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. LAGRAND 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 RATES FOR WATER AND SEWER SERVICE

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

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 20 day of

2017.

Notary Public

My commission expires:

MARY BETH HERCULES
Notary Public - Notary Seal
STATE OF MISSOURI
St. Louis County
My Commission Expires April 26, 2020
Commission # 96546828

DIRECT TESTIMONY

BRIAN W. LAGRAND

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"
- 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.
- Louis in 1998, with a concentration in Finance, and a Bachelor of Science in Business
- 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
- 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
- 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
- foreign currency derivative portfolio in Risk Management and running the commercial
- paper and share repurchase programs in Corporate Finance. In 2005 I moved into the
- Business & Wholesaler Development Group as a Sr. Business Analyst, where I worked on

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

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.

7

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 (WA22 2012-0066), and I have testified before the Illinois Commerce Commission.

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
- BWL-2. These schedules support MAWC's revenue requirement calculation for this case.
- CAS-1: Summary of Revenue Requirement
- CAS-2: Pro Forma Income Statements
- CAS-3: Rate Base summary

- CAS-4: Utility Plant in Service
- CAS-5: Accumulated Depreciation
- CAS-6: Customer Advances and Contributions in Aid of Construction
- CAS-7: Working Capital
- CAS-8: Pro Forma Adjustments to Revenue
- CAS-9: Summary of Operating and Maintenance Expenses, Depreciation,
- 23 Amortization and General Taxes

- CAS-10: Pro Forma Current State and Federal Income Taxes at Present and
 Proposed Rates
- CAS-11 & CAS 12: Test Year Operating Revenues at Present Rates vs Proposed
 Rates
- CAS-13: Summary of Adjustments to Operations and Maintenance Expenses,
 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:
- 1. Base year 12 months ended December 31, 2016;
- 12 2. Current test year 12 months ended May 31, 2018; and,
- 3. Future test year 12 months ended May 31, 2019.

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

15 In general, the base year expenses (12 months ended December 31, 2016) were updated to A. 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.
- 5 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

- 9 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.
- 12 Q. Please describe CAS-1.
- 13 A. CAS-1 is a summary schedule for the overall revenue requirement, rate deficiency and the 14 requested rate increase. This schedule summarizes the financial information needed to 15 calculate the Company's revenue deficiency. The revenue requirement calculation was 16 determined by multiplying the Company's pro forma rate base by the requested rate of 17 return to derive the required operating income. The recommended 8.07% overall rate of 18 return is based upon a 10.80% common equity return requirement, as supported by the 19 testimony of Company witness Ann Bulkley. The operating income requirement is then 20 compared to pro forma operating income at present rates to determine the Company's 21 operating income deficiency. When the operating income deficiency is multiplied by the 22 gross revenue conversion factor that adjusts for income taxes and uncollectibles, the result

- 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
- Tracker.

11 Q. Please describe CAS-4.

- 12 A. CAS-4 is a schedule of Utility Plant in Service, presented in National Association of
- 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
- 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
- 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?		

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?			
		B AMAWO DE DUI			

Yes. During and subsequent to the base year, MAWC closed on several small acquisitions

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- A. Yes. MAWC closed on the acquisition of Hickory Hills Water and Sewer (WA-2016-0019 and SA-2016-0020) on December 10, 2015. The Commission order approving the acquisition states: "The consolidation for ratemaking purposes of Hickory Hills' service area with the St. Louis Metro service area of MAWC is approved." Approximately \$80,000 of Hickory Hills Sewer's revenue requirement has been shifted to the water tariff group in this rate case.
- Q. Did the Company also reflect operating revenues and expenses associated with the 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 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.

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 produce a revenue deficiency of \$89,405,258. The \$14,730,513 difference between pro-6 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.
- Q. Does the proposed overall revenue requirement include the impact of investments 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?
- A. No. If the ISRS-eligible investments through May 31, 2019 are allowed in base rates, the

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

Q. What is meant by the term "revenue requirement"?

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

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

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

O. Please discuss the derivation of state and federal income tax expense.

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

V. REVENUES

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- Q. Please explain the development of MAWC's pro-forma revenues as set forth in the 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.
- Q. Please explain the adjustments to the Company's book revenues that were made to develop December 31, 2016 pro forma revenues under present rates as shown on CAS-8.
- A. The CAS-8 schedule begins with actual Company revenues per the general ledger for the 12 months ended December 31, 2016. Three adjustments are made to present a pro forma revenue for the 12 months ended December 31, 2016. First, unbilled revenue is eliminated.

- Second, all revenue related to ISRS for St. Louis County is eliminated. Lastly, the per books revenues were adjusted for the bill analysis normalization as shown in Schedules CAS-11 & 12.
- Q. Please explain the adjustments to determine the Company's May 31, 2018 pro forma
 revenues as shown on CAS-8 and CAS-11 & 12.

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

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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.

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

A. Yes. Water District #2 in Audrain County has decided to drill their own wells and is constructing a new water tank. The Water District has indicated they expect to stop purchasing water from MAWC by the end of 2017, but will maintain an emergency connection with the Company. Their usage has been removed from future projections.

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

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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 for District 1 water customers, which includes St. Louis, St. Charles and Jefferson City, 5 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?
- A. The 1.5% fee requested by MAWC is the same fee charged by Ameren, Laclede Gas (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	0	Did the Common make a man former of instrument for lete force?			
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. <u>RATE DESIGN</u>			

VI. <u>RATE DESIGN</u>

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

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A.

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

Q. Please further discuss the tariff consolidation.

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- A. Certainly. For the water tariffs, the Company is proposing to fully consolidate all water customers into one statewide tariff group. For the sewer tariffs, the Company is proposing 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

customers' bills. Under current rates, moving a customer from quarterly to monthly would result in a higher fixed charge for the customer and increased revenues for MAWC. By establishing a fixed charge that is billing period agnostic, the customers can enjoy the benefits of both monthly billing and AMI without seeing any change to their monthly equivalent fixed charge. Please see the testimony of Company witnesses Jenkins and Heppenstall for further discussion of the fixed charge. Please see the testimony of Company witnesses Slarkson for further discussion of the AMI program.

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

A.

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.

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

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

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. <u>RATE BASE</u>
19		a. <u>UTILITY PLANT IN SERVICE</u>
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,

Why are you proposing two rates for sewer customers?

1 **Q.**

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

Q. Please describe the MAWC corporate asset allocation?

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

14 Q. How were the adjustments calculated?

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

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?

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

b. <u>ACCUMULATED DEPRECIATION RESERVE</u>

Q. Please explain CAS-5 accumulated depreciation reserve?

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

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

Q. Please describe the MAWC corporate reserve allocation?

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

Q. How were the adjustments calculated?

A.

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

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

c. CUSTOMER ADVANCES & CIAC

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

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

10 Q. How were the adjustments calculated?

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

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

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

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

fixed asset and ERP systems and amortized appropriately.

e. <u>DEFERRED INCOME TAXES</u>

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

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

f. WORKING CAPITAL

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

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

g. PENSION ASSET

A.

Q.	Please	discuss	the	pension	asset

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

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h. TANK PAINTING TRACKER

11 Q. Please discuss the tank painting tracker.

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

A.

i. MATERIALS AND SUPPLIES

Q. Please discuss materials and supplies.

Materials and supplies (line 23 on CAS-3) include inventory accounts related to plant materials, fuel, chemicals, and other materials, and are reflected for the consolidated water tariff group and each sewer tariff group. MAWC presents the Base Year as of December 31, 2016, the current test year as of May 31, 2018, and the future test year using the 13 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.

j. <u>REGULATORY DEFERRALS</u>

5 Q. Please discuss regulatory deferrals.

- A. The Regulatory Deferrals entry on CAS-3 (line 27) represents two regulatory assets acquired by the Company in recent sewer system acquisitions. The treatment of the Regulatory Deferrals was approved in the Company's most recent rate case (WR-2015-0301). The Company presents the Base Year as of December 31, 2016, the current test year as of May 31, 2018, and the future test year using the 13 month average balance through May 31, 2019.
 - The first is related to the Company's purchase of the Emerald Pointe sewer system in March 2014. The asset relates to the costs of a pipeline funded by Emerald Pointe, but owned by the City of Hollister. The Company is amortizing this deferral over a 50 year amortization period.
 - The second is related to the Company's purchase of the Hickory Hills water and sewer systems in December 2015. The asset relates to amounts paid for receivership fees and loan payoff. The Company is amortizing this deferral over a five year amortization period.
- Q. Is the company proposing a specific regulatory treatment for the significant increase in its property 2017-2018 tax obligation that results from the recent changes in how certain municipalities are assessing property taxes?

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

VIII. DEPRECIATION EXPENSE

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

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- Depreciation expense (line 20 on CAS-9) is calculated based on the pro forma UPIS balance on CAS-4 by account and by consolidated water tariff group and sewer tariff groups. This balance, as discussed above, includes adjustments through May 31, 2019. The depreciation rates used for the calculation are the rates approved in the Company's most recent rate case (WR-2015-0301), with the exception of the rate used during the forecast period for account 391.4, BTS Initial Investment. This exception is discussed further below.
- 17 Q. Is there a specific proposed adjustment to depreciation expense that you would like 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

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A.

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

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

In order to maintain system stability and to insure stable and robust processes, the Company

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

IX. AMORTIZATION EXPENSE

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

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

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

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X. RATE CASE EXPENSE

- 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?
- A. No. In the most recent case, the depreciation study, customer notices and audit fees were recovered 100%. All other costs, including internal costs, were shared equally between the ratepayers and the investors. The required depreciation study is being amortized over 60 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 which is an overall increase to the customer of 31.95% on a Pro Forma Basis.

\$89,404,072

Item #2 - Names of Counties and Communities Affected

Brunswick District

County NameCommunity NameCharitonCity of Brunswick

Cedar Hill District

County NameCommunity NameJeffersonCedar HillHigh Ridge

Emerald Pointe District

County Name
Taney

Community Name
Hollister

Jefferson City District

County NameCommunity NameColeJefferson CityColeEugeneColeRedfieldColeHickory HillsColeWardsville

Jefferson City Sewer District

County Name Community Name

Cole Jefferson City Callaway

Cole Hickory Hills
Cole Wardsville

Joplin District

County Name Community Name

Newton City of Joplin
Dennis Acres
Leawood
Loma Linda

Item #2 - Names of Counties and Communities Affected

Saginaw

Shoal Creek Drive

Silver Creek

Jasper Airport Drive (Village)

Duquesne Jasper Outside Webb City

Ozark Meadows

County NameCommunity NameMorganGravois Mills

Morgan/Camden Laurie

Maplewood/Riverside Stonebridge Village District

County Name Community Name

Pettis Sedalia
Benton Warsaw
Stone Reeds Spring

Item #2 - Names of Counties and Communities Affected

District

County NameCommunity NameAudrainCity of Mexico

Vandover Village

Ozark Mountain/Lake Taneycomo Acres District

County NameCommunity NameBarryShell KnobTaneyBranson

Platte County District

County Name Community Name

Platte Houston Lake

Parkville Platte Woods Riverside

Rankin Acres District

County Name Community Name

Greene Republic

Saddlebrooke District

County Name Community Name

Taney Branson

Springfield

St Joseph District

County NameCommunity NameBuchananCity of St JosephAndrewCity of Elwood

Doniphan County, Ks. Country Club Village

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

Item #2 - Names of Counties and Communities Affected

Community Name Community Name

Affton Ladue
Ballwin Lakeshire
Bella Villa Lemay

Bellefontaine Neighbors

Bellerive Village

Belnor

Bell-Nor Village

Bel-Ridge

Mackenzie Hills

Manchester

Maplewood

Marlborough

Maryland Heights

Berdell Hills
Berkeley
Moline Acres
Beverly Hills
Normandy
Black Jack
Breckenridge Hills
Norwood Court
Prophysical

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 **Uplands Park** Frontenac Valley Park Glasgow Village Velda City Glen Echo Park Glencoe Velda Village Velda Village Hills Glendale **Grantwood Village** Village Of Champ

Item #2 - Names of Counties and Communities Affected

Green Park	Vinita Park
Greendale	Vinita Terrace
Grover	Warson Woods
Hanley Hills	Webster Groves
Hazelwood	Wellston

Hillsdale Westwood Village Huntleigh Wilbur Park Jennings Wildwood Kinlock Winchester Kirkwood Woodson Terrace

Pevely Farms

County Name **Community Name**

Jefferson Arnold Meramec

Spring Valley/Lakewood Manor District

County Name	Community Name		
Christian	Ozark		
Stone	Shell Knob		
Stone	Woodland Manor		

Tri-States District

County Name
Taney Community Name Branson

Warren County District

County Name	Community Name
Lincoln	Lincoln County
Lincoln	Anna Meadows
Warren	Incline Village

Warrensburg District

County Name	Community Name
Johnson	Warrensburg

<u>Item #3</u> - 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

Item #4	
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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								
	Pro Forma	Pro Forma						
	Revenue at	Revenue at	Dollar	Percent				
Classification	Current Rates	New Rates	Increase	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%				

<u>Item #5 - Proposed annual aggregate increase by general categories of service including</u>
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.

Item #6 - Press Releases

See attached for copies of the Press Releases.

PRESS RELEASE



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 C - 314-825-3578 Brian.Russell@amwater.com

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.

PRESS RELEASE www.amwater.com

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.

PRESS RELEASE www.amwater.com

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

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

Brunswick District

	Current	Effective Estimate	ed Annual					
County/Municipality Name	Tax Rate	Tax Rate Increase	e in Taxes* Name	Title	Address			
City of Brunswick	5.00000%	5.26000%	\$549 JOE MOSER	MAYOR	115 W. BROADWAY	BRUNSWICK	MO	65236
Joplin District								
	Current	Effective Estimate	ed Annual					
County/Municipality Name	Tax Rate	Tax Rate Increase	e in Taxes* Name	Title	Address			
City of Joplin	6.00000%	6.38000%	\$174,639 MICHAEL SEIBERT	MAYOR	602 S. MAIN ST.	JOPLIN	MO	64801

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

mickies bistriot								
	Current	Effective Estimate	ed Annual					
County/Municipality Name	Tax Rate	Tax Rate 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								
	Current	Effective Estimate	ed Annual					
County/Municipality Name	Tax Rate	Tax Rate Increase	e 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								
Saddlebrooke District	Current	Effective Estimate	od Appual					
County/Municipality Name	Tax Rate	Tax Rate Increase		Title	Address			
Saddlebrooke	5.00000%		\$708 PAUL DOUNTAS	BOARD OF TRUSTEES, CHAIRPERSON	776 SADDLEBROOKE DRIVE	SADDLEBROOKE	MO	65630
Saddlebiooke	3.00000 /8	3.2032076	\$700 FAUL DOUNTAS	BOARD OF TROSTEES, CHAIRFERSON	110 SADDLEBROOKE DRIVE	SADDLEBROOKE	IVIO	03030
St Joseph District								
	Current	Effective Estimate	ed Annual					
County/Municipality Name	Tax Rate	Tax Rate 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

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

St Louis Metro District

01 20010 111011 0 21011101								
	Current		Estimated Annual					
County/Municipality Name	Tax Rate		Increase in Taxes* Name	Title	Address			
Ballwin	7.00000%	7.52690%		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%	11.11110%	\$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 Residentia	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	N 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%			MAYOR	5990 MONROE AVE	ST. LOUIS	MO	63140
Kirkwood	7.50000%		* **	MAYOR	139 S. KIRKWOOD RD.	ST. LOUIS	MO	63122
Ladue	7.00000%			MAYOR	9345 CLAYTON RD.	ST. LOUIS	MO	63124
Lakeshire	5.00000%			MAYOR	10000 PUTTINGTON DR.	ST. LOUIS	MO	63123
Manchester	5.00000%		* - *	MAYOR	14318 MANCHESTER RD.	MANCHESTER	MO	63011
Maplewood	9.00000%			MAYOR	7601 MANCHESTER AVE.	ST. LOUIS	MO	63143
Maryland Heights	5.50000%			MAYOR	11911 DORSETT RD	MARYLAND HTS	MO	63043
Moline Acres		5.26320%		MAYOR	2449 CHAMBERS RD.	ST. LOUIS	MO	63136
	2.2000070	J30_0 /						20.00

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%		\$18.305 EVERETT THOMAS	MAYOR	4600 OAKRIDGE BLVD.	ST. LOUIS	MO	63121
Oakland		4.16670%	\$5.319 PAUL MARTI	MAYOR	P.O. BOX 220511	ST. LOUIS	MO	63122
O'Fallon	5.00000%		\$32,883 BILL HENNESSY	MAYOR	100 NORTH MAIN STREET	O'FALLON	MO	63366
Olivette	10.00000%		\$61,887 GREGORY CARL	MAYOR	1140 DIELMAN RD	ST. LOUIS	MO	63132
Overland	6.00000%		\$64.949 MIKE SCHNEIDER	MAYOR	9119 LACKLAND RD.	ST. LOUIS	MO	63114
Pagedale	8.00000%		\$14.337 MARY LOUISE CARTER	MAYOR	1420 FERGUSON AVE.	ST. LOUIS	MO	63133
Pasadena Hills Village	5.00000%		\$2,718 GENO SALVATI	MAYOR	3915 ROLAND BLVD.	ST. LOUIS	MO	63121
Pine Lawn	7.00000%		\$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%		\$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-Residentia	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%		\$2,016 EARLENE LUSTER	MAYOR	3501 AVONDALE AVE.	VELDA VILLAGE HILLS	MO	63121
Vinita Park	5.00000%		\$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%		\$115,087 GERRY WELCH	MAYOR	4 E. LOCKWOOD AVE.	ST. LOUIS	MO	63119
Wellston	7.00000%		\$10,052 NATHANIEL GRIFFIN	MAYOR	1414 EVERGREEN AVE.	ST. LOUIS	MO	63133
Wildwood	5.00000%		\$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								
	Current	Effective E	stimated Annual					
County/Municipality Name	Tax Rate	Tax Rate Ir	ncrease in Taxes* Name	Title	Address			
Warrensburg	6.00000%	6.38000%	\$86,318 BRYAN JACOBS	MAYOR	102 S HOLDEN ST	WARRENSBURG	МО	64093
Arnold WW District								
	Current	Effective E	stimated Annual					
County/Municipality Name	Tax Rate	Tax Rate Ir	ncrease in Taxes* Name	Title	Address			
Arnold	5.00000%	5.26320%	\$81,681 BRYAN RICHISON	CITY ADMINISTRATOR	2101 JEFFCO BLVD.	ARNOLD	МО	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

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

Line							
Number	Description	Schedule	Total Company	Total Water	Total Sewer	Arnold	All Other WW
1							<u> </u>
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 Deficency (Line 10 - Line 4)		54,670,746	54,442,653	228,093	(85,741)	313,834
13	C D T C : 5 : (1: 20)		4 62524	4 62524	4.62524	4 62524	4 62524
14	Gross Revenue Tax Conversion Factor (Line 38)		1.63534	1.63534	1.63534	1.63534	1.63534
15 16	D D-fi-i (lin-12 * lin-14)	CAS -2	00 405 350	00.022.240	272.040	(1.10.21.6)	F42 226
16 17	Revenue Deficiency (Line12 * Line14)	CAS -2	89,405,258	89,032,248	373,010	(140,216)	513,226
	Des Ferres Develope et Desert Deter	CAC 2	270.042.402	270 220 006	0.522.207	4.004.002	4 620 704
18 19	Pro Forma Revenue at Present Rates	CAS -2	279,843,403	270,320,006	9,523,397	4,884,603	4,638,794
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	Total Revenue Requirement (Line 10 + Line 16)	CA3 -2	\$309,248,001	\$559,552,254	\$3,630,407	\$4,744,367	\$3,132,020
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							

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Total Company

Line Number	Description	Schedule	Base Year Ended 12/31/16	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/19	Pro Forma Adjustments	Proposed Rates Pro Forma For the 12 Months Ended 05/31/19
1			, , ,				, , ,		
2	Operating Revenues	CAS-8	\$287,591,371	(\$6,886,978)	\$280,704,393	(\$860,990)	\$279,843,403	\$89,405,258	\$369,248,661
3			, , ,	,	. , ,	, ,	. , ,	, , ,	. , ,
4	Operating Expenses								
5	Operating and Maintenance	CAS-9	125,334,854	6,766,844	132,101,698	856,939	132,958,637	670,539	133,629,176
6	Depreciation Expense	CAS-9	38,342,011	8,146,796	46,488,807	1,741,838	48,230,645	0	48,230,645
7	Amortization Expense	CAS-9	1,504,125	(311,811)	1,192,314	45,038	1,237,352	0	1,237,352
8									
9	Taxes other Than Income Taxes								
10	Property Taxes	CAS-9	14,208,628	10,257,776	24,466,404	758,150	25,224,554	0	25,224,554
11	Payroll Taxes	CAS-9	1,984,462	371,350	2,355,812	24,405	2,380,217	0	2,380,217
12	PSC Fees	CAS-9	2,448,704	678,923	3,127,627	(63,976)	3,063,651	0	3,063,651
13	Other	CAS-9	(96,291)	0	(96,291)	0	(96,291)	0	(96,291)
14									
15	Utility Operating Income Before Income Taxes		103,864,878	(32,796,856)	71,068,022	(4,223,384)	66,844,638	88,734,719	155,579,357
16									
17	Income Taxes								
18	Current Federal Income Tax	CAS-10	(5,903,854)	5,903,854	0	0	0	0	0
19	Current State Income Tax	CAS-10	(1,715,003)	1,715,003	0	0	0	0	0
20	Deferred Income Taxes	W/P's	39,246,423	(24,015,203)	15,231,220	(2,172,243)	13,058,977	34,063,973	47,122,950
21	Amortization of Investment Tax Credit	W/P's	(106,662)	0	(106,662)	0	(106,662)	0	(106,662)
22									
23	Utility Operating Income		\$72,343,974	(\$16,400,510)	\$55,943,464	(\$2,051,141)	\$53,892,323	\$54,670,746	\$108,563,069
24									
25									

25

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Total Water

Line Number	Description	Schedule	Base Year Ended 12/31/16	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/19	Pro Forma Adjustments	Proposed Rates Pro Forma For the 12 Months Ended 05/31/19
1				7.0,000	00/02/20	7.0,000	00,02,20	7.0,000	00,02,20
2	Operating Revenues	CAS-8	\$279,155,340	(\$7,941,059)	\$271,214,281	(\$894,275)	\$270,320,006	\$89,032,248	\$359,352,254
3			<i>+=:=,===,=:=</i>	(+ - / / /	+	(700),	7 =	7-2-7-2-7-10	7,
4	Operating Expenses								
5	Operating and Maintenance	CAS-9	121,236,179	7,517,635	128,753,814	818,261	129,572,075	667,742	130,239,817
6	Depreciation Expense	CAS-9	37,182,018	8,141,065	45,323,083	1,737,029	47,060,112		47,060,112
7	Amortization Expense	CAS-9	270,705	19,048	289,753	45,377	335,130		335,130
8									
9	Taxes other Than Income Taxes								
10	Property Taxes	CAS-9	13,880,751	9,806,241	23,686,992	732,968	24,419,960		24,419,960
11	Payroll Taxes	CAS-9	1,898,345	378,968	2,277,313	23,910	2,301,223		2,301,223
12	PSC Fees	CAS-9	2,437,440	675,800	3,113,240	(63,682)	3,049,558		3,049,558
13	Other	CAS-9	(95,774)	0	(95,774)	0	(95,774)		(95,774)
14									
15	Utility Operating Income Before Income Taxes		102,345,676	(34,479,816)	67,865,860	(4,188,138)	63,677,722	88,364,506	152,042,228
16									
17	Income Taxes								
18	Current Federal Income Tax	CAS-10	(5,876,696)	5,876,696	0	0	0	0	0
19	Current State Income Tax	CAS-10	(1,707,113)	1,707,113	0	0	0	0	0
20	Deferred Income Taxes		39,068,738	(24,807,390)	14,261,348	(2,133,350)	12,127,998	33,921,853	46,049,851
21	Amortization of Investment Tax Credit		(106,640)	0	(106,640)	0	(106,640)	0	(106,640)
22									
23	Utility Operating Income		\$70,967,387	(\$17,256,235)	\$53,711,152	(\$2,054,788)	\$51,656,364	\$54,442,653	\$106,099,017
24									

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Total Sewer

Line Number	Description	Schedule	Base Year Ended 12/31/16	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/19	Pro Forma Adjustments	Proposed Rates Pro Forma For the 12 Months Ended 05/31/19
1									
2	Operating Revenues	CAS-8	\$8,436,031	\$1,054,081	\$9,490,112	\$33,285	\$9,523,397	\$373,010	\$9,896,407
3									
4	Operating Expenses								
5	Operating and Maintenance	CAS-9	4,098,675	(750,791)	, ,	38,678	3,386,562	2,797	3,389,359
6	Depreciation Expense	CAS-9	1,159,993	5,731	1,165,724	4,809	1,170,533		1,170,533
7	Amortization Expense	CAS-9	1,233,420	(330,859)	902,561	(339)	902,222		902,222
8									
9	Taxes other Than Income Taxes								
10	Property Taxes	CAS-9	327,877	451,535	779,412	25,182	804,594		804,594
11	Payroll Taxes	CAS-9	86,117	(7,618)	78,499	495	78,994		78,994
12	PSC Fees	CAS-9	11,264	3,123	14,387	(294)	14,093		14,093
13	Other	CAS-9	(517)	0	(517)	0	(517)		(517)
14									
15	Utility Operating Income Before Income Taxes		1,519,202	1,682,960	3,202,162	(35,246)	3,166,916	370,213	3,537,129
16									
17	Income Taxes								
18	Current Federal Income Tax	CAS-10	(27,158)	27,158	0	0	0	0	0
19	Current State Income Tax	CAS-10	(7,890)	7,890	0	0	0	0	0
20	Deferred Income Taxes		177,685	792,187	969,872	(38,893)	930,979	142,120	1,073,099
21	Amortization of Investment Tax Credit		(22)	0	(22)	0	(22)	0	(22)
22			, ,		,		,		,
23	Utility Operating Income		\$1,376,587	\$855,725	\$2,232,312	\$3,647	\$2,235,959	\$228,093	\$2,464,052
24	/		, =,=:=,===	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,===,===	+=/=	, ,,	,==0,000	, , , , , , , , , , , , ,
25									
25									

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Arnold

					Present Rates Pro Forma For the		Present Rates Pro Forma For the		Proposed Rates Pro Forma For the
Line			Base Year Ended	Pro Forma	12 Months Ended	Pro Forma	12 Months Ended	Pro Forma	12 Months Ended
Number	Description	Schedule	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19	Adjustments	05/31/19
1									
2	Operating Revenues	CAS-8	\$4,330,710	\$545,484	\$4,876,194	\$8,409	\$4,884,603	(\$140,216)	\$4,744,387
3									
4	Operating Expenses								
5	Operating and Maintenance	CAS-9	1,601,666	(109,364)	1,492,302	8,252	1,500,554	(1,052)	1,499,502
6	Depreciation Expense	CAS-9	392,108	129,782	521,890	(43,423)	478,467		478,467
7	Amortization Expense	CAS-9	1,217,856	(322,730)	895,126	(189)	894,937		894,937
8									
9	Taxes other Than Income Taxes								
10	Property Taxes	CAS-9	327,270	35,546	362,816	2,395	365,211		365,211
11	Payroll Taxes	CAS-9	27,058	8,632	35,690	187	35,877		35,877
12	PSC Fees	CAS-9	735	203	938	(19)	919		919
13	Other	CAS-9	(34)	0	(34)	0	(34)		(34)
14									
15	Utility Operating Income Before Income Taxes		764,051	803,415	1,567,466	41,206	1,608,672	(139,164)	1,469,508
16									
17	Income Taxes								
18	Current Federal Income Tax	CAS-10	(1,771)	1,771	0	0	0	0	0
19	Current State Income Tax	CAS-10	(515)	515	0	0	0	0	0
20	Deferred Income Taxes		11,588	471,853	483,441	15,750		(53,423)	445,768
21	Amortization of Investment Tax Credit		(2)	0	(2)	0	(2)	0	(2)
22									
23	Utility Operating Income		\$754,751	\$329,276	\$1,084,027	\$25,456	\$1,109,483	(\$85,741)	\$1,023,742
24				•				•	<u> </u>
25									

25

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All Other WW

					Present Rates Pro Forma For the		Present Rates Pro Forma For the		Proposed Rates Pro Forma For the
Line			Base Year Ended	Pro Forma	12 Months Ended	Pro Forma	12 Months Ended	Pro Forma	12 Months Ended
Number	Description	Schedule	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19	Adjustments	05/31/19
1									
2	Operating Revenues	CAS-8	\$4,105,321	\$508,597	\$4,613,918	\$24,876	\$4,638,794	\$513,226	\$5,152,020
3									
4	Operating Expenses								
5	Operating and Maintenance	CAS-9	2,497,009	(641,427)	1,855,582	30,426	1,886,008	3,849	1,889,857
6	Depreciation Expense	CAS-9	767,885	(124,051)	643,834	48,232	692,066		692,066
7	Amortization Expense	CAS-9	15,564	(8,129)	7,435	(150)	7,285		7,285
8									
9	Taxes other Than Income Taxes								
10	Property Taxes	CAS-9	607	415,989	416,596	22,787	439,383		439,383
11	Payroll Taxes	CAS-9	59,059	(16,250)	42,809	308	43,117		43,117
12	PSC Fees	CAS-9	10,529	2,920	13,449	(275)	13,174		13,174
13	Other	CAS-9	(483)	0	(483)	0	(483)		(483)
14									
15	Utility Operating Income Before Income Taxes		755,151	879,545	1,634,696	(76,452)	1,558,244	509,377	2,067,621
16									
17	Income Taxes								
18	Current Federal Income Tax	CAS-10	(25,387)	25,387	0	0	0	0	0
19	Current State Income Tax	CAS-10	(7,375)	7,375	0	0	0	0	0
20	Deferred Income Taxes		166,097	320,334	486,431	(54,643)	431,788	195,543	627,331
21	Amortization of Investment Tax Credit		(20)	0	(20)	0	(20)	0	(20)
22									
23	Utility Operating Income		\$621,836	\$526,449	\$1,148,285	(\$21,809)	\$1,126,476	\$313,834	\$1,440,310
24				•	·			•	

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Missouri-American Water Company Rate Base Summary For the 12 Months Ended May 31, 2019 Schedule: CAS-3

34

Total Company

Line			Base Year Ended	Pro Forma	Pro Forma For the 12 Months Ended	Pro Forma		13-Month Average
Number	Description	Schedule	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19	05/31/19
1								
2	Utility Plant in Service	CAS-4	\$2,225,305,679	\$217,608,168	\$2,442,913,847	\$178,411,701	\$2,621,325,548	\$2,534,481,627
3						(
4	Accumulated Provision for Depreciation	CAS-5	(511,836,873)	(33,483,112)	(545,319,985)	(29,288,288)	(574,608,273)	(559,448,320)
5	A Landa de de	V4./DI					0	0
6	Accumulated Amortization	W/P's	0	0	0	0	0	0
7	Hailia Diana Anno intrino Adionamana	VA / DI -	0	0	0	0	0	0
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0	0	0	0
9 10	Not Utility Dlant		1,713,468,806	184,125,056	1,897,593,862	149,123,413	2,046,717,275	1 075 022 207
10	Net Utility Plant		1,713,408,800	184,125,050	1,897,593,802	149,123,413	2,040,717,275	1,975,033,307
12	Less:							
13	Customer Advances	CAS-6	27,175,680	(103,750)	27,071,930	(128,500)	26,943,430	26,992,777
14	Contributions in Aid of Construction	CAS-6	248,756,462	676,284	249,432,746	986,465	250,419,211	249,661,957
15	Accumulated Deferred ITC (3%)	W/P's	6,049	(4,572)	, ,	(1,477)	230,419,211	389
16	Deferred Income Taxes	W/P's	322,097,597	23,160,294	345,257,891	21,450,536	366,708,427	359,538,605
17	Pension/OPEB Tracker	W/P's	12,011,002	(2,801,821)		(1,841,833)	7,367,348	8,211,202
18	Tension, of Es Tracker	**/: 3	12,011,002	(2,001,021)	3,203,101	(1,041,033)	7,507,540	0,211,202
19	Subtotal		610,046,790	20,926,435	630,973,225	20,465,191	651,438,416	644,404,930
20				20,020,100	,	==,:==,===	00-7,1007,100	2 : 1,10 :,000
21	Add:							
22	Cash Working Capital	CAS-7	8,068,200	0	8,068,200	(8,869,100)	(800,900)	(800,900)
23	Materials and Supplies	W/P's	5,079,272	0	5,079,272	0	5,079,272	5,079,272
24	Prepayments	W/P's	0	0	0	0	0	0
25	OPEB's Contributed to External Fund	W/P's	0	0	0	0	0	0
26	Pension Asset	W/P's	12,686,095	(2,474,539)	10,211,556	36,604	10,248,160	9,682,282
27	Regulatory Deferrals	W/P's	330,188	19,195	349,383	(28,019)	321,364	335,373
28	Tank Painting Tracker	W/P's	798,654	(391,833)	406,821	(127,920)	278,901	342,861
29								
30	Subtotal		26,962,409	(2,847,177)	24,115,232	(8,988,435)	15,126,797	14,638,888
31								
32	Total Original Cost Rate Base		\$1,130,384,425	\$160,351,444	\$1,290,735,869	\$119,669,787	\$1,410,405,656	\$1,345,267,265
33								

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Missouri-American Water Company Rate Base Summary For the 12 Months Ended May 31, 2019 Schedule: CAS-3

34

Total Water

Line			Base Year Ended	Pro Forma	Pro Forma For the 12 Months Ended	Pro Forma	Pro Forma For the 12 Months Ended	12 Month Average
	Description.	Cabadala						13-Month Average
Number	Description	Schedule	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19	05/31/19
1 2	Utility Plant in Service	CAS-4	\$2,158,692,398	\$210,590,386	\$2,369,282,784	\$173,461,242	\$2,542,744,026	\$2,458,458,819
2	Othity Plant III Service	CA3-4	32,130,032,330	\$210,550,560	32,303,202,704	3173,401,242	32,342,744,020	32,430,430,019
J //	Accumulated Provision for Depreciation	CAS-5	(487,008,597)	(32,854,183)	(519,862,780)	(31,340,254)	(551,203,034)	(534,934,095)
5	Accumulated Frovision for Depreciation	CA3-3	(487,008,337)	(32,034,103)	(313,802,780)	(31,340,234)	(331,203,034)	(334,334,033)
6	Accumulated Amortization	W/P's	0	0	0	0	0	0
7	Accumulated Amortization	VV/1 3	O	O	U	O	O	Ü
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0	0	0	0
9	othicy Franciscours (agastricites	**/. 3	· ·	ŭ	Ü	· ·	· ·	Ü
-	Net Utility Plant		1,671,683,801	177,736,203	1,849,420,004	142,120,988	1,991,540,992	1,923,524,724
11	, , , , , , , , , , , , , , , , , , ,		_,,				_,	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Less:							
13	Customer Advances	CAS-6	27,141,557	(201,500)	26,940,057	(132,000)	26,808,057	26,860,442
14	Contributions in Aid of Construction	CAS-6	235,226,657	1,472,238	236,698,895	1,552,902	238,251,797	237,213,633
15	Accumulated Deferred ITC (3%)	W/P's	6,049	(4,572)	1,477	(1,477)	0	389
16	Deferred Income Taxes	W/P's	315,774,321	21,963,680	337,738,001	20,084,659	357,822,660	351,297,750
17	Pension/OPEB Tracker	W/P's	11,696,313	(2,728,413)	8,967,900	(1,793,576)	7,174,324	7,996,068
18								
19	Subtotal		589,844,897	20,501,433	610,346,330	19,710,508	630,056,838	623,368,282
20								
21	Add:							
22	Cash Working Capital	CAS-7	8,050,500	0	8,050,500	(8,637,000)	(586,500)	(586,500)
23	Materials and Supplies	W/P's	5,065,224	0	5,065,224	0	5,065,224	5,065,224
24	Prepayments	W/P's	0	0	0	0	0	0
25	OPEB's Contributed to External Fund	W/P's	0	0	0	0	0	0
26	Pension Asset	W/P's	12,353,719	(2,409,706)	9,944,013	35,645	9,979,658	9,428,607
27	Regulatory Deferrals	W/P's	314,091	25,017	339,108	(23,909)	315,199	327,153
28	Tank Painting Tracker	W/P's	798,654	(391,833)	406,821	(127,920)	278,901	342,861
29								
30								
31	Subtotal		26,582,188	(2,776,522)	23,805,666	(8,753,184)	15,052,482	14,577,345
	Subtotal		, ,		• •		, ,	
	Subtotal Total Original Cost Rate Base		26,582,188 \$1,108,421,092	(2,776,522) \$154,458,248	23,805,666 \$1,262,879,340	(8,753,184) \$113,657,296	15,052,482 \$1,376,536,636	14,577,345 \$1,314,733,787

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Missouri-American Water Company Rate Base Summary For the 12 Months Ended May 31, 2019 Schedule: CAS-3

34

Total Sewer

					Pro Forma For the		Pro Forma For the	
Line			Base Year Ended	Pro Forma	12 Months Ended	Pro Forma		13-Month Average
Number	Description	Schedule	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19	05/31/19
1								
2	Utility Plant in Service	CAS-4	\$66,613,281	\$7,017,782	\$73,631,063	\$4,950,459	\$78,581,522	\$76,022,808
3			()				,	
4	Accumulated Provision for Depreciation	CAS-5	(24,828,276)	(628,929)	(25,457,205)	2,051,966	(23,405,239)	(24,514,225)
5			_	_	_	_	_	_
6	Accumulated Amortization	W/P's	0	0	0	0	0	0
7	and a second second	/=!						
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0	0	0	0
9	No control of		44 705 005	6 200 052	40.472.050	7.002.425	FF 476 202	F4 F00 F02
10	Net Utility Plant		41,785,005	6,388,853	48,173,858	7,002,425	55,176,283	51,508,583
11 12	Less:							
13	Customer Advances	CAS-6	34,123	97,750	131,873	3,500	135,373	132,335
13 14	Contributions in Aid of Construction	CAS-6	13,529,805	(795,954)	12,733,851	(566,437)	12,167,414	12,448,324
15	Accumulated Deferred ITC (3%)	W/P's	13,529,805	(795,954)	12,733,851	(500,437)	12,167,414	12,448,324
16	Deferred Income Taxes	W/P's	6,323,276	1,196,614	7,519,890	1,365,877	8,885,767	8,240,855
17	Pension/OPEB Tracker	W/P's	314,689	(73,408)	241,281	(48,257)	193,024	215,134
18	Perision/OPEB Hacker	VV/P 3	314,069	(73,406)	241,201	(40,237)	193,024	215,154
19	Subtotal		20,201,893	425,002	20,626,895	754,683	21,381,578	21,036,648
20	Subtotal		20,201,893	423,002	20,020,893	7,54,083	21,361,376	21,030,048
21	Add:							
22	Cash Working Capital	CAS-7	17,700	0	17,700	(232,100)	(214,400)	(214,400)
23	Materials and Supplies	W/P's	14,048	0	14,048	0	14,048	14,048
24	Prepayments	W/P's	0	0	0	0	0	0
25	OPEB's Contributed to External Fund	W/P's	0	0	0	0	0	0
26	Pension Asset	W/P's	332,376	(64,833)	267,543	959	268,502	253,675
27	Regulatory Deferrals	W/P's	16,097	(5,822)	10,275	(4,110)	6,165	8,220
28	Tank Painting Tracker	W/P's	0	0	0	0	0	0
29		,						
30	Subtotal		380,221	(70,655)	309,566	(235,251)	74,315	61,543
31				(-/000/	,	(,	75-5	- /
32	Total Original Cost Rate Base		\$21,963,333	\$5,893,196	\$27,856,529	\$6,012,491	\$33,869,020	\$30,533,478
33	-			.,,,	, , ,	. , , , .	. , , ,	<u> </u>

