Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2022-0303 Date Prepared: November 22, 2022



MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL AND BUSINESSS ANALYSIS DIVISION

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2022-0303

Jefferson City, Missouri

November 2022

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Revenue Requirement

	A	<u>B</u>	<u>C</u>	
Line Number	Description	6.28% Return	6.38% Return	6.48% Return
naumer	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$2,080,050,881	\$2,080,050,881	\$2,080,050,881
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$130,585,595	\$132,707,246	\$134,828,897
4	Net Income Available	\$104,500,002	\$104,500,002	\$104,500,002
5	Additional Net Income Required	\$26,085,593	\$28,207,244	\$30,328,895
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,599,706	\$2,263,841	\$2,927,976
8	Current Income Tax Available	-\$6,565,797	-\$6,565,797	-\$6,565,797
9	Additional Current Tax Required	\$8,165,503	\$8,829,638	\$9,493,773
10	Revenue Requirement	\$34,251,096	\$37,036,882	\$39,822,668
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$20,147,532	\$20,147,532	\$20,147,532
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$54,398,628	\$57,184,414	\$59,970,200

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 RATE BASE SCHEDULE

	A	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$3,495,252,652
2	Less Accumulated Depreciation Reserve		\$616,356,169
3	Net Plant In Service		\$2,878,896,483
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,052,986
6	Contributions in Aid of Construction Amortization		\$110,422,996
7	Materials & Supplies		\$10,456,680
8	Prepayments		\$1,821,004
	Prepaid Pension Asset		\$17,775,271
10	TOTAL ADD TO NET PLANT IN SERVICE		\$143,528,937
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		-\$53,196
13	State Tax Offset		-\$9,446
14	City Tax Offset		\$0
15	Interest Expense Offset		\$5,583,061
16	Contributions in Aid of Construction		\$405,922,098
17	Customer Advances		\$800,905
	Accumulated Deferred Income Taxes		\$514,228,249
19	TCJA EADIT Tracker		\$87,761
20	OPEB Tracker		\$7,323,715
21	Pension Tracker		\$8,491,392
22	TOTAL SUBTRACT FROM NET PLANT		\$942,374,539
23	Total Rate Base		\$2,080,050,881

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	l
	Account #		Total	Adjust.		•	Jurisdictional		MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
4									
1	201 000	INTANGIBLE PLANT	\$255,201	P-2	¢0	\$255,204		¢O	\$255,201
2 3	301.000 302.000	Organization Franchises & Consents	\$255,201 \$49,260	P-2 P-3	\$0 \$0	\$255,201 \$49,260		\$0 \$0	\$49,260
				P-3 P-4					
4 5	303.000	Miscellaneous Intangible Plant Studies TOTAL INTANGIBLE PLANT	\$1,063,741 \$1,368,202	P-4	\$0 \$0	\$1,063,741 \$1,368,202		\$0 \$0	\$1,063,741 \$1,368,202
5			\$1,300,202		φυ	φ1,300,202		φυ	φ1,300,202
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$3,618,176	P-7	\$0	\$3,618,176		\$0	\$3,618,176
8	311.000	Structures & Improvements	\$27,794,326	P-8	\$0 \$0	\$27,794,326		\$0 \$0	\$27,794,326
9	312.000	Collection & Impound Reservoirs	\$168,617	P-9	\$0 \$0	\$168,617		\$0 \$0	\$168,617
10	313.000	Lake, River, & Other Intakes	\$7,740,397	P-10	\$0 \$0	\$7,740,397		\$0 \$0	\$7,740,397
11	314.000	Wells & Springs	\$10,957,722	P-11	\$0	\$10,957,722		\$0 \$0	\$10,957,722
12	315.000	Infiltration Galleries & Tunnels	\$1,804	P-12	\$0	\$1,804		\$0 \$0	\$1,804
13	316.000	Supply Mains	\$22,608,202	P-13	\$0	\$22,608,202		\$0 \$0	\$22,608,202
14	317.000	Other P/E-Supply	\$419,067	P-14	\$0 \$0	\$419,067		\$0 \$0	\$419,067
15	517.000	TOTAL SOURCE OF SUPPLY PLANT	\$73,308,311	1-14	\$0	\$73,308,311		\$0 \$0	\$73,308,311
15			φ/ 3,300,311		ΨΟ	Ψ <i>1</i> 0,000,011		ψυ	φ <i>1</i> 3,300,311
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$472,629	P-17	\$0	\$472,629		\$0	\$472,629
18	321.000	Pumping Structures & Improvements	\$35,994,130	P-17	\$0 \$0	\$35,994,130		\$0 \$0	\$35,994,130
19	323.000	Power Generation Equipment	\$16,132,648	P-10	\$0 \$0	\$16,132,648		\$0 \$0	\$16,132,648
20	323.000	Steam Pumping Equipment	\$10,132,040	P-19 P-20	\$0 \$0	\$234,170		\$0 \$0	\$234,170
20	325.000	Electric Pumping Equipment	\$86,421,967	P-20	\$0 \$0	\$86,421,967		\$0 \$0	\$86,421,967
21	326.000	Diesel Pumping Equipment	\$2,447,049	P-21	\$0 \$0	\$2,447,049		\$0 \$0	\$2,447,049
23	327.000	Pump Equip Hydraulic	\$625,138	P-22	\$0 \$0	\$625,138		\$0 \$0	\$625,138
23 24	328.000	Other Pumping Equipment	\$12,033,308	P-23 P-24	\$0 \$0	\$12,033,308		\$0 \$0	\$12,033,308
24 25	328.000	TOTAL PUMPING PLANT	\$154,361,039	F-24	\$0	\$154,361,039		\$0 \$0	\$154,361,039
25		TOTAL FOMPING PLANT	\$154,301,039		ቅሀ	\$154,501,059		φυ	\$154,301,039
26		WATER TREATMENT PLANT							
20	330.000	Water Treatment Land & Land Rights	\$3,359,621	P-27	\$0	\$3,359,621		\$0	\$3,359,621
28		Water Treatment Structures &	\$159,771,896	P-28	\$0 \$0	\$159,771,896		\$0 \$0	\$159,771,896
20	551.000	Improvements	\$155,771,050	1-20	ΨŪ	φ133,771,030		ψυ	φ155,771,050
29	332.000	Water Treatment Equipment	\$171,348,268	P-29	\$0	\$171,348,268		\$0	\$171,348,268
30	333.000	Water Treatment - Other	\$1,473,221	P-30	\$0 \$0	\$1,473,221		\$0 \$0	\$1,473,221
31	555.000	TOTAL WATER TREATMENT PLANT	\$335,953,006	1-50	\$0	\$335,953,006		\$0 \$0	\$335,953,006
31			\$333,833,000		φυ	<i>4</i> 555,855,000		φυ	\$333,833,000
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$5,404,400	P-33	\$0	\$5,404,400		\$0	\$5,404,400
34	341.000	Transmission & Distribution Structures &	\$13,044,809	P-34	\$0 \$0	\$13,044,809		\$0 \$0	\$13,044,809
34	541.000	Impr	ψ13,044,003	1-34	ΨŪ	ψ13,044,003		ψυ	φ13,0 4 4,003
35	342.000	Distribution Reservoirs & Standpipes	\$50,341,585	P-35	\$0	\$50,341,585		\$0	\$50,341,585
36	343.000	Transmission & Distribution Mains	\$1,983,670,441	P-35	\$0 \$0	\$1,983,670,441		\$0 \$0	\$1,983,670,441
30 37	344.000	Fire Mains	\$637,786	P-30	\$0 \$0	\$637,786		\$0 \$0	\$637,786
38	345.000	Services	\$116,234,516	P-37	\$0 \$0	\$116,234,516		\$0 \$0	\$116,234,516
38 39	346.000	Meters	\$201,835,433	P-30	\$0 \$0	\$201,835,433		\$0 \$0	\$201,835,433
39 40	340.000	Meter Installation	\$47,294,875	P-39 P-40	\$0 \$0	\$47,294,875		\$0 \$0	\$47,294,875
	348.000	Hydrants	\$121,888,580	P-40 P-41	\$0 \$0	\$121,888,580		\$0 \$0	\$121,888,580
41 42	349.000	Other Transmission & Distribution Plant		P-41 P-42	\$0 \$0			\$0 \$0	
42 43	349.000	TOTAL TRANSMISSION & DIST. PLANT	\$91,457 \$2,540,443,882	P-42	\$0	\$91,457 \$2,540,443,882		<u>\$0</u> \$0	\$91,457 \$2,540,443,882
43		TOTAL TRANSMISSION & DIST. PLANT	\$2,540,443,002		ቅሀ	\$ 2, 340,443,662		\$ 0	\$2,340,443,002
4.4									
44									
45	0.000	CAPITALIZATION	¢0	P-45	¢0	¢0		¢0	¢0.
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
40			<u> </u>		0.9	¢_		¢0	0.0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
47	389.000	General Land & Land Rights	\$1,025,605	P-48	\$0	\$1,025,605		\$0	\$1,025,605
40 49	390.000	Stores Shops Equipment Structures	\$35,746,933	P-49	\$0 \$0	\$35,746,933		\$0 \$0	\$35,746,933
49 50	390.000	Office Structures	\$15,447,953	P-49 P-50	\$0 \$0	\$15,447,953		\$0 \$0	\$15,447,953
	390.100	General Structures - HVAC		P-50 P-51	\$0 \$0			\$0 \$0	
51 52	390.200	Miscellaneous Structures	\$1,384,915 \$3,805,566	P-51 P-52	\$0 \$0	\$1,384,915 \$3,805,566		\$0 \$0	\$1,384,915 \$3,805,566
52 53	390.300	Structures & Improvements - Leasehold	\$3,805,566	P-52 P-53	\$0 \$0	\$3,805,566		\$0 \$0	\$3,805,566 \$181,776
55	390.900	Jou actures a improvements - reasenoia	ן קוסו,//ס	- -55	φU	φιοι,//Ό	1	φU	φιοι,//Ό

Accounting Schedule: 3 Sponsor: Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	G	H	
Line	Account #	2	<u>o</u> Total	Adjust.	-		Jurisdictional		<u>L</u> MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
54	391.000	Office Furniture and Equipment	\$2,338,312	P-54	\$0	\$2,338,312		\$0	\$2,338,312
55	391.100	Computers & Peripheral Equipment	\$4,956,678	P-55	\$0	\$4,956,678		\$0	\$4,956,678
56	391.200	Computer Hardware & Software	\$7,885,742	P-56	\$0 \$0	\$7,885,742		\$0	\$7,885,742
57 58		Computer Software	\$56,190,497	P-57 P-58	\$0 \$0	\$56,190,497		\$0 \$0	\$56,190,497
58 59	391.300	Other Office Equipment BTS Initial Investment	\$60,260 \$46,360,756	P-56 P-59	\$0 \$0	\$60,260 \$46,360,756		\$0 \$0	\$60,260 \$46,360,756
60	392.000	Transportation Equipment	\$2,493,718	P-60	\$0 \$0	\$2,493,718		\$0 \$0	\$2,493,718
61	392.100	Transportation Equipment - Light Trucks	\$19,279,263	P-61	\$0	\$19,279,263		\$0 \$0	\$19,279,263
62	392.200	Transportation Equipment - Heavy Trucks	\$25,294,299	P-62	\$0	\$25,294,299		\$0	\$25,294,299
63	392.300	Transportation Equipment - Cars	\$4,804,809	P-63	\$0	\$4,804,809		\$0	\$4,804,809
64	392.400	Transportation Equipment - Other	\$10,225,065	P-64	\$0	\$10,225,065		\$0	\$10,225,065
65	393.000	Store Equipment	\$863,007	P-65	\$0	\$863,007		\$0	\$863,007
66	394.000	Tools, Shop, & Garage Equipment	\$12,853,606	P-66	\$0	\$12,853,606		\$0	\$12,853,606
67	395.000	Laboratory Equipment	\$2,247,174	P-67	\$0	\$2,247,174		\$0	\$2,247,174
68		Power Operated Equipment	\$2,468,107	P-68	\$0	\$2,468,107		\$0	\$2,468,107
69		Communication Equipment	\$631,883	P-69	\$0	\$631,883		\$0	\$631,883
70	397.100	Communication Equipment (non telephone)	\$13,656,133	P-70	\$0	\$13,656,133		\$0	\$13,656,133
71	397.200	Telephone Equipment	\$169,627	P-71	\$0	\$169,627		\$0	\$169,627
72	398.000	Miscellaneous Equipment	\$5,869,635	P-72	\$0	\$5,869,635		\$0	\$5,869,635
73	399.000	Other Tangible Property	\$398,234	P-73	\$0	\$398,234		\$0	\$398,234
74		TOTAL GENERAL PLANT	\$276,639,553		\$0	\$276,639,553		\$0	\$276,639,553
75		TRANSMISSION & DISTRIBUTION							
76	340.000	Transmission & Distribution Land	\$0	P-76	\$0	\$0		\$0	\$0
77	341.000	Transmission & Distribution Structures & Impr	\$7,281	P-77	\$0	\$7,281		\$0	\$7,281
78		Distribution Reservoirs & Standpipes	\$0	P-78	\$0	\$0		\$0	\$0
79	343.000	Transmission & Distribution Mains	\$0	P-79	\$0	\$0		\$0	\$0
80	344.000	Fire Mains	\$0	P-80	\$0	\$0		\$0	\$0
81	345.000	Services	\$0	P-81	\$0	\$0		\$0	\$0
82	346.000	Meters	\$0	P-82	\$0	\$0		\$0	\$0
83	347.000	Meter Installation	\$0	P-83	\$0	\$0		\$0	\$0
84	348.000	Hydrants	\$0	P-84	\$0	\$0		\$0	\$0
85	349.000	Other Transmission & Distribution Plant	\$0	P-85	\$0	\$0		\$0	\$0
86		TOTAL TRANSMISSION & DISTRIBUTION	\$7,281		\$0	\$7,281		\$0	\$7,281
87		COLLECTION PLANT							
88		Land & Land Rights	\$117,550	P-88	\$0	\$117,550		\$0	\$117,550
89	351.000	Structures & Improvements	\$3,855,265	P-89	\$0	\$3,855,265		\$0	\$3,855,265
90	352.100	Collection Sewers - Force	\$8,234,268	P-90	\$0 \$0	\$8,234,268		\$0 \$0	\$8,234,268
91 92	352.200 353.000	Collection Sewers - Gravity Services to Customers	\$46,238,275	P-91 P-92	\$0 \$0	\$46,238,275		\$0 \$0	\$46,238,275
92 93	353.000	Flow Measuring Devices	\$3,138,572 \$582,365	P-92 P-93	\$0 \$0	\$3,138,572 \$582,365		\$0 \$0	\$3,138,572 \$582,365
93 94	356.000	Other Collection Plant Facilities	\$129,668	P-93	\$0 \$0	\$129,668		\$0 \$0	\$362,363 \$129,668
95	000.000	TOTAL COLLECTION PLANT	\$62,295,963	1 34	\$0	\$62,295,963		\$0	\$62,295,963
			. , -,			. , -,			
96 07	200.000	SYSTEM PUMPING PLANT	¢450.000	D 07	¢o	¢450.000		¢o	¢450.000
97 98		Land & Land Rights	\$152,298	P-97 P-98	\$0 \$0	\$152,298 \$3,392,961		\$0 \$0	\$152,298 \$2,202,064
98 99	361.000 362.000	Structures & Improvements Receiving Wells	\$3,392,961 \$769,568	P-98 P-99	\$0 \$0	\$3,392,961 \$769,568		\$0 \$0	\$3,392,961 \$769,568
99 100	363.000	Electric Pumping Equipment	\$5,312,356	P-100	\$0 \$0	\$5,312,356		\$0 \$0	\$5,312,356
100	365.000	Other Pumping Equipment	\$1,560,428	P-100	\$0 \$0	\$1,560,428		\$0 \$0	\$1,560,428
101	303.000	TOTAL SYSTEM PUMPING PLANT	\$11,187,611		\$0 \$0	\$11,187,611		\$0 \$0	\$11,187,611
103		TREATMENT & DISPOSAL PLANT							
103	370.000	Land & Land Rights	\$803,046	P-104	\$0	\$803,046		\$0	\$803,046
104	370.000	Structures & Improvements	\$9,329,295	P-104 P-105	\$0 \$0	\$9,329,295		\$0 \$0	\$9,329,295
105	372.000	Treatment and Disposal Plant Equipment	\$17,295,300	P-105 P-106	\$0 \$0	\$17,295,300		\$0 \$0	\$17,295,300
107	373.000	Plant Sewers	\$11,877,660	P-107	\$0	\$11,877,660		\$0 \$0	\$11,877,660
108		Outfall Sewer Lines	\$382,503	P-108	\$0	\$382,503		\$0	\$382,503
109		TOTAL TREATMENT & DISPOSAL PLANT	\$39,687,804		\$0	\$39,687,804		\$0	\$39,687,804
110	I	TOTAL PLANT IN SERVICE	\$3,495,252,652	I	\$0	\$3,495,252,652		\$0	\$3,495,252,652
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			, , , , , , , , , , , , , , , , , , , ,		ψŪ	, . , , ,

Accounting Schedule: 3 Sponsor: Amanda McMellen Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2		Organization	\$255,201	0.00%	\$0
3		Franchises & Consents	\$49,260	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,063,741	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,368,202		\$0
6		SOURCE OF SUPPLY PLANT			
0 7	310.000	Land & Land Rights	\$3,618,176	0.00%	\$0
8		Structures & Improvements	\$27,794,326	0.00 <i>%</i> 1.97%	\$547,548
9		Collection & Impound Reservoirs	\$168,617	0.35%	\$590
9 10		Lake, River, & Other Intakes	\$7,740,397	3.57%	\$276,332
11		Wells & Springs	\$10,957,722	2.52%	\$276,135
12		Infiltration Galleries & Tunnels	\$1,804	1.77%	\$32
13		Supply Mains	\$22,608,202	1.45%	\$327,819
14		Other P/E-Supply	\$419,067	4.97%	\$20,828
15	••••••	TOTAL SOURCE OF SUPPLY PLANT	\$73,308,311		\$1,449,284
-			+ - , , -		Ŧ, -, -
16		PUMPING PLANT			
17	320.000	Pumping Land & Land Rights	\$472,629	0.00%	\$0
18	321.000	Pumping Structures & Improvements	\$35,994,130	3.95%	\$1,421,768
19	323.000	Power Generation Equipment	\$16,132,648	3.05%	\$492,045
20	324.000	Steam Pumping Equipment	\$234,170	1.89%	\$4,426
21	325.000	Electric Pumping Equipment	\$86,421,967	1.89%	\$1,633,376
22	326.000	Diesel Pumping Equipment	\$2,447,049	1.89%	\$46,250
23	327.000	Pump Equip Hydraulic	\$625,138	1.89%	\$11,816
24	328.000	Other Pumping Equipment	\$12,033,308	1.89%	\$227,430
25		TOTAL PUMPING PLANT	\$154,361,039		\$3,837,111
26		WATER TREATMENT PLANT			
20	330.000	Water Treatment Land & Land Rights	\$3,359,621	0.00%	\$0
28		Water Treatment Structures &	\$159,771,896	2.34%	\$3,738,662
20	331.000	Improvements	ψ159,771,090	2.5470	φ 3 ,730,002
29	332.000	Water Treatment Equipment	\$171,348,268	2.18%	\$3,735,393
30		Water Treatment - Other	\$1,473,221	3.33%	\$49,058
31	0001000	TOTAL WATER TREATMENT PLANT	\$335,953,006		\$7,523,113
• •			+,,		<i> </i>
32		TRANSMISSION & DIST. PLANT			
33	340.000	Transmission & Distribution Land	\$5,404,400	0.00%	\$0
34		Transmission & Distribution Structures &	\$13,044,809	1.49%	\$194,367
		Impr			
35	342.000	Distribution Reservoirs & Standpipes	\$50,341,585	1.70%	\$855,807
36		Transmission & Distribution Mains	\$1,983,670,441	1.39%	\$27,573,019
37	344.000	Fire Mains	\$637,786	1.56%	\$9,949

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
38	345.000	Services	\$116,234,516	2.92%	\$3,394,048
39		Meters	\$201,835,433	2.40%	\$4,844,050
40		Meter Installation	\$47,294,875	2.40%	\$1,135,077
41		Hydrants	\$121,888,580	1.85%	\$2,254,938
42	349.000	Other Transmission & Distribution Plant	\$91,457	2.96%	\$2,707
43	0101000	TOTAL TRANSMISSION & DIST. PLANT	\$2,540,443,882	210070	\$40,263,962
			<i> </i>		<i>•••••••••••••••••••••••••••••••••••••</i>
44		INCENTIVE COMPENSATION			
		CAPITALIZATION			
45	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
-		······	T -		
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION			
47		GENERAL PLANT			
48	389.000	General Land & Land Rights	\$1,025,605	0.00%	\$0
49	390.000	Stores Shops Equipment Structures	\$35,746,933	3.02%	\$1,080,844
50	390.100	Office Structures	\$15,447,953	2.09%	\$322,862
51	390.200	General Structures - HVAC	\$1,384,915	2.09%	\$28,945
52		Miscellaneous Structures	\$3,805,566	3.72%	\$141,567
53		Structures & Improvements - Leasehold	\$181,776	4.16%	\$7,563
54	391.000	Office Furniture and Equipment	\$2,338,312	3.56%	\$83,231
55	391.100	Computers & Peripheral Equipment	\$4,956,678	19.09%	\$946,029
56	391.200	Computer Hardware & Software	\$7,885,742	19.09%	\$1,505,649
57	391.250	Computer Software	\$56,190,497	5.00%	\$2,809,524
58	391.300	Other Office Equipment	\$60,260	10.40%	\$6,266
59	391.400	BTS Initial Investment	\$46,360,756	5.00%	\$2,318,038
60	392.000	Transportation Equipment	\$2,493,718	3.45%	\$86,034
61	392.100	Transportation Equipment - Light Trucks	\$19,279,263	5.56%	\$1,071,634
62	392.200	Transportation Equipment - Heavy Trucks	\$25,294,299	0.00%	\$128
63	392.300	Transportation Equipment - Cars	\$4,804,809	0.04%	\$1,725
64	392.400	Transportation Equipment - Other	\$10,225,065	6.13%	\$626,333
65 00	393.000	Store Equipment	\$863,007	3.88%	\$33,515
66 07	394.000	Tools, Shop, & Garage Equipment	\$12,853,606	3.78%	\$485,850
67 62	395.000	Laboratory Equipment	\$2,247,174	4.08%	\$91,764
68 60	396.000	Power Operated Equipment	\$2,468,107	4.15%	\$102,342
69 70	397.000	Communication Equipment	\$631,883	6.67%	\$42,146
70	397.100	Communication Equipment (non telephone)	\$13,656,133	5.76%	\$786,735
71	207 200	Tolophono Equipmont	\$160.627	0 000/	¢15.062
71 72	397.200 398.000	Telephone Equipment Miscellaneous Equipment	\$169,627 \$5,869,635	8.88% 6.48%	\$15,062 \$380,292
72 73	398.000	Other Tangible Property	\$398,234	0.40% 1.75%	\$380,292 \$6,981
73 74	533.000	TOTAL GENERAL PLANT	\$276,639,553	1.75/0	\$12,981,059
/ *			ψ210,033,333		ψ12,301,033
I		1	1	I	I

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
75		TRANSMISSION & DISTRIBUTION			
76	340.000	Transmission & Distribution Land	\$0	0.00%	\$0
77	341.000	Transmission & Distribution Structures &	\$7,281	1.50%	\$109
		Impr			
78	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
79		Transmission & Distribution Mains	\$0	0.00%	\$0
80		Fire Mains	\$0	0.00%	\$0
81	345.000	Services	\$0	0.00%	\$0
82		Meters	\$0	0.00%	\$0
83		Meter Installation	\$0	0.00%	\$0 \$0
84 85	348.000	Hydrants	\$0	0.00%	\$0 \$0
85 86	349.000	Other Transmission & Distribution Plant	\$0	0.00%	<u>\$0</u> \$109
86		TOTAL TRANSMISSION & DISTRIBUTION	\$7,281		\$109
87		COLLECTION PLANT			
88	350.000	Land & Land Rights	\$117,550	0.00%	\$0
89		Structures & Improvements	\$3,855,265	2.03%	\$78,262
90		Collection Sewers - Force	\$8,234,268	1.64%	\$135,042
91		Collection Sewers - Gravity	\$46,238,275	1.58%	\$730,565
92		Services to Customers	\$3,138,572	2.87%	\$90,077
93		Flow Measuring Devices	\$582,365	3.38%	\$19,684
94	356.000	Other Collection Plant Facilities	\$129,668	3.15%	\$4,085
95		TOTAL COLLECTION PLANT	\$62,295,963		\$1,057,715
96		SYSTEM PUMPING PLANT			
97	360.000	Land & Land Rights	\$152,298	0.00%	\$0
98	361.000	Structures & Improvements	\$3,392,961	2.17%	\$73,628
99	362.000	Receiving Wells	\$769,568	2.87%	\$22,087
100	363.000	Electric Pumping Equipment	\$5,312,356	4.31%	\$228,963
101	365.000	Other Pumping Equipment	\$1,560,428	4.31%	\$67,254
102		TOTAL SYSTEM PUMPING PLANT	\$11,187,611		\$391,932
400					
103		TREATMENT & DISPOSAL PLANT	¢000.040	0.00%	¢0.
104		Land & Land Rights	\$803,046	0.00%	\$0
105		Structures & Improvements	\$9,329,295	1.43%	\$133,409 \$686,622
106 107		Treatment and Disposal Plant Equipment	\$17,295,300	3.97%	\$686,623 \$100,042
107 108		Plant Sewers Outfall Sewer Lines	\$11,877,660	1.60%	\$190,042 \$11,628
108	314.000	TOTAL TREATMENT & DISPOSAL PLANT	\$382,503 \$39,687,804	3.04%	<u>\$11,628</u> \$1,021,702
109		DISPUSAL INCALINENT & DISPUSAL FLANT	φ39,007,004		φι,υ ΖΙ, / UΖ
110		Total Depreciation	\$3,495,252,652		\$68,525,987

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Accumulated Depreciation Reserve

	Δ	<u>B</u>	<u>C</u>	D	<u>E</u>	F	<u>G</u>	H	
Line	<u>A</u> Account	<u> </u>	<u>o</u> Total	Adjust.	–	As Adjusted	<u>u</u> Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1 2	201 000		¢2 022	P-2	¢0	¢2 022		¢0	¢2.022
2 3	301.000 302.000	Organization Franchises & Consents	\$2,933 \$0	P-2 P-3	\$0 \$0	\$2,933 \$0		\$0 \$0	\$2,933 \$0
3 4	302.000	Miscellaneous Intangible Plant Studies	\$308,373	P-3	\$0 \$0	\$0 \$308,373		\$0	\$0 \$308,373
4 5	303.000	TOTAL INTANGIBLE PLANT	\$308,373	F-4	\$0	\$311,306		\$0	\$311,306
5			\$311,500		φυ	\$511,500		ΨŪ	ψ311,300
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures & Improvements	\$4,755,200	P-8	\$0	\$4,755,200		\$0	\$4,755,200
9	312.000	Collection & Impound Reservoirs	\$100,737	P-9	\$0	\$100,737		\$0	\$100,737
10	313.000	Lake, River, & Other Intakes	\$2,222,912	P-10	\$0	\$2,222,912		\$0	\$2,222,912
11	314.000	Wells & Springs	\$2,806,796	P-11	\$0	\$2,806,796		\$0	\$2,806,796
12	315.000	Infiltration Galleries & Tunnels	\$529	P-12	\$0	\$529		\$0	\$529
13	316.000	Supply Mains	\$9,919,892	P-13	\$0	\$9,919,892		\$0	\$9,919,892
14	317.000	Other P/E-Supply	\$36,442	P-14	\$0	\$36,442		\$0	\$36,442
15		TOTAL SOURCE OF SUPPLY PLANT	\$19,842,508		\$0	\$19,842,508		\$0	\$19,842,508
40									
16	220.000	PUMPING PLANT	¢500	D 47	¢ E O O	¢o		¢0	¢o
17 19	320.000	Pumping Land & Land Rights	\$590	P-17 P-18	-\$590	\$0 \$11 272 220		\$0 \$0	\$0 \$11,272,239
18 19	321.000	Pumping Structures & Improvements	\$11,272,239	P-18 P-19	\$0 \$0	\$11,272,239		\$0 \$0	
20	323.000 324.000	Power Generation Equipment Steam Pumping Equipment	\$2,147,067 -\$30,028	P-19 P-20	\$0 \$0	\$2,147,067 -\$30,028		\$0 \$0	\$2,147,067 -\$30,028
20	325.000	Electric Pumping Equipment	\$25,646,946	P-20	\$0 \$0	\$25,646,946		\$0	\$25,646,946
22	326.000	Diesel Pumping Equipment	\$1,947,248	P-22	\$0 \$0	\$1,947,248		\$0	\$1,947,248
23	327.000	Pump Equip Hydraulic	\$94,720	P-23	\$0	\$94,720		\$0	\$94,720
24	328.000	Other Pumping Equipment	-\$1,135,654	P-24	\$0	-\$1,135,654		\$0	-\$1,135,654
25		TOTAL PUMPING PLANT	\$39,943,128		-\$590	\$39,942,538		\$0	\$39,942,538
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$0	P-27	\$0	\$0		\$0	\$0
28	331.000	Water Treatment Structures &	\$52,625,872	P-28	\$0	\$52,625,872		\$0	\$52,625,872
		Improvements							
29	332.000	Water Treatment Equipment	\$44,715,094	P-29	\$0	\$44,715,094		\$0	\$44,715,094
30	333.000	Water Treatment - Other	\$713,870	P-30	\$0	\$713,870		\$0	\$713,870
31		TOTAL WATER TREATMENT PLANT	\$98,054,836		\$0	\$98,054,836		\$0	\$98,054,836
32		TRANSMISSION & DIST. PLANT							
32 33	340.000	Transmission & Distribution Land	\$17	P-33	-\$17	\$0		\$0	\$0
33 34	340.000	Transmission & Distribution Structures &	\$6,173,556	P-33	\$0	\$6,173,556		\$0	\$6,173,556
54	341.000	Impr	ψ0,175,550	1-34	ΨΟ	φ0,170,000		ΨŪ	φ0,173,330
35	342.000	Distribution Reservoirs & Standpipes	\$18,288,362	P-35	\$0	\$18,288,362		\$0	\$18,288,362
36	343.000	Transmission & Distribution Mains	\$285,293,529	P-36	\$0 \$0	\$285,293,529		\$0	\$285,293,529
37	344.000	Fire Mains	\$208,746	P-37	\$0	\$208,746		\$0	\$208,746
38	345.000	Services	\$14,914,375	P-38	\$0	\$14,914,375		\$0	\$14,914,375
39	346.000	Meters	-\$17,193,329	P-39	\$0	-\$17,193,329		\$0	-\$17,193,329
40	347.000	Meter Installation	\$15,849,480	P-40	\$0	\$15,849,480		\$0	\$15,849,480
41	348.000	Hydrants	\$18,944,390	P-41	\$0	\$18,944,390		\$0	\$18,944,390
42	349.000	Other Transmission & Distribution Plant	\$16,111	P-42	\$0	\$16,111		\$0	\$16,111
43		TOTAL TRANSMISSION & DIST. PLANT	\$342,495,237		-\$17	\$342,495,220		\$0	\$342,495,220
44		INCENTIVE COMPENSATION							
		CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
40		CAPITALIZATION	ወ		\$ 0	\$ 0		پ 0	ቅሀ
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	-\$1,599	P-48	\$1,599	\$0		\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$2,914,270	P-49	\$0	\$2,914,270		\$0	\$2,914,270
5 0	390.100	Office Structures	\$1,394,851	P-50	\$0 \$0	\$1,394,851		\$0	\$1,394,851
51	390.200	General Structures - HVAC	\$78,300	P-51	\$0 \$0	\$78,300		\$0	\$78,300
52	390.300	Miscellaneous Structures	\$2,007,181	P-52	\$0	\$2,007,181		\$0	\$2,007,181
53	390.900	Structures & Improvements - Leasehold	\$208,738	P-53	\$0	\$208,738		\$0	\$208,738
		Office Furniture and Equipment	\$1,077,028			\$1,077,028			\$1,077,028
	-	•••		-			-		

