Laboratory Equipment	Į Ψ11 3, 013	0.07 /6	φ1,330

Accounting Schedule: 5 Sponsor: Cedric E. Cunigan Page: 2 of 3

Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	-
Number	lulliber	Fight Account Description	Jurisdictional	Rate	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		TOTAL GENERAL PLANT	\$8,220,408		\$451,972
82	•	Total Depreciation	\$95,187,026		\$2,361,564

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

	٨	P		D	F	F	G	Ц	, ,
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>!</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT	•			•			
2		Organization	\$0 \$0	P-2	\$0	\$0 \$0		\$0	\$0
3 4		Franchises Other Plant & Misc. Equipment	\$0 \$1,787	P-3 P-4	\$0 \$0	\$0 \$1,787		\$0 \$0	\$0 \$1,787
5	303.000	TOTAL INTANGIBLE PLANT	\$1,787	P-4	\$0	\$1,787		\$0 \$0	\$1,787
Ū		TOTAL INTANOIDEL LEANT	Ψ1,707			Ψ1,707		Ψ0	ψ1,707
6		WATER TREATMENT PLANT							
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		Equipment - WTP	\$9	P-9	\$0	\$9		\$0	\$9
10	333.000	Other - WTP	\$0	P-10	\$0	\$0		\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$13		\$0	\$13		\$0	\$13
12		TRANSMISSION & DISTRIBUTION							
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		Fire Mains	\$0	P-17	\$0	\$0		\$0	\$0
18		Customer Services	\$0	P-18	\$0	\$0		\$0	\$0
19		Customer Meters	-\$21	P-19	\$0	-\$21		\$0	-\$21
20		Customer Meter Pits & Installation	\$0 \$4	P-20 P-21	\$0 \$0	\$0 \$4		\$0 \$0	\$0 \$4
21 22		Fire Hydrants Misc. Trans & Dist Other	\$4 \$0	P-21 P-22	\$0	\$4 \$0		\$0	\$4 \$0
23		Misc Trans & Dist - Other	\$0 \$0	P-23	\$0	\$0 \$0		\$0	\$0
24	343.000	TOTAL TRANSMISSION & DISTRIBUTION	-\$1,360	1 -23	\$0	-\$1,360		\$0	-\$1,360
			4 1,000			41,000			V 1,000
25		COLLECTION PLANT							
26		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 20	352.200 353.000	Collection Sewers (Gravity) Services to Customers	\$13,267,740	P-29 P-30	\$0 \$0	\$13,267,740		\$0	\$13,267,740
30 31		Flow Measuring Devices	\$488,690 \$328,424	P-30 P-31	\$0 \$0	\$488,690 \$328,424		\$0 \$0	\$488,690 \$328,424
32		Other Collection Equipment	\$2,135	P-32	\$0	\$2,135		\$0	\$2,135
33		Communication Equipment	\$0	P-33	\$0	\$0		\$0	\$0
34		TOTAL COLLECTION PLANT	\$17,733,362		\$0	\$17,733,362		\$0	\$17,733,362
35		SYSTEM PUMPING PLANT							
36	360.000	Land and Land Rights	\$27	P-36	-\$27	\$0		\$0	\$0
37		Structures and Improv	\$49,617	P-37	\$0	\$49,617		\$0	\$49,617
38 39		Receiving Wells Electric Pumping Equipment	\$380,817 \$1,619,171	P-38 P-39	\$0 \$0	\$380,817 \$1,619,171		\$0 \$0	\$380,817 \$1,619,171
40	364.000	Diesel Pumping Equipment	\$1,019,171	P-39 P-40	\$0	\$1,019,171		\$0	\$1,019,171
41		Other Pumping Equipment	\$1,202,789	P-41	\$0	\$1,202,789		\$0	\$1,202,789
42		TOTAL SYSTEM PUMPING PLANT	\$3,252,421		-\$27	\$3,252,394		\$0	\$3,252,394
43		TREATMENT & DISPOSAL PLANT							
44	370.000	Land & Land Rights	\$21,963	P-44	-\$21,963	\$0		\$0	\$0
45		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 49	373.000	Plant Sewers	\$1,705,607	P-47	\$0 \$0	\$1,705,607		\$0 \$0	\$1,705,607
48 49	374.000	Outfall Sewer Lines TOTAL TREATMENT & DISPOSAL PLANT	\$27,210 \$7,659,552	P-48	\$0 -\$21,963	\$27,210 \$7,637,589		\$0 \$0	\$27,210 \$7,637,589
43		TOTAL INLATIMENT & DISPUSAL PLANT	φ <i>τ</i> ,059,552		-\$∠1,903	φ <i>ι</i> ,σο <i>ι</i> ,σοθ		\$0	φ <i>ι</i> ,σσ <i>ι</i> ,σσ9
50		INCENTIVE COMPENSATION CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		\$0	\$0
52		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
=-		OFNEDAL BLANE							
53 54		GENERAL PLANT Land and Land Rights - GP	\$0	P-54	\$0	\$0		\$0	\$0
J -1	303.000	Land and Land Rights - GF	Ψ	1 -J4	l and	φυ	I	I 40	I DO

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	Ī
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	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		TOTAL GENERAL PLANT	\$4,093,316		\$0	\$4,093,316		\$0	\$4,093,316
-			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			, , , = = , , = =			, ,===,,==
82	1	TOTAL DEPRECIATION RESERVE	\$32,739,091	1	-\$21,990	\$32,717,101	1	\$0	\$32,717,101

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

	A	<u>B</u>	<u>C</u>	D	<u>E</u>	F	<u>G</u>
Line	-	Test Year	Revenue	Expense	= Net Lag	<u>-</u> Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
			<u></u>	<u></u>		(001=7000)	
1							
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
		40.121.22	<u> </u>	<u> </u>			A - : - = -
30	TOTAL CASH WORKING CAPITAL REQUIRED	\$8,421,568					-\$213,572

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	Н	Ţ	<u>J</u>	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company		Jurisdictional		MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
			(DTL)				(i ioiii Auj. ocii.)	(0+0)		(110111 Adj. Octi.)	(11 x 1) + 0	LTN	1 – 10
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$8,252,291	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$8,252,291	100.00%	\$180,412	\$8,432,703	See Note(1)	See Note(1)
Rev-3	522.200	Commercial	\$2,229,367			Rev-3		\$2,229,367	100.00%	-\$114,146	\$2,115,221		
Rev-4	522.300 522.400	Industrial	\$184 \$300,694			Rev-4 Rev-5		\$184 \$300,694	100.00% 100.00%	-\$184 \$99,389	\$0 \$400,083		
Rev-5 Rev-6	536.000	Other Public Authority Other Sewer Revenue - Oper. Rev.	\$300,694 \$92,672			Rev-5		\$300,694 \$92,672	100.00%	\$99,369 -\$46,874	\$400,083 \$45,798		
Rev-7	330.000	TOTAL OPERATING REVENUES	\$10,875,208			Kev-u		\$10.875.208	100.00 /8	\$118.597	\$10.993.805		
			¥ 10,010, <u></u> 00					¥ 10,010,200		4	4 10,000,000		
1		COLLECTION OPERATIONS EXPENSES											
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 5	703.000 705.000	Miscellaneous Expenses Rents	\$10,627 \$7	\$0 \$0	\$10,627 \$7	E-4 E-5	\$0 \$0	\$10,627 \$7	100.00% 100.00%	\$214 \$2.449	\$10,841 \$2,456	\$0 \$0	\$10,841 \$2,456
6	703.000	TOTAL COLLECTION OPERATIONS EXPENSES	\$24,059	\$0 \$0	\$24,059	E-3	\$0	\$24,059	100.00%	-\$7,209	\$16,850	\$0	\$16,850
·			42 1,000	44	42 .,000		40	42 1,000		Ų., <u>-</u> 00	4.0,000	40	4.0,000
7		COLLECTION MAINT. EXPENSES											
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 TOTAL COLLECTION MAINT. EXPENSES	\$43,652	\$30,906	\$12,746	E-10	\$0 \$0	\$43,652	100.00%	-\$30,444	\$13,208	\$462	\$12,746
11		TOTAL COLLECTION MAINT. EXPENSES	\$43,652	\$30,906	\$12,746		\$0	\$43,652		-\$30,444	\$13,208	\$462	\$12,746
12		PUMPING OPERATIONS EXPENSES	-NSFS										
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 18	725.000	Rent TOTAL PUMPING OPERATIONS EXPENSES	\$0 \$4,901	\$0 \$0	\$0 \$4,901	E-17	<u>\$0</u>	\$0 \$4,901	0.00%		\$0 \$4,876	\$0 \$0	\$0 \$4,876
10		TOTAL FUMILING OF ENATIONS EXPENSES	\$4,501	φυ	φ 4 ,301		φυ	φ4,501		-925	\$4,070	φU	\$4,070
19		PUMPING MAINTENANCE EXPENSES											
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 23	732.000	Maint. Of Power Production Equipment TOTAL PUMPING MAINTENANCE EXPENSES	\$2,715 \$3.345	\$708	\$2,007 \$2,007	E-22	\$0 \$0	\$2,715 \$3.345	100.00%	-\$708 -\$1.404	\$2,007 \$1,941	<u>\$0</u> -\$66	\$2,007 \$2,007
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$3,343	\$1,338	\$2,007		\$0	\$3,345		-\$1,404	\$1,941	-\$00	\$2,007
24		TREAT. & DISP. OPER. EXPENSE											
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 29	743.000 744.000	Miscellaneous Expenses - TDO Miscellaneous Expense - TDO	\$1,777,980 \$132,738	\$0 \$0	\$1,777,980 \$132,738	E-28 E-29	\$0 \$0	\$1,777,980 \$132,738	100.00% 100.00%	\$420,183 -\$187,907	\$2,198,163 -\$55,169	\$0 -\$186,508	\$2,198,163 \$131,339
30	745.000	Rents - TDO	\$132,738 \$3,709	\$0 \$0	\$132,738	E-29 E-30	\$0 \$0	\$132,738 \$3,709	100.00%	-\$167,907 \$11,829	-\$55,169 \$15,538	-\$166,506 \$0	\$151,539 \$15,538
31	145.000	TOTAL TREAT. & DISP. OPER. EXPENSE	\$2,861,912	\$866,614	\$1,995,298	L-30	\$0	\$2,861,912		\$288,752	\$3,150,664	\$739,480	\$2,411,184
_		TREAT A DIOD MAINT FIVE-					•	•					
32	750.000	TREAT. & DISP. MAINT. EXPENSES	**	**	**	г	**	**	0.000/	64.004	64.004	64.004	**
33 34	750.000 751.000	Maint. Supervision & Engineering - TDM Maint. Of Structures & Improvements - TDM	\$0 \$0	\$0 \$0	\$0 \$0	E-33 E-34	\$0 \$0	\$0 \$0	0.00% 0.00%	-\$1,364 \$0	-\$1,364 \$0	-\$1,364 \$0	\$0 \$0
35	752.000	Maint. Of Structures & Improvements - 15M Maint. Of Water Treatment Equipment	\$244.510	\$52.237	\$192,273	E-34	\$0 \$0	\$244.510	100.00%	\$265,969	\$510,479	\$20,535	\$489,944
36	. 02.030	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$244,510	\$52,237	\$192,273	_ 30	\$0	\$244,510		\$264,605	\$509,115	\$19,171	\$489,944
							**						

CUSTOMER ACCOUNTS EXPENSE

37

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	Н	1	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$45	\$45	\$0	E-39	\$0	\$45	100.00%	-\$45	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses	\$24,416	\$499	\$23,917	E-40	\$0	\$24,416	100.00%	\$109,098	\$133,514	\$0	\$133,514
41	904.000	Uncollectible Amounts	\$6,086	\$0	\$6,086	E-41	\$0	\$6,086	100.00%	\$48,651	\$54,737	\$0	\$54,737
42	905.000	Misc. Customer Accounts Expense	\$1,198	\$181	\$1,017	E-42	\$0	\$1,198	100.00%	\$20,989	\$22,187	\$176	\$22,011
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$31,745	\$725	\$31,020		\$0	\$31,745		\$178,693	\$210,438	\$176	\$210,262
44		ADMIN. & GENERAL EXPENSES											
45	920.000	Admin. & General Salaries	\$505,500	\$505,500	\$0	E-45	\$0	\$505,500	100.00%	-\$30,937	\$474,563	\$474,563	\$0
46	921.000	Office Supplies & Expenses	\$194,262	\$0	\$194,262	E-46	\$0	\$194,262	100.00%	\$30,697	\$224,959	\$0	\$224,959
47	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-47	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
48	923.000	Outside Services Employed	\$281,258	\$107,507	\$173,751	E-48	\$0	\$281,258	100.00%	\$678,101	\$959,359	\$107,507	\$851,852
49	924.000	Property Insurance	\$56,237	\$0	\$56,237	E-49	\$0	\$56,237	100.00%	\$123,268	\$179,505	\$0	\$179,505
50	925.000	Injuries & Damages	\$192	\$0	\$192	E-50	\$0	\$192	100.00%	\$1,530	\$1,722	\$0	\$1,722
51	926.000	Employee Pensions & Benefits	\$517,033	\$407,328	\$109,705	E-51	\$0	\$517,033	100.00%	-\$410,232	\$106,801	\$213,614	-\$106,813
52	927.000	Franchise Requirements	\$0	\$0	\$0	E-52	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
53	928.000	Regulatory Commission Expenses	\$1,350	\$0	\$1,350	E-53	\$0	\$1,350		\$581	\$1,931	\$0	\$1,931
54	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-54	\$0	\$0		\$0	\$0	\$0	\$0
55	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-55	\$0	\$0		\$0	\$0	\$0	\$0
56	930.200	Misc. General Expenses	\$233,890	\$0	\$233,890	E-56	\$0	\$233,890		-\$142,318	\$91,572	\$0	\$91,572
57	930.300	Research & Development Expenses	\$300	\$0	\$300	E-57	\$0	\$300		\$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		\$39,166	\$43,512	\$4,386	\$39,126
60		TOTAL ADMIN. & GENERAL EXPENSES	\$1,804,925	\$1,020,335	\$784,590		\$0	\$1,804,925		\$338,013	\$2,142,938	\$800,070	\$1,342,868
61		DEPRECIATION EXPENSE											
62	403.000	Depreciation Expense, Dep. Exp.	\$1,459,871	See note (1)	See note (1)	E-62	See note (1)	\$1,459,871	100.00%	\$828,353	\$2,288,224	See note (1)	See note (1)
63		TOTAL DEPRECIATION EXPENSE	\$1,459,871	\$0	\$0		\$0	\$1,459,871		\$828,353	\$2,288,224	\$0	\$0
64		OTHER OPERATING EXPENSES											
65	408.100	Property Taxes	\$64,935	\$0	\$64,935	E-65	\$0	\$64.935	100.00%	-\$64,474	\$461	\$0	\$461
66	408.100	Payroll Taxes	\$114,190	\$114,190	\$0	E-66	\$0	\$114,190		-\$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		\$60,670	\$68,874	\$0	\$68,874
69		TOTAL OTHER OPERATING EXPENSES	\$186,845	\$114,190	\$72,655		\$0	\$186,845		-\$26,229	\$160,616	\$91,765	\$68,851
70		AMORTIZATION EXPENSE											
70	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		-\$202	\$0	\$0	\$0
73	405.000	Amortization of Reg Asset AFUDC	\$4,758	\$0	\$4,758	E-73	\$0	\$4,758		-\$4,758	\$0	\$0	\$0
74	407.000	Amortization - Property Losses	\$4,846	\$0	\$4,846	E-74	\$0	\$4,846		-\$489	\$4,357	\$0	\$4,357
75		TOTAL AMORTIZATION EXPENSE	\$920,680	\$0	\$920,680		\$0	\$920,680		\$13,495	\$934,175	\$0	\$934,175
76		TOTAL OPERATING EXPENSE	\$7,586,445	\$2,086,345	\$4,040,229		\$0	\$7,586,445	_	\$1,846,600	\$9,433,045	\$1,651,058	\$5,493,763
10		TOTAL OF LING LAFENSE	φ1,300,445	φ2,000,343	φ 4 ,040,229		Ψ 0	φ1,500,445		φ1,040,000	φσ,433,043	φ1,001,008	φυ,⇔συ,≀ου
77		NET INCOME BEFORE TAXES	\$3,288,763	\$0	\$0		\$0	\$3,288,763		-\$1,728,003	\$1,560,760	\$0	\$0
78		INCOME TAXES											
79	409.100	Current Income Taxes	-\$34,344	See note (1)	See note (1)	E-79	See note (1)	-\$34,344	100.00%	\$757,768	\$723,424	See note (1)	See note (1)
80		TOTAL INCOME TAXES	-\$34,344	\$0	\$0		\$0	-\$34,344	_	\$757,768	\$723,424	\$0	\$0

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

Line Number	<u>A</u> Account Number	<u>B</u> Income Description	<u>C</u> Test Year Total (D+E)	<u>D</u> Test Year Labor	<u>E</u> Test Year Non Labor	<u>F</u> Adjust. Number	<u>G</u> Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	<u>l</u> Jurisdictional Allocations	<u>J</u> Jurisdictional Adjustments (From Adj. Sch.)	<u>K</u> MO Final Adj Jurisdictional (H x I) + J	<u>L</u> MO Adj. Juris. Labor L + N	M MO Adj. Juris. Non Labor M = K
81 82 83 84 85	410.100 412.200 0.000 0.000	DEFERRED INCOME TAXES Deferred income Taxes - Def. Inc. Tax. Amortization of Deferred ITC Amortization of Protected Excess ADIT Amortization of Unprotected Excess ADIT	\$102,092 -\$5 \$0 \$0	See note (1)	See note (1)	E-82 E-83 E-84 E-85	See note (1)	\$102,092 -\$5 \$0 \$0	100.00%	-\$160,367 \$5 -\$82,431 -\$557,345	-\$58,275 \$0 -\$82,431 -\$557,345	See note (1)	See note (1)
86		TOTAL DEFERRED INCOME TAXES	\$102,087	\$0	\$0		\$0	\$102,087	-	-\$800,138	-\$698,051	\$0	\$0
87	NET OPERATING INCOME		\$3,221,020	\$0	\$0		\$0	\$3,221,020		-\$1,685,633	\$1,535,387	\$0	\$0

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line		7.47%	7.47%	7.71%
Number	Description	Return	Return	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%
•		405.055.040	***	400.070.005
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
7	Net income Available	ψ117,700,233	Ψ117,700,233	ψ117,700,233
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	Payanus Paguirament	\$40.407.067	\$40 COE ESE	¢20 002 070
10	Revenue Requirement	-\$42,407,067	-\$40,605,525	-\$38,803,979
11	Allowance for Known and Measureable	\$14,772,761	\$14,772,761	\$14,772,761
	Changes/True-Up Estimate	4,	\$1.1,1.1_1,1.5.	*** *********************************
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$27,634,306	-\$25,832,764	-\$24,031,218

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

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

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		¢2.764.070.290
ı	Plant in Service		\$2,764,070,389
2	Less Accumulated Depreciation Reserve		\$529,815,170
3	Net Plant In Service		\$2,234,255,2 1 9
			, , , , , , , , , , , , , , , , , , ,
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

Accounting Schedule: 2 Sponsor: Amanda C. McMellen Page: 1 of 1

	<u>A</u>	<u>B</u>	_ <u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	н	<u> </u>
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional	MO Adjusted Jurisdictional
Number ((Optional)	Plant Account Description	Plant	Number	Adjustinents	Plant	Allocations	Adjustments	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
	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
		COURCE OF CURRING ANT							
6 7	310.000	SOURCE OF SUPPLY PLANT Land and Land Rights - SSP	\$1,888,683	P-7	\$0	\$1,888,683		\$0	\$1,888,683
	311.000	Structures and Improvements - SSP	\$21,916,876	P-8	\$0 \$0	\$21,916,876		\$0 \$0	\$21,916,876
	312.000	Collecting & Impounding Reservoirs	\$119,689	P-9	\$0 \$0	\$119,689		\$0	\$119,689
		Lake, River and Other Intakes	\$7,740,397	P-10	\$0	\$7,740,397		\$0	\$7,740,397
		Wells and Springs	\$10,111,537	P-11	\$0	\$10,111,537		\$0	\$10,111,537
12		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
	317.000	Miscelleanous Source of Supply - Other	\$318,503	P-14	\$0	\$318,503		\$0	\$318,503
	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
47		DUMPING DI ANT							
17		PUMPING PLANT	¢472.620	P-18	¢o	¢470 600		¢0	¢472 620
	320.000 321.000	Land and Land Rights - PP Structures and Improvements - PP	\$472,629 \$29,221,795	P-18 P-19	\$0 \$0	\$472,629 \$29,221,795		\$0 \$0	\$472,629 \$29,221,795
		Boiler Plant Equipment	\$29,221,795	P-19 P-20	\$0 \$0	\$29,221,795		\$0 \$0	\$29,221,795
		Power Generation Equipment	\$13,055,553	P-21	\$0 \$0	\$13,055,553		\$0 \$0	\$13,055,553
		Steam Pumping Equipment	\$234,170	P-22	\$0	\$234,170		\$0	\$234,170
		Electric Pumping Equipment	\$78,366,762	P-23	\$0	\$78,366,762		\$0	\$78,366,762
		Diesel Pumping Equipment	\$2,524,646	P-24	\$0	\$2,524,646		\$0	\$2,524,646
	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	40.000.000	D 00	•	40.000.000		40	******
		Land and Land Rights - WTP	\$3,339,936	P-29	\$0 \$0	\$3,339,936		\$0 \$0	\$3,339,936
	331.000 332.000	Structures and Improvements - WTP Water Treatment Equipment	\$150,616,143 \$158,105,843	P-30 P-31	\$0 \$0	\$150,616,143 \$158,105,843		\$0 \$0	\$150,616,143 \$158,105,843
		Miscellaneous Water Treat, Other	\$1,473,221	P-31	\$0 \$0	\$1,473,221		\$0 \$0	\$1,473,221
33	000.000	TOTAL WATER TREATMENT PLANT	\$313,535,143	1 02	\$0	\$313,535,143		\$0	\$313,535,143
			4010,000,110		4 5	4010,000,110		**	4010,000,110
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
		Structure & Improve - Special Crossing	\$0	P-37	\$0	\$0		\$0	\$0
		Structures & Improve - Special Crossing	\$0	P-38	\$0	\$0		\$0	\$0
		Distribution Reservoirs and Standpipes	\$38,171,484	P-39	\$0	\$38,171,484		\$0	\$38,171,484
	343.000	Transmission and Distribution Mains	\$1,634,490,720	P-40	\$0	\$1,634,490,720		\$0	\$1,634,490,720
		Fire Mains	\$595,477	P-41	\$0 \$0	\$595,477		\$0 \$0	\$595,477
		Customer Services Customer Meters	\$58,316,898	P-42 P-43	\$0 \$0	\$58,316,898 \$467,403,455		\$0 \$0	\$58,316,898 \$467,403,455
		Customer Meters Customer Meter Pits & Installation	\$167,193,455 \$32,901,790	P-43 P-44	\$0 \$0	\$167,193,455 \$32,901,790		\$0 \$0	\$167,193,455 \$32,901,790
		Fire Hydrants	\$102,116,229	P-45	\$0 \$0	\$102,116,229		\$0 \$0	\$102,116,229
	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		Incentive Compensation Capitalization Adj.	\$0	P-49	\$0	\$0		\$0	\$0
50	3.300	TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0 \$0	\$0 \$0
_		GENERAL PLANT							
51						1	1		1 .
		Land and Land Rights - GP	\$617,617	P-52	\$0	\$617,617		\$0	\$617,617
52	389.000	Land and Land Rights - GP Structures and Improve - Shop & Garage	\$617,617 \$20,829,024	P-52 P-53	\$0 \$0	\$617,617 \$20,829,024		\$0 \$0	\$617,617 \$20,829,024