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Missouri-American Water Company Rate Base Summary For the 12 Months Ended May 31, 2019 Schedule: CAS-3

34

Arnold

					Pro Forma For the		Pro Forma For the	
Line			Base Year Ended	Pro Forma	12 Months Ended	Pro Forma	12 Months Ended	13-Month Average
Number	Description	Schedule	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19	05/31/19
1	-			-		-		
2	Utility Plant in Service	CAS-4	\$34,915,932	\$2,116,866	\$37,032,798	\$436,017	\$37,468,815	\$37,275,185
3								
4	Accumulated Provision for Depreciation	CAS-5	(13,306,220)	(834,496)	(14,140,716)	(793,864)	(14,934,580)	(14,533,670)
5								
6	Accumulated Amortization	W/P's	0	0	0	0	0	0
7								
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0	0	0	0
9								
10	Net Utility Plant		21,609,712	1,282,370	22,892,082	(357,847)	22,534,235	22,741,515
11								
12	Less:							
13	Customer Advances	CAS-6	0	0	0	0	0	0
14	Contributions in Aid of Construction	CAS-6	7,170,118	(482,184)	6,687,934	(341,587)	6,346,347	6,515,813
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0	0	0	0
16	Deferred Income Taxes	W/P's	3,235,367	215,776	3,451,143	(96,115)	3,355,028	3,434,903
17	Pension/OPEB Tracker	W/P's	175,361	(40,907)	134,454	(26,891)	107,563	119,884
18								
19	Subtotal		10,580,846	(307,315)	10,273,531	(464,593)	9,808,938	10,070,600
20								
21	Add:							
22	Cash Working Capital	CAS-7	(28,900)	0	(28,900)	(97,600)	(126,500)	(126,500)
23	Materials and Supplies	W/P's	0	0	0	0	0	0
24	Prepayments	W/P's	0	0	0	0	0	0
25	OPEB's Contributed to External Fund	W/P's	0	0	0	0	0	0
26	Pension Asset	W/P's	185,217	(36,128)	149,089	534	149,623	141,361
27	Regulatory Deferrals	W/P's	0	0	0	0	0	0
28	Tank Painting Tracker	W/P's	0	0	0	0	0	0
29	•							
30	Subtotal		156,317	(36,128)	120,189	(97,066)	23,123	14,861
31				• • •	•	• • •	•	
32	Total Original Cost Rate Base		\$11,185,183	\$1,553,557	\$12,738,740	\$9,680	\$12,748,420	\$12,685,776
33	•			· · · · · ·		· · ·		<u> </u>

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Missouri-American Water Company Rate Base Summary For the 12 Months Ended May 31, 2019 Schedule: CAS-3

34

All Other WW

Line			Base Year Ended	Pro Forma	Pro Forma For the 12 Months Ended	Pro Forma	Pro Forma For the 12 Months Ended	13-Month Average
Number	Description	Schedule	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19	05/31/19
1 2	Utility Plant in Service	CAS-4	\$31,697,349	\$4,900,916	\$36,598,265	\$4,514,442	\$41,112,707	\$38,747,623
3								
4	Accumulated Provision for Depreciation	CAS-5	(11,522,056)	205,567	(11,316,489)	2,845,830	(8,470,659)	(9,980,555)
5								
6 7	Accumulated Amortization	W/P's	0	0	0	0	0	0
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0	0	0	0
9								
10	Net Utility Plant		20,175,293	5,106,483	25,281,776	7,360,272	32,642,048	28,767,068
11								
12	Less:							
13	Customer Advances	CAS-6	34,123	97,750	131,873	3,500	135,373	132,335
14	Contributions in Aid of Construction	CAS-6	6,359,687	(313,770)	6,045,917	(224,850)	5,821,067	5,932,511
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0	0	0	0
16	Deferred Income Taxes	W/P's	3,087,909	980,838	4,068,747	1,461,992	5,530,739	4,805,952
17	Pension/OPEB Tracker	W/P's	139,328	(32,501)	106,827	(21,366)	85,461	95,250
18								
19	Subtotal		9,621,047	732,317	10,353,364	1,219,276	11,572,640	10,966,048
20								
21	Add:							
22	Cash Working Capital	CAS-7	46,600	0	46,600	(134,500)	(87,900)	(87,900)
23	Materials and Supplies	W/P's	14,048	0	14,048	0	14,048	14,048
24	Prepayments	W/P's	0	0	0	0	0	0
25	OPEB's Contributed to External Fund	W/P's	0	0	0	0	0	0
26	Pension Asset	W/P's	147,159	(28,705)	118,454	425	118,879	112,314
27	Regulatory Deferrals	W/P's	16,097	(5,822)	10,275	(4,110)	6,165	8,220
28	Tank Painting Tracker	W/P's	0	0	0	0	0	0
29								
30	Subtotal		223,904	(34,527)	189,377	(138,185)	51,192	46,682
31								
32	Total Original Cost Rate Base		\$10,778,150	\$4,339,639	\$15,117,789	\$6,002,811	\$21,120,600	\$17,847,702
33				•				

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

Total Company

				Total Company				
					Pro Forma For the		Pro Forma For the	
			Base Year Ended	Pro Forma	12 Months Ended	Pro Forma	12 Months Ended	13-Month Average
Line Number	NARUC	Account Description	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19	05/31/19
1		Intangible Plant						
2	301	Organization	\$252,063	\$0	\$252,063	\$0	\$252,063	\$252,063
3	302	Franchise & Consents	49,260	0	49,260	0	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
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	323	Steam Pumping Equipment	451,780	2,722,982	3,174,763	1,249,664	4,424,427	4,097,592
20	325	. =				1,245,004		
		Electric Pumping Equipment	71,427,385	594,336	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
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	34,178,902	166,651,154	24,972,328	191,623,483	180,293,162
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	10,117,271	31,731	10,149,002	0	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
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
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	2,000,103	38,643	38,643
40	343	Collection Plant	30,043	U	36,043	U	36,043	36,043
41	350		30,000	0	30,000	0	30,000	30,000
		Land & Land Rights						
42	351	Structures & Improvements	2,548,618	1,882,163	4,430,781	0	4,430,781	4,430,781
43	352	Collections Sewers	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
45	352.2	Collections Sewers - Gravity	24,816,915	3,421,007	28,237,922	513,019	28,750,940	28,524,686
46	352.3	Special Collecting Structures	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
48	354	Flow Measuring Devices	517,923	0	517,923	0	517,923	517,923
49	355	Flow Measuring Installations	0	0	0	0	0	0
50	356	Other Collection Plant Facilities	25,141	0	25,141	0	25,141	25,141
51		Pumping Plant						
52	360	Land & Land Rights	9,505	0	9,505	0	9,505	9,505
53	361	Structures & Improvements	157,617	0	157,617	0	157,617	157,617
54	362	Receiving Wells	742,766	0	742,766	0	742,766	742,766
55	363	Electric Pumping Equipment	1,812,029	(2,181)	1,809,848	0	1,809,848	1,809,848
56	364	Diesel Pumping Equipment	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
	505		2,00 .,200	1,237	_,000,000	o o	2,000,000	_,000,000

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Total Company

For the 12 Months Ended May 31, 2019 Schedule: CAS-4

				rotal company				
					Pro Forma For the		Pro Forma For the	
			Base Year Ended	Pro Forma	12 Months Ended	Pro Forma		13-Month Average
Line Number	NARUC	Account Description	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19	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)		0 0	1,568,560	1,568,559
89	396	Power Operated Equipment	2,015,345	(43,330)	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		5,450,594	19,479	5,470,074	0	5,470,074	5,470,074
		Communication Equipment (non telephone)						
92	397.2	Telephone Equipment	63,983	(175.803)	63,983	0	63,983	63,983
93	398	Miscellaneous Equipment	3,972,036	(175,892)	3,796,144		3,796,144	3,796,143
94	399	Other Tangible Property	140,902	0	140,902	0	140,902	140,902
95		T	42 225 225 2	4247 600 :	62 442 042 6:-	4470 444	42 624 225 - 12	62 524 404 655
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 Utility Plant in Service For the 12 Months Ended May 31, 2019 Schedule: CAS-4

Water

			Base Year Ended	Pro Forma	Pro Forma For the 12 Months Ended	Pro Forma	Pro Forma For the 12 Months Ended	13-Month Average
Line Number	NARUC	Account Description	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19	05/31/19
1		Intangible Plant					_	
2	301	Organization	\$57,200	\$0	\$57,200	\$0	\$57,200	\$57,200
3 4	302	Franchise & Consents	43,698 1,066,525	422.252	43,698 1,498,778	0	43,698	43,698
4 5	303	Miscellaneous Intangible Plant Studies Source of Supply Plant	1,066,525	432,253	1,498,778	U	1,498,778	1,498,778
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 14	317	Other P/E-Supply Pumping Plant	1,730	0	1,730	0	1,730	1,730
15	320	Pumping Flant 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 0	164,011,262	22,200,058 0	186,211,320	176,040,212
28 29	333	Water Treatment - Other Transmission and Distribution Plant	1,473,221	U	1,473,221	U	1,473,221	1,473,221
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	200	General Plant	F67.000	(1.42)	F66 027	0	F66 027	F66 027
41 42	389 390	General Land & Land Rights Stores Shops Equipment Structures	567,080 13,740,320	(142) 262,166	566,937 14,002,486	0	566,937 14,002,486	566,937 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)		0	517,336	517,336
53	391.4	BTS Initial Investment	0	(217.100)	2 502 206	0	2 502 206	2 502 206
54	392.1	Transportation Equipment - Light Trucks	3,910,506	(317,199)	3,593,306	0	3,593,306	3,593,306
55 56	392.2 392.3	Transportation Equipment - Heavy Trucks Transportation Equipment - Cars	14,785,212 1,082,016	618,243 0	15,403,455 1,082,016	0	15,403,455 1,082,016	15,403,455 1,082,016
50 57	392.3	Transportation Equipment - Cars 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		Allocations						
69 70		Allocations State Corporate	65,331,823	22 002 201	80 225 124	22 166 775	112,491,899	101 550 072
70 71		State Corporate	03,331,823	23,993,301	89,325,124	23,166,775	112,431,039	101,559,072
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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Missouri-American Water Company Utility Plant in Service For the 12 Months Ended May 31, 2019 Schedule: CAS-4

Arnold Wastewater

		Pro Forma For the Pro Forma For the							
			Base Year Ended	Pro Forma	12 Months Ended	Pro Forma		13-Month Average	
Line Number	NARUC	Account Description	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19	05/31/19	
1	HAROC	Intangible Plant	22,02,20	riajastinents	00,02,20	, tajastinents	03/02/23	00,02,20	
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			33,330, .24	_,, 5., 133	,055,505	30,031	23,732,243	,,,	
49		Allocations							
50		State Corporate	979,508	359,727	1,339,235	347,335	1,686,570	1,522,656	
51		p. 1400	3.3,500	333,727	1,555,255	3 . , , 5 . 5	1,000,070	1,522,550	
52		Total Utility Plant in Service	\$34,915,932	\$2,116,866	\$37,032,798	\$436,016	\$37,468,815	\$37,275,185	
32		. III. I iii., / lane iii dei fiee	Ç3.,313,332	72,110,000	Ç3.,032,130	Ų 150,010	Ç57, 100,013	Ç5.,E.5,105	

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

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

All Other Wastewater

	All Other Wastewater							
			Base Year Ended	Pro Forma	Pro Forma For the 12 Months Ended	Pro Forma	Pro Forma For the 12 Months Ended	13-Month Average
Line Number	NARUC	Account Description	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19	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	0,510,405	896,430	896,430
30	374	Outfall Sewer Line	179,441	0,555	179,441	0	179,441	179,441
31	375	Other Treatment and Disposal Plant Equipment	0	0	0	0	0	0
32	373	General Plant	· ·	Ü	0	Ü	· ·	ŭ
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			,,110	.,,100	,,223	.,, ., ,	,,032	,,511
49		Allocations						
50		State Corporate	778,239	285,811	1,064,050	275,965	1,340,014	1,209,782
51		pridec	,233	200,011	2,00.,000	2.5,505	1,5 .0,014	1,203,702
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 For the 12 Months Ended May 31, 2019 Schedule: CAS-5

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)

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

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				Total Company	Pro Forma For the		Pro Forma For the	
			Base Year Ended	Pro Forma	12 Months Ended	Pro Forma	12 Months Ended	13-Month Average
Line Number	NARUC	Account Description	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19	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)

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

				Water					
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 2	301	Intangible Plant 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	(5.750.460)	(422.772)	0	0	0	(6,000,735)	
7 8	311 312	Structures & Improvements Collection & Impound Reservoirs	(5,750,460) (98,347)	(433,773) (593)	(6,184,233) (98,940)	147,839 (419)	(6,036,394) (99,359)	(6,099,735) (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 14	317	Other P/E-Supply Pumping Plant	(632)	(122)	(753)	(86)	(839)	(796)	
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 20	324 325	Steam Pumping Equipment Electric Pumping Equipment	53,627 (24,371,052)	3,403,539 (1,812,080)	3,457,166 (26,183,132)	(72,757) (1,361,211)	3,384,409 (27,544,343)	3,423,342 (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	(20.402.634)	432	432	(2.054.202)	432	432	
26 27	331 332	Water Treatment Structures & Improvements Water Treatment Equipment	(38,102,621) (43,174,519)	(3,268,456) 1,724,972	(41,371,077) (41,449,547)	(3,054,283) 219,428	(44,425,360) (41,230,119)	(42,898,218) (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	(,)	(==,==,	(0_0,0.0)	(10,000)	(552,551)	(000,000)	
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 34	343 344	Transmission & Distribution Mains Fire mains	(233,816,884) (157,293)	(18,136,588) (13,160)	(251,953,472) (170,453)	(11,071,051) (9,289)	(263,024,523) (179,742)	(257,318,985) (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 40	349	Other Transmission & Distribution Plant General Plant	(11,966)	(1,625)	(13,591)	(1,144)	(14,735)	(14,163)	
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 47	390.9 391	Structures & Improvements - Leasehold Office Furniture and Equipment	(176,452) (1,161,424)	(740) 17,964	(177,192) (1,143,459)	(522) (42,637)	(177,714) (1,186,096)	(177,453) (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 BTS Initial Investment	(366,941) 0	(53,236)	(420,176)	(54,113)	(474,290)	(447,233) 0	
53 54	391.4 392.1	Transportation Equipment - Light Trucks	(1,194,564)	0 (249,036)	0 (1,443,600)	0 (200,147)	0 (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 60	394 395	Tools, Shop, & Garage Equipment Laboratory Equipment	(4,069,528)	(173,011)	(4,242,539)	(180,917)	(4,423,456)	(4,326,809) (790,769)	
61	396	Power Operated Equipment	(747,461) (1,692,151)	(14,525) (77,038)	(761,987) (1,769,190)	(57,565) (54,380)	(819,551) (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		TOTAL	(405,551,541)	(20,303,331)	(430,230,032)	(23,001,321)	(321,230,012)	(502,530,109)	
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)	
12		rotal outilty ridiit in service	(/85,600,1645)	(334,184)	(197,200,710)	(331,340,254)	(२२२१,८७५,७५४)	(\$204,954,095)	

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

Arnold Wastewater

				Arnold Wastewater	•				
			Base Year Ended	Pro Forma	Pro Forma For the 12 Months Ended	Pro Forma	Pro Forma For the 12 Months Ended	13-Month Average	
Line Number	NARUC	Account Description	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19	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)		(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)		(352,882)		(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)		(29,980)		(118,635)	
37	391.25	Computer Software	(44,877)	(4,089)		(2,887)	(51,853)	(50,410)	
38	392	Transportation Equipment	(230,020)	(13,995)		(9,879)	(253,893)	(248,954)	
39	393	Stores Equipment	0	0		0	0	0	
40	394	Tools, Shop, & Garage Equipment	0	(221)	(221)	(627)	(849)	(497)	
41	395	Laboratory Equipment	0	0	, o	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)		(889)		10,082	
44	398	Miscellaneous Equipment	(335,885)	(29,540)		(20,852)		(375,851)	
45	399	Other Tangible Property	0	(23,3.10)		0	0	0	
46					-	-			
47		Total	(13,050,184)	(767,196)	(13,817,380)	(668,840)	(14,486,220)	(14,150,214)	
48		***	(15,050,104)	(, 3, , 150)	(_3,017,300)	(000,040)	(= 1, 100,220)	(= 1,150,214)	
49		Allocations							
50		State Corporate	(256,036)	(67,300)	(323,336)	(125,024)	(448,360)	(383,456)	
51			(230,030)	(0.,500)	(323,330)	(123,024)	(5,500)	(303,430)	
52		Total Utility Plant in Service	(\$13,306,220)	(\$834,496)	(\$14,140,716)	(\$793,864)	(\$14,934,580)	(\$14,533,670)	

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

All Other Wastewater

			A	ii Other wastewatei			D	
			Barra Varan Frada d	D F	Pro Forma For the	D F	Pro Forma For the	42.14
Lina Number	NADUC	Assessmt Description	Base Year Ended	Pro Forma	12 Months Ended	Pro Forma		13-Month Average
Line Number 1	NARUC	Account Description Intangible Plant	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19	05/31/19
2	301	_	\$0	\$0	\$0	\$0	\$0	\$0
3	302	Organization Franchise & Consents	50 0	\$0 0	Ş0 0	Ş0 0	Ş0 0	Ş0 0
4	303		(1,787)	0		0		
4 5	303	Miscellaneous Intangible Plant Studies Collection Plant	(1,/8/)	U	(1,787)	U	(1,787)	(1,787)
6	250		0	0	0	0	0	0
ь 7	350	Land & Land Rights	(4.225.272)	(645,000)	(4.000.453)	(00.570)	(4.070.043)	(4.025.252)
	351	Structures & Improvements	(1,235,372)	(645,090)	(1,880,462)	(89,579)	(1,970,042)	(1,925,252)
8 9	352	Collections Sewers	0	0	0	0	(2.772.050)	0
-	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 16	356	Other Collection Plant Facilities Pumping Plant	(281)	(293)	(574)	(792)	(1,366)	(970)
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	303	Treatment and Disposal Plant	(1,000,031)	(00,011)	(1)127,551,	(15,552)	(1)170,007)	(1)115,000)
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	15,100	0	(5,455)	(4,747)	(2,020)
32	373	General Plant	Ü	Ü	Ü	0	Ü	Ü
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		p	(200)	(, . , 2)	(//	(,,	(555,552)	(,)
52		Total Utility Plant in Service	(\$11,522,056)	\$205,568	(\$11,316,489)	\$2,845,830	(\$8,470,659)	(\$9,980,555)

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Missouri-American Water Company Customer Advances and Contributions in Aid of Construction For the 12 Months Ended May 31, 2019 Schedule: CAS-6 Total Company

Line #	Acct No	SAP Acct# 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								_
2		<u>Customer Advances</u>						
3	252.11	25211000 Advances for Construction - Non Taxable Mains	\$8,177,605	(\$103,750)	\$8,073,855	(\$128,500)	\$7,945,355	7,994,701
4		25212000 Advances for Construction - Non Taxable Ext Deposits	18,849,370	\$0	18,849,370	\$0	\$18,849,370	18,849,370
5		25213000 Advances for Construction - Non Taxable Services	0	\$0	0	\$0	\$0	0
6		25215000 Advances for Construction - Non Taxable Hydrants	148,705	\$0	148,705	\$0	\$148,705	148,705
7		25217000 Advances for Construction - Non Taxable WIP	0	\$0	0	\$0	\$0	0
8	252.71	25222200 Advances for Construction - Taxable Extension Deposits	0	\$0	0	\$0	\$0	0
9		25227000 Advances for Construction - Taxable WIP	0	\$0	0	\$0	\$0	0
10	Total	Customer Advances	\$27,175,680	(\$103,750)	\$27,071,930	(\$128,500)	\$26,943,430	\$26,992,776
11								
12								
13		Contributions in Aid of Construction						
14	271.11	27111000 Contributions in Aid - NT Mains	\$199,975,631	\$1,238,816	\$201,214,447	\$794,001	\$202,008,449	201,463,944
15	271.12	27112000 Contributions in Aid - NT Extension Deposit	53,071,010	\$5,233,326	58,304,336	\$4,560,633	\$62,864,969	60,579,497
16	271.21	27113000 Contributions in Aid - NT Services	415,964	\$0	415,964	\$0	\$415,964	415,964
17	271.30	27114000 Contributions in Aid - NT Meters	5,541,621	\$209,151	5,750,772	\$126,959	\$5,877,731	5,818,598
18		27115000 Contributions in Aid - NT Hydrants	7,025,147	\$49,645	7,074,792	\$19,212	\$7,094,004	7,080,868
19		27116000 Contributions in Aid - NT Other	8,930,423	\$0	8,930,423	\$0	\$8,930,423	8,930,423
20		27117000 Contributions in Aid - WIP	0	\$0	0	\$0	\$0	0
21	271.71	27121000 Contributions in Aid - Taxable Mains	36,068,648	\$0	36,068,648	\$0	\$36,068,648	36,068,648
22	271.12	27122000 Contributions in Aid - Taxable Extension Deposit	6,370,214	\$0	6,370,214	\$0	\$6,370,214	6,370,214
23	271.27	27123000 Contributions in Aid - Taxable Services	10,314,292	\$1,157,651	11,471,943	\$684,255	\$12,156,197	11,695,021
24	271.37	27124000 Contributions in Aid - Taxable Meters	312,394	\$0	312,394	\$0	\$312,394	312,394
25	271.47	27125000 Contributions in Aid - Taxable Hydrants	28	\$0	28	\$0	\$28	28
26		27126000 Contributions in Aid - Taxable - Other	0	\$0	0	\$0	\$0	0
27		27127000 Contributions in Aid - Taxable WIP	0	\$0	0	\$0	\$0	0
28		Contributions in Aid - Tax Services SIT	0	\$0	0	\$0	\$0	0
29	Various	27201000 Accumulated Amortization - CIAC Mains	(14,216,398)	\$0	(14,216,398)	\$0	(\$14,216,398)	(14,216,398)
30		27206000 Accumulated Amortization - CIAC Other	(49,458,290)	(\$7,212,305)	(56,670,595)	(\$5,198,595)	(\$61,869,190)	(59,263,022)
31		27210000 Accumulated Amortization - CIAC Taxable	(15,594,222)	\$0	(15,594,222)	\$0	(\$15,594,222)	(15,594,222)
32	Total	Contributions in Aid of Construction	\$248,756,462	\$676,284	\$249,432,746	\$986,464	\$250,419,210	\$249,661,958

Missouri-American Water Company Customer Advances and Contributions in Aid of Construction For the 12 Months Ended May 31, 2019 Schedule: CAS-6 Water Case No. WR-2017-0285 Case No. SR-2017-0286 Page 2 of 5

Line #	Acct No	SAP Acct# 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		·		-		-		
2		<u>Customer Advances</u>						
3	252.11	25211000 Advances for Construction - Non Taxable Mains	\$8,177,605	(\$201,500)	\$7,976,105	(\$132,000)	\$7,844,105	\$7,896,490
4		25212000 Advances for Construction - Non Taxable Ext Deposits	18,815,247	0	18,815,247	0	18,815,247	18,815,247
5		25213000 Advances for Construction - Non Taxable Services	0	0	0	0	0	0
6		25215000 Advances for Construction - Non Taxable Hydrants	148,705	0	148,705	0	148,705	148,705
7		25217000 Advances for Construction - Non Taxable WIP	0	0	0	0	0	0
8	252.71	25222200 Advances for Construction - Taxable Extension Deposits	0	0	0	0	0	0
9		25227000 Advances for Construction - Taxable WIP	0	0	0	0	0	0
10	Total	Customer Advances	\$27,141,557	(\$201,500)	\$26,940,057	(\$132,000)	\$26,808,057	\$26,860,442
11								
12								
13		Contributions in Aid of Construction						
14	271.11	27111000 Contributions in Aid - NT Mains	\$174,723,785	\$1,221,380	\$175,945,165	\$783,736	\$176,728,900	\$176,191,918
15	271.12	27112000 Contributions in Aid - NT Extension Deposit	51,440,514	5,233,326	56,673,840	4,560,633	61,234,473	58,949,001
16	271.21	27113000 Contributions in Aid - NT Services	207,497	0	207,497	0	207,497	207,497
17	271.30	27114000 Contributions in Aid - NT Meters	5,541,621	209,151	5,750,772	126,959	5,877,731	5,818,598
18		27115000 Contributions in Aid - NT Hydrants	7,020,454	49,645	7,070,099	19,212	7,089,311	7,076,175
19		27116000 Contributions in Aid - NT Other	4,962,123	0	4,962,123	0	4,962,123	4,962,123
20		27117000 Contributions in Aid - WIP	0	0	0	0	0	0
21	271.71	27121000 Contributions in Aid - Taxable Mains	36,068,648	0	36,068,648	0	36,068,648	36,068,648
22	271.12	27122000 Contributions in Aid - Taxable Extension Deposit	6,352,996	0	6,352,996	0	6,352,996	6,352,996
23	271.27	27123000 Contributions in Aid - Taxable Services	10,125,033	1,152,235	11,277,268	682,725	11,959,993	11,499,512
24	271.37	27124000 Contributions in Aid - Taxable Meters	312,394	0	312,394	0	312,394	312,394
25	271.47	27125000 Contributions in Aid - Taxable Hydrants	28	0	28	0	28	28
26		27126000 Contributions in Aid - Taxable - Other	0	0	0	0	0	0
27		27127000 Contributions in Aid - Taxable WIP	0	0	0	0	0	0
28		Contributions in Aid - Tax Services SIT	0	0	0	0	0	0
29	Various	27201000 Accumulated Amortization - CIAC Mains	(80,363)	0	(80,363)	0	(80,363)	(80,363)
30		27206000 Accumulated Amortization - CIAC Other	(45,901,215)	(6,393,498)	(52,294,713)	(4,620,363)	(56,915,076)	(54,598,036)
31		27210000 Accumulated Amortization - CIAC Taxable	(15,546,858)	0	(15,546,858)	0	(15,546,858)	(15,546,858)
32	Total	Contributions in Aid of Construction	\$235,226,657	\$1,472,238	\$236,698,895	\$1,552,901	\$238,251,797	\$237,213,633
33								_

Missouri-American Water Company Customer Advances and Contributions in Aid of Construction For the 12 Months Ended May 31, 2019 Schedule: CAS-6

Sewer

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			Base Year Ended	Due Ferme	Pro Forma For the	Due Ferme	Pro Forma For the	12 Month Average
Line#	Acct No	SAP Acct# Account Description	12/31/16	Pro Forma Adjustments	12 Months Ended 05/31/18	Pro Forma Adjustments	12 Months Ended 05/31/19	13-Month Average 05/31/19
1					· · ·		· ·	
2		Customer Advances						
3	252.11	25211000 Advances for Construction - Non Taxable Mains	\$0	\$97,750	\$97,750	\$3,500	\$101,250	\$98,212
4		25212000 Advances for Construction - Non Taxable Ext Deposits	34,123	0	34,123	0	34,123	34,123
5		25213000 Advances for Construction - Non Taxable Services	0	0	0	0	0	0
6		25215000 Advances for Construction - Non Taxable Hydrants	0	0	0	0	0	0
7		25217000 Advances for Construction - Non Taxable WIP	0	0	0	0	0	0
8	252.71	25222200 Advances for Construction - Taxable Extension Deposits	0	0	0	0	0	0
9		25227000 Advances for Construction - Taxable WIP	0	0	0	0	0	0
10	Total	Customer Advances	\$34,123	\$97,750	\$131,873	\$3,500	\$135,373	\$132,335
11								-
12								
13		Contributions in Aid of Construction						
14	271.11	27111000 Contributions in Aid - NT Mains	\$25,251,846	\$17,437	\$25,269,283	\$10,265	\$25,279,548	\$25,272,026
15	271.12	27112000 Contributions in Aid - NT Extension Deposit	1,630,496	0	1,630,496	0	1,630,496	1,630,496
16	271.21	27113000 Contributions in Aid - NT Services	208,467	0	208,467	0	208,467	208,467
17	271.30	27114000 Contributions in Aid - NT Meters	0	0	0	0	0	0
18		27115000 Contributions in Aid - NT Hydrants	4,693	0	4,693	0	4,693	4,693
19		27116000 Contributions in Aid - NT Other	3,968,300	0	3,968,300	0	3,968,300	3,968,300
20		27117000 Contributions in Aid - WIP	0	0	0	0	0	0
21	271.71	27121000 Contributions in Aid - Taxable Mains	0	0	0	0	0	0
22	271.12	27122000 Contributions in Aid - Taxable Extension Deposit	17,218	0	17,218	0	17,218	17,218
23	271.27	27123000 Contributions in Aid - Taxable Services	189,259	5,416	194,675	1,530	196,204	195,509
24	271.37	27124000 Contributions in Aid - Taxable Meters	0	0	0	0	0	0
25	271.47	27125000 Contributions in Aid - Taxable Hydrants	0	0	0	0	0	0
26		27126000 Contributions in Aid - Taxable - Other	0	0	0	0	0	0
27		27127000 Contributions in Aid - Taxable WIP	0	0	0	0	0	0
28		Contributions in Aid - Tax Services SIT	0	0	0	0	0	0
29	Various	27201000 Accumulated Amortization - CIAC Mains	(14,136,035)	0	(14,136,035)	0	(14,136,035)	(14,136,035)
30		27206000 Accumulated Amortization - CIAC Other	(3,557,075)	(818,807)	(4,375,882)	(578,232)	(4,954,114)	(4,664,986)
31		27210000 Accumulated Amortization - CIAC Taxable	(47,364)	0	(47,364)	0	(47,364)	(47,364)
32	Total	Contributions in Aid of Construction	\$13,529,805	(\$795,954)	\$12,733,851	(\$566,437)	\$12,167,414	\$12,448,324
33								

Case No. WR-2017-0285 Case No. SR-2017-0286 Page 4 of 5

Missouri-American Water Company Customer Advances and Contributions in Aid of Construction For the 12 Months Ended May 31, 2019 Schedule: CAS-6 Arnold

Line#	Acct No	SAP Acct# 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								
2		<u>Customer Advances</u>						
3	252.11	25211000 Advances for Construction - Non Taxable Mains	\$0	\$0	\$0	\$0	\$0	\$0
4		25212000 Advances for Construction - Non Taxable Ext Deposits	0	0	0	0	0	0
5		25213000 Advances for Construction - Non Taxable Services	0	0	0	0	0	0
6		25215000 Advances for Construction - Non Taxable Hydrants	0	0	0	0	0	0
7		25217000 Advances for Construction - Non Taxable WIP	0	0	0	0	0	0
8	252.71	25222200 Advances for Construction - Taxable Extension Deposits	0	0	0	0	0	0
9		25227000 Advances for Construction - Taxable WIP	0	0	0	0	0	0
10	Total	Customer Advances	\$0	\$0	\$0	\$0	\$0	\$0
11								
12								
13		Contributions in Aid of Construction						
14	271.11	27111000 Contributions in Aid - NT Mains	\$19,567,666	\$9,717	\$19,577,383	\$5,720	\$19,583,103	\$19,578,911
15	271.12	27112000 Contributions in Aid - NT Extension Deposit	1,598,734	0	1,598,734	0	1,598,734	1,598,734
16	271.21	27113000 Contributions in Aid - NT Services	0	0	0	0	0	0
17	271.30	27114000 Contributions in Aid - NT Meters	0	0	0	0	0	0
18		27115000 Contributions in Aid - NT Hydrants	0	0	0	0	0	0
19		27116000 Contributions in Aid - NT Other	0	0	0	0	0	0
20		27117000 Contributions in Aid - WIP	0	0	0	0	0	0
21	271.71	27121000 Contributions in Aid - Taxable Mains	0	0	0	0	0	0
22	271.12	27122000 Contributions in Aid - Taxable Extension Deposit	0	0	0	0	0	0
23	271.27	27123000 Contributions in Aid - Taxable Services	0	0	0	0	0	0
24	271.37	27124000 Contributions in Aid - Taxable Meters	0	0	0	0	0	0
25	271.47	27125000 Contributions in Aid - Taxable Hydrants	0	0	0	0	0	0
26		27126000 Contributions in Aid - Taxable - Other	0	0	0	0	0	0
27		27127000 Contributions in Aid - Taxable WIP	0	0	0	0	0	0
28		Contributions in Aid - Tax Services SIT	0	0	0	0	0	0
29	Various	27201000 Accumulated Amortization - CIAC Mains	(13,381,450)	0	(13,381,450)	0	(13,381,450)	(13,381,450)
30		27206000 Accumulated Amortization - CIAC Other	(614,832)	(491,901)	(1,106,733)	(347,307)	(1,454,040)	(1,280,382)
31		27210000 Accumulated Amortization - CIAC Taxable	0	0	0	0	0	0
32	Total	Contributions in Aid of Construction	\$7,170,118	(\$482,184)	\$6,687,934	(\$341,587)	\$6,346,347	\$6,515,813

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

Missouri-American Water Company Customer Advances and Contributions in Aid of Construction For the 12 Months Ended May 31, 2019 Schedule: CAS-6 All Other WW

Line#	Acct No	SAP Acct# 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								
2		<u>Customer Advances</u>						
3	252.11	25211000 Advances for Construction - Non Taxable Mains	\$0	\$97,750	\$97,750	\$3,500	\$101,250	\$98,212
4		25212000 Advances for Construction - Non Taxable Ext Deposits	34,123	0	34,123	0	34,123	34,123
5		25213000 Advances for Construction - Non Taxable Services	0	0	0	0	0	0
6		25215000 Advances for Construction - Non Taxable Hydrants	0	0	0	0	0	0
7		25217000 Advances for Construction - Non Taxable WIP	0	0	0	0	0	0
8	252.71	25222200 Advances for Construction - Taxable Extension Deposits	0	0	0	0	0	0
9		25227000 Advances for Construction - Taxable WIP	0	0	0	0	0	0
10	Total	Customer Advances	\$34,123	\$97,750	\$131,873	\$3,500	\$135,373	\$132,335
11								
12								
13		Contributions in Aid of Construction						
14	271.11	27111000 Contributions in Aid - NT Mains	\$5,684,180	\$7,720	\$5,691,900	\$4,545	\$5,696,445	\$5,693,115
15	271.12	27112000 Contributions in Aid - NT Extension Deposit	31,762	0	31,762	0	31,762	31,762
16	271.21	27113000 Contributions in Aid - NT Services	208,467	0	208,467	0	208,467	208,467
17	271.30	27114000 Contributions in Aid - NT Meters	0	0	0	0	0	0
18		27115000 Contributions in Aid - NT Hydrants	4,693	0	4,693	0	4,693	4,693
19		27116000 Contributions in Aid - NT Other	3,968,300	0	3,968,300	0	3,968,300	3,968,300
20		27117000 Contributions in Aid - WIP	0	0	0	0	0	0
21	271.71	27121000 Contributions in Aid - Taxable Mains	0	0	0	0	0	0
22	271.12	27122000 Contributions in Aid - Taxable Extension Deposit	17,218	0	17,218	0	17,218	17,218
23	271.27	27123000 Contributions in Aid - Taxable Services	189,259	5,416	194,675	1,530	196,204	195,509
24	271.37	27124000 Contributions in Aid - Taxable Meters	0	0	0	0	0	0
25	271.47	27125000 Contributions in Aid - Taxable Hydrants	0	0	0	0	0	0
26		27126000 Contributions in Aid - Taxable - Other	0	0	0	0	0	0
27		27127000 Contributions in Aid - Taxable WIP	0	0	0	0	0	0
28		Contributions in Aid - Tax Services SIT	0	0	0	0	0	0
29	Various	27201000 Accumulated Amortization - CIAC Mains	(754,585)	0	(754,585)	0	(754,585)	(754,585)
30		27206000 Accumulated Amortization - CIAC Other	(2,942,243)	(326,906)	(3,269,149)	(230,925)	(3,500,074)	(3,384,604)
31		27210000 Accumulated Amortization - CIAC Taxable	(47,364)	0	(47,364)	0	(47,364)	(47,364)
32	Total	Contributions in Aid of Construction	\$6,359,687	(\$313,770)	\$6,045,917	(\$224,850)	\$5,821,067	\$5,932,511

Total Company

Present Rates

Dro	Forms	For th	١

		Pro Forma For the					
Line		12 Months Ended	Average Daily		Expense	Net	
lumber	Expense Category	05/31/19	Expense	Revenue Lag	(Lead)/Lag	(Lead)/Lag	Cash Requirement
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	132,958,637					11,166,535
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	\$260,446,414					(\$800,793)
39	3						(1227)
40	Total Cash and Working Capital Requirement Used						(\$800,900)
	Total Cash and Working Capital Nequilement Osed						(5000,500)
41							
42							
43 44	(4) All I and /I and and have described						
44	(1) All Lead/Lags are based on internal study						

Total Water

Present Rates	
Pro Forma For the	

		110101111111111111111111111111111111111			_		
Line		12 Months Ended	Average Daily		Expense	Net	
Number	Expense Category	05/31/19	Expense	Revenue Lag	(Lead)/Lag	(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	DCP	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	(3,332
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
		,					5,970
20	Uncollectible accounts expense	2,089,172	5,724	51.00	51.00	0.00	
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	129,572,075					11,017,941
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	C
32	Current Federal Income Tax	0	0	51.00	(15.50)	66.50	C
33	Current State Income Tax	0	0	51.00	(15.50)	66.50	C
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	C
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	\$252,377,319	133	31.00	45.00	0.00	(\$586,450
	Total Working Capital Requirement	\$252,577,519					(\$360,430
39							
40	Total Cash and Working Capital Requirement Used						(\$586,500
41							
42							
43							
44	(1) All Lead/Lags are based on internal study						
45	,						