Accounting Schedule: 6 Sponsor: Amanda McMellen Page: 1 of 2 Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	D	Ē	Ē	<u>G</u>	Н	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
55	391.100	Computers & Peripheral Equipment	\$2,401,465	P-55	\$0	\$2,401,465		\$0	\$2,401,465
56	391.200	Computer Hardware & Software	\$6,916,403	P-56	\$0	\$6,916,403		\$0	\$6,916,403
57	391.250	Computer Software	\$15,404,702	P-57	\$0	\$15,404,702		\$0	\$15,404,702
58	391.300	Other Office Equipment	-\$26,139	P-58	\$0	-\$26,139		\$0	-\$26,139
59	391.400	BTS Initial Investment	\$21,511,786	P-59	\$0	\$21,511,786		\$0	\$21,511,786
60	392.000	Transportation Equipment	\$769,071	P-60	\$0	\$769,071		\$0	\$769,071
61	392.100	Transportation Equipment - Light Trucks	\$4,655,339	P-61	\$0	\$4,655,339		\$0	\$4,655,339
62	392.200	Transportation Equipment - Heavy Trucks	\$4,450,924	P-62	\$0	\$4,450,924		\$0	\$4,450,924
63	392.300	Transportation Equipment - Cars	\$2,262,035	P-63	\$0	\$2,262,035		\$0	\$2,262,035
64	392.400	Transportation Equipment - Other	\$3,980,929	P-64	\$0	\$3,980,929		\$0	\$3,980,929
65 66	393.000 394.000	Store Equipment	\$11,042 \$4 318 330	P-65 P-66	\$0 \$0	\$11,042 \$4,218,220		\$0 \$0	\$11,042 \$4,318,230
67	394.000	Tools, Shop, & Garage Equipment Laboratory Equipment	\$4,318,230 \$890,745	P-66	\$0 \$0	\$4,318,230 \$890,745		\$0 \$0	\$4,318,230 \$890,745
68	396.000	Power Operated Equipment	\$2,026,460	P-67	\$0 \$0	\$2,026,460		\$0 \$0	\$2,026,460
69	397.000	Communication Equipment	\$2,020,400 \$71,756	P-69	\$0 \$0	\$71,756		\$0	\$2,020,400 \$71,756
70	397.100	Communication Equipment (non telephone)	\$2,531,228	P-70	\$0 \$0	\$2,531,228		\$0	\$2,531,228
	0071100	communication Equipment (non telephone)	<i>\</i> \\\\\\\\\\\\\		ΨŪ	<i>\</i> \\\\\\\\\\\\\		ΨU ΨU	<i>\\\\\\\\\\\\\</i>
71	397.200	Telephone Equipment	\$102,254	P-71	\$0	\$102,254		\$0	\$102,254
72	398.000	Miscellaneous Equipment	\$1,435,197	P-72	\$0	\$1,435,197		\$0	\$1,435,197
73	399.000	Other Tangible Property	-\$281,852	P-73	\$0	-\$281,852		\$0	-\$281,852
74		TOTAL GENERAL PLANT	\$81,110,344		\$1,599	\$81,111,943		\$0	\$81,111,943
75		TRANSMISSION & DISTRIBUTION							
76	340.000	Transmission & Distribution Land	\$0	P-76	\$0	\$0		\$0	\$0
77	341.000	Transmission & Distribution Structures &	\$1,173	P-77	\$0	\$1,173		\$0	\$1,173
70	242.000	Impr Distrikution Decomosing & Standmines	¢4.004	D 70	¢0	¢4 004		¢o	¢4 004
78 70	342.000	Distribution Reservoirs & Standpipes Transmission & Distribution Mains	-\$1,391	P-78 P-79	\$0 \$0	-\$1,391		\$0 \$0	-\$1,391
79 80	343.000 344.000	Fire Mains	-\$857 \$0	P-79 P-80	\$0 \$0	-\$857 \$0		\$0 \$0	-\$857 \$0
80 81	345.000	Services	\$0 \$0	P-80	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
82	346.000	Meters	-\$24	P-82	\$0 \$0	-\$24		\$0 \$0	-\$24
83	347.000	Meter Installation	\$0	P-83	\$0 \$0	\$0		\$0	\$0
84	348.000	Hydrants	\$5	P-84	\$0	\$5		\$0	\$5
85	349.000	Other Transmission & Distribution Plant	\$0	P-85	\$0	\$0		\$0	\$0
86		TOTAL TRANSMISSION & DISTRIBUTION	-\$1,094		\$0	-\$1,094		\$0	-\$1,094
87		COLLECTION PLANT							
88	350.000	Land & Land Rights	\$0	P-88	\$0	\$0		\$0	\$0
89	351.000	Structures & Improvements	\$1,588,802	P-89	\$0	\$1,588,802		\$0	\$1,588,802
90	352.100	Collection Sewers - Force	\$2,729,703	P-90	\$0	\$2,729,703		\$0	\$2,729,703
91	352.200	Collection Sewers - Gravity	\$15,192,792	P-91	\$0	\$15,192,792		\$0	\$15,192,792
92	353.000	Services to Customers	\$466,348	P-92	\$0 \$0	\$466,348		\$0	\$466,348
93 94	354.000 356.000	Flow Measuring Devices Other Collection Plant Facilities	\$378,654 \$8,003	P-93 P-94	\$0 \$0	\$378,654		\$0	\$378,654
94 95	356.000	TOTAL COLLECTION PLANT	\$20,364,302	P-94	\$0	\$8,003 \$20,364,302		\$0 \$0	\$8,003 \$20,364,302
90			ψ 20,304,3 0Ζ		φU	¥20,304,302		φŪ	ψ 20,304,30 2
96		SYSTEM PUMPING PLANT							
97	360.000	Land & Land Rights	\$27	P-97	-\$27	\$0		\$0	\$0
98	361.000	Structures & Improvements	\$496,862	P-98	\$0	\$496,862		\$0	\$496,862
99	362.000	Receiving Wells	\$429,362	P-99	\$0	\$429,362		\$0	\$429,362
100	363.000	Electric Pumping Equipment	\$2,302,175	P-100	\$0	\$2,302,175		\$0	\$2,302,175
101	365.000	Other Pumping Equipment	\$1,328,101	P-101	\$0	\$1,328,101		\$0	\$1,328,101
102		TOTAL SYSTEM PUMPING PLANT	\$4,556,527		-\$27	\$4,556,500		\$0	\$4,556,500
103		TREATMENT & DISPOSAL PLANT							. -
104	370.000	Land & Land Rights	\$0	P-104	\$0	\$0		\$0	\$0
105	371.000	Structures & Improvements	\$1,695,946	P-105	\$0 \$0	\$1,695,946		\$0	\$1,695,946
106	372.000	Treatment and Disposal Plant Equipment	\$5,862,460 \$2,082,802	P-106	\$0 \$0	\$5,862,460		\$0	\$5,862,460 \$2,082,802
107 108	373.000 374.000	Plant Sewers Outfall Sewer Lines	\$2,083,803 \$35,901	P-107 P-108	\$0 \$0	\$2,083,803 \$35,901		\$0 \$0	\$2,083,803 \$35,901
108	374.000	TOTAL TREATMENT & DISPOSAL PLANT	\$35,90 <u>1</u> \$9,678,110	F-100	\$0 \$0	\$35,901 \$9,678,110		\$0 \$0	\$35,901 \$9,678,110
103		TO THE INCATINE OF OUT OF OUT FLANT	ψ 3 ,070,110		φŪ	ψ 3 ,070,110			φ 3 ,070,110
110		TOTAL DEPRECIATION RESERVE	\$616,355,204		\$965	\$616,356,169	I	\$0	\$616,356,169
			,, ,,			,,,		<u> </u>	,,,

Accounting Schedule: 6 Sponsor: Amanda McMellen Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Cash Working Capital

	A	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	G
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE	• · • • • • • • • • • • • • • • • • • • •					
2	Purchased Water	\$1,507,704			13.700000	0.037534	\$56,590
3	Fuel and Power	\$12,943,420			24.100000	0.066027	\$854,615
4	Chemical	\$13,459,100			8.000000	0.021918	\$294,997
5	Waste Disposal	\$2,779,115			-32.000000	-0.087671	-\$243,648
6	Labor/Base Payroll	\$38,624,105			34.200000	0.093699	\$3,619,041
7	Pensions	-\$3,791,627			48.700000	0.133425	-\$505,898
8	OPEB	-\$1,855,492			0.000000	0.000000	\$0 \$754.005
9	Group Insurance	\$7,700,546			35.600000	0.097534	\$751,065
10	401K DCP	\$1,030,715			36.500000	0.100000	\$103,072
11 12	IDCP IESPP	\$839,996			36.500000	0.100000	\$84,000 \$0
12	IVEBA	\$0 \$40.005			0.000000 -168.800000	0.000000	\$0 \$22,220
	Other Benefits	\$48,285				-0.462462	-\$22,330
14 15	Support Services	\$0 \$29,872,829			0.000000 47.900000	0.000000 0.131233	\$0 \$3,920,300
15	Contracted Services	\$3,491,224			-3.100000	-0.008493	\$3,920,300 -\$29,651
17	Building Maintenance and Services	\$1,363,349			-7.000000	-0.019179	-\$26,147
18	Telecommunications expense	\$879,632			13.500000	0.036986	\$32,534
19	Postage expense	\$1,992,811			10.800000	0.029589	\$58,965
20	Office Supplies and Services	\$777,392			66.200000	0.181369	\$140,995
20	Employee related expense travel and	\$1,194,795			-2.800000	-0.007671	-\$9,165
21	entertainment	ψ1,134,735			-2.000000	-0.007071	-43,103
22	Rents	\$285,317			32.900000	0.090138	\$25,718
23	Transporation	\$2,619,861			-3.600000	-0.009863	-\$25,840
24	Miscellaneous Expense	\$1,149,387			11.600000	0.031780	\$36,528
25	Uncollectible Expense	\$3,279,104			0.000000	0.000000	\$0
26	Customer Accounting	\$930,242			-30.200000	-0.082740	-\$76,968
27	Regulatory Expense	\$103,965			0.700000	0.001924	\$200
28	Insurance Other than Group	\$7,036,632			114.100000	0.312603	\$2,199,673
29	Maintenance Supplies and Services	\$8,620,464			15.400000	0.042192	\$363,714
30	PSC Assessment	\$1,953,287			81.700000	0.223836	\$437,216
31	Telecommunication expense	\$390,743			13.500000	0.036986	\$14,452
32	Transportation	\$1,098,658			-3.600000	-0.009863	-\$10,836
33	Cash Vouchers	-\$7,996,255			5.600000	0.015342	-\$122,678
34	TOTAL OPERATION AND MAINT. EXPENSE	\$132,329,304					\$11,920,514
35	TAXES						
36	Payroll Tax	\$2,963,578			34.200000	0.093699	\$277,684
37	Property Tax	\$29,750,494			-112.200000	-0.307397	-\$9,145,212
38	TOTAL TAXES	\$32,714,072					-\$8,867,528
39	CWC REQ'D BEFORE RATE BASE OFFSETS	\$165,043,376			6.750000	0.018498	\$3,052,986
40							
40	TAX OFFSET FROM RATE BASE	¢4 000 450			40 400000	0.007074	¢50 400
41	Federal Tax Offset	\$1,922,453			10.100000	0.027671	\$53,196 \$0,446
42	State Tax Offset	\$341,388			10.100000	0.027669	\$9,446 \$0
43	City Tax Offset	\$0 \$50 316 433			0.000000	0.000000	\$0 \$5 583 061
44 45	Interest Expense Offset	\$50,316,432			-40.500000	-0.110959	-\$5,583,061
45	TOTAL TAX OFFSET FROM RATE BASE	\$52,580,273					-\$5,520,419
46	TOTAL CASH WORKING CAPITAL REQUIRED	\$217,623,649					-\$2,467,433

Number Number Number Number Number Number Allocations		<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	Ē	<u>G</u>	H	l	J	K	L	M
Dec-1 (Prom Add, Sch.) (C+0) (Prom Add, Sch.) (C+1) (Prom Add, Sch.) (C+1) (Prom Add, Sch.)							-	• •				•	-	MO Adj. Juris.
Rev-1 COPERATING REVENUES See Nors(1)	Number	Number	Income Description		Labor	Non Labor	Number	•	-	Allocations	•			
Rev-3 441:100 Revisionial \$223,371,424 See Note(1) Rev-3 \$51,72,754 100,00% \$4,327,414 \$241,337,725 See Note(1) See Note(1) Rev-3 \$51,72,754 100,00% \$4,327,414 \$241,337,725 See Note(1) See Note(1) Rev-3 \$51,72,754 100,00% \$51,337,416 \$51,337,416 \$51,337,416 State Note(1) See Note(1) Rev-3 \$51,77,755 \$51,307,716 \$10,00% \$71,310 \$14,38,648 See Note(1) Rev-4 \$55,107,726 \$10,00% \$71,716 \$10,00% \$17,72 See Note(1) Rev-4 \$51,77,78 \$10,00% \$15,312 See Note(1) Rev-4 \$51,317,716 \$10,00% \$17,716,41 \$10,00% \$17,716,41 \$10,00% \$13,32,406 Rev-14 \$13,32,406 Rev-14 \$13,32,406 Rev-13 \$33,317,154 \$10,000% \$4,31,33,31,41 \$10,000% \$4,31,33,31,41 \$10,000% \$17,716,31 \$10,000% \$17,716,31 \$10,000% \$17,716,31 \$10,000% \$17,716,31 \$10,000% \$17,717,85 \$10,777,717 \$				(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H X I) + J	L + N	1 = K
Rev-4 61.20 Commercial \$71,742,167 Rev-3 \$71,742,167 Rev-3 \$51,07,079 Boology \$58,338,279 Rev-4 61.200 Printer Fip Protection \$51,07,792 Rev-5 \$51,07,709 Boology \$571,070 Boology \$571,070,613 Boology \$51,550,070,413 Boology \$51,550,070,413 Boology \$51,550,070,413 Boology <	Rev-1		OPERATING REVENUES											
Rev-4 441.30 Industrial \$15,107,755 Rev-4 \$15,107,755 IOD (N) \$4718,100 \$154,306,95 Rev-5 442,000 Pulsic Fire Protection \$5,137,147 IOD (N) \$372,0 \$373,0	Rev-2	461.100	Residential	\$236,371,954	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$236,371,954	100.00%	\$4,937,818	\$241,309,772	See Note(1)	See Note(1)
Rev-6 462.00 Private Fire Protection \$5,171,197 Rev-5 \$5,171,197 100.00% \$57,090 \$57,09	Rev-3	461.200	Commercial	\$71,742,167			Rev-3		\$71,742,167	100.00%	-\$5,353,888	\$66,388,279		
Rev-6 453.00 Public Fire Protection 5722 Rev-6 5752 100.00% 514.44 573.346 Rev-8 472.00 Other Revenue - Late Pryment Late Prymet P	Rev-4	461.300	Industrial	\$15,107,795			Rev-4		\$15,107,795	100.00%	-\$718,100	\$14,389,695		
Rev-F 453.00 Public Fire Protection 372.2 Rev-6 375.2 100.00% 554.44 373.86 Rev-7 472.00 Other Revenue - Late Payment Charge 383.84.00 Rev-8 588.80.0 100.00% 554.44 373.86.6 Rev-10 472.00 Other Revenue - Late Payment Charge 383.84.00 Rev-14 533.35.44 100.00% 554.44 373.86.6 Rev-14 475.00 Other Matter Revenue - Oper. Rev. 533.35.44 Rev-13 533.35.44 100.00% 524.84.45 100.00% 524.84.51 554.22.700 Rev-13 33.30.00 Other Matter Revenue - Oper. Rev. 573.31 Rev-13 573.31 100.00% 524.84.55 100.00% 524.84.55 73.712 30 Rev-14 526.00 Other Multer Revenue - Oper. Rev. 573.31 Rev-13 573.31 100.00% 524.84.55 564.85.74 564.85.74 564.85.74 564.85.74 564.85.74 564.85.74 564.85.74 564.85.74 564.85.74 564.85.74 564.85.74 564.85.74 564.85.74	Rev-5	462.000	Private Fire Protection	\$5,137,197			Rev-5		\$5,137,197	100.00%	\$57,069	\$5,194,266		
Rev-9 472.00 Other Revnine - Revit \$338.830 Rev-6 \$338.830 100.0% \$485.868 \$752,662 Rev-10 Still/TX.575 100.0% \$485.08 \$517,07,63 Rev-10 \$1177,675 100.0% \$422,40 \$11,622,08 \$11,622,08 \$11,622,08 \$11,622,08 \$11,622,08 \$11,622,08 \$11,622,08 \$11,622,08 \$11,622,08 \$11,72,575 \$100,00% \$22,430 \$11,622,08 \$11,622,08 \$11,622,08 \$11,622,08 \$12,72,722 \$11,72,755 \$100,00% \$23,930 \$361,43 \$17,272 \$11,72,725 \$11,72,725 \$12,727,22 \$11,72,727 </td <td>Rev-6</td> <td>463.000</td> <td>Public Fire Protection</td> <td>-\$752</td> <td></td> <td></td> <td>Rev-6</td> <td></td> <td>-\$752</td> <td>100.00%</td> <td>\$752</td> <td></td> <td></td> <td></td>	Rev-6	463.000	Public Fire Protection	-\$752			Rev-6		-\$752	100.00%	\$752			
Rev-19 464.00 Other Public Auth. \$7.706.63 Rev-3 \$7.706.63 100.00% 5-801.01 \$7.770.628 Rev-11 47.00 Other Public Auth. \$3.333.549 Rev-11 \$3.337.643 100.00% \$5.21.485.11 \$5.42.00 Rev-11 \$3.337.643 I00.00% \$5.21.485.11 \$5.42.00 \$5.42.00 Rev-13 \$52.00 Other Public Auth. \$77.20.27 Rev-11 \$3.33.63 100.00% \$5.24.496 \$5.42.00 Rev-14 \$55.00 Other Public Auth. \$77.20.27 Rev-14 \$77.03.07 \$5.43.6 Rev-14 \$55.00 Other Saver Favmue - Oper, Rev. \$77.20.27 \$5.33.50.092 \$53.50.000 \$53.50.000 \$53.5	Rev-7	470.000	Other Revenue - Late Payment Charge	\$808,340			Rev-7		\$808,340	100.00%	-\$14,494	\$793,846		
Rev-10 460.00 Seles for Resale \$11,774,575 Rev-10 \$11,774,575 T00.00% -55,2424 \$11,682,081 Rev-13 522,000 Other Fubilic Authority \$53,3745 Rev-12 \$53,3745 100.00% \$21,851,515 \$21	Rev-8	472.000	Other Revenue - Rent	\$838,630			Rev-8		\$838,630	100.00%	-\$85,968	\$752,662		
Rev-10 465.000 Sales for Resale \$11,774,575 Rev-10 \$11,774,575 TB00.00% -452,494 \$11,82,801 Rev-13 522,400 Other Public Autionity \$53,3745 Rev-12 \$53,3745 100,00% \$22,80,91 \$54,27,779 77.92 Rev-13 52,300 Rev Topper Public Autionity \$53,3745 Rev-12 \$53,3745 100,00% \$22,80,91 \$24,469 \$21,89,151 \$7,312 77.92 Rev-13 52,300 Rev-14 \$353,500,002 \$353,500,002 \$344,662 \$355,77,164 \$355,500,002 1 SOURCE OF SUPPLY EXPENSES \$355,500,002 \$355,500,002 \$355,800,007 \$50 \$569,551 100,00% \$31,72,940 \$34,462 \$35,320,449 \$36,48,49<	Rev-9	464.000	Other Public Auth.	\$7,870,643			Rev-9		\$7,870,643	100.00%	-\$691,017	\$7,179,626		
Rev-11 471.000 Other Water Revenue. Oper. Rev. \$3,233.540 Rev-11 \$3,233.540 100.00% \$2,233.540 100.00% \$2,233.540 100.00% \$2,233.540 100.00% \$2,233.540 100.00% \$2,233.540 100.00% \$2,233.540 100.00% \$2,233.540 100.00% \$2,233.540 100.00% \$2,233.540 100.00% \$2,233.540 100.00% \$2,233.540 100.00% \$2,233.540 100.00% \$2,233.540 100.00% \$2,233.540 100.00% \$2,233.540 100.00% \$2,233.540 100.00% \$2,120.151 \$5,642.700 12,000.00% \$2,120.151 \$5,643.7757 100.00% \$2,123.540 100.00% \$2,123.540 100.00% \$2,123.540 100.00% \$2,123.540 100.00% \$2,123.541 100.00% \$1,123.662 \$2,23,844 \$5,03 \$2,33,844 \$5,03 \$2,33,844 \$5,03 \$2,33,844 \$5,03 \$2,33,844 \$5,03 \$2,33,844 \$5,03 \$2,33,844 \$5,03 \$2,33,844 \$5,03 \$5,048 \$5,03 \$5,048 \$5,03 \$5,048		466.000	Sales for Resale				Rev-10							
Rev-12 522.400 Other Public Authority \$353,745 Rev-12 \$353,745 Interval \$26,690 \$551,335 Rev-14 530,000 Rotts from Sover Properties \$77,322 Rov-14 \$76,937 100.00% \$47,135 \$72,792														
Rev-13 534,000 Rev14 556,000 Arr.312 50 Rev-14 556,000 Other Sever Revenue - Oper. Rev. 555,5637 Rev-14 \$576,337 100.00% \$47,312 \$50 Rev-15 SOURCE OF SUPPLY EXPENSES \$535,503,092 \$535,503,092 \$244,665 \$535,75,319 \$523,747,154 1 SOURCE OF SUPPLY EXPENSES \$6098,581 \$23,791 \$674,790 E-2 \$0 \$698,581 100.00% \$122,822 \$575,319 \$23,944 \$545,731 3 660,200 Purchased Water \$1,229,449 \$0 \$1,329,449 E-2 \$0 \$698,581 100.00% \$1,7755 \$1,507,704 \$0 \$5,4921,75 5 604,000 Maint: Supervision & Engineering \$0			•											
Rev-16 538.000 Other Sever Ravenue - Oper, Rev. 576,337 Rev-14 576,337 100,00% -54,445 572,722 1 SOURCE OF SUPPLY EXPENSES Sobiolog Station									· ·					
Rev-15 TOTAL OPERATING REVENUES \$333,503,092 \$333,503,092 \$323,471,154 Total operation Labor & Expenses 1 001000 Operation Labor & Expenses \$598,581 \$523,771,154 \$508,581 \$523,771,155 \$513,777,155 \$513,777,155 \$513,777,755 \$51,507,704 \$50 \$50,890,67 \$00,000% \$51,777,755 \$51,507,704 \$50 \$50,890,67 \$00,000% \$51,777,755 \$51,507,704 \$00 \$51,507,704 \$00 \$51,507,704 \$00 \$51,507,704 \$00 \$51,507,704 \$00 \$50 \$50,890,67 \$100,00% \$51,77,755 \$51,507,704 \$00 \$51,507,704 \$00 \$51,507,704 \$00 \$50 \$50,890,67 \$00,000% \$51,507,704 \$50 \$50,890,67 \$00,000% \$51,507,704 \$50 \$50,890,67 \$00,000% \$51,507,704 \$50 \$50,890,807 \$00,000% \$51,507,504 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50			•									-		
2 601.000 Operation Labor & Expenses \$568,581 \$52,794 \$52,794 \$52,794 \$52,894 \$53,57,19 \$22,984 \$53,57,19 \$22,984 \$53,57,19 \$22,984 \$53,57,19 \$22,984 \$53,57,19 \$22,984 \$53,57,19 \$22,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,519 \$22,984 \$53,57,519 \$22,984 \$53,57,519 \$22,984 \$53,57,519 \$24,984 \$53,57,519 \$24,984 \$53,57,519 \$24,984 \$53,57,519 \$24,984 \$53,57,519 \$24,984 \$53,57 \$53,57,519 \$24,984 \$53,57 \$53,57,519 \$24,984 \$53,57 \$53,57,519 \$24,984 \$53,57 \$53,57,519 \$24,984 \$53,57 \$53,57,519 \$54,57,519 \$54,57 \$50,57 \$50,57 \$50,57 \$50,57 \$50,57 \$50,57 \$50,57 \$50,50,57														
2 601.000 Operation Labor & Expenses \$568,581 \$52,794 \$52,794 \$52,794 \$52,894 \$53,57,19 \$22,984 \$53,57,19 \$22,984 \$53,57,19 \$22,984 \$53,57,19 \$22,984 \$53,57,19 \$22,984 \$53,57,19 \$22,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,719 \$24,984 \$53,57,519 \$22,984 \$53,57,519 \$22,984 \$53,57,519 \$22,984 \$53,57,519 \$24,984 \$53,57,519 \$24,984 \$53,57,519 \$24,984 \$53,57,519 \$24,984 \$53,57,519 \$24,984 \$53,57 \$53,57,519 \$24,984 \$53,57 \$53,57,519 \$24,984 \$53,57 \$53,57,519 \$24,984 \$53,57 \$53,57,519 \$24,984 \$53,57 \$53,57,519 \$54,57,519 \$54,57 \$50,57 \$50,57 \$50,57 \$50,57 \$50,57 \$50,57 \$50,57 \$50,50,57	_													
3 602.000 Purchased Water \$1,229,494 \$50 \$1,229,494 FC3 \$0 \$1,229,494 100.00% \$177,755 \$1,507,704 \$0 \$5,648 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1			•••• •••	• • • • • •	.			•••• • ••		• • • • • • • •	•	*** ***	
4 603.000 Miscellaneous Expenses \$5,099,067 50 \$5,099,067 Fe4 \$50 \$5,648 \$50.848 \$50 \$5,648 \$50 \$5,648 \$50 \$5,648 \$50 \$5,648 \$50 \$50 \$5,648 \$50 \$5	2													\$545,335
5 604.000 Ronts - SSE \$6,848 50 \$6,848 E-5 \$0 \$5,848 100.00% \$0 \$5,848 \$0 \$6,8 7 611.000 Maint. of Structures & Improvements \$0	3													\$1,507,704
6 610.000 Maint. Supervision & Engineering 50 5	4		•											\$4,921,517
7 611.000 Maint. of Structures & Improvements 50 50 50 50 50 50 8 612.000 Maint. of Callect. & Improvements 50 <t< td=""><td>5</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$6,848</td></t<>	5													\$6,848
8 612.000 Maint, of Collect. 8 Impound. Reservoirs \$0	6			-				-				+ -		\$0
9 613.000 Maint. of Lake, River and Other Intakes \$0	7		•	-								•		\$0
10 614.000 Maint. of Wells & Springs \$206,579 \$206,225 \$244 E-10 \$0 \$206,579 100.00% -\$42,322 \$163,647 \$162,520 \$1, 14 11 615.000 Maint. of Supply Mains \$0 </td <td>8</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td>\$0</td>	8		-									•		\$0
11 615.000 Maint. of Inifitration Galieries & Tunnels 50 50 50 50 50 50 50 50 50 12 616.000 Maint. of Supply Mains \$0	9		-	-									-	\$0
12 616.000 Maint. of Supply Mains \$0	10													\$1,127
13 14 617.000 Maint of Misc. Water Source Plant TOTAL SOURCE OF SUPPLY EXPENSES 5107.763 58,448,787 \$17,746 \$301,832 \$37,1746 \$301,832 \$36,146,955 E-13 \$0 \$107.763 \$8,448,787 \$125,617 \$92,184 \$33, \$30,652 \$32,184 \$33, \$30,832 \$30 \$30 \$30 \$310,763 \$00 \$107.763 \$100.00% \$17,846 \$125,617 \$92,184 \$33, \$7,015, 15 PUMPING EXPENSES 5 50 \$107.763 00.00% \$1136,135 \$100.00% \$1136,046 \$180,046 \$180,046 \$180,046 \$100,076 \$132,15 100.00% \$515,449 \$180,046 \$100,046 \$100,076 \$132,015 100.00% \$515,449 \$180,046 \$100,046														\$0
14 TOTAL SOURCE OF SUPPLY EXPENSES \$8,448,767 \$301,832 \$8,146,955 \$0 \$8,448,767 -\$1,148,135 \$7,300,652 \$284,688 \$7,015, 15 PUMPING EXPENSES 16 \$0 \$195,495 100.00% -\$15,449 \$180,046 \$180,046 \$170,215 \$0 \$173,215 100.00% -\$15,449 \$180,046 \$180,046 \$170,215 \$0 \$173,215 100.00% -\$15,449 \$180,046 \$180,046 \$179,504 \$0 \$179,504 \$0												-		\$0
15 PUMPING EXPENSES 16 620.000 Operation Supervision & Engineering - PE \$195,495 \$195,495 \$0 \$195,495 100.00% -\$15,449 \$180,046 \$180,046 17 621.000 Fuel for Power Production \$173,215 \$0 \$173,215 E-17 \$0 \$173,215 100.00% \$62,289 \$179,504 \$0 \$179, 18 622.000 Power Production Labor & Expenses \$0 \$0 \$0 \$138,016 \$173,215 E-18 \$0 \$0.00% \$0 \$0 \$179,18 19 623.000 Pumping Labor and Expenses \$1,657,070 \$1,445,775 \$211,295 E-20 \$0 \$1,657,070 100.00% -\$4,48,251 0.00% \$0 \$0 \$0 \$2,017,041 \$1,405,746 \$211,295 E-20 \$0 \$1,657,070 100.00% -\$4,48,251 0.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,050,66 \$211,295 E-21 \$0 \$0 \$0,00% \$0 <td< td=""><td></td><td>617.000</td><td></td><td></td><td></td><td></td><td>E-13</td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$33,433</td></td<>		617.000					E-13							\$33,433
16 620.000 Operation Supervision & Engineering - PE \$195,495 \$195,495 \$0 \$173,215 \$100.00% -\$15,449 \$180,046 \$180,046 17 621.000 Fuel for Power Production Labor & Expenses \$0 \$0 \$173,215 \$100.00% \$\$6,289 \$179,504 \$0 \$179,104 18 622.000 Power Production Labor & Expenses \$0	14		TOTAL SOURCE OF SUPPLY EXPENSES	\$8,448,787	\$301,832	\$8,146,955		\$0	\$8,448,787		-\$1,148,135	\$7,300,652	\$284,688	\$7,015,964
16 620.000 Operation Supervision & Engineering - PE \$195,495 \$195,495 \$0 \$173,215 \$100.00% -\$15,449 \$180,046 \$180,046 17 621.000 Fuel for Power Production Labor & Expenses \$0 \$0 \$173,215 \$100.00% \$\$6,289 \$179,504 \$0 \$179,104 18 622.000 Power Production Labor & Expenses \$0	15		PLIMPING EXPENSES											
17 621.000 Fuel for Power Production \$173,215 \$0 \$173,215 E-17 \$0 \$173,215 100.00% \$6,289 \$179,504 \$0 \$179,504 18 622.000 Power Production Labor & Expenses \$0 \$179,504 \$0 \$173,215 \$0 \$173,215 \$0 \$		620.000		\$195,495	\$195,495	\$0	E-16	\$0	\$195,495	100.00%	-\$15,449	\$180,046	\$180.046	\$0
18 622.000 Power Production Labor & Expenses \$0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$179,504</td></th<>														\$179,504
19 623.000 Fuel or Power Purchased for Pumping \$4,418,265 \$0 \$4,418,265 FE-19 \$0 \$4,418,265 100.00% -\$1,386,504 \$3,031,761 \$0 \$3,031,761 20 624.000 Pumping Labor and Expenses \$1,657,070 \$1,445,775 \$211,295 E-20 \$0 \$1,657,070 100.00% -\$40,029 \$1,617,041 \$1,405,746 \$211,225 21 626.000 Miscellaneous Expense \$27,938 \$0 \$27,938 E-22 \$0 \$27,938 100.00% \$6,493 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$34,431 \$0 \$36,504 \$34,431 \$0 \$34,431 \$0 \$36,504 \$34,431,12 \$314,010 \$314,010 \$160 \$36,504 \$1,606														\$0
20 624.000 Pumping Labor and Expenses \$1,657,070 \$1,445,775 \$211,295 E-20 \$0 \$1,657,070 100.00% -\$40,029 \$1,617,041 \$1,405,746 \$211,215 21 625.000 Expenses Transferred - Cr. \$0 \$14,4010 \$14,4010 \$0 \$14,6010 \$0 \$16,606 \$0 \$16,606 \$0 \$16,606 \$0 \$14,81010 \$14,81,112 \$143,112 \$143,112 \$143,112 \$143,1010 \$134,010 \$0 \$0 \$0 \$0 \$0 \$0			•											\$3,031,761
21 625.000 Expenses Transferred - Cr. \$0 <td></td> <td>\$211,295</td>														\$211,295
22 626.000 Miscellaneous Expense \$27,938 \$0 \$27,938 E-22 \$0 \$27,938 100.00% \$6,493 \$34,431 \$0 \$34, 23 23 627.000 Rents - PE \$1,606 \$0 \$1,606 E-23 \$0 \$1,606 100.00% \$0 \$1,606 \$0 \$1, 24 630.000 Maint. Supervision & Engineering - PE \$134,010 \$134,010 \$0 E-24 \$0 \$134,010 100.00% \$9,102 \$143,112 \$143,112 25 631.000 Maint. of Structures & Improvements - PE \$0 \$0 \$0 \$0 0.00% \$879 \$879 \$10 \$ 26 632.000 Maint. of Power Production Equipment \$148 \$148 \$0 E-26 \$0 \$148 100.00% \$39 \$187 \$187 27 633.000 Maint. of Pumping Equipment \$438,739 \$357,453 \$81,286 E-27 \$0 \$438,739 \$373,797 \$70, 28 TOTAL PUMPING EXPENSES \$7,046,486 \$2,132,881 \$4,913,605 \$0 \$356,849 100.00% \$2														\$0 \$0
23 627.000 Rents - PE \$1,606 \$0 \$1,606 E-23 \$0 \$1,606 100.00% \$0 \$1,606 \$0 \$1, 24 630.000 Maint. Supervision & Engineering - PE \$134,010 \$134,010 \$0 E-24 \$0 \$134,010 100.00% \$9,102 \$143,112 \$143,121 \$143,121 \$143,112			•											\$34,431
24 630.000 Maint. Supervision & Engineering - PE \$134,010 \$102 \$143,112 \$143,112 25 631.000 Maint. of Structures & Improvements - PE \$0 \$148 \$100.00% \$879 \$879 \$0 \$187 \$100.00% \$5,643 \$4444,382 \$373,797 \$70,0			•			· ·								\$1,606
25 631.000 Maint. of Structures & Improvements - PE \$0														\$0
26 632.000 Maint. of Power Production Equipment \$148 \$148 \$0 E-26 \$0 \$148 100.00% \$39 \$187 \$187 27 633.000 Maint. of Pumping Equipment \$438,739 \$357,453 \$81,286 E-27 \$0 \$438,739 100.00% \$5,643 \$444,382 \$373,797 \$70, 28 TOTAL PUMPING EXPENSES \$7,046,486 \$2,132,881 \$4,913,605 \$0 \$7,046,486 \$2,102,888 \$3,530, 29 WATER TREATMENT EXPENSES \$356,849 \$356,849 \$0 E-30 \$0 \$356,849 100.00% -\$58,982 \$297,867 \$297,867								-				•		\$879
27 633.000 Maint. of Pumping Equipment \$438,739 \$357,453 \$81,286 E-27 \$0 \$438,739 \$100.00% \$5,643 \$444,382 \$373,797 \$70,0 28 TOTAL PUMPING EXPENSES \$7,046,486 \$2,132,881 \$4,913,605 \$0 \$7,046,486 \$2,102,888 \$3,530,0 29 WATER TREATMENT EXPENSES \$356,849 \$356,849 \$0 E-30 \$0 \$356,849 100.00% -\$58,982 \$297,867 \$297,867 \$297,867 30 640.000 Operation. Supervision & Engineer WTE \$356,849 \$0 E-30 \$0 \$356,849 100.00% -\$58,982 \$297,867 \$297,867														\$079 \$0
28 TOTAL PUMPING EXPENSES \$7,046,486 \$2,132,881 \$4,913,605 \$0 \$7,046,486 -\$1,413,537 \$5,632,949 \$2,102,888 \$3,530, 29 WATER TREATMENT EXPENSES 30 640.000 Operation. Supervision & Engineer WTE \$356,849 \$0 E-30 \$0 \$356,849 100.00% -\$58,982 \$297,867 \$297,867														\$70,585
29 WATER TREATMENT EXPENSES 30 640.000 Operation. Supervision & Engineer WTE \$356,849 \$356,849 \$0 E-30 \$0 \$356,849 100.00% -\$58,982 \$297,867 \$297,867		000.000					L-21							\$3,530,061
30 640.000 Operation. Supervision & Engineer WTE \$356,849 \$356,849 \$0 E-30 \$0 \$356,849 100.00% -\$58,982 \$297,867 \$297,867	-				. , - ,	. ,,•		÷÷	· ,, - -		. , -,	, ,	. ,,	, ,
			WATER TREATMENT EXPENSES											
31 641.000 Chemicals - WTE \$10,639,949 \$0 \$10,639,949 E-31 \$0 \$10,639,949 100.00% \$3,033,598 \$13,673,547 \$0 \$13,673,	30				\$356,849							•	\$297,867	\$0
	31	641.000	Chemicals - WTE	\$10,639,949	\$0	\$10,639,949	E-31	\$0	\$10,639,949	100.00%	\$3,033,598	\$13,673,547	\$0	\$13,673,547

