

Exhibit No.:
Issues: Company Accounting Schedules,
Acquisitions, Revenue Requirement,
Revenues, Rate Design, Rate
Base, Depreciation Expense,
Amortization Expense, Rate Case
Expense & Minimum Filing
Requirements
Witness: Brian W. LaGrand
Exhibit Type: Direct
Sponsoring Party: Missouri-American Water Company
Case No.: WR-2017-0285
SR-2017-0286
Date: June 30, 2017

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. WR-2017-0285
CASE NO. SR-2017-0286

DIRECT TESTIMONY

OF

BRIAN W. LAGRAND

ON BEHALF OF

MISSOURI-AMERICAN WATER COMPANY

**DIRECT TESTIMONY
BRIAN W. LAGRAN
MISSOURI-AMERICAN WATER COMPANY
CASE NO. WR-2017-0285
CASE NO. SR-2017-0286**

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**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

IN THE MATTER OF MISSOURI-AMERICAN)	
WATER COMPANY FOR AUTHORITY TO)	
FILE TARIFFS REFLECTING INCREASED)	CASE NO. WR-2017-0285
RATES FOR WATER AND SEWER)	CASE NO. SR-2017-0286
SERVICE)	

AFFIDAVIT OF BRIAN W. LAGRAND

Brian W. LaGrand, being first duly sworn, deposes and says that he is the witness who sponsors the accompanying testimony entitled "Direct Testimony of Brian W. LaGrand"; that said testimony and schedules were prepared by him and/or under his direction and supervision; that if inquiries were made as to the facts in said testimony and schedules, he would respond as therein set forth; and that the aforesaid testimony and schedules are true and correct to the best of his knowledge.



Brian W. LaGrand

State of Missouri
County of St. Louis
SUBSCRIBED and sworn to
Before me this 20th day of June 2017.



Notary Public

My commission expires:



DIRECT TESTIMONY

BRIAN W. LAGRAND

1

I. INTRODUCTION

2 **Q. Please state your name and business address.**

3 A. My name is Brian LaGrand, and my business address is 727 Craig Road, St. Louis, MO,
4 63141.

5 **Q. By whom are you employed and in what capacity?**

6 A. I am employed by Missouri-American Water Company (“MAWC”, “Missouri-American”
7 or the “Company”) as the Director of Rates and Regulatory Support.

8 **Q. Please summarize your educational background and business experience.**

9 A. I received a Master of Business Administration degree from Washington University in St.
10 Louis in 1998, with a concentration in Finance, and a Bachelor of Science in Business
11 Administration degree from the University of Dayton in 1993, with a major in Accounting.
12 After graduation from the University of Dayton, I was licensed in Ohio as a Certified Public
13 Accountant, and was employed as an Auditor by J.D. Cloud and Associates until 1996.
14 After graduating from Washington University, I spent two years at May Department Stores
15 Company in the Capital Planning & Analysis department, focusing on the evaluation of
16 capital investments. In 2000 I began working for Anheuser-Busch Companies as a
17 Financial Analyst in the Treasury Group. My responsibilities included managing the
18 foreign currency derivative portfolio in Risk Management and running the commercial
19 paper and share repurchase programs in Corporate Finance. In 2005 I moved into the
20 Business & Wholesaler Development Group as a Sr. Business Analyst, where I worked on

1 acquisitions of craft breweries and competitive analysis. In 2010 I joined American Water
2 Works Service Company, Inc. (“Service Company”) as a Manager in the Corporate
3 Finance Group. My focus has included evaluation of acquisition opportunities across the
4 country and the execution of many acquisitions, including several in Missouri. In
5 November of 2016, I was promoted to my current position as Director of Rates and
6 Regulatory Support for MAWC.

7 **Q. What are your current employment responsibilities?**

8 A. My responsibilities as Director of Rates and Regulatory Support include the following: 1)
9 Preparing and presenting all rate change applications and supporting documents and
10 exhibits as prescribed by management policies, guidelines and regulatory commission
11 requirements; 2) Preparing rate analyses and studies to evaluate the effect of proposed rates
12 on the revenues, rate of return and tariff structures; 3) Executing the implementation of rate
13 orders, including development of the revised tariff pricing necessary to produce the
14 proposed revenue level; 4) Overseeing the preparation of revenue and capital requirements
15 analyses; and 5) Providing support for financial analyses, including preparation of
16 applicable regulatory commission filings.

17 **Q. Are you generally familiar with the operations, books and records of MAWC?**

18 A. Yes.

19 **Q. Have you previously testified before a regulatory body?**

20 A. Yes, I provided testimony before the Missouri Public Service Commission
21 (“Commission”) in MAWC’s 2012 acquisition of Saddlebrooke Water and Sewer (WA-
22 2012-0066), and I have testified before the Illinois Commerce Commission.

1 **Q. What is the purpose of your direct testimony in this proceeding?**

2 A. The purpose of my direct testimony is primarily to provide and explain the basis for
3 MAWC's proposed revenue requirement. The revenue requirement determines the level
4 of revenues required to pay operating expenses, to provide for depreciation and taxes, and
5 to permit MAWC's investors an opportunity to earn a fair and reasonable return on their
6 investment. Related, I will introduce and sponsor the minimum filing requirements,
7 attached as Schedule BWL-1, that are required by Commission Rule 4 CSR 240-3.030.
8 Additionally, I will discuss rate base, rate design, tariff group consolidation, miscellaneous
9 fees, MAWC acquisitions, rate case expense, and regulatory treatment of lead service line
10 replacement.

11 **Q. Are you sponsoring any schedules with your testimony?**

12 A. Yes. I am sponsoring the Company Accounting Schedules ("CAS"), attached as Schedule
13 BWL-2. These schedules support MAWC's revenue requirement calculation for this case.

- 14 • CAS-1: Summary of Revenue Requirement
- 15 • CAS-2: Pro Forma Income Statements
- 16 • CAS-3: Rate Base summary
- 17 • CAS-4: Utility Plant in Service
- 18 • CAS-5: Accumulated Depreciation
- 19 • CAS-6: Customer Advances and Contributions in Aid of Construction
- 20 • CAS-7: Working Capital
- 21 • CAS-8: Pro Forma Adjustments to Revenue
- 22 • CAS-9: Summary of Operating and Maintenance Expenses, Depreciation,
23 Amortization and General Taxes

- 1 • CAS-10: Pro Forma Current State and Federal Income Taxes at Present and
2 Proposed Rates
- 3 • CAS-11 & CAS 12: Test Year Operating Revenues at Present Rates vs Proposed
4 Rates
- 5 • CAS-13: Summary of Adjustments to Operations and Maintenance Expenses,
6 Depreciation, Amortization and General Taxes

7 **Q. What test period is MAWC proposing in this case?**

8 A. MAWC is proposing a future test year comprising the twelve months ending May 31, 2019.

9 **Q. What periods will MAWC be presenting in this case?**

10 A. For all exhibits, MAWC will provide information for three time periods:

- 11 1. Base year – 12 months ended December 31, 2016;
- 12 2. Current test year – 12 months ended May 31, 2018; and,
- 13 3. Future test year – 12 months ended May 31, 2019.

14 **Q. What methodology did the Company use in projecting the Test Years?**

15 A. In general, the base year expenses (12 months ended December 31, 2016) were updated to
16 include known and measurable changes, adjusted based on Company experience, or
17 adjusted based on an inflation factor annualized, through the 12 months ending May 31,
18 2018 (the “current test year”). The Company then used a monthly projection for the 12
19 months ended May 31, 2019 (the “future test year”) using known and measurable changes,
20 adjustments based on Company experience, or adjustments based on an inflation factor.
21 Specific adjustments to expense accounts are described in greater detail by Company
22 witness Bowen.

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For rate base, the current test year will show rate base as of May 31, 2018. The future test year shows an average rate base for the 13 months ended May 31, 2019. Specific adjustments to rate base are described later in my testimony.

Q. Why is MAWC proposing a future test year in this case?

A. Company witness James Jenkins will provide testimony on the proposed fully forecasted future test year.

II. COMPANY ACCOUNTING SCHEDULES

Q. How are the Company accounting schedules presented?

A. All CAS are presented for the total Company, total water operations, total sewer operations, and for the two proposed sewer districts, Arnold and Small Sewer.

Q. Please describe CAS-1.

A. CAS-1 is a summary schedule for the overall revenue requirement, rate deficiency and the requested rate increase. This schedule summarizes the financial information needed to calculate the Company’s revenue deficiency. The revenue requirement calculation was determined by multiplying the Company’s pro forma rate base by the requested rate of return to derive the required operating income. The recommended 8.07% overall rate of return is based upon a 10.80% common equity return requirement, as supported by the testimony of Company witness Ann Bulkley. The operating income requirement is then compared to pro forma operating income at present rates to determine the Company’s operating income deficiency. When the operating income deficiency is multiplied by the gross revenue conversion factor that adjusts for income taxes and uncollectibles, the result

1 is a revenue deficiency. The revenue deficiency is then added to the adjusted operating
2 revenue to arrive at the total revenue requirement.

3 **Q. Please describe CAS-2.**

4 A. CAS-2 is the pro forma income statement at present rates and at proposed rates.

5 **Q. Please describe CAS-3.**

6 A. CAS-3 is a summary of rate base items. The schedules include Net Utility Plant; less:
7 Customer Advances, Contributions in Aid of Construction, Deferred Income Tax Credits,
8 Deferred Income Taxes and Pension & PBOP tracker; plus: Cash Working Capital,
9 Materials & Supplies, Pension Asset, Regulatory Deferrals and Deferred Tank Painting
10 Tracker.

11 **Q. Please describe CAS-4.**

12 A. CAS-4 is a schedule of Utility Plant in Service, presented in National Association of
13 Regulatory Utility Commissioners Uniform System of Accounts format.

14 **Q. Please describe CAS-5.**

15 A. CAS-5 is a schedule of Accumulated Depreciation Reserve, presented in National
16 Association of Regulatory Utility Commissioners Uniform System of Accounts format.

17 **Q. Please describe CAS-6.**

18 A. CAS-6 is a schedule of Customer Advances and Contributions in Aid of Construction,
19 presented in National Association of Regulatory Utility Commissioners Uniform System
20 of Accounts format.

1 **Q. Please describe CAS-7.**

2 A. CAS-7 is a summary of the Company's cash working capital needs.

3 **Q. Please describe CAS-8.**

4 A. CAS-8 is a summary of the test year revenues by revenue classification, the adjustments to
5 these amounts, and the pro forma revenue at present rates.

6 **Q. Please describe CAS-9.**

7 A. CAS-9 is a summary of the operating and maintenance expense categories and general
8 taxes for the test year, the adjustments to those amounts, and the pro forma expense levels
9 under present rates.

10 **Q. Please describe CAS-10.**

11 A. CAS-10 provides the Company's income tax calculation.

12 **Q. Please describe CAS-11 and CAS-12.**

13 A. CAS-11 and CAS-12 present a summary of the Company's pro forma test year revenues at
14 both present and proposed rates.

15 **Q. Please describe CAS-13.**

16 A. CAS-13 includes a narrative discussion of the various pro forma operating expense
17 adjustments developed for this case.

18 **III. ACQUISITIONS**

19 **Q. During or subsequent to the base year, did MAWC enter into asset purchase**
20 **agreements with other utilities?**

1 A. Yes. During and subsequent to the base year, MAWC closed on several small acquisitions
2 that qualified under the small systems legislation (Section 393.320.1, RSMo) as small
3 systems (less than 8,000 customers). Thus, these small systems shall, for ratemaking
4 purposes, become part of an existing service area:

- 5 1. Jaxson Estates Water (WA-2016-0054), closed January 1, 2016;
- 6 2. Benton County Sewer (SA-2015-0065), closed March 31, 2016;
- 7 3. Woodland Manor (WM-2016-0169), closed June 21, 2016;
- 8 4. Jaxson Estates Sewer (SM-2017-0069), closed December 15, 2016; and,
- 9 5. Village of Wardsville Water & Sewer (WA-2017-0181 & WA-2017-0182), closed
10 May 23, 2017.

11 **Q. Which existing service areas shall the small system acquisitions be combined with for**
12 **ratemaking purposes?**

13 A. Jaxson Estates Water, Woodland Manor and Village of Wardsville Water are to be
14 combined with MAWC's consolidated water tariff group. Benton County Sewer, Jaxson
15 Estates Sewer and Village of Wardsville Sewer are to be combined with MAWC's small
16 sewer tariff group.

17 **Q. Does the Company expect to close any additional acquisitions before the completion**
18 **of this rate proceeding?**

19 A. Yes. The Company has filed an application to acquire the assets of Pevely Farms Water &
20 Sewer (WA-2017-0278), and expects to close that transaction in the third quarter of 2017.

21 **Q. Is there any special treatment required for acquisitions completed prior to the base**
22 **year?**

1 A. Yes. MAWC closed on the acquisition of Hickory Hills Water and Sewer (WA-2016-0019
2 and SA-2016-0020) on December 10, 2015. The Commission order approving the
3 acquisition states: “The consolidation for ratemaking purposes of Hickory Hills’ service
4 area with the St. Louis Metro service area of MAWC is approved.” Approximately
5 \$80,000 of Hickory Hills Sewer’s revenue requirement has been shifted to the water tariff
6 group in this rate case.

7 **Q. Did the Company also reflect operating revenues and expenses associated with the**
8 **operation of these assets in its rate filing?**

9 A. Yes. The Company acquired the available financial records of each of these entities,
10 analyzed their accounts, and, to the extent necessary, translated income statement values
11 into accounts to be consistent with MAWC’s chart of accounts. These values were
12 included as initial pro forma adjustments to the Company’s base year financial statements
13 and then further adjusted for any known and measurable changes that will occur under the
14 Company’s ownership.

15 **Q. In making those further adjustments, were the same methods utilized as were used**
16 **for adjusting the Company’s existing financial statements?**

17 A. Yes, to the extent possible. Where sufficient information was not available to use the same
18 method, an alternative method was employed or the test year was left unadjusted.

19 **Q. Have all of the acquisitions previously approved by the Commission closed at the time**
20 **of the filing of your direct testimony?**

21 A. Yes.

1 **IV. REVENUE REQUIREMENT**

2 **Q. What is the revenue requirement MAWC is proposing in this case?**

3 A. MAWC proposes an overall revenue requirement of \$369,248,661, which is a \$74,674,745
4 (25.4%) increase over the \$294,573,916 revenue level authorized in MAWC's last general
5 rate case (WR-2015-0301). Pro-forma revenues at current rates are \$279,843,403, and
6 produce a revenue deficiency of \$89,405,258. The \$14,730,513 difference between pro-
7 forma revenues at current rates and the revenue authorized in the last rate case is primarily
8 driven by declining customer usage. Any Infrastructure System Improvement Surcharges
9 ("ISRS") that are allowed in WO-2017-0297, will be reset to zero once new rates go into
10 effect per 4 CSR 240-3.650. This results in a base rate revenue deficiency of \$89,032,248
11 for the Consolidated Water Tariff Group, (\$140,216) for the Arnold Sewer Tariff Group
12 and \$513,226 for the Small Sewer Tariff Group.

13 **Q. Does the proposed overall revenue requirement include the impact of investments**
14 **that would normally be recovered by the existing ISRS program?**

15 A. Yes. Since the Company's last rate case through the period ended May 31, 2019, the
16 Company has invested or will invest \$492,587,541 in its water and sewer facilities.
17 Investments that would qualify for the ISRS program are 35.4%, or \$174,580,224 of the
18 total amount. Using the 13-month average plant amount through May 31, 2019, the
19 revenue requirement on the ISRS investments is \$17,549,076. Excluding the ISRS-eligible
20 investments that would otherwise be recovered under that program, the proposed revenue
21 increase over the revenue authorized in the last case is 19.4%.

22 **Q. Will the Company still file ISRS cases to recover those investments?**

23 A. No. If the ISRS-eligible investments through May 31, 2019 are allowed in base rates, the

1 Company will not seek recovery of ISRS eligible plant through ISRS until after the future
2 test year.

3 **Q. What is meant by the term “revenue requirement”?**

4 A. I refer to the utility’s “revenue requirement” as the sum of its operations and maintenance
5 expenses, depreciation expense, income taxes and taxes other than income taxes, combined
6 with a fair return on the utility’s rate base. The revenue requirement is determined based
7 on utility revenue and expenses during a “test year”, in this case the future test year, as well
8 as an average of the utility’s rate base during that same forecasted year. To the extent the
9 revenue requirement exceeds the utility’s test year revenues, a revenue deficiency exists,
10 and a rate increase is required.

11 **Q. Please describe the basic steps utilized in calculating the revenue requirement.**

12 A. Revenues and most expenses are forecasted for the future test year for each of the proposed
13 tariff groups. Some MAWC expenses that are not directly attributable to the tariff groups,
14 such as some employee benefits, insurance other than group, and state and federal income
15 taxes, are allocated among the three tariff groups. Service Company costs are also allocated
16 to each of the tariff groups. Similar to revenues and expenses, rate base is forecasted for
17 each of the tariff groups for the future test year, adding planned plant additions through
18 May 31, 2019, to actual plant balances as of December 31, 2016. Some plant, such as the
19 Company’s administrative office, is allocated to each of the tariff groups. In this manner,
20 we are able to determine revenue requirements for each of the tariff groups, as described
21 previously. Adjustments to rate base are more fully described later in my testimony.

22 **Q. Please discuss the derivation of state and federal income tax expense.**

1 A. Generally, the amounts of state and federal income tax expense included in the revenue
2 requirement are calculated by applying statutory state and federal income tax rates to
3 operating income before income taxes. The calculation of future test year income tax
4 expense is shown on CAS-10. Income taxes are discussed more fully in the direct
5 testimony of Company witness John Wilde.

6 **V. REVENUES**

7 **Q. Please explain the development of MAWC's pro-forma revenues as set forth in the**
8 **revenue related schedules (CAS-8, CAS-11 and CAS-12).**

9 A. The process of developing the Company's revenue requirement begins with revenues
10 recorded on the Company's books of account at December 31, 2016, to which various
11 adjustments were made. A summary of the development of pro forma revenues for
12 MAWC's water and sewer operations under present and proposed rates is set forth on CAS-
13 11 and CAS-12, which show operating revenues by customer classification for the twelve
14 months ending December 31, 2016 (normalized), May 31, 2018 and May 31, 2019. CAS-
15 8 is a summary of the various adjustments made to book operating revenues to arrive at pro
16 forma operating revenues under present rates for the twelve months ending December 31,
17 2016, May 31, 2018 and May 31, 2019 for MAWC's water and sewer operations.

18 **Q. Please explain the adjustments to the Company's book revenues that were made to**
19 **develop December 31, 2016 pro forma revenues under present rates as shown on**
20 **CAS-8.**

21 A. The CAS-8 schedule begins with actual Company revenues per the general ledger for the
22 12 months ended December 31, 2016. Three adjustments are made to present a pro forma
23 revenue for the 12 months ended December 31, 2016. First, unbilled revenue is eliminated.

1 Second, all revenue related to ISRS for St. Louis County is eliminated. Lastly, the per
2 books revenues were adjusted for the bill analysis normalization as shown in Schedules
3 CAS-11 & 12.

4 **Q. Please explain the adjustments to determine the Company's May 31, 2018 pro forma**
5 **revenues as shown on CAS-8 and CAS-11 & 12.**

6 A. The revenue adjustments are primarily for customer growth and for customer usage. For
7 the customer count, all classes begin with the average customers during 2016. Additional
8 customers from organic growth are included using the organic customer growth from 2016
9 to project customers to May 31, 2018 for Residential, Commercial, and Other Public
10 Authority customers. No organic customer growth is included for Industrial and Sale for
11 Resale customers. The acquisition of the Village of Wardsville Water & Sewer, which
12 closed on May 23, 2017, and the pending acquisition of Pevely Farms Water and Sewer
13 are included in the pro forma adjustment. Residential water customers receive an
14 adjustment for declining usage. The usage levels for residential water customers include
15 two components: base usage and non-base usage. Base usage is the average billed usage
16 in February, March and April. Non-base usage is the amount of actual usage above base
17 usage. A declining trend is applied to the base usage. The decline is based on a 10 year
18 trend of residential base usage from 2007 through 2016. For non-base usage, a 10 year
19 average from 2007 through 2016 is used. Please see the testimony of Company witness
20 Roach for a more detailed discussion of the declining usage projections. The usage levels
21 for commercial, industrial, other public authority and sale for resale customers are based
22 on the actual usage in 2016.

1 **Q. Please explain the adjustments to determine the Company's May 31, 2019 pro forma**
2 **revenues as shown on CAS-8 and CAS-11 & 12.**

3 A. The revenue adjustments are primarily for customer growth and for customer usage. For
4 the customer count, all classes begin with the projected customers at May 31, 2018.
5 Additional customers from organic growth are included using the organic customer growth
6 from 2016 to project customer from May 31, 2018 to May 31, 2019 for Residential,
7 Commercial, and Other Public Authority customers. No organic customer growth is
8 included for Industrial and Sale for Resale customers. No new acquisitions are included in
9 the pro forma adjustment to May 31, 2019. The usage levels for residential water
10 customers includes additional declining usage for base usage to the midpoint of the future
11 test year, but no further adjustment was made for non-base usage. Please see the testimony
12 of Company witness Roach for a more detailed discussion of the declining usage
13 projections. The usage levels for commercial, industrial, other public authority and sale
14 for resale customers remain at the actual usage level for 2016.

15 **Q. Please explain any additional information included in CAS-11 & 12.**

16 A. CAS-11 shows a summary by revenue class, and CAS-12 shows the detail by revenue class.
17 In addition to pro forma revenues at current rates, CAS-11 & 12 show pro forma revenues
18 at proposed rates. The proposed rates are based on a cost of service study and other rate
19 design adjustments that are addressed in the testimony of Company witness Heppenstall.

20 **Q. Have you made any adjustments to reflect the loss of any large customers?**

21 A. Yes. Water District #2 in Audrain County has decided to drill their own wells and is
22 constructing a new water tank. The Water District has indicated they expect to stop
23 purchasing water from MAWC by the end of 2017, but will maintain an emergency

1 connection with the Company. Their usage has been removed from future projections.

2 **Q. Is the Company proposing to adjust other operating revenues?**

3 A. Yes. MAWC is proposing to have one set of service charges for water customers and one
4 set of service charges for sewer customers. MAWC currently has one set of service charges
5 for District 1 water customers, which includes St. Louis, St. Charles and Jefferson City,
6 another set of service charges for water customers in all other districts, and many different
7 sets of service charges for sewer customers. The varying sewer service charges primarily
8 result from MAWC's acquisition of several sewer utilities over the last several years. The
9 Company is proposing one set of service charges for all water customers and one set of
10 service charges for all sewer customers. In the case where an existing service charge
11 differed, MAWC is proposing placing all customers on the Commission approved service
12 charge that the largest number of customers experienced. The quantity of services is based
13 on the 3 year average from 2014 through 2016.

14 **Q. Is the Company proposing any new fees or charges in this case?**

15 A. Yes. Unlike all other large utilities regulated by the Missouri Public Service Commission,
16 MAWC does not charge our customers a late fee. In this case we are proposing a 1.5%
17 late fee. This amount would be added to the outstanding balance of all bills not paid by
18 the due date stated on the bill.

19 **Q. How does this late fee compare to other utilities late fees that have been previously**
20 **approved by the Missouri Public Service Commission?**

21 A. The 1.5% fee requested by MAWC is the same fee charged by Ameren, Laclede Gas
22 (Spire), and Summit Natural Gas. KCP&L charges 2.0% on the first \$50.00, and then 1.0%

1 on amounts over \$50.00, while Empire charges 0.5%. While the percentage fee that
2 MAWC is requesting is the same, it will be applied to a lower typical bill than the electric
3 and gas companies, and will therefore generate less revenue.

4 **Q. Did the Company make a pro-forma adjustment for late fees?**

5 A. Yes. The Company included revenues from late fees based on two year average of
6 delinquent balances from 2015 – 2016 and a late fee charge of 1.5% per month.

7

8 **Q. In the last rate case, the Company established a low income pilot program. What
9 are the results of the pilot, and what is the Company proposing in this case?**

10 A. The low income tariff, which is currently available to water customers in District 2 who
11 qualify for the Low Income Home Energy Assistance Program, became effective in
12 November 2016. The Company provided bill inserts, worked with local Community
13 Action Agencies and promoted the program via media opportunities. As of June 2017 the
14 Company has enrolled 120 customers in the program. In this case, the Company proposes
15 expanding this program statewide, and continuing the deferral as authorized in the last case.

16

VI. RATE DESIGN

17 **Q. Can you please summarize the Company's proposed rate design in this case?**

18 A. In this case, the Company is proposing consolidated water tariffs, as well as further
19 consolidation to the sewer tariffs. Additionally, the Company proposes a separate
20 residential and non-residential water rate, changes to the fixed meter charges, and moving
21 residential sewer customers to a flat rate. A schedule of customer bill impacts is included
22 as Schedule BWL-3.

1 **Q. Please further discuss the tariff consolidation.**

2 A. Certainly. For the water tariffs, the Company is proposing to fully consolidate all water
3 customers into one statewide tariff group. For the sewer tariffs, the Company is proposing
4 two tariff groups. The first is Arnold Sewer, and the second is all other sewer customers.

5 **Q. Please discuss proposed changes to the design of the water tariffs.**

6 A. In this case MAWC is proposing to eliminate Rate A and replace it with separate residential
7 and non-residential rate structures. The non-residential rate will cover all commercial,
8 industrial, and other public authority customers. The new residential and non-residential
9 rates will be uniform throughout the Company's statewide service area. For Rate B
10 customers, the Company is proposing two rates: one rate for District 1 and one rate for
11 District 2 and District 3 customers. For Rate J customers, the Company is proposing two
12 rates: one rate for District 1 and one rate for District 2 and District 3 customers. The
13 Company is proposing uniform statewide Private Fire rates. Special contract rates will not
14 be impacted by this change.

15 **Q. Why is the Company proposing two rates for Rate B and Rate J?**

16 A. The Company's recommendation to move all Rate B and Rate J customers to a uniform
17 rate over time is aligned with the principle of gradualism.

18 **Q. Are you proposing any change to the design of the fixed charge for water customers?**

19 A. Yes. In this case, the Company is proposing a fixed charge for quarterly customers that is
20 three times the fixed charge for monthly customers. A significant benefit of this change is
21 the Company's ability to move customers to monthly billing as it implements an Advanced
22 Metering Infrastructure ("AMI") in St. Louis County. This means MAWC can move

1 customers to monthly billing as they receive the AMI technology, without impacting
2 customers' bills. Under current rates, moving a customer from quarterly to monthly would
3 result in a higher fixed charge for the customer and increased revenues for MAWC. By
4 establishing a fixed charge that is billing period agnostic, the customers can enjoy the
5 benefits of both monthly billing and AMI without seeing any change to their monthly
6 equivalent fixed charge. Please see the testimony of Company witnesses Jenkins and
7 Heppenstall for further discussion of the fixed charge. Please see the testimony of
8 Company witness Clarkson for further discussion of the AMI program.

9 **Q. What fixed charge are you proposing for residential customers?**

10 A. For a monthly customer with a 5/8" meter, the Company is proposing a \$10.00 monthly
11 fixed charge, which is a reduction from the current \$15.33 fixed charge. For a quarterly
12 customer with a 5/8" meter the Company is proposing a \$30.00 quarterly fixed charge,
13 which is a \$7.65 increase to the current \$22.35 fixed charge.

14 **Q. Please discuss the proposed changes to the design of sewer tariffs.**

15 A. MAWC is proposing to charge all residential sewer customers in the All Other Wastewater
16 tariff group a flat rate each month. The majority of the Company's sewer customers already
17 pay a flat rate, and this change will simplify the sewer billing process for residential
18 customers. The Company is proposing the residential customers in the All Other
19 Wastewater tariff group have 2 different rates. The first rate would apply to customers in
20 Maplewood, Fenton, Hickory Hills, Anna Meadows and Jaxson Estates. The second rate
21 would apply to the other customers. Non-residential customers will pay a fixed charge
22 based on meter size and a volumetric rate for usage over 6,000 gallons per month. No
23 changes are proposed to the Arnold rate design.

1 **Q. Why are you proposing two rates for sewer customers?**

2 A. The Company's recommendation to move all sewer customers to a uniform rate over time
3 is aligned with the principle of gradualism.

4 **Q. Did the Missouri Public Service Commission address consolidated rates in MAWC's
5 most recent rate case?**

6 A. Yes. In the Report and Order for case WR-2015-0301, issued May 26, 2016, the
7 Commission stated the following about water rates: "... the Commission will expect the
8 parties to fully examine single-tariff pricing in the next rate case." Regarding sewer rates,
9 the Commission stated: "In the next rate case, the Commission intends to move the
10 consolidated sewer systems toward a single, balanced rate."

11 **Q. Does the MAWC proposal in this case achieve the Commission's request?**

12 A. Yes. We are proposing fully consolidated water tariffs in this case. For sewer tariffs, we
13 are moving from ten different rate structures in the All Other Wastewater tariff group to
14 two rates. We believe that is a significant step toward fully consolidated sewer rates.

15 **Q. Why does MAWC feel that consolidated rates are appropriate?**

16 A. Please see the testimony of Company witness Jenkins for a detailed discussion about
17 consolidated rates.

18 **VII. RATE BASE**

19 **a. UTILITY PLANT IN SERVICE**

20 **Q. Please explain CAS-4 Utility Plant in Service?**

21 A. The CAS-4 Utility Plant in Service schedule shows the UPIS balance as of December 31,

1 2016, May 31, 2018 and May 31, 2019 by account and by consolidated water tariff group
2 and sewer tariff groups. Historical information was taken from the Company’s fixed asset
3 and Enterprise Resource Planning (“ERP”) systems. Historical UPIS amounts that are
4 recorded at the corporate district location were allocated to the tariff groups. Adjustments
5 for projected capital spending, retirements, and transfers were made through the future test
6 year ending May 31, 2019 by account and by consolidated water tariff group and sewer
7 tariff groups. The pro forma UPIS balance is the summation of the historical UPIS balance
8 and the adjustments calculated by account and by consolidated water tariff group and sewer
9 tariff groups.

10 **Q. Please describe the MAWC corporate asset allocation?**

11 A. Missouri-American corporate asset balances as of December 31, 2016 were allocated to
12 the one water and two sewer tariff groups by customer counts as of December 31, 2016.
13 All corporate assets were recorded in water utility accounts.

14 **Q. How were the adjustments calculated?**

15 A. Adjustments were computed by adding forecasted capital expenditures minus retirements
16 through May 31, 2019. The capital expenditures came from the Company’s Strategic
17 Capital Expenditure Plan (“SCEP”) for the years 2018-2022 with adjustments related to
18 the acquisition of Wardsville Water & Sewer and Pevely Farms Water & Sewer.
19 Retirements for the existing Parkville treatment plant were separately calculated. Other
20 asset retirements were forecasted using a 3-year average of retirements for the years 2014-
21 2016.

22 **Q. Are there any other Utility Plant issues to discuss?**

1 A. Yes. The Company is currently undertaking a program to replace customer owned lead
2 service lines when replacing water mains.

3 **Q. Is the company proposing a specific regulatory treatment for the replacement of**
4 **customer owned lead service line replacements?**

5 A. Yes. Currently, the Company is requesting an Accounting Authority Order to record and
6 defer on its books a regulatory asset that represents the cost of all customer-owned lead
7 service line replacements made beginning in 2017 and to calculate a monthly carrying
8 charge on the balance in that regulatory asset account equal to the weighted average cost
9 of capital from the Company's last general rate case for use with the Infrastructure
10 Replacement Surcharge (WU-2017-0296). The Company is requesting the regulated asset
11 be included in rate base as plant in service, earn the Company's authorized rate of return
12 and recover the associated amortization expense. The Company proposes that the
13 regulatory asset amortizes using the same rate as the Company depreciates its Company
14 owned services, 2.92% (approved in WR-2015-0301). The Company further requests that
15 the Company's future costs of replacement for customer owned lead service lines be
16 included in rate base as plant in service (NARUC account 345.0).

17 **b. ACCUMULATED DEPRECIATION RESERVE**

18 **Q. Please explain CAS-5 accumulated depreciation reserve?**

19 A. The CAS-5 Accumulated Depreciation schedule shows the reserve balances as of
20 December 31, 2016, May 31, 2018 and May 31, 2019 by account and by consolidated water
21 tariff group and sewer tariff groups. Historical information was taken from the Company's
22 fixed asset and ERP systems. Historical depreciation reserve amounts that are recorded at

1 the corporate district location are allocated to the operating districts. Adjustments for
2 projected depreciation were made through the future test year ending May 31, 2019 by
3 account and by consolidated water tariff group and sewer tariff groups. The pro forma
4 accumulated depreciation balance is the summation of the historical reserve balance and
5 the adjustments calculated by account and district.

6 **Q. Please describe the MAWC corporate reserve allocation?**

7 A. MAWC corporate accumulated depreciation balances as of December 31, 2016 were
8 allocated to the one water and two sewer tariff groups by customer count as of December
9 31, 2016. All corporate assets' reserve has been recorded from water utility accounts'
10 depreciation rates. When the accumulated depreciation was allocated to sewer districts per
11 customer count, the reserve remained in the same water utility accounts.

12 **Q. How were the adjustments calculated?**

13 A. Adjustments for the reserve were computed by adding monthly depreciation accruals,
14 salvage credits and any transfers through May 31, 2019, minus retirements and cost of
15 removal expenditures. Monthly depreciation is calculated based on monthly UPIS
16 balances projected from the Company's SCEP for the years 2018-2022 as well as the
17 adjustments related to the acquisitions of Wardsville Water & Sewer and Pevely Farms
18 Water & Sewer. Retirements for the existing Parkville treatment plant were separately
19 calculated. Other asset retirements, net salvage and cost of removal were forecasted using
20 a 3-year average of retirements, net salvage and cost of removal for the years 2014-2016.
21 The depreciation accrual rates used for the calculation are the approved rates, with the
22 exception of the rate used during the forecast period for account 391.4, BTS Initial
23 Investment, which the Company proposes be depreciated at a 14.28% rate, or a seven year

1 remaining life. This proposed change is discussed more below in my testimony on
2 depreciation expense.

3 **c. CUSTOMER ADVANCES & CIAC**

4 **Q. Please explain CAS-6 customer advances and CIAC?**

5 A. The CAS-6 Customer Advances and CIAC schedule shows balances for the Base Year as
6 of December 31, 2016, the current test year as of May 31, 2018, and the future test year
7 using the 13 month average balance through May 31, 2019, for the consolidated water tariff
8 group and the sewer tariff groups. Historical information was taken from the Company's
9 fixed asset and ERP systems.

10 **Q. How were the adjustments calculated?**

11 A. Adjustments are projected to include additional Customer Advances and CIAC for the
12 period of December 31, 2016 through May 31, 2019 as projected by the Company's
13 approved SCEP with adjustments related to the acquisition of Wardsville Water & Sewer.
14 The projection includes advances, contributions and refunds for the stated period. The
15 CIAC balances were amortized over the same period as the corresponding assets at the
16 rates approved in MAWC's last general rate case.