Total Sewer

Presen	nt Rates	
Pro Form	a For the	•

		Pro Forma For the					
Line		12 Months Ended	Average Daily		Expense	Net	
Number	Expense Category	05/31/19	Expense	Revenue Lag	(Lead)/Lag	(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	DCP	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	3,386,562					148,594
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	\$8,069,095					(\$214,343)
39							
40	Total Cash and Working Capital Requirement Used						(\$214,300) (1
41	3 1 1 1 1 1						,, ,,
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

Present Rates	
Pro Forma For the	

		Pro Forma For the					
Line		12 Months Ended	Average Daily		Expense	Net	
Number	Expense Category	05/31/19	Expense	Revenue Lag	(Lead)/Lag	(Lead)/Lag	Cash Requirement
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	DCP	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	(
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	C
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	1,500,554					36,032
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	C
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	C
32	Current Federal Income Tax	0	0	51.00	(15.50)	66.50	C
33	Current State Income Tax	0	0	51.00	(15.50)	66.50	C
34	Deferred Income Taxes	499,191	1,368	51.00	51.00	0.00	(
35	Amortization of Investment Tax Credit	(2)	(0)	51.00	51.00	0.00	(
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	C
38	Total Working Capital Requirement	\$4,099,876					(\$126,450
39							
40	Total Cash and Working Capital Requirement Used					ĺ	(\$126,500
41	5					ļ	(+==0)500
42							
43							
44	(1) All Lead/Lags are based on internal study						
45	(1) / will be duty bags and based on miterial study						

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

All Other WW

Present Rates	
Pro Forma For the	

Line		12 Months Ended	Average Daily		Expense	Net	
Number	Expense Category	05/31/19	Expense	Revenue Lag	(Lead)/Lag	(Lead)/Lag	Cash Requirement
1	, , , , , , , , , , , , , , , , , , ,	,			V W O	,,	
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	1,886,008					112,566
25	Total Operations and Wallicenance	1,000,000					112,300
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	2,039
32	Current Federal Income Tax	(483)	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	,		51.00	51.00	0.00	0
35 36	Interest Expense Deduction	(20) 456,901	(0)	51.00	92.04	(41.04)	~
30 37	Preferred Stock	456,901	1,252 0	51.00	45.00	6.00	(51,373) 0
38		\$3,969,219	U	51.00	45.00	6.00	(\$87,890)
	Total Working Capital Requirement	\$3,909,219					(387,890)
39							/Ao=
40	Total Cash and Working Capital Requirement Used						(\$87,900)
41							
42							
43							
44	All Lead/Lags are based on internal study						
45							

Total Company

					Total Coll	ipaliy					
Line Number	Description	Schedule	Base Year Ended 12/31/16	Eliminate Unbilled Revenue	ISRS Surcharge Adjustment	Bill Analysis Normalization	Present Rates Pro Forma For Year Ended 12/31/16	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/19
1	Description	Scriedule	12/31/10	Revenue	Aujustment	NOTITIALIZACION	12/31/10	Aujustments	05/51/16	Aujustinents	05/31/19
2	Sales of Water, Sewer, & Flat Rate										
3	Metered & Flat Rate Sales										
4	Residential	CAS-12	\$190,236,224	(\$3,949,719)	(\$11,962,786)	\$12,562,866	\$186,886,585	(\$1,667,164)	\$185,219,421	(\$873,057)	\$184,346,364
5	Commercial	CAS-12	56,527,801	,	(3,773,019)	3,902,698	56,207,443	(1,457,252)	. , ,	2,515	54,752,706
6	Industrial	CAS-12	15,807,920		(52,707)	2,620,327	18,319,261	(2,247,292)		29,658	16,101,627
7	Other Public Authority	CAS-12	5,564,033		(201,938)	211,789	5,513,899	(89,586)		534	5,424,847
8	Sales for Resale	CAS-12	10,470,136	. , ,	(32,751)	143,050	10,472,669	(64,586)		27,783	10,435,866
9	Miscellaneous Revenue	CAS-12	361,234		0	(1,500)	360,186	(488)	359,698	0	359,698
10						(,	,	(/	, , , , , , , , , , , , , , , , , , , ,		,
11	Metered & Flat Rate Sales		278,967,348	(4,623,334)	(16,023,201)	19,439,230	277,760,043	(5,526,368)	272,233,675	(812,567)	271,421,108
12				```	, , , , , ,	, ,		```	<u> </u>	` ' '	· · · · · · · · · · · · · · · · · · ·
13											
14	Private Fire Service	CAS-12	4,540,755	(98,048)	0	383,515	4,826,222	133,979	4,960,201	40,738	5,000,939
15											
16											
17	Water & Sewer Revenues		283,508,103	(4,721,382)	(16,023,201)	19,822,745	282,586,265	(5,392,389)	277,193,876	(771,829)	276,422,047
18											
19											
20	Other Revenues										
21	Reconnect Charges	CAS-11	782,017		0	0	782,017	(109,300)	672,717	0	672,717
22	Returned Check Charge	CAS-11	83,670	0	0	0	83,670	5,577	89,247	0	89,247
23	Application Fee	CAS-11	1,550,308		0	1	1,550,309	(62,811)	1,487,498	0	1,487,498
24	Miscellaneous Other Revenue	CAS-11	782,638		0	(30,373)	752,265	(85,147)		120	667,238
25	Rents from Water Property	CAS-11	884,635	0	0	(72,975)	811,660	(217,723)	593,937	(89,281)	504,656
26											
27	Other Revenues		4,083,268	0	0	(103,347)	3,979,921	(469,404)	3,510,517	(89,161)	3,421,356
28											
29											
30	Operating Revenues		\$287,591,371	(\$4,721,382)	(\$16,023,201)	\$19,719,398	\$286,566,186	(\$5,861,793)	\$280,704,393	(\$860,990)	\$279,843,403
31											
32											

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Total Water

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Line Number	Description	Schedule	Base Year Ended 12/31/16	Eliminate Unbilled Revenue	ISRS Surcharge Adjustment	Bill Analysis Normalization	Present Rates Pro Forma For Year Ended 12/31/16	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/19
1											
2	Sales of Water										
3	Metered Sales										
4	Residential	CAS-12	\$183,937,731	(\$3,840,623)	(\$11,962,786)	\$12,003,076	\$180,137,398	(\$2,071,971)	\$178,065,427	(\$904,231)	\$177,161,196
5	Commercial	CAS-12	54,396,587	(473,428)	(3,773,019)	3,724,050	53,874,190	(1,444,588)	52,429,602	524	52,430,126
6	Industrial	CAS-12	15,807,920	(56,279)	(52,707)	2,620,327	18,319,261	(2,247,292)	16,071,969	29,658	16,101,627
7	Other Public Authority	CAS-12	5,547,003	(59,345)	(201,938)	209,226	5,494,946	(85,089)	5,409,857	534	5,410,391
8	Sales for Resale	CAS-12	10,470,136	(107,766)	(32,751)	143,050	10,472,669	(64,586)	10,408,083	27,783	10,435,866
9	Miscellaneous Revenue	CAS-12	359,734	452	0	(488)	359,698	0	359,698	0	359,698
10											,
11	Metered Sales		270,519,111	(4,536,989)	(16,023,201)	18,699,241	268,658,162	(5,913,526)	262,744,636	(845,732)	261,898,904
12				, , , , ,	` ' ' '		, ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,	` ' '	
13											
14	Private Fire Service	CAS-12	4,540,755	(98,048)	0	383,515	4,826,222	133,979	4,960,201	40,738	5,000,939
15				(//			,,		,,	-,	-,,
16											
17	Water Revenues		275,059,866	(4,635,037)	(16,023,201)	19,082,756	273,484,384	(5,779,547)	267,704,837	(804,994)	266,899,843
18	Trace nevenues		273,003,000	(1,055,057)	(10)023)201)	13,002,730	275) 10 1,50 1	(3)3,3	207,701,007	(88.1,33.1)	200,033,013
19											
20	Other Revenues										
21	Reconnect Charges	CAS-11	782,017	0	0	0	782,017	(109,300)	672,717	0	672,717
22	Returned Check Charge	CAS-11	82,934	0	0	0	82,934	5,338	88,272	0	88,272
23	Application Fee	CAS-11	1,551,334	0	0	(1,025)	1,550,309	(62,811)	1,487,498	0	1,487,498
24	Miscellaneous Other Revenue	CAS-11	794,554	0	0	(43,323)	751,231	(84,211)	667,020	0	667,020
25	Rents from Water Property	CAS-11 CAS-11	884,635	0	0	(72,975)	811,660	(217,723)	593,937	(89,281)	504,656
26	Kents from Water Property	CA3-11	004,033	0	0	(72,973)	811,000	(217,723)	393,937	(09,201)	304,030
27	Other Revenues		4,095,474	0	0	(117,323)	3,978,151	(468,707)	3,509,444	(89,281)	3,420,163
28	Other nevenues		4,033,474	<u> </u>	<u> </u>	(117,323)	3,370,131	(400,707)	3,303,444	(03,201)	3,420,103
29											
30	Operating Revenues		\$279,155,340	(\$4,635,037)	(\$16,023,201)	\$18,965,433	\$277,462,535	(\$6,248,254)	\$271,214,281	(\$894,275)	\$270,320,006
	Operating Revenues		32/9,133,340	(34,033,037)	(310,023,201)	\$10,903,433	3477,402,333	(30,246,234)	<i>٦٤/1,</i> 214,201	(3034,273)	3270,320,000
31											

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Total Sewer

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Line				Eliminate Unbilled	ISRS Surcharge	Bill Analysis	Present Rates Pro Forma For Year Ended	Pro Forma	Present Rates Pro Forma For the 12 Months Ended	Pro Forma	Present Rates Pro Forma For the 12 Months Ended
Number	Description	Schedule	12/31/16	Revenue	Adjustment	Normalization	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19
1											
2	Sales of Sewer										
3	Metered & Flat Rate										
4	Residential	CAS-12	\$6,298,493	(\$109,096)	\$0	\$559,790	\$6,749,187	\$404,807	\$7,153,994	\$31,174	\$7,185,168
5	Commercial	CAS-12	2,131,214	23,391	0	178,648	2,333,253	(12,664)	2,320,589	1,991	2,322,580
6	Industrial	CAS-12	0	0	0	0	0	0	0	0	0
7	Other Public Authority	CAS-12	17,030	(640)	0	2,563	18,953	(4,497)	14,456	0	14,456
8	Sales for Resale	CAS-12	0	0	0	0	0	0	0	0	0
9	Miscellaneous Revenue	CAS-12	1,500	0	0	(1,012)	488	(488)	0	0	0
10											
11	Metered & Flat Rate		8,448,237	(86,345)	0	739,989	9,101,881	387,158	9,489,039	33,165	9,522,204
12											
13											
14	Private Fire Service	CAS-12	0	0	0	0	0	0	0	0	0
15											
16											
17	Sewer Revenues		8,448,237	(86,345)	0	739,989	9,101,881	387,158	9,489,039	33,165	9,522,204
18				(,,		,	-, -, -	, , , , , ,	-,,	,	
19											
20	Other Revenues										
21	Reconnect Charges	CAS-11	0	0	0	0	0	0	0	0	0
22	Returned Check Charge	CAS-11	736	0	0	0	736	239	975	0	975
23	Application Fee	CAS-11	(1,026)	0	0	1,026	0	0		0	0
24	Miscellaneous Other Revenue	CAS-11	(11,916)		0	12,950	1,034	(936)	98	120	218
25	Rents from Water Property	CAS-11	0	0	0	0	0	0	0	0	0
26	, ,				-	-	-		-		
27	Other Revenues		(12,206)	0	0	13,976	1,770	(697)	1,073	120	1,193
28					-		· · · · · · · · · · · · · · · · · · ·	, , ,	, , , , , , , , , , , , , , , , , , , ,		· · · · · · · · · · · · · · · · · · ·
29											
30	Operating Revenues		\$8,436,031	(\$86,345)	\$0	\$753,965	\$9,103,651	\$386,461	\$9,490,112	\$33,285	\$9,523,397
31			+5,:53,001	(+==,5 15)	γo	Ţ. 22/300	7-77001	7222)101	7-77111	722)203	+-,,551
J1											

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Arnold

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							Present Rates Pro Forma For		Present Rates Pro Forma For the		Present Rates Pro Forma For the
Line			Base Year Ended	Eliminate Unbilled	ISRS Surcharge	Bill Analysis	Year Ended	Pro Forma	12 Months Ended	Pro Forma	12 Months Ended
Number	Description	Schedule	12/31/16	Revenue	Adjustment	Normalization	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19
1											
2	Sales of Sewer										
3	Metered & Flat Rate										
4	Residential	CAS-12	\$2,732,280	(\$74,050)	\$0	\$320,708	\$2,978,938	\$16,819	\$2,995,757	\$8,409	\$3,004,166
5	Commercial	CAS-12	1,580,774	23,403	0	277,433	1,881,610	(16,648)	1,864,962	0	1,864,962
6	Industrial	CAS-12	0	0	0	0	0	0	0	0	0
7	Other Public Authority	CAS-12	17,030	(640)	0	2,563	18,953	(4,497)	14,456	0	14,456
8	Sales for Resale	CAS-12	0	0	0	0	0	0	0	0	0
9	Miscellaneous Revenue	CAS-12	0	0	0	0	0	0	0	0	0
10											
11	Metered & Flat Rate		4,330,084	(51,287)	0	600,704	4,879,501	(4,326)	4,875,175	8,409	4,883,584
12											
13											
14	Private Fire Service	CAS-12	0	0	0	0	0	0	0	0	0
15											
16											
17	Sewer Revenues		4,330,084	(51,287)	0	600,704	4,879,501	(4,326)	4,875,175	8,409	4,883,584
18				, , ,		, and the second		` ' '	, ,	,	· · ·
19											
20	Other Revenues										
21	Reconnect Charges	CAS-11	0	0	0	0	0	0	0	0	0
22	Returned Check Charge	CAS-11	494	0	0	0	494	481	975	0	975
23	Application Fee	CAS-11	0	0	0	0	0	0	0	0	0
24	Miscellaneous Other Revenue	CAS-11	132	0	0	0	132	(88)	44	0	44
25	Rents from Water Property	CAS-11	0	0	0	0	0	o o	0	0	0
26	. ,		_								
27	Other Revenues		626	0	0	0	626	393	1,019	0	1,019
28			•						, , , , , , , , , , , , , , , , , , ,		
29											
30	Operating Revenues		\$4,330,710	(\$51,287)	\$0	\$600,704	\$4,880,127	(\$3,933)	\$4,876,194	\$8,409	\$4,884,603
31	- F		. , ,	11- /1	7.2	, /	. ,,	(, - / - 0 - 0)	. ,,	, - /	1 / /

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All Other WW

					All Other	****					
							Present Rates Pro Forma For		Present Rates Pro Forma For the		Present Rates Pro Forma For the
Line				Eliminate Unbilled	ISRS Surcharge	Bill Analysis	Year Ended	Pro Forma	12 Months Ended	Pro Forma	12 Months Ended
Number	Description	Schedule	12/31/16	Revenue	Adjustment	Normalization	12/31/16	Adjustments	05/31/18	Adjustments	05/31/19
1											
2	Sales of Sewer										
3	Metered & Flat Rate										
4	Residential	CAS-12	\$3,566,213	(\$35,046)	\$0	\$239,082	\$3,770,249	\$387,988		\$22,765	
5	Commercial	CAS-12	550,440	(12)	0	(98,785)	451,643	3,984	455,627	1,991	457,618
6	Industrial	CAS-12	0	0	0	0	0	0	0	0	0
7	Other Public Authority	CAS-12	0	0	0	0	0	0	0	0	0
8	Sales for Resale	CAS-12	0	0	0	0	0	0	0	0	0
9	Miscellaneous Revenue	CAS-12	1,500	0	0	(1,012)	488	(488)	0	0	0
10											
11	Metered & Flat Rate		4,118,153	(35,058)	0	139,285	4,222,380	391,484	4,613,864	24,756	4,638,620
12				` ' '		, and the second		•		,	, , , , , , , , , , , , , , , , , , ,
13											
14	Private Fire Service	CAS-12	0	0	0	0	0	0	0	0	0
15				-							
16											
17	Sewer Revenues		4,118,153	(35,058)	0	139,285	4,222,380	391,484	4,613,864	24,756	4,638,620
18	Sewer nevenues		4,110,133	(55,030)	<u> </u>	133,203	4,222,300	331,404	4,013,004	24,730	4,030,020
19											
20	Other Revenues										
21	Reconnect Charges	CAS-11	0	0	0	0	0	0	0	0	0
	Returned Check Charge	CAS-11	242	0	0	0	242	(242)		0	0
22	Application Fee			-	0			(242)		0	
23	• •	CAS-11	(1,026)		-	1,026	0			-	0
24	Miscellaneous Other Revenue	CAS-11	(12,048)		0	12,950	902	(848)		120	
25	Rents from Water Property	CAS-11	0	0	0	0	0	0	0	0	0
26											
27	Other Revenues		(12,832)	0	0	13,976	1,144	(1,090)	54	120	174
28											
29											
30	Operating Revenues		\$4,105,321	(\$35,058)	\$0	\$153,261	\$4,223,524	\$390,394	\$4,613,918	\$24,876	\$4,638,794
31											

Total Company

Line			Base Year Ended	Pro Forma	Present Rates Pro Forma For the 12 Months Ended	Pro Forma	Present Rates Pro Forma For the 12 Months Ended
Number	Description	Schedule	12/31/16	Adjustments	05/31/18	Adjustments	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		125,334,854	6,766,844	132,101,698	856,939	132,958,637
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		39,846,136	7,834,985	47,681,121	1,786,876	49,467,997
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		\$18,545,503	\$11,308,049	\$29,853,552	\$718,579	\$30,572,131
29			•				

Total Water

Line			Base Year Ended	Pro Forma	Present Rates Pro Forma For the 12 Months Ended	Pro Forma	Present Rates Pro Forma For the 12 Months Ended
Number	Description	Schedule	12/31/16	Adjustments	05/31/18	Adjustments	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		121,236,179	7,517,635	128,753,814	818,261	129,572,075
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		37,452,723	8,160,113	45,612,836	1,782,406	47,395,242
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		\$18,120,762	\$10,861,009	\$28,981,771	\$693,196	\$29,674,967
29							

Total Sewer

Line Number	Description	Schedule	Base Year Ended 12/31/16	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Present Rates Pro Forma For the 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		4,098,675	(750,791)	3,347,884	38,678	3,386,562
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		2,393,413	(325,128)	2,068,285	4,470	2,072,755
23	·			, , ,	, ,	,	<u> </u>
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)	
27	Other General Taxes	W/P's	(517)	0	(517)	0	(517)
28	Total Taxes Other Than Income Taxes	, -	\$424,741	\$447,040	\$871,781	\$25,383	\$897,164
29				· · · · / · · ·	70 7 2	7-0,000	700.720.

Arnold

Line Number	Description	Schedule	Base Year Ended 12/31/16	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Present Rates Pro Forma For the 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		1,601,666	(109,364)	1,492,302	8,252	1,500,554
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	,	1,609,964	(192,948)		(43,612)	
23				(202)010)		(10)0==)	_,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
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)	
27	Other General Taxes	W/P's	(34)	0	(34)	(15)	(34)
28	Total Taxes Other Than Income Taxes	vv/1 3	\$355,029	\$44,381	\$399,410	\$2,563	\$401,973
29	Table Series man moonie rakes		<u> </u>	ų,501	ψ555,410	ψ 2, 303	ψ.02,373
20							

All Other WW

Line Number	Description	Schedule	Base Year Ended 12/31/16	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/18	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/19
1							
2	Labor	W/P's	\$800,059	(\$241,373)		\$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		2,497,009	(641,427)	1,855,582	30,426	1,886,008
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		783,449	(132,180)	651,269	48,082	699,351
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)	,	308	43,117
26	PSC Fees	W/P's	10,529	2,920	13,449	(275)	
27	Other General Taxes	W/P's	(483)	0	(483)	(2/3)	(483)
28	Total Taxes Other Than Income Taxes	,. 5	\$69,712	\$402,659	\$472,371	\$22,820	\$495,191
29							

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Total Company

Number Description Federal State Federal State Federal State			05/31/	For the 12 Mo 2018	onths Ended 05/31/	2019	At Proposed Rates 05/31/2019		
Second Content Revenues Second Se	Line Number	Description	Federal	State	Federal	State	Federal	State	
Less:		Operating Revenues	\$280,704,393	\$280,704,393	\$279,843,403	\$279,843,403	\$369,248,661	\$369,248,661	
Depreciation & Amortization Expense 47,681,121 49,467,997 49,413,884 41,438,442 34,4	3	Less:							
Taxes Other Than Income	4	Operation & Maintenance Expense	132,101,698	132,101,698	132,958,637	132,958,637	133,629,176	133,629,176	
Domestic Manufacturing Deduction O	5	Depreciation & Amortization Expense	47,681,121	47,681,121	49,467,997	49,467,997	49,467,997	49,467,997	
Control Permanent Deductions	6	Taxes Other Than Income	29,853,552	29,853,552	30,572,131	30,572,131	30,572,131	30,572,131	
Interest Expense (1)	7	Domestic Manufacturing Deduction	0	0	0	0	0	0	
Excess of Tax Depreciation Over Book 56,591,098 56,703,236 30,854,598 30,962,714 30,854,598 30,962,714 Other Book versus Tax Timing Differences 49,812,879 49,812,879 61,581,738			, , ,	, , ,	. , ,		, , ,	(259,620	
Other Book versus Tax Timing Differences 49.812.879 49.812.879 61.581,738		Interest Expense (1)	33,042,838	33,042,838	34,438,842	34,438,842	, ,	34,438,842	
Repairs Expense (2)			, ,	56,703,236	30,854,598		30,854,598	30,962,714	
Total Deductions 348,823,566 348,935,704 339,614,323 339,722,439 340,284,862 340,392,9 Taxable Income (68,119,173) (68,231,311) (59,770,920) (59,879,036) 28,963,799 28,855,61 Taxable Income (68,119,173) 68,231,311 59,770,920 59,879,036 (28,963,799) (28,855,61) Adjusted Taxable Income 0 0 0 0 0 0 0 0 0 0 Adjusted Taxable Income 0 0 0 0 0 0 0 0 0 0 Taxable Income 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-		-	-	0	
Taxable Income (68,119,173) (68,231,311) (59,770,920) (59,879,036) 28,963,799 28,855,6 (68,119,173) (68,231,311) (59,770,920) (59,879,036) (28,963,799) (28,855,6 (78,9036) (78,963,799) (28,855,6 (78,9036) (78,963,799) (78,963,			49,812,879	49,812,879	61,581,738		61,581,738	61,581,738	
Taxable Income		Total Deductions	348,823,566	348,935,704	339,614,323	339,722,439	340,284,862	340,392,978	
NOL Build (Utilization)									
NOL Build (Utilization)		Taxable Income	(68,119,173)	(68,231,311)	(59,770,920)	(59,879,036)	28,963,799	28,855,683	
Adjusted Taxable Income									
Adjusted Taxable Income		NOL Build (Utilization)	68,119,173	68,231,311	59,770,920	59,879,036	(28,963,799)	(28,855,683	
Effective Tax Rate (3) 23									
Effective Tax Rate (3) 33.175% 5.213% 33.175% 5.213% 33.175% 5.213 Pro Forma Current Income Tax \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Adjusted Taxable Income	0	0	0	0	0	0	
Pro Forma Current Income Tax \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0									
Pro Forma Current Income Tax \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.2139	
24									
Deferred Income Tax:	23	Pro Forma Current Income Tax	<u>\$0</u>	<u>\$0</u>	Ş0	Ş0	Ş0	\$0	
Deferred Income Tax:	24								
Excess of Tax Depreciation Over Book \$56,591,098 \$56,703,236 \$30,854,598 \$30,962,714 \$30,854,598 \$30,962,728 \$30,962,728 \$30,962,728 \$30,962,729 \$30,962,739 \$30	25								
28 Other Book versus Tax Timing Differences 0 0 0 0 0 29 Repairs Expense (2) 49,812,879 49,812,879 61,581,738 28,855,6 61,581,738 32,665,416 121,400,135 121,400,135 121,400,135 121,400,135 121,400,135 121,400	26	Deferred Income Tax:							
29 Repairs Expense (2) 49,812,879 49,812,879 61,581,738 75,213 75,213 73,31,759 52,134	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	
30 NOL (68,119,173) (68,231,311) (59,770,920) (59,879,036) 28,963,799 28,855,631 31 Total Book versus Tax Timing Differences 38,284,804 38,284,804 32,665,416 32,665,416 121,400,135 12	28	Other Book versus Tax Timing Differences	0	0	0	0	0	0	
Total Book versus Tax Timing Differences 38,284,804 38,284,804 32,665,416 32,665,416 121,400,135 121,400,132 121,4	29	Repairs Expense (2)	49,812,879	49,812,879	61,581,738	61,581,738	61,581,738	61,581,738	
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 6,328,9 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 \$6,409,0 40 41 42 Note (1) Interest synchronization calculation: 42 Note (1) Interest synchronization calculation: 43 Rate Base \$1,290,735,869 \$1,290,735,869 \$1,345,267,265 \$1,345,2	30	NOL	(68,119,173)	(68,231,311)	(59,770,920)	(59,879,036)	28,963,799	28,855,683	
33 Effective Tax Rate (3) 33.175% 5.213% 33.175% 40.274,848 6,328,93 30.00 33.00 30.00 30.00 30.00 30.00 30.00 30.00 30.00 30.00 30.00 30.00 30.00 30.00 30.00 30.00 <	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	
34 Deferred Income Tax 12,701,137 1,995,901 10,836,882 1,702,947 40,274,848 6,328,9 36 Amortization of Flow-Through Regulatory Asset 452,045 82,137 439,051 80,097 439,051 80,097 38 Proforma Deferred Income Tax \$13,153,182 \$2,078,038 \$11,275,933 \$1,783,044 \$40,713,899 \$6,409,090 40 VALUE OF TAX STAN STAN STAN STAN STAN STAN STAN STAN									
35 Deferred Income Tax 12,701,137 1,995,901 10,836,882 1,702,947 40,274,848 6,328,9 36 Amortization of Flow-Through Regulatory Asset 452,045 82,137 439,051 80,097 439,051 80,0 38 Proforma Deferred Income Tax \$13,153,182 \$2,078,038 \$11,275,933 \$1,783,044 \$40,713,899 \$6,409,0 40 Weighted Cost of Interest synchronization calculation: 42 Note (1) Interest synchronization calculation: 43 Rate Base \$1,290,735,869 \$1,290,735,869 \$1,345,267,265 \$1,3		Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.213%	
36									
37 Amortization of Flow-Through Regulatory Asset 452,045 82,137 439,051 80,097 439,051 80,097 38 Proforma Deferred Income Tax \$13,153,182 \$2,078,038 \$11,275,933 \$1,783,044 \$40,713,899 \$6,409,0 40 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 \$1,345,267,265 \$1,345,267,265 \$2.56% 2.56% 44 Weighted Cost of Debt 2.56% <td< td=""><td></td><td>Deferred Income Tax</td><td>12,701,137</td><td>1,995,901</td><td>10,836,882</td><td>1,702,947</td><td>40,274,848</td><td>6,328,954</td></td<>		Deferred Income Tax	12,701,137	1,995,901	10,836,882	1,702,947	40,274,848	6,328,954	
38 39									
99 Proforma Deferred Income Tax \$13,153,182 \$2,078,038 \$11,275,933 \$1,783,044 \$40,713,899 \$6,409,00 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1		Amortization of Flow-Through Regulatory Asset	452,045	82,137	439,051	80,097	439,051	80,097	
40 41 42 Note (1) Interest synchronization calculation: 43 Rate Base \$1,290,735,869 \$1,290,735,869 \$1,345,267,265 \$1,345,267,267 \$1,345,267,267 \$1,345,267,267 \$1,345,267,267 \$1,345,267,267 \$1,345,267,267 \$1,345,267,2									
41		Proforma Deferred Income Tax	\$13,153,182	\$2,078,038	\$11,275,933	\$1,783,044	\$40,713,899	\$6,409,051	
42 Note (1) Interest synchronization calculation: \$1,290,735,869 \$1,290,735,869 \$1,345,267,265 \$1,345,267,265 \$1,345,267,265 \$1,345,267,265 \$1,345,267,265 \$1,345,267,265 \$1,345,267,265 \$1,345,267,265 \$1,345,267,265 \$1,345,267,265 \$2.56% 2.56%	40								
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 \$1,345,267,265 \$1,345,267,265 \$1,345,267,265 \$1,345,267,265 \$2,567	41								
44 Weighted Cost of Debt 2.56% 2.54% 2.56% <td>42</td> <td>Note (1) Interest synchronization calculation:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	42	Note (1) Interest synchronization calculation:							
45 Interest Expense Deduction \$33,042,838 \$33,042,838 \$34,438,842 \$34,438,842 \$34,438,842 \$34,438,842	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	
		Weighted Cost of Debt						2.56%	
46	45	Interest Expense Deduction	\$33,042,838	\$33,042,838	\$34,438,842	\$34,438,842	\$34,438,842	\$34,438,842	
	46			·				·	

⁽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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Total Water

		05/31/	For the 12 Mo 2018	onths Ended 05/31/	2019	At Proposed Rates 05/31/2019		
Line Number	Description	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 16	Taxable Income	(68,297,787)	(68,407,483)	(59,923,451)	(60,028,947)	28,441,055	28,335,559	
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	Des France Constitution Tour		ćo	ćo	ćo.	ćo.	ćo	
23	Pro Forma Current Income Tax	\$0	\$0	\$0	\$0	\$0	\$0	
24								
25								
26	Deferred Income Tax:	4== 0=0 =46	4== 450 040	400 405 055	400 040 450	400 405 055	400 040 450	
27	Excess of Tax Depreciation Over Book	\$55,358,516	\$55,468,212	\$30,106,956	\$30,212,452 0	\$30,106,956	\$30,212,452	
28	Other Book versus Tax Timing Differences	0	0	0	-	0	0	
29 30	Repairs Expense (2) NOL	48,727,930	48,727,930	60,089,542	60,089,542	60,089,542	60,089,542	
30		(68,297,787) 35,788,659	(68,407,483) 35,788,659	(59,923,451) 30,273,047	(60,028,947)	28,441,055 118,637,553	28,335,559 118,637,553	
32	Total Book versus Tax Timing Differences	35,/88,059	35,/88,059	30,273,047	30,273,047	118,037,553	118,037,553	
33	Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.213%	
34	Effective rax rate (5)	33.1/376	5.215%	33.1/3%	3.213%	33.1/3%	5.215%	
35	Deferred Income Tax	11,873,031	1,865,770	10,043,204	1,578,225	39,358,350	6,184,932	
36	Deferred income rax	11,073,031	1,003,770	10,043,204	1,370,223	33,330,330	0,104,332	
37	Amortization of Flow-Through Regulatory Asset	442,199	80,348	428,413	78,156	428,413	78,156	
38	Amortization of Flow-Initough Regulatory Asset	442,133	00,340	420,413	70,130	420,413	70,130	
39	Proforma Deferred Income Tax	\$12,315,230	\$1,946,118	\$10,471,617	\$1,656,381	\$39,786,763	\$6,263,088	
40	Troioinia belefred income rax	ÿ12,313,230	\$1,540,110	J10,471,017	\$1,030,381	\$33,760,703	30,203,000	
41 42	Note (1) Interest our share instinct an extending							
42	Note (1) Interest synchronization calculation:	ć1 2C2 070 240	ć1 262 070 240	ć1 214 722 707	ć1 214 722 707	ć1 214 722 707	Ć1 214 722 707	
	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 45	Weighted Cost of Debt	2.56% \$32,329,711	2.56% \$32,329,711	2.56% \$33,657,185	2.56% \$33,657,185	2.56% \$33,657,185	2.56% \$33,657,185	
45	Interest Expense Deduction	\$32,329,/11	\$32,329,/11	\$33,057,185	\$33,057,185	\$33,057,185	\$33,057,185	
46								

⁽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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Total Sewer

		05/31/2	For the 12 Mon 018	oths Ended 05/31/2	019	At Proposed Rates 05/31/2019		
Line Number	Description	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 16	Taxable Income	178,614	176,172	152,531	149,911	522,744	520,124	
17 18	NOL Build (Utilization)	(178,614)	(176,172)	(152,531)	(149,911)	(522,744)	(520,124)	
19 20	Adjusted Taxable Income	0	0	0	0	0	0	
21 22	Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.213%	
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 32	Total Book versus Tax Timing Differences	2,496,145	2,496,145	2,392,369	2,392,369	2,762,582	2,762,582	
33	Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.213%	
34	Effective rax nate (5)	33.17370	3.21370	33.17370	3.21370	33.17370	3.21370	
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	Est Experise Beadston	y, 10,127	Ψ, 13,12,	Ų, 01,001	ψ, σ1,σ37	Ç.01,007	Ç. 01,031	
40	(2) Panairs expanse tax deduction: capitalized on book							

⁽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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Arnold

		05/31/2	For the 12 Mon 018	oths Ended 05/31/2	019	At Proposed Rates 05/31/2019		
Line Number	Description	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	n ()		54.00	107.005	C= 4.1=	204.427	#0.000	
35	Deferred Income Tax	413,174	64,927	427,295	67,147	381,127	59,892	
36	Association of Electrical Description Association	4.540	024	4.046	722	4.046	722	
37	Amortization of Flow-Through Regulatory Asset	4,519	821	4,016	733	4,016	733	
38	Desferre Deferred Learner Torr	Ć447.602	ĆCE 740	Ć424 244	¢67.000	620F 442	¢60.635	
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:	4	4	4	4			
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								

⁽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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All Other WW

		05/31/2	For the 12 Mon 018	oths Ended 05/31/2	019	At Proposed Rates 05/31/2019		
Line Number	Description	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:	ψ 1,013,310	ψ 1,013,310	ψ 1,030,73 T	ψ 1,030,73 T	ψ3)132)020	<i>ψ</i> 3)132)020	
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	C	
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	,	
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		1,017,130	1,020,132	1,520,510	1,550,277	1,552,555	1,55 1,020	
15	Taxable Income	(3,212)	(4,534)	(289,752)	(291,383)	219,625	217,994	
16								
17 18	NOL Build (Utilization)	3,212	4,534	289,752	291,383	(219,625)	(217,994	
19	Adjusted Taxable Income	0	0	0	0	0	(
20	Adjusted Taxable Income	U	U	U	U	U	·	
	Effective Terr Date (2)	22.4750/	F 2420/	22.1750/	E 2120/	22.4750/	F 2120	
21 22	Effective Tax Rate (3)	33.175%	5.213%	33.175%	5.213%	33.175%	5.2139	
22	Pro Forma Current Income Tax	\$0	\$0	\$0	\$0	\$0	\$0	
	Pro Forma Current income rax	- JU	ŞU	ŞU	ŞU	ŞU	ŞU	
24								
25	- C 11 -							
26	Deferred Income Tax:	4555.005	4550.000	4465.050	4455.000	4455.050	4455.00	
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	(
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%	5.2139	
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	
46								
47	(2) Panairs expanse tax deduction: capitalized on book							

⁽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 Water Division

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

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water	DIVISION										Page 1 of 1
		Base Year 12/31/20	016 Normalized	Present Pro Forma Ra	ates FYE 05/31/2018	Present Pro Forma F	Rates FYE 05/31/19	Proposed Pro	Forma Rates		
Line #	Class/ Description	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Dollar Change	Percentage Change
2		100 00.	nevenue	100 00.	nevenue	100 00.	nevenue	100 00.	nevenue	change	Change
3											
4	Residential	309,335,414	\$179,900,152	303,526,821	\$177,822,446	301,269,195	\$176,918,215	301,269,195	\$242,412,206	\$65,493,991	37.02%
5	Commercial	111,414,644	53,874,190	111,433,096	52,429,602	111,433,096	52,430,126	111,433,096	69,877,836	17,447,710	33.28%
6	Industrial	75,774,530	18,319,261	75,774,530	16,071,969	75,774,530	16,101,627	75,774,530	19,044,080	2,942,453	18.27%
7	Other Public Authority	11,197,591	5,494,946	11,197,591	5,409,857	11,197,591	5,410,391	11,197,591	7,038,854	1,628,463	30.10%
8	Other Water Utilities	51,692,557	10,472,669	51,116,554	10,408,083	51,116,554	10,435,866	51,116,554	11,296,117	860,251	8.24%
9	Private Fire	436,605	4,826,222	436,605	4,960,201	436,605	5,000,939	436,605	5,000,181	(758)	-0.02%
10	Public Fire		. 0		. 0		0		0	, o	0.00%
11	Miscellaneous		359,698		359,698		359,698		359,698	0	0.00%
12											
13	Flat Rate										
14	Anna Meadows		55,487		55,487		55,487		79,080	23,593	42.52%
15	Jaxson Estate		27,996		33,731		33,731		40,814	7,083	21.00%
16	Rankin Acres		59,685		59,685		59,685		49,806	(9,879)	-16.55%
17	Whitebranch		94,078		94,078		94,078		78,506	(15,572)	-16.55%
18											
19	Total	559,851,341	\$273,484,383	553,485,196	\$267,704,837	551,227,570	\$266,899,843	551,227,570	\$355,277,178	\$88,377,335	33.11%
20						<u> </u>	<u> </u>			<u>.</u>	
21	Miscellaneous Revenues:										
22											
23	Reconnect Charges		782,017		672,717		672,717		546,467	(126,251)	-18.77%
24	Returned Check Charge		82,934		88,272		88,272		88,272	0	0.00%
25	Application Fee		1,550,309		1,487,498		1,487,498		1,572,058	84,560	5.68%
26	Miscellaneous Other Revenue		751,231		667,020		667,020		1,442,654	775,634	116.28%
27	Rents from Water Property		811,660		593,938		504,657		504,657	0	0.00%
28											
29		_		_							
30		_	\$277,462,536	_	\$271,214,282		\$270,320,007		\$359,431,285	\$89,111,278	32.97%

Test Year Operating Revenues at Present Rates vs Proposed Rates Sewer Division

Missouri Public Service Commission Company: Missouri-American Water Company Sewer Division

