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Capital Structure, Revenues, Rate Base,
Depreciation Expense, Rate Case
Expense, Minimum Filing
Requirements, Pension and OPEB
Expense, Pension and OPEB Tracker,
Property Taxes, Credit Card Fees
Witness: Brian W. LaGrand
Exhibit Type: Direct
Sponsoring Party: Missouri-American Water Company
Case No.: WR-2020-0344
SR-2020-0345
Date: June 30, 2020

MISSOURI PUBLIC SERVICE COMMISSION

**CASE NO. WR-2020-0344
CASE NO. SR-2020-0345**

DIRECT TESTIMONY

OF

BRIAN W. LAGRAN

ON BEHALF OF

MISSOURI-AMERICAN WATER COMPANY

AFFIDAVIT

I, Brian W. LaGrand, under penalty of perjury, and pursuant to Section 509.030, RSMo, state that I am Director of Rates and Regulatory Support for Missouri-American Water Company, that the accompanying testimony has been prepared by me or under my direction and supervision; that if inquiries were made as to the facts in said testimony, I would respond as therein set forth; and that the aforesaid testimony is true and correct to the best of my knowledge and belief.



Brian W. LaGrand

June 30, 2020
Dated

**DIRECT TESTIMONY
BRIAN W. LAGRAND
MISSOURI-AMERICAN WATER COMPANY
CASE NO. WR-2020-0344
CASE NO. SR-2020-0345**

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DIRECT TESTIMONY

BRIAN W. LAGRAND

I. INTRODUCTION

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

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

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

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

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

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

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

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

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

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

19 A. Yes.

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

21 A. Yes, I provided testimony before the Missouri Public Service Commission
22 (“Commission”) in several cases. Additionally, I have testified before the Illinois

1 Commerce Commission. A list of the cases is attached as Schedule BWL-1.

2 **Q. What is the purpose of your Direct Testimony in this proceeding?**

3 A. The purpose of my Direct Testimony is primarily to support MAWC’s proposed
4 revenue requirement. The revenue requirement determines the level of revenues
5 required to pay operating expenses, to provide for depreciation and taxes, and to permit
6 MAWC’s investors an opportunity to earn a fair and reasonable return on their
7 investment. Related, I will introduce and sponsor the minimum filing requirements,
8 attached as Schedule BWL-2, which are required by Commission Rule 20 CSR 4240-
9 3.030. Additionally, I will support capital structure, rate base, rate design, tariff group
10 consolidation, miscellaneous fees, MAWC acquisitions, rate case expense, regulatory
11 treatment of lead service line replacement, property taxes and credit card fees.

12 **Q. Are you sponsoring any Schedules with your Direct Testimony?**

13 A. Yes. I am sponsoring the Company Accounting Schedules (“CAS”), attached as
14 Schedule BWL-3. These Schedules support MAWC’s revenue requirement calculation
15 for this case including the following:

- 16 • CAS-1: Summary of Revenue Requirement
- 17 • CAS-2: Pro Forma Income Statements
- 18 • CAS-3: Rate Base summary
- 19 • CAS-4: Utility Plant in Service
- 20 • CAS-5: Accumulated Depreciation
- 21 • CAS-6: Customer Advances and Contributions in Aid of Construction
- 22 • CAS-7: Working Capital

- 1 • CAS-8: Pro Forma Adjustments to Revenue
- 2 • CAS-9: Summary of Operating and Maintenance Expenses, Depreciation,
- 3 Amortization and General Taxes
- 4 • CAS-10: Pro Forma Current State and Federal Income Taxes at Present and
- 5 Proposed Rates
- 6 • CAS-11 & CAS 12: Test Year Operating Revenues at Present Rates vs
- 7 Proposed Rates
- 8 • CAS-13: Summary of Adjustments to Operations and Maintenance Expenses,
- 9 Depreciation, Amortization and General Taxes

10 **II. COVID-19 EMERGENCY**

11 **Q. Have any impacts of the COVID-19 Emergency been included in this filing?**

12 A. There have not been any specific adjustments made to the test period to reflect the
13 impact of the COVID-19 emergency. However, the Company anticipates that there
14 will be increased O&M expenses and lost revenues beginning in March, 2020,
15 continuing through the end of the COVID-19 emergency, and likely beyond.

16 **Q. How does the Company plan to account for these incremental impacts from**
17 **COVID-19?**

18 A. The Company intends to address the incremental cost and revenue impacts in the
19 Company's request for an Accounting Authority Order in Case No. WU-2020-0417,
20 filed on June 26, 2020. If the Commission authorizes the Company to defer the
21 COVID-19 impacts, the Company proposes that the deferred amounts through the test
22 period l be included as part of this rate case.

1 **III. TEST PERIOD**

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

3 A. Contemporaneously with the filing of this case, MAWC has filed a Motion requesting
4 future test year consisting of the twelve months ending May 31, 2022.

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

6 A. For all schedules, MAWC will provide information for two time periods:

- 7 1. Historical test year – 12 months ended December 31, 2019; and,
8 2. Future test year – 12 months ended May 31, 2022.

9 **Q. What methodology did the Company use in preparing the test years?**

10 A. In general, the base year expenses (12 months ended December 31, 2019) were updated
11 to include known and measurable changes, adjusted based on Company experience, or
12 adjusted based on an inflation factor annualized, through a verifiable link period ending
13 May 31, 2021. The Company then used a monthly projection for the 12 months ended
14 May 31, 2022 (the “future test year”) using known and measurable changes,
15 adjustments based on Company experience, or adjustments based on an inflation factor.
16 Specific adjustments to expense accounts are described in greater detail in the Direct
17 Testimony of Company witnesses Nikole Bowen and Todd Wright.

18 For rate base, the future test year shows an average rate base for the 13 months ended
19 May 31, 2022. Specific adjustments to rate base are described later in my Direct
20 Testimony.

21 **Q. Has MAWC supported its proposed future test year in this case?**

1 A. Yes. Company witness John Watkins supports the proposed fully forecasted future test
2 year in his Direct Testimony.

3 **IV. COMPANY ACCOUNTING SCHEDULES**

4 **Q. How are the Company's accounting schedules presented?**

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

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

8 A. CAS-1 is a summary Schedule for the overall revenue requirement, rate deficiency and
9 the requested rate increase. This Schedule summarizes the financial information needed
10 to calculate the Company's revenue deficiency. The revenue requirement calculation
11 was determined by multiplying the Company's pro forma rate base by the requested
12 rate of return to derive the required operating income. The recommended 7.78%
13 overall rate of return is based upon a 10.50% common equity return requirement, as
14 supported by the Direct Testimony of Company witness Ann Bulkley. The operating
15 income requirement is then compared to pro forma operating income at present rates to
16 determine the Company's operating income deficiency. When the operating income
17 deficiency is multiplied by the gross revenue conversion factor that adjusts for income
18 taxes and uncollectibles, the result is a revenue deficiency. The revenue deficiency is
19 then added to the adjusted operating revenue to arrive at the total revenue requirement.

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

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

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

2 A. CAS-3 is a summary of rate base items. The Schedules include Net Utility Plant; less:
3 Customer Advances, Contributions in Aid of Construction, Deferred Income Tax
4 Credits, Deferred Income Taxes and Pension & OPEB tracker; plus: Cash Working
5 Capital, Materials & Supplies, Pension Asset, and Regulatory Deferrals.

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

7 A. CAS-4 is a schedule of Utility Plant in Service, presented in National Association of
8 Regulatory Utility Commissioners (“NARUC”) Uniform System of Accounts format.

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

10 A. CAS-5 is a schedule of Accumulated Depreciation Reserve, presented in NARUC’s
11 Uniform System of Accounts format.

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

13 A. CAS-6 is a schedule of Customer Advances and Contributions in Aid of Construction,
14 presented in NARUC’s Uniform System of Accounts format.

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

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

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

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

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

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

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

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

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

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

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

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

12 **V. ACQUISITIONS**

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

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

- 19 1. Spokane Highlands (WM-2018-0104), closed April 3, 2018
- 20 2. City of Lawson (WA-2018-0222 and SA-2018-0223), closed August 31, 2018
- 21 3. Rogue Creek (WM-2019-0018 and SM-2019-0019), closed December 14, 2018

- 1 4. Golden Acres (PSC approval not required), closed February 3, 2019
- 2 5. Timber Springs (SA-2019-0183), closed May 17, 2019
- 3 6. El Chaparrel Sewer (PSC approval not required), closed June 10, 2019
- 4 7. Hillers Creek (SA-2019-0334), closed August 12, 2019
- 5 8. Austin Trails (PSC approval not required), closed December 10, 2019

6 **Q. Which existing service areas are the small system acquisitions combined with for**
7 **ratemaking purposes?**

8 A. All water system acquisitions are combined with MAWC's consolidated water tariff
9 group. All sewer system acquisitions are combined with MAWC's small sewer tariff
10 group.

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

13 A. Yes. The Commission has granted the Company a Certificate of Convenience and
14 Necessity associated with the proposed acquisition of the assets of Clinton Estates
15 Sewer (Case No. SA-2020-0132). The Company expects to close that transaction in
16 mid-2020.

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

19 A. Yes. The Company acquired the available financial records of each of these entities,
20 analyzed their accounts, and, to the extent necessary, translated income statement
21 values into accounts to be consistent with MAWC's chart of accounts. These values
22 were included as initial pro forma adjustments to the Company's base year financial

1 statements and then further adjusted for any known and measurable changes that will
2 occur under the Company's ownership.

3 **Q. In making those further adjustments, were the same methods utilized for**
4 **adjusting the Company's existing financial statements?**

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

7 **Q. Have all of the acquisitions previously approved by the Commission closed at the**
8 **time of the filing of your Direct Testimony?**

9 A. No. Clinton Estates (Case No. SA-2020-0132) is expected to close in the third quarter
10 of 2020.

11 **VI. REVENUE REQUIREMENT**

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

13 A. MAWC proposes an overall revenue requirement of \$421,171,698, which is a
14 \$102,915,538 (32.3%) increase over the \$318,256,160 revenue level authorized in
15 MAWC's last general rate case (Case No. WR-2017-0285). Pro-forma revenues at
16 current rates are \$313,662,858, and produce a revenue deficiency of \$107,508,840.
17 Any Infrastructure System Improvement Surcharges ("ISRS") that have been allowed
18 in Case Nos. WO-2017-0393, WO-2018-0184, WO-2018-393 and WO-2020-0190,
19 will be reset to zero once new rates go into effect per 20 CSR 4240-3.650. This results
20 in a base rate revenue deficiency of \$104,879,812 for the Consolidated Water Tariff
21 Group, (\$196,896) for the Arnold Sewer Tariff Group and \$2,825,924 for the Small
22 Sewer Tariff Group.

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

3 A. Yes. Since the Company's last rate case, through the period ended May 31, 2022, the
4 Company has invested or will invest \$949,650,151 in its water and sewer facilities.
5 Investments that are currently included in ISRS are 26.5%, or \$251,915,735 of the total
6 amount. The revenue requirement on the ISRS investments currently in rates is
7 \$29,420,274. The Company expects to reach the ISRS cap of \$31,825,616 prior to the
8 effective date of new rates in this case. Including the annualized ISRS revenues
9 collected under that program, the proposed revenue increase over the revenue
10 authorized in the last rate case plus authorized ISRS is 20.3%

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

12 A. No. If the ISRS-eligible investments through May 31, 2022 are allowed in base rates,
13 the Company will not seek recovery of ISRS eligible plant through ISRS until after the
14 future test year.

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

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

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

2 A. Revenues and most expenses are forecasted for the future test year for each of the
3 proposed tariff groups. Some MAWC expenses that are not directly attributable to the
4 tariff groups, such as some employee benefits, insurance other than group, and state
5 and federal income taxes, are allocated among the three tariff groups. Service
6 Company costs are also allocated to each of the tariff groups. Similar to revenues and
7 expenses, rate base is forecasted for each of the tariff groups for the future test year,
8 adding planned plant additions through May 31, 2022, to actual plant balances as of
9 December 31, 2019. Some plant, such as the Company's administrative office, is
10 allocated to each of the tariff groups. In this manner, we are able to determine revenue
11 requirements for each of the tariff groups, as described previously. Adjustments to rate
12 base are more fully described later in my Direct Testimony.

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

14 A. Generally, the amount of state and federal income tax expense included in the revenue
15 requirement are calculated by applying statutory state and federal income tax rates to
16 operating income before income taxes. The calculation of future test year income tax
17 expense is shown on Schedule CAS-10. Income taxes are discussed more fully in the
18 Direct Testimony of Company witness John Wilde.

19 **VII. CAPITAL STRUCTURE AND COST OF DEBT**

20 **Q. How did you determine the capital structure for MAWC?**

21 A. As a starting point, the MAWC capital structure is based on the actual capital structure
22 as of December 31, 2019. The component balances in that capital structure were then

1 adjusted to reflect all changes expected to occur by May 31, 2022, because this
2 proceeding will set rates for future service at this period. The capital component
3 balances were calculated using 13-month averages for the future test year. The pro
4 forma changes made to each capital component are discussed below. The weight
5 average cost of capital (“WACC”) for the future test year reflects the use of a thirteen-
6 month average to compute the cost and balance for each capital component.

7 **Q. What is the pro forma May 31, 2022 capital structure for MAWC?**

8 A. The pro forma May 31, 2022 capital structure is composed of 47.0% long-term debt
9 and 53.0% common equity, as shown on Schedule BWL-4, page 1. This capital
10 structure should be used to calculate the WACC because it reflects the capital that will
11 be in place to fund the Company’s rate base during the period time rates will be in
12 effect.

13 **Q. Were any pro forma adjustments made to MAWC’s principal amount of long-
14 term debt?**

15 A. Yes. The Company’s pro forma principal amount of long-term debt at May 31, 2022
16 reflects four long-term debt issuances that are projected to occur during the forecast
17 period. The first issuance, in the amount of \$110,000,000, was executed on April 14,
18 2020. This was a thirty-year taxable bond issued through American Water Capital
19 Corp. (“AWCC”), which is American Water’s financing subsidiary. The interest rate
20 on this new issuance is 3.45%. The second is a \$10,315,000 issuance with a projected
21 closing date of June 30, 2020. This loan will be through the Missouri Department of
22 Natural Resources (“DNR”), funded by Drinking Water Refunding Revenue Bonds

1 (State Revolving Funds Program), and secured by a general mortgage indenture. The
2 term of the loan is twenty years, with an expected interest rate of 1.28%, and issuance
3 costs assumed to be 0.5% of the face amount. The third and fourth long-term debt
4 financings are expected to be taxable bonds issued through AWCC. These are planned
5 for mid-May 2021 and mid-May 2022 in the amounts of \$50,000,000 and
6 \$145,000,000, respectively. The assumed interest rates are 3.117% for the May 2021
7 issuance and 3.163% for the May 2022 issuance. Issuance costs are projected to be
8 1.04% for each of the new bonds. In addition, MAWC's long-term debt carrying value
9 was adjusted to reflect the amortization of debt issuance expense and debt discount that
10 will occur during the pro forma period. The pro forma carrying value of long-term debt
11 at May 31, 2022 is \$874,458,509, as shown on Schedule BWL-4, pages 1 and 7. This
12 balance reflects the use of 13-month average balances for face amount outstanding,
13 unamortized debt expense, and unamortized debt discount for the future test year
14 ending May 31, 2022.

15 **Q. What is MAWC's cost of long-term debt?**

16 A. MAWC's cost of long-term debt for the future test year ending May 31, 2022 is 4.70%,
17 as shown on Schedule BWL-4, pages 1 and 7. The computation of this cost is shown
18 on Schedule BWL-4, page 7.

19 **Q. Please explain the pro forma adjustment made to MAWC's preferred stock**
20 **balance.**

21 A. The calculation begins with the Company's preferred stock balance as of December 31,
22 2019, which was \$250,000, and is adjusted to reflect the annual sinking fund payment

1 of \$250,000 that will occur on November 1, 2020. After this sinking fund payment is
2 recorded, the Company's outstanding preferred stock balance will be zero. Thus, the
3 Company's pro forma adjusted preferred stock balance and cost of preferred stock are
4 both zero for the future test year ending May 31, 2022, as shown on Schedule BWL-4,
5 page 11.

6 **Q. Please explain the pro forma adjustments that were made to MAWC's common**
7 **equity balance.**

8 A. Starting with the Company's actual common equity balance at December 31, 2019, the
9 pro forma adjustments reflect total equity infusions of \$183,000,000 planned to occur
10 through May 31, 2022. The first of the planned equity infusions, in the amount of
11 \$40,000,000, occurred on May 31, 2020. The table below lists the amount and timing
12 of the equity infusions:

Date	Amount
05/31/20	\$40,000,000
09/30/20	40,000,000
12/31/20	50,000,000
03/31/21	35,000,000
03/01/22	18,000,000
Total	\$183,000,000

13

14 These equity infusions will be in the form of paid-in capital from MAWC's parent,
15 American Water. American Water currently owns 100% of the outstanding common
16 stock of MAWC. The funds from this equity infusion will be used to pay down short-
17 term debt that had been employed to temporarily fund additions to utility property.

1 **Q. Did MAWC refinance some portion of its debt in the third quarter of 2017?**

2 A. Yes. On September 13, 2017, MAWC refinanced a portion of its 3.40% AWCC Note
3 in the amount of \$20,000,000.

4 **Q. Were the terms of this refinancing presented in the Company's 2017 rate case?**

5 A. Yes. The terms of the refinancing were provided in the Rebuttal Testimony of Mr. Scott
6 Rungren in that proceeding.¹

7 **Q. Are there factors that should be noted about that refinancing in this proceeding?**

8 A. Yes, there are. As noted in Mr. Rungren's Rebuttal Testimony in that case,
9 \$11,000,000 of the \$20,000,000 AWCC Note was refinanced from the rate of 3.40%
10 to the new rate of 2.95%. The face amount of the new AWCC Note was \$12,646,633,
11 which included a make-whole premium of \$1,646,633.²

12 **Q. What is a make-whole provision?**

13 A. A make-whole provision is a term in the financing agreement that requires a payment
14 to be made to bondholders for the ability to call and refund a bond prior to maturity.
15 This is a premium that arises from the early retirement of a bond that carries such a
16 provision. The make-whole provision associated with a bond requires an upfront
17 payment to bondholders when calling and refunding the debt before maturity.

18 **Q. Why would a company refinance debt and be subject to a make-whole premium?**

19 A. Typically, the decision would be made to refinance a bond with a make-whole premium

¹ Case Nos. WR-2017-0285/SR-2017-0286, Rebuttal Testimony of Scott W. Rungren, at pp. 3-4.

² *Id.*

1 if the refinancing cost structure is at a lower interest rate that sufficiently recovers the
2 cost of the make-whole premium.

3 **Q. Was the debt that MAWC refinanced in 2017 at a rate that was low enough to**
4 **make up for the make-whole premium?**

5 A. Yes. In the case of that 2017 refinancing, the cost of the make-whole premium to retire
6 \$11,000,000 of the \$20,000,000 note was \$1,646,633.³ The refinancing reduced the
7 cost of this debt from 3.40% to 2.95%. The make-whole payment was included in the
8 face amount of the new debt issuance. The new debt was issued by AWCC to MAWC
9 on September 13, 2017 in the amount of \$12,646,633, and at a rate of 2.95%. The
10 amount borrowed equaled the sum of the refunded debt of \$11,000,000, plus the make-
11 whole payment of \$1,646,633. The entire transaction, which included refunding the
12 existing debt and paying the make-whole premium, issuance costs on the new debt, and
13 locking in the reduced interest rate of 2.95% for ten years, had a positive net present
14 value (“NPV”).

15 **Q. Has there been a revision to the make-whole amount of \$1,646,633 originally**
16 **recorded in September 2017?**

17 A. Yes. In October 2018, the portion of the make-whole premium allocated to MAWC
18 was reduced to \$262,761. The basis for the adjustment was that the original NPV
19 analysis for the refinancing incorrectly assumed that the interest rate on the existing
20 debt was 5.77%, which was the rate AWCC incurred on the original issuance.

³ The original bond that was issued on July 31, 2013, with a scheduled maturity date of December 21, 2021.

1 However, the rate that MAWC was paying to AWCC for this obligation was 3.40%.

2 **Q. Why was MAWC paying interest of 3.40% on debt that had an interest rate of**
3 **5.77%?**

4 A. Prior to MAWC assuming the \$20,000,000 obligation in 2013, this debt was held by
5 the parent company. In 2013, the parent company redeemed this debt with AWCC,
6 and then AWCC reissued the debt to MAWC in 2013 at the then-current estimated
7 market rate of 3.40%. Thus, since the benefit of the refinancing to MAWC was not as
8 great as it was to the other AWK subsidiaries holding a portion of this debt at a rate of
9 5.77%, the share of the make-whole premium allocated to MAWC was adjusted
10 downward accordingly.

11 **Q. Please explain why a make-whole provision is a prudent and reasonable cost that**
12 **should be recovered through the cost of long-term debt.**

13 A. A make-whole provision is a prudent and reasonable cost because it lowered the
14 Company's cost of long-term debt over the life of the new debt. Accordingly, this cost
15 should be eligible for recovery from customers because it was incurred to provide
16 benefits to customers. If this transaction had been determined to have a negative NPV,
17 the Company would not have undertaken the refinancing as it would have been
18 detrimental to customers. Excluding the make-whole amount from the calculated cost
19 of long-term debt would confer benefits on customers without recognizing the costs
20 incurred to produce those benefits, which would clearly be an improper result.

21 **Q. How is the make-whole provision being treated for accounting purposes?**

22 A. MAWC is amortizing this cost over the life of the associated debt, which is consistent

1 with the treatment for debt issuance costs. The scheduled maturity date of this debt
2 obligation is September 1, 2027.

3 **Q. What is the unamortized balance of the make-whole premium?**

4 A. As of December 31, 2019, the unamortized balance of the make-whole premium was
5 \$201,450.

6 **VIII. REVENUES**

7 **Q. Please explain the development of MAWC's pro-forma revenues as set forth in**
8 **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, 2019, 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
13 Schedules CAS-11 and CAS-12, which show operating revenues by customer
14 classification for the twelve months ending December 31, 2019 (normalized) and May
15 31, 2022. Schedule CAS-8 is a summary of the various adjustments made to book
16 operating revenues to arrive at pro forma operating revenues under present rates for the
17 twelve months ending December 31, 2019 and May 31, 2022 for MAWC's water and
18 sewer operations.

19 **Q. Please explain the adjustments to the Company's book revenues that were made**
20 **to develop December 31, 2019 pro forma revenues under present rates as shown**
21 **on Schedule CAS-8.**

22 A. Schedule CAS-8 begins with actual Company revenues per the general ledger for the

1 12 months ended December 31, 2019. Three adjustments are made to present a pro
2 forma revenue for the 12 months ended December 31, 2019. First, unbilled revenue is
3 eliminated. Second, all revenue related to ISRS for St. Louis County is eliminated.
4 Lastly, the per books revenues were adjusted for the bill analysis normalization as
5 shown in Schedules CAS-11 and 12.

6 **Q. Please explain the adjustments to determine the Company's May 31, 2022 pro**
7 **forma revenues as shown on Schedules CAS-8 and CAS-11 and 12.**

8 A. The revenue adjustments are primarily for customer growth and for customer usage.
9 For the customer count, all classes begin with the average number of customers during
10 2019. Additional customers from organic growth are included using a three-year
11 average to project average customers for the future test year ending May 31, 2022 for
12 Residential, Commercial, Industrial, and Other Public Authority customers. All
13 Residential and St. Louis County Commercial water customers receive an adjustment
14 for declining usage. Please see the Direct Testimony of Company witness Gregory
15 Roach for a more detailed discussion of the declining usage projections. The usage
16 levels for Commercial customers outside of St. Louis County, Industrial, Other Public
17 Authority and Sale For Resale customers are based on a three-year average.

18 **Q. Please explain any additional information included in Schedules CAS-11 and 12.**

19 A. CAS-11 shows a summary by revenue class, and CAS-12 shows the detail by revenue
20 class. In addition to pro forma revenues at current rates, Schedules CAS-11 and 12
21 show pro forma revenues at proposed rates. The proposed rates are based on a cost of
22 service study and other rate design adjustments that are addressed in the Direct

1 Testimony of Company witness Charles Rea.

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

3 A. Yes. Adjustments have been made to reflect projected usage reductions for certain
4 large commercial and industrial customers.

5 **Q. Does the Company currently have a low income pilot program?**

6 A. Yes. In Case No. WR-2015-0301, a low income tariff was approved which is currently
7 available to water customers in St. Joseph, Parkville and Brunswick who qualify for
8 the Low Income Home Energy Assistance Program. Since that time, the Company
9 provided bill inserts, worked with local Community Action Agencies and promoted the
10 program via media opportunities.

11 **Q. Does the Company propose in this case to Continue the low income pilot program?**

12 A. Yes. The Company proposes maintaining the existing low income pilot, and expanding
13 it to include the Lawson service area, as this program has been of assistance to those
14 that have participated.

15 **Q. Why is it appropriate to extend the program to the Lawson service area?**

16 A. Lawson is located in close proximity to the other eligible service areas in the northwest
17 part of Missouri. Additionally, some residents of Lawson are served by United
18 Services Community Action Agency, which also serves customers in Parkville. The
19 other residents are served by the Missouri Valley Community Action Agency.

20 **Q. Is the Company proposing any changes to Miscellaneous Fees?**

1 A. Yes, the Company is proposing two changes for water customers. First, the Company
2 is proposing elimination of the temporary service charge. The charge is rarely used
3 anymore, and primarily applied to quarterly customers. With the customers in St. Louis
4 moving to monthly billing, this charge is no longer necessary. Second, the Company
5 is proposing a change to the Temporary Water Use From Hydrant Charge. Currently,
6 that charge is a flat \$15.00 per day. The Company is proposing a change that will allow
7 the Company to require customers to meter their usage if it is anticipated that daily
8 usage will exceed 3,000 gallons.

9 **Q. Is the Company proposing any other changes to its tariffs?**

10 A. Yes. The Company has proposed provisions in both Rule 4 and Rule 22 to address
11 how abandoned service connections should be handled.

12 **Q. Why are these provisions needed?**

13 A. Abandoned taps connected to the system can cause a variety of problems. These
14 include water quality concerns and the potential for leaks that can cause property
15 damage or create safety issues.

16 **IX. RATE DESIGN**

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

18 A. In this case, the Company is proposing to consolidate water tariffs into one statewide
19 tariff group, and to maintain the current two sewer tariff groups. Additionally, the
20 Company is proposing a new large user tariff for water customers.

21 **Q. What rates will be impacted by the proposed consolidation of the water tariffs?**

1 A. In this case, MAWC is proposing to consolidate all Rate A customers into one statewide
2 tariff and to consolidate all large user tariff customers into one statewide tariff. Special
3 contract rates will not be impacted by this change.

4 **Q. Are any of the Company’s water customers currently on a consolidated tariff?**

5 A. Yes. In the MAWC’s last rate case all Rate B sale for resale customers and all private
6 fire customers were moved to a statewide tariff.

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

8 A. Please see the Direct Testimony of Company witness Charles Rea for a detailed
9 discussion about consolidated rates and rate design.

10 **X. RATE BASE**

11 **a. Utility Plant in Service**

12 **Q. Please explain Schedule CAS-4 Utility Plant in Service.**

13 A. Schedule CAS-4 Utility Plant in Service shows the UPIS balance as of December 31,
14 2019 and May 31, 2022 by account and by consolidated water tariff group and sewer
15 tariff groups. Historical information was taken from the Company’s fixed asset and
16 Enterprise Resource Planning (“ERP”) systems. Historical UPIS amounts that are
17 recorded at the corporate district location were allocated to the tariff groups.
18 Adjustments for projected capital spending, retirements, and transfers/adjustments
19 were made through the future test year ending May 31, 2022 by account and by
20 consolidated water tariff group and sewer tariff groups. The pro forma UPIS balance
21 is the summation of the historical UPIS balance and the adjustments calculated by
22 account and by consolidated water tariff group and sewer tariff groups. The Company

1 is proposing a 13-month average UPIS balance for the future test year ended May 2022.

2 **Q. Please describe the MAWC corporate asset allocation.**

3 A. Missouri-American corporate asset balances as of December 31, 2019, with
4 adjustments through May 2022 were allocated to the one water and two sewer tariff
5 groups by customer counts as of December 31, 2019. All corporate assets were
6 recorded in water utility accounts.

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

8 A. Adjustments were computed by adding forecasted capital expenditures for assets
9 placed into service minus retirements through May 31, 2022. The capital expenditures
10 came from the Company's Strategic Capital Expenditure Plan ("SCEP") for the years
11 2020-2024 with adjustments related to acquisitions. Asset retirements were forecasted
12 using a 3-year average of retirements for the years 2017-2019.

13 **Q. Were any other adjustments made to Utility Plant?**

14 A. Yes. The Company is proposing a rate base deduction associated with an equipment
15 discount. Rate base is being decreased by this amount to provide customers the benefit
16 of this discount that the Company anticipates. This adjustment is further discussed in
17 the testimony of Company witness Nikole Bowen.

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

19 A. Yes. The Company is proposing to capitalize Engineered Coatings in Utility Plant in
20 Service.

1 **Q. What are Engineered Coatings?**

2 A. As discussed in the Direct Testimony of Company witness Jeffrey Kaiser, Engineered
3 Coating systems protect the structural steel of elevated water tanks, and significantly
4 extend their useful life. In many cases, the useful life of the water tank is extended 20
5 years or longer, which significantly delays the need to invest in the replacement of the
6 storage tank.

7 **Q. What specifically is the Company proposing?**

8 A. The Company is proposing to capitalize investments in Engineered Coatings in
9 NARUC account 342, and to depreciate those assets over 20 years. Through the future
10 test year ended May 31, 2022, the Company intends to invest \$8,044,900 in Engineered
11 Coatings and thus, has included the 13 month average balance of \$4,813,054.

12 **Q. If the Commission does not approve capitalization of the Engineered Coating
13 investments, would the Company adjust other components of this filing?**

14 A. Yes, if the Engineered Coatings are not capitalized, then the Company would need to
15 increase maintenance expense by \$3,328,924 for the future test year ended May 31,
16 2022.

17 **b. Accumulated Depreciation Reserve**

18 **Q. Please explain Schedule CAS-5 Accumulated Depreciation Reserve.**

19 A. Schedule CAS-5 Accumulated Depreciation Reserve shows the reserve balances as of
20 December 31, 2019 and May 31, 2022 by account and by consolidated water tariff
21 group and sewer tariff groups. Historical information was taken from the Company's
22 fixed asset and ERP systems. Historical depreciation reserve amounts that are recorded

1 at the corporate district location are allocated to the operating districts. Adjustments
2 for projected depreciation were made through the future test year ending May 31, 2022
3 by account and by consolidated water tariff group and sewer tariff groups. The pro
4 forma accumulated depreciation balance is the summation of the historical reserve
5 balance and the adjustments calculated by account and district. The Company is
6 proposing a 13-month average Accumulated Depreciation Reserve balance for the
7 future test year ended May 2022.

8 **Q. Please describe the MAWC corporate reserve allocation.**

9 A. MAWC corporate accumulated depreciation balances as of December 31, 2019 were
10 allocated to the one water and two sewer tariff groups by customer count as of
11 December 31, 2019. The corporate assets reserve has been recorded using water utility
12 accounts depreciation rates.

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

14 A. Adjustments for the reserve were computed by adding monthly depreciation accruals,
15 and any transfers through May 31, 2022, minus retirements and net cost of removal
16 expenditures. Monthly depreciation accruals are calculated based on monthly UPIS
17 balances projected from the Company's SCEP for the years 2020-2024 as well as the
18 adjustments related to acquisitions. Asset retirements, net salvage and cost of removal
19 were forecasted using a 3-year average of retirements, net salvage and cost of removal
20 for the years 2017-2019. The depreciation accrual rates used for January 2020 through
21 May 2021 are the current approved depreciation rates. For the months June 2020
22 through May 2022, the calculation uses the proposed rates from the depreciation study

1 included as part of this filing. This proposed change is discussed more below in my
2 Direct Testimony on depreciation expense, and in the Direct Testimony of Company
3 witness Larry E. Kennedy.

4 **c. Customer Advances & CIAC**

5 **Q. Please explain Schedule CAS-6 Customer Advances and CIAC.**

6 A. Schedule CAS-6 Customer Advances and CIAC shows balances for the base year as of
7 December 31, 2019 and the future test year using the 13 month average balance through
8 May 31, 2022, for the consolidated water tariff group and the sewer tariff groups.
9 Historical information was taken from the Company's fixed asset and ERP systems.

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

11 A. Adjustments were projected to include additional Customer Advances and CIAC for
12 the period of December 31, 2019 through May 31, 2022 as projected by the Company's
13 approved SCEP with adjustments related to acquisitions. The projection includes
14 advances, contributions and refunds for the stated period. The CIAC balances were
15 amortized over the same period as the corresponding assets at the rates approved in
16 MAWC's last general rate case through May 2021 and the proposed depreciation rates
17 for June 2020 through May 2022.

18 **d. Deferred Income Taxes**

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

20 A. Schedule CAS-3, line 16 shows the historical balances for Deferred Income Taxes as
21 of December 31, 2019 by tariff group. Adjustments were made for tax over book
22 depreciation and repair deductions through May 31, 2022. Please see the Direct

1 Testimony of Company witness John Wilde for a further discussion of deferred income
2 taxes.

3 **e. Working Capital**

4 **Q. Please explain Schedule CAS-7 and how it was completed.**

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

17 **f. Pension Asset**

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

19 A. The pension asset (Schedule CAS-3, line 26) measures the accumulated difference
20 between the pension expense accrued to date and the actual cash contributions to the
21 pension fund to date. Schedule CAS-3 shows the balance for the base year as of
22 December 31, 2019 and the future test year using the 13-month average balance
23 through May 31, 2022. The value for this asset is forecasted by subtracting the

1 expected accruals and adding the expected cash contributions, based on documents
2 from the Company's professional actuary, Willis Towers Watson.

3 **g. Tank Painting Tracker**

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

5 A. The Company's tank painting tracker was eliminated in Case No. WR-2015-0301, and
6 the balance will be fully amortized in June 2020. No additional amounts for the tank
7 painting tracker are included or added in the future test year ended May 31, 2022.

8 **h. Materials and Supplies**

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

10 A. Materials and supplies (Schedule CAS-3, line 23) include inventory accounts related
11 to plant materials, fuel, chemicals, and other materials, and are reflected for the
12 consolidated water tariff group and each sewer tariff group. MAWC presents the base
13 year as of December 31, 2019 and the future test year using the 13 month average
14 balance through May 31, 2022. All balances are the same and reflect the 13 month
15 average balance during the base year. Any inventories recorded at the corporate level
16 are allocated to the consolidated water tariff group and the two sewer groups using
17 customer count.

18 **i. Regulatory Deferrals**

19 **Q. Please discuss regulatory deferrals.**

20 A. The Regulatory Deferrals entry on Schedule CAS-3, line 27 represents two regulatory
21 assets acquired by the Company in recent sewer system acquisitions, and deferred costs
22 related to the replacement of customer owned lead service lines. The Company

1 presents the base year as of December 31, 2019 and the future test year using the 13
2 month average balance through May 31, 2022.

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

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

11 The final regulatory deferral is related to the replacement of customer owned lead
12 service lines. The Company is amortizing this deferral over a 10 year amortization
13 period.

14 **Q. Has the Commission addressed the replacement of customer owned lead lines?**

15 A. Yes. In MAWC's last rate case, the Commission authorized the Company to defer any
16 costs related to the replacement of customer owned lead service lines. The unamortized
17 balance was included in the revenue requirement earning the Company's long term
18 debt return, and is being amortized over 10 years. Any new investments are being
19 deferred and accrue carrying costs equal to the Company's long term debt rate.

20 **Q. Is the Company proposing any modifications to the regulatory treatment for the**
21 **replacement of customer owned lead service line replacements?**

1 A. Yes. The Company is proposing to include the unamortized balance in rate base where
2 it would earn the Company's cost of capital. MAWC is not proposing any changes to
3 the 10 year amortization period. In the event the Company is allowed to include the
4 regulatory asset in rate base, we would not seek to continue accruing carrying costs.

5 **Q. Why is the Company proposing this change?**

6 A. The Company has significant capital needs, as addressed in the Direct Testimony of
7 Company witness Jeffrey Kaiser. The Company competes with other American Water
8 regulated entities for discretionary capital. By treating the investments in replacing
9 customer owned lead lines the same as company owned assets, at least economically,
10 the Company would remain project agnostic when allocating limited capital funding to
11 various investment needs.

12 **XI. DEPRECIATION EXPENSE**

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

14 A. Depreciation expense (Schedule CAS-9, line 32) is calculated based on the pro forma
15 UPIS balance on Schedule CAS-4 by account and by consolidated water tariff group
16 and sewer tariff groups. This balance, as discussed above, includes adjustments
17 through May 31, 2022. The depreciation rates used for the calculation are the proposed
18 rates presented in the Company's depreciation study. The results of this study are
19 presented in the Direct Testimony of Company witness Mr. Kennedy.

20 **XII. AMORTIZATION EXPENSE**

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

22 A. The adjustments to amortization expense (Schedule CAS-9, line 33) are the annual

1 amortization expense on the items included in the base year plus the addition of
2 amortizations for the low income program balance and Rogue Creek balances. The
3 costs associated with the low income program were authorized to be place in a
4 regulatory asset in the Commission order in Case No. WR-2015-0301, with deferral
5 continued in Case No. WR-2017-0285, and the amortization period to be determined
6 in the next rate case. In this case, the Company proposes a 36 month amortization
7 period. In the case of Rogue Creek Water and Sewer, MAWC operated these troubled
8 systems for several months prior to acquisition. Costs incurred during the transition
9 period totaled \$344,380. MAWC has deferred these costs and is proposing to amortize
10 the balance over 60 months.

11 **XIII. PENSION AND OPEB EXPENSE**

12 **Q. Please describe the adjustment to operating expenses related to pension expense.**
13 A. Missouri-American provides a defined pension benefit to non-union employees hired
14 before January 1, 2006, and to union employees hired before January 1, 2001. Pro
15 forma pension expense for Missouri-American is comprised of two components. First,
16 consistent with MAWC’s calculation of pension expense in its last base rate case, the
17 Company calculated its pension expense claim in accordance with Financial Account
18 Standards Board Accounting Standards Codification Topic 715 or “ASC 715”
19 (formerly Statement of Financial Accounting Standards 87). The Company started
20 with the report furnished by its actuary, Willis Tower Watson, that furnished pension
21 costs for 2020 determined in accordance with ASC 715. From that report, the Company
22 identified \$3,593,943 of service costs and (\$917,657) of non-service costs. The service
23 cost portion was reduced by the capitalization rate of 43.9% to determine the portion

1 of service costs recorded as an expense. The FAS 87 non-service costs are all expensed.

2 The second component of Missouri-American's pro forma pension expense is
3 the amortization of the Company's pension tracker. The total forecasted balance of the
4 pension tracker at May 31, 2021 is a credit of \$3. The Company is proposing a five-
5 year amortization of the credit balance, which would reduce expense by \$614,085
6 annually. Total pro forma pension expense is the sum of these components. For the
7 forecasted twelve months ended May 31, 2022, the sum is \$483,624. Please refer to
8 Schedule CAS-13 for a summary of this adjustment.

9 **Q. What is OPEB expense?**

10 A. OPEB expenses are costs incurred to provide Other Post Employment Benefits.

11 **Q. Please describe the adjustment to operating expenses related to OPEB expense.**

12 A. Missouri-American provides OPEBs to non-union employees hired before January 1,
13 2006 and to union employees hired before January 1, 2001. The investments made to
14 fund OPEBs are divided into three Voluntary Employees Beneficiary Association Plans
15 ("VEBAs"): Post-Retirement Medical Benefits/Bargaining Unit, Post-Retirement
16 Medical Benefits/Non-Bargaining Unit, and Life Insurance Benefits. In 2016 and
17 2018, American Water negotiated a cap on benefits in the Bargaining Unit and Non-
18 Bargaining Unit VEBAs.

19 Like Pension expense, pro forma OPEB expense for Missouri-American is comprised
20 of two components. This first component of OPEB expense is based on the accrual
21 cost recognized under ASC 715 (formerly Statement of Financial Accounting
22 Standards 106), as projected by Willis Towers Watson for 2020. The Company

1 adjusted its request to revise the expense associated with the Bargaining Unit VEBA,
2 as currently there is a balance in that account subject to 100% tax if removed from the
3 plan. From that projection, the Company identified \$421,168 of service costs and
4 (\$1,578,041) of non-service costs. The service cost portion was reduced by the
5 capitalization rate of 43.9% to determine the portion of service costs recorded as an
6 expense. The FAS 106 non-service costs are all expensed. The second component of
7 Missouri-American's pro forma OPEB expense is the amortization of the Company's
8 OPEB tracker. The total forecasted balance of the OPEB tracker at May 31, 2021 is a
9 credit of \$10,537,048. The Company is proposing a five-year amortization of the credit
10 balance, which would reduce expense by \$2,107,410 million annually. Total pro forma
11 OPEB expense is the sum of these two components, or a negative \$3,449,274 million
12 for the twelve months ended May 31, 2022. Please refer to Schedule CAS-13 for a
13 summary of this adjustment.

14 **XIV. PENSION AND OPEB TRACKER**

15 **Q. Please explain the purpose of the pension and OPEB Tracker and the method for**
16 **calculating it?**

17 A. As part of the revenue requirement stipulation and agreement in Case No. WR-2017-
18 0285, the Company agreed to track actual pension and OPEB cost in comparison to the
19 levels included in rates in the same manner as agreed by the parties in Case No WR-
20 2011-0337. The purpose of the tracking mechanisms for pension and OPEB is to
21 protect customers and the Company from the wide variations that can exist in expected
22 costs. Pension and OPEB costs are largely dependent upon market conditions, which
23 can, and have, experienced great volatility. Therefore, a base level of pension and

1 OPEB expense has been established in the Company's rate proceeding and actual costs
2 above or below that base level are recorded monthly as deferrals on the Company's
3 books. Both excess recoveries and shortages can and have occurred. At the time of
4 the next rate case, the cumulative excess or shortage is included in rate base and
5 amortized. The current amortization period is five years.

6 The Pension/OPEB Tracker pro forma included in rate base in this case is based upon
7 a projected balance at May 31, 2021. The projected balance includes the amortization
8 of the vintage deferrals, which were based upon balances at December 31, 2017, and
9 authorized to be amortized in the Company's last rate case (WR-2017-0285). The pro
10 forma also includes the deferral of actual cost excesses or shortages from January 1,
11 2018 to December 31, 2019 as well as the projected deferral of cost excesses or
12 shortages from January 1, 2020 to May 31, 2021. The projected cost deferrals for
13 January 1, 2020 to May 31, 2022 are based upon on actuarial studies conducted
14 annually by Willis Towers Watson and reduced by the amounts anticipated to be
15 capitalized which is being supported by Company witness Ms. Bowen.

16 **XV. RATE CASE EXPENSE**

17 **Q. Please describe the adjustment to operating expenses related to Regulatory**
18 **Expense.**

19 **A.** The purpose of this adjustment is to annualize rate case expense for the costs related to
20 this rate filing. Estimated costs related to the rate filing include legal fees, consultant
21 costs, travel expenses, and other expenses. MAWC proposes that these costs be
22 amortized over a three year period. A summary of this adjustment can be found at

1 Schedule CAS-13.

2 **Q. Should reasonable and prudently incurred rate case expense be recovered?**

3 A. Yes. The cost of litigating a rate case is a normal and essential cost of service for any
4 regulated public utility and should be treated as such. As a regulated utility, MAWC
5 has a legal obligation to provide safe, adequate, and reliable service to its customers.
6 Periodic rate increases are necessary to keep a public utility financially healthy, and in
7 a position to continue to provide customers with safe and adequate service at just and
8 reasonable rates. Currently, the only way that MAWC can change its base rates is
9 through the rate case process.

10 **Q. What types of rate case expense will MAWC incur in this case?**

11 A. Because MAWC does not retain in-house resources necessary to fully support a rate
12 case, MAWC will incur rate case expense associated with outside attorneys, outside
13 consultants, and direct charges from the Service Company associated with the rate case.
14 MAWC strategically leverages its available resources to ensure it retains resources, as
15 needed, with the expertise to analyze and explain the expenses, revenues, and
16 investment that impact customers' rates as well as the often-complicated regulatory and
17 ratemaking issues presented in a rate case. It does so with the goal of presenting the
18 facts and explanations for its requested relief as coherently, effectively and efficiently
19 as possible so the Commission has the information it needs to reach a proper and fair
20 resolution and set just and reasonable rates.

21 **Q. What is the nature of the Service Company charges?**

22 A. MAWC uses Service Company to support the preparation and presentation of all

1 aspects of its rate case, including everything from testimony, schedules and workpapers
2 to discovery and hearings and all the way through briefing until a final order is issued
3 by the Commission. Because rate cases are somewhat cyclical, the Service Company
4 employs several persons that work on rate cases in multiple states. By doing this,
5 individual operating companies like MAWC avoid the need to employ such persons
6 every year, given that rate cases will not take place every year.

7 **Q. How is MAWC charged for the work of these Service Company employees?**

8 A. Service Company employees working on the rate case directly charge MAWC's
9 deferred rate case expense account for the rate case services they provide and do so in
10 accordance with a contract that is a part of the Service Company's Cost Allocation
11 Manual. By charging the deferred rate case expense account, MAWC is able to spread
12 the cost over time, reducing the impact on customers' rates. A more costly alternative
13 would be to increase staffing at Missouri-American to handle rate cases, which would
14 impact the level of O&M expense imbedded into the Company's revenue requirement
15 in this case. Service Company is providing quality and timely service to MAWC and
16 MAWC should not be penalized for rate case related services being charged to rate case
17 expense rather than directly to MAWC's overall O&M expense.

18 **Q. Are you aware that the Commission has decided to provide utilities in some prior**
19 **cases something less than 100% of their prudent and reasonable rate case**
20 **expense?**

21 A. I am.

22 **Q. Do you believe that is good regulatory policy?**

1 A. I do not. I would summarize my reasons for this position as follows:

2 • As mentioned above, rate case expenses are no different than other costs and
3 should be recovered like other costs to the extent they are reasonable and
4 prudent.

5 • Rate cases necessarily require attorneys and consultants, and other personnel,
6 who have the expertise to address utility regulatory issues, many of which can
7 be quite complex. MAWC does not retain those experts in-house 100% of the
8 time, so it must rely on non-MAWC resources, including outside consultants
9 and Service Company personnel, to file and prosecute a rate case. This is more
10 cost-effective and efficient than having a full staff on hand at all times.

11 • The burden of proof lies with the utility in rate cases. The Company's goal is
12 to present the facts and explanations for its requested relief as coherently,
13 effectively and efficiently as possible so the Commission has the information it
14 needs to reach a proper and fair resolution and set just and reasonable rates. It
15 should not be arbitrarily limited in how it presents and supports its rate case so
16 long as it does so reasonably and prudently.

17 • The cost of meeting its goal and the burden of proof can be driven by more than
18 just Company action. Missouri-American's rate cases historically have
19 included the most complex procedural schedules and protocols among the
20 regulatory jurisdictions where American Water operates. Further, the Company
21 has no control over the amount of discovery or the complexity and number of
22 issues raised by other parties.

- 1 • The Company should not be penalized for reasonably and prudently defending
2 its rate case or any position it takes on particular issue in the face of opposition.
- 3 • The Company should not be penalized for not retaining full time, in house
4 expertise to prosecute its rate cases, as the approach it takes (effectively
5 leveraging Service Company and outside resources as needed) is less costly for
6 customers.
- 7 • MAWC is price regulated as the result of a system of regulation created by the
8 General Assembly. Prior to the creation of this system of regulation, an
9 investor-owned utility could charge any rate it chose and could change rates at
10 its discretion. As a regulated utility, MAWC must incur some level of expense
11 to seek rate relief from the Commission.

12 **Q. How should rate case expense be treated in this case?**

13 A. The Commission should allow MAWC to recover its reasonable and prudent rate case
14 expense amortized over a 36 month period.

15 **XVI. PROPERTY TAXES**

16 **Q. What is the Company proposing for property taxes in this case?**

17 A. The Company is including projected property taxes of \$30,945,739 for the period ended
18 May 31, 2022. Property taxes are paid in arrears in Missouri, and payment is made in
19 December of each year based on the prior year end plant balances. To develop the
20 estimate the Company included 7 months of property taxes on the year end 2020 plant
21 in service, and 5 months of property taxes on the year end 2021 plant in service.

1 **Q. Is the Company proposing anything else related to property taxes?**

2 A. Yes. We are requesting the Commission authorize a property tax tracker.

3 **Q. How would a property tax tracker work?**

4 A. In this case, the Commission should authorize new rates that include a certain level of
5 property taxes. To the extent the Company's property tax expense is higher or lower
6 than the authorized amount, the difference will be captured in the tracker. In the next
7 rate case, the tracker balance would be amortized over a period to be determined in that
8 case.

9 **Q. What causes the Company to incur increased property taxes?**

10 A. Property tax increases generally come from two sources. First, the Company is
11 continuing to make capital investments. These investments increase the taxable base
12 on which property taxes are assessed. Second, the property taxes can change due to
13 changes either in the assessment methodology or in the tax rate.

14 **Q. Has MAWC ever experience changes in assessment methodology?**

15 A. Yes. In 2017, St. Louis County made a significant change to the way the determined
16 the assessed value of utility property. Previously the County had used a 7 year
17 Modified Accelerated Cost Recovery System ("MACRS") schedule, and changed to a
18 20 year MACRS schedule. This resulted in a much higher assessed value for the
19 Company assets and an increase of several million dollars in property taxes.

20 **Q. Why should the Commission authorize a property tax tracker?**

21 A. Property tax increases are outside of the control of the Company. The Commission has

1 previously authorized trackers for the expense incurred by the Company for Pensions
2 and Other Post-Employment Benefits because of their volatility and lack of control
3 management has over such expenses. Lastly, property taxes are set by governmental
4 taxing entities, collected by the Company and paid to the governmental taxing
5 authorities, similar to a franchise fee or sales tax. There is no reason for customers to
6 pay more or less than the amount supplied to such taxing entities.

7 **XVII. CREDIT CARD FEES**

8 **Q. What is the Company proposing in this case related to credit card fees?**

9 A. The Company proposes including credit card fees in the overall cost of service in this
10 rate case. These costs are currently paid directly by customers on top of their current
11 bill.

12 **Q. Why is the Company proposing to include credit card fees?**

13 A. The Company's goal is to provide customers with the most convenient alternatives to
14 pay their bill. Customers are accustomed to many transactions that are paid with a
15 credit card, as most online transactions are today. Charging a credit card fee on top of
16 the customer bill adds friction to the process of paying a bill. Eliminating the direct
17 payment of the fee will help more customers pay their bill on time and avoid late fees
18 and potential disconnections.

19 **Q. How much in credit card fees is the Company including in this rate case?**

20 A. The Company is including \$700,305 for credit card fees in this rate case.

21 **Q. How was that calculated?**

1 A. The Company used the number of credit card payments made by customers in 2019 as
2 the basis. Based on experience in other states who recently began including credit card
3 fees in the overall cost of service, we increased the number of credit card payments by
4 11%, for a total of 466,870 credit card payments. The fee is \$1.50 per credit card
5 transaction. This increase in credit card payments also resulted in fewer electronic
6 check payments, and the reduction to those costs is also included in the cost of service
7 in this case.

8 XVIII. PROCEDURAL PILOT

9 **Q. What specific process changes does Missouri-American propose for this**
10 **ratemaking proceeding?**

11 A. Missouri American proposes that a single case-in-chief, that filed by Missouri-
12 American, be reviewed by all stakeholders; and that the Commission Staff respond to
13 the same, rather than develop a separate rate recommendation or case-in-chief.
14 Development of a case that is independent of the utility filing has resulted in added
15 workloads, lengthier schedule, and often confusion. This change will allow for the
16 combination of Commission Staff's and Intervenors' direct and rebuttal testimony into
17 one filing. In so doing, it will allow for a comparison of recommendations to be focused
18 and meaningful, thereby reducing inefficiency. Parties may then respond to the utility's
19 case-in-chief and propose their own adjustments, using the same test year. This
20 approach will allow for a combination of the testimony on revenue requirements, cost
21 of service, and rate design, which can also improve efficiency of review and rebuttal.
22 This approach is the norm for Public Utility Commissions across American Water's
23 footprint.

1 **Q. Why should the Commission conduct a pilot with ratemaking process changes?**

2 A. Doing so would supplement the efforts of the Workshop to Explore the Ratemaking
3 Process (Case No. AW-2019-0127). The approach of piloting proposed process
4 changes in individual proceedings before ruling on process changes that apply to all
5 cases would provide the Commission, Commission Staff, and Intervenors with the
6 opportunity to evaluate benefits and provide feedback before ruling on a widescale
7 change. Through the existing Workshop case, all stakeholders could have the
8 opportunity to review and observe process change impact, provide feedback on the
9 pilot, and apply lessons learned to development of the ratemaking process changes.