17 **d. ACCUMULATED DEFERRED INCOME TAX CREDITS ("ITC")**

18 **Q. Please explain accumulated deferred ITC in CAS-3?**

19 A. Line 15 of CAS-3 shows balances for Accumulated Deferred ITC for the Base Year as of
20 December 31, 2016, the current test year as of May 31, 2018, and the future test year using
21 the 13 month average balance through May 31, 2019, for the consolidated water tariff
22 group and the sewer tariff groups. Historical information was taken from the Company's

1 fixed asset and ERP systems and amortized appropriately.

2 **e. DEFERRED INCOME TAXES**

3 **Q. Please explain deferred income taxes in CAS-3?**

4 A. Line 16 of CAS-3 shows the historical balances for Deferred Income Taxes as of December
5 31, 2016 by tariff group. Adjustments were made for tax over book depreciation and
6 repair deductions through May 31, 2019. Please see the testimony of Company witness
7 Wilde for further discussion of deferred income taxes.

8 **f. WORKING CAPITAL**

9 **Q. Please explain schedule CAS-7 and how it was completed?**

10 A. The CAS-7 schedule shows the calculation of cash working capital for the consolidated
11 water tariff group and the sewer tariff groups. Cash Working Capital is included in a
12 utility's rate base to account for the lag between the time expenses are recorded for
13 providing utility service to the customer and the time it takes to collect the revenues
14 associated with that service. In other words, investors sometimes have to provide "upfront"
15 capital to fund the daily operations of providing that service until the revenues are
16 collected, or in some instances investors may have a net source of cash. The Company
17 has used a lead/lag method to calculate its working capital requirement. The method
18 calculates the net lag between the collection of revenues and the payment of expenses for
19 each category of operating expense as well as Interest Expense and Preferred Stock
20 Dividends to arrive at the cash working capital requirement. This methodology has been
21 utilized by the Company for the last several cases.

22 **g. PENSION ASSET**

1 **Q. Please discuss the pension asset.**

2 A. The pension asset (line 26 of CAS-3) measures the accumulated difference between the
3 pension expense accrued to date and the actual cash contributions to the pension fund to
4 date. CAS-3 shows the balance for the Base Year as of December 31, 2016, the Current
5 Year as of May 31, 2018, and the future test year using the 13-month average balance
6 through May 31, 2019. The value for this asset is forecasted by subtracting the expected
7 accruals and adding the expected cash contributions, based on documents from the
8 Company's professional actuary, Willis Towers Watson.

9

10 **h. TANK PAINTING TRACKER**

11 **Q. Please discuss the tank painting tracker.**

12 A. In the Company's last rate case (WR-2015-0301) the tank painting tracker was
13 eliminated. The balance at January 31, 2016 of \$1,382,938 will be amortized over 60
14 months beginning in July 2016. The stub period amount of \$445,990 will be held in a
15 regulatory liability until this rate case. The Company proposes to amortize the regulatory
16 liability balance over 36 months to expire in conjunction with the regulatory asset.

17

18 **i. MATERIALS AND SUPPLIES**

19 **Q. Please discuss materials and supplies.**

20 A. Materials and supplies (line 23 on CAS-3) include inventory accounts related to plant
21 materials, fuel, chemicals, and other materials, and are reflected for the consolidated water
22 tariff group and each sewer tariff group. MAWC presents the Base Year as of December
23 31, 2016, the current test year as of May 31, 2018, and the future test year using the 13
24 month average balance through May 31, 2019. All balances are the same and reflect the

1 13 month average balance during the base year. Any inventories recorded at the corporate
2 level are allocated to the consolidated water tariff group and the two sewer groups using
3 customer count.

4 **j. REGULATORY DEFERRALS**

5 **Q. Please discuss regulatory deferrals.**

6 A. The Regulatory Deferrals entry on CAS-3 (line 27) represents two regulatory assets
7 acquired by the Company in recent sewer system acquisitions. The treatment of the
8 Regulatory Deferrals was approved in the Company's most recent rate case (WR-2015-
9 0301). The Company presents the Base Year as of December 31, 2016, the current test
10 year as of May 31, 2018, and the future test year using the 13 month average balance
11 through May 31, 2019.

12 The first is related to the Company's purchase of the Emerald Pointe sewer system in
13 March 2014. The asset relates to the costs of a pipeline funded by Emerald Pointe, but
14 owned by the City of Hollister. The Company is amortizing this deferral over a 50 year
15 amortization period.

16 The second is related to the Company's purchase of the Hickory Hills water and sewer
17 systems in December 2015. The asset relates to amounts paid for receivership fees and
18 loan payoff. The Company is amortizing this deferral over a five year amortization period.

19 **Q. Is the company proposing a specific regulatory treatment for the significant increase**
20 **in its property 2017-2018 tax obligation that results from the recent changes in how**
21 **certain municipalities are assessing property taxes?**

1 A. Yes. Since the additional property taxes are unusual, material, and were not included in the
2 cost of service for its current rates, the Company recently requested an Accounting
3 Authority Order (WU-2017-0351) to record and defer on its books a regulatory asset for
4 the significant increase in its property 2017-2018 tax obligation that results from the recent
5 changes in how certain municipalities are assessing property taxes. The Company is
6 requesting that the regulated asset be included in base rates in this case and amortized over
7 3 years.

8 **VIII. DEPRECIATION EXPENSE**

9 **Q. Please describe the adjustments to operating expenses related to depreciation?**

10 A. Depreciation expense (line 20 on CAS-9) is calculated based on the pro forma UPIS
11 balance on CAS-4 by account and by consolidated water tariff group and sewer tariff
12 groups. This balance, as discussed above, includes adjustments through May 31, 2019.
13 The depreciation rates used for the calculation are the rates approved in the Company's
14 most recent rate case (WR-2015-0301), with the exception of the rate used during the
15 forecast period for account 391.4, BTS Initial Investment. This exception is discussed
16 further below.

17 **Q. Is there a specific proposed adjustment to depreciation expense that you would like**
18 **to discuss?**

19 A. Yes, there is. Pursuant to Appendix B of the stipulation that was approved in Commission
20 Case No. WR-2011-0337, the Business Transformation program ("BT") assets in account
21 No. 391.4 - BT Initial Investment were assigned a depreciation rate of 5% with a
22 depreciable life of twenty (20) years. It is the Company's view that this BT depreciation
23 rate was intended only for the initial BT investment, and that the BT assets should be

1 assigned a 14.3% depreciation rate in this case.

2 **Q. Please explain why the Company believes that the BT assets should be assigned s**
3 **depreciation rate of 14.3% in this case.**

4 A. It is typical to depreciate information technology assets over a relatively short period as
5 compared to fixed assets such as pipes and valves because of the rapid technological
6 changes that render such assets obsolete in relatively short time periods. The Company's
7 BT assets were deployed in August 2012 - May 2013. By the time this case is completed,
8 these information technology systems will have already been in service at MAWC for over
9 6 and 5 years respectively.

10 In order to maintain system stability and to insure stable and robust processes, the Company
11 plans and implements SAP upgrades yearly, which incrementally change our system
12 landscape by updating or adding functionality to the system. In addition, we already have
13 had one major SAP upgrade (HANA) and plan another within the next 5 years (S4 HANA)
14 that will fundamentally change our SAP landscape from a technology and functional
15 perspective. Further, SAP recently announced that will extend mainstream maintenance on
16 its Business Suite (and Business Suite on HANA) applications until 2025, responding to
17 customer requests for stronger commitment to on-premise applications and more time to
18 move to the cloud. It is reasonable to anticipate that the current SAP application will be at
19 end of it useful life in 2025.

20 **IX. AMORTIZATION EXPENSE**

21 **Q. Please describe the adjustment to operating expenses related to amortization?**

22 A. The adjustments to amortization expense (line 20 on CAS-9) are the annual amortization
23 expense on the items included in the Base Year plus the addition of amortizations for the

1 low income program balance and Woodland Manor balances. The costs associated with
2 the low income program were authorized to be place in a regulatory asset in the
3 Commission order in case WR-2015-0301, with an amortization period to be determined
4 in the next rate case. In this case, the Company proposes a 36 month amortization period.
5 In the case approving the acquisition of Woodland Manor Water Company (WM-2016-
6 0169) the Company was authorized to include up to \$40,000 of transaction costs as a
7 Miscellaneous Deferred Debit and to amortize the balance over 60 months.

8 **X. RATE CASE EXPENSE**

9 **Q. Please Describe the adjustment to operating expenses related to Regulatory Expense.**

10 A. The purpose of this adjustment is to annualize rate case expense for the costs related to this
11 rate filing. Estimated costs related to the rate filing include legal fees, consultant's costs,
12 travel expenses, and other expenses. MAWC proposes that these costs be amortized over
13 a three year period. Additionally we are requesting than any unamortized rate case expense
14 from the last rate case be included in the amortization of the costs for this case. A summary
15 of this adjustment can be found at CAS-13.

16 **Q. Is the proposed rate treatment consistent with treatment from MAWC's most recent**
17 **rate case?**

18 A. No. In the most recent case, the depreciation study, customer notices and audit fees were
19 recovered 100%. All other costs, including internal costs, were shared equally between the
20 ratepayers and the investors. The required depreciation study is being amortized over 60
21 months and all other costs over 30 months.

22 **Q. What is the appropriate regulatory treatment of rate case expense?**

1 A. Please see the testimony of Company witness Jenkins for further discussion of regulatory
2 treatment of rate case expense.

3 **Q. Does this conclude your direct testimony?**

4 A. Yes it does.

Missouri-American Water Company

Minimum Filing Requirements

4 CSR 240-3.030 (3) (B)

Missouri-American Water Company
For the Base Year Ended December 31, 2016
Case No. WR-2017-0285
Case No. SR-2017-0286

Item #1 - Aggregate Annual Increase

Total Company - Water and Wastewater

The aggregate annual increase over current revenues which the tariffs propose is \$89,404,072
which is an overall increase to the customer of 31.95% on a Pro Forma Basis.

Missouri-American Water Company
For the Base Year Ended December 31, 2016
Case No. WR-2017-0285
Case No. SR-2017-0286

Item #2 - Names of Counties and Communities Affected

Brunswick District

County Name
Chariton

Community Name
City of Brunswick

Cedar Hill District

County Name
Jefferson

Community Name
Cedar Hill
High Ridge

Emerald Pointe District

County Name
Taney

Community Name
Hollister

Jefferson City District

County Name
Cole
Cole
Cole
Cole
Cole

Community Name
Jefferson City
Eugene
Redfield
Hickory Hills
Wardsville

Jefferson City Sewer District

County Name
Cole
Callaway
Cole
Cole

Community Name
Jefferson City

Hickory Hills
Wardsville

Joplin District

County Name
Newton

Community Name
City of Joplin
Dennis Acres
Leawood
Loma Linda

**Missouri-American Water Company
For the Base Year Ended December 31, 2016
Case No. WR-2017-0285
Case No. SR-2017-0286**

Item #2 - Names of Counties and Communities Affected

Jasper	Saginaw Shoal Creek Drive Silver Creek Airport Drive (Village) Duquesne Jasper Outside Webb City
--------	--

Ozark Meadows

<u>County Name</u>	<u>Community Name</u>
Morgan	Gravois Mills
Morgan/Camden	Laurie

Maplewood/Riverside Stonebridge Village District

<u>County Name</u>	<u>Community Name</u>
Pettis	Sedalia
Benton	Warsaw
Stone	Reeds Spring

Missouri-American Water Company
For the Base Year Ended December 31, 2016
Case No. WR-2017-0285
Case No. SR-2017-0286

Item #2 - Names of Counties and Communities Affected

Mexico District

County Name
Audrain

Community Name
City of Mexico
Vandover Village

Ozark Mountain/Lake Taneycomo Acres District

County Name
Barry
Taney

Community Name
Shell Knob
Branson

Platte County District

County Name
Platte

Community Name
Houston Lake
Parkville
Platte Woods
Riverside

Rankin Acres District

County Name
Greene

Community Name
Republic

Saddlebrooke District

County Name
Taney

Community Name
Branson
Springfield

St Joseph District

County Name
Buchanan
Andrew
Doniphan County, Ks.

Community Name
City of St Joseph
City of Elwood
Country Club Village

Missouri-American Water Company
For the Base Year Ended December 31, 2016
Case No. WR-2017-0285
Case No. SR-2017-0286

Item #2 - Names of Counties and Communities Affected

Faucett
Taos
Wallace
Willowbrook

St Louis Metro

County Name
St Charles

Community Name
Cottleville
Dardenne Prairie
Incline Village
O'Fallon
St Charles City
St Charles County
St Peters
Weldon Spring
Anna Meadows
Jaxson Estates

County Name
St Louis

Missouri-American Water Company
For the Base Year Ended December 31, 2016
Case No. WR-2017-0285
Case No. SR-2017-0286

Item #2 - Names of Counties and Communities Affected

<u>Community Name</u>	<u>Community Name</u>
Afton	Ladue
Ballwin	Lakeshire
Bella Villa	Lemay
Bellefontaine Neighbors	Mackenzie Hills
Bellerive Village	Manchester
Belnor	Maplewood
Bel-Nor Village	Marlborough
Bel-Ridge	Maryland Heights
Berdell Hills	Mehlville
Berkeley	Moline Acres
Beverly Hills	Normandy
Black Jack	Northwoods
Breckenridge Hills	Norwood Court
Brentwood	Oakland
Bridgeton	Oakville
Calverton Park	Olivette
Castlewood	Overland
Charlack	Pagedale
Chesterfield	Pasadena Hills
Clarkson Valley	Pasadena Park
Clayton	Pine Lawn
Concord Village	Pond
Cool Valley	Richmond Heights
Country Club Hills	Riverview
Country Life Acres	Rock Hill
Crestwood	Sappington
Creve Coeur	Shrewsbury
Crystal Lake Park	Spanish Lake
Dellwood	St Ann
Des Peres	St John
Edmundson	St Louis County Unincorp
Ellisville	Sunset Hills
Fenton	Sycamore Hills
Ferguson	Town & Country
Flordell Hills	Twin Oaks
Florissant	University City
Frontenac	Uplands Park
Glasgow Village	Valley Park
Glen Echo Park	Velda City
Glencoe	Velda Village
Glendale	Velda Village Hills
Grantwood Village	Village Of Champ

**Missouri-American Water Company
 For the Base Year Ended December 31, 2016
 Case No. WR-2017-0285
 Case No. SR-2017-0286**

Item #2 - Names of Counties and Communities Affected

Green Park
 Greendale
 Grover
 Hanley Hills
 Hazelwood
 Hillsdale
 Huntleigh
 Jennings
 Kinlock
 Kirkwood
 Pevely Farms

Vinita Park
 Vinita Terrace
 Warson Woods
 Webster Groves
 Wellston
 Westwood Village
 Wilbur Park
 Wildwood
 Winchester
 Woodson Terrace

County Name
 Jefferson

Community Name
 Arnold
 Meramec

Spring Valley/Lakewood Manor District

County Name
 Christian
 Stone
 Stone

Community Name
 Ozark
 Shell Knob
 Woodland Manor

Tri-States District

County Name
 Taney

Community Name
 Branson

Warren County District

County Name
 Lincoln
 Lincoln
 Warren

Community Name
 Lincoln County
 Anna Meadows
 Incline Village

Warrensburg District

County Name
 Johnson

Community Name
 Warrensburg

Missouri-American Water Company
For the Base Year Ended December 31, 2016
Case No. WR-2017-0285
Case No. SR-2017-0286

Item #3 - Number and Classification of Customer Affected

The number and classifications of the customers affected by the proposed tariffs are as follows:

Description	Total Company	Total Water	Total Sewer
Residential	438,508	426,650	11,858
Commercial	26,617	26,052	565
Industrial	306	306	-
Other Public Authority	1,785	1,771	14
Other Water Utility (Sale for Resale)	28	28	-
Fire Protection	8,899	8,899	-
Total	476,143	463,706	12,437

Missouri-American Water Company
For the Base Year Ended December 31, 2016
Case No. WR-2017-0285
Case No. SR-2017-0286

Item #4

The average increase in dollars and the percentage over the current rate for all customer classifications based on pro forma sales are as

Total Company				
Classification	Pro Forma Revenue at Current Rates	Pro Forma Revenue at New Rates	Dollar Increase	Percent Increase
Residential	\$184,346,364	\$250,011,842	\$65,665,478	35.62%
Commercial	\$54,752,706	\$72,311,978	\$17,559,272	32.07%
Industrial	\$16,101,627	\$19,044,080	\$2,942,453	18.27%
Other Public Authority	\$5,424,847	\$7,053,310	\$1,628,463	30.02%
Other Water Utility	\$10,435,866	\$11,296,117	\$860,251	8.24%
Rate J / Miscellaneous Sale	\$359,698	\$359,698	\$0	0.00%
Fire Protection	\$5,000,939	\$5,000,181	(\$758)	-0.02%
Total	\$276,422,047	\$365,077,206	\$88,655,159	32.07%

Missouri-American Water Company
For the Base Year Ended December 31, 2016
Case No. WR-2017-0285
Case No. SR-2017-0286

Item #5 - Proposed annual aggregate increase by general categories of service including dollar amounts and percentage on increase in revenues above revenues derived from current rates.

Since Missouri-American Water Company's general categories of service are essentially the same as its customer classifications, this information is provided in Item #4 herein.

Missouri-American Water Company
For the Base Year Ended December 31, 2016
Case No. WR-2017-0285
Case No. SR-2017-0286

Item #6 - Press Releases

See attached for copies of the Press Releases.

June 30, 2017

Christie Barnhart
Communications Manager
T - 417-627-3800 x 1008
C - 417-529-9781
Christie.Barnhart@amwater.com

Brian Russell
Communications Manager
T - 314-996-2239
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Missouri American Water Files Rate Request

Over \$490 million of capital investments in water and sewer infrastructure drives request

ST. LOUIS, Mo. (June 30, 2017) – Today, Missouri American Water filed an application with the Missouri Public Service Commission (MOPSC) requesting a change in the rates for the company’s water and sewer customers.

Missouri American Water’s last general rate case was approved by the MOPSC in July of 2016. Current rates will not change until the MOPSC completes a thorough review and analysis of the request. The regulatory process can take up to 11 months, and will include opportunities for public comment. Customers can get detailed information on the rate case filing at the company website, www.missouriamwater.com.

The main driver of the rate case is the company’s investment of more than \$490 million in water and sewer improvements. These infrastructure improvements to local water and sewer plants, pumps and pipes enhance service quality, reliability, environmental performance and fire protection for customers. Additionally, increases in daily operating costs such as fuel and power continue to raise the true cost of providing reliable water and sewer service.

“These investments in plants, storage tanks, pumps and pipes are necessary to enhance and maintain service reliability, water quality and fire protection for the more than 150 communities served by Missouri American Water,” said Cheryl Norton, President of Missouri American Water. “Proper investment is needed so that we can ensure that our customers continue to receive reliable service that meets all regulatory standards.”

The need to improve water and sewer systems is a national challenge. The American Society of Civil Engineers recently stated an estimated \$1 trillion of investment is needed across the nation over the next 25 years in water system investments, and an estimated \$271 billion in sewer system investments. Increasing regulations and stricter water quality standards continue to contribute to increases in costs for service nationwide.

The company is requesting an annual revenue increase of \$73.9 million for water customers and \$800,000 for sewer customers.

This rate adjustment filing includes an extension of the low-income rate that was a pilot project requested by the MOPSC in the Northwest operations as part of the last rate decision. Missouri American Water is proposing to offer the low-income rate statewide. Customers that are eligible for utility assistance through the Low Income Home Energy Assistance Program (LIHEAP) would be eligible for reductions on water bills if this is approved by the MOPSC.

Missouri American Water’s rates are based on the true costs of providing water and sewer service as reviewed and approved by the MOPSC.

Missouri American Water

Missouri American Water, a subsidiary of American Water (NYSE: AWK), is the largest investor-owned water utility in the state, providing high-quality and reliable water and/or wastewater services to approximately 1.5 million people.

With a history dating back to 1886, American Water is the largest and most geographically diverse U.S. publicly-traded water and wastewater utility company. The company employs more than 6,700 dedicated professionals who provide regulated and market-based drinking water, wastewater and other related services to an estimated 15 million people in 47 states and Ontario, Canada. More information can be found by visiting www.amwater.com.

Missouri-American Water Company
For the Base Year Ended December 31, 2016
Case No. WR-2017-0285
Case No. SR-2017-0286

Item #7 - Summary of Reasons for the Proposed Changes

The proposed changes represent a general rate increase request. The need for an increase in rates is primarily caused by the Company's increasing capital expenditures and revenue loss from declining usage. The rate request is based upon the Company's need to continue to invest in capital improvements and to recognize the impact of declining customer usage. The capital investments are part of an ongoing program to upgrade, expand, and/or replace aging infrastructure and to relocate or replace underground water mains related to highway or other road improvements. These capital and operating increases are necessary in order to maintain system reliability, to keep the water and sewer systems current with environmental and safety standards, and to continue to meet the needs of customers.

4 CSR 240-10.060

**Missouri-American Water Company
 For the Base Year Ended December 31, 2016
 Case No. WR-2017-0285
 Case No. SR-2017-0286**

Cities and Counties which Applies a Business License Tax on Gross Receipts Tax

Brunswick District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
City of Brunswick	5.00000%	5.26000%	\$549	JOE MOSER	MAYOR	115 W. BROADWAY	BRUNSWICK	MO	65236

Joplin District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
City of Joplin	6.00000%	6.38000%	\$174,639	MICHAEL SEIBERT	MAYOR	602 S. MAIN ST.	JOPLIN	MO	64801

**Missouri-American Water Company
 For the Base Year Ended December 31, 2016
 Case No. WR-2017-0285
 Case No. SR-2017-0286**

Cities and Counties which Applies a Business License Tax on Gross Receipts Tax

Mexico District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
City of Mexico	7.00000%	7.53000%	\$81,754	BRUCE SLAGLE	CITY MANAGER	300 N. COAL ST.	MEXICO	MO	65265

Platte County District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
City of Houston Lake	9.10000%	10.01000%	\$262	JOYCE KULLMAN	MAYOR	5417 NW ADRIAN DR	KANSAS CITY	MO	64151
City of Parkville	4.76000%	5.00000%	\$6,982	NAN JOHNSSTON	MAYOR	8880 CLARK AVE.	PARKVILLE	MO	64152
City of Platte Woods	4.76000%	5.00000%	\$445	JOHN SMEDLEY	MAYOR	6750 NW TOWER DR	PLATTE WOODS	MO	64151
City of Riverside	4.76000%	5.00000%	\$4,949	KATHY ROSE	MAYOR	2950 NW VIVION RD	RIVERSIDE	MO	64150

Saddlebrooke District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
Saddlebrooke	5.00000%	5.26320%	\$708	PAUL DOUNTAS	BOARD OF TRUSTEES, CHAIRPERSON	776 SADDLEBROOKE DRIVE	SADDLEBROOKE	MO	65630

St Joseph District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
City of St Joseph	6.50000%	6.95200%	\$49,505	BILL FALKNER	MAYOR	1100 FREDERICK AVE. RM 305	ST. JOSEPH	MO	64501

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Cities and Counties which Applies a Business License Tax on Gross Receipts Tax

St Louis Metro District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
Ballwin	7.00000%	7.52690%	\$131,081	ERIC HANSON	CITY ADMINISTRATOR	14811 MANCHESTER RD.	BALLWIN	MO	63011
Bella Villa	5.00000%	5.26320%	\$2,401	DIANA KROSNICKI	CITY ADMINISTRATOR/CLERK	8416 NATURAL BRIDGE RD.	BEL-NOR	MO	63121
Bellefontaine Neighbors	7.41000%	8.00300%	\$40,270	DONNA PULEO	MAYOR	751 AVENUE H	ST. LOUIS	MO	63125
Bellerive Acres	8.00000%	8.69570%	\$6,486	ROBERT DOERR	MAYOR	9641 BELLEFONTAINE RD.	ST. LOUIS	MO	63137
Bel-Nor	5.00000%	5.26320%	\$5,267	ANN KNAPP	MAYOR	7700 NATURAL BRIDGE RD.	NORMANDY	MO	63121
Berkeley	7.41000%	8.00300%	\$56,712	THEODORE HOSKINS	MAYOR	8425 AIRPORT RD	ST. LOUIS	MO	63134
Beverly Hills	10.00000%	11.1110%	\$4,661	MYRTLE SPANN	MAYOR	7150 NATURAL BRIDGE RD.	ST. LOUIS	MO	63121
Black Jack	3.00000%	3.09280%	\$10,215	NORMAN MCCOURT	MAYOR	12500 OLD JAMESTOWN RD.	BLACK JACK	MO	63033
Breckenridge Hills - Non Res	6.50000%	6.95190%	\$13,208	ANITA MASON	MAYOR	9623 ST CHARLES ROCK RD	BRECKENRIDGE HILLS	MO	63114
Brentwood - Non Residential	8.00000%	8.69570%	\$13,915	CHRIS THORNTON	MAYOR	2348 S. BRENTWOOD BLVD.	ST. LOUIS	MO	63144
Bridgeton Town of	5.00000%	5.26320%	\$75,467	TERRY BRIGGS	MAYOR	12355 NATURAL BRIDGE RD.	BRGTN	MO	63044
Calverton Park	6.00000%	6.38300%	\$2,205	JAMES PAUNOVICH	CHAIRMAN	52 YOUNG DR.	CALVERTON PARK	MO	63135
Charlack Village of	11.00000%	12.35960%	\$8,006	FRANK MATTINGLY	MAYOR	8401 MIDLAND BLVD.	ST. LOUIS	MO	63114
Chesterfield	5.00000%	5.26320%	\$244,501	BOB NATION	MAYOR	690 CHESTERFIELD PARKWAY WEST	CHESTERFIELD	MO	63017
Clayton	8.00000%	8.69570%	\$139,557	HAROLD SANGER	MAYOR	10 N. BEMISTON AVE.	ST. LOUIS	MO	63105
Cool Valley Village	7.00000%	7.52690%	\$4,868	VIOLA MURPHY	MAYOR	100 SIGNAL HILL DR.	ST. LOUIS	MO	63121
Country Club Hills Village	8.00000%	8.69570%	\$4,152		MAYOR	7422 EUNICE AVE.	ST. LOUIS	MO	63136
Crestwood-Resident	6.00000%	6.38300%	\$50,172	GREGG ROBY	MAYOR	1 DETJEN DR.	ST. LOUIS	MO	63126
Crestwood-Non Resident	7.00000%	7.52690%	Included above	GREGG ROBY	MAYOR	1 DETJEN DR.	ST. LOUIS	MO	63126
Creve Coeur	7.00000%	7.00000%	\$153,580	BARRY GLANTZ	MAYOR	300 N. NEW BALLAS RD.	ST. LOUIS	MO	63141
Crystal Lake Park	5.00000%	5.26320%	\$2,708	ANGELA MCCORMICK	CITY CLERK	P.O. BOX 31338	ST. LOUIS	MO	63131
Dellwood	7.00000%	7.52690%	\$16,179	REGGIE JONES	CITY ADMINISTRATOR/CLERK	1415 CHAMBERS RD.	ST. LOUIS	MO	63135
Des Peres	5.00000%	5.26320%	\$45,884	RICHARD G. LAHR	MAYOR	12325 MANCHESTER RD.	ST. LOUIS	MO	63131
Edmundson - Non Residenti	6.00000%	6.38300%	\$3,644	JOHN GWALTNEY	MAYOR	4440 HOLMAN LN	EDMUNDSON	MO	63134
Ellisville	7.00000%	7.52690%	\$50,916	PAUL ADAM	MAYOR	1 WEIS AVE.	ELLISVILLE	MO	63011
Fenton Non-Residential	5.00000%	5.26320%	\$21,257	JOSH VOYLES	MAYOR	625 NEW SMIZER MILL RD.	FENTON	MO	63026
Ferguson	6.00000%	6.38300%	\$77,626	JERRY KNOWLES III	MAYOR	110 CHURCH ST.	ST. LOUIS	MO	63135
Flordell Hills	5.00000%	5.26320%	\$1,510	JOSEPH NOETH	MAYOR	5645 JENNINGS RD.	ST. LOUIS	MO	63136
Florissant	7.00000%	7.52690%	\$200,543	TOM SCHNEIDER	MAYOR	955 RUE ST. FRANCOIS ST.	FLORISSANT	MO	63031
Frontenac Non-Residential	8.00000%	8.69570%	\$7,914	MARGOT MARTIN	MAYOR	10555 CLAYTON RD	ST. LOUIS	MO	63131
Frontenac Residential	4.78500%	5.02550%	Included above	MARGOT MARTIN	MAYOR	10555 CLAYTON RD	ST. LOUIS	MO	63131
Glendale	9.00000%	9.89010%	\$41,017	RICHARD MAGEE	MAYOR	424 NORTH SAPPINGTON RD.	ST. LOUIS	MO	63122
Green Park	5.00000%	5.26320%	\$13,161	BOB REINAGEL	MAYOR	11100 MUELLER ROAD SUITE 6	ST. LOUIS	MO	63123
Greendale	5.00000%	5.26320%	\$1,726	H. LAMARR HUDDLESTON	MAYOR	7309 NATURAL BRIDGE RD, ROOM 204	ST. LOUIS	MO	63121
Hazelwood Non-Residential	6.00000%	6.38300%	\$54,636	MATTHEW ZIMMERMAN	CITY MANAGER	415 ELM GROVE LANE	HAZELWOOD	MO	63042
Hillsdale	6.00000%	6.38300%	\$2,713	DOROTHY MOORE	MAYOR	6428 JESSE JACKSON AVENUE	HILLSDALE	MO	63121
Jennings	7.50000%	8.10810%	\$49,156	YOLANDA AUSTIN	MAYOR	2120 HORD AVE.	ST. LOUIS	MO	63136
Kinloch	6.00000%	6.38300%	\$1,820	DARREN SMALL	MAYOR	5990 MONROE AVE	ST. LOUIS	MO	63140
Kirkwood	7.50000%	8.10810%	\$10,157	TIMOTHY GRIFFIN	MAYOR	139 S. KIRKWOOD RD.	ST. LOUIS	MO	63122
Ladue	7.00000%	7.52690%	\$115,611	NANCY SPEWAK	MAYOR	9345 CLAYTON RD.	ST. LOUIS	MO	63124
Lakeshire	5.00000%	5.26320%	\$3,591	TIM SEHER	MAYOR	10000 PUTTINGTON DR.	ST. LOUIS	MO	63123
Manchester	5.00000%	5.00000%	\$54,826	DAVID WILLSON	MAYOR	14318 MANCHESTER RD.	MANCHESTER	MO	63011
Maplewood	9.00000%	9.89010%	\$57,282	BARRY GREENBERG	MAYOR	7601 MANCHESTER AVE.	ST. LOUIS	MO	63143
Maryland Heights	5.50000%	5.82010%	\$153,897	MIKE MOELLER	MAYOR	11911 DORSETT RD	MARYLAND HTS	MO	63043
Moline Acres	5.00000%	5.26320%	\$5,208	MICHELE DESHAY	MAYOR	2449 CHAMBERS RD.	ST. LOUIS	MO	63136

**Missouri-American Water Company
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Cities and Counties which Applies a Business License Tax on Gross Receipts Tax

Normandy Town of	8.00000%	8.69570%	\$21,729	PATRICK GREEN	MAYOR	7700 NATURAL BRIDGE RD.	ST. LOUIS	MO	63121
Northwoods	10.00000%	11.11110%	\$18,305	EVERETT THOMAS	MAYOR	4600 OAKRIDGE BLVD.	ST. LOUIS	MO	63121
Oakland	4.00000%	4.16670%	\$5,319	PAUL MARTI	MAYOR	P.O. BOX 220511	ST. LOUIS	MO	63122
O'Fallon	5.00000%	5.26320%	\$32,883	BILL HENNESSY	MAYOR	100 NORTH MAIN STREET	O'FALLON	MO	63366
Olivette	10.00000%	11.11110%	\$61,887	GREGORY CARL	MAYOR	1140 DIELMAN RD	ST. LOUIS	MO	63132
Overland	6.00000%	6.38300%	\$64,949	MIKE SCHNEIDER	MAYOR	9119 LACKLAND RD.	ST. LOUIS	MO	63114
Pagedale	8.00000%	8.69570%	\$14,337	MARY LOUISE CARTER	MAYOR	1420 FERGUSON AVE.	ST. LOUIS	MO	63133
Pasadena Hills Village	5.00000%	5.26320%	\$2,718	GENO SALVATI	MAYOR	3915 ROLAND BLVD.	ST. LOUIS	MO	63121
Pine Lawn	7.00000%	7.52690%	\$9,594	SYLVESTER CALDWELL	MAYOR	6250 STEVE MARRE AVE.	ST.LOUIS	MO	63121
Richmond Heights	6.00000%	6.38300%	\$50,139	JIM THOMSON	MAYOR	1330 S. BIG BEND BLVD.	ST. LOUIS	MO	63117
Rock Hill	8.00000%	8.69570%	\$26,659	EDWARD MAHAN	MAYOR	320 W. THORNTON AVE.	ST. LOUIS	MO	63119
Shrewsbury	7.25000%	7.81670%	\$32,357	FELICITY BUCKLEY	MAYOR	5200 SHREWSBURY AVE.	ST. LOUIS	MO	63110
St Louis County	5.00000%	5.26320%	\$1,252,897	STEVE STENGER	COUNTY EXECUTIVE	41 S. CENTRAL AVE.	CLAYTON	MO	63105
St. Ann	4.00000%	4.16670%	\$27,864	MICHAEL CORCORAN	MAYOR	10405 ST. CHARLES ROCK RD.	ST. ANN	MO	63074
St. John Village of	5.00000%	5.26320%	\$16,657	TOM HALASKA	MAYOR	8944 ST. CHARLES ROCK RD.	ST. LOUIS	MO	63114
Sunset Hills - Residential	5.00000%	5.26320%	\$61,189	PATRICIA FRIBIS	MAYOR	3939 S. LINDBERGH BLVD.	ST. LOUIS	MO	63127
Sunset Hills - Non-Residenti:	7.50000%	8.10810%	Included above	PATRICIA FRIBIS	MAYOR	3939 S. LINDBERGH BLVD.	ST. LOUIS	MO	63127
Town & Country Non-Reside	7.00000%	7.52690%	\$44,351	JON DALTON	MAYOR	1011 MUNICIPAL CENTER DR.	ST. LOUIS	MO	63131
University City	9.00000%	9.89010%	\$198,353	SHELLEY WELSCH	MAYOR	6801 DELMAR BLVD	ST. LOUIS	MO	63130
Valley Park	5.00000%	5.26320%	\$18,919	MIKE PENNISE	MAYOR	320 BENTON ST.	VALLEY PARK	MO	63088
Velda Village (City)	6.00000%	6.38300%	\$3,424	ROBERT L. HENSLEY	MAYOR	2560 LUCAS & HUNT RD	ST. LOUIS	MO	63121
Velda Village (Hills)	5.00000%	5.26320%	\$2,016	EARLENE LUSTER	MAYOR	3501 AVONDALE AVE.	VELDA VILLAGE HILLS	MO	63121
Vinita Park	5.00000%	5.26320%	\$15,017	JAMES MCGEE	MAYOR	8374 MIDLAND BLVD.	ST. LOUIS	MO	63114
Warson Woods	9.00000%	9.89010%	\$14,165	LAURENCE HOWE	MAYOR	10015 MANCHESTER RD.	WARSON WOODS	MO	63122
Webster Groves	7.00000%	7.52690%	\$115,087	GERRY WELCH	MAYOR	4 E. LOCKWOOD AVE.	ST. LOUIS	MO	63119
Wellston	7.00000%	7.52690%	\$10,052	NATHANIEL GRIFFIN	MAYOR	1414 EVERGREEN AVE.	ST. LOUIS	MO	63133
Wildwood	5.00000%	5.26320%	\$102,584	JIM BOWLIN	MAYOR	16860 MAIN ST	WILDWOOD	MO	63040
Winchester	6.00000%	6.38300%	\$5,211	GAIL WINHAM	MAYOR	109 LINDY BLVD	WINCHESTER	MO	63021
Woodson Terrace	5.00000%	5.26320%	\$13,905	LAWRENCE BESMER	MAYOR	4323 WOODSON ROAD	ST. LOUIS	MO	63134

Warrensburg District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
Warrensburg	6.00000%	6.38000%	\$86,318	BRYAN JACOBS	MAYOR	102 S HOLDEN ST	WARRENSBURG	MO	64093

Arnold WW District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
Arnold	5.00000%	5.26320%	\$81,681	BRYAN RICHISON	CITY ADMINISTRATOR	2101 JEFFCO BLVD.	ARNOLD	MO	63010

*Estimated increased annual taxes are based on test year taxes multiplied by the requested rate increase for that District.