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	<u>H</u>	Ī
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
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	Transporation 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		TOTAL GENERAL PLANT	\$201,781,328		\$0	\$201,781,328	•	\$0	\$201,781,328
81		TOTAL PLANT IN SERVICE	\$2,764,070,389	I	\$0	\$2,764,070,389		\$0	\$2,764,070,389

	Δ.	D	<u> </u>	D	F
Line	<u>A</u>	<u>В</u>	<u>C</u>	<u>D</u>	<u>E</u>
_	Account	Plant Assount Description	MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$243,203	0.00%	\$0
3		Franchises and Consents	\$43,698	0.00%	\$0
4		Miscellaneous Intangible Plant	\$1,065,463	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,352,364		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$1,888,683	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$21,916,876	1.97%	\$431,762
9	312.000	Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419
10		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	Miscelleanous Source of Supply - Other	\$318,503	4.97%	\$15,830
15	317.000	Miscellaneous Source of Supply - Other	\$0	0.00%	\$0
16		TOTAL SOURCE OF SUPPLY PLANT	\$64,438,815		\$1,303,136
17		PUMPING PLANT			
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		TOTAL PUMPING PLANT	\$128,487,309		\$3,172,893
28		WATER TREATMENT PLANT			
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		TOTAL WATER TREATMENT PLANT	\$313,535,143		\$7,020,183
24		TRANSMISSION & DIST DI ANT			
34 25	240.000	TRANSMISSION & DIST. PLANT	♠E 054 070	0.000/	60
35 36		Land and Land Rights - TDP	\$5,351,276 \$45,300,433	0.00%	\$0
36 37		Structures and Improvements - TDP	\$15,290,432	1.49%	\$227,827
37	341.100	Structure & Improve - Special Crossing	\$0	0.00%	\$0

Accounting Schedule: 5 Sponsor: Cedric E. Cunigan Page: 1 of 3

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

		-			
	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
38		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		Fire Mains	\$595,477	1.56%	\$9,289
42		Customer Services	\$58,316,898	2.92%	\$1,702,854
43		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 46	348.000	Fire Hydrants	\$102,116,229	1.85%	\$1,889,150
46 47	349.000	Miscellaneous Trans. & Dist Other TOTAL TRANSMISSION & DIST. PLANT	\$47,669	2.96%	\$1,411 \$32,001,153
41		TOTAL TRANSMISSION & DIST. PLANT	\$2,054,475,430		\$32,001,133
48		INCENTIVE COMPENSATION			
70		CAPITALIZATION			
49	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
50	0.000	TOTAL INCENTIVE COMPENSATION	\$0	0.0070	\$0
		CAPITALIZATION	4 0		Ψ
51		GENERAL PLANT			
52	389.000	Land and Land Rights - GP	\$617,617	0.00%	\$0
53		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		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		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	Transporation 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 75		Laboratory Equipment	\$1,915,757	3.90%	\$74,715
75	396.000	Power Operated Equipment	\$1,770,719	3.79%	\$67,111

Accounting Schedule: 5 Sponsor: Cedric E. Cunigan Page: 2 of 3

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	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		TOTAL GENERAL PLANT	\$201,781,328		\$10,384,648
81	•	Total Depreciation	\$2,764,070,389		\$53,882,013

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	
Line	Account	<u> </u>	<u>U</u> Total	Adjust.	느	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT			4.0	*			
2		Organization	\$2,933	P-2	\$0	\$2,933		\$0	\$2,933
3		Franchises and Consents	\$0	P-3	\$0 \$0	\$0		\$0	\$0
4 5	303.000	Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT	\$306,586 \$309,519	P-4	\$0 \$0	\$306,586 \$300,540		\$0 \$0	\$306,586 \$309,519
5		TOTAL INTANGIBLE PLANT	\$309,519		\$ 0	\$309,519		\$0	\$309,519
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0		\$0	\$0
8		Structures and Improvements - SSP	\$6,235,786	P-8	\$0	\$6,235,786		\$0	\$6,235,786
9		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		Wells and Springs	\$2,423,241	P-11	\$0	\$2,423,241		\$0	\$2,423,241
12		Infiltration Galleries and Tunnels	\$438	P-12	\$0	\$438		\$0	\$438
13		Supply Mains	\$9,291,491	P-13	\$0	\$9,291,491		\$0	\$9,291,491
14	317.000	Miscelleanous 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		TOTAL SOURCE OF SUPPLY PLANT	\$19,725,516		\$0	\$19,725,516		\$0	\$19,725,516
17		PUMPING PLANT							
18	320.000	Land and Land Rights - PP	\$590	P-18	-\$590	\$0		\$0	\$0
19		Structures and Improvements - PP	\$9,371,389	P-19	\$0	\$9,371,389		\$0	\$9,371,389
20		Boiler Plant Equipment	\$0	P-20	\$0	\$0		\$0	\$0
21		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		TOTAL PUMPING PLANT	\$37,756,690		-\$590	\$37,756,100		\$0	\$37,756,100
28		WATER TREATMENT PLANT							
29	330.000	Land and Land Rights - WTP	\$0	P-29	\$0	\$0		\$0	\$0
30		Structures and Improvements - WTP	\$46,117,302	P-30	\$0	\$46,117,302		\$0	\$46,117,302
31		Water Treatment Equipment	\$43,560,453	P-31	\$0	\$43,560,453		\$0	\$43,560,453
32		Miscellaneous Water Treat, Other	\$615,754	P-32	\$0	\$615,754		\$0	\$615,754
33		TOTAL WATER TREATMENT PLANT	\$90,293,509		\$0	\$90,293,509		\$0	\$90,293,509
34		TRANSMISSION & DIST. PLANT							
35		Land and Land Rights - TDP	\$17	P-35	-\$17	\$0		\$0	\$0
36		Structures and Improvements - TDP	\$5,813,347	P-36	\$0 \$0	\$5,813,347		\$0	\$5,813,347
37 38		Structure & Improve - Special Crossing Structures & Improve - Special Crossing	\$0 \$0	P-37 P-38	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
39	342.000	Distribution Reservoirs and Standpipes	\$16,999,465	P-39	\$0 \$0	\$16,999,465		\$0	\$16,999,465
40	343.000	Transmission and Distribution Mains	\$249,335,819	P-40	\$0 \$0	\$249,335,819		\$0	\$249,335,819
41		Fire Mains	\$189,806	P-41	\$0	\$189,806		\$0	\$189,806
42		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		TOTAL TRANSMISSION & DIST. PLANT	\$320,592,527		-\$17	\$320,592,510		\$0	\$320,592,510
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	-\$1,599	P-52	\$1,599	\$0		\$0	\$0
53		Structures and Improve - Shop & Garage	\$2,366,451	P-53	\$0	\$2,366,451		\$0	\$2,366,451
		Other Building		P-54	¢n.	\$888,395		l ¢0	¢999 305
54		Structures and Improve - Office Buildings General Structures - HVAC	\$888,395 \$11,492		\$0 \$0	\$11,492		\$0 \$0	\$888,395 \$11,492

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	Н	Ī
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	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	Transporation 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**

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>
Line	.	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C-D	(Col E / 365)	BxF
l							
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	Uncollectilbe 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			0.00000	0.00000	-\$8,465,596
	TOTAL MALE	Ψ21,000,002					ψο, 100,000
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				3.00000	-\$4,679,836
_0		\$55,55					ψ-1,010,000
30	TOTAL CASH WORKING CAPITAL REQUIRED	\$184,770,587			•		-\$11,539,986

	A	В	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	ı	J	<u>K</u>	L	<u>M</u>
Line	Account	-	Test Year	Test Year	Test Year		Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	= K
Rev-1		OPERATING REVENUES											
Rev-1	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-2	461.100	Commercial	\$63,976,719	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$63,976,719	100.00%	-\$6,700,748	\$57,275,971	See Note(1)	See Note(1)
Rev-3	461.300	Industrial	\$15.749.560			Rev-3		\$15.749.560	100.00%	\$2.169.925	\$17,919,485		
Rev-4	462,000	Private Fire Protection	\$5,012,130			Rev-4		\$5,012,130	100.00%	\$2,169,925 \$123,498	\$5,135,628		
	462.000	Public Fire Protection											
Rev-6			-\$137			Rev-6		-\$137	100.00%	\$137	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$1,694,427			Rev-7		\$1,694,427	100.00%	-\$986,958	\$707,469		
Rev-8	472.000	Other Revenue - Rent	\$854,996			Rev-8		\$854,996	100.00%	-\$169,131	\$685,865		
Rev-9	464.000	Other Public Auth.	\$6,369,857			Rev-9		\$6,369,857	100.00%	-\$132,083	\$6,237,774		
Rev-10	466.000	Sales for Resale	\$10,879,185			Rev-10		\$10,879,185	100.00%	-\$1,028,279	\$9,850,906		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$3,873,947			Rev-11		\$3,873,947	100.00%	\$171,470	\$4,045,417		
Rev-12		TOTAL OPERATING REVENUES	\$313,739,473					\$313,739,473		-\$2,521,336	\$311,218,137		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$608,164	\$74,872	\$533,292	E-2	\$0	\$608,164	100.00%	-\$7,992	\$600,172	\$70,588	\$529,584
3	602.000	Purchased Water	\$988.136	\$0	\$988,136	E-3	\$0	\$988,136	100.00%	\$82,226	\$1,070,362	\$0	\$1.070.362
4	603.000	Miscellaneous Expenses	\$5,447,937	\$0	\$5,447,937	E-4	\$0	\$5,447,937	100.00%	-\$184,205	\$5,263,732	\$0	\$5,263,732
5	604.000	Rents - SSE	\$9,087	\$0	\$9.087	E-5	\$0	\$9.087	100.00%	\$77,698	\$86,785	\$0	\$86,785
6	610.000	Maint. Supervision & Engineering	\$280	\$280	\$0	E-6	\$0	\$280	100.00%	-\$20	\$260	\$260	\$0
7	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-7	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0 \$0	\$0	E-8	\$0	\$0	0.00%	\$0 \$0	\$0	\$0	\$0
9	613.000	Maint, of Lake, River and Other Intakes	\$0 \$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0 \$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 Wells & Springs Maint. of Infiltration Galleries & Tunnels	\$149,528	\$140,923	\$0	E-11	\$0	\$143,320	0.00%	-\$55,405 \$0	\$93,923 \$0	\$93,520 \$0	\$0
12	616.000	Maint. of Supply Mains	\$0 \$701	\$701	\$0 \$0	E-11	\$0 \$0	\$0 \$701	100.00%	-\$58	\$643	\$643	\$0 \$0
13	617.000	Maint. Of Misc. Water Source Plant	\$289,415	\$251,022	\$38,393	E-12	\$0 \$0	\$289,415	100.00%	-\$36 -\$19,030	\$270,385	\$231,992	\$38,393
14	617.000	TOTAL SOURCE OF SUPPLY EXPENSES	\$7,493,048	\$475,798	\$7,017,250	E-13	\$0	\$7,493,048	100.00%	-\$19,030	\$7,386,264	\$397,003	\$6,989,261
		TOTAL GOOKGE OF GOTTET EXPENDED	ψ1,433,040	\$473,730	ψ1,011,230		ΨΟ	Ψ1,433,040		-\$100,704	ψ1,300,20 4	ψ337,003	ψ0,303,201
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$197,314	\$197,314	\$0	E-16	\$0	\$197,314	100.00%	-\$16,606	\$180,708	\$180,708	\$0
17	621.000	Fuel for Power Production	\$7,315	\$0	\$7,315	E-17	\$0	\$7,315	100.00%	-\$1,489	\$5,826	\$0	\$5,826
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$4,297,144	\$0	\$4,297,144	E-19	\$0	\$4,297,144	100.00%	-\$114,075	\$4,183,069	\$0	\$4,183,069
20	624.000	Pumping Labor and Expenses	\$1,476,506	\$1,423,839	\$52,667	E-20	\$0	\$1,476,506	100.00%	-\$109,699	\$1,366,807	\$1,314,140	\$52,667
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$36,108	\$0	\$36,108	E-22	\$0	\$36,108	100.00%	\$0	\$36,108	\$0	\$36,108
23	627.000	Rents - PE	\$8,860	\$0	\$8,860	E-23	\$0	\$8,860	100.00%	-\$488	\$8,372	\$0	\$8,372
24	630.000	Maint. Supervision & Engineering - PE	\$47,279	\$47,279	\$0	E-24	\$0	\$47,279	100.00%	-\$2,793	\$44,486	\$44,486	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$8,191	\$8,191	\$0	E-25	\$0	\$8,191	100.00%	-\$780	\$7,411	\$7,411	\$0
26	632.000	Maint. of Power Production Equipment	\$1,154	\$1,154	\$0	E-26	\$0	\$1,154	100.00%	-\$82	\$1,072	\$1,072	\$0
27	633.000	Maint. of Pumping Equipment	\$470,797	\$416,535	\$54,262	E-27	\$0	\$470,797	100.00%	-\$25,663	\$445,134	\$390,872	\$54,262
28		TOTAL PUMPING EXPENSES	\$6,550,668	\$2,094,312	\$4,456,356		\$0	\$6,550,668		-\$271,675	\$6,278,993	\$1,938,689	\$4,340,304
29		WATER TREATMENT EXPENSES											
30	640.000	Operation. Supervision & Engineer WTE	\$227,440	\$227,440	\$0	E-30	\$0	\$227.440	100.00%	-\$41,398	\$186,042	\$186,042	\$0
30 31	641.000	Chemicals - WTE	\$9,347,821	\$227,440 \$0	\$9,347,821	E-31	\$0 \$0	\$227,440 \$9,347,821	100.00%	\$248,058	\$9,595,879	\$100,042	\$9,595,879
31	642.000	Operation Labor & Expenses - WTE	\$9,347,621 \$3,413,688	\$2,930,286	\$9,347,821 \$483,402	E-31	\$0 \$0	\$9,347,621 \$3,413,688	100.00%	\$246,036 -\$262,837	\$9,595,879 \$3,150,851	\$2,660,991	\$9,595,879 \$489,860
33	643.000	Miscellanous Expenses - WTE	\$3,413,666 \$1,658,148	\$2,930,280 \$0	\$1,658,148	E-32	\$0 \$0	\$3,413,666 \$1,658,148	100.00%	-\$202,637 -\$78,714	\$1,579,434	\$2,000,991	\$1,579,434
33 34	644.000	Rents - WTE	\$1,050,140 \$144,872	\$0 \$0	\$1,656,146 \$144,872	E-33	\$0 \$0	\$1,050,146 \$144,872		-\$76,714 -\$14,742	\$1,579,434 \$130,130	\$0 \$0	\$1,579,434 \$130,130
34 35	650.000	Maint, Supervision & Engineering - WTE	\$144,872 \$1.698.770	\$0 \$1.698.770	\$144,872 \$0	E-34 E-35	\$0 \$0	\$144,872 \$1.698.770	100.00%	-\$14,742 -\$129,935	\$130,130 \$1,568,835	\$0 \$1.568.835	\$130,130 \$0
35 36	651.000	Maint. Supervision & Engineering - WIE Maint. of Structures & Improvements - WTE	\$1,698,770 \$0	\$1,698,770 \$0	\$0 \$0	E-35 E-36	\$0 \$0	\$1,698,770 \$0	0.00%	-\$129,935 \$0	\$1,568,835 \$0	\$1,568,835 \$0	\$0 \$0
30	001.000	mant. of Structures & Improvements - WIE	\$0	\$ 0	\$0	⊏-36	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>l</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
37	652.000	Maint. of Water Treatment Equipment	\$849,945	\$125	\$849,820	E-37	\$0	\$849,945	100.00%	¢2	\$849,943	\$123	\$849,820
38	652.000	TOTAL WATER TREATMENT EXPENSES	\$17,340,684	\$4,856,621	\$12,484,063	E-3/	\$0	\$649,945 \$17.340.684		-\$2 -\$279,570	\$17.061.114	\$4,415,991	\$12,645,123
36		TOTAL WATER TREATMENT EXPENSES	\$17,340,004	\$4,030,02 I	\$12,464,063		φU	\$17,34U,004		-\$219,510	\$17,001,114	\$4,415,991	\$12,043,123
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		-\$1,112	\$69,246	\$69,246	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48		\$0		\$0	\$0	\$0	\$0
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		\$403,061	\$2,514,416	\$313,727	\$2,200,689
51	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52	675.000	Maint. of Services - TDE	\$425,718	\$425,918	-\$200	E-52	\$0	\$425,718		-\$27,174	\$398,544	\$398,744	-\$200
53	676.000	Maint. of Meters - TDE	\$400,514	\$399,901	\$613	E-53	\$0	\$400,514		-\$24,154	\$376,360	\$375,747	\$613
54 55	677.000 678.000	Maint. of Hydrants - TDE Maint. of Miscellaneous Plant - TDE	\$337,930 \$4,141,471	\$335,739 \$2,636,315	\$2,191 \$1,505,156	E-54 E-55	\$0 \$0	\$337,930 \$4,141,471		-\$64,890 -\$363,767	\$273,040 \$3,777,704	\$270,849 \$2,452,183	\$2,191 \$1,325,521
56	678.000	TOTAL TRANSMISSION & DIST. EXPENSES	\$4,141,471 \$15,186,993	\$2,636,315	\$4,931,322	E-33	\$0	\$4,141,471 \$15,186,993		-\$1,090,449	\$14,096,544	\$8,871,855	\$5,224,689
30		TOTAL TRANSMISSION & DIST. EXPENSES	\$13,100,993	\$10,233,071	φ4,931,322		40	\$13,100,333		-\$1,050,445	\$14,030,344	\$0,071,033	\$5,224,005
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		\$222,737		\$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
•		CUSTOMED SERVICE EVERYORS											
64		CUSTOMER SERVICE EXPENSES	•	••	••		••				••	40	••
65	907.000	Customer Service & Information Expenses TOTAL CUSTOMER SERVICE EXPENSES	\$0 \$0	\$0 \$0	\$0 \$0	E-65	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$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		-\$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		\$2,260,265		\$295,604	\$2,555,869	\$0	\$2,555,869
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0		\$0	\$0	\$0	\$0
74	923.000	Outside Services Employed	\$39,228,461	\$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 76	924.000	Property Insurance	\$4,918,512	\$0 \$0	\$4,918,512	E-75	\$0 \$0	\$4,918,512		\$721,015	\$5,639,527	\$0 \$0	\$5,639,527
76 77	925.000 926.000	Injuries & Damages Employee Pensions & Benefits	\$97,566 \$9,712,067	\$0 \$8,414,017	\$97,566 \$298,050	E-76 E-77	\$0 \$0	\$97,566 \$8,712,067	100.00% 100.00%	-\$1,532 \$7,400,403	\$96,034 \$1,212,965	\$0 \$5,621,258	\$96,034 -\$4,408,293
77 78	926.000	Franchise Requirements	\$8,712,067 \$0	\$8,414,017 \$0	\$298,050 \$0	E-77	\$0 \$0	\$8,712,067 \$0		-\$7,499,102 \$0	\$1,212,965 \$0	\$5,621,258 \$0	-\$4,408,293 \$0
76 79	928.000	Regulatory Commission Expenses	\$415,090	\$0 \$0	\$415,090	E-79	\$0 \$0	\$415,090		-\$360,364	\$54,726	\$0 \$0	\$54,726
80	929.000	Duplicate Charges - Credit	\$415,090	\$0 \$0	\$415,090	E-80	\$0	\$415,090		-\$300,304 \$0	\$34,720	\$0 \$0	\$34,720
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0		\$0	\$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 \$0	\$1,356,019
32	555.256		¥=,,. T1	Ψ	+= ,,		Ψ	+= ,,1-1		Ţ. J.,,,,,,	. ,,,,,,,,,,,	Ψ	Ţ.,000,010

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	Ī	<u>J</u>	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company		Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+I	VI = K
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	400 400	OTHER OPERATING EXPENSES	405 554 505	•	*******	=	•	405 554 505	400 000/	A400.070	405 404 000	**	405 404 000
91	408.100	Property Taxes	\$25,554,587	\$0	\$25,554,587	E-91	\$0 \$0	\$25,554,587	100.00%	-\$133,278	\$25,421,309	\$0	\$25,421,309
92	408.100	Payroll Taxes Other Taxes	\$2,305,963	\$2,305,963	\$0	E-92	\$0 \$0	\$2,305,963		-\$119,240	\$2,186,723	\$2,186,723	\$0
93 94	408.100 408.100	PSC Assessment	-\$124,946 \$2,477,865	\$0 \$0	-\$124,946 \$2,477,865	E-93 E-94	\$0 \$0	-\$124,946 \$2,477,865		\$0 -\$416.997	-\$124,946 \$2,060,868	\$0 \$0	-\$124,946 \$2,060,868
95	400.100	TOTAL OTHER OPERATING EXPENSES	\$30,213,469	\$2,305,963	\$27,907,506	E-94	\$0	\$30,213,469		-\$669.515	\$29,543,954	\$2,186,723	\$27,357,231
93		TOTAL OTTIER OF ERATING EXPENSES	φ30,213,403	φ2,303,303	φ21,901,300		φυ	\$30,213,409		-\$000,515	\$23,343,334	φ2,100,723	φ21,331,231
96		AMORTIZATION EXPENSE											
97	404.000	Amortization of Expense	\$170,990	\$0	\$170,990	E-97	\$0	\$170,990	100.00%	\$38,088	\$209,078	\$0	\$209,078
98	405.000	Amortizaton of Reg Asset	\$6,419	\$0	\$6,419	E-98	\$0	\$6,419	100.00%	-\$6,419	\$0	\$0	\$0
99	405.000	Amortization of Reg Asset AFUDC	\$151,229	\$0	\$151,229	E-99	\$0	\$151,229		-\$151,229	\$0	\$0	\$0
100	407.000	Amortization - Property Losses	\$154,047	<u>\$0</u>	\$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
			*****,·==,****	••	**		**	¥110,1==,100		***,**=,***	*,,	**	**
104		INCOME TAXES											
105	409.100	Current Income Taxes	-\$10,372,903	See note (1)	See note (1)	E-105		-\$10,372,903		\$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		-\$2,923,754	-\$2,923,754		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0		-\$19,768,518	-\$19,768,518		
112		TOTAL DEFERRED INCOME TAXES	\$31,558,600	\$0	\$0		\$0	\$31,558,600		-\$53,022,516	-\$21,463,916	\$0	\$0
113		NET OPERATING INCOME	\$92,236,409	\$0	\$0		\$0	\$92,236,409		\$25,469,844	\$117,706,253	\$0	\$0
113			#02,200,403	<u> </u>	Ψ0_			WUZ,ZUU,7UU	-	V20,700,077	\$117,700,E00		