10 **Q. Does this conclude your Direct Testimony?**

11 A. Yes, it does.

Brian W. LaGrand
Missouri American Water
Director of Rates & Regulatory Support

Case Participation

Case Number	Case Type	Testimony Issues
Cases Before Missouri Public Service Commission		
WO-2020-0190	ISRS	Direct: Infrastructure System Replacement Surcharge
WO-2018-0184	ISRS	Direct: Infrastructure System Replacement Surcharge
WO-2017-0393	ISRS	Direct: Infrastructure System Replacement Surcharge
WR-2017-0285	General Rate Case	<p>Direct: Company Accounting Schedules, Acquisitions, Revenue Requirement, Revenues, Rate Design, Rate Base, Depreciation Expense, Amortization Expense, Rate Case Expense, Minimum Filing Requirements</p> <p>Revenue Requirement Rebuttal: Revenue Requirement, Present Rate Revenues, Rate Base, Depreciation Expense, Amortization Expense, Rate Case Expense</p> <p>Rate Design Rebuttal: Water & Sewer Cost Allocations, Arnold Rates, Miscellaneous Fees, Fire Tariffs</p> <p>Surrebuttal: Water Rate Design, Fixed Charge, Offset Mechanism, Sewer Rate Design, Miscellaneous Fees, Low Income Tariff, Property Taxes, Customer Usage, Depreciation Expense, Negative Depreciation Reserves, Regulatory Deferrals, Rate Case Expense, Working Capital</p>
WU-2017-0351	Accounting Authority Order	<p>Direct: Lead Service Line Replacement program, Cost Recovery, Accounting Authority Order</p> <p>Rebuttal: Accounting Authority Order, Cost Recovery</p> <p>Surrebuttal: Accounting Treatment</p>
WU-2017-0296	Accounting Authority Order	<p>Direct: Property Tax Expense, Accounting Authority Order</p> <p>Surrebuttal: Property Tax Expense, Accounting Authority Order</p>
WA-2012-0066	Application for Certificate	Direct: Financial Analysis of Saddlebrooke Acquisition
Cases Before Illinois Commerce Commission		
15-0458	Acquisition of the City of Grafton Sewer	Direct: Rate, Financial and Accounting aspects of the acquisition
14-0105	Acquisition of Hardin County Water	Direct: Rate, Financial and Accounting aspects of the acquisition, Illinois Small Systems Viability Act
13-0073	Acquisition of the City of Grafton Water	Direct: Rate, Financial and Accounting aspects of the acquisition

Missouri-American Water Company

Minimum Filing Requirements

20 CSR 4240-3.030 (3) (B)

Missouri-American Water Company
For the Base Year Ended December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

Item #1 - Aggregate Annual Increase

Total Company - Water and Wastewater

The aggregate annual increase over current revenues which the tariffs propose is \$107,508,847
which is an overall increase to the customer of 34.28% on a Pro Forma Basis.

St. Louis County

The aggregate annual increase over current revenues which the tariffs propose is \$91,212,449
which is an overall increase to the customer of 42.51% on a Pro Forma Basis.

All Other Water

The aggregate annual decrease over current revenues which the tariffs propose is \$13,667,370
which is an overall increase to the customer of 15.53% on a Pro Forma Basis.

Arnold Wastewater

The aggregate annual increase over current revenues which the tariffs propose is \$836,921
which is an overall increase to the customer of 15.20% on a Pro Forma Basis.

All Other WasteWater

The aggregate annual increase over current revenues which the tariffs propose is \$1,792,107
which is an overall increase to the customer of 31.93% on a Pro Forma Basis.

Note: All other wastewater detail exclude miscellaneous revenue.

Missouri-American Water Company
For the Base Year Ended December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

Item #2 - Names of Counties and Communities Affected

Brunswick District

<u>County Name</u>	<u>Community Name</u>
Chariton	City of Brunswick

Cedar Hill District

<u>County Name</u>	<u>Community Name</u>
Jefferson	Cedar Hill
	High Ridge
Jefferson	Austin Trails
Jefferson	El Chaparrel

Emerald Pointe District

<u>County Name</u>	<u>Community Name</u>
Taney	Hollister

Jefferson City District

<u>County Name</u>	<u>Community Name</u>
Cole	Jefferson City
Cole	Eugene
Cole	Redfield
Cole	Hickory Hills
Cole	Wardsville

Jefferson City Sewer District

<u>County Name</u>	<u>Community Name</u>
Cole	Jefferson City
Callaway	
Cole	Hickory Hills
Cole	Wardsville
Callaway	Hillers Creek

Joplin District

Missouri-American Water Company
For the Base Year Ended December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

Item #2 - Names of Counties and Communities Affected

<u>County Name</u>	<u>Community Name</u>
Newton	City of Joplin Dennis Acres Leawood Loma Linda Saginaw Shoal Creek Drive Silver Creek
Jasper	Airport Drive (Village) Duquesne Jasper Outside Webb City

Lawson District

<u>County Name</u>	<u>Community Name</u>
Clay, Clinton and Ray	Lawson

Ozark Meadows

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

Maplewood/Riverside Stonebridge Village District

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

Mexico District

<u>County Name</u>	<u>Community Name</u>
Audrain	City of Mexico Vandover Village

Missouri-American Water Company
For the Base Year Ended December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

Item #2 - Names of Counties and Communities Affected

NW Small Systems District

County Name
Clinton

Community Name
Timber Springs

Ozark Mountain/Lake Taneycomo Acres District

County Name
Barry
Taney

Community Name
Shell Knob
Branson

Platte County District

County Name
Platte

Community Name
Houston Lake
Parkville
Platte Woods
Riverside

Rankin Acres District

County Name
Greene

Community Name
Republic

Rogue Creek District

County Name
Washington

Community Name
Rogue Creek

Saddlebrooke District

County Name
Taney

Community Name
Branson
Springfield

Missouri-American Water Company
For the Base Year Ended December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

Item #2 - Names of Counties and Communities Affected

St Joseph District

<u>County Name</u>	<u>Community Name</u>
Buchanan	City of St Joseph
Andrew	City of Elwood
Doniphan County, Ks.	Country Club Village
	Faucett
	Taos
	Wallace
	Willowbrook

St Louis Metro

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

<u>County Name</u>
St Louis

<u>Community Name</u>	<u>Community Name</u>
Affton	Ladue
Ballwin	Lakeshire
Bella Villa	Lemay
Bellefontaine Neighbors	Mackenzie Hills
Bellerive Village	Manchester
Belnor	Maplewood
Bel-Nor Village	Marlborough
Bel-Ridge	Maryland Heights
Berdell Hills	Mehlville
Berkeley	Moline Acres
Beverly Hills	Normandy
Black Jack	Northwoods
Breckenridge Hills	Norwood Court
Brentwood	Oakland

Missouri-American Water Company
For the Base Year Ended December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

Item #2 - Names of Counties and Communities Affected

Bridgeton	Oakville
Calverton Park	Olivette
Castlewood	Overland
Charlack	Pagedale
Chesterfield	Pasadena Hills
Clarkson Valley	Pasadena Park
Clayton	Pine Lawn
Concord Village	Pond
Cool Valley	Radcliffe Place
Country Club Hills	Richmond Heights
Country Life Acres	Riverview
Crestwood	Rock Hill
Creve Coeur	Sappington
Crystal Lake Park	Shrewsbury
Dellwood	Spanish Lake
Des Peres	St Ann
Edmundson	St John
Ellisville	St Louis County Unincorp
Fenton	Sunset Hills
Ferguson	Sycamore Hills
Flordell Hills	Town & Country
Florissant	Twin Oaks
Frontenac	University City
Glasgow Village	Uplands Park
Glen Echo Park	Valley Park
Glencoe	Velda City
Glendale	Velda Village
Grantwood Village	Velda Village Hills
Green Park	Village Of Champ
Greendale	Vinita Park
Grover	Vinita Terrace
Hanley Hills	Warson Woods
Hazelwood	Webster Groves
Hillsdale	Wellston
Homestead Estates	Westwood Village
Huntleigh	Wilbur Park
Jennings	Wildwood
Kinlock	Winchester
Kirkwood	Woodson Terrace
Pevely Farms	

County Name
Jefferson

Community Name
Arnold
Meramec

Missouri-American Water Company
For the Base Year Ended December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

Item #2 - Names of Counties and Communities Affected

Spring Valley/Lakewood Manor District

<u>County Name</u>	<u>Community Name</u>
Christian	Ozark
Stone	Shell Knob
Stone	Woodland Manor
Stone	Golden Acres

Tri-States District

<u>County Name</u>	<u>Community Name</u>
Taney	Branson
Christian	Spokane Highlands

Warren County District

<u>County Name</u>	<u>Community Name</u>
Lincoln	Lincoln County
Lincoln	Anna Meadows
Warren	Incline Village

Warrensburg District

<u>County Name</u>	<u>Community Name</u>
Johnson	Warrensburg

Whitebranch District

<u>County Name</u>	<u>Community Name</u>
Benton	Warsaw

Missouri-American Water Company
For the Base Year Ended December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

Item #3 - Number and Classification of Customer Affected

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

	Average	Average Annual Customer Impact		Total Annual Change	
	Customers	\$ Change	% Change	\$ Change	% Change
Water					
Residential	433,753	\$167.58	36.6%	\$72,688,037	36.6%
Commerical	26,361	912.46	39.3%	24,053,751	39.3%
Industrial	250	21,442.75	39.2%	5,365,320	39.2%
Other Public Authority	1,907	1,033.89	30.1%	1,971,674	30.1%
Sale for Resale	27	39.51	0.0%	1,068	0.0%
Private Fire	9,990	80.08	15.8%	799,969	15.8%
Miscellaneous	0	0.00	0.0%	0	0.0%
Total Water	472,288			104,879,819	34.7%
Sewer					
Residential	14,160	\$147.72	24.8%	\$2,091,819	24.8%
Commercial	654	729.74	20.7%	477,248	20.7%
Industrial	0	0	0.0%	0	0.0%
Other Public Authority	31	1,934.23	21.7%	59,961	21.7%
Miscellaneous	0	0	0.0%	0	0.0%
Total Sewer	14,845			2,629,028	23.6%
Total Company	487,134		34.3%	107,508,847	34.3%

Missouri-American Water Company
For the Base Year Ended December 31, 2019
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Item #4

The average increase in dollars and the percentage over the current rate for all customer classifications based on pro forma sales are presented in Item 3 herein.

Missouri-American Water Company
For the Base Year Ended December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

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

Since Missouri-American Water Company's general categories of service are essentially the same as its customer classifications, this information is provided in Item 3 herein.

Missouri-American Water Company
For the Base Year Ended December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

Item #6 - Press Releases

See attached for copies of the Press Releases.

Missouri American Water Submits Rate Review Request to Missouri Public Service Commission

Request driven by \$950 million investment in water and sewer systems from 2018 through mid-2022

ST. LOUIS, Mo. (June 30, 2020) – Missouri American Water today filed a request with the Missouri Public Service Commission (MoPSC) to review its water and sewer rates following an extensive examination of investments to provide safe and reliable water and sewer service.

The rate review includes \$920 million in water system improvements and \$30 million in sewer system improvements from January 2018 to May 2022.

“We carefully plan and invest in our water and sewer systems to provide safe, clean, and reliable service to nearly 1.5 million Missourians in more than 200 communities across the state,” said Debbie Dewey, president of Missouri American Water. “These investments are key to our commitment to provide outstanding service and reliability, both now and for future generations.”

Investments in the rate review include the replacement of approximately 275 miles of aging water and sewer pipelines and the upgrading of treatment plants, storage tanks, wells and pumping stations across the state.

“By making prudent, ongoing investments to maintain and upgrade our water and sewer systems, Missouri American Water is committed to protecting public health and safety in the communities we serve,” Dewey stated. “At the same time, we remain steadfastly committed to addressing the needs of our most vulnerable customers.”

Dewey stated that Missouri American Water is continuing to respond to financial hardships the COVID-19 pandemic has caused for many residents and businesses. Since March the company has issued a temporary moratorium on shut-offs for non-payment and suspended all late fees, and continues to offer payment arrangements to customers who need assistance. Additionally, the company provides financial assistance to low-income customers through its [H2O Help to Others Program™](#).

“In addition to the company’s efforts to provide financial assistance and flexibility to our customers, we are continuing to work hard to control costs and operate efficiently,” continued Dewey. “These efforts enable us to invest in our systems while keeping customer rates as low as possible, with high-quality drinking water still less than a penny a gallon.”

The MoPSC's review and audit of the company's request is expected to take 11 months. Any new rates set by the MoPSC would not become effective until mid-2021.

For more information on the company's rate review and to find out what actions customers may take, call customer service at 1-866-430-0820 or visit www.missouriamwater.com and select "Your Water and Wastewater Rates" under the Customer Service menu.

Missouri American Water

With a history dating 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 6,800 dedicated professionals who provide regulated and market-based drinking water, wastewater and other related services to more than 15 million people in 46 states. American Water provides safe, clean, affordable and reliable water services to our customers to make sure we keep their lives flowing. For more, visit amwater.com and follow American Water on [Twitter](#), [Facebook](#) and [LinkedIn](#).

Media Contacts:

Western MO: Christie Barnhart, External Affairs Manager
C: 417-529-9781 E: christie.barnhart@amwater.com

Eastern/Central MO: Terry Mackin, External Affairs Director
C: 618-910-7221 E: terry.mackin@amwater.com

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Missouri-American Water Company
For the Base Year Ended December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

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.

20 CSR 4240-10.060

Missouri-American Water Company
For the Base Year Ended December 31, 2019
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Case No. SR-2020-0345

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

Brunswick District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
City of Brunswick	5.00000%	5.26000%	\$1,231	Joe Moser	MAYOR	115 W. BROADWAY	BRUNSWICK	MO	65236

Joplin District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
City of Joplin	6.00000%	6.38000%	\$125,599	Gary Shaw	MAYOR	602 S. MAIN ST.	JOPLIN	MO	64801

Mexico District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
City of Mexico	7.00000%	7.53000%	\$31,324	Ayanna Shivers	MAYOR	300 N. COAL ST.	MEXICO	MO	65265

Platte County District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
City of Houston Lake	9.99000%	11.10000%	\$1,436	Pam Freese	MAYOR	5417 NW ADRIAN DR	KANSAS CITY	MO	64151
City of Parkville	4.76000%	5.00000%	\$44,152	Nan Johnston	MAYOR	8880 CLARK AVE.	PARKVILLE	MO	64152
City of Platte Woods	4.76000%	5.00000%	\$2,026	John Smedley	MAYOR	6750 NW TOWER DR	PLATTE WOODS	MO	64151
City of Riverside	4.76000%	5.00000%	\$35,106	Kathy Rose	MAYOR	2950 NW VIVION RD	RIVERSIDE	MO	64150

Saddlebrooke District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
Saddlebrooke	5.00000%	5.26320%	\$692	Paul Dountas	BOARD OF TRUSTEES, CHAIRPERSON	776 SADDLEBROOKE DRIVE	SADDLEBROOKE	MO	65630

St Joseph District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
City of St Joseph	6.50000%	6.95200%	\$108,557	Bill McMurray	MAYOR	1100 FREDERICK AVE. RM 309	ST. JOSEPH	MO	64501

Missouri-American Water Company
For the Base Year Ended December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

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

St Louis Metro District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
Ballwin	7.00000%	7.52690%	\$171,238	Tim Pogue	MAYOR	14811 MANCHESTER RD.	BALLWIN	MO	63011
Bella Villa	5.00000%	5.26320%	\$2,505	Donna Puleo	MAYOR	751 AVENUE H	BELLA VILLA	MO	63121
Bellefontaine Neighbors	7.41000%	8.00300%	\$58,948	Tommie Pierson	MAYOR	9641 BELLEFONTAINE RD.	ST. LOUIS	MO	63137
Bellerive Acres	8.00000%	8.69570%	\$6,448	Clayton Kelin	MAYOR	7700 NATURAL BRIDGE RD.	NORMANDY	MO	63121
Bel-Nor	5.00000%	5.26320%	\$8,066	Bill Hook	MAYOR	8416 NATURAL BRIDGE RD	ST. LOUIS	MO	63121
Berkeley	7.41000%	8.00300%	\$70,077	Theodore Hoskins	MAYOR	8425 AIRPORT RD	ST. LOUIS	MO	63134
Beverly Hills	10.00000%	11.11110%	\$3,785	Myrtle Spann	MAYOR	7150 NATURAL BRIDGE RD.	ST. LOUIS	MO	63121
Black Jack	3.00000%	3.09280%	\$14,941	Norman McCourt	MAYOR	12500 OLD JAMESTOWN RD.	BLACK JACK	MO	63033
Breckenridge Hills - Non Res	6.50000%	6.95190%	\$18,931	Mary Aman	MAYOR	9623 ST CHARLES ROCK RD	BRECKENRIDGE HILLS	MO	63114
Brentwood - Non Residential	8.00000%	8.69570%	\$37,268	David Dimmitt	MAYOR	2348 S. BRENTWOOD BLVD.	BRENTWOOD	MO	63144
Bridgeton Town of	5.00000%	5.26320%	\$116,184	Terry Briggs	MAYOR	12355 NATURAL BRIDGE RD.	BRIDGETON	MO	63044
Calverton Park	5.66100%	6.00070%	\$4,111	James Paunovich	MAYOR	52 YOUNG DR.	CALVERTON PARK	MO	63135
Charlack Village of	11.00000%	12.35960%	\$10,153	Frank Mattingly	MAYOR	2412 BRISTOW	CHARLACK	MO	63114
Chesterfield	5.00000%	5.26320%	\$313,202	Bob Nation	MAYOR	690 CHESTERFIELD PARKWAY WEST	CHESTERFIELD	MO	63017
Clayton	8.00000%	8.69570%	\$166,298	Michelle Harris	MAYOR	10 N. BEMISTON AVE.	CLAYTON	MO	63105
Cool Valley Village	7.00000%	7.52690%	\$5,950	Viola Murphy	MAYOR	100 SIGNAL HILL DR.	COOL VALLEY	MO	63121
Country Club Hills Village	8.00000%	8.69570%	\$5,549	Bender McKinney, Jr.	MAYOR	7422 EUNICE AVE.	ST. LOUIS	MO	63136
Crestwood-Resident	6.00000%	6.38300%	\$60,197	Grant Mabie	MAYOR	1 DETJEN DR.	CRESTWOOD	MO	63126
Crestwood-Non Resident	7.00000%	7.52690%	Included above	Grant Mabie	MAYOR	1 DETJEN DR.	CRESTWOOD	MO	63126
Creve Coeur	7.00000%	7.00000%	\$193,738	Barry Glantz	MAYOR	300 N. NEW BALLAS RD.	CREVE COEUR	MO	63141
Crystal Lake Park	5.00000%	5.26320%	\$1,927	Philip Bryant	MAYOR	P.O. BOX 31338	ST. LOUIS	MO	63131
Dellwood	7.00000%	7.52690%	\$22,118	Reggie Jones	MAYOR	1415 CHAMBERS RD.	DELLWOOD	MO	63135
Des Peres	5.00000%	5.26320%	\$65,908	Mark Becker	MAYOR	12325 MANCHESTER RD.	DES PERES	MO	63131
Edmundson - Non Residentia	6.00000%	6.38300%	\$6,572	John Gwaltney	MAYOR	4440 HOLMAN LN	EDMUNDSON	MO	63134
Ellisville	7.00000%	7.52690%	\$69,069	Mike Roemerma	MAYOR	1 WEIS AVE.	ELLISVILLE	MO	63011
Fenton Non-Residential	5.00000%	5.26320%	\$30,474	Bob Brasses	MAYOR	625 NEW SMIZER MILL RD.	FENTON	MO	63026
Ferguson	6.00000%	6.38300%	\$132,275	James Knowles III	MAYOR	110 CHURCH ST.	FERGUSON	MO	63135
Floridell Hills	5.00000%	5.26320%	\$1,897	Joseph Noeth	MAYOR	7001 BRANDON AVE.	ST. LOUIS	MO	63136
Florissant	7.00000%	7.52690%	\$272,164	Tim Lowery	MAYOR	955 RUE ST. FRANCOIS ST.	FLORISSANT	MO	63031
Frontenac Non-Residential	8.00000%	8.69570%	\$10,073	Kate Hatfield	MAYOR	10555 CLAYTON RD	FRONTENAC	MO	63131
Frontenac Residential	4.78500%	5.02550%	Included above	Kate Hatfield	MAYOR	10555 CLAYTON RD	FRONTENAC	MO	63131
Glendale	9.00000%	9.89010%	\$48,856	Mike Wilcox	MAYOR	424 NORTH SAPPINGTON RD.	GLENDALE	MO	63122
Green Park	5.00000%	5.26320%	\$15,748	Tim Thurston	MAYOR	11100 MUELLER ROAD SUITE 6	GREEN PARK	MO	63123
Greendale	5.00000%	5.26320%	\$2,476	Tiffany Graham	MAYOR	2210 NORMANDY DR.	ST. LOUIS	MO	63121
Hazelwood Non-Residential	6.00000%	6.38300%	\$62,035	Matthew Robinson	MAYOR	415 ELM GROVE LANE	HAZELWOOD	MO	63042
Hillsdale	6.00000%	6.38300%	\$4,771	Dorothy Moore	CHAIRMAN	6428 JESSE JACKSON AVENUE	HILLSDALE	MO	63121
Jennings	7.50000%	8.10810%	\$65,347	Yolanda Austin	MAYOR	2120 HORD AVE.	JENNINGS	MO	63136
Kinloch	6.00000%	6.38300%	\$3,066	Evelyn Carter	MAYOR	5825 DR MARTIN LUTHER KING BLVD	KINLOCH	MO	63140
Kirkwood	7.50000%	8.10810%	\$14,607	Timothy Griffin	MAYOR	139 S. KIRKWOOD RD.	KIRKWOOD	MO	63122
Ladue	7.00000%	7.52690%	\$141,531	Nancy Spewak	MAYOR	9345 CLAYTON RD.	LADUE	MO	63124
Lakeshire	5.00000%	5.26320%	\$4,537	Tim Seher	MAYOR	10000 PUTTINGTON DR.	LAKESHIRE	MO	63123
Manchester	5.00000%	5.00000%	\$67,716	Mike Clement	MAYOR	14318 MANCHESTER RD.	MANCHESTER	MO	63011
Maplewood	9.00000%	9.89010%	\$75,646	Barry Greenberg	MAYOR	7601 MANCHESTER RD.	MAPLEWOOD	MO	63143
Maryland Heights	5.50000%	5.82010%	\$187,326	Mike Moeller	MAYOR	11911 DORSETT RD	MARYLAND HTS	MO	63043
Moline Acres	5.00000%	5.26320%	\$6,590	Michele Deshay	MAYOR	2449 CHAMBERS RD.	ST. LOUIS	MO	63136

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

Normandy Town of	8.00000%	8.69570%	\$32,026	Patrick Green	MAYOR	7700 NATURAL BRIDGE RD.	NORMANDY	MO	63121
Northwoods	10.00000%	11.11110%	\$27,288	Denise Johnson	CITY ADMINISTRATOR	4600 OAKRIDGE BLVD.	ST. LOUIS	MO	63121
Oakland	4.00000%	4.16670%	\$6,794	Andrew Stewart	MAYOR	P.O. BOX 220511	ST. LOUIS	MO	63122
O'Fallon	5.00000%	5.26320%	\$44,020	Bill Hennessy	MAYOR	100 NORTH MAIN STREET	O'FALLON	MO	63366
Olivette	10.00000%	11.11110%	\$77,906	Missy Waldman	MAYOR	1140 DIELMAN RD	OLIVETTE	MO	63132
Overland	6.00000%	6.38300%	\$85,235	Michael Schneider	MAYOR	9119 LACKLAND RD.	OVERLAND	MO	63114
Pagedale	8.00000%	8.69570%	\$19,347	Mary Louise Carter	MAYOR	1420 FERGUSON AVE.	ST. LOUIS	MO	63133
Pasadena Hills Village	5.00000%	5.26320%	\$3,722	Kevin Quinlisk	MAYOR	3915 ROLAND BLVD.	ST. LOUIS	MO	63121
Pine Lawn	7.00000%	7.52690%	\$12,688	Terry Epps	MAYOR	6250 STEVE MARRE AVE.	PINE LAWN	MO	63121
Richmond Heights	6.00000%	6.38300%	\$60,985	Jim Thomson	MAYOR	1330 S. BIG BEND BLVD.	RICHMOND HEIGHTS	MO	63117
Rock Hill	8.00000%	8.69570%	\$33,868	Edward Mahan	MAYOR	827 N. ROCK HILL RD	ROCK HILL	MO	63119
Shrewsbury	7.25000%	7.81670%	\$40,464	Sam Scherer	MAYOR	5200 SHREWSBURY AVE.	SHREWSBURY	MO	63110
St Louis County	5.00000%	5.26320%	\$1,438,997	Sam Page	COUNTY EXECUTIVE	41 S. CENTRAL AVE.	CLAYTON	MO	63105
St. Ann	4.00000%	4.16670%	\$32,874	Michael Corcoran	MAYOR	10405 ST. CHARLES ROCK RD.	ST. ANN	MO	63074
St. John Village of	5.00000%	5.26320%	\$22,957	Tom Halaska	MAYOR	8944 ST. CHARLES ROCK RD.	ST. JOHN	MO	63114
Sunset Hills - Residential	5.00000%	5.26320%	\$70,145	Patricia Fribis	MAYOR	3939 S. LINDBERGH BLVD.	SUNSET HILLS	MO	63127
Sunset Hills - Non-Residentia	7.50000%	8.10810%	Included above	Patricia Fribis	MAYOR	3939 S. LINDBERGH BLVD.	SUNSET HILLS	MO	63127
Town & Country Non-Reside	7.00000%	7.52690%	\$47,150	Jon Dalton	MAYOR	1011 MUNICIPAL CENTER DR.	TOWN AND COUNTRY	MO	63131
University City	9.00000%	9.89010%	\$258,064	Terry Crow	MAYOR	6801 DELMAR BLVD	UNIVERSITY CITY	MO	63130
Valley Park	5.00000%	5.26320%	\$27,604	Chandra Webster	MAYOR	320 BENTON ST.	VALLEY PARK	MO	63088
Velda Village (City)	6.00000%	6.38300%	\$4,262	Robert L. Hensley	MAYOR	2560 LUCAS & HUNT RD	ST. LOUIS	MO	63121
Velda Village (Hills)	5.00000%	5.26320%	\$2,827	Earlene Luster	MAYOR	3501 AVONDALE AVE.	VELDA VILLAGE HILLS	MO	63121
Vinita Park	5.00000%	5.26320%	\$21,490	James McGee	MAYOR	8374 MIDLAND BLVD.	ST. LOUIS	MO	63114
Warson Woods	9.00000%	9.89010%	\$18,445	Laurance Howe	MAYOR	10015 MANCHESTER RD.	WARSON WOODS	MO	63122
Webster Groves	7.00000%	7.52690%	\$142,851	Gerry Welch	MAYOR	4 E. LOCKWOOD AVE.	WEBSTER GROVES	MO	63119
Wellston	7.00000%	7.52690%	\$16,188	Nate Griffin	MAYOR	1414 EVERGREEN AVE.	ST. LOUIS	MO	63133
Wildwood	5.00000%	5.26320%	\$129,480	Jim Bowlin	MAYOR	16860 MAIN ST	WILDWOOD	MO	63040
Winchester	6.00000%	6.38300%	\$6,527	Gail Winham	MAYOR	109 LINDY BLVD	WINCHESTER	MO	63021
Woodson Terrace	5.00000%	5.26320%	\$17,767	Lawrence Besmer	MAYOR	4323 WOODSON ROAD	WOODSON TERRACE	MO	63134

Warrensburg District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
Warrensburg	6.00000%	6.38000%	\$117,814	Casey Lund	MAYOR	102 S HOLDEN ST	WARRENSBURG	MO	64093

Arnold WW District

County/Municipality Name	Current Tax Rate	Effective Tax Rate	Estimated Annual Increase in Taxes*	Name	Title	Address			
Arnold	5.00000%	5.00000%	\$111,622	Ron Counts	MAYOR	2101 JEFFCO BLVD.	ARNOLD	MO	63010

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

Missouri-American Water Company
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Total Company

Line Number	Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/22	Pro Forma Adjustments	Proposed Rates Pro Forma For the 12 Months Ended 05/31/22
1							
2	Operating Revenues	CAS-8	\$324,614,681	(\$10,951,823)	\$313,662,858	\$107,508,840	\$421,171,698
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	128,644,460	12,777,915	141,422,375	1,056,633	142,479,008
6	Depreciation Expense	CAS-9	47,455,673	24,907,747	72,363,420	0	72,363,420
7	Amortization Expense	CAS-9	1,403,365	2,353,362	3,756,727	0	3,756,727
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	25,619,522	5,326,217	30,945,739	0	30,945,739
11	Payroll Taxes	CAS-9	2,420,153	297,053	2,717,206	0	2,717,206
12	PSC Fees	CAS-9	2,486,069	(27,096)	2,458,973	0	2,458,973
13	Other General Taxes	CAS-9	(125,430)	0	(125,430)	0	(125,430)
14							
15	Utility Operating Income Before Income Taxes		116,710,869	(56,587,021)	60,123,848	106,452,207	166,576,055
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(10,474,506)	1,565,616	(8,908,890)	21,551,256	12,642,366
19	Current State Income Tax	CAS-10	67,259	(1,610,696)	(1,543,437)	3,827,063	2,283,626
20	Deferred Income Taxes	W/P's	31,764,307	(21,829,774)	9,934,533	0	9,934,533
21	Amortization of Investment Tax Credit	W/P's	(103,620)	0	(103,620)	0	(103,620)
22							
23	Utility Operating Income		\$95,457,429	(\$34,712,167)	\$60,745,262	\$81,073,888	\$141,819,150
24							
25							

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Total Water

Line Number	Description	Schedule	Total Water				
			Base Year Ended 12/31/19	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/22	Proposed Rates Pro Forma For the 12 Months Ended 05/31/22	
1							
2	Operating Revenues	CAS-8	\$313,739,473	(\$11,194,504)	\$302,544,969	\$104,879,812	\$407,424,781
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	123,625,411	13,145,858	136,771,269	1,030,794	137,802,063
6	Depreciation Expense	CAS-9	45,995,802	24,315,819	70,311,621		70,311,621
7	Amortization Expense	CAS-9	482,685	2,322,735	2,805,420		2,805,420
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	25,554,587	4,485,302	30,039,889		30,039,889
11	Payroll Taxes	CAS-9	2,305,963	330,020	2,635,983		2,635,983
12	PSC Fees	CAS-9	2,477,865	(27,007)	2,450,858		2,450,858
13	Other General Taxes	CAS-9	(124,946)	0	(124,946)		(124,946)
14							
15	Utility Operating Income Before Income Taxes		113,422,106	(55,767,231)	57,654,875	103,849,018	161,503,893
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(10,439,940)	1,632,526	(8,807,414)	21,024,241	12,216,827
19	Current State Income Tax	CAS-10	67,037	(1,592,966)	(1,525,929)	3,733,475	2,207,546
20	Deferred Income Taxes		31,662,215	(22,092,603)	9,569,612	0	9,569,612
21	Amortization of Investment Tax Credit		(103,615)	0	(103,615)	0	(103,615)
22							
23	Utility Operating Income		\$92,236,409	(\$33,714,188)	\$58,522,221	\$79,091,302	\$137,613,523
24							
25							

Missouri-American Water Company
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Total Sewer

Line Number	Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/22	Pro Forma Adjustments	Proposed Rates Pro Forma For the 12 Months Ended 05/31/22
1							
2	Operating Revenues	CAS-8	\$10,875,208	\$242,681	\$11,117,889	\$2,629,028	\$13,746,917
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	5,019,049	(367,943)	4,651,106	25,839	4,676,945
6	Depreciation Expense	CAS-9	1,459,871	591,928	2,051,799		2,051,799
7	Amortization Expense	CAS-9	920,680	30,627	951,307		951,307
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	64,935	840,915	905,850		905,850
11	Payroll Taxes	CAS-9	114,190	(32,967)	81,223		81,223
12	PSC Fees	CAS-9	8,204	(89)	8,115		8,115
13	Other General Taxes	CAS-9	(484)	0	(484)		(484)
14							
15	Utility Operating Income Before Income Taxes		3,288,763	(819,790)	2,468,973	2,603,189	5,072,162
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(34,566)	(66,910)	(101,476)	527,015	425,539
19	Current State Income Tax	CAS-10	222	(17,730)	(17,508)	93,588	76,080
20	Deferred Income Taxes		102,092	262,829	364,921	0	364,921
21	Amortization of Investment Tax Credit		(5)	0	(5)	0	(5)
22							
23	Utility Operating Income		\$3,221,020	(\$997,979)	\$2,223,041	\$1,982,586	\$4,205,627
24							
25							

Missouri-American Water Company
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St. Louis County

Line Number	Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/22	Pro Forma Adjustments	Proposed Rates Pro Forma For the 12 Months Ended 05/31/22
1							
2	Operating Revenues	CAS-8	\$223,758,715	(\$9,205,193)	\$214,553,522	\$73,827,343	\$288,380,865
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	86,809,449	11,410,113	98,219,562	725,600	98,945,162
6	Depreciation Expense	CAS-9	31,001,220	18,053,421	49,054,641		49,054,641
7	Amortization Expense	CAS-9	387,787	2,009,858	2,397,645		2,397,645
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	18,403,929	3,164,626	21,568,555		21,568,555
11	Payroll Taxes	CAS-9	1,612,131	398,642	2,010,773		2,010,773
12	PSC Fees	CAS-9	1,785,992	(19,466)	1,766,526		1,766,526
13	Other General Taxes	CAS-9	(113,560)	0	(113,560)		(113,560)
14							
15	Utility Operating Income Before Income Taxes		83,871,767	(44,222,387)	39,649,380	73,101,743	112,751,123
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(7,524,885)	1,219,859	(6,305,026)	14,799,453	8,494,427
19	Current State Income Tax	CAS-10	48,319	(1,139,642)	(1,091,323)	2,628,080	1,536,757
20	Deferred Income Taxes		23,042,699	(17,064,949)	5,977,750	0	5,977,750
21	Amortization of Investment Tax Credit		(99,244)	0	(99,244)	0	(99,244)
22							
23	Utility Operating Income		\$68,404,878	(\$27,237,655)	\$41,167,223	\$55,674,210	\$96,841,433
24							
25							

Missouri-American Water Company
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Line Number	Description	Schedule	All Other Water				
			Base Year Ended 12/31/19	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/22	Proposed Rates Pro Forma For the 12 Months Ended 05/31/22	
1							
2	Operating Revenues	CAS-8	\$89,980,758	(\$1,989,311)	\$87,991,447	\$31,052,469	\$119,043,916
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	36,815,962	1,735,745	38,551,707	305,194	38,856,901
6	Depreciation Expense	CAS-9	14,994,582	6,262,398	21,256,980		21,256,980
7	Amortization Expense	CAS-9	94,898	312,877	407,775		407,775
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	7,150,658	1,320,676	8,471,334		8,471,334
11	Payroll Taxes	CAS-9	693,832	(68,622)	625,210		625,210
12	PSC Fees	CAS-9	691,873	(7,541)	684,332		684,332
13	Other General Taxes	CAS-9	(11,386)	0	(11,386)		(11,386)
14							
15	Utility Operating Income Before Income Taxes		29,550,339	(11,544,844)	18,005,495	30,747,275	48,752,770
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(2,915,055)	412,667	(2,502,388)	6,224,788	3,722,400
19	Current State Income Tax	CAS-10	18,718	(453,324)	(434,606)	1,105,395	670,789
20	Deferred Income Taxes		8,619,516	(5,027,654)	3,591,862	0	3,591,862
21	Amortization of Investment Tax Credit		(4,371)	0	(4,371)	0	(4,371)
22							
23	Utility Operating Income		\$23,831,531	(\$6,476,533)	\$17,354,998	\$23,417,092	\$40,772,090
24							
25							

Missouri-American Water Company
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Arnold

Line Number	Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/22	Pro Forma Adjustments	Proposed Rates Pro Forma For the 12 Months Ended 05/31/22
1							
2	Operating Revenues	CAS-8	\$5,373,283	\$132,371	\$5,505,654	(\$196,896)	\$5,308,758
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	1,556,398	(50,986)	1,505,412	(1,935)	1,503,477
6	Depreciation Expense	CAS-9	399,290	372,605	771,895		771,895
7	Amortization Expense	CAS-9	904,421	8,318	912,739		912,739
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	64,986	329,042	394,028		394,028
11	Payroll Taxes	CAS-9	30,149	(7,985)	22,164		22,164
12	PSC Fees	CAS-9	497	(5)	492		492
13	Other General Taxes	CAS-9	(28)	0	(28)		(28)
14							
15	Utility Operating Income Before Income Taxes		2,417,570	(518,618)	1,898,952	(194,961)	1,703,991
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(2,095)	241,108	239,013	(39,470)	199,543
19	Current State Income Tax	CAS-10	13	42,504	42,517	(7,009)	35,508
20	Deferred Income Taxes		6,187	100,587	106,774	0	106,774
21	Amortization of Investment Tax Credit		0	0	0	0	0
22							
23	Utility Operating Income		\$2,413,465	(\$902,817)	\$1,510,648	(\$148,482)	\$1,362,166
24							
25							

Missouri-American Water Company
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All Other WW

Line Number	Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/22	Pro Forma Adjustments	Proposed Rates Pro Forma For the 12 Months Ended 05/31/22
1							
2	Operating Revenues	CAS-8	\$5,501,925	\$110,310	\$5,612,235	\$2,825,924	\$8,438,159
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	3,462,651	(316,957)	3,145,694	27,774	3,173,468
6	Depreciation Expense	CAS-9	1,060,581	219,323	1,279,904		1,279,904
7	Amortization Expense	CAS-9	16,259	22,309	38,568		38,568
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	(51)	511,873	511,822		511,822
11	Payroll Taxes	CAS-9	84,041	(24,982)	59,059		59,059
12	PSC Fees	CAS-9	7,707	(84)	7,623		7,623
13	Other General Taxes	CAS-9	(456)	0	(456)		(456)
14							
15	Utility Operating Income Before Income Taxes		871,193	(301,172)	570,021	2,798,150	3,368,171
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(32,471)	(308,018)	(340,489)	566,485	225,996
19	Current State Income Tax	CAS-10	209	(60,234)	(60,025)	100,597	40,572
20	Deferred Income Taxes		95,905	162,242	258,147	0	258,147
21	Amortization of Investment Tax Credit		(5)	0	(5)	0	(5)
22							
23	Utility Operating Income		\$807,555	(\$95,162)	\$712,393	\$2,131,068	\$2,843,461
24							
25							

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Rate Base Summary
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Total Company						
Line Number	Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1						
2	Utility Plant in Service	CAS-4	\$2,759,562,072	\$508,637,815	\$3,268,199,887	\$3,175,106,309
3						
4	Accumulated Provision for Depreciation	CAS-5	(564,030,204)	(63,845,045)	(627,875,249)	(601,287,473)
5						
6	Accumulated Amortization	W/P's	0	0	0	0
7						
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0	0
9						
10	Net Utility Plant		<u>2,195,531,868</u>	<u>444,792,770</u>	<u>2,640,324,638</u>	<u>2,573,818,836</u>
11						
12	Less:					
13	Customer Advances	CAS-6	6,660,582	131,123	6,791,705	6,780,346
14	Contributions in Aid of Construction	CAS-6	275,024,145	5,841,688	280,865,833	279,784,886
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0	0
16	Deferred Income Taxes	W/P's	442,883,653	36,494,174	479,377,827	480,968,428
17	Pension/OPEB Tracker	W/P's	8,443,552	2,442,427	10,885,979	12,246,727
18						
19	Subtotal		<u>733,011,932</u>	<u>44,909,412</u>	<u>777,921,344</u>	<u>779,780,387</u>
20						
21	Add:					
22	Cash Working Capital	CAS-7	(1,359,600)	(3,184,900)	(4,544,500)	(4,544,500)
23	Materials and Supplies	W/P's	5,705,263	462,026	6,167,289	6,167,289
24	Prepayments	W/P's	0	0	0	0
25	OPEB's Contributed to External Fund	W/P's	0	0	0	0
26	Pension Asset	W/P's	4,489,975	4,909,389	9,399,364	8,197,707
27	Regulatory Deferrals	W/P's	11,559,863	9,213,862	20,773,725	19,008,248
28	Tank Painting Tracker	W/P's	247,635	(247,635)	0	1,059
29						
30	Subtotal		<u>20,643,136</u>	<u>11,152,742</u>	<u>31,795,878</u>	<u>28,829,803</u>
31						
32	Total Original Cost Rate Base		<u><u>\$1,483,163,072</u></u>	<u><u>\$411,036,100</u></u>	<u><u>\$1,894,199,172</u></u>	<u><u>\$1,822,868,252</u></u>
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Rate Base Summary
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Schedule: CAS-3

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Line Number	Description	Schedule	Total Water			
			Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1						
2	Utility Plant in Service	CAS-4	\$2,675,975,740	\$485,931,571	\$3,161,907,311	\$3,072,137,634
3						
4	Accumulated Provision for Depreciation	CAS-5	(533,236,140)	(63,192,122)	(596,428,262)	(570,412,487)
5						
6	Accumulated Amortization	W/P's	0	0	0	0
7						
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0	0
9						
10	Net Utility Plant		2,142,739,600	422,739,449	2,565,479,049	2,501,725,147
11						
12	Less:					
13	Customer Advances	CAS-6	6,612,789	14,760	6,627,549	6,638,511
14	Contributions in Aid of Construction	CAS-6	262,663,796	6,760,998	269,424,794	268,270,764
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0	0
16	Deferred Income Taxes	W/P's	438,344,822	35,287,508	473,632,330	475,203,868
17	Pension/OPEB Tracker	W/P's	8,186,023	2,367,933	10,553,956	11,873,201
18						
19	Subtotal		715,807,430	44,431,199	760,238,629	761,986,344
20						
21	Add:					
22	Cash Working Capital	CAS-7	(1,329,800)	(2,699,300)	(4,029,100)	(4,029,100)
23	Materials and Supplies	W/P's	5,694,349	450,313	6,144,662	6,144,662
24	Prepayments	W/P's	0	0	0	0
25	OPEB's Contributed to External Fund	W/P's	0	0	0	0
26	Pension Asset	W/P's	4,353,030	4,759,653	9,112,683	7,947,677
27	Regulatory Deferrals	W/P's	11,556,096	9,217,629	20,773,725	19,008,248
28	Tank Painting Tracker	W/P's	247,635	(247,635)	0	1,059
29						
30	Subtotal		20,521,310	11,480,660	32,001,970	29,072,546
31						
32	Total Original Cost Rate Base		\$1,447,453,480	\$389,788,910	\$1,837,242,390	\$1,768,811,349
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Line Number	Description	Schedule	Total Sewer			
			Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1						
2	Utility Plant in Service	CAS-4	\$83,586,332	\$22,706,244	\$106,292,576	\$102,968,675
3						
4	Accumulated Provision for Depreciation	CAS-5	(30,794,064)	(652,923)	(31,446,987)	(30,874,986)
5						
6	Accumulated Amortization	W/P's	0	0	0	0
7						
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0	0
9						
10	Net Utility Plant		52,792,268	22,053,321	74,845,589	72,093,689
11						
12	Less:					
13	Customer Advances	CAS-6	47,793	116,363	164,156	141,835
14	Contributions in Aid of Construction	CAS-6	12,360,349	(919,310)	11,441,039	11,514,122
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0	0
16	Deferred Income Taxes	W/P's	4,538,831	1,206,666	5,745,497	5,764,560
17	Pension/OPEB Tracker	W/P's	257,529	74,494	332,023	373,526
18						
19	Subtotal		17,204,502	478,213	17,682,715	17,794,043
20						
21	Add:					
22	Cash Working Capital	CAS-7	(29,800)	(485,600)	(515,400)	(515,400)
23	Materials and Supplies	W/P's	10,914	11,713	22,627	22,627
24	Prepayments	W/P's	0	0	0	0
25	OPEB's Contributed to External Fund	W/P's	0	0	0	0
26	Pension Asset	W/P's	136,945	149,736	286,681	250,030
27	Regulatory Deferrals	W/P's	3,767	(3,767)	0	0
28	Tank Painting Tracker	W/P's	0	0	0	0
29						
30	Subtotal		121,826	(327,918)	(206,092)	(242,743)
31						
32	Total Original Cost Rate Base		\$35,709,592	\$21,247,190	\$56,956,782	\$54,056,903
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St. Louis County						
Line Number	Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1						
2	Utility Plant in Service	CAS-4	\$1,899,500,817	\$348,510,828	\$2,248,011,645	\$2,183,108,509
3						
4	Accumulated Provision for Depreciation	CAS-5	(377,452,550)	(43,480,925)	(420,933,475)	(402,839,188)
5						
6	Accumulated Amortization	W/P's	0	0	0	0
7						
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0	0
9						
10	Net Utility Plant		<u>1,522,048,267</u>	<u>305,029,903</u>	<u>1,827,078,170</u>	<u>1,780,269,321</u>
11						
12	Less:					
13	Customer Advances	CAS-6	3,842,837	14,602	3,857,439	3,864,939
14	Contributions in Aid of Construction	CAS-6	179,914,163	3,174,442	183,088,605	182,614,157
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0	0
16	Deferred Income Taxes	W/P's	340,655,070	23,542,576	364,197,646	365,406,074
17	Pension/OPEB Tracker	W/P's	5,960,303	1,724,109	7,684,412	8,644,964
18						
19	Subtotal		<u>530,372,373</u>	<u>28,455,729</u>	<u>558,828,102</u>	<u>560,530,134</u>
20						
21	Add:					
22	Cash Working Capital	CAS-7	(1,044,900)	(1,619,200)	(2,664,100)	(2,664,100)
23	Materials and Supplies	W/P's	4,001,355	416,001	4,417,356	4,417,356
24	Prepayments	W/P's	0	0	0	0
25	OPEB's Contributed to External Fund	W/P's	0	0	0	0
26	Pension Asset	W/P's	3,169,473	3,465,538	6,635,011	5,786,761
27	Regulatory Deferrals	W/P's	11,186,777	6,968,207	18,154,984	17,468,523
28	Tank Painting Tracker	W/P's	180,305	(180,305)	0	771
29						
30	Subtotal		<u>17,493,010</u>	<u>9,050,241</u>	<u>26,543,251</u>	<u>25,009,311</u>
31						
32	Total Original Cost Rate Base		<u>\$1,009,168,904</u>	<u>\$285,624,415</u>	<u>\$1,294,793,319</u>	<u>\$1,244,748,498</u>
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Missouri-American Water Company
Rate Base Summary
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Line Number	Description	Schedule	All Other Water			
			Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1						
2	Utility Plant in Service	CAS-4	\$776,474,923	\$137,420,743	\$913,895,666	\$889,029,125
3						
4	Accumulated Provision for Depreciation	CAS-5	(155,783,590)	(19,711,197)	(175,494,787)	(167,573,299)
5						
6	Accumulated Amortization	W/P's	0	0	0	0
7						
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0	0
9						
10	Net Utility Plant		620,691,333	117,709,546	738,400,879	721,455,826
11						
12	Less:					
13	Customer Advances	CAS-6	2,769,952	158	2,770,110	2,773,572
14	Contributions in Aid of Construction	CAS-6	82,749,633	3,586,556	86,336,189	85,656,607
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0	0
16	Deferred Income Taxes	W/P's	97,689,752	11,744,932	109,434,684	109,797,794
17	Pension/OPEB Tracker	W/P's	2,225,720	643,824	2,869,544	3,228,237
18						
19	Subtotal		185,435,057	15,975,470	201,410,527	201,456,210
20						
21	Add:					
22	Cash Working Capital	CAS-7	(284,900)	(1,080,100)	(1,365,000)	(1,365,000)
23	Materials and Supplies	W/P's	1,692,994	34,312	1,727,306	1,727,306
24	Prepayments	W/P's	0	0	0	0
25	OPEB's Contributed to External Fund	W/P's	0	0	0	0
26	Pension Asset	W/P's	1,183,557	1,294,115	2,477,672	2,160,916
27	Regulatory Deferrals	W/P's	369,319	2,249,422	2,618,741	1,539,725
28	Tank Painting Tracker	W/P's	67,330	(67,330)	0	288
29						
30	Subtotal		3,028,300	2,430,419	5,458,719	4,063,235
31						
32	Total Original Cost Rate Base		\$438,284,576	\$104,164,495	\$542,449,071	\$524,062,851
33						
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Line Number	Description	Schedule	Arnold			
			Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1						
2	Utility Plant in Service	CAS-4	\$36,629,378	\$4,035,980	\$40,665,358	\$40,265,350
3						
4	Accumulated Provision for Depreciation	CAS-5	(14,857,153)	(1,313,346)	(16,170,499)	(15,804,887)
5						
6	Accumulated Amortization	W/P's	0	0	0	0
7						
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0	0
9						
10	Net Utility Plant		21,772,225	2,722,634	24,494,859	24,460,463
11						
12	Less:					
13	Customer Advances	CAS-6	(1,322)	61,302	59,980	48,329
14	Contributions in Aid of Construction	CAS-6	6,265,133	(508,721)	5,756,412	5,769,464
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0	0
16	Deferred Income Taxes	W/P's	455,066	369,688	824,754	827,490
17	Pension/OPEB Tracker	W/P's	122,432	35,415	157,847	177,578
18						
19	Subtotal		6,841,309	(42,316)	6,798,993	6,822,861
20						
21	Add:					
22	Cash Working Capital	CAS-7	(87,900)	(161,000)	(248,900)	(248,900)
23	Materials and Supplies	W/P's	852	141	993	993
24	Prepayments	W/P's	0	0	0	0
25	OPEB's Contributed to External Fund	W/P's	0	0	0	0
26	Pension Asset	W/P's	65,105	71,186	136,291	118,867
27	Regulatory Deferrals	W/P's	0	0	0	0
28	Tank Painting Tracker	W/P's	0	0	0	0
29						
30	Subtotal		(21,943)	(89,673)	(111,616)	(129,040)
31						
32	Total Original Cost Rate Base		\$14,908,973	\$2,675,277	\$17,584,250	\$17,508,562
33						
34						

Missouri-American Water Company
Rate Base Summary
For the 12 Months Ended May 31, 2022
Schedule: CAS-3

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All Other WW						
Line Number	Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1						
2	Utility Plant in Service	CAS-4	\$46,956,954	\$18,670,264	\$65,627,218	\$62,703,325
3						
4	Accumulated Provision for Depreciation	CAS-5	(15,936,911)	660,423	(15,276,488)	(15,070,099)
5						
6	Accumulated Amortization	W/P's	0	0	0	0
7						
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0	0
9						
10	Net Utility Plant		31,020,043	19,330,687	50,350,730	47,633,226
11						
12	Less:					
13	Customer Advances	CAS-6	49,115	55,061	104,176	93,506
14	Contributions in Aid of Construction	CAS-6	6,095,216	(410,589)	5,684,627	5,744,658
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0	0
16	Deferred Income Taxes	W/P's	4,083,765	836,978	4,920,743	4,937,070
17	Pension/OPEB Tracker	W/P's	135,097	39,079	174,176	195,948
18						
19	Subtotal		10,363,193	520,529	10,883,722	10,971,182
20						
21	Add:					
22	Cash Working Capital	CAS-7	58,100	(324,600)	(266,500)	(266,500)
23	Materials and Supplies	W/P's	10,062	11,572	21,634	21,634
24	Prepayments	W/P's	0	0	0	0
25	OPEB's Contributed to External Fund	W/P's	0	0	0	0
26	Pension Asset	W/P's	71,840	78,550	150,390	131,163
27	Regulatory Deferrals	W/P's	3,767	(3,767)	0	0
28	Tank Painting Tracker	W/P's	0	0	0	0
29						
30	Subtotal		143,769	(238,245)	(94,476)	(113,703)
31						
32	Total Original Cost Rate Base		\$20,800,619	\$18,571,913	\$39,372,532	\$36,548,341
33						
34						