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	l	J	K	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
			(0+2)					(0+0)				L T 1	1 – K
32	642.000	Operation Labor & Expenses - WTE	\$3,939,360	\$3,376,936	\$562,424	E-32	\$0	\$3,939,360	100.00%	\$872,725	\$4,812,085	\$4,288,466	\$523,619
33	643.000	Miscellanous Expenses - WTE	\$1,980,838	\$0	\$1,980,838	E-33	\$0	\$1,980,838	100.00%	\$2,834,758	\$4,815,596	\$0	\$4,815,596
34	644.000	Rents - WTE	\$24,832	\$0	\$24,832	E-34	\$0	\$24,832	100.00%	-\$10,837	\$13,995	\$0	\$13,995
35	650.000	Maint. Supervision & Engineering - WTE	\$1,648,206	\$1,648,206	\$0	E-35	\$0	\$1,648,206	100.00%	\$403,193	\$2,051,399	\$2,051,399	\$0
36	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
37	652.000	Maint. of Water Treatment Equipment	\$806,911	-\$1,068	\$807,979	E-37	\$0	\$806,911	100.00%	\$66,362	\$873,273	\$0	\$873,273
38		TOTAL WATER TREATMENT EXPENSES	\$19,396,945	\$5,380,923	\$14,016,022		\$0	\$19,396,945		\$7,140,817	\$26,537,762	\$6,637,732	\$19,900,030
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$83,102	\$83,102	\$0	E-40	\$0	\$83,102	100.00%	\$1,765	\$84,867	\$84,867	\$0
41	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-41	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$1,406,124	\$1,264,682	\$141,442	E-42	\$0	\$1,406,124	100.00%	\$198,868	\$1,604,992	\$1,464,139	\$140,853
43	663.000	Meter Expenses - TDE	\$502,049	\$497,599	\$4,450	E-43	\$0	\$502,049	100.00%	-\$22,447	\$479,602	\$475,690	\$3,912
44	664.000	Customer Installations Expenses - TDE	\$127,072	\$127,072	\$0	E-44	\$0	\$127,072	100.00%	-\$23,172	\$103,900	\$103,900	\$0
45	665.000	Miscellaneous Expenses - TDE	\$7,733,165	\$6,244,390	\$1,488,775	E-45	\$0	\$7,733,165	100.00%	\$2,462,431	\$10,195,596	\$9,281,253	\$914,343
46	666.000	Rents - TDE	\$12,009	\$0	\$12,009	E-46	\$0	\$12,009	100.00%	\$0	\$12,009	\$0	\$12,009
47	670.000	Maint. Supervision and Engineering - TDE	\$59,832	\$59,832	\$0	E-47	\$0	\$59,832	100.00%	\$4,668	\$64,500	\$64,500	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	\$0	\$0	E-49	\$0	\$0	0.00%	\$42,705	\$42,705	\$0	\$42,705
50	673.000	Maint. of Transmission & Distribution Mains	\$2,210,911	\$286,156	\$1,924,755	E-50	\$0	\$2,210,911	100.00%	-\$364,842	\$1,846,069	\$278,927	\$1,567,142
51	674.000	Maint. of Fire Mains - TDE	-\$1,150	\$0	-\$1,150	E-51	\$0	-\$1,150	100.00%	\$575	-\$575	\$0	-\$575
52	675.000	Maint. of Services - TDE	\$331,293	\$326,422	\$4,871	E-52	\$0	\$331,293	100.00%	\$48,167	\$379,460	\$374,718	\$4,742
53	676.000	Maint. of Meters - TDE	\$88,226	\$84,742	\$3,484	E-53	\$0	\$88,226	100.00%	-\$7,405	\$80,821	\$79,025	\$1,796
54	677.000	Maint. of Hydrants - TDE	\$297,072	\$296,685	\$387	E-54	\$0	\$297,072	100.00%	\$8,702	\$305,774	\$304,959	\$815
55	678.000	Maint. of Miscellaneous Plant - TDE	\$3,102,866	\$1,741,411	\$1,361,455	E-55	\$0	\$3,102,866	100.00%	\$4,105,990	\$7,208,856	\$5,514,096	\$1,694,760
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$15,952,571	\$11,012,093	\$4,940,478		\$0	\$15,952,571		\$6,456,005	\$22,408,576	\$18,026,074	\$4,382,502
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$11,058	\$11,058	\$0	E-58	\$0	\$11,058	100.00%	\$2,791	\$13,849	\$13,849	\$0
59		Meter Reading Expenses	\$415,654	\$419,867	-\$4,213	E-59	\$0	\$415,654	100.00%	\$31,000	\$446,654	\$452,322	-\$5,668
60	903.000	Customer Records & Collection Expenses	\$1,845,053	\$278,282	\$1,566,771	E-60	\$0	\$1,845,053	100.00%	-\$617,743	\$1,227,310	\$216,420	\$1,010,890
61	904.000	Uncollectible Amounts	\$2,012,401	\$0	\$2,012,401	E-61	\$0	\$2,012,401	100.00%	\$1,266,703	\$3,279,104	\$0	\$3,279,104
62	905.000	Misc. Customer Accounts Expense	\$200,364	\$117,775	\$82,589	E-62	\$0	\$200,364	100.00%	\$7,522	\$207,886	\$92,729	\$115,157
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,484,530	\$826,982	\$3,657,548		\$0	\$4,484,530		\$690,273	\$5,174,803	\$775,320	\$4,399,483
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expense	\$687	\$687	\$0	E-65	\$0	\$687	100.00%	\$3,073	\$3,760	\$3,760	\$0
66	001.000	TOTAL CUSTOMER SERVICE EXPENSES	\$687	\$687	\$0	2 00	<u> </u>	\$687	100.0070	\$3,073	\$3,760	\$3,760	<u>\$0</u> \$0
67													
67 68	010 000	SALES PROMOTION EXPENSES	¢0,	¢o	¢o	E 60	¢o	¢o	0.009/	¢o	¢o	¢o	¢o
68 60	910.000	Sales Promotion Expenses - SPE	<u>\$0</u> \$0	<u>\$0</u> \$0	\$0 \$0	E-68	<u>\$0</u> \$0	\$0 \$0	0.00%	<u>\$0</u> \$0	<u>\$0</u>	<u>\$0</u> \$0	<u>\$0</u> \$0
69		TOTAL SALES PROMOTION EXPENSES	\$U	\$0	\$ 0		\$ 0	\$ U		\$ U	\$0	\$ 0	\$U
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$14,732,219	\$14,732,219	\$0	E-71	\$0	\$14,732,219	100.00%	-\$9,690,265	\$5,041,954	\$6,562,770	-\$1,520,816
72	921.000	Office Supplies & Expenses	\$3,725,355	\$0	\$3,725,355	E-72	\$0	\$3,725,355		\$124,682	\$3,850,037	\$0	\$3,850,037
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
74	923.000	Outside Services Employed	\$45,316,626	\$36,875,108	\$8,441,518	E-74	\$0	\$45,316,626	100.00%	-\$7,477,978	\$37,838,648	\$31,610,828	\$6,227,820
75	924.000	Property Insurance	\$5,208,189	\$0	\$5,208,189	E-75	\$0	\$5,208,189	100.00%	\$1,828,443	\$7,036,632	\$0	\$7,036,632

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	E	<u>G</u>	H	Ī	J	<u>K</u>	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company			Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
76	925.000	Injuries & Damages	\$682,808	\$0	\$682,808	E-76	\$0	\$682,808	100.00%	-\$601,762	\$81,046	\$0	\$81,046
77	926.000	Employee Pensions & Benefits	\$3,611,613	\$1,911,265	\$1,700,348	E-77	\$0	\$3,611,613	100.00%	-\$1,177,828	\$2,433,785	\$1,911,265	\$522,520
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$341,444	\$0	\$341,444	E-79	\$0	\$341,444	100.00%	-\$237,480	\$103,964	\$0	\$103,964
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$2,835,463	\$0	\$2,835,463	E-82	\$0	\$2,835,463	100.00%	\$554,826	\$3,390,289	\$0	\$3,390,289
83	930.300	Research & Development Expenses	\$95,871	\$0	\$95,871	E-83	\$0	\$95,871	100.00%	-\$3,188	\$92,683	\$0	\$92,683
84	931.000	Rents - AGE	\$266,551	\$0	\$266,551	E-84	\$0	\$266,551	100.00%	-\$16,666	\$249,885	\$0	\$249,885
85	932.000	Maint. of General Plant	\$144,425	\$87,764	\$56,661	E-85	\$0	\$144,425	100.00%	\$533,273	\$677,698	\$114,470	\$563,228
86		TOTAL ADMIN. & GENERAL EXPENSES	\$76,960,564	\$53,606,356	\$23,354,208		\$0	\$76,960,564		-\$16,163,943	\$60,796,621	\$40,199,333	\$20,597,288
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$58,605,345	See note (1)	See note (1)	E-88	See note (1)	\$58,605,345	100.00%	\$8,695,414	\$67,300,759	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$58,605,345	\$0	\$0		\$0	\$58,605,345		\$8,695,414	\$67,300,759	\$0	\$0
90		OTHER OPERATING EXPENSES											
91	408.100	Property Taxes	\$32,463,565	\$0	\$32,463,565	E-91	\$0	\$32,463,565	100.00%	-\$2,713,071	\$29,750,494	\$0	\$29,750,494
92	408.100	Payroll Taxes	\$2,627,025	\$829,327	\$1,797,698	E-92	\$0	\$2,627,025	100.00%	\$358,083	\$2,985,108	\$1,187,410	\$1,797,698
93	408.100	Other Taxes	-\$135,489	\$0	-\$135,489	E-93	\$0	-\$135,489	100.00%	\$1	-\$135,488	\$0	-\$135,488
94	408.100	PSC Assessment	\$3,303,543	\$0	\$3,303,543	E-94	\$0	\$3,303,543	100.00%	-\$1,350,256	\$1,953,287	\$0	\$1,953,287
95		TOTAL OTHER OPERATING EXPENSES	\$38,258,644	\$829,327	\$37,429,317		\$0	\$38,258,644		-\$3,705,243	\$34,553,401	\$1,187,410	\$33,365,991
96		AMORTIZATION EXPENSE											
97	404.000	Amortization of Expense	\$1,368,742	\$0	\$1,368,742	E-97	\$0	\$1,368,742	100.00%	\$692,742	\$2,061,484	\$0	\$2,061,484
98	404.000	Amortization - LTD Term Plant	\$930,294	\$0	\$930,294	E-98	\$0	\$930,294	100.00%	\$10,614	\$940,908	\$0	\$940,908
99	405.000	Amortization of Reg Asset	\$950,231	\$0	\$950,231	E-99	\$0	\$950,231	100.00%	\$1,028,995	\$1,979,226	\$0	\$1,979,226
100	405.000	Amortization of Reg Asset AFUDC	\$83,554	\$0	\$83,554	E-100	\$0	\$83,554	100.00%	-\$83,554	\$0	\$0	\$0
101	407.000	Amortization - Property Losses	\$158,893	\$0	\$158,893	E-101	\$0	\$158,893	100.00%		\$158,892	\$0	\$158,892
102		TOTAL AMORTIZATION EXPENSE	\$3,491,714	\$0	\$3,491,714		\$0	\$3,491,714		\$1,648,796	\$5,140,510	\$0	\$5,140,510
103		COLLECTION OPERATIONS EXPENSES											
104	701.000	Operation Labor & Expenses	\$1,818	\$0	\$1,818	E-104	\$0	\$1,818	100.00%	\$8,205	\$10,023	\$0	\$10,023
105	702.000	Purchased Water	\$7,898	\$0	\$7,898	E-105	\$0	\$7,898	100.00%	-\$7,898	\$0	\$0	\$0
106	703.000	Miscellaneous Expenses	\$13,797	\$0	\$13,797	E-106	\$0	\$13,797	100.00%	\$130,104	\$143,901	\$0	\$143,901
107	705.000	Rents	\$0	\$0	\$0	E-107	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
108		TOTAL COLLECTION OPERATIONS EXPENSES	\$23,513	\$0	\$23,513		\$0	\$23,513		\$130,411	\$153,924	\$0	\$153,924
109		COLLECTION MAINT. EXPENSES											
110	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-110	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
111	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-111	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
112	716.000	Maint. Of Supply Mains	\$53,690	\$53,397	\$293	E-112	\$0	\$53,690	100.00%	-\$19,375	\$34,315	\$33,624	\$691
113		TOTAL COLLECTION MAINT. EXPENSES	\$53,690	\$53,397	\$293		\$0	\$53,690		-\$19,375	\$34,315	\$33,624	\$691
114		PUMPING OPERATIONS EXPENSES											
115	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-115	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
116	721.000	Fuel or Power Purchased for Pumping	\$11,831	\$0	\$11,831	E-116	\$0	\$11,831	100.00%	\$145,838	\$157,669	\$0	\$157,669
117	722.000	Pumping Labor & Expenses	\$4,544	\$4,544	\$0	E-117	\$0	\$4,544	100.00%	\$0	\$4,544	\$4,544	\$0
118	724.000	Miscellaneous Expense	\$71	\$0	\$71	E-118	\$0	\$71	100.00%	-\$271	-\$200	-\$951	\$751

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	E	<u>G</u>	<u>H</u>	Ī	J	<u>K</u>	<u>L</u>	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	/I = K
119	725.000	Rent	\$0	\$0	\$0	E-119	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
120		TOTAL PUMPING OPERATIONS EXPENSES	\$16,446	\$4,544	\$11,902		\$0	\$16,446		\$145,567	\$162,013	\$3,593	\$158,420
121		PUMPING MAINTENANCE EXPENSES											
122	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-122	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
123	731.000	Maint of Structures & Improvements	\$0	\$0	\$0	E-123	\$0	\$0		\$0	\$0	\$0	\$0
124	732.000	Maint of Power Production Equipment	\$44	\$0	\$44	E-124	\$0	\$44		-\$22	\$22	\$0	\$22
125		TOTAL PUMPING MAINTENANCE EXPENSES	\$44	\$0	\$44		\$0	\$44		-\$22	\$22	\$0	\$22
126		TREAT. & DISP. OPER. EXPENSE											
127	740.000	Operation - Supervision & Engineering	\$0	\$0	\$0	E-127	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
128	741.000	Chemicals	\$22,534	\$0	\$22,534	E-128	\$0	\$22,534	100.00%	\$26,192	\$48,726	\$0	\$48,726
129	742.000	Operation Labor & Expense	\$1,176,405	\$1,056,488	\$119,917	E-129	\$0	\$1,176,405	100.00%	-\$187,916	\$988,489	\$884,653	\$103,836
130	743.000	Miscellaneous Expenses - TDO	\$3,194,557	\$0	\$3,194,557	E-130	\$0	\$3,194,557	100.00%	-\$235,479	\$2,959,078	\$0	\$2,959,078
131	744.000	Miscellaneous Expense - TDO	\$30,251	\$0	\$30,251	E-131	\$0	\$30,251	100.00%	\$38,415	\$68,666	\$0	\$68,666
132	745.000	Rents - TDO	\$959	\$0	\$959	E-132	\$0	\$959	100.00%	\$15	\$974	\$0	\$974
133		TOTAL TREAT. & DISP. OPER. EXPENSE	\$4,424,706	\$1,056,488	\$3,368,218		\$0	\$4,424,706	;	-\$358,773	\$4,065,933	\$884,653	\$3,181,280
134		TREAT. & DISP. MAINT. EXPENSES											
135	750.000	Maint Supervision & Engineering - TDM	\$0	\$0	\$0	E-135	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
136	751.000	Maint of Structures & Improvements - TDM	\$0	\$0	\$0	E-136	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
137	752.000	Maint of Water Treatment Equipment	\$263,859	\$65,424	\$198,435	E-137	\$0	\$263,859	100.00%	-\$205,885	\$57,974	\$45,041	\$12,933
138		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$263,859	\$65,424	\$198,435		\$0	\$263,859)	-\$205,885	\$57,974	\$45,041	\$12,933
139		TOTAL OPERATING EXPENSE	\$237,428,531	\$75,270,934	\$103,552,252		\$0	\$237,428,531	_	\$1,895,443	\$239,323,974	\$70,184,116	\$101,839,099
140		NET INCOME BEFORE TAXES	\$116,074,561	\$0	\$0		\$0	\$116,074,561		-\$1,651,381	\$114,423,180	\$0	\$0
141		INCOME TAXES											
142	409.100	Current Income Taxes	-\$40,462,017	See note (1)	See note (1)	E-142	See note (1)	-\$40,462,017	100.00%	\$33,896,220	-\$6,565,797	See note (1)	See note (1)
143		TOTAL INCOME TAXES	-\$40,462,017	\$0	\$0		\$0	-\$40,462,017		\$33,896,220	-\$6,565,797	\$0	\$0
144		DEFERRED INCOME TAXES											
145	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$42,734,200	See note (1)	See note (1)	E-145	See note (1)	\$42,734,200	100.00%	-\$17,741,263	\$24,992,937	See note (1)	See note (1)
146	412.200	Amortization of Deferred ITC	-\$87,617	. ,	. ,	E-146	. ,	-\$87,617		-\$14,311	-\$101,928	.,	
147	0.000	Amortization of Protected Excess ADIT	\$0			E-147		\$0		-\$829,468	-\$829,468		
148	0.000	Amortization of Unprotected Excess ADIT	\$0			E-148		\$0		-\$7,572,566	-\$7,572,566		
149		TOTAL DEFERRED INCOME TAXES	\$42,646,583	\$0	\$0		\$0	\$42,646,583		-\$26,157,608	\$16,488,975	\$0	\$0
150		NET OPERATING INCOME	\$113,889,995	\$0	\$0		\$0	\$113,889,995		-\$9,389,993	\$104,500,002	\$0	\$0
											<i>i</i>		

INFORMATION CONTAINED IN

CAPITAL STRUCTURE SCHEDULE

ACCOUNTING SCHEDULE: 12

HAS BEEN DEEMED

CONFIDENTIAL

IN ITS ENTIRETY

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Sewer - Revenue Requirement

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line	Description	6.23%	6.33%	6.43%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$56,433,297	\$56,433,297	\$56,433,297
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$3,542,883	\$3,600,444	\$3,658,006
4	Net Income Available	\$2,665,885	\$2,665,885	\$2,665,885
5	Additional Net Income Required	\$876,998	\$934,559	\$992,121
6	Income Tax Requirement			
7	Required Current Income Tax	\$155,318	\$173,336	\$191,354
8	Current Income Tax Available	-\$119,205	-\$119,205	-\$119,205
9	Additional Current Tax Required	\$274,523	\$292,541	\$310,559
10	Revenue Requirement	\$1,151,521	\$1,227,100	\$1,302,680
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$1,712,717	\$1,712,717	\$1,712,717
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$2,864,238	\$2,939,817	\$3,015,397

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 SEWER - RATE BASE SCHEDULE

	<u>A</u>	B	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$123,835,649
2	Less Accumulated Depreciation Reserve		\$39,308,956
3	Net Plant In Service		\$84,526,693
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$8,139
6	Contributions in Aid of Construction Amortization		\$21,199,802
7	Materials & Supplies		\$35,236
8	Prepayments		\$54,084
9	Prepaid Pension Asset		\$567,166
10	TOTAL ADD TO NET PLANT IN SERVICE		\$21,864,427
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		-\$4,073
13	State Tax Offset		-\$723
14	City Tax Offset		\$0
15	Interest Expense Offset		\$151,472
16	Contributions in Aid of Construction		\$34,029,830
17	Customer Advances		\$23,265
18	Accumulated Deferred Income Taxes		\$15,250,828
	TCJA EADIT Tracker		\$2,602
20	OPEB Tracker		\$233,682
21	Pension Tracker		\$270,940
22	TOTAL SUBTRACT FROM NET PLANT		\$49,957,823
23	Total Rate Base		\$56,433,297

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Sewer - Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē	E	<u>G</u>	<u>H</u>	l
	Account #		Total	Adjust.		•	Jurisdictional		MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$12,402	P-2	\$0	\$12,402		\$0	\$12,402
3	302.000	Franchises & Consents	\$5,562	P-3	\$0	\$5,562		\$0	\$5,562
4	303.000	Miscellaneous Intangible Plant Studies	\$1,130	P-4	\$0	\$1,130		\$0	\$1,130
5		TOTAL INTANGIBLE PLANT	\$19,094		\$0	\$19,094		\$0	\$19,094
6		WATER TREATMENT PLANT				* •		A A	* •
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Water Treatment Structures &	\$0	P-8	\$0	\$0		\$0	\$0
0	332.000	Improvements Water Treatment Equipment	¢0	P-9	\$0	\$0		\$0	\$0
9 10	333.000	Water Treatment - Other	\$0 \$0	P-10	\$0 \$0	\$0 \$0		\$0 \$0	
10 11	333.000	TOTAL WATER TREATMENT PLANT	\$0 \$0	P-10	<u>\$0</u> \$0	<u>\$0</u> \$0		<u>\$0</u> \$0	\$0 \$0
			φυ		φU	φ		φU	φU
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0		\$0	\$0
14	341.000	Transmission & Distribution Structures &	\$7,281	P-14	\$0	\$7,281		\$0	\$7,281
		Impr							
15	342.000	Distribution Reservoirs & Standpipes	\$0	P-15	\$0	\$0		\$0	\$0
16	343.000	Transmission & Distribution Mains	\$0	P-16	\$0	\$0		\$0	\$0
17	344.000	Fire Mains	\$0	P-17	\$0	\$0		\$0	\$0
18	345.000	Services	\$0	P-18	\$0	\$0		\$0	\$0
19	346.000	Meters	\$0	P-19	\$0	\$0		\$0	\$0
20	347.000	Meter Installation	\$0	P-20	\$0	\$0		\$0	\$0
21	348.000	Hydrants	\$0	P-21	\$0	\$0		\$0	\$0
22	349.000	Other Transmission & Distribution Plant	\$0	P-22	\$0	\$0		\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	\$7,281		\$0	\$7,281		\$0	\$7,281
• •									
24	250.000	COLLECTION PLANT	¢447.550	D 25	¢o	¢447 EE0		¢o	¢447.550
25	350.000	Land & Land Rights	\$117,550	P-25 P-26	\$0 \$0	\$117,550		\$0 \$0	\$117,550
26		Structures & Improvements	\$3,855,265		-	\$3,855,265			\$3,855,265
27	352.100	Collection Sewers - Force	\$8,234,268	P-27	\$0 \$0	\$8,234,268		\$0 \$0	\$8,234,268
28	352.200	Collection Sewers - Gravity	\$46,238,275	P-28	\$0 \$0	\$46,238,275		\$0 \$0	\$46,238,275
29	353.000	Services to Customers	\$3,138,572	P-29	\$0 \$0	\$3,138,572		\$0 \$0	\$3,138,572
30	354.000	Flow Measuring Devices Other Collection Plant Facilities	\$582,365	P-30	\$0 \$0	\$582,365		\$0 \$0	\$582,365
31 32	356.000	TOTAL COLLECTION PLANT	\$129,668 \$62,295,963	P-31	\$0 \$0	\$129,668 \$62,295,963		\$0 \$0	\$129,668 \$62,295,963
52			ψ02,233,303		ΨŪ	402,200,000		ΨŪ	ψ02,233,303
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$152,298	P-34	\$0	\$152,298		\$0	\$152,298
35	361.000	Structures & Improvements	\$3,392,961	P-35	\$0	\$3,392,961		\$0	\$3,392,961
36	362.000	Receiving Wells	\$769,568	P-36	\$0	\$769,568		\$0	\$769,568
37	363.000	Electric Pumping Equipment	\$5,312,356	P-37	\$0	\$5,312,356		\$0	\$5,312,356
38	365.000	Other Pumping Equipment	\$1,560,428	P-38	\$0	\$1,560,428		\$0	\$1,560,428
39		TOTAL SYSTEM PUMPING PLANT	\$11,187,611		\$0	\$11,187,611		\$0	\$11,187,611
40		TREATMENT & DISPOSAL DI ANT							
40	270.000	TREATMENT & DISPOSAL PLANT	¢002.040	D 44	¢o	¢002.040		¢o	
41	370.000	Land & Land Rights	\$803,046	P-41	\$0 \$0	\$803,046		\$0 \$0	\$803,046
42	371.000	Structures & Improvements	\$9,329,295	P-42	\$0 \$0	\$9,329,295		\$0 \$0	\$9,329,295
43	372.000	Treatment and Disposal Plant Equipment	\$17,295,300	P-43	\$0 \$0	\$17,295,300		\$0 \$0	\$17,295,300
44	373.000	Plant Sewers	\$11,877,660	P-44	\$0 \$0	\$11,877,660		\$0	\$11,877,660
45 46	374.000	Outfall Sewer Lines TOTAL TREATMENT & DISPOSAL PLANT	\$382,503 \$39,687,804	P-45	\$0 \$0	\$382,503 \$39,687,804		\$0 \$0	\$382,503 \$39,687,804
40		IOTAL TREATMENT & DISPOSAL PLANT	\$39,007,004		φυ	\$39,007,004		φU	\$39,007,004
47		INCENTIVE COMPENSATION							
		CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
40		TOTAL INCENTIVE COMPENSATION	<u> </u>		\$0	\$0		\$0	\$0
49		CAPITALIZATION	\$0		ΦU	۵ ۵		Φ Ο	۵ ۵
		GENERAL PLANT							
50			1	Î					
50 51	389.000	General Land & Land Rights	\$399,279	P-51	\$0	\$399,279		\$0	\$399,279

Accounting Schedule: 3 Sponsor: Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Sewer - Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	l
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
53	390.100	Office Structures	\$981	P-53	\$0	\$981		\$0	\$981
54	390.200	General Structures - HVAC	\$0	P-54	\$0	\$0		\$0	\$0
55	390.300	Miscellaneous Structures	\$0	P-55	\$0	\$0		\$0	\$0
56	390.900	Structures & Improvements - Leasehold	\$113,986	P-56	\$0	\$113,986		\$0	\$113,986
57	391.000	Office Furniture and Equipment	\$107,517	P-57	\$0	\$107,517		\$0	\$107,517
58	391.100	Computers & Peripheral Equipment	\$136,823	P-58	\$0	\$136,823		\$0	\$136,823
59	391.200	Computer Hardware & Software	\$279,389	P-59	\$0	\$279,389		\$0	\$279,389
60	391.250	Computer Software	\$1,994,802	P-60	\$0	\$1,994,802		\$0	\$1,994,802
61	391.300	Other Office Equipment	\$969	P-61	\$0	\$969		\$0	\$969
62	391.400	BTS Initial Investment	\$1,642,547	P-62	\$0	\$1,642,547		\$0	\$1,642,547
63	392.000	Transportation Equipment	\$2,493,718	P-63	\$0	\$2,493,718		\$0	\$2,493,718
64	392.100	Transportation Equipment - Light Trucks	\$104,801	P-64	\$0	\$104,801		\$0	\$104,801
65	392.200	Transportation Equipment - Heavy Trucks	\$3,698	P-65	\$0	\$3,698		\$0	\$3,698
66	392.300	Transportation Equipment - Cars	\$50,009	P-66	\$0	\$50,009		\$0	\$50,009
67	392.400	Transportation Equipment - Other	\$92,901	P-67	\$0	\$92,901		\$0	\$92,901
68	393.000	Store Equipment	\$25,405	P-68	\$0	\$25,405		\$0	\$25,405
69	394.000	Tools, Shop, & Garage Equipment	\$504,832	P-69	\$0	\$504,832		\$0	\$504,832
70	395.000	Laboratory Equipment	\$148,884	P-70	\$0	\$148,884		\$0	\$148,884
71	396.000	Power Operated Equipment	\$224,490	P-71	\$0	\$224,490		\$0	\$224,490
72	397.000	Communication Equipment	\$631,883	P-72	\$0	\$631,883		\$0	\$631,883
73	397.100	Communication Equipment (non telephone)	\$15,574	P-73	\$0	\$15,574		\$0	\$15,574
74	397.200	Telephone Equipment	\$4,502	P-74	\$0	\$4,502		\$0	\$4,502
75	398.000	Miscellaneous Equipment	\$120,789	P-75	\$0	\$120,789		\$0	\$120,789
76	399.000	Other Tangible Property	\$110,934	P-76	\$0	\$110,934		\$0	\$110,934
77		TOTAL GENERAL PLANT	\$10,637,896	_	\$0	\$10,637,896		\$0	\$10,637,896
78	I	TOTAL PLANT IN SERVICE	\$123,835,649	1	\$0	\$123,835,649		\$0	\$123,835,649

Accounting Schedule: 3 Sponsor: Amanda McMellen Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Sewer Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$12,402	0.00%	\$0
3	302.000	Franchises & Consents	\$5,562	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,130	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$19,094		\$0
6		WATER TREATMENT PLANT			
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0
8	331.000	Water Treatment Structures &	\$0	0.00%	\$0
		Improvements			
9	332.000	Water Treatment Equipment	\$0	0.00%	\$0
10	333.000	Water Treatment - Other	\$0	0.00%	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0
12		TRANSMISSION & DISTRIBUTION			
13	340.000	Transmission & Distribution Land	\$0	0.00%	\$0
14	341.000	Transmission & Distribution Structures &	\$7,281	1.50%	\$109
		Impr			
15	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
16	343.000	Transmission & Distribution Mains	\$0	0.00%	\$0
17	344.000	Fire Mains	\$0	0.00%	\$0
18	345.000	Services	\$0	0.00%	\$0
19	346.000	Meters	\$0	0.00%	\$0
20	347.000	Meter Installation	\$0	0.00%	\$0
21	348.000	Hydrants	\$0	0.00%	\$0
22	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	\$7,281		\$109
~ ~ ~					
24	050.000		* 447 550	0.00%	* 0
25	350.000	Land & Land Rights	\$117,550	0.00%	\$0
26		Structures & Improvements	\$3,855,265	2.03%	\$78,262
27	352.100	Collection Sewers - Force	\$8,234,268	1.64%	\$135,042
28	352.200	Collection Sewers - Gravity	\$46,238,275	1.58%	\$730,565
29	353.000	Services to Customers	\$3,138,572	2.87%	\$90,077
30	354.000	Flow Measuring Devices	\$582,365	3.38%	\$19,684
31	356.000	Other Collection Plant Facilities	\$129,668	3.15%	\$4,085
32		TOTAL COLLECTION PLANT	\$62,295,963		\$1,057,715
33		SYSTEM PUMPING PLANT			
33 34	360.000	Land & Land Rights	\$152,298	0.00%	\$0
34 35	361.000	Structures & Improvements	\$3,392,961	2.17%	پ و 73,628
35 36		Receiving Wells	\$769,568	2.17%	\$73,028 \$22,087
30 37		Electric Pumping Equipment	\$5,312,356	4.31%	\$228,963
57	1 303.000		μ φυ,υτΖ,υυυ	4.31%	φ220,903

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Sewer Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
38	365.000	Other Pumping Equipment	\$1,560,428	4.31%	\$67,254
39		TOTAL SYSTEM PUMPING PLANT	\$11,187,611		\$391,932
40		TREATMENT & DISPOSAL PLANT			
41	370.000	Land & Land Rights	\$803,046	0.00%	\$0
42	371.000	Structures & Improvements	\$9,329,295	1.43%	\$133,409
43	372.000	Treatment and Disposal Plant Equipment	\$17,295,300	3.97%	\$686,623
44	373.000	Plant Sewers	\$11,877,660	1.60%	\$190,042
45	374.000	Outfall Sewer Lines	\$382,503	3.04%	\$11,628
46		TOTAL TREATMENT & DISPOSAL PLANT	\$39,687,804		\$1,021,702
47		INCENTIVE COMPENSATION			
		CAPITALIZATION			
48	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION			
50		GENERAL PLANT			
51	389.000	General Land & Land Rights	\$399,279	0.00%	\$0
52	390.000	Stores Shops Equipment Structures	\$1,429,183	3.11%	\$44,448
53	390.100	Office Structures	\$981	2.14%	\$21
54	390.200	General Structures - HVAC	\$0	0.00%	\$0
55	390.300	Miscellaneous Structures	\$0	0.00%	\$0
56	390.900	Structures & Improvements - Leasehold	\$113,986	5.00%	\$5,699
57	391.000	Office Furniture and Equipment	\$107,517	5.00%	\$5,376
58	391.100	Computers & Peripheral Equipment	\$136,823	20.00%	\$27,365
59	391.200	Computer Hardware & Software	\$279,389	20.00%	\$55,878
60 61	391.250	Computer Software	\$1,994,802	5.00%	\$99,740
61 62	391.300	Other Office Equipment	\$969	6.60%	\$64
62 62	391.400	BTS Initial Investment	\$1,642,547	5.00%	\$82,127
63 C4	392.000	Transportation Equipment	\$2,493,718	3.45%	\$86,034
64 65	392.100	Transportation Equipment - Light Trucks	\$104,801	3.45%	\$3,616
65 66	392.200	Transportation Equipment - Heavy Trucks	\$3,698 \$50,000	3.46%	\$128 \$1,725
66 67	392.300	Transportation Equipment - Cars Transportation Equipment - Other	\$50,009 \$92,901	3.45%	
68	392.400 393.000	Store Equipment		3.45%	\$3,205 \$1,016
69	393.000		\$25,405 \$504,822	4.00% 5.00%	\$1,016 \$25,244
69 70	394.000 395.000	Tools, Shop, & Garage Equipment Laboratory Equipment	\$504,832 \$148,884	5.00% 6.67%	\$25,241 \$9,931
70 71	395.000	Power Operated Equipment	\$148,884 \$224,490	6.07% 7.71%	\$9,931 \$17,308
71					\$42,146
72 73	397.000 397.100	Communication Equipment Communication Equipment (non telephone)	\$631,883 \$15,574	6.67% 6.67%	\$42,146 \$1,039
15	397.100		\$15,574	6.67%	φ1,039
74	397.200	Telephone Equipment	\$4,502	6.66%	\$300

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Sewer Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
75	398.000	Miscellaneous Equipment	\$120,789	6.43%	\$7,767
76	399.000	Other Tangible Property	\$110,934	0.00%	\$0
77		TOTAL GENERAL PLANT	\$10,637,896		\$520,174
78		Total Depreciation	\$123,835,649		\$2,991,632

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Sewer - Accumulated Depreciation Reserve