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

1:	Δ	<u>B</u>	<u>C</u>	<u>D</u>
Line	Deceriation	6.23%	6.33%	6.43%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$10,124,490	\$10,124,490	\$10,124,490
• •	Shariges, true op Estimate	Ψ10,124,430	Ψ10,124,430	Ψ10,127,730
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$14,949,927	-\$13,649,398	-\$12,348,868

Accounting Schedule: 01 Sponsor: Amanda C. McMellen Page: 1 of 1

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

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

Accounting Schedule: 02 Sponsor: Amanda C. McMellen Page: 1 of 1

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

	<u>A</u>	<u>B</u>	_ <u>c</u>	<u>D</u>	<u>E</u>	<u> E</u>	<u>G</u>	<u>н</u>	<u> </u>
-	Account # (Optional)	Plant Account Description	Total Plant	Adjust.	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisaictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$153,201	P-2	\$0	\$153,201	100.00%	\$0	\$153,201
3		Franchises and Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4 5	303.000	Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT	\$507,959	P-4	\$0 \$0	\$507,959 \$661,160	100.00%	\$0 \$0	\$507,959
3		TOTAL INTANGIBLE PLANT	\$661,160		Φ0	\$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 11	313.000 314.000	Lake, River and Other Intakes Wells and Springs	\$350,082 \$48,481	P-10 P-11	\$0 \$0	\$350,082 \$48,481	100.00% 100.00%	\$0 \$0	\$350,082 \$48,481
12	315.000	Infiltration Galleries and Tunnels	\$40,461	P-12	\$0 \$0	\$40,461	100.00%	\$0 \$0	\$40,461
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
40		DUMBING BLANT							
16 17	220.000	PUMPING PLANT Land and Land Rights - PP	\$204.200	P-17	**	\$284,360	100.00%	¢o.	\$204.200
17 18	320.000 321.000	Structures and Improvements - PP	\$284,360 \$16,241,739	P-17 P-18	\$0 \$0	\$284,360 \$16,241,739	100.00%	\$0 \$0	\$284,360 \$16,241,739
19	322.000	Boiler Plant Equipment	\$10,241,733	P-19	\$0 \$0	\$10,241,739	100.00%	\$0 \$0	\$10,241,739
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		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 25	327.000 328.000	Hydraulic Pumping Equipment Other Pumping Equipment	\$261,087 \$1,814,325	P-24 P-25	\$0 \$0	\$261,087 \$1,814,325	100.00% 100.00%	\$0 \$0	\$261,087 \$1,814,325
26 26	320.000	TOTAL PUMPING PLANT	\$83,459,909	F-23	\$0	\$83,459,909	100.00%	\$0	\$83,459,909
			400,100,000		40	400,100,000		4 0	400, 100,000
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 31	332.000 333.000	Water Treatment Equipment Miscellaneous Water Treat, Other	\$94,318,263 \$0	P-30 P-31	\$0 \$0	\$94,318,263 \$0	100.00% 100.00%	\$0 \$0	\$94,318,263 \$0
32	333.000	TOTAL WATER TREATMENT PLANT	\$178,617,324	F-31	\$0	\$178,617,324	100.00 /6	\$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 37	341.100 342.000	Structures & Improve - Special Crossing Distribution Reservoirs and Standpipes	\$0 \$12,529,418	P-36 P-37	\$0 \$0	\$0 \$12,529,418	100.00% 100.00%	\$0 \$0	\$0 \$12,529,418
38	343.000	Transmission and Distribution Mains	\$1,316,517,867	P-38	\$0 \$0	\$1,316,517,867	100.00%	\$0 \$0	\$1,316,517,867
39		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 44		Fire Hydrants	\$77,784,721	P-43 P-44	\$0 \$0	\$77,784,721	100.00% 100.00%	\$0 \$0	\$77,784,721
44 45	349.000	Miscellaneous Trans. & Dist Other TOTAL TRANSMISSION & DIST. PLANT	\$0 \$1,555,863,597	P-44	\$0 \$0	\$0 \$1,555,863,597	100.00%	\$0 \$0	\$0 \$1,555,863,597
45		TOTAL TRANSMISSION & DIST. I LANT	ψ1,333,003,337		40	ψ1,555,665,597		ΨΟ	φ1,555,005,551
46		INCENTIVE COMPENSATION							
		CAPITALIZATION							
47	0.000	Incentive Compensation Capitalization Adj.	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
40		TOTAL INCENTIVE COMPENSATION	***		<u>***</u>	<u> </u>		***	
48		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
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
E0.	200 202	Compared Statistics and LIVAS	6404 075	D 50	**	6404 075	400.000/	**	6404.075
53 54	390.200 390.300	General Structures - HVAC Structures & Improve - Miscellaneous	\$431,375 \$1,437,308	P-53 P-54	\$0 \$0	\$431,375 \$1,437,308	100.00% 100.00%	\$0 \$0	\$431,375 \$1,437,308
55		Structures and Improve - Leasehold	\$40,768	P-55	\$0 \$0	\$40,768		\$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G	<u>H</u>	Ţ
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
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	Transporation 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		TOTAL GENERAL PLANT	\$132,585,990		\$0	\$132,585,990		\$0	\$132,585,990
76		TOTAL PLANT IN SERVICE	\$1,968,067,168		\$0	\$1,968,067,168		\$0	\$1,968,067,168

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

Line Account MO Adjusted Depreciation Depreciation Average		Λ	P	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G
Number Number Plant Account Description Jurisdictional Rate Expense Life State	Line		₽				_	<u>G</u> Net
1	_		Plant Account Description					Salvage
2 301.000 Organization			İ İ					. .
2 301.000 Organization								
302.000 Franchises and Consents S0 0.00% \$0 0								
1								0.00%
SOURCE OF SUPPLY PLANT \$661,160 \$0				7 -			-	0.00%
SOURCE OF SUPPLY PLANT		303.000			0.00%		0	0.00%
To To To To To To To To	Э		TOTAL INTANGIBLE PLANT	\$661,160		φu		
To To To To To To To To	6		SOURCE OF SUPPLY PLANT					
8 311.000 Structures and Improvements - SSP \$10,326,049 1.97% \$203,423 60 9 312.000 Collecting & Impounding Reservoirs \$0 0.35% \$0 85 10 313.000 Lake, River and Other Intakes \$350,082 3.57% \$12,498 70 11 314.000 Wells and Springs \$48,481 2.52% \$1,222 55 13 316.000 Supply Mains \$6,076,315 1.45% \$88,107 80 15 317.000 Miscelaneous Source of Supply - Other TOTAL SOURCE OF SUPPLY PLANT \$16,879,188 \$305,250 25 16 PUMPING PLANT \$284,360 0.00% \$0 0 0 18 321.000 Supply Plant \$16,241,739 3.95% \$641,549 75 19 322.000 Boiler Plant Equipment \$0 3.05% \$0 37 21 324.000 Sacce Generation Equipment \$10,029,960 3.05% \$0 37 22 325.000 Ele	-	310.000		\$78.261	0.00%	\$0	0	0.00%
9 312,000 Collecting & Impounding Reservoirs \$350,082 3.57% \$12,498 70 11 314,000 Wells and Springs \$48,481 2.52% \$1,222 55 12 315,000 Infiltration Galleries and Tunnels \$0 1.77% \$0 60 13 316,000 Supply Mains \$6,076,315 1.45% \$88,107 80 14 317,000 Miscellaneous Source of Supply - Other \$0 4.97% \$0 25 15 TOTAL SOURCE OF SUPPLY PLANT \$16,879,188 \$305,250 16 PUMPING PLANT \$16,879,188 \$305,250 17 320,000 Land and Land Rights - PP \$16,241,739 3.95% \$641,549 75 18 321,000 Structures and Improvements - PP \$16,241,739 3.95% \$641,549 75 19 322,000 Land and Land Rights - PP \$16,241,739 3.05% \$0 37 20 323,000 Power Generation Equipment \$10,029,960 3.05% \$305,914 37 21 324,000 Steam Pumping Equipment \$52,783,081 1.89% \$997,600 47 22 325,000 Electric Pumping Equipment \$52,783,081 1.89% \$38,657 47 24 327,000 Hydraulic Pumping Equipment \$2,045,357 1.89% \$34,291 47 25 328,000 Diesel Pumping Equipment \$11,814,325 1.89% \$34,291 47 26 TOTAL PUMPING PLANT \$1,902,256 0.00% \$0 0 29 331,000 Structures and Improvements - WTP \$1,902,256 0.00% \$5,022,946 48 31 333,000 Land and Land Rights - WTP \$1,902,256 0.00% \$5,022,946 48 31 333,000 TARANSMISSION & DIST. PLANT \$1,78,617,324 51,928,085 30 30 32 TOTAL WATER TREATMENT PLANT \$178,617,324 \$1,928,935 55 33 341,000 Land and Land Rights - TDP \$5,98,9216 1.49% \$89,239 55 341,000 Structures and Improvements - TDP \$5,989,216 1.49% \$89,239 55 35 341,000 Structures and Improvements - TDP \$5,989,216 1.49% \$89,239 55 36 341,000 Structures and Improvements - TDP \$5,989,216 1.49% \$89,239 55 37 342,000 Distribution Reservoirs and Standplipes \$12,529,418 1.70% \$13,000 65 36 341,000 Structures and Improvements - TDP \$5,989		311.000	_	. ,			60	-25.00%
11 314,000 Wells and Springs \$48,481 2.52% \$1,222 55 Infiltration Galleries and Tunnels \$6,076,315 1.77% \$0 60 1.77% \$0 60 1.77% \$10 60 1.77% \$0 60	9	312.000					85	0.00%
12	10	313.000		\$350,082	3.57%	\$12,498	70	-10.00%
13	11	314.000		\$48,481		\$1,222	55	-5.00%
14				* -		* -		0.00%
TOTAL SOURCE OF SUPPLY PLANT \$16,879,188 \$305,250						· ·		-25.00%
PUMPING PLANT		317.000			4.97%		25	0.00%
17 320.000 Land and Land Rights - PP \$284,360 0.00% \$0 0 0 0 0 0 0 0 0	15		TOTAL SOURCE OF SUPPLY PLANT	\$16,879,188		\$305,250		
17 320.000 Land and Land Rights - PP \$284,360 0.00% \$0 0 0 0 0 0 0 0 0	16		DUMBING DUANT					
18		320 000		\$284.360	0.00%	¢n.	0	-15.00%
19 322,000 Boiler Plant Equipment \$0 3.05% \$0 37 37 323,000 Power Generation Equipment \$10,029,960 3.05% \$305,914 37 37 324,000 Steam Pumping Equipment \$50 1.89% \$0 47 47 47 47 47 47 47 4			₩			·		-5.00%
20 323.000 Power Generation Equipment \$10,029,960 3.05% \$305,914 37 324.000 Steam Pumping Equipment \$52,783.081 1.89% \$997,600 47 325.000 Diesel Pumping Equipment \$2,045,357 1.89% \$33,657 47 47 47 47 47 47 47								-5.00%
21 324.000 Steam Pumping Equipment \$0 1.89% \$90 47 325.000 Diesel Pumping Equipment \$52,783,081 1.89% \$997,600 47 327.000 Diesel Pumping Equipment \$22,045,357 1.89% \$38,657 47 327.000 Pumping Equipment \$261,087 1.89% \$4,935 47 327.000 Other Pumping Equipment \$1,814,325 1.89% \$34,291 47						7 -		-10.00%
22 325.000 Electric Pumping Equipment \$52,783,081 1.89% \$997,600 47 326.000 Diesel Pumping Equipment \$2,045,357 1.89% \$38,657 47 47 327.000 A1 A1 A2 A2 A2 A2 A2 A2								-10.00%
24 327.000 Hydraulic Pumping Equipment \$261,087 \$1.89% \$34,935 47	22	325.000		\$52,783,081	1.89%	\$997,600	47	-10.00%
25 328.000 Other Pumping Equipment \$1,814,325 \$83,459,909 \$2,022,946 \$7 \$2,022,946 \$7 \$2,022,946 \$7 \$2 \$2,022,946 \$7 \$2,022,946 \$7 \$7 \$7 \$7 \$7 \$7 \$7 \$	23	326.000		\$2,045,357	1.89%	\$38,657	47	-10.00%
TOTAL PUMPING PLANT \$83,459,909 \$2,022,946	24	327.000	Hydraulic Pumping Equipment	\$261,087	1.89%	\$4,935	47	-10.00%
27		328.000			1.89%		47	-10.00%
28 330.000 Land and Land Rights - WTP \$1,902,256 0.00% \$0 29 331.000 Structures and Improvements - WTP \$82,396,805 2.34% \$1,928,085 80 30 332.000 Water Treatment Equipment \$94,318,263 2.18% \$2,056,138 48 31 333.000 Miscellaneous Water Treat, Other \$0 \$178,617,324 \$3,984,223 33 TRANSMISSION & DIST. PLANT \$3,991,422 0.00% \$0 0 34 340.000 Structures and Improvements - TDP \$3,991,422 0.00% \$0 0 35 341.000 Structures & Improve - Special Crossing \$0 1.49% \$89,239 55 36 341.100 Structures & Improve - Special Crossing \$0 1.49% \$0 55 37 342.000 Distribution Reservoirs and Standpipes \$12,529,418 1.70% \$213,000 65 38 343.000 Transmission and Distribution Mains \$1,316,517,867 1.39% \$18,299,598 90	26		TOTAL PUMPING PLANT	\$83,459,909		\$2,022,946		
28 330.000 Land and Land Rights - WTP \$1,902,256 0.00% \$0 29 331.000 Structures and Improvements - WTP \$82,396,805 2.34% \$1,928,085 80 30 332.000 Water Treatment Equipment \$94,318,263 2.18% \$2,056,138 48 31 333.000 Miscellaneous Water Treat, Other \$0 \$178,617,324 \$3,984,223 33 TRANSMISSION & DIST. PLANT \$3,991,422 0.00% \$0 0 34 340.000 Structures and Improvements - TDP \$3,991,422 0.00% \$0 0 35 341.000 Structures & Improve - Special Crossing \$0 1.49% \$89,239 55 36 341.100 Structures & Improve - Special Crossing \$0 1.49% \$0 55 37 342.000 Distribution Reservoirs and Standpipes \$12,529,418 1.70% \$213,000 65 38 343.000 Transmission and Distribution Mains \$1,316,517,867 1.39% \$18,299,598 90								
29 331.000 Structures and Improvements - WTP \$82,396,805 2.34% \$1,928,085 80 30 332.000 Water Treatment Equipment \$94,318,263 2.18% \$2,056,138 48 31 333.000 Miscellaneous Water Treat, Other TOTAL WATER TREATMENT PLANT \$178,617,324 \$3.33% \$0 32 TRANSMISSION & DIST. PLANT \$3,991,422 0.00% \$0 0 34 340.000 Structures and Improvements - TDP \$3,991,422 0.00% \$89,239 55 36 341.100 Structures & Improve - Special Crossing \$0 1.49% \$89,239 55 37 342.000 Distribution Reservoirs and Standpipes \$12,529,418 1.70% \$213,000 65 38 343.000 Transmission and Distribution Mains \$1,316,517,867 1.39% \$18,299,598 90 39 344.000 Fire Mains \$0 \$2,227 65 40 345.000 Customer Meters \$125,866,005 2.40% \$3,020,784 42 42 347.000 Customer Meter Pits & Installation \$13,108,690 2.40% </td <td></td> <td>222 222</td> <td></td> <td>£4 000 0E0</td> <td>0.000/</td> <td>*0</td> <td>•</td> <td>0.000/</td>		222 222		£4 000 0E0	0.000/	* 0	•	0.000/
332.000 332.000 Mater Treatment Equipment \$94,318,263 \$2.18% \$2,056,138 48 333.000 \$333.000 \$178,617,324 \$3.33% \$3							_	0.00% -15.00%
31 333.000 Miscellaneous Water Treat, Other			<u> </u>					-20.00%
32 TOTAL WATER TREATMENT PLANT \$178,617,324 \$3,984,223 33 TRANSMISSION & DIST. PLANT \$3,991,422 0.00% \$0 0 34 340.000 Structures and Improvements - TDP \$3,991,422 0.00% \$89,239 55 36 341.100 Structures & Improve - Special Crossing \$0 1.49% \$89,239 55 37 342.000 Distribution Reservoirs and Standpipes \$12,529,418 1.70% \$213,000 65 38 343.000 Transmission and Distribution Mains \$1,316,517,867 1.39% \$18,299,598 90 39 344.000 Fire Mains \$0 1.56% \$0 85 40 345.000 Customer Services \$76,258 2.92% \$2,227 65 41 346.000 Customer Meters \$125,866,005 2.40% \$3,020,784 42 42 347.000 Fire Hydrants \$77,784,721 1.85% \$1,439,017 65 44 349.000 Miscellaneous Trans. & Dist Other							-	0.00%
TRANSMISSION & DIST. PLANT Land and Land Rights - TDP Structures and Improvements - TDP Structures & Improve - Special Crossing Distribution Reservoirs and Standpipes Transmission and Distribution Mains Tire Mains Customer Services Customer Services Customer Meters Customer Meters Customer Meter Pits & Installation Fire Hydrants Fire Hydrants TRANSMISSION & DIST. PLANT St.,991,422 D.000 Structures & 0.000 St.,991,422 D.000 Structures and Improvements - TDP St.,989,216 St.,999,216 St.,999,299 St.,999,216 St.,999,299 St.,999,216 St.,999,216 St.,999,216 St.,999,216 St.,999,216 St.,999,216 St.,999,216 St.,999,216 St.,999,216 St.,999,216 St.,999,216 St.,999,216 St.,999,216 St.,999,216 St.,999,210 St.,999,299 St.,999,216 St.,999,216 St.,999,210 St.,999,210 St.,999,210 S		000.000	· ·		0.0070		55	0.0070
34 340.000 Land and Land Rights - TDP \$3,991,422 0.00% \$0 35 341.000 Structures and Improvements - TDP \$5,989,216 1.49% \$89,239 55 36 341.100 Structures & Improve - Special Crossing \$0 1.49% \$0 55 37 342.000 Distribution Reservoirs and Standpipes \$12,529,418 1.70% \$213,000 65 38 343.000 Transmission and Distribution Mains \$1,316,517,867 1.39% \$18,299,598 90 39 344.000 Fire Mains \$0 \$5 \$5 40 345.000 Customer Services \$76,258 2.92% \$2,227 65 41 346.000 Customer Meters \$125,866,005 2.40% \$3,020,784 42 42 347.000 Customer Meter Pits & Installation \$13,108,690 2.40% \$314,609 42 43 348.000 Fire Hydrants \$77,784,721 1.85% \$1,439,017 65 44 349.000 Miscellaneous Trans. & Dist Other \$0 \$0 \$0 \$0	~-			4.1.6,6.1.,62.		40,00 1,220		
35 341.000 Structures and Improvements - TDP \$5,989,216 1.49% \$89,239 55 36 341.100 Structures & Improve - Special Crossing \$0 1.49% \$0 55 37 342.000 Distribution Reservoirs and Standpipes \$12,529,418 1.70% \$213,000 65 38 343.000 Transmission and Distribution Mains \$1,316,517,867 1.39% \$18,299,598 90 39 344.000 Fire Mains \$0 \$1.56% \$0 85 40 345.000 Customer Services \$76,258 2.92% \$2,227 65 41 346.000 Customer Meters \$125,866,005 2.40% \$3,020,784 42 42 347.000 Customer Meter Pits & Installation \$13,108,690 2.40% \$314,609 42 43 348.000 Fire Hydrants \$77,784,721 1.85% \$1,439,017 65 44 349.000 Miscellaneous Trans. & Dist Other \$0 \$0 \$0 \$0	33		TRANSMISSION & DIST. PLANT					
36 341.100 Structures & Improve - Special Crossing \$0 1.49% \$0 55 37 342.000 Distribution Reservoirs and Standpipes \$12,529,418 1.70% \$213,000 65 38 343.000 Transmission and Distribution Mains \$1,316,517,867 1.39% \$18,299,598 90 39 344.000 Fire Mains \$0 \$1.56% \$0 85 40 345.000 Customer Services \$76,258 2.92% \$2,227 65 41 346.000 Customer Meters \$125,866,005 2.40% \$3,020,784 42 42 347.000 Customer Meter Pits & Installation \$13,108,690 2.40% \$314,609 42 43 348.000 Fire Hydrants \$77,784,721 1.85% \$1,439,017 65 44 349.000 Miscellaneous Trans. & Dist Other \$0 \$0 \$0 \$0	34	340.000	Land and Land Rights - TDP	\$3,991,422	0.00%	\$0	0	0.00%
37 342.000 Distribution Reservoirs and Standpipes \$12,529,418 1.70% \$213,000 65 38 343.000 Transmission and Distribution Mains \$1,316,517,867 1.39% \$18,299,598 90 39 344.000 Fire Mains \$0 1.56% \$0 85 40 345.000 Customer Services \$76,258 2.92% \$2,227 65 41 346.000 Customer Meters \$125,866,005 2.40% \$3,020,784 42 42 347.000 Customer Meter Pits & Installation \$13,108,690 2.40% \$314,609 42 43 348.000 Fire Hydrants \$77,784,721 1.85% \$1,439,017 65 44 349.000 Miscellaneous Trans. & Dist Other \$0 \$0 \$0 \$0				\$5,989,216		\$89,239		-20.00%
38 343.000 Transmission and Distribution Mains \$1,316,517,867 1.39% \$18,299,598 90 39 344.000 Fire Mains \$0 1.56% \$0 85 40 345.000 Customer Services \$76,258 2.92% \$2,227 65 41 346.000 Customer Meters \$125,866,005 2.40% \$3,020,784 42 42 347.000 Customer Meter Pits & Installation \$13,108,690 2.40% \$314,609 42 43 348.000 Fire Hydrants \$77,784,721 1.85% \$1,439,017 65 44 349.000 Miscellaneous Trans. & Dist Other \$0 \$0 \$0 \$0				· ·		· ·		-20.00%
39 344.000 Fire Mains \$0 1.56% \$0 85 40 345.000 Customer Services \$76,258 2.92% \$2,227 65 41 346.000 Customer Meters \$125,866,005 2.40% \$3,020,784 42 42 347.000 Customer Meter Pits & Installation \$13,108,690 2.40% \$314,609 42 43 348.000 Fire Hydrants \$77,784,721 1.85% \$1,439,017 65 44 349.000 Miscellaneous Trans. & Dist Other \$0 \$0 \$0 \$0								-25.00%
40 345.000 (345.000) Customer Services (2.92%) \$2,227 (3.5%) 65 (3.5%) 65 (3.5%) \$3,020,784 (4.2%) 42 (4.2%) \$3,020,784 (4.2%) 42 (4.2%) \$3,020,784 (4.2%) 42 (4.2%) \$3,108,690 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) \$314,609 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) 42 (4.2%) </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-30.00%</td>								-30.00%
41 346.000 Customer Meters \$125,866,005 2.40% \$3,020,784 42 42 347.000 Customer Meter Pits & Installation \$13,108,690 2.40% \$314,609 42 43 348.000 Fire Hydrants \$77,784,721 1.85% \$1,439,017 65 44 349.000 Miscellaneous Trans. & Dist Other \$0 \$0 \$0 \$0				·		·		-30.00%
42 347.000 348.000 348.000 349.000								-100.00%
43 348.000 Fire Hydrants \$77,784,721 1.85% \$1,439,017 65 65 \$1,439,017 50 44 349.000 Miscellaneous Trans. & Dist Other \$0 \$0 \$0 \$0 \$0								-10.00% -10.00%
44 349.000 Miscellaneous Trans. & Dist Other \$0 2.96% \$0 50				. , ,				-30.00%
The state of the s								0.00%
		0-0.000			2.50/0		30	0.0076
				+ 1,222,333,337		+,3,3,3,,,,		
46 INCENTIVE COMPENSATION	46		INCENTIVE COMPENSATION					
CAPITALIZATION								
47 Incentive Compensation Capitalization Adj. \$0 0.00% \$0 0	47		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
			I	1				