Missouri-American Water Company
Utility Plant In Service Summary
For the 12 Months Ended May 31, 2022
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Line Number	NARUC Account	Account Description	Schedule	Total Company			13-Month Average
				Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	
1		Intangible Plant					
2	301	Organization	W/P's	\$255,200	\$0	\$255,200	\$255,200
3	302	Franchise & Consents	W/P's	49,260	0	49,260	49,260
4	303	Miscellaneous Intangible Plant Studies	W/P's	1,066,524	1,083,753	2,150,277	2,042,585
5		Source of Supply Plant					
6	310	Land & Land Rights	W/P's	1,400,497	1,761,991	3,162,488	3,161,626
7	311	Structures & Improvements	W/P's	19,846,697	4,504,349	24,351,046	24,351,046
8	312	Collection & Impound Reservoirs	W/P's	119,689	0	119,689	119,689
9	313	Lake, River, & Other Intakes	W/P's	7,740,106	0	7,740,106	7,740,106
10	314	Wells & Springs	W/P's	9,736,669	3,275,888	13,012,557	13,012,557
11	315	Infiltration Galleries & Tunnels	W/P's	1,804	0	1,804	1,804
12	316	Supply Mains	W/P's	22,289,903	30,660	22,320,563	22,320,563
13	317	Other P/E-Supply	W/P's	1,730	141,226	142,956	142,956
14		Pumping Plant					
15	320	Pumping Land & Land Rights	W/P's	472,629	0	472,629	472,629
16	321	Pumping Structures & Improvements	W/P's	27,943,396	2,062,769	30,006,165	29,930,364
17	322	Boiler Plant Equipment	W/P's	0	0	0	0
18	323	Power Generation Equipment	W/P's	12,765,611	261,443	13,027,054	13,027,054
19	324	Steam Pumping Equipment	W/P's	234,170	4,277,017	4,511,187	4,511,078
20	325	Electric Pumping Equipment	W/P's	77,374,300	24,365,383	101,739,683	101,483,316
21	326	Diesel Pumping Equipment	W/P's	2,532,633	0	2,532,633	2,532,633
22	327	Pump Equip Hydraulic	W/P's	622,816	0	622,816	622,816
23	328	Other Pumping Equipment	W/P's	3,328,864	1,379,748	4,708,612	4,708,612
24		Water Treatment Plant					
25	330	Water Treatment Land & Land Rights	W/P's	3,339,936	0	3,339,936	3,339,936
26	331	Water Treatment Structures & Improvements	W/P's	146,414,312	2,155,727	148,570,039	148,519,142
27	332	Water Treatment Equipment	W/P's	159,873,561	46,498,661	206,372,222	201,113,090
28	333	Water Treatment - Other	W/P's	1,473,221	0	1,473,221	1,473,221
29		Transmission and Distribution Plant					
30	340	Transmission & Distribution Land	W/P's	5,351,276	0	5,351,276	5,351,276
31	341	Transmission & Distribution Structures & Impr	W/P's	14,766,257	13,777	14,780,034	14,780,034
32	342	Distribution Reservoirs & Standpipes	W/P's	38,139,270	6,321,563	44,460,833	41,013,236
33	342.98	Distribution Reservoirs & Standpipes - Tank Coati	W/P's	0	8,044,900	8,044,900	4,813,054
34	343	Transmission & Distribution Mains	W/P's	1,576,196,511	274,194,191	1,850,390,702	1,795,248,361
35	344	Fire mains	W/P's	595,477	0	595,477	595,477
36	345	Services	W/P's	56,384,364	8,451,722	64,836,086	63,469,153
37	346	Meters	W/P's	164,441,285	24,587,263	189,028,548	184,580,452
38	347	Meter Installation	W/P's	32,536,937	0	32,536,937	32,536,937
39	348	Hydrants	W/P's	97,070,345	5,348,275	102,418,620	101,258,192
40	349	Other Transmission & Distribution Plant	W/P's	38,643	0	38,643	38,643
41		Collection Plant					
42	350	Land & Land Rights	W/P's	30,000	0	30,000	30,000
43	351	Structures & Improvements	W/P's	3,526,144	2,076	3,528,220	3,528,220
44	352	Collections Sewers	W/P's	0	0	0	0
45	352.1	Collections Sewers - Force	W/P's	6,529,642	106,746	6,636,388	6,633,828
46	352.2	Collections Sewers - Gravity	W/P's	31,917,994	4,362,120	36,280,114	35,632,171
47	352.3	Special Collecting Structures	W/P's	0	0	0	0
48	353	Services to Customers	W/P's	2,121,684	1,204,810	3,326,494	3,067,299
49	354	Flow Measuring Devices	W/P's	517,923	0	517,923	517,923
50	355	Flow Measuring Installations	W/P's	0	0	0	0
51	356	Other Collection Plant Facilities	W/P's	29,499	0	29,499	29,499
52		Pumping Plant					
53	360	Land & Land Rights	W/P's	86,505	0	86,505	86,505
54	361	Structures & Improvements	W/P's	405,990	885,716	1,291,706	1,291,706
55	362	Receiving Wells	W/P's	741,249	0	741,249	741,249
56	363	Electric Pumping Equipment	W/P's	3,600,971	1,395,427	4,996,398	4,864,947
57	364	Diesel Pumping Equipment	W/P's	0	0	0	0
58	365	Other Pumping Equipment	W/P's	1,141,214	6,900	1,148,114	1,148,114
59		Treatment and Disposal Plant					
60	370	Land & Land Rights	W/P's	259,567	0	259,567	259,567
61	370.1	Oxidation Lagoon Land & Land Rights	W/P's	0	0	0	0
62	370.2	Other Land & Land Rights	W/P's	0	0	0	0
63	371	Structures & Improvements	W/P's	4,066,510	4,612,018	8,678,528	8,285,966
64	372	Treatment and Disposal Plant Equipment	W/P's	9,953,734	7,411,886	17,365,620	15,961,476
65	373	Plant Sewers	W/P's	11,534,464	98,292	11,632,756	11,632,756
66	374	Outfall Sewer Line	W/P's	243,076	0	243,076	243,076
67	375	Other Treatment and Disposal Plant Equip	W/P's	0	0	0	0
68		General Plant					
69	389	General Land & Land Rights	W/P's	1,016,578	0	1,016,578	1,016,578
70	390	Stores Shops Equipment Structures	W/P's	19,474,383	725,465	20,199,848	20,199,848
71	390.1	Office Structures	W/P's	8,195,235	33,039	8,228,274	8,228,274
72	390.2	General Structures - HVAC	W/P's	320,003	27,710	347,713	347,713
73	390.3	Miscellaneous Structures	W/P's	3,720,914	0	3,720,914	3,720,914
74	390.9	Structures & Improvements - Leasehold	W/P's	180,844	0	180,844	180,844
75	391	Office Furniture and Equipment	W/P's	2,117,702	1,537,110	3,654,812	3,485,115
76	391.1	Computers & Peripheral Equipment	W/P's	7,064,349	2,328,656	9,393,005	9,027,145
77	391.2	Computer Hardware & Software	W/P's	8,316,477	0	8,316,477	8,316,477
78	391.25	Computer Software	W/P's	26,202,085	45,090,448	71,292,533	59,735,606
79	391.26	Personal Computer Software	W/P's	0	0	0	0
80	391.3	Other Office Equipment	W/P's	15,667	709,938	725,605	579,290
81	391.4	BTS Initial Investment	W/P's	46,360,756	0	46,360,756	46,360,756
82	392	Transportation Equipment	W/P's	823,798	768,808	1,592,606	1,508,102
83	392.1	Transportation Equipment - Light Trucks	W/P's	13,019,471	6,911,697	19,931,168	18,564,200
84	392.2	Transportation Equipment - Heavy Trucks	W/P's	20,969,725	5,460,892	26,430,617	25,398,500
85	392.3	Transportation Equipment - Cars	W/P's	1,055,816	272,186	1,328,002	1,269,539
86	392.4	Transportation Equipment - Other	W/P's	9,936,452	3,288,086	13,224,538	12,576,885
87	393	Stores Equipment	W/P's	857,222	0	857,222	857,222
88	394	Tools, Shop, & Garage Equipment	W/P's	8,842,512	1,944,682	10,787,194	10,508,076
89	395	Laboratory Equipment	W/P's	2,052,967	16,106	2,069,073	2,069,073
90	396	Power Operated Equipment	W/P's	2,328,070	15,629	2,343,699	2,343,699
91	397	Communication Equipment	W/P's	424,498	199,585	624,083	624,083
92	397.1	Communication Equipment (non telephone)	W/P's	9,155,313	259,655	9,414,968	9,414,968
93	397.2	Telephone Equipment	W/P's	44,289	0	44,289	44,289
94	398	Miscellaneous Equipment	W/P's	5,814,134	98,566	5,912,700	5,912,700
95	399	Other Tangible Property	W/P's	142,753	103,260	246,013	246,013
96							
97		Total Utility Plant In Service		\$2,759,562,072	\$508,637,815	\$3,268,199,887	\$3,175,106,309

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Line Number	NARUC Account	Account Description	Schedule	Total Water			
				Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Intangible Plant					
2	301	Organization	W/P's	\$60,337	\$0	\$60,337	\$60,337
3	302	Franchise & Consents	W/P's	43,698	0	43,698	43,698
4	303	Miscellaneous Intangible Plant Studies	W/P's	1,034,622	262,040	1,296,662	1,296,662
5		Source of Supply Plant	W/P's				
6	310	Land & Land Rights	W/P's	1,400,497	1,761,991	3,162,488	3,161,626
7	311	Structures & Improvements	W/P's	19,846,697	4,504,349	24,351,046	24,351,046
8	312	Collection & Impound Reservoirs	W/P's	119,689	0	119,689	119,689
9	313	Lake, River, & Other Intakes	W/P's	7,740,106	0	7,740,106	7,740,106
10	314	Wells & Springs	W/P's	9,736,669	3,275,888	13,012,557	13,012,557
11	315	Infiltration Galleries & Tunnels	W/P's	1,804	0	1,804	1,804
12	316	Supply Mains	W/P's	22,289,903	30,660	22,320,563	22,320,563
13	317	Other P/E-Supply	W/P's	1,730	141,226	142,956	142,956
14		Pumping Plant					
15	320	Pumping Land & Land Rights	W/P's	472,629	0	472,629	472,629
16	321	Pumping Structures & Improvements	W/P's	27,943,396	2,062,769	30,006,165	29,930,364
17	322	Boiler Plant Equipment	W/P's	0	0	0	0
18	323	Power Generation Equipment	W/P's	12,765,611	261,443	13,027,054	13,027,054
19	324	Steam Pumping Equipment	W/P's	234,170	4,277,017	4,511,187	4,511,078
20	325	Electric Pumping Equipment	W/P's	77,374,300	24,365,383	101,739,683	101,483,316
21	326	Diesel Pumping Equipment	W/P's	2,532,633	0	2,532,633	2,532,633
22	327	Pump Equip Hydraulic	W/P's	622,816	0	622,816	622,816
23	328	Other Pumping Equipment	W/P's	3,328,864	1,379,748	4,708,612	4,708,612
24		Water Treatment Plant					
25	330	Water Treatment Land & Land Rights	W/P's	3,339,936	0	3,339,936	3,339,936
26	331	Water Treatment Structures & Improvements	W/P's	146,414,312	2,155,727	148,570,039	148,519,142
27	332	Water Treatment Equipment	W/P's	159,873,561	46,498,661	206,372,222	201,113,090
28	333	Water Treatment - Other	W/P's	1,473,221	0	1,473,221	1,473,221
29		Transmission and Distribution Plant					
30	340	Transmission & Distribution Land	W/P's	5,351,276	0	5,351,276	5,351,276
31	341	Transmission & Distribution Structures & Impr	W/P's	14,560,734	13,777	14,574,511	14,574,511
32	342	Distribution Reservoirs & Standpipes	W/P's	38,139,270	6,321,563	44,460,833	41,013,236
33	342.98	Distribution Reservoirs & Standpipes - Tank Coat	W/P's	0	8,044,900	8,044,900	4,813,054
34	343	Transmission & Distribution Mains	W/P's	1,576,196,511	274,194,191	1,850,390,702	1,795,248,361
35	344	Fire mains	W/P's	595,477	0	595,477	595,477
36	345	Services	W/P's	56,384,364	8,451,722	64,836,086	63,469,153
37	346	Meters	W/P's	164,441,285	24,587,263	189,028,548	184,580,452
38	347	Meter Installation	W/P's	32,536,937	0	32,536,937	32,536,937
39	348	Hydrants	W/P's	97,070,345	5,348,275	102,418,620	101,258,192
40	349	Other Transmission & Distribution Plant	W/P's	38,643	0	38,643	38,643
41		General Plant					
42	389	General Land & Land Rights	W/P's	615,276	0	615,276	615,276
43	390	Stores Shops Equipment Structures	W/P's	18,320,235	725,465	19,045,700	19,045,700
44	390.1	Office Structures	W/P's	8,167,535	23,558	8,191,093	8,191,093
45	390.2	General Structures - HVAC	W/P's	320,003	27,710	347,713	347,713
46	390.3	Miscellaneous Structures	W/P's	3,720,914	0	3,720,914	3,720,914
47	390.9	Structures & Improvements - Leasehold	W/P's	18,989	0	18,989	18,989
48	391	Office Furniture and Equipment	W/P's	1,716,077	1,515,552	3,231,629	3,061,932
49	391.1	Computers & Peripheral Equipment	W/P's	2,018,422	775,623	2,794,045	2,629,005
50	391.2	Computer Hardware & Software	W/P's	0	0	0	0
51	391.25	Computer Software	W/P's	1,162,251	0	1,162,251	1,162,251
52	391.26	Personal Computer Software	W/P's	0	0	0	0
53	391.3	Other Office Equipment	W/P's	15,667	0	15,667	15,667
54	391.4	BTS Initial Investment	W/P's	0	0	0	0
55	392	Transportation Equipment	W/P's	0	0	0	0
56	392.1	Transportation Equipment - Light Trucks	W/P's	10,695,395	6,841,169	17,536,564	16,186,567
57	392.2	Transportation Equipment - Heavy Trucks	W/P's	20,941,293	5,460,892	26,402,185	25,370,068
58	392.3	Transportation Equipment - Cars	W/P's	920,547	86,537	1,007,084	967,015
59	392.4	Transportation Equipment - Other	W/P's	7,231,087	3,288,086	10,519,173	9,871,520
60	393	Stores Equipment	W/P's	830,051	0	830,051	830,051
61	394	Tools, Shop, & Garage Equipment	W/P's	8,138,588	1,636,736	9,775,324	9,539,061
62	395	Laboratory Equipment	W/P's	1,933,696	16,106	1,949,802	1,949,802
63	396	Power Operated Equipment	W/P's	1,746,119	15,629	1,761,748	1,761,748
64	397	Communication Equipment	W/P's	0	34,533	34,533	34,533
65	397.1	Communication Equipment (non telephone)	W/P's	8,997,384	307,015	9,304,399	9,304,399
66	397.2	Telephone Equipment	W/P's	41,996	0	41,996	41,996
67	398	Miscellaneous Equipment	W/P's	5,515,810	54,701	5,570,511	5,570,511
68	399	Other Tangible Property	W/P's	30,088	103,260	133,348	133,348
69							
70		Subtotal		2,587,063,466	438,851,165	3,025,914,631	2,947,833,386
71							
72	1701	Allocated MAWC Corporate	W/P's	88,912,274	47,080,406	135,992,680	124,304,248
73							
74		Total Utility Plant In Service		\$2,675,975,740	\$485,931,571	\$3,161,907,311	\$3,072,137,634

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Line Number	NARUC Account	Account Description	Schedule	Total Sewer			
				Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Intangible Plant					
2	301	Organization	W/P's	\$5,700	\$0	\$5,700	\$5,700
3	302	Franchise & Consents	W/P's	5,562	0	5,562	5,562
4	303	Miscellaneous Intangible Plant Studies	W/P's	0	9,811	9,811	9,811
5		Collection Plant	W/P's				
6	350	Land & Land Rights	W/P's	30,000	0	30,000	30,000
7	351	Structures & Improvements	W/P's	3,526,144	2,076	3,528,220	3,528,220
8	352	Collections Sewers	W/P's	0	0	0	0
9	352.1	Collections Sewers - Force	W/P's	6,529,642	106,746	6,636,388	6,633,828
10	352.2	Collections Sewers - Gravity	W/P's	31,917,994	4,362,120	36,280,114	35,632,171
11	352.3	Special Collecting Structures	W/P's	0	0	0	0
12	353	Services to Customers	W/P's	2,121,684	1,204,810	3,326,494	3,067,299
13	354	Flow Measuring Devices	W/P's	517,923	0	517,923	517,923
14	355	Flow Measuring Installations	W/P's	0	0	0	0
15	356	Other Collection Plant Facilities	W/P's	29,499	0	29,499	29,499
16		Pumping Plant					
17	360	Land & Land Rights	W/P's	86,505	0	86,505	86,505
18	361	Structures & Improvements	W/P's	405,990	885,716	1,291,706	1,291,706
19	362	Receiving Wells	W/P's	741,249	0	741,249	741,249
20	363	Electric Pumping Equipment	W/P's	3,600,971	1,395,427	4,996,398	4,864,947
21	364	Diesel Pumping Equipment	W/P's	0	0	0	0
22	365	Other Pumping Equipment	W/P's	1,141,214	6,900	1,148,114	1,148,114
23		Treatment and Disposal Plant					
24	370	Land & Land Rights	W/P's	259,567	0	259,567	259,567
25	370.1	Oxidation Lagoon Land & Land Rights	W/P's	0	0	0	0
26	370.2	Other Land & Land Rights	W/P's	0	0	0	0
27	371	Structures & Improvements	W/P's	4,066,510	4,612,018	8,678,528	8,285,966
28	372	Treatment and Disposal Plant Equipment	W/P's	9,953,734	7,411,886	17,365,620	15,961,476
29	373	Plant Sewers	W/P's	11,534,464	98,292	11,632,756	11,632,756
30	374	Outfall Sewer Line	W/P's	243,076	0	243,076	243,076
31	375	Other Treatment and Disposal Plant Equip	W/P's	0	0	0	0
32		General Plant					
33	389	General Land & Land Rights	W/P's	401,302	0	401,302	401,302
34	390	Stores Shops Equipment Structures	W/P's	800,132	0	800,132	800,132
35	390.1	Office Structures	W/P's	0	0	0	0
36	390.2	General Structures - HVAC	W/P's	0	0	0	0
37	390.3	Miscellaneous Structures	W/P's	0	0	0	0
38	390.9	Structures & Improvements - Leasehold	W/P's	112,194	0	112,194	112,194
39	391	Office Furniture and Equipment	W/P's	91,898	19,695	111,593	111,593
40	391.1	Computers & Peripheral Equipment	W/P's	110,377	36,108	146,485	137,588
41	391.2	Computer Hardware & Software	W/P's	0	0	0	0
42	391.25	Computer Software	W/P's	67,395	0	67,395	67,395
43	391.26	Personal Computer Software	W/P's	0	0	0	0
44	391.3	Other Office Equipment	W/P's	0	0	0	0
45	391.4	BTS Initial Investment	W/P's	0	0	0	0
46	392	Transportation Equipment	W/P's	823,798	768,808	1,592,606	1,508,102
47	392.1	Transportation Equipment - Light Trucks	W/P's	0	0	0	0
48	392.2	Transportation Equipment - Heavy Trucks	W/P's	0	0	0	0
49	392.3	Transportation Equipment - Cars	W/P's	0	0	0	0
50	392.4	Transportation Equipment - Other	W/P's	0	0	0	0
51	393	Stores Equipment	W/P's	27,171	0	27,171	27,171
52	394	Tools, Shop, & Garage Equipment	W/P's	201,002	209,847	410,849	385,916
53	395	Laboratory Equipment	W/P's	119,271	0	119,271	119,271
54	396	Power Operated Equipment	W/P's	581,951	0	581,951	581,951
55	397	Communication Equipment	W/P's	424,498	56,635	481,133	481,133
56	397.1	Communication Equipment (non telephone)	W/P's	0	0	0	0
57	397.2	Telephone Equipment	W/P's	0	0	0	0
58	398	Miscellaneous Equipment	W/P's	199,964	38,222	238,186	238,186
59	399	Other Tangible Property	W/P's	110,814	0	110,814	110,814
60							
61		Subtotal		80,789,195	21,225,117	102,014,312	99,058,123
62							
63	1701	Allocated MAWC Corporate	W/P's	2,797,137	1,481,127	4,278,264	3,910,552
64							
65		Total Utility Plant In Service		\$83,586,332	\$22,706,244	\$106,292,576	\$102,968,675

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				St. Louis County			
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended	Pro Forma	Pro Forma For the	13-Month
				12/31/19	Adjustments	12 Months Ended 05/31/22	Average 05/31/22
1		Intangible Plant					
2	301	Organization	W/P's	\$22,997	\$0	\$22,997	\$22,997
3	302	Franchise & Consents	W/P's	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/P's	486,000	262,040	748,040	748,040
5		Source of Supply Plant					
6	310	Land & Land Rights	W/P's	78,261	1,181,610	1,259,871	1,259,009
7	311	Structures & Improvements	W/P's	9,045,994	1,806,772	10,852,766	10,852,766
8	312	Collection & Impound Reservoirs	W/P's	0	0	0	0
9	313	Lake, River, & Other Intakes	W/P's	350,082	0	350,082	350,082
10	314	Wells & Springs	W/P's	52,812	0	52,812	52,812
11	315	Infiltration Galleries & Tunnels	W/P's	0	0	0	0
12	316	Supply Mains	W/P's	6,076,315	0	6,076,315	6,076,315
13	317	Other P/E-Supply	W/P's	0	0	0	0
14		Pumping Plant					
15	320	Pumping Land & Land Rights	W/P's	284,360	0	284,360	284,360
16	321	Pumping Structures & Improvements	W/P's	15,128,812	1,776,753	16,905,565	16,905,565
17	322	Boiler Plant Equipment	W/P's	0	0	0	0
18	323	Power Generation Equipment	W/P's	10,000,431	14,678	10,015,109	10,015,109
19	324	Steam Pumping Equipment	W/P's	0	3,959,086	3,959,086	3,958,977
20	325	Electric Pumping Equipment	W/P's	51,202,578	17,294,790	68,497,368	68,497,368
21	326	Diesel Pumping Equipment	W/P's	2,053,344	0	2,053,344	2,053,344
22	327	Pump Equip Hydraulic	W/P's	261,087	0	261,087	261,087
23	328	Other Pumping Equipment	W/P's	1,235,899	1,316,604	2,552,503	2,552,503
24		Water Treatment Plant					
25	330	Water Treatment Land & land Rights	W/P's	1,902,256	0	1,902,256	1,902,256
26	331	Water Treatment Structures & Improvements	W/P's	80,445,825	2,155,727	82,601,552	82,550,655
27	332	Water Treatment Equipment	W/P's	94,089,106	29,253,107	123,342,213	119,085,745
28	333	Water Treatment - Other	W/P's	0	0	0	0
29		Transmission and Distribution Plant					
30	340	Transmission & Distribution Land	W/P's	3,991,422	0	3,991,422	3,991,422
31	341	Transmission & Distribution Structures & Impr	W/P's	5,953,957	8,078	5,962,035	5,962,035
32	342	Distribution Reservoirs & Standpipes	W/P's	12,492,373	826,698	13,319,071	12,628,761
33	342.98	Distribution Reservoirs & Standpipes - Tank Coat	W/P's	0	8,044,900	8,044,900	4,813,054
34	343	Transmission & Distribution Mains	W/P's	1,264,694,768	212,289,391	1,476,984,159	1,435,318,158
35	344	Fire mains	W/P's	0	0	0	0
36	345	Services	W/P's	76,258	0	76,258	76,258
37	346	Meters	W/P's	124,551,755	16,931,560	141,483,315	138,298,187
38	347	Meter Installation	W/P's	13,108,690	0	13,108,690	13,108,690
39	348	Hydrants	W/P's	72,671,524	3,081,856	75,753,380	75,102,239
40	349	Other Transmission & Distribution Plant	W/P's	0	0	0	0
41		General Plant					
42	389	General Land & Land Rights	W/P's	1,749	0	1,749	1,749
43	390	Stores Shops Equipment Structures	W/P's	7,540,754	520,322	8,061,076	8,061,076
44	390.1	Office Structures	W/P's	3,870,453	23,558	3,894,011	3,894,011
45	390.2	General Structures - HVAC	W/P's	320,003	27,710	347,713	347,713
46	390.3	Miscellaneous Structures	W/P's	1,455,244	0	1,455,244	1,455,244
47	390.9	Structures & Improvements - Leasehold	W/P's	6,585	0	6,585	6,585
48	391	Office Furniture and Equipment	W/P's	997,463	169,567	1,167,030	1,148,000
49	391.1	Computers & Peripheral Equipment	W/P's	628,248	303,911	932,159	840,908
50	391.2	Computer Hardware & Software	W/P's	0	0	0	0
51	391.25	Computer Software	W/P's	931,032	0	931,032	931,032
52	391.26	Personal Computer Software	W/P's	0	0	0	0
53	391.3	Other Office Equipment	W/P's	0	0	0	0
54	391.4	BTS Initial Investment	W/P's	0	0	0	0
55	392	Transportation Equipment	W/P's	0	0	0	0
56	392.1	Transportation Equipment - Light Trucks	W/P's	6,406,833	3,628,907	10,035,740	9,173,463
57	392.2	Transportation Equipment - Heavy Trucks	W/P's	20,600,123	5,270,625	25,870,748	24,838,631
58	392.3	Transportation Equipment - Cars	W/P's	773,393	49,330	822,723	812,706
59	392.4	Transportation Equipment - Other	W/P's	5,577,220	2,591,024	8,168,244	7,665,157
60	393	Stores Equipment	W/P's	596,941	0	596,941	596,941
61	394	Tools, Shop, & Garage Equipment	W/P's	5,047,553	1,094,798	6,142,351	6,000,188
62	395	Laboratory Equipment	W/P's	1,034,529	0	1,034,529	1,034,529
63	396	Power Operated Equipment	W/P's	786,504	15,629	802,133	802,133
64	397	Communication Equipment	W/P's	0	3,162	3,162	3,162
65	397.1	Communication Equipment (non telephone)	W/P's	4,483,191	211,944	4,695,135	4,695,135
66	397.2	Telephone Equipment	W/P's	1,656	0	1,656	1,656
67	398	Miscellaneous Equipment	W/P's	3,446,764	13,845	3,460,609	3,460,609
68	399	Other Tangible Property	W/P's	0	103,260	103,260	103,260
69							
70		Subtotal		1,834,763,144	314,231,242	2,148,994,386	2,092,601,682
71							
72	1701	Allocated MAWC Corporate	W/P's	64,737,673	34,279,586	99,017,259	90,506,827
73							
74		Total Utility Plant In Service		\$1,899,500,817	\$348,510,828	\$2,248,011,645	\$2,183,108,509

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				All Other Water			
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Intangible Plant					
2	301	Organization	W/P's	\$37,340	\$0	\$37,340	\$37,340
3	302	Franchise & Consents	W/P's	43,698	0	43,698	43,698
4	303	Miscellaneous Intangible Plant Studies	W/P's	548,622	0	548,622	548,622
5		Source of Supply Plant					
6	310	Land & Land Rights	W/P's	1,322,236	580,381	1,902,617	1,902,617
7	311	Structures & Improvements	W/P's	10,800,703	2,697,577	13,498,280	13,498,280
8	312	Collection & Impound Reservoirs	W/P's	119,689	0	119,689	119,689
9	313	Lake, River, & Other Intakes	W/P's	7,390,024	0	7,390,024	7,390,024
10	314	Wells & Springs	W/P's	9,683,857	3,275,888	12,959,745	12,959,745
11	315	Infiltration Galleries & Tunnels	W/P's	1,804	0	1,804	1,804
12	316	Supply Mains	W/P's	16,213,588	30,660	16,244,248	16,244,248
13	317	Other P/E-Supply	W/P's	1,730	141,226	142,956	142,956
14		Pumping Plant					
15	320	Pumping Land & Land Rights	W/P's	188,269	0	188,269	188,269
16	321	Pumping Structures & Improvements	W/P's	12,814,584	286,016	13,100,600	13,024,799
17	322	Boiler Plant Equipment	W/P's	0	0	0	0
18	323	Power Generation Equipment	W/P's	2,765,180	246,765	3,011,945	3,011,945
19	324	Steam Pumping Equipment	W/P's	234,170	317,931	552,101	552,101
20	325	Electric Pumping Equipment	W/P's	26,171,722	7,070,593	33,242,315	32,985,948
21	326	Diesel Pumping Equipment	W/P's	479,289	0	479,289	479,289
22	327	Pump Equip Hydraulic	W/P's	361,729	0	361,729	361,729
23	328	Other Pumping Equipment	W/P's	2,092,965	63,144	2,156,109	2,156,109
24		Water Treatment Plant					
25	330	Water Treatment Land & land Rights	W/P's	1,437,680	0	1,437,680	1,437,680
26	331	Water Treatment Structures & Improvements	W/P's	65,968,487	0	65,968,487	65,968,487
27	332	Water Treatment Equipment	W/P's	65,784,455	17,245,554	83,030,009	82,027,345
28	333	Water Treatment - Other	W/P's	1,473,221	0	1,473,221	1,473,221
29		Transmission and Distribution Plant					
30	340	Transmission & Distribution Land	W/P's	1,359,854	0	1,359,854	1,359,854
31	341	Transmission & Distribution Structures & Impr	W/P's	8,606,777	5,699	8,612,476	8,612,476
32	342	Distribution Reservoirs & Standpipes	W/P's	25,646,897	5,494,865	31,141,762	28,384,475
33	342.98	Distribution Reservoirs & Standpipes - Tank Coati	W/P's	0	0	0	0
34	343	Transmission & Distribution Mains	W/P's	311,501,743	61,904,800	373,406,543	359,930,203
35	344	Fire mains	W/P's	595,477	0	595,477	595,477
36	345	Services	W/P's	56,308,106	8,451,722	64,759,828	63,392,895
37	346	Meters	W/P's	39,889,530	7,655,703	47,545,233	46,282,265
38	347	Meter Installation	W/P's	19,428,247	0	19,428,247	19,428,247
39	348	Hydrants	W/P's	24,398,821	2,266,419	26,665,240	26,155,953
40	349	Other Transmission & Distribution Plant	W/P's	38,643	0	38,643	38,643
41		General Plant					
42	389	General Land & Land Rights	W/P's	613,527	0	613,527	613,527
43	390	Stores Shops Equipment Structures	W/P's	10,779,481	205,143	10,984,624	10,984,624
44	390.1	Office Structures	W/P's	4,297,082	0	4,297,082	4,297,082
45	390.2	General Structures - HVAC	W/P's	0	0	0	0
46	390.3	Miscellaneous Structures	W/P's	2,265,670	0	2,265,670	2,265,670
47	390.9	Structures & Improvements - Leasehold	W/P's	12,404	0	12,404	12,404
48	391	Office Furniture and Equipment	W/P's	718,614	1,345,985	2,064,599	1,913,932
49	391.1	Computers & Peripheral Equipment	W/P's	1,390,174	471,712	1,861,886	1,788,097
50	391.2	Computer Hardware & Software	W/P's	0	0	0	0
51	391.25	Computer Software	W/P's	231,219	0	231,219	231,219
52	391.26	Personal Computer Software	W/P's	0	0	0	0
53	391.3	Other Office Equipment	W/P's	15,667	0	15,667	15,667
54	391.4	BTS Initial Investment	W/P's	0	0	0	0
55	392	Transportation Equipment	W/P's	0	0	0	0
56	392.1	Transportation Equipment - Light Trucks	W/P's	4,288,562	3,212,262	7,500,824	7,013,104
57	392.2	Transportation Equipment - Heavy Trucks	W/P's	341,170	190,267	531,437	531,437
58	392.3	Transportation Equipment - Cars	W/P's	147,154	37,207	184,361	154,309
59	392.4	Transportation Equipment - Other	W/P's	1,653,867	697,062	2,350,929	2,206,363
60	393	Stores Equipment	W/P's	233,110	0	233,110	233,110
61	394	Tools, Shop, & Garage Equipment	W/P's	3,091,035	541,938	3,632,973	3,538,873
62	395	Laboratory Equipment	W/P's	899,167	16,106	915,273	915,273
63	396	Power Operated Equipment	W/P's	959,615	0	959,615	959,615
64	397	Communication Equipment	W/P's	0	31,371	31,371	31,371
65	397.1	Communication Equipment (non telephone)	W/P's	4,514,193	95,071	4,609,264	4,609,264
66	397.2	Telephone Equipment	W/P's	40,340	0	40,340	40,340
67	398	Miscellaneous Equipment	W/P's	2,069,046	40,856	2,109,902	2,109,902
68	399	Other Tangible Property	W/P's	30,088	0	30,088	30,088
69							
70		Subtotal		752,300,322	124,619,923	876,920,245	855,231,704
71							
72	1701	Allocated MAWC Corporate	W/P's	24,174,601	12,800,820	36,975,421	33,797,421
73							
74		Total Utility Plant In Service		\$776,474,923	\$137,420,743	\$913,895,666	\$889,029,125

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				Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Intangible Plant					
2	301	Organization	W/P's	\$0	\$0	\$0	\$0
3	302	Franchise & Consents	W/P's	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/P's	0	9,811	9,811	9,811
5		Collection Plant					
6	350	Land & Land Rights	W/P's	0	0	0	0
7	351	Structures & Improvements	W/P's	0	0	0	0
8	352	Collections Sewers	W/P's	0	0	0	0
9	352.1	Collections Sewers - Force	W/P's	0	0	0	0
10	352.2	Collections Sewers - Gravity	W/P's	22,580,954	2,176,048	24,757,002	24,634,665
11	352.3	Special Collecting Structures	W/P's	0	0	0	0
12	353	Services to Customers	W/P's	0	13,060	13,060	13,060
13	354	Flow Measuring Devices	W/P's	0	0	0	0
14	355	Flow Measuring Installations	W/P's	0	0	0	0
15	356	Other Collection Plant Facilities	W/P's	0	0	0	0
16		Pumping Plant					
17	360	Land & Land Rights	W/P's	0	0	0	0
18	361	Structures & Improvements	W/P's	37,493	0	37,493	37,493
19	362	Receiving Wells	W/P's	0	0	0	0
20	363	Electric Pumping Equipment	W/P's	155,344	0	155,344	155,344
21	364	Diesel Pumping Equipment	W/P's	0	0	0	0
22	365	Other Pumping Equipment	W/P's	0	0	0	0
23		Treatment and Disposal Plant					
24	370	Land & Land Rights	W/P's	0	0	0	0
25	370.1	Oxidation Lagoon Land & Land Rights	W/P's	0	0	0	0
26	370.2	Other Land & Land Rights	W/P's	0	0	0	0
27	371	Structures & Improvements	W/P's	0	0	0	0
28	372	Treatment and Disposal Plant Equipment	W/P's	616,196	356,109	972,305	948,811
29	373	Plant Sewers	W/P's	10,390,085	0	10,390,085	10,390,085
30	374	Outfall Sewer Line	W/P's	0	0	0	0
31	375	Other Treatment and Disposal Plant Equip	W/P's	0	0	0	0
32		General Plant					
33	389	General Land & Land Rights	W/P's	168,822	0	168,822	168,822
34	390	Stores Shops Equipment Structures	W/P's	68,683	0	68,683	68,683
35	390.1	Office Structures	W/P's	0	0	0	0
36	390.2	General Structures - HVAC	W/P's	0	0	0	0
37	390.3	Miscellaneous Structures	W/P's	0	0	0	0
38	390.9	Structures & Improvements - Leasehold	W/P's	112,194	0	112,194	112,194
39	391	Office Furniture and Equipment	W/P's	74,363	19,695	94,058	94,058
40	391.1	Computers & Peripheral Equipment	W/P's	94,726	3,899	98,625	97,258
41	391.2	Computer Hardware & Software	W/P's	0	0	0	0
42	391.25	Computer Software	W/P's	57,730	0	57,730	57,730
43	391.26	Personal Computer Software	W/P's	0	0	0	0
44	391.3	Other Office Equipment	W/P's	0	0	0	0
45	391.4	BTS Initial Investment	W/P's	0	0	0	0
46	392	Transportation Equipment	W/P's	308,121	730,144	1,038,265	966,259
47	392.1	Transportation Equipment - Light Trucks	W/P's	0	0	0	0
48	392.2	Transportation Equipment - Heavy Trucks	W/P's	0	0	0	0
49	392.3	Transportation Equipment - Cars	W/P's	0	0	0	0
50	392.4	Transportation Equipment - Other	W/P's	0	0	0	0
51	393	Stores Equipment	W/P's	0	0	0	0
52	394	Tools, Shop, & Garage Equipment	W/P's	6,903	23,071	29,974	23,984
53	395	Laboratory Equipment	W/P's	0	0	0	0
54	396	Power Operated Equipment	W/P's	579,885	0	579,885	579,885
55	397	Communication Equipment	W/P's	17,617	0	17,617	17,617
56	397.1	Communication Equipment (non telephone)	W/P's	0	0	0	0
57	397.2	Telephone Equipment	W/P's	0	0	0	0
58	398	Miscellaneous Equipment	W/P's	30,476	0	30,476	30,476
59	399	Other Tangible Property	W/P's	0	0	0	0
60							
61		Subtotal		35,299,592	3,331,837	38,631,429	38,406,235
62							
63	1701	Allocated MAWC Corporate	W/P's	1,329,786	704,143	2,033,929	1,859,115
64							
65		Total Utility Plant In Service		\$36,629,378	\$4,035,980	\$40,665,358	\$40,265,350

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All Other WW							
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Intangible Plant					
2	301	Organization	W/P's	\$5,700	\$0	\$5,700	\$5,700
3	302	Franchise & Consents	W/P's	5,562	0	5,562	5,562
4	303	Miscellaneous Intangible Plant Studies	W/P's	0	0	0	0
5		Collection Plant					
6	350	Land & Land Rights	W/P's	30,000	0	30,000	30,000
7	351	Structures & Improvements	W/P's	3,526,144	2,076	3,528,220	3,528,220
8	352	Collections Sewers	W/P's	0	0	0	0
9	352.1	Collections Sewers - Force	W/P's	6,529,642	106,746	6,636,388	6,633,828
10	352.2	Collections Sewers - Gravity	W/P's	9,337,040	2,186,072	11,523,112	10,997,506
11	352.3	Special Collecting Structures	W/P's	0	0	0	0
12	353	Services to Customers	W/P's	2,121,684	1,191,750	3,313,434	3,054,239
13	354	Flow Measuring Devices	W/P's	517,923	0	517,923	517,923
14	355	Flow Measuring Installations	W/P's	0	0	0	0
15	356	Other Collection Plant Facilities	W/P's	29,499	0	29,499	29,499
16		Pumping Plant					
17	360	Land & Land Rights	W/P's	86,505	0	86,505	86,505
18	361	Structures & Improvements	W/P's	368,497	885,716	1,254,213	1,254,213
19	362	Receiving Wells	W/P's	741,249	0	741,249	741,249
20	363	Electric Pumping Equipment	W/P's	3,445,627	1,395,427	4,841,054	4,709,603
21	364	Diesel Pumping Equipment	W/P's	0	0	0	0
22	365	Other Pumping Equipment	W/P's	1,141,214	6,900	1,148,114	1,148,114
23		Treatment and Disposal Plant					
24	370	Land & Land Rights	W/P's	259,567	0	259,567	259,567
25	370.1	Oxidation Lagoon Land & Land Rights	W/P's	0	0	0	0
26	370.2	Other Land & Land Rights	W/P's	0	0	0	0
27	371	Structures & Improvements	W/P's	4,066,510	4,612,018	8,678,528	8,285,966
28	372	Treatment and Disposal Plant Equipment	W/P's	9,337,538	7,055,777	16,393,315	15,012,665
29	373	Plant Sewers	W/P's	1,144,379	98,292	1,242,671	1,242,671
30	374	Outfall Sewer Line	W/P's	243,076	0	243,076	243,076
31	375	Other Treatment and Disposal Plant Equip	W/P's	0	0	0	0
32		General Plant					
33	389	General Land & Land Rights	W/P's	232,480	0	232,480	232,480
34	390	Stores Shops Equipment Structures	W/P's	731,449	0	731,449	731,449
35	390.1	Office Structures	W/P's	0	0	0	0
36	390.2	General Structures - HVAC	W/P's	0	0	0	0
37	390.3	Miscellaneous Structures	W/P's	0	0	0	0
38	390.9	Structures & Improvements - Leasehold	W/P's	0	0	0	0
39	391	Office Furniture and Equipment	W/P's	17,535	0	17,535	17,535
40	391.1	Computers & Peripheral Equipment	W/P's	15,651	32,209	47,860	40,330
41	391.2	Computer Hardware & Software	W/P's	0	0	0	0
42	391.25	Computer Software	W/P's	9,665	0	9,665	9,665
43	391.26	Personal Computer Software	W/P's	0	0	0	0
44	391.3	Other Office Equipment	W/P's	0	0	0	0
45	391.4	BTS Initial Investment	W/P's	0	0	0	0
46	392	Transportation Equipment	W/P's	515,677	38,664	554,341	541,843
47	392.1	Transportation Equipment - Light Trucks	W/P's	0	0	0	0
48	392.2	Transportation Equipment - Heavy Trucks	W/P's	0	0	0	0
49	392.3	Transportation Equipment - Cars	W/P's	0	0	0	0
50	392.4	Transportation Equipment - Other	W/P's	0	0	0	0
51	393	Stores Equipment	W/P's	27,171	0	27,171	27,171
52	394	Tools, Shop, & Garage Equipment	W/P's	194,099	186,776	380,875	361,932
53	395	Laboratory Equipment	W/P's	119,271	0	119,271	119,271
54	396	Power Operated Equipment	W/P's	2,066	0	2,066	2,066
55	397	Communication Equipment	W/P's	406,881	56,635	463,516	463,516
56	397.1	Communication Equipment (non telephone)	W/P's	0	0	0	0
57	397.2	Telephone Equipment	W/P's	0	0	0	0
58	398	Miscellaneous Equipment	W/P's	169,488	38,222	207,710	207,710
59	399	Other Tangible Property	W/P's	110,814	0	110,814	110,814
60							
61		Subtotal		45,489,603	17,893,280	63,382,883	60,651,888
62							
63	1701	Allocated MAWC Corporate	W/P's	1,467,351	776,984	2,244,335	2,051,437
64							
65		Total Utility Plant In Service		\$46,956,954	\$18,670,264	\$65,627,218	\$62,703,325

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				Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Intangible Plant					
2	301	Organization	W/P's	\$189,163	\$0	\$189,163	\$189,163
3	302	Franchise & Consents	W/P's	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/P's	31,902	811,902	843,804	736,112
5		Source of Supply Plant					
6	310	Land & Land Rights	W/P's	0	0	0	0
7	311	Structures & Improvements	W/P's	0	0	0	0
8	312	Collection & Impound Reservoirs	W/P's	0	0	0	0
9	313	Lake, River, & Other Intakes	W/P's	0	0	0	0
10	314	Wells & Springs	W/P's	0	0	0	0
11	315	Infiltration Galleries & Tunnels	W/P's	0	0	0	0
12	316	Supply Mains	W/P's	0	0	0	0
13	317	Other P/E-Supply	W/P's	0	0	0	0
14		Pumping Plant					
15	320	Pumping Land & Land Rights	W/P's	0	0	0	0
16	321	Pumping Structures & Improvements	W/P's	0	0	0	0
17	322	Boiler Plant Equipment	W/P's	0	0	0	0
18	323	Power Generation Equipment	W/P's	0	0	0	0
19	324	Steam Pumping Equipment	W/P's	0	0	0	0
20	325	Electric Pumping Equipment	W/P's	0	0	0	0
21	326	Diesel Pumping Equipment	W/P's	0	0	0	0
22	327	Pump Equip Hydraulic	W/P's	0	0	0	0
23	328	Other Pumping Equipment	W/P's	0	0	0	0
24		Water Treatment Plant					
25	330	Water Treatment Land & Land Rights	W/P's	0	0	0	0
26	331	Water Treatment Structures & Improvements	W/P's	0	0	0	0
27	332	Water Treatment Equipment	W/P's	0	0	0	0
28	333	Water Treatment - Other	W/P's	0	0	0	0
29		Transmission and Distribution Plant					
30	340	Transmission & Distribution Land	W/P's	0	0	0	0
31	341	Transmission & Distribution Structures & Impr	W/P's	205,523	0	205,523	205,523
32	342	Distribution Reservoirs & Standpipes	W/P's	0	0	0	0
33	342.98	Distribution Reservoirs & Standpipes - Tank Coat	W/P's	0	0	0	0
34	343	Transmission & Distribution Mains	W/P's	0	0	0	0
35	344	Fire mains	W/P's	0	0	0	0
36	345	Services	W/P's	0	0	0	0
37	346	Meters	W/P's	0	0	0	0
38	347	Meter Installation	W/P's	0	0	0	0
39	348	Hydrants	W/P's	0	0	0	0
40	349	Other Transmission & Distribution Plant	W/P's	0	0	0	0
41		General Plant					
42	389	General Land & Land Rights	W/P's	0	0	0	0
43	390	Stores Shops Equipment Structures	W/P's	354,016	0	354,016	354,016
44	390.1	Office Structures	W/P's	27,700	9,481	37,181	37,181
45	390.2	General Structures - HVAC	W/P's	0	0	0	0
46	390.3	Miscellaneous Structures	W/P's	0	0	0	0
47	390.9	Structures & Improvements - Leasehold	W/P's	49,661	0	49,661	49,661
48	391	Office Furniture and Equipment	W/P's	309,727	1,863	311,590	311,590
49	391.1	Computers & Peripheral Equipment	W/P's	4,935,550	1,516,925	6,452,475	6,260,552
50	391.2	Computer Hardware & Software	W/P's	8,316,477	0	8,316,477	8,316,477
51	391.25	Computer Software	W/P's	24,972,439	45,090,448	70,062,887	58,505,960
52	391.26	Personal Computer Software	W/P's	0	0	0	0
53	391.3	Other Office Equipment	W/P's	0	709,938	709,938	563,623
54	391.4	BTS Initial Investment	W/P's	46,360,756	0	46,360,756	46,360,756
55	392	Transportation Equipment	W/P's	0	0	0	0
56	392.1	Transportation Equipment - Light Trucks	W/P's	2,324,076	70,528	2,394,604	2,377,633
57	392.2	Transportation Equipment - Heavy Trucks	W/P's	28,432	0	28,432	28,432
58	392.3	Transportation Equipment - Cars	W/P's	135,269	185,649	320,918	302,524
59	392.4	Transportation Equipment - Other	W/P's	2,705,365	0	2,705,365	2,705,365
60	393	Stores Equipment	W/P's	0	0	0	0
61	394	Tools, Shop, & Garage Equipment	W/P's	502,922	98,099	601,021	583,099
62	395	Laboratory Equipment	W/P's	0	0	0	0
63	396	Power Operated Equipment	W/P's	0	0	0	0
64	397	Communication Equipment	W/P's	0	108,417	108,417	108,417
65	397.1	Communication Equipment (non telephone)	W/P's	157,929	(47,360)	110,569	110,569
66	397.2	Telephone Equipment	W/P's	2,293	0	2,293	2,293
67	398	Miscellaneous Equipment	W/P's	98,360	5,643	104,003	104,003
68	399	Other Tangible Property	W/P's	1,851	0	1,851	1,851
69							
70		Subtotal		91,709,411	48,561,533	140,270,944	128,214,800
71							
72	1701	Allocated MAWC Corporate	W/P's	(91,709,411)	(48,561,533)	(140,270,944)	(128,214,800)
73							
74		Total Utility Plant In Service		\$0	\$0	\$0	\$0

Missouri-American Water Company
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		Total Company					
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Intangible Plant					
2	301	Organization	W/P's	\$2,933	\$0	\$2,933	\$2,933
3	302	Franchise & Consents	W/P's	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/P's	308,373	67,393	375,766	341,211
5		Source of Supply Plant					
6	310	Land & Land Rights	W/P's	0	620,204	620,204	620,204
7	311	Structures & Improvements	W/P's	6,267,019	(564,126)	5,702,893	5,466,688
8	312	Collection & Impound Reservoirs	W/P's	99,604	940	100,544	100,371
9	313	Lake, River, & Other Intakes	W/P's	1,532,086	653,071	2,185,157	2,054,349
10	314	Wells & Springs	W/P's	2,359,884	308,743	2,668,627	2,558,672
11	315	Infiltration Galleries & Tunnels	W/P's	415	77	492	476
12	316	Supply Mains	W/P's	9,129,641	738,620	9,868,261	9,695,276
13	317	Other P/E-Supply	W/P's	889	11,669	12,558	11,171
14		Pumping Plant					
15	320	Pumping Land & Land Rights	W/P's	590	0	590	590
16	321	Pumping Structures & Improvements	W/P's	8,971,896	2,504,280	11,476,176	10,909,043
17	322	Boiler Plant Equipment	W/P's	0	0	0	0
18	323	Power Generation Equipment	W/P's	1,106,191	956,909	2,063,100	1,861,832
19	324	Steam Pumping Equipment	W/P's	(41,092)	(71,721)	(112,813)	(117,423)
20	325	Electric Pumping Equipment	W/P's	25,602,311	(9,458,959)	16,143,352	15,435,277
21	326	Diesel Pumping Equipment	W/P's	1,915,668	110,106	2,025,774	2,004,626
22	327	Pump Equip Hydraulic	W/P's	65,225	27,077	92,302	87,102
23	328	Other Pumping Equipment	W/P's	267,172	(1,012,578)	(745,406)	(784,722)
24		Water Treatment Plant					
25	330	Water Treatment Land & Land Rights	W/P's	0	(9,053)	(9,053)	(9,053)
26	331	Water Treatment Structures & Improvements	W/P's	45,164,015	7,720,428	52,884,443	51,233,265
27	332	Water Treatment Equipment	W/P's	44,212,546	(5,934,226)	38,278,320	37,580,667
28	333	Water Treatment - Other	W/P's	591,225	98,963	690,188	675,456
29		Transmission and Distribution Plant					
30	340	Transmission & Distribution Land	W/P's	17	(500)	(483)	(483)
31	341	Transmission & Distribution Structures & Impr	W/P's	5,703,440	595,484	6,298,924	6,154,079
32	342	Distribution Reservoirs & Standpipes	W/P's	16,678,130	893,472	17,571,602	17,613,359
33	342.98	Distribution Reservoirs & Standpipes - Tank Coati	W/P's	0	227,187	227,187	83,495
34	343	Transmission & Distribution Mains	W/P's	253,882,250	26,767,021	280,649,271	272,183,060
35	344	Fire mains	W/P's	185,161	23,223	208,384	203,353
36	345	Services	W/P's	13,822,442	2,945,597	16,768,039	15,898,402
37	346	Meters	W/P's	4,748,453	6,972,791	11,721,244	7,904,754
38	347	Meter Installation	W/P's	14,492,716	2,993,404	17,486,120	16,542,549
39	348	Hydrants	W/P's	18,405,422	2,126,922	20,532,344	19,831,579
40	349	Other Transmission & Distribution Plant	W/P's	15,407	2,391	17,798	17,415
41		Collection Plant					
42	350	Land & Land Rights	W/P's	0	0	0	0
43	351	Structures & Improvements	W/P's	1,439,489	166,822	1,606,311	1,576,851
44	352	Collections Sewers	W/P's	0	0	0	0
45	352.1	Collections Sewers - Force	W/P's	2,152,325	(560,721)	1,591,604	1,557,821
46	352.2	Collections Sewers - Gravity	W/P's	13,030,822	247,493	13,278,315	13,168,049
47	352.3	Special Collecting Structures	W/P's	0	0	0	0
48	353	Services to Customers	W/P's	493,832	(95,336)	398,496	414,600
49	354	Flow Measuring Devices	W/P's	319,672	36,812	356,484	350,476
50	355	Flow Measuring Installations	W/P's	0	0	0	0
51	356	Other Collection Plant Facilities	W/P's	1,669	3,243	4,912	3,949
52		Pumping Plant					
53	360	Land & Land Rights	W/P's	27	0	27	27
54	361	Structures & Improvements	W/P's	44,722	30,728	75,450	62,661
55	362	Receiving Wells	W/P's	367,574	49,382	416,956	411,026
56	363	Electric Pumping Equipment	W/P's	1,539,119	197,098	1,736,217	1,691,291
57	364	Diesel Pumping Equipment	W/P's	0	0	0	0
58	365	Other Pumping Equipment	W/P's	1,183,058	98,037	1,281,095	1,265,423
59		Treatment and Disposal Plant					
60	370	Land & Land Rights	W/P's	21,963	0	21,963	21,963
61	370.1	Oxidation Lagoon Land & Land Rights	W/P's	0	0	0	0
62	370.2	Other Land & Land Rights	W/P's	0	0	0	0
63	371	Structures & Improvements	W/P's	1,144,180	(959,559)	184,621	218,553
64	372	Treatment and Disposal Plant Equipment	W/P's	4,481,896	86,563	4,568,459	4,529,066
65	373	Plant Sewers	W/P's	1,612,063	510,843	2,122,906	1,988,547
66	374	Outfall Sewer Line	W/P's	23,515	20,240	43,755	38,869
67	375	Other Treatment and Disposal Plant Equip	W/P's	0	0	0	0
68		General Plant					
69	389	General Land & Land Rights	W/P's	(1,599)	0	(1,599)	(1,599)
70	390	Stores Shops Equipment Structures	W/P's	2,387,760	1,026,585	3,414,345	3,220,226
71	390.1	Office Structures	W/P's	793,806	470,923	1,264,729	1,147,476
72	390.2	General Structures - HVAC	W/P's	26,994	18,777	45,771	40,816
73	390.3	Miscellaneous Structures	W/P's	1,681,978	293,581	1,975,559	1,926,815
74	390.9	Structures & Improvements - Leasehold	W/P's	189,971	17,243	207,214	203,903
75	391	Office Furniture and Equipment	W/P's	915,412	(1,350,419)	(435,007)	(300,475)
76	391.1	Computers & Peripheral Equipment	W/P's	3,938,526	(394,888)	3,543,638	3,689,868
77	391.2	Computer Hardware & Software	W/P's	3,080,046	2,937,518	6,017,564	5,671,599
78	391.25	Computer Software	W/P's	10,132,929	6,038,756	16,171,685	14,258,067
79	391.26	Personal Computer Software	W/P's	0	0	0	0
80	391.3	Other Office Equipment	W/P's	(22,379)	87,419	65,040	30,352
81	391.4	BTS Initial Investment	W/P's	15,716,691	7,660,343	23,377,034	21,188,806
82	392	Transportation Equipment	W/P's	595,807	110,517	706,324	685,908
83	392.1	Transportation Equipment - Light Trucks	W/P's	2,438,395	2,520,595	4,958,990	4,282,970
84	392.2	Transportation Equipment - Heavy Trucks	W/P's	4,450,925	1,007,835	5,458,760	4,908,773
85	392.3	Transportation Equipment - Cars	W/P's	2,262,036	224,771	2,486,807	2,486,807
86	392.4	Transportation Equipment - Other	W/P's	2,643,525	1,660,219	4,303,744	3,942,314
87	393	Stores Equipment	W/P's	(55,443)	83,440	27,997	9,860
88	394	Tools, Shop, & Garage Equipment	W/P's	3,691,923	(1,054,775)	2,637,148	2,756,597
89	395	Laboratory Equipment	W/P's	749,945	194,464	944,409	901,862
90	396	Power Operated Equipment	W/P's	2,500,897	143,620	2,644,517	2,644,517
91	397	Communication Equipment	W/P's	(4,753)	52,577	47,824	31,297
92	397.1	Communication Equipment (non telephone)	W/P's	1,473,963	1,097,860	2,571,823	2,335,978
93	397.2	Telephone Equipment	W/P's	73,968	5,609	79,577	79,577
94	398	Miscellaneous Equipment	W/P's	1,297,725	766,648	2,064,373	1,919,305
95	399	Other Tangible Property	W/P's	(274,799)	79,373	(195,426)	(232,891)
96							
97		Total Accumulated Provision for Depreciation		\$564,030,204	\$63,845,045	\$627,875,249	\$601,287,473