Company Accounting Schedules**Case No. WR-2017-0285****Case No. SR-2017-0286**

CAS-1	Overall Revenue Requirement Summary
CAS-2	Statement of Income Per Books and Pro Forma
CAS-3	Rate Base Summary
CAS-4	Utility Plant in Service
CAS-5	Accumulated Depreciation and Amortization
CAS-6	Customer Advances and Contributions in Aid of Construction
CAS-7	Working Capital
CAS-8	Adjustment to Revenues Per Books and Pro Forma
CAS-9	Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
CAS-10	Pro Forma Federal and State Income Taxes at Present and Proposed Rates
CAS-11	Summary of Test Year Operating Revenues at Present and Proposed Rates - By District
CAS-12	Detail of Test Year Operating Revenues at Present and Proposed Rates - By District
CAS-13	Detail of Adjustments to Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes

Missouri-American Water Company
 Overall Revenue Requirement Summary
 For the 12 Months Ended May 31, 2019
 Schedule: CAS-1

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Line Number	Description	Schedule	Total Company	Total Water	Total Sewer	Arnold	All Other WW
1							
2	Total Original Cost Rate Base	CAS-3	\$1,345,267,265	\$1,314,733,787	\$30,533,478	\$12,685,776	\$17,847,702
3							
4	Operating Income at Present Rates	CAS-2	53,892,323	51,656,364	2,235,959	1,109,483	1,126,476
5							
6	Earned Rate of Return (Line 4 / Line 2)		4.01%	3.93%	7.32%	8.75%	6.31%
7							
8	Requested Rate of Return		8.07%	8.07%	8.07%	8.07%	8.07%
9							
10	Required Operating Income (Line 2 * Line 8)	CAS -2	108,563,069	106,099,017	2,464,052	1,023,742	1,440,310
11							
12	Operating Income Deficiency (Line 10 - Line 4)		54,670,746	54,442,653	228,093	(85,741)	313,834
13							
14	Gross Revenue Tax Conversion Factor (Line 38)		1.63534	1.63534	1.63534	1.63534	1.63534
15							
16	Revenue Deficiency (Line 12 * Line 14)	CAS -2	89,405,258	89,032,248	373,010	(140,216)	513,226
17							
18	Pro Forma Revenue at Present Rates	CAS -2	279,843,403	270,320,006	9,523,397	4,884,603	4,638,794
19							
20	Total Revenue Requirement (Line 16 + Line 18)	CAS -2	\$369,248,661	\$359,352,254	\$9,896,407	\$4,744,387	\$5,152,020
21							
22							
23							
24	Gross Revenue Conversion Factor						
25	Revenue		1,000	1,000	1,000	1,000	1,000
26	Uncollectibles Rate		0.00313%	0.75000%	0.75000%	0.75000%	0.75000%
27	Uncollectibles		0.0313	7.5000	7.5000	7.5000	7.5000
28	PSC Assessment Rate		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29	PSC Assessment		0	0	0	0	0
30	Before Tax Amount		999.9687	992.5000	992.5000	992.5000	992.5000
31	SIT Rate		5.21330%	5.21330%	5.21330%	5.21330%	5.21330%
32	State Income Taxes		52.1314	51.7420	51.7420	51.7420	51.7420
33	FIT Rate		33.17540%	33.17540%	33.17540%	33.17540%	33.17540%
34	Federal Income Taxes		331.74360	329.26580	329.26580	329.26580	329.26580
35	Total Taxes and Expenses		383.90630	388.50780	388.50780	388.50780	388.50780
36	Net Amount		616.09370	611.49220	611.49220	611.49220	611.49220
37							
38	Conversion Factor		1.63534	1.63534	1.63534	1.63534	1.63534
39							

SCHEDULE BWL-2

Missouri-American Water Company
 Utility Plant in Service
 For the 12 Months Ended May 31, 2019
 Schedule: CAS-4

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Line Number	NARUC	Account Description	Total Company						
			Base Year Ended 12/31/16	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/19	13-Month Average 05/31/19	
1		Intangible Plant							
2	301	Organization	\$252,063	\$0	\$252,063	\$0	\$252,063	\$252,063	\$252,063
3	302	Franchise & Consents	49,260	0	49,260	0	49,260	49,260	49,260
4	303	Miscellaneous Intangible Plant Studies	1,066,525	1,206,130	2,272,655	350,000	2,622,655	2,447,655	2,447,655
5		Source of Supply Plant							
6	310	Land & Land Rights	1,760,282	0	1,760,282	0	1,760,282	1,760,282	1,760,282
7	311	Structures & Improvements	17,756,657	4,335	17,760,991	2,447,978	20,208,969	19,009,757	19,009,757
8	312	Collection & Impound Reservoirs	119,689	0	119,689	0	119,689	119,689	119,689
9	313	Lake, River, & Other Intakes	7,808,184	0	7,808,184	0	7,808,184	7,808,184	7,808,184
10	314	Wells & Springs	7,446,044	787,249	8,233,293	1,000,000	9,233,293	8,694,832	8,694,832
11	315	Infiltration Galleries & Tunnels	1,804	0	1,804	0	1,804	1,804	1,804
12	316	Supply Mains	22,275,704	0	22,275,704	0	22,275,704	22,275,704	22,275,704
13	317	Other P/E-Supply	1,730	0	1,730	0	1,730	1,730	1,730
14		Pumping Plant							
15	320	Pumping Land & Land Rights	440,275	13,242	453,517	0	453,517	453,517	453,517
16	321	Pumping Structures & Improvements	21,055,125	278,139	21,333,264	0	21,333,264	21,333,264	21,333,264
17	322	Boiler Plant Equipment	0	0	0	0	0	0	0
18	323	Power Generation Equipment	3,423,780	14,851,646	18,275,427	245,887	18,521,314	18,388,913	18,388,913
19	324	Steam Pumping Equipment	451,780	2,722,982	3,174,763	1,249,664	4,424,427	4,097,592	4,097,592
20	325	Electric Pumping Equipment	71,427,385	594,336	72,021,720	0	72,021,720	72,021,720	72,021,720
21	326	Diesel Pumping Equipment	2,532,633	0	2,532,633	0	2,532,633	2,532,633	2,532,633
22	327	Pump Equip Hydraulic	600,169	34	600,203	0	600,203	600,203	600,203
23	328	Other Pumping Equipment	2,963,322	(19,163)	2,944,159	0	2,944,159	2,944,159	2,944,159
24		Water Treatment Plant							
25	330	Water Treatment Land & Land Rights	2,630,453	(432)	2,630,021	0	2,630,021	2,630,021	2,630,021
26	331	Water Treatment Structures & Improvements	122,903,431	7,621,501	130,524,932	0	130,524,932	130,524,932	130,524,932
27	332	Water Treatment Equipment	132,472,253	34,178,902	166,651,154	24,972,328	191,623,483	180,293,162	180,293,162
28	333	Water Treatment - Other	1,473,221	0	1,473,221	0	1,473,221	1,473,221	1,473,221
29		Transmission and Distribution Plant							
30	340	Transmission & Distribution Land	5,105,512	(142)	5,105,370	0	5,105,370	5,105,370	5,105,370
31	341	Transmission & Distribution Structures & Improvements	10,117,271	31,731	10,149,002	0	10,149,002	10,149,002	10,149,002
32	342	Distribution Reservoirs & Standpipes	34,814,408	469,362	35,283,770	2,320,842	37,604,613	36,356,633	36,356,633
33	343	Transmission & Distribution Mains	1,275,807,523	101,397,716	1,377,205,240	100,454,861	1,477,660,100	1,428,473,857	1,428,473,857
34	344	Fire mains	595,477	0	595,477	0	595,477	595,477	595,477
35	345	Services	46,116,882	4,205,416	50,322,298	3,872,114	54,194,412	52,325,042	52,325,042
36	346	Meters	114,816,652	21,901,365	136,718,017	17,474,191	154,192,208	145,271,979	145,271,979
37	347	Meter Installation	29,512,770	(28,194)	29,484,576	0	29,484,576	29,484,576	29,484,576
38	348	Hydrants	82,375,900	3,066,860	85,442,760	2,866,103	88,308,863	86,963,294	86,963,294
39	349	Other Transmission & Distribution Plant	38,643	0	38,643	0	38,643	38,643	38,643
40		Collection Plant							
41	350	Land & Land Rights	30,000	0	30,000	0	30,000	30,000	30,000
42	351	Structures & Improvements	2,548,618	1,882,163	4,430,781	0	4,430,781	4,430,781	4,430,781
43	352	Collections Sewers	0	0	0	0	0	0	0
44	352.1	Collections Sewers - Force	7,896,388	(1,369)	7,895,019	0	7,895,019	7,895,019	7,895,019
45	352.2	Collections Sewers - Gravity	24,816,915	3,421,007	28,237,922	513,019	28,750,940	28,524,686	28,524,686
46	352.3	Special Collecting Structures	0	0	0	0	0	0	0
47	353	Services to Customers	1,048,056	486,033	1,534,089	279,796	1,813,885	1,662,974	1,662,974
48	354	Flow Measuring Devices	517,923	0	517,923	0	517,923	517,923	517,923
49	355	Flow Measuring Installations	0	0	0	0	0	0	0
50	356	Other Collection Plant Facilities	25,141	0	25,141	0	25,141	25,141	25,141
51		Pumping Plant							
52	360	Land & Land Rights	9,505	0	9,505	0	9,505	9,505	9,505
53	361	Structures & Improvements	157,617	0	157,617	0	157,617	157,617	157,617
54	362	Receiving Wells	742,766	0	742,766	0	742,766	742,766	742,766
55	363	Electric Pumping Equipment	1,812,029	(2,181)	1,809,848	0	1,809,848	1,809,848	1,809,848
56	364	Diesel Pumping Equipment	0	0	0	0	0	0	0
57	365	Other Pumping Equipment	1,004,155	1,237	1,005,393	0	1,005,393	1,005,393	1,005,393

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Missouri-American Water Company
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Line Number	NARUC	Account Description	Total Company					
			Base Year Ended 12/31/16	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/19	13-Month Average 05/31/19
58		Treatment and Disposal Plant						
59	370	Land & Land Rights	0	0	0	0	0	0
60	370.1	Oxidation Lagoon Land & Land Rights	0	0	0	0	0	0
61	370.2	Other Land & Land Rights	0	0	0	0	0	0
62	371	Structures & Improvements	3,077,893	336,132	3,414,025	197,920	3,611,945	3,519,435
63	372	Treatment and Disposal Plant Equipment	6,377,571	409,521	6,787,092	3,310,403	10,097,495	8,314,970
64	373	Plant Sewers	11,311,164	8,533	11,319,697	0	11,319,697	11,319,697
65	374	Outfall Sewer Line	179,441	0	179,441	0	179,441	179,441
66	375	Other Treatment and Disposal Plant Equipment	0	0	0	0	0	0
67		General Plant						
68	389	General Land & Land Rights	934,168	(142)	934,025	0	934,025	934,025
69	390	Stores Shops Equipment Structures	14,481,694	1,078,749	15,560,443	409,205	15,969,648	15,785,508
70	390.1	Office Structures	6,714,870	352,668	7,067,538	324,264	7,391,803	7,222,787
71	390.2	General Structures - HVAC	206,494	0	206,494	0	206,494	206,494
72	390.3	Miscellaneous Structures	3,693,920	(319,407)	3,374,513	0	3,374,513	3,374,513
73	390.9	Structures & Improvements - Leasehold	18,989	0	18,989	0	18,989	18,989
74	391	Office Furniture and Equipment	1,490,368	(12,391)	1,477,978	0	1,477,978	1,477,977
75	391.1	Computers & Peripheral Equipment	8,457,708	1,774,246	10,231,953	2,141,766	12,373,719	11,297,981
76	391.2	Computer Hardware & Software	56,888	41,401	98,289	0	98,289	98,289
77	391.25	Computer Software	14,850,617	9,480,643	24,331,259	7,933,984	32,265,243	28,124,441
78	391.26	Personal Computer Software	0	0	0	0	0	0
79	391.3	Other Office Equipment	543,148	(25,812)	517,336	0	517,336	517,336
80	391.4	BTS Initial Investment	46,475,320	0	46,475,320	0	46,475,320	46,475,320
81	392	Transportation Equipment	783,099	0	783,099	0	783,099	783,099
82	392.1	Transportation Equipment - Light Trucks	3,910,506	3,682,534	7,593,039	5,047,913	12,640,952	10,381,006
83	392.2	Transportation Equipment - Heavy Trucks	14,785,212	618,243	15,403,455	0	15,403,455	15,403,455
84	392.3	Transportation Equipment - Cars	1,238,280	0	1,238,280	0	1,238,280	1,238,280
85	392.4	Transportation Equipment - Other	3,312,407	(228,039)	3,084,368	0	3,084,368	3,084,368
86	393	Stores Equipment	810,462	13,378	823,841	0	823,841	823,841
87	394	Tools, Shop, & Garage Equipment	7,435,631	1,525,903	8,961,533	999,463	9,960,996	9,470,535
88	395	Laboratory Equipment	1,613,910	(45,350)	1,568,560	0	1,568,560	1,568,559
89	396	Power Operated Equipment	2,015,345	0	2,015,345	0	2,015,345	2,015,345
90	397	Communication Equipment	81,142	3,866	85,008	0	85,008	85,008
91	397.1	Communication Equipment (non telephone)	5,450,594	19,479	5,470,074	0	5,470,074	5,470,074
92	397.2	Telephone Equipment	63,983	0	63,983	0	63,983	63,983
93	398	Miscellaneous Equipment	3,972,036	(175,892)	3,796,144	0	3,796,144	3,796,143
94	399	Other Tangible Property	140,902	0	140,902	0	140,902	140,902
95								
96		Total	\$2,225,305,679	\$217,608,169	\$2,442,913,847	\$178,411,701	\$2,621,325,548	\$2,534,481,627

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Missouri-American Water Company
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Line Number	NARUC	Account Description	Water					
			Base Year Ended 12/31/16	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/19	13-Month Average 05/31/19
1		Intangible Plant						
2	301	Organization	\$57,200	\$0	\$57,200	\$0	\$57,200	\$57,200
3	302	Franchise & Consents	43,698	0	43,698	0	43,698	43,698
4	303	Miscellaneous Intangible Plant Studies	1,066,525	432,253	1,498,778	0	1,498,778	1,498,778
5		Source of Supply Plant						
6	310	Land & Land Rights	1,760,282	0	1,760,282	0	1,760,282	1,760,282
7	311	Structures & Improvements	17,756,657	4,335	17,760,991	2,447,978	20,208,969	19,009,757
8	312	Collection & Impound Reservoirs	119,689	0	119,689	0	119,689	119,689
9	313	Lake, River, & Other Intakes	7,808,184	0	7,808,184	0	7,808,184	7,808,184
10	314	Wells & Springs	7,446,044	787,249	8,233,293	1,000,000	9,233,293	8,694,832
11	315	Infiltration Galleries & Tunnels	1,804	0	1,804	0	1,804	1,804
12	316	Supply Mains	22,275,704	0	22,275,704	0	22,275,704	22,275,704
13	317	Other P/E-Supply	1,730	0	1,730	0	1,730	1,730
14		Pumping Plant						
15	320	Pumping Land & Land Rights	440,275	13,242	453,517	0	453,517	453,517
16	321	Pumping Structures & Improvements	21,055,125	278,139	21,333,264	0	21,333,264	21,333,264
17	322	Boiler Plant Equipment	0	0	0	0	0	0
18	323	Power Generation Equipment	3,423,780	14,851,646	18,275,427	245,887	18,521,314	18,388,913
19	324	Steam Pumping Equipment	451,780	2,722,982	3,174,763	1,249,664	4,424,427	4,097,592
20	325	Electric Pumping Equipment	71,427,385	594,336	72,021,720	0	72,021,720	72,021,720
21	326	Diesel Pumping Equipment	2,532,633	0	2,532,633	0	2,532,633	2,532,633
22	327	Pump Equip Hydraulic	600,169	34	600,203	0	600,203	600,203
23	328	Other Pumping Equipment	2,963,322	(19,163)	2,944,159	0	2,944,159	2,944,159
24		Water Treatment Plant						
25	330	Water Treatment Land & Land Rights	2,630,453	(432)	2,630,021	0	2,630,021	2,630,021
26	331	Water Treatment Structures & Improvements	122,903,431	7,621,501	130,524,932	0	130,524,932	130,524,932
27	332	Water Treatment Equipment	132,472,253	31,539,010	164,011,262	22,200,058	186,211,320	176,040,212
28	333	Water Treatment - Other	1,473,221	0	1,473,221	0	1,473,221	1,473,221
29		Transmission and Distribution Plant						
30	340	Transmission & Distribution Land	5,105,512	(142)	5,105,370	0	5,105,370	5,105,370
31	341	Transmission & Distribution Structures & Improvements	9,898,578	31,731	9,930,309	0	9,930,309	9,930,309
32	342	Distribution Reservoirs & Standpipes	34,814,408	383,006	35,197,414	2,246,327	37,443,741	36,234,180
33	343	Transmission & Distribution Mains	1,275,807,523	96,846,257	1,372,653,781	95,496,294	1,468,150,075	1,421,096,256
34	344	Fire mains	595,477	0	595,477	0	595,477	595,477
35	345	Services	46,116,882	4,205,416	50,322,298	3,872,114	54,194,412	52,325,042
36	346	Meters	114,816,652	21,901,365	136,718,017	17,474,191	154,192,208	145,271,979
37	347	Meter Installation	29,512,770	(28,194)	29,484,576	0	29,484,576	29,484,576
38	348	Hydrants	82,375,900	3,066,860	85,442,760	2,866,103	88,308,863	86,963,294
39	349	Other Transmission & Distribution Plant	38,643	0	38,643	0	38,643	38,643
40		General Plant						
41	389	General Land & Land Rights	567,080	(142)	566,937	0	566,937	566,937
42	390	Stores Shops Equipment Structures	13,740,320	262,166	14,002,486	0	14,002,486	14,002,486
43	390.1	Office Structures	6,703,477	289,410	6,992,887	324,264	7,317,151	7,148,136
44	390.2	General Structures - HVAC	206,494	0	206,494	0	206,494	206,494
45	390.3	Miscellaneous Structures	3,693,920	(319,407)	3,374,513	0	3,374,513	3,374,513
46	390.9	Structures & Improvements - Leasehold	18,989	0	18,989	0	18,989	18,989
47	391	Office Furniture and Equipment	1,279,550	(57,856)	1,221,694	0	1,221,694	1,221,694
48	391.1	Computers & Peripheral Equipment	2,566,158	(45,373)	2,520,786	0	2,520,786	2,520,786
49	391.2	Computer Hardware & Software	0	0	0	0	0	0
50	391.25	Computer Software	1,606,871	62	1,606,932	0	1,606,932	1,606,932
51	391.26	Personal Computer Software	0	0	0	0	0	0
52	391.3	Other Office Equipment	543,148	(25,812)	517,336	0	517,336	517,336
53	391.4	BTS Initial Investment	0	0	0	0	0	0
54	392.1	Transportation Equipment - Light Trucks	3,910,506	(317,199)	3,593,306	0	3,593,306	3,593,306
55	392.2	Transportation Equipment - Heavy Trucks	14,785,212	618,243	15,403,455	0	15,403,455	15,403,455
56	392.3	Transportation Equipment - Cars	1,082,016	0	1,082,016	0	1,082,016	1,082,016
57	392.4	Transportation Equipment - Other	3,312,407	(228,039)	3,084,368	0	3,084,368	3,084,368
58	393	Stores Equipment	783,458	13,378	796,836	0	796,836	796,836
59	394	Tools, Shop, & Garage Equipment	6,914,770	1,380,832	8,295,602	871,588	9,167,190	8,750,387
60	395	Laboratory Equipment	1,524,109	(48,090)	1,476,019	0	1,476,019	1,476,019
61	396	Power Operated Equipment	1,434,828	0	1,434,828	0	1,434,828	1,434,828
62	397.1	Communication Equipment (non telephone)	5,342,162	19,479	5,361,641	0	5,361,641	5,361,641
63	397.2	Telephone Equipment	60,029	0	60,029	0	60,029	60,029
64	398	Miscellaneous Equipment	3,461,296	(175,999)	3,285,297	0	3,285,297	3,285,297
65	399	Other Tangible Property	30,088	0	30,088	0	30,088	30,088
66								
67		Total	2,093,360,575	186,597,085	2,279,957,660	150,294,467	2,430,252,127	2,356,899,747
68								
69		Allocations						
70		State Corporate	65,331,823	23,993,301	89,325,124	23,166,775	112,491,899	101,559,072
71								
72		Total Utility Plant in Service	\$2,158,692,398	\$210,590,387	\$2,369,282,784	\$173,461,242	\$2,542,744,026	\$2,458,458,819

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Arnold Wastewater								
Line Number	NARUC	Account Description	Base Year Ended 12/31/16	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/19	13-Month Average 05/31/19
1		Intangible Plant						
2	301	Organization	\$0	\$0	\$0	\$0	\$0	\$0
3	302	Franchise & Consents	0	0	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	0	9,751	9,751	0	9,751	9,751
5		Collection Plant						
6	350	Land & Land Rights	0	0	0	0	0	0
7	351	Structures & Improvements	0	18,000	18,000	0	18,000	18,000
8	352	Collections Sewers	0	0	0	0	0	0
9	352.1	Collections Sewers - Force	0	0	0	0	0	0
10	352.2	Collections Sewers - Gravity	21,289,903	1,365,537	22,655,440	49,763	22,705,203	22,693,371
11	352.3	Special Collecting Structures	0	0	0	0	0	0
12	353	Services to Customers	0	0	0	0	0	0
13	354	Flow Measuring Devices	0	0	0	0	0	0
14	355	Flow Measuring Installations	0	0	0	0	0	0
15	356	Other Collection Plant Facilities	0	0	0	0	0	0
16		Pumping Plant						
17	360	Land & Land Rights	0	0	0	0	0	0
18	361	Structures & Improvements	0	0	0	0	0	0
19	362	Receiving Wells	0	0	0	0	0	0
20	363	Electric Pumping Equipment	113,831	6,199	120,030	0	120,030	120,030
21	364	Diesel Pumping Equipment	0	0	0	0	0	0
22	365	Other Pumping Equipment	0	0	0	0	0	0
23		Treatment and Disposal Plant						
24	370	Land & Land Rights	0	0	0	0	0	0
25	370.1	Oxidation Lagoon Land & Land Rights	0	0	0	0	0	0
26	370.2	Other Land & Land Rights	0	0	0	0	0	0
27	371	Structures & Improvements	0	10,000	10,000	30,000	40,000	25,385
28	372	Treatment and Disposal Plant Equipment	618,986	0	618,986	0	618,986	618,986
29	373	Plant Sewers	10,423,267	0	10,423,267	0	10,423,267	10,423,267
30	374	Outfall Sewer Line	0	0	0	0	0	0
31	375	Other Treatment and Disposal Plant Equipment	0	0	0	0	0	0
32		General Plant						
33	389	Land & Land Rights	168,822	0	168,822	0	168,822	168,822
34	390	Structures & Improvements	0	192,010	192,010	0	192,010	192,010
35	391	Office Furniture and Equipment	1,217	57,308	58,524	0	58,524	58,524
36	391.1	Computers & Peripheral Equipment	58,731	91,171	149,902	0	149,902	149,902
37	391.25	Computer Software	57,730	0	57,730	0	57,730	57,730
38	392	Transportation Equipment	286,334	0	286,334	0	286,334	286,334
39	393	Stores Equipment	0	0	0	0	0	0
40	394	Tools, Shop, & Garage Equipment	0	7,164	7,164	8,918	16,082	12,815
41	395	Laboratory Equipment	0	0	0	0	0	0
42	396	Power Operated Equipment	579,985	0	579,985	0	579,985	579,985
43	397	Communication Equipment	13,331	0	13,331	0	13,331	13,331
44	398	Miscellaneous Equipment	324,286	0	324,286	0	324,286	324,286
45	399	Other Tangible Property	0	0	0	0	0	0
46								
47		Total	33,936,424	1,757,139	35,693,563	88,681	35,782,245	35,752,529
48								
49		Allocations						
50		State Corporate	979,508	359,727	1,339,235	347,335	1,686,570	1,522,656
51								
52		Total Utility Plant in Service	\$34,915,932	\$2,116,866	\$37,032,798	\$436,016	\$37,468,815	\$37,275,185

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All Other Wastewater

Line Number	NARUC	Account Description	Base Year Ended	Pro Forma	Pro Forma For the	Pro Forma	Pro Forma For the	13-Month Average
			12/31/16	Adjustments	12 Months Ended	Adjustments	12 Months Ended	05/31/19
1		Intangible Plant						
2	301	Organization	\$5,700	\$0	\$5,700	\$0	\$5,700	\$5,700
3	302	Franchise & Consents	5,562	0	5,562	0	5,562	5,562
4	303	Miscellaneous Intangible Plant Studies	0	0	0	0	0	0
5		Collection Plant						
6	350	Land & Land Rights	30,000	0	30,000	0	30,000	30,000
7	351	Structures & Improvements	2,548,618	1,864,163	4,412,781	0	4,412,781	4,412,781
8	352	Collections Sewers	0	0	0	0	0	0
9	352.1	Collections Sewers - Force	7,896,388	(1,369)	7,895,019	0	7,895,019	7,895,019
10	352.2	Collections Sewers - Gravity	3,527,012	2,055,470	5,582,482	463,255	6,045,737	5,831,315
11	352.3	Special Collecting Structures	0	0	0	0	0	0
12	353	Services to Customers	1,048,056	486,033	1,534,089	279,796	1,813,885	1,662,974
13	354	Flow Measuring Devices	517,923	0	517,923	0	517,923	517,923
14	355	Flow Measuring Installations	0	0	0	0	0	0
15	356	Other Collection Plant Facilities	25,141	0	25,141	0	25,141	25,141
16		Pumping Plant						
17	360	Land & Land Rights	9,505	0	9,505	0	9,505	9,505
18	361	Structures & Improvements	157,617	0	157,617	0	157,617	157,617
19	362	Receiving Wells	742,766	0	742,766	0	742,766	742,766
20	363	Electric Pumping Equipment	1,698,198	(8,379)	1,689,818	0	1,689,818	1,689,818
21	364	Diesel Pumping Equipment	0	0	0	0	0	0
22	365	Other Pumping Equipment	1,004,155	1,237	1,005,393	0	1,005,393	1,005,393
23		Treatment and Disposal Plant						
24	370	Land & Land Rights	0	0	0	0	0	0
25	370.1	Oxidation Lagoon Land & Land Rights	0	0	0	0	0	0
26	370.2	Other Land & Land Rights	0	0	0	0	0	0
27	371	Structures & Improvements	3,077,893	326,132	3,404,025	167,920	3,571,945	3,494,050
28	372	Treatment and Disposal Plant Equipment	5,758,584	409,521	6,168,106	3,310,403	9,478,509	7,695,984
29	373	Plant Sewers	887,897	8,533	896,430	0	896,430	896,430
30	374	Outfall Sewer Line	179,441	0	179,441	0	179,441	179,441
31	375	Other Treatment and Disposal Plant Equipment	0	0	0	0	0	0
32		General Plant						
33	389	Land & Land Rights	198,266	0	198,266	0	198,266	198,266
34	390	Structures & Improvements	463,053	231,082	694,135	0	694,135	694,135
35	391	Office Furniture and Equipment	18,652	(323)	18,329	0	18,329	18,329
36	391.1	Computers & Peripheral Equipment	23,878	(797,580)	(773,702)	0	(773,702)	(773,702)
37	391.25	Computer Software	0	0	0	0	0	0
38	392	Transportation Equipment	496,765	0	496,765	0	496,765	496,765
39	393	Stores Equipment	27,005	0	27,005	0	27,005	27,005
40	394	Tools, Shop, & Garage Equipment	155,170	33,872	189,042	17,103	206,145	197,046
41	395	Laboratory Equipment	89,800	2,740	92,540	0	92,540	92,540
42	396	Power Operated Equipment	532	0	532	0	532	532
43	397	Communication Equipment	67,811	3,866	71,677	0	71,677	71,677
44	398	Miscellaneous Equipment	146,909	107	147,015	0	147,015	147,015
45	399	Other Tangible Property	110,814	0	110,814	0	110,814	110,814
46								
47		Total	30,919,110	4,615,106	35,534,215	4,238,477	39,772,692	37,537,841
48								
49		Allocations						
50		State Corporate	778,239	285,811	1,064,050	275,965	1,340,014	1,209,782
51								
52		Total Utility Plant in Service	\$31,697,349	\$4,900,916	\$36,598,265	\$4,514,442	\$41,112,707	\$38,747,623

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Missouri-American Water Company
 Accumulated Depreciation Reserve
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Total Company

Line Number	NARUC	Account Description	Base Year Ended 12/31/16	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/19	13-Month Average 05/31/19
1		Intangible Plant						
2	301	Organization	(\$2,933)	\$0	(\$2,933)	\$0	(\$2,933)	(\$2,933)
3	302	Franchise & Consents	0	0	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	(308,373)	0	(308,373)	0	(308,373)	(308,373)
5		Source of Supply Plant						
6	310	Land & Land Rights	0	0	0	0	0	0
7	311	Structures & Improvements	(5,750,461)	(433,773)	(6,184,234)	147,839	(6,036,395)	(6,099,736)
8	312	Collection & Impound Reservoirs	(98,347)	(593)	(98,940)	(419)	(99,359)	(99,150)
9	313	Lake, River, & Other Intakes	(748,962)	(363,193)	(1,112,155)	(278,752)	(1,390,907)	(1,251,531)
10	314	Wells & Springs	(1,664,635)	(304,377)	(1,969,012)	(217,979)	(2,186,991)	(2,075,175)
11	315	Infiltration Galleries & Tunnels	(279)	(49)	(327)	(32)	(359)	(343)
12	316	Supply Mains	(8,190,269)	(453,937)	(8,644,206)	(322,998)	(8,967,204)	(8,805,705)
13	317	Other P/E-Supply	(632)	(122)	(753)	(86)	(839)	(796)
14		Pumping Plant						
15	320	Pumping Land & Land Rights	0	0	0	0	0	0
16	321	Pumping Structures & Improvements	(6,973,550)	(1,153,666)	(8,127,216)	(842,664)	(8,969,879)	(8,548,548)
17	322	Boiler Plant Equipment	0	0	0	0	0	0
18	323	Power Generation Equipment	(516,051)	(67,583)	(583,634)	(556,095)	(1,139,729)	(861,011)
19	324	Steam Pumping Equipment	53,627	3,403,539	3,457,166	(72,757)	3,384,409	3,423,342
20	325	Electric Pumping Equipment	(24,371,052)	(1,812,080)	(26,183,132)	(1,361,211)	(27,544,343)	(26,863,737)
21	326	Diesel Pumping Equipment	(1,772,067)	(67,811)	(1,839,878)	(47,867)	(1,887,745)	(1,863,812)
22	327	Pump Equip Hydraulic	(37,575)	(16,070)	(53,645)	(11,344)	(64,989)	(59,317)
23	328	Other Pumping Equipment	(348,091)	(53,610)	(401,700)	(55,645)	(457,345)	(429,523)
24		Water Treatment Plant						
25	330	Water Treatment Land & Land Rights	0	432	432	0	432	432
26	331	Water Treatment Structures & Improvements	(38,102,691)	(3,268,456)	(41,371,147)	(3,054,283)	(44,425,431)	(42,898,288)
27	332	Water Treatment Equipment	(43,174,674)	2,171,474	(41,003,200)	633,150	(40,370,049)	(40,426,832)
28	333	Water Treatment - Other	(444,050)	(69,499)	(513,549)	(49,058)	(562,607)	(538,078)
29		Transmission and Distribution Plant						
30	340	Transmission & Distribution Land	(10)	(24,927)	(24,937)	0	(24,937)	(24,937)
31	341	Transmission & Distribution Structures & Improvements	(5,235,589)	(214,855)	(5,450,444)	(151,220)	(5,601,664)	(5,526,055)
32	342	Distribution Reservoirs & Standpipes	(14,582,911)	(777,736)	(15,360,647)	(399,628)	(15,760,275)	(15,564,257)
33	343	Transmission & Distribution Mains	(233,803,235)	(17,758,343)	(251,561,578)	(10,723,145)	(262,284,722)	(256,716,515)
34	344	Fire mains	(157,293)	(13,160)	(170,453)	(9,289)	(179,742)	(175,097)
35	345	Services	(11,443,660)	(1,121,268)	(12,564,928)	(726,791)	(13,291,719)	(12,905,785)
36	346	Meters	(12,212,525)	697,012	(11,515,513)	288,450	(11,227,063)	(11,376,209)
37	347	Meter Installation	(12,882,802)	(938,427)	(13,821,229)	(707,630)	(14,528,858)	(14,175,043)
38	348	Hydrants	(21,813,792)	(1,761,395)	(23,575,186)	(1,141,049)	(24,716,235)	(24,126,998)
39	349	Other Transmission & Distribution Plant	(11,966)	(1,625)	(13,591)	(1,144)	(14,735)	(14,163)
40		Collection Plant						
41	350	Land & Land Rights	0	0	0	0	0	0
42	351	Structures & Improvements	(1,235,372)	(645,334)	(1,880,706)	(89,945)	(1,970,651)	(1,925,678)
43	352	Collections Sewers	0	0	0	0	0	0
44	352.1	Collections Sewers - Force	(2,453,743)	(190,636)	(2,644,379)	(129,478)	(2,773,858)	(2,709,118)
45	352.2	Collections Sewers - Gravity	(11,311,222)	(487,731)	(11,798,953)	(155,447)	(11,954,400)	(11,863,677)
46	352.3	Special Collecting Structures	0	0	0	0	0	0
47	353	Services to Customers	(611,329)	90,098	(521,231)	37,252	(483,979)	(505,384)
48	354	Flow Measuring Devices	(267,164)	(24,796)	(291,959)	(17,506)	(309,465)	(300,712)
49	355	Flow Measuring Installations	0	0	0	0	0	0
50	356	Other Collection Plant Facilities	(281)	(293)	(574)	(792)	(1,366)	(970)
51		Pumping Plant						
52	360	Land & Land Rights	(27)	0	(27)	0	(27)	(27)
53	361	Structures & Improvements	(28,013)	(4,516)	(32,529)	(3,200)	(35,729)	(34,129)
54	362	Receiving Wells	(291,595)	(37,584)	(329,179)	(21,317)	(350,496)	(339,837)
55	363	Electric Pumping Equipment	(868,928)	(129,071)	(997,999)	(78,004)	(1,076,004)	(1,037,002)
56	364	Diesel Pumping Equipment	0	0	0	0	0	0
57	365	Other Pumping Equipment	(1,066,691)	(60,644)	(1,127,334)	(43,332)	(1,170,667)	(1,149,000)