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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
48		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
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		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	Transporation 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	\$1,968,067,168		\$36,386,063		
70		Total Depreciation	φ1,300,007,100		\$30,300,003		

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

	<u>A</u>	<u>B</u>	_ <u>c</u>	<u>D</u>	<u>E</u>	<u> </u>	<u> <u>G</u></u>	. <u>н</u>	<u> </u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Humber	Number	Depresiation Reserve Description	RESERVE	- Italiibei	Adjustificitis	RESCIVE	Anocations	Aujustinents	ourisalctional
1 2	301.000	INTANGIBLE PLANT Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0 \$0	R-2 R-3	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$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 Lake, River and Other Intakes	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10 11	313.000 314.000	Wells and Springs	\$52,394 \$641	R-10 R-11	\$0 \$0	\$52,394 \$641	100.00% 100.00%	\$0 \$0	\$52,394 \$641
12	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	\$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 10	321.000 322.000	Structures and Improvements - PP	\$5,349,995	R-18 R-19	\$0 \$0	\$5,349,995	100.00% 100.00%	\$0 \$0	\$5,349,995
19 20	323.000	Boiler Plant Equipment Power Generation Equipment	\$0 \$892,362	R-19 R-20	\$0 \$0	\$0 \$892,362	100.00%	\$0 \$0	\$0 \$892,362
21	324.000	Steam Pumping Equipment	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	325.000	Electric Pumping Equipment	\$20,403,512	R-22	\$0	\$20,403,512	100.00%	\$0	\$20,403,512
23 24	326.000 327.000	Diesel Pumping Equipment Hydraulic Pumping Equipment	\$1,816,474 \$38,853	R-23 R-24	\$0 \$0	\$1,816,474 \$38,853	100.00% 100.00%	\$0 \$0	\$1,816,474 \$38,853
25	328.000	Other Pumping Equipment	-\$71,159	R-25	\$0 \$0	-\$71,159	100.00%	\$0 \$0	-\$71,159
26	020.000	TOTAL PUMPING PLANT	\$28,430,037		\$0	\$28,430,037	100.00%	\$0	\$28,430,037
27 28	330.000	WATER TREATMENT PLANT 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 \$0	\$30,977,785	100.00%	\$0 \$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 36	341.000	Structures and Improvements - TDP	\$4,045,394	R-35	\$0 *0	\$4,045,394	100.00%	\$0	\$4,045,394
36 37	341.100 342.000	Structures & Improve - Special Crossing Distribution Reservoirs and Standpipes	\$0 \$8,237,728	R-36 R-37	\$0 \$0	\$0 \$8,237,728	100.00% 100.00%	\$0 \$0	\$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 Customer Meters	\$79,638	R-40	\$0 \$0	\$79,638	100.00%	\$0 \$0	\$79,638
41 42	346.000 347.000	Customer Meters Customer Meter Pits & Installation	\$4,352,290 \$9,263,881	R-41 R-42	\$0 \$0	\$4,352,290 \$9,263,881	100.00% 100.00%	\$0 \$0	\$4,352,290 \$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	\$0		\$0	\$0		\$0	\$0
40		CAPITALIZATION	\$0		Ψ0	40		\$0	Ψ0
49	200 222	GENERAL PLANT		D 50	*-		400.000	*-	
50 51	389.000 390.000	Land and Land Rights - GP Structures and Improve - Shop & Garage	\$0 \$822,447	R-50 R-51	\$0 \$0	\$0 \$822.447	100.00% 100.00%	\$0 \$0	\$0 \$822,447
52	390.100	Structures and Improve - Office Buildings	\$568,686	R-52	\$0 \$0	\$568,686	100.00%	\$0 \$0	\$568,686
53 54	390.200	General Structures - HVAC	\$11,492 \$724,403	R-53	\$0 \$0	\$11,492 \$734,403	100.00%	\$0 \$0	\$11,492 \$734,403
54 55	390.300 390.900	Structures & Improve - Miscellaneous Structures and Improve - Leasehold	\$734,403 \$177,913	R-54 R-55	\$0 \$0	\$734,403 \$177,913	100.00% 100.00%	\$0 \$0	\$734,403 \$177,913
56	391.000	Office Furniture	\$432,008	R-56	\$0				

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
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	Transporation 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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C-D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE						
2	Chemical	\$7,661,090	43.63	35.19	8.44	0.023123	\$177,147
3	Group Insurance	\$2,063,024	43.63	10.92	32.71	0.089616	\$184,880
4	Labor/Base Payroll	\$20,076,123	43.63	12.00	31.63	0.086658	\$1,739,757
5	Pension and OPEB	-\$2,575,296	43.63	2.90	40.73	0.111589	-\$287,375
6	401K	\$510,645	43.63	16.93	26.70	0.073151	\$37,354
7	Support Services	\$17,175,848	43.63	75.37	-31.74	-0.086959	-\$1,493,595
8	Fuel Power	\$6,538,271	43.63	21.72	21.91	0.060027	\$392,473
9	Telephone	\$855,208	43.63	34.20	9.43	0.025836	\$22,095
10	Rents	\$496,804	43.63	14.27	29.36	0.080438	\$39,962
11	Postage	\$1,219,543	43.63	20.54	23.09	0.063260	\$77,148
12	IOTG	\$3,547,741	43.63	-56.46	100.09	0.274219	\$972,858
13	PSC Assessment	\$1,415,911	43.63	-35.57	79.20	0.216986	\$307,233
14	Waste Disposal	\$349,417	43.63	74.65	-31.02	-0.084986	-\$29,696
15	Uncollectible Expense	\$2,170,858	0.00	0.00	0.00	0.000000	\$0
16	Cash Vouchers	\$11,937,006	43.63	75.37	-31.74	-0.086959	-\$1,038,030
17	TOTAL OPERATION AND MAINT. EXPENSE	\$73,442,193					\$1,102,211
							. , ,
18	TAXES						
19	Payroll Tax	\$1,546,118	43.63	12.00	31.63	0.086658	\$133,983
20	Property Tax	\$18,353,758	43.63	167.90	-124.27	-0.340466	-\$6,248,831
21	TOTAL TAXES	\$19,899,876			1 - 11 - 1		-\$6,114,848
		\$10,000,010					4 0,111,010
22	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$5,012,637
	0.00.0000000000000000000000000000000000						Ţ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$10,075,492	43.63	52.88	-9.25	-0.025342	-\$255,333
25	State Tax Offset	\$1,789,200	43.63	52.88	-9.25	-0.025342	-\$45,342
26	City Tax Offset	\$382,859	43.63	52.88	-9.25	-0.025342	-\$9,702
27	Interest Expense Offset	\$25,258,059	43.63	87.60	-43.97	-0.120466	-\$3,042,737
28	TOTAL OFFSET FROM RATE BASE	\$37,505,610	45.55	57.50	-40.57	-0.120-400	-\$3,353,114
20	TOTAL OFF SET FROM RATE BASE	φ31,303,010					- 40,000,114
29	TOTAL CASH WORKING CAPITAL REQUIRED	I					-\$8,365,751
23	TOTAL CASTI WORKING CAFTIAL REQUIRED						-90,303,731

Accounting Schedule: 08 Sponsor: Courtney Barron Page: 1 of 1

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

								, .			15		
Lina	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u>	G Total Company	H Total Company	luriodistics -	<u>J</u> Juriodistisms!	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Line		lunnun Dannstation				Adjust.					•	•	•
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
Rev-1		OPERATING REVENUES	(D+E)		I	l	(FIOIII Auj. Scii.)	(0+0)	T	(FIOIII AUJ. SCII.)	(m x i) + J	L + IV	ii = K
Rev-1	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	Occ note (1)	Occ note (1)	Rev-3	Occ Hote (1)	\$45,026,517	100.00%	-\$6,274,726	\$38,751,791	Occ note (1)	Occ note (1)
Rev-4	461.300	Industrial	\$6,272,508			Rev-4		\$6,272,508	100.00%	\$967,396	\$7,239,904		
Rev-5	462.000	Private Fire Protection	\$3,800,894			Rev-5		\$3,800,894	100.00%	-\$85,753	\$3,715,141		
Rev-6	463.000	Public Fire Protection	-\$61			Rev-6		-\$61	100.00%	\$61	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$1,250,735			Rev-7		\$1,250,735	100.00%	-\$743.467	\$507.268		
Rev-8	472.000	Other Revenue - Rent	\$563,574			Rev-8		\$563,574	100.00%	-\$172,581	\$390,993		
Rev-9	464.000	Other Public Auth.	\$2,471,362			Rev-9		\$2,471,362	100.00%	-\$120,156	\$2,351,206		
Rev-10	466.000	Sales for Resale	\$7,515,366			Rev-10		\$7,515,366	100.00%	-\$1,009,624	\$6,505,742		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$2,664,716			Rev-11		\$2,664,716	100.00%	-\$42,714	\$2,622,002		
Rev-12		TOTAL OPERATING REVENUES	\$223,758,715					\$223,758,715		-\$9,549,583	\$214,209,132		
1		SOURCE OF SUPPLY EXPENSES	4						1				4
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 6	604.000	Rents - SSE	\$8,006	\$0 \$290	\$8,006	E-5 E-6	\$0 \$0	\$8,006	100.00%	\$56,879	\$64,885	\$0 \$260	\$64,885
6 7	610.000	Maint. Supervision & Engineering	\$280	\$280	\$0 \$0	E-6 E-7	\$0	\$280	100.00% 100.00%	-\$20 \$0	\$260	\$260 \$0	\$0 \$0
8	611.000 612.000	Maint. of Structures & Improvements Maint. of Collect. & Impound. Reservoirs	\$0 \$0	\$0 \$0	\$0	E-7 E-8	\$0	\$0 \$0	100.00%	\$0	\$0 \$0	\$0	\$0
9	613.000	Maint. of Collect. & Impound. Reservoirs Maint. of Lake, River and Other Intakes	\$0 \$0	\$0 \$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0 \$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$61	\$61	\$0	E-10	\$0	\$61	100.00%	-\$4	\$57	\$57	\$0 \$0
11	615.000	Maint. of Wells & Springs Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	616.000	Maint, of Supply Mains	\$701	\$701	\$0	E-12	\$0	\$701	100.00%	-\$58	\$643	\$643	\$0
13	617.000	Maint. Of Misc. Water Source Plant	\$248,563	\$246,373	\$2,190	E-13	\$0	\$248,563	100.00%	-\$18,097	\$230,466	\$228,276	\$2,190
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$4,936,712	\$247,415	\$4,689,297		\$0	\$4,936,712	100.0070	-\$152,454	\$4,784,258	\$229,236	\$4,555,022
			, , , , , ,	, , -	, ,,		, ,	, , , , , ,		, , ,	, , , , , ,	, ,,,,,	, ,,
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$20,888	\$20,888	\$0	E-16	\$0	\$20,888	100.00%	-\$1,498	\$19,390	\$19,390	\$0
17	621.000	Fuel for Power Production	\$1,869	\$0	\$1,869	E-17	\$0	\$1,869	100.00%	-\$106	\$1,763	\$0	\$1,763
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$2,814,567	\$0	\$2,814,567	E-19	\$0	\$2,814,567	100.00%	-\$159,033	\$2,655,534	\$0	\$2,655,534
20	624.000	Pumping Labor and Expenses	\$457,244	\$404,605	\$52,639	E-20	\$0	\$457,244	100.00%	-\$29,023	\$428,221	\$375,582	\$52,639
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$12,973	\$0	\$12,973	E-22	\$0	\$12,973	100.00%	\$0	\$12,973	\$0	\$12,973
23	627.000	Rents - PE	\$5,518	\$0	\$5,518	E-23	\$0	\$5,518	100.00%	-\$561	\$4,957	\$0	\$4,957
24	630.000	Maint. Supervision & Engineering - PE	\$20,842	\$20,842	\$0	E-24	\$0	\$20,842	100.00%	-\$1,503	\$19,339	\$19,339	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$8,031	\$8,031	\$0	E-25	\$0	\$8,031	100.00%	-\$770	\$7,261	\$7,261	\$0
26 27	632.000 633.000	Maint. of Power Production Equipment Maint. of Pumping Equipment	\$1,154 \$286,748	\$1,154 \$273,246	\$0 \$13,502	E-26 E-27	\$0 \$0	\$1,154 \$286,748	100.00% 100.00%	-\$82 -\$19,880	\$1,072 \$266,868	\$1,072 \$253,366	\$0 \$13,502
28	633.000	TOTAL PUMPING EXPENSES	\$3,629,834	\$273,246 \$728,766	\$2,901,068	E-21	\$0	\$3,629,834	100.00%	-\$212,456	\$3,417,378	\$253,366	\$2,741,368
20		TOTAL I GIVIF ING EXPENSES	φ3,023,034	φ120,100	φ2,301,000		\$0	φ3,023,034	1	-φz12,430	φυ,417,570	\$070,010	φ2,141,300
29		WATER TREATMENT EXPENSES					1		1		1		
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	Miscellanous 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

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H Tatal Campany	<u>[</u>	<u>J</u>	<u>K</u>	<u>L</u>	MO Adi huri-
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J		M = K
38		TOTAL WATER TREATMENT EXPENSES	\$13,339,035	\$4,149,928	\$9,189,107		\$0	\$13,339,035		-\$261,490	\$13,077,545	\$3,852,819	\$9,224,726
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$34.817	\$34.817	\$0	E-40	\$0	\$34.817	100.00%	-\$2,490	\$32,327	\$32.327	\$0
41	661.000	Storage Facilities Expenses TDE	-\$308	-\$308	\$0	E-41	\$0	-\$308	100.00%	\$0	-\$308	-\$308	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$19,875	\$122,439	-\$102.564	E-42	\$0	\$19.875	100.00%	-\$601.461	-\$581,586	-\$479.022	-\$102,564
43	663.000	Meter Expenses - TDE	\$52,339	\$52,339	\$0	E-43	\$0	\$52,339	100.00%	-\$5,560	\$46,779	\$46,779	\$0
44	664.000	Customer Installations Expenses - TDE	\$140,285	\$140,285	\$0	E-44	\$0	\$140,285	100.00%	-\$12,071	\$128,214	\$128,214	\$0
45	665.000	Miscellaneous Expenses - TDE	\$4,688,618	\$3,767,146	\$921,472	E-45	\$0	\$4,688,618	100.00%	-\$261,701	\$4,426,917	\$3,507,069	\$919,848
46	666.000	Rents - TDE	\$7,911	\$0	\$7,911	E-46	\$0	\$7,911	100.00%	-\$805	\$7,106	\$0	\$7,106
47	670.000	Maint. Supervision and Engineering - TDE	\$5,032	\$5,032	\$0	E-47	\$0	\$5,032	100.00%	-\$356	\$4,676	\$4,676	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$72,412	\$0	\$72,412	E-49	\$0	\$72,412	100.00%	\$3,354	\$75,766	\$0	\$75,766
50	673.000	Maint. of Transmission & Distribution Mains	\$1,608,165	\$139	\$1,608,026	E-50	\$0	\$1,608,165	100.00%	\$567,655	\$2,175,820	\$139	\$2,175,681
51	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	675.000	Maint. of Services - TDE	\$391,554	\$391,754	-\$200	E-52	\$0	\$391,554	100.00%	-\$28,035	\$363,519	\$363,719	-\$200
53	676.000	Maint. of Meters - TDE	\$359,962	\$359,962	\$0	E-53	\$0	\$359,962	100.00%	-\$24,652	\$335,310	\$335,310	\$0
54	677.000	Maint. of Hydrants - TDE	\$248,220	\$248,220	\$0	E-54	\$0	\$248,220	100.00%	-\$18,693	\$229,527	\$229,527	\$0
55	678.000	Maint. of Miscellaneous Plant - TDE	\$3,686,251	\$2,522,430	\$1,163,821	E-55	\$0	\$3,686,251	100.00%	-\$444,791	\$3,241,460	\$2,346,292	\$895,168
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$11,315,133	\$7,644,255	\$3,670,878		\$0	\$11,315,133		-\$829,606	\$10,485,527	\$6,514,722	\$3,970,805
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision - 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		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,411,708	\$270,860	\$4,140,848		\$0	\$4,411,708		\$1,205,853	\$5,617,561	\$245,976	\$5,371,585
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-65	\$0	\$0	100.00%	\$0	\$0	\$0	\$0 \$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$7,572,968	\$7,572,968	\$0	E-71	\$0	\$7,572,968	100.00%	-\$2,176,802	\$5,396,166	\$5,396,166	\$0
72	921.000	Office Supplies & Expenses	\$1,321,688	\$0	\$1,321,688	E-72	\$0	\$1,321,688	100.00%	\$253,251	\$1,574,939	\$0	\$1,574,939
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
74	923.000	Outside Services Employed	\$27,990,492	\$23,404,081	\$4,586,411	E-74	\$0	\$27,990,492	100.00%	-\$5,897,062	\$22,093,430	\$23,404,081	-\$1,310,651
75	924.000	Property Insurance	\$3,527,918	\$0	\$3,527,918	E-75	\$0	\$3,527,918	100.00%	\$632,083	\$4,160,001	\$0	\$4,160,001
76	925.000	Injuries & Damages	\$72,830	\$0	\$72,830	E-76	\$0	\$72,830	100.00%	-\$235	\$72,595	\$0	\$72,595
77	926.000	Employee Pensions & Benefits	\$5,656,479	\$5,485,373	\$171,106	E-77	\$0	\$5,656,479	100.00%	-\$5,122,679	\$533,800	\$3,841,933	-\$3,308,133
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$293,710	\$0	\$293,710	E-79	\$0	\$293,710	100.00%	-\$256,043	\$37,667	\$0	\$37,667
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0 \$0	\$0 \$4.456.244	E-81	\$0	\$0	100.00%	\$0 \$534,033	\$0	\$0	\$0
82 83	930.200	Misc. General Expenses	\$1,456,341 \$65,377	\$0 \$0	\$1,456,341 \$65,377	E-82	\$0 \$0	\$1,456,341 \$65,377	100.00% 100.00%	-\$531,922 \$368	\$924,419 \$65,645	\$0 \$0	\$924,419 \$65,645
83 84	930.300 931.000	Research & Development Expenses - AGE Rents - AGE	\$65,277 \$98.086	\$0 \$0	\$65,277 \$98.086	E-83 E-84	\$0	\$65,277 \$98.086	100.00%	-\$2,389	\$65,645 \$95,697	\$0 \$0	\$65,645 \$95.697
04	331.000	Neilla - AGE	990,086	\$U	990,086	⊏-0 4	1 \$0	1 \$30,086	100.00%	- ⇒∠,389	1 \$90,097	ı \$U	1 \$95,097

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>!</u>	J	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.					MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)			•	(From Adj. Sch.)		1	(From Adj. Sch.)	(H x I) + J		И = K
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	Amortizaton of Reg Asset	\$4,674	\$0	\$4,674	E-92	\$0	\$4,674	100.00%	-\$4,674	\$0	\$0	\$0
93	405.000	Amortization of Reg Asset AFUDC	\$110,111	\$0	\$110,111	E-93	\$0	\$110,111	100.00%	-\$110,111	\$0	\$0	\$0
94	407.000	Amortization - Property Losses	\$112,163	\$0	\$112,163	E-94	\$0	\$112,163	100.00%	-\$1,621	\$110,542	\$0	\$110,542
95		TOTAL AMORTIZATION EXPENSE	\$387,787	\$0	\$387,787		\$0	\$387,787		-\$116,406	\$271,381	\$0	\$271,381
96		OTHER OPERATING EXPENSES											
97	408.100	Property Taxes	\$18,403,929	\$0	\$18,403,929	E-97	\$0	\$18,403,929	100.00%	-\$50,172	\$18,353,757	\$0	\$18,353,757
98	408.100	Payroll Taxes	\$1,612,131	\$1,612,131	\$0	E-98	\$0	\$1,612,131	100.00%	-\$66,012	\$1,546,119	\$1,546,119	\$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											
107	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	555516 (1)	200010(1)	E-109	555	-\$99,244	100.00%	-\$411	-\$99,655	555516 (1)	555516 (1)
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	0.000	TOTAL DEFERRED INCOME TAXES	\$22,943,455	_				\$22,943,455	100.0070	-\$38,280,770	-\$15,337,315		
113		NET OPERATING INCOME	\$68,404,878			I	1	\$68,404,878	. I	\$12,380,567	\$80,785,445	l	

⁽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	<u>A</u>	<u>B</u> 6.23%	<u>C</u> 6.33%	<u>D</u> 6.43%
Number	Description	Return	Return	Return
			1.010.111	11010
1	Net Orig Cost Rate Base	\$382,483,298	\$382,483,298	\$382,483,298
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$23,821,060	\$24,199,718	\$24,578,377
4	Net Income Available	\$36,920,808	\$36,920,808	\$36,920,808
5	Additional Net Income Required	-\$13,099,748	-\$12,721,090	-\$12,342,431
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,975,946	\$6,098,301	\$6,220,658
8	Current Income Tax Available	\$10,208,848	\$10,208,848	\$10,208,848
9	Additional Current Tax Required	-\$4,232,902	-\$4,110,547	-\$3,988,190
10	Revenue Requirement	-\$17,332,650	-\$16,831,637	-\$16,330,621
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$4,648,271	\$4,648,271	\$4,648,271
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$12,684,379	-\$12,183,366	-\$11,682,350