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				Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Intangible Plant					
2	301	Organization	W/P's	\$2,933	\$0	\$2,933	\$2,933
3	302	Franchise & Consents	W/P's	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/P's	306,586	43,179	349,765	328,176
5		Source of Supply Plant	W/P's				
6	310	Land & Land Rights	W/P's	0	620,204	620,204	620,204
7	311	Structures & Improvements	W/P's	6,267,018	(564,126)	5,702,892	5,466,687
8	312	Collection & Impound Reservoirs	W/P's	99,604	940	100,544	100,371
9	313	Lake, River, & Other Intakes	W/P's	1,532,086	653,071	2,185,157	2,054,349
10	314	Wells & Springs	W/P's	2,359,884	308,743	2,668,627	2,558,672
11	315	Infiltration Galleries & Tunnels	W/P's	415	77	492	476
12	316	Supply Mains	W/P's	9,129,641	738,620	9,868,261	9,695,276
13	317	Other P/E-Supply	W/P's	889	11,669	12,558	11,171
14		Pumping Plant					
15	320	Pumping Land & Land Rights	W/P's	590	0	590	590
16	321	Pumping Structures & Improvements	W/P's	8,971,896	2,504,280	11,476,176	10,909,043
17	322	Boiler Plant Equipment	W/P's	0	0	0	0
18	323	Power Generation Equipment	W/P's	1,106,186	956,909	2,063,095	1,861,827
19	324	Steam Pumping Equipment	W/P's	(41,092)	(71,721)	(112,813)	(117,423)
20	325	Electric Pumping Equipment	W/P's	25,602,311	(9,458,959)	16,143,352	15,435,277
21	326	Diesel Pumping Equipment	W/P's	1,915,668	110,106	2,025,774	2,004,626
22	327	Pump Equip Hydraulic	W/P's	65,225	27,077	92,302	87,102
23	328	Other Pumping Equipment	W/P's	267,172	(1,012,578)	(745,406)	(784,722)
24		Water Treatment Plant					
25	330	Water Treatment Land & Land Rights	W/P's	0	(9,053)	(9,053)	(9,053)
26	331	Water Treatment Structures & Improvements	W/P's	45,163,945	7,720,428	52,884,373	51,233,195
27	332	Water Treatment Equipment	W/P's	44,212,391	(5,934,226)	38,278,165	37,580,512
28	333	Water Treatment - Other	W/P's	591,225	98,963	690,188	675,456
29		Transmission and Distribution Plant					
30	340	Transmission & Distribution Land	W/P's	17	(500)	(483)	(483)
31	341	Transmission & Distribution Structures & Impr	W/P's	5,692,697	587,118	6,279,815	6,136,984
32	342	Distribution Reservoirs & Standpipes	W/P's	16,699,940	893,472	17,593,412	17,635,169
33	342.98	Distribution Reservoirs & Standpipes - Tank Coati	W/P's	0	227,187	227,187	83,495
34	343	Transmission & Distribution Mains	W/P's	253,895,771	26,767,021	280,662,792	272,196,581
35	344	Fire mains	W/P's	185,161	23,223	208,384	203,353
36	345	Services	W/P's	13,822,442	2,945,597	16,768,039	15,898,402
37	346	Meters	W/P's	4,748,818	6,972,791	11,721,609	7,905,119
38	347	Meter Installation	W/P's	14,492,716	2,993,404	17,486,120	16,542,549
39	348	Hydrants	W/P's	18,405,344	2,126,922	20,532,266	19,831,501
40	349	Other Transmission & Distribution Plant	W/P's	15,407	2,391	17,798	17,415
41		General Plant					
42	389	General Land & Land Rights	W/P's	(1,599)	0	(1,599)	(1,599)
43	390	Stores Shops Equipment Structures	W/P's	2,239,652	946,125	3,185,777	3,006,748
44	390.1	Office Structures	W/P's	956,300	470,402	1,426,702	1,309,979
45	390.2	General Structures - HVAC	W/P's	26,994	18,777	45,771	40,816
46	390.3	Miscellaneous Structures	W/P's	1,681,978	293,581	1,975,559	1,926,815
47	390.9	Structures & Improvements - Leasehold	W/P's	178,019	1,659	179,678	179,219
48	391	Office Furniture and Equipment	W/P's	762,239	(1,371,732)	(609,493)	(469,734)
49	391.1	Computers & Peripheral Equipment	W/P's	1,294,492	(258,313)	1,036,179	1,153,439
50	391.2	Computer Hardware & Software	W/P's	0	0	0	0
51	391.25	Computer Software	W/P's	1,278,081	153,456	1,431,537	1,395,972
52	391.26	Personal Computer Software	W/P's	0	0	0	0
53	391.3	Other Office Equipment	W/P's	(12,590)	4,073	(8,517)	(9,393)
54	391.4	BTS Initial Investment	W/P's	0	0	0	0
55	392	Transportation Equipment	W/P's	0	0	0	0
56	392.1	Transportation Equipment - Light Trucks	W/P's	2,256,462	2,164,738	4,421,200	3,829,669
57	392.2	Transportation Equipment - Heavy Trucks	W/P's	4,367,596	1,006,559	5,374,155	4,824,806
58	392.3	Transportation Equipment - Cars	W/P's	1,576,537	0	1,576,537	1,576,537
59	392.4	Transportation Equipment - Other	W/P's	2,585,914	1,266,250	3,852,164	3,569,866
60	393	Stores Equipment	W/P's	(82,741)	81,900	(841)	(18,978)
61	394	Tools, Shop, & Garage Equipment	W/P's	3,526,319	(1,024,746)	2,501,573	2,619,540
62	395	Laboratory Equipment	W/P's	709,244	175,310	884,554	845,949
63	396	Power Operated Equipment	W/P's	1,752,870	80,056	1,832,926	1,832,926
64	397	Communication Equipment	W/P's	0	0	0	0
65	397.1	Communication Equipment (non telephone)	W/P's	1,464,811	1,206,186	2,670,997	2,437,922
66	397.2	Telephone Equipment	W/P's	72,590	5,318	77,908	77,908
67	398	Miscellaneous Equipment	W/P's	1,106,793	788,660	1,895,453	1,753,126
68	399	Other Tangible Property	W/P's	(297,063)	73,016	(224,047)	(258,365)
69							
70		Subtotal		502,955,784	46,363,504	549,319,288	527,787,998
71							
72	1701	Allocated MAWC Corporate	W/P's	30,280,356	16,828,618	47,108,974	42,624,489
73							
74		Total Accumulated Provision for Depreciation		\$533,236,140	\$63,192,122	\$596,428,262	\$570,412,487

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Line Number	NARUC Account	Account Description	Schedule	Total Sewer			
				Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Intangible Plant					
2	301	Organization	W/P's	\$0	\$0	\$0	\$0
3	302	Franchise & Consents	W/P's	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/P's	1,787	0	1,787	1,787
5		Collection Plant	W/P's				
6	350	Land & Land Rights	W/P's	0	0	0	0
7	351	Structures & Improvements	W/P's	1,439,489	166,822	1,606,311	1,576,851
8	352	Collections Sewers	W/P's	0	0	0	0
9	352.1	Collections Sewers - Force	W/P's	2,152,325	(560,721)	1,591,604	1,557,821
10	352.2	Collections Sewers - Gravity	W/P's	13,030,822	247,493	13,278,315	13,168,049
11	352.3	Special Collecting Structures	W/P's	0	0	0	0
12	353	Services to Customers	W/P's	493,832	(95,336)	398,496	414,600
13	354	Flow Measuring Devices	W/P's	319,672	36,812	356,484	350,476
14	355	Flow Measuring Installations	W/P's	0	0	0	0
15	356	Other Collection Plant Facilities	W/P's	1,669	3,243	4,912	3,949
16		Pumping Plant					
17	360	Land & Land Rights	W/P's	27	0	27	27
18	361	Structures & Improvements	W/P's	44,722	30,728	75,450	62,661
19	362	Receiving Wells	W/P's	367,574	49,382	416,956	411,026
20	363	Electric Pumping Equipment	W/P's	1,539,119	197,098	1,736,217	1,691,291
21	364	Diesel Pumping Equipment	W/P's	0	0	0	0
22	365	Other Pumping Equipment	W/P's	1,183,058	98,037	1,281,095	1,265,423
23		Treatment and Disposal Plant					
24	370	Land & Land Rights	W/P's	21,963	0	21,963	21,963
25	370.1	Oxidation Lagoon Land & Land Rights	W/P's	0	0	0	0
26	370.2	Other Land & Land Rights	W/P's	0	0	0	0
27	371	Structures & Improvements	W/P's	1,144,180	(959,559)	184,621	218,553
28	372	Treatment and Disposal Plant Equipment	W/P's	4,481,896	86,563	4,568,459	4,529,066
29	373	Plant Sewers	W/P's	1,612,063	510,843	2,122,906	1,988,547
30	374	Outfall Sewer Line	W/P's	23,515	20,240	43,755	38,869
31	375	Other Treatment and Disposal Plant Equip	W/P's	0	0	0	0
32		General Plant					
33	389	General Land & Land Rights	W/P's	0	0	0	0
34	390	Stores Shops Equipment Structures	W/P's	113,771	58,659	172,430	160,668
35	390.1	Office Structures	W/P's	0	0	0	0
36	390.2	General Structures - HVAC	W/P's	0	0	0	0
37	390.3	Miscellaneous Structures	W/P's	0	0	0	0
38	390.9	Structures & Improvements - Leasehold	W/P's	8,882	11,246	20,128	18,478
39	391	Office Furniture and Equipment	W/P's	23,664	10,826	34,490	32,348
40	391.1	Computers & Peripheral Equipment	W/P's	117,696	(72,206)	45,490	71,604
41	391.2	Computer Hardware & Software	W/P's	0	0	0	0
42	391.25	Computer Software	W/P's	54,624	4,774	59,398	59,398
43	391.26	Personal Computer Software	W/P's	0	0	0	0
44	391.3	Other Office Equipment	W/P's	0	0	0	0
45	391.4	BTS Initial Investment	W/P's	0	0	0	0
46	392	Transportation Equipment	W/P's	595,807	110,517	706,324	685,908
47	392.1	Transportation Equipment - Light Trucks	W/P's	0	0	0	0
48	392.2	Transportation Equipment - Heavy Trucks	W/P's	0	0	0	0
49	392.3	Transportation Equipment - Cars	W/P's	0	0	0	0
50	392.4	Transportation Equipment - Other	W/P's	0	0	0	0
51	393	Stores Equipment	W/P's	27,298	1,540	28,838	28,838
52	394	Tools, Shop, & Garage Equipment	W/P's	56,424	31,303	87,727	78,284
53	395	Laboratory Equipment	W/P's	40,701	19,154	59,855	55,913
54	396	Power Operated Equipment	W/P's	748,027	63,564	811,591	811,591
55	397	Communication Equipment	W/P's	(4,753)	76,391	71,638	55,111
56	397.1	Communication Equipment (non telephone)	W/P's	0	0	0	0
57	397.2	Telephone Equipment	W/P's	0	0	0	0
58	398	Miscellaneous Equipment	W/P's	179,376	(29,251)	150,125	150,041
59	399	Other Tangible Property	W/P's	22,229	5,341	27,570	24,899
60							
61		Subtotal		29,841,459	123,503	29,964,962	29,534,040
62							
63	1701	Allocated MAWC Corporate	W/P's	952,605	529,420	1,482,025	1,340,946
64							
65		Total Accumulated Provision for Depreciation		\$30,794,064	\$652,923	\$31,446,987	\$30,874,986

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				St. Louis County			
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Intangible Plant					
2	301	Organization	W/P's	\$0	\$0	\$0	\$0
3	302	Franchise & Consents	W/P's	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/P's	0	24,910	24,910	12,455
5		Source of Supply Plant					
6	310	Land & Land Rights	W/P's	0	(18,785)	(18,785)	(18,785)
7	311	Structures & Improvements	W/P's	4,286,309	(382,232)	3,904,077	3,798,805
8	312	Collection & Impound Reservoirs	W/P's	0	0	0	0
9	313	Lake, River, & Other Intakes	W/P's	46,145	29,538	75,683	69,767
10	314	Wells & Springs	W/P's	4,306	2,778	7,084	6,638
11	315	Infiltration Galleries & Tunnels	W/P's	0	0	0	0
12	316	Supply Mains	W/P's	4,255,729	219,001	4,474,730	4,427,638
13	317	Other P/E-Supply	W/P's	0	0	0	0
14		Pumping Plant					
15	320	Pumping Land & Land Rights	W/P's	0	0	0	0
16	321	Pumping Structures & Improvements	W/P's	5,205,261	1,318,024	6,523,285	6,197,853
17	322	Boiler Plant Equipment	W/P's	0	0	0	0
18	323	Power Generation Equipment	W/P's	739,622	741,620	1,481,242	1,326,508
19	324	Steam Pumping Equipment	W/P's	0	(92,364)	(92,364)	(92,364)
20	325	Electric Pumping Equipment	W/P's	20,883,640	(6,912,353)	13,971,287	13,399,334
21	326	Diesel Pumping Equipment	W/P's	1,805,057	89,269	1,894,326	1,877,180
22	327	Pump Equip Hydraulic	W/P's	36,385	11,351	47,736	45,556
23	328	Other Pumping Equipment	W/P's	136,907	(1,061,664)	(924,757)	(946,070)
24		Water Treatment Plant					
25	330	Water Treatment Land & Land Rights	W/P's	0	0	0	0
26	331	Water Treatment Structures & Improvements	W/P's	30,792,383	4,062,476	34,854,859	33,939,230
27	332	Water Treatment Equipment	W/P's	25,003,775	(4,314,990)	20,688,785	20,654,896
28	333	Water Treatment - Other	W/P's	0	0	0	0
29		Transmission and Distribution Plant					
30	340	Transmission & Distribution Land	W/P's	17	(500)	(483)	(483)
31	341	Transmission & Distribution Structures & Impr	W/P's	3,993,154	236,483	4,229,637	4,171,209
32	342	Distribution Reservoirs & Standpipes	W/P's	8,145,767	433,385	8,579,152	8,549,588
33	342.98	Distribution Reservoirs & Standpipes - Tank Coat	W/P's	0	227,187	227,187	83,495
34	343	Transmission & Distribution Mains	W/P's	203,632,144	22,601,238	226,233,382	219,153,915
35	344	Fire mains	W/P's	0	0	0	0
36	345	Services	W/P's	78,525	5,877	84,402	83,041
37	346	Meters	W/P's	5,461,357	6,319,088	11,780,445	8,872,945
38	347	Meter Installation	W/P's	9,106,577	1,205,999	10,312,576	9,932,424
39	348	Hydrants	W/P's	14,189,420	2,164,859	16,354,279	15,716,128
40	349	Other Transmission & Distribution Plant	W/P's	0	0	0	0
41		General Plant					
42	389	General Land & Land Rights	W/P's	0	0	0	0
43	390	Stores Shops Equipment Structures	W/P's	854,317	306,818	1,161,135	1,085,361
44	390.1	Office Structures	W/P's	635,949	220,706	856,655	801,166
45	390.2	General Structures - HVAC	W/P's	26,994	18,777	45,771	40,816
46	390.3	Miscellaneous Structures	W/P's	725,493	114,819	840,312	821,248
47	390.9	Structures & Improvements - Leasehold	W/P's	175,357	575	175,932	175,773
48	391	Office Furniture and Equipment	W/P's	327,018	(111,406)	215,612	223,311
49	391.1	Computers & Peripheral Equipment	W/P's	573,531	(168,649)	404,882	495,148
50	391.2	Computer Hardware & Software	W/P's	0	0	0	0
51	391.25	Computer Software	W/P's	1,185,119	122,927	1,308,046	1,279,556
52	391.26	Personal Computer Software	W/P's	0	0	0	0
53	391.3	Other Office Equipment	W/P's	(6,128)	0	(6,128)	(6,128)
54	391.4	BTS Initial Investment	W/P's	0	0	0	0
55	392	Transportation Equipment	W/P's	0	0	0	0
56	392.1	Transportation Equipment - Light Trucks	W/P's	1,118,073	1,233,264	2,351,337	2,015,886
57	392.2	Transportation Equipment - Heavy Trucks	W/P's	4,371,133	982,698	5,353,831	4,816,413
58	392.3	Transportation Equipment - Cars	W/P's	1,308,148	0	1,308,148	1,308,148
59	392.4	Transportation Equipment - Other	W/P's	1,528,960	978,076	2,507,036	2,287,347
60	393	Stores Equipment	W/P's	(216,255)	58,899	(157,356)	(170,399)
61	394	Tools, Shop, & Garage Equipment	W/P's	2,171,379	(716,315)	1,455,064	1,522,393
62	395	Laboratory Equipment	W/P's	248,241	98,125	346,366	325,883
63	396	Power Operated Equipment	W/P's	899,235	28,532	927,767	927,767
64	397	Communication Equipment	W/P's	0	0	0	0
65	397.1	Communication Equipment (non telephone)	W/P's	1,048,678	599,602	1,648,280	1,530,667
66	397.2	Telephone Equipment	W/P's	(14,700)	209	(14,491)	(14,491)
67	398	Miscellaneous Equipment	W/P's	624,851	493,539	1,118,390	1,029,971
68	399	Other Tangible Property	W/P's	17,330	56,494	73,824	47,249
69							
70		Subtotal		355,405,203	31,227,885	386,633,088	371,803,988
71							
72	1701	Allocated MAWC Corporate	W/P's	22,047,347	12,253,040	34,300,387	31,035,200
73							
74		Total Accumulated Provision for Depreciation		\$377,452,550	\$43,480,925	\$420,933,475	\$402,839,188

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				All Other Water			
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Intangible Plant					
2	301	Organization	W/P's	\$2,933	\$0	\$2,933	\$2,933
3	302	Franchise & Consents	W/P's	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/P's	306,586	18,269	324,855	315,721
5		Source of Supply Plant					
6	310	Land & Land Rights	W/P's	0	638,989	638,989	638,989
7	311	Structures & Improvements	W/P's	1,980,709	(181,894)	1,798,815	1,667,882
8	312	Collection & Impound Reservoirs	W/P's	99,604	940	100,544	100,371
9	313	Lake, River, & Other Intakes	W/P's	1,485,941	623,533	2,109,474	1,984,582
10	314	Wells & Springs	W/P's	2,355,578	305,965	2,661,543	2,552,034
11	315	Infiltration Galleries & Tunnels	W/P's	415	77	492	476
12	316	Supply Mains	W/P's	4,873,912	519,619	5,393,531	5,267,638
13	317	Other P/E-Supply	W/P's	889	11,669	12,558	11,171
14		Pumping Plant					
15	320	Pumping Land & Land Rights	W/P's	590	0	590	590
16	321	Pumping Structures & Improvements	W/P's	3,766,635	1,186,256	4,952,891	4,711,190
17	322	Boiler Plant Equipment	W/P's	0	0	0	0
18	323	Power Generation Equipment	W/P's	366,564	215,289	581,853	535,319
19	324	Steam Pumping Equipment	W/P's	(41,092)	20,643	(20,449)	(25,059)
20	325	Electric Pumping Equipment	W/P's	4,718,671	(2,546,606)	2,172,065	2,035,943
21	326	Diesel Pumping Equipment	W/P's	110,611	20,837	131,448	127,446
22	327	Pump Equip Hydraulic	W/P's	28,840	15,726	44,566	41,546
23	328	Other Pumping Equipment	W/P's	130,265	49,086	179,351	161,348
24		Water Treatment Plant					
25	330	Water Treatment Land & land Rights	W/P's	0	(9,053)	(9,053)	(9,053)
26	331	Water Treatment Structures & Improvements	W/P's	14,371,562	3,657,952	18,029,514	17,293,965
27	332	Water Treatment Equipment	W/P's	19,208,616	(1,619,236)	17,589,380	16,925,616
28	333	Water Treatment - Other	W/P's	591,225	98,963	690,188	675,456
29		Transmission and Distribution Plant					
30	340	Transmission & Distribution Land	W/P's	0	0	0	0
31	341	Transmission & Distribution Structures & Impr	W/P's	1,699,543	350,635	2,050,178	1,965,775
32	342	Distribution Reservoirs & Standpipes	W/P's	8,554,173	460,087	9,014,260	9,085,581
33	342.98	Distribution Reservoirs & Standpipes - Tank Coat	W/P's	0	0	0	0
34	343	Transmission & Distribution Mains	W/P's	50,263,627	4,165,783	54,429,410	53,042,666
35	344	Fire mains	W/P's	185,161	23,223	208,384	203,353
36	345	Services	W/P's	13,743,917	2,939,720	16,683,637	15,815,361
37	346	Meters	W/P's	(712,539)	653,703	(58,836)	(967,826)
38	347	Meter Installation	W/P's	5,386,139	1,787,405	7,173,544	6,610,125
39	348	Hydrants	W/P's	4,215,924	(37,937)	4,177,987	4,115,373
40	349	Other Transmission & Distribution Plant	W/P's	15,407	2,391	17,798	17,415
41		General Plant					
42	389	General Land & Land Rights	W/P's	(1,599)	0	(1,599)	(1,599)
43	390	Stores Shops Equipment Structures	W/P's	1,385,335	639,307	2,024,642	1,921,387
44	390.1	Office Structures	W/P's	320,351	249,696	570,047	508,813
45	390.2	General Structures - HVAC	W/P's	0	0	0	0
46	390.3	Miscellaneous Structures	W/P's	956,485	178,762	1,135,247	1,105,567
47	390.9	Structures & Improvements - Leasehold	W/P's	2,662	1,084	3,746	3,446
48	391	Office Furniture and Equipment	W/P's	435,221	(1,260,326)	(825,105)	(693,045)
49	391.1	Computers & Peripheral Equipment	W/P's	720,961	(89,664)	631,297	658,291
50	391.2	Computer Hardware & Software	W/P's	0	0	0	0
51	391.25	Computer Software	W/P's	92,962	30,529	123,491	116,416
52	391.26	Personal Computer Software	W/P's	0	0	0	0
53	391.3	Other Office Equipment	W/P's	(6,462)	4,073	(2,389)	(3,265)
54	391.4	BTS Initial Investment	W/P's	0	0	0	0
55	392	Transportation Equipment	W/P's	0	0	0	0
56	392.1	Transportation Equipment - Light Trucks	W/P's	1,138,389	931,474	2,069,863	1,813,783
57	392.2	Transportation Equipment - Heavy Trucks	W/P's	(3,537)	23,861	20,324	8,393
58	392.3	Transportation Equipment - Cars	W/P's	268,389	0	268,389	268,389
59	392.4	Transportation Equipment - Other	W/P's	1,056,954	288,174	1,345,128	1,282,519
60	393	Stores Equipment	W/P's	133,514	23,001	156,515	151,421
61	394	Tools, Shop, & Garage Equipment	W/P's	1,354,940	(308,431)	1,046,509	1,097,147
62	395	Laboratory Equipment	W/P's	461,003	77,185	538,188	520,066
63	396	Power Operated Equipment	W/P's	853,635	51,524	905,159	905,159
64	397	Communication Equipment	W/P's	0	0	0	0
65	397.1	Communication Equipment (non telephone)	W/P's	416,133	606,584	1,022,717	907,255
66	397.2	Telephone Equipment	W/P's	87,290	5,109	92,399	92,399
67	398	Miscellaneous Equipment	W/P's	481,942	295,121	777,063	723,155
68	399	Other Tangible Property	W/P's	(314,393)	16,522	(297,871)	(305,614)
69							
70		Subtotal		147,550,581	15,135,619	162,686,200	155,984,010
71							
72	1701	Allocated MAWC Corporate	W/P's	8,233,009	4,575,578	12,808,587	11,589,289
73							
74		Total Accumulated Provision for Depreciation		\$155,783,590	\$19,711,197	\$175,494,787	\$167,573,299

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Line Number	NARUC Account	Account Description	Schedule	Arnold			
				Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Intangible Plant					
2	301	Organization	W/P's	\$0	\$0	\$0	\$0
3	302	Franchise & Consents	W/P's	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/P's	0	0	0	0
5		Collection Plant					
6	350	Land & Land Rights	W/P's	0	0	0	0
7	351	Structures & Improvements	W/P's	0	0	0	0
8	352	Collections Sewers	W/P's	0	0	0	0
9	352.1	Collections Sewers - Force	W/P's	0	(176)	(176)	(176)
10	352.2	Collections Sewers - Gravity	W/P's	11,252,735	373,806	11,626,541	11,474,995
11	352.3	Special Collecting Structures	W/P's	0	0	0	0
12	353	Services to Customers	W/P's	0	(2,732)	(2,732)	(2,732)
13	354	Flow Measuring Devices	W/P's	0	0	0	0
14	355	Flow Measuring Installations	W/P's	0	0	0	0
15	356	Other Collection Plant Facilities	W/P's	0	0	0	0
16		Pumping Plant					
17	360	Land & Land Rights	W/P's	0	0	0	0
18	361	Structures & Improvements	W/P's	1,544	1,821	3,365	2,993
19	362	Receiving Wells	W/P's	0	0	0	0
20	363	Electric Pumping Equipment	W/P's	13,970	13,773	27,743	25,599
21	364	Diesel Pumping Equipment	W/P's	0	0	0	0
22	365	Other Pumping Equipment	W/P's	0	0	0	0
23		Treatment and Disposal Plant					
24	370	Land & Land Rights	W/P's	0	0	0	0
25	370.1	Oxidation Lagoon Land & Land Rights	W/P's	0	0	0	0
26	370.2	Other Land & Land Rights	W/P's	0	0	0	0
27	371	Structures & Improvements	W/P's	0	0	0	0
28	372	Treatment and Disposal Plant Equipment	W/P's	573,777	21,001	594,778	584,947
29	373	Plant Sewers	W/P's	1,306,699	475,520	1,782,219	1,662,213
30	374	Outfall Sewer Line	W/P's	0	0	0	0
31	375	Other Treatment and Disposal Plant Equip	W/P's	0	0	0	0
32		General Plant					
33	389	General Land & Land Rights	W/P's	0	0	0	0
34	390	Stores Shops Equipment Structures	W/P's	2,528	5,045	7,573	6,563
35	390.1	Office Structures	W/P's	0	0	0	0
36	390.2	General Structures - HVAC	W/P's	0	0	0	0
37	390.3	Miscellaneous Structures	W/P's	0	0	0	0
38	390.9	Structures & Improvements - Leasehold	W/P's	8,882	11,246	20,128	18,478
39	391	Office Furniture and Equipment	W/P's	3,624	8,911	12,535	10,729
40	391.1	Computers & Peripheral Equipment	W/P's	109,928	15,410	125,338	129,350
41	391.2	Computer Hardware & Software	W/P's	0	0	0	0
42	391.25	Computer Software	W/P's	53,537	4,089	57,626	57,626
43	391.26	Personal Computer Software	W/P's	0	0	0	0
44	391.3	Other Office Equipment	W/P's	0	0	0	0
45	391.4	BTS Initial Investment	W/P's	0	0	0	0
46	392	Transportation Equipment	W/P's	259,844	63,796	323,640	310,490
47	392.1	Transportation Equipment - Light Trucks	W/P's	0	0	0	0
48	392.2	Transportation Equipment - Heavy Trucks	W/P's	0	0	0	0
49	392.3	Transportation Equipment - Cars	W/P's	0	0	0	0
50	392.4	Transportation Equipment - Other	W/P's	0	0	0	0
51	393	Stores Equipment	W/P's	0	0	0	0
52	394	Tools, Shop, & Garage Equipment	W/P's	259	1,134	1,393	970
53	395	Laboratory Equipment	W/P's	0	0	0	0
54	396	Power Operated Equipment	W/P's	747,496	63,338	810,834	810,834
55	397	Communication Equipment	W/P's	(10,244)	2,875	(7,369)	(7,974)
56	397.1	Communication Equipment (non telephone)	W/P's	0	0	0	0
57	397.2	Telephone Equipment	W/P's	0	0	0	0
58	398	Miscellaneous Equipment	W/P's	79,696	2,798	82,494	82,483
59	399	Other Tangible Property	W/P's	0	0	0	0
60							
61		Subtotal		14,404,275	1,061,655	15,465,930	15,167,388
62							
63	1701	Allocated MAWC Corporate	W/P's	452,878	251,691	704,569	637,499
64							
65		Total Accumulated Provision for Depreciation		\$14,857,153	\$1,313,346	\$16,170,499	\$15,804,887

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				All Other WW			
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Intangible Plant					
2	301	Organization	W/P's	\$0	\$0	\$0	\$0
3	302	Franchise & Consents	W/P's	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/P's	1,787	0	1,787	1,787
5		Collection Plant					
6	350	Land & Land Rights	W/P's	0	0	0	0
7	351	Structures & Improvements	W/P's	1,439,489	166,822	1,606,311	1,576,851
8	352	Collections Sewers	W/P's	0	0	0	0
9	352.1	Collections Sewers - Force	W/P's	2,152,325	(560,545)	1,591,780	1,557,997
10	352.2	Collections Sewers - Gravity	W/P's	1,778,087	(126,313)	1,651,774	1,693,054
11	352.3	Special Collecting Structures	W/P's	0	0	0	0
12	353	Services to Customers	W/P's	493,832	(92,604)	401,228	417,332
13	354	Flow Measuring Devices	W/P's	319,672	36,812	356,484	350,476
14	355	Flow Measuring Installations	W/P's	0	0	0	0
15	356	Other Collection Plant Facilities	W/P's	1,669	3,243	4,912	3,949
16		Pumping Plant					
17	360	Land & Land Rights	W/P's	27	0	27	27
18	361	Structures & Improvements	W/P's	43,178	28,907	72,085	59,668
19	362	Receiving Wells	W/P's	367,574	49,382	416,956	411,026
20	363	Electric Pumping Equipment	W/P's	1,525,149	183,325	1,708,474	1,665,692
21	364	Diesel Pumping Equipment	W/P's	0	0	0	0
22	365	Other Pumping Equipment	W/P's	1,183,058	98,037	1,281,095	1,265,423
23		Treatment and Disposal Plant					
24	370	Land & Land Rights	W/P's	21,963	0	21,963	21,963
25	370.1	Oxidation Lagoon Land & Land Rights	W/P's	0	0	0	0
26	370.2	Other Land & Land Rights	W/P's	0	0	0	0
27	371	Structures & Improvements	W/P's	1,144,180	(959,559)	184,621	218,553
28	372	Treatment and Disposal Plant Equipment	W/P's	3,908,119	65,562	3,973,681	3,944,119
29	373	Plant Sewers	W/P's	305,364	35,323	340,687	326,334
30	374	Outfall Sewer Line	W/P's	23,515	20,240	43,755	38,869
31	375	Other Treatment and Disposal Plant Equip	W/P's	0	0	0	0
32		General Plant					
33	389	General Land & Land Rights	W/P's	0	0	0	0
34	390	Stores Shops Equipment Structures	W/P's	111,243	53,614	164,857	154,105
35	390.1	Office Structures	W/P's	0	0	0	0
36	390.2	General Structures - HVAC	W/P's	0	0	0	0
37	390.3	Miscellaneous Structures	W/P's	0	0	0	0
38	390.9	Structures & Improvements - Leasehold	W/P's	0	0	0	0
39	391	Office Furniture and Equipment	W/P's	20,040	1,915	21,955	21,619
40	391.1	Computers & Peripheral Equipment	W/P's	7,768	(87,616)	(79,848)	(57,746)
41	391.2	Computer Hardware & Software	W/P's	0	0	0	0
42	391.25	Computer Software	W/P's	1,087	685	1,772	1,772
43	391.26	Personal Computer Software	W/P's	0	0	0	0
44	391.3	Other Office Equipment	W/P's	0	0	0	0
45	391.4	BTS Initial Investment	W/P's	0	0	0	0
46	392	Transportation Equipment	W/P's	335,963	46,721	382,684	375,418
47	392.1	Transportation Equipment - Light Trucks	W/P's	0	0	0	0
48	392.2	Transportation Equipment - Heavy Trucks	W/P's	0	0	0	0
49	392.3	Transportation Equipment - Cars	W/P's	0	0	0	0
50	392.4	Transportation Equipment - Other	W/P's	0	0	0	0
51	393	Stores Equipment	W/P's	27,298	1,540	28,838	28,838
52	394	Tools, Shop, & Garage Equipment	W/P's	56,165	30,169	86,334	77,314
53	395	Laboratory Equipment	W/P's	40,701	19,154	59,855	55,913
54	396	Power Operated Equipment	W/P's	531	226	757	757
55	397	Communication Equipment	W/P's	5,491	73,516	79,007	63,085
56	397.1	Communication Equipment (non telephone)	W/P's	0	0	0	0
57	397.2	Telephone Equipment	W/P's	0	0	0	0
58	398	Miscellaneous Equipment	W/P's	99,680	(32,049)	67,631	67,558
59	399	Other Tangible Property	W/P's	22,229	5,341	27,570	24,899
60							
61		Subtotal		15,437,184	(938,152)	14,499,032	14,366,652
62							
63	1701	Allocated MAWC Corporate	W/P's	499,727	277,729	777,456	703,447
64							
65		Total Accumulated Provision for Depreciation		\$15,936,911	(\$660,423)	\$15,276,488	\$15,070,099

Missouri-American Water Company
Accumulated Provision for Depreciation Summary
For the 12 Months Ended May 31, 2022
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Line Number	NARUC Account	Account Description	Schedule	MAWC Corp			
				Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Intangible Plant					
2	301	Organization	W/P's	\$0	\$0	\$0	\$0
3	302	Franchise & Consents	W/P's	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/P's	0	24,214	24,214	11,248
5		Source of Supply Plant					
6	310	Land & Land Rights	W/P's	0	0	0	0
7	311	Structures & Improvements	W/P's	1	0	1	1
8	312	Collection & Impound Reservoirs	W/P's	0	0	0	0
9	313	Lake, River, & Other Intakes	W/P's	0	0	0	0
10	314	Wells & Springs	W/P's	0	0	0	0
11	315	Infiltration Galleries & Tunnels	W/P's	0	0	0	0
12	316	Supply Mains	W/P's	0	0	0	0
13	317	Other P/E-Supply	W/P's	0	0	0	0
14		Pumping Plant					
15	320	Pumping Land & Land Rights	W/P's	0	0	0	0
16	321	Pumping Structures & Improvements	W/P's	0	0	0	0
17	322	Boiler Plant Equipment	W/P's	0	0	0	0
18	323	Power Generation Equipment	W/P's	5	0	5	5
19	324	Steam Pumping Equipment	W/P's	0	0	0	0
20	325	Electric Pumping Equipment	W/P's	0	0	0	0
21	326	Diesel Pumping Equipment	W/P's	0	0	0	0
22	327	Pump Equip Hydraulic	W/P's	0	0	0	0
23	328	Other Pumping Equipment	W/P's	0	0	0	0
24		Water Treatment Plant					
25	330	Water Treatment Land & land Rights	W/P's	0	0	0	0
26	331	Water Treatment Structures & Improvements	W/P's	70	0	70	70
27	332	Water Treatment Equipment	W/P's	155	0	155	155
28	333	Water Treatment - Other	W/P's	0	0	0	0
29		Transmission and Distribution Plant					
30	340	Transmission & Distribution Land	W/P's	0	0	0	0
31	341	Transmission & Distribution Structures & Impr	W/P's	10,743	8,366	19,109	17,095
32	342	Distribution Reservoirs & Standpipes	W/P's	(21,810)	0	(21,810)	(21,810)
33	342.98	Distribution Reservoirs & Standpipes - Tank Coat	W/P's	0	0	0	0
34	343	Transmission & Distribution Mains	W/P's	(13,521)	0	(13,521)	(13,521)
35	344	Fire mains	W/P's	0	0	0	0
36	345	Services	W/P's	0	0	0	0
37	346	Meters	W/P's	(365)	0	(365)	(365)
38	347	Meter Installation	W/P's	0	0	0	0
39	348	Hydrants	W/P's	78	0	78	78
40	349	Other Transmission & Distribution Plant	W/P's	0	0	0	0
41		General Plant					
42	389	General Land & Land Rights	W/P's	0	0	0	0
43	390	Stores Shops Equipment Structures	W/P's	34,337	21,801	56,138	52,810
44	390.1	Office Structures	W/P's	(162,494)	521	(161,973)	(162,503)
45	390.2	General Structures - HVAC	W/P's	0	0	0	0
46	390.3	Miscellaneous Structures	W/P's	0	0	0	0
47	390.9	Structures & Improvements - Leasehold	W/P's	3,070	4,338	7,408	6,206
48	391	Office Furniture and Equipment	W/P's	129,509	10,487	139,996	136,911
49	391.1	Computers & Peripheral Equipment	W/P's	2,526,338	(64,369)	2,461,969	2,464,825
50	391.2	Computer Hardware & Software	W/P's	3,080,046	2,937,518	6,017,564	5,671,599
51	391.25	Computer Software	W/P's	8,800,224	5,880,526	14,680,750	12,802,697
52	391.26	Personal Computer Software	W/P's	0	0	0	0
53	391.3	Other Office Equipment	W/P's	(9,789)	83,346	73,557	39,745
54	391.4	BTS Initial Investment	W/P's	15,716,691	7,660,343	23,377,034	21,188,806
55	392	Transportation Equipment	W/P's	0	0	0	0
56	392.1	Transportation Equipment - Light Trucks	W/P's	181,933	355,857	537,790	453,301
57	392.2	Transportation Equipment - Heavy Trucks	W/P's	83,329	1,276	84,605	83,967
58	392.3	Transportation Equipment - Cars	W/P's	685,499	224,771	910,270	910,270
59	392.4	Transportation Equipment - Other	W/P's	57,611	393,969	451,580	372,448
60	393	Stores Equipment	W/P's	0	0	0	0
61	394	Tools, Shop, & Garage Equipment	W/P's	109,180	(61,332)	47,848	58,773
62	395	Laboratory Equipment	W/P's	0	0	0	0
63	396	Power Operated Equipment	W/P's	0	0	0	0
64	397	Communication Equipment	W/P's	0	(23,814)	(23,814)	(23,814)
65	397.1	Communication Equipment (non telephone)	W/P's	9,152	(108,326)	(99,174)	(101,944)
66	397.2	Telephone Equipment	W/P's	1,378	291	1,669	1,669
67	398	Miscellaneous Equipment	W/P's	11,556	7,239	18,795	16,138
68	399	Other Tangible Property	W/P's	35	1,016	1,051	575
69							
70		Subtotal		31,232,961	17,358,038	48,590,999	43,965,435
71							
72	1701	Allocated MAWC Corporate	W/P's	(31,232,961)	(17,358,038)	(48,590,999)	(43,965,435)
73							
74		Total Accumulated Provision for Depreciation		\$0	\$0	\$0	\$0

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction Summary
For the 12 Months Ended May 31, 2022
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Line Number	NARUC Account	Account Description	Schedule	Total Company			
				Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Customer Advances					
2	252.11	Advances for Construction - NT Mains	W/P's	(\$284,516)	(\$75,326)	(\$359,842)	(\$347,899)
3	252.12	Advances for Construction - NT Extension Deposit	W/P's	6,964,127	23,265	6,987,392	6,987,392
4	252.15	Advances for Construction - NT Hydrants	W/P's	44,155	0	44,155	44,155
5	252.17	Advances for Construction - NT WIP	W/P's	26,564	(26,564)	0	0
6	252.21	Advances for Construction - TAX Mains	W/P's	0	120,000	120,000	96,698
7							
8		Total Customer Advances		\$6,750,330	\$41,375	\$6,791,705	\$6,780,346
9							
10		Contributions in Aid Construction					
11	271.11	CIAC-Non Taxable - Mains	W/P's	\$208,800,994	(\$1,555,577)	\$207,245,417	\$207,245,417
12	271.12	CIAC-Non Taxable - Ext Dep	W/P's	70,044,603	1,648,709	71,693,312	71,693,312
13	271.13	CIAC-Non Taxable - Services	W/P's	415,964	0	415,964	415,964
14	271.14	CIAC-Non Taxable - Meters	W/P's	5,731,614	0	5,731,614	5,731,614
15	271.15	CIAC-Non Taxable - Hydrants	W/P's	7,239,516	0	7,239,516	7,239,516
16	271.16	CIAC-Non Taxable - Other	W/P's	8,973,962	0	8,973,962	8,973,962
17	271.17	CIAC-Non Taxable - WIP	W/P's	93,132	(93,132)	0	0
18	271.21	CIAC-Taxable - Mains	W/P's	41,401,781	17,830,544	59,232,325	55,650,941
19	271.22	CIAC-Taxable - Extension Deposits	W/P's	10,521,093	0	10,521,093	10,521,093
20	271.23	CIAC-Taxable - Services	W/P's	14,182,096	3,840,031	18,022,127	17,170,887
21	271.24	CIAC-Taxable - Meters	W/P's	511,103	624,188	1,135,291	1,010,794
22	271.25	CIAC-Taxable - Hydrants	W/P's	604,827	154,354	759,181	726,292
23	271.26	CIAC-Taxable - Other	W/P's	337,965	0	337,965	337,965
24	271.27	CIAC-Taxable - WIP	W/P's	1,429,826	(1,429,826)	0	0
25	271.33	CIAC-Taxable - Services SIT	W/P's	0	0	0	0
26	272	Accum Amort CIAC	W/P's	(95,264,331)	(15,177,603)	(110,441,934)	(106,932,871)
27							
28		Total Contributions in Aid Construction		\$275,024,145	\$5,841,688	\$280,865,833	\$279,784,886

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction Summary
For the 12 Months Ended May 31, 2022
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Line Number	NARUC Account	Account Description	Schedule	Total Water			
				Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Customer Advances					
2	252.11	Advances for Construction - NT Mains	W/P's	(\$284,516)	(\$67,551)	(\$352,067)	(\$341,105)
3	252.12	Advances for Construction - NT Extension Deposit	W/P's	6,936,819	0	6,936,819	6,936,819
4	252.15	Advances for Construction - NT Hydrants	W/P's	44,155	0	44,155	44,155
5	252.17	Advances for Construction - NT WIP	W/P's	4,699	(4,699)	0	0
6	252.21	Advances for Construction - TAX Mains	W/P's	0	0	0	0
7							
8		Subtotal		6,701,157	(72,250)	6,628,907	6,639,869
9							
10	1701	Allocated MAWC Corporate	W/P's	(88,368)	87,010	(1,358)	(1,358)
11							
12		Total Customer Advances		\$6,612,789	\$14,760	\$6,627,549	\$6,638,511
13							
14		Contributions in Aid Construction					
15	271.11	CIAC-Non Taxable - Mains	W/P's	183,506,868	(1,558,022)	181,948,846	181,948,846
16	271.12	CIAC-Non Taxable - Ext Dep	W/P's	68,407,292	563,907	68,971,199	68,971,199
17	271.13	CIAC-Non Taxable - Services	W/P's	207,497	0	207,497	207,497
18	271.14	CIAC-Non Taxable - Meters	W/P's	5,738,601	0	5,738,601	5,738,601
19	271.15	CIAC-Non Taxable - Hydrants	W/P's	7,239,516	0	7,239,516	7,239,516
20	271.16	CIAC-Non Taxable - Other	W/P's	4,954,437	0	4,954,437	4,954,437
21	271.17	CIAC-Non Taxable - WIP	W/P's	(994,115)	994,115	0	0
22	271.21	CIAC-Taxable - Mains	W/P's	40,894,798	11,429,530	52,324,328	49,006,673
23	271.22	CIAC-Taxable - Extension Deposits	W/P's	10,494,025	0	10,494,025	10,494,025
24	271.23	CIAC-Taxable - Services	W/P's	13,985,644	3,781,492	17,767,136	16,924,536
25	271.24	CIAC-Taxable - Meters	W/P's	511,103	624,188	1,135,291	1,010,794
26	271.25	CIAC-Taxable - Hydrants	W/P's	604,827	154,354	759,181	726,292
27	271.26	CIAC-Taxable - Other	W/P's	183,528	0	183,528	183,528
28	271.27	CIAC-Taxable - WIP	W/P's	(3,585,855)	3,585,855	0	0
29	271.33	CIAC-Taxable - Services SIT	W/P's	0	0	0	0
30	272	Accum Amort CIAC	W/P's	(75,862,661)	(13,913,289)	(89,775,950)	(86,421,458)
31							
32		Subtotal		256,285,505	5,662,130	261,947,635	260,984,486
33							
34	1701	Allocated MAWC Corporate		6,378,291	1,098,868	7,477,159	7,286,278
35							
36		Total Contributions in Aid Construction		\$262,663,796	\$6,760,998	\$269,424,794	\$268,270,764

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction Summary
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Line Number	NARUC Account	Account Description	Schedule	Total Sewer		Pro Forma For the	
				Base Year Ended 12/31/19	Pro Forma Adjustments	12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Customer Advances					
2	252.11	Advances for Construction - NT Mains	W/P's	\$0	(\$6,375)	(\$6,375)	(\$5,394)
3	252.12	Advances for Construction - NT Extension Deposit	W/P's	27,308	23,265	50,573	50,573
4	252.15	Advances for Construction - NT Hydrants	W/P's	0	0	0	0
5	252.17	Advances for Construction - NT WIP	W/P's	23,265	(23,265)	0	0
6	252.21	Advances for Construction - TAX Mains	W/P's	0	120,000	120,000	96,698
7							
8		Subtotal		50,573	113,625	164,198	141,877
9							
10	1701	Allocated MAWC Corporate	W/P's	(2,780)	2,738	(42)	(42)
11							
12		Total Customer Advances		\$47,793	\$116,363	\$164,156	\$141,835
13							
14		Contributions in Aid Construction					
15	271.11	CIAC-Non Taxable - Mains	W/P's	25,294,126	2,445	25,296,571	25,296,571
16	271.12	CIAC-Non Taxable - Ext Dep	W/P's	1,637,311	0	1,637,311	1,637,311
17	271.13	CIAC-Non Taxable - Services	W/P's	208,467	0	208,467	208,467
18	271.14	CIAC-Non Taxable - Meters	W/P's	0	0	0	0
19	271.15	CIAC-Non Taxable - Hydrants	W/P's	0	0	0	0
20	271.16	CIAC-Non Taxable - Other	W/P's	4,012,025	0	4,012,025	4,012,025
21	271.17	CIAC-Non Taxable - WIP	W/P's	2,445	(2,445)	0	0
22	271.21	CIAC-Taxable - Mains	W/P's	506,983	(492,006)	14,977	14,977
23	271.22	CIAC-Taxable - Extension Deposits	W/P's	27,068	0	27,068	27,068
24	271.23	CIAC-Taxable - Services	W/P's	196,452	58,539	254,991	246,351
25	271.24	CIAC-Taxable - Meters	W/P's	0	0	0	0
26	271.25	CIAC-Taxable - Hydrants	W/P's	0	0	0	0
27	271.26	CIAC-Taxable - Other	W/P's	154,437	0	154,437	154,437
28	271.27	CIAC-Taxable - WIP	W/P's	(478,978)	478,978	0	0
29	271.33	CIAC-Taxable - Services SIT	W/P's	0	0	0	0
30	272	Accum Amort CIAC	W/P's	(19,400,645)	(999,391)	(20,400,036)	(20,312,308)
31							
32		Subtotal		12,159,691	(953,880)	11,205,811	11,284,899
33							
34	1701	Allocated MAWC Corporate		200,658	34,570	235,228	229,223
35							
36		Total Contributions in Aid Construction		\$12,360,349	(\$919,310)	\$11,441,039	\$11,514,122

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St. Louis County							
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended	Pro Forma	Pro Forma For the	
				12/31/19	Adjustments	12 Months Ended	13-Month Average
						05/31/22	05/31/22
1		Customer Advances					
2	252.11	Advances for Construction - NT Mains	W/P's	\$128,748	(\$47,350)	\$81,398	\$88,898
3	252.12	Advances for Construction - NT Extension Deposit	W/P's	3,744,350	0	3,744,350	3,744,350
4	252.15	Advances for Construction - NT Hydrants	W/P's	32,680	0	32,680	32,680
5	252.17	Advances for Construction - NT WIP	W/P's	1,400	(1,400)	0	0
6	252.21	Advances for Construction - TAX Mains	W/P's	0	0	0	0
7							
8		Subtotal		3,907,178	(48,750)	3,858,428	3,865,928
9							
10	1701	Allocated MAWC Corporate	W/P's	(64,341)	63,352	(989)	(989)
11							
12		Total Customer Advances		\$3,842,837	\$14,602	\$3,857,439	\$3,864,939
13							
14		Contributions in Aid Construction					
15	271.11	CIAC-Non Taxable - Mains	W/P's	146,921,150	0	146,921,150	146,921,150
16	271.12	CIAC-Non Taxable - Ext Dep	W/P's	46,435,229	563,907	46,999,136	46,999,136
17	271.13	CIAC-Non Taxable - Services	W/P's	9,152	0	9,152	9,152
18	271.14	CIAC-Non Taxable - Meters	W/P's	5,244,078	0	5,244,078	5,244,078
19	271.15	CIAC-Non Taxable - Hydrants	W/P's	4,984,179	0	4,984,179	4,984,179
20	271.16	CIAC-Non Taxable - Other	W/P's	1,909,057	0	1,909,057	1,909,057
21	271.17	CIAC-Non Taxable - WIP	W/P's	563,907	(563,907)	0	0
22	271.21	CIAC-Taxable - Mains	W/P's	18,402,541	8,909,722	27,312,263	24,931,606
23	271.22	CIAC-Taxable - Extension Deposits	W/P's	2,558,713	0	2,558,713	2,558,713
24	271.23	CIAC-Taxable - Services	W/P's	3,612	0	3,612	3,612
25	271.24	CIAC-Taxable - Meters	W/P's	191,808	491,568	683,376	579,430
26	271.25	CIAC-Taxable - Hydrants	W/P's	387,474	154,354	541,828	508,939
27	271.26	CIAC-Taxable - Other	W/P's	39,314	0	39,314	39,314
28	271.27	CIAC-Taxable - WIP	W/P's	(1,834,798)	1,834,798	0	0
29	271.33	CIAC-Taxable - Services SIT	W/P's	0	0	0	0
30	272	Accum Amort CIAC	W/P's	(50,545,333)	(9,016,094)	(59,561,427)	(57,379,401)
31							
32		Subtotal		175,270,083	2,374,348	177,644,431	177,308,965
33							
34	1701	Allocated MAWC Corporate		4,644,080	800,094	5,444,174	5,305,192
35							
36		Total Contributions in Aid Construction		\$179,914,163	\$3,174,442	\$183,088,605	\$182,614,157

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				All Other Water			
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended	Pro Forma	Pro Forma For the	13-Month Average
				12/31/19	Adjustments	12 Months Ended	05/31/22
1		Customer Advances					
2	252.11	Advances for Construction - NT Mains	W/P's	(\$413,264)	(\$20,201)	(\$433,465)	(\$430,003)
3	252.12	Advances for Construction - NT Extension Deposit	W/P's	3,192,469	0	3,192,469	3,192,469
4	252.15	Advances for Construction - NT Hydrants	W/P's	11,475	0	11,475	11,475
5	252.17	Advances for Construction - NT WIP	W/P's	3,299	(3,299)	0	0
6	252.21	Advances for Construction - TAX Mains	W/P's	0	0	0	0
7							
8		Subtotal		2,793,979	(23,500)	2,770,479	2,773,941
9							
10	1701	Allocated MAWC Corporate	W/P's	(24,027)	23,658	(369)	(369)
11							
12		Total Customer Advances		\$2,769,952	\$158	\$2,770,110	\$2,773,572
13							
14		Contributions in Aid Construction					
15	271.11	CIAC-Non Taxable - Mains	W/P's	36,585,718	(1,558,022)	35,027,696	35,027,696
16	271.12	CIAC-Non Taxable - Ext Dep	W/P's	21,972,063	0	21,972,063	21,972,063
17	271.13	CIAC-Non Taxable - Services	W/P's	198,345	0	198,345	198,345
18	271.14	CIAC-Non Taxable - Meters	W/P's	494,523	0	494,523	494,523
19	271.15	CIAC-Non Taxable - Hydrants	W/P's	2,255,337	0	2,255,337	2,255,337
20	271.16	CIAC-Non Taxable - Other	W/P's	3,045,380	0	3,045,380	3,045,380
21	271.17	CIAC-Non Taxable - WIP	W/P's	(1,558,022)	1,558,022	0	0
22	271.21	CIAC-Taxable - Mains	W/P's	22,492,257	2,519,808	25,012,065	24,075,067
23	271.22	CIAC-Taxable - Extension Deposits	W/P's	7,935,312	0	7,935,312	7,935,312
24	271.23	CIAC-Taxable - Services	W/P's	13,982,032	3,781,492	17,763,524	16,920,924
25	271.24	CIAC-Taxable - Meters	W/P's	319,295	132,620	451,915	431,364
26	271.25	CIAC-Taxable - Hydrants	W/P's	217,353	0	217,353	217,353
27	271.26	CIAC-Taxable - Other	W/P's	144,214	0	144,214	144,214
28	271.27	CIAC-Taxable - WIP	W/P's	(1,751,057)	1,751,057	0	0
29	271.33	CIAC-Taxable - Services SIT	W/P's	0	0	0	0
30	272	Accum Amort CIAC	W/P's	(25,317,328)	(4,897,195)	(30,214,523)	(29,042,057)
31							
32		Subtotal		81,015,422	3,287,782	84,303,204	83,675,521
33							
34	1701	Allocated MAWC Corporate		1,734,211	298,774	2,032,985	1,981,086
35							
36		Total Contributions in Aid Construction		\$82,749,633	\$3,586,556	\$86,336,189	\$85,656,607