	<u>A</u>	B	<u>C</u>	D	E	<u>F</u>	G	<u>H</u>	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,787	P-4	\$0	\$1,787		\$0	\$1,787
5		TOTAL INTANGIBLE PLANT	\$1,787		\$0	\$1,787		\$0	\$1,787
c		WATER TREATMENT PLANT							
6 7	330.000	WATER TREATMENT PLANT Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Water Treatment Structures &	\$5	P-8	\$0 \$0	\$0 \$5		\$0	\$5
Ū	331.000	Improvements	ΨΟ	1-0	ΨΟ	ψU		φ0	ψ5
9	332.000	Water Treatment Equipment	\$10	P-9	\$0	\$10		\$0	\$10
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0		\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$15		\$0	\$15		\$0	\$15
12		TRANSMISSION & DISTRIBUTION			A A	A A			* *
13 14	340.000	Transmission & Distribution Land Transmission & Distribution Structures &	\$0 \$1,173	P-13 P-14	\$0 \$0	\$0 \$1 172		\$0 \$0	\$0 \$1 472
14	341.000	Impr	\$1,173	P-14	Ф О	\$1,173		۵ 0	\$1,173
15	342.000	Distribution Reservoirs & Standpipes	-\$1,391	P-15	\$0	-\$1,391		\$0	-\$1,391
16	343.000	Transmission & Distribution Mains	-\$857	P-16	\$0 \$0	-\$857		\$0 \$0	-\$857
17	344.000	Fire Mains	\$0	P-17	\$0	\$0		\$0	\$0
18	345.000	Services	\$0	P-18	\$0	\$0		\$0	\$0
19	346.000	Meters	-\$24	P-19	\$0	-\$24		\$0	-\$24
20	347.000	Meter Installation	\$0	P-20	\$0	\$0		\$0	\$0
21	348.000	Hydrants	\$5	P-21	\$0	\$5		\$0	\$5
22	349.000	Other Transmission & Distribution Plant	\$0	P-22	\$0	\$0		\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	-\$1,094		\$0	-\$1,094		\$0	-\$1,094
24		COLLECTION PLANT							
24	350,000	Land & Land Rights	\$0	P-25	\$0	\$0		\$0	\$0
26	351.000	Structures & Improvements	\$1,588,802	P-26	\$0 \$0	\$1,588,802		\$0	\$1,588,802
27	352.100	Collection Sewers - Force	\$2,729,703	P-27	\$0	\$2,729,703		\$0	\$2,729,703
28	352.200	Collection Sewers - Gravity	\$15,192,792	P-28	\$0	\$15,192,792		\$0	\$15,192,792
29	353.000	Services to Customers	\$466,348	P-29	\$0	\$466,348		\$0	\$466,348
30	354.000	Flow Measuring Devices	\$378,654	P-30	\$0	\$378,654		\$0	\$378,654
31	356.000	Other Collection Plant Facilities	\$8,003	P-31	\$0	\$8,003		\$0	\$8,003
32		TOTAL COLLECTION PLANT	\$20,364,302		\$0	\$20,364,302		\$0	\$20,364,302
33		SYSTEM PUMPING PLANT							
33	360.000	Land & Land Rights	\$27	P-34	-\$27	\$0		\$0	\$0
35	361.000	Structures & Improvements	\$496,862	P-35	\$0	\$496,862		\$0 \$0	\$496,862
36	362.000	Receiving Wells	\$429,362	P-36	\$0	\$429,362		\$0	\$429,362
37	363.000	Electric Pumping Equipment	\$2,302,175	P-37	\$0	\$2,302,175		\$0	\$2,302,175
38	365.000	Other Pumping Equipment	\$1,328,101	P-38	\$0	\$1,328,101		\$0	\$1,328,101
39		TOTAL SYSTEM PUMPING PLANT	\$4,556,527		-\$27	\$4,556,500		\$0	\$4,556,500
40	070.000	TREATMENT & DISPOSAL PLANT	* -	D 44	**	**			* -
41	370.000	Land & Land Rights	\$0 \$1 605 046	P-41	\$0 \$0	\$0 \$1 605 046		\$0	\$0 \$1 605 046
42 43	371.000 372.000	Structures & Improvements Treatment and Disposal Plant Equipment	\$1,695,946 \$5,862,460	P-42 P-43	\$0 \$0	\$1,695,946 \$5,862,460		\$0 \$0	\$1,695,946 \$5,862,460
43 44	373.000	Plant Sewers	\$2,083,803	P-43 P-44	\$0 \$0	\$2,083,803		\$0 \$0	\$2,083,803
45	374.000	Outfall Sewer Lines	\$35,901	P-45	\$0 \$0	\$35,901		\$0 \$0	\$35,901
46		TOTAL TREATMENT & DISPOSAL PLANT	\$9,678,110		<u>\$0</u>	\$9,678,110		\$0	\$9,678,110
			····		• -	····			····
47		INCENTIVE COMPENSATION							
		CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
40					**				
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$0	P-51	\$0	\$0		\$0	\$0
52	390.000	Stores Shops Equipment Structures	\$162,740	P-52	\$0	\$162,740		\$0	\$162,740
53	390.100	Office Structures	-\$10,270	P-53	\$0			\$0	-\$10,270
	•	,		•		-, -,	•		• • • • • • •

Accounting Schedule: 6 Sponsor: Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Sewer - Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē	<u>F</u>	<u>G</u>	<u>H</u>	Ī
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
54	390.200	General Structures - HVAC	\$0	P-54	\$0	\$0		\$0	\$0
55	390.300	Miscellaneous Structures	\$104	P-55	\$0	\$104		\$0	\$104
56	390.900	Structures & Improvements - Leasehold	\$23,322	P-56	\$0	\$23,322		\$0	\$23,322
57	391.000	Office Furniture and Equipment	\$45,076	P-57	\$0	\$45,076		\$0	\$45,076
58	391.100	Computers & Peripheral Equipment	\$141,233	P-58	\$0	\$141,233		\$0	\$141,233
59	391.200	Computer Hardware & Software	\$441,042	P-59	\$0	\$441,042		\$0	\$441,042
60	391.250	Computer Software	\$931,051	P-60	\$0	\$931,051		\$0	\$931,051
61	391.300	Other Office Equipment	-\$277	P-61	\$0	-\$277		\$0	-\$277
62	391.400	BTS Initial Investment	\$1,371,754	P-62	\$0	\$1,371,754		\$0	\$1,371,754
63	392.000	Transportation Equipment	\$769,071	P-63	\$0	\$769,071		\$0	\$769,071
64	392.100	Transportation Equipment - Light Trucks	\$34,807	P-64	\$0	\$34,807		\$0	\$34,807
65	392.200	Transportation Equipment - Heavy Trucks	\$5,313	P-65	\$0	\$5,313		\$0	\$5,313
66	392.300	Transportation Equipment - Cars	\$43,712	P-66	\$0	\$43,712		\$0	\$43,712
67	392.400	Transportation Equipment - Other	\$29,545	P-67	\$0	\$29,545		\$0	\$29,545
68	393.000	Store Equipment	\$27,914	P-68	\$0	\$27,914		\$0	\$27,914
69	394.000	Tools, Shop, & Garage Equipment	\$124,889	P-69	\$0	\$124,889		\$0	\$124,889
70	395.000	Laboratory Equipment	\$47,398	P-70	\$0	\$47,398		\$0	\$47,398
71	396.000	Power Operated Equipment	\$329,750	P-71	\$0	\$329,750		\$0	\$329,750
72	397.000	Communication Equipment	\$71,756	P-72	\$0	\$71,756		\$0	\$71,756
73	397.100	Communication Equipment (non telephone)	\$1,151	P-73	\$0	\$1,151		\$0	\$1,151
74	397.200	Telephone Equipment	\$1,365	P-74	\$0	\$1,365		\$0	\$1,365
75	398.000	Miscellaneous Equipment	\$94,647	P-75	\$0	\$94,647		\$0	\$94,647
76	399.000	Other Tangible Property	\$22,243	P-76	\$0	\$22,243		\$0	\$22,243
77		TOTAL GENERAL PLANT	\$4,709,336		\$0	\$4,709,336		\$0	\$4,709,336
70			¢00.000.000			\$20,000,050			* 20,200,050
78		TOTAL DEPRECIATION RESERVE	\$39,308,983		-\$27	\$39,308,956		\$0	\$39,308,956

Accounting Schedule: 6 Sponsor: Amanda McMellen Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Sewer Cash Working Capital

	<u>A</u>	B	<u>C</u>	D	E	<u>F</u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
_							
1	OPERATION AND MAINT. EXPENSE	A 0					A A
2	Purchased Water Fuel and Power	\$0			0.000000	0.000000	\$0 \$07.467
3	Chemical	\$411,460			0.000000	0.000000	\$27,167
4		\$47,726			0.000000 0.000000	0.000000	\$1,046 \$142,608
5 6	Waste Disposal Labor/Base Payroll	\$1,626,627 \$1,367,724			0.000000	0.000000 0.000000	-\$142,608 \$128,155
0 7	Pensions	-\$120,981			0.000000	0.000000	-\$16,142
8	OPEB	-\$59,204			0.000000	0.000000	-\$10,142
9	Group Insurance	\$241,865			0.000000	0.000000	\$0 \$23,590
10	401K	\$36,603			0.000000	0.000000	\$3,660
10	DCP	\$22,749			0.000000	0.000000	\$2,275
12	ESPP	\$0			0.000000	0.000000	¢2,210 \$0
13	VEBA	\$0			0.000000	0.000000	\$0
14	Other Benefits	\$0			0.000000	0.000000	\$0
15	Support Services	\$316,239			0.000000	0.000000	\$41,501
16	Contracted Services	\$150,185			0.000000	0.000000	-\$1,275
17	Building Maintenance and Services	\$208,333			0.000000	0.000000	-\$3,996
18	Telecommunications expense	\$66,676			0.000000	0.000000	\$2,466
19	Postage expense	\$72,322			0.000000	0.000000	\$2,140
20	Office Supplies and Services	\$35,878			0.000000	0.000000	\$6,507
21	Employee related expense travel and	\$42,161			0.000000	0.000000	-\$323
	entertainment						
22	Rents	\$61,033			0.000000	0.000000	\$5,502
23	Transportation	\$180,997			0.000000	0.000000	-\$1,785
24	Miscellaneous Expense	\$107,197			0.000000	0.000000	\$3,406
25	Uncollectible Expense	\$137,456			0.000000	0.000000	\$0
26	Customer Accounting	\$39,077			0.000000	0.000000	-\$3,233
27	Regulatory Expense	\$4,358			0.000000	0.000000	\$9
28	Insurance Other than Group	\$227,243			0.000000	0.000000	\$71,037
29	Maintenance Supplies and Services	\$64,267			0.000000	0.000000	\$2,711
30	PSC Assessment	\$81,879			0.000000	0.000000	\$18,327
31	Support services	\$638,142			0.000000	0.000000	\$83,745
32	Cash Vouchers	\$944,949			0.000000	0.000000	\$14,498
33	TOTAL OPERATION AND MAINT. EXPENSE	\$6,952,961					\$268,380
34	TAVES						
34 35	TAXES Payroll Tax	\$405 400			0.000000	0.000000	¢0.040
35 36	Property Tax	\$105,109 \$878,636			0.000000	0.000000	\$9,849 \$270,090-
36 37	TOTAL TAXES	\$983,745			0.000000	0.00000	-\$270,090
31		φ 3 00,740					-φ ∠ 00, ∠ 41
38	CWC REQ'D BEFORE RATE BASE OFFSETS	\$7,936,706			0.000000	0.000000	\$8,139
39	TAX OFFSET FROM RATE BASE						
39 40	Federal Tax Offset	\$147,196			0.000000	0.000000	\$4,073
40 41	State Tax Offset	\$26,140			0.000000	0.000000	\$723
42	City Tax Offset	\$20,140			0.000000	0.000000	\$0 \$0
43	Interest Expense Offset	\$1,365,122			0.000000	0.000000	-\$151,472
44	TOTAL TAX OFFSET FROM RATE BASE	\$1,538,458					-\$146,676
45	TOTAL CASH WORKING CAPITAL REQUIRED	\$9,475,164					-\$138,537

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>	J	<u>K</u>	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company		Jurisdictional		MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
			(0:2)					(010)				2.1.	- K
Rev-1		OPERATING REVENUES	• · • • • • • • • •				• • • • • • •	• · • • • • • • • • •		•	• · · · · · · · · · ·		
Rev-2	522.100	Residential	\$10,649,022	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$10,649,022		\$681,637	\$11,330,659	See Note(1)	See Note(1)
Rev-3	522.200	Commercial	\$2,662,766			Rev-3		\$2,662,766		\$193,832	\$2,856,598		
Rev-4	522.300	Industrial	\$4,420			Rev-4		\$4,420		\$2,764	\$7,184		
Rev-5	522.400	Other Public Authority	\$534,745			Rev-5		\$534,745		\$26,690	\$561,435		
Rev-6	534.000	Rents from Sewer Properties	\$7,312			Rev-6		\$7,312		-\$7,312	\$0		
Rev-7	536.000	Other Sewer Revenue - Oper. Rev.	\$76,937			Rev-7		\$76,937		-\$4,145	\$72,792		
Rev-8		TOTAL OPERATING REVENUES	\$13,935,202					\$13,935,202		\$893,466	\$14,828,668		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses	\$1,818	\$0	\$1,818	E-2	\$0	\$1,818	100.00%	\$8,205	\$10,023	\$0	\$10,023
3	702.000	Purchased Water	\$7,898	\$0	\$7,898	E-3	\$0	\$7,898	100.00%	-\$7,898	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$13,797	\$0	\$13,797	E-4	\$0	\$13,797	100.00%	\$130,104	\$143,901	\$0	\$143,901
5	705.000	Rents	\$0	\$0	\$0	E-5	\$0	\$0		\$0	\$0	\$0	\$0
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$23,513	\$0	\$23,513		\$0	\$23,513		\$130,411	\$153,924	\$0	\$153,924
7		COLLECTION MAINT. EXPENSES											
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains	\$53,690	\$53,397	\$293	E-10	\$0	\$53,690		-\$19,375	\$34,315	\$33,624	\$691
11		TOTAL COLLECTION MAINT. EXPENSES	\$53,690	\$53,397	\$293		\$0	\$53,690		-\$19,375	\$34,315	\$33,624	\$691
40													
12	700.000	PUMPING OPERATIONS EXPENSES	¢o	¢o	¢o	E 42	¢o	¢0	0.00%	¢o	¢o	¢o	¢o
13	720.000	Operation Supervision & Engineering	\$0 \$14 004	\$0 \$0	\$0 \$11 001	E-13 E-14	\$0 \$0	\$0 \$14 004		\$0 \$145.000	\$0 \$157.000	\$0 \$0	\$0 \$457.000
14	721.000	Fuel or Power Purchased for Pumping	\$11,831 \$4,544	\$0 \$4,544	\$11,831	E-14 E-15	\$0 \$0	\$11,831 \$4,544	100.00% 100.00%	\$145,838	\$157,669	\$0 \$4 544	\$157,669
15	722.000	Pumping Labor & Expenses			\$0 \$74	E-15 E-16	\$0 \$0			\$0	\$4,544	\$4,544	\$0 \$754
16	724.000	Miscellaneous Expense	\$71	\$0 \$0	\$71	E-16 E-17	\$0 \$0	\$71	100.00%	-\$271	-\$200	-\$951	\$751
17	725.000	Rent TOTAL PUMPING OPERATIONS EXPENSES	<u>\$0</u>		<u>\$0</u> \$11,902	E-17	<u>\$0</u> \$0	\$0		<u>\$0</u>	\$0	<u>\$0</u>	\$0 \$158,420
18		TOTAL FUMPING OPERATIONS EXPENSES	\$16,446	ᡇ,544	\$11,902		\$ 0	\$16,446		\$145,567	\$162,013	\$3,593	\$150,42U
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0		\$0	\$0	\$0	\$0
21	731.000	Maint of Structures & Improvements	\$0	\$0	\$0	E-21	\$0	\$0		\$0	\$0	\$0	\$0
22	732.000	Maint of Power Production Equipment	\$44	\$0	\$44	E-22	\$0	\$44		-\$22	\$22	\$0	\$22
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$44	\$0	\$44		\$0	\$44		-\$22	\$22	\$0	\$22
24		TREAT. & DISP. OPER. EXPENSE											
25	740.000	Operation - Supervision & Engineering	\$0	\$0	\$0	E-25	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
26	741.000	Chemicals	\$22,534	\$0	\$22,534	E-26	\$0	\$22,534	100.00%	\$26,192	\$48,726	\$0	\$48,726
27	742.000	Operation Labor & Expense	\$1,176,405	\$1,056,488	\$119,917	E-27	\$0	\$1,176,405		-\$187,916	\$988,489	\$884,653	\$103,836
28	743.000	Miscellaneous Expenses - TDO	\$3,194,557	\$0	\$3,194,557	E-28	\$0	\$3,194,557		-\$235,479	\$2,959,078	\$0	\$2,959,078
29	744.000	Miscellaneous Expense - TDO	\$30,251	\$0	\$30,251	E-29	\$0	\$30,251	100.00%	\$38,415	\$68,666	\$0	\$68,666
30	745.000	Rents - TDO	\$959	\$0	\$959	E-30	\$0	\$959	100.00%	\$15	\$974	\$0	\$974
31		TOTAL TREAT. & DISP. OPER. EXPENSE	\$4,424,706	\$1,056,488	\$3,368,218		\$0	\$4,424,706	-	-\$358,773	\$4,065,933	\$884,653	\$3,181,280
32		TREAT. & DISP. MAINT. EXPENSES											
33	750.000	Maint Supervision & Engineering - TDM	\$0	\$0	\$0	E-33	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
34	751.000	Maint of Structures & Improvements - TDM	\$0	\$0	\$0	E-34	\$0	\$0		\$0	\$0	\$0 \$0	\$0
35	752.000	Maint of Water Treatment Equipment	\$263,859	\$65,424	\$198,435	E-35	\$0	\$263,859		-\$205,885	\$57,974	\$45,041	\$12,933
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$263,859	\$65,424	\$198,435		\$0	\$263,859		-\$205,885	\$57,974	\$45,041	\$12,933

37 CUSTOMER ACCOUNTS EXPENSE

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G	<u>H</u>	<u> </u>	<u>J</u>	<u>K</u>		<u>M</u>
Line	Account	Income Description	Test Year	Test Year	Test Year	Adjust.	Total Company		Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + I	Non Labor VI = K
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$1,053	\$1,053	\$0 \$0	E-39	\$0	\$1,053	100.00%	\$42	\$1,095	\$1,095	\$0
40	903.000	Customer Records & Collection Expenses	\$21,687	\$0	\$21,687	E-40	\$0	\$21,687	100.00%	\$31,480	\$53,167	\$0	\$53,167
41	904.000	Uncollectible Amounts	\$8,452	\$0	\$8,452	E-41	\$0	\$8,452		\$22,632	\$31,084	\$0	\$31,084
42	905.000	Misc. Customer Accounts Expense	\$1,145	\$143	\$1,002	E-42		\$1,145	100.00%	\$389	\$1,534	\$872	\$662
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$32,337	\$1,196	\$31,141		\$0	\$32,337	•	\$54,543	\$86,880	\$1,967	\$84,913
44		ADMIN. & GENERAL EXPENSES											
45	920.000	Admin. & General Salaries	\$484,523	\$484,523	\$0	E-45	\$0	\$484,523	100.00%	-\$94,698	\$389,825	\$375,117	\$14,708
46	921.000	Office Supplies & Expenses	\$258,920	\$0	\$258,920	E-46	\$0	\$258,920	100.00%	-\$22,500	\$236,420	\$0	\$236,420
47	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-47	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
48	923.000	Outside Services Employed	\$344,993	\$154,874	\$190,119	E-48	\$0	\$344,993	100.00%	\$793,107	\$1,138,100	\$448,017	\$690,083
49	924.000	Property Insurance	\$50,054	\$0	\$50,054	E-49	\$0	\$50,054	100.00%	\$177,189	\$227,243	\$0	\$227,243
50	925.000	Injuries & Damages	\$2,707	\$0	\$2,707	E-50	\$0	\$2,707	100.00%	-\$1,445	\$1,262	\$0	\$1,262
51	926.000	Employee Pensions & Benefits	\$569,083	\$450,145	\$118,938	E-51	\$0	\$569,083		-\$456,061	\$113,022	\$450,145	-\$337,123
52	927.000	Franchise Requirements	\$0	\$0	\$0	E-52	\$0	\$0		\$0	\$0	\$0	\$0
53	928.000	Regulatory Commission Expenses	\$1,401	\$0	\$1,401	E-53	\$0	\$1,401	100.00%	\$2,957	\$4,358	\$0	\$4,358
54	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-54	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
55	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-55	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
56	930.200	Misc. General Expenses	\$257,089	\$0	\$257,089	E-56	\$0	\$257,089		-\$55,887	\$201,202	\$0	\$201,202
57	930.300	Research & Development Expenses	\$402	\$0	\$402	E-57	\$0	\$402		\$2,556	\$2,958	\$0	\$2,958
58	931.000	Rents - AGE	\$67,525	\$0	\$67,525	E-58	\$0	\$67,525		-\$7,466	\$60,059	\$0	\$60,059
59	932.000	Maint. of General Plant	\$184	<u>\$0</u>	\$184	E-59	\$0	\$184	100.00%	\$16,320	\$16,504	\$0	\$16,504
60		TOTAL ADMIN. & GENERAL EXPENSES	\$2,036,881	\$1,089,542	\$947,339		\$0	\$2,036,881		\$354,072	\$2,390,953	\$1,273,279	\$1,117,674
61		DEPRECIATION EXPENSE											
62	403.000	Depreciation Expense, Dep. Exp.	\$2,233,305	See note (1)	See note (1)	E-62		\$2,233,305	100.00%	\$622,487	\$2,855,792	See note (1)	See note (1)
63		TOTAL DEPRECIATION EXPENSE	\$2,233,305	\$0	\$0		\$0	\$2,233,305		\$622,487	\$2,855,792	\$0	\$0
64		OTHER OPERATING EXPENSES											
65	408.100	Property Taxes	\$1,896	\$0	\$1,896	E-65		\$1,896		\$876,741	\$878,637	\$0	\$878,637
66	408.100	Payroll Taxes	\$126,445	\$28,751	\$97,694	E-66	-	\$126,445		-\$20,649	\$105,796	\$8,102	\$97,694
67	408.100	Other Taxes	-\$379	\$0	-\$379	E-67	\$0	-\$379	100.00%	-\$2,834	-\$3,213	\$0	-\$3,213
68	408.100	PSC Assessment	\$13,874	\$0	\$13,874	E-68		\$13,874	100.00%	\$68,005	\$81,879	\$0	\$81,879
69		TOTAL OTHER OPERATING EXPENSES	\$141,836	\$28,751	\$113,085		\$0	\$141,836		\$921,263	\$1,063,099	\$8,102	\$1,054,997
70		CUSTOMER SERVICE EXPENSES											
71	907.000	•	\$264	\$264	\$0	E-71		\$264	100.00%	\$683	\$947	\$947	\$0 \$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$264	\$264	\$0		\$0	\$264		\$683	\$947	\$947	\$0
73		AMORTIZATION EXPENSE											
74	404.000	Amortization - LTD Term Plant	\$930,294	\$0	\$930,294	E-74	\$0	\$930,294	100.00%	\$10,614	\$940,908	\$0	\$940,908
75	405.000	Amortization of Reg Asset	\$60,866	\$0	\$60,866	E-75		\$60,866	100.00%	\$36,454	\$97,320	\$0	\$97,320
76	405.000	Amortization of Reg Asset AFUDC	\$2,999	\$0	\$2,999	E-76		\$2,999	100.00%	-\$2,999	\$0	\$0	\$0
77	407.000	Amortization - Property Losses	\$5,704	<u>\$0</u>	\$5,704	E-77		\$5,704	100.00%	-\$5,704	\$0	\$0	\$0
78		TOTAL AMORTIZATION EXPENSE	\$999,863	\$0	\$999,863		\$0	\$999,863		\$38,365	\$1,038,228	\$0	\$1,038,228
79		TOTAL OPERATING EXPENSE	\$10,226,744	\$2,299,606	\$5,693,833		\$0	\$10,226,744		\$1,683,336	\$11,910,080	\$2,251,206	\$6,803,082
80		NET INCOME BEFORE TAXES	\$3,708,458	\$0	\$0		\$0	\$3,708,458		-\$789,870	\$2,918,588	\$0	\$0

81 INCOME TAXES

Line Number	<u>A</u> Account Number	<u>B</u> Income Description	<u>C</u> Test Year Total (D+E)	<u>D</u> Test Year Labor	<u>E</u> Test Year Non Labor	<u>F</u> Adjust. Number	<u>G</u> Total Company Adjustments (From Adj. Sch.)	<u>H</u> Total Company Adjusted (C+G)	<u>I</u> Jurisdictional Allocations	<u>J</u> Jurisdictional Adjustments (From Adj. Sch.)	<u>K</u> MO Final Adj Jurisdictional (H x I) + J	<u>L</u> MO Adj. Juris. Labor L + M	<u>M</u> MO Adj. Juris. Non Labor I = K
82 83	409.100	Current Income Taxes TOTAL INCOME TAXES	<u>-\$169,940</u> -\$169,940	See note (1) \$0	<u>See note (1)</u> \$0	E-82	<u>See note (1)</u> \$0	-\$169,940 -\$169,940		\$50,735 \$50,735	<u>-\$119,205</u> -\$119,205	See note (1) \$0	See note (1) \$0
84 85 86 87 88	410.100 412.200 0.000 0.000	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC Amortization of Protected Excess ADIT Amortization of Unprotected Excess ADIT	\$178,761 -\$225 \$0 \$0	See note (1)	See note (1)	E-85 E-86 E-87 E-88		\$178,761 -\$225 \$0 \$0	i 100.00% 0.00% 0.00%	\$442,332 \$225 -\$24,600 -\$224,585	\$621,093 \$0 -\$24,600 -\$224,585	See note (1)	See note (1)
89 90		TOTAL DEFERRED INCOME TAXES	\$178,536	\$0 	\$0 \$0		\$0 \$0	\$178,536	_	\$193,372	\$371,908	\$0 	\$0 \$0

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Water - Revenue Requirement

Line	<u>A</u>	<u>B</u>	<u>C</u> 6.33%	<u>D</u>
Line Number	Description	6.23% Return	6.33% Return	6.43% Return
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$2,023,617,584	\$2,023,617,584	\$2,023,617,584
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$127,042,712	\$129,106,802	\$131,170,891
4	Net Income Available	\$101,834,117	\$101,834,117	\$101,834,117
5	Additional Net Income Required	\$25,208,595	\$27,272,685	\$29,336,774
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,444,388	\$2,090,505	\$2,736,622
8	Current Income Tax Available	-\$6,446,592	-\$6,446,592	-\$6,446,592
9	Additional Current Tax Required	\$7,890,980	\$8,537,097	\$9,183,214
10	Revenue Requirement	\$33,099,575	\$35,809,782	\$38,519,988
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$18,434,815	\$18,434,815	\$18,434,815
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$51,534,390	\$54,244,597	\$56,954,803

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 WATER - RATE BASE SCHEDULE

	A	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$3,371,417,003
2	Less Accumulated Depreciation Reserve		\$577,047,213
3	Net Plant In Service		\$2,794,369,790
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,044,847
6	Contributions in Aid of Construction Amortization		\$89,223,194
7	Materials & Supplies		\$10,421,444
8	Prepayments		\$1,766,920
	Prepaid Pension Asset		\$17,208,105
10	TOTAL ADD TO NET PLANT IN SERVICE		\$121,664,510
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		-\$49,123
13	State Tax Offset		-\$8,723
14	City Tax Offset		\$0
15	Interest Expense Offset		\$5,431,589
16	Contributions in Aid of Construction		\$371,892,268
17	Customer Advances		\$777,640
18	Accumulated Deferred Income Taxes		\$498,977,421
19	TCJA EADIT Tracker		\$85,159
20	OPEB Tracker		\$7,090,033
21	Pension Tracker		\$8,220,452
22	TOTAL SUBTRACT FROM NET PLANT		\$892,416,716
23	Total Rate Base		\$2,023,617,584

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Water - Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	H	Ī
Line	Account #		Total	Adjust.		•	Jurisdictional		MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$242,799	P-2	\$0	\$242,799		\$0	\$242,799
2	302.000	Franchises & Consents	\$43,698	P-2	\$0 \$0	\$43,698		\$0 \$0	\$43,698
4	303.000	Miscellaneous Intangible Plant Studies	\$1,062,611	P-4	\$0 \$0	\$1,062,611		\$0 \$0	\$1,062,611
4 5	303.000	TOTAL INTANGIBLE PLANT	\$1,349,108	F-4	\$0	\$1,349,108		<u>\$0</u> \$0	\$1,349,108
5			ψ1,040,100		ΨŪ	ψ1,545,100		ΨŪ	ψ1,545,100
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$3,618,176	P-7	\$0	\$3,618,176		\$0	\$3,618,176
8	311.000	Structures & Improvements	\$27,794,326	P-8	\$0	\$27,794,326		\$0	\$27,794,326
9	312.000	Collection & Impound Reservoirs	\$168,617	P-9	\$0	\$168,617		\$0	\$168,617
10	313.000	Lake, River, & Other Intakes	\$7,740,397	P-10	\$0	\$7,740,397		\$0	\$7,740,397
11	314.000	Wells & Springs	\$10,957,722	P-11	\$0	\$10,957,722		\$0	\$10,957,722
12	315.000	Infiltration Galleries & Tunnels	\$1,804	P-12	\$0	\$1,804		\$0	\$1,804
13	316.000	Supply Mains	\$22,608,202	P-13	\$0	\$22,608,202		\$0	\$22,608,202
14	317.000	Other P/E-Supply	\$419,067	P-14	\$0	\$419,067		\$0	\$419,067
15		TOTAL SOURCE OF SUPPLY PLANT	\$73,308,311		\$0	\$73,308,311		\$0	\$73,308,311
			· · · · · · · · · · · · · · · · · · ·			÷ -,,-		• -	÷ -)) -
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$472,629	P-17	\$0	\$472,629		\$0	\$472,629
18	321.000	Pumping Structures & Improvements	\$35,994,130	P-18	\$0	\$35,994,130		\$0	\$35,994,130
19	323.000	Power Generation Equipment	\$16,132,648	P-19	\$0	\$16,132,648		\$0	\$16,132,648
20	324.000	Steam Pumping Equipment	\$234,170	P-20	\$0	\$234,170		\$0	\$234,170
21	325.000	Electric Pumping Equipment	\$86,421,967	P-21	\$0	\$86,421,967		\$0	\$86,421,967
22	326.000	Diesel Pumping Equipment	\$2,447,049	P-22	\$0	\$2,447,049		\$0	\$2,447,049
23	327.000	Pump Equip Hydraulic	\$625,138	P-23	\$0	\$625,138		\$0	\$625,138
24	328.000	Other Pumping Equipment	\$12,033,308	P-24	\$0	\$12,033,308		\$0	\$12,033,308
25		TOTAL PUMPING PLANT	\$154,361,039		\$0	\$154,361,039		\$0	\$154,361,039
			+ • • • • • • • • • • • • • • • • • • •		֥	<i>•••••••••••••••••••••••••••••••••••••</i>		֥	<i>••••</i> ,•••,•••
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$3,359,621	P-27	\$0	\$3,359,621		\$0	\$3,359,621
28		Water Treatment Structures &	\$159,771,896	P-28	\$0	\$159,771,896		\$0	\$159,771,896
		Improvements				. , ,			. , ,
29	332.000	Water Treatment Equipment	\$171,348,268	P-29	\$0	\$171,348,268		\$0	\$171,348,268
30	333.000	Water Treatment - Other	\$1,473,221	P-30	\$0	\$1,473,221		\$0	\$1,473,221
31		TOTAL WATER TREATMENT PLANT	\$335,953,006		\$0	\$335,953,006		\$0	\$335,953,006
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$5,404,400	P-33	\$0	\$5,404,400		\$0	\$5,404,400
34	341.000	Transmission & Distribution Structures &	\$13,044,809	P-34	\$0	\$13,044,809		\$0	\$13,044,809
		Impr							
35	342.000	Distribution Reservoirs & Standpipes	\$50,341,585	P-35	\$0	\$50,341,585		\$0	\$50,341,585
36	343.000	Transmission & Distribution Mains	\$1,983,670,441	P-36	\$0	\$1,983,670,441		\$0	\$1,983,670,441
37	344.000	Fire Mains	\$637,786	P-37	\$0	\$637,786		\$0	\$637,786
38	345.000	Services	\$116,234,516	P-38	\$0	\$116,234,516		\$0	\$116,234,516
39	346.000	Meters	\$201,835,433	P-39	\$0	\$201,835,433		\$0	\$201,835,433
40	347.000	Meter Installation	\$47,294,875	P-40	\$0	\$47,294,875		\$0	\$47,294,875
41	348.000	Hydrants	\$121,888,580	P-41	\$0	\$121,888,580		\$0	\$121,888,580
42	349.000	Other Transmission & Distribution Plant	\$91,457	P-42	\$0	\$91,457		\$0	\$91,457
43		TOTAL TRANSMISSION & DIST. PLANT	\$2,540,443,882		\$0	\$2,540,443,882		\$0	\$2,540,443,882
44		INCENTIVE COMPENSATION							
		CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
47		GENERAL DI ANT							
47	200.000	GENERAL PLANT	¢	P-48	* •	¢000.000		**	¢000.000
48 40	389.000	General Land & Land Rights	\$626,326	P-48 P-49	\$0 \$0	\$626,326 \$24,217,750		\$0 \$0	\$626,326 \$34,217,750
49 50	390.000	Stores Shops Equipment Structures	\$34,317,750		\$0 \$0	\$34,317,750		\$0 \$0	\$34,317,750
50	390.100	Office Structures	\$15,446,972	P-50	\$0 \$0	\$15,446,972		\$0 \$0	\$15,446,972
51	390.200	General Structures - HVAC	\$1,384,915	P-51	\$0	\$1,384,915		\$0 \$0	\$1,384,915
52	390.300 390.900	Miscellaneous Structures Structures & Improvements - Leasehold	\$3,805,566 \$67,790	P-52 P-53	\$0 \$0	\$3,805,566 \$67,790		\$0 \$0	\$3,805,566 \$67,790
53						- <u>SB///UI</u>			