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		Base Year 12/31/20	016 Normalized	Present Pro Forma F	Rates FYE 05/31/18	Present Pro Forma R	ates FYE 05/31/19	Proposed Pro F	orma Rates		
Line #	Class/ Description	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	Percentage
1		100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	Change	Change
2	Monthly Billing:										
3			46 = 40 40=		4= 4=0 004		4= 40= 460		4= 0= 4 400	4455.050	
4	Residential	5,455,263	\$6,749,187	5,657,115	\$7,153,994	5,657,115	\$7,185,168	5,657,115	\$7,351,430	\$166,262	2.31%
5	Commercial	3,387,085	2,333,253	3,184,495	2,320,589	3,184,495	2,322,580	3,184,495	2,434,142	111,562	4.80%
6	Industrial	0	0	0	0	0	0	0	0	0	0.00%
7	Other Public Authority	32,654	18,953	32,654	14,456	32,654	14,456	32,654	14,456	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0	0	0	0	0.00%
9	Miscellaneous		488		0		0		0	0	0.00%
10											
11			 .				 .				
12	Total	8,875,002	\$9,101,881	8,874,265	\$9,489,039	8,874,265	\$9,522,204	8,874,265	\$9,800,028	\$277,824	2.92%
13											
14											
15											
16											
17	Miscellaneous Revenues:										
18											
19	Reconnect Charges		\$0		\$0		\$0		\$0	\$0	0.00%
20	Returned Check Charge		736		\$975		975		684	(291)	-29.85%
21	Application Fee		0		\$0		0		0	0	0.00%
22	Miscellaneous Other Revenue		1,034		\$98		218		15,480	15,262	6996.66%
23	Rents from Water Property		0		\$0		0		0	0	0.00%
24											
25		_		_		_		-			
26		_	\$9,103,651	_	\$9,490,112	-	\$9,523,397	-	\$9,816,192	\$292,795	3.07%
27		_		_		-		•			

Missouri Public Service Commission Company: Missouri-American Water Company District #1 East Central

40

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District #1 East Central										Page 1 of 12
	Base Year 12/31	/2016 Normalized	Present Pro Forma Rate	s FYE 05/31/18	Present Pro Forma Rates	FYE 05/31/19	Proposed Pro Forma F			
Line # Class/										
Description	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	Percentage
1	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	Change	Change
2										
3										
4 Residential	273,552,076	\$151,626,217	268,554,874	\$149,589,654	266,532,715	\$148,844,571	266,532,715	\$211,826,966	\$62,982,395	42.31%
5 Commercial	89,603,786	42,388,825	89,603,786	41,164,008	89,603,786	41,164,007	89,603,786	56,092,628	14,928,621	36.27%
6 Industrial	40,228,723	7,696,381	40,228,723	7,537,069	40,228,723	7,537,069	40,228,723	9,479,736	1,942,667	25.77%
7 Other Public Authority	6,739,449	3,324,475	6,739,449	3,325,301	6,739,449	3,325,835	6,739,449	4,430,029	1,104,194	33.20%
8 Other Water Utilities	39,517,840	6,833,553	38,941,837	6,760,445	38,941,837	6,786,521	38,941,837	7,322,478	535,957	7.90%
9 Private Fire	433,944	2,878,743	433,944	2,905,214	433,944	2,915,515	433,944	3,513,196	597,681	20.50%
10 Public Fire	0	0	0	0	0	0	0	0	0	0.00%
11 Miscellaneous		344,382		344,382		344,382		344,382	0	0.00%
12 Anna Meadows Flat Rate		55,487		55,487		55,487		79,080	23,593	42.52%
13 Jaxson Estate Flat Rate		27,996		33,731		33,731		40,814	7,083	21.00%
14				<u></u>						
15 Total	450,075,819	\$215,176,059	444,502,614	\$211,715,291	442,480,455	\$211,007,118	442,480,455	\$293,129,309	\$82,122,191	38.92%
16					<u> </u>					
17										
18 Miscellaneous Revenues:										
19										
20 Reconnect Charges		\$491,109		\$456,737		\$456,737		\$411,250	(\$45,487)	-9.96%
21 Returned Check Charge		69,013		71,624		71,624		71,624	0	0.00%
22 Application Fee		1,156,386		1,122,155		1,122,155		1,137,133	14,979	1.33%
23 Miscellaneous Other Revenue		711,840		611,916		611,916		1,246,622	634,705	103.72%
24 Rents from Water Property		739,349		521,469		432,026		432,026	0	0.00%
25										
26										
27		\$218,343,756		\$214,499,191		\$213,701,576		\$296,427,964	\$82,726,388	38.71%
28										
29										
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Missouri Public Service Commission Company: Missouri-American Water Company Residential

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Resido	ential																		Page 2 of 12
		Bi	ase Year 12/31	/2016 Norma	lized	Pres	sent Pro Forma	Rates FYE 05	5/31/18	Pre	sent Pro Forma F	Rates FYE 05	/31/19		Proposed Pro	Forma Rates	s		
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential Monthl	ly Billing:																	
3																			
4	Minimum Charge:																		
5	5/8"	501,876		\$15.33	\$7,693,764	518,889		\$15.33	\$7,954,570	524,894		\$15.33	\$8,046,619	2,164,620		\$10.00	\$21,646,195	\$13,599,576	169.01%
6	3/4"	1,439		18.78	27,023	1,439		18.78	27,023	1,439		18.78	27,023	130,056		12.25	1,593,181	1,566,158	5795.65%
7	1"	21,422		25.41	544,337	21,422		25.41	544,337	21,422		25.41	544,337	57,902		16.58	960,018	415,681	76.36%
8	1-1/2"	1,541		42.03	64,762	1,541		42.03	64,762	1,541		42.03	64,762	3,347		27.42	91,773	27,011	41.71%
9	2"	1,271		61.98	78,747	1,271		61.98	78,747	1,271		61.98	78,747	6,591		40.43	266,470	187,723	238.39%
10	3"	65		109.00	7,127	65		109.00	7,127	65		109.00	7,127	151		71.10	10,741	3,614	50.71%
11	4"	60		174.93	10,496	60		174.93	10,496	60		174.93	10,496	141		114.11	16,119	5,623	53.57%
12	6"	72		341.05	24,556	72		341.05	24,556	72		341.05	24,556	174		222.47	38,696	14,140	57.58%
13	8"	100		581.84	57,911	100		581.84	57,911	100		581.84	57,911	221		379.54	83,756	25,845	44.63%
14	10"	12		977.61	11,731	12		977.61	11,731	12		977.61	11,731	18		637.71	11,421	(310)	-2.64%
15	12"	0		1,173.13	0	0		1,173.13	Ō	0		1,173.13	0	0		765.25	0	0	0.00%
16	Low Income	0		(12.26)	0	18,648		(12.26)	(228,627)	18,648		(12.26)	(228,627)	18,648		(8.00)	(149,185)	79,442	-34.75%
17	Anna Meadows	1,634		33.96	55,487	1,634		33.96	55,487	1,634		33.96	55,487	1,634		48.40	79,080	23,593	42.52%
18	Jaxson Estate	700		40.00	27,996	843		40.00	33,731	843		40.00	33,731	843		48.40	40,814	7,083	21.00%
19					\$8,603,937				\$8,641,851				\$8,733,900				\$24,689,079	\$15,955,179	182.68%
20				-												_			
21																			
22	Volumetric Charges	<u>s:</u>																	
23	Monthly All Water		32,350,428	0.41398	\$13,392,430		32,350,428	0.41398	\$13,392,430		31,759,456	0.41398	\$13,147,780		31,759,456	0.62953	\$19,993,530	\$6,845,750	52.07%
24																			
25	Normalization																		
26	Usage		0	0.41398	\$0		(590,972)	0.41398	(\$244,651)		(239,142)	0.41398	(\$99,000)		(239,142)	0.62953	(\$150,547)	(\$51,547)	52.07%
27		_								_				_					
28	Total	_	32,350,428		\$21,996,367		31,759,456		\$21,789,630		31,520,314		\$21,782,680		31,520,314		\$44,532,062	\$22,749,382	104.44%
29		-						;		-		;		-					
30																			
31																			
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Resid	ential																		Page 3 of 12
			Base Year 12/31/	'2016 Norm	alized	Pres	ent Pro Forma	Rates FYE 0	5/31/18	Pre	esent Pro Forma	Rates FYE 05	/31/19		Proposed Pro	Forma Rate	S		
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential Quarte	rly Billing																	
3																			
4	Minimum Charge:																		
5	5/8"	1,109,888		\$22.35	\$24,805,999	1,109,888		\$22.35	\$24,805,999	1,109,888		\$22.35	\$24,805,999	500,659		\$30.00	\$15,019,782	(\$9,786,217)	-39.45%
6	3/4"	87,057		27.67	2,408,875	87,057		27.67	2,408,875	87,057		27.67	2,408,875	39,271		36.75	1,443,197	(\$965,678)	-40.09%
7	1"	24,692		38.39	947,940	24,692		38.39	947,940	24,692		38.39	947,940	11,138		49.74	554,028	(\$393,912)	-41.55%
8	1-1/2"	1,223		65.04	79,512	1,223		65.04	79,512	1,223		65.04	79,512	551		82.26	45,363	(\$34,149)	-42.95%
9	2"	3,601		97.03	349,427	3,601		97.03	349,427	3,601		97.03	349,427	1,624		121.29	197,033	(\$152,394)	-43.61%
10	3"	58		182.46	10,583	58		182.46	10,583	58		182.46	10,583	26		213.30	5,581	(\$5,002)	-47.26%
11	4"	55		278.53	15,319	55		278.53	15,319	55		278.53	15,319	25		342.33	8,493	(\$6,826)	-44.56%
12	6"	69		545.37	37,631	69		545.37	37,631	69		545.37	37,631	31		667.41	20,773	(\$16,858)	-44.80%
13	8"	82		865.59	70,978	82		865.59	70,978	82		865.59	70,978	37		1,138.62	42,117	(\$28,861)	-40.66%
14	10"	4		1,292.52	5,170	4		1,292.52	5,170	4		1,292.52	5,170	2		1,913.13	3,452	(\$1,718)	-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	62,943		16.09	\$1,012,753	62,943		16.09	\$1,012,753	62,943		16.09	\$1,012,753	62,943		30.00	1,888,290	\$875,537	86.45%
17	3/4" - Prorated	3,785		18.62	70,477	3,785		18.62	70,477	3,785		18.62	70,477	3,785		36.75	139,099	\$68,622	97.37%
18	1" - Prorated	1,500		23.64	35,460	1,500		23.64	35,460	1,500		23.64	35,460	1,500		49.74	74,610	\$39,150	110.41%
19	1-1/2" - Prorated	42		36.27	1,523	42		36.27	1,523	42		36.27	1,523	42		82.26	3,455	\$1,932	126.85%
20	2" - Prorated	124		51.38	6,371	124		51.38	6,371	124		51.38	6,371	124		121.29	15,040	\$8,669	136.07%
21	3" - Prorated	2		91.79	184	2		91.79	184	2		91.79	184	2		213.30	427	\$243	132.07%
22	4" - Prorated	1		137.18	137	1		137.18	137	1		137.18	137	1		342.33	342	\$205	149.64%
23	6" - Prorated	1		263.29	263	1		263.29	263	1		263.29	263	1		667.41	667	\$404	153.61%
24	8" - Prorated	5		414.66	2,073	5		414.66	2,073	5		414.66	2,073	5		1,138.62	5,693	\$3,620	174.63%
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					\$29,860,675				\$29,860,675				\$29,860,675				\$19,467,442	(\$10,393,233)	-34.81%
28																			
29	Volumetric Charges	_																	
30	Quarterly All Water		241,201,648	0.41398	\$99,852,658		241,201,648	0.41398	\$99,852,658		236,795,418	0.41398	\$98,028,567		236,795,418	0.62953	\$149,069,819	\$51,041,252	52.07%
31																			
32	Normalization																		
	Usage		0	0.41398	\$0		(4,406,230)	0.41398	(\$1,824,091)		(1,783,017)	0.41398	(\$738,133)		(1,783,017)	0.62953	(\$1,122,463)	(\$384,330)	52.07%
34						-				-		•		-		•			
	Total		241,201,648		\$129,713,333	=	236,795,418	li .	\$127,889,242	=	235,012,400		\$127,151,109	=	235,012,400		\$167,414,798	\$40,263,689	31.67%
36																			
37																			
38													\$0						
39																			
40																			

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		В	ase Year 12/31/	/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	5/31/18	Pres	sent Pro Forma	Rates FYE 05/	/31/19		Proposed Pro				
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Commercial Month	nly Billing																	
3																			
4	Minimum Charge:																		
5	5/8"	13,542		\$15.33	\$207,599	13,542		\$15.33	\$207,599	13,542		\$15.33	\$207,599	55,492		\$10.00	\$554,921	\$347,322	167.30%
6	3/4"	205		18.78	3,854	205		18.78	3,854	205		18.78	3,854	17,196		12.25	210,651	206,797	5365.78%
7	1"	4,928		25.41	125,227	4,928		25.41	125,227	4,928		25.41	125,227	16,371		16.58	271,423	146,196	116.74%
8	1-1/2"	1,611		42.03	67,701	1,611		42.03	67,701	1,611		42.03	67,701	6,872		27.42	188,433	120,732	178.33%
9	2"	5,390		61.98	334,073	5,390		61.98	334,073	5,390		61.98	334,073	20,438		40.43	826,290	492,217	147.34%
10	3"	1,016		109.00	110,733	1,016		109.00	110,733	1,016		109.00	110,733	1,924		71.10	136,819	26,086	23.56%
11	4"	1,000		174.93	174,885	1,000		174.93	174,885	1,000		174.93	174,885	1,483		114.11	169,203	(5,682)	-3.25%
12	6"	521		341.05	177,667	521		341.05	177,667	521		341.05	177,667	1,141		222.47	253,936	76,269	42.93%
13	8"	487		581.84	283,589	487		581.84	283,589	487		581.84	283,589	1,397		379.54	530,072	246,483	86.92%
14	10"	343		977.61	335,642	343		977.61	335,642	343		977.61	335,642	477		637.71	303,899	(31,743)	-9.46%
15	12"	0		1,173.13	0	0		1,173.13	0	0		1,173.13	0	0		765.25	0	0	0.00%
16					\$1,820,970				\$1,820,970			_	\$1,820,970			_	\$3,445,647	\$1,624,677	89.22%
17																			
18	Volumetric Charges	<u>s:</u>																	
	Rate A		32,328,217	0.41398	\$13,383,235		32,328,217	0.41398	\$13,383,235		27,308,061	0.41398	\$11,304,991		27,308,061	0.58500	\$15,975,216	\$4,670,225	41.31%
20	Rate J		768,188	0.17000	130,592		768,188	0.17000	130,592		5,788,344	0.17000	984,018		5,788,344	0.22100	1,279,224	295,206	30.00%
21																			
22	Block 1			0.00000	\$0			0.00000	\$0			0.00000	\$0			0.00000	\$0	\$0	0.00%
23	Block 2			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
	Block 3			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
	Block 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
26																			
27	Normalization			0.44300	40		(F 020 4FC)	0.44300	(40.000.044)		0	0.41398	40		0		40	40	0.000/
28	Rate A		0	0.41398 0.17000	\$0		(5,020,156)	0.41398	(\$2,078,244)			0.41398	\$0		0	1 0	\$0	\$0	0.00%
29 30	Rate J		0	0.17000	0		5,020,156	0.17000	853,427		0	0.17000	0		U	U	0	0	0.00%
	Total	-	33,096,404		\$15,334,797	-	33,096,404		\$14,109,980	_	33,096,404	· -	\$14,109,979	-	33,096,404		\$20,700,087	\$6,590,108	46.71%
	TOtal		33,030,404		\$15,554,757	=	33,030,404		\$14,105,560	=	33,030,404		\$14,105,575	-	33,030,404		320,700,067	\$0,530,100	40.71/6
32																			
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		Ba	ase Year 12/31/	2016 Norma	alized	Pres	ent Pro Forma	Rates FYE 05	5/31/18	Pre	sent Pro Forma I	/31/19		Proposed Pro	5				
Line #	Class/	Customer				Customer				Customer			<u>.</u>	Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Commercial Quarte	rly Billing				·-													
3																			
4	Minimum Charge:																		
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	00_	0		818.29	0	0		2,295.75	00	0	0.00%
27					\$3,661,102				\$3,661,102			_	\$3,661,102			_	\$2,335,723	(\$1,325,379)	-36.20%
28																			
29	Volumetric Charges	<u>:</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%
	Block 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
36																			
37	Normalization																		
	Usage		0	0.41398	\$0		0	0.41398	\$0		0	0.41398	\$0		0	0.58500	\$0	\$0	0.00%
39		_				_		_		_				_					
40	Total	=	56,507,382	:	\$27,054,028	-	56,507,382		\$27,054,028	=	56,507,382		\$27,054,028	=	56,507,382		\$35,392,541	\$8,338,513	30.82%

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Indus	trial																		Page 6 of 12
		В	ase Year 12/31	/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	5/31/18	Pre	sent Pro Forma	Rates FYE 05/	/31/19		Proposed Pr	o Forma Rates			
Line #	Class/ Description	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	Dollar Change	Percentage Change
2	Industrial Monthly		100 001	nace	nevenue	Dillings	100 001	nuce	nevenue	Dillings	100 001	nace	Revenue	Dillings	100 001	nace	nevenue	Change	Change
3	maastriai iviontini	y D6																	
4	Minimum Charge:																		
5	5/8"	85		\$15.33	\$1,296	85		\$15.33	\$1,296	85		\$15.33	\$1,296	85		\$10.00	\$846	(\$450)	-34.72%
6	3/4"	0		18.78	0	0		18.78	0	0		18.78	0	0		12.25	0	0	0.00%
7	1"	87		25.41	2,217	87		25.41	2,217	87		25.41	2,217	87		16.58	1,447	(770)	-34.73%
8	1-1/2"	71		42.03	2,984	71		42.03	2,984	71		42.03	2,984	77		27.42	2,109	(875)	-29.32%
9	2"	407		61.98	25,231	407		61.98	25,231	407		61.98	25,231	407		40.43	16,459	(8,772)	-34.77%
10	3"	434		109.00	47,315	434		109.00	47,315	434		109.00	47,315	434		71.10	30,863	(16,452)	-34.77%
11	4"	528		174.93	92,368	528		174.93	92,368	528		174.93	92,368	528		114.11	60,253	(32,115)	-34.77%
12	6"	418		341.05	142,668	418		341.05	142,668	418		341.05	142,668	424		222.47	94,379	(48,289)	-33.85%
13	8"	183		581.84	106,733	183		581.84	106,733	183		581.84	106,733	183		379.54	69,623	(37,110)	-34.77%
14	10"	120		977.61	117,139	120		977.61	117,139	120		977.61	117,139	120		637.71	76,412	(40,727)	-34.77%
15	12"	0		1,173.13	0	0		1,173.13	0	0		1,173.13	0	0		765.25	0	0	0.00%
16					\$537,951			_	\$537,951			_	\$537,951			_	\$352,391	(\$185,560)	-34.49%
17																			
18	Volumetric Charge	<u> 25:</u>																	
	Rate A		1,292,760	0.41398	\$535,177		1,292,760	0.41398	\$535,177		639,790	0.41398	\$264,860		639,790	0.58500	\$374,277	\$109,417	41.31%
20 21	Rate J		38,929,149	0.17000	6,617,955		38,929,149	0.17000	6,617,955		39,582,119	0.17000	6,728,960		39,582,119	0.22100	8,747,648	2,018,688	30.00%
22	Block 1			0.00000	\$0			0.00000	\$0			0.00000	\$0			0.00000	\$0	\$0	0.00%
23	Block 2			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
24	Block 3			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
25	Block 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
26																			
27	Normalization																		
	Rate A		0	0.41398	\$0		(652,970)	0.41398	(\$270,317)		0		\$0		0	0.58500	\$0	\$0	0.00%
	Rate J		0	0.17000	0		652,970	0.17000	111,005		0	0.17000	0		0	0.22100	0	0	0.00%
30		-				-				_				_					
	Total	=	40,221,909		\$7,691,083	=	40,221,909		\$7,531,771	=	40,221,909		\$7,531,771	=	40,221,909		\$9,474,316	\$1,942,545	25.79%
32																			

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		Bi	ase Year 12/31	/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pres	ent Pro Forma	Rates FYE 05/	31/19		Proposed P	ro Forma Rates			
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Industrial Quarterl	y Billing																	
3																			
4	Minimum Charge:																		
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 1-1/2" - Prorated	0		23.64	0	0		23.64	0	0		23.64	0	0 1		49.74	0	0	0.00% 127.78%
19 20	2" - Prorated	1		36.27	36 0	1		36.27	36	1		36.27	36	_		82.26	82	46	0.00%
20	3" - Prorated	0		51.38 91.79	0	0		51.38 91.79	0	0		51.38 91.79	0	0		121.29 213.30	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		342.33 667.41	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		1,138.02	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	12 - FTOTALEU	U		010.23	\$2,477	U		010.23	\$2,477	U		010.23	\$2,477	U		2,293.73	\$1,434	(\$1,043)	-42.11%
28				-	72,477			-	J2,477			-	72,477			-	71,434	(71,043)	-42.11/0
29																			
	Volumetric Charges																		
	Rate A	<u></u>	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	nace / i		0,011	0.11550	72,021		0,011	0.12330	72,021		0,01.	0.11550	72,021		0,01	. 0.50500	75,500	71,103	12.50%
	Block 1			0.00000	\$0			0.00000	\$0			0.00000	\$0			0.00000	\$0	\$0	0.00%
	Block 2			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
	Block 3			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
	Block 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
37					· ·				Ü				· ·				· ·	ŭ	
	Total	-	6,814	-	\$5,298	-	6,814	-	\$5,298	_	6,814	-	\$5,298	_	6,814	<u> </u>	\$5,420	\$122	2.30%
		-	•			-		=		_		-		-					
40																			
39 40		-				-		_		_				_					

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		Ba	ise Year 12/31	/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	5/31/18	Pres	ent Pro Forma	Rates FYE 05/	31/19		Proposed Pro	Forma Rates			
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	OPA Monthly Billing	g																	
3																			
4	Minimum Charge:																		
5	5/8"	1,063		\$15.33	\$16,290	1,116		\$15.33	\$17,116	1,151		\$15.33	\$17,650	1,984		\$10.00	\$19,835	\$2,185	12.38%
6	3/4"	32		18.78	599	32		18.78	599	32		18.78	599	1,010		12.25	12,367	11,768	1964.61%
7	1"	994		25.41	25,260	994		25.41	25,260	994		25.41	25,260	1,721		16.58	28,534	3,274	12.96%
8	1-1/2"	590		42.03	24,778	590		42.03	24,778	590		42.03	24,778	914		27.42	25,067	289	1.17%
9	2"	1,786		61.98	110,704	1,786		61.98	110,704	1,786		61.98	110,704	2,852		40.43	115,319	4,615	4.17%
10	3"	274		109.00	29,866	274		109.00	29,866	274		109.00	29,866	428		71.10	30,447	581	1.95%
11	4"	156		174.93	27,289	156		174.93	27,289	156		174.93	27,289	239		114.11	27,242	(47)	-0.17%
12	6"	60		341.05	20,463	60		341.05	20,463	60		341.05	20,463	202		222.47	44,901	24,438	119.43%
13	8"	48		581.84	27,928	48		581.84	27,928	48		581.84	27,928	72		379.54	27,190	(738)	-2.64%
14	10"	0		977.61	0	0		977.61	0	0		977.61	0	18		637.71	11,306	11,306	0.00%
15	12"	0		1,173.13	0	0		1,173.13	0	0		1,173.13	0	0		765.25	0	0	0.00%
16				_	\$283,177			-	\$284,003			_	\$284,537			_	\$342,208	\$57,671	20.37%
17				' -				-				_				_		-	
18	Volumetric Charges	<u>:</u>																	
19	Rate A		2,903,417	0.41398	\$1,201,956		2,903,417	0.41398	\$1,201,956		2,903,417	0.41398	\$1,201,956		2,903,417	0.58500	\$1,698,499	\$496,543	41.31%
20	Rate J			0.17000	0		0	0.17000	0		0	0.17000	0		0		0	0	0.00%
21																			
22	Block 1			0.00000	\$0			0.00000	\$0			0.00000	\$0			0.00000	\$0	\$0	0.00%
23	Block 2			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
24	Block 3			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
25	Block 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
26																			
27	Normalization																		
28	Rate A		0	0.41398	\$0		0	0.41398	\$0		0	0.41398	\$0		0	0.58500	\$0	\$0	0.00%
29	Rate J		0	0.17000	0		Ō	0.17000	0		0	0.17000	0		0	0.00000	0	0	0.00%
30		_				_		_		_						_			
31	Total	_	2,903,417		\$1,485,133	_	2,903,417	-	\$1,485,959	_	2,903,417	_	\$1,486,493	_	2,903,417	_	\$2,040,707	\$554,214	37.28%
32		=				=		=		=		-		=		- =			

Missouri Public Service Commission Company: Missouri-American Water Company
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		Ba	se Year 12/31/	/2016 Norma	alized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pres	ent Pro Forma	Rates FYE 05/	31/19		Proposed Pro	Forma Rates			
Line #	Class/	Customer				Customer			<u>.</u>	Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	OPA Quarterly Billin	ng																	
3																			
4	Minimum Charge:																		
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	00	0		2,295.75	0	0	0.00%
27					\$251,301			_	\$251,301			_	\$251,301			_	\$145,243	(\$106,058)	-42.20%
28																			
29	Volumetric Charges	<u>:</u>																	
	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%
	Block 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
36																			
37	Normalization																		
	Usage		0	0.41398	\$0		0	0.41398	\$0		0	0.41398	\$0		0	0.58500	\$0	\$0	0.00%
39		_				_				_		. <u>-</u>		_					
40	Total	=	3,836,032		\$1,839,342	=	3,836,032	-	\$1,839,342	=	3,836,032	-	\$1,839,342	_	3,836,032	. =	\$2,389,322	\$549,980	29.90%

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		В	ase Year 12/31	/2016 Norma	alized	Pres	ent Pro Forma	Rates FYE 05	5/31/18	Pre	sent Pro Forma	Rates FYE 05/	31/19		Proposed Pro	Forma Rates			
Line #	Class/	Customer				Customer				Customer				Customer			<u> </u>		
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	OWU Monthly Billi	ing															<u>_</u> , ,		
3																			
4	Minimum Charge:																		
5	5/8"	0		\$15.33	\$0	0		\$15.33	\$0	0		\$15.33	\$0	0		\$10.00	\$0	\$0	0.00%
6	3/4"	0		18.78	0	0		18.78	0	0		18.78	0	0		12.25	0	0	0.00%
7	1"	0		25.41	0	0		25.41	0	0		25.41	0	0		16.58	0	0	0.00%
8	1-1/2"	0		42.03	0	0		42.03	0	0		42.03	0	0		27.42	0	0	0.00%
9	2"	48		61.89	2,971	48		61.89	2,971	48		61.89	2,971	48		40.43	1,941	(1,030)	-34.67%
10	3"	12		109.00	1,308	12		109.00	1,308	12		109.00	1,308	12		71.10	853	(455)	-34.79%
11	4"	0		174.93	0	0		174.93	0	0		174.93	0	0		114.11	0	0	0.00%
12	6"	12		341.05	4,093	12		341.05	4,093	12		341.05	4,093	12		222.47	2,670	(1,423)	-34.77%
13	8"	0		581.84	0	0		581.84	0	0		581.84	0	0		379.54	0	0	0.00%
14	10"	0		977.61	0	0		977.61	0	0		977.61	0	0		637.71	0	0	0.00%
15	12"	0		1,173.13	0	0		1,173.13	0	0		1,173.13	0	0		765.25	0	0	0.00%
16																			
17	C-1 Fix Revenue				1,422,125				1,422,125			_	1,422,125			_	1,422,125	0	0.00%
18					\$1,430,497				\$1,430,497				\$1,430,497				\$1,427,589	(2,908)	
19	Volumetric Charges	<u>s:</u>																	
	Rate B		17,029,908		\$3,418,754		17,029,908		\$3,418,754		16,453,906	0.20075	\$3,303,122		16,453,906	0.23350	\$3,841,987	\$538,865	16.31%
	City of Kirkwood		12,447,513		1,110,816		12,447,513		1,139,445		12,447,513	0.09283	1,155,540		12,447,513	0.09283	1,155,540	0	0.00%
	PWSD #C-1 Jefferso	on	10,040,419	0.086997	873,486		10,040,419	0.088381	887,382		10,040,419	0.08938	897,362		10,040,419	0.08938	897,362	0	
23																			
24	Normalization																		
	Rate B			0.200750	0			0.200750	(115,633)			0.200750	0			0.23350	0	0	0.00%
	City of Kirkwood			0.089240	0			0.091540	0			0.092833	0			0.09283	0	0	0.00%
	PWSD #C-1 Jefferso	on	0	0.086997	0		0	0.088381	0		0	0.089375	0			0.08938	0	0	0.00%
28				_		-				_				_					
	Total	:	39,517,840	=	\$6,833,553	=	38,941,837		\$6,760,445	=	38,941,837	=	\$6,786,521	_	38,941,837	: =	\$7,322,478	\$535,957	7.90%
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			

Missouri Public Service Commission Company: Missouri-American Water Company Private Fire

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Private	Fire																		Page 11 of 12
		Bi	ase Year 12/31	/2016 Norma	alized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pre	sent Pro Forma	Rates FYE 05/	31/19		Proposed Pro	o Forma Rates			
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2 F	Rate F:																		
3	Annual																		
4	2" or Less	151.72		\$52.80	\$8,011	150.00		\$52.80	\$7,920	150.00		\$52.80	\$7,920	150.00		\$107.76	\$16,164	\$8,244	104.09%
5	3"	1.22		170.40	208	1.47		170.40	251	1.64		170.40	279	1.64		107.76	177	(102)	-36.56%
6	4"	537.80		210.00	112,938	553.11		210.00	116,153	558.44		210.00	117,273	558.44		347.76	194,205	76,932	65.60%
7	6"	2,203.40		472.80	1,041,768	2,227.08		472.80	1,052,965	2,235.58		472.80	1,056,984	2,235.58		428.52	957,992	(98,992)	-9.37%
8	8"	1,271.06		841.20	1,069,216	1,289.44		841.20	1,084,681	1,292.78		841.20	1,087,485	1,292.78		964.80	1,247,272	159,787	14.69%
9	10"	33.00		1,314.00	43,362	33.00		1,314.00	43,362	33.00		1,314.00	43,362	33.00		1,716.60	56,648	13,286	30.64%
10	12"	79.79		1,892.40	150,995	79.94		1,892.40	151,287	80.28		1,892.40	151,918	80.28		2,681.40	215,257	63,339	41.69%
11	20"	0.00		4,281.96	0	0		4,281.96	0	0		4,281.96	0	0.00		3,861.60	0	0	0.00%
12 13	Hydrant	61.00		472.80	28,841	41.47		472.80	19,608	41.64		472.80	19,687	41.64		964.80	40,173	20,486	104.06%
14	Monthly																		
15	2" or Less	259.74		\$4.40	1,143	269.67		\$4.40	1,187	271.67		\$4.40	1,195	271.67		8.98	2,440	1,245	104.18%
16	3"	12.00		14.20	170	12.00		14.20	170	12.00		14.20	170	12.00		28.98	348	178	104.71%
17	4"	723.53		17.50	12,662	744.00		17.50	13,020	744.00		17.50	13,020	744.00		35.71	26,568	13,548	104.06%
18	6"	1,929.50		39.40	76,022	1,983.67		39.40	78,156	1,997.67		39.40	78,708	1,997.67		80.40	160,612	81,904	104.06%
19	8"	1,382.84		70.10	96,937	1,408.33		70.10	98,724	1,418.33		70.10	99,425	1,418.33		143.05	202,893	103,468	104.07%
20	10"	288.00		109.50	31,536	299.33		109.50	32,777	303.33		109.50	33,215	303.33		223.45	67,780	34,565	104.06%
21	12"	12.00		157.70	1,892	12.00		157.70	1,892	12.00		157.70	1,892	12.00		321.80	3,862	1,970	104.12%
22	20"	0.00		356.83	0	0		356.83	Ō	0		356.83	0	0.00		728.14	Ō	Ō	0.00%
23	Hydrant	593.85		39.40	23,398	594.33		39.40	23,417	592.33		39.40	23,338	592.33		80.40	47,624	24,286	104.06%
24				-								_				_			
25				-	\$2,699,099				\$2,725,570			_	\$2,735,871			_	\$3,240,015	504,144	18.43%
26																			
	Volumetric Charge	s:																	
28 F	Residential Usage		96,374	0.41398	39,897		96,374	0.41398	39,897		96,374	0.41398	39,897		96,374	0.62953	60,670	20,773	52.07%
	Non Residential Us	age	337,571	0.41398	139,747		337,571	0.41398	139,747		337,571	0.41398	139,747		337,571	0.62953	212,511	72,764	52.07%
30																			
31																			
32		_		_		_				_		_		. <u>-</u>					
	Total Rate F	=	433,944	=:	\$2,878,743	=	433,944		\$2,905,214	=	433,944		\$2,915,515	=	433,944	= =	\$3,513,196	\$597,681	20.50%
34																			
35																			
36																			
37																			
38																			
39																			

Missouri Public Service Commission Company: Missouri-American Water Company **Public Fire**

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		В	ase Year 12/31	/2016 Norma	lized	Pres	ent Pro Form	a Rates FYE 05	/31/18	Pres	ent Pro Forma	Rates FYE 05/	31/19		Proposed P	ro Forma Rates			,
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Rate F:																		
3	Monthly																		
4	Hydrant				\$0				\$0				\$0	0			\$0	\$0	0.00%
5	2" or Less				0				0				0	0			0	0	0.00%
6	3"				0				0				0	0			0	0	0.00%
7	4"				0				0				0	0			0	0	0.00%
8	6"				0				0				0	0			0	0	0.00%
9	8"				0				0				0	0			0	0	0.00%
10	10"				0				0				0	0			0	0	0.00%
11	12"				0				0				0	0			0	0	0.00%
12	Yearly													0					
	Гар Size																		
14	Hydrant				0				0				0	0			0	0	0.00%
15	2" or Less				0				0				0	0			0	0	0.00%
16	3"				0				0				0	0			0	0	0.00%
17	4"				0				0				0	Ō			0	0	0.00%
18	6"				0				0				0	0			0	0	0.00%
19	8"				0				0				0	Ō			0	0	0.00%
20	10"				0				0				0	0			0	0	0.00%
21	12"				0				0				0	Ō			0	0	0.00%
22					0				0				0	0			0	0	0.00%
23				-	0	•		-	0	_		_	0			_	0	0	0.00%
24				-		•		-		=		_				_		-	
25																			
26	Volumetric Charge	s:																	
	Monthly All Water				0				0				0		()	0	0	0.00%
	Quarterly All Wate				0				0				0		Ċ)	0	0	0.00%
	Monthly Fixed Chg				0				0				0		()	0	0	0.00%
30	,																		
31																			
	Total Rate F	-	0	-	\$0	-	0		\$0	_	0	_	\$0	_	(\$0	\$0	0.00%
33		=		-	•	-				-		-		-					
34																			
35																			
36																			
37																			
38																			
39																			
40																			

Missouri Public Service Commission Company: Missouri-American Water Company District #2 Northwest Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-11-12 Page 1 of 8

	Base Year 12/31	/2016 Normalized	Present Pro Forma	a Rates FYE 05/31/18	Present Pro Forma	Rates FYE 05/31/19	Proposed Pro	Forma Rates		
Line # Class/										
Description	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	Percentage
1 2 Monthly Billing:	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	Change	Change
2 Wonthly Billing:										
4 Residential	18,849,907	\$15,496,109	17,821,990	\$15,027,477	17,698,862	\$14,864,387	17,698,862	\$15,368,361	\$503,974	3.39%
5 Commercial	10,120,429	5,810,219	10,120,429	5,729,196	10,120,429	5,729,196	10,120,429	6,396,346	667,150	11.64%
6 Industrial	21,482,028	6,466,967	21,482,028	5,211,722	21,482,028	5,241,381	21,482,028	5,373,370	131,989	2.52%
7 Other Public Authority	1,878,813	997,650	1,878,813	927,832	1,878,813	927,832	1,878,813	996,705	68,873	7.42%
8 Other Water Utilities	8,622,756	2,590,081	8,622,756	2,598,603	8,622,756	2,600,310	8,622,756	2,819,541	219,231	8.43%
9 Private Fire	2,199	957,037	2,199	980,421	2,199	985,642	2,199	703,896	(281,746)	-28.59%
10 Public Fire	0	0	0	0	0	0	0	0	0	0.00%
11 Miscellaneous	-	7,688	-	7,688	-	7,688	-	7,688	0	0.00%
12		,		,		,		,		
13										
14										
15 Total	60,956,132	\$32,325,751	59,928,215	\$30,482,939	59,805,088	\$30,356,437	59,805,088	\$31,665,907	\$1,309,471	4.31%
16		<u> </u>								
17										
18 Miscellaneous Revenues:										
19										
20 Reconnect Charges		\$168,929		\$112,813		\$112,813		\$67,283	(\$45,530)	-40.36%
21 Returned Check Charge		7,644		8,324		8,324		8,324	0	0.00%
22 Application Fee		155,534		160,097		160,097		190,592	30,495	19.05%
23 Miscellaneous Other Revenue		18,070		18,318		18,318		94,716	76,398	417.07%
24 Rents from Water Property		72,311		72,469		72,630		72,630	0	0.00%
25										
26										
27		\$32,748,240		\$30,854,960		\$30,728,619		\$32,099,453	\$1,370,834	4.46%
28		· <u></u>								
29										
30										
31										
32										
33										
34										
35										
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38										
39										
40										