Missouri-American Water Company
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Line Number	NARUC Account	Account Description	Schedule	Arnold			
				Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Customer Advances					
2	252.11	Advances for Construction - NT Mains	W/P's	\$0	\$0	\$0	\$0
3	252.12	Advances for Construction - NT Extension Deposit	W/P's	0	0	0	0
4	252.15	Advances for Construction - NT Hydrants	W/P's	0	0	0	0
5	252.17	Advances for Construction - NT WIP	W/P's	0	0	0	0
6	252.21	Advances for Construction - TAX Mains	W/P's	0	60,000	60,000	48,349
7							
8		Subtotal		0	60,000	60,000	48,349
9							
10	1701	Allocated MAWC Corporate	W/P's	(1,322)	1,302	(20)	(20)
11							
12		Total Customer Advances		(\$1,322)	\$61,302	\$59,980	\$48,329
13							
14		Contributions in Aid Construction					
15	271.11	CIAC-Non Taxable - Mains	W/P's	19,602,994	1,050	19,604,044	19,604,044
16	271.12	CIAC-Non Taxable - Ext Dep	W/P's	1,598,734	0	1,598,734	1,598,734
17	271.13	CIAC-Non Taxable - Services	W/P's	0	0	0	0
18	271.14	CIAC-Non Taxable - Meters	W/P's	0	0	0	0
19	271.15	CIAC-Non Taxable - Hydrants	W/P's	0	0	0	0
20	271.16	CIAC-Non Taxable - Other	W/P's	0	0	0	0
21	271.17	CIAC-Non Taxable - WIP	W/P's	1,050	(1,050)	0	0
22	271.21	CIAC-Taxable - Mains	W/P's	428,115	(421,371)	6,744	6,744
23	271.22	CIAC-Taxable - Extension Deposits	W/P's	0	0	0	0
24	271.23	CIAC-Taxable - Services	W/P's	0	0	0	0
25	271.24	CIAC-Taxable - Meters	W/P's	0	0	0	0
26	271.25	CIAC-Taxable - Hydrants	W/P's	0	0	0	0
27	271.26	CIAC-Taxable - Other	W/P's	0	0	0	0
28	271.27	CIAC-Taxable - WIP	W/P's	(421,371)	421,371	0	0
29	271.33	CIAC-Taxable - Services SIT	W/P's	0	0	0	0
30	272	Accum Amort CIAC	W/P's	(15,039,784)	(525,156)	(15,564,940)	(15,549,033)
31							
32		Subtotal		6,169,738	(525,156)	5,644,582	5,660,489
33							
34	1701	Allocated MAWC Corporate		95,395	16,435	111,830	108,975
35							
36		Total Contributions in Aid Construction		\$6,265,133	(\$508,721)	\$5,756,412	\$5,769,464

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Line Number	NARUC Account	Account Description	Schedule	All Other WW			
				Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Customer Advances					
2	252.11	Advances for Construction - NT Mains	W/P's	\$0	(\$6,375)	(\$6,375)	(\$5,394)
3	252.12	Advances for Construction - NT Extension Deposit	W/P's	27,308	23,265	50,573	50,573
4	252.15	Advances for Construction - NT Hydrants	W/P's	0	0	0	0
5	252.17	Advances for Construction - NT WIP	W/P's	23,265	(23,265)	0	0
6	252.21	Advances for Construction - TAX Mains	W/P's	0	60,000	60,000	48,349
7							
8		Subtotal		50,573	53,625	104,198	93,528
9							
10	1701	Allocated MAWC Corporate	W/P's	(1,458)	1,436	(22)	(22)
11							
12		Total Customer Advances		\$49,115	\$55,061	\$104,176	\$93,506
13							
14		Contributions in Aid Construction					
15	271.11	CIAC-Non Taxable - Mains	W/P's	5,691,132	1,395	5,692,527	5,692,527
16	271.12	CIAC-Non Taxable - Ext Dep	W/P's	38,577	0	38,577	38,577
17	271.13	CIAC-Non Taxable - Services	W/P's	208,467	0	208,467	208,467
18	271.14	CIAC-Non Taxable - Meters	W/P's	0	0	0	0
19	271.15	CIAC-Non Taxable - Hydrants	W/P's	0	0	0	0
20	271.16	CIAC-Non Taxable - Other	W/P's	4,012,025	0	4,012,025	4,012,025
21	271.17	CIAC-Non Taxable - WIP	W/P's	1,395	(1,395)	0	0
22	271.21	CIAC-Taxable - Mains	W/P's	78,868	(70,635)	8,233	8,233
23	271.22	CIAC-Taxable - Extension Deposits	W/P's	27,068	0	27,068	27,068
24	271.23	CIAC-Taxable - Services	W/P's	196,452	58,539	254,991	246,351
25	271.24	CIAC-Taxable - Meters	W/P's	0	0	0	0
26	271.25	CIAC-Taxable - Hydrants	W/P's	0	0	0	0
27	271.26	CIAC-Taxable - Other	W/P's	154,437	0	154,437	154,437
28	271.27	CIAC-Taxable - WIP	W/P's	(57,607)	57,607	0	0
29	271.33	CIAC-Taxable - Services SIT	W/P's	0	0	0	0
30	272	Accum Amort CIAC	W/P's	(4,360,861)	(474,235)	(4,835,096)	(4,763,275)
31							
32		Subtotal		5,989,953	(428,724)	5,561,229	5,624,410
33							
34	1701	Allocated MAWC Corporate		105,263	18,135	123,398	120,248
35							
36		Total Contributions in Aid Construction		\$6,095,216	(\$410,589)	\$5,684,627	\$5,744,658

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Line Number	NARUC Account	Account Description	Schedule	MAWC Corp			
				Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	13-Month Average 05/31/22
1		Customer Advances					
2	252.11	Advances for Construction - NT Mains	W/P's	\$0	(\$1,400)	(\$1,400)	(\$1,400)
3	252.12	Advances for Construction - NT Extension Deposit	W/P's	0	0	0	0
4	252.15	Advances for Construction - NT Hydrants	W/P's	0	0	0	0
5	252.17	Advances for Construction - NT WIP	W/P's	(1,400)	1,400	0	0
6	252.21	Advances for Construction - TAX Mains	W/P's	0	0	0	0
7							
8		Subtotal		(1,400)	0	(1,400)	(1,400)
9							
10	1701	Allocated MAWC Corporate	W/P's	91,148	(89,748)	1,400	1,400
11							
12		Total Customer Advances		\$89,748	(\$89,748)	\$0	\$0
13							
14		Contributions in Aid Construction					
15	271.11	CIAC-Non Taxable - Mains	W/P's	0	0	0	0
16	271.12	CIAC-Non Taxable - Ext Dep	W/P's	0	1,084,802	1,084,802	1,084,802
17	271.13	CIAC-Non Taxable - Services	W/P's	0	0	0	0
18	271.14	CIAC-Non Taxable - Meters	W/P's	(6,987)	0	(6,987)	(6,987)
19	271.15	CIAC-Non Taxable - Hydrants	W/P's	0	0	0	0
20	271.16	CIAC-Non Taxable - Other	W/P's	7,500	0	7,500	7,500
21	271.17	CIAC-Non Taxable - WIP	W/P's	1,084,802	(1,084,802)	0	0
22	271.21	CIAC-Taxable - Mains	W/P's	0	6,893,020	6,893,020	6,629,291
23	271.22	CIAC-Taxable - Extension Deposits	W/P's	0	0	0	0
24	271.23	CIAC-Taxable - Services	W/P's	0	0	0	0
25	271.24	CIAC-Taxable - Meters	W/P's	0	0	0	0
26	271.25	CIAC-Taxable - Hydrants	W/P's	0	0	0	0
27	271.26	CIAC-Taxable - Other	W/P's	0	0	0	0
28	271.27	CIAC-Taxable - WIP	W/P's	5,494,659	(5,494,659)	0	0
29	271.33	CIAC-Taxable - Services SIT	W/P's	0	0	0	0
30	272	Accum Amort CIAC	W/P's	(1,025)	(264,923)	(265,948)	(199,105)
31							
32		Subtotal		6,578,949	1,133,438	7,712,387	7,515,501
33							
34	1701	Allocated MAWC Corporate		(6,578,949)	(1,133,438)	(7,712,387)	(7,515,501)
35							
36		Total Contributions in Aid Construction		\$0	\$0	\$0	\$0

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Line Number	Expense Category	Total Company				Cash Requirement
		Present Rates Pro Forma For the 12 Months Ended 05/31/22	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	
1						
2	Purchased Water	\$1,415,529	\$3,878			\$9,215
3	Fuel and Power	11,504,225	31,518			717,594
4	Chemicals	9,473,027	25,953			92,975
5	Waste Disposal	2,864,484	7,848			(318,094)
6	Labor	35,806,631	98,100			3,186,799
7	Pensions	483,624	1,325			55,100
8	OPEB	(3,592,670)	(9,843)			0
9	Group Insurance	6,930,147	18,987			637,226
10	401K	895,233	2,453			67,579
11	DCP	971,076	2,660			73,304
12	ESPP	182,275	499			1,869
13	VEBA	144,678	396			(66,994)
14	Other Benefits	806,975	2,211			(14,199)
15	Support Services	39,007,840	106,871			5,264,183
16	Contracted services	4,388,918	12,024			(338,201)
17	Building Maintenance and Services	1,116,685	3,059			(40,165)
18	Telecommunication expenses	1,253,909	3,435			15,690
19	Postage, printing and stationary	30,915	85			1,438
20	Office supplies and services	1,340,370	3,672			440,165
21	Employee related expense travel & entertainment	817,946	2,241			(53,169)
22	Rents	506,090	1,387			33,667
23	Transportation	2,211,273	6,058			35,944
24	Miscellaneous	3,258,542	8,928			(179,223)
25	Uncollectible accounts expense	3,082,783	8,446			0
26	Customer Accounting	1,329,331	3,642			66,368
27	Regulatory Expense	582,992	1,597			0
28	Insurance Other than Group	6,838,533	18,736			1,891,325
29	Maintenance supplies and services	7,771,014	21,290			(77,709)
30						
31	Total Operations and Maintenance	<u>141,422,375</u>				<u>11,502,687</u>
32						
33	Depreciation	72,363,420	198,256			0
34	Amortization	3,756,727	10,292			0
35	Property Taxes	30,945,739	84,783			(11,327,489)
36	Payroll Taxes	2,717,206	7,444			241,832
37	PSC Fees	2,458,973	6,737			470,670
38	Other General Taxes	(125,430)	(344)			0
39	Current Federal Income Tax	(8,908,890)	(24,408)			(182,695)
40	Current State Income Tax	(1,543,437)	(4,229)			(31,651)
41	Deferred Income Taxes	9,934,533	27,218			0
42	Amortization of Investment Tax Credit	(103,620)	(284)			0
43	Interest Expense Deduction	40,285,389	110,371			(5,217,804)
44	Preferred Stock	0	0			0
45	Total Working Capital Requirement	<u>\$293,202,985</u>				<u>(\$4,544,450)</u>
46						
47	Total Cash and Working Capital Requirement Used					(\$4,544,500) (1)
48						
49						
50						
51	(1) All Lead/Lags are based on internal study					
52						

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Total Water							
Line Number	Expense Category	Present Rates Pro Forma For the 12 Months Ended 05/31/22	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Purchased Water	\$1,415,529	\$3,878	44.49	42.11	2.38	\$9,215
3	Fuel and Power	11,192,952	30,666	44.49	21.72	22.77	698,178
4	Chemicals	9,424,265	25,820	44.49	40.90	3.58	92,496
5	Waste Disposal	1,140,349	3,124	44.49	85.02	(40.53)	(126,633)
6	Labor	34,755,661	95,221	44.49	12.00	32.49	3,093,262
7	Pensions	482,028	1,321	44.49	2.90	41.58	54,918
8	OPEB	(3,580,815)	(9,810)	44.49	44.49	0.00	0
9	Group Insurance	6,708,481	18,379	44.49	10.92	33.56	616,844
10	401K	864,084	2,367	44.49	16.93	27.55	65,228
11	DCP	931,846	2,553	44.49	16.93	27.55	70,343
12	ESPP	178,091	488	44.49	40.74	3.74	1,826
13	VEBA	143,489	393	44.49	213.50	(169.01)	(66,443)
14	Other Benefits	804,312	2,204	44.49	50.91	(6.42)	(14,152)
15	Support Services	38,879,114	106,518	44.49	(4.77)	49.26	5,246,811
16	Contracted services	4,332,573	11,870	44.49	72.61	(28.13)	(333,859)
17	Building Maintenance and Services	1,008,055	2,762	44.49	57.61	(13.13)	(36,258)
18	Telecommunication expenses	1,197,583	3,281	44.49	39.92	4.57	14,985
19	Postage, printing and stationary	26,814	73	44.49	27.51	16.97	1,247
20	Office supplies and services	1,317,406	3,609	44.49	(75.38)	119.86	432,624
21	Employee related expense travel & entertainment	808,056	2,214	44.49	68.21	(23.73)	(52,526)
22	Rents	439,333	1,204	44.49	20.20	24.28	29,226
23	Transportation	2,088,123	5,721	44.49	38.55	5.93	33,942
24	Miscellaneous	3,093,491	8,475	44.49	64.56	(20.08)	(170,145)
25	Uncollectible accounts expense	2,973,513	8,147	44.49	44.49	0.00	0
26	Customer Accounting	1,324,944	3,630	44.49	26.26	18.22	66,149
27	Regulatory Expense	581,068	1,592	44.49	44.49	0.00	0
28	Insurance Other than Group	6,815,966	18,674	44.49	(56.46)	100.95	1,885,084
29	Maintenance supplies and services	7,424,958	20,342	44.49	48.14	(3.65)	(74,248)
30							
31	Total Operations and Maintenance	<u>136,771,269</u>					<u>11,538,114</u>
32							
33	Depreciation	70,311,621	192,635	44.49	44.49	0.00	0
34	Amortization	2,805,420	7,686	44.49	44.49	0.00	0
35	Property Taxes	30,039,889	82,301	44.49	178.09	(133.61)	(10,995,908)
36	Payroll Taxes	2,635,983	7,222	44.49	12.00	32.49	234,603
37	PSC Fees	2,450,858	6,715	44.49	(25.38)	69.86	469,117
38	Other General Taxes	(124,946)	(342)	44.49	44.49	0.00	0
39	Current Federal Income Tax	(8,807,414)	(24,130)	44.49	37.00	7.49	(180,614)
40	Current State Income Tax	(1,525,929)	(4,181)	44.49	37.00	7.49	(31,292)
41	Deferred Income Taxes	9,569,612	26,218	44.49	44.49	0.00	0
42	Amortization of Investment Tax Credit	(103,615)	(284)	44.49	44.49	0.00	0
43	Interest Expense Deduction	39,090,731	107,098	44.49	91.76	(47.28)	(5,063,071)
44	Preferred Stock	0	0	44.49	46.13	(1.64)	0
45	Total Working Capital Requirement	<u>\$283,113,479</u>					<u>(\$4,029,051)</u>
46							
47	Total Cash and Working Capital Requirement Used						(\$4,029,100) (1)
48							
49							
50							
51	(1) All Lead/Lags are based on internal study						
52							

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Total Sewer							
Line Number	Expense Category	Present Rates Pro Forma For the 12 Months Ended 05/31/22	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Purchased Water	\$0	\$0	44.49	42.11	2.38	\$0
3	Fuel and Power	311,273	853	44.49	21.72	22.77	19,416
4	Chemicals	48,762	134	44.49	40.90	3.58	479
5	Waste Disposal	1,724,135	4,724	44.49	85.02	(40.53)	(191,461)
6	Labor	1,050,970	2,879	44.49	12.00	32.49	93,537
7	Pensions	1,596	4	44.49	2.90	41.58	182
8	OPEB	(11,855)	(32)	44.49	44.49	0.00	0
9	Group Insurance	221,666	607	44.49	10.92	33.56	20,382
10	401K	31,149	85	44.49	16.93	27.55	2,351
11	DCP	39,230	107	44.49	16.93	27.55	2,961
12	ESPP	4,184	11	44.49	40.74	3.74	43
13	VEBA	1,189	3	44.49	213.50	(169.01)	(551)
14	Other Benefits	2,663	7	44.49	50.91	(6.42)	(47)
15	Support Services	128,726	353	44.49	(4.77)	49.26	17,372
16	Contracted services	56,345	154	44.49	72.61	(28.13)	(4,342)
17	Building Maintenance and Services	108,630	298	44.49	57.61	(13.13)	(3,907)
18	Telecommunication expenses	56,326	154	44.49	39.92	4.57	705
19	Postage, printing and stationary	4,101	11	44.49	27.51	16.97	191
20	Office supplies and services	22,964	63	44.49	(75.38)	119.86	7,541
21	Employee related expense travel & entertainment	9,890	27	44.49	68.21	(23.73)	(643)
22	Rents	66,757	183	44.49	20.20	24.28	4,441
23	Transportation	123,150	337	44.49	38.55	5.93	2,002
24	Miscellaneous	165,051	452	44.49	64.56	(20.08)	(9,078)
25	Uncollectible accounts expense	109,270	299	44.49	44.49	0.00	0
26	Customer Accounting	4,387	12	44.49	26.26	18.22	219
27	Regulatory Expense	1,924	5	44.49	44.49	0.00	0
28	Insurance Other than Group	22,567	62	44.49	(56.46)	100.95	6,241
29	Maintenance supplies and services	346,056	948	44.49	48.14	(3.65)	(3,461)
30							
31	Total Operations and Maintenance	<u>4,651,106</u>					<u>(35,427)</u>
32							
33	Depreciation	2,051,799	5,621	44.49	44.49	0.00	0
34	Amortization	951,307	2,606	44.49	44.49	0.00	0
35	Property Taxes	905,850	2,482	44.49	178.09	(133.61)	(331,581)
36	Payroll Taxes	81,223	223	44.49	12.00	32.49	7,229
37	PSC Fees	8,115	22	44.49	(25.38)	69.86	1,553
38	Other General Taxes	(484)	(1)	44.49	44.49	0.00	0
39	Current Federal Income Tax	(101,476)	(278)	44.49	37.00	7.49	(2,081)
40	Current State Income Tax	(17,508)	(48)	44.49	37.00	7.49	(359)
41	Deferred Income Taxes	364,921	1,000	44.49	44.49	0.00	0
42	Amortization of Investment Tax Credit	(5)	(0)	44.49	44.49	0.00	0
43	Interest Expense Deduction	1,194,658	3,273	44.49	91.76	(47.28)	(154,733)
44	Preferred Stock	0	0	44.49	46.13	(1.64)	0
45	Total Working Capital Requirement	<u>\$10,089,506</u>					<u>(\$515,399)</u>
46							
47	Total Cash and Working Capital Requirement Used						(\$515,400) (1)
48							
49							
50							
51	(1) All Lead/Lags are based on internal study						
52							

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St. Louis County

Line Number	Expense Category	Present Rates Pro Forma For the 12 Months Ended 05/31/22	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Purchased Water	\$363,191	\$995	44.49	42.11	2.38	\$2,364
3	Fuel and Power	7,155,679	19,605	44.49	21.72	22.77	446,347
4	Chemicals	7,518,797	20,599	44.49	40.90	3.58	73,795
5	Waste Disposal	423,576	1,160	44.49	85.02	(40.53)	(47,037)
6	Labor	26,494,272	72,587	44.49	12.00	32.49	2,357,996
7	Pensions	347,435	952	44.49	2.90	41.58	39,584
8	OPEB	(2,580,975)	(7,071)	44.49	44.49	0.00	0
9	Group Insurance	4,781,130	13,099	44.49	10.92	33.56	439,624
10	401K	651,757	1,786	44.49	16.93	27.55	49,200
11	DCP	652,797	1,788	44.49	16.93	27.55	49,278
12	ESPP	140,190	384	44.49	40.74	3.74	1,438
13	VEBA	120,098	329	44.49	213.50	(169.01)	(55,612)
14	Other Benefits	579,731	1,588	44.49	50.91	(6.42)	(10,201)
15	Support Services	28,023,232	76,776	44.49	(4.77)	49.26	3,781,789
16	Contracted services	3,272,983	8,967	44.49	72.61	(28.13)	(252,209)
17	Building Maintenance and Services	423,297	1,160	44.49	57.61	(13.13)	(15,225)
18	Telecommunication expenses	685,269	1,877	44.49	39.92	4.57	8,574
19	Postage, printing and stationary	8,624	24	44.49	27.51	16.97	401
20	Office supplies and services	906,439	2,483	44.49	(75.38)	119.86	297,666
21	Employee related expense travel & entertainment	409,392	1,122	44.49	68.21	(23.73)	(26,612)
22	Rents	344,184	943	44.49	20.20	24.28	22,897
23	Transportation	1,572,885	4,309	44.49	38.55	5.93	25,567
24	Miscellaneous	2,047,330	5,609	44.49	64.56	(20.08)	(112,605)
25	Uncollectible accounts expense	2,108,704	5,777	44.49	44.49	0.00	0
26	Customer Accounting	954,991	2,616	44.49	26.26	18.22	47,679
27	Regulatory Expense	418,821	1,147	44.49	44.49	0.00	0
28	Insurance Other than Group	4,912,802	13,460	44.49	(56.46)	100.95	1,358,728
29	Maintenance supplies and services	5,482,931	15,022	44.49	48.14	(3.65)	(54,828)
30							
31	Total Operations and Maintenance	<u>98,219,562</u>					<u>8,428,598</u>
32							
33	Depreciation	49,054,641	134,396	44.49	44.49	0.00	0
34	Amortization	2,397,645	6,569	44.49	44.49	0.00	0
35	Property Taxes	21,568,555	59,092	44.49	178.09	(133.61)	(7,895,031)
36	Payroll Taxes	2,010,773	5,509	44.49	12.00	32.49	178,959
37	PSC Fees	1,766,526	4,840	44.49	(25.38)	69.86	338,129
38	Other General Taxes	(113,560)	(311)	44.49	44.49	0.00	0
39	Current Federal Income Tax	(6,305,026)	(17,274)	44.49	37.00	7.49	(129,298)
40	Current State Income Tax	(1,091,323)	(2,990)	44.49	37.00	7.49	(22,380)
41	Deferred Income Taxes	5,977,750	16,377	44.49	44.49	0.00	0
42	Amortization of Investment Tax Credit	(99,244)	(272)	44.49	44.49	0.00	0
43	Interest Expense Deduction	27,508,942	75,367	44.49	91.76	(47.28)	(3,562,986)
44	Preferred Stock	0	0	44.49	46.13	(1.64)	0
45	Total Working Capital Requirement	<u>\$200,895,241</u>					<u>(\$2,664,009)</u>
46							
47	Total Cash and Working Capital Requirement Used						(\$2,664,100)
48							
49							
50							
51	(1) All Lead/Lags are based on internal study						
52							

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All Other Water

Line Number	Expense Category	Present Rates Pro Forma For the 12 Months Ended 05/31/22	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Purchased Water	\$1,052,338	\$2,883	44.49	42.11	2.38	\$6,851
3	Fuel and Power	4,037,273	11,061	44.49	21.72	22.77	251,831
4	Chemicals	1,905,468	5,220	44.49	40.90	3.58	18,702
5	Waste Disposal	716,773	1,964	44.49	85.02	(40.53)	(79,596)
6	Labor	8,261,389	22,634	44.49	12.00	32.49	735,265
7	Pensions	134,593	369	44.49	2.90	41.58	15,334
8	OPEB	(999,840)	(2,739)	44.49	44.49	0.00	0
9	Group Insurance	1,927,351	5,280	44.49	10.92	33.56	177,220
10	401K	212,327	582	44.49	16.93	27.55	16,028
11	DCP	279,049	765	44.49	16.93	27.55	21,065
12	ESPP	37,901	104	44.49	40.74	3.74	389
13	VEBA	23,391	64	44.49	213.50	(169.01)	(10,831)
14	Other Benefits	224,581	615	44.49	50.91	(6.42)	(3,952)
15	Support Services	10,855,882	29,742	44.49	(4.77)	49.26	1,465,022
16	Contracted services	1,059,590	2,903	44.49	72.61	(28.13)	(81,650)
17	Building Maintenance and Services	584,758	1,602	44.49	57.61	(13.13)	(21,033)
18	Telecommunication expenses	512,314	1,404	44.49	39.92	4.57	6,410
19	Postage, printing and stationary	18,190	50	44.49	27.51	16.97	846
20	Office supplies and services	410,967	1,126	44.49	(75.38)	119.86	134,958
21	Employee related expense travel & entertainment	398,664	1,092	44.49	68.21	(23.73)	(25,914)
22	Rents	95,149	261	44.49	20.20	24.28	6,330
23	Transportation	515,238	1,412	44.49	38.55	5.93	8,375
24	Miscellaneous	1,046,161	2,866	44.49	64.56	(20.08)	(57,540)
25	Uncollectible accounts expense	864,809	2,369	44.49	44.49	0.00	0
26	Customer Accounting	369,953	1,014	44.49	26.26	18.22	18,470
27	Regulatory Expense	162,247	445	44.49	44.49	0.00	0
28	Insurance Other than Group	1,903,164	5,214	44.49	(56.46)	100.95	526,356
29	Maintenance supplies and services	1,942,027	5,321	44.49	48.14	(3.65)	(19,420)
30							
31	Total Operations and Maintenance	<u>38,551,707</u>					<u>3,109,516</u>
32							
33	Depreciation	21,256,980	58,238	44.49	44.49	0.00	0
34	Amortization	407,775	1,117	44.49	44.49	0.00	0
35	Property Taxes	8,471,334	23,209	44.49	178.09	(133.61)	(3,100,877)
36	Payroll Taxes	625,210	1,713	44.49	12.00	32.49	55,644
37	PSC Fees	684,332	1,875	44.49	(25.38)	69.86	130,987
38	Other General Taxes	(11,386)	(31)	44.49	44.49	0.00	0
39	Current Federal Income Tax	(2,502,388)	(6,856)	44.49	37.00	7.49	(51,317)
40	Current State Income Tax	(434,606)	(1,191)	44.49	37.00	7.49	(8,912)
41	Deferred Income Taxes	3,591,862	9,841	44.49	44.49	0.00	0
42	Amortization of Investment Tax Credit	(4,371)	(12)	44.49	44.49	0.00	0
43	Interest Expense Deduction	11,581,789	31,731	44.49	91.76	(47.28)	(1,500,085)
44	Preferred Stock	0	0	44.49	46.13	(1.64)	0
45	Total Working Capital Requirement	<u>\$82,218,238</u>					<u>(\$1,365,044)</u>
46							
47	Total Cash and Working Capital Requirement Used						(\$1,365,000)
48							
49							
50							
51	(1) All Lead/Lags are based on internal study						
52							

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Arnold							
Line Number	Expense Category	Present Rates	Average Daily	Revenue Lag	Expense	Net	Cash Requirement
		Pro Forma For the 12 Months Ended 05/31/22	Expense		(Lead)/Lag	(Lead)/Lag	
1							
2	Purchased Water	\$0	\$0	44.49	42.11	2.38	\$0
3	Fuel and Power	6,556	18	44.49	21.72	22.77	409
4	Chemicals	0	0	44.49	40.90	3.58	0
5	Waste Disposal	969,883	2,657	44.49	85.02	(40.53)	(107,703)
6	Labor	286,612	785	44.49	12.00	32.49	25,509
7	Pensions	97	0	44.49	2.90	41.58	11
8	OPEB	(718)	(2)	44.49	44.49	0.00	0
9	Group Insurance	45,822	126	44.49	10.92	33.56	4,213
10	401K	8,810	24	44.49	16.93	27.55	665
11	DCP	11,327	31	44.49	16.93	27.55	855
12	ESPP	1,388	4	44.49	40.74	3.74	14
13	VEBA	38	0	44.49	213.50	(169.01)	(18)
14	Other Benefits	161	0	44.49	50.91	(6.42)	(3)
15	Support Services	7,802	21	44.49	(4.77)	49.26	1,053
16	Contracted services	(64,886)	(178)	44.49	72.61	(28.13)	5,000
17	Building Maintenance and Services	10,960	30	44.49	57.61	(13.13)	(394)
18	Telecommunication expenses	13,459	37	44.49	39.92	4.57	168
19	Postage, printing and stationary	1,730	5	44.49	27.51	16.97	80
20	Office supplies and services	10,495	29	44.49	(75.38)	119.86	3,446
21	Employee related expense travel & entertainment	3,111	9	44.49	68.21	(23.73)	(202)
22	Rents	47,436	130	44.49	20.20	24.28	3,156
23	Transportation	73,786	202	44.49	38.55	5.93	1,199
24	Miscellaneous	1,377	4	44.49	64.56	(20.08)	(76)
25	Uncollectible accounts expense	54,111	148	44.49	44.49	0.00	0
26	Customer Accounting	266	1	44.49	26.26	18.22	13
27	Regulatory Expense	117	0	44.49	44.49	0.00	0
28	Insurance Other than Group	1,368	4	44.49	(56.46)	100.95	378
29	Maintenance supplies and services	14,304	39	44.49	48.14	(3.65)	(143)
30							
31	Total Operations and Maintenance	<u>1,505,412</u>					<u>(62,370)</u>
32							
33	Depreciation	771,895	2,115	44.49	44.49	0.00	0
34	Amortization	912,739	2,501	44.49	44.49	0.00	0
35	Property Taxes	394,028	1,080	44.49	178.09	(133.61)	(144,231)
36	Payroll Taxes	22,164	61	44.49	12.00	32.49	1,973
37	PSC Fees	492	1	44.49	(25.38)	69.86	94
38	Other General Taxes	(28)	(0)	44.49	44.49	0.00	0
39	Current Federal Income Tax	239,013	655	44.49	37.00	7.49	4,901
40	Current State Income Tax	42,517	116	44.49	37.00	7.49	872
41	Deferred Income Taxes	106,774	293	44.49	44.49	0.00	0
42	Amortization of Investment Tax Credit	0	0	44.49	44.49	0.00	0
43	Interest Expense Deduction	386,939	1,060	44.49	91.76	(47.28)	(50,117)
44	Preferred Stock	0	0	44.49	46.13	(1.64)	0
45	Total Working Capital Requirement	<u>\$4,381,945</u>					<u>(\$248,878)</u>
46							
47	Total Cash and Working Capital Requirement Used						(\$248,900)
48							
49							
50							
51	(1) All Lead/Lags are based on internal study						
52							

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Line Number	Expense Category	All Other WW					
		Present Rates Pro Forma For the 12 Months Ended 05/31/22	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Purchased Water	\$0	\$0	44.49	42.11	2.38	\$0
3	Fuel and Power	304,717	835	44.49	21.72	22.77	19,007
4	Chemicals	48,762	134	44.49	40.90	3.58	479
5	Waste Disposal	754,252	2,066	44.49	85.02	(40.53)	(83,758)
6	Labor	764,358	2,094	44.49	12.00	32.49	68,028
7	Pensions	1,499	4	44.49	2.90	41.58	171
8	OPEB	(11,137)	(31)	44.49	44.49	0.00	0
9	Group Insurance	175,844	482	44.49	10.92	33.56	16,169
10	401K	22,339	61	44.49	16.93	27.55	1,686
11	DCP	27,903	76	44.49	16.93	27.55	2,106
12	ESPP	2,796	8	44.49	40.74	3.74	29
13	VEBA	1,151	3	44.49	213.50	(169.01)	(533)
14	Other Benefits	2,502	7	44.49	50.91	(6.42)	(44)
15	Support Services	120,924	331	44.49	(4.77)	49.26	16,319
16	Contracted services	121,231	332	44.49	72.61	(28.13)	(9,342)
17	Building Maintenance and Services	97,670	268	44.49	57.61	(13.13)	(3,513)
18	Telecommunication expenses	42,867	117	44.49	39.92	4.57	536
19	Postage, printing and stationary	2,371	6	44.49	27.51	16.97	110
20	Office supplies and services	12,469	34	44.49	(75.38)	119.86	4,095
21	Employee related expense travel & entertainment	6,779	19	44.49	68.21	(23.73)	(441)
22	Rents	19,321	53	44.49	20.20	24.28	1,285
23	Transportation	49,364	135	44.49	38.55	5.93	802
24	Miscellaneous	163,674	448	44.49	64.56	(20.08)	(9,002)
25	Uncollectible accounts expense	55,159	151	44.49	44.49	0.00	0
26	Customer Accounting	4,121	11	44.49	26.26	18.22	206
27	Regulatory Expense	1,807	5	44.49	44.49	0.00	0
28	Insurance Other than Group	21,199	58	44.49	(56.46)	100.95	5,863
29	Maintenance supplies and services	331,752	909	44.49	48.14	(3.65)	(3,317)
30							
31	Total Operations and Maintenance	<u>3,145,694</u>					<u>26,941</u>
32							
33	Depreciation	1,279,904	3,507	44.49	44.49	0.00	0
34	Amortization	38,568	106	44.49	44.49	0.00	0
35	Property Taxes	511,822	1,402	44.49	178.09	(133.61)	(187,349)
36	Payroll Taxes	59,059	162	44.49	12.00	32.49	5,256
37	PSC Fees	7,623	21	44.49	(25.38)	69.86	1,459
38	Other General Taxes	(456)	(1)	44.49	44.49	0.00	0
39	Current Federal Income Tax	(340,489)	(933)	44.49	37.00	7.49	(6,982)
40	Current State Income Tax	(60,025)	(164)	44.49	37.00	7.49	(1,231)
41	Deferred Income Taxes	258,147	707	44.49	44.49	0.00	0
42	Amortization of Investment Tax Credit	(5)	(0)	44.49	44.49	0.00	0
43	Interest Expense Deduction	807,719	2,213	44.49	91.76	(47.28)	(104,617)
44	Preferred Stock	0	0	44.49	46.13	(1.64)	0
45	Total Working Capital Requirement	<u>\$5,707,561</u>					<u>(\$266,523)</u>
46							
47	Total Cash and Working Capital Requirement Used						(\$266,500)
48							
49							
50							
51	(1) All Lead/Lags are based on internal study						
52							

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Line Number	Expense Category	Total Company				Cash Requirement
		Present Rates Base Year Ended 12/31/19	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	
1						
2	Purchased Water	\$1,000,137	\$2,740			\$21,033
3	Fuel and Power	11,062,562	30,308			850,679
4	Chemicals	9,397,747	25,747			228,697
5	Waste Disposal	2,482,895	6,802			(239,667)
6	Labor	31,001,296	84,935			3,209,278
7	Pensions	2,767,661	7,583			355,510
8	OPEB	(2,359,906)	(6,465)			0
9	Group Insurance	6,147,663	16,843			654,545
10	401K	784,204	2,149			70,584
11	DCP	813,565	2,229			73,228
12	ESPP	170,435	467			4,223
13	VEBA	144,300	395			(64,724)
14	Other Benefits	761,178	2,085			(2,341)
15	Support Services	32,578,064	89,255			4,869,524
16	Contracted services	3,966,723	10,868			(248,068)
17	Building Maintenance and Services	1,066,078	2,921			(22,865)
18	Telecommunication expenses	1,197,099	3,280			32,362
19	Postage, printing and stationary	29,459	81			1,798
20	Office supplies and services	1,279,611	3,506			438,793
21	Employee related expense travel & entertainment	419,932	1,150			(21,199)
22	Rents	335,990	921			27,230
23	Transportation	1,410,299	3,864			43,403
24	Miscellaneous	3,199,602	8,766			(129,521)
25	Uncollectible accounts expense	1,844,114	5,052			0
26	Customer Accounting	3,795,546	10,399			244,610
27	Regulatory Expense	416,440	1,141			0
28	Insurance Other than Group	4,974,749	13,629			1,448,096
29	Maintenance supplies and services	7,957,017	21,800			35,972
30						
31	Total Operations and Maintenance	<u>128,644,460</u>				<u>11,881,180</u>
32						
33	Depreciation	47,455,673	130,016			0
34	Amortization	1,403,365	3,845			0
35	Property Taxes	25,619,522	70,190			(9,005,851)
36	Payroll Taxes	2,420,153	6,631			250,536
37	PSC Fees	2,486,069	6,811			511,955
38	Other General Taxes	(125,430)	(344)			0
39	Current Federal Income Tax	(10,474,506)	(28,697)			(366,897)
40	Current State Income Tax	67,259	184			2,356
41	Deferred Income Taxes	31,764,307	87,025			0
42	Amortization of Investment Tax Credit	(103,620)	(284)			0
43	Interest Expense Deduction	40,285,389	110,371			(4,632,838)
44	Preferred Stock	0	0			0
45	Total Working Capital Requirement	<u>\$269,442,641</u>				<u>(\$1,359,559)</u>
46						
47	Total Cash and Working Capital Requirement Used					<u>(\$1,359,600)</u> (1)
48						
49						
50						
51	(1) All Lead/Lags are based on internal study					
52						

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Line Number	Expense Category	Total Water					
		Present Rates Base Year Ended 12/31/19	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Purchased Water	\$988,136	\$2,707	49.79	42.11	7.68	\$20,781
3	Fuel and Power	10,766,047	29,496	49.79	21.72	28.07	827,878
4	Chemicals	9,347,821	25,610	49.79	40.90	8.88	227,482
5	Waste Disposal	950,993	2,605	49.79	85.02	(35.23)	(91,797)
6	Labor	29,543,976	80,942	49.79	12.00	37.79	3,058,415
7	Pensions	2,675,714	7,331	49.79	2.90	46.88	343,699
8	OPEB	(2,377,664)	(6,514)	49.79	49.79	0.00	0
9	Group Insurance	5,856,064	16,044	49.79	10.92	38.86	623,498
10	401K	742,258	2,034	49.79	16.93	32.85	66,809
11	DCP	754,698	2,068	49.79	16.93	32.85	67,929
12	ESPP	169,873	465	49.79	40.74	9.04	4,209
13	VEBA	142,869	391	49.79	213.50	(163.71)	(64,082)
14	Other Benefits	748,255	2,050	49.79	50.91	(1.12)	(2,301)
15	Support Services	32,470,557	88,960	49.79	(4.77)	54.56	4,853,455
16	Contracted services	3,913,655	10,722	49.79	72.61	(22.83)	(244,749)
17	Building Maintenance and Services	962,382	2,637	49.79	57.61	(7.83)	(20,641)
18	Telecommunication expenses	1,143,331	3,132	49.79	39.92	9.87	30,908
19	Postage, printing and stationary	25,567	70	49.79	27.51	22.27	1,560
20	Office supplies and services	1,257,687	3,446	49.79	(75.38)	125.16	431,275
21	Employee related expense travel & entertainment	410,754	1,125	49.79	68.21	(18.43)	(20,736)
22	Rents	321,717	881	49.79	20.20	29.58	26,073
23	Transportation	1,187,115	3,252	49.79	38.55	11.23	36,534
24	Miscellaneous	3,042,191	8,335	49.79	64.56	(14.78)	(123,149)
25	Uncollectible accounts expense	1,838,028	5,036	49.79	49.79	0.00	0
26	Customer Accounting	3,783,162	10,365	49.79	26.26	23.52	243,812
27	Regulatory Expense	415,090	1,137	49.79	49.79	0.00	0
28	Insurance Other than Group	4,918,512	13,475	49.79	(56.46)	106.25	1,431,726
29	Maintenance supplies and services	7,626,623	20,895	49.79	48.14	1.65	34,478
30							
31	Total Operations and Maintenance	<u>123,625,411</u>					<u>11,763,066</u>
32							
33	Depreciation	45,995,802	126,016	49.79	49.79	0.00	0
34	Amortization	482,685	1,322	49.79	49.79	0.00	0
35	Property Taxes	25,554,587	70,013	49.79	178.09	(128.31)	(8,983,025)
36	Payroll Taxes	2,305,963	6,318	49.79	12.00	37.79	238,715
37	PSC Fees	2,477,865	6,789	49.79	(25.38)	75.16	510,266
38	Other General Taxes	(124,946)	(342)	49.79	49.79	0.00	0
39	Current Federal Income Tax	(10,439,940)	(28,603)	49.79	37.00	12.79	(365,686)
40	Current State Income Tax	67,037	184	49.79	37.00	12.79	2,348
41	Deferred Income Taxes	31,662,215	86,746	49.79	49.79	0.00	0
42	Amortization of Investment Tax Credit	(103,615)	(284)	49.79	49.79	0.00	0
43	Interest Expense Deduction	39,090,731	107,098	49.79	91.76	(41.98)	(4,495,452)
44	Preferred Stock	0	0	49.79	46.13	3.66	0
45	Total Working Capital Requirement	<u>\$260,593,795</u>					<u>(\$1,329,768)</u>
46							
47	Total Cash and Working Capital Requirement Used						<u>(\$1,329,800)</u> (1)
48							
49							
50							
51	(1) All Lead/Lags are based on internal study						
52							

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Line Number	Expense Category	Total Sewer					
		Present Rates Base Year Ended 12/31/19	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Purchased Water	\$12,001	\$33	49.79	42.11	7.68	\$252
3	Fuel and Power	296,515	812	49.79	21.72	28.07	22,801
4	Chemicals	49,926	137	49.79	40.90	8.88	1,215
5	Waste Disposal	1,531,902	4,197	49.79	85.02	(35.23)	(147,870)
6	Labor	1,457,320	3,993	49.79	12.00	37.79	150,863
7	Pensions	91,947	252	49.79	2.90	46.88	11,811
8	OPEB	17,758	49	49.79	49.79	0.00	0
9	Group Insurance	291,599	799	49.79	10.92	38.86	31,047
10	401K	41,946	115	49.79	16.93	32.85	3,775
11	DCP	58,867	161	49.79	16.93	32.85	5,299
12	ESPP	562	2	49.79	40.74	9.04	14
13	VEBA	1,431	4	49.79	213.50	(163.71)	(642)
14	Other Benefits	12,923	35	49.79	50.91	(1.12)	(40)
15	Support Services	107,507	295	49.79	(4.77)	54.56	16,069
16	Contracted services	53,068	145	49.79	72.61	(22.83)	(3,319)
17	Building Maintenance and Services	103,696	284	49.79	57.61	(7.83)	(2,224)
18	Telecommunication expenses	53,768	147	49.79	39.92	9.87	1,454
19	Postage, printing and stationary	3,892	11	49.79	27.51	22.27	238
20	Office supplies and services	21,924	60	49.79	(75.38)	125.16	7,518
21	Employee related expense travel & entertainment	9,178	25	49.79	68.21	(18.43)	(463)
22	Rents	14,273	39	49.79	20.20	29.58	1,157
23	Transportation	223,184	611	49.79	38.55	11.23	6,869
24	Miscellaneous	157,411	431	49.79	64.56	(14.78)	(6,372)
25	Uncollectible accounts expense	6,086	17	49.79	49.79	0.00	0
26	Customer Accounting	12,384	34	49.79	26.26	23.52	798
27	Regulatory Expense	1,350	4	49.79	49.79	0.00	0
28	Insurance Other than Group	56,237	154	49.79	(56.46)	106.25	16,370
29	Maintenance supplies and services	330,394	905	49.79	48.14	1.65	1,494
30							
31	Total Operations and Maintenance	<u>5,019,049</u>					<u>118,114</u>
32							
33	Depreciation	1,459,871	4,000	49.79	49.79	0.00	0
34	Amortization	920,680	2,522	49.79	49.79	0.00	0
35	Property Taxes	64,935	178	49.79	178.09	(128.31)	(22,826)
36	Payroll Taxes	114,190	313	49.79	12.00	37.79	11,821
37	PSC Fees	8,204	22	49.79	(25.38)	75.16	1,689
38	Other General Taxes	(484)	(1)	49.79	49.79	0.00	0
39	Current Federal Income Tax	(34,566)	(95)	49.79	37.00	12.79	(1,211)
40	Current State Income Tax	222	1	49.79	37.00	12.79	8
41	Deferred Income Taxes	102,092	280	49.79	49.79	0.00	0
42	Amortization of Investment Tax Credit	(5)	(0)	49.79	49.79	0.00	0
43	Interest Expense Deduction	1,194,658	3,273	49.79	91.76	(41.98)	(137,386)
44	Preferred Stock	0	0	49.79	46.13	3.66	0
45	Total Working Capital Requirement	<u>\$8,848,846</u>					<u>(\$29,791)</u>
46							
47	Total Cash and Working Capital Requirement Used						<u>(\$29,800)</u> (1)
48							
49							
50							
51	(1) All Lead/Lags are based on internal study						
52							

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St. Louis County							
Line Number	Expense Category	Present Rates Base Year Ended 12/31/19	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Purchased Water	\$334,728	\$917	49.79	42.11	7.68	\$7,040
3	Fuel and Power	6,929,832	18,986	49.79	21.72	28.07	532,884
4	Chemicals	7,544,710	20,670	49.79	40.90	8.88	183,603
5	Waste Disposal	422,366	1,157	49.79	85.02	(35.23)	(40,770)
6	Labor	20,743,365	56,831	49.79	12.00	37.79	2,147,369
7	Pensions	1,893,483	5,188	49.79	2.90	46.88	243,220
8	OPEB	(1,722,377)	(4,719)	49.79	49.79	0.00	0
9	Group Insurance	3,743,402	10,256	49.79	10.92	38.86	398,562
10	401K	520,573	1,426	49.79	16.93	32.85	46,856
11	DCP	474,671	1,300	49.79	16.93	32.85	42,724
12	ESPP	122,441	335	49.79	40.74	9.04	3,034
13	VEBA	105,306	289	49.79	213.50	(163.71)	(47,233)
14	Other Benefits	518,980	1,422	49.79	50.91	(1.12)	(1,596)
15	Support Services	23,404,081	64,121	49.79	(4.77)	54.56	3,498,266
16	Contracted services	2,971,036	8,140	49.79	72.61	(22.83)	(185,800)
17	Building Maintenance and Services	404,117	1,107	49.79	57.61	(7.83)	(8,667)
18	Telecommunication expenses	654,233	1,792	49.79	39.92	9.87	17,686
19	Postage, printing and stationary	8,223	23	49.79	27.51	22.27	502
20	Office supplies and services	865,333	2,371	49.79	(75.38)	125.16	296,732
21	Employee related expense travel & entertainment	328,253	899	49.79	68.21	(18.43)	(16,571)
22	Rents	264,253	724	49.79	20.20	29.58	21,416
23	Transportation	985,092	2,699	49.79	38.55	11.23	30,316
24	Miscellaneous	2,022,179	5,540	49.79	64.56	(14.78)	(81,859)
25	Uncollectible accounts expense	1,324,811	3,630	49.79	49.79	0.00	0
26	Customer Accounting	2,734,687	7,492	49.79	26.26	23.52	176,241
27	Regulatory Expense	293,710	805	49.79	49.79	0.00	0
28	Insurance Other than Group	3,527,918	9,666	49.79	(56.46)	106.25	1,026,939
29	Maintenance supplies and services	5,390,043	14,767	49.79	48.14	1.65	24,367
30							
31	Total Operations and Maintenance	<u>86,809,449</u>					<u>8,315,261</u>
32							
33	Depreciation	31,001,220	84,935	49.79	49.79	0.00	0
34	Amortization	387,787	1,062	49.79	49.79	0.00	0
35	Property Taxes	18,403,929	50,422	49.79	178.09	(128.31)	(6,469,405)
36	Payroll Taxes	1,612,131	4,417	49.79	12.00	37.79	166,889
37	PSC Fees	1,785,992	4,893	49.79	(25.38)	75.16	367,789
38	Other General Taxes	(113,560)	(311)	49.79	49.79	0.00	0
39	Current Federal Income Tax	(7,524,885)	(20,616)	49.79	37.00	12.79	(263,579)
40	Current State Income Tax	48,319	132	49.79	37.00	12.79	1,692
41	Deferred Income Taxes	23,042,699	63,131	49.79	49.79	0.00	0
42	Amortization of Investment Tax Credit	(99,244)	(272)	49.79	49.79	0.00	0
43	Interest Expense Deduction	27,508,942	75,367	49.79	91.76	(41.98)	(3,163,541)
44	Preferred Stock	0	0	49.79	46.13	3.66	0
45	Total Working Capital Requirement	<u>\$182,862,779</u>					<u>(\$1,044,894)</u>
46							
47	Total Cash and Working Capital Requirement Used						<u>(\$1,044,900)</u>
48							
49							
50							
51	(1) All Lead/Lags are based on internal study						
52							

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All Other Water							
Line Number	Expense Category	Present Rates Base Year Ended 12/31/19	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Purchased Water	\$653,408	\$1,790	49.79	42.11	7.68	\$13,742
3	Fuel and Power	3,836,215	10,510	49.79	21.72	28.07	294,994
4	Chemicals	1,803,111	4,940	49.79	40.90	8.88	43,879
5	Waste Disposal	528,627	1,448	49.79	85.02	(35.23)	(51,027)
6	Labor	8,800,611	24,111	49.79	12.00	37.79	911,046
7	Pensions	782,231	2,143	49.79	2.90	46.88	100,479
8	OPEB	(655,287)	(1,795)	49.79	49.79	0.00	0
9	Group Insurance	2,112,662	5,788	49.79	10.92	38.86	224,936
10	401K	221,685	607	49.79	16.93	32.85	19,953
11	DCP	280,027	767	49.79	16.93	32.85	25,205
12	ESPP	47,432	130	49.79	40.74	9.04	1,175
13	VEBA	37,563	103	49.79	213.50	(163.71)	(16,848)
14	Other Benefits	229,275	628	49.79	50.91	(1.12)	(705)
15	Support Services	9,066,476	24,840	49.79	(4.77)	54.56	1,355,189
16	Contracted services	942,619	2,583	49.79	72.61	(22.83)	(58,949)
17	Building Maintenance and Services	558,265	1,529	49.79	57.61	(7.83)	(11,973)
18	Telecommunication expenses	489,098	1,340	49.79	39.92	9.87	13,222
19	Postage, printing and stationary	17,344	48	49.79	27.51	22.27	1,058
20	Office supplies and services	392,354	1,075	49.79	(75.38)	125.16	134,543
21	Employee related expense travel & entertainment	82,501	226	49.79	68.21	(18.43)	(4,165)
22	Rents	57,464	157	49.79	20.20	29.58	4,657
23	Transportation	202,023	553	49.79	38.55	11.23	6,217
24	Miscellaneous	1,020,012	2,795	49.79	64.56	(14.78)	(41,291)
25	Uncollectible accounts expense	513,217	1,406	49.79	49.79	0.00	0
26	Customer Accounting	1,048,475	2,873	49.79	26.26	23.52	67,571
27	Regulatory Expense	121,380	333	49.79	49.79	0.00	0
28	Insurance Other than Group	1,390,594	3,810	49.79	(56.46)	106.25	404,787
29	Maintenance supplies and services	2,236,580	6,128	49.79	48.14	1.65	10,111
30							
31	Total Operations and Maintenance	<u>36,815,962</u>					<u>3,447,806</u>
32							
33	Depreciation	14,994,582	41,081	49.79	49.79	0.00	0
34	Amortization	94,898	260	49.79	49.79	0.00	0
35	Property Taxes	7,150,658	19,591	49.79	178.09	(128.31)	(2,513,621)
36	Payroll Taxes	693,832	1,901	49.79	12.00	37.79	71,826
37	PSC Fees	691,873	1,896	49.79	(25.38)	75.16	142,477
38	Other General Taxes	(11,386)	(31)	49.79	49.79	0.00	0
39	Current Federal Income Tax	(2,915,055)	(7,986)	49.79	37.00	12.79	(102,107)
40	Current State Income Tax	18,718	51	49.79	37.00	12.79	656
41	Deferred Income Taxes	8,619,516	23,615	49.79	49.79	0.00	0
42	Amortization of Investment Tax Credit	(4,371)	(12)	49.79	49.79	0.00	0
43	Interest Expense Deduction	11,581,789	31,731	49.79	91.76	(41.98)	(1,331,911)
44	Preferred Stock	0	0	49.79	46.13	3.66	0
45	Total Working Capital Requirement	<u>\$77,731,016</u>					<u>(\$284,874)</u>
46							
47	Total Cash and Working Capital Requirement Used						<u>(\$284,900)</u>
48							
49							
50							
51	(1) All Lead/Lags are based on internal study						
52							