SCHEDULE BWL-2

Missouri-American Water Company
 Accumulated Depreciation Reserve
 For the 12 Months Ended May 31, 2019
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Line Number	NARUC	Account Description	Total Company					
			Base Year Ended 12/31/16	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/19	13-Month Average 05/31/19
58		Treatment and Disposal Plant						
59	370	Land & Land Rights	0	0	0	0	0	0
60	370.1	Oxidation Lagoon Land & Land Rights	0	0	0	0	0	0
61	370.2	Other Land & Land Rights	0	0	0	0	0	0
62	371	Structures & Improvements	(897,288)	348,695	(548,593)	179,206	(369,387)	(450,454)
63	372	Treatment and Disposal Plant Equipment	(2,377,722)	27,481	(2,350,241)	2,815,974	465,732	(1,048,287)
64	373	Plant Sewers	(1,104,575)	(256,557)	(1,361,133)	(181,115)	(1,542,248)	(1,451,690)
65	374	Outfall Sewer Line	(14,401)	15,108	708	(5,455)	(4,747)	(2,020)
66	375	Other Treatment and Disposal Plant Equipment	0	0	0	0	0	0
67		General Plant						
68	389	General Land & Land Rights	0	(504)	(504)	0	(504)	(504)
69	390	Stores Shops Equipment Structures	(1,764,461)	(622,890)	(2,387,351)	(490,786)	(2,878,137)	(2,632,284)
70	390.1	Office Structures	(588,955)	(125,234)	(714,189)	(122,336)	(836,525)	(775,293)
71	390.2	General Structures - HVAC	(31,511)	(10,882)	(42,393)	(7,682)	(50,075)	(46,234)
72	390.3	Miscellaneous Structures	(1,279,829)	(311,595)	(1,591,425)	(125,532)	(1,716,957)	(1,654,191)
73	390.9	Structures & Improvements - Leasehold	(175,994)	(740)	(176,734)	(522)	(177,256)	(176,995)
74	391	Office Furniture and Equipment	(1,289,102)	16,119	(1,272,984)	(52,742)	(1,325,726)	(1,299,354)
75	391.1	Computers & Peripheral Equipment	(2,985,353)	(1,020,937)	(4,006,290)	(1,786,589)	(5,792,879)	(4,865,158)
76	391.2	Computer Hardware & Software	(2,861)	(21,856)	(24,717)	(18,734)	(43,451)	(34,084)
77	391.25	Computer Software	(7,495,256)	(731,144)	(8,226,400)	(896,947)	(9,123,347)	(8,656,914)
78	391.26	Personal Computer Software	(78,331)	0	(78,331)	0	(78,331)	(78,331)
79	391.3	Other Office Equipment	(362,554)	(53,236)	(415,789)	(54,113)	(469,903)	(442,846)
80	391.4	BTS Initial Investment	(8,787,158)	(3,292,002)	(12,079,160)	(6,636,676)	(18,715,835)	(15,397,497)
81	392	Transportation Equipment	(498,735)	(44,231)	(542,966)	(27,017)	(569,983)	(556,474)
82	392.1	Transportation Equipment - Light Trucks	(1,333,453)	(371,766)	(1,705,219)	(567,396)	(2,272,616)	(1,959,019)
83	392.2	Transportation Equipment - Heavy Trucks	(4,606,901)	0	(4,606,901)	0	(4,606,901)	(4,606,902)
84	392.3	Transportation Equipment - Cars	(2,341,611)	0	(2,341,611)	0	(2,341,611)	(2,341,610)
85	392.4	Transportation Equipment - Other	(1,119,725)	(271,058)	(1,390,783)	(189,689)	(1,580,472)	(1,485,627)
86	393	Stores Equipment	102,104	(43,521)	58,582	(31,997)	26,585	42,584
87	394	Tools, Shop, & Garage Equipment	(4,176,509)	(179,540)	(4,356,049)	(188,897)	(4,544,946)	(4,445,807)
88	395	Laboratory Equipment	(766,369)	(23,239)	(789,608)	(63,737)	(853,346)	(821,477)
89	396	Power Operated Equipment	(2,305,790)	(140,545)	(2,446,335)	(99,138)	(2,545,473)	(2,495,905)
90	397	Communication Equipment	(14,914)	(7,667)	(22,581)	(5,670)	(28,251)	(25,416)
91	397.1	Communication Equipment (non telephone)	(1,618,304)	(441,036)	(2,059,340)	(315,076)	(2,374,416)	(2,216,879)
92	397.2	Telephone Equipment	(79,562)	(8,104)	(87,665)	(5,720)	(93,385)	(90,526)
93	398	Miscellaneous Equipment	(1,389,199)	(16,592)	(1,405,791)	(245,754)	(1,651,546)	(1,528,668)
94	399	Other Tangible Property	276,655	(1,036)	275,619	(731)	274,888	275,253
95								
96		Total	(\$511,836,873)	(\$33,483,113)	(\$545,319,985)	(\$29,288,288)	(\$574,608,273)	(\$559,448,316)

SCHEDULE BWL-2

Missouri-American Water Company
 Accumulated Depreciation Reserve
 For the 12 Months Ended May 31, 2019
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Line Number	NARUC	Account Description	Water					
			Base Year Ended 12/31/16	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/19	13-Month Average 05/31/19
1		Intangible Plant						
2	301	Organization	(\$2,933)	\$0	(\$2,933)	\$0	(\$2,933)	(\$2,933)
3	302	Franchise & Consents	0	0	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	(306,586)	0	(306,586)	0	(306,586)	(306,586)
5		Source of Supply Plant						
6	310	Land & Land Rights	0	0	0	0	0	0
7	311	Structures & Improvements	(5,750,460)	(433,773)	(6,184,233)	147,839	(6,036,394)	(6,099,735)
8	312	Collection & Impound Reservoirs	(98,347)	(593)	(98,940)	(419)	(99,359)	(99,150)
9	313	Lake, River, & Other Intakes	(748,962)	(363,193)	(1,112,155)	(278,752)	(1,390,907)	(1,251,531)
10	314	Wells & Springs	(1,664,635)	(304,377)	(1,969,012)	(217,979)	(2,186,991)	(2,075,175)
11	315	Infiltration Galleries & Tunnels	(279)	(49)	(327)	(32)	(359)	(343)
12	316	Supply Mains	(8,190,269)	(453,937)	(8,644,206)	(322,998)	(8,967,204)	(8,805,705)
13	317	Other P/E-Supply	(632)	(122)	(753)	(86)	(839)	(796)
14		Pumping Plant						
15	320	Pumping Land & Land Rights	0	0	0	0	0	0
16	321	Pumping Structures & Improvements	(6,973,550)	(1,153,666)	(8,127,216)	(842,664)	(8,969,879)	(8,548,548)
17	322	Boiler Plant Equipment	0	0	0	0	0	0
18	323	Power Generation Equipment	(516,047)	(67,583)	(583,629)	(556,095)	(1,139,724)	(861,006)
19	324	Steam Pumping Equipment	53,627	3,403,539	3,457,166	(72,757)	3,384,409	3,423,342
20	325	Electric Pumping Equipment	(24,371,052)	(1,812,080)	(26,183,132)	(1,361,211)	(27,544,343)	(26,863,737)
21	326	Diesel Pumping Equipment	(1,772,067)	(67,811)	(1,839,878)	(47,867)	(1,887,745)	(1,863,812)
22	327	Pump Equip Hydraulic	(37,575)	(16,070)	(53,645)	(11,344)	(64,989)	(59,317)
23	328	Other Pumping Equipment	(348,091)	(53,610)	(401,700)	(55,645)	(457,345)	(429,523)
24		Water Treatment Plant						
25	330	Water Treatment Land & land Rights	0	432	432	0	432	432
26	331	Water Treatment Structures & Improvements	(38,102,621)	(3,268,456)	(41,371,077)	(3,054,283)	(44,425,360)	(42,898,218)
27	332	Water Treatment Equipment	(43,174,519)	1,724,972	(41,449,547)	219,428	(41,230,119)	(41,126,029)
28	333	Water Treatment - Other	(444,050)	(69,499)	(513,549)	(49,058)	(562,607)	(538,078)
29		Transmission and Distribution Plant						
30	340	Transmission & Distribution Land	(10)	(24,927)	(24,937)	0	(24,937)	(24,937)
31	341	Transmission & Distribution Structures & Improvements	(5,230,869)	(210,239)	(5,441,108)	(147,962)	(5,589,069)	(5,515,089)
32	342	Distribution Reservoirs & Standpipes	(14,604,721)	(784,842)	(15,389,563)	(404,558)	(15,794,120)	(15,595,623)
33	343	Transmission & Distribution Mains	(233,816,884)	(18,136,588)	(251,953,472)	(11,071,051)	(263,024,523)	(257,318,985)
34	344	Fire mains	(157,293)	(13,160)	(170,453)	(9,289)	(179,742)	(175,097)
35	345	Services	(11,443,660)	(1,121,268)	(12,564,928)	(726,791)	(13,291,719)	(12,905,785)
36	346	Meters	(12,212,891)	697,012	(11,515,878)	288,450	(11,227,429)	(11,376,574)
37	347	Meter Installation	(12,882,802)	(938,427)	(13,821,229)	(707,630)	(14,528,858)	(14,175,043)
38	348	Hydrants	(21,813,713)	(1,761,395)	(23,575,108)	(1,141,049)	(24,716,157)	(24,126,920)
39	349	Other Transmission & Distribution Plant	(11,966)	(1,625)	(13,591)	(1,144)	(14,735)	(14,163)
40		General Plant						
41	389	General Land & Land Rights	0	(504)	(504)	0	(504)	(504)
42	390	Stores Shops Equipment Structures	(1,697,485)	(648,888)	(2,346,372)	(422,875)	(2,769,247)	(2,557,810)
43	390.1	Office Structures	(752,703)	(129,054)	(881,757)	(120,776)	(1,002,533)	(942,081)
44	390.2	General Structures - HVAC	(31,511)	(10,882)	(42,393)	(7,682)	(50,075)	(46,234)
45	390.3	Miscellaneous Structures	(1,279,829)	(311,595)	(1,591,425)	(125,532)	(1,716,957)	(1,654,191)
46	390.9	Structures & Improvements - Leasehold	(176,452)	(740)	(177,192)	(522)	(177,714)	(177,453)
47	391	Office Furniture and Equipment	(1,161,424)	17,964	(1,143,459)	(42,637)	(1,186,096)	(1,164,778)
48	391.1	Computers & Peripheral Equipment	(1,372,740)	(645,127)	(2,017,867)	(480,462)	(2,498,329)	(2,258,098)
49	391.2	Computer Hardware & Software	(2,861)	0	(2,861)	0	(2,861)	(2,861)
50	391.25	Computer Software	(1,271,124)	(113,300)	(1,384,424)	(80,347)	(1,464,771)	(1,424,598)
51	391.26	Personal Computer Software	(19,864)	0	(19,864)	0	(19,864)	(19,864)
52	391.3	Other Office Equipment	(366,941)	(53,236)	(420,176)	(54,113)	(474,290)	(447,233)
53	391.4	BTS Initial Investment	0	0	0	0	0	0
54	392.1	Transportation Equipment - Light Trucks	(1,194,564)	(249,036)	(1,443,600)	(200,147)	(1,643,747)	(1,543,673)
55	392.2	Transportation Equipment - Heavy Trucks	(4,523,573)	0	(4,523,573)	0	(4,523,573)	(4,523,573)
56	392.3	Transportation Equipment - Cars	(1,641,312)	0	(1,641,312)	0	(1,641,312)	(1,641,312)
57	392.4	Transportation Equipment - Other	(1,117,587)	(271,058)	(1,388,645)	(189,689)	(1,578,334)	(1,483,489)
58	393	Stores Equipment	126,160	(41,991)	84,169	(30,917)	53,251	68,710
59	394	Tools, Shop, & Garage Equipment	(4,069,528)	(173,011)	(4,242,539)	(180,917)	(4,423,456)	(4,326,809)
60	395	Laboratory Equipment	(747,461)	(14,525)	(761,987)	(57,565)	(819,551)	(790,769)
61	396	Power Operated Equipment	(1,692,151)	(77,038)	(1,769,190)	(54,380)	(1,823,570)	(1,796,380)
62	397.1	Communication Equipment (non telephone)	(1,572,460)	(433,324)	(2,005,784)	(308,831)	(2,314,615)	(2,160,200)
63	397.2	Telephone Equipment	(75,335)	(7,603)	(82,937)	(5,367)	(88,304)	(85,621)
64	398	Miscellaneous Equipment	(966,059)	29,969	(936,090)	(212,887)	(1,148,977)	(1,042,533)
65	399	Other Tangible Property	299,315	(1,036)	298,279	(731)	297,548	297,913
66								
67		Total	(469,931,341)	(28,365,351)	(498,296,692)	(23,001,321)	(521,298,012)	(509,358,109)
68								
69		Allocations						
70		State Corporate	(17,077,255)	(4,488,833)	(21,566,088)	(8,338,933)	(29,905,021)	(25,575,986)
71								
72		Total Utility Plant in Service	(\$487,008,597)	(\$32,854,184)	(\$519,862,780)	(\$31,340,254)	(\$551,203,034)	(\$534,934,095)

SCHEDULE BWL-2

Missouri-American Water Company
 Accumulated Depreciation Reserve
 For the 12 Months Ended May 31, 2019
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Arnold Wastewater								
Line Number	NARUC	Account Description	Base Year Ended 12/31/16	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/19	13-Month Average 05/31/19
1		Intangible Plant						
2	301	Organization	\$0	\$0	\$0	\$0	\$0	\$0
3	302	Franchise & Consents	0	0	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	0	0	0	0	0	0
5		Collection Plant						
6	350	Land & Land Rights	0	0	0	0	0	0
7	351	Structures & Improvements	0	(244)	(244)	(365)	(609)	(426)
8	352	Collections Sewers	0	0	0	0	0	0
9	352.1	Collections Sewers - Force	0	0	0	0	0	0
10	352.2	Collections Sewers - Gravity	(10,431,954)	(330,099)	(10,762,053)	(352,882)	(11,114,935)	(10,936,971)
11	352.3	Special Collecting Structures	0	0	0	0	0	0
12	353	Services to Customers	0	0	0	0	0	0
13	354	Flow Measuring Devices	0	0	0	0	0	0
14	355	Flow Measuring Installations	0	0	0	0	0	0
15	356	Other Collection Plant Facilities	0	0	0	0	0	0
16		Pumping Plant						
17	360	Land & Land Rights	0	0	0	0	0	0
18	361	Structures & Improvements	0	0	0	0	0	0
19	362	Receiving Wells	0	0	0	0	0	0
20	363	Electric Pumping Equipment	3,245	(7,307)	(4,061)	(5,173)	(9,235)	(6,648)
21	364	Diesel Pumping Equipment	0	0	0	0	0	0
22	365	Other Pumping Equipment	0	0	0	0	0	0
23		Treatment and Disposal Plant						
24	370	Land & Land Rights	0	0	0	0	0	0
25	370.1	Oxidation Lagoon Land & Land Rights	0	0	0	0	0	0
26	370.2	Other Land & Land Rights	0	0	0	0	0	0
27	371	Structures & Improvements	0	0	0	(346)	(346)	(148)
28	372	Treatment and Disposal Plant Equipment	(502,874)	(34,813)	(537,686)	(24,574)	(562,260)	(549,973)
29	373	Plant Sewers	(840,570)	(236,261)	(1,076,831)	(166,772)	(1,243,603)	(1,160,217)
30	374	Outfall Sewer Line	0	0	0	0	0	0
31	375	Other Treatment and Disposal Plant Equipment	0	0	0	0	0	0
32		General Plant						
33	389	Land & Land Rights	0	0	0	0	0	0
34	390	Structures & Improvements	0	(4,531)	(4,531)	(5,972)	(10,502)	(7,516)
35	391	Office Furniture and Equipment	0	(3,414)	(3,414)	(2,926)	(6,340)	(4,877)
36	391.1	Computers & Peripheral Equipment	(65,670)	(37,975)	(103,645)	(29,980)	(133,625)	(118,635)
37	391.25	Computer Software	(44,877)	(4,089)	(48,967)	(2,887)	(51,853)	(50,410)
38	392	Transportation Equipment	(230,020)	(13,995)	(244,015)	(9,879)	(253,893)	(248,954)
39	393	Stores Equipment	0	0	0	0	0	0
40	394	Tools, Shop, & Garage Equipment	0	(221)	(221)	(627)	(849)	(497)
41	395	Laboratory Equipment	0	0	0	0	0	0
42	396	Power Operated Equipment	(613,365)	(63,449)	(676,814)	(44,717)	(721,531)	(699,173)
43	397	Communication Equipment	11,787	(1,260)	10,527	(889)	9,638	10,082
44	398	Miscellaneous Equipment	(335,885)	(29,540)	(365,425)	(20,852)	(386,276)	(375,851)
45	399	Other Tangible Property	0	0	0	0	0	0
46								
47		Total	(13,050,184)	(767,196)	(13,817,380)	(668,840)	(14,486,220)	(14,150,214)
48								
49		Allocations						
50		State Corporate	(256,036)	(67,300)	(323,336)	(125,024)	(448,360)	(383,456)
51								
52		Total Utility Plant in Service	(\$13,306,220)	(\$834,496)	(\$14,140,716)	(\$793,864)	(\$14,934,580)	(\$14,533,670)

SCHEDULE BWL-2

Missouri-American Water Company
 Accumulated Depreciation Reserve
 For the 12 Months Ended May 31, 2019
 Schedule: CAS-5

Case No. WR-2017-0285
 Case No. SR-2017-0286
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All Other Wastewater

Line Number	NARUC	Account Description	Base Year Ended 12/31/16	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/19	13-Month Average 05/31/19
1		Intangible Plant						
2	301	Organization	\$0	\$0	\$0	\$0	\$0	\$0
3	302	Franchise & Consents	0	0	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	(1,787)	0	(1,787)	0	(1,787)	(1,787)
5		Collection Plant						
6	350	Land & Land Rights	0	0	0	0	0	0
7	351	Structures & Improvements	(1,235,372)	(645,090)	(1,880,462)	(89,579)	(1,970,042)	(1,925,252)
8	352	Collections Sewers	0	0	0	0	0	0
9	352.1	Collections Sewers - Force	(2,453,743)	(190,636)	(2,644,379)	(129,478)	(2,773,858)	(2,709,118)
10	352.2	Collections Sewers - Gravity	(879,268)	(157,631)	(1,036,900)	197,434	(839,465)	(926,706)
11	352.3	Special Collecting Structures	0	0	0	0	0	0
12	353	Services to Customers	(611,329)	90,098	(521,231)	37,252	(483,979)	(505,384)
13	354	Flow Measuring Devices	(267,164)	(24,796)	(291,959)	(17,506)	(309,465)	(300,712)
14	355	Flow Measuring Installations	0	0	0	0	0	0
15	356	Other Collection Plant Facilities	(281)	(293)	(574)	(792)	(1,366)	(970)
16		Pumping Plant						
17	360	Land & Land Rights	(27)	0	(27)	0	(27)	(27)
18	361	Structures & Improvements	(28,013)	(4,516)	(32,529)	(3,200)	(35,729)	(34,129)
19	362	Receiving Wells	(291,595)	(37,584)	(329,179)	(21,317)	(350,496)	(339,837)
20	363	Electric Pumping Equipment	(872,174)	(121,764)	(993,938)	(72,831)	(1,066,769)	(1,030,354)
21	364	Diesel Pumping Equipment	0	0	0	0	0	0
22	365	Other Pumping Equipment	(1,066,691)	(60,644)	(1,127,334)	(43,332)	(1,170,667)	(1,149,000)
23		Treatment and Disposal Plant						
24	370	Land & Land Rights	0	0	0	0	0	0
25	370.1	Oxidation Lagoon Land & Land Rights	0	0	0	0	0	0
26	370.2	Other Land & Land Rights	0	0	0	0	0	0
27	371	Structures & Improvements	(897,288)	348,695	(548,593)	179,552	(369,041)	(450,306)
28	372	Treatment and Disposal Plant Equipment	(1,874,848)	62,294	(1,812,555)	2,840,547	1,027,993	(498,314)
29	373	Plant Sewers	(264,005)	(20,296)	(284,302)	(14,343)	(298,645)	(291,473)
30	374	Outfall Sewer Line	(14,401)	15,108	708	(5,455)	(4,747)	(2,020)
31	375	Other Treatment and Disposal Plant Equipment	0	0	0	0	0	0
32		General Plant						
33	389	Land & Land Rights	0	0	0	0	0	0
34	390	Structures & Improvements	(60,695)	62,347	1,652	(21,588)	(19,936)	(9,142)
35	391	Office Furniture and Equipment	(18,464)	(979)	(19,443)	(916)	(20,360)	(19,901)
36	391.1	Computers & Peripheral Equipment	(15,251)	1,008,016	992,764	154,740	1,147,505	1,070,135
37	391.25	Computer Software	0	0	0	0	0	0
38	392	Transportation Equipment	(268,715)	(30,236)	(298,951)	(17,138)	(316,089)	(307,520)
39	393	Stores Equipment	(24,056)	(1,530)	(25,586)	(1,080)	(26,666)	(26,126)
40	394	Tools, Shop, & Garage Equipment	(31,105)	(2,952)	(34,057)	(5,358)	(39,415)	(36,795)
41	395	Laboratory Equipment	(18,908)	(8,714)	(27,622)	(6,172)	(33,794)	(30,708)
42	396	Power Operated Equipment	(273)	(58)	(331)	(41)	(372)	(352)
43	397	Communication Equipment	(26,700)	(6,408)	(33,108)	(4,781)	(37,889)	(35,498)
44	398	Miscellaneous Equipment	(73,818)	(13,391)	(87,209)	(9,453)	(96,662)	(91,935)
45	399	Other Tangible Property	(22,660)	0	(22,660)	0	(22,660)	(22,660)
46								
47		Total	(11,318,630)	259,039	(11,059,591)	2,945,164	(8,114,427)	(9,675,891)
48								
49		Allocations						
50		State Corporate	(203,426)	(53,471)	(256,897)	(99,334)	(356,232)	(304,664)
51								
52		Total Utility Plant in Service	(\$11,522,056)	\$205,568	(\$11,316,489)	\$2,845,830	(\$8,470,659)	(\$9,980,555)

Missouri-American Water Company
Working Capital
For the 12 Months Ended May 31, 2019
Schedule: CAS-7

Total Company							
Present Rates							
Line	Expense Category	Pro Forma For the	Average Daily	Revenue Lag	Expense	Net	Cash Requirement
Number		12 Months Ended	Expense		(Lead)/Lag	(Lead)/Lag	
		05/31/19					
1							
2	Labor	\$31,462,411	\$86,198				\$3,348,702
3	Purchased Water	683,258	1,872				2,266
4	Fuel and Power	12,698,071	34,789				978,229
5	Chemicals	9,731,159	26,661				176,637
6	Waste Disposal	1,762,514	4,829				(57,799)
7	Support Services	30,926,573	84,730				4,597,625
8	Group Insurance	5,930,762	16,249				651,825
9	PBOP	(1,012,880)	(2,775)				(113,082)
10	Pensions	2,712,248	7,431				341,591
11	401K	749,236	2,053				83,762
12	DCP	981,117	2,688				109,686
13	ESPP	72,498	199				8,105
14	VEBA	118,580	325				13,257
15	Other Benefits	293,550	804				(5,563)
16	Regulatory Expense	576,959	1,581				0
17	Insurance Other than Group	6,345,193	17,384				2,466,786
18	Customer Accounting	2,873,456	7,872				(94,992)
19	Rents	350,165	959				6,951
20	Uncollectible accounts expense	2,098,827	5,750				0
21	Miscellaneous	10,978,829	30,079				(478,918)
22	Maintenance	12,626,111	34,592				(868,533)
23							
24	Total Operations and Maintenance	<u>132,958,637</u>					<u>11,166,535</u>
25							
26	Depreciation	48,230,645	132,139				0
27	Amortization	1,237,352	3,390				0
28	Property Taxes	25,224,554	69,108				(8,977,107)
29	Payroll Taxes	2,380,217	6,521				253,339
30	PSC Fees	3,063,651	8,394				627,758
31	Other General Taxes	(96,291)	(264)				0
32	Current Federal Income Tax	0	0				0
33	Current State Income Tax	0	0				0
34	Deferred Income Taxes	13,058,977	35,778				0
35	Amortization of Investment Tax Credit	(106,662)	(292)				0
36	Interest Expense Deduction	34,438,842	94,353				(3,872,247)
37	Preferred Stock	56,492	155				929
38	Total Working Capital Requirement	<u>\$260,446,414</u>					<u>(\$800,793)</u>
39							
40	Total Cash and Working Capital Requirement Used						<u>(\$800,900)</u> (1)
41							
42							
43							
44	(1) All Lead/Lags are based on internal study						
45							

Missouri-American Water Company
Working Capital
For the 12 Months Ended May 31, 2019
Schedule: CAS-7

Line Number	Expense Category	Total Water					
		Present Rates Pro Forma For the 12 Months Ended 05/31/19	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$30,427,889	\$83,364	51.00	12.15	38.85	\$3,238,593
3	Purchased Water	683,258	1,872	51.00	49.79	1.21	2,266
4	Fuel and Power	12,410,579	34,002	51.00	22.88	28.12	956,081
5	Chemicals	9,698,605	26,572	51.00	44.37	6.63	176,046
6	Waste Disposal	694,160	1,902	51.00	62.97	(11.97)	(22,764)
7	Support Services	30,784,311	84,341	51.00	(3.26)	54.26	4,576,476
8	Group Insurance	5,718,779	15,668	51.00	10.88	40.12	628,527
9	PBOP	(1,008,221)	(2,762)	51.00	10.25	40.75	(112,562)
10	Pensions	2,699,772	7,397	51.00	5.03	45.97	340,020
11	401K	724,689	1,985	51.00	10.19	40.81	81,018
12	DGP	938,897	2,572	51.00	10.19	40.81	104,966
13	ESPP	68,824	189	51.00	10.19	40.81	7,694
14	VEBA	118,055	323	51.00	10.19	40.81	13,198
15	Other Benefits	284,551	780	51.00	57.92	(6.92)	(5,392)
16	Regulatory Expense	574,305	1,573	51.00	51.00	0.00	0
17	Insurance Other than Group	6,305,364	17,275	51.00	(90.90)	141.90	2,451,302
18	Customer Accounting	2,860,238	7,836	51.00	63.07	(12.07)	(94,555)
19	Rents	300,748	824	51.00	43.75	7.25	5,970
20	Uncollectible accounts expense	2,089,172	5,724	51.00	51.00	0.00	0
21	Miscellaneous	10,602,214	29,047	51.00	66.92	(15.92)	(462,489)
22	Maintenance	12,595,886	34,509	51.00	76.11	(25.11)	(866,454)
23							
24	Total Operations and Maintenance	<u>129,572,075</u>					<u>11,017,941</u>
25							
26	Depreciation	47,060,112	128,932	51.00	51.00	0.00	0
27	Amortization	335,130	918	51.00	51.00	0.00	0
28	Property Taxes	24,419,960	66,904	51.00	180.90	(129.90)	(8,690,762)
29	Payroll Taxes	2,301,223	6,305	51.00	12.15	38.85	244,931
30	PSC Fees	3,049,558	8,355	51.00	(23.79)	74.79	624,870
31	Other General Taxes	(95,774)	(262)	51.00	51.00	0.00	0
32	Current Federal Income Tax	0	0	51.00	(15.50)	66.50	0
33	Current State Income Tax	0	0	51.00	(15.50)	66.50	0
34	Deferred Income Taxes	12,127,998	33,227	51.00	51.00	0.00	0
35	Amortization of Investment Tax Credit	(106,640)	(292)	51.00	51.00	0.00	0
36	Interest Expense Deduction	33,657,185	92,211	51.00	92.04	(41.04)	(3,784,359)
37	Preferred Stock	56,492	155	51.00	45.00	6.00	929
38	Total Working Capital Requirement	<u>\$252,377,319</u>					<u>(\$586,450)</u>
39							
40	Total Cash and Working Capital Requirement Used						<u>(\$586,500)</u> (1)
41							
42							
43							
44	(1) All Lead/Lags are based on internal study						
45							

Missouri-American Water Company
Working Capital
For the 12 Months Ended May 31, 2019
Schedule: CAS-7

Line Number	Expense Category	Total Sewer					
		Present Rates Pro Forma For the 12 Months Ended 05/31/19	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$1,034,522	\$2,834	51.00	12.15	38.85	\$110,109
3	Purchased Water	0	0	51.00	49.79	1.21	0
4	Fuel and Power	287,492	788	51.00	22.88	28.12	22,148
5	Chemicals	32,554	89	51.00	44.37	6.63	591
6	Waste Disposal	1,068,354	2,927	51.00	62.97	(11.97)	(35,035)
7	Support Services	142,262	390	51.00	(3.26)	54.26	21,149
8	Group Insurance	211,983	581	51.00	10.88	40.12	23,298
9	PBOP	(4,659)	(13)	51.00	10.25	40.75	(520)
10	Pensions	12,476	34	51.00	5.03	45.97	1,571
11	401K	24,547	67	51.00	10.19	40.81	2,744
12	DGP	42,220	116	51.00	10.19	40.81	4,720
13	ESPP	3,674	10	51.00	10.19	40.81	411
14	VEBA	525	1	51.00	10.19	40.81	59
15	Other Benefits	8,999	25	51.00	57.92	(6.92)	(171)
16	Regulatory Expense	2,654	7	51.00	51.00	0.00	0
17	Insurance Other than Group	39,829	109	51.00	(90.90)	141.90	15,484
18	Customer Accounting	13,218	36	51.00	63.07	(12.07)	(437)
19	Rents	49,417	135	51.00	43.75	7.25	981
20	Uncollectible accounts expense	9,655	26	51.00	51.00	0.00	0
21	Miscellaneous	376,615	1,032	51.00	66.92	(15.92)	(16,429)
22	Maintenance	30,225	83	51.00	76.11	(25.11)	(2,079)
23							
24	Total Operations and Maintenance	<u>3,386,562</u>					<u>148,594</u>
25							
26	Depreciation	1,170,533	3,207	51.00	51.00	0.00	0
27	Amortization	902,222	2,472	51.00	51.00	0.00	0
28	Property Taxes	804,594	2,204	51.00	180.90	(129.90)	(286,345)
29	Payroll Taxes	78,994	216	51.00	12.15	38.85	8,408
30	PSC Fees	14,093	39	51.00	(23.79)	74.79	2,888
31	Other General Taxes	(517)	(1)	51.00	51.00	0.00	0
32	Current Federal Income Tax	0	0	51.00	(15.50)	66.50	0
33	Current State Income Tax	0	0	51.00	(15.50)	66.50	0
34	Deferred Income Taxes	930,979	2,551	51.00	51.00	0.00	0
35	Amortization of Investment Tax Credit	(22)	(0)	51.00	51.00	0.00	0
36	Interest Expense Deduction	781,657	2,142	51.00	92.04	(41.04)	(87,888)
37	Preferred Stock	0	0	51.00	45.00	6.00	0
38	Total Working Capital Requirement	<u>\$8,069,095</u>					<u>(\$214,343)</u>
39							
40	Total Cash and Working Capital Requirement Used						<u>(\$214,300)</u> (1)
41							
42							
43							
44	(1) All Lead/Lags are based on internal study						
45							

Missouri-American Water Company
Working Capital
For the 12 Months Ended May 31, 2019
Schedule: CAS-7

Arnold							
Line Number	Expense Category	Present Rates Pro Forma For the 12 Months Ended		Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
		05/31/19	Average Daily Expense				
1							
2	Labor	\$471,799	\$1,293	51.00	12.15	38.85	\$50,216
3	Purchased Water	0	0	51.00	49.79	1.21	0
4	Fuel and Power	6,411	18	51.00	22.88	28.12	494
5	Chemicals	0	0	51.00	44.37	6.63	0
6	Waste Disposal	632,837	1,734	51.00	62.97	(11.97)	(20,753)
7	Support Services	9,278	25	51.00	(3.26)	54.26	1,379
8	Group Insurance	77,608	213	51.00	10.88	40.12	8,530
9	PBOP	(304)	(1)	51.00	10.25	40.75	(34)
10	Pensions	814	2	51.00	5.03	45.97	103
11	401K	11,035	30	51.00	10.19	40.81	1,234
12	DGP	21,188	58	51.00	10.19	40.81	2,369
13	ESPP	2,791	8	51.00	10.19	40.81	312
14	VEBA	103	0	51.00	10.19	40.81	12
15	Other Benefits	1,046	3	51.00	57.92	(6.92)	(20)
16	Regulatory Expense	173	0	51.00	51.00	0.00	0
17	Insurance Other than Group	1,897	5	51.00	(90.90)	141.90	737
18	Customer Accounting	862	2	51.00	63.07	(12.07)	(28)
19	Rents	46,889	128	51.00	43.75	7.25	931
20	Uncollectible accounts expense	630	2	51.00	51.00	0.00	0
21	Miscellaneous	213,526	585	51.00	66.92	(15.92)	(9,314)
22	Maintenance	1,971	5	51.00	76.11	(25.11)	(136)
23							
24	Total Operations and Maintenance	<u>1,500,554</u>					<u>36,032</u>
25							
26	Depreciation	478,467	1,311	51.00	51.00	0.00	0
27	Amortization	894,937	2,452	51.00	51.00	0.00	0
28	Property Taxes	365,211	1,001	51.00	180.90	(129.90)	(129,974)
29	Payroll Taxes	35,877	98	51.00	12.15	38.85	3,819
30	PSC Fees	919	3	51.00	(23.79)	74.79	188
31	Other General Taxes	(34)	(0)	51.00	51.00	0.00	0
32	Current Federal Income Tax	0	0	51.00	(15.50)	66.50	0
33	Current State Income Tax	0	0	51.00	(15.50)	66.50	0
34	Deferred Income Taxes	499,191	1,368	51.00	51.00	0.00	0
35	Amortization of Investment Tax Credit	(2)	(0)	51.00	51.00	0.00	0
36	Interest Expense Deduction	324,756	890	51.00	92.04	(41.04)	(36,515)
37	Preferred Stock	0	0	51.00	45.00	6.00	0
38	Total Working Capital Requirement	<u>\$4,099,876</u>					<u>(\$126,450)</u>
39							
40	Total Cash and Working Capital Requirement Used						<u>(\$126,500)</u> (1)
41							
42							
43							
44	(1) All Lead/Lags are based on internal study						
45							