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

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Resid	entiai	D-	ase Year 12/31	/2016 Norma	lizad	Droc	ent Pro Forma	Pates EVE OF	:/21/10	Dro	sent Pro Forma I	Pates EVE NS /	21/10		Proposed Pro	Forma Pates	•		rage 2 UI o
Line #	Class/	Customer	ase real 12/31	/2010 NOITHA	lizeu	Customer	ent Fioronna	nates FTE US	0/31/10	Customer	sent FIO FOITIA I	nates FTE 03/	31/19	Customer	rioposeu ric	roillia Nates	<u> </u>		
LITTE #	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1	Description	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential Month		100 Gai	Nate	Revenue	Dilliligs	100 Gai	Nate	Revenue	Dilliligs	100 Gai	Nate	Revenue	Dillings	100 Gai	Nate	Revenue	Change	Change
3	nesidential Month	ily Dilling.																	
4	Minimum Charge:																		
5	5/8"	379,760		\$15.33	\$5,821,728	382,111		\$15.33	\$5,857,757	382,940		\$15.33	\$5,870,473	382,940		\$10.00	\$3,829,402	(\$2,041,071)	-34.77%
6	3/4"	18,737		18.78	351,881	18,737		18.78	351,881	18,737		18.78	351,881	18,737		12.25	229,528	(122,353)	-34.77%
7	1"	14,456		25.41	367,332	14,456		25.41	367,332	14,456		25.41	367,332	14,456		16.58	239,684	(127,648)	-34.75%
8	1-1/2"	248		42.03	10,439	248		42.03	10,439	248		42.03	10,439	248		27.42	6,810	(3,629)	-34.76%
9	2"	205		61.98	12,712	205		61.98	12,712	205		61.98	12,712	205		40.43	8,292	(4,420)	-34.77%
10	3"	12		109.00	1,308	12		109.00	1,308	12		109.00	1,308	12		71.10	853	(455)	-34.79%
11	4"	0		174.93	0	0		174.93	0	0		174.93	0	0		114.11	0	0	0.00%
12	6"	0		341.05	0	0		341.05	0	0		341.05	0	0		222.47	0	0	0.00%
13	8"	0		581.84	0	0		581.84	0	0		581.84	0	0		379.54	0	0	0.00%
14	10"	0		977.61	0	0		977.61	0	0		977.61	0	0		637.71	0	0	0.00%
15	12"	0		1,173.13	0	0		1,173.13	0	0		1,173.13	0	0		765.25	0	0	0.00%
16	Low Income	0		(12.26)	0	1,440		(12.26)	(17,654)	11,022		(12.26)	(135,125)	11,022		(8.00)	(88,173)	46,952	(0)
17				-	\$6,565,400				\$6,583,775			_	\$6,479,020				\$4,226,396	(\$2,252,624)	-34.77%
18																			
19																			
20	Volumetric Charge	<u>s:</u>	40.040.00	0.47070	40.000.000		40.040.00		40.000.000		47.004.000	0.47070	40 440 700		47.004.000	0.50050	444.040.477	40	22.070/
	Rate A		18,849,907	0.47378	\$8,930,709		18,849,907	0.47378	\$8,930,709		17,821,990	0.47378	\$8,443,702		17,821,990	0.62953	\$11,219,477	\$2,775,775	32.87%
22	Normalization																		
	Usage Usage		0	0.47378	ćo		(1,027,917)	0.47378	(\$487,007)		(123,127)	0.47378	(\$58,335)		(123,127)	0.62953	(\$77,512)	(\$19,177)	32.87%
25	Usage		U	0.4/3/8	\$0		(1,027,917)	0.4/3/8	(\$487,007)		(123,127)	0.4/3/8	(\$58,335)		(123,127)	0.02953	(\$77,512)	(\$19,177)	32.87%
	Total	-	18,849,907		\$15,496,109	-	17,821,990	-	\$15,027,477	_	17,698,862	-	\$14,864,387	-	17,698,862		\$15,368,361	\$503,974	3.39%
27	. 0 . 0. 1	=	10,045,507		Ç13,730,103	=	17,021,550		\$13,021,411	-	17,030,002	=	Ç14,004,387	=	17,050,002	•	\$15,500,501	Ş303,374	3.3376
21																			

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

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		Ba	ase Year 12/31/	'2016 Norma	lized	Prese	ent Pro Forma	Rates FYE 05	5/31/18	Pres	sent Pro Forma F	Rates FYE 05/	31/19		Proposed Pro	Forma Rates			
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Commercial Month	ly Billing:			,														
3																			
4	Minimum Charge:																		
5	5/8"	22,522		\$15.33	\$345,266	22,522		\$15.33	\$345,266	22,522		\$15.33	\$345,266	22,522		\$10.00	\$225,223	(\$120,043)	-34.77%
6	3/4"	1,794		18.78	33,700	1,794		18.78	33,700	1,794		18.78	33,700	1,794		12.25	21,982	(11,718)	-34.77%
7	1"	6,392		25.41	162,427	6,392		25.41	162,427	6,392		25.41	162,427	6,392		16.58	105,984	(56,443)	-34.75%
8	1-1/2"	1,365		42.03	57,388	1,365		42.03	57,388	1,365		42.03	57,388	1,365		27.42	37,439	(19,949)	-34.76%
9	2"	5,444		61.98	337,391	5,444		61.98	337,391	5,444		61.98	337,391	5,444		40.43	220,083	(117,308)	-34.77%
10	3"	330		109.00	35,942	330		109.00	35,942	330		109.00	35,942	330		71.10	23,445	(12,497)	-34.77%
11	4"	180		174.93	31,523	180		174.93	31,523	180		174.93	31,523	180		114.11	20,563	(10,960)	-34.77%
12	6"	84		341.05	28,644	84		341.05	28,644	84		341.05	28,644	84		222.47	18,684	(9,960)	-34.77%
13	8"	36		581.84	21,072	36		581.84	21,072	36		581.84	21,072	36		379.54	13,746	(7,326)	-34.77%
14	10"	0		977.61	0	0		977.61	0	0		977.61	0	0		637.71	0	0	0.00%
15	12"	0		1,173.13	0	0		1,173.13	0	0		1,173.13	0	0		765.25	0	0	0.00%
16				,	\$1,053,353			,	\$1,053,353			·	\$1,053,353			_	\$687,149	(\$366,204)	-34.77%
17				-				-				_				_			
18	Volumetric Charges	: :																	
19	Rate A	_	9,881,165	0.47378	\$4,681,498		9,881,165	0.47378	\$4,681,498		9,370,879	0.47378	\$4,439,735		9,370,879	0.58500	\$5,481,964	\$1,042,229	23.48%
20	Rate J		239,264	0.31500	75,368		239,264	0.31500	75,368		749,549	0.31500	236,108		749,549	0.30316	227,233	(8,875)	-3.76%
21			•		•		•		•		•		•		•		·		
22	Block 1			0.00000	\$0			0.00000	\$0			0.00000	\$0			0.00000	\$0	\$0	0.00%
23	Block 2			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
24	Block 3			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
25	Block 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
26																			
27	Normalization																		
28	Rate A			0.47378	\$0		(510,286)	0.47378	(\$241,763)		0	0.47378	\$0		0	0.58500	\$0	\$0	0.00%
29	Rate J			0.31500	0		510,286	0.31500	160,740		0	0.31500	0		0	0.30316	0	0	0.00%
30																			
31																			
32																			
33	Total	-	10,120,429	' <u>-</u>	\$5,810,219	' <u>-</u>	10,120,429	-	\$5,729,196	_	10,120,429	_	\$5,729,196	· <u>-</u>	10,120,429	_	\$6,396,346	\$667,150	11.64%
34		=		=		=		=		=		=		=	•	-			
35																			
36																			
37																			
38																			
39																			

Missouri Public Service Commission Company: Missouri-American Water Company Industrial Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-11-12 Page 4 of 8

		В	ase Year 12/31/	/2016 Norma	lized	Presen	nt Pro Forma	Rates FYE 05	/31/18	Pres	ent Pro Forma	Rates FYE 05/	31/19		Proposed Pro	Forma Rates			
Line	# Class/	Customer				Customer				Customer				Customer			<u>.</u>		
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Industrial Monthly	Billing:																	
3																			
4	Minimum Charge:																		
5	5/8"	163		\$15.33	\$2,496	163		\$15.33	\$2,496	163		\$15.33	\$2,496	163		\$10.00	\$1,628	(\$868)	-34.78%
6	3/4"	71		18.78	1,326	71		18.78	1,326	71		18.78	1,326	71		12.25	865	(461)	-34.77%
7	1"	219		25.41	5,562	219		25.41	5,562	219		25.41	5,562	219		16.58	3,629	(1,933)	-34.75%
8	1-1/2"	24		42.03	1,009	24		42.03	1,009	24		42.03	1,009	24		27.42	658	(351)	-34.79%
9	2"	731		61.98	45,331	731		61.98	45,331	731		61.98	45,331	731		40.43	29,569	(15,762)	-34.77%
10	3"	71		109.00	7,708	71		109.00	7,708	71		109.00	7,708	71		71.10	5,028	(2,680)	-34.77%
11	4"	159		174.93	27,745	159		174.93	27,745	159		174.93	27,745	159		114.11	18,099	(9,646)	-34.77%
12	6"	84		341.05	28,620	84		341.05	28,620	84		341.05	28,620	84		222.47	18,669	(9,951)	-34.77%
13	8"	69		581.84	40,147	69		581.84	40,147	69		581.84	40,147	69		379.54	26,188	(13,959)	-34.77%
14	10" 12"	0		977.61	0	0		977.61	0	0		977.61	0	0		637.71	0	0	0.00% 0.00%
15	12"	0		1,173.13	\$159,944	0		1,173.13	0 \$159,944	0		1,173.13	0 \$159,944	0		765.25	\$104,333	(\$55,611)	-34.77%
16 17				-	\$159,944			-	\$159,944			-	\$159,944			_	\$104,333	(\$55,011)	-34.77%
18	Volumetric Charges																		
	Rate A	<u>.</u>	9,505,827	0.47378	\$4,503,671		9,505,827	0.47378	\$4,503,671		1,720,223	0.47378	\$815,007		1,720,223	0.58500	\$1,006,331	\$191,324	23.48%
			4,572,976	0.31500	1,440,487		4,572,976	0.31500	1,440,487		12,358,580	0.31500	3,892,953		12,358,580	0.30316	3,746,627	(146,326)	-3.76%
	Triumph		7,403,225	0.05955	440,862		7,403,225	0.05955	440,862		7,403,225	0.05955	440,862		7,403,225	0.06971	516,079	75,217	17.06%
	EDR Credit		7,403,223	0.03333	(77,997)		7,403,223	0.05555	(97,043)		7,403,223	0.03333	(67,385)		7,403,223	0.00571	0	67,385	17.0070
23					(,,				(37,013)				(01)000)				-	07,505	
24	Block 1			0.00000	\$0			0.00000	\$0			0.00000	\$0			0.00000	\$0	\$0	0.00%
25	Block 2			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
26	Block 3			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
27	Block 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
28																			
29	Normalization																		
	Rate A			0.47378	\$0		(7,785,604)	0.47378	(\$3,688,664)		0	0.47378	\$0		0	0.58500	\$0	\$0	0.00%
	Rate J			0.31500	0		7,785,604	0.31500	2,452,465		0	0.31500	0		0	0.30316	0	0	0.00%
32	Triumph			0.05955	0		0	0.05955	0			0.05955	0		0	0.06971	0	0	0.00%
33																			
34		-		_		_		-		_		-		_					
	Total	=	21,482,028	=	\$6,466,967	_	21,482,028	=	\$5,211,722	_	21,482,028		\$5,241,381	_	21,482,028	. =	\$5,373,370	\$131,989	2.52%
36																			
37																			
38																			
39																			
40																			

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

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		Ba	se Year 12/31/	/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pres	ent Pro Forma F	Rates FYE 05/	31/19		Proposed Pro	Forma Rates			. ugc s o. o
Line #	Class/	Customer				Customer				Customer				Customer			,		
[Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1	_	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2 OPA	Monthly Billing	:																	
3																			
4 Mini	imum Charge:																		
5	5/8"	774		\$15.33	\$11,862	774		\$15.33	\$11,862	774		\$15.33	\$11,862	774		\$10.00	\$7,737	(\$4,125)	-34.77%
6	3/4"	165		18.78	3,103	165		18.78	3,103	165		18.78	3,103	165		12.25	2,024	(1,079)	-34.77%
7	1"	468		25.41	11,887	468		25.41	11,887	468		25.41	11,887	468		16.58	7,756	(4,131)	-34.75%
8	1-1/2"	301		42.03	12,655	301		42.03	12,655	301		42.03	12,655	301		27.42	8,256	(4,399)	-34.76%
9	2"	1,229		61.98	76,167	1,229		61.98	76,167	1,229		61.98	76,167	1,229		40.43	49,684	(26,483)	-34.77%
10	3"	48		109.00	5,232	48		109.00	5,232	48		109.00	5,232	48		71.10	3,413	(1,819)	-34.77%
11	4"	84		174.93	14,721	84		174.93	14,721	84		174.93	14,721	84		114.11	9,603	(5,118)	-34.77%
12	6"	24		341.05	8,185	24		341.05	8,185	24		341.05	8,185	24		222.47	5,339	(2,846)	-34.77%
13	8"	12		581.84	6,982	12		581.84	6,982	12		581.84	6,982	12		379.54	4,554	(2,428)	-34.78%
14	10"	0		977.61	0	0		977.61	0	0		977.61	0	0		637.71	0	0	0.00%
15	12"	0		1,173.13	0	0		1,173.13	0	0		1,173.13	0	0		765.25	0	0	0.00%
16					\$150,794			_	\$150,794			_	\$150,794				\$98,366	(\$52,428)	-34.77%
17																			
	metric Charges:																		
19 Rate	2 A		1,606,187	0.47378	\$760,979		1,606,187	0.47378	\$760,979		1,166,470	0.47378	\$552,650		1,166,470	0.58500	\$682,385	\$129,735	23.48%
20 Rate	: J		272,626	0.31500	85,877		272,626	0.31500	85,877		712,343	0.31500	224,388		712,343	0.30316	215,954	(8,434)	-3.76%
21																			
22 Block				0.00000	\$0			0.00000	\$0			0.00000	\$0			0.00000	\$0	\$0	0.00%
23 Block				0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
24 Block				0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
25 Block	k 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
26																			
	malization																		
28 Rate	2 A			0.47378	\$0		(439,717)	0.47378	(\$208,329)		0	0.47378	\$0		0	0.58500	\$0	\$0	0.00%
29 Rate	: J			0.31500	0		439,717	0.31500	138,511		0	0.31500	0		0	0.30316	0	0	0.00%
30																			
31																			
32		_				_		_						_					
33 Tota	ıl	_	1,878,813	_	\$997,650	_	1,878,813	_	\$927,832	_	1,878,813	_	\$927,832	_	1,878,813		\$996,705	\$68,873	7.42%
34		· <u>-</u>		·		'-		-	<u> </u>	_		· -		_		- <u>-</u>		<u> </u>	
35																			
36																			
37																			
38																			
39																			

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

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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 Class/ Customer Customer Customer Customer Line # Description Meter Sales Current Total Meter Sales Current Total Meter Sales Current Total Meter Sales Proposed Total Dollar Percentage Billings 100 Gal 100 Gal Billings 100 Gal Change Rate Revenue Billings Rate Revenue Rate Revenue Billings 100 Gal Revenue Change Rate 2 OWU Monthly Billing: 3 4 Minimum Charge: 5 5/8" 12 \$15.33 \$184 12 \$15.33 \$184 12 \$15.33 \$184 12 \$10.00 \$120 (\$64) -34.78% 3/4" 18.78 18.78 0 18.78 12.25 0.00% 6 0 0 0 0 0 0 0 0 7 1" 12 25.41 305 12 25.41 305 12 25.41 305 12 16.58 199 (106) -34.75% 8 1-1/2" 0 42.03 0 0 42.03 0 0 42.03 0 0 27.42 0 0 0.00% 9 2" 156 61.89 156 61.89 61.89 9,655 156 40.43 6,307 (3,348) -34.68% 9,655 9,655 156 10 3" 36 109.00 3,924 36 109.00 3,924 36 109.00 3,924 36 71.10 2,560 (1,364)-34.76% 11 4" 72 174.93 12,595 72 174.93 12,595 72 174.93 12,595 72 8,216 (4,379) -34.77% 114.11 12 6" 36 341.05 12,278 36 341.05 12,278 36 341.05 12,278 36 222.47 8,009 (4,269)-34.77% 8" 13 0 581.84 0 581.84 0 0 581.84 0 379.54 0 0.00% 0 0 0 14 10" 0 977.61 0 0 977.61 0 0 977.61 0 0 637.71 0 0 0.00% 15 12" 0 1,173.13 0 0 1,173.13 0 0 1,173.13 0 0 765.25 0 0.00% \$38,941 \$38,941 \$38,941 \$25,411 (\$13,530) -34.74% 16 17 18 19 20 21 22 Volumetric Charges: 23 9.44% Rate B 8,433,378 0.29240 8,433,378 0.29240 \$2,465,920 8,433,378 0.29240 \$2,465,920 8,433,378 0.32000 \$2,698,681 \$232,761 \$2,465,920 24 Chariton Co Dist#2 189,378 0.45000 85,220 189,378 0.49500 93,742 189,378 0.50401 95,449 189,378 0.50401 95,449 0.00% 0 25 26 Normalization 27 0.2924 0 0 0.29240 0 Rate B 0 0 0.29240 0 0 0.32000 28 0.4500 0.49500 0.50401 0.50401 Chariton Co Dist#2 0 0 0 0 0 0 0 29 30 8.622,756 \$2,590,081 8,622,756 \$2,598,603 8,622,756 \$2,600,310 8,622,756 \$2.819.541 \$219,231 8.46% Total 31

Missouri Public Service Commission Company: Missouri-American Water Company Private Fire

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		Ba	se Year 12/31	/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pres	sent Pro Forma	Rates FYE 05/	31/19		Proposed Pr	o Forma Rates			
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2					,				,									,	
3	Rate F:																		
4																			
5	Monthly																		
6	2" or Less	240.13		19.80	\$4,755	240.00		\$19.80	\$4,752	240.00		\$19.80	\$4,752	240.00		\$8.98	\$2,155	(\$2,597)	-54.65%
7	3"	24.00		34.00	816	24.00		34.00	816	24.00		34.00	816	24.00		28.98	696	(120)	-14.71%
8	4"	1,337.62		53.90	72,098	1,384.33		53.90	74,616	1,394.33		53.90	75,155	1,394.33		35.71	49,792	(25,363)	-33.75%
9	6"	2,809.07		110.40	310,121	2,852.00		110.40	314,861	2,876.00		110.40	317,510	2,876.00		80.40	231,230	(86,280)	-27.17%
10	8"	1,451.91		190.10	276,008	1,517.00		190.10	288,382	1,523.00		190.10	289,522	1,523.00		143.05	217,865	(71,657)	-24.75%
11	10"	311.92		292.20	91,143	323.33		292.20	94,478	327.33		292.20	95,647	327.33		223.45	73,143	(22,504)	-23.53%
12	12"	132.00		416.50	54,978	132.00		416.50	54,978	132.00		416.50	54,978	132.00		321.80	42,478	(12,500)	-22.74%
13	Hydrant	1,059.29		137.90	146,076	1,062.33		137.90	146,496	1,060.33		137.90	146,220	1,060.33		80.40	85,251	(60,969)	-41.70%
14																			
15																			
16																			
17																			
18																			
19				-	\$955,995			-	\$979,379			_	\$984,600			_	\$702,610	(281,990)	-28.64%
20				-	,			-	,			_				_			
21																			
22																			
23	Volumetric Charge	es:																	
24	Non Residential Us	sage	2,199	0.47378	1,042		2,199	0.47378	1,042		2,199	0.47378	1,042		2,199	0.58500	1,286	244	23.42%
25																			
26																			
27																			
28																			
29																			
30	Total Rate F	-	2,199	-	\$957,037	_	2,199	-	\$980,421	_	2,199		\$985,642	_	2,199	_	\$703,896	(\$281,746)	-28.59%
31		=		= =		=				=				=		= =			
32																			
33																			
34																			
35																			
36																			
37																			
38																			

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

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		В	ase Year 12/31	/2016 Norma	lized	Pres	ent Pro Form	a Rates FYE 05	5/31/18	Pres	ent Pro Forma	Rates FYE 05/	31/19		Proposed P	ro Forma Rates			
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1	· ·	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
	Rate F:																		
3	Monthly																		
4	Hydrant				\$0				\$0				\$0	0			\$0	\$0	0.00%
5	2" or Less				0				0				0	0			0	0	0.00%
6	3"				0				0				0	0			0	0	0.00%
7	4"				0				0				0	0			0	0	0.00%
, Q	6"				0				0				0	0			0	0	0.00%
۵	8"				0				0				0	0			0	0	0.00%
10	10"				0				0				0	0			0	0	0.00%
11	12"				0				0				0	0			0	0	0.00%
12	Yearly				U				U				U	0			U	U	0.00%
	Tap Size													U					
14	Hydrant																		0.00%
15	2" or Less				0				0				0	0			0	0	0.00%
					0				0				0	0			U		
16	3" 4"				0				0				0	0			0	0	0.00%
17					0				0				0	0			0	0	0.00%
18	6"				0				0				0	0			0	0	0.00%
19	8"				0				0				0	0			0	0	0.00%
20	10"				0				0				0	0			0	0	0.00%
21	12"				0				0				0	0			0	0	0.00%
22				_	0			-	0			_	0	0		_	0	0	0.00%
23				_	0				0	_		_	0			_	0	0	0.00%
24																			
25																			
	Volumetric Charge																		
	Monthly All Water				0				0				0		(0	0	0.00%
	Quarterly All Wate				0				0				0		()	0	0	0.00%
	Monthly Fixed Chg	g and Cr			0				0				0		()	0	0	0.00%
30																			
31						_				_		_		_					
32	Total Rate F		0		\$0	_	0		\$0	_	0	_	\$0	_	(<u> </u>	\$0	\$0	0.00%
33		•				-		-		_		_		_					
34																			
35																			
36																			
37																			
38																			
39																			

Missouri Public Service Commission Company: Missouri-American Water Company District #3 Southwest Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-11-12 Page 1 of 8

-	Base Year 12/31	/2016 Normalized	Present Pro Forma	Rates FYE 05/31/18	Present Pro Forma I	Rates FYE 05/31/19	Proposed Pro	Forma Rates		
Line # Class/ Description	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	Percentage
1	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	Change	Change
2 Monthly Billing:	100 001	Revenue	100 001	nevenue	100 001	nevende		nevenue	Change	Change
3										
4 Residential	16,933,432	\$12,777,826	16,588,069	\$12,900,195	16,480,224	\$12,906,026	16,480,224	\$14,798,542	\$1,892,516	14.66%
5 Commercial	11,690,429	5,675,146	11,690,429	5,527,416	11,690,429	5,527,941	11,690,429	7,376,078	1,848,137	33.43%
6 Industrial	14,063,778	4,155,913	14,063,778	3,323,178	14,063,778	3,323,177	14,063,778	4,190,974	867,797	26.11%
7 Other Public Authority	2,579,328	1,172,821	2,579,328	1,156,724	2,579,328	1,156,724	2,579,328	1,612,120	455,396	39.37%
8 Other Water Utilities	3,551,960	1,049,035	3,551,960	1,049,035	3,551,960	1,049,035	3,551,960	1,154,098	105,063	10.02%
9 Private Fire	462	990,442	462	1,074,566	462	1,099,782	462	783,089	(316,693)	-28.80%
10 Public Fire		0		0		0		0	0	0.00%
11 Miscellaneous		7,628		7,628		7,628		7,628	0	0.00%
12 Rankin Acres		59,685		59,685		59,685		49,806	(9,879)	-16.55%
13 Whitebranch		94,078		94,078		94,078		78,506	(15,572)	-16.55%
14										40.440/
15 Total	48,819,390	25,982,574	48,474,027	25,192,505	48,366,182	25,224,076	48,366,182	30,050,841	4,826,765	19.14%
16										
17 18 Miscellaneous Revenues:										
18 Miscellaneous Revenues: 19										
20 Reconnect Charges		\$121,979		\$103,167		\$103,167		\$67,933	(\$35,234)	-34.15%
21 Returned Check Charge		6,277		8,324		8,324		8,324	(333,234)	0.00%
22 Application Fee		238,389		205,247		205,247		244,333	39,087	19.04%
23 Miscellaneous Other Revenue		21,321		36,094		36,094		100,624	64,530	178.78%
24 Rents from Water Property		0		0		0		0	0 1,550	0.00%
25		-		-		-		-	•	
26										
27		\$26,370,540		\$25,545,337		\$25,576,908		\$30,472,055	\$4,895,147	19.14%
28				·						
29										
30										
31										
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Missouri Public Service Commission Company: Missouri-American Water Company

Residential

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		B	ase Year 12/31/	2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	5/31/18	Pre	sent Pro Forma	Rates FYE 05/	/31/19		Pro	posed Pro Fo	rma Rates		<u>.</u>
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential Monthle	y Billing:																	
3																			
4	Minimum Charge:																		
5	5/8"	369,058		\$15.33	\$5,657,663	377,595		\$15.33	\$5,788,532	380,608		\$15.33	\$5,834,722	380,608		\$10.00	\$3,806,081	(\$2,028,641)	-34.77%
6	3/4"	120		18.78	2,254	120		18.78	2,254	120		18.78	2,254	120		12.25	1,470	(784)	-34.78%
7	1"	29,383		25.41	746,615	29,383		25.41	746,615	29,383		25.41	746,615	29,383		16.58	487,165	(259,450)	-34.75%
8	1-1/2"	47		42.03	1,975	47		42.03	1,975	47		42.03	1,975	47		27.42	1,289	(686)	-34.73%
9	2"	519		61.98	32,152	519		61.98	32,152	519		61.98	32,152	519		40.43	20,973	(11,179)	-34.77%
10	3"	0		109.00	0	0		109.00	0	0		109.00	0	0		71.10	0	0	0.00%
11	4"	0		174.93	0	0		174.93	0	0		174.93	0	0		114.11	0	0	0.00%
12	6"	0		341.05	0	0		341.05	0	0		341.05	0	0		222.47	0	0	0.00%
13	8"	0		581.84	0	0		581.84	0	0		581.84	0	0		379.54	0	0	0.00%
14	10"	0		977.61	0	0		977.61	0	0		977.61	0	0		637.71	0	0	0.00%
15	12"	0		1,173.13	0	0		1,173.13	0	0		1,173.13	0	0		765.25	0	0	0.00%
	Low Income	0		(12.26)	0	2,693		(12.26)	(33,014)	2,693		(12.26)	(33,014)	2,693		(8.00)	(21,543)	11,471	-34.75%
	Rankin Acres Flat	1,029		58.00	59,685	1,029		58.00	59,685	1,029		58.00	59,685	1,029		48.40	49,806	(9,879)	-16.55%
	Whitebranch	1,622		58.00	94,078	1,622		58.00	94,078	1,622		58.00	94,078	1,622		48.40	78,506	(15,572)	-16.55%
19				_	\$6,594,422			-	\$6,692,277			_	\$6,738,467			_	\$4,423,747	(\$2,314,720)	-34.35%
20																			
21																			
22	Volumetric Charges	<u>:</u>																	
	Rate A		16,933,432	0.37424	6,337,167		16,933,432	0.37424	6,337,167		16,588,069	0.37424	6,207,919		16,588,069	0.62953	10,442,687	4,234,768	68.22%
24																			
25	Normalization		_																
	Usage		0	0.37424	0		(345,363)	0.37424	(129,249)		(107,845)	0.37424	(40,360)		(107,845)	0.62953	(67,892)	(27,532)	68.22%
27																			
28		-	46.000.400	-	442.024.500	-	46 500 000	-	442.000.405	_	46 400 004		442.005.025	-	45 400 004	·	44.4.700.540	44 000 546	11.550/
	Total	=	16,933,432	=	\$12,931,589	=	16,588,069		\$12,900,195	=	16,480,224		\$12,906,026	=	16,480,224	. =	\$14,798,542	\$1,892,516	14.66%
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			

Test Year Operating Revenues at Present Rates vs Proposed Rates

District #3 Joplin, Warrensburg, Tri-State, Emerald Pt, Branson Canyon, Spring Valley, Ozark Mountain, Lakewood, Rankin Acres, Whitebranch, Maplewood, Stonebridge, Saddlebrooke, Riverside

Missouri Public Service Commission
Company: Missouri-American Water Company

Commercial

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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 Customer Customer Customer Customer Line # Class/ Description Meter Sales Current Total Meter Sales Current Total Meter Sales Current Total Meter Sales Proposed Total Dollar Percentage Change Billings 100 Gal Rate Revenue Billings 100 Gal Revenue Billings 100 Gal Rate Billings 100 Gal Revenue Rate Revenue Rate Change 2 Commercial Monthly Billing: 3 4 Minimum Charge: 5 5/8" 25,855 \$15.33 \$396,351 25,908 \$15.33 \$397,162 25,942 \$15.33 \$397,687 25,942 \$10.00 \$259,417 (\$138,270) -34.77% 3/4" 18.78 2,801 18.78 2,801 18.78 2,801 12.25 1,827 (974) -34.77% 6 149 149 149 149 7 1" 8,771 25.41 222,878 8,771 25.41 222,878 8,771 25.41 222,878 8,771 16.58 145,428 (77,450) -34.75% 8 1-1/2" 648 42.03 27,225 648 42.03 27,225 648 42.03 27,225 648 27.42 17,762 (9,463)-34.76% 9 61.98 61.98 8,336 40.43 -34.77% 2" 8,336 516,687 8,336 61.98 516,687 8,336 516,687 337,039 (179,648) 10 3" 108 109.00 11,772 108 109.00 11,772 108 109.00 11,772 108 71.10 7,679 (4,093)-34.77% 11 4" 174.93 174.93 174.93 -34.77% 362 63,314 362 63,314 362 63,314 362 114.11 41,301 (22,013)12 6" 143 341.05 48,770 143 341.05 48,770 143 341.05 48,770 143 222.47 31,813 (16,957) -34.77% 8" 13 36 581.84 20,946 36 581.84 20,946 581.84 20.946 36 379.54 13,663 (7,283)-34.77% 36 14 10" 1 977.61 514 1 977.61 514 1 977.61 514 1 637.71 335 (179) -34.82% 15 12" 0 1,173.13 0 0 1,173.13 0 0 1,173.13 0 0 765.25 0 0.00% \$1,311,258 \$1,312,069 \$1,312,594 \$856,264 (\$456,330) 16 -34.77% 17 18 Volumetric Charges: 19 Rate A 11,611,456 0.37424 \$4,345,471 11,611,456 0.37424 \$4,345,471 10,558,272 0.37424 \$3,951,328 10,558,272 0.58500 \$6,176,589 \$2,225,261 56.32% 20 Rate J 78,974 0.23320 30.00% 18,417 78,974 0.23320 18,417 1,132,158 0.23320 264,019 1,132,158 0.30316 343,225 79,206 21 22 Block 1 0.00000 \$0 0.00000 \$0 0.00000 \$0 0.00000 \$0 \$0 0.00% 23 0.00000 0.00000 0.00000 Block 2 0 0.00000 0 0 0 0.00% 0 24 Block 3 0.00000 0 0.00000 0 0.00000 0 0.00000 0 0.00% 0 25 0.00000 0.00000 0.00000 0.00000 Block 4 0.00% 0 0 0 0 0 26 27 Normalization 28 Rate A 0 0.37424 \$0 (1.053.184) 0.37424 0 0.37424 \$0 0.58500 \$0 \$0 0.00% (\$394,144) 0 29 Rate J 0.23320 0 1,053,184 0.23320 245,603 0.23320 0 0 0.30316 0 0 0.00% 30 31 32 33 \$5,527,416 \$5,675,146 \$5,527,941 \$7,376,078 34 Total 11.690.429 11,690,429 11,690,429 11,690,429 \$1,848,137 33.43%

Missouri Public Service Commission Company: Missouri-American Water Company

Industrial

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		В	ase Year 12/31/	/2016 Norma	lized	Prese	ent Pro Forma	Rates FYE 05	/31/18	Pres	ent Pro Forma	Rates FYE 05/	31/19		Pro	posed Pro Fo	rma Rates	·	
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
	Industrial Monthly	Billing:																	
3																			
4	Minimum Charge:				4			4				4							
5	5/8"	379		\$15.33	\$5,807	379		\$15.33	\$5,807	379		\$15.33	\$5,807	379		\$10.00	\$3,788	(\$2,019)	-34.779
5	3/4" 1"	12		18.78	225	12		18.78	225	12		18.78	225	12		12.25	147	(78)	-34.679
,	1-1/2"	161		25.41 42.03	4,089	161		25.41	4,089	161		25.41 42.03	4,089	161		16.58	2,668	(1,421) (175)	-34.75% -34.72%
9	2"	12 486		42.03 61.98	504 30,118	12 486		42.03 61.98	504 30,118	12 486		42.03 61.98	504 30,118	12 486		27.42 40.43	329 19,646	(10,472)	-34.72%
10	3"	12		109.00	1.308	12		109.00	1,308	12		109.00	1,308	12		71.10	19,646	(455)	-34.77%
11	3 4"	163		174.93	28,580	163		174.93	28,580	163		174.93	28,580	163		114.11	18,643	(9,937)	-34.77%
12	6"	84		341.05	28,684	84		341.05	28,684	84		341.05	28,684	84		222.47	18,711	(9,973)	-34.77%
13	8"	15		581.84	8,628	15		581.84	8,628	15		581.84	8,628	15		379.54	5,628	(3,000)	-34.77%
14	10"	0		977.61	0,020	0		977.61	0,028	0		977.61	0,020	0		637.71	0	(3,000)	0.00%
15	12"	0		1,173.13	0	0		1,173.13	0	0		1,173.13	0	0		765.25	0	0	0.00%
16		-		_,	\$107,943	-		_,	\$107,943	-			\$107,943	-			\$70,413	(\$37,530)	-34.77%
17				-	+/			-	7-01/010			_	+/			_		(1-77	
18	Volumetric Charges	s:																	
19	Rate A		6,637,977	0.37424	\$2,484,197		6,637,977	0.37424	\$2,484,197		733,728	0.37424	\$274,590		733,728	0.58500	\$429,231	\$154,641	56.32%
20	Rate J		2,367,855	0.23320	552,184		2,367,855	0.23320	552,184		8,272,104	0.23320	1,929,055		8,272,104	0.30316	2,507,771	578,716	30.00%
21	Empire Electric		5,057,946	0.20000	1,011,589		5,057,946	0.20000	1,011,589		5,057,946	0.20000	1,011,589		5,057,946	0.23400	1,183,559	171,970	17.00%
22																			
23	Block 1			0.00000	\$0			0.00000	\$0			0.00000	\$0			0.00000	\$0	\$0	0.00%
24	Block 2			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
	Block 3			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
	Block 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
27																			
	Normalization																		
	Rate A			0.37424	\$0		(5,904,249)	0.37424	(\$2,209,606)		0	0.37424	\$0		0	0.58500	\$0	\$0	0.00%
	Rate J			0.23320	0		5,904,249	0.23320	1,376,871		0	0.23320	0		0	0.30316	0	0	0.00%
	Empire Electric			0.20000	0		0	0.20000	0		0	0.20000	0		0	0.23400	0	0	0.00%
32																			
33	Total	-	14.003.770		Ć4 1FF 043	_	14.002.770	-	62 222 470	_	14.063.770	-	ć2 222 477	_	14.062.770	-	Ć4 100 074	Ć067 707	26.440
	Total	=	14,063,778	: =	\$4,155,913	_	14,063,778		\$3,323,178	=	14,063,778	=	\$3,323,177	=	14,063,778	=	\$4,190,974	\$867,797	26.11%
35																			
36																			
37 38																			
30																			

Missouri Public Service Commission Company: Missouri-American Water Company

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		Bi	ase Year 12/31,	/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	5/31/18	Pre	sent Pro Forma	Rates FYE 05/	/31/19		Pro	posed Pro Fo	rma Rates		Page 5 of 8
ine #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2 C	PA Monthly Billin	ıg:																	
3																			
4 <u>N</u>	Minimum Charge:																		
5	5/8"	1,553		\$15.33	\$23,802	1,553		\$15.33	\$23,802	1,553		\$15.33	\$23,802	1,553		\$10.00	\$15,526	(\$8,276)	-34.77%
6	3/4"	12		18.78	225	12		18.78	225	12		18.78	225	12		12.25	147	(78)	-34.67%
7	1"	546		25.41	13,868	546		25.41	13,868	546		25.41	13,868	546		16.58	9,049	(4,819)	-34.75%
8	1-1/2"	60		42.03	2,522	60		42.03	2,522	60		42.03	2,522	60		27.42	1,645	(877)	-34.77%
9	2"	1,149		61.98	71,189	1,149		61.98	71,189	1,149		61.98	71,189	1,149		40.43	46,437	(24,752)	-34.77%
10	3"	60		109.00	6,540	60		109.00	6,540	60		109.00	6,540	60		71.10	4,266	(2,274)	-34.77%
11	4"	288		174.93	50,384	288		174.93	50,384	288		174.93	50,384	288		114.11	32,867	(17,517)	-34.77%
12	6"	12		341.05	4,093	12		341.05	4,093	12		341.05	4,093	12		222.47	2,670	(1,423)	-34.77%
13	8"	60		581.84	34,910	60		581.84	34,910	60		581.84	34,910	60		379.54	22,772	(12,138)	-34.77%
14	10"	0		977.61	0	Ō		977.61	0	0		977.61	Ō	Ō		637.71	0	0	0.00%
15	12"	0		1,173.13	0	0		1,173.13	0	0		1,173.13	0	0		765.25	0	0	0.00%
16					\$207,533				\$207,533			_	\$207,533				\$135,379	(\$72,154)	-34.77%
17				-				-				_				_			
18 <u>V</u>	olumetric Charges	<u>s:</u>																	
19 R	ate A		2,579,328	0.37424	\$965,288		2,579,328	0.37424	\$965,288		2,465,199	0.37424	\$922,576		2,465,199	0.58500	\$1,442,141	\$519,565	56.32%
20 R	ate J			0.23320	0		0	0.23320	0		114,130	0.23320	26,615		114,130	0.30316	34,600	7,985	30.00%
21																			
22 B	lock 1			0.00000	\$0			0.00000	\$0			0.00000	\$0			0.00000	\$0	\$0	0.00%
23 B	lock 2			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
24 B	lock 3			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
25 B	lock 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
26																			
27 N	<u>lormalization</u>																		
	ate A			0.37424	\$0		(114,130)	0.37424	(\$42,712)		0	0.37424	\$0		0	0.58500	\$0	\$0	0.00%
	ate J			0.23320	0		114,130	0.23320	26,615		0	0.23320	0		0	0.30316	0	0	0.00%
30							,		,										
31																			
32																			
33																			
	otal	-	2,579,328		\$1,172,821	_	2,579,328		\$1,156,724	-	2,579,328	-	\$1,156,724	-	2,579,328	-	\$1,612,120	\$455,396	38.83%
35		=	-,0.0,0-0	:	7-//	=			+-//	=	_,_,_,	=	+-/	=	_,_,_,	=		+ 100/000	
36																			
37																			
38																			
39																			
33																			

Missouri Public Service Commission

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Company: Missouri-American Water Company
Other Water Utilities:

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		В	ase Year 12/31,	/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pre	sent Pro Forma	Rates FYE 05/	31/19		Pro	posed Pro Fo	rma Rates		
Line #	t Class/	Customer				Customer				Customer				Customer			<u>.</u>		
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	OWU Monthly Billin	ng:																	
3																			
4	Minimum Charge:																		
5	5/8"	0		\$15.33	\$0	0		\$15.33	\$0	0		\$15.33	\$0	0		\$10.00	\$0	\$0	0.00%
6	3/4"	0		18.78	0	0		18.78	0	0		18.78	0	0		12.25	0	0	0.00%
7	1"	12		25.41	305	12		25.41	305	12		25.41	305	12		16.58	199	(106)	-34.75%
8	1-1/2"	0		42.03	0	0		42.03	0	0		42.03	0	0		27.42	0	0	0.00%
9	2"	36		61.89	2,228	36		61.89	2,228	36		61.89	2,228	36		40.43	1,455	(773)	-34.69%
10	3"	0		109.00	0	0		109.00	. 0	0		109.00	0	0		71.10	. 0	0	0.00%
11	4"	12		174.93	2,099	12		174.93	2,099	12		174.93	2,099	12		114.11	1,369	(730)	-34.78%
12	6"	24		341.05	8,185	24		341.05	8,185	24		341.05	8,185	24		222.47	5,339	(2,846)	-34.77%
13	8"	24		581.84	13,964	24		581.84	13,964	24		581.84	13,964	24		379.54	9,109	(4,855)	-34.77%
14	10"	0		977.61	0	0		977.61	0	0		977.61	0	0		637.71	0	0	0.00%
15	12"	0		1,173.13	0	0		1,173.13	0	0		1,173.13	0	0		765.25	0	0	0.00%
16				-	\$26,781			· -	\$26,781			,	\$26,781			_	\$17,471	(\$9,310)	-34.76%
17				-				-	, ,,			_	, -, -			_	· · · · · ·	· · · · ·	
18																			
19																			
20																			
21																			
22	Volumetric Charges	:																	
23	Rate B	=	3,551,960	0.28780	\$1,022,254		3,551,960	0.28780	\$1,022,254		3,551,960	0.28780	\$1,022,254		3,551,960	0.32000	\$1,136,627	\$114,373	11.19%
24																			
25	Normalization																		
26	Rate B		0	0.28780	0		0	0.28780	0		0	0.28780	0			0.00000	0		
27																			
28																			
29	Total	'-	3,551,960	-	\$1,049,035	_	3,551,960	-	\$1,049,035	_	3,551,960	_	\$1,049,035	_	3,551,960	· -	\$1,154,098	\$105,063	10.02%
30				-		-		-		_		_		_		-			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			

Missouri Public Service Commission Company: Missouri-American Water Company

39 40 Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-11-12

Private Fire Page 7 of 8 Present Pro Forma Rates FYE 05/31/18 Present Pro Forma Rates FYE 05/31/19 Proposed Pro Forma Rates

		B	ase Year 12/31	L/2016 Norma	ılized	Pres	ent Pro Forma	Rates FYE 05	5/31/18	Pres	sent Pro Forma	Rates FYE 05/	/31/19		Pr	oposed Pro Fo	rma Rates		
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
3	Rate F:																		
4																			
5	Monthly																		
6	2" or Less	285.40		\$19.80	\$5,651	379.33		\$19.80	\$7,511	407.33		\$19.80	\$8,065	407.33		\$8.98	\$3,658	(\$4,407)	-54.64%
7	3"	0.00		34.00	0	0.00		34.00	0	0.00		34.00	0	0.00		28.98	0	Ō	0.00%
8	4"	1,685.03		53.90	90,823	1,862.00		53.90	100,362	1,922.00		53.90	103,596	1,922.00		35.71	68,635	(34,961)	-33.75%
9	6"	3,186.23		110.40	351,760	3,486.33		110.40	384,891	3,556.33		110.40	392,619	3,556.33		80.40	285,929	(106,690)	-27.17%
10	8"	2,026.17		190.10	385,175	2,067.67		190.10	393,063	2,081.67		190.10	395,725	2,081.67		143.05	297,782	(97,943)	-24.75%
11	10"	96.00		292.20	28,051	96.00		292.20	28,051	96.00		292.20	28,051	96.00		223.45	21,451	(6,600)	-23.53%
12	12"	60.00		416.50	24,990	65.67		416.50	27,350	67.67		416.50	28,183	67.67		321.80	21,775	(6,408)	-22.74%
13	Hydrant	752.86		137.90	103,819	965.67		137.90	133,165	1,039.67		137.90	143,370	1,039.67		80.40	83,589	(59,781)	-41.70%
14																			
15																			
16																			
17																			
18								_				_				_			
19					\$990,269			_	\$1,074,393			_	\$1,099,609			_	\$782,819	(316,790)	-28.81%
20																			
21																			
22																			
	Volumetric Charge																		
	Non Residential U	sage	462	0.37424	173		462	0.37424	173		462	0.37424	173		462	0.58500	270	97	56.07%
25																			
26																			
27																			
28																			
29		-				_				_				_					
	Total Rate F	=	462	= :	\$990,442	=	462		\$1,074,566	=	462	=	\$1,099,782	=	462	= =	\$783,089	(\$316,693)	-28.80%
31																			
32																			
22																			

Missouri Public Service Commission Company: Missouri-American Water Company

Public Fire

39 40 Case No. WR-2017-0285 & SR-2017-0286

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Public	-ire																		Page 8 of 8
			ase Year 12/3:	1/2016 Norma	lized		ent Pro Form	a Rates FYE 05	/31/18		ent Pro Forma	Rates FYE 05/	31/19	-	P	Proposed Pro Fo	rma Rates		
Line #	Class/	Customer		·		Customer		·		Customer				Customer			-		
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2 F	Rate F:																		
3	Monthly																		
4	Hydrant				\$0				\$0				\$0	0			\$0	\$0	0.00%
5	2" or Less				0				0				0	0			0	0	0.00%
6	3"				0				0				0	0			0	0	0.00%
7	4"				0				0				0	0			0	0	0.00%
8	6"				0				0				0	0			0	0	0.00%
9	8"				0				0				0	0			0	0	0.00%
10	10"				0				0				0	0			0	0	0.00%
11	12"				0				0				0	0			0	0	0.00%
12	Yearly													0					
13	Γap Size																		
14	Hydrant				0				0				0	0			0	0	0.00%
15	2" or Less				0				0				0	0			0	0	0.00%
16	3"				0				0				0	0			0	0	0.00%
17	4"				0				0				0	0			0	0	0.00%
18	6"				0				0				0	0			0	0	0.00%
19	8"				0				0				0	0			0	0	0.00%
20	10"				0				0				0	0			0	0	0.00%
21	12"				0				0				0	0			0	0	0.00%
22					0				Ō				0	0			0	0	0.00%
23				-	0			-	0	•		-	0			-	0	0	
24				-				-		•		-	-			-			
25																			
26 \	/olumetric Charge	es:																	
	Monthly All Water				0				0				0		(0	0	0	0.00%
	Quarterly All Wate				0				0				0			0	0	0	0.00%
	Monthly Fixed Ch				0				0				0			0	0	0	0.00%
30	,	,			Ü				ŭ				· ·		•	-	· ·	· ·	
31																			
	Total Rate F		0		\$0	-	0		\$0	-	0		\$0	-	(0	\$0	\$0	0.00%
33						=			7.	=		= =	**	=		_		**	
34																			
35																			
36																			
30 37																			
38																			
38																			

Test Year Operating Revenues at Present Rates vs Proposed Rates Wardsville Water

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

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

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	Year 12/31/20	17 Normalized	Present Pro Forma Rates I	FYE 05/31/18	Present Pro Forma Rates F	FYE 05/31/19	Proposed Pro Forma Ra	tes		
Line # Class/ Description 1	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Dollar Change	Percentage Change
2 Monthly Billing:										
3 4 Residential	324,194	\$193,871	321,601	\$192,768	319,028	\$191,675	319,028	\$259,878	\$68,203	35.58%
5 Commercial	18,451	8,982	18,451	8,982	18,451	8,982	18,451	12,784	3,802	42.33%
6 Industrial	-, -	-,	-, -	-,	-, -			, -	-,	
7 Other Public Authority										
8 Other Water Utilities										
9 Private Fire										
10 Public Fire 11 Miscellaneous										
12										
13										
14										
15 Total	342,646	202,853	340,052	201,750	337,479	200,657	337,479	272,662	72,005	35.88%
16										
17										
18 Miscellaneous Revenues: 19										
20 Reconnect Charges		\$0		\$0		\$0		\$0	\$0	0.00%
21 Returned Check Charge		0		0		0		0	0	0.00%
22 Application Fee		0		0		0		0	0	0.00%
23 Miscellaneous Other Revenue		0		0		0		0	0	0.00%
24 Rents from Water Property		0		0		0		0	0	0.00%
25										
26 27		\$202,853		\$201,750		\$200,657		\$272,662	\$72,005	35.88%
28		Ş202,833		3201,730		3200,037		3272,002	\$72,003	33.88%
29										
30										
31										
32										
33										
34										
35 36										
37										
38										
39										
10										

Test Year Operating Revenues at Present Rates vs Proposed Rates Wardsville Water

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

39 40 Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-11-12

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		Ba	se Year 12/31,	'2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pres	ent Pro Forma f	Rates FYE 05/	31/19		Pro	oposed Pro Fo	rma Rates		
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential Month	y Billing:																	
3																			
4	Minimum Charge:																		
5	5/8"	5,904		\$9.50	\$56,088	5,904		\$9.50	\$56,088	5,904		\$9.50	\$56,088	5,904		\$10.00	\$59,040	\$2,952	5.26%
6	3/4"			9.50	0			9.50	0	0		9.50	0	0		12.25	0	0	0.00%
7	1"			9.50	0			9.50	0	0		9.50	0	0		16.58	0	0	0.00%
8	1-1/2"			9.50	0			9.50	0	0		9.50	0	0		27.42	0	0	0.00%
9	2"			9.50	0			9.50	0	0		9.50	0	0		40.43	0	0	0.00%
10	3"			9.50	0			9.50	0	0		9.50	0	0		71.10	0	0	0.00%
11	4"			9.50	0			9.50	0	0		9.50	0	0		114.11	0	0	0.00%
12	6"			9.50	0			9.50	0	0		9.50	0	0		222.47	0	0	0.00%
13	8"			9.50	0			9.50	0	0		9.50	0	0		379.54	0	0	0.00%
14	10"			9.50	0			9.50	0	0		9.50	0	0		637.71	0	0	0.00%
15	12"			9.50	0			9.50	0	0		9.50	0	0		765.25	0	0	0.00%
16																			
17																			
18																			
19				_	\$56,088			_	\$56,088			<u> </u>	\$56,088			_	\$59,040	\$2,952	5.26%
20				_				_				_				_			
21																			
22	Volumetric Charges	<u>::</u>																	
23	Rate A		324,194	0.42500	137,783		321,601	0.42500	136,680		319,028	0.42500	135,587		319,028	0.62953	200,838	65,251	48.12%
24																			
25	Normalization																		
26	Usage			0.42500	0			0.42500	0			0.42500	0		0	0.62953	0	0	0.00%
27																			
28		_		_		_		_		_		_		_		_			
29	Total	_	324,194	_	\$193,871	_	321,601	_	\$192,768	_	319,028	_	\$191,675	_	319,028		\$259,878	\$68,203	35.58%
30		' -		_		_		_		_		<u> </u>		_		_			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			

Test Year Operating Revenues at Present Rates vs Proposed Rates Wardsville Water

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

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Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-11-12 Page 3 of 8

		В	ase Year 12/31,	/2016 Norma	lized	Pres	ent Pro Forma	a Rates FYE 05	/31/18	Pres	ent Pro Forma	Rates FYE 05/	31/19		Pro	posed Pro Fo	rma Rates		
Line i	# Class/	Customer				Customer				Customer				Customer			,		
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Commercial Mon	thly Billing:																	
3																			
4	Minimum Charge:	<u>:</u>																	
5	5/8"			\$9.50	\$0			\$9.50	\$0			\$9.50	\$0	0		\$10.00	\$0	\$0	0.00%
6	3/4"			9.50	0			9.50	0			9.50	0	0		12.25	0	0	0.00%
7	1"	120		9.50	1,140	120		9.50	1,140	120		9.50	1,140	120		16.58	1,990	850	74.56%
8	1-1/2"			9.50	0			9.50	0			9.50	0	0		27.42	0	0	0.00%
9	2"			9.50	0			9.50	0			9.50	0	0		40.43	0	0	0.00%
10	3"			9.50	0			9.50	0			9.50	0	0		71.10	0	0	0.00%
11	4"			9.50	0			9.50	0			9.50	0	0		114.11	0	0	0.00%
12	6"			9.50	0			9.50	0			9.50	0	0		222.47	0	0	0.00%
13	8"			9.50	0			9.50	0			9.50	0	0		379.54	0	0	0.00%
14	10"			9.50	0			9.50	0			9.50	0	0		637.71	0	0	0.00%
15	12"			9.50	0			9.50	0			9.50	0	0		765.25	0	0	0.00%
16				-	\$1,140			-	\$1,140			_	\$1,140			_	\$1,990	\$850	74.56%
17				-				-	<u>.</u>			_				_			
18	Volumetric Charge	es:																	
19	Rate A		18,451	0.42500	\$7,842		18,451	0.42500	\$7,842		18,451	0.42500	\$7,842		18,451	0.58500	\$10,794	\$2,952	37.64%
20	Rate J				0			0.00000	0			0.00000	0		0	0.30316	0	0	0.00%
21																			
22	Block 1			0.00000	\$0			0.00000	\$0			0.00000	\$0			0.00000	\$0	\$0	0.00%
23	Block 2			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
	Block 3			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
	Block 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
26																			
	Normalization																		
	Rate A			0.42500	\$0			0.42500	\$0			0.42500	\$0		0	0.58500	\$0	\$0	0.00%
	Rate J				0			0.00000	0			0.00000	0		0	0.30316	0	0	0.00%
30																			
31																			
32																			
33						-				_				_					
	Total	:	18,451		\$8,982	=	18,451		\$8,982	_	18,451		\$8,982	=	18,451		\$12,784	\$3,802	42.33%
35																			
36																			
37																			
38																			
39																			
40																			

Test Year Operating Revenues at Present Rates vs Proposed Rates Pevely Farms Water

Missouri Public Service Commission Company: Missouri-American Water Company Pevely Farms-Water

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

	Year 12/31/20	17 Normalized	Present Pro Forma Rates	FYE 05/31/18	Present Pro Forma Rates F	YE 05/31/19	Proposed Pro Forma Ra	ites		<u>.</u>
Line # Class/ Description 1	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Dollar Change	Percentage Change
2 Monthly Billing: 3									0-	
4 Residential	242,226	\$113,154	240,288	\$112,352	238,366	\$111,556	238,366	\$158,459	\$46,903	42.04%
5 Commercial	0	0	0	0	0	0	0	0	0	0.00%
6 Industrial 7 Other Public Authority										
8 Other Water Utilities										
9 Miscellaneous										
10										
11										
12 Total	242,226	\$113,154	240,288	\$112,352	238,366	\$111,556	238,366	\$158,459	\$46,903	42.04%
13										
14										
15										
16 17 Miscellaneous Revenues:										
17 Wiscenaneous Revenues:										
19 Reconnect Charges		\$0		\$0		\$0		\$0	\$0	0.00%
20 Returned Check Charge		0		0		0		0	0	0.00%
21 Application Fee		0		0		0		0	0	0.00%
22 Miscellaneous Other Revenue		692		692		692		692	0	0.00%
23 Rents from Water Property		0		0		0		0	0	0.00%
24										
25 26		\$113,846		\$113,044		\$112,248		\$159,151	\$46,903	41.79%
27		\$113,840		\$113,044		\$112,248		\$159,151	\$40,903	41.79%
28										
29										
30										
31										
32										
33										
34										
35										
36 37										
38										
39										
40										

Test Year Operating Revenues at Present Rates vs Proposed Rates Pevely Farms Water

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

39 40 Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-11-12

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Resid	ential																		Page 2 of 8
		B	ase Year 12/31	/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	5/31/18	Pres	sent Pro Forma	Rates FYE 05/	/31/19		Pr	oposed Pro Fo	rma Rates		
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential Mont	hly Billing:				·													
3																			
4	Minimum Charge:	<u>:</u>																	
5	5/8"	840		\$15.33	\$12,877	840		\$15.33	\$12,877	840		\$15.33	\$12,877	840		\$10.00	\$8,400	(\$4,477)	-34.77%
6	3/4"			18.78	0			18.78	0	0		18.78	0	0		12.25	0	0	0.00%
7	1"			25.41	0			25.41	0	0		25.41	0	0		16.58	0	0	0.00%
8	1-1/2"			42.03	0			42.03	0	0		42.03	0	0		27.42	0	0	0.00%
9	2"			61.98	0			61.98	0	0		61.98	0	0		40.43	0	0	0.00%
10	3"			109.00	0			109.00	0	0		109.00	Ō	0		71.10	Ō	0	0.00%
11	4"			174.93	0			174.93	0	0		174.93	0	0		114.11	0	0	0.00%
12	6"			341.05	0			341.05	0	0		341.05	Ō	0		222.47	Ō	0	0.00%
13	8"			581.84	0			581.84	0	0		581.84	Ō	0		379.54	Ō	0	0.00%
14	10"			977.61	0			977.61	0	0		977.61	Ō	0		637.71	Ō	0	0.00%
15	12"			1,173.13	0			1,173.13	0	0		1,173.13	Ō	0		765.25	Ō	0	0.00%
16																			
17																			
18				_				_				_				_			
19					\$12,877				\$12,877				\$12,877				\$8,400	(\$4,477)	-34.77%
20				-				-				_				_			
21																			
22	Volumetric Charge	es:																	
23	Block 1		242,226	0.41398	100,277		240,288	0.41398	99,475		238,366	0.41398	98,679		238,366	0.62953	150,059	51,380	52.07%
24																			
25	Normalization																		
26	Block 1			0.41398	0			0.41398	0			0.41398	Ō		0	0.62953	Ō	0	0.00%
27																			
28		_		_		_				_		_		_		_			
29	Total		242,226		\$113,154		240,288		\$112,352	_	238,366		\$111,556	_	238,366	_	\$158,459	\$46,903	42.04%
30		-		-		-				_		-		_		-			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			

Test Year Operating Revenues at Present Rates vs Proposed Rates Pevely Farms Water

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

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Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-11-12 Page 3 of 8

		Ba	ase Year 12/31	/2016 Norma	ized	Pres	ent Pro Form	a Rates FYE 05	/31/18	Pres	ent Pro Forma	Rates FYE 05/	31/19		Pi	roposed Pro Fo	rma Rates		
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Commercial Montl	nly Billing:							<u></u>										
3																			
4	Minimum Charge:																		
5	5/8"			\$15.33	\$0			\$15.33	\$0			\$15.33	\$0	0		\$10.00	\$0	\$0	0.00%
6	3/4"			18.78	0			18.78	0			18.78	0	0		12.25	0	0	0.00%
7	1"			25.41	0			25.41	0			25.41	0	0		16.58	0	0	0.00%
8	1-1/2"			42.03	Ō			42.03	0			42.03	0	Ō		27.42	0	0	0.00%
9	2"			61.98	0			61.98	0			61.98	0	Ö		40.43	0	0	0.00%
10	3"			109.00	Ō			109.00	0			109.00	0	Ō		71.10	0	0	0.00%
11	4"			174.93	0			174.93	0			174.93	0	Ö		114.11	0	0	0.00%
12	6"			341.05	0			341.05	0			341.05	0	0		222.47	0	0	0.00%
13	8"			581.84	0			581.84	0			581.84	0	Ö		379.54	0	0	0.00%
14	10"			977.61	0			977.61	0			977.61	0	0		637.71	0	0	0.00%
15	12"			1,173.13	0			1,173.13	0			1,173.13	0	0		765.25	0	0	0.00%
16					\$0				\$0				\$0	-		_	\$0	\$0	0.00%
17				-	7.7			_	7-			_				_		7-	
	Volumetric Charges	s:																	
	Block 1	-		0.00000	\$0			0.00000	\$0			0.00000	\$0		0	0.58500	\$0	\$0	0.00%
20				0.00000	Ç.			0.00000	Ç.			0.00000	Ų.			0.50500	Ų.	ΨŪ	
	Block 1			0.00000	\$0			0.00000	\$0			0.00000	\$0			0.00000	\$0	\$0	0.00%
	Block 2			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
	Block 3			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
	Block 4			0.00000	0			0.00000	0			0.00000	0			0.00000	0	0	0.00%
25	Diock 1			0.00000	Ü			0.00000	0			0.00000	O			0.00000	· ·	· ·	0.0070
26																			
	Normalization																		
	Block 1			0.00000	\$0			0.00000	\$0			0.00000	\$0		0	0.58500	\$0	\$0	0.00%
29	DIOCK 1			0.00000	ŞO			0.00000	Şū			0.00000	Ç0			0.50500	γo	γo	0.0070
30																			
31																			
32																			
33																			
	Total	-	0		\$0	-	0		\$0	_	0		\$0	_	0		\$0	\$0	0.00%

Test Year Operating Revenues at Present Rates vs Proposed Rates Sewer Division

Missouri Public Service Commission Company: Missouri-American Water Company District: City of Arnold Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-11-12 Page 1 of 4

District: City of Arnold	Base Year 12/31,	/2016 Normalized	Present Pro Forma Rates	FYE 05/31/18	Present Pro Forma Rates F	YE 05/31/19	Proposed Pro Forma Ra	tes		Page 1 of
Line # Class/										
Description	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	Percentag
1	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	Change	Change
2 Monthly Billing: 3										
4 Residential:	4,944,617	\$2,978,938	4,944,617	\$2,995,757	4,944,617	\$3,004,166	4,944,617	\$3,174,774	\$170,608	5.689
5 Commercial	2,902,472	1,881,610	2,699,882	1,864,962	2,699,882	1,864,962	2,699,882	1,898,949	33,987	1.829
6 Industrial	0	1,881,010	2,039,882	1,804,902	2,033,882	1,804,302	2,033,882	1,030,343	0	0.00
7 Other Public Authority	32,654	18,953	32,654	14,456	32,654	14,456	32,654	14,456	0	0.00
8 Other Water Utilities	0	0	0	0	0	0	0	0	0	0.009
9 Miscellaneous	ŭ	0	ŭ	0	ű	Ö	•	0	0	0.009
10										
11										
12 Total	7,879,743	\$4,879,501	7,677,153	\$4,875,175	7,677,153	\$4,883,584	7,677,153	\$5,088,179	\$204,595	4.199
13				<u> </u>		·				
14										
15										
16										
17 Miscellaneous Revenues:										
18										
19 Reconnect Charges		0		0		0		0	0	0.009
20 Returned Check Charge		494		975		975		468	(507)	
21 Application Fee		0		0		0		0	0	0.009
22 Miscellaneous Other Revenue23 Rents from Water Property		132 0		44		44		6,311 0	6,267 0	14202.309 0.009
23 Rents from Water Property 24		U		0		0		U	U	0.007
25										
26		\$4,880,127		\$4,876,194		\$4,884,603		\$5,094,958	\$210,355	4.319
27		Ş4,000,127		Ş+,070,13 +		\$4,004,003		Ş5,05 4 ,550	7210,333	7.51
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										

Test Year Operating Revenues at Present Rates vs Proposed Rates Sewer Division

Missouri Public Service Commission Company: Missouri-American Water Company District: City of Arnold Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-12-ARWW Page 2 of 4

	icti city or runoid	В	ase Year 12/31/	/2016 Norma	alized	Pres	sent Pro Forma	Rates FYE 0	5/31/18	Pre	esent Pro Forma	Rates FYE 05/	/31/19		Proposed Pro	Forma Rates	,		. 486 2 0
Line :	# Class/	Customer				Customer				Customer				Customer	•				
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1	•	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
3	Residential:																		
4																			
5	Minimum Charge	93,918		\$29.20	\$2,742,414	94,494		\$29.20	\$2,759,233	94,782		\$29.20	\$2,767,642	94,782		\$31.00	\$2,938,250	\$170,608	6.16%
6		,-		*				*	7-7:007-00	, ,		*	+- //	, ,		******	+-,,	7,	
7																			
8																			
9																			
10																			
11																			
12	Volumetric Charges	s:																	
	Usage < 50 CGL	_	4,522,252	0.00000	\$0		4,522,252	0.00000	\$0		4,522,252	0.00000	\$0		4,522,252	0.00000	\$0	0	0.00%
			422,364	0.56000	236,524		422,364	0.56000	236,524		422,364	0.56000	236,524		422,364	0.56000	236,524	0	0.00%
15																			
16																			
17	Total	٠.	4,944,617		\$236,524	-	4,944,617		\$236,524	-	4,944,617	· -	\$236,524	•	4,944,617		\$236,524	\$0	0.00%
18		:				-				=		=		:		•			
19																			
20	Total		4,944,617		\$2,978,938	-	4,944,617		\$2,995,757	-	4,944,617	-	\$3,004,166		4,944,617	-	\$3,174,774	\$170,608	5.68%
21		•		<u> </u>		-				=		:		•		-			
22																			
23																			
24																			
25																			
26																			
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			

Test Year Operating Revenues at Present Rates vs Proposed Rates Sewer Division

Missouri Public Service Commission Company: Missouri-American Water Company District: City of Arnold

Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-12-ARWW Page 3 of 4

		В	ase Year 12/31/	2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pres	sent Pro Forma I	Rates FYE 05/	31/19		C)			
Line i	# Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
3	Commercial																		
4																			
5	Minimum Charge	18,882		\$29.20	\$551,340	18,882		\$29.20	\$551,340	18,882		\$29.20	\$551,340	18,882		\$31.00	\$585,327	\$33,987	6.16%
6																	0	0	
7																			
8																			
9																			
10																			
11																			
12	Volumetric Charges	<u>:</u>																	
13	Usage < 50 CGL		354,130	0.00000	\$0		354,130	0.00000	\$0		354,130	0.00000	\$0		354,130	0.00000	\$0	0	0.00%
14	Usage > 50 CGL		2,548,342	0.56000	1,427,072		2,548,342	0.56000	1,427,072		2,548,342	0.56000	1,427,072		2,548,342	0.56000	1,427,072	0	0.00%
	Usage Discount				(96,802)		(202,590)	0.56000	(113,450)		(202,590)	0.56000	(113,450)		(202,590)	0.56000	(113,450)	0	0.00%
16						_		-		_		_		_		· <u>-</u>	 .		
	Total		2,902,472		\$1,330,270	_	2,699,882	=	\$1,313,622	_	2,699,882	=	\$1,313,622	_	2,699,882	-	\$1,313,622	\$0	0.00%
18																			
19						_		_		_		_		_		_			
	Total		2,902,472		\$1,881,610	_	2,699,882	=	\$1,864,962	_	2,699,882	=	\$1,864,962	_	2,699,882	-	\$1,898,949	\$33,987	1.82%
21																			
22																			
23																			
24																			
25																			
26																			
27																			
28																			
29 30																			
30																			
31																			

Test Year Operating Revenues at Present Rates vs Proposed Rates Sewer Division

Missouri Public Service Commission Company: Missouri-American Water Company District: City of Arnold Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-12-ARWW Page 4 of 4

	-	В	ase Year 12/31/	/2016 Norma	alized	Pres	ent Pro Forma	Rates FYE 05	5/31/18	Pre	sent Pro Forma	Rates FYE 05/	31/19		()			
Line	# Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
3	OPA																		
4																			
5	Minimum Charge	154		\$29.20	\$4,497	154		\$29.20	\$4,497	154		\$29.20	\$4,497	154		\$31.00	\$4,774	\$277	6.16%
6																			
7																			
8																			
9																			
10																			
11																			
12	Volumetric Charge Usage < 50 CGL	<u>s:</u>	6.040	0.00000	ćo		6.040	0.00000	ćo		6.040	0.00000	ćo		6.040	0.00000	ćo		0.00%
	Usage > 50 CGL		6,840 25,814	0.56000	\$0		6,840		\$0		6,840		\$0		6,840 25,814		\$0	0	0.00%
15	Usage > 50 CGL		25,814	0.56000	14,456		25,814	0.56000	14,456		25,814	0.56000	14,456		25,814	0.56000 0.56000	14,456	0	0.00%
16																0.30000			
	Total	-	32,654	•	\$14,456	-	32,654	-	\$14,456	-	32,654	-	\$14,456	-	32,654	-	\$14,456	\$0	0.00%
18	Total		32,034		Ş1 1,150	-	32,034		Ş14,430	=	32,034	-	714,430	=	32,034	-	Ş1 1 ,450	70	0.0070
19																			
	Total		32,654		\$18,953	-	32,654		\$18,953	-	32,654	-	\$18,953	-	32,654	-	\$19,230	\$277	1.46%
21			32,03		Q10,555	=	32,031		Q10,555	=	52,031		Q10,555	=	32,031		Q13)230	Ų2,,,	
22																			
23																			
24																			
25																			
26																			
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35 36																			
37																			
38																			
39																			
40																			
.0																			

Test Year Operating Revenues at Present Rates vs Proposed Rates Sewer Division Excluding Arnold Wastewater

Missouri Public Service Commission Company: Missouri-American Water Company Sewer Division Excluding Arnold WW

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

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Sewer Division Excluding Arno										Page 1 of 20
	Base Year 12/31/	/2016 Normalized	Present Pro Forma Rates	FYE 05/31/18	Present Pro Forma Rates F	YE 05/31/19	Proposed Pro Forma	Rates		
Line # Class/										
Description	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	Percentage
1	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	Change	Change
2 Monthly Billing:										
3										
4 Residential	510,646	\$3,770,249	510,646	\$3,815,777	510,646	\$3,838,542	510,646	\$3,852,075	\$13,533	0.35%
5 Commercial	484,613	451,643	484,613	455,627	484,613	457,618	484,613	535,193	77,575	16.95%
6 Industrial	0	0	0	0	0	0	0	0	0	0.00%
7 Other Public Authority	0	0	0	0	0	0	0	0	0	0.00%
8 Other Water Utilities	0	Ō	0	0	0	0	0	0	Ō	0.00%
9 Miscellaneous		488		0		0		0	0	0.00%
10										
11										
12 Total	995,259	4,222,380	995,259	4,271,404	995,259	4,296,160	995,259	4,387,268	91,108	2.12%
13			· <u> </u>			·	· <u> </u>			
14										
15										
16										
17 Miscellaneous Revenue	es:									
18										
19 Reconnect Charges		0		0		0		0	0	0.00%
20 Returned Check Charge	<u>!</u>	242		0		0		216	216	0.00%
21 Application Fee		0		0		0		0	0	0.00%
22 Miscellaneous Other Re	evenue	902		0		120		9,115	8,995	7495.49%
23 Rents from Water Prope	erty	0		0		0		0	0	0.00%
24										
25										
26		\$4,223,524		\$4,271,404		\$4,296,280		\$4,396,599	\$100,319	2.34%
27									•	

Test Year Operating Revenues at Present Rates vs Proposed Rates Sewer Division Excluding Arnold Wastewater

Missouri Public Service Commission Company: Missouri-American Water Company

1705 Platte County

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

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Percentage
Change
-12.71%
-12.71%
) <u>)</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates Sewer Division Excluding Arnold Wastewater

Missouri Public Service Commission Company: Missouri-American Water Company 1707 Cedar Hill WW Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-11-12

			D:		3 of	f 20	
				٠5,		- 20	

		Base Year 12/31/2016 Normalized Present Pro Forma Rate						Rates FYE 05/31/18 Present Pro Forma Rates FYE 05/31/19							Proposed P				
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2 R	tesidential:																		
3																			
4 S	ingle Family	8,628		\$66.93	\$577,473	8,880		\$66.93	\$594,340	9,006		\$66.93	\$602,773	9,006		\$58.42	\$526,132	(\$76,641)	-12.71%
5 N	Nobile Homes	1,226		60.24	73,835	1,226		\$60.24	73,835	1,226		\$60.24	73,835	1,226		58.42	71,604	(2,231)	-3.02%
6 N	∕lulti Family	276		53.56	14,783	276		\$53.56	14,783	276		\$53.56	14,783	276		58.42	16,124	1,341	9.07%
7																			
8				_								_							
9 T	otal				\$666,091			_	\$682,958				\$691,391			_	\$613,860	(\$77,531)	-11.21%
10				_				_				_				_			
11																			

18 19

39 40

Missouri Public Service Commission Company: Missouri-American Water Company 1707 Cedar Hill WW Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-11-12

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		В	ase Year 12/31,	/2016 Norma	ized	Prese	ent Pro Forma	Rates FYE 05	/31/18	Pres	sent Pro Forma	Rates FYE 05/	/31/19		Proposed Pr	o Forma Rates			
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1	·	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
	Commercial																		
3																			
	Minumum	670		\$66.93	\$44,856	670		\$66.93	\$44,856	670		\$66.93	\$44,856	670		\$58.42	\$39,152	(\$5,704)	-12.72%
5	······a····a	0,0		\$00.55	Ş ++ ,050	0,0		Ç00.55	Ş44,030	0,0		Ç00.55	Ş++,030	0,0		930. 42	755,152	(\$3,704)	12.7270
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
	Volumetric Charges	<u>5:</u>																	
	Usage < 60 CGL		21,306	0.00000	\$0		21,306	0.00000	\$0		21,306	0.00000	\$0		21,306		0	0	0.00%
	Usage > 60 CGL		143,561	0.70165	100,730		143,561	0.70165	100,730		143,561	0.70165	100,730		143,561	0.97360	139,771	39,041	38.76%
20						_		_		_				-					
	Total		164,867		\$100,730	=	164,867	=	\$100,730	=	164,867		\$100,730		164,867		\$139,771	\$39,041	38.76%
22																			
23																			
24																			
25																			
26																			
27																			
28				_				_				_				_			
29	Total			_	\$145,586			_	\$145,586			_	\$145,586			_	\$178,923	\$33,337	22.90%
30				_	_			_				_				_			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
40																			

Missouri Public Service Commission Company: Missouri-American Water Company 1715 Incline Village (Warren County)

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

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		Ba	ise Year 12/31	L/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pres	sent Pro Forma	Rates FYE 05/	31/19		Proposed P	ro Forma Rates			
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential:																		
3																			
4	Flat Rate	5,076		\$66.93	\$339,726	5,172		\$66.93	\$346,151	5,220		\$66.93	\$349,364	5,220		\$58.42	\$304,943	(\$44,421)	-12.71%
5																			
6																			
7																			
8		_				_		_		_				_					
9	Total	_	0		\$339,726	_	0	_	\$346,151	_	0		\$349,364	_	0	_	\$304,943	(\$44,421)	-12.71%
10		_				_		_		· <u>-</u>				_				-	
11																			

Missouri Public Service Commission Company: Missouri-American Water Company 1715 Incline Village (Warren County)

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

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		Ba	ise Year 12/31	L/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pres	ent Pro Forma	Rates FYE 05/	31/19		Proposed P	ro Forma Rates			
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Commercial																		
3																			
4	Flat Rate	24		\$66.93	\$1,606	24		\$66.93	\$1,606	24		\$66.93	\$1,606	24		\$58.42	\$1,402	(\$204)	-12.70%
5																			
6																			
7																			
8		_				_		_		_				_		_			
9	Total	_	0		\$1,606	_	0		\$1,606	_	0		\$1,606	_	C	<u> </u>	\$1,402	(\$204)	-12.70%
10		_				_		_		_		_		_				<u> </u>	
11																			

Missouri Public Service Commission Company: Missouri-American Water Company 1725 Ozark Meadows Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-11-12

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		В	Base Year 12/31/	'2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pres	sent Pro Forma	Rates FYE 05/	/31/19		Proposed Pro	Forma Rates			
Line #	# Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential													-					
3																			
4	Minumum	306		\$66.93	\$20,513	306		\$66.93	\$20,513	306		\$66.93	\$20,513	306		\$58.42	\$17,905	(\$2,608)	-12.71%
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
	Volumetric Charges	<u>:</u>																	
	Usage < 60 CGL			0.00000	\$0		6,497	0.00000	\$0		6,497	0.00000	\$0		6,497	0.00000	0	0	0.00%
	Usage > 60 CGL		0	0.54796	0		0	0.54796	0		0	0.54796	0		0	0.00000	0	0	0.00%
20						_		-		_				-					
	Total		6,497	-	\$0	=	6,497	=	\$0	_	6,497	-	\$0	-	6,497	-	\$0	\$0	0.00%
22																			
23																			
24																			
25																			
26 27																			
28																			
	Total			-	\$20,513			-	\$20,513			-	\$20,513			-	\$17,905	(\$2,608)	-12.71%
30	Total			=	320,313			=	320,313			=	J20,J13			=	Ş17,303	(32,008)	-12.7176
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			

Missouri Public Service Commission Company: Missouri-American Water Company

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1726 Maplewood 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 Line # Class/ Customer Customer Customer Customer Description Meter Sales Current Total Meter Sales Current Total Meter Sales Current Total Meter Sales Proposed Total Dollar Percentage Billings 100 Gal Billings 100 Gal Billings 100 Gal Rate Billings 100 Gal Rate Revenue Rate Revenue Revenue Rate Revenue Change Change 2 Residential 3 Unmetered 4 Flat Rate 12 \$35.92 \$431 12 \$35.92 \$431 12 \$35.92 \$431 12 \$38.25 \$459 \$28 6.50% 5 6 Metered 7 5/8" 4,353 6.42 27,944 4,365 6.42 28,021 4,371 6.42 28,059 4,371 38.25 167,175 139,116 495.80% 8 2" 68.70 68.70 0.00% 0 0 0 199.13 0 0 68.70 0 0 0 0 9 3" 0 128.83 0 128.83 0 128.83 0 350.82 0.00% 0 10 \$28,452 \$167,634 488.40% \$28,375 \$28,490 \$139,144 11 12 13 14 15 16 17 Volumetric Charges: 18 155,642 Usage in CGL 155,642 0.54796 \$85,285 155,642 \$85,285 155,642 0.00000 0 (85,285) -100.00% 0.55 0.55 \$85,285 19 20 21 Total 155,642 \$85,285 155,642 \$85,285 155,642 \$85,285 155,642 \$0 (\$85,285) -100.00% 22 23 24 25 26 27 28 29 \$113,660 \$113,737 \$113,775 \$167,634 \$53,859 47.34%

Missouri Public Service Commission Company: Missouri-American Water Company

\$93,078

1726 Maplewood

27 28

29

Total

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\$12,190

13.10%

\$105,268

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 Line # Class/ Customer Customer Customer Customer Description Meter Sales Current Total Meter Sales Current Total Meter Sales Current Total Meter Sales Proposed Total Dollar Percentage Billings Billings 100 Gal 100 Gal Billings 100 Gal Billings 100 Gal Change Change Rate Revenue Rate Revenue Rate Revenue Rate Revenue 2 Commercial 3 Unmetered 4 Flat Rate 5 6 Metered 7 5/8" 12 \$6.42 \$77 12 \$6.42 \$77 12 \$6.42 \$77 12 \$38.25 \$459 \$382 496.10% 8 2" -27.59% 68.70 1,649 68.70 1,649 1,194 (455) 24 1,649 24 68.70 24 24 49.76 9 3" 12 128.83 1,546 12 128.83 1,546 12 128.83 1,546 12 72.72 873 (673) -43.53% 10 -22.80% \$3,272 \$3,272 \$3,272 \$2,526 (\$746) 11 12 13 14 15 16 17 Volumetric Charges: 18 -100.00% Usage in CGL 163,892 0.54796 \$89,806 \$89,806 163,892 0.54796 163,892 0.54796 \$89,806 2,728 0.00000 0 (89,806) 19 161,164 0.63750 102,742 102,742 0.00% 20 21 Total 163,892 \$89,806 163,892 \$89,806 163,892 \$89,806 163,892 \$102,742 \$12,936 14.40% 22 23 24 25 26