Accounting Schedule: 01 Sponsor: Amanda C. McMellen Page: 1 of 1

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

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

Accounting Schedule: 02 Sponsor: Amanda C. McMellen Page: 1 of 1

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
_	Account #		Total	Adjust.				Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$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
•		COURCE OF CURRY V RI ANT							
6 7	310.000	SOURCE OF SUPPLY PLANT 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	\$1,510,422	P-8	\$0 \$0	\$1,510,422	100.00%	\$0 \$0	\$1,510,422
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 15	317.000	Miscelleanous Source of Supply - Other TOTAL SOURCE OF SUPPLY PLANT	\$318,503	P-14	\$0 \$0	\$318,503 \$47,559,627	100.00%	\$0 \$0	\$318,503 \$47,550,637
13		TOTAL SOURCE OF SUPPLY PLANT	\$47,559,627		φU	\$41,559,621		\$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 \$0	\$234,170 \$25,583,681	100.00%	\$0 *0	\$234,170
22 23	325.000 326.000	Electric Pumping Equipment Diesel Pumping Equipment	\$25,583,681 \$479,289	P-22 P-23	\$0 \$0	\$25,583,681 \$479,289	100.00% 100.00%	\$0 \$0	\$25,583,681 \$479,289
24	327.000	Hydraulic Pumping Equipment	\$361,729	P-24	\$0	\$361,729	100.00%	\$0 \$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 30	331.000 332.000	Structures and Improvements - WTP Water Treatment Equipment	\$68,219,338 \$63,787,580	P-29 P-30	\$0 \$0	\$68,219,338 \$63,787,580	100.00% 100.00%	\$0 \$0	\$68,219,338 \$63,787,580
30 31	333.000	Miscellaneous Water Treat, Other	\$1,473,221	P-31	\$0 \$0	\$1,473,221	100.00%	\$0 \$0	\$1,473,221
32	333.000	TOTAL WATER TREATMENT PLANT	\$134,917,819	' ' '	\$0	\$134,917,819	100.0070	\$0	\$134,917,819
			4101,011,010		**	***********		**	******
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	\$0	100.00%	\$0 \$0	\$0
37 38	342.000 343.000	Distribution Reservoirs and Standpipes Transmission and Distribution Mains	\$25,642,066 \$317,972,853	P-37 P-38	\$0 \$0	\$25,642,066 \$317,972,853	100.00% 100.00%	\$0 \$0	\$25,642,066 \$317,972,853
39	344.000	Fire Mains	\$595,477	P-39	\$0	\$595,477	100.00%	\$0 \$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							
40		CAPITALIZATION							
47	0.000	Incentive Compensation Capitalization Adj.	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
40		CENERAL DI ANT							
49 50	389.000	GENERAL PLANT	\$64E 060	P-50	e.c.	\$64E 060	100.00%	**	\$64F.060
50 51	390.000	Land and Land Rights - GP Structures and Improve - Shop & Garage	\$615,868 \$11,886,643	P-50 P-51	\$0 \$0	\$615,868 \$11,886,643	100.00%	\$0 \$0	\$615,868 \$11,886,643
52	390.100	Structures and Improve - Office Buildings	\$6,493,053	P-52	\$0 \$0	\$6,493,053	100.00%	\$0 \$0	\$6,493,053
			Ţ =,,,			+-,,	1 2 3 3 3 7 0	30	Ţ-,, o
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
	I	I	l	l			1		

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
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	1	\$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

	٨	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account	<u> </u>	<u>U</u> MO Adjusted	<u>D</u> Depreciation	⊑ Depreciation	<u>r</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
110				11000		0	Juliugo
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	240.000	SOURCE OF SUPPLY PLANT	£4 040 400	0.000/	**	•	0.000/
7	310.000	Land and Land Rights - SSP	\$1,810,422	0.00%	\$0 \$339.330	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 70	0.00%
10	313.000	Lake, River and Other Intakes	\$7,390,315	3.57%	\$263,834 \$253,500	70	-10.00%
11 12	314.000 315.000	Wells and Springs Infiltration Galleries and Tunnels	\$10,063,056	2.52% 1.77%	\$253,589 \$32	55 60	-5.00% 0.00%
13	316.000		\$1,804 \$16,265,011		·	60 80	-25.00%
13 14	317.000	Supply Mains Miscelleanous Source of Supply - Other		1.45% 4.97%	\$235,843 \$45,830	25	-25.00% 0.00%
15	317.000	TOTAL SOURCE OF SUPPLY PLANT	\$318,503 \$47,559,627	4.97%	\$15,830 \$997,886	25	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$41,559,621		φ99 <i>1</i> ,000		
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	\$12,300,030	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	0_0.000	TOTAL PUMPING PLANT	\$45,027,400	110070	\$1,149,947		1010070
			4 10,0=1,100		4 1,1 10,0 11		
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		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		
40		INICENTIVE COMPENCATION					
46		INCENTIVE COMPENSATION					
47		CAPITALIZATION	*~	0.000/	**	_	0.000/
47		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
		I	I				

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

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

	Α	<u>B</u>	С	D	E	F	G
Line	Account	<u> =</u>	MO Adjusted	Depreciation	Depreciation	<u>-</u> Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
rtumbe.	TTGIII SOI			11010	<u> </u>	20	ou.rugo
48		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION			**		
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		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		
		T (1 D) : 6	A700 000 000		047 (07 07)		
75		Total Depreciation	\$796,003,221		\$17,495,950		

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

Accounting Schedule: 05 Sponsor: Cedric E. Cunigan

Page: 2 of 2

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	<u>H</u>	<u> </u>
Line	Account	Danielius Danies Danielius	Total	Adjust.	A -15	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,933	R-2	\$0	\$2,933	100.00%	\$0	\$2,933
3	302.000	Franchises and Consents	\$0 \$200 500	R-3	\$0	\$0	100.00%	\$0	\$0
4 5	303.000	Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT	\$306,586 \$309,519	R-4	\$0 \$0	\$306,586 \$309,519	100.00%	\$0 \$0	\$306,586 \$309,519
3		TOTAL INTANGIBLE PLANT	\$309,519		ΦU	\$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 11	313.000 314.000	Lake, River and Other Intakes Wells and Springs	\$1,617,853 \$2,422,600	R-10 R-11	\$0 \$0	\$1,617,853 \$2,422,600	100.00% 100.00%	\$0 \$0	\$1,617,853 \$2,422,600
12	315.000	Infiltration Galleries and Tunnels	\$2,422,000 \$438	R-11	\$0 \$0	\$2,422,000	100.00%	\$0 \$0	\$2,422,000 \$438
13	316.000	Supply Mains	\$4,991,708	R-13	\$0	\$4,991,708	100.00%	\$0	\$4,991,708
14	317.000	Miscelleanous 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 17	320.000	PUMPING PLANT Land and Land Rights - PP	\$590	R-17	-\$590	¢0	100.00%	*0	¢o.
17 18	320.000	Structures and Improvements - PP	\$590 \$4.021.394	R-17 R-18	-\$590 \$0	\$0 \$4,021,394	100.00%	\$0 \$0	\$0 \$4,021,394
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0 \$0	\$0	100.00%	\$0 \$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 25	327.000 328.000	Hydraulic Pumping Equipment Other Pumping Equipment	\$32,259 \$119,743	R-24 R-25	\$0 \$0	\$32,259 \$119,743	100.00% 100.00%	\$0 \$0	\$32,259 \$119,743
26	320.000	TOTAL PUMPING PLANT	\$9,326,653	K-23	-\$590	\$9,326,063	100.00 /6	\$0	\$9,326,063
			4 0,020,000		4000	\$0,020,000		45	40,020,000
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 \$0	\$19,899,777	100.00%	\$0	\$19,899,777
31 32	333.000	Miscellaneous Water Treat, Other TOTAL WATER TREATMENT PLANT	\$615,754 \$35,655,048	R-31	\$0 \$0	\$615,754 \$35,655,048	100.00%	\$0 \$0	\$615,754 \$35,655,048
32		TOTAL WATER TREATMENT FEAT	ψ55,055,040		Ψ	ψου,000,040		Ψ0	ψου,ουυ,ο-το
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 37	341.100 342.000	Structure & Improve - Special Crossing	\$0 \$0.764.737	R-36 R-37	\$0 \$0	\$0 \$0.764.737	100.00% 100.00%	\$0 \$0	\$0 \$0.764.737
38	343.000	Distribution Reservoirs and Standpipes Transmission and Distribution Mains	\$8,761,737 \$51,142,853	R-37	\$0 \$0	\$8,761,737 \$51,142,853	100.00%	\$0 \$0	\$8,761,737 \$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 45	349.000	Miscellaneous Trans. & Dist Other TOTAL TRANSMISSION & DIST. PLANT	\$16,081 \$83,626,093	R-44	\$0 \$0	\$16,081 \$83,626,093	100.00%	\$0 \$0	\$16,081 \$83,626,093
45		TOTAL TRANSMISSION & DIST. I LANT	ψ03,020,033		ΨΟ	\$03,020,033		ΨΟ	ψ03,020,033
46		INCENTIVE COMPENSATION							
		CAPITALIZATION							
47		Incentive Compensation Capitalization Adj.	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
40		TOTAL INCENTIVE COMPENSATION	**		**	***		***	***
48		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
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
En	200 200	Structures 8 Improve Microllensons	¢one con	D F2	* ^	¢ooe coe	100 000/	**	¢oos cos
53 54	390.300 390.900	Structures & Improve - Miscellaneous Structures and Improvements - Leasehold	\$995,695 \$3,902	R-53 R-54	\$0 \$0	\$995,695 \$3,902	100.00% 100.00%	\$0 \$0	\$995,695 \$3,902
34	330.300	on actures and improvements - Leasenoid	φ3, 3 02	11-34	φU	φ3, 3 02	100.00%	φυ	და,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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	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 Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Cash Working Capital

	<u>A</u>	<u>B</u>	<u>C</u>	_ <u>D</u>	<u> </u>	_ <u>E</u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C-D	(Col E / 365)	BxF
	ODED ATION AND MAINT EVENIOR						
1	OPERATION AND MAINT. EXPENSE		40.55				
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	Uncollectilbe Expense	\$750,459	0.00	0.00	0.00	0.000000	\$0
16	Cash Vouchers	\$5,463,399	43.63	75.37	-31.74	-0.086959	-\$475,092
17	TOTAL OPERATION AND MAINT. EXPENSE	\$30,386,076					\$503,235
18	TAXES						
19	Payroll Tax	\$640,604	43.63	12.00	31.63	0.086658	\$55,513
20	Property Tax	\$7,067,552	43.63	167.90	-124.27	-0.340466	-\$2,406,261
21	TOTAL TAXES	\$7,708,156					-\$2,350,748
		, , , , , , , , , , , , , , , , , , , ,					, ,,
22	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,847,513
							, , , , , , , , , , , ,
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$5,016,790	43.63	52.88	-9.25	-0.025342	-\$127,135
25	State Tax Offset	\$890,878	43.63	52.88	-9.25	-0.025342	-\$22,577
26	City Tax Offset	\$190,633	43.63	52.88	-9.25	-0.025342	-\$4,831
27	Interest Expense Offset	\$9,730,375	43.63	87.60	-43.97	-0.120466	-\$1,172,179
28	TOTAL OFFSET FROM RATE BASE	\$15,828,676	40.00	07.50	40.07	0.120-700	-\$1,326,722
20	TOTAL OFFICE HOW HATE BASE	ψ13,020,070					-ψ1,320,722
29	TOTAL CASH WORKING CAPITAL REQUIRED	1	1				-\$3,174,235
23	TOTAL GASTI WORKING CAFTTAL REQUIRED						-φυ, i / 4 ,233

Accounting Schedule: 08 Sponsor: Courtney Barron Page: 1 of 1

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

											16		
Lina	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u>	G Total Company	H Total Company	luriodistics -	<u>J</u> Juriodistisms!	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Line		lucana Decembrica				Adjust.					•	•	•
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
Rev-1		OPERATING REVENUES	(D+E)			l	(FIOIII Auj. Scii.)	(C+G)	T	(FIOIII AUJ. SCII.)	(m x i) + J	L + IV	1 = K
Rev-1	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	Occ note (1)	Occ note (1)	Rev-3	Occ Hote (1)	\$18,950,202	100.00%	-\$426,022	\$18,524,180	Occ note (1)	Occ flote (1)
Rev-4	461.300	Industrial	\$9,477,052			Rev-4		\$9,477,052	100.00%	\$1,202,529	\$10,679,581		
Rev-5	462.000	Private Fire Protection	\$1,211,236			Rev-5		\$1,211,236	100.00%	\$209,251	\$1,420,487		
Rev-6	463.000	Public Fire Protection	-\$76			Rev-6		-\$76	100.00%	\$76	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$443,692			Rev-7		\$443,692	100.00%	-\$243,491	\$200,201		
Rev-8	472.000	Other Revenue - Rent	\$291,422			Rev-8		\$291,422	100.00%	\$3,450	\$294,872		
Rev-9	464.000	Other Public Auth.	\$3,898,495			Rev-9		\$3,898,495	100.00%	-\$11,927	\$3,886,568		
Rev-10	466.000	Sales for Resale	\$3,363,819			Rev-10		\$3,363,819	100.00%	-\$18,655	\$3,345,164		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$1,209,231			Rev-11		\$1,209,231	100.00%	\$214,184	\$1,423,415		
Rev-12		TOTAL OPERATING REVENUES	\$89,980,758					\$89,980,758		\$7,028,247	\$97,009,005		
							1		1		1		
1		SOURCE OF SUPPLY EXPENSES		4					1			4	
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 5	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 6	604.000	Rents - SSE	\$1,081	\$0 \$0	\$1,081	E-5 E-6	\$0 \$0	\$1,081	100.00%	\$20,819	\$21,900	\$0	\$21,900
6 7	610.000	Maint. Supervision & Engineering	\$0 \$0	\$0 \$0	\$0 \$0	E-6 E-7	\$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
8	611.000 612.000	Maint. of Structures & Improvements Maint. of Collect. & Impound. Reservoirs	\$0	\$0 \$0	\$0 \$0	E-7 E-8	\$0	\$0	100.00%	\$0	\$0 \$0	\$0 \$0	\$0 \$0
9	613.000	Maint. of Collect. & Impound. Reservoirs Maint. of Lake, River and Other Intakes	\$0	\$0 \$0	\$0 \$0	E-9	\$0	\$0 \$0	100.00%	\$0	\$0 \$0	\$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 Wells & Springs Maint. of Infiltration Galleries & Tunnels	\$149,207	\$140,002	\$0	E-10	\$0	\$149,207	100.00%	\$0	\$93,000	\$95,405	\$0
12	616.000	Maint, of Supply Mains	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	617.000	Maint. Of Misc. Water Source Plant	\$40,852	\$4,649	\$36,203	E-13	\$0	\$40,852	100.00%	-\$933	\$39,919	\$3,716	\$36,203
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$2,556,336	\$228,383	\$2,327,953		\$0	\$2,556,336	100.0070	\$45,670	\$2,602,006	\$167,767	\$2,434,239
			, ,,	, .,	, ,, ,, ,, ,,		, ,	, ,,		, ,,,	, ,	, . , .	, , , , , ,
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$176,426	\$176,426	\$0	E-16	\$0	\$176,426	100.00%	-\$15,108	\$161,318	\$161,318	\$0
17	621.000	Fuel for Power Production	\$5,446	\$0	\$5,446	E-17	\$0	\$5,446	100.00%	-\$1,383	\$4,063	\$0	\$4,063
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$1,482,577	\$0	\$1,482,577	E-19	\$0	\$1,482,577	100.00%	\$44,958	\$1,527,535	\$0	\$1,527,535
20	624.000	Pumping Labor and Expenses	\$1,019,262	\$1,019,234	\$28	E-20	\$0	\$1,019,262	100.00%	-\$80,676	\$938,586	\$938,558	\$28
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$23,135	\$0	\$23,135	E-22	\$0	\$23,135	100.00%	\$0	\$23,135	\$0	\$23,135
23	627.000	Rents - PE	\$3,342	\$0	\$3,342	E-23	\$0	\$3,342	100.00%	\$73	\$3,415	\$0	\$3,415
24	630.000	Maint. Supervision & Engineering - PE	\$26,437	\$26,437	\$0	E-24	\$0	\$26,437	100.00%	-\$1,290	\$25,147	\$25,147	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$160	\$160	\$0	E-25	\$0	\$160	100.00%	-\$10	\$150	\$150	\$0
26 27	632.000 633.000	Maint. of Power Production Equipment Maint. of Pumping Equipment	\$0 \$184,049	\$0 \$143,289	\$0 \$40,760	E-26 E-27	\$0 \$0	\$0 \$184,049	100.00% 100.00%	\$0 -\$5,783	\$0 \$178,266	\$0 \$137,506	\$0 \$40,760
28	633.000	TOTAL PUMPING EXPENSES	\$2,920,834	\$1,365,546	\$1,555,288	E-21	\$0	\$2,920,834	100.00%	-\$5,763	\$2,861,615	\$1,262,679	\$1,598,936
20		TOTAL FORFING EXPENSES	φ 2 ,320,034	φ1,303,340	φ1,333,200		\$0	φ2,320,034	1	-939,219	φ2,001,013	\$1,202,079	φ1,330,330
29		WATER TREATMENT EXPENSES							1		ĺ		
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	Miscellanous 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

			•				_				16		
	<u>A</u>	<u>B</u>	<u>C</u> Test Year	<u>D</u>	<u>E</u> Test Year	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u> 	<u>J</u>	<u>K</u> MO Final Adi	<u>L</u>	<u>M</u>
Line	Account	luccius Decembrica		Test Year		Adjust.	Total Company					MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional (H x I) + J	Juris. Labor	Non Labor
38		TOTAL WATER TREATMENT EXPENSES	(D+E) \$4.001.649	\$706.693	\$3,294,956	ı	(From Adj. Sch.)	(C+G) \$4.001.649	1	(From Adj. Sch.) -\$18.080	\$3,983,569	\$563,172	\$3,420,397
30		TOTAL WATER TREATMENT EXPENSES	\$4,001,649	\$700,093	\$3,294,956		φu	\$4,001,649		-\$10,000	\$3,963,369	\$303,172	\$3,420,397
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$36,733	\$36,733	\$0	E-40	\$0	\$36,733	100.00%	\$326	\$37,059	\$37,059	\$0
41	661.000	Storage Facilities Expenses TDE	\$30,733	\$30,733 \$0	\$0 \$0	E-41	\$0	\$30,733	100.00%	\$0	\$0,109	\$0,039	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$1,270,339	\$1,245,128	\$25,211	E-42	\$0	\$1,270,339	100.00%	-\$84,180	\$1,186,159	\$1,160,948	\$25,211
43	663.000	Meter Expenses - TDE	\$453,732	\$450.445	\$3.287	E-43	\$0	\$453,732	100.00%	-\$46.465	\$407.267	\$403.981	\$3,286
44	664.000	Customer Installations Expenses - TDE	\$49,522	\$49,522	\$0	E-44	\$0	\$49,522	100.00%	\$2,414	\$51,936	\$51,936	\$0
45	665.000	Miscellaneous Expenses - TDE	\$843,944	\$143,412	\$700,532	E-45	\$0	\$843,944	100.00%	-\$27,478	\$816,466	\$101,771	\$714,695
46	666.000	Rents - TDE	\$896	\$0	\$896	E-46	\$0	\$896	100.00%	\$87	\$983	\$0	\$983
47	670.000	Maint. Supervision and Engineering - TDE	\$65,326	\$65.326	\$0	E-47	\$0	\$65,326	100.00%	-\$756	\$64.570	\$64,570	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$28,532	\$480	\$28,052	E-49	\$0	\$28,532	100.00%	\$23,617	\$52,149	\$605	\$51,544
50	673.000	Maint. of Transmission & Distribution Mains	\$503,190	\$344,863	\$158,327	E-50	\$0	\$503,190	100.00%	-\$164,594	\$338,596	\$313,588	\$25,008
51	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	675.000	Maint. of Services - TDE	\$34,164	\$34,164	\$0	E-52	\$0	\$34,164	100.00%	\$861	\$35,025	\$35,025	\$0
53	676.000	Maint. of Meters - TDE	\$40,552	\$39,939	\$613	E-53	\$0	\$40,552	100.00%	\$498	\$41,050	\$40,437	\$613
54	677.000	Maint. of Hydrants - TDE	\$89,710	\$87,519	\$2,191	E-54	\$0	\$89,710	100.00%	-\$46,197	\$43,513	\$41,322	\$2,191
55	678.000	Maint. of Miscellaneous Plant - TDE	\$455,220	\$113,885	\$341,335	E-55	\$0	\$455,220	100.00%	\$81,024	\$536,244	\$105,891	\$430,353
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$3,871,860	\$2,611,416	\$1,260,444		\$0	\$3,871,860		-\$260,843	\$3,611,017	\$2,357,133	\$1,253,884
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision - 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		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,506,997	\$834,262	\$1,672,735		\$0	\$2,506,997		\$450,246	\$2,957,243	\$824,957	\$2,132,286
0.4		OUGTOMED SERVICE EVENINGS											
64 65	907.000	CUSTOMER SERVICE EXPENSES	**	\$0	**	E-65	**	**	100.00%	**	\$0		**
66	907.000	Customer Service & Information Expenses TOTAL CUSTOMER SERVICE EXPENSES	\$0 \$0	\$0 \$0	\$0 \$0	E-63	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0	\$0 \$0	\$0 \$0
00		TOTAL COSTOWER SERVICE EXPENSES	ΨU	\$0	φu		φu	φU		\$0	ΨU	30	φU
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69	310.000	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0 \$0		\$0	\$0	100.0070	\$0	\$0	\$0	\$0
•		. C L. C. LLCO I NOMO HON LA LINGLO	Ψ0	***	40		1						Ψ
70		ADMIN. & GENERAL EXPENSES				1				ĺ		1	
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