Missouri-American Water Company
Working Capital
For the 12 Months Ended May 31, 2019
Schedule: CAS-7

All Other WW							
Line Number	Expense Category	Present Rates Pro Forma For the		Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
		12 Months Ended 05/31/19	Average Daily Expense				
1							
2	Labor	\$562,723	\$1,542	51.00	12.15	38.85	\$59,893
3	Purchased Water	0	0	51.00	49.79	1.21	0
4	Fuel and Power	281,081	770	51.00	22.88	28.12	21,654
5	Chemicals	32,554	89	51.00	44.37	6.63	591
6	Waste Disposal	435,517	1,193	51.00	62.97	(11.97)	(14,282)
7	Support Services	132,984	364	51.00	(3.26)	54.26	19,770
8	Group Insurance	134,375	368	51.00	10.88	40.12	14,769
9	PBOP	(4,355)	(12)	51.00	10.25	40.75	(486)
10	Pensions	11,662	32	51.00	5.03	45.97	1,469
11	401K	13,512	37	51.00	10.19	40.81	1,511
12	DCP	21,032	58	51.00	10.19	40.81	2,351
13	ESPP	883	2	51.00	10.19	40.81	99
14	VEBA	422	1	51.00	10.19	40.81	47
15	Other Benefits	7,953	22	51.00	57.92	(6.92)	(151)
16	Regulatory Expense	2,481	7	51.00	51.00	0.00	0
17	Insurance Other than Group	37,932	104	51.00	(90.90)	141.90	14,747
18	Customer Accounting	12,356	34	51.00	63.07	(12.07)	(408)
19	Rents	2,528	7	51.00	43.75	7.25	50
20	Uncollectible accounts expense	9,025	25	51.00	51.00	0.00	0
21	Miscellaneous	163,089	447	51.00	66.92	(15.92)	(7,114)
22	Maintenance	28,254	77	51.00	76.11	(25.11)	(1,944)
23							
24	Total Operations and Maintenance	<u>1,886,008</u>					<u>112,566</u>
25							
26	Depreciation	692,066	1,896	51.00	51.00	0.00	0
27	Amortization	7,285	20	51.00	51.00	0.00	0
28	Property Taxes	439,383	1,204	51.00	180.90	(129.90)	(156,371)
29	Payroll Taxes	43,117	118	51.00	12.15	38.85	4,589
30	PSC Fees	13,174	36	51.00	(23.79)	74.79	2,699
31	Other General Taxes	(483)	(1)	51.00	51.00	0.00	0
32	Current Federal Income Tax	0	0	51.00	(15.50)	66.50	0
33	Current State Income Tax	0	0	51.00	(15.50)	66.50	0
34	Deferred Income Taxes	431,788	1,183	51.00	51.00	0.00	0
35	Amortization of Investment Tax Credit	(20)	(0)	51.00	51.00	0.00	0
36	Interest Expense Deduction	456,901	1,252	51.00	92.04	(41.04)	(51,373)
37	Preferred Stock	0	0	51.00	45.00	6.00	0
38	Total Working Capital Requirement	<u>\$3,969,219</u>					<u>(\$87,890)</u>
39							
40	Total Cash and Working Capital Requirement Used						(\$87,900) (1)
41							
42							
43							
44	(1) All Lead/Lags are based on internal study						
45							

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the 12 Months Ended May 31, 2019
 Schedule: CAS-9

Total Company							
Line Number	Description	Schedule	Base Year Ended 12/31/16	Pro Forma Adjustments	Present Rates	Pro Forma	Present Rates
					Pro Forma For the 12 Months Ended 05/31/18	Adjustments	Pro Forma For the 12 Months Ended 05/31/19
1							
2	Labor	W/P's	\$28,177,801	\$2,953,955	\$31,131,756	\$330,655	\$31,462,411
3	Purchased Water	W/P's	932,480	(260,332)	672,148	11,110	683,258
4	Fuel and Power	W/P's	12,072,354	576,929	12,649,283	48,788	12,698,071
5	Chemicals	W/P's	9,917,535	(222,826)	9,694,709	36,450	9,731,159
6	Waste Disposal	W/P's	2,164,384	(431,508)	1,732,876	29,638	1,762,514
7	Support Services	W/P's	30,232,392	652,114	30,884,506	42,067	30,926,573
8	Group Insurance	W/P's	6,073,712	(1,166,399)	4,907,313	10,569	4,917,882
9	Pensions	W/P's	2,018,290	932,331	2,950,621	(238,373)	2,712,248
10	Other Benefits	W/P's	1,575,456	620,909	2,196,365	18,616	2,214,981
11	Regulatory Expense	W/P's	776,799	56,706	833,505	(256,546)	576,959
12	Insurance Other than Group	W/P's	4,992,751	1,297,679	6,290,430	54,763	6,345,193
13	Customer Accounting	W/P's	2,590,992	65,520	2,656,512	216,944	2,873,456
14	Rents	W/P's	502,327	(158,339)	343,988	6,177	350,165
15	Uncollectible accounts expense	W/P's	2,873,147	(767,864)	2,105,283	(6,456)	2,098,827
16	Miscellaneous	W/P's	12,124,322	(1,165,577)	10,958,745	20,084	10,978,829
17	Maintenance	W/P's	8,310,112	3,783,546	12,093,658	532,453	12,626,111
18	Total Operations and Maintenance		<u>125,334,854</u>	<u>6,766,844</u>	<u>132,101,698</u>	<u>856,939</u>	<u>132,958,637</u>
19							
20	Depreciation	W/P's	38,342,011	8,146,796	46,488,807	1,741,838	48,230,645
21	Amortization	W/P's	1,504,125	(311,811)	1,192,314	45,038	1,237,352
22	Total Depreciation and Amortization		<u>39,846,136</u>	<u>7,834,985</u>	<u>47,681,121</u>	<u>1,786,876</u>	<u>49,467,997</u>
23							
24	Property Taxes	W/P's	14,208,628	10,257,776	24,466,404	758,150	25,224,554
25	Payroll Taxes	W/P's	1,984,462	371,350	2,355,812	24,405	2,380,217
26	PSC Fees	W/P's	2,448,704	678,923	3,127,627	(63,976)	3,063,651
27	Other General Taxes	W/P's	(96,291)	0	(96,291)	0	(96,291)
28	Total Taxes Other Than Income Taxes		<u>\$18,545,503</u>	<u>\$11,308,049</u>	<u>\$29,853,552</u>	<u>\$718,579</u>	<u>\$30,572,131</u>
29							
30							

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the 12 Months Ended May 31, 2019
 Schedule: CAS-9

			Total Water				
Line Number	Description	Schedule	Base Year Ended 12/31/16	Pro Forma Adjustments	Present Rates	Pro Forma	Present Rates
					Pro Forma For the 12 Months Ended 05/31/18	Adjustments	Pro Forma For the 12 Months Ended 05/31/19
1							
2	Labor	W/P's	\$27,022,945	\$3,081,037	\$30,103,982	\$323,907	\$30,427,889
3	Purchased Water	W/P's	932,480	(260,332)	672,148	11,110	683,258
4	Fuel and Power	W/P's	11,862,543	501,677	12,364,220	46,359	12,410,579
5	Chemicals	W/P's	9,887,014	(224,649)	9,662,365	36,240	9,698,605
6	Waste Disposal	W/P's	1,093,534	(403,281)	690,253	3,907	694,160
7	Support Services	W/P's	30,093,322	649,116	30,742,438	41,873	30,784,311
8	Group Insurance	W/P's	5,780,022	(1,078,357)	4,701,665	8,893	4,710,558
9	Pensions	W/P's	1,886,465	1,050,584	2,937,049	(237,277)	2,699,772
10	Other Benefits	W/P's	1,494,015	622,843	2,116,858	18,158	2,135,016
11	Regulatory Expense	W/P's	773,226	56,445	829,671	(255,366)	574,305
12	Insurance Other than Group	W/P's	4,939,505	1,311,550	6,251,055	54,309	6,305,364
13	Customer Accounting	W/P's	2,579,263	65,029	2,644,292	215,946	2,860,238
14	Rents	W/P's	461,114	(165,294)	295,820	4,928	300,748
15	Uncollectible accounts expense	W/P's	2,859,929	(764,331)	2,095,598	(6,426)	2,089,172
16	Miscellaneous	W/P's	11,411,894	(829,355)	10,582,539	19,675	10,602,214
17	Maintenance	W/P's	8,158,908	3,904,953	12,063,861	532,025	12,595,886
18	Total Operations and Maintenance		<u>121,236,179</u>	<u>7,517,635</u>	<u>128,753,814</u>	<u>818,261</u>	<u>129,572,075</u>
19							
20	Depreciation	W/P's	37,182,018	8,141,065	45,323,083	1,737,029	47,060,112
21	Amortization	W/P's	270,705	19,048	289,753	45,377	335,130
22	Total Depreciation and Amortization		<u>37,452,723</u>	<u>8,160,113</u>	<u>45,612,836</u>	<u>1,782,406</u>	<u>47,395,242</u>
23							
24	Property Taxes	W/P's	13,880,751	9,806,241	23,686,992	732,968	24,419,960
25	Payroll Taxes	W/P's	1,898,345	378,968	2,277,313	23,910	2,301,223
26	PSC Fees	W/P's	2,437,440	675,800	3,113,240	(63,682)	3,049,558
27	Other General Taxes	W/P's	(95,774)	0	(95,774)	0	(95,774)
28	Total Taxes Other Than Income Taxes		<u>\$18,120,762</u>	<u>\$10,861,009</u>	<u>\$28,981,771</u>	<u>\$693,196</u>	<u>\$29,674,967</u>
29							
30							

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the 12 Months Ended May 31, 2019
 Schedule: CAS-9

			Total Sewer				
Line Number	Description	Schedule	Base Year Ended	Pro Forma	Present Rates	Pro Forma	Present Rates
			12/31/16	Adjustments	12 Months Ended 05/31/18	Adjustments	12 Months Ended 05/31/19
1							
2	Labor	W/P's	\$1,154,856	(\$127,082)	\$1,027,774	\$6,748	\$1,034,522
3	Purchased Water	W/P's	0	0	0	0	0
4	Fuel and Power	W/P's	209,811	75,252	285,063	2,429	287,492
5	Chemicals	W/P's	30,521	1,823	32,344	210	32,554
6	Waste Disposal	W/P's	1,070,850	(28,227)	1,042,623	25,731	1,068,354
7	Support Services	W/P's	139,070	2,998	142,068	194	142,262
8	Group Insurance	W/P's	293,690	(88,042)	205,648	1,676	207,324
9	Pensions	W/P's	131,825	(118,253)	13,572	(1,096)	12,476
10	Other Benefits	W/P's	81,441	(1,934)	79,507	458	79,965
11	Regulatory Expense	W/P's	3,573	261	3,834	(1,180)	2,654
12	Insurance Other than Group	W/P's	53,246	(13,871)	39,375	454	39,829
13	Customer Accounting	W/P's	11,729	491	12,220	998	13,218
14	Rents	W/P's	41,213	6,955	48,168	1,249	49,417
15	Uncollectible accounts expense	W/P's	13,218	(3,533)	9,685	(30)	9,655
16	Miscellaneous	W/P's	712,428	(336,222)	376,206	409	376,615
17	Maintenance	W/P's	151,204	(121,407)	29,797	428	30,225
18	Total Operations and Maintenance		<u>4,098,675</u>	<u>(750,791)</u>	<u>3,347,884</u>	<u>38,678</u>	<u>3,386,562</u>
19							
20	Depreciation	W/P's	1,159,993	5,731	1,165,724	4,809	1,170,533
21	Amortization	W/P's	1,233,420	(330,859)	902,561	(339)	902,222
22	Total Depreciation and Amortization		<u>2,393,413</u>	<u>(325,128)</u>	<u>2,068,285</u>	<u>4,470</u>	<u>2,072,755</u>
23							
24	Property Taxes	W/P's	327,877	451,535	779,412	25,182	804,594
25	Payroll Taxes	W/P's	86,117	(7,618)	78,499	495	78,994
26	PSC Fees	W/P's	11,264	3,123	14,387	(294)	14,093
27	Other General Taxes	W/P's	(517)	0	(517)	0	(517)
28	Total Taxes Other Than Income Taxes		<u>\$424,741</u>	<u>\$447,040</u>	<u>\$871,781</u>	<u>\$25,383</u>	<u>\$897,164</u>
29							
30							

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the 12 Months Ended May 31, 2019
 Schedule: CAS-9

			Arnold				
Line Number	Description	Schedule	Base Year Ended	Pro Forma	Present Rates	Pro Forma	Present Rates
			12/31/16	Adjustments	12 Months Ended 05/31/18	Adjustments	12 Months Ended 05/31/19
1							
2	Labor	W/P's	\$354,797	\$114,291	\$469,088	\$2,711	\$471,799
3	Purchased Water	W/P's	0	0	0	0	0
4	Fuel and Power	W/P's	5,903	450	6,353	58	6,411
5	Chemicals	W/P's	0	0	0	0	0
6	Waste Disposal	W/P's	713,416	(83,970)	629,446	3,391	632,837
7	Support Services	W/P's	9,070	195	9,265	13	9,278
8	Group Insurance	W/P's	83,642	(7,007)	76,635	669	77,304
9	Pensions	W/P's	41,779	(40,894)	885	(71)	814
10	Other Benefits	W/P's	25,156	10,809	35,965	198	36,163
11	Regulatory Expense	W/P's	233	17	250	(77)	173
12	Insurance Other than Group	W/P's	11,667	(9,786)	1,881	16	1,897
13	Customer Accounting	W/P's	765	32	797	65	862
14	Rents	W/P's	38,809	6,878	45,687	1,202	46,889
15	Uncollectible accounts expense	W/P's	863	(231)	632	(2)	630
16	Miscellaneous	W/P's	314,766	(101,291)	213,475	51	213,526
17	Maintenance	W/P's	800	1,143	1,943	28	1,971
18	Total Operations and Maintenance		<u>1,601,666</u>	<u>(109,364)</u>	<u>1,492,302</u>	<u>8,252</u>	<u>1,500,554</u>
19							
20	Depreciation	W/P's	392,108	129,782	521,890	(43,423)	478,467
21	Amortization	W/P's	1,217,856	(322,730)	895,126	(189)	894,937
22	Total Depreciation and Amortization		<u>1,609,964</u>	<u>(192,948)</u>	<u>1,417,016</u>	<u>(43,612)</u>	<u>1,373,404</u>
23							
24	Property Taxes	W/P's	327,270	35,546	362,816	2,395	365,211
25	Payroll Taxes	W/P's	27,058	8,632	35,690	187	35,877
26	PSC Fees	W/P's	735	203	938	(19)	919
27	Other General Taxes	W/P's	(34)	0	(34)	0	(34)
28	Total Taxes Other Than Income Taxes		<u>\$355,029</u>	<u>\$44,381</u>	<u>\$399,410</u>	<u>\$2,563</u>	<u>\$401,973</u>
29							
30							

Missouri-American Water Company
Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
For the 12 Months Ended May 31, 2019
Schedule: CAS-9

All Other WW

Line Number	Description	Schedule	Base Year Ended 12/31/16	Pro Forma Adjustments	Present Rates	Pro Forma	Present Rates
					Pro Forma For the 12 Months Ended 05/31/18	Adjustments	Pro Forma For the 12 Months Ended 05/31/19
1							
2	Labor	W/P's	\$800,059	(\$241,373)	\$558,686	\$4,037	\$562,723
3	Purchased Water	W/P's	0	0	0	0	0
4	Fuel and Power	W/P's	203,908	74,802	278,710	2,371	281,081
5	Chemicals	W/P's	30,521	1,823	32,344	210	32,554
6	Waste Disposal	W/P's	357,434	55,743	413,177	22,340	435,517
7	Support Services	W/P's	130,000	2,803	132,803	181	132,984
8	Group Insurance	W/P's	210,048	(81,035)	129,013	1,007	130,020
9	Pensions	W/P's	90,046	(77,359)	12,687	(1,025)	11,662
10	Other Benefits	W/P's	56,285	(12,743)	43,542	260	43,802
11	Regulatory Expense	W/P's	3,340	244	3,584	(1,103)	2,481
12	Insurance Other than Group	W/P's	41,579	(4,085)	37,494	438	37,932
13	Customer Accounting	W/P's	10,964	459	11,423	933	12,356
14	Rents	W/P's	2,404	77	2,481	47	2,528
15	Uncollectible accounts expense	W/P's	12,355	(3,302)	9,053	(28)	9,025
16	Miscellaneous	W/P's	397,662	(234,931)	162,731	358	163,089
17	Maintenance	W/P's	150,404	(122,550)	27,854	400	28,254
18	Total Operations and Maintenance		<u>2,497,009</u>	<u>(641,427)</u>	<u>1,855,582</u>	<u>30,426</u>	<u>1,886,008</u>
19							
20	Depreciation	W/P's	767,885	(124,051)	643,834	48,232	692,066
21	Amortization	W/P's	15,564	(8,129)	7,435	(150)	7,285
22	Total Depreciation and Amortization		<u>783,449</u>	<u>(132,180)</u>	<u>651,269</u>	<u>48,082</u>	<u>699,351</u>
23							
24	Property Taxes	W/P's	607	415,989	416,596	22,787	439,383
25	Payroll Taxes	W/P's	59,059	(16,250)	42,809	308	43,117
26	PSC Fees	W/P's	10,529	2,920	13,449	(275)	13,174
27	Other General Taxes	W/P's	(483)	0	(483)	0	(483)
28	Total Taxes Other Than Income Taxes		<u>\$69,712</u>	<u>\$402,659</u>	<u>\$472,371</u>	<u>\$22,820</u>	<u>\$495,191</u>
29							
30							

Missouri-American Water Company
Pro Forma Current State and Federal Income Taxes at Present and Proposed Rates
For the 12 Months Ended May 31, 2019
Schedule: CAS-10

Case No. WR-2017-0285
Case No. SR-2017-0286
Page 1 of 5

Line Number	Description	Total Company					
		For the 12 Months Ended				At Proposed Rates	
		05/31/2018		05/31/2019		05/31/2019	
	Federal	State	Federal	State	Federal	State	
1							
2	Operating Revenues	\$280,704,393	\$280,704,393	\$279,843,403	\$279,843,403	\$369,248,661	\$369,248,661
3	Less:						
4	Operation & Maintenance Expense	132,101,698	132,101,698	132,958,637	132,958,637	133,629,176	133,629,176
5	Depreciation & Amortization Expense	47,681,121	47,681,121	49,467,997	49,467,997	49,467,997	49,467,997
6	Taxes Other Than Income	29,853,552	29,853,552	30,572,131	30,572,131	30,572,131	30,572,131
7	Domestic Manufacturing Deduction	0	0	0	0	0	0
8	Other Permanent Deductions	(259,620)	(259,620)	(259,620)	(259,620)	(259,620)	(259,620)
9	Interest Expense (1)	33,042,838	33,042,838	34,438,842	34,438,842	34,438,842	34,438,842
10	Excess of Tax Depreciation Over Book	56,591,098	56,703,236	30,854,598	30,962,714	30,854,598	30,962,714
11	Other Book versus Tax Timing Differences	0	0	0	0	0	0
12	Repairs Expense (2)	49,812,879	49,812,879	61,581,738	61,581,738	61,581,738	61,581,738
13	Total Deductions	348,823,566	348,935,704	339,614,323	339,722,439	340,284,862	340,392,978
14							
15	Taxable Income	(68,119,173)	(68,231,311)	(59,770,920)	(59,879,036)	28,963,799	28,855,683
16							
17	NOL Build (Utilization)	68,119,173	68,231,311	59,770,920	59,879,036	(28,963,799)	(28,855,683)
18							
19	Adjusted Taxable Income	0	0	0	0	0	0
20							
21	Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.213%
22							
23	Pro Forma Current Income Tax	\$0	\$0	\$0	\$0	\$0	\$0
24							
25							
26	Deferred Income Tax:						
27	Excess of Tax Depreciation Over Book	\$56,591,098	\$56,703,236	\$30,854,598	\$30,962,714	\$30,854,598	\$30,962,714
28	Other Book versus Tax Timing Differences	0	0	0	0	0	0
29	Repairs Expense (2)	49,812,879	49,812,879	61,581,738	61,581,738	61,581,738	61,581,738
30	NOL	(68,119,173)	(68,231,311)	(59,770,920)	(59,879,036)	28,963,799	28,855,683
31	Total Book versus Tax Timing Differences	38,284,804	38,284,804	32,665,416	32,665,416	121,400,135	121,400,135
32							
33	Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.213%
34							
35	Deferred Income Tax	12,701,137	1,995,901	10,836,882	1,702,947	40,274,848	6,328,954
36							
37	Amortization of Flow-Through Regulatory Asset	452,045	82,137	439,051	80,097	439,051	80,097
38							
39	Proforma Deferred Income Tax	\$13,153,182	\$2,078,038	\$11,275,933	\$1,783,044	\$40,713,899	\$6,409,051
40							
41							
42	Note (1) Interest synchronization calculation:						
43	Rate Base	\$1,290,735,869	\$1,290,735,869	\$1,345,267,265	\$1,345,267,265	\$1,345,267,265	\$1,345,267,265
44	Weighted Cost of Debt	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%
45	Interest Expense Deduction	\$33,042,838	\$33,042,838	\$34,438,842	\$34,438,842	\$34,438,842	\$34,438,842

(2) Repairs expense tax deduction; capitalized on books.

(3) Based on a 6.25% statutory rate for SIT and 35% for FIT

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Missouri-American Water Company
Pro Forma Current State and Federal Income Taxes at Present and Proposed Rates
For the 12 Months Ended May 31, 2019
Schedule: CAS-10

Case No. WR-2017-0285
Case No. SR-2017-0286
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Line Number	Description	Total Water					
		For the 12 Months Ended				At Proposed Rates	
		05/31/2018		05/31/2019		05/31/2019	
	Federal	State	Federal	State	Federal	State	
1							
2	Operating Revenues	\$271,214,281	\$271,214,281	\$270,320,006	\$270,320,006	\$359,352,254	\$359,352,254
3	Less:						
4	Operation & Maintenance Expense	128,753,814	128,753,814	129,572,075	129,572,075	130,239,817	130,239,817
5	Depreciation & Amortization Expense	45,612,836	45,612,836	47,395,242	47,395,242	47,395,242	47,395,242
6	Taxes Other Than Income	28,981,771	28,981,771	29,674,967	29,674,967	29,674,967	29,674,967
7	Domestic Manufacturing Deduction	0	0	0	0	0	0
8	Other Permanent Deductions	(252,510)	(252,510)	(252,510)	(252,510)	(252,510)	(252,510)
9	Interest Expense (1)	32,329,711	32,329,711	33,657,185	33,657,185	33,657,185	33,657,185
10	Excess of Tax Depreciation Over Book	55,358,516	55,468,212	30,106,956	30,212,452	30,106,956	30,212,452
11	Other Book versus Tax Timing Differences	0	0	0	0	0	0
12	Repairs Expense (2)	48,727,930	48,727,930	60,089,542	60,089,542	60,089,542	60,089,542
13	Total Deductions	339,512,068	339,621,764	330,243,457	330,348,953	330,911,199	331,016,695
14							
15	Taxable Income	(68,297,787)	(68,407,483)	(59,923,451)	(60,028,947)	28,441,055	28,335,559
16							
17	NOL Build (Utilization)	68,297,787	68,407,483	59,923,451	60,028,947	(28,441,055)	(28,335,559)
18							
19	Adjusted Taxable Income	0	0	0	0	0	0
20							
21	Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.213%
22							
23	Pro Forma Current Income Tax	\$0	\$0	\$0	\$0	\$0	\$0
24							
25							
26	Deferred Income Tax:						
27	Excess of Tax Depreciation Over Book	\$55,358,516	\$55,468,212	\$30,106,956	\$30,212,452	\$30,106,956	\$30,212,452
28	Other Book versus Tax Timing Differences	0	0	0	0	0	0
29	Repairs Expense (2)	48,727,930	48,727,930	60,089,542	60,089,542	60,089,542	60,089,542
30	NOL	(68,297,787)	(68,407,483)	(59,923,451)	(60,028,947)	28,441,055	28,335,559
31	Total Book versus Tax Timing Differences	35,788,659	35,788,659	30,273,047	30,273,047	118,637,553	118,637,553
32							
33	Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.213%
34							
35	Deferred Income Tax	11,873,031	1,865,770	10,043,204	1,578,225	39,358,350	6,184,932
36							
37	Amortization of Flow-Through Regulatory Asset	442,199	80,348	428,413	78,156	428,413	78,156
38							
39	Proforma Deferred Income Tax	\$12,315,230	\$1,946,118	\$10,471,617	\$1,656,381	\$39,786,763	\$6,263,088
40							
41							
42	Note (1) Interest synchronization calculation:						
43	Rate Base	\$1,262,879,340	\$1,262,879,340	\$1,314,733,787	\$1,314,733,787	\$1,314,733,787	\$1,314,733,787
44	Weighted Cost of Debt	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%
45	Interest Expense Deduction	\$32,329,711	\$32,329,711	\$33,657,185	\$33,657,185	\$33,657,185	\$33,657,185

(2) Repairs expense tax deduction; capitalized on books.

(3) Based on a 6.25% statutory rate for SIT and 35% for FIT

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Missouri-American Water Company
Pro Forma Current State and Federal Income Taxes at Present and Proposed Rates
For the 12 Months Ended May 31, 2019
Schedule: CAS-10

Case No. WR-2017-0285
Case No. SR-2017-0286
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Line Number	Description	Total Sewer					
		For the 12 Months Ended				At Proposed Rates	
		05/31/2018		05/31/2019		05/31/2019	
		Federal	State	Federal	State	Federal	State
1							
2	Operating Revenues	\$9,490,112	\$9,490,112	\$9,523,397	\$9,523,397	\$9,896,407	\$9,896,407
3	Less:						
4	Operation & Maintenance Expense	3,347,884	3,347,884	3,386,562	3,386,562	3,389,359	3,389,359
5	Depreciation & Amortization Expense	2,068,285	2,068,285	2,072,755	2,072,755	2,072,755	2,072,755
6	Taxes Other Than Income	871,781	871,781	897,164	897,164	897,164	897,164
7	Domestic Manufacturing Deduction	0	0	0	0	0	0
8	Other Permanent Deductions	(7,110)	(7,110)	(7,110)	(7,110)	(7,110)	(7,110)
9	Interest Expense (1)	713,127	713,127	781,657	781,657	781,657	781,657
10	Excess of Tax Depreciation Over Book	1,232,582	1,235,024	747,642	750,262	747,642	750,262
11	Other Book versus Tax Timing Differences	0	0	0	0	0	0
12	Repairs Expense (2)	1,084,949	1,084,949	1,492,196	1,492,196	1,492,196	1,492,196
13	Total Deductions	9,311,498	9,313,940	9,370,866	9,373,486	9,373,663	9,376,283
14							
15	Taxable Income	178,614	176,172	152,531	149,911	522,744	520,124
16							
17	NOL Build (Utilization)	(178,614)	(176,172)	(152,531)	(149,911)	(522,744)	(520,124)
18							
19	Adjusted Taxable Income	0	0	0	0	0	0
20							
21	Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.213%
22							
23	Pro Forma Current Income Tax	\$0	\$0	\$0	\$0	\$0	\$0
24							
25							
26	Deferred Income Tax:						
27	Excess of Tax Depreciation Over Book	\$1,232,582	\$1,235,024	\$747,642	\$750,262	\$747,642	\$750,262
28	Other Book versus Tax Timing Differences	0	0	0	0	0	0
29	Repairs Expense (2)	1,084,949	1,084,949	1,492,196	1,492,196	1,492,196	1,492,196
30	NOL	178,614	176,172	152,531	149,911	522,744	520,124
31	Total Book versus Tax Timing Differences	2,496,145	2,496,145	2,392,369	2,392,369	2,762,582	2,762,582
32							
33	Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.213%
34							
35	Deferred Income Tax	828,106	130,131	793,678	124,722	916,498	144,022
36							
37	Amortization of Flow-Through Regulatory Asset	9,846	1,789	10,638	1,941	10,638	1,941
38							
39	Proforma Deferred Income Tax	\$837,952	\$131,920	\$804,316	\$126,663	\$927,136	\$145,963
40							
41							
42	Note (1) Interest synchronization calculation:						
43	Rate Base	\$27,856,529	\$27,856,529	\$30,533,478	\$30,533,478	\$30,533,478	\$30,533,478
44	Weighted Cost of Debt	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%
45	Interest Expense Deduction	\$713,127	\$713,127	\$781,657	\$781,657	\$781,657	\$781,657
46							
47	(2) Repairs expense tax deduction; capitalized on books.						
48	(3) Based on a 6.25% statutory rate for SIT and 35% for FIT						
49							

Missouri-American Water Company
Pro Forma Current State and Federal Income Taxes at Present and Proposed Rates
For the 12 Months Ended May 31, 2019
Schedule: CAS-10

Case No. WR-2017-0285
Case No. SR-2017-0286
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Line Number	Description	Arnold				At Proposed Rates	
		For the 12 Months Ended				05/31/2019	
		05/31/2018		05/31/2019		05/31/2019	
		Federal	State	Federal	State	Federal	State
1							
2	Operating Revenues	\$4,876,194	\$4,876,194	\$4,884,603	\$4,884,603	\$4,744,387	\$4,744,387
3	Less:						
4	Operation & Maintenance Expense	1,492,302	1,492,302	1,500,554	1,500,554	1,499,502	1,499,502
5	Depreciation & Amortization Expense	1,417,016	1,417,016	1,373,404	1,373,404	1,373,404	1,373,404
6	Taxes Other Than Income	399,410	399,410	401,973	401,973	401,973	401,973
7	Domestic Manufacturing Deduction	0	0	0	0	0	0
8	Other Permanent Deductions	(4,070)	(4,070)	(4,070)	(4,070)	(4,070)	(4,070)
9	Interest Expense (1)	326,112	326,112	324,756	324,756	324,756	324,756
10	Excess of Tax Depreciation Over Book	565,676	566,796	282,290	283,279	282,290	283,279
11	Other Book versus Tax Timing Differences	0	0	0	0	0	0
12	Repairs Expense (2)	497,922	497,922	563,413	563,413	563,413	563,413
13	Total Deductions	4,694,368	4,695,488	4,442,320	4,443,309	4,441,268	4,442,257
14							
15	Taxable Income	181,826	180,706	442,283	441,294	303,119	302,130
16							
17	NOL Build (Utilization)	(181,826)	(180,706)	(442,283)	(441,294)	(303,119)	(302,130)
18							
19	Adjusted Taxable Income	0	0	0	0	0	0
20							
21	Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.213%
22							
23	Pro Forma Current Income Tax	\$0	\$0	\$0	\$0	\$0	\$0
24							
25							
26	Deferred Income Tax:						
27	Excess of Tax Depreciation Over Book	\$565,676	\$566,796	\$282,290	\$283,279	\$282,290	\$283,279
28	Other Book versus Tax Timing Differences	0	0	0	0	0	0
29	Repairs Expense (2)	497,922	497,922	563,413	563,413	563,413	563,413
30	NOL	181,826	180,706	442,283	441,294	303,119	302,130
31	Total Book versus Tax Timing Differences	1,245,424	1,245,424	1,287,986	1,287,986	1,148,822	1,148,822
32							
33	Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.213%
34							
35	Deferred Income Tax	413,174	64,927	427,295	67,147	381,127	59,892
36							
37	Amortization of Flow-Through Regulatory Asset	4,519	821	4,016	733	4,016	733
38							
39	Proforma Deferred Income Tax	\$417,693	\$65,748	\$431,311	\$67,880	\$385,143	\$60,625
40							
41							
42	Note (1) Interest synchronization calculation:						
43	Rate Base	\$12,738,740	\$12,738,740	\$12,685,776	\$12,685,776	\$12,685,776	\$12,685,776
44	Weighted Cost of Debt	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%
45	Interest Expense Deduction	\$326,112	\$326,112	\$324,756	\$324,756	\$324,756	\$324,756
46							
47	(2) Repairs expense tax deduction; capitalized on books.						
48	(3) Based on a 6.25% statutory rate for SIT and 35% for FIT						
49							

All Other WW

Line Number	Description	For the 12 Months Ended				At Proposed Rates	
		05/31/2018		05/31/2019		05/31/2019	
		Federal	State	Federal	State	Federal	State
1							
2	Operating Revenues	\$4,613,918	\$4,613,918	\$4,638,794	\$4,638,794	\$5,152,020	\$5,152,020
3	Less:						
4	Operation & Maintenance Expense	1,855,582	1,855,582	1,886,008	1,886,008	1,889,857	1,889,857
5	Depreciation & Amortization Expense	651,269	651,269	699,351	699,351	699,351	699,351
6	Taxes Other Than Income	472,371	472,371	495,191	495,191	495,191	495,191
7	Domestic Manufacturing Deduction	0	0	0	0	0	0
8	Other Permanent Deductions	(3,040)	(3,040)	(3,040)	(3,040)	(3,040)	(3,040)
9	Interest Expense (1)	387,015	387,015	456,901	456,901	456,901	456,901
10	Excess of Tax Depreciation Over Book	666,906	668,228	465,352	466,983	465,352	466,983
11	Other Book versus Tax Timing Differences	0	0	0	0	0	0
12	Repairs Expense (2)	587,027	587,027	928,783	928,783	928,783	928,783
13	Total Deductions	4,617,130	4,618,452	4,928,546	4,930,177	4,932,395	4,934,026
14							
15	Taxable Income	(3,212)	(4,534)	(289,752)	(291,383)	219,625	217,994
16							
17	NOL Build (Utilization)	3,212	4,534	289,752	291,383	(219,625)	(217,994)
18							
19	Adjusted Taxable Income	0	0	0	0	0	0
20							
21	Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.213%
22							
23	Pro Forma Current Income Tax	\$0	\$0	\$0	\$0	\$0	\$0
24							
25							
26	Deferred Income Tax:						
27	Excess of Tax Depreciation Over Book	\$666,906	\$668,228	\$465,352	\$466,983	\$465,352	\$466,983
28	Other Book versus Tax Timing Differences	0	0	0	0	0	0
29	Repairs Expense (2)	587,027	587,027	928,783	928,783	928,783	928,783
30	NOL	(3,212)	(4,534)	(289,752)	(291,383)	219,625	217,994
31	Total Book versus Tax Timing Differences	1,250,721	1,250,721	1,104,383	1,104,383	1,613,760	1,613,760
32							
33	Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.213%
34							
35	Deferred Income Tax	414,932	65,204	366,383	57,575	535,371	84,130
36							
37	Amortization of Flow-Through Regulatory Asset	5,327	968	6,622	1,208	6,622	1,208
38							
39	Proforma Deferred Income Tax	\$420,259	\$66,172	\$373,005	\$58,783	\$541,993	\$85,338
40							
41							
42	Note (1) Interest synchronization calculation:						
43	Rate Base	\$15,117,789	\$15,117,789	\$17,847,702	\$17,847,702	\$17,847,702	\$17,847,702
44	Weighted Cost of Debt	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%
45	Interest Expense Deduction	\$387,015	\$387,015	\$456,901	\$456,901	\$456,901	\$456,901