\$93,078

\$93,078

Missouri Public Service Commission Company: Missouri-American Water Company 1727 Jefferson City & 1739 Benton County

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		Ba	se Year 12/31	1/2016 Normal	lized	Prese	ent Pro Forma	a Rates FYE 05,	/31/18	Pres	ent Pro Forma	Rates FYE 05/	31/19		Proposed P	ro Forma Rates			
Line #	# Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential:																		
3																			
4	Single Family	19,498		\$66.93	\$1,304,980	19,714		\$66.93	\$1,319,436	19,822		\$66.93	\$1,326,665	19,822		\$58.42	\$1,157,982	(\$168,683)	-12.71%
5	Mobile Homes	12		56.88	683	12		56.88	683	12		56.88	683	12		58.42	701	18	2.64%
6	Multi Family	2,600		56.88	147,890	2,600		56.88	147,890	2,600		56.88	147,890	2,600		58.42	151,894	4,004	2.71%
7																			
8				_				_				_				_			
9	Total			_	\$1,453,553			_	\$1,468,009			_	\$1,475,238			_	\$1,310,577	(\$164,661)	-11.16%
10				_				_				' <u>-</u>				_			
11																			

Missouri Public Service Commission Company: Missouri-American Water Company 1727 Jefferson City & 1739 Benton County

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		В	ase Year 12/31	/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pre	sent Pro Forma	Rates FYE 05/	31/19		Proposed Pro	Forma Rates			
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Commercial																		
3																			
4	Flat Rate	216		\$66.93	\$14,457	216		\$66.93	\$14,457	216		\$66.93	\$14,457	216		\$58.42	\$12,619	(\$1,838)	-12.71%
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
	Volumetric Charges	<u>:</u>																	
	Usage < 60 CGL		3,631		\$0		3,631	0.00000	\$0		3,631	0.00000	\$0		3,631	0.00000	0	0	0.00%
	Usage > 60 CGL		5,793	0.63105	3,656		5,793	0.63105	3,656		5,793	0.63105	3,656		5,793	0.97360	5,640	1,984	54.27%
20						_				_									
	Total		9,424		\$3,656	_	9,424		\$3,656	_	9,424		\$3,656		9,424		\$5,640	\$1,984	54.27%
22																			
23																			
24																			
25																			
26																			
27																			
28	T-4-1			-	\$18,113			-	\$18,113			_	\$18,113			_	\$18,259	\$146	0.010/
	Total			=	\$18,113			=	\$18,113			=	\$18,113			_	\$18,259	\$146	0.81%
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			

Missouri Public Service Commission Company: Missouri-American Water Company 1729 Stonebridge

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		Ba	se Year 12/31/	'2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pres	ent Pro Forma	Rates FYE 05/	31/19		Proposed Pro	o Forma Rates			
Line i	# Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential												<u>.</u>						
3	Rate A																		
4	5/8"	3,999		\$42.04	\$168,116	4,083		\$42.04	\$171,648	4,125		\$42.04	\$173,413	4,125		\$58.42	\$240,980	\$67,567	38.96%
5	3/4"	0		54.69	0	0		54.69	0	0		54.69	0	0		58.42	0	0	0.00%
6	1"	0		79.93	0	0		79.93	0	0		79.93	0	0		111.07	0	0	0.00%
7	1.5"	0		143.08	0	0		143.08	0	0		143.08	0	0		198.83	0	0	0.00%
8	2"	0		218.86	0	0		218.86	0	0		218.86	0	0		304.13	0	0	0.00%
9	3"			385.58	0			385.58	0			385.58	0				0	0	0.00%
10	4"			631.75	0			631.75	0			631.75	0				0	0	0.00%
11	Flat Rate A	603		66.93	\$40,371	603		66.93	\$40,371	603		66.93	\$40,371	603		\$58.42	\$35,238	(\$5,133)	-12.71%
12																			
13	Volumetric Charges	<u>A:</u>																	
14	Usage in CGL		98,594	0.61904	\$61,034		98,594	0.61904	\$61,034		98,594	0.61904	\$61,034		98,594	0.00000	0	(61,034)	-100.00%
15		_		_		_		_		_		. <u>-</u>		_					
16	Total (A)	=	98,594	=	\$269,521	=	98,594	=	\$273,053	_	98,594	=	\$274,818	=	98,594	= =	\$276,218	\$1,400	0.51%
17																			
18	Rate B																		
19	5/8"	3,119		\$37.65	\$117,445	3,203		\$37.65	\$120,607	3,245		\$37.65	\$122,189	3,245		\$58.42	\$189,595	\$67,406	55.17%
20	3/4"			48.97	0			48.97	0			48.97	0						
21	1"			71.57	0			71.57	0			71.57	0						
22	1.5"			143.08	0			143.08	0			143.08	0						
23	2"			218.86	0			218.86	0			218.86	0						
24	3"			345.24	0			345.24	0			345.24	0						
25	4"			565.66	0			565.66	0			565.66	0						
26	Flat Rate B	24		66.93	\$1,606	24		66.93	\$1,606	24		66.93	\$1,606	24		58.42	\$1,402	(\$204)	-12.70%
27																			
28	Volumetric Charges	В	70.074		422.225		72.274		400.005		72.274	0.44470	422.225		72.274			(20.205)	400.000/
29	Usage in CGL		73,271	0.41470	\$30,385		73,271	0.41470	\$30,385		73,271	0.41470	\$30,385		73,271	0.00000	0	(30,385)	-100.00%
30	T-+-1 (D)	_	72.274	-	Ć4 40 42C	_	72.274	-	Ć452.500	_	72.274	_	Ć4F4400	_	72.274		Ć400.007	626.047	22.000/
31 32	Total (B)	-	73,271	=	\$149,436	=	73,271	-	\$152,598	=	73,271	=	\$154,180	-	73,271		\$190,997	\$36,817	23.88%
	Total	_	171,865	-	\$418,957	-	171,865	-	\$425,651	_	171,865	-	\$428,998	-	171,865		\$467,215	\$38,217	8.91%
34		_		_		_		-		_		_		_	<u> </u>	· -			. <u> </u>
35																			
36																			
27																			

Missouri Public Service Commission Company: Missouri-American Water Company 1729 Stonebridge

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		Ba	ise Year 12/31/	2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pres	ent Pro Forma I	Rates FYE 05/	31/19		Proposed Pro	Forma Rates			
Line :	# Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1	_	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Commercial																		
3	Rate A																		
4	5/8"	178		\$42.04	\$7,476	262		\$42.04	\$11,008	304		\$42.04	\$12,773	304		\$58.42	\$17,750	\$4,977	38.97%
5	3/4"	0		54.69	0	0		54.69	0	0		54.69	0	0		58.42	0	0	0.00%
6	1"	312		79.93	24,938	312		79.93	24,938	312		79.93	24,938	312		111.07	34,654	9,716	38.96%
7	1.5"	156		143.08	22,320	156		143.08	22,320	156		143.08	22,320	156		198.83	31,017	8,697	38.97%
8	2"	24		218.86	5,253	24		218.86	5,253	24		218.86	5,253	24		304.13	7,299	2,046	38.95%
9	3"			385.58	0			385.58	0			385.58	0				0	Ō	0.00%
10	4"			631.75	0			631.75	0			631.75	0				0	Ō	0.00%
11	Flat Rate A	0		66.93	\$0	0		66.93	\$0	0		66.93	\$0	0		\$58.42	\$0	\$0	0.00%
12																			
13	Volumetric Charges	A:																	
14	Usage in CGL		84,381	0.61904	\$52,235		84,381	0.61904	\$52,235		84,381	0.61904	\$52,235		21,826	0.00000	0	(52,235)	-100.00%
15		_		_		_		_							62,555	0.97360	60,903	60,903	0.00%
16	Total (A)	_	84,381	_	\$112,222	_	84,381	_	\$115,754	_	84,381	_	\$117,519	_	84,381	_	\$151,623	\$34,104	29.02%
17		_		_				_				_				_			·
18	Rate B																		
19	5/8"	116		\$37.65	\$4,378	128		\$37.65	\$4,830	134		\$37.65	\$5,056	134		\$58.42	\$7,845	\$2,789	55.16%
20	3/4"			48.97	0			48.97	0			48.97	0			0.00	0	0	0.00%
21	1"			71.57	0			71.57	0			71.57	0			0.00	0	0	0.00%
22	1.5"			143.08	0			143.08	0			143.08	0			0.00	0	0	0.00%
23	2"			218.86	0			218.86	0			218.86	0			0.00	0	0	0.00%
24	3"			345.24	0			345.24	0			345.24	0			0.00	0	0	0.00%
25	4"			565.66	0			565.66	0			565.66	0			0.00	0	0	0.00%
	Flat Rate B	0		66.93	\$0	0		66.93	\$0	0		66.93	\$0	0		0.00	\$0	0	0.00%
27																			
28	Volumetric Charges	<u>B</u>																	
29	Usage in CGL		4,265	0.41470	\$1,769		4,265	0.41470	\$1,769		4,265	0.41470	\$1,769		1,103	0.00000	0	(1,769)	-100.00%
30		_		_		_		_		_		. <u> </u>		_	3,162	0.97360	3,078	3,078	0.00%
31	Total (B)	_	4,265	_	\$6,147	_	4,265	_	\$6,599	_	4,265	_	\$6,825	_	4,265	_	\$10,923	\$4,098	60.04%
32		_		_		_		_		_		_		_		_			
33	Total	=	88,646	=	\$118,369	=	88,646	=	\$122,353	_	88,646	=	\$124,344	_	88,646	_	\$162,546	\$38,202	30.72%
34		_		_		_	-	_				_				_	· · · · · · · · · · · · · · · · · · ·		
35																			
36																			
27																			

Missouri Public Service Commission Company: Missouri-American Water Company

1730 Fenton (Meramec)

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		Ba	ise Year 12/31	L/2016 Norma	lized	Prese	nt Pro Form	a Rates FYE 05	/31/18	Pres	ent Pro Forma	Rates FYE 05/3	31/19		Proposed P	ro Forma Rates			
Line i	# Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential:													·					
3																			
4	Single Family	5,600		\$27.02	\$151,313	5,600		\$27.02	\$151,313	5,600		\$27.02	\$151,313	5,600		\$38.25	\$214,201	\$62,888	41.56%
5	Mobile Homes	948		24.32	23,053	948		24.32	23,053	948		24.32	23,053	948		38.25	36,257	13,204	57.28%
6	Multi Family	5,518		21.62	119,307	5,518		21.62	119,307	5,518		21.62	119,307	5,518		38.25	211,077	91,770	76.92%
7																			
8				_				_				_							
9	Total				\$293,673			_	\$293,673			_	\$293,673			_	\$461,535	\$167,862	57.16%
10				-				_				_				_			
11																			

Missouri Public Service Commission Company: Missouri-American Water Company 1732 Saddlebrooke Village

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		Ba	ise Year 12/31,	/2016 Norma	lized	Prese	ent Pro Forma	Rates FYE 05	/31/18	Pres	sent Pro Forma	Rates FYE 05/	31/19		Proposed Pro	o Forma Rates			
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential																		
3	Minimum Charge																		
4	5/8"	241		\$42.04	\$10,117	265		\$42.04	\$11,126	277		\$42.04	\$11,631	277		\$58.42	\$16,163	\$4,532	38.96%
5	3/4"	0		42.04	Ō	0		42.04	0	0		42.04	Ō	0		0.00	0	0	0.00%
6	1"	801		42.04	33,675	801		42.04	33,675	801		42.04	33,675	801		111.07	88,969	55,294	164.20%
7	1.5"	0		143.08	Ō	0		143.08	0	0		143.08	Ō	0		0.00	0	0	0.00%
8	2"	0		218.86	Ō	0		218.86	0	0		218.86	Ō	0		0.00	0	0	0.00%
9	3"	0		385.58	0	0		385.58	0	0		385.58	0	0		58.42	0	0	0.00%
10	4"	0		631.75	Ō	0		631.75	0	0		631.75	Ō	0		111.07	0	0	0.00%
11																			
12	Flat Rate A	0		66.93	\$0	0		66.93	\$0	0		66.93	\$0	0		0.00	\$0	\$0	0.00%
13																			
14	Volumetric Charges	<u>A:</u>																	
15	Usage in CGL		42,164	0.61904	\$26,101		42,164	0.61904	\$26,101		42,164	0.61904	\$26,101		42,164	0.00000	0	(26,101)	-100.00%
16		_		_				_				_		_					
17	Total (A)	· <u> </u>	42,164	_	\$69,893	· <u> </u>	42,164		\$70,902	_	42,164	_	\$71,407	_	42,164	_	\$105,132	\$33,725	47.23%

Missouri Public Service Commission Company: Missouri-American Water Company 1735 Emerald Pointe

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		В	ase Year 12/31,	/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pres	ent Pro Forma	Rates FYE 05/3	31/19		Proposed Pro	Forma Rates			
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential												_						
3	Metered																		
4	5/8"	4,193		\$47.73	\$200,132	4,193		\$47.73	\$200,132	4,193		\$47.73	\$200,132	4,193		\$58.42	\$244,955	\$44,823	22.40%
5	1"	12		108.34	1,300	12		108.34	1,300	12		108.34	1,300	12		111.07	1,333	\$33	2.54%
6	2" or larger	12		331.69	3,980	12		331.69	3,980	12		331.69	3,980	12		304.13	3,650	(\$330)	-8.29%
7				_	\$205,412			_	\$205,412			_	\$205,412			_	\$249,938	\$44,526	21.68%
8				_				_	,							_			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17	Volumetric Charges	<u>:</u>																	
18	Usage < 20 CGL		45,576	0.00000	\$0		45,576	0.00	\$0		45,576	0.00	\$0		45,576	0.00000	\$0	0	0.00%
19	Usage > 20 CGL		88,903	0.34070	30,289		88,903	0.34	30,289		88,903	0.34	30,289		88,903	0.00000	0	(30,289)	
20		_		_		_		_		_		_		_					
21	Total		134,479	_	\$30,289		134,479		\$30,289		134,479		\$30,289		134,479		\$0	(\$30,289)	-100.00%
22																			
23																			
24																			
25																			
26																			
27																			
28				_				_				_				_			
29	Total			_	\$235,701			_	\$235,701			_	\$235,701			_	\$249,938	\$14,237	6.04%
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			

Missouri Public Service Commission Company: Missouri-American Water Company 1735 Emerald Pointe

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

	nerald Pointe		,																Page 17 of 20
		Ba	ase Year 12/31,	/2016 Norma	lized	Presi	ent Pro Forma	Rates FYE 05	/31/18	Pres	sent Pro Forma F	Rates FYE 05/	31/19		Proposed Pro	Forma Rates			
Line #	Class/	Customer				Customer		_		Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
2 6	Commercial	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
	Лetered																		
4	5/8"	122		\$47.73	\$5,823	122		\$47.73	\$5,823	122		\$47.73	\$5,823	122		\$58.42	\$7,127	\$1,304	22.39%
5	1"	60		108.34	6,500	60		108.34	6,500	60		108.34	6,500	60		\$58.42	3,505	(\$2,995)	-46.08%
6	2" or larger	132		331.69	43,783	132		331.69	43,783	132		331.69	43,783	132		\$58.42	7,711	(\$36,072)	-82.39%
7				_	\$56,106			_	\$56,106			_	\$56,106			_	\$18,343	(\$37,763)	-67.31%
8																			
9																			
10																			
11 12																			
13																			
14																			
15																			
16																			
_	olumetric Charges	<u>::</u>																	
	Jsage < 20 CGL		3,914	0.00000	\$0		3,914	0.00000	\$0		3,914	0.00000	\$0		6,436	0.00000	\$0	0	0.00%
19 U 20	Jsage > 20 CGL		53,870	0.34070	18,354		53,870	0.34070	18,354		53,870	0.34070	18,354		51,348	0.97360	49,993	31,639	172.38%
	otal	-	57,784	-	\$18,354	-	57,784	-	\$18,354	-	57,784	-	\$18,354	_	57,784	-	\$49,993	\$31,639	172.38%
22	otai	-	37,701	-	Ų10,55 ·	-	37,701	-	Ų10,33 ·	_	37,701	-	\$10,55 ·	_	37,701		Ų 13,333	ψ31,033	172.5070
23																			
24																			
25																			
26																			
27																			
28 29 T	otol			=	\$74,460			=	¢74.460			-	¢74.460			-	¢ce 226	(\$6,124)	0.220/
29 I	Oldi			-	\$74,460			-	\$74,460			=	\$74,460			=	\$68,336	(\$6,124)	-8.22%

Missouri Public Service Commission Company: Missouri-American Water Company

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1737 Anı	na Meadows																		Page 18 of 20
		Ba	ase Year 12/3	1/2016 Norma	lized	Pres	ent Pro Form	Rates FYE 05	/31/18	Pre	sent Pro Forma	a Rates FYE 05/	31/19		Proposed P	ro Forma Rates	i		
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2 Re	sidential																		
3																			
4 Fla	nt Rate	1,618		\$35.92	\$58,136	1,618		\$35.92	\$58,136	1,618		\$35.92	\$58,136	1,618		\$38.25	\$61,907	\$3,771	6.49%
5																			
6																			
7																			
8		_				_				_				_					
9 To	tal	_	0)	\$58,136	_	0		\$58,136		0)	\$58,136		()	\$61,907	\$3,771	6.49%
10		-		-		-		-		-				-			·		
11																			

Missouri Public Service Commission Company: Missouri-American Water Company 1744 Hickory Hills

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		Ba	ise Year 12/31	L/2016 Norma	lized	Prese	ent Pro Forma	Rates FYE 05	/31/18	Pres	sent Pro Forma	Rates FYE 05/	31/19		Proposed P	ro Forma Rates			
Line #	t Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential																		
3																			
4	Flat Rate	557		\$35.92	\$20,007	557		\$35.92	\$20,007	557		\$35.92	\$20,007	557		\$38.25	\$21,305	\$1,298	6.49%
5																			
6																			
7																			
8																			
9	Total	_	0		\$20,007	_	0	_	\$20,007		0		\$20,007	_	()	\$21,305	\$1,298	6.49%
10		-		-		_		-		_				-		_			
11																			

Missouri Public Service Commission Company: Missouri-American Water Company 1744 Hickory Hills

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		Ba	se Year 12/31	/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pres	sent Pro Forma	Rates FYE 05/	31/19		Proposed Pr	ro Forma Rates			
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Commercial																		
3																			
4	Flat Rate	12		\$35.92	\$431	12		\$35.92	\$431	12		\$35.92	\$431	12		\$38.25	\$459	\$28	6.50%
5																			
6																			
7																			
8		_				_		_		_				_					
9 .	Total	_	0		\$431	_	0		\$431	_	0		\$431	_	0		\$459	\$28	6.50%
10		_		_		_		_		_				_		_			

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

Missouri Public Service Commission Company: Missouri-American Water Company Wardsville-WasteWater

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

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wardsville-wastewater	Year 12/31/20	17 Normalized	Present Pro Forma Rates	EVE 0E /31 /10	Present Pro Forma Rates F	VE OE /21 /10	Proposed Pro Forma Ra	tos		Page 1 of 8
Line # Class/	Tedi 12/31/20	17 NOTHIalizeu	rieselit rio roillia kates	F1E 03/31/10	rieselit rio roillia kates r	103/31/19	Froposed Fro Forma Ka	ies		
Description	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Dollar Change	Percentage Change
2 Monthly Billing:	100 Gai	Revenue		Revenue	100 081	Revenue	100 Gai	Nevenue	Change	Change
2 Worthing billing.										
4 Residential	201,852	\$295,877	201,852	\$295,877	201,852	\$295,877	201,852	\$283,921	(\$11,956)	-4.04%
5 Commercial	0	\$255,677	201,032	Ç255,877 0	0	Ç255,077 0	201,032	0	(311,550)	0.00%
6 Industrial	U	U	Ü	U	Ü	0	O	U	U	0.0076
7 Other Public Authority										
8 Other Water Utilities										
9 Miscellaneous										
10										
11										
12 Total	201,852	\$295,877	201,852	\$295,877	201,852	\$295,877	201,852	\$283,921	(\$11,956)	-4.04%
13		4-55/511		4-00/011					(+==/==/	
14										
15										
16										
17 Miscellaneous Revenues:										
18										
19 Reconnect Charges		\$0		\$0		\$0		\$0	\$0	0.00%
20 Returned Check Charge		0		0		0		0	0	0.00%
21 Application Fee		Ō		Ō		0		Ō	0	0.00%
22 Miscellaneous Other Revenue		Ō		Ō		0		Ō	0	0.00%
23 Rents from Water Property		0		0		0		0	0	0.00%
24										
25										
26		\$295,877		\$295,877		\$295,877		\$283,921	(\$11,956)	-4.04%
27										

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

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

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Reside	ential																		Page 2 of 8
		В	ase Year 12/31	/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	5/31/18	Pres	sent Pro Forma	Rates FYE 05/	31/19		Pr	oposed Pro Fo	rma Rates		
Line #		Customer				Customer			<u>.</u>	Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
	Residential Month	nly Billing:																	
3																			
4	Minimum Charge:																		
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	0		23.50	0	0		58.42	0	0	0.00%
7	1"			23.50	0			23.50	0	0		23.50	0	0		58.42	0	0	0.00%
8	1-1/2"			23.50	0			23.50	0	0		23.50	0	0		111.07	0	0	0.00%
9	2"			23.50	0			23.50	0	0		23.50	0	0		198.83	0	0	0.00%
10	3"			23.50	0			23.50	0	0		23.50	0	0		304.13	0	0	0.00%
11	4"			23.50	0			23.50	0	0		23.50	0	0		0.00	0	0	0.00%
12	6"			23.50	0			23.50	0	0		23.50	0	0		58.42	0	0	0.00%
13	8"			23.50	0			23.50	0	0		23.50	0	0		58.42	0	0	0.00%
14	10" 12"			23.50	0			23.50	0	0		23.50	0	0		0.00	0	0	0.00%
15	12"			23.50	0			23.50	0	0		23.50	0	0		0.00	0	0	0.00%
16 17																			
18																			
19				-	\$114,210			-	\$114,210			-	\$114,210			_	\$283,921	\$169,711	148.60%
20				-	\$114,210			-	\$114,210			-	3114,210			_	3203,321	\$109,711	146.00%
21																			
	Volumetric Charge	e.																	
	Block 1	3.	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	DIOCK 1		201,832	0.30000	101,007		201,832	0.30000	181,007		201,832	0.30000	181,007		201,032	0.00000	U	(181,007)	100.0070
	Normalization																		
	Block 1			0.90000	0			0.90000	0			0.90000	0		0	0.00000	0	0	0.00%
27	DIOCK 1			0.30000	U			0.30000	U			0.30000	O		Ü	0.00000	U	Ü	0.0070
28																			
29	Total		201,852		\$295,877	-	201,852	-	\$295,877	_	201,852	-	\$295,877	-	201,852		\$283,921	(\$11,956)	-4.04%
30		:			7-00/011	=		=	7-00/011	=		-	+,	=				(+==/===/	
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			

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

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

39 40 Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-11-12

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		В	ase Year 12/31	/2016 Norma	lized	Pres	ent Pro Form	a Rates FYE 05	/31/18	Pres	ent Pro Forma	Rates FYE 05/	31/19		Pr	oposed Pro Fo	rma Rates		
Line	# Class/	Customer			<u>.</u>	Customer				Customer			<u>.</u>	Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Commercial Mont	hly Billing:			<u></u>								<u></u>						
3																			
4	Minimum Charge:																		
5	5/8"			\$23.50	\$0			\$23.50	\$0			\$23.50	\$0	0		\$10.00	\$0	\$0	0.00%
6	3/4"			23.50	0			23.50	0			23.50	0	0		12.25	0	0	0.00%
7	1"			23.50	0			23.50	0			23.50	0	0		16.58	0	0	0.00%
8	1-1/2"			23.50	0			23.50	0			23.50	0	0		27.42	0	0	0.00%
9	2"			23.50	0			23.50	0			23.50	0	0		40.43	0	0	0.00%
10	3"			23.50	0			23.50	0			23.50	0	0		71.10	0	0	0.00%
11	4"			23.50	0			23.50	0			23.50	0	0		114.11	0	0	0.00%
12	6"			23.50	0			23.50	0			23.50	0	0		222.47	0	0	0.00%
13	8"			23.50	0			23.50	0			23.50	0	0		379.54	Ō	0	0.00%
14	10"			23.50	0			23.50	0			23.50	0	0		637.71	0	0	0.00%
15	12"			23.50	0			23.50	0			23.50	0	0		765.25	Ō	0	0.00%
16				_	\$0			_	\$0			_	\$0			_	\$0	\$0	0.00%
17				_				_				_				_			
18		<u>es:</u>																	
19	Block 1			0.90000	\$0			0.90000	\$0			0.90000	\$0		0	0.58500	\$0	\$0	0.00%
20																			
21																			
22																			
23	Block 1			0.90000	\$0			0.90000	\$0			0.90000	\$0		0	0.58500	\$0	\$0	0.00%
24																			
25																			
26																			
27																			
28						_				_				_					
29	Total		0		\$0	-	0		\$0	_	0		\$0	=	0		\$0	\$0	0.00%
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			

Test Year Operating Revenues at Present Rates vs Proposed Rates Pevely Farms WasteWater

Missouri Public Service Commission Company: Missouri-American Water Company Pevely Farms-WasteWater

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

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Pevely Farms-wastewater										Page 1 of 8
	Year 12/31/20	017 Normalized	Present Pro Forma Rates	FYE 05/31/18	Present Pro Forma Rates F	FYE 05/31/19	Proposed Pro Forma Ra	ites		
Line # Class/										
Description	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	Percentage
1	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	Change	Change
2 Monthly Billing:										
3										
4 Residential	0	\$54,857	0	\$46,583	0	\$46,583	0	\$40,660	(\$5,923)	-12.71%
5 Commercial	0	0	0	0	0	0	0	0	0	0.00%
6 Industrial										
7 Other Public Authority										
8 Other Water Utilities										
9 Miscellaneous										
10										
11										
12 Total	0	\$54,857	0	\$46,583	0	\$46,583	0	\$40,660	(\$5,923)	-12.71%
13		<u> </u>								
14										
15										
16										
17 Miscellaneous Revenues:										
18										
19 Reconnect Charges		\$0		\$0		\$0		\$0	\$0	0.00%
20 Returned Check Charge		0		0		0		0	0	0.00%
21 Application Fee		0		0		0		0	0	0.00%
22 Miscellaneous Other Revenu	ie	54		54		54		54	0	0.00%
23 Rents from Water Property		0		0		0		0	0	0.00%
24										
25										
26		\$54,911		\$46,637		\$46,637		\$40,714	(\$5,923)	-12.70%
27				,		,			11-77	
=:										

Test Year Operating Revenues at Present Rates vs Proposed Rates Pevely Farms WasteWater

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

39 40 Case No. WR-2017-0285 & SR-2017-0286 Schedule CAS-11-12

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		Ba	ase Year 12/31	/2016 Norma	lized	Pres	ent Pro Forma	Rates FYE 05	/31/18	Pre	sent Pro Forma	Rates FYE 05/	/31/19		P	roposed Pro Fo	rma Rates		
Line #	t Class/	Customer				Customer			<u>.</u>	Customer				Customer			<u> </u>		
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential Monthl	y Billing:							<u></u>										
3																			
4	Minimum Charge:																		
5	Single Family	696		\$66.93	\$46,583	696		\$66.93	\$46,583	696		\$66.93	\$46,583	696		\$58.42	\$40,660	(\$5,923)	-12.71%
6	Mobile Homes	84		60.24	5,060			60.24	0	0		60.24	Ō	0		0.00	0	0	0.00%
7	Multi Family	60		53.56	3,214			53.56	0	0		53.56	Ō	0		0.00	0	0	0.00%
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18				_				_				_				_			
19				_	\$54,857			_	\$46,583			_	\$46,583			_	\$40,660	(\$5,923)	-12.71%
20																			
21																			
	Volumetric Charges	<u>::</u>																	
	Block 1		0	0.00000	0		0	0.00000	0		0	0.00000	0		(0.62953	0	0	0.00%
24																			
25	Normalization																		
	Block 1			0.00000	0			0.00000	0			0.00000	0		(0.62953	0	0	0.00%
27																			
28		-			454.053	-			446 500	_			445 500	_			440.550	(de 000)	40.740/
	Total	=	0		\$54,857	=	0		\$46,583	_	0		\$46,583	=	(<u> </u>	\$40,660	(\$5,923)	-12.71%
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			

Test Year Operating Revenues at Present Rates vs Proposed Rates Pevely Farms WasteWater

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

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Comm	ercial																		Page 3 of 8
		В	ase Year 12/3:	1/2016 Norma	lized	Pres	ent Pro Form	a Rates FYE 05	5/31/18	Pre	sent Pro Forma	Rates FYE 05/	31/19		Pi	roposed Pro Fo	rma Rates		
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Commercial Mont	thly Billing:																	
3																			
4	Minimum Charge:																		
5	5/8"			\$0.00	\$0			\$0.00	\$0			\$0.00	\$0	0		\$10.00	\$0	\$0	0.00%
6	3/4"			0.00	0			0.00	0			0.00	0	0		12.25	0	0	0.00%
7	1"			0.00	0			0.00	0			0.00	0	0		16.58	0	0	0.00%
8	1-1/2"			0.00	0			0.00	0			0.00	0	0		27.42	0	0	0.00%
9	2"			0.00	0			0.00	0			0.00	0	0		40.43	0	0	0.009
10	3"			0.00	0			0.00	0			0.00	0	0		71.10	0	0	0.00%
11	4"			0.00	0			0.00	0			0.00	0	0		114.11	0	0	0.00%
12	6"			0.00	0			0.00	0			0.00	0	0		222.47	0	0	0.00%
13	8"			0.00	0			0.00	0			0.00	0	0		379.54	0	0	0.00%
14	10"			0.00	0			0.00	0			0.00	0	0		637.71	0	0	0.00%
15	12"			0.00	0			0.00	0			0.00	0	0		765.25	0	0	0.00%
16				_	\$0			_	\$0			_	\$0			_	\$0	\$0	0.00%
17																			
	Volumetric Charge	es:																	
	Block 1			0.00000	\$0			0.00000	\$0			0.00000	\$0		0	0.58500	\$0	\$0	0.00%
20																			
21																			
	Normalization																		
	Block 1			0.00000	\$0			0.00000	\$0			0.00000	\$0		0	0.58500	\$0	\$0	0.00%
24																			
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	Total	=	0	<u> </u>	\$0	=	0	<u> </u>	\$0	=	0		\$0	_	0	_ =	\$0	\$0	0.00%
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							Present Rates	
			5	05/31/18	05/31/19		Pro Forma For the	
Line Number	Description	Schedule	Base Year Ended 12/31/16	Pro Forma Adjustments	Pro Forma Adjustments	Total Pro Forma Adjustments	12 Months Ended 05/31/19	Narrative Discussion of Proposed Adjustment
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 multipli
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 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/P¹s	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.

	Total Company							
				05/31/18	05/31/19		Present Rates Pro Forma For the	
Line Number	Description	Schedule	Base Year Ended 12/31/16	Pro Forma Adjustments	Pro Forma Adjustments	Total Pro Forma Adjustments	12 Months Ended 05/31/19	Narrative Discussion of Proposed Adjustment
7	Group Insurance - PBOP (Retiree)	W/P's	699,469	(1,664,493)	(47,856)	(1,712,349)		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 to \$4.4 million and the gross 2019 FAS 106 cost for Standard to go down to \$4.4 million and the gross 2019 FAS 106 cost for Standard to go down to \$4.4 million and the gross 2019 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'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 callendar 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 \$7.7%. 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. 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.
8	Group Insurance - Employee	W/P's	5,374,243	498,094	58,425	556,519	5,930,762	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. 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.
9	Pensions	W/P's	2,018,290	932,331	(238,373)	693,958	2,712,248	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 \$7.7%. 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. 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.
10	Other Benefits - 401K	W/P's	673,575	67,440	8,221	75,661	749,236	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.
11	Other Benefits - DCP	W/P's	646,473	324,970	9,674	334,644	981,117	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.
12	Other Benefits - ESPP	W/P's	78,201	(6,424)	721	(5,703)	72,498	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 proforma wages.

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				-			Present Rates	
Line Number	Description	Schedule	Base Year Ended 12/31/16	05/31/18 Pro Forma Adjustments	05/31/19 Pro Forma Adjustments	Total Pro Forma	Pro Forma For the 12 Months Ended 05/31/19	Narrative Discussion of Proposed Adjustment
13	Other Benefits - VEBA	W/P's	(116,343)	234,923	0	234,923		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 Morker'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. Einally, 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.