86 87 88 403.000 90 91 404.000 92 405.000 93 405.000 94 407.000 95 96 97 408.100 99 408.100 100 101 102 103 104 105 409.100 106	Income Description Maint. of General Plant - AGE TOTAL ADMIN. & GENERAL EXPENSES DEPRECIATION EXPENSE Depreciation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE AMORTIZATION EXPENSE Amortization of Expense	Test Year Total (D+E) \$366,563 \$20,958,286 \$14,994,582 \$14,994,582	\$133 \$15,049,431 See note (1) \$0	Test Year Non Labor \$366,430 \$5,908,855	Adjust. Number E-85	Total Company Adjustments (From Adj. Sch.) \$0 \$0	Total Company Adjusted (C+G) \$366,563 \$20,958,286	Allocations	Jurisdictional Adjustments (From Adj. Sch.) -\$29,506 -\$6,587,660	MO Final Adj Jurisdictional (H x I) + J \$337,057 \$14,370,626	MO Adj. Juris. Labor L + N	\$336,975
85 932.000 86 87 88 403.000 89 90 91 404.000 92 405.000 93 405.000 94 407.000 95 96 97 408.100 98 408.100 100 408.100 101 102 103	Maint. of General Plant - AGE TOTAL ADMIN. & GENERAL EXPENSES DEPRECIATION EXPENSE Depreciation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE AMORTIZATION EXPENSE Amortization of Expense	(D+E) \$366,563 \$20,958,286 \$14,994,582	\$133 \$15,049,431 See note (1)	\$366,430 \$5,908,855		(From Adj. Sch.)	(C+G) \$366,563		(From Adj. Sch.) -\$29,506	(H x I) + J \$337,057	L + N \$82	M = K \$336,975
86 87 88 403.000 89 90 91 404.000 92 405.000 93 405.000 94 407.000 95 96 97 408.100 99 408.100 100 101 102 103 104 105 409.100	TOTAL ADMIN. & GENERAL EXPENSES DEPRECIATION EXPENSE Depreciation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE AMORTIZATION EXPENSE Amortization of Expense	\$366,563 \$20,958,286 \$14,994,582	\$15,049,431 See note (1)	\$5,908,855	E-85	\$0	\$366,563		-\$29,506	\$337,057	\$82	\$336,975
86 87 88 403.000 89 90 91 404.000 92 405.000 93 405.000 94 407.000 95 96 97 408.100 99 408.100 100 101 102 103 104 105 409.100	TOTAL ADMIN. & GENERAL EXPENSES DEPRECIATION EXPENSE Depreciation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE AMORTIZATION EXPENSE Amortization of Expense	\$20,958,286 \$14,994,582	\$15,049,431 See note (1)	\$5,908,855	E-85			100.00%				
87 88 89 90 91 91 404.000 92 405.000 93 405.000 94 407.000 95 96 97 408.100 98 408.100 100 408.100 101 102 103 104 105 409.100	DEPRECIATION EXPENSE Depreciation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE AMORTIZATION EXPENSE Amortization of Expense	\$14,994,582	See note (1)	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		\$0	\$20,958,286		-\$6,587,660 l	\$1 <i>1</i> 370 626		
88 403.000 89 404.000 91 404.000 92 405.000 93 405.000 94 407.000 95 408.100 99 408.100 100 408.100 101 102 103	Depreciation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE AMORTIZATION EXPENSE Amortization of Expense			See note (1)				1	, ,	\$14,570,020	\$13,024,809	\$1,345,817
90 91	TOTAL DEPRECIATION EXPENSE AMORTIZATION EXPENSE Amortization of Expense			See note (1)								1
90 91	AMORTIZATION EXPENSE Amortization of Expense	\$14,994,582	\$0		E-88	See note (1)	\$14,994,582	100.00%	\$2,191,899	\$17,186,481	See note (1)	See note (1)
91	Amortization of Expense			\$0		\$0	\$14,994,582		\$2,191,899	\$17,186,481	\$0	\$0
92 405.000 93 405.000 94 407.000 95 96 97 408.100 98 408.100 100 408.100 101 102 103 104 105 409.100		1										
93		\$10,151	\$0	\$10,151	E-91	\$0	\$10,151	100.00%	\$38,088	\$48,239	\$0	\$48,239
94 407.000 95 408.100 98 408.100 99 408.100 100 408.100 101 102 103 104 105 409.100	Amortizaton of Reg Asset	\$1,745	\$0	\$1,745	E-92	\$0	\$1,745	100.00%	-\$1,745	\$0	\$0	\$0
95 96 97 408.100 98 408.100 99 408.100 100 408.100 101 102 103 104 105 409.100	Amortization of Reg Asset AFUDC	\$41,118	\$0	\$41,118	E-93	\$0	\$41,118	100.00%	-\$41,118	\$0	\$0	\$0
96 97	Amortization - Property Losses	\$41,884	\$0	\$41,884	E-94	\$0	\$41,884	100.00%	\$2,111	\$43,995	\$0	\$43,995
97 408.100 98 408.100 99 408.100 100 408.100 101 102 103 104 105 409.100	TOTAL AMORTIZATION EXPENSE	\$94,898	\$0	\$94,898		\$0	\$94,898		-\$2,664	\$92,234	\$0	\$92,234
98 408.100 99 408.100 100 408.100 101 102 103 104 105 409.100	OTHER OPERATING EXPENSES											1
99 408.100 100 408.100 101 102 103 104 105 409.100	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
100 408.100 101 408.100 102 103 104 105 409.100	Payroll Taxes	\$693,832	\$693,832	\$0	E-98	\$0	\$693,832	100.00%	-\$53,228	\$640,604	\$640,604	\$0
101 102 103 104 105 409.100	Other Taxes	-\$11,386	\$0	-\$11,386	E-99	\$0	-\$11,386	100.00%	\$0	-\$11,386	\$0	-\$11,386
102 103 104 105 409.100 106	PSC Assessment	\$691,873	\$0	\$691,873	E-100	\$0	\$691,873	100.00%	-\$47,484	\$644,389	\$0	\$644,389
103 104 105 409.100 106	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
104 105 409.100 106	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
105 409.100 106	NET INCOME BEFORE TAXES	\$29,550,339					\$29,550,339		\$11,452,716	\$41,003,055		
106	INCOME TAXES											
106	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)
107	TOTAL INCOME TAXES	-\$2,896,337	, ,	, ,			-\$2,896,337		\$13,105,185	\$10,208,848	,,_	
	DEFERRED INCOME TAXES											İ
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)
	Amortization of Deferred ITC	-\$4,371		(-)	E-109		-\$4,371	100.00%	\$406	-\$3,965		1
110 0.000		\$0			E-110		\$0	100.00%	-\$832,358	-\$832,358		Í
	Amortization of Protected Excess ADIT	\$0			E-111		\$0	100.00%	-\$5,627,860	-\$5,627,860		Í
112	Amortization of Protected Excess ADIT Amortization of Unprotected Excess ADIT	\$8,615,145					\$8,615,145		-\$14,741,746	-\$6,126,601		
113										l l		1

⁽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	Δ	<u>B</u> 6.23%	<u>C</u> 6.33%	<u>D</u> 6.43%
_	Description			
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$203,037	\$203,037	\$203,037
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$262,269	-\$246,722	-\$231,175

Accounting Schedule: 01 Sponsor: Amanda C. McMellen Page: 1 of 1

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

Line	Δ	<u>B</u>	<u>C</u> Dollar
Line	Data Dana Danavintian	Percentage	
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$40,174,664
2	Less Accumulated Depreciation Reserve		\$15,650,260
3	Net Plant In Service		\$24,524,404
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> </u>	\$57,815
10	TOTAL ADD TO NET PLANT IN SERVICE		\$15,233,756
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	2.5342%	\$7,812
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		\$15,349
22	TOTAL SUBTRACT FROM NET PLANT		\$27,888,978
23	II Total Rate Base	II <u> </u>	\$11,869,182

Accounting Schedule: 02 Sponsor: Amanda C. McMellen Page: 1 of 1

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

Line April Pini April Pini April Pini April					_	_	_	_		
	Line		<u>B</u>			트				<u> </u> MO Adjusted
2 301,000 Organization \$2,688 P-2 \$0 \$2,686 100,00% \$0 \$0 \$3 \$3 \$3 \$30,000 Orban Flant & Misc. Equipment \$3448 P-4 \$0 \$3448 \$100,00% \$0 \$3 \$448 \$100,00% \$0 \$3 \$3 \$3 \$3 \$3 \$3 \$3			Plant Account Description		-	Adjustments	•			
2 301,000 Organization \$2,688 P-2 \$0 \$2,686 100,00% \$0 \$0 \$3 \$3 \$3 \$30,000 Orban Flant & Misc. Equipment \$3448 P-4 \$0 \$3448 \$100,00% \$0 \$3 \$448 \$100,00% \$0 \$3 \$3 \$3 \$3 \$3 \$3 \$3										
2 301,000 Organization \$2,688 P-2 \$0 \$2,686 100,00% \$0 \$0 \$3 \$3 \$3 \$30,000 Orban Flant & Misc. Equipment \$3448 P-4 \$0 \$3448 \$100,00% \$0 \$3 \$448 \$100,00% \$0 \$3 \$3 \$3 \$3 \$3 \$3 \$3	1		INTANGIBLE PLANT							
4 303.000 Other Plant & Misc. Equipment \$448 P-4 \$50 \$448 100.00% \$0 \$3.166 \$6 \$0 \$3.106 \$6 \$0 \$3.106 \$6 \$0 \$3.106 \$6 \$6 \$3.106 \$6 \$6 \$6 \$3.106 \$6 \$6 \$6 \$6 \$6 \$6 \$6		301.000		\$2,658	P-2	\$0	\$2,658	100.00%	\$0	\$2,658
TOTAL PLANT INTANCIBLE \$3,106 \$0 \$3,106 \$0 \$3,106 \$0 \$3,106 \$0 \$3,106 \$0 \$3,100 \$0 \$0 \$0 \$0 \$0 \$0 \$0				· ·	_		•		•	
A		303.000			P-4			100.00%		
330,000 Land & Land Rights - WTP \$0 P-7 \$0 \$0 100,00% \$0 \$0 \$0 \$0 \$0 \$0 \$0	5		TOTAL PLANT INTANGIBLE	\$3,106		\$0	\$3,106		\$0	\$3,106
8 331.00 Structures & Improvements - WTP S0 P-8 S0 S0 100.00% S0 S0 S0 S0 S0 S0 S0	6		WATER TREATMENT PLANT							
9 332,000	7	330.000	Land & Land Rights - WTP	· ·	P-7		•		\$0	· ·
10 333.00 Onlier - WTP S0 F-10 S0 S0 S0 S0 S0 S0 S0					_					
TOTAL WATER TREATMENT FLANT			1		_	* -	• -		•	· ·
TRANSMISSION & DISTRIBUTION		333.000			1 - 10			100.00 /8		
13 341,000 Structures & Improvements - TDP \$2,888 P-13 \$0 \$2,2888 100,00% \$0 \$2,2888 103,00% \$0 \$0 \$0 \$1 \$1 \$1 \$0 \$0				**		, ,	**		**	**
342,000 Distribution Reservoirs & Standpipes S0 P-14 S0 S0 100,00% S0 S0 S0 S0 S0 S0 S0										
15 343,000 Transmission & Distribution Mains S0 P-15 \$0 \$0 100,00% \$0 \$0 \$0 \$0 \$10 \$34,000 Fire Mains \$0 P-16 \$0 \$0 \$0 100,00% \$0 \$0 \$0 \$18 \$34,000 Customer Meters \$0 P-17 \$0 \$0 \$0 100,00% \$0 \$0 \$0 \$0 \$34,000 Customer Meters \$0 P-18 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			I						-	
16 344,000 Fire Mains S0 P-16 \$0 \$0 100,00% \$0 \$0 \$0 \$0 \$0 \$0 \$0							•			· ·
18 346,000 Customer Meters S0 P-18 S0 S0 100,00% S0 S0 S0 348,000 Fire Hydrants S0 P-20 S0 S0 100,00% S0 S0 S0 348,000 Fire Hydrants S0 P-20 S0 S0 100,00% S0 S0 S0 S0 S0 S0 S0					_	* -	•		•	· ·
19 347.000 Customer Meter Pits & Installation \$0 P-19 \$0 \$0 100.00% \$0 \$0 \$0 \$10 349.000 Miles Trans & Dist - Other \$0 P-21 \$0 \$0 \$0 \$100.00% \$0 \$0 \$2.888 \$0 \$0.00% \$0 \$0 \$0 \$2.888 \$0 \$0.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0							• -		•	· ·
348,000					_	* -	• •		•	
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26 352.100 Collection Sewers (Force) \$0 P.26 \$0 \$0 \$0 100.00% \$0 \$25,239,360 28 353,000 Services to Customers \$0 P.27 \$0 \$25,239,360 100.00% \$0 \$25,239,360 28 353,000 Services to Customers \$0 P.28 \$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 \$0 \$0 30 356,000 Other Collection Equipment \$0 P.29 \$0 \$0 \$0 100.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			_							
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35,000 356,000 Other Collection Equipment \$0 P-30 \$0 \$0 \$0 \$0 \$0 \$0 \$0					_				•	· ·
31 357.000 Communication Equipment S25,239,360 S					_	* -			• -	· ·
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34 360.000 Land and Land Rights S0 P-34 S0 S0 100.00% S0 S0 S0 357,493 363.000 Structures and Improv S141,387 P-35 S0 S17,493 100.00% S0 S17,493								10010070		
34 360.000 Land and Land Rights S0 P-34 S0 S0 100.00% S0 S0 S0 357,493 363.000 Structures and Improv S141,387 P-35 S0 S17,493 100.00% S0 S17,493										
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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 \$0 \$0 \$0 \$0 \$0 \$			<u> </u>						-	
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371.000	40		TOTAL STSTEM FUMPING PLANT	\$190,000		20	\$ 190,00U		ΨU	\$190,000
372.000	41		TREATMENT & DISPOSAL PLANT							
44 373.000 A										
45 46 374.000 Outfall Sewer Lines So So So So So So So S					_				•	. ,
TOTAL TREATMENT & DISPOSAL PLANT \$11,006,281 \$0 \$11,006,281 \$0 \$11,006,281 \$0 \$11,006,281 \$0 \$11,006,281 \$0 \$11,006,281 \$0 \$11,006,281 \$0 \$11,006,281 \$0 \$11,006,281 \$0 \$11,006,281 \$0 \$11,006,281 \$0 \$11,006,281 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										
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48 0.000 Incentive Compensation Capitalization Adj. \$0 P-48 \$0 \$0 \$0 \$0 \$0 49 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 \$168,822 \$0 \$0 \$0 \$0 \$168,822 \$0 \$0 \$0 \$0 \$73,655 \$0 \$0 \$0 \$0 \$389 \$0 \$389 \$0 \$389 \$0 \$389 \$0 \$389 \$0 \$112,892 \$0 \$112,892 \$0 \$112,892 \$0 \$112,892 \$0	47									
49	40	0.000		¢n	D_49	¢n	¢n.	100.00%	¢n	¢n
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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			CAPITALIZATION							
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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				. ,						
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55 391.000 Office Furniture \$78,813 P-55 \$0 \$78,813 100.00% \$0 \$78,813			•							
	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

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

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account	2	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
		·					
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,658	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$0	0.00%	\$0	0	0.00%
4 5	303.000	Other Plant & Misc. Equipment TOTAL PLANT INTANGIBLE	\$448 \$3,106	0.00%	\$0 \$0	0	0.00%
J		TOTAL PLANT INTANGIBLE	\$3,100		ΨΟ		
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	044.000	TRANSMISSION & DISTRIBUTION	40.000	4.400/	240		00.000/
13	341.000	Structures & Improvements - TDP	\$2,888	1.49%	\$43	55	-20.00%
14 15	342.000 343.000	Distribution Reservoirs & Standpipes Transmission & Distribution Mains	\$0 \$0	1.70% 1.39%	\$0 \$0	65 90	-25.00% -30.00%
16	344.000	Fire Mains	\$0	1.56%	\$0 \$0	90 85	-30.00%
17	345.000	Customer Services	\$0	2.92%	\$0 \$0	65	-100.00%
18	346.000	Customer Meters	\$0	2.40%	\$0 \$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	050.000	COLLECTION PLANT		0.000/	**		2 222/
24 25	350.000 351.000	Land and Land Rights	\$0 \$0	0.00% 2.03%	\$0 \$0	0 50	0.00% -5.00%
25 26	351.000	Structures and Improvements Collection Sewers (Force)	\$0	2.03% 1.64%	\$0 \$0	50 60	-5.00% -10.00%
27	352.100	Collection Sewers (Force)	\$25,239,360	1.58%	\$398,782	70	-20.00%
28	353.000	Services to Customers	\$23,239,300	2.87%	\$390,702 \$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 \$0.047	30	0.00%
37 38	363.000	Electric Pumping Equipment	\$161,187	4.31%	\$6,947	15 15	-5.00% 5.00%
36 39	364.000 365.000	Diesel Pumping Equipment Other Pumping Equipment	\$0 \$0	4.31% 4.31%	\$0 \$0	15	-5.00% -5.00%
40	303.000	TOTAL SYSTEM PUMPING PLANT	\$198,680	4.3170	\$8,023	13	-3.00 /6
40		TOTAL OTOTEM TOMI INOT LART	ψ130,000		ψ0,023		
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		
		NIOFNEWS CONSTRUCTION					
47		INCENTIVE COMPENSATION					
	l	CAPITALIZATION	1				

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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
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 56	391.000	Office Furniture	\$78,813	5.00%	\$3,941	20	0.00%
	391.100	Computer & Peripheral Equipment	\$167,357	20.00%	\$33,471	5	0.00%
57 58	391.200 391.250	Computer Hardware & Software Computer Software	\$116,705	20.00% 5.00%	\$23,341	5 20	0.00% 0.00%
58 59	391.250	Personal Computer Software	\$449,078 \$0	10.00%	\$22,454 \$0	20 10	0.00% 0.00%
60	391.200	Other Office Equipment	\$0 \$30	6.67%	\$0 \$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%	\$1,000 \$1.084	10	5.00%
64	392.200	Transportation Equipment - Heavy Trucks	\$441	3.45%	\$1,00 4 \$15	10	5.00%
04	332.200	Transportation Equipment - Heavy Tracks	Ι	3.4370	ΨΙΟ	10	3.00 /0
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	\$40,174,664		\$813,523		

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	Acceunt	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F As Adjusted	<u>G</u>	<u>H</u> Juriodiational	<u> </u> MO Adjusted
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
			11000110		, and a second		7.11000110110	7 tujuotimonto	5 4.154.151.141
1 2	301.000	INTANGIBLE PLANT Organization	¢o.	R-2	¢o.	¢o.	400.000/	¢0	*0
3	302.000	Franchises	\$0 \$0	R-2 R-3	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
4	303.000	Other Plant & Misc. Equipment	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
		WATER TREATMENT BLANT							
6 7	330.000	WATER TREATMENT PLANT 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 \$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 17	344.000 345.000	Fire Mains Customer Services	\$0 \$0	R-16 R-17	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
18	346.000	Customer Meters	-\$10	R-17 R-18	\$0 \$0	ֆՍ -\$10	100.00%	\$0 \$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 28	352.200 353.000	Collection Sewers (Gravity) Services to Customers	\$11,393,191 \$0	R-27 R-28	\$0 \$0	\$11,393,191 \$0	100.00% 100.00%	\$0 \$0	\$11,393,191 \$0
26 29	354.000	Flow Measuring Devices	\$0 \$0	R-20 R-29	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$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		Electric Pumping Equipment	\$16,622	R-37	\$0	\$16,622	100.00%	\$0	\$16,622
38 39	364.000 365.000	Diesel Pumping Equipment Other Pumping Equipment	\$0 \$0	R-38 R-39	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
40	303.000	TOTAL SYSTEM PUMPING PLANT	\$18,547	11-33	\$0	\$18,547	100.0076	\$0	\$18,547
-			,					• •	
41		TREATMENT & DISPOSAL PLANT	4.0	.	<u>.</u> .	4.5		±.	.
42	371.000	Structures and Improvements	\$0 \$596,009	R-42	\$0 \$0	\$0 \$596,009	100.00%	\$0 \$0	\$0 \$596,009
43 44	372.000 373.000	Treatment & Disposal Equipment Plant Sewers	\$586,008 \$1,389,820	R-43 R-44	\$0 \$0	\$586,008 \$1,389,820	100.00% 100.00%	\$0 \$0	\$586,008 \$1,389,820
45	374.000	Outfall Sewer Lines	\$1,509,020	R-45	\$0 \$0	\$1,309,020	100.00%	\$0 \$0	\$1,369,620
46		TOTAL TREATMENT & DISPOSAL PLANT	\$1,975,828		\$0	\$1,975,828		\$0	\$1,975,828
47		INCENTIVE COMPENSATION							
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 \$0	\$11,791
55 56	391.000 391.100	Office Furniture Computer & Peripheral Equipment	\$9,239 \$199,312	R-55 R-56	\$0 \$0	\$9,239 \$199,312	100.00% 100.00%	\$0 \$0	\$9,239 \$199,312
30	331.100	Compater & recipiteral Equipment	ψ199,912	1. 30	ι φυ μ	ψ199,912	100.00 /0	υ	₁ ψ199,912

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	Ī
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
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

	<u>A</u>	<u>B</u>	<u> </u>	_ <u>D</u>	<u>E</u>	<u> </u>	<u>G</u>
Line	_	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C-D	(Col E / 365)	BxF
	ODERATION AND MAINT EVERNOR						
1	OPERATION AND MAINT. EXPENSE						
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	TOTAL OPERATION AND MAINT. EXPENSE	\$2,337,243					-\$75,583
18	TAXES						
19	Payroll Tax	\$32,272	43.63	12.00	31.63	0.086658	\$2,797
20	Property Tax	\$177	43.63	167.90	-124.27	-0.340466	-\$60
21	TOTAL TAXES	\$32,449					\$2,737
		,					
22	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$72,846
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$308,260	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	TOTAL OFFSET FROM RATE BASE	\$676,667					-\$45,871
		40.0,001					ψ.5,571
29	TOTAL CASH WORKING CAPITAL REQUIRED						-\$118,717
	TOTAL ON SIT HORIZING OAT TIAL ALGOINED						Ψ110,111