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Line Number	Expense Category	Arnold			Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
		Present Rates Base Year Ended 12/31/19	Average Daily Expense	Revenue Lag			
1							
2	Purchased Water	\$0	\$0	49.79	42.11	7.68	\$0
3	Fuel and Power	6,431	18	49.79	21.72	28.07	495
4	Chemicals	0	0	49.79	40.90	8.88	0
5	Waste Disposal	928,750	2,545	49.79	85.02	(35.23)	(89,650)
6	Labor	367,425	1,007	49.79	12.00	37.79	38,036
7	Pensions	22,539	62	49.79	2.90	46.88	2,895
8	OPEB	5,974	16	49.79	49.79	0.00	0
9	Group Insurance	54,281	149	49.79	10.92	38.86	5,779
10	401K	11,820	32	49.79	16.93	32.85	1,064
11	DCP	13,484	37	49.79	16.93	32.85	1,214
12	ESPP	34	0	49.79	40.74	9.04	1
13	VEBA	(1)	(0)	49.79	213.50	(163.71)	0
14	Other Benefits	706	2	49.79	50.91	(1.12)	(2)
15	Support Services	6,516	18	49.79	(4.77)	54.56	974
16	Contracted services	(64,970)	(178)	49.79	72.61	(22.83)	4,063
17	Building Maintenance and Services	10,458	29	49.79	57.61	(7.83)	(224)
18	Telecommunication expenses	12,844	35	49.79	39.92	9.87	347
19	Postage, printing and stationary	1,639	4	49.79	27.51	22.27	100
20	Office supplies and services	10,009	27	49.79	(75.38)	125.16	3,432
21	Employee related expense travel & entertainment	2,943	8	49.79	68.21	(18.43)	(149)
22	Rents	4,263	12	49.79	20.20	29.58	345
23	Transportation	133,478	366	49.79	38.55	11.23	4,108
24	Miscellaneous	1,306	4	49.79	64.56	(14.78)	(53)
25	Uncollectible accounts expense	369	1	49.79	49.79	0.00	0
26	Customer Accounting	749	2	49.79	26.26	23.52	48
27	Regulatory Expense	82	0	49.79	49.79	0.00	0
28	Insurance Other than Group	11,607	32	49.79	(56.46)	106.25	3,379
29	Maintenance supplies and services	13,662	37	49.79	48.14	1.65	62
30							
31	Total Operations and Maintenance	<u>1,556,398</u>					<u>(23,736)</u>
32							
33	Depreciation	399,290	1,094	49.79	49.79	0.00	0
34	Amortization	904,421	2,478	49.79	49.79	0.00	0
35	Property Taxes	64,986	178	49.79	178.09	(128.31)	(22,844)
36	Payroll Taxes	30,149	83	49.79	12.00	37.79	3,121
37	PSC Fees	497	1	49.79	(25.38)	75.16	102
38	Other General Taxes	(28)	(0)	49.79	49.79	0.00	0
39	Current Federal Income Tax	(2,095)	(6)	49.79	37.00	12.79	(73)
40	Current State Income Tax	13	0	49.79	37.00	12.79	0
41	Deferred Income Taxes	6,187	17	49.79	49.79	0.00	0
42	Amortization of Investment Tax Credit	0	0	49.79	49.79	0.00	0
43	Interest Expense Deduction	386,939	1,060	49.79	91.76	(41.98)	(44,498)
44	Preferred Stock	0	0	49.79	46.13	3.66	0
45	Total Working Capital Requirement	<u>\$3,346,757</u>					<u>(\$87,928)</u>
46							
47	Total Cash and Working Capital Requirement Used						<u>(\$87,900)</u>
48							
49							
50							
51	(1) All Lead/Lags are based on internal study						
52							

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Line Number	Expense Category	All Other WW					
		Present Rates Base Year Ended 12/31/19	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Purchased Water	\$12,001	\$33	49.79	42.11	7.68	\$252
3	Fuel and Power	290,084	795	49.79	21.72	28.07	22,307
4	Chemicals	49,926	137	49.79	40.90	8.88	1,215
5	Waste Disposal	603,152	1,652	49.79	85.02	(35.23)	(58,221)
6	Labor	1,089,895	2,986	49.79	12.00	37.79	112,827
7	Pensions	69,408	190	49.79	2.90	46.88	8,916
8	OPEB	11,784	32	49.79	49.79	0.00	0
9	Group Insurance	237,318	650	49.79	10.92	38.86	25,267
10	401K	30,126	83	49.79	16.93	32.85	2,712
11	DCP	45,383	124	49.79	16.93	32.85	4,085
12	ESPP	528	1	49.79	40.74	9.04	13
13	VEBA	1,432	4	49.79	213.50	(163.71)	(642)
14	Other Benefits	12,217	33	49.79	50.91	(1.12)	(38)
15	Support Services	100,991	277	49.79	(4.77)	54.56	15,095
16	Contracted services	118,038	323	49.79	72.61	(22.83)	(7,382)
17	Building Maintenance and Services	93,238	255	49.79	57.61	(7.83)	(2,000)
18	Telecommunication expenses	40,924	112	49.79	39.92	9.87	1,106
19	Postage, printing and stationary	2,253	6	49.79	27.51	22.27	137
20	Office supplies and services	11,915	33	49.79	(75.38)	125.16	4,086
21	Employee related expense travel & entertainment	6,235	17	49.79	68.21	(18.43)	(315)
22	Rents	10,010	27	49.79	20.20	29.58	811
23	Transportation	89,706	246	49.79	38.55	11.23	2,761
24	Miscellaneous	156,105	428	49.79	64.56	(14.78)	(6,319)
25	Uncollectible accounts expense	5,717	16	49.79	49.79	0.00	0
26	Customer Accounting	11,635	32	49.79	26.26	23.52	750
27	Regulatory Expense	1,268	3	49.79	49.79	0.00	0
28	Insurance Other than Group	44,630	122	49.79	(56.46)	106.25	12,991
29	Maintenance supplies and services	316,732	868	49.79	48.14	1.65	1,432
30							
31	Total Operations and Maintenance	<u>3,462,651</u>					<u>141,846</u>
32							
33	Depreciation	1,060,581	2,906	49.79	49.79	0.00	0
34	Amortization	16,259	45	49.79	49.79	0.00	0
35	Property Taxes	(51)	(0)	49.79	178.09	(128.31)	18
36	Payroll Taxes	84,041	230	49.79	12.00	37.79	8,700
37	PSC Fees	7,707	21	49.79	(25.38)	75.16	1,587
38	Other General Taxes	(456)	(1)	49.79	49.79	0.00	0
39	Current Federal Income Tax	(32,471)	(89)	49.79	37.00	12.79	(1,137)
40	Current State Income Tax	209	1	49.79	37.00	12.79	7
41	Deferred Income Taxes	95,905	263	49.79	49.79	0.00	0
42	Amortization of Investment Tax Credit	(5)	(0)	49.79	49.79	0.00	0
43	Interest Expense Deduction	807,719	2,213	49.79	91.76	(41.98)	(92,888)
44	Preferred Stock	0	0	49.79	46.13	3.66	0
45	Total Working Capital Requirement	<u>\$5,502,089</u>					<u>\$58,133</u>
46							
47	Total Cash and Working Capital Requirement Used						<u>\$58,100</u>
48							
49							
50							
51	(1) All Lead/Lags are based on internal study						
52							

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Total Company

Line Number	Description	Schedule	Total Company				Present Rates	Pro Forma	Present Rates
			Base Year Ended 12/31/19	Eliminate Unbilled Revenue	ISRS Surcharge Adjustment	Bill Analysis Normalization	Pro Forma For Year Ended 12/31/19	Adjustments	Pro Forma For the 12 Months Ended 05/31/22
1									
2	Sales of Water, Sewer, & Flat Rate								
3	Metered & Flat Rate Sales								
4	Residential	CAS-12	\$213,581,080	\$585,366	(\$7,517,045)	\$7,494,366	\$214,143,767	(\$7,155,524)	\$206,988,243
5	Commercial	CAS-12	66,206,086	(407,855)	(2,456,893)	(174,489)	63,166,849	298,648	63,465,497
6	Industrial	CAS-12	15,749,744	80,248	(47,866)	12,297	15,794,423	(2,098,421)	13,696,002
7	Other Public Authority	CAS-12	6,670,551	(48,356)	(141,441)	(276,344)	6,204,410	618,340	6,822,750
8	Sales for Resale	CAS-12	10,879,185	251,243	(7,795)	67	11,122,700	247,012	11,369,712
9	Miscellaneous Revenue	CAS-12	324,315	137	0	7,388	331,840	0	331,840
10									
11	Metered & Flat Rate Sales		313,410,961	460,783	(10,171,040)	7,063,285	310,763,989	(8,089,945)	302,674,044
12									
13									
14	Private Fire Service	CAS-12	5,012,130	349,539	0	(393,481)	4,968,188	83,367	5,051,555
15									
16									
17	Water & Sewer Revenues		318,423,091	810,322	(10,171,040)	6,669,804	315,732,177	(8,006,578)	307,725,599
18									
19									
20	Other Revenues								
21	Reconnect Charges	CAS-11	605,311	0	0	0	605,311	0	605,311
22	Returned Check Charge	CAS-11	114,204	0	0	0	114,204	0	114,204
23	Application Fee	CAS-11	1,620,723	0	0	631	1,621,354	0	1,621,354
24	Miscellaneous Other Revenue	CAS-11	1,220,762	0	0	(263,600)	957,162	0	957,162
25	Rents from Water Property	CAS-11	854,996	0	0	(26,076)	828,920	34,715	863,635
26	Late Fees	CAS-11	1,775,594	0	0	(1)	1,775,593	0	1,775,593
27									
28	Other Revenues		6,191,590	0	0	(289,046)	5,902,544	34,715	5,937,259
29									
30									
31	Operating Revenues		\$324,614,681	\$810,322	(\$10,171,040)	\$6,380,758	\$321,634,721	(\$7,971,863)	\$313,662,858

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Line Number	Description	Schedule	Total Water				Present Rates	Present Rates	
			Base Year Ended 12/31/19	Eliminate Unbilled Revenue	ISRS Surcharge Adjustment	Bill Analysis Normalization	Pro Forma For Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22
1									
2	Sales of Water								
3	Metered Sales								
4	Residential	CAS-12	\$205,328,789	\$572,830	(\$7,517,045)	\$7,473,538	\$205,858,112	(\$7,321,046)	\$198,537,066
5	Commercial	CAS-12	63,976,719	(458,982)	(2,456,893)	(169,075)	60,891,769	271,660	61,163,429
6	Industrial	CAS-12	15,749,560	80,214	(47,866)	12,515	15,794,423	(2,098,421)	13,696,002
7	Other Public Authority	CAS-12	6,369,857	(23,843)	(141,441)	(276,344)	5,928,229	618,763	6,546,992
8	Sales for Resale	CAS-12	10,879,185	251,243	(7,795)	67	11,122,700	247,012	11,369,712
9	Miscellaneous Revenue	CAS-12	324,315	137	0	6,595	331,047	0	331,047
10									
11	Metered Sales		302,628,425	421,599	(10,171,040)	7,047,296	299,926,280	(8,282,032)	291,644,248
12									
13									
14	Private Fire Service	CAS-12	5,012,130	349,539	0	(393,481)	4,968,188	83,367	5,051,555
15									
16									
17	Water Revenues		307,640,555	771,138	(10,171,040)	6,653,815	304,894,468	(8,198,665)	296,695,803
18									
19									
20	Other Revenues								
21	Reconnect Charges	CAS-11	603,859	0	0	0	603,859	0	603,859
22	Returned Check Charge	CAS-11	112,920	0	0	0	112,920	0	112,920
23	Application Fee	CAS-11	1,621,354	0	0	0	1,621,354	0	1,621,354
24	Miscellaneous Other Revenue	CAS-11	1,211,362	0	0	(258,390)	952,972	0	952,972
25	Rents from Water Property	CAS-11	854,996	0	0	(26,076)	828,920	34,715	863,635
26	Late Fees	CAS-11	1,694,427	0	0	(1)	1,694,426	0	1,694,426
27									
28	Other Revenues		6,098,918	0	0	(284,467)	5,814,451	34,715	5,849,166
29									
30									
31	Operating Revenues		\$313,739,473	\$771,138	(\$10,171,040)	\$6,369,348	\$310,708,919	(\$8,163,950)	\$302,544,969

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Total Sewer

Line Number	Description	Schedule	Base Year Ended 12/31/19	Eliminate Unbilled Revenue	ISRS Surcharge Adjustment	Bill Analysis Normalization	Present Rates	Present Rates	
							Pro Forma For Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22
1									
2	Sales of Sewer								
3	Metered & Flat Rate								
4	Residential	CAS-12	\$8,252,291	\$12,536	\$0	\$20,828	\$8,285,655	\$165,522	\$8,451,177
5	Commercial	CAS-12	2,229,367	51,127	0	(5,414)	2,275,080	26,988	2,302,068
6	Industrial	CAS-12	184	34	0	(218)	0	0	0
7	Other Public Authority	CAS-12	300,694	(24,513)	0	0	276,181	(423)	275,758
8	Sales for Resale	CAS-12	0	0	0	0	0	0	0
9	Miscellaneous Revenue	CAS-12	0	0	0	793	793	0	793
10									
11	Metered & Flat Rate		10,782,536	39,184	0	15,989	10,837,709	192,087	11,029,796
12									
13									
14	Private Fire Service	CAS-12	0	0	0	0	0	0	0
15									
16									
17	Sewer Revenues		10,782,536	39,184	0	15,989	10,837,709	192,087	11,029,796
18									
19									
20	Other Revenues								
21	Reconnect Charges	CAS-11	1,452	0	0	0	1,452	0	1,452
22	Returned Check Charge	CAS-11	1,284	0	0	0	1,284	0	1,284
23	Application Fee	CAS-11	(631)	0	0	631	0	0	0
24	Miscellaneous Other Revenue	CAS-11	9,400	0	0	(5,210)	4,190	0	4,190
25	Rents from Water Property	CAS-11	0	0	0	0	0	0	0
26	Late Fees	CAS-11	81,167	0	0	0	81,167	0	81,167
27									
28	Other Revenues		92,672	0	0	(4,579)	88,093	0	88,093
29									
30									
31	Operating Revenues		\$10,875,208	\$39,184	\$0	\$11,410	\$10,925,802	\$192,087	\$11,117,889

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St. Louis County

Line Number	Description	Schedule	Base Year Ended 12/31/19	Eliminate Unbilled Revenue	ISRS Surcharge Adjustment	Bill Analysis Normalization	Present Rates	Present Rates	Present Rates
							Pro Forma For Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22
1									
2	Sales of Water								
3	Metered Sales								
4	Residential	CAS-12	\$154,193,104	\$531,628	(\$7,517,045)	\$6,171,335	\$153,379,022	(\$5,225,167)	\$148,153,855
5	Commercial	CAS-12	45,026,517	(491,559)	(2,456,835)	549,176	42,627,299	(189,656)	42,437,643
6	Industrial	CAS-12	6,272,508	51,069	(47,866)	(65,073)	6,210,638	(676,794)	5,533,844
7	Other Public Authority	CAS-12	2,471,362	(25,887)	(141,117)	(154,660)	2,149,698	354,015	2,503,713
8	Sales for Resale	CAS-12	7,515,366	159,028	(7,795)	67	7,666,666	389,899	8,056,565
9	Miscellaneous Revenue	CAS-12	291,040	61	0	1,799	292,900	0	292,900
10									
11	Metered Sales		215,769,897	224,340	(10,170,658)	6,502,644	212,326,223	(5,347,703)	206,978,520
12									
13									
14	Private Fire Service	CAS-12	3,800,894	192,949	0	(392,012)	3,601,831	31,892	3,633,723
15									
16									
17	Water Revenues		219,570,791	417,289	(10,170,658)	6,110,632	215,928,054	(5,315,811)	210,612,243
18									
19									
20	Other Revenues								
21	Reconnect Charges	CAS-11	320,477	0	0	0	320,477	0	320,477
22	Returned Check Charge	CAS-11	88,308	0	0	0	88,308	0	88,308
23	Application Fee	CAS-11	1,046,517	0	0	0	1,046,517	0	1,046,517
24	Miscellaneous Other Revenue	CAS-11	918,313	0	0	(116,723)	801,590	0	801,590
25	Rents from Water Property	CAS-11	563,574	0	0	(130,676)	432,898	755	433,653
26	Late Fees	CAS-11	1,250,735	0	0	(1)	1,250,734	0	1,250,734
27									
28	Other Revenues		4,187,924	0	0	(247,400)	3,940,524	755	3,941,279
29									
30									
31	Operating Revenues		\$223,758,715	\$417,289	(\$10,170,658)	\$5,863,232	\$219,868,578	(\$5,315,056)	\$214,553,522

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All Other Water

Line Number	Description	Schedule	Base Year Ended 12/31/19	Eliminate Unbilled Revenue	ISRS Surcharge Adjustment	Bill Analysis Normalization	Present Rates	Present Rates	Present Rates
							Pro Forma For Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22
1									
2	Sales of Water								
3	Metered Sales								
4	Residential	CAS-12	\$51,135,685	\$41,202	\$0	\$1,302,203	\$52,479,090	(\$2,095,879)	\$50,383,211
5	Commercial	CAS-12	18,950,202	32,577	(58)	(718,251)	18,264,470	461,316	18,725,786
6	Industrial	CAS-12	9,477,052	29,145	0	77,588	9,583,785	(1,421,627)	8,162,158
7	Other Public Authority	CAS-12	3,898,495	2,044	(324)	(121,684)	3,778,531	264,748	4,043,279
8	Sales for Resale	CAS-12	3,363,819	92,215	0	0	3,456,034	(142,887)	3,313,147
9	Miscellaneous Revenue	CAS-12	33,275	76	0	4,796	38,147	0	38,147
10									
11	Metered Sales		86,858,528	197,259	(382)	544,652	87,600,057	(2,934,329)	84,665,728
12									
13									
14	Private Fire Service	CAS-12	1,211,236	156,590	0	(1,469)	1,366,357	51,475	1,417,832
15									
16									
17	Water Revenues		88,069,764	353,849	(382)	543,183	88,966,414	(2,882,854)	86,083,560
18									
19									
20	Other Revenues								
21	Reconnect Charges	CAS-11	283,382	0	0	0	283,382	0	283,382
22	Returned Check Charge	CAS-11	24,612	0	0	0	24,612	0	24,612
23	Application Fee	CAS-11	574,837	0	0	0	574,837	0	574,837
24	Miscellaneous Other Revenue	CAS-11	293,049	0	0	(141,667)	151,382	0	151,382
25	Rents from Water Property	CAS-11	291,422	0	0	104,600	396,022	33,960	429,982
26	Late Fees	CAS-11	443,692	0	0	0	443,692	0	443,692
27									
28	Other Revenues		1,910,994	0	0	(37,067)	1,873,927	33,960	1,907,887
29									
30									
31	Operating Revenues		\$89,980,758	\$353,849	(\$382)	\$506,116	\$90,840,341	(\$2,848,894)	\$87,991,447

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Arnold

Line Number	Description	Schedule	Arnold				Present Rates	Pro Forma	Present Rates
			Base Year Ended 12/31/19	Eliminate Unbilled Revenue	ISRS Surcharge Adjustment	Bill Analysis Normalization	Pro Forma For Year Ended 12/31/19	Adjustments	Pro Forma For the 12 Months Ended 05/31/22
1									
2	Sales of Sewer								
3	Metered & Flat Rate								
4	Residential	CAS-12	\$3,458,407	\$6,679	\$0	\$6,911	\$3,471,997	\$74,786	\$3,546,783
5	Commercial	CAS-12	1,639,529	55,337	0	1,467	1,696,333	10,708	1,707,041
6	Industrial	CAS-12	184	34	0	(218)	0	0	0
7	Other Public Authority	CAS-12	228,989	(24,464)	0	(1)	204,524	3,172	207,696
8	Sales for Resale	CAS-12	0	0	0	0	0	0	0
9	Miscellaneous Revenue	CAS-12	0	0	0	0	0	0	0
10									
11	Metered & Flat Rate		5,327,109	37,586	0	8,159	5,372,854	88,666	5,461,520
12									
13									
14	Private Fire Service	CAS-12	0	0	0	0	0	0	0
15									
16									
17	Sewer Revenues		5,327,109	37,586	0	8,159	5,372,854	88,666	5,461,520
18									
19									
20	Other Revenues								
21	Reconnect Charges	CAS-11	800	0	0	0	800	0	800
22	Returned Check Charge	CAS-11	1,080	0	0	0	1,080	0	1,080
23	Application Fee	CAS-11	0	0	0	0	0	0	0
24	Miscellaneous Other Revenue	CAS-11	3,600	0	0	(2,040)	1,560	0	1,560
25	Rents from Water Property	CAS-11	0	0	0	0	0	0	0
26	Late Fees	CAS-11	40,694	0	0	0	40,694	0	40,694
27									
28	Other Revenues		46,174	0	0	(2,040)	44,134	0	44,134
29									
30									
31	Operating Revenues		\$5,373,283	\$37,586	\$0	\$6,119	\$5,416,988	\$88,666	\$5,505,654

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All Other WW

Line Number	Description	Schedule	Base Year Ended 12/31/19	Eliminate Unbilled Revenue	ISRS Surcharge Adjustment	Bill Analysis Normalization	Present Rates	Pro Forma	Present Rates
							Pro Forma For Year Ended 12/31/19	Adjustments	Pro Forma For the 12 Months Ended 05/31/22
1									
2	Sales of Sewer								
3	Metered & Flat Rate								
4	Residential	CAS-12	\$4,793,884	\$5,857	\$0	\$13,917	\$4,813,658	\$90,736	\$4,904,394
5	Commercial	CAS-12	589,838	(4,210)	0	(6,881)	578,747	16,280	595,027
6	Industrial	CAS-12	0	0	0	0	0	0	0
7	Other Public Authority	CAS-12	71,705	(49)	0	1	71,657	(3,595)	68,062
8	Sales for Resale	CAS-12	0	0	0	0	0	0	0
9	Miscellaneous Revenue	CAS-12	0	0	0	793	793	0	793
10									
11	Metered & Flat Rate		5,455,427	1,598	0	7,830	5,464,855	103,421	5,568,276
12									
13									
14	Private Fire Service	CAS-12	0	0	0	0	0	0	0
15									
16									
17	Sewer Revenues		5,455,427	1,598	0	7,830	5,464,855	103,421	5,568,276
18									
19									
20	Other Revenues								
21	Reconnect Charges	CAS-11	652	0	0	0	652	0	652
22	Returned Check Charge	CAS-11	204	0	0	0	204	0	204
23	Application Fee	CAS-11	(631)	0	0	631	0	0	0
24	Miscellaneous Other Revenue	CAS-11	5,800	0	0	(3,170)	2,630	0	2,630
25	Rents from Water Property	CAS-11	0	0	0	0	0	0	0
26	Late Fees	CAS-11	40,473	0	0	0	40,473	0	40,473
27									
28	Other Revenues		46,498	0	0	(2,539)	43,959	0	43,959
29									
30									
31	Operating Revenues		\$5,501,925	\$1,598	\$0	\$5,291	\$5,508,814	\$103,421	\$5,612,235

Missouri-American Water Company
Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
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Total Company			Present Rates		
Line Number	Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22
1					
2	Purchased Water	W/P's	\$1,000,137	\$415,392	\$1,415,529
3	Fuel and Power	W/P's	11,062,562	441,663	11,504,225
4	Chemicals	W/P's	9,397,747	75,280	9,473,027
5	Waste Disposal	W/P's	2,482,895	381,589	2,864,484
6	Labor	W/P's	31,001,296	4,805,335	35,806,631
7	Pensions	W/P's	2,767,661	(2,284,037)	483,624
8	OPEB	W/P's	(2,359,906)	(1,232,764)	(3,592,670)
9	Group Insurance	W/P's	6,147,663	782,484	6,930,147
10	401K	W/P's	784,204	111,029	895,233
11	DCP	W/P's	813,565	157,511	971,076
12	ESPP	W/P's	170,435	11,840	182,275
13	VEBA	W/P's	144,300	378	144,678
14	Other Benefits	W/P's	761,178	45,797	806,975
15	Support Services	W/P's	32,578,064	6,429,776	39,007,840
16	Contracted services	W/P's	3,966,723	422,195	4,388,918
17	Building Maintenance and Services	W/P's	1,066,078	50,607	1,116,685
18	Telecommunication expenses	W/P's	1,197,099	56,810	1,253,909
19	Postage, printing and stationary	W/P's	29,459	1,456	30,915
20	Office supplies and services	W/P's	1,279,611	60,759	1,340,370
21	Employee related expense travel & entertainment	W/P's	419,932	398,014	817,946
22	Rents	W/P's	335,990	170,100	506,090
23	Transportation	W/P's	1,410,299	800,974	2,211,273
24	Miscellaneous	W/P's	3,199,602	58,940	3,258,542
25	Uncollectible accounts expense	W/P's	1,844,114	1,238,669	3,082,783
26	Customer Accounting	W/P's	3,795,546	(2,466,215)	1,329,331
27	Regulatory Expense	W/P's	416,440	166,552	582,992
28	Insurance Other than Group	W/P's	4,974,749	1,863,784	6,838,533
29	Maintenance supplies and services	W/P's	7,957,017	(186,003)	7,771,014
30	Total Operations and Maintenance		<u>128,644,460</u>	<u>12,777,915</u>	<u>141,422,375</u>
31					
32	Depreciation	W/P's	47,455,673	24,907,747	72,363,420
33	Amortization	W/P's	1,403,365	2,353,362	3,756,727
34	Total Depreciation and Amortization		<u>48,859,038</u>	<u>27,261,109</u>	<u>76,120,147</u>
35					
36	Property Taxes	W/P's	25,619,522	5,326,217	30,945,739
37	Payroll Taxes	W/P's	2,420,153	297,053	2,717,206
38	PSC Fees	W/P's	2,486,069	(27,096)	2,458,973
39	Other General Taxes	W/P's	(125,430)	0	(125,430)
40	Total Taxes Other Than Income Taxes		<u>\$30,400,314</u>	<u>\$5,596,174</u>	<u>\$35,996,488</u>
41					
42					

Missouri-American Water Company
Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
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			Total Water		
Line Number	Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Present Rates
					Pro Forma For the 12 Months Ended 05/31/22
1					
2	Purchased Water	W/P's	\$988,136	\$427,393	\$1,415,529
3	Fuel and Power	W/P's	10,766,047	426,905	11,192,952
4	Chemicals	W/P's	9,347,821	76,444	9,424,265
5	Waste Disposal	W/P's	950,993	189,356	1,140,349
6	Labor	W/P's	29,543,976	5,211,685	34,755,661
7	Pensions	W/P's	2,675,714	(2,193,686)	482,028
8	OPEB	W/P's	(2,377,664)	(1,203,151)	(3,580,815)
9	Group Insurance	W/P's	5,856,064	852,417	6,708,481
10	401K	W/P's	742,258	121,826	864,084
11	DCP	W/P's	754,698	177,148	931,846
12	ESPP	W/P's	169,873	8,218	178,091
13	VEBA	W/P's	142,869	620	143,489
14	Other Benefits	W/P's	748,255	56,057	804,312
15	Support Services	W/P's	32,470,557	6,408,557	38,879,114
16	Contracted services	W/P's	3,913,655	418,918	4,332,573
17	Building Maintenance and Services	W/P's	962,382	45,673	1,008,055
18	Telecommunication expenses	W/P's	1,143,331	54,252	1,197,583
19	Postage, printing and stationary	W/P's	25,567	1,247	26,814
20	Office supplies and services	W/P's	1,257,687	59,719	1,317,406
21	Employee related expense travel & entertainment	W/P's	410,754	397,302	808,056
22	Rents	W/P's	321,717	117,616	439,333
23	Transportation	W/P's	1,187,115	901,008	2,088,123
24	Miscellaneous	W/P's	3,042,191	51,300	3,093,491
25	Uncollectible accounts expense	W/P's	1,838,028	1,135,485	2,973,513
26	Customer Accounting	W/P's	3,783,162	(2,458,218)	1,324,944
27	Regulatory Expense	W/P's	415,090	165,978	581,068
28	Insurance Other than Group	W/P's	4,918,512	1,897,454	6,815,966
29	Maintenance supplies and services	W/P's	7,626,623	(201,665)	7,424,958
30	Total Operations and Maintenance		<u>123,625,411</u>	<u>13,145,858</u>	<u>136,771,269</u>
31					
32	Depreciation	W/P's	45,995,802	24,315,819	70,311,621
33	Amortization	W/P's	482,685	2,322,735	2,805,420
34	Total Depreciation and Amortization		<u>46,478,487</u>	<u>26,638,554</u>	<u>73,117,041</u>
35					
36	Property Taxes	W/P's	25,554,587	4,485,302	30,039,889
37	Payroll Taxes	W/P's	2,305,963	330,020	2,635,983
38	PSC Fees	W/P's	2,477,865	(27,007)	2,450,858
39	Other General Taxes	W/P's	(124,946)	0	(124,946)
40	Total Taxes Other Than Income Taxes		<u>\$30,213,469</u>	<u>\$4,788,315</u>	<u>\$35,001,784</u>
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			Total Sewer		
Line Number	Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Present Rates
					Pro Forma For the 12 Months Ended 05/31/22
1					
2	Purchased Water	W/P's	\$12,001	(\$12,001)	\$0
3	Fuel and Power	W/P's	296,515	14,758	311,273
4	Chemicals	W/P's	49,926	(1,164)	48,762
5	Waste Disposal	W/P's	1,531,902	192,233	1,724,135
6	Labor	W/P's	1,457,320	(406,350)	1,050,970
7	Pensions	W/P's	91,947	(90,351)	1,596
8	OPEB	W/P's	17,758	(29,613)	(11,855)
9	Group Insurance	W/P's	291,599	(69,933)	221,666
10	401K	W/P's	41,946	(10,797)	31,149
11	DCP	W/P's	58,867	(19,637)	39,230
12	ESPP	W/P's	562	3,622	4,184
13	VEBA	W/P's	1,431	(242)	1,189
14	Other Benefits	W/P's	12,923	(10,260)	2,663
15	Support Services	W/P's	107,507	21,219	128,726
16	Contracted services	W/P's	53,068	3,277	56,345
17	Building Maintenance and Services	W/P's	103,696	4,934	108,630
18	Telecommunication expenses	W/P's	53,768	2,558	56,326
19	Postage, printing and stationary	W/P's	3,892	209	4,101
20	Office supplies and services	W/P's	21,924	1,040	22,964
21	Employee related expense travel & entertainment	W/P's	9,178	712	9,890
22	Rents	W/P's	14,273	52,484	66,757
23	Transportation	W/P's	223,184	(100,034)	123,150
24	Miscellaneous	W/P's	157,411	7,640	165,051
25	Uncollectible accounts expense	W/P's	6,086	103,184	109,270
26	Customer Accounting	W/P's	12,384	(7,997)	4,387
27	Regulatory Expense	W/P's	1,350	574	1,924
28	Insurance Other than Group	W/P's	56,237	(33,670)	22,567
29	Maintenance supplies and services	W/P's	330,394	15,662	346,056
30	Total Operations and Maintenance		<u>5,019,049</u>	<u>(367,943)</u>	<u>4,651,106</u>
31					
32	Depreciation	W/P's	1,459,871	591,928	2,051,799
33	Amortization	W/P's	920,680	30,627	951,307
34	Total Depreciation and Amortization		<u>2,380,551</u>	<u>622,555</u>	<u>3,003,106</u>
35					
36	Property Taxes	W/P's	64,935	840,915	905,850
37	Payroll Taxes	W/P's	114,190	(32,967)	81,223
38	PSC Fees	W/P's	8,204	(89)	8,115
39	Other General Taxes	W/P's	(484)	0	(484)
40	Total Taxes Other Than Income Taxes		<u>\$186,845</u>	<u>\$807,859</u>	<u>\$994,704</u>
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42					

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St. Louis County

Line Number	Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Present Rates
					Pro Forma For the 12 Months Ended 05/31/22
1					
2	Purchased Water	W/P's	\$334,728	\$28,463	\$363,191
3	Fuel and Power	W/P's	6,929,832	225,847	7,155,679
4	Chemicals	W/P's	7,544,710	(25,913)	7,518,797
5	Waste Disposal	W/P's	422,366	1,210	423,576
6	Labor	W/P's	20,743,365	5,750,907	26,494,272
7	Pensions	W/P's	1,893,483	(1,546,048)	347,435
8	OPEB	W/P's	(1,722,377)	(858,598)	(2,580,975)
9	Group Insurance	W/P's	3,743,402	1,037,728	4,781,130
10	401K	W/P's	520,573	131,184	651,757
11	DCP	W/P's	474,671	178,126	652,797
12	ESPP	W/P's	122,441	17,749	140,190
13	VEBA	W/P's	105,306	14,792	120,098
14	Other Benefits	W/P's	518,980	60,751	579,731
15	Support Services	W/P's	23,404,081	4,619,151	28,023,232
16	Contracted services	W/P's	2,971,036	301,947	3,272,983
17	Building Maintenance and Services	W/P's	404,117	19,180	423,297
18	Telecommunication expenses	W/P's	654,233	31,036	685,269
19	Postage, printing and stationary	W/P's	8,223	401	8,624
20	Office supplies and services	W/P's	865,333	41,106	906,439
21	Employee related expense travel & entertainment	W/P's	328,253	81,139	409,392
22	Rents	W/P's	264,253	79,931	344,184
23	Transportation	W/P's	985,092	587,793	1,572,885
24	Miscellaneous	W/P's	2,022,179	25,151	2,047,330
25	Uncollectible accounts expense	W/P's	1,324,811	783,893	2,108,704
26	Customer Accounting	W/P's	2,734,687	(1,779,696)	954,991
27	Regulatory Expense	W/P's	293,710	125,111	418,821
28	Insurance Other than Group	W/P's	3,527,918	1,384,884	4,912,802
29	Maintenance supplies and services	W/P's	5,390,043	92,888	5,482,931
30	Total Operations and Maintenance		<u>86,809,449</u>	<u>11,410,113</u>	<u>98,219,562</u>
31					
32	Depreciation	W/P's	31,001,220	18,053,421	49,054,641
33	Amortization	W/P's	387,787	2,009,858	2,397,645
34	Total Depreciation and Amortization		<u>31,389,007</u>	<u>20,063,279</u>	<u>51,452,286</u>
35					
36	Property Taxes	W/P's	18,403,929	3,164,626	21,568,555
37	Payroll Taxes	W/P's	1,612,131	398,642	2,010,773
38	PSC Fees	W/P's	1,785,992	(19,466)	1,766,526
39	Other General Taxes	W/P's	(113,560)	0	(113,560)
40	Total Taxes Other Than Income Taxes		<u>\$21,688,492</u>	<u>\$3,543,802</u>	<u>\$25,232,294</u>
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42					

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All Other Water

Line Number	Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Present Rates
					Pro Forma For the 12 Months Ended 05/31/22
1					
2	Purchased Water	W/P's	\$653,408	\$398,930	\$1,052,338
3	Fuel and Power	W/P's	3,836,215	201,058	4,037,273
4	Chemicals	W/P's	1,803,111	102,357	1,905,468
5	Waste Disposal	W/P's	528,627	188,146	716,773
6	Labor	W/P's	8,800,611	(539,222)	8,261,389
7	Pensions	W/P's	782,231	(647,638)	134,593
8	OPEB	W/P's	(655,287)	(344,553)	(999,840)
9	Group Insurance	W/P's	2,112,662	(185,311)	1,927,351
10	401K	W/P's	221,685	(9,358)	212,327
11	DCP	W/P's	280,027	(978)	279,049
12	ESPP	W/P's	47,432	(9,531)	37,901
13	VEBA	W/P's	37,563	(14,172)	23,391
14	Other Benefits	W/P's	229,275	(4,694)	224,581
15	Support Services	W/P's	9,066,476	1,789,406	10,855,882
16	Contracted services	W/P's	942,619	116,971	1,059,590
17	Building Maintenance and Services	W/P's	558,265	26,493	584,758
18	Telecommunication expenses	W/P's	489,098	23,216	512,314
19	Postage, printing and stationary	W/P's	17,344	846	18,190
20	Office supplies and services	W/P's	392,354	18,613	410,967
21	Employee related expense travel & entertainment	W/P's	82,501	316,163	398,664
22	Rents	W/P's	57,464	37,685	95,149
23	Transportation	W/P's	202,023	313,215	515,238
24	Miscellaneous	W/P's	1,020,012	26,149	1,046,161
25	Uncollectible accounts expense	W/P's	513,217	351,592	864,809
26	Customer Accounting	W/P's	1,048,475	(678,522)	369,953
27	Regulatory Expense	W/P's	121,380	40,867	162,247
28	Insurance Other than Group	W/P's	1,390,594	512,570	1,903,164
29	Maintenance supplies and services	W/P's	2,236,580	(294,553)	1,942,027
30	Total Operations and Maintenance		<u>36,815,962</u>	<u>1,735,745</u>	<u>38,551,707</u>
31					
32	Depreciation	W/P's	14,994,582	6,262,398	21,256,980
33	Amortization	W/P's	94,898	312,877	407,775
34	Total Depreciation and Amortization		<u>15,089,480</u>	<u>6,575,275</u>	<u>21,664,755</u>
35					
36	Property Taxes	W/P's	7,150,658	1,320,676	8,471,334
37	Payroll Taxes	W/P's	693,832	(68,622)	625,210
38	PSC Fees	W/P's	691,873	(7,541)	684,332
39	Other General Taxes	W/P's	(11,386)	0	(11,386)
40	Total Taxes Other Than Income Taxes		<u>\$8,524,977</u>	<u>\$1,244,513</u>	<u>\$9,769,490</u>
41					
42					

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			Arnold		
Line Number	Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Present Rates
					Pro Forma For the 12 Months Ended 05/31/22
1					
2	Purchased Water	W/P's	\$0	\$0	\$0
3	Fuel and Power	W/P's	6,431	125	6,556
4	Chemicals	W/P's	0	0	0
5	Waste Disposal	W/P's	928,750	41,133	969,883
6	Labor	W/P's	367,425	(80,813)	286,612
7	Pensions	W/P's	22,539	(22,442)	97
8	OPEB	W/P's	5,974	(6,692)	(718)
9	Group Insurance	W/P's	54,281	(8,459)	45,822
10	401K	W/P's	11,820	(3,010)	8,810
11	DCP	W/P's	13,484	(2,157)	11,327
12	ESPP	W/P's	34	1,354	1,388
13	VEBA	W/P's	(1)	39	38
14	Other Benefits	W/P's	706	(545)	161
15	Support Services	W/P's	6,516	1,286	7,802
16	Contracted services	W/P's	(64,970)	84	(64,886)
17	Building Maintenance and Services	W/P's	10,458	502	10,960
18	Telecommunication expenses	W/P's	12,844	615	13,459
19	Postage, printing and stationary	W/P's	1,639	91	1,730
20	Office supplies and services	W/P's	10,009	486	10,495
21	Employee related expense travel & entertainment	W/P's	2,943	168	3,111
22	Rents	W/P's	4,263	43,173	47,436
23	Transportation	W/P's	133,478	(59,692)	73,786
24	Miscellaneous	W/P's	1,306	71	1,377
25	Uncollectible accounts expense	W/P's	369	53,742	54,111
26	Customer Accounting	W/P's	749	(483)	266
27	Regulatory Expense	W/P's	82	35	117
28	Insurance Other than Group	W/P's	11,607	(10,239)	1,368
29	Maintenance supplies and services	W/P's	13,662	642	14,304
30	Total Operations and Maintenance		<u>1,556,398</u>	<u>(50,986)</u>	<u>1,505,412</u>
31					
32	Depreciation	W/P's	399,290	372,605	771,895
33	Amortization	W/P's	904,421	8,318	912,739
34	Total Depreciation and Amortization		<u>1,303,711</u>	<u>380,923</u>	<u>1,684,634</u>
35					
36	Property Taxes	W/P's	64,986	329,042	394,028
37	Payroll Taxes	W/P's	30,149	(7,985)	22,164
38	PSC Fees	W/P's	497	(5)	492
39	Other General Taxes	W/P's	(28)	0	(28)
40	Total Taxes Other Than Income Taxes		<u>\$95,604</u>	<u>\$321,052</u>	<u>\$416,656</u>
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			All Other WW		
Line Number	Description	Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments	Present Rates
					Pro Forma For the 12 Months Ended 05/31/22
1					
2	Purchased Water	W/P's	\$12,001	(\$12,001)	\$0
3	Fuel and Power	W/P's	290,084	14,633	304,717
4	Chemicals	W/P's	49,926	(1,164)	48,762
5	Waste Disposal	W/P's	603,152	151,100	754,252
6	Labor	W/P's	1,089,895	(325,537)	764,358
7	Pensions	W/P's	69,408	(67,909)	1,499
8	OPEB	W/P's	11,784	(22,921)	(11,137)
9	Group Insurance	W/P's	237,318	(61,474)	175,844
10	401K	W/P's	30,126	(7,787)	22,339
11	DCP	W/P's	45,383	(17,480)	27,903
12	ESPP	W/P's	528	2,268	2,796
13	VEBA	W/P's	1,432	(281)	1,151
14	Other Benefits	W/P's	12,217	(9,715)	2,502
15	Support Services	W/P's	100,991	19,933	120,924
16	Contracted services	W/P's	118,038	3,193	121,231
17	Building Maintenance and Services	W/P's	93,238	4,432	97,670
18	Telecommunication expenses	W/P's	40,924	1,943	42,867
19	Postage, printing and stationary	W/P's	2,253	118	2,371
20	Office supplies and services	W/P's	11,915	554	12,469
21	Employee related expense travel & entertainment	W/P's	6,235	544	6,779
22	Rents	W/P's	10,010	9,311	19,321
23	Transportation	W/P's	89,706	(40,342)	49,364
24	Miscellaneous	W/P's	156,105	7,569	163,674
25	Uncollectible accounts expense	W/P's	5,717	49,442	55,159
26	Customer Accounting	W/P's	11,635	(7,514)	4,121
27	Regulatory Expense	W/P's	1,268	539	1,807
28	Insurance Other than Group	W/P's	44,630	(23,431)	21,199
29	Maintenance supplies and services	W/P's	316,732	15,020	331,752
30	Total Operations and Maintenance		<u>3,462,651</u>	<u>(316,957)</u>	<u>3,145,694</u>
31					
32	Depreciation	W/P's	1,060,581	219,323	1,279,904
33	Amortization	W/P's	16,259	22,309	38,568
34	Total Depreciation and Amortization		<u>1,076,840</u>	<u>241,632</u>	<u>1,318,472</u>
35					
36	Property Taxes	W/P's	(51)	511,873	511,822
37	Payroll Taxes	W/P's	84,041	(24,982)	59,059
38	PSC Fees	W/P's	7,707	(84)	7,623
39	Other General Taxes	W/P's	(456)	0	(456)
40	Total Taxes Other Than Income Taxes		<u>\$91,241</u>	<u>\$486,807</u>	<u>\$578,048</u>
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Missouri-American Water Company
Pro Forma Current State and Federal Income Taxes at Present and Proposed Rates
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Line Number	Description	Total Company At Present Rates 05/31/2022		At Proposed Rates 05/31/2022	
		Federal	State	Federal	State
1					
2	Operating Revenues	\$313,662,858	\$313,662,858	\$421,171,698	\$421,171,698
3	Less:				
4	Operation & Maintenance Expense	141,422,375	141,422,375	142,479,008	142,479,008
5	Depreciation & Amortization Expense	76,120,147	76,120,147	76,120,147	76,120,147
6	Taxes Other Than Income	35,996,488	35,996,488	35,996,488	35,996,488
7	Domestic Manufacturing Deduction	0	0	0	0
8	Other Permanent Deductions	(754,442)	(754,442)	(754,442)	(754,442)
9	Interest Expense (1)	40,285,389	40,285,389	40,285,389	40,285,389
10	Excess of Tax Depreciation Over Book	(15,175,643)	(15,076,350)	(15,175,643)	(15,076,350)
11	Gain/loss	11,068,248	11,085,242	11,068,248	11,085,242
12	Taxable CIAC	(6,519,284)	(6,519,284)	(6,519,284)	(6,519,284)
13	Other Book versus Tax Timing Differences	1,484,559	294,544	1,484,559	294,544
14	Repairs Expense (2)	73,740,405	73,740,405	73,740,405	73,740,405
15	Total Deductions	357,668,242	356,594,514	358,724,875	357,651,147
16					
17	Taxable Income	(44,005,384)	(42,931,656)	62,446,823	63,520,551
18					
19	NOL Build (Utilization)	0	0	0	0
20					
21	Adjusted Taxable Income	(44,005,384)	(42,931,656)	62,446,823	63,520,551
22					
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
24					
25	Pro Forma Current Income Tax	(\$8,908,890)	(\$1,543,437)	\$12,642,366	\$2,283,626
26					
27					
28	Deferred Income Tax:				
29	Excess of Tax Depreciation Over Book	(\$15,175,643)	(\$15,076,350)	(\$15,175,643)	(\$15,076,350)
30	Gain/loss	11,068,248	11,085,242	11,068,248	11,085,242
31	Taxable CIAC	(6,519,284)	(6,519,284)	(6,519,284)	(6,519,284)
32	Other Book versus Tax Timing Differences	1,484,559	294,544	1,484,559	294,544
33	Repairs Expense (2)	73,740,405	73,740,405	73,740,405	73,740,405
34	NOL	0	0	0	0
35	Total Book versus Tax Timing Differences	64,598,285	63,524,557	64,598,285	63,524,557
36					
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
38					
39	Deferred Income Tax	13,077,923	2,283,772	13,077,923	2,283,772
40					
41	Amortization of Flow-Through Regulatory Asset	(4,433,295)	(993,867)	(4,433,295)	(993,867)
42					
43	Proforma Deferred Income Tax	\$8,644,628	\$1,289,905	\$8,644,628	\$1,289,905
44					
45					
46	Note (1) Interest synchronization calculation:				
47	Rate Base	\$1,822,868,252	\$1,822,868,252	\$1,822,868,252	\$1,822,868,252
48	Weighted Cost of Debt	2.21%	2.21%	2.21%	2.21%
49	Interest Expense Deduction	\$40,285,389	\$40,285,389	\$40,285,389	\$40,285,389
50					
51	(2) Repairs expense tax deduction; capitalized on books.				
52	(3) Based on a 4.00% statutory rate for SIT and 35% for FIT				

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Line Number	Description	Total Water		At Proposed Rates	
		05/31/2022	05/31/2022	05/31/2022	05/31/2022
		Federal	State	Federal	State
1					
2	Operating Revenues	\$302,544,969	\$302,544,969	\$407,424,781	\$407,424,781
3	Less:				
4	Operation & Maintenance Expense	136,771,269	136,771,269	137,802,063	137,802,063
5	Depreciation & Amortization Expense	73,117,041	73,117,041	73,117,041	73,117,041
6	Taxes Other Than Income	35,001,784	35,001,784	35,001,784	35,001,784
7	Domestic Manufacturing Deduction	0	0	0	0
8	Other Permanent Deductions	(750,484)	(750,484)	(750,484)	(750,484)
9	Interest Expense (1)	39,090,731	39,090,731	39,090,731	39,090,731
10	Excess of Tax Depreciation Over Book	(15,496,293)	(15,397,000)	(15,496,293)	(15,397,000)
11	Gain/loss	10,820,626	10,837,620	10,820,626	10,837,620
12	Taxable CIAC	(6,468,048)	(6,468,048)	(6,468,048)	(6,468,048)
13	Other Book versus Tax Timing Differences	1,466,766	291,014	1,466,766	291,014
14	Repairs Expense (2)	72,495,722	72,495,722	72,495,722	72,495,722
15	Total Deductions	346,049,114	344,989,649	347,079,908	346,020,443
16					
17	Taxable Income	(43,504,145)	(42,444,680)	60,344,873	61,404,338
18					
19	NOL Build (Utilization)	0	0	0	0
20					
21	Adjusted Taxable Income	(43,504,145)	(42,444,680)	60,344,873	61,404,338
22					
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
24					
25	Pro Forma Current Income Tax	(\$8,807,414)	(\$1,525,929)	\$12,216,827	\$2,207,546
26					
27					
28	Deferred Income Tax:				
29	Excess of Tax Depreciation Over Book	(\$15,496,293)	(\$15,397,000)	(\$15,496,293)	(\$15,397,000)
30	Gain/loss	10,820,626	10,837,620	10,820,626	10,837,620
31	Taxable CIAC	(6,468,048)	(6,468,048)	(6,468,048)	(6,468,048)
32	Other Book versus Tax Timing Differences	1,466,766	291,014	1,466,766	291,014
33	Repairs Expense (2)	72,495,722	72,495,722	72,495,722	72,495,722
34	NOL	0	0	0	0
35	Total Book versus Tax Timing Differences	62,818,773	61,759,308	62,818,773	61,759,308
36					
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
38					
39	Deferred Income Tax	12,717,661	2,220,309	12,717,661	2,220,309
40					
41	Amortization of Flow-Through Regulatory Asset	(4,385,986)	(982,372)	(4,385,986)	(982,372)
42					
43	Proforma Deferred Income Tax	\$8,331,675	\$1,237,937	\$8,331,675	\$1,237,937
44					
45					
46	Note (1) Interest synchronization calculation:				
47	Rate Base	\$1,768,811,349	\$1,768,811,349	\$1,768,811,349	\$1,768,811,349
48	Weighted Cost of Debt	2.21%	2.21%	2.21%	2.21%
49	Interest Expense Deduction	\$39,090,731	\$39,090,731	\$39,090,731	\$39,090,731
50					
51	(2) Repairs expense tax deduction; capitalized on books.				
52	(3) Based on a 4.00% statutory rate for SIT and 35% for FIT				

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Line Number	Description	Total Sewer		At Proposed Rates	
		05/31/2022	05/31/2022	05/31/2022	05/31/2022
		Federal	State	Federal	State
1					
2	Operating Revenues	\$11,117,889	\$11,117,889	\$13,746,917	\$13,746,917
3	Less:				
4	Operation & Maintenance Expense	4,651,106	4,651,106	4,676,945	4,676,945
5	Depreciation & Amortization Expense	3,003,106	3,003,106	3,003,106	3,003,106
6	Taxes Other Than Income	994,704	994,704	994,704	994,704
7	Domestic Manufacturing Deduction	0	0	0	0
8	Other Permanent Deductions	(3,958)	(3,958)	(3,958)	(3,958)
9	Interest Charges (1)	1,194,658	1,194,658	1,194,658	1,194,658
10	Excess of Tax Depreciation Over Book	320,650	320,650	320,650	320,650
11	Gain/loss	247,622	247,622	247,622	247,622
12	Taxable CIAC	(51,236)	(51,236)	(51,236)	(51,236)
13	Other Book versus Tax Timing Differences	17,793	3,530	17,793	3,530
14	Repairs Expense (2)	1,244,683	1,244,683	1,244,683	1,244,683
15	Total Deductions	11,619,128	11,604,865	11,644,967	11,630,704
16					
17	Taxable Income	(501,239)	(486,976)	2,101,950	2,116,213
18					
19	NOL Build (Utilization)	0	0	0	0
20					
21	Adjusted Taxable Income	(501,239)	(486,976)	2,101,950	2,116,213
22					
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
24					
25	Pro Forma Current Income Tax	(\$101,476)	(\$17,508)	\$425,539	\$76,080
26					
27					
28	Deferred Income Tax:				
29	Excess of Tax Depreciation Over Book	\$320,650	\$320,650	\$320,650	\$320,650
30	Gain/loss	247,622	247,622	247,622	247,622
31	Taxable CIAC	(51,236)	(51,236)	(51,236)	(51,236)
32	Other Book versus Tax Timing Differences	17,793	3,530	17,793	3,530
33	Repairs Expense (2)	1,244,683	1,244,683	1,244,683	1,244,683
34	NOL	0	0	0	0
35	Total Book versus Tax Timing Differences	1,779,512	1,765,249	1,779,512	1,765,249
36					
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
38					
39	Deferred Income Tax	360,262	63,463	360,262	63,463
40					
41	Amortization of Flow-Through Regulatory Asset	(47,309)	(11,495)	(47,309)	(11,495)
42					
43	Proforma Deferred Income Tax	\$312,953	\$51,968	\$312,953	\$51,968
44					
45					
46	Note (1) Interest synchronization calculation:				
47	Rate Base	\$54,056,903	\$54,056,903	\$54,056,903	\$54,056,903
48	Weighted Cost of Debt	2.21%	2.21%	2.21%	2.21%
49	Interest Expense Deduction	\$1,194,658	\$1,194,658	\$1,194,658	\$1,194,658
50					

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

(3) Based on a 4.00% statutory rate for SIT and 35% for FIT

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		St. Louis County		At Proposed Rates	
		05/31/2022		05/31/2022	
Line Number	Description	Federal	State	Federal	State
1					
2	Operating Revenues	\$214,553,522	\$214,553,522	\$288,380,865	\$288,380,865
3	Less:				
4	Operation & Maintenance Expense	98,219,562	98,219,562	98,945,162	98,945,162
5	Depreciation & Amortization Expense	51,452,286	51,452,286	51,452,286	51,452,286
6	Taxes Other Than Income	25,232,294	25,232,294	25,232,294	25,232,294
7	Domestic Manufacturing Deduction	0	0	0	0
8	Other Permanent Deductions	(486,121)	(486,121)	(486,121)	(486,121)
9	Interest Charges (1)	27,508,942	27,508,942	27,508,942	27,508,942
10	Excess of Tax Depreciation Over Book	(15,983,754)	(15,884,404)	(15,983,754)	(15,884,404)
11	Gain/loss	7,463,667	7,480,611	7,463,667	7,480,611
12	Taxable CIAC	(4,378,789)	(4,378,789)	(4,378,789)	(4,378,789)
13	Other Book versus Tax Timing Differences	1,127,864	223,774	1,127,864	223,774
14	Repairs Expense (2)	55,541,190	55,541,190	55,541,190	55,541,190
15	Total Deductions	245,697,141	244,909,345	246,422,741	245,634,945
16					
17	Taxable Income	(31,143,619)	(30,355,823)	41,958,124	42,745,920
18					
19	NOL Build (Utilization)	0	0	0	0
20					
21	Adjusted Taxable Income	(31,143,619)	(30,355,823)	41,958,124	42,745,920
22					
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
24					
25	Pro Forma Current Income Tax	(\$6,305,026)	(\$1,091,323)	\$8,494,427	\$1,536,757
26					
27					
28	Deferred Income Tax:				
29	Excess of Tax Depreciation Over Book	(\$15,983,754)	(\$15,884,404)	(\$15,983,754)	(\$15,884,404)
30	Gain/loss	7,463,667	7,480,611	7,463,667	7,480,611
31	Taxable CIAC	(4,378,789)	(4,378,789)	(4,378,789)	(4,378,789)
32	Other Book versus Tax Timing Differences	1,127,864	223,774	1,127,864	223,774
33	Repairs Expense (2)	55,541,190	55,541,190	55,541,190	55,541,190
34	NOL	0	0	0	0
35	Total Book versus Tax Timing Differences	43,770,178	42,982,382	43,770,178	42,982,382
36					
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
38					
39	Deferred Income Tax	8,861,273	1,545,260	8,861,273	1,545,260
40					
41	Amortization of Flow-Through Regulatory Asset	(3,611,962)	(816,821)	(3,611,962)	(816,821)
42					
43	Proforma Deferred Income Tax	\$5,249,311	\$728,439	\$5,249,311	\$728,439
44					
45					
46	Note (1) Interest synchronization calculation:				
47	Rate Base	\$1,244,748,498	\$1,244,748,498	\$1,244,748,498	\$1,244,748,498
48	Weighted Cost of Debt	2.21%	2.21%	2.21%	2.21%
49	Interest Expense Deduction	\$27,508,942	\$27,508,942	\$27,508,942	\$27,508,942
50					
51	(2) Repairs expense tax deduction; capitalized on books.				
52	(3) Based on a 4.00% statutory rate for SIT and 35% for FIT				