Accounting Schedule: 3 Sponsor: Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Water - Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	E	G	<u>H</u>	l
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
54	391.000	Office Furniture and Equipment	\$2,230,795	P-54	\$0	\$2,230,795		\$0	\$2,230,795
55	391.100	Computers & Peripheral Equipment	\$4,819,855	P-55	\$0	\$4,819,855		\$0	\$4,819,855
56	391.200	Computer Hardware & Software	\$7,606,353	P-56	\$0	\$7,606,353		\$0	\$7,606,353
57	391.250	Computer Software	\$54,195,695	P-57	\$0	\$54,195,695		\$0	\$54,195,695
58	391.300	Other Office Equipment	\$59,291	P-58	\$0	\$59,291		\$0	\$59,291
59	391.400	BTS Initial Investment	\$44,718,209	P-59	\$0	\$44,718,209		\$0	\$44,718,209
60	392.000	Transportation Equipment	\$0	P-60	\$0	\$0		\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$19,174,462	P-61	\$0	\$19,174,462		\$0	\$19,174,462
62	392.200	Transportation Equipment - Heavy Trucks	\$25,290,601	P-62	\$0	\$25,290,601		\$0	\$25,290,601
63	392.300	Transportation Equipment - Cars	\$4,754,800	P-63	\$0	\$4,754,800		\$0	\$4,754,800
64	392.400	Transportation Equipment - Other	\$10,132,164	P-64	\$0	\$10,132,164		\$0	\$10,132,164
65	393.000	Store Equipment	\$837,602	P-65	\$0	\$837,602		\$0	\$837,602
66	394.000	Tools, Shop, & Garage Equipment	\$12,348,774	P-66	\$0	\$12,348,774		\$0	\$12,348,774
67	395.000	Laboratory Equipment	\$2,098,290	P-67	\$0	\$2,098,290		\$0	\$2,098,290
68	396.000	Power Operated Equipment	\$2,243,617	P-68	\$0	\$2,243,617		\$0	\$2,243,617
69	397.000	Communication Equipment	\$0	P-69	\$0	\$0		\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$13,640,559	P-70	\$0	\$13,640,559		\$0	\$13,640,559
71	397.200	Telephone Equipment	\$165,125	P-71	\$0	\$165,125		\$0	\$165,125
72	398.000	Miscellaneous Equipment	\$5,748,846	P-72	\$0	\$5,748,846		\$0	\$5,748,846
73	399.000	Other Tangible Property	\$287,300	P-73	\$0	\$287,300		\$0	\$287,300
74		TOTAL GENERAL PLANT	\$266,001,657		\$0	\$266,001,657		\$0	\$266,001,657
75		TOTAL PLANT IN SERVICE	\$3,371,417,003		\$0	\$3,371,417,003		\$0	\$3,371,417,003

Accounting Schedule: 3 Sponsor: Amanda McMellen Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Water Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	Ē
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$242,799	0.00%	\$0
3	302.000	Franchises & Consents	\$43,698	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,062,611	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,349,108		\$0
-					
6		SOURCE OF SUPPLY PLANT			••
7	310.000	Land & Land Rights	\$3,618,176	0.00%	\$0
8	311.000	Structures & Improvements	\$27,794,326	1.97%	\$547,548
9	312.000	Collection & Impound Reservoirs	\$168,617	0.35%	\$590
10	313.000	Lake, River, & Other Intakes	\$7,740,397	3.57%	\$276,332
11	314.000	Wells & Springs	\$10,957,722	2.52%	\$276,135
12	315.000	Infiltration Galleries & Tunnels	\$1,804	1.77%	\$32
13	316.000	Supply Mains	\$22,608,202	1.45%	\$327,819
14	317.000	Other P/E-Supply	\$419,067	4.97%	\$20,828
15		TOTAL SOURCE OF SUPPLY PLANT	\$73,308,311		\$1,449,284
40					
16	200.000	PUMPING PLANT	¢ 470.000	0.000/	¢0
17	320.000	Pumping Land & Land Rights	\$472,629	0.00%	\$0
18	321.000	Pumping Structures & Improvements	\$35,994,130	3.95%	\$1,421,768
19	323.000	Power Generation Equipment	\$16,132,648	3.05%	\$492,045
20	324.000	Steam Pumping Equipment	\$234,170	1.89%	\$4,426
21	325.000	Electric Pumping Equipment	\$86,421,967	1.89%	\$1,633,376
22	326.000	Diesel Pumping Equipment	\$2,447,049	1.89%	\$46,250
23	327.000	Pump Equip Hydraulic	\$625,138	1.89%	\$11,816
24	328.000	Other Pumping Equipment	\$12,033,308	1.89%	\$227,430
25		TOTAL PUMPING PLANT	\$154,361,039		\$3,837,111
26		WATER TREATMENT PLANT			
27	330.000	Water Treatment Land & Land Rights	\$3,359,621	0.00%	\$0
28		Water Treatment Structures &	\$159,771,896	2.34%	\$3,738,662
20	331.000	Improvements	φ155,771,050	2.5470	ψ 3 ,730,002
29	332.000	Water Treatment Equipment	\$171,348,268	2.18%	\$3,735,393
30	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,058
31	000.000	TOTAL WATER TREATMENT PLANT	\$335,953,006		\$7,523,113
					.,,,
32		TRANSMISSION & DIST. PLANT			
33	340.000	Transmission & Distribution Land	\$5,404,400	0.00%	\$0
34	341.000	Transmission & Distribution Structures &	\$13,044,809	1.49%	\$194,367
. –		Impr			•
35	342.000	Distribution Reservoirs & Standpipes	\$50,341,585	1.70%	\$855,807
36	343.000	Transmission & Distribution Mains	\$1,983,670,441	1.39%	\$27,573,019
37	344.000	Fire Mains	\$637,786	1.56%	\$9,949

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Water Depreciation Expense

	<u>A</u>	B	<u>C</u>	D	Ē
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
38	345.000	Services	\$116,234,516	2.92%	\$3,394,048
39	346.000	Meters	\$201,835,433	2.40%	\$4,844,050
40	347.000	Meter Installation	\$47,294,875	2.40%	\$1,135,077
41	348.000	Hydrants	\$121,888,580	1.85%	\$2,254,938
42	349.000	Other Transmission & Distribution Plant	\$91,457	2.96%	\$2,707
43		TOTAL TRANSMISSION & DIST. PLANT	\$2,540,443,882		\$40,263,962
			<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>		+,,
44		INCENTIVE COMPENSATION			
		CAPITALIZATION			
45	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION			
47		GENERAL PLANT			
48	389.000	General Land & Land Rights	\$626,326	0.00%	\$0
49	390.000	Stores Shops Equipment Structures	\$34,317,750	3.02%	\$1,036,396
50	390.100	Office Structures	\$15,446,972	2.09%	\$322,841
51	390.200	General Structures - HVAC	\$1,384,915	2.09%	\$28,945
52	390.300	Miscellaneous Structures	\$3,805,566	3.72%	\$141,567
53	390.900	Structures & Improvements - Leasehold	\$67,790	2.75%	\$1,864
54	391.000	Office Furniture and Equipment	\$2,230,795	3.49%	\$77,855
55	391.100	Computers & Peripheral Equipment	\$4,819,855	19.06%	\$918,664
56	391.200	Computer Hardware & Software	\$7,606,353	19.06%	\$1,449,771
57	391.250	Computer Software	\$54,195,695	5.00%	\$2,709,784
58	391.300	Other Office Equipment	\$59,291	10.46%	\$6,202
59	391.400	BTS Initial Investment	\$44,718,209	5.00%	\$2,235,911
60	392.000	Transportation Equipment	\$0	0.00%	\$0
61	392.100	Transportation Equipment - Light Trucks	\$19,174,462	5.57%	\$1,068,018
62	392.200	Transportation Equipment - Heavy Trucks	\$25,290,601	0.00%	\$0
63	392.300	Transportation Equipment - Cars	\$4,754,800	0.00%	\$0
64	392.400	Transportation Equipment - Other	\$10,132,164	6.15%	\$623,128
65	393.000	Store Equipment	\$837,602	3.88%	\$32,499
66	394.000	Tools, Shop, & Garage Equipment	\$12,348,774	3.73%	\$460,609
67	395.000	Laboratory Equipment	\$2,098,290	3.90%	\$81,833
68	396.000	Power Operated Equipment	\$2,243,617	3.79%	\$85,034
69	397.000	Communication Equipment	\$0	0.00%	\$0
70	397.100	Communication Equipment (non telephone)	\$13,640,559	5.76%	\$785,696
71	397.200	Telephone Equipment	\$165,125	8.94%	\$14,762
72	398.000	Miscellaneous Equipment	\$5,748,846	6.48%	\$372,525
73	399.000	Other Tangible Property	\$287,300	2.43%	\$6,981
74		TOTAL GENERAL PLANT	\$266,001,657		\$12,460,885

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Water Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
75		Total Depreciation	\$3,371,417,003		\$65,534,355

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Water- Accumulated Depreciation Reserve

	<u>A</u>	B	<u>C</u>	D	E	F	G	Н	
Line	Account	-	Total	Adjust.	-	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1	201 000		¢2 022	P-2	¢0	¢2 022		¢0	¢2 022
2 3	301.000 302.000	Organization Franchises & Consents	\$2,933 \$0	P-2 P-3	\$0 \$0	\$2,933 \$0		\$0 \$0	\$2,933 \$0
3 4	302.000	Miscellaneous Intangible Plant Studies	\$306,586	P-3 P-4	\$0 \$0	\$0 \$306,586		\$0	ə0 \$306,586
4 5	303.000	TOTAL INTANGIBLE PLANT	\$309,519	F-4	\$0	\$309,519		\$0	\$309,519
5			\$303,313		ψυ	4509,519		Ψ	\$303,513
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures & Improvements	\$4,755,200	P-8	\$0	\$4,755,200		\$0	\$4,755,200
9	312.000	Collection & Impound Reservoirs	\$100,737	P-9	\$0	\$100,737		\$0	\$100,737
10	313.000	Lake, River, & Other Intakes	\$2,222,912	P-10	\$0	\$2,222,912		\$0	\$2,222,912
11	314.000	Wells & Springs	\$2,806,796	P-11	\$0	\$2,806,796		\$0	\$2,806,796
12	315.000	Infiltration Galleries & Tunnels	\$529	P-12	\$0	\$529		\$0	\$529
13	316.000	Supply Mains	\$9,919,892	P-13	\$0	\$9,919,892		\$0	\$9,919,892
14	317.000	Other P/E-Supply	\$36,442	P-14	\$0	\$36,442		\$0	\$36,442
15		TOTAL SOURCE OF SUPPLY PLANT	\$19,842,508		\$0	\$19,842,508		\$0	\$19,842,508
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$590	P-17	-\$590	\$0		\$0	\$0
18	321.000	Pumping Structures & Improvements	\$11,272,239	P-18	\$0	\$11,272,239		\$0	\$11,272,239
19	323.000	Power Generation Equipment	\$2,147,067	P-19	\$0	\$2,147,067		\$0	\$2,147,067
20	324.000	Steam Pumping Equipment	-\$30,028	P-20	\$0	-\$30,028		\$0	-\$30,028
21	325.000	Electric Pumping Equipment	\$25,646,946	P-21	\$0	\$25,646,946		\$0	\$25,646,946
22	326.000	Diesel Pumping Equipment	\$1,947,248	P-22	\$0	\$1,947,248		\$0	\$1,947,248
23	327.000	Pump Equip Hydraulic	\$94,720	P-23	\$0	\$94,720		\$0	\$94,720
24	328.000	Other Pumping Equipment	-\$1,135,654	P-24	\$0	-\$1,135,654		\$0	-\$1,135,654
25		TOTAL PUMPING PLANT	\$39,943,128		-\$590	\$39,942,538		\$0	\$39,942,538
		WATER TREATMENT RUNNE							
26	220.000	WATER TREATMENT PLANT	¢0	D 07	¢0	¢o		¢0	¢0.
27	330.000	Water Treatment Land & Land Rights	\$0	P-27	\$0	\$0		\$0	\$0
28	331.000	Water Treatment Structures &	\$52,625,867	P-28	\$0	\$52,625,867		\$0	\$52,625,867
29	332.000	Improvements Water Treatment Equipment	\$44,715,084	P-29	\$0	\$44,715,084		\$0	\$44,715,084
30	333.000	Water Treatment - Other	\$713,870	P-29 P-30	\$0 \$0	\$713,870		\$0	\$713,870
30	333.000	TOTAL WATER TREATMENT PLANT	\$98,054,821	F-30	\$0	\$98,054,821		\$0	\$98,054,821
0.			<i><i>vvvvvvvvvvvvv</i></i>		ΨŪ	<i>400,001,021</i>		\$	<i>400,00</i> , 02
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$17	P-33	-\$17	\$0		\$0	\$0
34	341.000	Transmission & Distribution Structures &	\$6,173,556	P-34	\$0	\$6,173,556		\$0	\$6,173,556
		Impr	<i> </i>			+ - , ,			<i> </i>
35	342.000	Distribution Reservoirs & Standpipes	\$18,288,362	P-35	\$0	\$18,288,362		\$0	\$18,288,362
36	343.000	Transmission & Distribution Mains	\$285,293,529	P-36	\$0	\$285,293,529		\$0	\$285,293,529
37	344.000	Fire Mains	\$208,746	P-37	\$0	\$208,746		\$0	\$208,746
38	345.000	Services	\$14,914,375	P-38	\$0	\$14,914,375		\$0	\$14,914,375
39	346.000	Meters	-\$17,193,329	P-39	\$0	-\$17,193,329		\$0	-\$17,193,329
40	347.000	Meter Installation	\$15,849,480	P-40	\$0	\$15,849,480		\$0	\$15,849,480
41	348.000	Hydrants	\$18,944,390	P-41	\$0	\$18,944,390		\$0	\$18,944,390
42	349.000	Other Transmission & Distribution Plant	\$16,111	P-42	\$0	\$16,111		\$0	\$16,111
43		TOTAL TRANSMISSION & DIST. PLANT	\$342,495,237		-\$17	\$342,495,220		\$0	\$342,495,220
44		INCENTIVE COMPENSATION							
		CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
47		GENERAL PLANT	•		÷				
48	389.000	General Land & Land Rights	-\$1,599	P-48	\$1,599	\$0		\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$2,751,530	P-49	\$0	\$2,751,530		\$0	\$2,751,530
50	390.100	Office Structures	\$1,405,121	P-50	\$0	\$1,405,121		\$0	\$1,405,121
51	390.200	General Structures - HVAC	\$78,300	P-51	\$0	\$78,300		\$0	\$78,300
52	390.300	Miscellaneous Structures	\$2,007,077	P-52	\$0	\$2,007,077		\$0	\$2,007,077
53	390.900	Structures & Improvements - Leasehold	\$185,416	P-53	\$0	\$185,416		\$0	\$185,416
54	391.000	Office Furniture and Equipment	\$1,031,952	P-54	\$0	\$1,031,952		\$0	\$1,031,952

Accounting Schedule: 6 Sponsor: Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Water- Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H	l
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
55	391.100	Computers & Peripheral Equipment	\$2,260,232	P-55	\$0	\$2,260,232		\$0	\$2,260,232
56	391.200	Computer Hardware & Software	\$6,475,361	P-56	\$0	\$6,475,361		\$0	\$6,475,361
57	391.250	Computer Software	\$14,473,651	P-57	\$0	\$14,473,651		\$0	\$14,473,651
58	391.300	Other Office Equipment	-\$25,862	P-58	\$0	-\$25,862		\$0	-\$25,862
59	391.400	BTS Initial Investment	\$20,140,032	P-59	\$0	\$20,140,032		\$0	\$20,140,032
60	392.000	Transportation Equipment	\$0	P-60	\$0	\$0		\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$4,620,532	P-61	\$0	\$4,620,532		\$0	\$4,620,532
62	392.200	Transportation Equipment - Heavy Trucks	\$4,445,611	P-62	\$0	\$4,445,611		\$0	\$4,445,611
63	392.300	Transportation Equipment - Cars	\$2,218,323	P-63	\$0	\$2,218,323		\$0	\$2,218,323
64	392.400	Transportation Equipment - Other	\$3,951,384	P-64	\$0	\$3,951,384		\$0	\$3,951,384
65	393.000	Store Equipment	-\$16,872	P-65	\$0	-\$16,872		\$0	-\$16,872
66	394.000	Tools, Shop, & Garage Equipment	\$4,193,341	P-66	\$0	\$4,193,341		\$0	\$4,193,341
67	395.000	Laboratory Equipment	\$843,347	P-67	\$0	\$843,347		\$0	\$843,347
68	396.000	Power Operated Equipment	\$1,696,710	P-68	\$0	\$1,696,710		\$0	\$1,696,710
69	397.000	Communication Equipment	\$0	P-69	\$0	\$0		\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$2,530,077	P-70	\$0	\$2,530,077		\$0	\$2,530,077
71	397.200	Telephone Equipment	\$100,889	P-71	\$0	\$100,889		\$0	\$100,889
72	398.000	Miscellaneous Equipment	\$1,340,550	P-72	\$0	\$1,340,550		\$0	\$1,340,550
73	399.000	Other Tangible Property	-\$304,095	P-73	\$0	-\$304,095		\$0	-\$304,095
74		TOTAL GENERAL PLANT	\$76,401,008		\$1,599	\$76,402,607		\$0	\$76,402,607
75		TOTAL DEPRECIATION RESERVE	\$577,046,221		\$992	\$577,047,213		\$0	\$577,047,213

Accounting Schedule: 6 Sponsor: Amanda McMellen Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Water Cash Working Capital

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,507,704			0.000000	0.000000	\$56,590
3	Fuel and Power	\$12,531,960			0.000000	0.000000	\$827,448
4	Chemical	\$13,411,374			0.000000	0.000000	\$293,951
5	Waste Disposal	\$1,152,488			0.000000	0.000000	-\$101,040
6	Labor/Base Payroll	\$37,256,381			0.000000	0.000000	\$3,490,886
7	Pensions	-\$3,670,646			0.000000	0.000000	-\$489,756
8	OPEB	-\$1,796,288			0.000000	0.000000	\$0
9	Group Insurance	\$7,458,681			0.000000	0.000000	\$727,475
10	401K	\$994,112			0.000000	0.000000	\$99,412
11	DCP	\$817,247			0.000000	0.000000	\$81,725
12	ESPP	\$0			0.000000	0.000000	\$0
13	VEBA	\$48,285			0.000000	0.000000	-\$22,330
14	Other Benefits	\$0			0.000000	0.000000	\$0
15	Support Services	\$28,918,448			0.000000	0.000000	\$3,795,054
16	Contracted Services	\$3,341,039			0.000000	0.000000	-\$28,376
17	Building Maintenance and Services	\$1,155,016			0.000000	0.000000	-\$22,151
18	Telecommunications expense	\$812,956			0.000000	0.000000	\$30,068
19	Postage expense	\$1,920,489			0.000000	0.000000	\$56,825
20	Office Supplies and Services	\$741,514			0.000000	0.000000	\$134,488
21	Employee related expense travel and	\$1,152,634			0.000000	0.000000	-\$8,842
	entertainment						*
22	Rents	\$224,284			0.000000	0.000000	\$20,216
23	Transporation	\$2,619,861			0.000000	0.000000	-\$25,840
24	Miscellaneous Expense	\$1,042,190			0.000000	0.000000	\$33,122
25	Uncollectible Expense	\$3,141,648			0.000000	0.000000	\$0 \$70 705
26 27	Customer Accounting	\$891,165			0.000000	0.000000	-\$73,735
27	Regulatory Expense Insurance Other than Group	\$99,607			0.000000	0.000000	\$191 \$2,128,626
28 29	Maintenance Supplies and Services	\$6,809,389 \$8,556,197			0.000000 0.000000	0.000000 0.000000	\$2,128,636 \$361,003
29 30	PSC Assessment	\$1,871,408			0.000000	0.000000	\$418,889
30 31	Telecommunication expense	\$390,743			0.000000	0.000000	\$14,452
32	Transportation	\$917,661			0.000000	0.000000	-\$9,051
33	Cash Vouchers	-\$8,941,204			0.000000	0.000000	-\$137,176
34	TOTAL OPERATION AND MAINT. EXPENSE	\$125,376,343			0.000000	0.000000	\$11,652,134
•		¢0,0.0,0.0					¢::,co_,:c
35	TAXES						
36	Payroll Tax	\$2,858,469			0.000000	0.000000	\$267,835
37	Property Tax	\$28,871,858			0.000000	0.000000	-\$8,875,122
38	TOTAL TAXES	\$31,730,327					-\$8,607,287
39	CWC REQ'D BEFORE RATE BASE OFFSETS	\$157,106,670			0.000000	0.000000	\$3,044,847
4-							
40	TAX OFFSET FROM RATE BASE	* 4 -					* 10 10 -
41	Federal Tax Offset	\$1,775,257			0.000000	0.000000	\$49,123
42	State Tax Offset	\$315,248			0.000000	0.000000	\$8,723
43	City Tax Offset	\$0			0.000000	0.000000	\$0 \$5 421 590
44 45	Interest Expense Offset TOTAL TAX OFFSET FROM RATE BASE	\$48,951,310			0.000000	0.000000	-\$5,431,589
45	I TAL IAA OFFSET FROM RATE DASE	\$51,041,815					-\$5,373,743
46	TOTAL CASH WORKING CAPITAL REQUIRED	\$208,148,485			•	•	-\$2,328,896

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	E	<u>G</u>	<u>H</u>	l	<u>J</u>	<u>K</u>	L	M
Line	Account	In come Decembrican	Test Year	Test Year	Test Year	Adjust.	Total Company	• •	Jurisdictional		MO Final Adj	•	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor /I = K
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$225,722,932	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$225,722,932	100.00%	\$4,256,181	\$229,979,113	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$69,079,401			Rev-3		\$69,079,401	100.00%	-\$5,547,720	\$63,531,681		
Rev-4	461.300	Industrial	\$15,103,375			Rev-4		\$15,103,375		-\$720,864	\$14,382,511		
Rev-5	462.000	Private Fire Protection	\$5,137,197			Rev-5		\$5,137,197	100.00%	\$57,069	\$5,194,266		
Rev-6	463.000	Public Fire Protection	-\$752			Rev-6		-\$752	100.00%	\$752	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$808,340			Rev-7		\$808,340	100.00%	-\$14,494	\$793,846		
Rev-8	472.000	Other Revenue - Rent	\$838,630			Rev-8		\$838,630	100.00%	-\$85,968	\$752,662		
Rev-9	464.000	Other Public Auth.	\$7,870,643			Rev-9		\$7,870,643	100.00%	-\$691,017	\$7,179,626		
Rev-10	466.000	Sales for Resale	\$11,774,575			Rev-10		\$11,774,575	100.00%	-\$92,494	\$11,682,081		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$3,233,549			Rev-11		\$3,233,549	100.00%	\$2,189,151	\$5,422,700		
Rev-12		TOTAL OPERATING REVENUES	\$339,567,890					\$339,567,890		-\$649,404	\$338,918,486		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$698,581	\$23,791	\$674,790	E-2	\$0	\$698,581	100.00%	-\$123,262	\$575,319	\$29,984	\$545,335
3	602.000	Purchased Water	\$1,329,949	\$0	\$1,329,949	E-3	\$0	\$1,329,949	100.00%	\$177,755	\$1,507,704	\$0	\$1,507,704
4	603.000	Miscellaneous Expenses	\$6,099,067	\$0	\$6,099,067	E-4	\$0	\$6,099,067	100.00%	-\$1,177,550	\$4,921,517	\$0	\$4,921,517
5	604.000	Rents - SSE	\$6,848	\$0	\$6,848	E-5	\$0	\$6,848	100.00%	\$0	\$6,848	\$0	\$6,848
6	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-6	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
7	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$206,579	\$206,295	\$284	E-10	\$0	\$206,579		-\$42,932	\$163,647	\$162,520	\$1,127
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
12	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	617.000	Maint. of Misc. Water Source Plant	\$107,763	\$71,746	\$36,017	E-13	\$0	\$107,763	100.00%	\$17,854	\$125,617	\$92,184	\$33,433
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$8,448,787	\$301,832	\$8,146,955		\$0	\$8,448,787		-\$1,148,135	\$7,300,652	\$284,688	\$7,015,964
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$195,495	\$195,495	\$0	E-16		\$195,495		-\$15,449	\$180,046	\$180,046	\$0
17	621.000	Fuel for Power Production	\$173,215	\$0	\$173,215	E-17	\$0	\$173,215		\$6,289	\$179,504	\$0	\$179,504
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0		\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$4,418,265	\$0	\$4,418,265	E-19	\$0	\$4,418,265		-\$1,386,504	\$3,031,761	\$0	\$3,031,761
20	624.000	Pumping Labor and Expenses	\$1,657,070	\$1,445,775	\$211,295	E-20	\$0	\$1,657,070		-\$40,029	\$1,617,041	\$1,405,746	\$211,295
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0		\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$27,938	\$0	\$27,938	E-22	\$0	\$27,938		\$6,493	\$34,431	\$0	\$34,431
23	627.000	Rents - PE	\$1,606	\$0	\$1,606	E-23	\$0	\$1,606		\$0	\$1,606	\$0	\$1,606
24	630.000	Maint. Supervision & Engineering - PE	\$134,010	\$134,010	\$0 \$0	E-24	\$0	\$134,010		\$9,102	\$143,112	\$143,112	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$0	\$0	\$0	E-25	\$0 \$0	\$0		\$879	\$879	\$0	\$879
26	632.000	Maint. of Power Production Equipment	\$148	\$148	\$0	E-26	\$0 \$0	\$148		\$39	\$187	\$187 \$17	\$0
27 28	633.000	Maint. of Pumping Equipment TOTAL PUMPING EXPENSES	<u> </u>	<u>\$357,453</u> \$2,132,881	<u>\$81,286</u> \$4,913,605	E-27	<u>\$0</u> \$0	<u>\$438,739</u> \$7,046,486		<u>\$5,643</u> -\$1,413,537	<u>\$444,382</u> \$5,632,949	\$373,797 \$2,102,888	\$70,585 \$3,530,061
			+-,-,-,	· -,,	, ., .,		֥	÷-,-,-,-,-		÷-,;;	<i></i>	,_,_ ,,~~~	, ,
29		WATER TREATMENT EXPENSES	•	•				•		•	•	•	
30	640.000	Operation. Supervision & Engineer WTE	\$356,849	\$356,849	\$0	E-30	\$0	\$356,849		-\$58,982	\$297,867	\$297,867	\$0
31	641.000	Chemicals - WTE	\$10,639,949	\$0	\$10,639,949	E-31	\$0	\$10,639,949		\$3,033,598	\$13,673,547	\$0	\$13,673,547
32	642.000	Operation Labor & Expenses - WTE	\$3,939,360	\$3,376,936	\$562,424	E-32	\$0 \$0	\$3,939,360	100.00%	\$872,725	\$4,812,085	\$4,288,466	\$523,619
33	643.000	Miscellanous Expenses - WTE	\$1,980,838	\$0 \$0	\$1,980,838	E-33	\$0 \$0	\$1,980,838	100.00%	\$2,834,758	\$4,815,596	\$0 \$0	\$4,815,596
34	644.000	Rents - WTE	\$24,832	\$0	\$24,832	E-34	\$0 \$0	\$24,832		-\$10,837	\$13,995	\$0	\$13,995
35	650.000	Maint. Supervision & Engineering - WTE	\$1,648,206	\$1,648,206	\$0 \$0	E-35	\$0 \$0	\$1,648,206		\$403,193	\$2,051,399	\$2,051,399	\$0 \$0
36 27	651.000	Maint. of Structures & Improvements - WTE	\$0 \$806.011	\$0 \$1 068	\$0 \$807.070	E-36	\$0 \$0	\$0 \$206.011		\$0 *cc 3c3	\$0 \$22 272	\$0 \$0	\$0 ¢070.070
37	652.000	Maint. of Water Treatment Equipment	\$806,911	-\$1,068	\$807,979	E-37	\$0	\$806,911	100.00%	\$66,362	\$873,273	\$0	\$873,273

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	F	G	Н	l	J	K	L	Μ
Line	Account	_	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
							(From Adj. Scn.)			(From Adj. Sch.)			
38		TOTAL WATER TREATMENT EXPENSES	\$19,396,945	\$5,380,923	\$14,016,022		\$0	\$19,396,945		\$7,140,817	\$26,537,762	\$6,637,732	\$19,900,030
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$83,102	\$83,102	\$0	E-40	\$0	\$83,102	100.00%	\$1,765	\$84,867	\$84,867	\$0
41	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-41	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$1,406,124	\$1,264,682	\$141,442	E-42	\$0	\$1,406,124	100.00%	\$198,868	\$1,604,992	\$1,464,139	\$140,853
43	663.000	Meter Expenses - TDE	\$502,049	\$497,599	\$4,450	E-43	\$0	\$502,049	100.00%	-\$22,447	\$479,602	\$475,690	\$3,912
44	664.000	Customer Installations Expenses - TDE	\$127,072	\$127,072	\$0	E-44	\$0	\$127,072	100.00%	-\$23,172	\$103,900	\$103,900	\$0
45	665.000	Miscellaneous Expenses - TDE	\$7,733,165	\$6,244,390	\$1,488,775	E-45	\$0	\$7,733,165	100.00%	\$2,462,431	\$10,195,596	\$9,281,253	\$914,343
46	666.000	Rents - TDE	\$12,009	\$0	\$12,009	E-46	\$0	\$12,009	100.00%	\$0	\$12,009	\$0	\$12,009
47	670.000	Maint. Supervision and Engineering - TDE	\$59,832	\$59,832	\$0	E-47	\$0	\$59,832	100.00%	\$4,668	\$64,500	\$64,500	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	\$0	\$0	E-49	\$0	\$0	0.00%	\$42,705	\$42,705	\$0	\$42,705
50	673.000	Maint. of Transmission & Distribution Mains	\$2,210,911	\$286,156	\$1,924,755	E-50	\$0	\$2,210,911	100.00%	-\$364,842	\$1,846,069	\$278,927	\$1,567,142
51	674.000	Maint. of Fire Mains - TDE	-\$1,150	\$0	-\$1,150	E-51	\$0	-\$1,150	100.00%	\$575	-\$575	\$0	-\$575
52	675.000	Maint. of Services - TDE	\$331,293	\$326,422	\$4,871	E-52	\$0	\$331,293	100.00%	\$48,167	\$379,460	\$374,718	\$4,742
53	676.000	Maint. of Meters - TDE	\$88,226	\$84,742	\$3,484	E-53	\$0	\$88,226	100.00%	-\$7,405	\$80,821	\$79,025	\$1,796
54	677.000	Maint. of Hydrants - TDE	\$297,072	\$296,685	\$387	E-54	\$0	\$297,072	100.00%	\$8,702	\$305,774	\$304,959	\$815
55	678.000	Maint. of Miscellaneous Plant - TDE	\$3,102,866	\$1,741,411	\$1,361,455	E-55	\$0	\$3,102,866	100.00%	\$4,105,990	\$7,208,856	\$5,514,096	\$1,694,760
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$15,952,571	\$11,012,093	\$4,940,478		\$0	\$15,952,571		\$6,456,005	\$22,408,576	\$18,026,074	\$4,382,502
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$11,058	\$11,058	\$0	E-58	\$0	\$11,058	100.00%	\$2,791	\$13,849	\$13,849	\$0
59	902.000	Meter Reading Expenses	\$414,601	\$418,814	-\$4,213	E-59	\$0	\$414,601	100.00%	\$30,958	\$445,559	\$451,227	-\$5,668
60	903.000	Customer Records & Collection Expenses	\$1,823,366	\$278,282	\$1,545,084	E-60	\$0 \$0	\$1,823,366		-\$649,223	\$1,174,143	\$216,420	\$957,723
61	904.000	Uncollectible Amounts	\$2,003,949	\$0	\$2,003,949	E-61	\$0	\$2,003,949	100.00%	\$1,244,071	\$3,248,020	\$0	\$3,248,020
62	905.000	Misc. Customer Accounts Expense	\$199,219	\$117,632	\$81,587	E-62	\$0	\$199,219	100.00%	\$7,133	\$206,352	\$91,857	\$114,495
63	000.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,452,193	\$825,786	\$3,626,407	2.02	<u> </u>	\$4,452,193	•	\$635,730	\$5,087,923	\$773,353	\$4,314,570
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expense	\$423	\$423	\$0	E-65	\$0	\$423	100.00%	\$2,390	\$2,813	\$2,813	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$423	\$423	<u>\$0</u>	2.00	<u> </u>	\$423		\$2,390	\$2,813	\$2,813	\$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	<u>\$0</u> \$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$14,247,696	\$14,247,696	\$0	E-71	\$0	\$14,247,696	100.00%	-\$9,595,567	\$4,652,129	\$6,187,653	-\$1,535,524
72	921.000	Office Supplies & Expenses	\$3,466,435	\$0	\$3,466,435	E-72	\$0	\$3,466,435	100.00%	\$147,182	\$3,613,617	\$0	\$3,613,617
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0		\$0	\$0	\$0	\$0
74	923.000	Outside Services Employed	\$44,971,633	\$36,720,234	\$8,251,399	E-74	\$0	\$44,971,633	100.00%	-\$8,271,085	\$36,700,548	\$31,162,811	\$5,537,737
75	924.000	Property Insurance	\$5,158,135	\$0	\$5,158,135	E-75	\$0	\$5,158,135		\$1,651,254	\$6,809,389	\$0	\$6,809,389
76	925.000	Injuries & Damages	\$680,101	\$0	\$680,101	E-76	\$0	\$680,101	100.00%	-\$600,317	\$79,784	\$0	\$79,784
77	926.000	Employee Pensions & Benefits	\$3,042,530	\$1,461,120	\$1,581,410	E-77	\$0	\$3,042,530		-\$721,767	\$2,320,763	\$1,461,120	\$859,643
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0		\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$340,043	\$0	\$340,043	E-79	\$0	\$340,043		-\$240,437	\$99,606	\$0	\$99,606
80	929.000	Duplicate Charges - Credit	\$0-10,045 \$0	\$0 \$0	\$0+0,040 \$0	E-80	\$0	\$0+0,040 \$0		\$0	\$00,000 \$0	\$0	\$00,000 \$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0 \$0	\$0 \$0	\$0 \$0	E-81	\$0	\$0 \$0	0.00%	\$0 \$0	\$0	\$0	\$0 \$0
82	930.200	Misc. General Expenses	\$2,578,374	\$0 \$0	\$2,578,374	E-82	\$0	\$2,578,374		\$610,713	\$3,189,087	\$0	\$3,189,087
83	930.200 930.300	Research & Development Expenses	\$95,469	\$0 \$0	\$95,469	E-82	\$0 \$0	\$95,469		-\$5,744	\$89,725	\$0 \$0	\$89,725
83 84	930.300 931.000	Rents - AGE	\$95,409 \$199,026	\$0 \$0	\$95,409 \$199,026	E-83	\$0 \$0	\$95,409 \$199,026		-\$9,200	\$189,826	\$0 \$0	\$189,826
04	331.000		φ133,020	φυ	φ133,020	L-04	φU	φ133,020	100.00 /0	-43,200	φ109,020	φυ	φ105,020