Accounting Schedule: 08 Sponsor: Courtney Barron Page: 1 of 1

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

Total Collection Operations Expenses So So So So So So So S														
Number N			<u>B</u>							<u>I</u>	<u>J</u>		L	<u>M</u>
Column C							•					•		
Rev-2	Number	Number	Income Description		Labor	Non Labor	Number			Allocations				
Rev-3	David.		ODED ATIMO DEVENIUES	(D+E)		T		(From Adj. Sch.)	(C+G)	1	(From Adj. Sch.)	(H X I) + J	L + N	/I = K
Rev-4		E22 400		\$2.4E0.407	Coo moto (1)	Coo moto (1)	Day 2	Coo moto (4)	\$2.4E0.407	400.000/	607 247	\$2 E4E 724	Coo note (1)	Coo moto (1)
Rev-6 522.00 Industrial S23.00 Industrial S23.00 S20.00 S20					See note (1)	See note (1)		See note (1)					See note (1)	See note (1)
Rev-6				* *****					* *****					
Rev-6 \$36,000 Other Sewer Revenue - Oper. Rev \$44,174 Rev-6 \$46,174 S32,028 \$20,077 S32,028 S32,028 S32,077 S32,028 S32,028 S32,077 S32,028 S32,028 S32,077 S32,028 S32,027 S32,028 S32,							-							
COLLECTION PERMITOR EXPENSES South											*			
1		536.000					Kev-o			100.00%				
Total Collection Mann. Cybrasion & Systems Systems	IXEV-1		TOTAL OF ENATING NEVEROLS	φ5,575,205					φ3,373,203		φ32,230	\$3,423,313		
Total Collection Mann. Cybrasion & Systems Systems	1		COLLECTION OPERATIONS EXPENSES											
3 702.000 Purchased Water 50 50 50 50 50 50 50 5	2	701.000		\$995	\$0	\$995	E-2	\$0	\$995	100.00%	\$1.092	\$2.087	\$0	\$2.087
4 703.000 Miscellaneous Expenses														
5 705.000 Rents TOTAL COLLECTION PERATIONS EXPENSES \$90 \$0 \$0 \$0 \$90 \$0 \$90 \$0 \$	4						E-4							\$15
Collection Maint, Expenses So So So So So So So S	5	705.000					E-5							\$944
8 710.000 Maint. Supervision & Engineering \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	6		TOTAL COLLECTION OPERATIONS EXPENSES	\$995	\$0	\$995		\$0	\$995		\$2,051	\$3,046	\$0	\$3,046
8 710.000 Maint. Supervision & Engineering \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0]	, -		1							1
9 714.000 Maint. Of Wells & Springs 50 50 50 50 50 50 50 50 50 50 50 50 50	7		COLLECTION MAINT. EXPENSES											
10 716.000 Maint. CS Supply Mains SQ SQ SQ SQ SQ SQ SQ S	8	710.000	Maint. Supervision & Engineering		\$0		E-8	\$0		100.00%		\$0	\$0	
TOTAL COLLECTION MAINT. EXPENSES \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		714.000	Maint. Of Wells & Springs	\$0	\$0		E-9	\$0	\$0	100.00%		\$0	\$0	\$0
12 PUMPING OPERATIONS EXPENSES S	10	716.000	Maint. Of Supply Mains				E-10			100.00%				\$0
13 720,000 Operation Supervision & Engineering 50 50 50 50 50 50 50 5	11		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
13 720,000 Operation Supervision & Engineering 50 50 50 50 50 50 50 5														
14 721,000 Fuel or Power Purchased for Pumping 50 50 50 50 50 50 50 5														
15 722,000 Pumping Labor & Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$							-							
16														
17 725,000 Rent TOTAL PUMPING OPERATIONS EXPENSES \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$							-							
TOTAL PUMPING MAINTENANCE EXPENSES \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$							-							
PUMPING MAINTENANCE EXPENSES S		725.000					E-17			100.00%				
20 730,000 Maint. Supervision & Engineering \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	18		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
20 730,000 Maint. Supervision & Engineering \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	40		DUMPING MAINTENANCE EVERNOES											
21 731.000 Maint. Of Structures & Improvements \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		700 000		**	¢o.	**	F 00	**	**	400.000/	**	***	**	**
TREAT & DISP. OPER. EXPENSE S0 S0 S0 S0 S0 S0 S0														
TOTAL PUMPING MAINTENANCE EXPENSES \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$														
TREAT. & DISP. OPER. EXPENSE S		732.000					E-22			100.00%				\$0
25 740.000 Operation - Supervision & Engineering \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	23		TOTAL FUMPING MAINTENANCE EXPENSES	φu	\$0	\$0		\$0	\$0		φu	\$0	\$ 0	\$0
25 740.000 Operation - Supervision & Engineering \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	24		TREAT & DISP OPER EXPENSE]			1							1
26 741.000 Chemicals \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		740.000		\$0	\$0	\$0	F-25	\$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 Expense - TDO \$931,334 \$0 \$931,334 \$0 \$931,334 \$100.00% \$226,818 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0 \$1,158,152 \$0							-							
28 743.000 Miscellaneous Expenses - TDO \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$931,334 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0							-						* *	* -
29 744.000 Miscellaneous Expense - TDO \$10,048 \$0 \$10,048 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$														
30 745.000 Rents - TDO State			•	* *										
31 TOTAL TREAT. & DISP. OPER. EXPENSE \$1,199,877 \$262,161 \$937,716 \$0 \$1,199,877 \$250,967 \$1,450,844 \$286,225 \$1,164,619 32 TREAT. & DISP. MAINT. EXPENSES 33 750,000 Maint. Supervision & Engineering - TDM \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0														\$0
32 TREAT. & DISP. MAINT. EXPENSES 33 750.000 Maint. Supervision & Engineering - TDM \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0														
33 750.000 Maint. Supervision & Engineering - TDM \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0														
33 750.000 Maint. Supervision & Engineering - TDM \$0 \$0 \$10,715 \$0 \$10,715 \$0 \$10,715 \$0 \$10,715 \$0 \$10,715 \$0 \$10,715 \$0 \$10,715 \$0 \$10,715 \$0 \$10,	32		TREAT. & DISP. MAINT. EXPENSES											
34 751.000 Maint. Of Structures & Improvements - TDM \$0 \$0 \$0 \$12,543 \$0 \$12,		750.000	Maint. Supervision & Engineering - TDM	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36 TOTAL TREAT. & DISP. MAINT. EXPENSES \$12,543 \$0 \$12,543 \$0 \$12,543 \$0 \$12,543 \$0 \$10,715 \$0 \$10,715	34	751.000	Maint. Of Structures & Improvements - TDM		\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37 CUSTOMER ACCOUNTS EXPENSE		752.000					E-35			100.00%	-\$1,828	\$10,715		\$10,715
	36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$12,543	\$0	\$12,543	1	\$0	\$12,543		-\$1,828	\$10,715	\$0	\$10,715
]			1							1
38 901.000 Supervision \$0 \$0 \$0 E-38 \$0 \$0 100.00% \$0 \$0 \$0 \$0														
	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

			•										D.C.
Line	Account	<u> </u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	.lurisdictional	Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Hamber	Humber	moomo Bosciption	(D+E)	Laboi	Non Eubor	Humber	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
39	902.000	Meter Reading Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses	\$9,461	\$0	\$9,461	E-40	\$0	\$9,461	100.00%	\$57,826	\$67,287	\$0	\$67,287
41	904.000	Uncollectible Amounts	\$369	\$0	\$369	E-41	\$0	\$369	100.00%	\$19,566	\$19,935	\$0	\$19,935
42	905.000	Misc. Customer Accounts Expense	-\$5	\$0	-\$5	E-42	\$0	-\$5	100.00%	\$9,929	\$9,924	\$0	\$9,924
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,825	\$0	\$9,825		\$0	\$9,825		\$87,321	\$97,146	\$0	\$97,146
44		ADMIN A OFNEDAL EVERNORO											
44 45	920.000	ADMIN. & GENERAL EXPENSES 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	\$105,264	\$20.895	E-45 E-46	\$0	\$20,895	100.00%	\$13,213	\$34,108	\$109,372	\$34.108
47	922.000	Admin. Expenses Transferred - Credit	\$20,693	\$0 \$0	\$20,093	E-47	\$0	\$20,033	100.00%	\$13,213	\$34,100	\$0	\$34,100
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 Rents - AGE	\$18	\$0	\$18	E-57 E-58	\$0	\$18	100.00%	\$1,019	\$1,037	\$0	\$1,037
58 59	931.000 932.000	Maint. Of General Plant	\$4,263 \$263	\$0 \$0	\$4,263 \$263	E-58 E-59	\$0 \$0	\$4,263 \$263	100.00% 100.00%	\$44,198 \$19,158	\$48,461 \$19,421	\$0 \$4,386	\$48,461
60	932.000	TOTAL ADMIN. & GENERAL EXPENSES	\$333,158	\$192,104	\$141,054	E-39	\$0	\$333,158	100.00%	\$19,136	\$775.492	\$193.932	\$15,035 \$581,560
00		TOTAL ADMIN. & GENERAL EXPENSES	φ333,130	\$192,104	\$141,034		40	φ333,136		φ442,334	\$113,432	\$193,932	φ301,300
61		DEPRECIATION EXPENSE											
62	403.000	Depreciation Expense, Dep. Exp.	\$399,290	See note (1)	See note (1)	E-62	See note (1)	\$399,290	100.00%	\$367,061	\$766,351	See note (1)	See note (1)
63		TOTAL DEPRECIATION EXPENSE	\$399,290	\$0	\$0		\$0	\$399,290		\$367,061	\$766,351	\$0	\$0
64		AMORTIZATION EXPENSE											
65	404.000	Amortization - LTD Term Plant	\$899,759	\$0	\$899,759	E-65	\$0	\$899,759	100.00%	-\$8,819	\$890,940	\$0	\$890,940
66	405.000	Amortization of Reg Asset	\$96	\$0	\$96	E-66	\$0	\$96	100.00%	-\$96	\$0	\$0	\$0
67	405.000	Amortization of Reg Asset AFUDC	\$2,262	\$0	\$2,262	E-67	\$0	\$2,262	100.00%	-\$2,262	\$0	\$0	\$0
68	407.000	Amortization - Property Losses TOTAL AMORTIZATION EXPENSE	\$2,304	\$0	\$2,304	E-68	\$0	\$2,304	100.00%	-\$588	\$1,716	\$0	\$1,716
69		TOTAL AMORTIZATION EXPENSE	\$904,421	\$0	\$904,421		\$0	\$904,421		-\$11,765	\$892,656	\$0	\$892,656
70		OTHER OPERATING EXPENSES										ĺ	
70 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	\$04,380	E-71	\$0	\$30,149	100.00%	\$2,123	\$32,272	\$32,272	\$177
73	408.100	Other Taxes	-\$28	\$0	-\$28	E-73	\$0	-\$28	100.00%	\$0	-\$28	\$0	-\$28
74	408.100	PSC Assessment	\$497	\$0	\$497	E-74	\$0	\$497	100.00%	\$33,789	\$34,286	\$0	\$34,286
75		TOTAL OTHER OPERATING EXPENSE	\$95,604	\$30,149	\$65,455		\$0	\$95,604		-\$28,897	\$66,707	\$32,272	\$34,435
76		TOTAL OPERATING EXPENSE	\$2,955,713	\$484,414	\$2,072,009		\$0	\$2,955,713		\$1,107,244	\$4,062,957	\$512,429	\$2,784,177
		NET INCOME DEFORE TAXABLE											
77		NET INCOME BEFORE TAXES	\$2,417,570					\$2,417,570		-\$1,055,008	\$1,362,562	1	
70		INCOME TAYER										ĺ	
78 79	409,100	INCOME TAXES 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)
79 80	403.100	TOTAL INCOME TAXES	-\$2,082	See Hote (1)	See note (1)	E-19	See note (1)	-\$2,082	100.00%	\$486,634	\$484,552	See note (1)	See note (1)
00		TOTAL INCOME TAXES	-φ2,002					-φ2,062		φ400,034	φ 4 04,332	ĺ	
81		DEFERRED INCOME TAXES										ĺ	
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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>		<u> </u>	<u>G</u>	_ <u> </u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company				MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	VI = K
83	412.200	Amortization of Deferred ITC	\$0			E-83		\$0	100.00%	\$0	\$0		
84	0.000	Amortization of Protected Excess ADIT	\$0			E-84		\$0	100.00%	-\$32,467	-\$32,467		
85	0.000	Amortization of Unprotected Excess ADIT	\$0			E-85		\$0	100.00%	-\$219,519	-\$219,519		
86		TOTAL DEFERRED INCOME TAXES	\$6,187					\$6,187		-\$219,062	-\$212,875		
87		NET OPERATING INCOME	\$2,413,465					\$2,413,465		-\$1,322,580	\$1,090,885		

⁽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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	6.23% Return	6.33% Return	6.43% Return
Number	Description	Ketuiii	Ketuiii	Ketuiii
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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$4,920,771	\$4,920,771	\$4,920,771
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$6,127,304	\$6,155,832	\$6,184,360

Accounting Schedule: 01 Sponsor: Amanda C. McMellen Page: 1 of 1

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

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$55,012,362
2	Less Accumulated Depreciation Reserve		\$17,066,841
3	Net Plant In Service		\$37,945,521
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$14,414
6	Contributions in Aid of Construction Amortization		\$4,469,755
7	Materials & Supplies		\$21,003
8	Prepayments		\$47,492
9	Prepaid Pension Asset		\$117,006
10	TOTAL ADD TO NET PLANT IN SERVICE		\$4,640,842
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	2.5342%	\$11,268
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		\$31,063
22	TOTAL SUBTRACT FROM NET PLANT		\$20,807,608
23	॥ Total Rate Base	II	\$21,778,755

Accounting Schedule: 02 Sponsor: Amanda C. McMellen Page: 1 of 1

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

Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u>	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
	, , ,								
		INTANOIDI E DI ANIT							
1 2	301.000	INTANGIBLE PLANT Organization	\$9,340	P-2	\$0	\$9,340	100.00%	\$0	\$9,340
3	302.000	Franchises	\$5,562	P-3	\$0 \$0	\$5,562	100.00%	\$0 \$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
		WATER TREATMENT PLANT							
6 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	\$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 \$0	100.00%	\$0 *0	\$0 \$0
17 18	345.000 346.000	Customer Services Customer Meters	\$0 \$0	P-17 P-18	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
19	347.000	Customer Meter Pits & Installation	\$0 \$0	P-19	\$0 \$0	\$0	100.00%	\$0 \$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 29	353.000 354.000	Services to Customers Flow Measuring Devices	\$2,229,725 \$517,923	P-28 P-29	\$0 \$0	\$2,229,725 \$517,923	100.00% 100.00%	\$0 \$0	\$2,229,725 \$517,923
30	356.000	Other Collection Equipment	\$30,048	P-30	\$0 \$0	\$30,048	100.00%	\$0 \$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
20		CVCTEM BUMBING BLANT							
33 34	360,000	SYSTEM PUMPING PLANT 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 \$0	\$1,308,481	100.00%	\$0 \$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 40	365.000	Other Pumping Equipment TOTAL SYSTEM PUMPING PLANT	\$1,150,247 \$7,007,683	P-39	\$0 \$0	\$1,150,247 \$7,007,683	100.00%	\$0 \$0	\$1,150,247 \$7,007,683
40		TOTAL STSTEM FOMFING FLANT	\$1,001,003		40	\$7,007,003		φU	φ1,001,003
41		TREATMENT & DISPOSAL PLANT							
42		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 45	372.000 373.000	Treatment & Disposal Equipment Plant Sewers	\$12,462,303 \$1,638,228	P-44 P-45	\$0 \$0	\$12,462,303 \$1,638,228	100.00% 100.00%	\$0 \$0	\$12,462,303 \$1,638,228
46	374.000	Outfall Sewer Lines	\$243,076	P-46	\$0 \$0	\$243,076	100.00%	\$0 \$0	\$243,076
47	014.000	TOTAL TREATMENT & DISPOSAL PLANT	\$20,829,234		\$0	\$20,829,234	100.0070	\$0	\$20,829,234
48		INCENTIVE COMPENSATION							
40	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-49	¢n	¢o.	100.00%	¢n.	¢0
49	0.000	incentive compensation capitalization Adj.	\$ 0	F-49	\$0	\$0	100.00%	\$0	\$0
50		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
51		GENERAL PLANT							
51 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 \$0	\$822,661	100.00%	\$0 \$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	Ī
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
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	Account	<u>B</u>	<u>C</u>	<u>D</u> Depreciation	<u>E</u>	<u>E</u>	<u>G</u>
Line Number	Number	Plant Account Description	MO Adjusted Jurisdictional	Rate	Depreciation Expense	Average Life	Net Salvage
Nullibel	Number	Fiant Account Description	Jurisulctional	Nate	Expense	LIIE	Saivage
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	222 222	WATER TREATMENT PLANT	***	0.000/	* 0	•	0.000/
7	330.000 331.000	Land & Land Rights - WTP Structures & Improvements - WTP	\$0 \$0	0.00% 2.34%	\$0 \$0	0 80	0.00% -15.00%
8 9	331.000	Equipment - WTP	\$0 \$0	2.34% 2.18%	\$0 \$0	80 48	-15.00% -20.00%
10	333.000	Other - WTP	\$0 \$0	3.33%	\$0 \$0	30	0.00%
11	000.000	TOTAL WATER TREATMENT PLANT	\$0	0.0070	\$0	00	0.0070
			,		40		
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					
23 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		2.00,0
			, , , , , , , , , , , , ,		, , , , , ,		
48		INCENTIVE COMPENSATION					
		CAPITALIZATION					

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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F	<u>G</u>
Line	Account	_	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
		·					
49		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
50		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
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	\$55,012,362		\$1,548,041		