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		05/31/2022	05/31/2022	05/31/2022	05/31/2022
		Federal	State	Federal	State
1					
2	Operating Revenues	\$87,991,447	\$87,991,447	\$119,043,916	\$119,043,916
3	Less:				
4	Operation & Maintenance Expense	38,551,707	38,551,707	38,856,901	38,856,901
5	Depreciation & Amortization Expense	21,664,755	21,664,755	21,664,755	21,664,755
6	Taxes Other Than Income	9,769,490	9,769,490	9,769,490	9,769,490
7	Domestic Manufacturing Deduction	0	0	0	0
8	Other Permanent Deductions	(264,363)	(264,363)	(264,363)	(264,363)
9	Interest Charges (1)	11,581,789	11,581,789	11,581,789	11,581,789
10	Excess of Tax Depreciation Over Book	487,461	487,404	487,461	487,404
11	Gain/loss	3,356,959	3,357,009	3,356,959	3,357,009
12	Taxable CIAC	(2,089,259)	(2,089,259)	(2,089,259)	(2,089,259)
13	Other Book versus Tax Timing Differences	338,902	67,240	338,902	67,240
14	Repairs Expense (2)	16,954,532	16,954,532	16,954,532	16,954,532
15	Total Deductions	100,351,973	100,080,304	100,657,167	100,385,498
16					
17	Taxable Income	(12,360,526)	(12,088,857)	18,386,749	18,658,418
18					
19	NOL Build (Utilization)	0	0	0	0
20					
21	Adjusted Taxable Income	(12,360,526)	(12,088,857)	18,386,749	18,658,418
22					
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
24					
25	Pro Forma Current Income Tax	(\$2,502,388)	(\$434,606)	\$3,722,400	\$670,789
26					
27					
28	Deferred Income Tax:				
29	Excess of Tax Depreciation Over Book	\$487,461	\$487,404	\$487,461	\$487,404
30	Gain/loss	3,356,959	3,357,009	3,356,959	3,357,009
31	Taxable CIAC	(2,089,259)	(2,089,259)	(2,089,259)	(2,089,259)
32	Other Book versus Tax Timing Differences	338,902	67,240	338,902	67,240
33	Repairs Expense (2)	16,954,532	16,954,532	16,954,532	16,954,532
34	NOL	0	0	0	0
35	Total Book versus Tax Timing Differences	19,048,595	18,776,926	19,048,595	18,776,926
36					
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
38					
39	Deferred Income Tax	3,856,388	675,049	3,856,388	675,049
40					
41	Amortization of Flow-Through Regulatory Asset	(774,024)	(165,551)	(774,024)	(165,551)
42					
43	Proforma Deferred Income Tax	\$3,082,364	\$509,498	\$3,082,364	\$509,498
44					
45					
46	Note (1) Interest synchronization calculation:				
47	Rate Base	\$524,062,851	\$524,062,851	\$524,062,851	\$524,062,851
48	Weighted Cost of Debt	2.21%	2.21%	2.21%	2.21%
49	Interest Expense Deduction	\$11,581,789	\$11,581,789	\$11,581,789	\$11,581,789

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

(3) Based on a 4.00% statutory rate for SIT and 35% for FIT

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Line Number	Description	Arnold		At Proposed Rates	
		05/31/2022	05/31/2022	05/31/2022	05/31/2022
		Federal	State	Federal	State
1					
2	Operating Revenues	\$5,505,654	\$5,505,654	\$5,308,758	\$5,308,758
3	Less:				
4	Operation & Maintenance Expense	1,505,412	1,505,412	1,503,477	1,503,477
5	Depreciation & Amortization Expense	1,684,634	1,684,634	1,684,634	1,684,634
6	Taxes Other Than Income	416,656	416,656	416,656	416,656
7	Domestic Manufacturing Deduction	0	0	0	0
8	Other Permanent Deductions	(999)	(999)	(999)	(999)
9	Interest Charges (1)	386,939	386,939	386,939	386,939
10	Excess of Tax Depreciation Over Book	217,468	217,468	217,468	217,468
11	Gain/loss	10,029	10,029	10,029	10,029
12	Taxable CIAC	(32,500)	(32,500)	(32,500)	(32,500)
13	Other Book versus Tax Timing Differences	2,554	507	2,554	507
14	Repairs Expense (2)	134,857	134,857	134,857	134,857
15	Total Deductions	4,325,050	4,323,003	4,323,115	4,321,068
16					
17	Taxable Income	1,180,604	1,182,651	985,643	987,690
18					
19	NOL Build (Utilization)	0	0	0	0
20					
21	Adjusted Taxable Income	1,180,604	1,182,651	985,643	987,690
22					
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
24					
25	Pro Forma Current Income Tax	\$239,013	\$42,517	\$199,543	\$35,508
26					
27					
28	Deferred Income Tax:				
29	Excess of Tax Depreciation Over Book	\$217,468	\$217,468	\$217,468	\$217,468
30	Gain/loss	10,029	10,029	10,029	10,029
31	Taxable CIAC	(32,500)	(32,500)	(32,500)	(32,500)
32	Other Book versus Tax Timing Differences	2,554	507	2,554	507
33	Repairs Expense (2)	134,857	134,857	134,857	134,857
34	NOL	0	0	0	0
35	Total Book versus Tax Timing Differences	332,408	330,361	332,408	330,361
36					
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
38					
39	Deferred Income Tax	67,296	11,877	67,296	11,877
40					
41	Amortization of Flow-Through Regulatory Asset	25,966	1,635	25,966	1,635
42					
43	Proforma Deferred Income Tax	\$93,262	\$13,512	\$93,262	\$13,512
44					
45					
46	Note (1) Interest synchronization calculation:				
47	Rate Base	\$17,508,562	\$17,508,562	\$17,508,562	\$17,508,562
48	Weighted Cost of Debt	2.21%	2.21%	2.21%	2.21%
49	Interest Expense Deduction	\$386,939	\$386,939	\$386,939	\$386,939
50					
51	(2) Repairs expense tax deduction; capitalized on books.				
52	(3) Based on a 4.00% statutory rate for SIT and 35% for FIT				

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Line Number	Description	All Other WW		At Proposed Rates	
		05/31/2022	05/31/2022	05/31/2022	05/31/2022
		Federal	State	Federal	State
1					
2	Operating Revenues	\$5,612,235	\$5,612,235	\$8,438,159	\$8,438,159
3	Less:				
4	Operation & Maintenance Expense	3,145,694	3,145,694	3,173,468	3,173,468
5	Depreciation & Amortization Expense	1,318,472	1,318,472	1,318,472	1,318,472
6	Taxes Other Than Income	578,048	578,048	578,048	578,048
7	Domestic Manufacturing Deduction	0	0	0	0
8	Other Permanent Deductions	(2,959)	(2,959)	(2,959)	(2,959)
9	Interest Charges (1)	807,719	807,719	807,719	807,719
10	Excess of Tax Depreciation Over Book	103,182	103,182	103,182	103,182
11	Gain/loss	237,593	237,593	237,593	237,593
12	Taxable CIAC	(18,736)	(18,736)	(18,736)	(18,736)
13	Other Book versus Tax Timing Differences	15,239	3,023	15,239	3,023
14	Repairs Expense (2)	1,109,826	1,109,826	1,109,826	1,109,826
15	Total Deductions	7,294,078	7,281,862	7,321,852	7,309,636
16					
17	Taxable Income	(1,681,843)	(1,669,627)	1,116,307	1,128,523
18					
19	NOL Build (Utilization)	0	0	0	0
20					
21	Adjusted Taxable Income	(1,681,843)	(1,669,627)	1,116,307	1,128,523
22					
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
24					
25	Pro Forma Current Income Tax	(\$340,489)	(\$60,025)	\$225,996	\$40,572
26					
27					
28	Deferred Income Tax:				
29	Excess of Tax Depreciation Over Book	\$103,182	\$103,182	\$103,182	\$103,182
30	Gain/loss	237,593	237,593	237,593	237,593
31	Taxable CIAC	(18,736)	(18,736)	(18,736)	(18,736)
32	Other Book versus Tax Timing Differences	15,239	3,023	15,239	3,023
33	Repairs Expense (2)	1,109,826	1,109,826	1,109,826	1,109,826
34	NOL	0	0	0	0
35	Total Book versus Tax Timing Differences	1,447,104	1,434,888	1,447,104	1,434,888
36					
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
38					
39	Deferred Income Tax	292,966	51,586	292,966	51,586
40					
41	Amortization of Flow-Through Regulatory Asset	(73,275)	(13,130)	(73,275)	(13,130)
42					
43	Proforma Deferred Income Tax	\$219,691	\$38,456	\$219,691	\$38,456
44					
45					
46	Note (1) Interest synchronization calculation:				
47	Rate Base	\$36,548,341	\$36,548,341	\$36,548,341	\$36,548,341
48	Weighted Cost of Debt	2.21%	2.21%	2.21%	2.21%
49	Interest Expense Deduction	\$807,719	\$807,719	\$807,719	\$807,719
50					

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

(3) Based on a 4.00% statutory rate for SIT and 35% for FIT

Test Year Operating Revenues at Present Rates vs Proposed Rates
St Louis County, including Pevely Farms

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

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Line #	Class/ Description	Base Year				Normalized Base Year				Present Rate Revenues @ 05/2022				Proposed Proforma Revenues				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1	Commercial Monthly Billing																		
4	<u>Minimum Charge:</u>																		
5	5/8"	59,013		\$9.00	\$531,115	57,282		\$9.00	\$515,534	85,881		\$9.00	\$772,930	85,881		\$12.00	\$1,030,574	\$257,644	33.33%
6	3/4"	17,805		12.25	218,112	17,023		12.25	208,538	35,294		12.25	432,349	35,294		16.00	564,701	132,352	30.61%
7	1"	8,499		16.58	140,921	8,046		16.58	133,401	24,311		16.58	403,077	24,311		25.00	607,776	204,699	50.78%
8	1-1/2"	2,821		27.42	77,342	2,685		27.42	73,625	11,657		27.42	319,632	11,657		45.00	524,560	204,928	64.11%
9	2"	10,712		40.43	433,083	10,215		40.43	412,986	35,457		40.43	1,433,536	35,457		65.00	2,304,720	871,184	60.77%
10	3"	1,417		71.10	100,725	1,379		71.10	98,019	3,025		71.10	215,071	3,025		115.00	347,865	132,794	61.74%
11	4"	1,225		114.11	139,753	1,197		114.11	136,570	2,219		114.11	253,190	2,219		180.00	399,388	146,198	57.74%
12	6"	1,311		222.47	291,767	1,299		222.47	288,898	1,972		222.47	438,673	1,972		350.00	690,140	251,467	57.32%
13	8"	1,443		379.54	547,581	1,402		379.54	532,060	2,774		379.54	1,053,025	2,774		560.00	1,553,706	500,681	47.55%
14	10"	533		637.71	340,141	526		637.71	335,677	695		637.71	442,958	695		850.00	590,417	147,459	33.29%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0		1,375.00	0	0	0.00%	
16					\$2,820,540				\$2,735,308				\$5,764,441				\$8,613,847	\$2,849,406	49.43%
18	<u>Volumetric Charges:</u>																		
19	Rate A		38,478,012	0.47814	\$18,397,877		38,478,012	0.47814	\$18,397,877		36,689,248	0.47814	\$17,542,597		72,216,478	0.69827	\$50,426,600	\$15,897,013	90.62%
21	Rate J		5,223,280	0.17680	923,476		5,223,280	0.17680	923,476		8,844,834	0.17680	1,563,767		8,791,099	0.36753	3,230,993	1,676,726	107.22%
22	Rate J to Rate L Minimum (1)										308,640	0.17680	54,568		308,640				
23	Rate J to Rate L Base Use(2)										2,413,595	0.17680	426,724		2,413,595	0.28451	686,692	205,400	48.13%
24	Rate J to Rate L Extra Use(3)										611,177	0.17680	108,056		611,177	0.56902	347,772	239,716	221.84%
28	<u>Normalization</u>																		
28	Rate A		0	0.47814	\$0		(5,462,857)	0.47814	(\$2,612,010)										
29	Rate J		0	0.17680	0		6,413,579	0.17680	1,133,921										
33	<u>Usage</u>																		
33	Rate A						3,674,093	0.47814	1,756,731		35,527,230	0.47814	\$16,986,990						
34	Rate J						541,386	0.17680	95,717		(53,735)	0.17680	(9,500)						
35	Air National Guard		(474,383)	0.41398	(\$196,385)														
38	Total		43,226,908		\$21,945,508		48,867,493		\$22,431,020		84,340,989		\$42,437,643		84,340,989		\$63,305,904	\$20,868,261	49.17%

41 Note (1): Rate J to Rate L is the difference between the metered usage and minimum billed usage for Rate J customers identified to qualify in the proposed Rate L. The minimum billed usage will no longer be applicable when switched from Rate J to Rate L.
 42 Note (2): Rate J to Rate L Base Use is the estimated base metered usage of Rate J customers identified to qualify to proposed Rate L. Refer to Charles Rea's testimony for the definition of Rate L base usage.
 43 Note (3): Rate J to Rate L Extra Use is the estimated metered usage of Rate J customers during the summer months (May-Nov). Refer to Charles Rea's testimony for the definition of Rate L extra usage.
 44
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Test Year Operating Revenues at Present Rates vs Proposed Rates
St Louis County, including Pevely Farms

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

Case No. WR-2020-0344
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Line #	Class/ Description	Base Year				Normalized Base Year				Present Rate Revenues @ 05/2022				Proposed Proforma Revenues				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2	Commercial Quarterly Billing																		
3																			
4	<u>Minimum Charge:</u>																		
5	5/8"	9,416		\$27.00	\$254,234	9,416		\$27.00	\$254,234	0		\$27.00	\$0	0		\$36.00	\$0	\$0	0.00%
6	3/4"	6,055		36.75	222,532	6,055		36.75	222,532	0		36.75	0	0		48.00	0	0	0.00%
7	1"	5,405		49.74	268,857	5,405		49.74	268,857	0		49.74	0	0		75.00	0	0	0.00%
8	1-1/2"	2,985		82.26	245,556	2,985		82.26	245,556	0		82.26	0	0		135.00	0	0	0.00%
9	2"	8,393		121.29	1,018,016	8,393		121.29	1,018,016	0		121.29	0	0		195.00	0	0	0.00%
10	3"	546		213.30	116,451	546		213.30	116,451	0		213.30	0	0		345.00	0	0	0.00%
11	4"	338		342.33	115,782	338		342.33	115,782	0		342.33	0	0		540.00	0	0	0.00%
12	6"	222		667.41	148,003	222		667.41	148,003	0		667.41	0	0		1,050.00	0	0	0.00%
13	8"	455		1,138.62	517,700	455		1,138.62	517,700	0		1,138.62	0	0		1,680.00	0	0	0.00%
14	10"	55		1,913.13	105,222	55		1,913.13	105,222	0		1,913.13	0	0		2,550.00	0	0	0.00%
15	12"	0		0.00	0	0		0.00	0	0		0.00	0	0		4,125.00	0	0	0.00%
16																			
17																			
18																			
19																			
20																			
21																			
22																			
23																			
24																			
25																			
26																			
27					<u>\$3,012,353</u>				<u>\$3,012,353</u>				<u>\$0</u>				<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
28																			
29	<u>Volumetric Charges:</u>																		
30	Rate A		35,939,109	0.47814	\$17,183,926		35,939,109	0.47814	\$17,183,926		35,939,109	0.47814	\$17,183,926		0	0.69827	\$0	\$0	0.00%
31																			
32																			
33	<u>Normalization</u>																		
34	Usage		0	0.47814	\$0		0	0.47814	\$0		(35,939,109)	0.47814	(\$17,183,926)						
35																			
36																			
37																			
38																			
39																			
40	Total		<u>35,939,109</u>		<u>\$20,196,279</u>		<u>35,939,109</u>		<u>\$20,196,279</u>		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
St Louis County, including Pevely Farms

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

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Line #	Class/ Description	Base Year				Normalized Base Year				Present Rate Revenues @ 05/2022				Proposed Proforma Revenues				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1	Industrial Monthly Billing																		
4	<u>Minimum Charge:</u>																		
5	5/8"	0		\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	\$0	0.00%
7	1"	23		16.58	381	23		16.58	381	21		16.58	355	21		25.00	535	\$180	50.70%
8	1-1/2"	62		27.42	1,700	62		27.42	1,700	58		27.42	1,581	58		45.00	2,594	\$1,013	64.07%
9	2"	272		40.43	10,997	272		40.43	10,997	253		40.43	10,224	253		65.00	16,438	\$6,214	60.78%
10	3"	316		71.10	22,467	316		71.10	22,467	294		71.10	20,888	294		115.00	33,785	\$12,897	61.74%
11	4"	411		114.11	46,927	411		114.11	46,927	382		114.11	43,630	382		180.00	68,823	\$25,193	57.74%
12	6"	379		222.47	84,322	379		222.47	84,322	352		222.47	78,398	352		350.00	123,339	\$44,941	57.32%
13	8"	208		379.54	78,796	208		379.54	78,796	193		379.54	73,260	193		560.00	108,092	\$34,832	47.55%
14	10"	112		637.71	71,424	112		637.71	71,424	104		637.71	66,405	104		850.00	88,511	\$22,106	33.29%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	\$0	0.00%
16					<u>\$317,014</u>				<u>\$317,014</u>				<u>\$294,741</u>				<u>\$442,117</u>	<u>\$147,376</u>	<u>50.00%</u>
18	<u>Volumetric Charges:</u>																		
19	Rate A		1,017,095	0.47814	\$486,314		1,017,095	0.47814	\$486,314		1,386,341	0.47814	\$662,865		1,255,147	0.69827	\$876,431	\$276,295	41.68%
20	Rate J		30,957,455	0.17680	5,473,278		30,957,455	0.17680	5,473,278		12,475,676	0.17680	2,205,700		9,128,437	0.36753	3,354,974	1,741,067	78.93%
21	Rate J to Rate L Minimum (1)										818,622	0.17680	144,732		818,622				
22	Rate J to Rate L Base Use(2)										13,308,846	0.17680	2,353,004		13,308,846	0.28451	3,786,500	1,288,763	54.77%
23	Rate J to Rate L Extra Use(3)										2,982,596	0.17680	527,323		2,982,596	0.56902	1,697,157	1,169,834	221.84%
29	<u>Normalization</u>																		
30	Rate A		0	0.47814	\$0		369,246	0.47814	\$176,551										
31	Rate J		0	0.17680	0		(1,371,715)	0.17680	(242,519)										
33	<u>Usage</u>																		
34	Rate A										(131,194)	0.47814	(\$62,729)						
35	Rate J										(3,347,240)	0.17680	(591,792)						
38	Total		<u>31,974,551</u>		<u>\$6,276,606</u>		<u>30,972,082</u>		<u>\$6,210,638</u>		<u>27,493,648</u>		<u>\$5,533,844</u>		<u>27,493,648</u>		<u>\$10,157,179</u>	<u>\$4,623,335</u>	<u>83.55%</u>

41 Note (1): Rate J to Rate L is the difference between the metered usage and minimum billed usage for Rate J customers identified to qualify in the proposed Rate L. The minimum billed usage will no longer be applicable when switched from Rate J to Rate L.
 42 Note (2): Rate J to Rate L Base Use is the estimated base metered usage of Rate J customers identified to qualify to proposed Rate L. Refer to Charles Rea's testimony for the definition of Rate L base usage.
 43 Note (3): Rate J to Rate L Extra Use is the estimated metered usage of Rate J customers during the summer months (May-Nov). Refer to Charles Rea's testimony for the definition of Rate L extra usage.
 44
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Test Year Operating Revenues at Present Rates vs Proposed Rates
St Louis County, including Pevely Farms

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

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Line #	Class/ Description	Base Year				Normalized Base Year				Present Rate Revenues @ 05/2022				Proposed Proforma Revenues				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2	OPA Quarterly Billing																		
3																			
4	Minimum Charge:																		
5	5/8"	197		\$27.00	\$5,332	197		\$27.00	\$5,332	0		\$27.00	\$0	0		\$36.00	\$0	\$0	0.00%
6	3/4"	349		36.75	12,808	349		36.75	12,808	0		36.75	0	0		48.00	0	0	0.00%
7	1"	285		49.74	14,153	285		49.74	14,153	0		49.74	0	0		75.00	0	0	0.00%
8	1-1/2"	162		82.26	13,331	162		82.26	13,331	0		82.26	0	0		135.00	0	0	0.00%
9	2"	641		121.29	77,804	641		121.29	77,804	0		121.29	0	0		195.00	0	0	0.00%
10	3"	83		213.30	17,783	83		213.30	17,783	0		213.30	0	0		345.00	0	0	0.00%
11	4"	50		342.33	17,089	50		342.33	17,089	0		342.33	0	0		540.00	0	0	0.00%
12	6"	57		667.41	38,042	57		667.41	38,042	0		667.41	0	0		1,050.00	0	0	0.00%
13	8"	16		1,138.62	18,218	16		1,138.62	18,218	0		1,138.62	0	0		1,680.00	0	0	0.00%
14	10"	4		1,913.13	7,653	4		1,913.13	7,653	0		1,913.13	0	0		2,550.00	0	0	0.00%
15	12"	0		0.00	0	0		0.00	0	0		0.00	0	0		4,125.00	0	0	0.00%
16																			
17																			
18																			
19																			
20																			
21																			
22																			
23																			
24																			
25																			
26																			
27					\$222,213				\$222,213				\$0				\$0	\$0	0.00%
28																			
29	Volumetric Charges:																		
30	Rate A		2,248,807	0.47814	\$1,075,245		2,248,807	0.47814	\$1,075,245		2,248,807	0.47814	\$1,075,245		0	0.69827	\$0	\$0	0.00%
31																			
32																			
33																			
34																			
35																			
36																			
37	Normalization																		
38	Usage		0	0.47814	\$0		0	0.47814	\$0		(2,248,807)	0.47814	(\$1,075,245)						
39																			
40	Total		<u>2,248,807</u>		<u>\$1,297,458</u>		<u>2,248,807</u>		<u>\$1,297,458</u>		<u>0</u>		<u>\$0</u>				<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
St Louis County, including Pevely Farms

Missouri Public Service Commission
Company: Missouri-American Water Company

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Line #	Class/ Description	Base Year				Normalized Base Year				Present Rate Revenues @ 05/2022				Proposed Proforma Revenues				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2	Rate F:																		
3																			
4	Monthly (Note 1)																		
5	2" or Less	1,620.60		\$6.00	9,724	1,620.00		\$6.00	9,720	1,505.00		\$6.00	9,030	1,505.00		6.80	10,234	1,204	13.33%
6	3"	12.00		19.36	232	12.00		19.36	232	12.00		19.36	232	12.00		21.80	262	30	12.93%
7	4"	6,422.64		23.85	153,180	6,540.00		23.85	155,979	6,593.67		23.85	157,259	6,593.67		27.30	180,007	22,748	14.47%
8	6"	26,450.88		53.70	1,420,412	26,928.00		53.70	1,446,034	27,242.33		53.70	1,462,913	27,242.33		61.40	1,672,679	209,766	14.34%
9	8"	15,450.48		95.55	1,476,293	15,600.00		95.55	1,490,580	15,753.33		95.55	1,505,231	15,753.33		110.50	1,740,743	235,512	15.65%
10	10"	372.36		149.25	55,575	372.00		149.25	55,521	356.67		149.25	53,233	356.67		165.80	59,135	5,902	11.09%
11	12"	936.48		214.94	201,287	972.00		214.94	208,922	987.33		214.94	212,217	987.33		240.40	237,355	25,138	11.85%
12	20"	0.00		356.83	0	0		356.83	0	0		356.83	0	0.00		399.10	0	0	0.00%
13	Hydrant	420.24		53.70	22,567	456.00		53.70	24,487	433.00		53.70	23,252	433.00		60.10	26,023	2,771	11.92%
14																			
15					<u>\$3,339,270</u>				<u>\$3,391,475</u>				<u>\$3,423,367</u>				<u>\$3,926,438</u>	<u>503,071</u>	<u>14.70%</u>
16																			
17	Volumetric Charges:																		
18	Usage - Note 2		363,292	0.47814	173,704		439,946	0.47814	210,356		439,946	0.47814	210,356		439,946	0.69827	307,201	96,845	46.04%
19	Out of Period Rate Adj. Note 3				474,236														
20																			
21																			
22																			
23	Total Rate F	<u>363,292</u>			<u>\$3,987,210</u>	<u>439,946</u>			<u>\$3,601,831</u>	<u>439,946</u>			<u>\$3,633,723</u>	<u>439,946</u>			<u>\$4,233,639</u>	<u>\$599,916</u>	<u>16.51%</u>
24																			
25																			
26																			
27	Note 1: For presentation converted all billing determinants to monthly.																		
28	Note 2: Normalized Fire Usage using a 3 year average for calendar year 2017-2019.																		
29	Note 3: Manual Bills were performed in 2019 to correct the annual advance billings made for St. Louis in 2018. These billings were billed under old rates, but should have been prorated between old and new rates effective 5/28/2018.																		
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Missouri

Missouri Public Service Commission
Company: Missouri-American Water Company

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Line #	Class/ Description	Base Year				Normalized Base Year				Present Rate Revenues @ 05/2022				Proposed Proforma Revenues				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1	Residential Monthly Billing:																		
2	Residential Monthly Billing:																		
3																			
4	Minimum Charge:																		
5	5/8"	1,279,073		\$9.00	\$11,511,661	1,279,132		\$9.00	\$11,512,192	1,291,289		\$9.00	\$11,621,602	1,291,289		\$12.00	\$15,495,470	\$3,873,868	33.33%
6	3/4"	18,925		12.25	231,825	18,925		12.25	231,825	18,925		12.25	231,825	18,925		16.00	302,792	70,967	30.61%
7	1"	68,648		16.58	1,138,191	68,652		16.58	1,138,251	68,652		16.58	1,138,251	68,652		25.00	1,716,301	578,050	50.78%
8	1-1/2"	1,806		27.42	49,524	1,806		27.42	49,524	1,806		27.42	49,524	1,806		45.00	81,275	31,751	64.11%
9	2"	1,639		40.43	66,251	1,639		40.43	66,251	1,639		40.43	66,251	1,639		65.00	106,513	40,262	60.77%
10	3"	36		71.10	2,560	36		71.10	2,560	36		71.10	2,560	36		115.00	4,140	1,580	61.72%
11	4"	0		114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"	0		222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"	2		379.54	871	2		379.54	871	2		379.54	871	2		560.00	1,286	415	47.65%
14	10"	0		637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16	Rankin/Whitebranc	2,623		48.40	126,977	2,623		48.40	126,977	2,623		48.40	126,977	2,623		60.55	158,853	31,876	25.10%
17	5/8" Lawson	10,614		23.33	247,630	10,614		23.33	247,630	10,614		23.33	247,630	10,614		12.00	127,371	(120,259)	-48.56%
18	1" Lawson	100		23.33	2,333	100		23.33	2,333	100		23.33	2,333	100		25.00	2,500	167	7.16%
19	1-1/2" Lawson	13		23.33	303	13		23.33	303	13		23.33	303	13		45.00	585	282	93.07%
20	Low Income	0		(7.20)	0	288		(7.20)	(2,074)	288		(7.20)	(2,074)	288		(9.60)	(2,765)	(691)	0
21					\$13,378,126				\$13,376,643				\$13,486,053				\$17,994,321	\$4,508,268	33.43%
22																			
23	Volumetric Charges:																		
24	Rate A		58,368,564	0.62469	\$36,462,258		58,368,564	0.62469	\$36,462,258		60,299,706	0.62469	\$37,668,623		56,898,957	0.69827	\$39,730,835	\$4,186,626	11.11%
25																			
26	Block 1 - Mexico		1,155,131	0.58887	\$680,222		1,155,131	0.58887	\$680,222		1,193,315	0.58887	\$702,708		1,126,006	0.62045	\$698,631	\$35,559	5.06%
27	Block 2 - Mexico		493,082	0.67720	333,915		493,082	0.67720	333,915		509,381	0.67720	344,953		480,649	0.80659	\$387,687	\$62,191	18.03%
28	Block 3 - Mexico		87,190	0.84650	73,806		87,190	0.84650	73,806		90,072	0.84650	76,246		84,991	1.11680	\$94,918	\$22,973	30.13%
29	Block 1 - Lawson		100,085	0.00000	0		100,085	0.00000	0		103,393	0.00000	0		97,561	0.69827	\$68,124	\$68,124	0.00%
30	Block 2 - Lawson		291,830	1.02800	300,001		291,830	1.02800	300,001		301,476	1.02800	309,918		284,472	0.69827	\$198,638	(\$93,799)	-30.27%
31																			
32	Usage Normalization																		
33	Usage Rate A					1,931,142		0.62469	\$1,206,365		(3,400,749)		0.62469	(\$2,124,414)					
34	Usage Block 1 - Mexico					38,184		0.58887	\$22,485		(67,309)		0.58887	(\$39,636)					
35	Usage Block 2 - Mexico					16,299		0.67720	\$11,038		(28,732)		0.67720	(\$19,457)					
36	Usage Block 3 - Mexico					2,882		0.84650	\$2,440		(5,080)		0.84650	(\$4,301)					
37	Usage Block 1 - Lawson					3,308		0.00000	\$0		(5,832)		0.00000	\$0					
38	Usage Block 2 - Lawson					9,647		1.02800	\$9,917		(17,005)		1.02800	(\$17,481)					
39																			
40	Total		\$60,495,881		\$51,101,351		62,497,344		\$52,352,113		58,972,637		\$50,256,234		58,972,637		\$59,014,301	\$8,758,066	17.43%

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Missouri

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

Case No. WR-2020-0344
Schedule CAS-11-12
Page 3 of 8

Line #	Class/ Description	Base Year				Normalized Base Year				Present Rate Revenues @ 05/2022				Proposed Proforma Revenues				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2	Commercial Monthly Billing:																		
3																			
4	<u>Minimum Charge:</u>																		
5	5/8"	65,008		\$9.00	\$585,074	65,008		\$9.00	\$585,074	65,672		\$9.00	\$591,047	65,672		\$12.00	\$788,063	\$197,016	33.33%
6	3/4"	1,964		12.25	24,060	1,964		12.25	24,060	1,984		12.25	24,305	1,984		16.00	31,746	7,441	30.62%
7	1"	21,773		16.58	360,997	21,773		16.58	360,997	21,995		16.58	364,682	21,995		25.00	549,882	185,200	50.78%
8	1-1/2"	4,010		27.42	109,968	4,010		27.42	109,968	4,051		27.42	111,090	4,051		45.00	182,315	71,225	64.11%
9	2"	19,253		40.43	778,405	19,253		40.43	778,405	19,450		40.43	786,352	19,450		65.00	1,264,232	477,880	60.77%
10	3"	712		71.10	50,651	712		71.10	50,651	720		71.10	51,168	720		115.00	82,761	31,593	61.74%
11	4"	879		114.11	100,352	879		114.11	100,352	888		114.11	101,377	888		180.00	159,915	58,538	57.74%
12	6"	312		222.47	69,411	312		222.47	69,411	315		222.47	70,119	315		350.00	110,315	40,196	57.33%
13	8"	168		379.54	63,850	168		379.54	63,850	170		379.54	64,502	170		560.00	95,171	30,669	47.55%
14	10"	49		637.71	31,248	49		637.71	31,248	50		637.71	31,567	50		850.00	42,075	10,508	33.29%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16	5/8" Lawson	781		23.33	18,225	781		23.33	18,225	789		23.33	18,411	789		12.00	9,470	(8,941)	-48.56%
17	1" Lawson	36		23.33	842	36		23.33	842	36		23.33	851	36		25.00	912	61	7.17%
18	1-1/2" Lawson	26		23.33	597	26		23.33	597	26		23.33	603	26		45.00	1,162	559	92.70%
19	2" Lawson	96		23.33	2,248	96		23.33	2,248	97		23.33	2,271	97		65.00	6,327	4,056	178.60%
20	3" Lawson	12		23.33	272	12		23.33	272	12		23.33	274	12		115.00	1,353	1,079	393.80%
21					\$2,196,200				\$2,196,200				\$2,218,619				\$3,325,699	\$1,107,080	49.90%
22																			
23	<u>Volumetric Charges:</u>																		
24	Rate A		25,146,856	0.62469	\$15,708,990		25,146,856	0.62469	\$15,708,990		22,882,307	0.62469	\$14,294,348		23,515,824	0.69827	\$16,420,395	\$1,730,295	12.10%
25	Rate J		2,411,412	0.28268	681,658		2,411,412	0.28268	681,658		2,609,285	0.28268	737,593		2,724,750	0.36753	1,001,427	231,195	31.34%
26	Rate J to Rate L Minimum (1)										154,297	0.28268	43,617		154,297				
27	Rate J to Rate L Base Use(2)										1,595,908	0.28268	451,131		1,595,908	0.28451	454,052	(40,696)	-9.02%
28	Rate J to Rate L Extra Use(3)										461,971	0.28268	130,590		461,971	0.56902	262,871	132,281	101.29%
29																			
30	Rate A - Mexico		552,063	0.62469	\$344,868		552,063	0.62469	\$344,868		552,063	0.62469	\$344,868		567,659	0.69827	\$396,379	41,768	12.11%
31	Usage Block 1 - Lawson		7,109	0.00000	0		7,109	0.00000	0		7,109	0.00000	0		7,191	0.69827	5,021	5,021	0.00%
32	Usage Block 2 - Lawson		64,322	1.02800	66,123		64,322	1.02800	66,123		64,322	1.02800	66,123		65,064	0.69827	45,432	(21,454)	-32.45%
33																			
34	<u>Normalization</u>																		
35	Rate A						(2,264,550)	0.62469	(\$1,414,642)										
36	Rate J						2,410,049	0.28268	681,273										
37																			
38	<u>Usage</u>																		
39	Rate A										633,518	0.62469	\$395,752						
40	Rate J										115,465	0.28268	32,640						
41	Rate A - Mexico										15,596	0.62469	\$9,743						
42	Usage Block 1 - Lawson										82	0.00000	\$0						
43	Usage Block 2 - Lawson										742	1.02800	\$763						
44																			
45	Total		<u>28,181,762</u>		<u>\$18,997,839</u>		<u>28,327,261</u>		<u>\$18,264,470</u>		<u>29,092,664</u>		<u>\$18,725,786</u>		<u>29,092,664</u>		<u>\$21,911,276</u>	<u>\$3,185,490</u>	<u>17.01%</u>
46																			

47 Note (1): Rate J to Rate L is the difference between the metered usage and minimum billed usage for Rate J customers identified to qualify in the proposed Rate L. The minimum billed usage will no longer be applicable when switched from Rate J to Rate L.
 48 Note (2): Rate J to Rate L Base Use is the estimated base metered usage of Rate J customers identified to qualify to proposed Rate L. Refer to Charles Rea's testimony for the definition of Rate L base usage.
 49 Note (3): Rate J to Rate L Extra Use is the estimated metered usage of Rate J customers during the summer months (May-Nov). Refer to Charles Rea's testimony for the definition of Rate L extra usage.

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Missouri

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

Case No. WR-2020-0344
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Line #	Class/ Description	Base Year				Normalized Base Year				Present Rate Revenues @ 05/2022				Proposed Proforma Revenues				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2	Industrial Monthly Billing:																		
3																			
4	<u>Minimum Charge:</u>																		
5	5/8"	510		\$9.00	\$4,588	510		\$9.00	\$4,588	501		\$9.00	\$4,508	501		\$12.00	\$6,010	\$1,502	33.32%
6	3/4"	61		12.25	747	61		12.25	747	60		12.25	734	60		16.00	959	225	30.65%
7	1"	396		16.58	6,566	396		16.58	6,566	389		16.58	6,450	389		25.00	9,726	3,276	50.79%
8	1-1/2"	13		27.42	343	13		27.42	343	12		27.42	337	12		45.00	553	216	64.09%
9	2"	1,282		40.43	51,816	1,282		40.43	51,816	1,259		40.43	50,905	1,259		65.00	81,842	30,937	60.77%
10	3"	155		71.10	11,008	155		71.10	11,008	152		71.10	10,814	152		115.00	17,492	6,678	61.75%
11	4"	363		114.11	41,402	363		114.11	41,402	356		114.11	40,674	356		180.00	64,160	23,486	57.74%
12	6"	194		222.47	43,109	194		222.47	43,109	190		222.47	42,351	190		350.00	66,629	24,278	57.33%
13	8"	108		379.54	40,990	108		379.54	40,990	106		379.54	40,270	106		560.00	59,417	19,147	47.55%
14	10"	0		637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16					\$200,569				\$200,569				\$197,043				\$306,788	\$109,745	55.70%
17																			
18	<u>Volumetric Charges:</u>																		
19	Rate A		2,001,189	0.62469	\$1,250,123		2,001,189	0.62469	\$1,250,123		2,434,413	0.62469	\$1,520,754		2,303,219	0.69827	\$1,608,269	\$169,471	11.14%
20	Rate J		22,259,292	0.28268	6,292,257		22,259,292	0.28268	6,292,257		2,900,776	0.28268	819,991		(446,464)	0.36753	(164,089)	(37,882)	-4.62%
21	Rate J to Rate L Minimum (1)										250,039		70,681		250,039				
22	Rate J to Rate L Base Use(2)										17,090,923	0.28268	4,831,262		17,090,923	0.28451	4,862,539	(39,404)	-0.82%
23	Rate J to Rate L Extra Use(3)										1,584,330	0.28268	447,858		1,584,330	0.56902	901,516	453,658	101.29%
24																			
25	Rate A - Mexico		280,933	0.62469	\$175,496		280,933	0.62469	\$175,496		72,104	0.62469	\$45,043		65,221	0.69827	45,542	4,799	10.65%
26	Rate J - Mexico		1,077,025	0.28268	304,454		1,077,025	0.28268	304,454		939,318	0.28268	265,526		834,477	0.36753	306,695	70,805	26.67%
27	Rate J to Rate L Min -Mexico (1)										0	0.28268	0		0				
28	Rate J to Rate L Base Use - Mexico(2)										327,724	0.28268	92,641		327,724	0.28451	93,241	600	0.65%
29	Rate J to Rate L Extra Use - Mexico(3)										18,813	0.28268	5,318		18,813	0.56902	10,705	5,387	101.29%
30																			
31	Triumph		7,619,876	0.06284	478,818		7,619,876	0.06284	478,818		7,619,876	0.06284	478,818		7,692,310	0.07044	541,846	58,477	12.21%
32	Empire		3,202,712	0.25145	805,322		3,202,712	0.25145	805,322		3,202,712	0.25145	805,322		1,768,784	0.22111	391,092	(53,669)	-6.66%
33																			
34	<u>Normalization</u>																		
35	Rate A						433,225	0.62469	\$270,631		(131,194)	0.62469	(\$81,956)						
36	Rate J						(433,225)	0.28268	(122,464)		(3,347,240)	0.28268	(946,198)						
37	Rate A - Mexico						(208,829)	0.62469	(130,453)		(6,883)	0.62469	(4,300)						
38	Rate J - Mexico						208,829	0.28268	59,032		(104,841)	0.28268	(29,636)						
39	Triumph						0	0.00000	0		72,434	0.06284	4,552						
40	Empire						0	0.00000	0		(1,433,927)	0.25145	(360,561)						
41																			
42																			
43																			
44																			
45	Total		<u>36,441,027</u>		<u>\$9,507,039</u>		<u>36,441,027</u>		<u>\$9,583,785</u>		<u>31,489,376</u>		<u>\$8,162,158</u>		<u>31,489,376</u>		<u>\$8,904,143</u>	<u>\$741,985</u>	<u>9.09%</u>
46																			

47 Note (1): Rate J to Rate L is the difference between the metered usage and minimum billed usage for Rate J customers identified to qualify in the proposed Rate L. The minimum billed usage will no longer be applicable when switched from Rate J to Rate L.

48 Note (2): Rate J to Rate L Base Use is the estimated base metered usage of Rate J customers identified to qualify to proposed Rate L. Refer to Charles Rea's testimony for the definition of Rate L base usage.

49 Note (3): Rate J to Rate L Extra Use is the estimated metered usage of Rate J customers during the summer months (May-Nov). Refer to Charles Rea's testimony for the definition of Rate L extra usage.

Test Year Operating Revenues at Present Rates vs Proposed Rates
City of Arnold

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

Case No. WR-2020-0344
Schedule CAS-11-12
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Line #	Class/ Description	Base Year				Normalized Base Year				Present Rate Revenues @ 05/2022				Proposed Proforma Revenues				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
3	Commercial																		
5	Minimum Charge	10,620		\$32.64	\$346,638	10,620		\$32.64	\$346,638	10,536		\$32.64	\$343,895	10,536		\$37.54	\$395,479 0	\$51,584 0	15.00%
12	<u>Volumetric Charges:</u>																		
13	Usage < 50 CGL		248,363	0.00000	\$0		248,363	0.00000	\$0		259,714	0.00000	\$0		259,714	0.00000	\$0	0	0.00%
14	Usage > 50 CGL		2,329,654	0.62591	1,458,154		2,329,654	0.62591	1,458,154		2,366,297	0.62591	1,481,089		2,366,297	0.71980	1,703,253	222,164	15.00%
15	Usage Discount				(108,459)				(108,459)		0	0.62591	(117,943)		-	0.71980	(117,943)	0	0.00%
17	Usage < 50 CGL		0	0.00000	\$0		0	0.00000	\$0		0	0.00000	\$0		-	0.00000	\$0	0	0.00%
18	Usage > 50 CGL		0	0.00000	0		0	0.00000	0		0	0.00000	0		-	0.00000	0	0	0.00%
22	Total		<u>2,578,017</u>		<u>\$1,349,695</u>		<u>2,578,017</u>		<u>\$1,349,695</u>		<u>2,626,012</u>		<u>\$1,363,146</u>		<u>2,626,012</u>		<u>\$1,585,310</u>	<u>\$222,164</u>	<u>16.30%</u>
25	Total		<u>2,578,017</u>		<u>\$1,696,333</u>		<u>2,578,017</u>		<u>\$1,696,333</u>		<u>2,626,012</u>		<u>\$1,707,041</u>		<u>2,626,012</u>		<u>\$1,980,789</u>	<u>\$273,748</u>	<u>16.04%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
City of Arnold

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

Case No. WR-2020-0344
Schedule CAS-11-12
Page 4 of 4

Line #	Class/ Description	Base Year				Normalized Base Year				Present Rate Revenues @ 05/2022				Proposed Proforma Revenues				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
3	OPA																		
5	Minimum Charge	6,071		\$32.64	\$198,157	6,071		\$32.64	\$198,157	6,324		\$32.64	\$206,415	6,324		\$37.54	\$237,378	\$30,963	15.00%
12	<u>Volumetric Charges:</u>																		
13	Usage < 50 CGL		3,040	0.00000	\$0		3,040	0.00000	\$0		101	0.00000	\$0		101	0.00000	\$0	0	0.00%
14	Usage > 50 CGL		10,173	0.62591	6,367		10,173	0.62591	6,367		2,046	0.62591	1,281		2,046	0.71980	1,473	192	14.99%
17	Total	<u>13,213</u>		<u>\$6,367</u>		<u>13,213</u>		<u>\$6,367</u>		<u>2,147</u>		<u>\$1,281</u>		<u>2,147</u>		<u>\$1,473</u>		<u>\$192</u>	<u>14.99%</u>
20	Total	<u>13,213</u>		<u>\$204,524</u>		<u>13,213</u>		<u>\$204,524</u>		<u>2,147</u>		<u>\$207,696</u>		<u>2,147</u>		<u>\$238,851</u>		<u>\$31,155</u>	<u>15.00%</u>

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Missouri-American Water Company
 Summary of Adjustments to Operations and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the 12 Months Ended May 31, 2022
 Schedule: CAS-13

Case No. WR-2020-0344

Case No. SR-2020-0345

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Line Number	Description	Schedule	Total Company		Present Rates	Narrative Discussion of Proposed Adjustment
			Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	
1	Purchased Water	W/P's	\$1,000,137	\$415,392	\$1,415,529	The Company started with the base year 2019 expense and the applicable rates and fees billed during the year. Any miscoded items were removed from the analysis. Rate increases for each purchased water district were reviewed to determine increase frequency in order to determine applicable rates, adjusted with inflation. A three-year average consumption was calculated for each purchase water district with the exception of the KC Water Services and City of Excelsior Springs purchases which used two-years.
2	Fuel and Power	W/P's	11,062,562	441,663	11,504,225	The fuel and power expense was derived by starting with the 2019 base year and normalizing the expenses, which included removing accrual and other non-relevant amounts. The base year was then adjusted for known rate changes and annualized. The adjusted amount was then divided by the historical system delivery to develop a price per system delivery rate. The price per system delivery is then adjusted for inflation through 2022. The inflated price per system delivery was then multiplied by system delivery utilized in the present rate revenue pro forma for the 12 months ended May 31, 2022.
3	Chemicals	W/P's	9,397,747	75,280	9,473,027	The chemicals expense was derived by starting with the three-year average usage by plant and chemical. The three-year average was then adjusted for known changes in the treatment processes at each plant. The adjusted three-year average was then divided by the corresponding three-year average of system delivery, from the same time period, to develop a chemical usage per system delivery rate. The chemical usage rate per system delivery was then multiplied by system delivery utilized in the present rate revenue pro forma for the 12 months ended May 31, 2022. The chemical prices are based on 2020 prices for each chemical, adjusted for inflation through 2022. In order to calculate the pro forma amount for chemicals expense, the chemical usage by projected system delivery is then multiplied by the corresponding chemical price for each year.
4	Waste Disposal	W/P's	2,482,895	381,589	2,864,484	The expense for waste disposal includes costs incurred and accrued-for based on the scheduled frequency of cleanings as the result of current operations. The Company started with the base year 2019 and normalized costs based on waste disposal costs incurred and the frequency of the cleanings. The expense levels for current and future periods were analyzed and calculated by individual locations, adjusted for inflation through 2022.
5	Labor	W/P's	31,001,296	4,805,335	35,806,631	<p>Base Pay - In order to calculate the base pay, the wage levels in effect during the 2019 period were applied to 2,088 and 2080 hours, for hourly non-CBU and exempt employees respectively for each full-time position and then were added together. The hours for the 12 temporary summer positions were based on adjusted work hours, each position reflecting .25 hours of a full-time employee. Wages for CBU employees were based on the CBA wage rates through 2021. If a contract rate has not been negotiated through this date, an hourly rate was calculated using a three-year average increase for each CBU. Non-CBU and exempt employees' wage rates were based on actual rates effective at April 1, 2020, to derive the 2020 expense levels. In order to calculate the expense for the future test year, the salaries and wages for each non-CBU and exempt position were inflated using a three-year average increase percentage.</p> <p>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 2017, 2018 and 2019. The actual regular labor dollars were divided by the overtime dollars to determine an overtime percentage. This percentage was then applied to the wages for the future test year to calculate the overtime dollars for each pro forma period respectively.</p> <p>Premium Pay - The third component of the labor expense is the wage rate premiums required by the CBAs for employees who obtain special licenses, who work particular shifts, who operate backhoes, or who work scheduled holidays such as Thanksgiving, Christmas, and the Fourth of July. The premium pay expense is based on the 2019-dollar amount by employee.</p> <p>Performance Pay - The fourth component of labor expense is the annual and long-term performance compensation for eligible employees. Performance Pay was calculated on a position by position basis. It was based on each position's target percent for both the Annual Performance Plan ("APP") and Long-Term Performance Plan ("LTPP"). The target percent was multiplied by each eligible employee's 2020 pro forma base salary to determine APP and LTPP. The future test year APP and LTPP were calculated using the same methodology leveraging the future test year pro forma base salaries.</p>
6	Pensions	W/P's	2,767,661	(2,284,037)	483,624	<p>Missouri-American provides a defined pension benefit to non-union employees hired before January 1, 2006, and to union employees hired before January 1, 2001. Pro forma pension expense for Missouri-American is comprised of two components. First, consistent with MAWC's calculation of pension expense in its last base rate case, the Company calculated its pension expense claim in accordance with Financial Account Standards Board Accounting Standards Codification Topic 715 or "ASC 715" (formerly Statement of Financial Accounting Standards 87). The Company started with the report furnished by its actuary, Willis Tower Watson, that furnished pension costs for 2020 determined in accordance with ASC 715. From that report, the Company identified \$3,593,943 of service costs and (\$917,657) of non-service costs. The service cost portion was reduced by the capitalization rate of 43.9% to determine the portion of service costs recorded as an expense. The FAS 87 non-service costs are all expensed.</p> <p>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, 2021 is a credit of \$3. The Company is proposing a five-year amortization of the credit balance, which would reduce expense by \$614,085 annually. Total pro forma pension expense is the sum of these components. For the forecasted twelve months ended May 31, 2022, the sum is \$483,624.</p>

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Line Number	Description	Total Company		Pro Forma Adjustments	Present Rates Pro Forma For the 12 Months Ended 05/31/22	Narrative Discussion of Proposed Adjustment
		Schedule	Base Year Ended 12/31/19			
7	OPEB	W/P's	(2,359,906)	(1,232,764)	(3,592,670)	Like Pension expense, pro forma OPEB expense for Missouri-American is comprised of two components. This first component of OPEB expense is based on the accrual cost recognized under ASC 715 (formerly Statement of Financial Accounting Standards 106), as projected by Willis Towers Watson for 2020. The Company adjusted its request to revise the expense associated with the Bargaining Unit VEBA, as currently there is a balance in that account subject to 100% tax if removed from the plan. From that projection, the Company identified \$421,168 of service costs and (\$1,578,041) of non-service costs. The service cost portion was reduced by the capitalization rate of 43.9% to determine the portion of service costs recorded as an expense. The FAS 106 non-service costs are all expensed. The second component of Missouri-American's pro forma OPEB expense is the amortization of the Company's OPEB tracker. The total forecasted balance of the OPEB tracker at May 31, 2021 is a credit of \$10,537,048. The Company is proposing a five-year amortization of the credit balance, which would reduce expense by \$2,107,410 million annually. Total pro forma OPEB expense is the sum of these two components, or a negative \$3,449,274 million for the twelve months ended May 31, 2022.
8	Group Insurance	W/P's	6,147,663	782,484	6,930,147	Basic life, short- and long-term disability and AD&D. The 2020 pro forma expense for this category was calculated based upon the current 2020 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 CBU and non-CBU or exempt employees. An inflation factor was applied to the 2020 pro forma expense to derive the annualized 2021 expense. The respective inflation factor was then applied to 2021 expense to calculate the future test year expense amounts. Medical, dental, vision insurance, and HSA. This category of insurance involves a Company cost net of employee contributions for medical, dental and vision and Company contributions for HSAs. 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, considering actual employee plan selections. The 2020 pro forma plan costs and employee contributions were based on current 2020 rates. An inflation factor was applied to the 2020 pro forma expense to derive the annualized 2021 expense. Similarly, an inflation factor was then applied to 2021 expense to calculate the future test year expense amounts.
9	401K	W/P's	784,204	111,029	895,233	Missouri-American incurs 401k expense when it matches employee contributions to 401k retirement accounts. The matching amounts are determined by each employee's benefit group or hire date. For employees whose benefit group falls into an "original" category (including CBA employees hired before 2001 and non-CBA and exempt employees hired before 2006), the Company matches 50% of the first 5% of the employee's contribution (for a maximum of 2.5%). For the remaining employees, the Company matches 100% of the first 3%, and 50% of the next 2% of the employee's contributions (for a maximum of 4%). The 2020 pro forma 401k costs were calculated for each employee based on his or her 2020 wages, his or her current employee contribution levels, and the corresponding match for his or her benefit group. The future test year expense amount was calculated using the same methodology; however, based on the employees' future test year pro forma wages.
10	DCP	W/P's	813,565	157,511	971,076	DCP is a retirement savings program for employees not eligible for the defined benefit pension program. Under the DCP, Missouri-American contributes an amount equal to 5.25% of an employee's base pay into a retirement account. The 2020 pro forma DCP expense was calculated by multiplying the 2020 pro forma regular time pay of each eligible employee by 5.25%. The future test year expense amounts were calculated using the same methodology; however, they were based on the employees' future test year pro forma wages.
11	ESPP	W/P's	170,435	11,840	182,275	ESPP expense relates to the Company funded 15% discount of American Water stock purchases made through payroll deductions by enrolled employees. The expense was calculated based on the 2020 wages for each employee who participates in the plan. The employees 2020 base wage, times their individual contribution amount, applied to the fifteen percent company discount, was used to calculate the 2020 expense. The future test year expense amount was calculated using the same methodology; however, they were based on the employee's future test year pro forma wages.
12	VEBA	W/P's	144,300	378	144,678	CBU 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 \$600 per eligible employee. In an effort to control costs, the Company excludes those employees from PBOP coverage.
13	Other Benefits	W/P's	761,178	45,797	806,975	The purpose of this adjustment is to annualize the Company's expense associated with other employee benefits. These benefits include certain employee related expenses associated with training, tuition reimbursement, employee rewards, and other such benefits. The expense was based on actual 2019 expense, which is then inflated to derive the 2020 expense.