	Total Company						Present Rates	
Line Number	Description	Schedule	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	Narrative Discussion of Proposed Adjustment
20	Miscellaneous - All Other	W/P's	3,690,665	(695,205)	0	(695,205)		The operating expense described as miscellaneous expense includes expenses for charitable contributions, penalties and membership dues, lobbying, relocation expenses, office power, heating and oil, as well as other miscellaneous expenses; such as telephone, cell phone, shipping, uniforms, and customer education expenses. The miscellaneous expense adjustment then removes expenses for charitable contributions, penalties and membership dues, lobbying and relocation expense.
21	Miscellaneous - Building Maintenance and Services (Electricity & Heating)	W/P's	836,872	5,427	0	5,427	842,299	The operating expense described as miscellaneous expense includes expenses for charitable contributions, penalties and membership dues, lobbying, relocation expenses, office power, heating and oil, as well as other miscellaneous expenses; such as telephone, cell phone, shipping, uniforms, and customer education expenses. The miscellaneous expense adjustment then removes expenses for charitable contributions, penalties and membership dues, lobbying and relocation expense.
22	Miscellaneous - Charitable Contributions and Donations	W/P's	61,508	20,279	0	20,279	81,787	Refer to Miscellaneous-All Other
23	Miscellaneous - Community Relations, Penalties, Memberships and Dues	W/P's	338,215	53,320	0	53,320	391,535	Refer to Miscellaneous-All Other
24	Miscellaneous - Contracted Services	W/P's	4,939,099	(392,793)	52,396	(340,397)	4,598,702	In order to calculate the appropriate expense levels the Company took the 2016 actual expenses and adjusted for acquisitions, and removal of the tank painting tracker expense dollars to derive the 2017 expense levels. In order to calculate the current test year expense, the 2017 levels were inflated by 2.10% for an annualized 2018 period. The future test year expense was calculated by applying an inflation factor of 2.10% to the January through May 2019 expense levels.
24	Miscellaneous - Employee Expenses	W/P's	385,504	(29,840)	0	(29,840)	355,664	Refer to Miscellaneous-All Other
25	Miscellaneous - Lobbying Expenses	W/P's	26,360	(26,360)	0	(26,360)	0	Refer to Miscellaneous-All Other
26	Miscellaneous - Relocation Expenses	W/P's	154,125	(8,017)	0	(8,017)	146,108	Refer to Miscellaneous-All Other
27	Miscellaneous - Transportation	W/P's	1,691,974	(92,388)	(32,312)	(124,700)	1,567,274	Maintenance expense was calculated based on the 2016 test period expense increased by the inflation factor of 2.00%. The O&M percentage was applied to the expense to obtain the O&M expense portion of the adjustment. The current test year pro forma expense was calculated by taking the 2017 lease expense, inflating specific maintenance items and gasoline expense by an inflation factor of 2.10% for the full 12 month period. The future test year expense was calculated by applying an inflation factor of 2.10% to the January through May 2019 expense levels for specific maintenance items and gasoline added to the lease expense.
28	Maintenance - Main Breaks	W/P's	1,174,028	1,142,331	20,268	1,162,599	2,336,627	In order to calculate the appropriate expense levels, the Company took a three-year average count of main breaks and expense from 2014, 2015, and 2016 actual expenses. The three-year average expense was then applied to a 2.00% inflation factor to derive the annualized 2017 expense levels. In order to calculate the current test year expense, the 2017 levels were inflated by 2.10% for an annualized 2018 period. The future test year expense was calculated by applying an inflation factor of 2.10% to the January through May 2019 expense levels.
29	Maintenance - Tank Painting	W/P's	800,292	1,526,943	414,357	1,941,300	2,741,592	In order to calculate the appropriate expense levels, the Company determined the projected cost of painting specific tanks for the 2017, 2018, and 2019 periods, using 2016 as the base period for expense. The Company then used these projected expense levels to determine the level of expense for the current test year as well as the future test year. The current test year was calculated by using 7 months of the projected 2017 expense and 5 months of the projected 2018 expense, plus amounts remaining from the deferred tank-painting tracker. The future test year was calculated using 7 months of the projected 2018 expense levels, and 5 months of the projected 2019 expense levels, plus amounts remaining from the deferred tank painting tracker.
30	Maintenance - All Other	W/P's	6,335,792	1,114,272	97,828	1,212,100	7,547,892	In order to calculate the appropriate expense levels, the Company took the 2016 actual expenses and adjusted for acquisitions, miscoded invoices and anticipated hydrant painting cost to derive the 2017 expense levels. In order to calculate the current test year, the 2017 levels were adjusted for any acquisitions, additional hydrant painting expense, and inflated by 2.10% for an annualized 2018 period. The future test year expense was calculated by adjusting for any acquisitions, additional hydrant painting expense, and applying an inflation factor of 2.10% to the January through May 2019 expense levels.
31	Total Operations and Maintenance		125,334,854	6,766,844	856,939	7,623,783	132,958,637	• •
32								

			Total Co	mpany				
Line Number	Description	Schedule	Base Year Ended 12/31/16	05/31/18 Pro Forma Adjustments	05/31/19 Pro Forma Adjustments	Total Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/19	Narrative Discussion of Proposed Adjustment
33	Depreciation	W/P's	38,342,011	8,146,796	1,741,838	9,888,634	48,230,645	Depreciation expense (line 20 on CAS-9) is calculated based on the pro forma UPIS balance on CAS-4 by account and by consolidated water tariff group and sewer tariff groups. This balance, as discussed above, includes adjustments through May 31, 2019. Depreciation rates approved in the most recent MAWC rate case were applied to the pro forma UPIS balances for an annual expense.
34	Amortization	W/P's	1,504,125	(311,811)	45,038	(266,773)	1,237,352	The adjustments to amortization expense (line 20 on CAS- 9) are simply the annual amortization expense on the items included in the Historical Test Year ended 12/31/16.
35 36	Total Depreciation and Amortization		39,846,136	7,834,985	1,786,876	9,621,861	49,467,997	
36 37	Property Taxes	W/P's	14,208,628	10,257,776	758,150	11,015,926	25,224,554	Missouri-American has based its forecast on a historic experience rate applied to forecasted utility plant balances established for the filing in this case. The historic experience rate is developed based on taxes payable in prior years as a function of actual utility plant balances in those prior years, and this experience rate is intended to capture assessment experience as well as tax rate experience. Missouri-American adjusts for known or knowable changes in law or administrative practice that are expected to impact the assessment or tax rate in any historic or future year. Also, included in the Schedule are taxes associated with vehicles. The test year level is adhered to for both rate year peiods May 2018 and May 2019. In assessing Missouri-American's property for 2017, St Louis County has indicated that it will move a significant portion of property to a 20 year
38	Payroll Taxes	W/P's	1,984,462	371,350	24,405	395,755	2380 217	Modified Accelerated Cost Recovery (MACRs) class life from the seven year MACRs class life, which will result in a significant increase in the assessed value of Missouri-American's property and also a significant increase in its property tax obligation Accordingly, forecasted tax obligations reflect this change in St. Louis County's administrative practice. In assessing MissouriAmerican's property for 2017, Platte County has indicated that it will move a significant portion of property to a 50 year life from the 20 year MACRs class life it had been using for over 10 years. Platte County also indicated its intent to assess the value of Construction Work In Progress ("CWIP") as of January 1, 2017 of the tax year, which is a departure of past practice. These changes in administrative practice by the County Assessor would result in a significant increase in the assessed value of Missouri-American's property and also a significant increase in its property tax obligation (estimated impact of this administrative change is \$356K for 2017, and \$451K for 2018). Therefore, Missouri-American has provided for the expected increases from these administrative changes in its forecasted estimates. Additionally, the Company is in the process of building the new Parkville Water Treatment Plant located in Platte County and part of the Northwest District. The new construction is separately provided for as a Utility Plant estimate, but will create additional property taxes. These changes have been embedded in the Company's Northwest District on the workpaper in the Taxes as a % of UPIS column. UPIS for December 2017 and December 2018 rely on rate base UPIS that include the construction related to the Parkville Water Treatment Plant and is approximately \$30M. Therefore, in summary, the Company has embedded changes to the percent's (Taxes as a % of UPIS) by specific affected district and utilized UPIS from the rate base exhibit.
38	Payroli Taxes	W/PS	1,984,462	371,350	24,405	395,755	2,380,217	year and future test year. The tax rates include 6.2% FICA on up to \$127,200 of wages, 1.45% FICA Medicare on all wages, 0.0% SUTA on the first \$13,000 in wages, and 0.6% FUTA on the first \$7,000 in wages.
39	PSC Fees	W/P's	2,448,704	678,923	(63,976)	614,947	3,063,651	The purpose of this adjustment is to annualize the PSC Assessment fee. The pro forma amount is based on the current PSC Assessment ratio of 1.091415180% for fiscal year beginning July 2016. The annual PSC Ratio of 1.091415180% is applied to the May 2018 Twelve months Pro Forma Present rate Revenue to obtain the May 2019 PSC expense.
40	Other General Taxes	W/P's	(96,291)	0	0	0	(96,291)	Same as 2016 expense levels
41 42	Total Taxes Other Than Income Taxes		\$18,545,503	\$11,308,049	\$718,579	\$12,026,628	\$30,572,131	

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	Average	Current	Proposed	Increase/D	ecrease	Annual	Average	Current	Proposed	Increase/I	Decrease
Customer Usage Gals	Monthly Usage Gals	Rates Annual Bill	Rates Annual Bill	Amount	Percent	Customer Usage Gals	Monthly Usage Gals	Rates Annual Bill	Rates Annual Bill	Amount	Percent
Osuge duis	-	\$183.96	\$120.00	(\$63.96)	-34.77%	- Osuge dais	-	\$89.40	\$120.00	\$30.60	34.23%
12,000	1,000	\$233.64	\$195.54	(\$38.10)	-16.31%	12,000	1,000	\$139.08	\$195.54	\$56.46	40.60%
13,200	1,100	\$238.61	\$203.10	(\$35.51)	-14.88%	13,200	1,100	\$144.05	\$203.10	\$59.05	40.99%
14,400	1,200	\$243.57	\$210.65	(\$32.92)	-13.52%	14,400	1,200	\$149.01	\$210.65	\$61.64	41.37%
15,600	1,300	\$248.54	\$218.21	(\$30.33)	-12.20%	15,600	1,300	\$153.98	\$218.21	\$64.23	41.71%
16,800	1,400	\$253.51	\$225.76	(\$27.75)	-10.95%	16,800	1,400	\$158.95	\$225.76	\$66.81	42.03%
18,000	1,500	\$258.48	\$233.32	(\$25.16)	-9.73%	18,000	1,500	\$163.92	\$233.32	\$69.40	42.34%
19,200	1,600	\$263.44	\$240.87	(\$22.57)	-8.57%	19,200	1,600	\$168.88	\$240.87	\$71.99	42.63%
20,400	1,700	\$268.41	\$248.42	(\$19.99)	-7.45%	20,400	1,700	\$173.85	\$248.42	\$74.57	42.89%
21,600	1,800	\$273.38	\$255.98	(\$17.40)	-6.36%	21,600	1,800	\$178.82	\$255.98	\$77.16	43.15%
22,800	1,900	\$278.35	\$263.53	(\$14.82)	-5.32%	22,800	1,900	\$183.79	\$263.53	\$79.74	43.39%
24,000	2,000	\$283.32	\$271.09	(\$12.23)	-4.32%	24,000	2,000	\$188.76	\$271.09	\$82.33	43.62%
25,200	2,100	\$288.28	\$278.64	(\$9.64)	-3.34%	25,200	2,100	\$193.72	\$278.64	\$84.92	43.84%
26,400	2,200	\$293.25	\$286.20	(\$7.05)	-2.40%	26,400	2,200	\$198.69	\$286.20	\$87.51	44.04%
27,600	2,300	\$298.22	\$293.75	(\$4.47)	-1.50%	27,600	2,300	\$203.66	\$293.75	\$90.09	44.24%
28,800	2,400	\$303.19	\$301.30	(\$1.89)	-0.62%	28,800	2,400	\$208.63	\$301.30	\$92.67	44.42%
30,000	2,500	\$308.15	\$308.86	\$0.71	0.23%	30,000	2,500	\$213.59	\$308.86	\$95.27	44.60%
31,200	2,600	\$313.12	\$316.41	\$3.29	1.05%	31,200	2,600	\$218.56	\$316.41	\$97.85	44.77%
32,400	2,700	\$318.09	\$323.97	\$5.88	1.85%	32,400	2,700	\$223.53	\$323.97	\$100.44	44.93%
33,600	2,800	\$323.06	\$331.52	\$8.46	2.62%	33,600	2,800	\$228.50	\$331.52	\$103.02	45.09%
34,800	2,900	\$328.03	\$339.08	\$11.05	3.37%	34,800	2,900	\$233.47	\$339.08	\$105.61	45.23%
36,000	3,000	\$332.99	\$346.63	\$13.64	4.10%	36,000	3,000	\$238.43	\$346.63	\$108.20	45.38%
37,200	3,100	\$337.96	\$354.19	\$16.23	4.80%	37,200	3,100	\$243.40	\$354.19	\$110.79	45.52%
38,400	3,200	\$342.93	\$361.74	\$18.81	5.49%	38,400	3,200	\$248.37	\$361.74	\$113.37	45.65%
39,600	3,300	\$347.90	\$369.29	\$21.39	6.15%	39,600	3,300	\$253.34	\$369.29	\$115.95	45.77%
40,800	3,400	\$352.86	\$376.85	\$23.99	6.80%	40,800	3,400	\$258.30	\$376.85	\$118.55	45.90%
42,000	3,500	\$357.83	\$384.40	\$26.57	7.43%	42,000	3,500	\$263.27	\$384.40	\$121.13	46.01%
43,200	3,600	\$362.80	\$391.96	\$29.16	8.04%	43,200	3,600	\$268.24	\$391.96	\$123.72	46.12%
44,400	3,700	\$367.77	\$399.51	\$31.74	8.63%	44,400	3,700	\$273.21	\$399.51	\$126.30	46.23%
45,600	3,800	\$372.73	\$407.07	\$34.34	9.21%	45,600	3,800	\$278.17	\$407.07	\$128.90	46.34%
46,800	3,900	\$377.70	\$414.62	\$36.92	9.77%	46,800	3,900	\$283.14	\$414.62	\$131.48	46.44%
48,000	4,000	\$382.67	\$422.17	\$39.50	10.32%	48,000	4,000	\$288.11	\$422.17	\$134.06	46.53%
49,200	4,100	\$387.64	\$429.73	\$42.09	10.86%	49,200	4,100	\$293.08	\$429.73	\$136.65	46.63%
50,400	4,200	\$392.61	\$437.28	\$44.67	11.38%	50,400	4,200	\$298.05	\$437.28	\$139.23	46.71%
51,600	4,300	\$397.57	\$444.84	\$47.27	11.89%	51,600	4,300	\$303.01	\$444.84	\$141.83	46.81%
52,800	4,400	\$402.54	\$452.39	\$49.85	12.38%	52,800	4,400	\$307.98	\$452.39	\$144.41	46.89%
54,000	4,500	\$407.51	\$459.95	\$52.44	12.87%	54,000	4,500	\$312.95	\$459.95	\$147.00	46.97%
55,200	4,600	\$412.48	\$467.50	\$55.02	13.34%	55,200	4,600	\$317.92	\$467.50	\$149.58	47.05%
56,400	4,700	\$417.44	\$475.05	\$57.61	13.80%	56,400	4,700	\$322.88	\$475.05	\$152.17	47.13%
57,600	4,800	\$422.41	\$482.61	\$60.20	14.25%	57,600	4,800	\$327.85	\$482.61	\$154.76	47.20%
58,800	4,900	\$427.38	\$490.16	\$62.78	14.69%	58,800	4,900	\$332.82	\$490.16	\$157.34	47.27%
60,000	5,000	\$432.35	\$497.72	\$65.37	15.12%	60,000	5,000	\$337.79	\$497.72	\$159.93	47.35%
61,200	5,100	\$437.32	\$505.27	\$67.95	15.54%	61,200	5,100	\$342.76	\$505.27	\$162.51	47.41%
62,400	5,200	\$442.28	\$512.83	\$70.55	15.95%	62,400	5,200	\$347.72	\$512.83	\$165.11	47.48%
63,600	5,300	\$447.25	\$520.38	\$73.13	16.35%	63,600	5,300	\$352.69	\$520.38	\$167.69	47.55%
64,800	5,400	\$452.22	\$527.94	\$75.72	16.74%	64,800	5,400	\$357.66	\$527.94	\$170.28	47.61%
66,000	5,500	\$457.19	\$535.49	\$78.30	17.13%	66,000	5,500	\$362.63	\$535.49	\$172.86	47.67%
67,200	5,600	\$462.15	\$543.04	\$80.89	17.50%	67,200	5,600	\$367.59	\$543.04	\$175.45	47.73%
68,400	5,700	\$467.12	\$550.60	\$83.48	17.87%	68,400	5,700	\$372.56	\$550.60	\$178.04	47.79%
69,600	5,800	\$472.09	\$558.15	\$86.06	18.23%	69,600	5,800	\$377.53	\$558.15	\$180.62	47.84%
70,800	5,900	\$477.06	\$565.71	\$88.65	18.58%	70,800	5,900	\$382.50	\$565.71	\$183.21	47.90%
72,000	6,000	\$482.03	\$573.26	\$91.23	18.93%	72,000	6,000	\$387.47	\$573.26	\$185.79	47.95%
73,200	6,100	\$486.99	\$580.82	\$93.83	19.27%	73,200	6,100	\$392.43	\$580.82	\$188.39	48.01%
74,400	6,200	\$491.96	\$588.37	\$96.41	19.60%	74,400	6,200	\$397.40	\$588.37	\$190.97	48.05%
75,600	6,300	\$496.93	\$595.92	\$98.99	19.92%	75,600	6,300	\$402.37	\$595.92	\$193.55	48.10%
76,800	6,400	\$501.90	\$603.48	\$101.58	20.24%	76,800	6,400	\$407.34	\$603.48	\$196.14	48.15%
78,000	6,500	\$506.86	\$611.03	\$104.17	20.55%	78,000	6,500	\$412.30	\$611.03	\$198.73	48.20%
79,200	6,600	\$511.83	\$618.59	\$106.76	20.86%	79,200	6,600	\$417.27	\$618.59	\$201.32	48.25%
80,400	6,700	\$516.80	\$626.14	\$109.34	21.16%	80,400	6,700	\$422.24	\$626.14	\$203.90	48.29%
81,600	6,800	\$521.77	\$633.70	\$111.93	21.45%	81,600	6,800	\$427.21	\$633.70	\$206.49	48.33%
82,800	6,900	\$526.74	\$641.25	\$114.51	21.74%	82,800	6,900	\$432.18	\$641.25	\$209.07	48.38%
84,000	7,000	\$531.70	\$648.81	\$117.11	22.03%	84,000	7,000	\$437.14	\$648.81	\$211.67	48.42%
85,200	7,100	\$536.67	\$656.36	\$119.69	22.30%	85,200	7,100	\$442.11	\$656.36	\$214.25	48.46%
86,400	7,200	\$541.64	\$663.91	\$122.27	22.57%	86,400	7,200	\$447.08	\$663.91	\$216.83	48.50%
87,600	7,300	\$546.61	\$671.47	\$124.86	22.84%	87,600	7,300	\$452.05	\$671.47	\$219.42	48.54%
88,800	7,400	\$551.57	\$679.02	\$127.45	23.11%	88,800	7,400	\$457.01	\$679.02	\$222.01	48.58%
90,000	7,500	\$556.54	\$686.58	\$130.04	23.37%	90,000	7,500	\$461.98	\$686.58	\$224.60	48.62%
91,200	7,600	\$561.51	\$694.13	\$132.62	23.62%	91,200	7,600	\$466.95	\$694.13	\$227.18	48.65%
92,400	7,700	\$566.48	\$701.69	\$135.21	23.87%	92,400	7,700	\$471.92	\$701.69	\$229.77	48.69%
93,600	7,800	\$571.45	\$709.24	\$137.79	24.11%	93,600	7,800	\$476.89	\$709.24	\$232.35	48.72%
94,800	7,900	\$576.41	\$716.79	\$140.38	24.35%	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
 \$0.0000
 \$0.00000

 ISRS
 \$0.0000
 \$0.00000

 All Usage Per 100 Gallons
 \$0.413980
 \$0.585000

Annual	Average	Current	Proposed	Increase/D	ecrease	Annual	Average	Current	Proposed	Increase/E	Decrease
Customer	Monthly	Rates	Rates			Customer	Monthly	Rates	Rates		
Usage Gals	Usage Gals	Annual Bill	Annual Bill	Amount	Percent	Usage Gals	Usage Gals	Annual Bill	Annual Bill	Amount	Percent
-	-	\$743.76	\$485.16	(\$258.60)	-34.77%	-	-	\$388.12	\$485.16	\$97.04	25.00%
12,000 24,000	1,000 2,000	\$793.44 \$843.12	\$555.36 \$625.56	(\$238.08) (\$217.56)	-30.01% -25.80%	12,000 24,000	1,000 2,000	\$437.80 \$487.48	\$555.36 \$625.56	\$117.56 \$138.08	26.85% 28.33%
36,000	3,000	\$892.79	\$695.76	(\$217.30)	-23.80%	36,000	3,000	\$537.15	\$695.76	\$158.61	29.53%
48,000	4,000	\$942.47	\$765.96	(\$176.51)	-18.73%	48,000	4,000	\$586.83	\$765.96	\$179.13	30.53%
60,000	5,000	\$992.15	\$836.16	(\$155.99)	-15.72%	60,000	5,000	\$636.51	\$836.16	\$199.65	31.37%
72,000	6,000	\$1,041.83	\$906.36	(\$135.47)	-13.00%	72,000	6,000	\$686.19	\$906.36	\$220.17	32.09%
84,000	7,000	\$1,091.50	\$976.56	(\$114.94)	-10.53%	84,000	7,000	\$735.86	\$976.56	\$240.70	32.71%
96,000	8,000	\$1,141.18	\$1,046.76	(\$94.42)	-8.27%	96,000	8,000	\$785.54	\$1,046.76	\$261.22	33.25%
108,000	9,000	\$1,190.86	\$1,116.96	(\$73.90)	-6.21%	108,000	9,000	\$835.22	\$1,116.96	\$281.74	33.73%
120,000	10,000	\$1,240.54	\$1,187.16	(\$53.38)	-4.30%	120,000	10,000	\$884.90	\$1,187.16	\$302.26	34.16%
132,000	11,000	\$1,290.21	\$1,257.36	(\$32.85)	-2.55%	132,000	11,000	\$934.57	\$1,257.36	\$322.79	34.54%
144,000	12,000	\$1,339.89	\$1,327.56	(\$12.33)	-0.92%	144,000	12,000	\$984.25	\$1,327.56	\$343.31	34.88%
156,000	13,000	\$1,389.57	\$1,397.76	\$8.19	0.59%	156,000	13,000	\$1,033.93	\$1,397.76	\$363.83	35.19%
168,000	14,000	\$1,439.25	\$1,467.96	\$28.71	1.99%	168,000	14,000	\$1,083.61	\$1,467.96	\$384.35	35.47%
180,000	15,000	\$1,488.92	\$1,538.16	\$49.24	3.31%	180,000	15,000	\$1,133.28	\$1,538.16	\$404.88	35.73%
192,000	16,000	\$1,538.60	\$1,608.36	\$69.76	4.53%	192,000	16,000	\$1,182.96	\$1,608.36	\$425.40	35.96%
204,000 216,000	17,000 18,000	\$1,588.28 \$1,637.96	\$1,678.56 \$1,748.76	\$90.28 \$110.80	5.68% 6.76%	204,000 216,000	17,000 18,000	\$1,232.64 \$1,282.32	\$1,678.56 \$1,748.76	\$445.92 \$466.44	36.18% 36.37%
228,000	19,000	\$1,687.63	\$1,818.96	\$131.33	7.78%	228,000	19,000	\$1,331.99	\$1,818.96	\$486.97	36.56%
240,000	20,000	\$1,737.31	\$1,889.16	\$151.85	8.74%	240,000	20,000	\$1,381.67	\$1,889.16	\$507.49	36.73%
252,000	21,000	\$1,786.99	\$1,959.36	\$172.37	9.65%	252,000	21,000	\$1,431.35	\$1,959.36	\$528.01	36.89%
264,000	22,000	\$1,836.67	\$2,029.56	\$192.89	10.50%	264,000	22,000	\$1,481.03	\$2,029.56	\$548.53	37.04%
276,000	23,000	\$1,886.34	\$2,099.76	\$213.42	11.31%	276,000	23,000	\$1,530.70	\$2,099.76	\$569.06	37.18%
288,000	24,000	\$1,936.02	\$2,169.96	\$233.94	12.08%	288,000	24,000	\$1,580.38	\$2,169.96	\$589.58	37.31%
300,000	25,000	\$1,985.70	\$2,240.16	\$254.46	12.81%	300,000	25,000	\$1,630.06	\$2,240.16	\$610.10	37.43%
312,000	26,000	\$2,035.38	\$2,310.36	\$274.98	13.51%	312,000	26,000	\$1,679.74	\$2,310.36	\$630.62	37.54%
324,000	27,000	\$2,085.06	\$2,380.56	\$295.50	14.17%	324,000	27,000	\$1,729.42	\$2,380.56	\$651.14	37.65%
336,000	28,000	\$2,134.73	\$2,450.76	\$316.03	14.80%	336,000	28,000	\$1,779.09	\$2,450.76	\$671.67	37.75%
348,000	29,000	\$2,184.41	\$2,520.96	\$336.55	15.41%	348,000	29,000	\$1,828.77	\$2,520.96	\$692.19	37.85%
360,000	30,000	\$2,234.09	\$2,591.16	\$357.07	15.98%	360,000	30,000	\$1,878.45	\$2,591.16	\$712.71	37.94%
372,000	31,000	\$2,283.77	\$2,661.36	\$377.59	16.53%	372,000	31,000	\$1,928.13	\$2,661.36	\$733.23	38.03%
384,000	32,000	\$2,333.44	\$2,731.56	\$398.12	17.06%	384,000	32,000	\$1,977.80	\$2,731.56	\$753.76	38.11%
396,000	33,000	\$2,383.12	\$2,801.76	\$418.64	17.57%	396,000	33,000	\$2,027.48	\$2,801.76	\$774.28	38.19%
408,000 420,000	34,000 35,000	\$2,432.80 \$2,482.48	\$2,871.96 \$2,942.16	\$439.16 \$459.68	18.05% 18.52%	408,000 420,000	34,000 35,000	\$2,077.16 \$2,126.84	\$2,871.96 \$2,942.16	\$794.80 \$815.32	38.26% 38.33%
432,000	36,000	\$2,532.15	\$3,012.36	\$480.21	18.96%	432,000	36,000	\$2,176.51	\$3,012.36	\$835.85	38.40%
444,000	37,000	\$2,581.83	\$3,082.56	\$500.73	19.39%	444,000	37,000	\$2,226.19	\$3,082.56	\$856.37	38.47%
456,000	38,000	\$2,631.51	\$3,152.76	\$521.25	19.81%	456,000	38,000	\$2,275.87	\$3,152.76	\$876.89	38.53%
468,000	39,000	\$2,681.19	\$3,222.96	\$541.77	20.21%	468,000	39,000	\$2,325.55	\$3,222.96	\$897.41	38.59%
480,000	40,000	\$2,730.86	\$3,293.16	\$562.30	20.59%	480,000	40,000	\$2,375.22	\$3,293.16	\$917.94	38.65%
492,000	41,000	\$2,780.54	\$3,363.36	\$582.82	20.96%	492,000	41,000	\$2,424.90	\$3,363.36	\$938.46	38.70%
504,000	42,000	\$2,830.22	\$3,433.56	\$603.34	21.32%	504,000	42,000	\$2,474.58	\$3,433.56	\$958.98	38.75%
516,000	43,000	\$2,879.90	\$3,503.76	\$623.86	21.66%	516,000	43,000	\$2,524.26	\$3,503.76	\$979.50	38.80%
528,000	44,000	\$2,929.57	\$3,573.96	\$644.39	22.00%	528,000	44,000	\$2,573.93	\$3,573.96	\$1,000.03	38.85%
540,000	45,000	\$2,979.25	\$3,644.16	\$664.91	22.32%	540,000	45,000	\$2,623.61	\$3,644.16	\$1,020.55	38.90%
552,000	46,000	\$3,028.93	\$3,714.36	\$685.43	22.63%	552,000	46,000	\$2,673.29	\$3,714.36	\$1,041.07	38.94%
564,000	47,000	\$3,078.61	\$3,784.56	\$705.95	22.93%	564,000	47,000	\$2,722.97	\$3,784.56	\$1,061.59	38.99%
576,000	48,000	\$3,128.28	\$3,854.76	\$726.48	23.22%	576,000	48,000	\$2,772.64	\$3,854.76	\$1,082.12	39.03%
588,000 600,000	49,000	\$3,177.96	\$3,924.96	\$747.00 \$767.52	23.51% 23.78%	588,000 600,000	49,000 50,000	\$2,822.32 \$2,872.00	\$3,924.96 \$3,995.16	\$1,102.64	39.07%
612.000	50,000 51.000	\$3,227.64 \$3.277.32	\$3,995.16 \$4,065.36	\$788.04	24.05%	612.000	51,000	\$2,872.00	\$4.065.36	\$1,123.16 \$1,143.68	39.11% 39.14%
624,000	52,000	\$3,327.00	\$4,135.56	\$808.56	24.03%	624,000	52,000	\$2,921.06	\$4,135.56	\$1,143.08	39.14%
636,000	53,000	\$3,376.67	\$4,205.76	\$829.09	24.55%	636,000	53,000	\$3,021.03	\$4,205.76	\$1,184.73	39.22%
648,000	54,000	\$3,426.35	\$4,275.96	\$849.61	24.80%	648,000	54,000	\$3,070.71	\$4,275.96	\$1,205.25	39.25%
660,000	55,000	\$3,476.03	\$4,346.16	\$870.13	25.03%	660,000	55,000	\$3,120.39	\$4,346.16	\$1,225.77	39.28%
672,000	56,000	\$3,525.71	\$4,416.36	\$890.65	25.26%	672,000	56,000	\$3,170.07	\$4,416.36	\$1,246.29	39.31%
684,000	57,000	\$3,575.38	\$4,486.56	\$911.18	25.48%	684,000	57,000	\$3,219.74	\$4,486.56	\$1,266.82	39.35%
696,000	58,000	\$3,625.06	\$4,556.76	\$931.70	25.70%	696,000	58,000	\$3,269.42	\$4,556.76	\$1,287.34	39.38%
708,000	59,000	\$3,674.74	\$4,626.96	\$952.22	25.91%	708,000	59,000	\$3,319.10	\$4,626.96	\$1,307.86	39.40%
720,000	60,000	\$3,724.42	\$4,697.16	\$972.74	26.12%	720,000	60,000	\$3,368.78	\$4,697.16	\$1,328.38	39.43%
732,000	61,000	\$3,774.09	\$4,767.36	\$993.27	26.32%	732,000	61,000	\$3,418.45	\$4,767.36	\$1,348.91	39.46%
744,000	62,000	\$3,823.77	\$4,837.56	\$1,013.79	26.51%	744,000	62,000	\$3,468.13	\$4,837.56	\$1,369.43	39.49%
756,000	63,000	\$3,873.45	\$4,907.76	\$1,034.31	26.70%	756,000	63,000	\$3,517.81	\$4,907.76	\$1,389.95	39.51%
768,000	64,000	\$3,923.13	\$4,977.96	\$1,054.83	26.89%	768,000	64,000	\$3,567.49	\$4,977.96	\$1,410.47	39.54%
780,000	65,000	\$3,972.80	\$5,048.16	\$1,075.36	27.07%	780,000	65,000	\$3,617.16	\$5,048.16	\$1,431.00	39.56%
792,000 804,000	66,000 67,000	\$4,022.48	\$5,118.36 \$5,188.56	\$1,095.88 \$1,116.40	27.24% 27.42%	792,000 804,000	66,000 67,000	\$3,666.84 \$3,716.52	\$5,118.36 \$5,188.56	\$1,451.52 \$1,472.04	39.59% 39.61%
816,000	67,000 68,000	\$4,072.16 \$4,121.84	\$5,188.56 \$5,258.76	\$1,116.40 \$1,136.92	27.42% 27.58%	816,000	67,000 68,000	\$3,716.52 \$3,766.20	\$5,188.56 \$5,258.76	\$1,472.04 \$1,492.56	39.61%
828,000	69,000	\$4,171.51	\$5,328.96	\$1,150.92	27.75%	828,000	69,000	\$3,815.87	\$5,328.96	\$1,432.30	39.65%
840,000	70,000	\$4,221.19	\$5,399.16	\$1,177.97	27.91%	840,000	70,000	\$3,865.55	\$5,399.16	\$1,533.61	39.67%
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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
7/20/2016	6/1/2018
\$341.05	\$222.47
\$0.00000	\$0.00000
\$0.17000	\$0.22100
	7/20/2016 \$341.05 \$0.00000

Annual	Average	Current	Proposed	Increase/Decrease			
Customer	Monthly	Rates	Rates	America Descent			
Usage Gals	Usage Gals	\$4,092.60	\$2,669.64	Amount (\$1,422.06)	Percent -34.77		
5,400,000	450,000	\$13,272.60	\$14,603.64	(\$1,422.96) \$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	580,000 590,000	\$15,924.60	\$18,051.24	\$2,126.64	13.35 13.56		
7,080,000 7,200,000	600,000	\$16,128.60 \$16,332.60	\$18,316.44 \$18,581.64	\$2,187.84 \$2,249.04	13.77		
7,200,000	610,000	\$16,536.60	\$18,846.84	\$2,310.24	13.77		
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 9,600,000	790,000 800,000	\$20,208.60 \$20,412.60	\$23,620.44 \$23,885.64	\$3,411.84 \$3,473.04	16.88 17.01		
9,720,000	810,000	\$20,616.60	\$24,150.84	\$3,534.24	17.01		
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 12,240,000	1,010,000 1,020,000	\$24,696.60 \$24,900.60	\$29,454.84 \$29,720.04	\$4,758.24 \$4,819.44	19.27 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	\$25,500.00	\$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		
13,300,000		, ,					

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	Average Current	Proposed	Increase/Decrease		
Customer Usage Gals	Monthly Usage Gals	Rates Annual Bill	Rates Annual Bill	Amount	Percent
Usage Gais	Osage Gais	\$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) \$1.45	-0.11 0.38
42,000	3,500	\$382.95	\$384.40		
43,200	3,600	\$388.63	\$391.96	\$3.33	0.86
44,400	3,700	\$394.32	\$399.51	\$5.19 \$7.07	
45,600 46,800	3,800	\$400.00 \$405.69	\$407.07 \$414.62	\$7.07 \$8.93	1.77 2.20
48,000	3,900 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	8.6
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 \$73.48	11.90
87,600	7,300	\$598.99	\$671.47	\$72.48	12.10
88,800	7,400 7,500	\$604.68 \$610.36	\$679.02 \$686.58	\$74.34 \$76.22	12.29
90,000	7,500	\$610.36	\$686.58	\$76.22	12.49
91,200 92,400	7,600	\$616.05	\$694.13	\$78.08 \$70.06	12.67
	7,700	\$621.73	\$701.69	\$79.96	12.86
93,600	7,800	\$627.42	\$709.24	\$81.82	13.04

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	Average Current	Proposed	Increase/Decrease		
Customer	Monthly	Rates	Rates		B
Usage Gals	Usage Gals	Annual Bill	Annual Bill	Amount	Percent
12 000	1 000	\$743.76	\$485.16	(\$258.60)	-34.77
12,000 24,000	1,000	\$800.61 \$857.47	\$555.36 \$625.56	(\$245.25)	-30.63 -27.05
36,000	2,000	\$837.47 \$914.32	\$695.76	(\$231.91) (\$218.56)	-27.05
	3,000		•		
48,000	4,000	\$971.17	\$765.96 \$836.16	(\$205.21)	-21.13 -18.66
60,000 72,000	5,000 6,000	\$1,028.03 \$1,084.88	\$906.36	(\$191.87) (\$178.52)	-16.46
84,000	7,000	\$1,084.88	\$976.56	(\$165.18)	-10.40
96,000	8,000	\$1,141.74	\$1,046.76	(\$151.83)	-14.47
108,000	9,000	\$1,255.44	\$1,116.96	(\$138.48)	-12.07
120,000	10,000	\$1,312.30	\$1,110.30	(\$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
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828,000	69,000	\$4,666.66	\$5,328.96	\$662.30	14.19

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	Average Current		Proposed	Increase/Decrease	
Customer	Monthly	Rates	Rates		
Jsage Gals	Usage Gals	\$4,092.60	\$2,669.64	Amount (\$1,422.96)	Percent -34.779
5,400,000	450,000	\$21,102.60	\$19,040.28	(\$2,062.32)	-9.779
5,520,000	460,000	\$21,480.60	\$19,404.07	(\$2,076.53)	-9.679
5,640,000	470,000	\$21,858.60	\$19,767.86	(\$2,090.74)	-9.569
5,760,000	480,000	\$22,236.60	\$20,131.66	(\$2,104.94)	-9.479
5,880,000	490,000	\$22,614.60	\$20,495.45	(\$2,119.15)	-9.379
6,000,000	500,000	\$22,992.60	\$20,859.24	(\$2,133.36)	-9.289
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)	-9.109
6,360,000	530,000	\$24,126.60	\$21,950.62	(\$2,175.98)	-9.029
6,480,000	540,000	\$24,504.60	\$22,314.41	(\$2,190.19)	-8.949
6,600,000	550,000	\$24,882.60	\$22,678.20	(\$2,204.40)	-8.869 -8.789
6,720,000 6,840,000	560,000 570,000	\$25,260.60 \$25,638.60	\$23,041.99 \$23,405.78	(\$2,218.61) (\$2,232.82)	-8.719
6,960,000	580,000	\$26,016.60	\$23,769.58	(\$2,247.02)	-8.649
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)	-8.509
7,320,000	610,000	\$27,150.60	\$24,860.95	(\$2,289.65)	-8.439
7,440,000	620,000	\$27,528.60	\$25,224.74	(\$2,303.86)	-8.379
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)	-8.029
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 \$28,862.66	(\$2,431.73)	-7.86
8,640,000 8,760,000	720,000 730,000	\$31,308.60 \$31,686.60	\$28,862.66	(\$2,445.94) (\$2,460.14)	-7.819 -7.769
8,880,000	740,000	\$32,064.60	\$29,590.25	(\$2,460.14) (\$2,474.35)	-7.70 -7.72
9,000,000	750,000	\$32,442.60	\$29,954.04	(\$2,488.56)	-7.72
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)	-7.589
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 10,440,000	860,000 870,000	\$36,600.60 \$36,978.60	\$33,955.75 \$34,319.54	(\$2,644.85) (\$2,659.06)	-7.23
10,440,000	880,000	\$37,356.60	\$34,683.34	(\$2,673.26)	-7.199 -7.169
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 \$43,404.60	\$40,140.22	(\$2,886.38) (\$2,900.59)	-6.71
12,480,000	1,040,000	\$43,782.60	\$40,504.01	(\$2,914.80)	-6.68 -6.66
12,600,000 12,720,000	1,050,000 1,060,000	\$43,782.60	\$40,867.80 \$41,231.59	(\$2,929.01)	-6.66 -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

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	Average	-	Proposed	Increase/Decrease	
Customer	Monthly	Rates	Rates		D
Jsage Gals	Usage Gals	Annual Bill \$183.96	Annual Bill \$120.00	Amount (\$63.96)	-34.77
12,000	1,000	\$228.87	\$195.54	(\$33.33)	-14.569
13,200	1,100	\$233.36	\$203.10	(\$30.26)	-12.97
14,400	1,200	\$237.85	\$210.65	(\$27.20)	-11.449
15,600	1,300	\$242.34	\$218.21	(\$24.13)	-9.96
16,800	1,400	\$246.83	\$225.76	(\$21.07)	-8.549
18,000	1,500	\$251.32	\$233.32	(\$18.00)	-7.16
19,200	1,600	\$255.81	\$240.87	(\$14.94)	-5.849
20,400	1,700	\$260.30	\$248.42	(\$11.88)	-4.569
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 \$0.56	2.26
28,800 30,000	2,400 2,500	\$291.74 \$296.23	\$301.30 \$308.86	\$9.56 \$12.63	3.28 ⁶ 4.26 ⁶
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 52,800	4,300 4,400	\$377.07 \$381.56	\$444.84 \$452.39	\$67.77 \$70.83	17.97 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 73,200	6,000 6,100	\$453.41 \$457.90	\$573.26 \$580.82	\$119.85 \$122.92	26.43 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	Average Current		Proposed	Increase/Decrease	
Customer	Monthly	Rates	Rates	Amount	Dorcont
Jsage Gals	Usage Gals	Annual Bill \$743.76	Annual Bill \$485.16	(\$258.60)	Percent -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
156,000 168,000	13,000	\$1,327.57	\$1,397.76	\$70.19	5.29
180,000	14,000 15,000	\$1,372.48 \$1,417.39	\$1,467.96 \$1,538.16	\$95.48 \$120.77	6.96 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
396,000 408,000	33,000 34,000	\$2,225.75 \$2,270.66	\$2,801.76 \$2,871.96	\$576.01 \$601.30	25.88 26.48
420,000	35,000	\$2,270.66	\$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
624,000 636,000	52,000 53,000	\$3,079.02 \$3,123.93	\$4,135.56 \$4,205.76	\$1,056.54 \$1,081.83	34.31 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
	\$341.05	\$222.47
Meter Charge: Mthly	\$341.05	\$222.47
Consumption		
ISRS	\$0.00000	\$0.00000
All Usage Per 100 Gallons	\$0.23320	\$0.30316

Annual	Average	Current	Proposed	Increase/Decrease	
Customer	Monthly	Rates	Rates		
Usage Gals	Usage Gals	Annual Bill	\$2,669.64	Amount (\$1,422.06)	Percent 24.770/
5,400,000	450,000	\$4,092.60 \$16,685.40	\$2,669.64 \$19,040.28	(\$1,422.96) \$2,354.88	-34.77% 14.11%
5,520,000	460,000	\$16,965.24	\$19,404.07	\$2,438.83	14.11%
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 7,800,000	640,000 650,000	\$22,002.36 \$22,282.20	\$25,952.33 \$26,316.12	\$3,949.97 \$4,033.92	17.95%
7,800,000	660,000	\$22,562.04	\$26,679.91	\$4,033.92 \$4,117.87	18.10% 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 10,560,000	870,000 880,000	\$28,438.68 \$28,718.52	\$34,319.54	\$5,880.86 \$5,964.82	20.68%
10,500,000	890,000	\$28,998.36	\$34,683.34 \$35,047.13	\$6,048.77	20.77% 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	21.749
12,120,000	1,010,000	\$32,356.44	\$39,412.63	\$7,056.19	21.819
12,240,000	1,020,000	\$32,636.28	\$39,776.42	\$7,140.14	21.889
12,360,000	1,030,000	\$32,916.12	\$40,140.22	\$7,224.10	21.959
12,480,000	1,040,000	\$33,195.96	\$40,504.01	\$7,308.05	22.019
12,600,000	1,050,000	\$33,475.80	\$40,867.80	\$7,392.00	22.089
12,720,000	1,060,000	\$33,755.64	\$41,231.59	\$7,475.95	22.159
12,840,000	1,070,000	\$34,035.48	\$41,595.38	\$7,559.90	22.219
12,960,000	1,080,000	\$34,315.32	\$41,959.18	\$7,643.86	22.289
13,080,000	1,090,000	\$34,595.16	\$42,322.97	\$7,727.81	22.349
13 200 000	1,100,000	\$34,875.00	\$42,686.76	\$7,811.76	22.409
13,200,000					
13,320,000	1,110,000	\$35,154.84	\$43,050.55	\$7,895.71	
	1,110,000 1,120,000 1,130,000	\$35,154.84 \$35,434.68 \$35,714.52	\$43,414.34 \$43,778.14	\$7,893.71 \$7,979.66 \$8,063.62	22.46% 22.52% 22.58%