(2) Repairs expense tax deduction; capitalized on books.
(3) Based on a 6.25% statutory rate for SIT and 35% for FIT

**Test Year Operating Revenues at Present Rates vs Proposed Rates
District #1 (St Louis, Mexico, Jefferson City, Lake Carmel, Hickory Hills, Anne Meadows, Redfield, Jaxson Estate)**

Missouri Public Service Commission
Company: Missouri-American Water Company
Commercial

Case No. WR-2017-0285 & SR-2017-0286
Schedule CAS-11-12

Line #	Class/ Description	Base Year 12/31/2016 Normalized				Present Pro Forma Rates FYE 05/31/18				Present Pro Forma Rates FYE 05/31/19				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2	Commercial Quarterly Billing																		
3																			
4	<u>Minimum Charge:</u>																		
5	5/8"	28,395		\$22.35	\$634,627	28,395		\$22.35	\$634,627	28,395		\$22.35	\$634,627	12,809		\$30.00	\$384,260	(\$250,367)	-39.45%
6	3/4"	11,501		27.67	318,223	11,501		27.67	318,223	11,501		27.67	318,223	5,188		36.75	190,653	(127,570)	-40.09%
7	1"	7,745		38.39	297,329	7,745		38.39	297,329	7,745		38.39	297,329	3,494		49.74	173,775	(123,554)	-41.55%
8	1-1/2"	3,561		65.04	231,624	3,561		65.04	231,624	3,561		65.04	231,624	1,606		82.26	132,146	(99,478)	-42.95%
9	2"	10,185		97.03	988,278	10,185		97.03	988,278	10,185		97.03	988,278	4,594		121.29	557,264	(431,014)	-43.61%
10	3"	615		182.46	112,193	615		182.46	112,193	615		182.46	112,193	277		213.30	59,163	(53,030)	-47.27%
11	4"	327		278.53	91,072	327		278.53	91,072	327		278.53	91,072	147		342.33	50,492	(40,580)	-44.56%
12	6"	420		545.37	229,055	420		545.37	229,055	420		545.37	229,055	189		667.41	126,446	(102,609)	-44.80%
13	8"	615		865.59	532,705	615		865.59	532,705	615		865.59	532,705	278		1,138.62	316,094	(216,611)	-40.66%
14	10"	90		1,292.52	116,550	90		1,292.52	116,550	90		1,292.52	116,550	41		1,913.13	77,818	(38,732)	-33.23%
15	12"	0		1,551.03	0	0		1,551.03	0	0		1,551.03	0	0		2,295.75	0	0	0.00%
16	5/8" - Prorated	1,453		16.09	\$23,379	1,453		16.09	\$23,379	1,453		16.09	\$23,379	1,453		30.00	43,590	20,211	86.45%
17	3/4" - Prorated	433		18.62	8,062	433		18.62	8,062	433		18.62	8,062	433		36.75	15,913	7,851	97.38%
18	1" - Prorated	291		23.64	6,879	291		23.64	6,879	291		23.64	6,879	291		49.74	14,474	7,595	110.41%
19	1-1/2" - Prorated	138		36.27	5,005	138		36.27	5,005	138		36.27	5,005	138		82.26	11,352	6,347	126.81%
20	2" - Prorated	333		51.38	17,110	333		51.38	17,110	333		51.38	17,110	333		121.29	40,390	23,280	136.06%
21	3" - Prorated	16		91.79	1,469	16		91.79	1,469	16		91.79	1,469	16		213.30	3,413	1,944	132.33%
22	4" - Prorated	14		137.18	1,921	14		137.18	1,921	14		137.18	1,921	14		342.33	4,793	2,872	149.51%
23	6" - Prorated	23		263.29	6,056	23		263.29	6,056	23		263.29	6,056	23		667.41	15,350	9,294	153.47%
24	8" - Prorated	30		414.66	12,440	30		414.66	12,440	30		414.66	12,440	30		1,138.62	34,159	21,719	174.59%
25	10" - Prorated	44		616.48	27,125	44		616.48	27,125	44		616.48	27,125	44		1,913.13	84,178	57,053	210.33%
26	12" - Prorated	0		818.29	0	0		818.29	0	0		818.29	0	0		2,295.75	0	0	0.00%
27					<u>\$3,661,102</u>				<u>\$3,661,102</u>				<u>\$3,661,102</u>				<u>\$2,335,723</u>	<u>(\$1,325,379)</u>	<u>-36.20%</u>
28																			
29	<u>Volumetric Charges:</u>																		
30	Rate A		56,507,382	0.41398	\$23,392,926		56,507,382	0.41398	\$23,392,926		56,507,382	0.41398	\$23,392,926		56,507,382	0.58500	\$33,056,818	\$9,663,892	41.31%
31																			
32	Block 1			0.00000	\$0			0.00000	\$0			0.00000	\$0			0.00000	\$0	\$0	0.00%
33	Block 2			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
34	Block 3			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
35	Block 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
36																			
37	<u>Normalization</u>																		
38	Usage		0	0.41398	\$0		0	0.41398	\$0		0	0.41398	\$0		0	0.58500	\$0	\$0	0.00%
39																			
40	Total		<u>56,507,382</u>		<u>\$27,054,028</u>		<u>56,507,382</u>		<u>\$27,054,028</u>		<u>56,507,382</u>		<u>\$27,054,028</u>		<u>56,507,382</u>		<u>\$35,392,541</u>	<u>\$8,338,513</u>	<u>30.82%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
District #1 (St Louis, Mexico, Jefferson City, Lake Carmel, Hickory Hills, Anne Meadows, Redfield, Jaxson Estate)

Missouri Public Service Commission
 Company: Missouri-American Water Company
 Industrial

Case No. WR-2017-0285 & SR-2017-0286
 Schedule CAS-11-12
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Line #	Class/ Description	Base Year 12/31/2016 Normalized				Present Pro Forma Rates FYE 05/31/18				Present Pro Forma Rates FYE 05/31/19				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2	Industrial Quarterly Billing																		
3																			
4	<u>Minimum Charge:</u>																		
5	5/8"	0		\$22.35	\$0	0		\$0.00	\$0	0		\$0.00	\$0	0		\$30.00	\$0	\$0	0.00%
6	3/4"	0		27.67	0	0		27.67	0	0		27.67	0	0		36.75	0	0	0.00%
7	1"	0		38.39	0	0		38.39	0	0		38.39	0	0		49.74	0	0	0.00%
8	1-1/2"	4		65.04	260	4		65.04	260	4		65.04	260	2		82.26	148	(112)	-43.08%
9	2"	0		97.03	0	0		97.03	0	0		97.03	0	0		121.29	0	0	0.00%
10	3"	0		182.46	0	0		182.46	0	0		182.46	0	0		213.30	0	0	0.00%
11	4"	0		278.53	0	0		278.53	0	0		278.53	0	0		342.33	0	0	0.00%
12	6"	4		545.37	2,181	4		545.37	2,181	4		545.37	2,181	2		667.41	1,204	(977)	-44.80%
13	8"	0		865.59	0	0		865.59	0	0		865.59	0	0		1,138.62	0	0	0.00%
14	10"	0		1,292.52	0	0		1,292.52	0	0		1,292.52	0	0		1,913.13	0	0	0.00%
15	12"	0		1,551.03	0	0		1,551.03	0	0		1,551.03	0	0		2,295.75	0	0	0.00%
16	5/8" - Prorated	0		16.09	\$0	0		16.09	\$0	0		16.09	\$0	0		30.00	0	0	0.00%
17	3/4" - Prorated	0		18.62	0	0		18.62	0	0		18.62	0	0		36.75	0	0	0.00%
18	1" - Prorated	0		23.64	0	0		23.64	0	0		23.64	0	0		49.74	0	0	0.00%
19	1-1/2" - Prorated	1		36.27	36	1		36.27	36	1		36.27	36	1		82.26	82	46	127.78%
20	2" - Prorated	0		51.38	0	0		51.38	0	0		51.38	0	0		121.29	0	0	0.00%
21	3" - Prorated	0		91.79	0	0		91.79	0	0		91.79	0	0		213.30	0	0	0.00%
22	4" - Prorated	0		137.18	0	0		137.18	0	0		137.18	0	0		342.33	0	0	0.00%
23	6" - Prorated	0		263.29	0	0		263.29	0	0		263.29	0	0		667.41	0	0	0.00%
24	8" - Prorated	0		414.66	0	0		414.66	0	0		414.66	0	0		1,138.62	0	0	0.00%
25	10" - Prorated	0		616.48	0	0		616.48	0	0		616.48	0	0		1,913.13	0	0	0.00%
26	12" - Prorated	0		818.29	0	0		818.29	0	0		818.29	0	0		2,295.75	0	0	0.00%
27					<u>\$2,477</u>				<u>\$2,477</u>				<u>\$2,477</u>				<u>\$1,434</u>	<u>(\$1,043)</u>	<u>-42.11%</u>
28																			
29																			
30	<u>Volumetric Charges:</u>																		
31	Rate A		6,814	0.41398	\$2,821		6,814	0.41398	\$2,821		6,814	0.41398	\$2,821		6,814	0.58500	\$3,986	\$1,165	41.30%
32																			
33	Block 1			0.00000	\$0			0.00000	\$0			0.00000	\$0			0.00000	\$0	\$0	0.00%
34	Block 2			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
35	Block 3			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
36	Block 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
37																			
38	Total		<u>6,814</u>		<u>\$5,298</u>		<u>6,814</u>		<u>\$5,298</u>		<u>6,814</u>		<u>\$5,298</u>		<u>6,814</u>		<u>\$5,420</u>	<u>\$122</u>	<u>2.30%</u>
39																			
40																			

**Test Year Operating Revenues at Present Rates vs Proposed Rates
District #1 (St Louis, Mexico, Jefferson City, Lake Carmel, Hickory Hills, Anne Meadows, Redfield, Jaxson Estate)**

Missouri Public Service Commission
Company: Missouri-American Water Company
Other Public Authorities

Case No. WR-2017-0285 & SR-2017-0286
Schedule CAS-11-12

Line #	Class/ Description	Base Year 12/31/2016 Normalized				Present Pro Forma Rates FYE 05/31/18				Present Pro Forma Rates FYE 05/31/19				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2	OPA Quarterly Billing																		
3																			
4	<u>Minimum Charge:</u>																		
5	5/8"	563		\$22.35	\$12,590	563		\$22.35	\$12,590	563		\$22.35	\$12,590	254		\$30.00	\$7,623	(\$4,967)	-39.45%
6	3/4"	662		27.67	18,310	662		27.67	18,310	662		27.67	18,310	299		36.75	10,970	(7,340)	-40.09%
7	1"	492		38.39	18,888	492		38.39	18,888	492		38.39	18,888	222		49.74	11,039	(7,849)	-41.56%
8	1-1/2"	220		65.04	14,292	220		65.04	14,292	220		65.04	14,292	99		82.26	8,154	(6,138)	-42.95%
9	2"	722		97.03	70,024	722		97.03	70,024	722		97.03	70,024	326		121.29	39,485	(30,539)	-43.61%
10	3"	104		182.46	19,048	104		182.46	19,048	104		182.46	19,048	47		213.30	10,044	(9,004)	-47.27%
11	4"	56		278.53	15,598	56		278.53	15,598	56		278.53	15,598	25		342.33	8,648	(6,950)	-44.56%
12	6"	96		545.37	52,356	96		545.37	52,356	96		545.37	52,356	43		667.41	28,902	(23,454)	-44.80%
13	8"	16		865.59	13,849	16		865.59	13,849	16		865.59	13,849	7		1,138.62	8,218	(5,631)	-40.66%
14	10"	12		1,292.52	15,510	12		1,292.52	15,510	12		1,292.52	15,510	5		1,913.13	10,356	(5,154)	-33.23%
15	12"	0		1,551.03	0	0		1,551.03	0	0		1,551.03	0	0		2,295.75	0	0	0.00%
16	5/8" - Prorated	7		16.09	\$113	7		16.09	\$113	7		16.09	\$113	7		30.00	210	97	85.84%
17	3/4" - Prorated	11		18.62	205	11		18.62	205	11		18.62	205	11		36.75	404	199	97.07%
18	1" - Prorated	5		23.64	118	5		23.64	118	5		23.64	118	5		49.74	249	131	111.02%
19	1-1/2" - Prorated	0		36.27	0	0		36.27	0	0		36.27	0	0		82.26	0	0	0.00%
20	2" - Prorated	6		51.38	308	6		51.38	308	6		51.38	308	6		121.29	728	420	136.36%
21	3" - Prorated	1		91.79	92	1		91.79	92	1		91.79	92	1		213.30	213	121	131.52%
22	4" - Prorated	0		137.18	0	0		137.18	0	0		137.18	0	0		342.33	0	0	0.00%
23	6" - Prorated	0		263.29	0	0		263.29	0	0		263.29	0	0		667.41	0	0	0.00%
24	8" - Prorated	0		414.66	0	0		414.66	0	0		414.66	0	0		1,138.62	0	0	0.00%
25	10" - Prorated	0		616.48	0	0		616.48	0	0		616.48	0	0		1,913.13	0	0	0.00%
26	12" - Prorated	0		818.29	0	0		818.29	0	0		818.29	0	0		2,295.75	0	0	0.00%
27					<u>\$251,301</u>				<u>\$251,301</u>				<u>\$251,301</u>				<u>\$145,243</u>	<u>(\$106,058)</u>	<u>-42.20%</u>
28																			
29	<u>Volumetric Charges:</u>																		
30	Rate A		3,836,032	0.41398	\$1,588,041		3,836,032	0.41398	\$1,588,041		3,836,032	0.41398	\$1,588,041		3,836,032	0.58500	\$2,244,079	\$656,038	41.31%
31																			
32	Block 1			0.00000	\$0			0.00000	\$0			0.00000	\$0			0.00000	\$0	\$0	0.00%
33	Block 2			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
34	Block 3			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
35	Block 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
36																			
37	<u>Normalization</u>																		
38	Usage		0	0.41398	\$0		0	0.41398	\$0		0	0.41398	\$0		0	0.58500	\$0	\$0	0.00%
39																			
40	Total		<u>3,836,032</u>		<u>\$1,839,342</u>		<u>3,836,032</u>		<u>\$1,839,342</u>		<u>3,836,032</u>		<u>\$1,839,342</u>		<u>3,836,032</u>		<u>\$2,389,322</u>	<u>\$549,980</u>	<u>29.90%</u>

**Test Year Operating Revenues at Present Rates vs Proposed Rates
Wardsville WasteWater**

Missouri Public Service Commission
Company: Missouri-American Water Company

Case No. WR-2017-0285 & SR-2017-0286
Schedule CAS-11-12

Line #	Class/ Description	Base Year 12/31/2016 Normalized				Present Pro Forma Rates FYE 05/31/18				Present Pro Forma Rates FYE 05/31/19				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2	Residential Monthly Billing:																		
3																			
4	<u>Minimum Charge:</u>																		
5	5/8"	4,860		\$23.50	\$114,210	4,860		\$23.50	\$114,210	4,860		\$23.50	\$114,210	4,860		\$58.42	\$283,921	\$169,711	148.60%
6	3/4"			23.50	0			23.50	0			23.50	0			58.42	0	0	0.00%
7	1"			23.50	0			23.50	0			23.50	0			58.42	0	0	0.00%
8	1-1/2"			23.50	0			23.50	0			23.50	0			111.07	0	0	0.00%
9	2"			23.50	0			23.50	0			23.50	0			198.83	0	0	0.00%
10	3"			23.50	0			23.50	0			23.50	0			304.13	0	0	0.00%
11	4"			23.50	0			23.50	0			23.50	0			0.00	0	0	0.00%
12	6"			23.50	0			23.50	0			23.50	0			58.42	0	0	0.00%
13	8"			23.50	0			23.50	0			23.50	0			58.42	0	0	0.00%
14	10"			23.50	0			23.50	0			23.50	0			0.00	0	0	0.00%
15	12"			23.50	0			23.50	0			23.50	0			0.00	0	0	0.00%
16																			
17																			
18																			
19					<u>\$114,210</u>				<u>\$114,210</u>				<u>\$114,210</u>				<u>\$283,921</u>	<u>\$169,711</u>	<u>148.60%</u>
20																			
21																			
22	<u>Volumetric Charges:</u>																		
23	Block 1		201,852	0.90000	181,667		201,852	0.90000	181,667		201,852	0.90000	181,667		201,852	0.00000	0	(181,667)	-100.00%
24																			
25	<u>Normalization</u>																		
26	Block 1			0.90000	0			0.90000	0			0.90000	0		0	0.00000	0	0	0.00%
27																			
28																			
29	Total		<u>201,852</u>		<u>\$295,877</u>		<u>201,852</u>		<u>\$295,877</u>		<u>201,852</u>		<u>\$295,877</u>		<u>201,852</u>		<u>\$283,921</u>	<u>(\$11,956)</u>	<u>-4.04%</u>
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			

Line Number	Description	Schedule	Total Company		Present Rates		Narrative Discussion of Proposed Adjustment	
			Base Year Ended 12/31/16	05/31/18 Pro Forma Adjustments	05/31/19 Pro Forma Adjustments	Total Pro Forma Adjustments		Pro Forma For the 12 Months Ended 05/31/19
1	Labor	W/P's	\$28,177,801	\$2,953,955	\$330,655	\$3,284,610	\$31,462,411	The pro forma salaries and wages expense was calculated on a position-by-position basis, based on 696 full-time positions and 12 seasonal positions. This means that the 2016 test year labor hours for each employee were analyzed and adjusted to reflect a normal level of labor hours. These hours were then multiplied by the employees' actual individual 2017 wage rate to determine pro forma labor costs for 2017, and inflated using a three-year average salary increase to determine current test year and future test year costs. In order to calculate the base pay, the wage levels in effect during the 2017 period were applied to 2,088 and 2080 hours, for hourly non-union and salaried employees respectively for each full time position and added together. The hours for the 12 seasonal positions were based on adjusted work hours, each position reflecting .25 hours of a full time employee. Wages for union employees were based on the collective bargaining agreement ("CBA") wage rates through 2019. If a contract rate has not been negotiated through this date, an hourly rate was calculated using a three-year average increase for each union. Non-union employees' wage rates were based on actual rates effective at April 1, 2017 to derive the 2017 expense levels. Overtime - The second component of the labor expense is overtime expense. Overtime was calculated based on a three year average of actual over time dollars from 2014, 2015 and 2016. The actual overall labor dollars were divided by the overtime dollars to determine an overtime percentage. This percentage was then applied to the wages for the current test year and future test year to calculate the overtime dollars for each pro forma period respectively. In order to calculate the expense for the current test year and the future test year, the salaries and wages for each position were inflated using a three-year average increase percentage. Because some labor and labor related costs are capitalized with capital projects and programs, labor and labor related costs are multiplied by an operations and maintenance ("O&M") percentage based on the 2016 ratio of dollars charged to O&M versus capital to derive labor and labor related expense. This eliminates from expenses the labor and labor related costs associated with capital projects and programs, which are appropriately charged to those capital projects.
2	Purchased Water	W/P's	932,480	(260,332)	11,110	(249,222)	683,258	The purpose of this adjustment is to annualize the costs incurred to purchase water from outside sources. In order to calculate the expense, the Company used the 2016 per book system delivery by month, multiplied times the applicable rate, plus applicable taxes. Any miscoded items were then removed from the expense levels. Rate increases for each purchased water district were reviewed to determine average increase over a three-year period and applied by month to the applicable rate. A three-year average consumption was calculated for each purchased water district and applied to the calculated rate. This provided the current test year annualized 2018 expense levels. The future test year expense levels were calculated in the same manner, using the three-year average increase applied to the three-year average consumption.
3	Fuel and Power	W/P's	12,072,354	576,929	48,788	625,717	12,698,071	In order to derive the 2017 expense levels the Company made three adjustments to the 2016 base period expense for fuel and power.. The first adjustment removes any accrual amounts from the 2016 base year expense. The second adjustment annualizes the impact of known rate increases, which occurred in 2016 and will occur or have already occurred in 2017. The final adjustment for water recognizes the impact of pro forma system delivery. An inflation factor of 2.10% was applied to the 2017 expense to derive the expenses for the current test year. An inflation factor of 2.10% was then applied to the current test year expense for January to May 2019 to derive the future test year expense levels.
4	Chemicals	W/P's	9,917,535	(222,826)	36,450	(186,376)	9,731,159	The 2017 expense levels for water were determined by calculating the three-year average usage by chemical. The three-year average chemical usage was then divided by the actual system delivery for the 2016 base year to determine the unit per 1,000 gallons of system delivery. The three-year average cost per pound by chemical is then applied to the 2017 pro forma system delivery to derive the appropriate expense. In order to calculate the current test year and future test year expense levels an inflation factor of 2.10% was applied to the pro forma system delivery for the respective periods. The 2017 expense levels for sewer were determined by calculating the 2016 base year chemical usage to the 2017 cost per chemical and inflated by 2.10% for the current test period and future test period.
5	Waste Disposal	W/P's	2,164,384	(431,508)	29,638	(401,870)	1,762,514	The expense levels for the current and future test period were calculated based on current accrual amounts by location with inflation factor applied for the respective periods. The purpose of this adjustment is to annualize the Company's expense related to waste disposal
6	Support Services	W/P's	30,232,392	652,114	42,067	694,181	30,926,573	MAWC is seeking recovery of \$30.93 million in Service Company costs for the future test year ending May 31, 2019, which is practically flat when compared to the Service Company costs expected for the current test year (\$30.88 million) and a slight increase over 2016 Service Company costs (\$30.23 million). The requested increase represents only about a two percent (2%) increase over 2016 expenses or about a one-half percent annual increase from 2016 through the future test year. The direct testimony of MAWC witness Patrick Baryenbruch discusses the reasonableness of Service Company costs charged to MAWC.

Line Number	Description	Schedule	Total Company		Present Rates		Narrative Discussion of Proposed Adjustment	
			Base Year Ended 12/31/16	05/31/18 Pro Forma Adjustments	05/31/19 Pro Forma Adjustments	Total Pro Forma Adjustments		Pro Forma For the 12 Months Ended 05/31/19
7	Group Insurance - PBOP (Retiree)	W/P's	699,469	(1,664,493)	(47,856)	(1,712,349)	(1,012,880)	<p>Like Pension expense, pro forma PBOP expense for Missouri-American is comprised of two components. The first component is PBOP expense according to FASB Accounting Standards Codification Topic 715 or "ASC 715", (formerly Statement of Financial Accounting Standards 106). This first component is referred to as "FAS 106" cost in the work paper. FAS 106 cost is forecasted by the Company's professional third party actuary, Willis Towers Watson. The gross 2018 FAS 106 cost for American Water is expected to go down to \$4.4 million and the gross 2019 FAS 106 cost for American Water is expected to go down further to \$2.9 million. Missouri-American's current share of American Water's PBOP cost is 13.27%. Once this factor is applied to the American Water total amounts, it yields a Missouri-American gross FAS 106 cost of \$583,880 and \$384,830 for calendar years 2018 and 2019, respectively. The Company's pro forma FAS 106 cost for the twelve months ended May 31, 2018 is the calendar year value for 2018. The Company's pro forma FAS 106 cost for the forecasted twelve months ended May 31, 2019 is seven months of the 2018 value and five months of the 2019 value. The percent chargeable to expense, based on pro forma labor costs, is 57.7%.</p> <p>The second component of Missouri-American's pro forma PBOP expense is the amortization of the Company's PBOP tracker. The total forecasted balance of the PBOP tracker at May 31, 2018 is a credit of \$6,509,699. The Company is proposing a five-year amortization of the credit balance, which would reduce expense by \$1,301,940 annually.</p> <p>Total pro forma PBOP expense is the sum of these two components, or a negative \$965,024 for the annualized pro forma period ending May 31, 2018 and a negative \$1,012,880 for the twelve months ended May 31, 2019.</p>
8	Group Insurance - Employee	W/P's	5,374,243	498,094	58,425	556,519	5,930,762	<p>Basic life, short- and long-term disability and AD&D. The 2017 pro forma expense for this category was calculated based upon the current 2017 plan rates. The resulting plan costs and contributions rates were used to calculate costs for each employee, according to the insurance stipulations and applying any differences for union and non-union employees. An inflation factor of 2.10% was applied to the 2017 pro forma expense to derive the current test year annualized 2018 expense. An inflation factor of 2.10% was then applied to 2018 expense to calculate the future test year expense amounts.</p> <p>Medical, dental, and vision insurance. This category of insurance involves a Company cost net of employee contributions. The costs and contributions vary by plan type (e.g. family, employee, or employee plus spouse). Costs and contributions were calculated on a position-by-position basis, taking into account actual employee plan selections. The 2017 pro forma plan costs and employee contributions were based on current 2017 rates. An inflation factor of 2.10% was applied to the 2017 pro forma expense to derive the current test year annualized expense. An inflation factor of 2.10% was then applied to 2018 expense to calculate the future test year expense amounts.</p>
9	Pensions	W/P's	2,018,290	932,331	(238,373)	693,958	2,712,248	<p>Pro forma pension expense for Missouri-American is comprised of two components. The first component is pension expense according to FASB Accounting Standards Codification Topic 715 or "ASC 715", (formerly Statement of Financial Accounting Standards 87). This first component is referred to as "FAS 87" cost in the work paper. FAS 87 cost is forecasted by the Company's professional third party actuary, Willis Towers Watson. The gross 2018 FAS 87 cost for American Water is expected to go down to \$48.2 million and the gross 2019 FAS 87 cost for American Water is expected to go down further to \$40.3 million. Missouri-American's current share of American Water's pension cost is 12.55%. Once this factor is applied to the American Water total amounts, it yields a Missouri-American gross FAS 87 cost of \$6,049,100 and \$5,057,650 for calendar years of 2018 and 2019, respectively. For the annualized period ending May 31, 2018, the Company used the 2018 calendar year value. The Company's pro forma FAS 87 cost for the twelve months ended May 31, 2019 was calculated by using seven months of the 2018 value and five months of the 2019 value. The percent chargeable to expense, based on pro forma labor costs, is 57.7%. The second component of Missouri-American's pro forma pension expense is the amortization of the Company's pension tracker. The total forecasted balance of the pension tracker at May 31, 2018 is a credit of \$2,699,481. The Company is proposing a five-year amortization of the credit balance, which would reduce expense by \$539,892 annually.</p> <p>Total pro forma pension expense is the sum of these components. For the annualized period ending May 31, 2018, the sum is \$2,950,621, and for the forecasted twelve months ended May 31, 2019, the sum is \$2,712,248.</p>
10	Other Benefits - 401K	W/P's	673,575	67,440	8,221	75,661	749,236	<p>The 2017 pro forma 401k costs were calculated for each employee based on his or her 2017 wages, his or her current employee contribution levels, and the corresponding match for his or her benefit group. These costs were then adjusted by the appropriate capitalization rate. The current test year, and future test year expense amounts were calculated using the same methodology; however, they were based on the employees' current test year and future test year pro forma wages.</p>
11	Other Benefits - DCP	W/P's	646,473	324,970	9,674	334,644	981,117	<p>The 2017 pro forma DCP expense was calculated by multiplying the 2017 pro forma regular time pay of each eligible employee by 5.25%. The current test year and future test year expense amounts were calculated using the same methodology, however they were based on the employees current test year and future test year pro forma wages.</p>
12	Other Benefits - ESPP	W/P's	78,201	(6,424)	721	(5,703)	72,498	<p>The expense was calculated based on the 2017 wages for each employee who participates in the plan. The employees 2017 base wage, times their individual contribution amount, applied to the ten percent company discount was used to calculate the 2017 expense. The current test year and future test year expense amounts were calculated using the same methodology, however, they were based on the employees current test year and future test year pro forma wages.</p>

Missouri-American Water Company
 Summary of Adjustments to Operations and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the 12 Months Ended May 31, 2019
 Schedule: CAS-13

Line Number	Description	Schedule	Total Company			Total Pro Forma Adjustments	Present Rates	Narrative Discussion of Proposed Adjustment
			Base Year Ended 12/31/16	05/31/18 Pro Forma Adjustments	05/31/19 Pro Forma Adjustments		Pro Forma For the 12 Months Ended 05/31/19	
13	Other Benefits - VEBA	W/P's	(116,343)	234,923	0	234,923	118,580	Union employees who are not eligible for PBOP, are entitled to Company-provided retiree medical benefits. Missouri-American has set up a trust (referred to as the Voluntary Employee Benefits Association, or VEBA) to fund this benefit in the amount of \$500 per eligible employee. In an effort to control costs, the Company excludes those employees from PBOP coverage. The annual cost for each eligible employee is then adjusted by the appropriate capitalization rate in order to determine the expense level.
14	Other Benefits - Other	W/P's	293,550	0	0	0	293,550	Same as 2016 expense levels
15	Regulatory Expense	W/P's	776,799	56,706	(256,546)	(199,840)	576,959	MAWC has estimated the amount of rate case expense it will incur and proposed to amortize that amount over a 36 month period for recovery in its cost of service. Because MAWC does not retain in-house resources, 100% of the time, the expertise necessary to prosecute fully support a rate case, MAWC will incur rate case expense associated with outside attorneys, outside consultants, and direct charges from the Service Company associated with the rate case. MAWC uses Service Company to support the preparation and presentation of all aspects of its rate case, including everything from testimony, schedules and workpapers to discovery and hearings and all the way through briefing until a final order is issued by the Commission.
16	Insurance Other than Group	W/P's	4,992,751	1,297,679	54,763	1,352,442	6,345,193	Development of the pro forma expense begins with the annual premiums owed as of early 2017, which are \$465,458 higher than the premiums in 2016. The 2017 level of IOTG expense is adjusted first to arrive at the annualized expense level for the 12 months ending of May 31, 2018, and then to arrive at a forecast expense for the twelve months ending May 31, 2019. The first adjustment to these premiums is an annual inflation factor of 2.1%, which is applied to policies, which expire before May 31, 2018. Next, the pro forma capitalized labor percentage was multiplied by the new Worker's Compensation premium, to reduce the expense. After this, an adjustment is made to increase IOTG due to various acquisitions. The 2017 level was adjusted to remove capitalized credits for certain insurance premiums not capitalized by other MAWC affiliates. These credits totaled \$447,351 in 2016
17	Customer Accounting	W/P's	2,590,992	65,520	216,944	282,464	2,873,456	The pro forma adjustment for postage expense was calculated by applying 2017 postal rates from the latest rate filing by the United States Postal Service to the number of actual mailings for 2016, adjusted for any acquisitions and projected growth for 2017. The current test year was calculated by adjusting the 2017 mailings for growth and acquisitions then applied to the 2017 postage rate inflated at 2.00%. The future test year was calculated by adjusting the 2018 projected mailings adjusted for growth, acquisitions, and the St Louis County quarterly to monthly billing conversion, then applied to the 2018 inflated postage rate inflated again for the period of January through May of 2019 with an inflation factor of 2.00%. The remaining customer accounting expenses were calculated leveraging an inflation factor of 2.00%, 2.10% and 2.10% for 2017, 2018 and 2019 respectively for the current test year and a partial years inflation factor for the future test year.
18	Rents	W/P's	502,327	(158,339)	6,177	(152,162)	350,165	In order to calculate the appropriate expense levels for known lease terms, the Company took the 2016 actual expenses and adjusted for changes in lease terms to derive the 2017 expense levels. In order to calculate the current test year expense for the remaining leases, the 2017 copier and miscellaneous lease expense levels were inflated by 2.10% and added to the building lease expense, for an annualized 2018 period. The future test year expense was calculated by applying an inflation factor of 2.10% to the copier and miscellaneous lease expense and added to the building lease expense for the January through May 2019 expense levels
19	Uncollectible accounts expense	W/P's	2,873,147	(767,864)	(6,456)	(774,320)	2,098,827	In 2014, uncollectibles represented 1.69% of total billed water and sewer revenue. In 2015, uncollectibles represented 1.55% of total billed water and sewer revenue. Finally, in 2016, uncollectibles represented 1.05% of total billed water and sewer revenue. As such, the Company believes that the uncollectible percentage will not reach the 3-year average of 1.43%, rather the trend supports a reduced number of 0.75% net charge offs to water and sewer revenue in this filing. The uncollectible expense amount is calculated by taking the 0.75% uncollectible percentage, applied to the total Company projected revenues for the period. The same methodology was used for the 2018, and 2019 expense levels using the projected revenues for each respective period.