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	F	G	<u>H</u>		J	K	L	Μ
Line	Account	—	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		M = K
05	000.000	Mainte of Ocument Diset	¢4.4.4.0.4.4	¢07.704	* 50 477	F 05	¢.	\$4.4.4 Q.4.4	400.000/	*5 40.050	¢004.404	¢444470	*5 40 70 4
85	932.000	Maint. of General Plant	\$144,241	\$87,764	\$56,477	E-85	<u>\$0</u>	\$144,241	100.00%	\$516,953	\$661,194	\$114,470	\$546,724
86		TOTAL ADMIN. & GENERAL EXPENSES	\$74,923,683	\$52,516,814	\$22,406,869		\$0	\$74,923,683		-\$16,518,015	\$58,405,668	\$38,926,054	\$19,479,614
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$56,372,040	See note (1)	See note (1)	E-88	See note (1)	\$56,372,040	100.00%	\$8,072,927	\$64,444,967	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$56,372,040	\$0	\$0		\$0	\$56,372,040		\$8,072,927	\$64,444,967	\$0	\$0
90		OTHER OPERATING EXPENSES											
90 91	408.100	Property Taxes	\$32,461,669	\$0	\$32,461,669	E-91	\$0	\$32,461,669	100.00%	-\$3,589,812	\$28,871,857	\$0	\$28,871,857
92	408.100	Payroll Taxes	\$2,500,580	\$800,576	\$1,700,004	E-92	\$0	\$2,500,580		\$378,732	\$2,879,312	\$1,179,308	\$1,700,004
93	408.100	Other Taxes	-\$135,110	\$0000,070 \$0	-\$135,110	E-92	\$0	-\$135,110		\$2,835	-\$132,275	\$0	-\$132,275
94	408.100	PSC Assessment	\$3,289,669	\$0 \$0	\$3,289,669	E-94	\$0	\$3,289,669	100.00%	-\$1,418,261	\$1,871,408	\$0	\$1,871,408
95	400.100	TOTAL OTHER OPERATING EXPENSES	\$38,116,808	\$800,576	\$37,316,232	L 04	<u>\$0</u>	\$38,116,808	-	-\$4,626,506	\$33,490,302	\$1,179,308	\$32,310,994
96		AMORTIZATION EXPENSE											
97	404.000	Amortization of Expense	\$1,368,742	\$0	\$1,368,742	E-97	\$0	\$1,368,742		\$692,742	\$2,061,484	\$0	\$2,061,484
98	405.000	Amortization of Reg Asset	\$889,365	\$0	\$889,365	E-98	\$0	\$889,365		\$992,541	\$1,881,906	\$0	\$1,881,906
99	405.000	Amortization of Reg Asset AFUDC	\$80,555	\$0	\$80,555	E-99	\$0	\$80,555		-\$80,555	\$0	\$0	\$0
100	407.000	Amortization - Property Losses	\$153,189	\$0	\$153,189	E-100	\$0	\$153,189	100.00%	\$5,703	\$158,892	\$0	\$158,892
101		TOTAL AMORTIZATION EXPENSE	\$2,491,851	\$0	\$2,491,851		\$0	\$2,491,851		\$1,610,431	\$4,102,282	\$0	\$4,102,282
102		TOTAL OPERATING EXPENSE	\$227,201,787	\$72,971,328	\$97,858,419		\$0	\$227,201,787		\$212,107	\$227,413,894	\$67,932,910	\$95,036,017
102			¢440.000 400	¢0	¢o		¢0	¢440.000 400		¢064 644	¢444 E04 E02	¢o	¢o
103		NET INCOME BEFORE TAXES	\$112,366,103	\$0	\$0		\$0	\$112,366,103		-\$861,511	\$111,504,592	\$0	\$0
104		INCOME TAXES											
105	409.100	Current Income Taxes	-\$40,292,077	See note (1)	See note (1)	E-105	See note (1)	-\$40,292,077	100.00%	\$33,845,485	-\$6,446,592	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$40,292,077	\$0	\$0		\$0	-\$40,292,077		\$33,845,485	-\$6,446,592	\$0	\$0
107		DEFERRED INCOME TAXES											
108	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$42,555,439	See note (1)	See note (1)	E-108	See note (1)	\$42,555,439	100.00%	-\$18,183,595	\$24,371,844	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC	-\$87,392			E-109		-\$87,392		-\$14,536	-\$101,928		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0 \$0		-\$804,868	-\$804,868		
111		Amortization of Unprotected Excess ADIT	\$0 \$0			E-111		\$0 \$0	0.00%	-\$7,347,981	-\$7,347,981		
112	0.000	TOTAL DEFERRED INCOME TAXES	\$42,468,047	\$0	\$0		\$0	\$42,468,047		-\$26,350,980	\$16,117,067	\$0	\$0
113											*		
112		NET OPERATING INCOME	\$110,190,133	\$0	\$0		\$0	\$110,190,133		-\$8,356,016	\$101,834,117	\$0	\$0

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Revenue Requirement

	A	B	<u>C</u>	D
Line	_	6.28%	6.38%	6.48%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$1,499,832,481	\$1,499,832,481	\$1,499,832,481
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$94,159,483	\$95,689,312	\$97,219,141
4	Net Income Available	\$74,611,218	\$74,611,218	\$74,611,218
5	Additional Net Income Required	\$19,548,265	\$21,078,094	\$22,607,923
6	Income Tax Requirement			
7	Required Current Income Tax	\$138,437	\$617,316	\$1,096,194
8	Current Income Tax Available	-\$5,980,705	-\$5,980,705	-\$5,980,705
9	Additional Current Tax Required	\$6,119,142	\$6,598,021	\$7,076,899
10	Revenue Requirement	\$25,667,407	\$27,676,115	\$29,684,822
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$12,971,611	\$12,971,611	\$12,971,611
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$38,639,018	\$40,647,726	\$42,656,433

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 RATE BASE SCHEDULE

	<u>A</u>	B	С
Line	—	Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$2,451,113,103
0	Lass Assumulated Dennesistian Deserve		¢404 404 570
2	Less Accumulated Depreciation Reserve		\$401,401,572
3	Net Plant In Service		\$2,049,711,531
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$2,415,538
6	Contributions in Aid of Construction Amortization		\$59,067,922
7	Materials & Supplies		\$7,552,486
8	Prepayments		\$1,295,462
9	Prepaid Pension Asset		\$12,805,301
10	TOTAL ADD TO NET PLANT IN SERVICE		\$83,136,709
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-2.7671%	-\$14,506
13	State Tax Offset	-2.7671%	
14	City Tax Offset	-9.3699%	-\$2,570 \$0
15	Interest Expense Offset	11.0959%	
16	Contributions in Aid of Construction	11.033378	\$251,104,848
10	Customer Advances		\$599,019
18	Accumulated Deferred Income Taxes		\$365,847,638
19	TCJA EADIT Tracker		\$305,847,038 \$62,438
20	OPEB Tracker		\$5,276,003
20 21	Pension Tracker		
21	TOTAL SUBTRACT FROM NET PLANT		\$6,117,197 \$622,015,750
22	TOTAL SUBTRACT FROM NET FLANT		\$633,015,759
23	Total Rate Base	и Ш	\$1,499,832,481

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>E</u>	<u>G</u>	H	l
Line	Account #		Total	Adjust.		As Adjusted		Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$155,652	P-2	\$0	\$155,652	100.00%	\$0	\$155,652
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$508,372	P-4	\$0	\$508,372	100.00%	\$0	\$508,372
5		TOTAL INTANGIBLE PLANT	\$664,024		\$0	\$664,024		\$0	\$664,024
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$1,250,782	P-7	\$0	\$1,250,782	100.00%	\$0	\$1,250,782
8	311.000	Structures & Improvements	\$14,335,672	P-8	\$0	\$14,335,672	100.00%	\$0	\$14,335,672
9	312.000	Collection & Impound Reservoirs	\$0	P-9	\$0 \$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River, & Other Intakes	\$350,082	P-10	\$0 \$0	\$350,082	100.00%	\$0 \$0	\$350,082
11 12	314.000 315.000	Wells & Springs Infiltration Galleries & Tunnels	\$48,481	P-11 P-12	\$0 \$0	\$48,481	100.00% 100.00%	\$0 \$0	\$48,481 \$0
12	315.000	Supply Mains	\$0 \$6,058,472	P-12 P-13	\$0 \$0	\$0 \$6,058,472	100.00%	\$0 \$0	əu \$6,058,472
13	317.000	Other P/E-Supply	\$0,038,472	P-13	\$0 \$0	\$0,038,472	100.00%	\$0 \$0	\$0,030,472
15	517.000	TOTAL SOURCE OF SUPPLY PLANT	\$22,043,489	1 - 14	\$0	\$22,043,489	100.0070	\$0	\$22,043,489
10			\$22,040,400		ΨŬ	Ψ 22 ,040,400		ψŪ	Ψ 22,040,400
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$284,360	P-17	\$0	\$284,360	100.00%	\$0	\$284,360
18	321.000	Pumping Structures & Improvements	\$21,972,220	P-18	\$0	\$21,972,220	100.00%	\$0	\$21,972,220
19	323.000	Power Generation Equipment	\$12,807,292	P-19	\$0	\$12,807,292	100.00%	\$0	\$12,807,292
20	324.000	Steam Pumping Equipment	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	325.000	Electric Pumping Equipment	\$57,248,813	P-21	\$0	\$57,248,813	100.00%	\$0	\$57,248,813
22	326.000	Diesel Pumping Equipment	\$1,967,760	P-22	\$0 \$0	\$1,967,760	100.00%	\$0 \$0	\$1,967,760
23	327.000	Pump Equip Hydraulic	\$261,087	P-23 P-24	\$0 \$0	\$261,087	100.00%	\$0 \$0	\$261,087
24 25	328.000	Other Pumping Equipment TOTAL PUMPING PLANT	\$8,663,587 \$103,205,119	P-24	<u>\$0</u> \$0	\$8,663,587 \$103,205,119	100.00%	\$0 \$0	\$8,663,587 \$103,205,119
25			\$105,205,115		φυ	\$103,203,113		φυ	\$103,203,113
26		WATER TREATMENT PLANT				• • • • • • • •		•-	• • • • • • • •
27		Water Treatment Land & Land Rights	\$1,902,246	P-27	\$0	\$1,902,246	100.00%	\$0	\$1,902,246
28	331.000	Water Treatment Structures & Improvements	\$90,790,831	P-28	\$0	\$90,790,831	100.00%	\$0	\$90,790,831
29	332.000	Water Treatment Equipment	\$105,354,069	P-29	\$0	\$105,354,069	100.00%	\$0	\$105,354,069
30		Water Treatment - Other	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31		TOTAL WATER TREATMENT PLANT	\$198,047,146		\$0	\$198,047,146		\$0	\$198,047,146
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$3,991,422	P-33	\$0	\$3,991,422	100.00%	\$0	\$3,991,422
34	341.000	Transmission & Distribution Structures &	\$5,902,311	P-34	\$0 \$0	\$5,902,311	100.00%	\$0 \$0	\$5,902,311
•		Impr			V			Ψ¢	
35	342.000	Distribution Reservoirs & Standpipes	\$13,601,895	P-35	\$0	\$13,601,895	100.00%	\$0	\$13,601,895
36	343.000	Transmission & Distribution Mains	\$1,611,495,894	P-36	\$0	\$1,611,495,894	100.00%	\$0	\$1,611,495,894
37	344.000	Fire Mains	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	345.000	Services	\$44,260,724	P-38	\$0	\$44,260,724	100.00%	\$0	\$44,260,724
39	346.000	Meters	\$153,949,601	P-39	\$0	\$153,949,601	100.00%	\$0	\$153,949,601
40	347.000	Meter Installation	\$24,796,094	P-40	\$0	\$24,796,094	100.00%	\$0	\$24,796,094
41	348.000	Hydrants	\$91,098,403	P-41	\$0 \$0	\$91,098,403	100.00%	\$0 \$0	\$91,098,403
42 43	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT	\$0 \$1,949,096,344	P-42	<u>\$0</u> \$0	\$0 \$1,949,096,344	100.00%	\$0 \$0	\$0 \$1,949,096,344
44		INCENTIVE COMPENSATION							
45	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
77	0.000						100.0070		
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$1,749	P-48	\$0	\$1,749	100.00%	\$0	\$1,749
49	390.000	Stores Shops Equipment Structures	\$20,943,319	P-49	\$0	\$20,943,319	100.00%	\$0	\$20,943,319
50	390.100	Office Structures	\$7,873,847	P-50	\$0	\$7,873,847	100.00%	\$0	\$7,873,847
51	390.200	General Structures - HVAC	\$1,384,915	P-51	\$0	\$1,384,915	100.00%	\$0	\$1,384,915
52	390.300	Miscellaneous Structures	\$1,437,308	P-52	\$0	\$1,437,308	100.00%	\$0	\$1,437,308

Accounting Schedule: 03 Sponsor: Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>E</u>	<u>G</u>	H	l
Line	Account #		Total	Adjust.		As Adjusted		Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$155,652	P-2	\$0	\$155,652	100.00%	\$0	\$155,652
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$508,372	P-4	\$0	\$508,372	100.00%	\$0	\$508,372
5		TOTAL INTANGIBLE PLANT	\$664,024		\$0	\$664,024		\$0	\$664,024
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$1,250,782	P-7	\$0	\$1,250,782	100.00%	\$0	\$1,250,782
8	311.000	Structures & Improvements	\$14,335,672	P-8	\$0	\$14,335,672	100.00%	\$0	\$14,335,672
9	312.000	Collection & Impound Reservoirs	\$0	P-9	\$0 \$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River, & Other Intakes	\$350,082	P-10	\$0 \$0	\$350,082	100.00%	\$0 \$0	\$350,082
11 12	314.000 315.000	Wells & Springs Infiltration Galleries & Tunnels	\$48,481	P-11 P-12	\$0 \$0	\$48,481	100.00% 100.00%	\$0 \$0	\$48,481 \$0
12	315.000	Supply Mains	\$0 \$6,058,472	P-12 P-13	\$0 \$0	\$0 \$6,058,472	100.00%	\$0 \$0	əu \$6,058,472
13	317.000	Other P/E-Supply	\$0,038,472	P-13	\$0 \$0	\$0,038,472	100.00%	\$0 \$0	\$0,030,472
15	517.000	TOTAL SOURCE OF SUPPLY PLANT	\$22,043,489	1 - 14	\$0	\$22,043,489	100.0070	\$0	\$22,043,489
10			\$22,040,400		ΨŬ	Ψ 22 ,040,400		ψŪ	Ψ 22,040,400
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$284,360	P-17	\$0	\$284,360	100.00%	\$0	\$284,360
18	321.000	Pumping Structures & Improvements	\$21,972,220	P-18	\$0	\$21,972,220	100.00%	\$0	\$21,972,220
19	323.000	Power Generation Equipment	\$12,807,292	P-19	\$0	\$12,807,292	100.00%	\$0	\$12,807,292
20	324.000	Steam Pumping Equipment	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	325.000	Electric Pumping Equipment	\$57,248,813	P-21	\$0	\$57,248,813	100.00%	\$0	\$57,248,813
22	326.000	Diesel Pumping Equipment	\$1,967,760	P-22	\$0 \$0	\$1,967,760	100.00%	\$0 \$0	\$1,967,760
23	327.000	Pump Equip Hydraulic	\$261,087	P-23 P-24	\$0 \$0	\$261,087	100.00%	\$0 \$0	\$261,087
24 25	328.000	Other Pumping Equipment TOTAL PUMPING PLANT	\$8,663,587 \$103,205,119	P-24	<u>\$0</u> \$0	\$8,663,587 \$103,205,119	100.00%	\$0 \$0	\$8,663,587 \$103,205,119
25			\$105,205,115		φυ	\$103,203,113		φυ	\$103,203,113
26		WATER TREATMENT PLANT				• • • • • • • •		•-	• • • • • • • •
27		Water Treatment Land & Land Rights	\$1,902,246	P-27	\$0	\$1,902,246	100.00%	\$0	\$1,902,246
28	331.000	Water Treatment Structures & Improvements	\$90,790,831	P-28	\$0	\$90,790,831	100.00%	\$0	\$90,790,831
29	332.000	Water Treatment Equipment	\$105,354,069	P-29	\$0	\$105,354,069	100.00%	\$0	\$105,354,069
30		Water Treatment - Other	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31		TOTAL WATER TREATMENT PLANT	\$198,047,146		\$0	\$198,047,146		\$0	\$198,047,146
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$3,991,422	P-33	\$0	\$3,991,422	100.00%	\$0	\$3,991,422
34	341.000	Transmission & Distribution Structures &	\$5,902,311	P-34	\$0 \$0	\$5,902,311	100.00%	\$0 \$0	\$5,902,311
•		Impr			V			Ψ¢	
35	342.000	Distribution Reservoirs & Standpipes	\$13,601,895	P-35	\$0	\$13,601,895	100.00%	\$0	\$13,601,895
36	343.000	Transmission & Distribution Mains	\$1,611,495,894	P-36	\$0	\$1,611,495,894	100.00%	\$0	\$1,611,495,894
37	344.000	Fire Mains	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	345.000	Services	\$44,260,724	P-38	\$0	\$44,260,724	100.00%	\$0	\$44,260,724
39	346.000	Meters	\$153,949,601	P-39	\$0	\$153,949,601	100.00%	\$0	\$153,949,601
40	347.000	Meter Installation	\$24,796,094	P-40	\$0	\$24,796,094	100.00%	\$0	\$24,796,094
41	348.000	Hydrants	\$91,098,403	P-41	\$0 \$0	\$91,098,403	100.00%	\$0 \$0	\$91,098,403
42 43	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT	\$0 \$1,949,096,344	P-42	<u>\$0</u> \$0	\$0 \$1,949,096,344	100.00%	\$0 \$0	\$0 \$1,949,096,344
44		INCENTIVE COMPENSATION							
45	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
77	0.000						100.0070		
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$1,749	P-48	\$0	\$1,749	100.00%	\$0	\$1,749
49	390.000	Stores Shops Equipment Structures	\$20,943,319	P-49	\$0	\$20,943,319	100.00%	\$0	\$20,943,319
50	390.100	Office Structures	\$7,873,847	P-50	\$0	\$7,873,847	100.00%	\$0	\$7,873,847
51	390.200	General Structures - HVAC	\$1,384,915	P-51	\$0	\$1,384,915	100.00%	\$0	\$1,384,915
52	390.300	Miscellaneous Structures	\$1,437,308	P-52	\$0	\$1,437,308	100.00%	\$0	\$1,437,308

Accounting Schedule: 03 Sponsor: Amanda McMellen Page: 1 of 2

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments			\$0	-	\$0

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Depreciation Expense

	A	<u>B</u>		<u>D</u>	<u>E</u>	<u>E</u>	G
Line	Account	Plant Account Description	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
							l
1		INTANGIBLE PLANT					l
2	301.000	Organization	\$155,652	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant Studies	\$508,372	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$664,024		\$0		l
							l
6		SOURCE OF SUPPLY PLANT					l
7	310.000	Land & Land Rights	\$1,250,782	0.00%	\$0	0	0.00%
8	311.000	Structures & Improvements	\$14,335,672	1.97%	\$282,413	60	-25.00%
9	312.000	Collection & Impound Reservoirs	\$0	0.35%	\$0 \$10,400	85	0.00%
10 11	313.000 314.000	Lake, River, & Other Intakes	\$350,082	3.57%	\$12,498	70 55	-10.00% 5.00%
12	314.000	Wells & Springs Infiltration Galleries & Tunnels	\$48,481 \$0	2.52% 1.77%	\$1,222 \$0	55 60	5.00% 0.00%
12	316.000	Supply Mains	\$6,058,472	1.45%	ەر \$87,848	80	-25.00%
14	317.000	Other P/E-Supply	\$0,030,472	4.97%	40,70¢ \$0	25	0.00%
15	517.000	TOTAL SOURCE OF SUPPLY PLANT	\$22,043,489	4.57 /0	\$383,981	25	0.0070
			<i> </i>		<i>4000,001</i>		l
16		PUMPING PLANT					l
17	320.000	Pumping Land & Land Rights	\$284,360	0.00%	\$0	0	0.00%
18	321.000	Pumping Structures & Improvements	\$21,972,220	3.95%	\$867,903	78	-15.00%
19	323.000	Power Generation Equipment	\$12,807,292	3.05%	\$390,622	37	-5.00%
20	324.000	Steam Pumping Equipment	\$0	1.89%	\$0	47	-10.00%
21	325.000	Electric Pumping Equipment	\$57,248,813	1.89%	\$1,082,003	47	-10.00%
22	326.000	Diesel Pumping Equipment	\$1,967,760	1.89%	\$37,191	47	-10.00%
23	327.000	Pump Equip Hydraulic	\$261,087	1.89%	\$4,935	47	-10.00%
24	328.000	Other Pumping Equipment	\$8,663,587	1.89%	\$163,742	47	-10.00%
25		TOTAL PUMPING PLANT	\$103,205,119		\$2,546,396		l
26		WATER TREATMENT PLANT					l
20 27	330.000	Water Treatment Land & Land Rights	\$1,902,246	0.00%	\$0	0	0.00%
28	331.000	Water Treatment Structures &	\$90,790,831	2.34%	\$2,124,505	80	-15.00%
20		Improvements	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	210470	<i>\\\\\\\\\\\\\</i>		
29	332.000	Water Treatment Equipment	\$105,354,069	2.18%	\$2,296,719	48	-20.00%
30	333.000	Water Treatment - Other	\$0	3.33%	\$0	30	0.00%
31		TOTAL WATER TREATMENT PLANT	\$198,047,146		\$4,421,224		l
							l
32		TRANSMISSION & DIST. PLANT					l
33	340.000	Transmission & Distribution Land	\$3,991,422	0.00%	\$0	0	0.00%
34	341.000	Transmission & Distribution Structures &	\$5,902,311	1.49%	\$87,944	55	-20.00%
			* 40.004.005	4	\$ 224,000		05 000/
35	342.000	Distribution Reservoirs & Standpipes	\$13,601,895	1.70%	\$231,232	65	-25.00%
36	343.000	Transmission & Distribution Mains	\$1,611,495,894	1.39%	\$22,399,793	90	-30.00%
37 38	344.000 345.000	Fire Mains Services	\$0 \$44,260,724	1.56% 2.92%	\$0 \$1,292,413	85 65	-30.00% -100.00%
39	346.000	Meters	\$153,949,601	2.40%	\$3,694,790	42	-10.00%
40	347.000	Meter Installation	\$24,796,094	2.40%	\$595,106	42	-10.00%
41	348.000	Hydrants	\$91,098,403	1.85%	\$1,685,320	65	-30.00%
42	349.000	Other Transmission & Distribution Plant	\$0	2.96%	\$0	50	0.00%
43		TOTAL TRANSMISSION & DIST. PLANT	\$1,949,096,344		\$29,986,598		
							l
44		INCENTIVE COMPENSATION					l
		CAPITALIZATION					l
45		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
		l	l				ļ.

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Depreciation Expense

	A	<u>B</u>		<u>D</u> Demosiation	<u>E</u> Demosiation	<u>F</u>	<u>G</u>
Line	Account	Plant Account Description	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION			<i>v</i> -		
47		GENERAL PLANT					
48	389.000	General Land & Land Rights	\$1,749	0.00%	\$0	0	0.00%
49	390.000	Stores Shops Equipment Structures	\$20,943,319	3.02%	\$632,488	55	-20.00%
	390.100	Office Structures	\$7,873,847	2.09%	\$164,563	33 47	-20.00%
50	390.200	General Structures - HVAC	\$1,384,915	2.09%	\$28,945	-7	0.00%
52	390.300	Miscellaneous Structures	\$1,437,308	3.72%	\$53,468	55	-20.00%
53	390.900	Structures & Improvements - Leasehold	\$42,065	2.75%	\$1,157	25	0.00%
54	391.000	Office Furniture and Equipment	\$1,327,766	3.49%	\$46,339	20	0.00%
55	391.100	Computers & Peripheral Equipment	\$3,160,708	19.06%	\$602,431	5	0.00%
56	391.200	Computer Hardware & Software	\$5,530,028	19.06%	\$1,054,023	5	0.00%
57	391.250	Computer Software	\$39,488,128	5.00%	\$1,974,406	20	0.00%
58	391.300	Other Office Equipment	\$24,721	10.46%	\$2,586	15	0.00%
59	391.400	BTS Initial Investment	\$32,511,371	5.00%	\$1,625,569	20	0.00%
60	392.000	Transportation Equipment	\$0	3.45%	\$0	0	0.00%
61	392.100	Transportation Equipment - Light Trucks	\$12,046,624	5.57%	\$670,997	9	15.00%
62	392.200	Transportation Equipment - Heavy Trucks	\$21,495,187	0.00%	\$0	10	15.00%
63	392.300	Transportation Equipment - Cars	\$3,026,134	0.00%	\$0	6	15.00%
64	392.400	Transportation Equipment - Other	\$6,935,121	6.15%	\$426,510	15	5.00%
65	393.000	Store Equipment	\$607,045	3.88%	\$23,553	25	0.00%
66	394.000	Tools, Shop, & Garage Equipment	\$8,436,595	3.73%	\$314,685	20	0.00%
67	395.000	Laboratory Equipment	\$1,091,135	3.90%	\$42,554	15	0.00%
68	396.000	Power Operated Equipment	\$828,536	3.79%	\$31,402	12	20.00%
69	397.000	Communication Equipment	\$0	6.67%	\$0	0	0.00%
70	397.100	Communication Equipment (non telephone)	\$6,256,808	5.76%	\$360,392	15	0.00%
71	397.200	Telephone Equipment	\$90,772	8.94%	\$8,115	10	0.00%
72	398.000	Miscellaneous Equipment	\$3,461,794	6.48%	\$224,324	15	0.00%
73	399.000	Other Tangible Property	\$55,305	2.43%	\$1,344	20	0.00%
74		TOTAL GENERAL PLANT	\$178,056,981		\$8,289,851		0.0070
75	I	Total Depreciation	\$2,451,113,103		\$45,628,050		

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

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē	E	<u>G</u>	Н	l
Line	Account	Democristica Decomo Decoriation	Total	Adjust.	A -1:	As Adjusted	Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises & Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures & Improvements	\$2,880,269	R-8	\$0	\$2,880,269	100.00%	\$0	\$2,880,269
9	312.000	Collection & Impound Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River, & Other Intakes	\$77,390	R-10 R-11	\$0 \$0	\$77,390	100.00% 100.00%	\$0 \$0	\$77,390
11 12	314.000 315.000	Wells & Springs Infiltration Galleries & Tunnels	\$3,084 \$0	R-11 R-12	\$0 \$0	\$3,084 \$0	100.00%	\$0 \$0	\$3,084 \$0
13	316.000	Supply Mains	\$4,454,246	R-12	\$0 \$0	\$4,454,246	100.00%	\$0 \$0	\$4,454,246
14	317.000	Other P/E-Supply	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$7,414,989		\$0	\$7,414,989		\$0	\$7,414,989
16 17	200.000	PUMPING PLANT	* ~	D 47	* •	* *	400.000/	**	* *
17 18	320.000	Pumping Land & Land Rights	\$0 \$6 240 627	R-17 R-18	\$0 \$0	\$0 \$6,249,637	100.00% 100.00%	\$0 \$0	\$0 \$6,249,637
18	321.000 323.000	Pumping Structures & Improvements Power Generation Equipment	\$6,249,637 \$1,636,766	R-10 R-19	\$0 \$0	\$0,249,637 \$1,636,766	100.00%	\$0 \$0	\$0,249,637 \$1,636,766
20	324.000	Steam Pumping Equipment	\$0	R-13 R-20	\$0 \$0	\$0	100.00%	\$0 \$0	\$0
21	325.000	Electric Pumping Equipment	\$20,476,921	R-21	\$0	\$20,476,921	100.00%	\$0	\$20,476,921
22	326.000	Diesel Pumping Equipment	\$1,813,991	R-22	\$0	\$1,813,991	100.00%	\$0	\$1,813,991
23	327.000	Pump Equip Hydraulic	\$48,722	R-23	\$0	\$48,722	100.00%	\$0	\$48,722
24	328.000	Other Pumping Equipment	-\$820,297	R-24	\$0	-\$820,297	100.00%	\$0	-\$820,297
25		TOTAL PUMPING PLANT	\$29,405,740		\$0	\$29,405,740		\$0	\$29,405,740
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	331.000	Water Treatment Structures &	\$34,385,828	R-28	\$0	\$34,385,828	100.00%	\$0	\$34,385,828
		Improvements							
29	332.000	Water Treatment Equipment	\$22,635,663	R-29	\$0	\$22,635,663	100.00%	\$0	\$22,635,663
30	333.000	Water Treatment - Other	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31		TOTAL WATER TREATMENT PLANT	\$57,021,491		\$0	\$57,021,491		\$0	\$57,021,491
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$17	R-33	-\$17	\$0	100.00%	\$0	\$0
34	341.000	Transmission & Distribution Structures &	\$4,216,953	R-34	\$0	\$4,216,953	100.00%	\$0	\$4,216,953
		Impr							
35	342.000	Distribution Reservoirs & Standpipes	\$8,630,597	R-35	\$0	\$8,630,597	100.00%	\$0	\$8,630,597
36	343.000	Transmission & Distribution Mains	\$230,394,038	R-36	\$0 \$0	\$230,394,038	100.00%	\$0	\$230,394,038
37 38	344.000 345.000	Fire Mains Services	\$0 \$781,290	R-37 R-38	\$0 \$0	\$0 \$781,290	100.00% 100.00%	\$0 \$0	\$0 \$781,290
38 39	345.000	Meters	-\$12,919,422	R-30 R-39	\$0 \$0	-\$12,919,422	100.00%	\$0 \$0	-\$12,919,422
40	347.000	Meter Installation	\$10,057,043	R-40	\$0 \$0	\$10,057,043	100.00%	\$0 \$0	\$10,057,043
41	348.000	Hydrants	\$15,351,607	R-41	\$0	\$15,351,607	100.00%	\$0	\$15,351,607
42	349.000	Other Transmission & Distribution Plant	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43		TOTAL TRANSMISSION & DIST. PLANT	\$256,512,123		-\$17	\$256,512,106		\$0	\$256,512,106
44		INCENTIVE COMPENSATION CAPITALIZATION							
45		Incentive Compensation Capitalization Adj.	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
10			φ υ		<i>t</i>	Ψ υ		\$	V
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
47 48	389.000	General Land & Land Rights	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
40 49	390.000	Stores Shops Equipment Structures	\$553,051	R-49	\$0 \$0	\$553,051	100.00%	\$0 \$0	\$553,051
50	390.100	Office Structures	\$854,276	R-50	\$0	\$854,276	100.00%	\$0	\$854,276
51	390.200	General Structures - HVAC	\$78,300	R-51	\$0	\$78,300	100.00%	\$0	\$78,300
52	390.300	Miscellaneous Structures	\$842,391	R-52	\$0	\$842,391	100.00%	\$0	\$842,391
53	390.900	Structures & Improvements - Leasehold	\$180,047	R-53	\$0	\$180,047	100.00%	\$0	\$180,047

Accounting Schedule: 06 Sponsor: Amanda McMellen Page: 1 of 2 Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Accumulated Depreciation Reserve

Line		<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>r</u>	<u>G</u>	<u>H</u>	<u>I</u>
	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
54	391.000	Office Furniture and Equipment	\$495,095	R-54	\$0	\$495,095	100.00%	\$0	\$495,095
55	391.100	Computers & Peripheral Equipment	\$1,693,779	R-55	\$0	\$1,693,779	100.00%	\$0	\$1,693,779
56	391.200	Computer Hardware & Software	\$4,504,560	R-56	\$0	\$4,504,560	100.00%	\$0	\$4,504,560
57	391.250	Computer Software	\$10,375,192	R-57	\$0	\$10,375,192	100.00%	\$0	\$10,375,192
58	391.300	Other Office Equipment	-\$9,657	R-58	\$0	-\$9,657	100.00%	\$0	-\$9,657
59	391.400	BTS Initial Investment	\$14,010,335	R-59	\$0	\$14,010,335	100.00%	\$0	\$14,010,335
60	392.000	Transportation Equipment	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$2,637,009	R-61	\$0	\$2,637,009	100.00%	\$0	\$2,637,009
62	392.200	Transportation Equipment - Heavy Trucks	\$4,425,404	R-62	\$0	\$4,425,404	100.00%	\$0	\$4,425,404
63	392.300	Transportation Equipment - Cars	\$1,754,604	R-63	\$0	\$1,754,604	100.00%	\$0	\$1,754,604
64	392.400	Transportation Equipment - Other	\$2,435,044	R-64	\$0	\$2,435,044	100.00%	\$0	\$2,435,044
65	393.000	Store Equipment	-\$168,771	R-65	\$0	-\$168,771	100.00%	\$0	-\$168,771
66	394.000	Tools, Shop, & Garage Equipment	\$2,621,948	R-66	\$0	\$2,621,948	100.00%	\$0	\$2,621,948
67	395.000	Laboratory Equipment	\$318,616	R-67	\$0	\$318,616	100.00%	\$0	\$318,616
68	396.000	Power Operated Equipment	\$729,535	R-68	\$0	\$729,535	100.00%	\$0	\$729,535
69	397.000	Communication Equipment	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$1,673,698	R-70	\$0	\$1,673,698	100.00%	\$0	\$1,673,698
71	397.200	Telephone Equipment	-\$391	R-71	\$0	-\$391	100.00%	\$0	-\$391
72	398.000	Miscellaneous Equipment	\$1,037,541	R-72	\$0	\$1,037,541	100.00%	\$0	\$1,037,541
73	399.000	Other Tangible Property	\$5,640	R-73	\$0	\$5,640	100.00%	\$0	\$5,640
74		TOTAL GENERAL PLANT	\$51,047,246		\$0	\$51,047,246		\$0	\$51,047,246
75		TOTAL DEPRECIATION RESERVE	\$401,401,589		-\$17	\$401,401,572		\$0	\$401,401,572

Accounting Schedule: 06 Sponsor: Amanda McMellen Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Adjustments for Depreciation Reserve

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-33	Transmission & Distribution Land	340.000		-\$17		\$0
	1. To remove reserve associated with land.		-\$17		\$0	
	Total Reserve Adjustments	1		-\$17		\$0