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Line Number	Description	Schedule	Total Company		Present Rates	Narrative Discussion of Proposed Adjustment
			Base Year Ended 12/31/19	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 05/31/22	
14	Support Services	W/P's	32,578,064	6,429,776	39,007,840	The services provided by the Service Company include customer service, water quality testing, innovation and environmental stewardship, human resources, communications, information technology, finance, accounting, payroll, tax, legal, engineering, accounts payable, supply chain, and risk management services. The Service Company operates customer service centers in Alton, Illinois and Pensacola, Florida that handle customer calls, billing, and collection activities for MAWC and its regulated utility affiliates. The customer service centers respond to customer inquiries and correspondence, and process service order requests. In addition, the Service Company operates two Field Resource Coordination Centers responsible for tracking and dispatching service orders for our field representatives and distribution crews. The Service Company also operates the Central Laboratory, located in Belleville, Illinois—one of the most advanced water quality laboratories in the United States. The increase in expense is due in large part to the transfer of postage and customer accounting expenses from MAWC to Service Company. This adjustment decreases customer accounting expense, while increasing Service Company Expense. In addition, the Company has included an adjustment that projects an increase in Service Company expense related to the pending sale of the New York-American Water system, anticipated to occur at the end of 2020.
15	Contracted services	W/P's	3,966,723	422,195	4,388,918	The contracted services expense includes costs associated with landscaping, Missouri one call, accounting, audit and legal fees that are performed by a contracted third party. In order to calculate the appropriate expense levels, the Company took the 2019 actual expenses and adjusted for acquisitions, and removed engineered coatings. The Company's proposal to capitalize investments in engineered coatings, as such the amounts were removed as an expense item. An adjustment was then made to account for costs associated with the Aclara system to derive the 2020 level of expense. The 2020 levels were inflated for an annualized 2021 period. The future test year expense was calculated by applying an inflation factor to the January through May 2021 expense levels.
16	Building Maintenance and Services	W/P's	1,066,078	50,607	1,116,685	The Company leveraged the 2019 expense as the basis for the going level of expense. This expense was then inflated to derive the 2020 expense levels. The 2020 levels were inflated for an annualized 2021 period. The future test year expense was calculated by applying an inflation factor to the January through May 2021 expense levels.
17	Telecommunication expenses	W/P's	1,197,099	56,810	1,253,909	The operating expense for telecommunications expense includes those expenses associated with office phone services, wireless services, and other data lines used by the Company. The 2019 actual expense levels were inflated for an annualized 2020 period. The 2020 expense levels were then inflated to derive the 2021 expense levels. The future test year expense was calculated by applying an inflation factor to the January through May 2021 expense levels.
18	Postage, printing and stationary	W/P's	29,459	1,456	30,915	The pro forma amount for these costs started with base year 2019 and was adjusted for inflation through 2022.
19	Office supplies and services	W/P's	1,279,611	60,759	1,340,370	The operating expense for office supply and services are those expenses related to various software licenses, bank fees and other various office supplies. In order to calculate the projected expense, the Company first took the most recent monthly license fee amounts and annualized the expense through the end of the amortization period. The Company then removed any accrued expense. The 2019 expense was inflated using the 2020 inflationary factor. The Company then took the remaining expense items for bank fees and other miscellaneous office fees and inflated the 2020 levels inflated for an annualized 2021 period. The future test year expense was calculated by applying an inflation factor to the January through May 2021 expense levels.
20	Employee related expense travel & entertain	W/P's	419,932	398,014	817,946	The operating expense for employee expense includes those expenses associated with employee travel and relocation expense. In order to calculate the projected test year expense for the period ending the Company used the base period ending December 31, 2019. The 2019 base year expense was adjusted for inflation to derive the expense amount for 2020. The 2020 expense amount was subsequently inflated to derive the current and future test year expense amounts.
21	Rents	W/P's	335,990	170,100	506,090	In order to calculate the appropriate rents expense, the Company took the 2019 actual expenses and removed items such as the Woodcrest early termination accrual reversal and the ASC 842 accounting entries. The lease for the El Chaparrel lagoon was annualized and added to the other lease amounts based on the lease terms for 727 Craig Road and 1050 Fox Chase. Since the 727 Craig Road lease term expires in August 2021, inflation was added to estimate rental payments through May 2022. The copiers and miscellaneous expense items were annualized for 2020 and then inflation was added through May 2022 as well to estimate future payments.
22	Transportation	W/P's	1,410,299	800,974	2,211,273	The Company first calculated its annualized 2019 pro forma transportation lease expense based on changes in leased vehicle and equipment levels as of December 2019, and twelve-month average fuel rates as of the end of February 2020. The maintenance expense was calculated based on the 2019 test period expense, adjusted for inflation. The labor O&M percentage was applied to the expense to obtain the O&M expense portion of the adjustment. The test year pro forma expense was then calculated by taking the adjusted 2019 lease expense and inflating specific maintenance items and gasoline expense through 2022.
23	Charitable Contribution	W/P's	283,380	(175,127)	108,253	Refer to Miscellaneous expense
24	Lobbying Expenses	W/P's	94,930	(94,930)	0	Refer to Miscellaneous expense
25	Penalties, Com Rel, & Mem dues	W/P's	499,856	(924)	498,932	Refer to Miscellaneous expense

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Line Number	Description	Schedule	Total Company		Present Rates Pro Forma For the 12 Months Ended 05/31/22	Narrative Discussion of Proposed Adjustment
			Base Year Ended 12/31/19	Pro Forma Adjustments		
26	Miscellaneous Expenses	W/P's	2,321,436	329,921	2,651,357	The operating expense described as miscellaneous expense includes expenses for charitable contributions, lobbying, penalties and membership dues, as well as other miscellaneous expenses; such as telephone, cell phone, shipping, uniforms, and customer education expenses. The miscellaneous expense adjustment removes expenses for charitable contributions, certain penalties and membership dues, lobbying, and engineered coatings. The Company is proposing to capitalize investments in engineered coatings, therefore the amounts were removed as an expense item. The remaining expense levels for 2019 are then inflated to derive the 2020 expense levels. In a similar fashion the 2020 expense levels are inflated to derive the 2021 expense, and finally the 2022 expense levels.
27	Uncollectible accounts expense	W/P's	1,844,114	1,238,669	3,082,783	The Company calculated an uncollectible rate for the years 2017-2019 by taking actual net charge-offs over annual billed revenue. Any adjustments for the recording an allowance for doubtful accounts have been removed from the calculation. From 2017 – 2019, the uncollectible rate has been trending upward, increasing each year over the three-year period. Due to the upward trend, a 3-year average was calculated and applied to present rates and proposed rate revenues to develop the level of expense that will be incurred for the test period ended May 31, 2022.
28	Customer Accounting	W/P's	3,795,546	(2,466,215)	1,329,331	In order to derive the pro forma for customer accounting expense, the Company started with the base year 2019 and normalized the costs. The Company then removed the customer accounting expenses that were transitioned over to support services and added the proposed credit card and e-check fees. The normalized customer accounting expense was then adjusted for inflation through 2022.
29	Regulatory Expense	W/P's	416,440	166,552	582,992	The purpose of this adjustment is to annualize rate case expense for the costs related to this rate filing. Estimated costs related to the rate filing include legal fees, consultant costs, travel expenses, and other expenses. MAWC proposes that these costs be amortized over a three year period.
30	Insurance Other than Group	W/P's	4,974,749	1,863,784	6,838,533	The majority of the Company's IOTG premiums renew on January 1 of each year (Directors & Officers Liability insurance renews in April each year). Development of the pro forma expense begins with adjustments to the 2019 base year, which remove certain credits and remove capitalized credits for certain insurance premiums not capitalized by other MAWC affiliates. In addition, an equipment discount credited against IOTG expense in 2019 has been eliminated and is reflected as a deduction from rate base, as discussed by MAWC witness Brian LaGrand. The Company then leverages the annual premiums owed as of early 2020. The 2020 level of IOTG expense is inflated to arrive at the annualized expense level for 2021. The 2021 expense is then inflated to arrive at a forecast expense for the twelve months ending May 31, 2022. The pro forma capitalized labor percentage was multiplied by the new Worker's Compensation premium, to reduce the expense.
31	Maintenance supplies and services	W/P's	7,957,017	(186,003)	7,771,014	The Company leveraged the 2019 expense as the basis for the going level of expense. This expense was then inflated to derive the 2020 expense levels. The 2020 levels were inflated for an annualized 2021 period. The future test year expense was calculated by applying an inflation factor to the January through May 2021 expense levels. An adjustment was made to annualize main break expense to a normalized, pro forma level based on a review of historical main breaks and the cost to repair the breaks in St Louis County. In order to calculate the appropriate expense levels, the Company took a three-year average count of main breaks and expense from 2017, 2018, and 2019 actual expenses. The three-year average expense was then inflated to derive the annualized 2020 expense levels. The 2020 levels were inflated for an annualized 2021 period. The future test year expense was calculated by applying an inflation factor to the January through May 2021 expense levels.
32	Total Operations and Maintenance		<u>128,644,460</u>	<u>12,777,915</u>	<u>141,422,375</u>	
33						
34	Depreciation	W/P's	47,455,673	24,907,747	72,363,420	Depreciation expense (Schedule CAS-9, line 32) is calculated based on the pro forma UPIS balance on Schedule CAS-4 by account and by consolidated water tariff group and sewer tariff groups. This balance, as discussed above, includes adjustments through May 31, 2022. The depreciation rates used for the calculation are the proposed rates presented in the Company's depreciation study.
35	Amortization	W/P's	1,403,365	2,353,362	3,756,727	The adjustments to amortization expense (Schedule CAS-9, line 33) 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 Rogue Creek balances. The costs associated with the low income program were authorized to be placed in a regulatory asset in the Commission order in Case No. WR-2015-0301, with deferral continued in Case No. WR-2017-0285, and the amortization period to be determined in the next rate case. In this case, the Company proposes a 36 month amortization period. In the case of Rogue Creek Water and Sewer, MAWC operated these troubled systems for several months prior to acquisition. Costs incurred during the transition period totaled \$344,380. MAWC has deferred these costs and is proposing to amortize the balance over 60 months.
36	Total Depreciation and Amortization		<u>48,859,038</u>	<u>27,261,109</u>	<u>76,120,147</u>	
37						

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Line Number	Description	Total Company			Narrative Discussion of Proposed Adjustment	
		Schedule	Base Year Ended 12/31/19	Pro Forma Adjustments		Present Rates Pro Forma For the 12 Months Ended 05/31/22
38	Property Taxes	W/P's	25,619,522	5,326,217	30,945,739	The Company is including projected property taxes of \$30,945,739 for the period ended May 31, 2022. Property taxes are paid in arrears in Missouri, and payment is made in December of each year based on the prior year end plant balances. To develop the estimate the Company included 7 months of property taxes on the year end 2020 plant in service, and 5 months of property taxes on the year end 2021 plant in service.
39	Payroll Taxes	W/P's	2,420,153	297,053	2,717,206	Payroll tax expense is directly related to salaries and wages. Two types of taxes are required to be paid in accordance with the Federal Insurance Contributions Act - Old Age Survivors & Disability Insurance ("OASDI," or more commonly "FICA"), and Hospital Insurance (or more commonly "FICA Medicare"). Federal Unemployment Tax ("FUTA") and State Unemployment Tax ("SUTA") must also be paid. Pro forma payroll taxes were calculated on a position-by-position basis, using current 2020 tax rates and pro forma wages for the future test year. The tax rates include 6.2% FICA on up to \$137,700 of wages, 1.45% FICA Medicare on all wages, 0.176% SUTA on the first \$12,000 in wages, and 0.6% FUTA on the first \$7,000 in wages.
40	PSC Fees	W/P's	2,486,069	(27,096)	2,458,973	The purpose of this adjustment is to normalize the PSC Assessment fee. The pro forma amount is based on the three-year average expense derived from 2017, 2018 and 2019 actual expense paid. The three-year average expense is then inflated to determine the current and future test year expense amounts.
41	Other General Taxes	W/P's	(125,430)	0	(125,430)	Pro forma equals 2019 base year expense
42	Total Taxes Other Than Income Taxes		<u>\$30,400,314</u>	<u>\$5,596,174</u>	<u>\$35,996,488</u>	

Missouri-American Water Company
Weighted Average Cost of Capital
Pro Forma for the Thirteen-Month Average Ending May 31, 2022
Case No. WR-2020-0344
Case No. SR-2020-0345

<u>Class of Capital</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Cost Rate</u>	<u>Weighted Cost of Capital</u>
Short-Term Debt	\$0	0.00%	1.37%	0.00%
Long-Term Debt	874,458,509	46.99%	4.70%	2.21%
Preferred Stock	0	0.00%	0.00%	0.00%
Common Equity	<u>986,368,060</u>	<u>53.01%</u>	10.50%	<u>5.57%</u>
Total Capitalization	<u><u>\$1,860,826,568</u></u>	<u><u>100.00%</u></u>		<u><u>7.78%</u></u>

Missouri-American Water Company
Weighted Average Cost of Capital
As of December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

<u>Class of Capital</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Cost Rate</u>	<u>Weighted Cost of Capital</u>
Short-Term Debt	\$30,067,983	2.00%	1.85%	0.04%
Long-Term Debt	697,951,910	46.31%	5.07%	2.35%
Preferred Stock	233,417	0.02%	10.44%	0.00%
Common Equity	<u>778,764,694</u>	<u>51.67%</u>	10.50%	<u>5.43%</u>
Total Capitalization	<u><u>\$1,507,018,005</u></u>	<u><u>100.00%</u></u>		<u><u>7.82%</u></u>

Missouri-American Water Company
Short-Term Debt
Average for Thirteen Months Ending May 31, 2022
Case No. WR-2020-0344
Case No. SR-2020-0345

<u>Date</u>	<u>ST Debt Balance (1)</u>	<u>CWIP Balance (1)</u>	<u>Interest Rate (1)</u>
5/31/2021	-\$6,515,646	\$54,444,462	
6/30/2021	27,283,075	52,083,373	
7/31/2021	22,208,574	49,554,480	
8/31/2021	14,621,491	47,092,232	
9/30/2021	20,737,769	44,958,654	
10/31/2021	17,583,787	43,301,502	
11/30/2021	14,571,066	41,668,657	
12/31/2021	70,676,286	39,593,803	
1/31/2022	88,300,489	40,448,175	
2/28/2022	87,821,904	41,302,367	
3/31/2022	80,108,791	42,162,895	
4/30/2022	80,757,081	43,026,162	
5/31/2022	13,328,001	43,889,549	1.37%
Average Balance	\$40,883,282	\$44,886,639	
Net Short Term Debt		<u><u>\$0</u></u>	

Missouri-American Water Company
Short-Term Debt
Average for Thirteen Months Ending May 31, 2021
Case No. WR-2020-0344
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<u>Date</u>	<u>ST Debt Balance (1)</u>	<u>CWIP Balance (1)</u>	<u>Interest Rate (1)</u>
5/31/2020	-\$5,226,178	\$78,191,717	
6/30/2020	9,729,360	81,096,660	
7/31/2020	15,035,348	77,231,885	
8/31/2020	17,153,599	83,346,304	
9/30/2020	-7,794,900	95,952,543	
10/31/2020	4,065,826	101,313,803	
11/30/2020	6,342,754	105,854,555	
12/31/2020	37,429,411	66,142,393	
1/31/2021	47,236,304	63,866,153	
2/28/2021	57,276,783	61,384,092	
3/31/2021	41,932,473	59,137,992	
4/30/2021	49,007,495	56,884,014	
5/31/2021	-6,515,646	54,444,462	1.64%
Average Balance	\$20,436,356	\$75,757,429	
Net Short Term Debt		<u><u>\$0</u></u>	

(1) Forecasted data

Missouri-American Water Company
Short-Term Debt
Average for Thirteen Months Ended December 31, 2020
Case No. WR-2020-0344
Case No. SR-2020-0345

<u>Date</u>	<u>ST Debt</u> <u>Balance</u>	<u>CWIP</u> <u>Balance</u>	<u>Interest</u> <u>Rate</u>
12/31/2019	\$42,895,364	\$66,544,870	
1/31/2020	88,131,951	86,692,285	
2/29/2020	106,353,310	93,793,175	
3/31/2020	128,144,288	75,371,583	
4/30/2020	31,614,575	76,881,566	
5/31/2020	-5,226,178	78,191,717	
6/30/2020	9,729,360	81,096,660	
7/31/2020	15,035,348	77,231,885	
8/31/2020	17,153,599	83,346,304	
9/30/2020	-7,794,900	95,952,543	
10/31/2020	4,065,826	101,313,803	
11/30/2020	6,342,754	105,854,555	
12/31/2020	37,429,411	66,142,393	1.84%
Average Balance	\$36,451,901	\$83,724,103	
Net Short Term Debt		<u><u>\$0</u></u>	

Missouri-American Water Company
Short-Term Debt
Average for Thirteen Months Ended December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

<u>Date</u>	<u>ST Debt Balance</u>	<u>CWIP Balance</u>	<u>Interest Rate</u>
12/31/2018	\$55,559,377	\$45,819,030	
1/31/2019	82,723,861	40,868,828	
2/29/2019	95,349,599	51,226,556	
3/31/2019	108,073,011	30,960,103	
4/30/2019	120,335,773	40,039,251	
5/31/2019	54,730,020	46,856,363	
6/30/2019	71,135,902	43,504,866	
7/31/2019	75,397,013	45,034,331	
8/31/2019	75,240,835	49,390,963	
9/30/2019	72,344,024	46,889,116	
10/31/2019	77,960,115	49,803,956	
11/30/2019	80,296,506	64,219,382	
12/31/2019	42,895,364	66,544,870	1.85%
Average Balance	\$77,849,338	\$47,781,355	
Net Short Term Debt		<u><u>\$30,067,983</u></u>	

Missouri-American Water Company
Pro Forma Cost of Long-Term Debt at May 31, 2022
Case No. WR-2020-0344
Case No. SR-2020-0345

Subledger	Description	Rate	Issue Date	Maturity Date	Principal Amount	Amount Outstanding @ 12/31/19	Pro Forma Adjustments	Amount Outstanding 13-Month Average Ending 5/31/2022	Unamortized Debt Expense 13-Month Average Ending 5/31/2022	Unamortized Debt Discount 13-Month Average Ending 5/31/2022	Carrying Value 13-Month Average Ending 5/31/2022	Annual Amortization Debt Expense	Annual Amortization Debt Discount	Annual Interest Expense	Total Cost
General Mortgage Bonds															
BD170005	Series 7.79% GMB	7.790%	06/01/97	06/01/27	\$8,000,000	\$8,000,000	\$0	\$8,000,000	\$20,893	\$0	\$7,979,108	\$3,795	\$0	\$623,200	\$626,995
BD170006	Series 8.58% GMB	8.580%	04/21/95	03/01/25	3,000,000	3,000,000	0	3,000,000	8,433	0	2,991,567	2,590	0	257,400	259,990
BD170007	Series 7.14% GMB	7.140%	03/16/94	03/01/34	12,500,000	12,500,000	0	12,500,000	102,528	0	12,397,472	8,366	0	892,500	900,866
Proposed New Issuance-2020	SRF 1.28% GMB	1.280%	06/30/20	06/30/40	0	0	10,036,077	10,036,077	47,922	0	9,988,155	2,579	0	128,462	131,041
AWCC Inter-Company Notes															
Proposed New Issuance-2022	3.163% AWCC Note	3.163%	05/15/22	06/01/52	0	0	11,153,846	11,153,846	115,839	0	11,038,007	2,094	0	352,796	354,891
Proposed New Issuance-2021	3.117% AWCC Note	3.117%	05/15/21	06/01/51	0	0	50,000,000	50,000,000	510,611	0	49,489,389	17,333	0	1,558,500	1,575,833
BD170045	3.450% AWCC Note	3.450%	04/14/20	05/01/50	0	0	110,000,000	110,000,000	1,105,375	214,303	108,680,322	38,964	7,542	3,795,500	3,841,505
BD170044	4.150% AWCC Note	4.150%	05/13/19	06/01/49	75,000,000	75,000,000	0	75,000,000	715,462	363,769	73,920,770	26,014	13,228	3,112,500	3,151,742
BD170043	4.200% AWCC Note	4.200%	08/09/18	09/01/48	45,000,000	45,000,000	0	45,000,000	417,996	21,688	44,560,317	15,623	811	1,890,000	1,906,434
BD170042	2.950% AWCC Note	2.950%	09/13/17	09/01/27	12,646,633	12,646,633	0	12,646,633	210,298	24,016	12,412,319	36,564	4,175	373,076	413,814
BD170041	3.750% AWCC Note	3.750%	08/22/17	09/01/47	70,000,000	70,000,000	0	70,000,000	624,282	184,422	69,191,297	24,239	7,171	2,625,000	2,656,410
BD170040	4.000% AWCC Note	4.000%	11/17/16	12/01/46	107,480,000	107,480,000	0	107,480,000	939,727	738,709	105,801,564	37,581	29,769	4,299,200	4,366,550
BD170039	4.300% AWCC Note	4.300%	08/13/15	09/01/45	50,000,000	50,000,000	0	50,000,000	414,438	525,208	49,060,354	17,446	22,111	2,150,000	2,189,557
BD170038	3.850% AWCC Note	3.850%	11/20/13	03/01/24	25,000,000	25,000,000	0	25,000,000	42,877	20,689	24,936,434	19,010	9,703	962,500	991,212
BD170037	3.400% AWCC Note	3.400%	07/31/13	12/21/21	9,000,000	9,000,000	0	8,846,154	0	0	8,846,154	0	0	164,769	164,769
BD170036	4.300% AWCC Note	4.300%	12/17/12	12/01/42	15,000,000	15,000,000	0	15,000,000	107,229	19,112	14,873,659	5,105	910	645,000	651,015
BD170031	4.900% AWCC Note	4.900%	07/02/12	10/15/37	22,712,000	22,712,000	0	22,712,000	0	0	22,712,000	0	0	1,112,888	1,112,888
BD170030	4.900% AWCC Note	4.900%	07/02/12	10/15/37	13,081,000	13,081,000	0	13,081,000	0	0	13,081,000	0	0	640,969	640,969
BD170029	4.900% AWCC Note	4.900%	07/02/12	10/15/37	10,364,000	10,364,000	0	10,364,000	0	0	10,364,000	0	0	507,836	507,836
BD170028	4.900% AWCC Note	4.900%	07/02/12	10/15/37	2,331,000	2,331,000	0	2,331,000	0	0	2,331,000	0	0	114,219	114,219
BD170025	4.925% AWCC Note	4.925%	06/11/12	10/15/37	10,944,000	10,944,000	0	10,944,000	0	0	10,944,000	0	0	538,992	538,992
BD170024	4.925% AWCC Note	4.925%	06/11/12	10/15/37	18,292,000	18,292,000	0	18,292,000	0	0	18,292,000	0	0	900,881	900,881
BD170021	5.050% AWCC Note	5.050%	11/21/11	10/15/37	25,000,000	25,000,000	0	25,000,000	0	0	25,000,000	0	0	1,262,500	1,262,500
BD170019	6.550% AWCC Note	6.550%	08/01/08	05/31/23	70,000,000	70,000,000	0	70,000,000	25,697	0	69,974,303	17,587	0	4,585,000	4,602,587
BD170018	6.593% AWCC Note	6.593%	10/22/07	10/15/37	103,000,000	103,000,000	0	103,000,000	549,999	0	102,450,001	34,640	0	6,790,790	6,825,430
Carry Over Unamortized Debt Expense															
BD170008	EIERA GMB	5.500%	01/01/93	01/01/23	5,000,000	0	0	0	14,062	0	-14,062	12,981	0	0	12,981
BD170009	Series M EIERA GMB	5.000%	02/01/98	02/01/28	4,500,000	0	0	0	115,912	0	-115,912	7,302	0	0	7,302
BD170010	EIERA GMB	5.850%	07/01/96	07/01/26	6,000,000	0	0	0	68,239	0	-68,239	14,889	0	0	14,889
BD170013	EIERA GMB	5.900%	03/01/00	03/01/30	29,000,000	0	0	0	549,693	0	-549,693	34,626	0	0	34,626
BD170017	Secured EIERA GMB	4.600%	12/19/16	12/01/36	57,480,000	0	0	0	849,610	0	-849,610	33,981	0	0	33,981
BD170020	8.250% AWCC Note	8.250%	02/04/09	12/01/38	25,000,000	0	0	0	183,076	0	-183,076	81,267	0	0	81,267
BD350006 - Q	Series Q GMB	9.490%	01/01/05	11/30/29	11,000,000	0	0	0	228,000	0	-228,000	28,500	0	0	28,500
BD350007 - R	Series R GMB	6.900%	01/01/05	01/31/21	25,000,000	0	0	0	0	0	0	0	0	0	0
BD350008 - S	Series S GMB	6.400%	01/01/05	01/31/22	25,000,000	0	0	0	15,018	0	-15,018	65,076	0	0	65,076
BD350009 - T	EIERA Series T 1st MB	5.500%	02/01/93	02/01/23	15,000,000	0	0	0	30,337	0	-30,337	26,003	0	0	26,003
BD350010 - U	EIERA Series U 1st MB	5.700%	05/01/95	06/01/25	12,000,000	0	0	0	69,069	0	-69,069	19,734	0	0	19,734
BD350011 - V	EIERA Series V 1st MB	5.500%	11/01/96	11/01/26	20,000,000	0	0	0	156,119	0	-156,119	31,753	0	0	31,753
BD350014 - Y	EIERA Series Y 1st MB	5.000%	03/01/99	03/01/29	40,000,000	0	0	0	577,546	0	-577,546	36,327	0	0	36,327
					\$983,330,633	\$708,350,633	\$181,189,923	\$885,386,710	\$8,816,286	\$2,111,915	\$874,458,509	\$701,967	\$95,420	\$40,283,978	\$41,081,364

Cost of Long-Term Debt = [Total Cost / Carrying Value]

4.70%

Missouri-American Water Company
Pro Forma Cost of Long-Term Debt at May 31, 2021
Case No. WR-2020-0344
Case No. SR-2020-0345

Subledger	Description	Rate	Issue Date	Maturity Date	Principal Amount	Amount Outstanding @ 12/31/19	Pro Forma Adjustments	Pro Forma Amount Outstanding @ 5/31/21	Unamortized Debt Expense @ 5/31/21	Unamortized Debt Discount @ 5/31/21	Carrying Value @ 5/31/21	Annual Amortization Debt Expense	Annual Amortization Debt Discount	Annual Interest Expense	Total Cost	
General Mortgage Bonds																
BD170005	Series 7.79% GMB	7.790%	06/01/97	06/01/27	\$8,000,000	\$8,000,000	\$0	\$8,000,000	\$22,790	\$0	\$7,977,210	\$3,795	\$0	\$623,200	\$626,995	
BD170006	Series 8.58% GMB	8.580%	04/21/95	03/01/25	3,000,000	3,000,000	0	3,000,000	9,728	0	2,990,272	2,590	0	257,400	259,990	
BD170007	Series 7.14% GMB	7.140%	03/16/94	03/01/34	12,500,000	12,500,000	0	12,500,000	106,710	0	12,393,290	8,366	0	892,500	900,866	
Proposed New Issuance-2020	SRF 1.28% GMB	1.280%	06/30/20	06/30/40	0	0	10,315,000	10,315,000	49,211	0	10,265,789	2,579	0	132,032	134,611	
AWCC Inter-Company Notes																
Proposed New Issuance-2021	3.117% AWCC Note	3.117%	05/15/21	06/01/51	0	0	50,000,000	50,000,000	519,278	0	49,480,722	17,333	0	1,558,500	1,575,833	
BD170045	3.450% AWCC Note	3.450%	04/14/20	05/01/50	0	0	110,000,000	110,000,000	1,124,857	218,074	108,657,069	38,964	7,542	3,795,000	3,841,505	
BD170044	4.150% AWCC Note	4.150%	05/13/19	06/01/49	75,000,000	75,000,000	0	75,000,000	728,469	370,383	73,901,149	26,014	13,228	3,112,500	3,151,742	
BD170043	4.200% AWCC Note	4.200%	08/09/18	09/01/48	45,000,000	45,000,000	0	45,000,000	425,807	22,093	44,552,100	15,623	811	1,890,000	1,906,434	
BD170042	2.950% AWCC Note	2.950%	09/13/17	09/01/27	12,646,633	12,646,633	0	12,646,633	228,580	26,103	12,391,950	36,564	4,175	373,076	413,814	
BD170041	3.750% AWCC Note	3.750%	08/22/17	09/01/47	70,000,000	70,000,000	0	70,000,000	636,401	188,008	69,175,592	24,239	7,171	2,625,000	2,656,410	
BD170040	4.000% AWCC Note	4.000%	11/17/16	12/01/46	107,480,000	107,480,000	0	107,480,000	958,517	753,594	105,767,889	37,581	29,769	4,299,200	4,366,550	
BD170039	4.300% AWCC Note	4.300%	08/13/15	09/01/45	50,000,000	50,000,000	0	50,000,000	423,161	536,264	49,040,575	17,446	22,111	2,150,000	2,189,557	
BD170038	3.850% AWCC Note	3.850%	11/20/13	03/01/24	25,000,000	25,000,000	0	25,000,000	52,382	25,540	24,922,077	19,010	9,703	962,500	991,212	
BD170037	3.400% AWCC Note	3.400%	07/31/13	12/21/21	9,000,000	9,000,000	0	9,000,000	0	0	9,000,000	0	0	306,000	306,000	
BD170036	4.300% AWCC Note	4.300%	12/17/12	12/01/42	15,000,000	15,000,000	0	15,000,000	109,782	19,567	14,870,652	5,105	910	645,000	651,015	
BD170031	4.900% AWCC Note	4.900%	07/02/12	10/15/37	22,712,000	22,712,000	0	22,712,000	0	0	22,712,000	0	0	1,112,888	1,112,888	
BD170030	4.900% AWCC Note	4.900%	07/02/12	10/15/37	13,081,000	13,081,000	0	13,081,000	0	0	13,081,000	0	0	640,969	640,969	
BD170029	4.900% AWCC Note	4.900%	07/02/12	10/15/37	10,364,000	10,364,000	0	10,364,000	0	0	10,364,000	0	0	507,836	507,836	
BD170028	4.900% AWCC Note	4.900%	07/02/12	10/15/37	2,331,000	2,331,000	0	2,331,000	0	0	2,331,000	0	0	114,219	114,219	
BD170025	4.925% AWCC Note	4.925%	06/11/12	10/15/37	10,944,000	10,944,000	0	10,944,000	0	0	10,944,000	0	0	538,992	538,992	
BD170024	4.925% AWCC Note	4.925%	06/11/12	10/15/37	18,292,000	18,292,000	0	18,292,000	0	0	18,292,000	0	0	900,881	900,881	
BD170021	5.050% AWCC Note	5.050%	11/21/11	10/15/37	25,000,000	25,000,000	0	25,000,000	0	0	25,000,000	0	0	1,262,500	1,262,500	
BD170019	6.550% AWCC Note	6.550%	08/01/08	05/31/23	70,000,000	70,000,000	0	70,000,000	34,491	0	69,965,509	17,587	0	4,585,000	4,602,587	
BD170018	6.593% AWCC Note	6.593%	10/22/07	10/15/37	103,000,000	103,000,000	0	103,000,000	567,318	0	102,432,682	34,640	0	6,790,790	6,825,430	
Carry Over Unamortized Debt Expense																
BD170008	EIERA GMB	5.500%	01/01/93	01/01/23	5,000,000	0	0	0	20,553	0	-20,553	12,981	0	0	12,981	
BD170009	Series M EIERA GMB	5.000%	02/01/98	02/01/28	4,500,000	0	0	0	119,562	0	-119,562	7,302	0	0	7,302	
BD170010	EIERA GMB	5.850%	07/01/96	07/01/26	6,000,000	0	0	0	75,683	0	-75,683	14,889	0	0	14,889	
BD170013	EIERA GMB	5.900%	03/01/00	03/01/30	29,000,000	0	0	0	567,007	0	-567,007	34,626	0	0	34,626	
BD170017	Secured EIERA GMB	4.600%	12/19/16	12/01/36	57,480,000	0	0	0	866,601	0	-866,601	33,981	0	0	33,981	
BD170020	8.250% AWCC Note	8.250%	02/04/09	12/01/38	25,000,000	0	0	0	223,710	0	-223,710	81,267	0	0	81,267	
BD350006 - Q	Series Q GMB	9.490%	01/01/05	11/30/29	11,000,000	0	0	0	242,250	0	-242,250	28,500	0	0	28,500	
BD350007 - R	Series R GMB	6.900%	01/01/05	01/31/21	25,000,000	0	0	0	0	0	0	0	0	0	0	
BD350008 - S	Series S GMB	6.400%	01/01/05	01/31/22	25,000,000	0	0	0	43,384	0	-43,384	65,076	0	0	65,076	
BD350009 - T	EIERA Series T 1st MB	5.500%	02/01/93	02/01/23	15,000,000	0	0	0	43,339	0	-43,339	26,003	0	0	26,003	
BD350010 - U	EIERA Series U 1st MB	5.700%	05/01/95	06/01/25	12,000,000	0	0	0	78,936	0	-78,936	19,734	0	0	19,734	
BD350011 - V	EIERA Series V 1st MB	5.500%	11/01/96	11/01/26	20,000,000	0	0	0	171,996	0	-171,996	31,753	0	0	31,753	
BD350014 - Y	EIERA Series Y 1st MB	5.000%	03/01/99	03/01/29	40,000,000	0	0	0	595,710	0	-595,710	36,327	0	0	36,327	
						\$983,330,633	\$708,350,633	\$170,315,000	\$878,665,633	\$9,046,212	\$2,159,625	\$867,459,796	\$699,872	\$95,420	\$40,075,983	\$40,871,275

Cost of Long-Term Debt = [Total Cost / Carrying Value]

4.71%

Missouri-American Water Company
Pro Forma Cost of Long-Term Debt at December 31, 2020
Case No. WR-2020-0344
Case No. SR-2020-0345

Subledger	Description	Rate	Issue Date	Maturity Date	Principal Amount	Amount Outstanding @ 12/31/19	Pro Forma Adjustments	Pro Forma Amount Outstanding @ 12/31/20	Unamortized Debt Expense @ 12/31/20	Unamortized Debt Discount @ 12/31/20	Carrying Value @ 12/31/20	Annual Amortization Debt Expense	Annual Amortization Debt Discount	Annual Interest Expense	Total Cost
General Mortgage Bonds															
BD170005	Series 7.79% GMB	7.790%	06/01/97	06/01/27	\$8,000,000	\$8,000,000	\$0	\$8,000,000	\$24,371	\$0	\$7,975,629	\$3,795	\$0	\$623,200	\$626,995
BD170006	Series 8.58% GMB	8.580%	04/21/95	03/01/25	3,000,000	3,000,000	0	3,000,000	10,807	0	2,989,193	2,590	0	257,400	259,990
BD170007	Series 7.14% GMB	7.140%	03/16/94	03/01/34	12,500,000	12,500,000	0	12,500,000	110,196	0	12,389,804	8,366	0	892,500	900,866
Proposed New Issuance-2020	SRF 1.28% GMB	1.280%	06/30/20	06/30/40	0	0	10,315,000	10,315,000	50,286	0	10,264,714	2,579	0	132,032	134,611
AWCC Inter-Company Notes															
BD170045	3.450% AWCC Note	3.450%	04/14/20	05/01/50	0	0	110,000,000	110,000,000	1,141,092	221,216	108,637,692	38,964	7,542	3,795,000	3,841,505
BD170044	4.150% AWCC Note	4.150%	05/13/19	06/01/49	75,000,000	75,000,000	0	75,000,000	739,308	375,894	73,884,798	26,014	13,228	3,112,500	3,151,742
BD170043	4.200% AWCC Note	4.200%	08/09/18	09/01/48	45,000,000	45,000,000	0	45,000,000	432,317	22,431	44,545,253	15,623	811	1,890,000	1,906,434
BD170042	2.950% AWCC Note	2.950%	09/13/17	09/01/27	12,646,633	12,646,633	0	12,646,633	243,815	27,843	12,374,976	36,564	4,175	373,076	413,814
BD170041	3.750% AWCC Note	3.750%	08/22/17	09/01/47	70,000,000	70,000,000	0	70,000,000	646,500	190,996	69,162,504	24,239	7,171	2,625,000	2,656,410
BD170040	4.000% AWCC Note	4.000%	11/17/16	12/01/46	107,480,000	107,480,000	0	107,480,000	974,176	765,998	105,739,827	37,581	29,769	4,299,200	4,366,550
BD170039	4.300% AWCC Note	4.300%	08/13/15	09/01/45	50,000,000	50,000,000	0	50,000,000	430,430	545,477	49,024,093	17,446	22,111	2,150,000	2,189,557
BD170038	3.850% AWCC Note	3.850%	11/20/13	03/01/24	25,000,000	25,000,000	0	25,000,000	60,303	29,583	24,910,114	19,010	9,703	962,500	991,212
BD170037	3.400% AWCC Note	3.400%	07/31/13	12/21/21	9,000,000	9,000,000	0	9,000,000	0	0	9,000,000	0	0	306,000	306,000
BD170036	4.300% AWCC Note	4.300%	12/17/12	12/01/42	15,000,000	15,000,000	0	15,000,000	111,909	19,946	14,868,146	5,105	910	645,000	651,015
BD170031	4.900% AWCC Note	4.900%	07/02/12	10/15/37	22,712,000	22,712,000	0	22,712,000	0	0	22,712,000	0	0	1,112,888	1,112,888
BD170030	4.900% AWCC Note	4.900%	07/02/12	10/15/37	13,081,000	13,081,000	0	13,081,000	0	0	13,081,000	0	0	640,969	640,969
BD170029	4.900% AWCC Note	4.900%	07/02/12	10/15/37	10,364,000	10,364,000	0	10,364,000	0	0	10,364,000	0	0	507,836	507,836
BD170028	4.900% AWCC Note	4.900%	07/02/12	10/15/37	2,331,000	2,331,000	0	2,331,000	0	0	2,331,000	0	0	114,219	114,219
BD170025	4.925% AWCC Note	4.925%	06/11/12	10/15/37	10,944,000	10,944,000	0	10,944,000	0	0	10,944,000	0	0	538,992	538,992
BD170024	4.925% AWCC Note	4.925%	06/11/12	10/15/37	18,292,000	18,292,000	0	18,292,000	0	0	18,292,000	0	0	900,881	900,881
BD170021	5.050% AWCC Note	5.050%	11/21/11	10/15/37	25,000,000	25,000,000	0	25,000,000	0	0	25,000,000	0	0	1,262,500	1,262,500
BD170019	6.550% AWCC Note	6.550%	08/01/08	05/31/23	70,000,000	70,000,000	0	70,000,000	41,819	0	69,958,181	17,587	0	4,585,000	4,602,587
BD170018	6.593% AWCC Note	6.593%	10/22/07	10/15/37	103,000,000	103,000,000	0	103,000,000	581,752	0	102,418,248	34,640	0	6,790,790	6,825,430
Carry Over Unamortized Debt Expense															
BD170008	EIERA GMB	5.500%	01/01/93	01/01/23	5,000,000	0	0	0	25,962	0	-25,962	12,981	0	0	12,981
BD170009	Series M EIERA GMB	5.000%	02/01/98	02/01/28	4,500,000	0	0	0	122,605	0	-122,605	7,302	0	0	7,302
BD170010	EIERA GMB	5.850%	07/01/96	07/01/26	6,000,000	0	0	0	81,887	0	-81,887	14,889	0	0	14,889
BD170013	EIERA GMB	5.900%	03/01/00	03/01/30	29,000,000	0	0	0	581,434	0	-581,434	34,626	0	0	34,626
BD170017	Secured EIERA GMB	4.600%	12/19/16	12/01/36	57,480,000	0	0	0	880,759	0	-880,759	33,981	0	0	33,981
BD170020	8.250% AWCC Note	8.250%	02/04/09	12/01/38	25,000,000	0	0	0	257,571	0	-257,571	81,267	0	0	81,267
BD350006 - Q	Series Q GMB	9.490%	01/01/05	11/30/29	11,000,000	0	0	0	254,125	0	-254,125	28,500	0	0	28,500
BD350007 - R	Series R GMB	6.900%	01/01/05	01/31/21	25,000,000	0	0	0	5,518	0	-5,518	66,216	0	0	66,216
BD350008 - S	Series S GMB	6.400%	01/01/05	01/31/22	25,000,000	0	0	0	70,499	0	-70,499	65,076	0	0	65,076
BD350009 - T	EIERA Series T 1st MB	5.500%	02/01/93	02/01/23	15,000,000	0	0	0	54,174	0	-54,174	26,003	0	0	26,003
BD350010 - U	EIERA Series U 1st MB	5.700%	05/01/95	06/01/25	12,000,000	0	0	0	87,159	0	-87,159	19,734	0	0	19,734
BD350011 - V	EIERA Series V 1st MB	5.500%	11/01/96	11/01/26	20,000,000	0	0	0	185,226	0	-185,226	31,753	0	0	31,753
BD350014 - Y	EIERA Series Y 1st MB	5.000%	03/01/99	03/01/29	40,000,000	0	0	0	610,846	0	-610,846	36,327	0	0	36,327
					\$983,330,633	\$708,350,633	\$120,315,000	\$828,665,633	\$8,816,843	\$2,199,383	\$817,649,406	\$748,755	\$95,420	\$38,517,483	\$39,361,657

Cost of Long-Term Debt = [Total Cost / Carrying Value]

4.81%

Missouri-American Water Company
Cost of Long-Term Debt at December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

Subledger	Description	Rate	Issue Date	Maturity Date	Principal Amount	Amount Outstanding @ 12/31/19	Unamortized Debt Expense @ 12/31/19	Unamortized Debt Discount @ 12/31/19	Carrying Value @ 12/31/19	Annual Amortization Debt Expense	Annual Amortization Debt Discount	Annual Interest Expense	Total Cost
<u>General Mortgage Bonds</u>													
BD170005	Series 7.79% GMB	7.790%	06/01/97	06/01/27	\$8,000,000	\$8,000,000	\$28,166	\$0	\$7,971,834	\$3,795	\$0	\$623,200	\$626,995
BD170006	Series 8.58% GMB	8.580%	04/21/95	03/01/25	3,000,000	3,000,000	13,398	0	2,986,602	2,590	0	257,400	259,990
BD170007	Series 7.14% GMB	7.140%	03/16/94	03/01/34	12,500,000	12,500,000	118,562	0	12,381,438	8,366	0	892,500	900,866
<u>AWCC Inter-Company Notes</u>													
BD170044	4.150% AWCC Note	4.150%	05/13/19	06/01/49	75,000,000	75,000,000	765,322	389,122	73,845,556	26,014	13,228	3,112,500	3,151,742
BD170043	4.200% AWCC Note	4.200%	08/09/18	09/01/48	45,000,000	45,000,000	447,939	23,242	44,528,819	15,623	811	1,890,000	1,906,434
BD170042	2.950% AWCC Note	2.950%	09/13/17	09/01/27	12,646,633	12,646,633	280,378	32,017	12,334,237	36,564	4,175	373,076	413,814
BD170041	3.750% AWCC Note	3.750%	08/22/17	09/01/47	70,000,000	70,000,000	670,739	198,167	69,131,094	24,239	7,171	2,625,000	2,656,410
BD170040	4.000% AWCC Note	4.000%	11/17/16	12/01/46	107,480,000	107,480,000	1,011,756	795,767	105,672,477	37,581	29,769	4,299,200	4,366,550
BD170039	4.300% AWCC Note	4.300%	08/13/15	09/01/45	50,000,000	50,000,000	447,876	567,588	48,984,536	17,446	22,111	2,150,000	2,189,557
BD170038	3.850% AWCC Note	3.850%	11/20/13	03/01/24	25,000,000	25,000,000	79,312	39,286	24,881,402	19,010	9,703	962,500	991,212
BD170037	3.400% AWCC Note	3.400%	07/31/13	12/21/21	9,000,000	9,000,000	0	0	9,000,000	0	0	306,000	306,000
BD170036	4.300% AWCC Note	4.300%	12/17/12	12/01/42	15,000,000	15,000,000	117,013	20,856	14,862,131	5,105	910	645,000	651,015
BD170031	4.900% AWCC Note	4.900%	07/02/12	10/15/37	22,712,000	22,712,000	0	0	22,712,000	0	0	1,112,888	1,112,888
BD170030	4.900% AWCC Note	4.900%	07/02/12	10/15/37	13,081,000	13,081,000	0	0	13,081,000	0	0	640,969	640,969
BD170029	4.900% AWCC Note	4.900%	07/02/12	10/15/37	10,364,000	10,364,000	0	0	10,364,000	0	0	507,836	507,836
BD170028	4.900% AWCC Note	4.900%	07/02/12	10/15/37	2,331,000	2,331,000	0	0	2,331,000	0	0	114,219	114,219
BD170025	4.925% AWCC Note	4.925%	06/11/12	10/15/37	10,944,000	10,944,000	0	0	10,944,000	0	0	538,992	538,992
BD170024	4.925% AWCC Note	4.925%	06/11/12	10/15/37	18,292,000	18,292,000	0	0	18,292,000	0	0	900,881	900,881
BD170021	5.050% AWCC Note	5.050%	11/21/11	10/15/37	25,000,000	25,000,000	0	0	25,000,000	0	0	1,262,500	1,262,500
BD170019	6.550% AWCC Note	6.550%	08/01/08	05/31/23	70,000,000	70,000,000	59,407	0	69,940,593	17,587	0	4,585,000	4,602,587
BD170018	6.593% AWCC Note	6.593%	10/22/07	10/15/37	103,000,000	103,000,000	616,391	0	102,383,609	34,640	0	6,790,790	6,825,430
<u>Carry Over Unamortized Debt Expense</u>													
BD170008	EIERA GMB	5.500%	01/01/93	01/01/23	5,000,000	0	38,942	0	-38,942	12,981	0	0	12,981
BD170009	Series M EIERA GMB	5.000%	02/01/98	02/01/28	4,500,000	0	129,906	0	-129,906	7,302	0	0	7,302
BD170010	EIERA GMB	5.850%	07/01/96	07/01/26	6,000,000	0	96,775	0	-96,775	14,889	0	0	14,889
BD170013	EIERA GMB	5.900%	03/01/00	03/01/30	29,000,000	0	616,061	0	-616,061	34,626	0	0	34,626
BD170017	Secured EIERA GMB	4.600%	12/19/16	12/01/36	57,480,000	0	914,740	0	-914,740	33,981	0	0	33,981
BD170020	8.250% AWCC Note	8.250%	02/04/09	12/01/38	25,000,000	0	338,838	0	-338,838	81,267	0	0	81,267
BD350006 - Q	Series Q GMB	9.490%	01/01/05	11/30/29	11,000,000	0	282,625	0	-282,625	28,500	0	0	28,500
BD350007 - R	Series R GMB	6.900%	01/01/05	01/31/21	25,000,000	0	71,734	0	-71,734	66,216	0	0	66,216
BD350008 - S	Series S GMB	6.400%	01/01/05	01/31/22	25,000,000	0	135,575	0	-135,575	65,076	0	0	65,076
BD350009 - T	EIERA Series T 1st MB	5.500%	02/01/93	02/01/23	15,000,000	0	80,177	0	-80,177	26,003	0	0	26,003
BD350010 - U	EIERA Series U 1st MB	5.700%	05/01/95	06/01/25	12,000,000	0	106,893	0	-106,893	19,734	0	0	19,734
BD350011 - V	EIERA Series V 1st MB	5.500%	11/01/96	11/01/26	20,000,000	0	216,979	0	-216,979	31,753	0	0	31,753
BD350014 - Y	EIERA Series Y 1st MB	5.000%	03/01/99	03/01/29	40,000,000	0	647,173	0	-647,173	36,327	0	0	36,327
					\$983,330,633	\$708,350,633	\$8,332,678	\$2,066,045	\$697,951,910	\$707,212	\$87,878	\$34,590,451	\$35,385,541

Cost of Long-Term Debt = [Total Cost / Carrying Value]

5.07%

Missouri-American Water Company
Pro Forma Cost of Preferred Stock for Thirteen-Month Average Ending May 31, 2022
Case No. WR-2020-0344
Case No. SR-2020-0345

<u>Type, Par Value</u>	<u>Dividend Rate</u>	<u>Date Issued</u>	<u>Amount Outstanding @ 12/31/19</u>	<u>Adjustments</u>	<u>Amount Outstanding 13-Month Average Ending 5/31/2022</u>	<u>Unamortized Issuance Expense @ 12/31/19</u>	<u>Adjustments</u>	<u>Unamortized Issuance Expense 13-Month Average Ending 5/31/2022</u>	<u>Carrying Value 5/31/2022</u>	<u>Annual Amortization</u>	<u>Annual Dividends</u>	<u>Total Annual Cost</u>
Preference Stock \$100 par	9.18%	10/3/91	\$250,000	(\$250,000)	\$0	\$16,583	(\$16,583)	\$0	\$0	\$0	\$0	\$0
Total Preferred Stock			<u>\$250,000</u>	<u>(\$250,000)</u>	<u>\$0</u>	<u>\$16,583</u>	<u>(\$16,583)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Cost of Preferred Stock = [Total Annual Cost/Carrying Value]												<u>0.00%</u>

Missouri-American Water Company
Pro Forma Cost of Preferred Stock at May 31, 2021
Case No. WR-2020-0344
Case No. SR-2020-0345

<u>Type, Par Value</u>	<u>Dividend Rate</u>	<u>Date Issued</u>	<u>Amount Outstanding @ 12/31/19</u>	<u>Adjustments</u>	<u>Amount Outstanding 5/31/2021</u>	<u>Unamortized Issuance Expense @ 12/31/19</u>	<u>Adjustments</u>	<u>Unamortized Issuance Expense 5/31/2021</u>	<u>Carrying Value 5/31/2021</u>	<u>Annual Amortization</u>	<u>Annual Dividends</u>	<u>Total Annual Cost</u>
Preference Stock \$100 par	9.18%	10/3/91	\$250,000	(\$250,000)	\$0	\$16,583	(\$16,583)	\$0	\$0	\$0	\$0	\$0
Total Preferred Stock			<u>\$250,000</u>	<u>(\$250,000)</u>	<u>\$0</u>	<u>\$16,583</u>	<u>(\$16,583)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Cost of Preferred Stock = [Total Annual Cost/Carrying Value]												<u>0.00%</u>

Missouri-American Water Company
Cost of Preferred Stock at December 31, 2019
Case No. WR-2020-0344
Case No. SR-2020-0345

<u>Type, Par Value</u>	<u>Dividend Rate</u>	<u>Date Issued</u>	<u>Amount Outstanding @ 12/31/19</u>	<u>Unamortized Issuance Expense @ 12/31/19</u>	<u>Carrying Value @ 12/31/19</u>	<u>Annual Amortization</u>	<u>Annual Dividends</u>	<u>Total Annual Cost</u>
Preference Stock \$100 par	9.18%	10/3/91	<u>\$250,000</u>	<u>\$16,583</u>	<u>\$233,417</u>	<u>\$1,421</u>	<u>\$22,950</u>	<u>\$24,371</u>
Total Preferred Stock			<u><u>\$250,000</u></u>	<u><u>\$16,583</u></u>	<u><u>\$233,417</u></u>	<u><u>\$1,421</u></u>	<u><u>\$22,950</u></u>	<u><u>\$24,371</u></u>
Total Cost of Preferred Stock = [Total Annual Cost/Carrying Value]								<u><u>10.44%</u></u>

Missouri-American Water Company
Pro Forma Common Equity at May 31, 2022
Case No. WR-2020-0344
Case No. SR-2020-0345

	Balance <u>@ 12/31/19</u>	<u>Infusion/Misc</u>	Adjustments <u>Net Income</u>	<u>Dividends Paid</u>	Balance <u>@ 5/31/22</u>
Common Stock	\$95,994,075		-	-	\$95,994,075
Paid-in Capital	416,588,852	\$183,362,246	-	-	599,951,097
Retained Earnings	266,181,767	-	\$155,893,887	(\$112,054,450)	310,021,204
Total Common Equity	\$778,764,694	\$183,362,246	\$155,893,887	(\$112,054,450)	\$1,005,966,376

Pro-Forma Adjustments:

	<u>Infusions</u>	<u>Misc.</u>	
Additional Paid-in Capital	\$40,000,000		05/31/20
	40,000,000		09/30/20
	50,000,000		12/31/20
	35,000,000		03/31/21
	18,000,000		03/01/22
	<u>\$183,000,000</u>	<u>\$362,246</u>	

Retained Earnings

Add: Net Income Available to Common

ABP Jan '20 - May '22 155,893,887

Less: Common Stock Dividends

ABP Jan '20 - May '22 (112,054,450)

Total Pro Forma RE Adjustment \$43,839,436