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

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

Line Account Number Depreciation Reserve Description Reserve Number Adjustments As Aspissed Ministration Min										
	Line	Account	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F As Adjusted	<u>G</u>	<u>H</u> Juriodiational	<u> </u> MO Adjusted
1 301.000 Formatistion 30 R-2 50 50 100.00% 50 50 303.000 Contraction 50 R-3 50 R-3 50 50 100.00% 50 50 50 50 50 50 50			Depreciation Reserve Description		-	Adjustments	-			Jurisdictional
2 301.000 Organization	110111201			11000110		7 tajaotinonto	11000110	7	7 tujuotimonto	ou.iouioiioiiui
2 301.000 Organization \$0 R-2 \$0 \$0 100.00% \$0 3 302.000 Citine Plant A Misc. Equipment \$1,727 R-4 \$30 \$31,737 6 WATER TREATMENT FLANT \$1,727 R-5 \$1,737 7 30.000 Structures & improvements - WTP \$2 R-6 \$3 \$2 \$100,00% \$30 8 331.000 Structures & improvements - WTP \$30 R-7 \$50 \$3 \$100,00% \$50 9 30.000 Structures & improvements - WTP \$30 R-7 \$50 \$3 \$100,00% \$50 10 330.000 College - WTP \$30 R-7 \$50 \$3 \$100,00% \$50 11 30.000 College - WTP \$50 R-7 \$50 \$50 \$100,00% \$50 12 TARASMISSION B DISTRIBUTION \$70 \$70 \$70 13 341.000 Structures & improvements - TOP \$3373 R-13 \$50 \$537 14 342.000 Structures & improvements - TOP \$3373 R-13 \$50 \$50 \$50 15 343.000 Fire Mains \$50 R-16 \$50 \$50 \$50 16 344.000 Fire Mains \$50 R-16 \$50 \$50 \$50 17 344.000 Customer Meter Pits & installation \$50 R-18 \$50 \$51 \$50 \$50 18 345.000 Customer Meter Pits & installation \$50 R-18 \$50 \$51 \$50 \$50 19 345.000 Customer Meter Pits & installation \$50 R-18 \$50 \$51 \$50 \$50 10 345.000 Customer Meter Pits & installation \$50 R-18 \$50 \$51 \$50 \$51 18 345.000 Customer Meter Pits & installation \$50 R-18 \$50 \$51 \$50 \$51 19 345.000 Customer Meter Pits & installation \$50 R-18 \$50 \$51 \$50 \$51 10 345.000 Fire Mains \$51 R-18 \$50 \$51 \$50 \$51 \$50 \$51 10 345.000 Fire Mains \$51 R-18 \$50 \$51 \$50 \$51 \$50 \$51 10 345.000 Fire Mains \$51 R-18 \$50 \$51 \$50 \$51 \$50 \$51 \$50 \$51 10 345.000 Fire Mains \$51 R-18 \$50 \$51										
3 302.000 Franchises \$0 R-3 \$0 \$0 \$0 \$0.00% \$0 \$1.767 \$0 \$1.767 \$0 \$1.767 \$0 \$1.767 \$0 \$1.767 \$0 \$1.767 \$0 \$1.767 \$0 \$1.767 \$0 \$1.767 \$0 \$1.767 \$0 \$1.767 \$0 \$1.767 \$0 \$1.767 \$0 \$1.767 \$0 \$1.767 \$0 \$1.767 \$0 \$1.767 \$0 \$0.00% \$0 \$1.767 \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0.00		204 000		¢o.	Б.2	¢o.	¢o.	400.000/	¢0	¢0
										\$0 \$0
TOTAL PLANT INTANCIBLE \$1,787 \$0 \$1,767 \$0 \$3.7							-			\$1,787
7 330.00 Land & Land Rights - WTP										\$1,787
7 330.00 Land & Land Rights - WTP										
8 331.00 Structures & Improvements - WTP \$2 R-8 \$0 \$5 \$0. \$5 \$0. \$0. \$0. \$0. \$0. \$0. \$0. \$0. \$0. \$0.		222 222		**	D 7	ro.	**	400.000/	**	**
9 332.00			_							\$0 \$2
10 333.00 Other -WTP S0 R-10 S0 S0 TOTAL WATER TREATMENT PLANT S7 S0 S7 TOTAL WATER TREATMENT PLANT S7 S0 S6 S7 TOTAL WATER TREATMENT PLANT S7 S0 S6 S7 TOTAL WATER TREATMENT PLANT S7 S0 S6 S6 S7 TOTAL WATER TREATMENT PLANT S7 S0 S6 S6 S7 S6 S6 S6 S6 S6			=							\$5
TRANSMISSION & DISTRIBUTION		333.000					-			\$0
341.000 Structures & Improvements - TDP \$373 R-13 \$0 \$5373 \$100.00% \$0 \$588 \$100.00% \$0 \$388 \$340.000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.00000 \$150.0000 \$150.0000 \$150.0000 \$150.0000	11		TOTAL WATER TREATMENT PLANT	\$7		\$0	\$7		\$0	\$7
341.000 Structures & Improvements - TDP \$373 R-13 \$0 \$5373 \$100.00% \$0 \$588 \$100.00% \$0 \$388 \$340.000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.0000 \$150.00000 \$150.0000 \$150.0000 \$150.0000 \$150.0000	12		TRANSMISSION & DISTRIBUTION							
14 342,000 Distribution & Reservoirs & Standploes -5663 R-14 50 -5663 100,00% 50 -58		341.000		\$373	R-13	\$0	\$373	100.00%	\$0	\$373
16 344,000 Fire Mains							•			-\$663
17 345,000 Customer Services S0 R-17 S0 S0 100,00% 50 50 100,00% 50 50 347,000 Customer Meters S1 R-18 S0 S0 100,00% 50 50 50 50 50 50 50	15	343.000	Transmission & Distribution Mains	-\$411	R-15		-\$411	100.00%		-\$411
18 346,000 2.0 stomer Meters 3.41 8.18 \$0 \$.51 100,00% \$0 \$0 \$0 \$0 \$0 \$0 \$0										\$0
19 347,000 20. stomer Meter Pits & Installation \$0 R-19 \$0 \$0 100.00% \$0				•			-			\$0
348,000							-			-\$11 \$0
21 349,000 Misc. Trans & Dist Other 50 7-5710 50 50 5710 50 50 5710 50 50										\$2
COLLECTION PLANT S0			Misc. Trans & Dist Other	\$0			\$0			\$0
24 \$50,000 Land and Land Rights \$ 0 \$ 0 \$ 1,448,061 \$ 1,000% \$ 0 \$ 0 \$ 1,448,061 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0	22		TOTAL TRANSMISSION & DISTRIBUTION	-\$710		\$0	-\$710		\$0	-\$710
24 \$50,000 Land and Land Rights \$ 0 \$ 0 \$ 1,448,061 \$ 1,000% \$ 0 \$ 0 \$ 1,448,061 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0 \$ 1,000% \$ 0	23		COLLECTION BLANT							
25 351,000 Structures and Improvements \$1,448,061 R-25 \$0 \$1,448,061 \$0.00% \$0 \$1,448,061 \$0.00% \$0 \$2,198,312 \$10,000% \$0 \$2,198,312 \$10,000% \$0 \$2,198,312 \$10,000% \$0 \$2,198,312 \$10,000% \$0 \$2,198,312 \$10,000% \$0 \$2,198,312 \$10,000% \$0 \$2,198,312 \$10,000% \$0 \$1,874,549 \$1,874,549 \$10,000% \$0 \$1,874,549 \$1,874,549 \$10,000% \$0 \$1,874,549 \$1,874,549 \$10,000% \$0 \$1,874,549 \$1,874,549 \$10,000% \$0 \$1,874,549 \$1,874,549 \$10,000% \$0 \$1,874,549 \$1,874,549 \$10,000% \$0 \$1,874,549 \$1,874,549 \$1,874,549 \$1,874,549 \$1,90,000% \$0 \$1,874,549 \$1,900,000% \$0 \$1,874,549 \$1,900,000% \$0 \$1,874,549 \$1,900,000% \$0 \$1,874,549 \$1,900,000% \$0 \$1,874,549 \$1,900,000% \$0 \$1,874,549 \$1,900,000% \$0 \$1,900		350.000		\$0	R-24	\$0	\$0	100.00%	\$0	\$0
27 352.200 Collection Sewers (Gravity) \$1.874,549 R-27 \$0 \$1.874,549 \$1.00.00% \$0 \$1.274,549 \$1.00.00% \$0 \$488.690 \$1.00.00% \$0 \$488.690 \$1.00.00% \$0 \$488.690 \$1.00.00% \$0 \$488.690 \$1.00.00% \$0 \$488.690 \$1.00.00% \$0 \$488.690 \$1.00.00% \$0 \$488.690 \$1.00.00% \$0 \$2.135 \$1.00.00% \$0 \$2.135 \$1.00.00% \$0 \$2.135 \$1.00.00% \$0 \$2.135 \$1.00.00% \$0 \$2.135 \$1.00.00% \$0 \$2.135 \$1.00.00% \$0 \$2.135 \$1.00.00% \$0 \$2.135 \$1.00.00% \$0 \$2.135 \$1.00.00% \$0 \$2.135 \$1.00.00% \$0 \$2.135 \$1.00.00% \$0 \$2.135 \$1.00.00% \$0 \$1.00.00%				• -						\$1,448,061
28 353,000 Services to Customers \$488,690 R-28 \$0 \$488,690 100,00% \$0 \$488,690 335,000 \$35,0										\$2,198,312
29 354,000 Flow Measuring Devices \$328,424 R-29 \$0 \$328,424 100,00% \$0 \$328,424 350,000 \$35,										\$1,874,549
356,000 Other Collection Equipment \$2,135 R-30 \$0 \$2,135 100.00% \$0 \$2,135 100.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0									•	\$488,690 \$338,434
31 357.000 Communication Equipment So So So So So So So S			==							\$2,135
TOTAL COLLECTION PLANT \$6,340,171 \$0 \$6,340,171 \$0 \$6,340,171 \$0 \$6,340,171 \$0 \$6,340,171 \$0 \$6,340,171 \$0 \$0 \$6,340,171 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			T = -							\$0
36 360	32		TOTAL COLLECTION PLANT	\$6,340,171			\$6,340,171			\$6,340,171
36 360	22		SYSTEM DUMPING DUANT							
36 361,000 Structures and Improv \$47,692 \$35 \$0 \$47,692 \$100,00% \$0 \$380,817 \$360,300 \$360,000		360,000		\$27	R-34	-\$27	\$0	100.00%	\$0	\$0
362,000 Receiving Wells \$380,817 R-36 \$0 \$380,817 100.00% \$0 \$380,83 \$364,000 Signature \$1,602,549 \$1,000,00% \$0 \$1,202,789 \$1,000,00% \$0 \$1,202,789 \$1,000,00% \$0 \$1,202,789 \$1,000,00% \$0 \$1,202,789 \$1,000,00% \$0 \$1,202,789 \$1,000,00% \$0 \$1,202,789 \$1,000,00% \$0 \$1,000,00%			=				-		•	\$47,692
38 364.000 Diesel Pumping Equipment \$0 \$1,202,789 \$0 \$1,202,789 \$0 \$1,202,789 \$0 \$1,202,789 \$0 \$1,202,789 \$0 \$1,202,789 \$0 \$1,202,789 \$0 \$1,202,789 \$0 \$1,202,789 \$0 \$1,202,789 \$0 \$1,202,789 \$0 \$1,202,789 \$0 \$1,202,789 \$0 \$0 \$1,202,789 \$0 \$0 \$1,202,789 \$0 \$0 \$0 \$1,202,789 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	36	362.000		\$380,817	R-36	\$0	\$380,817	100.00%		\$380,817
39 365.000 Other Pumping Equipment \$1,202,789 \$3,233,874 \$-\$27 \$3,233,847 \$0.00% \$0 \$1,202,789 \$0.00% \$0.									•	\$1,602,549
TOTAL SYSTEM PUMPING PLANT TREATMENT & DISPOSAL PLANT Land & Land Rights \$21,963 371.000 Structures and Improvements \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-43 \$0 \$1,064,265 R-45 \$0 \$315,787 100.00% \$0 \$315,78				• -						\$0
TREATMENT & DISPOSAL PLANT Land & Land Rights \$21,963 R-42 -\$21,963 \$0 100.00% \$0 \$1,064,265 1		365.000			K-39			100.00%		
A2	40		TOTAL OTOTEM TOMINIOT LANT	ψ0,200,01 4		Ψ21	ψ5,255,041		Ψ0	ψ5,255,047
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 \$4,254,494 \$0 \$4,254,499 100.00% \$0 \$4,254,494 \$0 \$4,254,499 100.00% \$0 \$4,254,494 \$0 \$4,254,499 \$0 \$315,787 \$0 \$315,787 \$0 \$315,787 \$0 \$0 \$27,210 \$0 \$0 \$27,210 \$0 \$0 \$27,210 \$0 \$0 \$27,210 \$0 \$0 \$27,210 \$0 \$0 \$27,210 \$0 \$0 \$27,210 \$0 \$0 \$0 \$0 \$0 \$0 \$0										
Add			==				-			\$0
45 373.000 A			=							\$1,064,265 \$4,254,400
46										\$4,254,499 \$315,787
TOTAL TREATMENT & DISPOSAL PLANT \$5,683,724 -\$21,963 \$5,661,761 \$0 \$5,661,761 \$0 \$5,661,761 \$0 \$5,661,761 \$0 \$5,661,761 \$0 \$5,661,761 \$0 \$5,661,761 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0										\$27,210
CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 R-49 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			I							\$5,661,761
CAPITALIZATION Incentive Compensation Capitalization Adj. \$0	ΔQ		INCENTIVE COMPENSATION							
49	70									
CAPITALIZATION 51	49			\$0	R-49	\$0	\$0	100.00%	\$0	\$0
CAPITALIZATION 51	50		TOTAL INCENTIVE COMPENSATION	<u> </u>		\$0	\$0		\$0	\$0
52 389.000 Land and Land Rights - GP \$0 R-52 \$0 \$0 100.00% \$0 53 390.000 Structure & Improve - General \$123,122 R-53 \$0 \$123,122 100.00% \$0 \$123,1 54 390.100 Office Structures -\$4,927 R-54 \$0 -\$4,927 100.00% \$0 -\$4,92	30			φυ		φU	φυ		φυ	φυ
52 389.000 Land and Land Rights - GP \$0 R-52 \$0 \$0 100.00% \$0 53 390.000 Structure & Improve - General \$123,122 R-53 \$0 \$123,122 100.00% \$0 \$123,1 54 390.100 Office Structures -\$4,927 R-54 \$0 -\$4,927 100.00% \$0 -\$4,92	E4		GENERAL DI ANT							
53 390.000 Structure & Improve - General \$123,122 R-53 \$0 \$123,122 100.00% \$0 \$123,1 54 390.100 Office Structures -\$4,927 R-54 \$0 -\$4,927 100.00% \$0 -\$4,9		389.000		\$0	R-52	\$0	\$0	100 00%	\$n	\$0
54 390.100 Office Structures -\$4,927 R-54 \$0 -\$4,927 100.00% \$0 -\$4,9										\$123,122
55 390,900 Structure & Improve - Leasehold \$114 R-55 \$0 \$114 100,00% \$0 \$1	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 \$24,5	56	391.000	Office Furniture	\$24,579	R-56	\$0	\$24,579	100.00%	\$0	\$24,579

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

	A	D	•	_					
	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	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 Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Cash Working Capital

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C-D	(Col E / 365)	BxF
	ODED ATION AND MAINT EVENUE						
1	OPERATION AND MAINT. EXPENSE	201010	40.00	05.40	0.44	0.000400	****
2	Chemical	\$34,919	43.63	35.19	8.44	0.023123	\$807
3	Group Insurance	\$84,288	43.63	10.92	32.71	0.089616	\$7,554
4	Labor/Base Payroll	\$823,409	43.63	12.00	31.63	0.086658	\$71,355
5	Pension and OPEB	-\$67,098	43.63	2.90	40.73	0.111589	-\$7,487
6	401K	\$23,707	43.63	16.93	26.70	0.073151	\$1,734
7	Support Services	\$439,853	43.63	75.37	-31.74	-0.086959	-\$38,249
8	Fuel Power	\$291,504	43.63	21.72	21.91	0.060027	\$17,498
9	Telephone	\$21,907	43.63	34.20	9.43	0.025836	\$566
10	Rents	\$29,878	43.63	14.27	29.36	0.080438	\$2,403
11	Postage	\$34,649	43.63	20.54	23.09	0.063260	\$2,192
12	IOTG	\$99,444	43.63	-56.46	100.09	0.274219	\$27,269
13	PSC Assessment	\$36,723	43.63	-35.57	79.20	0.216986	\$7,968
14	Waste Disposal	\$795,474	43.63	74.65	-31.02	-0.084986	-\$67,604
15	Uncollectible Expense	\$34,802	0.00	0.00	0.00	0.000000	\$0
16	Cash Vouchers	\$1,029,328	43.63	75.37	-31.74	-0.086959	-\$89,509
17	TOTAL OPERATION AND MAINT. EXPENSE	\$3,712,787					-\$63,503
18	TAXES						
19	Payroll Tax	\$567,593	43.63	12.00	31.63	0.086658	\$49,186
20	Property Tax	\$284	43.63	167.90	-124.27	-0.340466	-\$97
21	TOTAL TAXES	\$567,877					\$49,089
		, , , ,					, ,,,,,,
22	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$14,414
							, ,
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$444,638	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	TOTAL OFFSET FROM RATE BASE	\$1,094,545	.5.50]	.0.07	31.23 700	-\$80,441
20	TOTAL OF THOM HATE BAGE	ψ1,00-,0-0					ΨΟΟ, ΤΤΙ
29	TOTAL CASH WORKING CAPITAL REQUIRED		1	1			-\$94,855
23	TOTAL GASTI WORKING OAI TIAL REGUINED						-ψυ-τ,000

Accounting Schedule: 08 Sponsor: Courtney Barron Page: 1 of 1

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

	<u>A</u>	<u>B</u>	_ <u>c</u>	<u>D</u>	_ <u>E</u>	<u> </u>	<u>G</u>	<u>H</u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)			1	(From Adj. Sch.)	(C+G)	T	(From Adj. Sch.)	(H x I) + J	L + M	l = K
Rev-1	500 400	OPERATING REVENUES	£4.700.004	0(4)	0(4)	D 0	0(4)	64.700.004	400.000/	¢00.005	£4.000.070	0	0(4)
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	522.200 522.300	Commercial Industrial	\$589,838			Rev-3		\$589,838	100.00%	-\$4,211	\$585,627		
Rev-4 Rev-5	522.300 522.400	Other Public Authority	\$0 \$74.705			Rev-4 Rev-5		\$0 \$74.705	100.00% 100.00%	\$0	\$0 \$70,255		
	536.000	Other Sewer Revenue - Oper. Rev.	\$71,705 \$46,498			Rev-5		\$71,705 \$46,498	100.00%	-\$1,450 -\$21,073	\$70,255 \$25,425		
Rev-6 Rev-7	536.000	TOTAL OPERATING REVENUES	\$5,501,925			Rev-6		\$5,501,925	100.00%	\$66,361	\$5,568,286		
Kev-1		TOTAL OPERATING REVENUES	\$5,501,925					\$5,501,925		\$00,301	\$5,500,200		
1		COLLECTION OPERATIONS EXPENSES											
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		TOTAL COLLECTION OPERATIONS EXPENSES	\$23,064	\$0	\$23,064		\$0	\$23,064		-\$9,260	\$13,804	\$0	\$13,804
			, ,,,,	• •	, .,		, ,	, ,,,,		, , , , ,	, ,,,,	**	,
7		COLLECTION MAINT. EXPENSES											
8	710.000	Maint. Supervision & Engineering	\$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		TOTAL COLLECTION MAINT. EXPENSES	\$43,652	\$30,906	\$12,746		\$0	\$43,652		-\$30,444	\$13,208	\$462	\$12,746
12		PUMPING OPERATIONS EXPENSES											
13	720.000	Operation Supervision & Engineering	\$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		TOTAL PUMPING OPERATIONS EXPENSES	\$4,901	\$0	\$4,901		\$0	\$4,901		-\$25	\$4,876	\$0	\$4,876
19		DUMBING MAINTENANCE EVDENCES											
19 20	730.000	PUMPING MAINTENANCE EXPENSES Maint. Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20 21	730.000	Maint. Of Structures & Improvements	\$630	\$630	\$0 \$0	E-20 E-21	\$0	\$630	100.00%	-\$696	-\$66	-\$66	\$0 \$0
22	731.000	Maint. Of Structures & Improvements Maint. Of Power Production Equipment	\$2,715	\$708	\$2,007	E-21	\$0	\$2,715	100.00%	-\$696	\$2,007	-\$66 \$0	\$2,007
22	732.000	TOTAL PUMPING MAINTENANCE EXPENSES	\$3,345	\$1,338	\$2,007	E-22	\$0	\$3,345	100.00%	-\$708	\$2,007	-\$66	\$2,007
23		TOTAL FUMIFING MAINTENANCE EXPENSES	\$3,343	\$1,330	\$2,007		\$0	\$3,345		-\$1,404	\$1,941	-\$00	\$2,007
24		TREAT. & DISP. OPER. EXPENSE											
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		TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,662,035	\$604,453	\$1,057,582		\$0	\$1,662,035		\$37,785	\$1,699,820	\$453,255	\$1,246,565
										ĺ	ĺ		
32		TREAT. & DISP. MAINT. EXPENSES								ĺ	ĺ		
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		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$231,967	\$52,237	\$179,730	1	\$0	\$231,967		\$266,433	\$498,400	\$19,171	\$479,229
-		OUGTONED AGGOUNTS THE TOTAL								ĺ	ĺ		
37		CUSTOMER ACCOUNTS EXPENSE										4	
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 All Other Waste Water District B Test Year Ending 12-31-2019 Income Statement Detail

1.5	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	Incomo Decesiation	Test Year	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Jurisdictional Allocations		MO Final Adj Jurisdictional	MO Adj. Juris, Labor	MO Adj. Juris. Non Labor
Number	Number	Income Description	Total (D+E)	Labor	NON Labor	Number	(From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	(H x I) + J	Juris. Labor L + N	
39	902.000	Meter Reading Expenses	\$45	\$45	\$0	E-39	\$0	\$45	100.00%	-\$45	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses	\$14,955	\$499	\$14,456	E-40	\$0	\$14,955	100.00%	\$51,272	\$66,227	\$0	\$66,227
41	904.000	Uncollectible Amounts	\$5,717	\$0	\$5,717	E-41	\$0	\$5,717	100.00%	\$29,085	\$34,802	\$0	\$34,802
42	905.000	Misc. Customer Accounts Expense	\$1,203	\$181	\$1,022	E-42	\$0	\$1,203	100.00%	\$11,060	\$12,263	\$176	\$12,087
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$21,920	\$725	\$21,195		\$0	\$21,920		\$91,372	\$113,292	\$176	\$113,116
44		ADMIN. & GENERAL EXPENSES											
45	920.000	Admin. & General Salaries	\$400,236	\$400,236	\$0	E-45	\$0	\$400,236	100.00%	-\$35,045	\$365,191	\$365,191	\$0
46	921.000	Office Supplies & Expenses	\$173,367	\$0	\$173,367	E-46	\$0	\$173,367	100.00%	\$17,484	\$190,851	\$0	\$190,851
47 48	922.000 923.000	Admin. Expenses Transferred - Credit Outside Services Employed	\$0 \$337.688	\$0 \$100.991	\$0 \$236.697	E-47 E-48	\$0 \$0	\$0 \$337.688	100.00% 100.00%	\$0 \$287,265	\$0 \$624.953	\$0 \$100.991	\$0 \$523.962
48 49	923.000	Property Insurance	\$337,688 \$44,630	\$100,991 \$0	\$236,697 \$44,630	E-48 E-49	\$0	\$337,688 \$44,630	100.00%	\$287,265 \$70,460	\$624,953 \$115,090	\$100,991	\$523,962 \$115,090
50	925.000	Injuries & Damages	\$44,630 \$180	\$0 \$0	\$44,630 \$180	E-49 E-50	\$0	\$44,630 \$180	100.00%	\$880	\$1,060	\$0	\$115,090
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	\$00,130	\$0	\$01,132	E-52	\$0	\$0	100.00%	\$0	\$00,271	\$100,000	\$0
53	928.000	Regulatory Commission Expenses	\$1,268	\$0	\$1.268	E-53	\$0	\$1,268	100.00%	-\$291	\$977	\$0	\$977
54	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.200	Misc. General Expenses	\$95,543	\$0	\$95,543	E-56	\$0	\$95,543	100.00%	-\$126,097	-\$30,554	\$0	-\$30,554
57	930.300	Research & Development Expenses	\$282	\$0	\$282	E-57	\$0	\$282	100.00%	\$1,380	\$1,662	\$0	\$1,662
58	931.000	Rents - AGE	\$6,294	\$0	\$6,294	E-58	\$0	\$6,294	100.00%	\$1,560	\$7,854	\$0	\$7,854
59	932.000	Maint. Of General Plant	\$4,083	\$0	\$4,083	E-59	\$0	\$4,083	100.00%	\$20,008	\$24,091	\$0	\$24,091
60		TOTAL ADMIN. & GENERAL EXPENSES	\$1,471,767	\$828,231	\$643,536		\$0	\$1,471,767		-\$104,321	\$1,367,446	\$606,138	\$761,308
61		DEPRECIATION EXPENSE											
62	403.000	Depreciation Expense, Dep. Exp.	\$1,060,581	See note (1)	See note (1)	E-62	See note (1)	\$1,060,581	100.00%	\$461,292	\$1,521,873	See note (1)	See note (1)
63		TOTAL DEPRECIATION EXPENSE	\$1,060,581	\$0	\$0		\$0	\$1,060,581		\$461,292	\$1,521,873	\$0	\$0
64		AMORTIZATION EXPENSE											
65	404.000	Amortization - LTD Term Plant	\$11,115	\$0	\$11,115	E-65	\$0	\$11,115	100.00%	\$27,763	\$38,878	\$0	\$38,878
66	405.000	Amortization of Reg Asset	\$106	\$0	\$106	E-66	\$0	\$106	100.00%	-\$106	\$0	\$0	\$0
67	405.000	Amortization of Reg Asset AFUDC	\$2,496	\$0	\$2,496	E-67	\$0	\$2,496	100.00%	-\$2,496	\$0	\$0	\$0
68	407.000	Amortization - Property Losses	\$2,542	\$0	\$2,542	E-68	\$0	\$2,542	100.00%	\$99	\$2.641	\$0	\$2.641
69		TOTAL AMORTIZATION EXPENSE	\$16,259	\$0	\$16,259		\$0	\$16,259		\$25,260	\$41,519	\$0	\$41,519
70		OTHER OPERATING EXPENSES											
71	408.100	Property Taxes	-\$51	\$0	-\$51	E-71	\$0	-\$51	100.00%	\$335	\$284	\$0	\$284
72	408.100	Payroll Taxes	\$84,041	\$84,041	\$0	E-72	\$0	\$84,041	100.00%	-\$24,548	\$59,493	\$59,493	\$0
73	408.100	Other Taxes	-\$456	\$0	-\$456	E-73	\$0	-\$456	100.00%	\$0	-\$456	\$0	-\$456
74	408.100	PSC Assessment	\$7,707	\$0	\$7,707	E-74	\$0	\$7,707	100.00%	\$26,881	\$34,588	\$0	\$34,588
75		TOTAL OTHER OPERATING EXPENSE	\$91,241	\$84,041	\$7,200		\$0	\$91,241		\$2,668	\$93,909	\$59,493	\$34,416
76		TOTAL OPERATING EXPENSE	\$4,630,732	\$1,601,931	\$1,968,220		\$0	\$4,630,732		\$739,356	\$5,370,088	\$1,138,629	\$2,709,586
77		NET INCOME BEFORE TAXES	\$871,193					\$871,193		-\$672,995	\$198,198		
78		INCOME TAXES											
76 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	400.100	TOTAL INCOME TAXES	-\$32,262	Coc note (1)	Coc note (1)	L-13	Jee Hote (1)	-\$32,262	100.0076	\$271,134	\$238,872	Coo Hote (1)	Cae Hote (1)
		. C L COME ITALE	402,202					\$02,202	1	Ψ2.1,104	Ψ200,372		
81		DEFERRED INCOME TAXES					1	1	1				
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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Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Income Statement Detail

	<u>A</u>	<u>B</u>	<u> </u>	<u>D</u>	_ <u>E</u> _	<u> </u>	<u>G</u>	<u> </u>	<u>I</u> .	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional		MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	VI = K
83	412.200	Amortization of Deferred ITC	-\$5			E-83		-\$5	100.00%	\$5	\$0		
84	0.000	Amortization of Protected Excess ADIT	\$0			E-84		\$0	100.00%	-\$49,964	-\$49,964		
85	0.000	Amortization of Unprotected Excess ADIT	\$0			E-85		\$0	100.00%	-\$337,826	-\$337,826		
86		TOTAL DEFERRED INCOME TAXES	\$95,900					\$95,900		-\$581,076	-\$485,176		
87		NET OPERATING INCOME	\$807,555					\$807,555		-\$363,053	\$444,502		

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