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Cash Working Capital

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$438,509	45.70	32.00	13.70	0.037534	\$16,459
2	Fuel and Power	\$430,509	45.70	21.60	24.10	0.066027	\$544,823
4	Chemical	\$10,777,162	45.70	37.70	8.00	0.021918	\$236,214
5	Waste Disposal	\$396,595	45.70	77.70	-32.00	-0.087671	-\$34,770
6	Labor/Base Payroll	\$29,273,321	45.70	11.50	34.20	0.093699	\$2,742,881
7	Pensions	-\$2,731,488	45.70	-3.00	48.70	0.133425	-\$364,449
8	OPEB	-\$1,336,696	45.70	45.70	0.00	0.000000	\$0
9	Group Insurance	\$5,452,424	45.70	10.10	35.60	0.097534	\$531,797
10	401K	\$768,477	45.70	9.20	36.50	0.100000	\$76,848
11	DCP	\$649,857	45.70	9.20	36.50	0.100000	\$64,986
12	ESPP	\$0	45.70	39.90	5.80	0.015890	\$0
13	VEBA	\$24,274	45.70	214.50	-168.80	-0.462466	-\$11,226
14	Other Benefits	\$0	45.70	38.70	7.00	0.019178	\$0
15	Support Services	\$21,044,594	45.70	-2.20	47.90	0.131233	\$2,761,745
16	Contracted Services	\$3,091,312	45.70	48.80	-3.10	-0.008493	-\$26,255
17	Building Maintenance and Services	\$535,344	45.70	52.70	-7.00	-0.019178	-\$10,267
18	Telecommunications expense	\$812,956	45.70	32.20	13.50	0.036986	\$30,068
19	Postage expense	\$1,387,045	45.70	34.90	10.80	0.029589	\$41,041
20	Office Supplies and Services	\$500,883	45.70	-20.50	66.20	0.181370	\$90,845
21	Employee related expense travel and	\$853,458	45.70	48.50	-2.80	-0.007671	-\$6,547
	entertainment						
22	Rents	\$157,330	45.70	12.80	32.90	0.090137	\$14,181
23	Transporation	\$2,619,861	45.70	49.30	-3.60	-0.009863	-\$25,840
24	Miscellaneous Expense	\$601,967	45.70	34.10	11.60	0.031781	\$19,131
25	Uncollectible Expense	\$2,274,444	45.70	45.70	0.00	0.000000	\$0
26	Customer Accounting	\$647,402	45.70	75.90	-30.20	-0.082740	-\$53,566
27	Regulatory Expense	\$72,112	45.70	45.00	0.70	0.001918	\$138
28	Insurance Other than Group	\$4,957,632	45.70	-68.40	114.10	0.312603	\$1,549,771
29	Maintenance Supplies and Services	\$5,752,369	45.70	30.30	15.40	0.042192	\$242,704
30	PSC Assessment	\$1,354,834	45.70	-36.00	81.70	0.223836	\$303,261
31	Cash Vouchers	-\$6,393,571	45.70	40.10	5.60	0.015342	-\$98,090
32	TOTAL OPERATION AND MAINT. EXPENSE	\$92,233,928					\$8,635,883
33	TAXES						
33 34	Payroll Tax	\$2,246,046	45.70	11.50	34.20	0.093699	\$210,452
34	Property Tax	\$20,920,170	45.70	157.90	-112.20	-0.307397	-\$6,430,797
36	TOTAL TAXES	\$23,166,216	45.70	157.50	-112.20	-0.307337	-\$6,220,345
50		Ψ 2 3,100,210					-40,220,040
37	CWC REQ'D BEFORE RATE BASE OFFSETS						\$2,415,538
							<i> </i>
20	TAX OFFERT FROM DATE DAGE						
38	TAX OFFSET FROM RATE BASE	#FO4 005	45 30	05 00	40.40	0.007074	#4 4 FAA
39 40	Federal Tax Offset	\$524,225	45.70	35.60	10.10	0.027671	\$14,506
40	State Tax Offset	\$93,091	45.70	35.60	10.10	0.027671	\$2,576
41 42	City Tax Offset	\$0 \$26 280 048	45.70	11.50	34.20	0.093699	\$0 \$4 035 608
42 43	Interest Expense Offset TOTAL OFFSET FROM RATE BASE	\$36,280,948	45.70	86.20	-40.50	-0.110959	<u>-\$4,025,698</u> -\$4,008,616
43	I UTAL UFFSET FRUM RATE BASE	\$36,898,264					-94,008,010
44	TOTAL CASH WORKING CAPITAL REQUIRED	I					-\$1,593,078
							÷1,003,013

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	F	<u>G</u>	Н		J	К	L	M
Line	Account	=	Test Year	Test Year	 Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		•	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$171,789,293	See note (1)	See note (1)	Rev-2	See note (1)	\$171,789,293	100.00%	\$3,313,194	\$175,102,487	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$49,118,910			Rev-3		\$49,118,910	100.00%	-\$3,521,671	\$45,597,239		
Rev-4	461.300	Industrial	\$5,070,684			Rev-4		\$5,070,684	100.00%	-\$184,330	\$4,886,354		
Rev-5	462.000	Private Fire Protection	\$3,725,892			Rev-5		\$3,725,892	100.00%	\$33,975	\$3,759,867		
Rev-6	463.000	Public Fire Protection	-\$77			Rev-6		-\$77	100.00%	\$77	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$672,536			Rev-7		\$672,536	100.00%	-\$118,985	\$553,551		
Rev-8	472.000	Other Revenue - Rent	\$558,047			Rev-8		\$558,047	100.00%	-\$97,779	\$460,268		
Rev-9	464.000	Other Public Auth.	\$3,511,820			Rev-9		\$3,511,820	100.00%	-\$270,953	\$3,240,867		
Rev-10	466.000	Sales for Resale	\$8,165,642			Rev-10		\$8,165,642	100.00%	-\$110,173	\$8,055,469		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$2,046,973			Rev-11		\$2,046,973	100.00%	\$1,662,092	\$3,709,065		
Rev-12		TOTAL OPERATING REVENUES	\$244,659,720					\$244,659,720		\$705,447	\$245,365,167		
4													
์ ไ	601.000	SOURCE OF SUPPLY EXPENSES	\$292,348	\$0	\$292,348	E-2	\$0	\$292,348	100.00%	-\$41,004	\$251,344	¢0	\$251,344
2	602.000	Operation Labor & Expenses Purchased Water	\$292,348	\$0 \$0	\$403,039	E-2 E-3	\$0	\$403,039	100.00%	\$35,470	\$438,509	\$0 \$0	\$438,509
3	602.000	Miscellaneous Expenses	\$4,611,517	\$0 \$0	\$4,611,517	E-3 E-4	\$0	\$4,611,517	100.00%	\$165,300	\$4,776,817	\$0 \$0	\$4,776,817
4	603.000 604.000	Rents - SSE	\$4,011,517	\$0 \$0	\$4,011,517	E-4 E-5	\$0	\$4,611,517	100.00%	\$105,500	\$1,056		\$1,056
5	610.000	Maint. Supervision & Engineering	\$1,050	\$0 \$0	\$1,050	E-5 E-6	\$0	\$1,050	100.00%	\$0	\$1,058	\$0 \$0	\$1,050 \$0
7	611.000	Maint. Supervision & Engineering Maint. of Structures & Improvements	\$0 \$0	\$0 \$0	\$0	E-0	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	\$0 \$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0 \$0	\$0 \$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	\$0 \$0
0	613.000	Maint. of Lake, River and Other Intakes	\$0 \$0	\$0 \$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	\$0 \$0
10	614.000	Maint. of Wells & Springs	\$0 \$0	\$0 \$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	\$0 \$0
10	615.000	Maint. of Infiltration Galleries & Tunnels	\$0 \$0	\$0 \$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0 \$0
12	616.000	Maint. of Supply Mains	\$0	\$0 \$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	617.000	Maint. of Misc. Water Source Plant	\$73,655	\$70,686	\$2,969	E-13	\$0	\$73,655	100.00%	\$17,132	\$90,787	\$88,782	\$2,005
14	••••••	TOTAL SOURCE OF SUPPLY EXPENSES	\$5,381,615	\$70,686	\$5,310,929		\$0	\$5,381,615		\$176,898	\$5,558,513	\$88,782	\$5,469,731
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$69,213	\$69,213	\$0	E-16	\$0	\$69,213	100.00%	\$9,374	\$78,587	\$78,587	\$0
17	621.000	Fuel for Power Production	\$172,548	\$0	\$172,548	E-17	\$0	\$172,548	100.00%	\$6,374	\$178,922	\$0	\$178,922
18	622.000	Power Production Labor & Expenses	\$0	\$0 \$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$2,796,530	\$0	\$2,796,530	E-19	\$0	\$2,796,530	100.00%	\$103,330	\$2,899,860	\$0	\$2,899,860
20	624.000	Pumping Labor and Expenses	\$547,332	\$336,141	\$211,191	E-20	\$0	\$547,332	100.00%	\$79,980	\$627,312	\$416,121	\$211,191
21	625.000	Expenses Transferred - Cr.	\$0	\$0 \$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense Rents - PE	\$1,365	\$0 \$0	\$1,365	E-22 E-23	\$0	\$1,365	100.00%	\$3,749	\$5,114	\$0	\$5,114
23	627.000 630.000		\$0 \$114 806	¥ -	\$0 \$0	E-23	\$0 \$0	\$0	100.00% 100.00%	\$0	\$0	\$0 \$126,896	\$0 \$0
24 25	630.000 631.000	Maint. Supervision & Engineering - PE Maint. of Structures & Improvements - PE	\$114,896	\$114,896 \$0	\$0 \$0	E-24 E-25	\$0 \$0	\$114,896	100.00%	\$12,000 \$879	\$126,896		\$0 \$879
25 26	632.000	Maint. of Structures & Improvements - PE Maint. of Power Production Equipment	\$0 \$148	₄₀ \$148	\$0	E-25 E-26	\$0	\$0 \$148	100.00%	\$39	\$879 \$187	\$0 \$187	\$079 \$0
20 27	633.000	Maint. of Pumping Equipment	\$213,002	\$190,556	\$22,446	E-20 E-27	\$0	\$213,002	100.00%	\$49,568	\$262,570	\$243,697	\$0 \$18,873
28	033.000	TOTAL PUMPING EXPENSES	\$3,915,034	\$710,954	\$3,204,080		\$0	\$3,915,034	100.00 /8	\$265,293	\$4,180,327	\$865,488	\$3,314,839
													, -
29		WATER TREATMENT EXPENSES											
30	640.000	Operation. Supervision & Engineer WTE	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	641.000	Chemicals - WTE	\$8,537,061	\$0	\$8,537,061	E-31	\$0	\$8,537,061	100.00%	\$2,417,261	\$10,954,322	\$0	\$10,954,322
32	642.000	Operation Labor & Expenses - WTE	\$3,137,838	\$2,863,478	\$274,360	E-32	\$0	\$3,137,838	100.00%	\$943,312	\$4,081,150	\$3,782,592	\$298,558
33	643.000	Miscellanous Expenses - WTE	\$451,299	\$0	\$451,299	E-33	\$0	\$451,299	100.00%	-\$4,588	\$446,711	\$0	\$446,711
34	644.000	Rents - WTE	\$24,237	\$0	\$24,237	E-34	\$0	\$24,237	100.00%	-\$10,806	\$13,431	\$0	\$13,431
35	650.000	Maint. Supervision & Engineering - WTE	\$1,462,632	\$1,462,632	\$0	E-35	\$0	\$1,462,632	100.00%	\$445,223	\$1,907,855	\$1,907,855	\$0

Accounting Schedule: 09 Sponsor: Courtney Horton Page: 1 of 3

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	E	<u>G</u>	Н	l	J	<u>K</u>	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	l = K
36	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	652.000	Maint. of Water Treatment Equipment	\$757,960	\$0	\$757,960	E-37	\$0	\$757,960	100.00%	\$64,164	\$822,124	\$0	\$822,124
38		TOTAL WATER TREATMENT EXPENSES	\$14,371,027	\$4,326,110	\$10,044,917		\$0	\$14,371,027		\$3,854,566	\$18,225,593	\$5,690,447	\$12,535,146
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$36,621	\$36,621	\$0	E-40	\$0	\$36,621	100.00%	\$9,256	\$45,877	\$45,877	\$0
41	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$115,080	\$31,833	\$83,247	E-42	\$0	\$115,080	100.00%	\$68,753	\$183,833	\$100,586	\$83,247
43	663.000	Meter Expenses - TDE	\$0	\$0 \$0.007	\$0 \$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0 \$10,000	\$0 \$0
44 45	664.000 665.000	Customer Installations Expenses - TDE	\$8,687	\$8,687	\$0 \$021 826	E-44 E-45	\$0 \$0	\$8,687	100.00%	\$3,341	\$12,028	\$12,028 \$0,047,680	\$0 \$675.022
45 46	666.000 666.000	Miscellaneous Expenses - TDE Rents - TDE	\$6,924,196 \$10,651	\$6,002,360 \$0	\$921,836 \$10,651	E-45 E-46	\$0	\$6,924,196 \$10,651	100.00%	\$2,799,416 \$0	\$9,723,612 \$10,651	\$9,047,689 \$0	\$675,923 \$10,651
40 47	670.000	Maint. Supervision and Engineering - TDE	\$10,031	\$31,039	\$10,031	E-40 E-47	\$0	\$10,031	100.00%	\$8,261	\$39,300	\$0 \$39,300	\$10,051
47	671.000	Maint. of Structures & Improvements - TDE	\$31,039	\$31,039 \$0	\$0 \$0	E-47 E-48	\$0	\$0	100.00%	\$0,201	\$39,300	\$39,300 \$0	\$0 \$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	\$0 \$0	\$0 \$0	E-49	\$0	\$0	100.00%	\$28,179	\$28,179	\$0 \$0	\$28,179
40 50	673.000	Maint, of Transmission & Distribution Mains	\$1,690,106	\$1,242	\$1,688,864	E-50	\$0	\$1,690,106	100.00%	-\$150,718	\$1,539,388	\$1,570	\$1,537,818
51	674.000	Maint. of Fire Mains - TDE	-\$1,150	\$0	-\$1,150	E-51	\$0	-\$1,150	100.00%	\$575	-\$575	\$0	-\$575
52	675.000	Maint. of Services - TDE	\$232,826	\$232,826	\$0	E-52	\$0	\$232,826	100.00%	\$65,152	\$297,978	\$297,978	\$0
53	676.000	Maint. of Meters - TDE	\$28,410	\$28,539	-\$129	E-53	\$0	\$28,410	100.00%	\$9,630	\$38,040	\$38,584	-\$544
54	677.000	Maint. of Hydrants - TDE	\$179,814	\$179,427	\$387	E-54	\$0	\$179,814	100.00%	\$55,272	\$235,086	\$234,792	\$294
55	678.000	Maint. of Miscellaneous Plant - TDE	\$2,651,262	\$1,534,723	\$1,116,539	E-55	\$0	\$2,651,262	100.00%	\$3,932,216	\$6,583,478	\$5,321,762	\$1,261,716
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$11,907,542	\$8,087,297	\$3,820,245		\$0	\$11,907,542		\$6,829,333	\$18,736,875	\$15,140,166	\$3,596,709
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$11,058	\$11,058	\$0	E-58	\$0	\$11,058	100.00%	\$2,791	\$13,849	\$13,849	\$0
59	902.000	Meter Reading Expenses	-\$7,734	\$896	-\$8,630	E-59	\$0	-\$7,734	100.00%	\$28,000	\$20,266	\$29,163	-\$8,897
60	903.000	Customer Records & Collection Expenses	\$1,042,260	\$0	\$1,042,260	E-60	\$0	\$1,042,260	100.00%	-\$354,944	\$687,316	\$0	\$687,316
61	904.000	Uncollectible Amounts	\$1,354,145	\$0	\$1,354,145	E-61	\$0	\$1,354,145		\$1,091,745	\$2,445,890	\$0	\$2,445,890
62	905.000	Misc. Customer Accounts Expense	\$37,205	\$0	\$37,205	E-62	\$0	\$37,205	100.00%	\$15,402	\$52,607	\$0	\$52,607
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,436,934	\$11,954	\$2,424,980		\$0	\$2,436,934		\$782,994	\$3,219,928	\$43,012	\$3,176,916
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-65	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
66	0011000	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	2 00	\$0	\$0		\$0	\$0	\$0 \$0	<u>\$0</u> \$0
•••				ţ.	* *							* *	֥
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	<u>\$0</u> \$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$9,838,581	\$9,838,581	\$0	E-71	\$0	\$9,838,581	100.00%	-\$5,623,189	\$4,215,392	\$5,214,745	-\$999,353
72	921.000	Office Supplies & Expenses	\$2,267,236	\$0	\$2,267,236	E-72	\$0	\$2,267,236		-\$178,017	\$2,089,219	\$0	\$2,089,219
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
74	923.000	Outside Services Employed	\$30,898,133	\$24,813,259	\$6,084,874	E-74	\$0	\$30,898,133		-\$4,398,409	\$26,499,724	\$21,629,631	\$4,870,093
75	924.000	Property Insurance	\$3,488,679	\$0	\$3,488,679	E-75	\$0	\$3,488,679		\$1,468,953	\$4,957,632	\$0	\$4,957,632
76	925.000	Injuries & Damages	\$433,746	\$0	\$433,746	E-76	\$0	\$433,746		-\$395,863	\$37,883	\$0	\$37,883
77	926.000	Employee Pensions & Benefits	\$1,713,718	\$823,251	\$890,467	E-77	\$0	\$1,713,718		-\$110,195	\$1,603,523	\$823,251	\$780,272
78	927.000	Franchise Requirements	\$0	\$0 ©	\$0 \$004.045	E-78	\$0	\$0		\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$224,645	\$0 ©	\$224,645	E-79	\$0	\$224,645		-\$152,534	\$72,111	\$0 \$0	\$72,111
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Accounting Schedule: 09 Sponsor: Courtney Horton Page: 2 of 3

	٨	D	C	D	F	E	6	U			K		NA
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>l</u> urisdictional	<u>J</u> Iurisdictional	<u>K</u> MO Final Adj	<u>∟</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number		(D+E)	Labor		Number	(From Adj. Sch.)		Anocations	(From Adj. Sch.)			A = K
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	\$0	\$0	1
82	930.200	Misc. General Expenses	\$1,664,219	\$0	\$1,664,219	E-82	\$0	\$1,664,219		\$451,011	\$2,115,230	\$0	\$2,115,230
83	930.300	Research & Development Expenses	\$64,443	\$0	\$64,443	E-83	\$0	\$64,443	100.00%	\$778	\$65,221	\$0	\$65,221
84	931.000	Rents - AGE	\$130,616	\$0	\$130,616	E-84	\$0	\$130,616		\$1,577	\$132,193	\$0	\$132,193
85	932.000	Maint. of General Plant	\$131,397	\$87,764	\$43,633	E-85	\$0	\$131,397	100.00%	\$393,167	\$524,564	\$114,470	\$410,094
86		TOTAL ADMIN. & GENERAL EXPENSES	\$50,855,413	\$35,562,855	\$15,292,558		\$0	\$50,855,413		-\$8,542,721	\$42,312,692	\$27,782,097	\$14,530,595
			,,,	····	÷ -, - ,			····,····,		÷-,-,,	÷ ,- ,	· · · · · · ·	· /····
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$39,004,279	See note (1)	See note (1)	E-88	See note (1)	\$39,004,279	100.00%	\$5,853,120	\$44,857,399	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$39,004,279	\$0	\$0		\$0	\$39,004,279		\$5,853,120	\$44,857,399	\$0	\$0
90		AMORTIZATION EXPENSE											
91	404.000	Amortization of Expense	\$1,360,645	\$0	\$1,360,645	E-91	\$0	\$1,360,645	100.00%	-\$252,509	\$1,108,136	\$0	\$1,108,136
92	405.000	Amortization of Reg Asset	\$620,720	\$0	\$620,720	E-92	\$0	\$620,720		\$733,305	\$1,354,025	\$0	\$1,354,025
93	405.000	Amortization of Reg Asset AFUDC	\$58,271	\$0	\$58,271	E-93	\$0	\$58,271	100.00%	-\$58,271	\$0	\$0	\$0
94	407.000	Amortization - Property Losses	\$110,812	\$0	\$110,812	E-94	\$0	\$110,812	100.00%	-\$110,812	\$0	\$0	\$0
95		TOTAL AMORTIZATION EXPENSE	\$2,150,448	\$0	\$2,150,448		\$0	\$2,150,448		\$311,713	\$2,462,161	\$0	\$2,462,161
96		OTHER OPERATING EXPENSES											
97	408.100	Property Taxes	\$23,744,807	\$0	\$23,744,807	E-97	\$0	\$23,744,807	100.00%	-\$2,824,637	\$20,920,170	\$0	\$20,920,170
98	408.100	Payroll Taxes	\$1,700,004	\$0	\$1,700,004	E-98	\$0	\$1,700,004	100.00%	\$561,209	\$2,261,213	\$561,209	\$1,700,004
99	408.100	Other Taxes	-\$102,886	\$0	-\$102,886	E-99	\$0	-\$102,886	100.00%	-\$3,225	-\$106,111	\$0	-\$106,111
100	408.100	PSC Assessment	\$2,222,955	\$0	\$2,222,955	E-100	\$0	\$2,222,955	100.00%	-\$868,121	\$1,354,834	\$0	\$1,354,834
101		TOTAL OTHER OPERATING EXPENSE	\$27,564,880	\$0	\$27,564,880		\$0	\$27,564,880		-\$3,134,774	\$24,430,106	\$561,209	\$23,868,897
102		TOTAL OPERATING EXPENSE	\$157,587,172	\$48,769,856	\$69,813,037		\$0	\$157,587,172		\$6,396,422	\$163,983,594	\$50,171,201	\$68,954,994
			+ -))	+ -,,	+,,			· · · · · ·		+ -))	+		+ / /
103		NET INCOME BEFORE TAXES	\$87,072,548					\$87,072,548		-\$5,690,975	\$81,381,573		
104		INCOME TAXES											
105	409.100	Current Income Taxes	-\$27,226,892	See note (1)	See note (1)	E-105	See note (1)	-\$27,226,892	100.00%	\$21,246,187	-\$5,980,705	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$27,226,892					-\$27,226,892		\$21,246,187	-\$5,980,705		
107		DEFERRED INCOME TAXES											
108	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$28,810,038	See note (1)	See note (1)	E-108	See note (1)	\$28,810,038		-\$9,983,324	\$18,826,714	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC	-\$68,771			E-109		-\$68,771	100.00%	-\$29,257	-\$98,028		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0	100.00%	-\$590,125	-\$590,125		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0	100.00%	-\$5,387,501	-\$5,387,501		
112		TOTAL DEFERRED INCOME TAXES	\$28,741,267					\$28,741,267		-\$15,990,207	\$12,751,060		
440			¢05 550 470				1	¢05 550 470		\$40.040.0FF	\$74,044,040		
113		NET OPERATING INCOME	\$85,558,173					\$85,558,173		-\$10,946,955	\$74,611,218		

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

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$3,313,194	\$3,313,194
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$3,313,194	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$3,521,671	-\$3,521,671
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$3,521,671	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	-\$184,330	-\$184,330
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	-\$184,330	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$33,975	\$33,975
	1. To normalize private fire protection. (Sarver)		\$0	\$0		\$0	-\$263,285	
	2. To normalize private fire protection usage. (Horton)		\$0	\$0		\$0	\$297,260	
Davi û	Dublic Fire Destantion	400.000	* 0	* 0	¢0	¢0	*	Ф.7.7
Rev-6	Public Fire Protection	463.000	\$0	\$0	\$0		\$77	\$77
	1. To remove public fire protection. (Sarver)		\$0	\$0		\$0	\$77	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	-\$118,985	-\$118,985
	1. To normalize late payment charge. (Sarver)		\$0	\$0		\$0	-\$118,985	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	-\$97,779	-\$97,779
	1. To normalize rent. (Sarver)		\$0	\$0		\$0	-\$97,779	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	-\$270,953	-\$270,953
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	-\$270,953	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$110,173	-\$110,173
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$110,173	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$1,662,092	\$1,662,092
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$1,662,092	
E-2	Operation Labor & Expenses	601.000	\$0	\$0	\$0	\$0	-\$41,004	-\$41,004
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$23,438	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$64,442	
E-3	Purchased Water	602.000	\$0	\$0	\$0	\$0	\$35,470	\$35,470
	1. To normalize purchased water. (Sarver)		\$0	\$0		\$0	\$35,470	
E-4	Miscellaneous Expenses	603.000	\$0	\$0	\$0	\$0	\$165,300	\$165,300

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 1 of 8

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$2,111	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$6,722	
E-13	Maint. of Misc. Water Source Plant	617.000	\$0	\$0	\$0	\$18,096	-\$964	\$17,132
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$964	
	2. To annualize payroll. (Horton)		\$0	\$0		\$18,096	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$0	\$0	\$0	\$9,374	\$0	\$9,374
	1. To annualize payroll. (Horton)		\$0	\$0		\$9,374	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$0	\$0	\$0	\$6,374	\$6,374
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$6,374	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$0	\$0	\$0	\$103,330	\$103,330
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$103,303	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$27	
E-20	Pumping Labor and Expenses	624.000	\$0	\$0	\$0	\$79,980	\$0	\$79,980
	1. To annualize payroll. (Horton)		\$0	\$0		\$79,980	\$0	
E-22	Miscellaneous Expense	626.000	\$0	\$0	\$0	\$0	\$3,749	\$3,749
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$4,376	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$628	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$1	
E-24	Maint. Supervision & Engineering - PE	630.000	\$0	\$0	\$0	\$12,000	\$0	\$12,000
	1. To annualize payroll. (Horton)		\$0	\$0		\$12,000	\$0	
E-25	Maint. of Structures & Improvements - PE	631.000	\$0	\$0	\$0	\$0	\$879	\$879
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$879	
E-26	Maint. of Power Production Equipment	632.000	\$0	\$0	\$0	\$39	\$0	\$39
	1. To annualize payroll. (Horton)		\$0	\$0		\$39	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$0	\$0	\$0	\$53,141	-\$3,573	\$49,568
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$3,573	
	2. To annualize payroll. (Horton)		\$0	\$0		\$53,141	\$0	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 2 of 8

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>Jurisdiction</u>
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustment
lumber	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-31	Chemicals - WTE	641.000	\$0	\$0	\$0	\$0	\$2,417,261	\$2,417,2
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$2,240,101	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$177,160	
E-32	Operation Labor & Expenses - WTE	642.000	\$0	\$0	\$0	\$919,114	\$24,198	\$943,3
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$670	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$28,445	
	3. To annualize payroll. (Horton)		\$0	\$0		\$919,867	\$0	
	4. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$1,830	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$753	-\$3,087	
E-33	Miscellanous Expenses - WTE	643.000	\$0	\$0	\$0	\$0	-\$4,588	-\$4,5
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$4,476	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$112	
E-34	Rents - WTE	644.000	\$0	\$0	\$0	\$0	-\$10,806	-\$10,8
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	\$0		\$0	-\$10,823	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$17	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$0	\$0	\$0	\$445,223	\$0	\$445,2
	1. To annualize payroll. (Horton)		\$0	\$0		\$445,223	\$0	
E-37	Maint. of Water Treatment Equipment	652.000	\$0	\$0	\$0	\$0	\$64,164	\$64,1
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$64,304	
	services expense. (Memeler)							

= 40			* •	A A	AA	** ***	A A	*• • • • •
E-40	Operation Supervision & Engineering - TDE	660.000	\$0	\$0	\$0	\$9,256	\$0	\$9,256
	1. To annualize payroll. (Horton)		\$0	\$0		\$9,256	\$0	
E-42	Transmission & Distribution Lines Expenses	662.000	\$0	\$0	\$0	\$68,753	\$0	\$68,753
	2. To annualize payroll. (Horton)		\$0	\$0		\$8,343	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$60,410	\$0	
E-44	Customer Installations Expenses - TDE	664.000	\$0	\$0	\$0	\$3,341	\$0	\$3,341
	1. To annualize payroll. (Horton)		\$0	\$0		\$3,341	\$0	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 3 of 8

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	D Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-45	Miscellaneous Expenses - TDE	665.000	\$0	\$0	\$0	\$3,045,329	-\$245,913	\$2,799,416
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$26,608	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$14,365	
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$44,033	
	4. To annualize payroll. (Horton)		\$0	\$0		\$3,045,329	\$0	
	5. To normalize office supplies. (Branson)		\$0	\$0		\$0	\$1,257	
	6. To adjust promotional expense. (Branson)		\$0	\$0		\$0	-\$172,548	
	7. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$18,346	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$0	\$0	\$0	\$8,261	\$0	\$8,261
	1. To annualize payroll. (Horton)		\$0	\$0		\$8,261	\$0	. ,
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	\$0	\$0	\$0	\$28,179	\$28,179
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$28,179	
E-50	Maint. of Transmission & Distribution Mains	673.000	\$0	\$0	\$0	\$328	-\$151,046	-\$150,718
	1. Adjustment to annualize main break expense. (Niemeier)		\$0	\$0		\$0	\$854,065	
	2. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$1,004,964	
	3. To annualize payroll. (Horton)		\$0	\$0		\$328	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$147	
E-51	Maint. of Fire Mains - TDE	674.000	\$0	\$0	\$0	\$0	\$575	\$575
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$575	
E-52	Maint. of Services - TDE	675.000	\$0	\$0	\$0	\$65,152	\$0	\$65,152
	2. To annualize payroll. (Horton)		\$0	\$0		\$65,152	\$0	
E-53	Maint. of Meters - TDE	676.000	\$0	\$0	\$0	\$10,045	-\$415	\$9,630
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$415	
	2. To annualize payroll. (Horton)		\$0	\$0		\$10,045	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$0	\$0	\$0	\$55,365	-\$93	\$55,272
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$93	
	2. To annualize payroll. (Horton)		\$0	\$0		\$55,365	\$0	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 4 of 8

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$0	\$0	\$0	\$3,787,039	\$145,177	\$3,932,216
	1. Adjustment to annualize main break expense. (Niemeier)		\$0	\$0		\$0	\$1,157,822	
	2. Adjustment to annualize hydrant maintenance and painting expense. (Niemeier)		\$0	\$0		\$0	\$36,020	
	3. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$1,099,535	
	4. To annualize payroll. (Horton)		\$0	\$0		\$3,787,054	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$15	\$50,870	
E-58	Supervision	901.000	\$0	\$0	\$0	\$2,791	\$0	\$2,791
	1. To annualize payroll. (Horton)		\$0	\$0		\$2,791	\$0	
E-59	Meter Reading Expenses	902.000	\$0	\$0	\$0	\$28,267	-\$267	\$28,000
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$267	
	2. To annualize payroll. (Horton)		\$0	\$0		\$28,267	\$0	
E-60	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	\$0	-\$354,944	-\$354,944
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$16,460	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$338,484	
E-61	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$1,091,745	\$1,091,745
	1. To normalize uncollectibles. (Horton)		\$0	\$0		\$0	\$2,445,890	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,354,145	
E-62	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	\$0	\$15,402	\$15,402
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$910	Ţ.0, .0 <u>_</u>
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$18,898	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$2,586	
E-71	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$4,623,836	-\$999,353	-\$5,623,189
	1. To annualize incentive compensation. (Horton)		\$0	\$0		\$199,421	\$0	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$4,795,315	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$27,942	-\$999,353	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 5 of 8

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictiona
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number E-72	Income Adjustment Description Office Supplies & Expenses	Number 921.000	Labor \$0	Non Labor \$0	Total \$0	Labor \$0	Non Labor -\$178,017	Total -\$178,01
		02.11000			V V			¢ 11 0,0 1
	1. Adjust employee expenses. (Horton)		\$0	\$0		\$0	-\$1,454	
	2. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$59,587	
	4. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$134,956	
	5. To normalize office supplies. (Branson)		\$0	\$0		\$0	\$3,453	
	6. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	-\$109,381	
	adjustments and allocation factors.							
	7. To annualize postage expense. (Lesmes)		\$0	\$0		\$0	\$123,908	
E-74	Outside Services Employed	923.000	\$0	\$0	\$0	-\$3,183,628	-\$1,214,781	-\$4,398,40
	1. Adjust outside services expense. (Horton)		\$0	\$0		\$0	-\$819,465	
	2. Adjustment to annualize main break expense. (Niemeier)		\$0	\$0		\$0	\$257,432	
	,						<i> </i>	
	4. Adjustment to annualize maintenance supplies and		\$0	\$0		\$0	-\$393,557	
	services expense. (Niemeier)							
	5. Adjustment to annualize tank painting expense.		\$0	\$0		\$0	\$1,052,484	
	(Niemeier)							
	6. To reallocate MAWC corporate expense using Staff's		\$0	\$0		-\$3,183,628	-\$1,311,675	
	adjustments and allocation factors.							
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$1,468,953	\$1,468,9
								<i>•••••••••••••••••••••••••••••••••••••</i>
	1. Adjustment to annualize insurance (other than group). (Niemeier)		\$0	\$0		\$0	-\$67,092	
	2. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	\$1,536,045	
	adjustments and allocation factors.						+-,,	
E-76	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$395,863	-\$395,86
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$10,041	
	2. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	-\$405,904	
	adjustments and allocation factors.							
E-77	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	\$0	-\$110,195	-\$110,19
	1. To annualize OPEB expense and amortize OPEB tracker.		\$0	\$0		\$0	-\$2,169,939	
	(Sarver)							
	2. To annualize pension expense and amortize pension tracker. (Sarver)		\$0	\$0		\$0	-\$4,669,874	
			**	**		* ~	#4 005 05 t	
	3. To annualize payroll. (Horton)		\$0	\$0		\$0	\$1,925,651	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$4,803,967	
E-79	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$152,534	-\$152,53
	2. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	-\$152,534	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 6 of 8

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
E-82	Misc. General Expenses	930.200	\$0	\$0	\$0		\$451,011	\$451,011
	2. Adjustment to annualize transportation expense (fuel). (Niemeier)		\$0	\$0		\$0	\$233,596	
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$966	
	4. To adjust promotional expense. (Branson)		\$0	\$0		\$0	\$1,287	
	5. To adjust dues and donations. (Lesmes)		\$0	\$0		\$0	\$950	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$216,144	
E-83	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$778	\$778
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$778	
E-84	Rents - AGE	931.000	\$0	\$0	\$0	\$0	\$1,577	\$1,577
			\$0		~ ~	-		¢1,011
	1. Adjustment to annualize lease expense. (Niemeier)			\$0		\$0	-\$4,159	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$5,736	
E-85	Maint. of General Plant	932.000	\$0	\$0	\$0	\$26,706	\$366,461	\$393,167
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$30,087	
	2. To annualize payroll. (Horton)		\$0	\$0		\$26,706	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$336,374	
E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$5,853,120	\$5,853,120
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$6,623,771	
	2. To remove capitalized depreciation. (Horton)		\$0	\$0		\$0	-\$818,217	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$47,566	
E-91	Amortization of Expense	404.000	\$0	\$0	\$0	\$0	-\$252,509	-\$252,509
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	-\$252,509	
E-92	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	\$733,305	\$733,305
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$6,111	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$727,194	
E-93	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$58,271	-\$58,271
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$58,271	
E-94	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	-\$110,812	-\$110,812