Missouri-American Water Company
 District#1 Rate A
 5/8' Residential Monthly Customer

District#1 Rate A
 5/8' Residential Quarterly Customer

5/8' Residential Monthly Customer		
	Present Rates	Proposed Rates
Effective Date Base Rates	7/20/2016	6/1/2018
Meter Charge: Monthly	\$15.33	\$10.00
Consumption		
ISRS	\$0.00000	\$0.00000
All Usage Per 100 Gallons	\$0.41398	\$0.62953

5/8' Residential Quarterly Customer		
	Present Rates	Proposed Rates
Effective Date Base Rates	7/20/2016	6/1/2018
Meter Charge: Quarterly	\$22.35	\$30.00
Consumption		
ISRS	\$0.00000	\$0.00000
All Usage Per 100 Gallons	\$0.41398	\$0.62953

Annual Customer Usage Gals	Average Monthly Usage Gals	Current Rates Annual Bill	Proposed Rates Annual Bill	Increase/Decrease	
				Amount	Percent
-	-	\$183.96	\$120.00	(\$63.96)	-34.77%
12,000	1,000	\$233.64	\$195.54	(\$38.10)	-16.31%
13,200	1,100	\$238.61	\$203.10	(\$35.51)	-14.88%
14,400	1,200	\$243.57	\$210.65	(\$32.92)	-13.52%
15,600	1,300	\$248.54	\$218.21	(\$30.33)	-12.20%
16,800	1,400	\$253.51	\$225.76	(\$27.75)	-10.95%
18,000	1,500	\$258.48	\$233.32	(\$25.16)	-9.73%
19,200	1,600	\$263.44	\$240.87	(\$22.57)	-8.57%
20,400	1,700	\$268.41	\$248.42	(\$19.99)	-7.45%
21,600	1,800	\$273.38	\$255.98	(\$17.40)	-6.36%
22,800	1,900	\$278.35	\$263.53	(\$14.82)	-5.32%
24,000	2,000	\$283.32	\$271.09	(\$12.23)	-4.32%
25,200	2,100	\$288.28	\$278.64	(\$9.64)	-3.34%
26,400	2,200	\$293.25	\$286.20	(\$7.05)	-2.40%
27,600	2,300	\$298.22	\$293.75	(\$4.47)	-1.50%
28,800	2,400	\$303.19	\$301.30	(\$1.89)	-0.62%
30,000	2,500	\$308.15	\$308.86	\$0.71	0.23%
31,200	2,600	\$313.12	\$316.41	\$3.29	1.05%
32,400	2,700	\$318.09	\$323.97	\$5.88	1.85%
33,600	2,800	\$323.06	\$331.52	\$8.46	2.62%
34,800	2,900	\$328.03	\$339.08	\$11.05	3.37%
36,000	3,000	\$332.99	\$346.63	\$13.64	4.10%
37,200	3,100	\$337.96	\$354.19	\$16.23	4.80%
38,400	3,200	\$342.93	\$361.74	\$18.81	5.49%
39,600	3,300	\$347.90	\$369.29	\$21.39	6.15%
40,800	3,400	\$352.86	\$376.85	\$23.99	6.80%
42,000	3,500	\$357.83	\$384.40	\$26.57	7.43%
43,200	3,600	\$362.80	\$391.96	\$29.16	8.04%
44,400	3,700	\$367.77	\$399.51	\$31.74	8.63%
45,600	3,800	\$372.73	\$407.07	\$34.34	9.21%
46,800	3,900	\$377.70	\$414.62	\$36.92	9.77%
48,000	4,000	\$382.67	\$422.17	\$39.50	10.32%
49,200	4,100	\$387.64	\$429.73	\$42.09	10.86%
50,400	4,200	\$392.61	\$437.28	\$44.67	11.38%
51,600	4,300	\$397.57	\$444.84	\$47.27	11.89%
52,800	4,400	\$402.54	\$452.39	\$49.85	12.38%
54,000	4,500	\$407.51	\$459.95	\$52.44	12.87%
55,200	4,600	\$412.48	\$467.50	\$55.02	13.34%
56,400	4,700	\$417.44	\$475.05	\$57.61	13.80%
57,600	4,800	\$422.41	\$482.61	\$60.20	14.25%
58,800	4,900	\$427.38	\$490.16	\$62.78	14.69%
60,000	5,000	\$432.35	\$497.72	\$65.37	15.12%
61,200	5,100	\$437.32	\$505.27	\$67.95	15.54%
62,400	5,200	\$442.28	\$512.83	\$70.55	15.95%
63,600	5,300	\$447.25	\$520.38	\$73.13	16.35%
64,800	5,400	\$452.22	\$527.94	\$75.72	16.74%
66,000	5,500	\$457.19	\$535.49	\$78.30	17.13%
67,200	5,600	\$462.15	\$543.04	\$80.89	17.50%
68,400	5,700	\$467.12	\$550.60	\$83.48	17.87%
69,600	5,800	\$472.09	\$558.15	\$86.06	18.23%
70,800	5,900	\$477.06	\$565.71	\$88.65	18.58%
72,000	6,000	\$482.03	\$573.26	\$91.23	18.93%
73,200	6,100	\$486.99	\$580.82	\$93.83	19.27%
74,400	6,200	\$491.96	\$588.37	\$96.41	19.60%
75,600	6,300	\$496.93	\$595.92	\$98.99	19.92%
76,800	6,400	\$501.90	\$603.48	\$101.58	20.24%
78,000	6,500	\$506.86	\$611.03	\$104.17	20.55%
79,200	6,600	\$511.83	\$618.59	\$106.76	20.86%
80,400	6,700	\$516.80	\$626.14	\$109.34	21.16%
81,600	6,800	\$521.77	\$633.70	\$111.93	21.45%
82,800	6,900	\$526.74	\$641.25	\$114.51	21.74%
84,000	7,000	\$531.70	\$648.81	\$117.11	22.03%
85,200	7,100	\$536.67	\$656.36	\$119.69	22.30%
86,400	7,200	\$541.64	\$663.91	\$122.27	22.57%
87,600	7,300	\$546.61	\$671.47	\$124.86	22.84%
88,800	7,400	\$551.57	\$679.02	\$127.45	23.11%
90,000	7,500	\$556.54	\$686.58	\$130.04	23.37%
91,200	7,600	\$561.51	\$694.13	\$132.62	23.62%
92,400	7,700	\$566.48	\$701.69	\$135.21	23.87%
93,600	7,800	\$571.45	\$709.24	\$137.79	24.11%
94,800	7,900	\$576.41	\$716.79	\$140.38	24.35%

Annual Customer Usage Gals	Average Monthly Usage Gals	Current Rates Annual Bill	Proposed Rates Annual Bill	Increase/Decrease	
				Amount	Percent
-	-	\$89.40	\$120.00	\$30.60	34.23%
12,000	1,000	\$139.08	\$195.54	\$56.46	40.60%
13,200	1,100	\$144.05	\$203.10	\$59.05	40.99%
14,400	1,200	\$149.01	\$210.65	\$61.64	41.37%
15,600	1,300	\$153.98	\$218.21	\$64.23	41.71%
16,800	1,400	\$158.95	\$225.76	\$66.81	42.03%
18,000	1,500	\$163.92	\$233.32	\$69.40	42.34%
19,200	1,600	\$168.88	\$240.87	\$71.99	42.63%
20,400	1,700	\$173.85	\$248.42	\$74.57	42.89%
21,600	1,800	\$178.82	\$255.98	\$77.16	43.15%
22,800	1,900	\$183.79	\$263.53	\$79.74	43.39%
24,000	2,000	\$188.76	\$271.09	\$82.33	43.62%
25,200	2,100	\$193.72	\$278.64	\$84.92	43.84%
26,400	2,200	\$198.69	\$286.20	\$87.51	44.04%
27,600	2,300	\$203.66	\$293.75	\$90.09	44.24%
28,800	2,400	\$208.63	\$301.30	\$92.67	44.42%
30,000	2,500	\$213.59	\$308.86	\$95.27	44.60%
31,200	2,600	\$218.56	\$316.41	\$97.85	44.77%
32,400	2,700	\$223.53	\$323.97	\$100.44	44.93%
33,600	2,800	\$228.50	\$331.52	\$103.02	45.09%
34,800	2,900	\$233.47	\$339.08	\$105.61	45.23%
36,000	3,000	\$238.43	\$346.63	\$108.20	45.38%
37,200	3,100	\$243.40	\$354.19	\$110.79	45.52%
38,400	3,200	\$248.37	\$361.74	\$113.37	45.65%
39,600	3,300	\$253.34	\$369.29	\$115.95	45.77%
40,800	3,400	\$258.30	\$376.85	\$118.55	45.90%
42,000	3,500	\$263.27	\$384.40	\$121.13	46.01%
43,200	3,600	\$268.24	\$391.96	\$123.72	46.12%
44,400	3,700	\$273.21	\$399.51	\$126.30	46.23%
45,600	3,800	\$278.17	\$407.07	\$128.90	46.34%
46,800	3,900	\$283.14	\$414.62	\$131.48	46.44%
48,000	4,000	\$288.11	\$422.17	\$134.06	46.53%
49,200	4,100	\$293.08	\$429.73	\$136.65	46.63%
50,400	4,200	\$298.05	\$437.28	\$139.23	46.71%
51,600	4,300	\$303.01	\$444.84	\$141.83	46.81%
52,800	4,400	\$307.98	\$452.39	\$144.41	46.89%
54,000	4,500	\$312.95	\$459.95	\$147.00	46.97%
55,200	4,600	\$317.92	\$467.50	\$149.58	47.05%
56,400	4,700	\$322.88	\$475.05	\$152.17	47.13%
57,600	4,800	\$327.85	\$482.61	\$154.76	47.20%
58,800	4,900	\$332.82	\$490.16	\$157.34	47.27%
60,000	5,000	\$337.79	\$497.72	\$159.93	47.35%
61,200	5,100	\$342.76	\$505.27	\$162.51	47.41%
62,400	5,200	\$347.72	\$512.83	\$165.11	47.48%
63,600	5,300	\$352.69	\$520.38	\$167.69	47.55%
64,800	5,400	\$357.66	\$527.94	\$170.28	47.61%
66,000	5,500	\$362.63	\$535.49	\$172.86	47.67%
67,200	5,600	\$367.59	\$543.04	\$175.45	47.73%
68,400	5,700	\$372.56	\$550.60	\$178.04	47.79%
69,600	5,800	\$377.53	\$558.15	\$180.62	47.84%
70,800	5,900	\$382.50	\$565.71	\$183.21	47.90%
72,000	6,000	\$387.47	\$573.26	\$185.79	47.95%
73,200	6,100	\$392.43	\$580.82	\$188.39	48.01%
74,400	6,200	\$397.40	\$588.37	\$190.97	48.05%
75,600	6,300	\$402.37	\$595.92	\$193.55	48.10%
76,800	6,400	\$407.34	\$603.48	\$196.14	48.15%
78,000	6,500	\$412.30	\$611.03	\$198.73	48.20%
79,200	6,600	\$417.27	\$618.59	\$201.32	48.25%
80,400	6,700	\$422.24	\$626.14	\$203.90	48.29%
81,600	6,800	\$427.21	\$633.70	\$206.49	48.33%
82,800	6,900	\$432.18	\$641.25	\$209.07	48.38%
84,000	7,000	\$437.14	\$648.81	\$211.67	48.42%
85,200	7,100	\$442.11	\$656.36	\$214.25	48.46%
86,400	7,200	\$447.08	\$663.91	\$216.83	48.50%
87,600	7,300	\$452.05	\$671.47	\$219.42	48.54%
88,800	7,400	\$457.01	\$679.02	\$222.01	48.58%
90,000	7,500	\$461.98	\$686.58	\$224.60	48.62%
91,200	7,600	\$466.95	\$694.13	\$227.18	48.65%
92,400	7,700	\$471.92	\$701.69	\$229.77	48.69%
93,600	7,800	\$476.89	\$709.24	\$232.35	48.72%
94,800	7,900	\$481.85	\$716.79	\$234.94	48.76%

Missouri-American Water Company
 District#1 Rate A
 2" Non Residential Monthly Customer

District#1 Rate A
 2" Non Residential Quarterly Customer

2" Non Residential Monthly Customer		
	Present Rates	Proposed Rates
Effective Date Base Rates	7/20/2016	6/1/2018
Meter Charge: Monthly	\$61.98	\$40.43
Consumption		
ISRS	\$0.00000	\$0.00000
All Usage Per 100 Gallons	\$0.413980	\$0.585000

2" Non Residential Quarterly Customer		
	Present Rates	Proposed Rates
Effective Date Base Rates	7/20/2016	6/1/2018
Meter Charge: Quarterly	\$97.03	\$121.29
Consumption		
ISRS	\$0.00000	\$0.00000
All Usage Per 100 Gallons	\$0.413980	\$0.585000

Annual Customer Usage Gals	Average Monthly Usage Gals	Current Rates Annual Bill	Proposed Rates Annual Bill	Increase/Decrease	
				Amount	Percent
-	-	\$743.76	\$485.16	(\$258.60)	-34.77%
12,000	1,000	\$793.44	\$555.36	(\$238.08)	-30.01%
24,000	2,000	\$843.12	\$625.56	(\$217.56)	-25.80%
36,000	3,000	\$892.79	\$695.76	(\$197.03)	-22.07%
48,000	4,000	\$942.47	\$765.96	(\$176.51)	-18.73%
60,000	5,000	\$992.15	\$836.16	(\$155.99)	-15.72%
72,000	6,000	\$1,041.83	\$906.36	(\$135.47)	-13.00%
84,000	7,000	\$1,091.50	\$976.56	(\$114.94)	-10.53%
96,000	8,000	\$1,141.18	\$1,046.76	(\$94.42)	-8.27%
108,000	9,000	\$1,190.86	\$1,116.96	(\$73.90)	-6.21%
120,000	10,000	\$1,240.54	\$1,187.16	(\$53.38)	-4.30%
132,000	11,000	\$1,290.21	\$1,257.36	(\$32.85)	-2.55%
144,000	12,000	\$1,339.89	\$1,327.56	(\$12.33)	-0.92%
156,000	13,000	\$1,389.57	\$1,397.76	\$8.19	0.59%
168,000	14,000	\$1,439.25	\$1,467.96	\$28.71	1.99%
180,000	15,000	\$1,488.92	\$1,538.16	\$49.24	3.31%
192,000	16,000	\$1,538.60	\$1,608.36	\$69.76	4.53%
204,000	17,000	\$1,588.28	\$1,678.56	\$90.28	5.68%
216,000	18,000	\$1,637.96	\$1,748.76	\$110.80	6.76%
228,000	19,000	\$1,687.63	\$1,818.96	\$131.33	7.78%
240,000	20,000	\$1,737.31	\$1,889.16	\$151.85	8.74%
252,000	21,000	\$1,786.99	\$1,959.36	\$172.37	9.65%
264,000	22,000	\$1,836.67	\$2,029.56	\$192.89	10.50%
276,000	23,000	\$1,886.34	\$2,099.76	\$213.42	11.31%
288,000	24,000	\$1,936.02	\$2,169.96	\$233.94	12.08%
300,000	25,000	\$1,985.70	\$2,240.16	\$254.46	12.81%
312,000	26,000	\$2,035.38	\$2,310.36	\$274.98	13.51%
324,000	27,000	\$2,085.06	\$2,380.56	\$295.50	14.17%
336,000	28,000	\$2,134.73	\$2,450.76	\$316.03	14.80%
348,000	29,000	\$2,184.41	\$2,520.96	\$336.55	15.41%
360,000	30,000	\$2,234.09	\$2,591.16	\$357.07	15.98%
372,000	31,000	\$2,283.77	\$2,661.36	\$377.59	16.53%
384,000	32,000	\$2,333.44	\$2,731.56	\$398.12	17.06%
396,000	33,000	\$2,383.12	\$2,801.76	\$418.64	17.57%
408,000	34,000	\$2,432.80	\$2,871.96	\$439.16	18.05%
420,000	35,000	\$2,482.48	\$2,942.16	\$459.68	18.52%
432,000	36,000	\$2,532.15	\$3,012.36	\$480.21	18.96%
444,000	37,000	\$2,581.83	\$3,082.56	\$500.73	19.39%
456,000	38,000	\$2,631.51	\$3,152.76	\$521.25	19.81%
468,000	39,000	\$2,681.19	\$3,222.96	\$541.77	20.21%
480,000	40,000	\$2,730.86	\$3,293.16	\$562.30	20.59%
492,000	41,000	\$2,780.54	\$3,363.36	\$582.82	20.96%
504,000	42,000	\$2,830.22	\$3,433.56	\$603.34	21.32%
516,000	43,000	\$2,879.90	\$3,503.76	\$623.86	21.66%
528,000	44,000	\$2,929.57	\$3,573.96	\$644.39	22.00%
540,000	45,000	\$2,979.25	\$3,644.16	\$664.91	22.32%
552,000	46,000	\$3,028.93	\$3,714.36	\$685.43	22.63%
564,000	47,000	\$3,078.61	\$3,784.56	\$705.95	22.93%
576,000	48,000	\$3,128.28	\$3,854.76	\$726.48	23.22%
588,000	49,000	\$3,177.96	\$3,924.96	\$747.00	23.51%
600,000	50,000	\$3,227.64	\$3,995.16	\$767.52	23.78%
612,000	51,000	\$3,277.32	\$4,065.36	\$788.04	24.05%
624,000	52,000	\$3,327.00	\$4,135.56	\$808.56	24.30%
636,000	53,000	\$3,376.67	\$4,205.76	\$829.09	24.55%
648,000	54,000	\$3,426.35	\$4,275.96	\$849.61	24.80%
660,000	55,000	\$3,476.03	\$4,346.16	\$870.13	25.03%
672,000	56,000	\$3,525.71	\$4,416.36	\$890.65	25.26%
684,000	57,000	\$3,575.38	\$4,486.56	\$911.18	25.48%
696,000	58,000	\$3,625.06	\$4,556.76	\$931.70	25.70%
708,000	59,000	\$3,674.74	\$4,626.96	\$952.22	25.91%
720,000	60,000	\$3,724.42	\$4,697.16	\$972.74	26.12%
732,000	61,000	\$3,774.09	\$4,767.36	\$993.27	26.32%
744,000	62,000	\$3,823.77	\$4,837.56	\$1,013.79	26.51%
756,000	63,000	\$3,873.45	\$4,907.76	\$1,034.31	26.70%
768,000	64,000	\$3,923.13	\$4,977.96	\$1,054.83	26.89%
780,000	65,000	\$3,972.80	\$5,048.16	\$1,075.36	27.07%
792,000	66,000	\$4,022.48	\$5,118.36	\$1,095.88	27.24%
804,000	67,000	\$4,072.16	\$5,188.56	\$1,116.40	27.42%
816,000	68,000	\$4,121.84	\$5,258.76	\$1,136.92	27.58%
828,000	69,000	\$4,171.51	\$5,328.96	\$1,157.45	27.75%
840,000	70,000	\$4,221.19	\$5,399.16	\$1,177.97	27.91%

Annual Customer Usage Gals	Average Monthly Usage Gals	Current Rates Annual Bill	Proposed Rates Annual Bill	Increase/Decrease	
				Amount	Percent
-	-	\$388.12	\$485.16	\$97.04	25.00%
12,000	1,000	\$437.80	\$555.36	\$117.56	26.85%
24,000	2,000	\$487.48	\$625.56	\$138.08	28.33%
36,000	3,000	\$537.15	\$695.76	\$158.61	29.53%
48,000	4,000	\$586.83	\$765.96	\$179.13	30.53%
60,000	5,000	\$636.51	\$836.16	\$199.65	31.37%
72,000	6,000	\$686.19	\$906.36	\$220.17	32.09%
84,000	7,000	\$735.86	\$976.56	\$240.70	32.71%
96,000	8,000	\$785.54	\$1,046.76	\$261.22	33.25%
108,000	9,000	\$835.22	\$1,116.96	\$281.74	33.73%
120,000	10,000	\$884.90	\$1,187.16	\$302.26	34.16%
132,000	11,000	\$934.57	\$1,257.36	\$322.79	34.54%
144,000	12,000	\$984.25	\$1,327.56	\$343.31	34.88%
156,000	13,000	\$1,033.93	\$1,397.76	\$363.83	35.19%
168,000	14,000	\$1,083.61	\$1,467.96	\$384.35	35.47%
180,000	15,000	\$1,133.28	\$1,538.16	\$404.88	35.73%
192,000	16,000	\$1,182.96	\$1,608.36	\$425.40	35.96%
204,000	17,000	\$1,232.64	\$1,678.56	\$445.92	36.18%
216,000	18,000	\$1,282.32	\$1,748.76	\$466.44	36.37%
228,000	19,000	\$1,331.99	\$1,818.96	\$486.97	36.56%
240,000	20,000	\$1,381.67	\$1,889.16	\$507.49	36.73%
252,000	21,000	\$1,431.35	\$1,959.36	\$528.01	36.89%
264,000	22,000	\$1,481.03	\$2,029.56	\$548.53	37.04%
276,000	23,000	\$1,530.70	\$2,099.76	\$569.06	37.18%
288,000	24,000	\$1,580.38	\$2,169.96	\$589.58	37.31%
300,000	25,000	\$1,630.06	\$2,240.16	\$610.10	37.43%
312,000	26,000	\$1,679.74	\$2,310.36	\$630.62	37.54%
324,000	27,000	\$1,729.42	\$2,380.56	\$651.14	37.65%
336,000	28,000	\$1,779.09	\$2,450.76	\$671.67	37.75%
348,000	29,000	\$1,828.77	\$2,520.96	\$692.19	37.85%
360,000	30,000	\$1,878.45	\$2,591.16	\$712.71	37.94%
372,000	31,000	\$1,928.13	\$2,661.36	\$733.23	38.03%
384,000	32,000	\$1,977.80	\$2,731.56	\$753.76	38.11%
396,000	33,000	\$2,027.48	\$2,801.76	\$774.28	38.19%
408,000	34,000	\$2,077.16	\$2,871.96	\$794.80	38.26%
420,000	35,000	\$2,126.84	\$2,942.16	\$815.32	38.33%
432,000	36,000	\$2,176.51	\$3,012.36	\$835.85	38.40%
444,000	37,000	\$2,226.19	\$3,082.56	\$856.37	38.47%
456,000	38,000	\$2,275.87	\$3,152.76	\$876.89	38.53%
468,000	39,000	\$2,325.55	\$3,222.96	\$897.41	38.59%
480,000	40,000	\$2,375.22	\$3,293.16	\$917.94	38.65%
492,000	41,000	\$2,424.90	\$3,363.36	\$938.46	38.70%
504,000	42,000	\$2,474.58	\$3,433.56	\$958.98	38.75%
516,000	43,000	\$2,524.26	\$3,503.76	\$979.50	38.80%
528,000	44,000	\$2,573.93	\$3,573.96	\$1,000.03	38.85%
540,000	45,000	\$2,623.61	\$3,644.16	\$1,020.55	38.90%
552,000	46,000	\$2,673.29	\$3,714.36	\$1,041.07	38.94%
564,000	47,000	\$2,722.97	\$3,784.56	\$1,061.59	38.99%
576,000	48,000	\$2,772.64	\$3,854.76	\$1,082.12	39.03%
588,000	49,000	\$2,822.32	\$3,924.96	\$1,102.64	39.07%
600,000	50,000	\$2,872.00	\$3,995.16	\$1,123.16	39.11%
612,000	51,000	\$2,921.68	\$4,065.36	\$1,143.68	39.14%
624,000	52,000	\$2,971.36	\$4,135.56	\$1,164.20	39.18%
636,000	53,000	\$3,021.03	\$4,205.76	\$1,184.73	39.22%
648,000	54,000	\$3,070.71	\$4,275.96	\$1,205.25	39.25%
660,000	55,000	\$3,120.39	\$4,346.16	\$1,225.77	39.28%
672,000	56,000	\$3,170.07	\$4,416.36	\$1,246.29	39.31%
684,000	57,000	\$3,219.74	\$4,486.56	\$1,266.82	39.35%
696,000	58,000	\$3,269.42	\$4,556.76	\$1,287.34	39.38%
708,000	59,000	\$3,319.10	\$4,626.96	\$1,307.86	39.40%
720,000	60,000	\$3,368.78	\$4,697.16	\$1,328.38	39.43%
732,000	61,000	\$3,418.45	\$4,767.36	\$1,348.91	39.46%
744,000	62,000	\$3,468.13	\$4,837.56	\$1,369.43	39.49%
756,000	63,000	\$3,517.81	\$4,907.76	\$1,389.95	39.51%
768,000	64,000	\$3,567.49	\$4,977.96	\$1,410.47	39.54%
780,000	65,000	\$3,617.16	\$5,048.16	\$1,431.00	39.56%
792,000	66,000	\$3,666.84	\$5,118.36	\$1,451.52	39.59%
804,000	67,000	\$3,716.52	\$5,188.56	\$1,472.04	39.61%
816,000	68,000	\$3,766.20	\$5,258.76	\$1,492.56	39.63%
828,000	69,000	\$3,815.87	\$5,328.96	\$1,513.09	39.65%
840,000	70,000	\$3,865.55	\$5,399.16	\$1,533.61	39.67%

Missouri-American Water Company
 District#1 Rate J
 6" Non Residential (Rate J) Mthly Customer

6" Non Residential (Rate J) Mthly Customer

	Present Rates	Proposed Rates
Effective Date Base Rates	7/20/2016	6/1/2018
Meter Charge: Mthly	\$341.05	\$222.47
Consumption		
ISRS	\$0.00000	\$0.00000
All Usage Per 100 Gallons	\$0.17000	\$0.22100

Annual Customer Usage Gals	Average Monthly Usage Gals	Current Rates Annual Bill	Proposed Rates Annual Bill	Increase/Decrease	
				Amount	Percent
-	-	\$4,092.60	\$2,669.64	(\$1,422.96)	-34.77%
5,400,000	450,000	\$13,272.60	\$14,603.64	\$1,331.04	10.03%
5,520,000	460,000	\$13,476.60	\$14,868.84	\$1,392.24	10.33%
5,640,000	470,000	\$13,680.60	\$15,134.04	\$1,453.44	10.62%
5,760,000	480,000	\$13,884.60	\$15,399.24	\$1,514.64	10.91%
5,880,000	490,000	\$14,088.60	\$15,664.44	\$1,575.84	11.19%
6,000,000	500,000	\$14,292.60	\$15,929.64	\$1,637.04	11.45%
6,120,000	510,000	\$14,496.60	\$16,194.84	\$1,698.24	11.71%
6,240,000	520,000	\$14,700.60	\$16,460.04	\$1,759.44	11.97%
6,360,000	530,000	\$14,904.60	\$16,725.24	\$1,820.64	12.22%
6,480,000	540,000	\$15,108.60	\$16,990.44	\$1,881.84	12.46%
6,600,000	550,000	\$15,312.60	\$17,255.64	\$1,943.04	12.69%
6,720,000	560,000	\$15,516.60	\$17,520.84	\$2,004.24	12.92%
6,840,000	570,000	\$15,720.60	\$17,786.04	\$2,065.44	13.14%
6,960,000	580,000	\$15,924.60	\$18,051.24	\$2,126.64	13.35%
7,080,000	590,000	\$16,128.60	\$18,316.44	\$2,187.84	13.56%
7,200,000	600,000	\$16,332.60	\$18,581.64	\$2,249.04	13.77%
7,320,000	610,000	\$16,536.60	\$18,846.84	\$2,310.24	13.97%
7,440,000	620,000	\$16,740.60	\$19,112.04	\$2,371.44	14.17%
7,560,000	630,000	\$16,944.60	\$19,377.24	\$2,432.64	14.36%
7,680,000	640,000	\$17,148.60	\$19,642.44	\$2,493.84	14.54%
7,800,000	650,000	\$17,352.60	\$19,907.64	\$2,555.04	14.72%
7,920,000	660,000	\$17,556.60	\$20,172.84	\$2,616.24	14.90%
8,040,000	670,000	\$17,760.60	\$20,438.04	\$2,677.44	15.08%
8,160,000	680,000	\$17,964.60	\$20,703.24	\$2,738.64	15.24%
8,280,000	690,000	\$18,168.60	\$20,968.44	\$2,799.84	15.41%
8,400,000	700,000	\$18,372.60	\$21,233.64	\$2,861.04	15.57%
8,520,000	710,000	\$18,576.60	\$21,498.84	\$2,922.24	15.73%
8,640,000	720,000	\$18,780.60	\$21,764.04	\$2,983.44	15.89%
8,760,000	730,000	\$18,984.60	\$22,029.24	\$3,044.64	16.04%
8,880,000	740,000	\$19,188.60	\$22,294.44	\$3,105.84	16.19%
9,000,000	750,000	\$19,392.60	\$22,559.64	\$3,167.04	16.33%
9,120,000	760,000	\$19,596.60	\$22,824.84	\$3,228.24	16.47%
9,240,000	770,000	\$19,800.60	\$23,090.04	\$3,289.44	16.61%
9,360,000	780,000	\$20,004.60	\$23,355.24	\$3,350.64	16.75%
9,480,000	790,000	\$20,208.60	\$23,620.44	\$3,411.84	16.88%
9,600,000	800,000	\$20,412.60	\$23,885.64	\$3,473.04	17.01%
9,720,000	810,000	\$20,616.60	\$24,150.84	\$3,534.24	17.14%
9,840,000	820,000	\$20,820.60	\$24,416.04	\$3,595.44	17.27%
9,960,000	830,000	\$21,024.60	\$24,681.24	\$3,656.64	17.39%
10,080,000	840,000	\$21,228.60	\$24,946.44	\$3,717.84	17.51%
10,200,000	850,000	\$21,432.60	\$25,211.64	\$3,779.04	17.63%
10,320,000	860,000	\$21,636.60	\$25,476.84	\$3,840.24	17.75%
10,440,000	870,000	\$21,840.60	\$25,742.04	\$3,901.44	17.86%
10,560,000	880,000	\$22,044.60	\$26,007.24	\$3,962.64	17.98%
10,680,000	890,000	\$22,248.60	\$26,272.44	\$4,023.84	18.09%
10,800,000	900,000	\$22,452.60	\$26,537.64	\$4,085.04	18.19%
10,920,000	910,000	\$22,656.60	\$26,802.84	\$4,146.24	18.30%
11,040,000	920,000	\$22,860.60	\$27,068.04	\$4,207.44	18.40%
11,160,000	930,000	\$23,064.60	\$27,333.24	\$4,268.64	18.51%
11,280,000	940,000	\$23,268.60	\$27,598.44	\$4,329.84	18.61%
11,400,000	950,000	\$23,472.60	\$27,863.64	\$4,391.04	18.71%
11,520,000	960,000	\$23,676.60	\$28,128.84	\$4,452.24	18.80%
11,640,000	970,000	\$23,880.60	\$28,394.04	\$4,513.44	18.90%
11,760,000	980,000	\$24,084.60	\$28,659.24	\$4,574.64	18.99%
11,880,000	990,000	\$24,288.60	\$28,924.44	\$4,635.84	19.09%
12,000,000	1,000,000	\$24,492.60	\$29,189.64	\$4,697.04	19.18%
12,120,000	1,010,000	\$24,696.60	\$29,454.84	\$4,758.24	19.27%
12,240,000	1,020,000	\$24,900.60	\$29,720.04	\$4,819.44	19.35%
12,360,000	1,030,000	\$25,104.60	\$29,985.24	\$4,880.64	19.44%
12,480,000	1,040,000	\$25,308.60	\$30,250.44	\$4,941.84	19.53%
12,600,000	1,050,000	\$25,512.60	\$30,515.64	\$5,003.04	19.61%
12,720,000	1,060,000	\$25,716.60	\$30,780.84	\$5,064.24	19.69%
12,840,000	1,070,000	\$25,920.60	\$31,046.04	\$5,125.44	19.77%
12,960,000	1,080,000	\$26,124.60	\$31,311.24	\$5,186.64	19.85%
13,080,000	1,090,000	\$26,328.60	\$31,576.44	\$5,247.84	19.93%
13,200,000	1,100,000	\$26,532.60	\$31,841.64	\$5,309.04	20.01%
13,320,000	1,110,000	\$26,736.60	\$32,106.84	\$5,370.24	20.09%
13,440,000	1,120,000	\$26,940.60	\$32,372.04	\$5,431.44	20.16%
13,560,000	1,130,000	\$27,144.60	\$32,637.24	\$5,492.64	20.23%
13,680,000	1,140,000	\$27,348.60	\$32,902.44	\$5,553.84	20.31%

Missouri-American Water Company
 District#2 Rate A
 5/8" Residential Monthly Customer

5/8" Residential Monthly Customer
Present Rates Proposed Rates

Effective Date Base Rates	7/20/2016	6/1/2018
Meter Charge: Monthly	\$15.33	\$10.00
Consumption		
ISRS	\$0.00000	\$0.00000
All Usage Per 100 Gallons	\$0.47378	\$0.62953

Annual Customer Usage Gals	Average Monthly Usage Gals	Current Rates Annual Bill	Proposed Rates Annual Bill	Increase/Decrease	
				Amount	Percent
-	-	\$183.96	\$120.00	(\$63.96)	-34.77%
12,000	1,000	\$240.81	\$195.54	(\$45.27)	-18.80%
13,200	1,100	\$246.50	\$203.10	(\$43.40)	-17.61%
14,400	1,200	\$252.18	\$210.65	(\$41.53)	-16.47%
15,600	1,300	\$257.87	\$218.21	(\$39.66)	-15.38%
16,800	1,400	\$263.56	\$225.76	(\$37.80)	-14.34%
18,000	1,500	\$269.24	\$233.32	(\$35.92)	-13.34%
19,200	1,600	\$274.93	\$240.87	(\$34.06)	-12.39%
20,400	1,700	\$280.61	\$248.42	(\$32.19)	-11.47%
21,600	1,800	\$286.30	\$255.98	(\$30.32)	-10.59%
22,800	1,900	\$291.98	\$263.53	(\$28.45)	-9.74%
24,000	2,000	\$297.67	\$271.09	(\$26.58)	-8.93%
25,200	2,100	\$303.35	\$278.64	(\$24.71)	-8.15%
26,400	2,200	\$309.04	\$286.20	(\$22.84)	-7.39%
27,600	2,300	\$314.72	\$293.75	(\$20.97)	-6.66%
28,800	2,400	\$320.41	\$301.30	(\$19.11)	-5.96%
30,000	2,500	\$326.09	\$308.86	(\$17.23)	-5.28%
31,200	2,600	\$331.78	\$316.41	(\$15.37)	-4.63%
32,400	2,700	\$337.46	\$323.97	(\$13.49)	-4.00%
33,600	2,800	\$343.15	\$331.52	(\$11.63)	-3.39%
34,800	2,900	\$348.84	\$339.08	(\$9.76)	-2.80%
36,000	3,000	\$354.52	\$346.63	(\$7.89)	-2.23%
37,200	3,100	\$360.21	\$354.19	(\$6.02)	-1.67%
38,400	3,200	\$365.89	\$361.74	(\$4.15)	-1.13%
39,600	3,300	\$371.58	\$369.29	(\$2.29)	-0.62%
40,800	3,400	\$377.26	\$376.85	(\$0.41)	-0.11%
42,000	3,500	\$382.95	\$384.40	\$1.45	0.38%
43,200	3,600	\$388.63	\$391.96	\$3.33	0.86%
44,400	3,700	\$394.32	\$399.51	\$5.19	1.32%
45,600	3,800	\$400.00	\$407.07	\$7.07	1.77%
46,800	3,900	\$405.69	\$414.62	\$8.93	2.20%
48,000	4,000	\$411.37	\$422.17	\$10.80	2.63%
49,200	4,100	\$417.06	\$429.73	\$12.67	3.04%
50,400	4,200	\$422.75	\$437.28	\$14.53	3.44%
51,600	4,300	\$428.43	\$444.84	\$16.41	3.83%
52,800	4,400	\$434.12	\$452.39	\$18.27	4.21%
54,000	4,500	\$439.80	\$459.95	\$20.15	4.58%
55,200	4,600	\$445.49	\$467.50	\$22.01	4.94%
56,400	4,700	\$451.17	\$475.05	\$23.88	5.29%
57,600	4,800	\$456.86	\$482.61	\$25.75	5.64%
58,800	4,900	\$462.54	\$490.16	\$27.62	5.97%
60,000	5,000	\$468.23	\$497.72	\$29.49	6.30%
61,200	5,100	\$473.91	\$505.27	\$31.36	6.62%
62,400	5,200	\$479.60	\$512.83	\$33.23	6.93%
63,600	5,300	\$485.28	\$520.38	\$35.10	7.23%
64,800	5,400	\$490.97	\$527.94	\$36.97	7.53%
66,000	5,500	\$496.65	\$535.49	\$38.84	7.82%
67,200	5,600	\$502.34	\$543.04	\$40.70	8.10%
68,400	5,700	\$508.03	\$550.60	\$42.57	8.38%
69,600	5,800	\$513.71	\$558.15	\$44.44	8.65%
70,800	5,900	\$519.40	\$565.71	\$46.31	8.92%
72,000	6,000	\$525.08	\$573.26	\$48.18	9.18%
73,200	6,100	\$530.77	\$580.82	\$50.05	9.43%
74,400	6,200	\$536.45	\$588.37	\$51.92	9.68%
75,600	6,300	\$542.14	\$595.92	\$53.78	9.92%
76,800	6,400	\$547.82	\$603.48	\$55.66	10.16%
78,000	6,500	\$553.51	\$611.03	\$57.52	10.39%
79,200	6,600	\$559.19	\$618.59	\$59.40	10.62%
80,400	6,700	\$564.88	\$626.14	\$61.26	10.84%
81,600	6,800	\$570.56	\$633.70	\$63.14	11.07%
82,800	6,900	\$576.25	\$641.25	\$65.00	11.28%
84,000	7,000	\$581.94	\$648.81	\$66.87	11.49%
85,200	7,100	\$587.62	\$656.36	\$68.74	11.70%
86,400	7,200	\$593.31	\$663.91	\$70.60	11.90%
87,600	7,300	\$598.99	\$671.47	\$72.48	12.10%
88,800	7,400	\$604.68	\$679.02	\$74.34	12.29%
90,000	7,500	\$610.36	\$686.58	\$76.22	12.49%
91,200	7,600	\$616.05	\$694.13	\$78.08	12.67%
92,400	7,700	\$621.73	\$701.69	\$79.96	12.86%
93,600	7,800	\$627.42	\$709.24	\$81.82	13.04%
94,800	7,900	\$633.10	\$716.79	\$83.69	13.22%

Missouri-American Water Company
 District#2 Rate A
 2" Non Residential Monthly Customer

2" Non Residential Monthly Custome
Present Rates Proposed Rates

Effective Date Base Rates	7/20/2016	6/1/2018
Meter Charge: Monthly	\$61.98	\$40.43
Consumption		
ISRS	\$0.00000	\$0.00000
All Usage Per 100 Gallons	\$0.47378	\$0.58500

Annual Customer Usage Gals	Average Monthly Usage Gals	Current Rates Annual Bill	Proposed Rates Annual Bill	Increase/Decrease	
				Amount	Percent
-	-	\$743.76	\$485.16	(\$258.60)	-34.77%
12,000	1,000	\$800.61	\$555.36	(\$245.25)	-30.63%
24,000	2,000	\$857.47	\$625.56	(\$231.91)	-27.05%
36,000	3,000	\$914.32	\$695.76	(\$218.56)	-23.90%
48,000	4,000	\$971.17	\$765.96	(\$205.21)	-21.13%
60,000	5,000	\$1,028.03	\$836.16	(\$191.87)	-18.66%
72,000	6,000	\$1,084.88	\$906.36	(\$178.52)	-16.46%
84,000	7,000	\$1,141.74	\$976.56	(\$165.18)	-14.47%
96,000	8,000	\$1,198.59	\$1,046.76	(\$151.83)	-12.67%
108,000	9,000	\$1,255.44	\$1,116.96	(\$138.48)	-11.03%
120,000	10,000	\$1,312.30	\$1,187.16	(\$125.14)	-9.54%
132,000	11,000	\$1,369.15	\$1,257.36	(\$111.79)	-8.16%
144,000	12,000	\$1,426.00	\$1,327.56	(\$98.44)	-6.90%
156,000	13,000	\$1,482.86	\$1,397.76	(\$85.10)	-5.74%
168,000	14,000	\$1,539.71	\$1,467.96	(\$71.75)	-4.66%
180,000	15,000	\$1,596.56	\$1,538.16	(\$58.40)	-3.66%
192,000	16,000	\$1,653.42	\$1,608.36	(\$45.06)	-2.73%
204,000	17,000	\$1,710.27	\$1,678.56	(\$31.71)	-1.85%
216,000	18,000	\$1,767.12	\$1,748.76	(\$18.36)	-1.04%
228,000	19,000	\$1,823.98	\$1,818.96	(\$5.02)	-0.28%
240,000	20,000	\$1,880.83	\$1,889.16	\$8.33	0.44%
252,000	21,000	\$1,937.69	\$1,959.36	\$21.67	1.12%
264,000	22,000	\$1,994.54	\$2,029.56	\$35.02	1.76%
276,000	23,000	\$2,051.39	\$2,099.76	\$48.37	2.36%
288,000	24,000	\$2,108.25	\$2,169.96	\$61.71	2.93%
300,000	25,000	\$2,165.10	\$2,240.16	\$75.06	3.47%
312,000	26,000	\$2,221.95	\$2,310.36	\$88.41	3.98%
324,000	27,000	\$2,278.81	\$2,380.56	\$101.75	4.47%
336,000	28,000	\$2,335.66	\$2,450.76	\$115.10	4.93%
348,000	29,000	\$2,392.51	\$2,520.96	\$128.45	5.37%
360,000	30,000	\$2,449.37	\$2,591.16	\$141.79	5.79%
372,000	31,000	\$2,506.22	\$2,661.36	\$155.14	6.19%
384,000	32,000	\$2,563.08	\$2,731.56	\$168.48	6.57%
396,000	33,000	\$2,619.93	\$2,801.76	\$181.83	6.94%
408,000	34,000	\$2,676.78	\$2,871.96	\$195.18	7.29%
420,000	35,000	\$2,733.64	\$2,942.16	\$208.52	7.63%
432,000	36,000	\$2,790.49	\$3,012.36	\$221.87	7.95%
444,000	37,000	\$2,847.34	\$3,082.56	\$235.22	8.26%
456,000	38,000	\$2,904.20	\$3,152.76	\$248.56	8.56%
468,000	39,000	\$2,961.05	\$3,222.96	\$261.91	8.85%
480,000	40,000	\$3,017.90	\$3,293.16	\$275.26	9.12%
492,000	41,000	\$3,074.76	\$3,363.36	\$288.60	9.39%
504,000	42,000	\$3,131.61	\$3,433.56	\$301.95	9.64%
516,000	43,000	\$3,188.46	\$3,503.76	\$315.30	9.89%
528,000	44,000	\$3,245.32	\$3,573.96	\$328.64	10.13%
540,000	45,000	\$3,302.17	\$3,644.16	\$341.99	10.36%
552,000	46,000	\$3,359.03	\$3,714.36	\$355.33	10.58%
564,000	47,000	\$3,415.88	\$3,784.56	\$368.68	10.79%
576,000	48,000	\$3,472.73	\$3,854.76	\$382.03	11.00%
588,000	49,000	\$3,529.59	\$3,924.96	\$395.37	11.20%
600,000	50,000	\$3,586.44	\$3,995.16	\$408.72	11.40%
612,000	51,000	\$3,643.29	\$4,065.36	\$422.07	11.58%
624,000	52,000	\$3,700.15	\$4,135.56	\$435.41	11.77%
636,000	53,000	\$3,757.00	\$4,205.76	\$448.76	11.94%
648,000	54,000	\$3,813.85	\$4,275.96	\$462.11	12.12%
660,000	55,000	\$3,870.71	\$4,346.16	\$475.45	12.28%
672,000	56,000	\$3,927.56	\$4,416.36	\$488.80	12.45%
684,000	57,000	\$3,984.42	\$4,486.56	\$502.14	12.60%
696,000	58,000	\$4,041.27	\$4,556.76	\$515.49	12.76%
708,000	59,000	\$4,098.12	\$4,626.96	\$528.84	12.90%
720,000	60,000	\$4,154.98	\$4,697.16	\$542.18	13.05%
732,000	61,000	\$4,211.83	\$4,767.36	\$555.53	13.19%
744,000	62,000	\$4,268.68	\$4,837.56	\$568.88	13.33%
756,000	63,000	\$4,325.54	\$4,907.76	\$582.22	13.46%
768,000	64,000	\$4,382.39	\$4,977.96	\$595.57	13.59%
780,000	65,000	\$4,439.24	\$5,048.16	\$608.92	13.72%
792,000	66,000	\$4,496.10	\$5,118.36	\$622.26	13.84%
804,000	67,000	\$4,552.95	\$5,188.56	\$635.61	13.96%
816,000	68,000	\$4,609.80	\$5,258.76	\$648.96	14.08%
828,000	69,000	\$4,666.66	\$5,328.96	\$662.30	14.19%
840,000	70,000	\$4,723.51	\$5,399.16	\$675.65	14.30%

Missouri-American Water Company
 District#2 Rate J
 6" Non Residential (Rate J) Mthly Customer

6" Non Residential (Rate J) Mthly Customer

	Present Rates	Proposed Rates
Effective Date Base Rates	7/20/2016	6/1/2018
Meter Charge: Mthly	\$341.05	\$222.47
Consumption		
ISRS	\$0.00000	\$0.00000
All Usage Per 100 Gallons	\$0.31500	\$0.30316

Annual Customer Usage Gals	Average Monthly Usage Gals	Current Rates Annual Bill	Proposed Rates Annual Bill	Increase/Decrease	
				Amount	Percent
-	-	\$4,092.60	\$2,669.64	(\$1,422.96)	-34.77%
5,400,000	450,000	\$21,102.60	\$19,040.28	(\$2,062.32)	-9.77%
5,520,000	460,000	\$21,480.60	\$19,404.07	(\$2,076.53)	-9.67%
5,640,000	470,000	\$21,858.60	\$19,767.86	(\$2,090.74)	-9.56%
5,760,000	480,000	\$22,236.60	\$20,131.66	(\$2,104.94)	-9.47%
5,880,000	490,000	\$22,614.60	\$20,495.45	(\$2,119.15)	-9.37%
6,000,000	500,000	\$22,992.60	\$20,859.24	(\$2,133.36)	-9.28%
6,120,000	510,000	\$23,370.60	\$21,223.03	(\$2,147.57)	-9.19%
6,240,000	520,000	\$23,748.60	\$21,586.82	(\$2,161.78)	-9.10%
6,360,000	530,000	\$24,126.60	\$21,950.62	(\$2,175.98)	-9.02%
6,480,000	540,000	\$24,504.60	\$22,314.41	(\$2,190.19)	-8.94%
6,600,000	550,000	\$24,882.60	\$22,678.20	(\$2,204.40)	-8.86%
6,720,000	560,000	\$25,260.60	\$23,041.99	(\$2,218.61)	-8.78%
6,840,000	570,000	\$25,638.60	\$23,405.78	(\$2,232.82)	-8.71%
6,960,000	580,000	\$26,016.60	\$23,769.58	(\$2,247.02)	-8.64%
7,080,000	590,000	\$26,394.60	\$24,133.37	(\$2,261.23)	-8.57%
7,200,000	600,000	\$26,772.60	\$24,497.16	(\$2,275.44)	-8.50%
7,320,000	610,000	\$27,150.60	\$24,860.95	(\$2,289.65)	-8.43%
7,440,000	620,000	\$27,528.60	\$25,224.74	(\$2,303.86)	-8.37%
7,560,000	630,000	\$27,906.60	\$25,588.54	(\$2,318.06)	-8.31%
7,680,000	640,000	\$28,284.60	\$25,952.33	(\$2,332.27)	-8.25%
7,800,000	650,000	\$28,662.60	\$26,316.12	(\$2,346.48)	-8.19%
7,920,000	660,000	\$29,040.60	\$26,679.91	(\$2,360.69)	-8.13%
8,040,000	670,000	\$29,418.60	\$27,043.70	(\$2,374.90)	-8.07%
8,160,000	680,000	\$29,796.60	\$27,407.50	(\$2,389.10)	-8.02%
8,280,000	690,000	\$30,174.60	\$27,771.29	(\$2,403.31)	-7.96%
8,400,000	700,000	\$30,552.60	\$28,135.08	(\$2,417.52)	-7.91%
8,520,000	710,000	\$30,930.60	\$28,498.87	(\$2,431.73)	-7.86%
8,640,000	720,000	\$31,308.60	\$28,862.66	(\$2,445.94)	-7.81%
8,760,000	730,000	\$31,686.60	\$29,226.46	(\$2,460.14)	-7.76%
8,880,000	740,000	\$32,064.60	\$29,590.25	(\$2,474.35)	-7.72%
9,000,000	750,000	\$32,442.60	\$29,954.04	(\$2,488.56)	-7.67%
9,120,000	760,000	\$32,820.60	\$30,317.83	(\$2,502.77)	-7.63%
9,240,000	770,000	\$33,198.60	\$30,681.62	(\$2,516.98)	-7.58%
9,360,000	780,000	\$33,576.60	\$31,045.42	(\$2,531.18)	-7.54%
9,480,000	790,000	\$33,954.60	\$31,409.21	(\$2,545.39)	-7.50%
9,600,000	800,000	\$34,332.60	\$31,773.00	(\$2,559.60)	-7.46%
9,720,000	810,000	\$34,710.60	\$32,136.79	(\$2,573.81)	-7.42%
9,840,000	820,000	\$35,088.60	\$32,500.58	(\$2,588.02)	-7.38%
9,960,000	830,000	\$35,466.60	\$32,864.38	(\$2,602.22)	-7.34%
10,080,000	840,000	\$35,844.60	\$33,228.17	(\$2,616.43)	-7.30%
10,200,000	850,000	\$36,222.60	\$33,591.96	(\$2,630.64)	-7.26%
10,320,000	860,000	\$36,600.60	\$33,955.75	(\$2,644.85)	-7.23%
10,440,000	870,000	\$36,978.60	\$34,319.54	(\$2,659.06)	-7.19%
10,560,000	880,000	\$37,356.60	\$34,683.34	(\$2,673.26)	-7.16%
10,680,000	890,000	\$37,734.60	\$35,047.13	(\$2,687.47)	-7.12%
10,800,000	900,000	\$38,112.60	\$35,410.92	(\$2,701.68)	-7.09%
10,920,000	910,000	\$38,490.60	\$35,774.71	(\$2,715.89)	-7.06%
11,040,000	920,000	\$38,868.60	\$36,138.50	(\$2,730.10)	-7.02%
11,160,000	930,000	\$39,246.60	\$36,502.30	(\$2,744.30)	-6.99%
11,280,000	940,000	\$39,624.60	\$36,866.09	(\$2,758.51)	-6.96%
11,400,000	950,000	\$40,002.60	\$37,229.88	(\$2,772.72)	-6.93%
11,520,000	960,000	\$40,380.60	\$37,593.67	(\$2,786.93)	-6.90%
11,640,000	970,000	\$40,758.60	\$37,957.46	(\$2,801.14)	-6.87%
11,760,000	980,000	\$41,136.60	\$38,321.26	(\$2,815.34)	-6.84%
11,880,000	990,000	\$41,514.60	\$38,685.05	(\$2,829.55)	-6.82%
12,000,000	1,000,000	\$41,892.60	\$39,048.84	(\$2,843.76)	-6.79%
12,120,000	1,010,000	\$42,270.60	\$39,412.63	(\$2,857.97)	-6.76%
12,240,000	1,020,000	\$42,648.60	\$39,776.42	(\$2,872.18)	-6.73%
12,360,000	1,030,000	\$43,026.60	\$40,140.22	(\$2,886.38)	-6.71%
12,480,000	1,040,000	\$43,404.60	\$40,504.01	(\$2,900.59)	-6.68%
12,600,000	1,050,000	\$43,782.60	\$40,867.80	(\$2,914.80)	-6.66%
12,720,000	1,060,000	\$44,160.60	\$41,231.59	(\$2,929.01)	-6.63%
12,840,000	1,070,000	\$44,538.60	\$41,595.38	(\$2,943.22)	-6.61%
12,960,000	1,080,000	\$44,916.60	\$41,959.18	(\$2,957.42)	-6.58%
13,080,000	1,090,000	\$45,294.60	\$42,322.97	(\$2,971.63)	-6.56%
13,200,000	1,100,000	\$45,672.60	\$42,686.76	(\$2,985.84)	-6.54%
13,320,000	1,110,000	\$46,050.60	\$43,050.55	(\$3,000.05)	-6.51%
13,440,000	1,120,000	\$46,428.60	\$43,414.34	(\$3,014.26)	-6.49%
13,560,000	1,130,000	\$46,806.60	\$43,778.14	(\$3,028.46)	-6.47%
13,680,000	1,140,000	\$47,184.60	\$44,141.93	(\$3,042.67)	-6.45%

Missouri-American Water Company
 District#3 Rate A
 5/8" Residential Monthly Customer

5/8" Residential Monthly Customer
Present Rates Proposed Rates

Effective Date Base Rates	7/20/2016	6/1/2018
Meter Charge: Monthly	\$15.33	\$10.00
Consumption		
ISRS	\$0.00000	\$0.00000
All Usage Per 100 Gallons	\$0.37424	\$0.62953

Annual Customer Usage Gals	Average Monthly Usage Gals	Current Rates Annual Bill	Proposed Rates Annual Bill	Increase/Decrease	
				Amount	Percent
-	-	\$183.96	\$120.00	(\$63.96)	-34.77%
12,000	1,000	\$228.87	\$195.54	(\$33.33)	-14.56%
13,200	1,100	\$233.36	\$203.10	(\$30.26)	-12.97%
14,400	1,200	\$237.85	\$210.65	(\$27.20)	-11.44%
15,600	1,300	\$242.34	\$218.21	(\$24.13)	-9.96%
16,800	1,400	\$246.83	\$225.76	(\$21.07)	-8.54%
18,000	1,500	\$251.32	\$233.32	(\$18.00)	-7.16%
19,200	1,600	\$255.81	\$240.87	(\$14.94)	-5.84%
20,400	1,700	\$260.30	\$248.42	(\$11.88)	-4.56%
21,600	1,800	\$264.80	\$255.98	(\$8.82)	-3.33%
22,800	1,900	\$269.29	\$263.53	(\$5.76)	-2.14%
24,000	2,000	\$273.78	\$271.09	(\$2.69)	-0.98%
25,200	2,100	\$278.27	\$278.64	\$0.37	0.13%
26,400	2,200	\$282.76	\$286.20	\$3.44	1.22%
27,600	2,300	\$287.25	\$293.75	\$6.50	2.26%
28,800	2,400	\$291.74	\$301.30	\$9.56	3.28%
30,000	2,500	\$296.23	\$308.86	\$12.63	4.26%
31,200	2,600	\$300.72	\$316.41	\$15.69	5.22%
32,400	2,700	\$305.21	\$323.97	\$18.76	6.15%
33,600	2,800	\$309.70	\$331.52	\$21.82	7.05%
34,800	2,900	\$314.20	\$339.08	\$24.88	7.92%
36,000	3,000	\$318.69	\$346.63	\$27.94	8.77%
37,200	3,100	\$323.18	\$354.19	\$31.01	9.60%
38,400	3,200	\$327.67	\$361.74	\$34.07	10.40%
39,600	3,300	\$332.16	\$369.29	\$37.13	11.18%
40,800	3,400	\$336.65	\$376.85	\$40.20	11.94%
42,000	3,500	\$341.14	\$384.40	\$43.26	12.68%
43,200	3,600	\$345.63	\$391.96	\$46.33	13.40%
44,400	3,700	\$350.12	\$399.51	\$49.39	14.11%
45,600	3,800	\$354.61	\$407.07	\$52.46	14.79%
46,800	3,900	\$359.10	\$414.62	\$55.52	15.46%
48,000	4,000	\$363.60	\$422.17	\$58.57	16.11%
49,200	4,100	\$368.09	\$429.73	\$61.64	16.75%
50,400	4,200	\$372.58	\$437.28	\$64.70	17.37%
51,600	4,300	\$377.07	\$444.84	\$67.77	17.97%
52,800	4,400	\$381.56	\$452.39	\$70.83	18.56%
54,000	4,500	\$386.05	\$459.95	\$73.90	19.14%
55,200	4,600	\$390.54	\$467.50	\$76.96	19.71%
56,400	4,700	\$395.03	\$475.05	\$80.02	20.26%
57,600	4,800	\$399.52	\$482.61	\$83.09	20.80%
58,800	4,900	\$404.01	\$490.16	\$86.15	21.32%
60,000	5,000	\$408.50	\$497.72	\$89.22	21.84%
61,200	5,100	\$412.99	\$505.27	\$92.28	22.34%
62,400	5,200	\$417.49	\$512.83	\$95.34	22.84%
63,600	5,300	\$421.98	\$520.38	\$98.40	23.32%
64,800	5,400	\$426.47	\$527.94	\$101.47	23.79%
66,000	5,500	\$430.96	\$535.49	\$104.53	24.26%
67,200	5,600	\$435.45	\$543.04	\$107.59	24.71%
68,400	5,700	\$439.94	\$550.60	\$110.66	25.15%
69,600	5,800	\$444.43	\$558.15	\$113.72	25.59%
70,800	5,900	\$448.92	\$565.71	\$116.79	26.02%
72,000	6,000	\$453.41	\$573.26	\$119.85	26.43%
73,200	6,100	\$457.90	\$580.82	\$122.92	26.84%
74,400	6,200	\$462.39	\$588.37	\$125.98	27.25%
75,600	6,300	\$466.89	\$595.92	\$129.03	27.64%
76,800	6,400	\$471.38	\$603.48	\$132.10	28.02%
78,000	6,500	\$475.87	\$611.03	\$135.16	28.40%
79,200	6,600	\$480.36	\$618.59	\$138.23	28.78%
80,400	6,700	\$484.85	\$626.14	\$141.29	29.14%
81,600	6,800	\$489.34	\$633.70	\$144.36	29.50%
82,800	6,900	\$493.83	\$641.25	\$147.42	29.85%
84,000	7,000	\$498.32	\$648.81	\$150.49	30.20%
85,200	7,100	\$502.81	\$656.36	\$153.55	30.54%
86,400	7,200	\$507.30	\$663.91	\$156.61	30.87%
87,600	7,300	\$511.79	\$671.47	\$159.68	31.20%
88,800	7,400	\$516.29	\$679.02	\$162.73	31.52%
90,000	7,500	\$520.78	\$686.58	\$165.80	31.84%
91,200	7,600	\$525.27	\$694.13	\$168.86	32.15%
92,400	7,700	\$529.76	\$701.69	\$171.93	32.45%
93,600	7,800	\$534.25	\$709.24	\$174.99	32.75%
94,800	7,900	\$538.74	\$716.79	\$178.05	33.05%

Missouri-American Water Company
 District#3 Rate A
 2" Non Residential Monthly Customer

2" Non Residential Monthly Customer
Present Rates Proposed Rates

Effective Date Base Rates	7/20/2016	6/1/2018
Meter Charge: Monthly	\$61.98	\$40.43
Consumption		
ISRS	\$0.00000	\$0.00000
All Usage Per 100 Gallons	\$0.37424	\$0.58500

Annual Customer Usage Gals	Average Monthly Usage Gals	Current Rates Annual Bill	Proposed Rates Annual Bill	Increase/Decrease	
				Amount	Percent
-	-	\$743.76	\$485.16	(\$258.60)	-34.77%
12,000	1,000	\$788.67	\$555.36	(\$233.31)	-29.58%
24,000	2,000	\$833.58	\$625.56	(\$208.02)	-24.96%
36,000	3,000	\$878.49	\$695.76	(\$182.73)	-20.80%
48,000	4,000	\$923.40	\$765.96	(\$157.44)	-17.05%
60,000	5,000	\$968.30	\$836.16	(\$132.14)	-13.65%
72,000	6,000	\$1,013.21	\$906.36	(\$106.85)	-10.55%
84,000	7,000	\$1,058.12	\$976.56	(\$81.56)	-7.71%
96,000	8,000	\$1,103.03	\$1,046.76	(\$56.27)	-5.10%
108,000	9,000	\$1,147.94	\$1,116.96	(\$30.98)	-2.70%
120,000	10,000	\$1,192.85	\$1,187.16	(\$5.69)	-0.48%
132,000	11,000	\$1,237.76	\$1,257.36	\$19.60	1.58%
144,000	12,000	\$1,282.67	\$1,327.56	\$44.89	3.50%
156,000	13,000	\$1,327.57	\$1,397.76	\$70.19	5.29%
168,000	14,000	\$1,372.48	\$1,467.96	\$95.48	6.96%
180,000	15,000	\$1,417.39	\$1,538.16	\$120.77	8.52%
192,000	16,000	\$1,462.30	\$1,608.36	\$146.06	9.99%
204,000	17,000	\$1,507.21	\$1,678.56	\$171.35	11.37%
216,000	18,000	\$1,552.12	\$1,748.76	\$196.64	12.67%
228,000	19,000	\$1,597.03	\$1,818.96	\$221.93	13.90%
240,000	20,000	\$1,641.94	\$1,889.16	\$247.22	15.06%
252,000	21,000	\$1,686.84	\$1,959.36	\$272.52	16.16%
264,000	22,000	\$1,731.75	\$2,029.56	\$297.81	17.20%
276,000	23,000	\$1,776.66	\$2,099.76	\$323.10	18.19%
288,000	24,000	\$1,821.57	\$2,169.96	\$348.39	19.13%
300,000	25,000	\$1,866.48	\$2,240.16	\$373.68	20.02%
312,000	26,000	\$1,911.39	\$2,310.36	\$398.97	20.87%
324,000	27,000	\$1,956.30	\$2,380.56	\$424.26	21.69%
336,000	28,000	\$2,001.21	\$2,450.76	\$449.55	22.46%
348,000	29,000	\$2,046.12	\$2,520.96	\$474.84	23.21%
360,000	30,000	\$2,091.02	\$2,591.16	\$500.14	23.92%
372,000	31,000	\$2,135.93	\$2,661.36	\$525.43	24.60%
384,000	32,000	\$2,180.84	\$2,731.56	\$550.72	25.25%
396,000	33,000	\$2,225.75	\$2,801.76	\$576.01	25.88%
408,000	34,000	\$2,270.66	\$2,871.96	\$601.30	26.48%
420,000	35,000	\$2,315.57	\$2,942.16	\$626.59	27.06%
432,000	36,000	\$2,360.48	\$3,012.36	\$651.88	27.62%
444,000	37,000	\$2,405.39	\$3,082.56	\$677.17	28.15%
456,000	38,000	\$2,450.29	\$3,152.76	\$702.47	28.67%
468,000	39,000	\$2,495.20	\$3,222.96	\$727.76	29.17%
480,000	40,000	\$2,540.11	\$3,293.16	\$753.05	29.65%
492,000	41,000	\$2,585.02	\$3,363.36	\$778.34	30.11%
504,000	42,000	\$2,629.93	\$3,433.56	\$803.63	30.56%
516,000	43,000	\$2,674.84	\$3,503.76	\$828.92	30.99%
528,000	44,000	\$2,719.75	\$3,573.96	\$854.21	31.41%
540,000	45,000	\$2,764.66	\$3,644.16	\$879.50	31.81%
552,000	46,000	\$2,809.56	\$3,714.36	\$904.80	32.20%
564,000	47,000	\$2,854.47	\$3,784.56	\$930.09	32.58%
576,000	48,000	\$2,899.38	\$3,854.76	\$955.38	32.95%
588,000	49,000	\$2,944.29	\$3,924.96	\$980.67	33.31%
600,000	50,000	\$2,989.20	\$3,995.16	\$1,005.96	33.65%
612,000	51,000	\$3,034.11	\$4,065.36	\$1,031.25	33.99%
624,000	52,000	\$3,079.02	\$4,135.56	\$1,056.54	34.31%
636,000	53,000	\$3,123.93	\$4,205.76	\$1,081.83	34.63%
648,000	54,000	\$3,168.84	\$4,275.96	\$1,107.12	34.94%
660,000	55,000	\$3,213.74	\$4,346.16	\$1,132.42	35.24%
672,000	56,000	\$3,258.65	\$4,416.36	\$1,157.71	35.53%
684,000	57,000	\$3,303.56	\$4,486.56	\$1,183.00	35.81%
696,000	58,000	\$3,348.47	\$4,556.76	\$1,208.29	36.08%
708,000	59,000	\$3,393.38	\$4,626.96	\$1,233.58	36.35%
720,000	60,000	\$3,438.29	\$4,697.16	\$1,258.87	36.61%
732,000	61,000	\$3,483.20	\$4,767.36	\$1,284.16	36.87%
744,000	62,000	\$3,528.11	\$4,837.56	\$1,309.45	37.11%
756,000	63,000	\$3,573.01	\$4,907.76	\$1,334.75	37.36%
768,000	64,000	\$3,617.92	\$4,977.96	\$1,360.04	37.59%
780,000	65,000	\$3,662.83	\$5,048.16	\$1,385.33	37.82%
792,000	66,000	\$3,707.74	\$5,118.36	\$1,410.62	38.05%
804,000	67,000	\$3,752.65	\$5,188.56	\$1,435.91	38.26%
816,000	68,000	\$3,797.56	\$5,258.76	\$1,461.20	38.48%
828,000	69,000	\$3,842.47	\$5,328.96	\$1,486.49	38.69%
840,000	70,000	\$3,887.38	\$5,399.16	\$1,511.78	38.89%

Missouri-American Water Company
 District#3 Rate J
 6" Non Residential (Rate J) Mthly Customer

6" Non Residential (Rate J) Mthly Customer

	Present Rates	Proposed Rates
Effective Date Base Rates	7/20/2016	6/1/2018
Meter Charge: Mthly	\$341.05	\$222.47
Consumption		
ISRS	\$0.00000	\$0.00000
All Usage Per 100 Gallons	\$0.23320	\$0.30316

Annual Customer Usage Gals	Average Monthly Usage Gals	Current Rates Annual Bill	Proposed Rates Annual Bill	Increase/Decrease	
				Amount	Percent
-	-	\$4,092.60	\$2,669.64	(\$1,422.96)	-34.77%
5,400,000	450,000	\$16,685.40	\$19,040.28	\$2,354.88	14.11%
5,520,000	460,000	\$16,965.24	\$19,404.07	\$2,438.83	14.38%
5,640,000	470,000	\$17,245.08	\$19,767.86	\$2,522.78	14.63%
5,760,000	480,000	\$17,524.92	\$20,131.66	\$2,606.74	14.87%
5,880,000	490,000	\$17,804.76	\$20,495.45	\$2,690.69	15.11%
6,000,000	500,000	\$18,084.60	\$20,859.24	\$2,774.64	15.34%
6,120,000	510,000	\$18,364.44	\$21,223.03	\$2,858.59	15.57%
6,240,000	520,000	\$18,644.28	\$21,586.82	\$2,942.54	15.78%
6,360,000	530,000	\$18,924.12	\$21,950.62	\$3,026.50	15.99%
6,480,000	540,000	\$19,203.96	\$22,314.41	\$3,110.45	16.20%
6,600,000	550,000	\$19,483.80	\$22,678.20	\$3,194.40	16.40%
6,720,000	560,000	\$19,763.64	\$23,041.99	\$3,278.35	16.59%
6,840,000	570,000	\$20,043.48	\$23,405.78	\$3,362.30	16.78%
6,960,000	580,000	\$20,323.32	\$23,769.58	\$3,446.26	16.96%
7,080,000	590,000	\$20,603.16	\$24,133.37	\$3,530.21	17.13%
7,200,000	600,000	\$20,883.00	\$24,497.16	\$3,614.16	17.31%
7,320,000	610,000	\$21,162.84	\$24,860.95	\$3,698.11	17.47%
7,440,000	620,000	\$21,442.68	\$25,224.74	\$3,782.06	17.64%
7,560,000	630,000	\$21,722.52	\$25,588.54	\$3,866.02	17.80%
7,680,000	640,000	\$22,002.36	\$25,952.33	\$3,949.97	17.95%
7,800,000	650,000	\$22,282.20	\$26,316.12	\$4,033.92	18.10%
7,920,000	660,000	\$22,562.04	\$26,679.91	\$4,117.87	18.25%
8,040,000	670,000	\$22,841.88	\$27,043.70	\$4,201.82	18.40%
8,160,000	680,000	\$23,121.72	\$27,407.50	\$4,285.78	18.54%
8,280,000	690,000	\$23,401.56	\$27,771.29	\$4,369.73	18.67%
8,400,000	700,000	\$23,681.40	\$28,135.08	\$4,453.68	18.81%
8,520,000	710,000	\$23,961.24	\$28,498.87	\$4,537.63	18.94%
8,640,000	720,000	\$24,241.08	\$28,862.66	\$4,621.58	19.07%
8,760,000	730,000	\$24,520.92	\$29,226.46	\$4,705.54	19.19%
8,880,000	740,000	\$24,800.76	\$29,590.25	\$4,789.49	19.31%
9,000,000	750,000	\$25,080.60	\$29,954.04	\$4,873.44	19.43%
9,120,000	760,000	\$25,360.44	\$30,317.83	\$4,957.39	19.55%
9,240,000	770,000	\$25,640.28	\$30,681.62	\$5,041.34	19.66%
9,360,000	780,000	\$25,920.12	\$31,045.42	\$5,125.30	19.77%
9,480,000	790,000	\$26,199.96	\$31,409.21	\$5,209.25	19.88%
9,600,000	800,000	\$26,479.80	\$31,773.00	\$5,293.20	19.99%
9,720,000	810,000	\$26,759.64	\$32,136.79	\$5,377.15	20.09%
9,840,000	820,000	\$27,039.48	\$32,500.58	\$5,461.10	20.20%
9,960,000	830,000	\$27,319.32	\$32,864.38	\$5,545.06	20.30%
10,080,000	840,000	\$27,599.16	\$33,228.17	\$5,629.01	20.40%
10,200,000	850,000	\$27,879.00	\$33,591.96	\$5,712.96	20.49%
10,320,000	860,000	\$28,158.84	\$33,955.75	\$5,796.91	20.59%
10,440,000	870,000	\$28,438.68	\$34,319.54	\$5,880.86	20.68%
10,560,000	880,000	\$28,718.52	\$34,683.34	\$5,964.82	20.77%
10,680,000	890,000	\$28,998.36	\$35,047.13	\$6,048.77	20.86%
10,800,000	900,000	\$29,278.20	\$35,410.92	\$6,132.72	20.95%
10,920,000	910,000	\$29,558.04	\$35,774.71	\$6,216.67	21.03%
11,040,000	920,000	\$29,837.88	\$36,138.50	\$6,300.62	21.12%
11,160,000	930,000	\$30,117.72	\$36,502.30	\$6,384.58	21.20%
11,280,000	940,000	\$30,397.56	\$36,866.09	\$6,468.53	21.28%
11,400,000	950,000	\$30,677.40	\$37,229.88	\$6,552.48	21.36%
11,520,000	960,000	\$30,957.24	\$37,593.67	\$6,636.43	21.44%
11,640,000	970,000	\$31,237.08	\$37,957.46	\$6,720.38	21.51%
11,760,000	980,000	\$31,516.92	\$38,321.26	\$6,804.34	21.59%
11,880,000	990,000	\$31,796.76	\$38,685.05	\$6,888.29	21.66%
12,000,000	1,000,000	\$32,076.60	\$39,048.84	\$6,972.24	21.74%
12,120,000	1,010,000	\$32,356.44	\$39,412.63	\$7,056.19	21.81%
12,240,000	1,020,000	\$32,636.28	\$39,776.42	\$7,140.14	21.88%
12,360,000	1,030,000	\$32,916.12	\$40,140.22	\$7,224.10	21.95%
12,480,000	1,040,000	\$33,195.96	\$40,504.01	\$7,308.05	22.01%
12,600,000	1,050,000	\$33,475.80	\$40,867.80	\$7,392.00	22.08%
12,720,000	1,060,000	\$33,755.64	\$41,231.59	\$7,475.95	22.15%
12,840,000	1,070,000	\$34,035.48	\$41,595.38	\$7,559.90	22.21%
12,960,000	1,080,000	\$34,315.32	\$41,959.18	\$7,643.86	22.28%
13,080,000	1,090,000	\$34,595.16	\$42,322.97	\$7,727.81	22.34%
13,200,000	1,100,000	\$34,875.00	\$42,686.76	\$7,811.76	22.40%
13,320,000	1,110,000	\$35,154.84	\$43,050.55	\$7,895.71	22.46%
13,440,000	1,120,000	\$35,434.68	\$43,414.34	\$7,979.66	22.52%
13,560,000	1,130,000	\$35,714.52	\$43,778.14	\$8,063.62	22.58%
13,680,000	1,140,000	\$35,994.36	\$44,141.93	\$8,147.57	22.64%