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 7 of 8

Adjustment Adjustm	<u>A</u>	<u>B</u>	<u>C</u>	D	Ē	<u> </u>	G	<u>H</u>	<u>l</u>
2. To reallocate MARC corporate segmene using Staffs 30 52.827.827 72.824.6 1. Adjust property Taxe 406.100 50 50 50 50 50 52.827.827 50 50 50 50 52.827.827 50 <t< th=""><th>-</th><th></th><th></th><th>-</th><th>-</th><th>•</th><th>-</th><th></th><th>Jurisdictional Adjustments</th></t<>	-			-	-	•	-		Jurisdictional Adjustments
E-P Property Taxes AdB 100 50 <td></td> <td>· · ·</td> <td>Number</td> <td></td> <td></td> <td>Total</td> <td></td> <td></td> <td>Total</td>		· · ·	Number			Total			Total
1. Adjust property tax expense. (Horton) 2. To resilacted MANC capporate expense using Staff's adjustments and allocation factors. 408.100 50		adjustments and allocation factors.							
1. Adjust property tax expense. (Horton) 2. To resilacted MANC capporate expense using Staff's adjustments and allocation factors. 408.100 50	E 07	Drowerty Toylog	400 400	¢0.	¢0	¢0	¢0	¢0.004.007	¢0.004.007
2. To reallocate MAWC corporate expense using Staff's education factors. S0 \$0 \$2.399 E-588 Payroll Taxes 405.000 \$0 \$0 \$56.200 \$0 \$56.200 \$0 \$56.1200 \$0 \$56.1200 \$0 \$56.1200 \$0 \$56.1200 \$0 \$56.1200 \$0 \$56.1200 \$0 \$56.1200 \$0 \$56.1200 \$0 \$56.1200 \$0 \$56.1200 \$0 \$56.1200 \$0 \$56.1200 \$0 \$56.1200 \$0 \$56.1200 \$0 \$56.1200			408.100			<u>۵</u> ۵			-\$2,824,037
adjustments and allocation factors. 408.100 50 50 50 5561.200 50 5561.200 I. To annualize payroll. (Horton) 50 50 50 50 511.089 50 I. To annualize payroll. (Horton) 50 50 50 -511.089 50 I. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. 408.100 50 50 50 50 -511.089 50 -53.225 -53.2 I. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. 408.100 50 50 50 -50 -53.225 -53.2 I. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. 408.100 50 50 50 -50 -50 -50 -586.7 I. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. 609.100 50 50 50 50 50 50 50 52.266.453 -52.266.453 -52.266.453 -52.266.453 -52.266.453 -52.266.453 -52.266.453 -52.266.453 -50		1. Adjust property tax expense. (Horton)		\$0	\$0		\$0	-\$2,827,027	
E-108 Payroll Taxes 408.100 \$0 \$0 \$0 \$50				\$0	\$0		\$0	\$2,390	
1. To annualize payroli. (Horton) 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.5050505051E-400Other Taxee408.10050505050505053.225E-400PSC Assessment408.10050505050505053.225E-100PSC Assessment408.10050505050505056.121E-101PSC Assessment408.100505050505056.121E-105Current Income Taxes409.100505050505056.121E-105Current Income Taxes409.10050505050505052.2264.453E-108Deferred Income Taxes50505050505050.383.266E-108Deferred Income Taxes50505050505050.453.257E-108Deferred Income Taxes505050505050.453.257E-108Deferred Income Taxes505050505050.453.257E-109Anontization of Deferred ITC412.2005050505050.453.257E-108Anontization of Deferred ITC505050505050.453.257E-109Anontization of Deferred ITC412.2005050505050.453.257.551E-109Anontization of									
2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. \$0	E-98	Payroll Taxes	408.100	\$0	\$0	\$0	\$561,209	\$0	\$561,209
E-99 Other Taxes 408.100 50 50 50 43.225 -83.2 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. 408.100 50 50 50 50 -53 -53.225 E-100 PSC Assessment 408.100 50 50 50 50 -53 -53.68.121 -5868,121 I. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. 409.100 50 <td< td=""><td></td><td>1. To annualize payroll. (Horton)</td><td></td><td>\$0</td><td>\$0</td><td></td><td>\$572,298</td><td>\$0</td><td></td></td<>		1. To annualize payroll. (Horton)		\$0	\$0		\$572,298	\$0	
E-99 Other Taxes 408.100 50 50 50 43.225 -83.2 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. 408.100 50 50 50 50 -53 -53.225 E-100 PSC Assessment 408.100 50 50 50 50 -53 -53.68.121 -5868,121 I. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. 409.100 50 <td< td=""><td></td><td>2. To reallocate MAWC corporate expense using Staff's</td><td></td><td>\$0</td><td>\$0</td><td></td><td>-\$11.089</td><td>\$0</td><td></td></td<>		2. To reallocate MAWC corporate expense using Staff's		\$0	\$0		-\$11.089	\$0	
I. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0<				• -	• -		, , , , , , , , , , , , , , , , , , ,	, -	
I. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0<	F 00		100.100	^	^	AA	*	40.005	40.005
adjustments and allocation factors. 408.100 \$0 <			408.100			\$0			-\$3,225
E-100 PSC Assessment 408.100 S0 S0 <ths0< th=""> S0 S0 S0<!--</td--><td></td><td></td><td></td><td>\$0</td><td>\$0</td><td></td><td>\$0</td><td>-\$3,225</td><td></td></ths0<>				\$0	\$0		\$0	-\$3,225	
I. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0<									
adjustments and allocation factors.409.100\$0\$0\$0\$0\$21,246,187\$21,246,187E-105Current Income Taxes409.100\$0\$0\$0\$0\$22,084,4531. To Annualize Current Income Taxes\$0\$0\$0\$0\$22,084,4532. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0\$0\$0\$0\$0E-108Deferred Income Taxes - Def. Inc. Tax.410.100\$0\$0\$0\$0\$01. To Annualize Deferred Income Taxes - Def. Inc. Tax.\$0\$0\$0\$0\$10,865,1062. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0\$0\$0\$0\$0E-109Amortization of Deferred ITC adjustments and allocation factors.412,200\$0\$0\$0\$0\$22,257\$23,27I. To Annualize Amortization of Deferred ITC adjustments and allocation factors.\$0\$0\$0\$0\$0\$20\$20\$20\$20\$20\$21,633E-109Amortization of Deferred ITC adjustments and allocation factors.\$0\$0\$0\$22,577\$23,271. To Annualize Amortization of Deferred ITC adjustments and allocation factors.\$0\$0\$0\$0\$30\$51,683E-110Amortization of Protected Excess ADIT 1. To Annualize Amortization of Protected Excess ADIT\$0\$0\$0\$50,387,501\$53,387,501E-111Amortization of Unprotected Excess ADIT <br< td=""><td>E-100</td><td>PSC Assessment</td><td>408.100</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>-\$868,121</td><td>-\$868,121</td></br<>	E-100	PSC Assessment	408.100	\$0	\$0	\$0	\$0	-\$868,121	-\$868,121
E-105Current Income Taxes409.100\$0\$0\$0\$0\$0\$0\$21,246,187\$21,247\$21,247 </td <td></td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td>\$0</td> <td>-\$868,121</td> <td></td>				\$0	\$0		\$0	-\$868,121	
1. To Annualize Current Income Taxes adjustments and allocation factors.\$0\$0\$0\$0\$22,084,453E-108Deferred Income Taxes - Def. Inc. Tax. 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.410.100\$0 <td< td=""><td></td><td>adjustments and allocation factors.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>		adjustments and allocation factors.							
1. To Annualize Current Income Taxes adjustments and allocation factors.\$0\$0\$0\$0\$22,084,453E-108Deferred Income Taxes - Def. Inc. Tax. 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.410.100\$0 <td< td=""><td>E-105</td><td>Current Income Taxes</td><td>409.100</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$21.246.187</td><td>\$21,246,187</td></td<>	E-105	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$21.246.187	\$21,246,187
2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0<									<i>~,,</i>
E-108Deferred Income Taxes - Def. Inc. Tax.410.100\$0\$0\$0\$0\$0\$0\$9,983,324-\$9,923,									
I. To Annualize Deferred Income Taxes - Def. Inc. Tax. 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0\$0\$0\$0\$0\$0\$0\$881,782E-109Amortization of Deferred ITC 1. To Annualize Amortization of Deferred ITC 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.412.200\$0\$0\$0\$0-\$29,257-\$29,21. To Annualize Amortization of Deferred ITC 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.412.200\$0\$0\$0-\$27,564E-110Amortization of Protected Excess ADIT 1. To Annualize Amortization of Protected Excess ADIT\$0\$0\$0-\$510,865,106E-111Amortization of Unprotected Excess ADIT 1. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0-\$530,7501-\$5307,501E-111Amortization of Unprotected Excess ADIT 1. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0-\$53,387,501-\$53,387,501I. To Annualize Amortization of Unprotected Excess ADIT 1. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0-\$5,387,501-\$53,387,501				\$0	\$0		\$0	-\$838,266	
I. To Annualize Deferred Income Taxes - Def. Inc. Tax. 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0\$0\$0\$0\$0\$0\$0\$881,782E-109Amortization of Deferred ITC 1. To Annualize Amortization of Deferred ITC 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.412.200\$0\$0\$0\$0-\$29,257-\$29,21. To Annualize Amortization of Deferred ITC 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.412.200\$0\$0\$0-\$27,564E-110Amortization of Protected Excess ADIT 1. To Annualize Amortization of Protected Excess ADIT\$0\$0\$0-\$510,865,106E-111Amortization of Unprotected Excess ADIT 1. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0-\$530,7501-\$5307,501E-111Amortization of Unprotected Excess ADIT 1. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0-\$53,387,501-\$53,387,501I. To Annualize Amortization of Unprotected Excess ADIT 1. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0-\$5,387,501-\$53,387,501									
2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0\$0\$0\$0\$0\$881,782E-109Amortization of Deferred ITC 1. To Annualize Amortization of Deferred ITC 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.412.200\$0\$0\$0\$0-\$29,257-\$29,2I. To Annualize Amortization of Deferred ITC 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0\$0\$0\$0-\$27,564E-110Amortization of Protected Excess ADIT 1. To Annualize Amortization of Protected Excess ADIT\$0\$0\$0-\$590,125-\$590,125E-111Amortization of Unprotected Excess ADIT 1. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0-\$5,387,501-\$5,387,501I. To Annualize Amortization of Unprotected Excess ADIT 1. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0\$0-\$5,387,501	E-108	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$9,983,324	-\$9,983,324
E-109 Amortization of Deferred ITC 412.200 \$0 \$0 \$0 -\$29,257 -\$29,257 1. To Annualize Amortization of Deferred ITC \$0 \$0 \$0 \$0 -\$27,564 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. \$0 \$0 \$0 -\$1,693 E-110 Amortization of Protected Excess ADIT \$0 \$0 \$0 -\$590,125 -\$590,125 I. To Annualize Amortization of Protected Excess ADIT \$0 \$0 \$0 \$0 -\$590,125 E-110 Amortization of Protected Excess ADIT \$0 \$0 \$0 -\$590,125 I. To Annualize Amortization of Protected Excess ADIT \$0 \$0 \$0 -\$590,125 I. To Annualize Amortization of Unprotected Excess ADIT \$0 \$0 \$0 -\$5387,501 I. To Annualize Amortization of Unprotected Excess ADIT \$0 \$0 \$0 -\$5387,501 I. To Annualize Amortization of Unprotected Excess ADIT \$0 \$0 \$0 -\$5,387,501 I. To Annualize Amortization of Unprotected Excess ADIT \$0 \$0 \$0 \$0 \$0 -\$5,387,501		1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$10,865,106	
E-109Amortization of Deferred ITC412.200\$0\$0\$0\$0\$0-\$29,257-\$29,2571. To Annualize Amortization of Deferred ITC\$0\$0\$0\$0\$0-\$27,5642. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0\$0\$0\$0-\$1,693E-110Amortization of Protected Excess ADIT\$0\$0\$0\$0-\$590,125-\$590,125I. To Annualize Amortization of Protected Excess ADIT\$0\$0\$0\$0-\$5,387,501-\$5,387,501I. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0\$0-\$5,387,501-\$5,387,501I. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0\$0-\$5,387,501-\$5,387,501I. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0\$0-\$5,387,501-\$5,387,501				\$0	\$0		\$0	\$881,782	
1. To Annualize Amortization of Deferred ITC\$0\$0\$0\$0-\$27,5642. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0\$0\$0\$0\$0E-110Amortization of Protected Excess ADIT\$0\$0\$0\$0\$0-\$590,125-\$590,125I. To Annualize Amortization of Protected Excess ADIT\$0\$0\$0\$0-\$5,387,501-\$5,387,501I. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0\$0-\$5,387,501-\$5,387,501		adjustments and allocation factors.							
1. To Annualize Amortization of Deferred ITC\$0\$0\$0\$0-\$27,5642. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0\$0\$0\$0\$0E-110Amortization of Protected Excess ADIT\$0\$0\$0\$0\$0-\$590,125-\$590,125I. To Annualize Amortization of Protected Excess ADIT\$0\$0\$0\$0-\$5,387,501-\$5,387,501I. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0\$0-\$5,387,501-\$5,387,501	E-109	Amortization of Deferred ITC	412,200	\$0	\$0	\$0	\$0	-\$29 257	-\$29,257
2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0\$0\$0\$0\$0\$1,693E-110Amortization of Protected Excess ADIT\$0\$0\$0\$0\$0\$590,125-\$590,1251. To Annualize Amortization of Protected Excess ADIT\$0\$0\$0\$0-\$590,125-\$590,125E-111Amortization of Unprotected Excess ADIT\$0\$0\$0\$0-\$5,387,501-\$5,387,501I. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0\$0-\$5,387,501-\$5,387,5011. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0\$0-\$5,387,501-\$5,387,501									
E-110 Amortization of Protected Excess ADIT \$0 \$0 \$0 \$0 -\$590,125									
I. To Annualize Amortization of Protected Excess ADIT \$0 \$0 \$0 -\$590,125 E-111 Amortization of Unprotected Excess ADIT \$0 \$0 \$0 -\$5,387,501 -\$5,387,501 I. To Annualize Amortization of Unprotected Excess ADIT \$0 \$0 \$0 -\$5,387,501 -\$5,387,501				\$0	\$0		\$0	-\$1,693	
I. To Annualize Amortization of Protected Excess ADIT \$0 \$0 \$0 -\$590,125 E-111 Amortization of Unprotected Excess ADIT \$0 \$0 \$0 -\$5,387,501 -\$5,387,501 I. To Annualize Amortization of Unprotected Excess ADIT \$0 \$0 \$0 -\$5,387,501 -\$5,387,501									
E-111 Amortization of Unprotected Excess ADIT \$0 \$0 \$0 \$0 -\$5,387,501 -\$5,387,501 -\$5,387,501 -\$5,387,501 1. To Annualize Amortization of Unprotected Excess ADIT \$0 \$0 \$0 -\$5,387,501 -\$5,387,501 -\$5,387,501	E-110	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$590,125	-\$590,125
1. To Annualize Amortization of Unprotected Excess ADIT \$0		1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$590,125	
1. To Annualize Amortization of Unprotected Excess ADIT \$0									
	E-111	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$5,387,501	-\$5,387,501
Total Operating Revenues \$0 \$0 \$0 \$705,447 \$705,4		1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$5,387,501	
Total Operating Revenues \$0 \$0 \$0 \$705,447 \$705,4									
		Total Operating Revenues		\$0	\$0	\$0	\$0	\$705,447	\$705,447
Total Operating & Maint. Expense \$0 \$0 \$1,401,345 \$10,251,057 \$11,652,4		Total Operating & Maint, Expense		\$0	\$0	\$0	\$1,401,345	\$10.251.057	\$11,652,402

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 8 of 8

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Income Tax Calculation

	<u>A</u>	B	<u>C</u>	D	E	<u>F</u>
Line		Percentage	Test	6.28%	6.38%	6.48%
Number	Description	Rate	Year	Return	Return	Return
				• • • • • • • • • • •	• · · · • • • • • • • • • • • • • • • •	• · · · • • • • • •
1	TOTAL NET INCOME BEFORE TAXES		\$81,381,573	\$107,048,980	\$109,057,688	\$111,066,395
2	ADD TO NET INCOME BEFORE TAXES					
2	Book Depreciation Expense		\$44,857,399	\$44,857,399	\$44,857,399	\$44,857,399
4	Non-Deductible Expenses		\$319,118	\$319,118	\$319,118	\$319,118
5	CIAC		\$0	\$0	\$0	\$0
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$45,176,517	\$45,176,517	\$45,176,517	\$45,176,517
					. , ,	
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.4190%	\$36,280,948	\$36,280,948	\$36,280,948	\$36,280,948
9	Tax Straight-Line Depreciation		\$36,393,075	\$36,393,075	\$36,393,075	\$36,393,075
10	Excess Tax over S/L Tax Depreciation		-\$3,180,821	-\$3,180,821	-\$3,180,821	-\$3,180,821
11	Repairs Expense		\$82,151,604	\$82,151,604	\$82,151,604	\$82,151,604
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$151,644,806	\$151,644,806	\$151,644,806	\$151,644,806
			<i><i><i>v</i>¹⁰1,01,000</i></i>	¢.01,011,000	<i><i><i></i></i></i>	<i>↓ · · · · · · · · · · · · · · · · · · </i>
13	NET TAXABLE INCOME		-\$25,086,716	\$580,691	\$2,589,399	\$4,598,106
15			-\$25,000,710	\$500,051	φ2,505,555	φ 4 ,550,100
14	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		-\$25,086,716	\$580,691	\$2,589,399	\$4,598,106
15	Deduct Missouri Income Tax at the Rate of	100.000%	-\$901,892	\$20,876	\$93,091	\$165,306
17	Deduct City Inc Tax - Fed. Inc. Tax	100.000 /8	\$0	\$20,870 \$0	\$95,091	\$103,300 \$0
18	Federal Taxable Income - Fed. Inc. Tax		-\$24,184,824	\$559,815	\$2,496,308	\$4,432,800
18	Federal Income Tax at the Rate of	21.000%	-\$5,078,813	\$117,561	\$524,225	\$930,888
20	Subtract Federal Income Tax Credits	21.000 /0	-\$5,070,015	φ117,301	<i>\$</i> 524,225	4950,000
20	Credits - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$5,078,813	\$117,561	\$524,225	\$930,888
LL			-43,070,013	φ117, 3 01	ψ 52 1 ,225	φ350,000
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$25,086,716	\$580,691	\$2,589,399	\$4,598,106
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$2,539,407	\$58,781	\$262,113	\$465,444
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$22,547,309	\$521,910	\$2,327,286	\$4,132,662
28	Subtract Missouri Income Tax Credits					
29	Test MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of	4.000%	-\$901,892	\$20,876	\$93,091	\$165,306
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$25,086,716	\$580,691	\$2,589,399	\$4,598,106
33	Deduct Federal Income Tax - City Inc. Tax		-\$5,078,813	\$117,561	\$524,225	\$930,888
34	Deduct Missouri Income Tax - City Inc. Tax		-\$901,892	\$20,876	\$93,091	\$165,306
35	City Taxable Income		-\$19,106,011	\$442,254	\$1,972,083	\$3,501,912
36	Subtract City Income Tax Credits					
37	Test City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
39 40	Federal Income Tax		-\$5,078,813	\$117,561	\$524,225	\$930,888
41	State Income Tax		-\$901,892	\$20,876	\$93,091	\$165,306
42	City Income Tax		\$0	\$0	\$0	\$103,500 \$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$5,980,705	\$138,437	\$617,316	\$1,096,194
			÷ = , = = = ; : • •	+,	÷•••••	÷.,,
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$18,826,714	\$18,826,714	\$18,826,714	\$18,826,714
46	Amortization of Deferred ITC		-\$98,028	-\$98,028	-\$98,028	-\$98,028
47	Amortization of Protected Excess ADIT		-\$590,125	-\$590,125	-\$590,125	-\$590,125
48	Amortization of Unprotected Excess ADIT		-\$5,387,501	-\$5,387,501	-\$5,387,501	-\$5,387,501

Accounting Schedule: 11 Sponsor: Keith Foster Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Income Tax Calculation

	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.28%	6.38%	6.48%
Number	Description	Rate	Year	Return	Return	Return
49	TOTAL DEFERRED INCOME TAXES		\$12,751,060	\$12,751,060	\$12,751,060	\$12,751,060
50	TOTAL INCOME TAX		\$6,770,355	\$12,889,497	\$13,368,376	\$13,847,254

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Revenue Requirement

	<u>A</u>	B	<u>C</u>	<u>D</u>
Line	– • • •	6.28%	6.38%	6.48%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$523,785,103	\$523,785,103	\$523,785,103
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$32,883,229	\$33,417,490	\$33,951,750
4	Net Income Available	\$27,222,899	\$27,222,899	\$27,222,899
5	Additional Net Income Required	\$5,660,330	\$6,194,591	\$6,728,851
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,305,951	\$1,473,189	\$1,640,428
8	Current Income Tax Available	-\$465,887	-\$465,887	-\$465,887
9	Additional Current Tax Required	\$1,771,838	\$1,939,076	\$2,106,315
10	Revenue Requirement	\$7,432,168	\$8,133,667	\$8,835,166
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$5,463,204	\$5,463,204	\$5,463,204
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$12,895,372	\$13,596,871	\$14,298,370

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 RATE BASE SCHEDULE

	Α	B	С
Line	-	– Percentage	<u>–</u> Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$920,303,900
_			•
2	Less Accumulated Depreciation Reserve		\$175,645,641
3	Net Plant In Service		\$744,658,259
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$629,309
6	Contributions in Aid of Construction Amortization		\$30,155,272
7	Materials & Supplies		\$2,868,958
8	Prepayments		\$471,458
9	Prepaid Pension Asset		\$4,402,804
10	TOTAL ADD TO NET PLANT IN SERVICE		\$38,527,801
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-2.7671%	-\$34,617
13	State Tax Offset	-2.7671%	-\$6,147
14	City Tax Offset	-9.3699%	\$0
15	Interest Expense Offset	11.0959%	\$1,405,891
16	Contributions in Aid of Construction		\$120,787,420
17	Customer Advances		\$178,621
18	Accumulated Deferred Income Taxes		\$133,129,783
19	TCJA EADIT Tracker		\$22,721
20	OPEB Tracker		\$1,814,030
21	Pension Tracker		\$2,103,255
22	TOTAL SUBTRACT FROM NET PLANT		\$259,400,957
			,,, ~~ .
23	Total Rate Base	······································	\$523,785,103

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>	<u>H</u>	l
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$87,147	P-2	\$0	\$87,147	100.00%	\$0	\$87,147
2	302.000	Franchises & Consents	\$43,698	P-2 P-3	\$0 \$0	\$43,698	100.00%	\$0 \$0	\$43,698
3 4	303.000	Miscellaneous Intangible Plant Studies	\$554,239	P-4	\$0 \$0	\$554,239	100.00%	\$0 \$0	\$554,239
5	505.000	TOTAL INTANGIBLE PLANT	\$685,084	1 -4	\$0	\$685,084	100.0070	<u>\$0</u> \$0	\$685,084
Ŭ			<i><i><i>vccccccccccccc</i></i></i>		ΨŬ	<i>\\</i>		ψu	<i>\</i>
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$2,367,394	P-7	\$0	\$2,367,394	100.00%	\$0	\$2,367,394
8	311.000	Structures & Improvements	\$13,458,654	P-8	\$0	\$13,458,654	100.00%	\$0	\$13,458,654
9	312.000	Collection & Impound Reservoirs	\$168,617	P-9	\$0	\$168,617	100.00%	\$0	\$168,617
10	313.000	Lake, River, & Other Intakes	\$7,390,315	P-10	\$0	\$7,390,315	100.00%	\$0	\$7,390,315
11	314.000	Wells & Springs	\$10,909,241	P-11	\$0	\$10,909,241	100.00%	\$0	\$10,909,241
12	315.000	Infiltration Galleries & Tunnels	\$1,804	P-12	\$0	\$1,804	100.00%	\$0	\$1,804
13	316.000	Supply Mains	\$16,549,730	P-13	\$0	\$16,549,730	100.00%	\$0	\$16,549,730
14	317.000	Other P/E-Supply	\$419,067	P-14	\$0	\$419,067	100.00%	\$0	\$419,067
15		TOTAL SOURCE OF SUPPLY PLANT	\$51,264,822		\$0	\$51,264,822		\$0	\$51,264,822
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$188,269	P-17	\$0	\$188,269	100.00%	\$0	\$188,269
18	321.000	Pumping Structures & Improvements	\$14,021,910	P-18	\$0	\$14,021,910	100.00%	\$0	\$14,021,910
19	323.000	Power Generation Equipment	\$3,325,356	P-19	\$0	\$3,325,356	100.00%	\$0	\$3,325,356
20	324.000	Steam Pumping Equipment	\$234,170	P-20	\$0	\$234,170	100.00%	\$0	\$234,170
21	325.000	Electric Pumping Equipment	\$29,173,154	P-21	\$0	\$29,173,154	100.00%	\$0	\$29,173,154
22	326.000	Diesel Pumping Equipment	\$479,289	P-22	\$0	\$479,289	100.00%	\$0	\$479,289
23	327.000	Pump Equip Hydraulic	\$364,051	P-23	\$0	\$364,051	100.00%	\$0	\$364,051
24	328.000	Other Pumping Equipment	\$3,369,721	P-24	<u>\$0</u>	\$3,369,721	100.00%	\$0	\$3,369,721
25		TOTAL PUMPING PLANT	\$51,155,920		\$0	\$51,155,920		\$0	\$51,155,920
20		WATER TREATMENT PLANT							
26 27	330.000		¢1 457 275	P-27	¢0	¢1 157 275	100.00%	¢O	¢1 457 275
		Water Treatment Land & Land Rights Water Treatment Structures &	\$1,457,375	P-27 P-28	\$0 \$0	\$1,457,375		\$0 \$0	\$1,457,375
28	331.000	Improvements	\$68,981,065	P-20	\$0	\$68,981,065	100.00%	\$0	\$68,981,065
29	332.000	Water Treatment Equipment	\$65,994,199	P-29	\$0	\$65,994,199	100.00%	\$0	\$65,994,199
30	333.000	Water Treatment - Other	\$1,473,221	P-30	\$0 \$0	\$1,473,221	100.00%	\$0 \$0	\$1,473,221
31	333.000	TOTAL WATER TREATMENT PLANT	\$137,905,860	1-50	<u>\$0</u> \$0	\$137,905,860	100.0078	<u>\$0</u> \$0	\$137,905,860
51			ψ107,505,000		ΨŪ	φ107,505,000		ψŪ	ψ107,505,000
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$1,412,978	P-33	\$0	\$1,412,978	100.00%	\$0	\$1,412,978
34	341.000	Transmission & Distribution Structures &	\$7,142,498	P-34	\$0	\$7,142,498	100.00%	\$0	\$7,142,498
•		Impr	¢,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		* *	<i>•••••••••••••••••••••••••••••••••••••</i>		֥	Ţ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
35	342.000	Distribution Reservoirs & Standpipes	\$36,739,690	P-35	\$0	\$36,739,690	100.00%	\$0	\$36,739,690
36	343.000	Transmission & Distribution Mains	\$372,174,547	P-36	\$0	\$372,174,547	100.00%	\$0	\$372,174,547
37	344.000	Fire Mains	\$637,786	P-37	\$0	\$637,786	100.00%	\$0	\$637,786
38	345.000	Services	\$71,973,792	P-38	\$0	\$71,973,792	100.00%	\$0	\$71,973,792
39	346.000	Meters	\$47,885,832	P-39	\$0	\$47,885,832	100.00%	\$0	\$47,885,832
40	347.000	Meter Installation	\$22,498,781	P-40	\$0	\$22,498,781	100.00%	\$0	\$22,498,781
41	348.000	Hydrants	\$30,790,177	P-41	\$0	\$30,790,177	100.00%	\$0	\$30,790,177
42	349.000	Other Transmission & Distribution Plant	\$91,457	P-42	\$0	\$91,457	100.00%	\$0	\$91,457
43		TOTAL TRANSMISSION & DIST. PLANT	\$591,347,538		\$0	\$591,347,538		\$0	\$591,347,538
44		INCENTIVE COMPENSATION							
		CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
		-							
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$624,577	P-48	\$0	\$624,577	100.00%	\$0	\$624,577
49	390.000	Stores Shops Equipment Structures	\$13,374,431	P-49	\$0	\$13,374,431	100.00%	\$0	\$13,374,431
50	390.100	Office Structures	\$7,573,125	P-50	\$0	\$7,573,125	100.00%	\$0	\$7,573,125
51	390.200	General Structures - HVAC	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
	390.300	Miscellaneous Structures	\$2,368,258	P-52	\$0	\$2,368,258	100.00%	\$0	\$2,368,258

Accounting Schedule: 03 Sponsor: Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	E	<u>G</u>	H	l
Line	Account #	_	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
53	390.900	Structures & Improvements - Leasehold	\$25,725	P-53	\$0	\$25,725	100.00%	\$0	\$25,725
54	391.000	Office Furniture and Equipment	\$903,029	P-54	\$0	\$903,029	100.00%	\$0	\$903,029
55	391.100	Computers & Peripheral Equipment	\$1,659,147	P-55	\$0	\$1,659,147	100.00%	\$0	\$1,659,147
56	391.200	Computer Hardware & Software	\$2,076,325	P-56	\$0	\$2,076,325	100.00%	\$0	\$2,076,325
57	391.250	Computer Software	\$14,707,567	P-57	\$0	\$14,707,567	100.00%	\$0	\$14,707,567
58	391.300	Other Office Equipment	\$34,570	P-58	\$0	\$34,570	100.00%	\$0	\$34,570
59	391.400	BTS Initial Investment	\$12,206,838	P-59	\$0	\$12,206,838	100.00%	\$0	\$12,206,838
60	392.000	Transportation Equipment	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$7,127,838	P-61	\$0	\$7,127,838	100.00%	\$0	\$7,127,838
62	392.200	Transportation Equipment - Heavy Trucks	\$3,795,414	P-62	\$0	\$3,795,414	100.00%	\$0	\$3,795,414
63	392.300	Transportation Equipment - Cars	\$1,728,666	P-63	\$0	\$1,728,666	100.00%	\$0	\$1,728,666
64	392.400	Transportation Equipment - Other	\$3,197,043	P-64	\$0	\$3,197,043	100.00%	\$0	\$3,197,043
65	393.000	Store Equipment	\$230,557	P-65	\$0	\$230,557	100.00%	\$0	\$230,557
66	394.000	Tools, Shop, & Garage Equipment	\$3,912,179	P-66	\$0	\$3,912,179	100.00%	\$0	\$3,912,179
67	395.000	Laboratory Equipment	\$1,007,155	P-67	\$0	\$1,007,155	100.00%	\$0	\$1,007,155
68	396.000	Power Operated Equipment	\$1,415,081	P-68	\$0	\$1,415,081	100.00%	\$0	\$1,415,081
69	397.000	Communication Equipment	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$7,383,751	P-70	\$0	\$7,383,751	100.00%	\$0	\$7,383,751
71	397.200	Telephone Equipment	\$74,353	P-71	\$0	\$74,353	100.00%	\$0	\$74,353
72	398.000	Miscellaneous Equipment	\$2,287,052	P-72	\$0	\$2,287,052	100.00%	\$0	\$2,287,052
73	399.000	Other Tangible Property	\$231,995	P-73	\$0	\$231,995	100.00%	\$0	\$231,995
74		TOTAL GENERAL PLANT	\$87,944,676		\$0	\$87,944,676		\$0	\$87,944,676
75		TOTAL PLANT IN SERVICE	\$920,303,900		\$0	\$920,303,900		\$0	\$920,303,900

Accounting Schedule: 03 Sponsor: Amanda McMellen Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments			\$0	-	\$0

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Depreciation Expense

	A	<u>B</u>	C	D	E	<u>F</u>	G
Line	Account	_	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT	•			-	
2	301.000	Organization	\$87,147	0.00%	\$0 \$0	0	0.00%
3	302.000	Franchises & Consents	\$43,698	0.00%	\$0	0	0.00%
4 5	303.000	Miscellaneous Intangible Plant Studies	\$554,239	0.00%	<u>\$0</u> \$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$685,084		φU		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$2,367,394	0.00%	\$0	0	0.00%
8	311.000	Structures & Improvements	\$13,458,654	1.97%	\$265,135	60	-25.00%
9	312.000	Collection & Impound Reservoirs	\$168,617	0.35%	\$590	85	0.00%
10	313.000	Lake, River, & Other Intakes	\$7,390,315	3.57%	\$263,834	70	-10.00%
11	314.000	Wells & Springs	\$10,909,241	2.52%	\$274,913	55	5.00%
12	315.000	Infiltration Galleries & Tunnels	\$1,804	1.77%	\$32	60	0.00%
13	316.000	Supply Mains	\$16,549,730	1.45%	\$239,971	80	-25.00%
14	317.000	Other P/E-Supply	\$419,067	4.97%	\$20,828	25	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$51,264,822		\$1,065,303		
16		PUMPING PLANT	* 4 4 9 9 9 9 9	0.000/	*		0.000/
17	320.000	Pumping Land & Land Rights	\$188,269	0.00%	\$0	0	0.00%
18	321.000	Pumping Structures & Improvements	\$14,021,910	3.95%	\$553,865	78 37	-15.00%
19 20	323.000 324.000	Power Generation Equipment Steam Pumping Equipment	\$3,325,356 \$234,170	3.05% 1.89%	\$101,423 \$4,426	37 47	-5.00% -10.00%
20 21	325.000	Electric Pumping Equipment	\$29,173,154	1.89%	\$4,420 \$551,373	47 47	-10.00%
21	326.000	Diesel Pumping Equipment	\$479,289	1.89%	\$9,059	47	-10.00%
23	327.000	Pump Equip Hydraulic	\$364,051	1.89%	\$6,881	47	-10.00%
24	328.000	Other Pumping Equipment	\$3,369,721	1.89%	\$63,688	47	-10.00%
25		TOTAL PUMPING PLANT	\$51,155,920		\$1,290,715		
			. , ,		.,,,		
26		WATER TREATMENT PLANT					
27	330.000	Water Treatment Land & Land Rights	\$1,457,375	0.00%	\$0	0	0.00%
28	331.000	Water Treatment Structures &	\$68,981,065	2.34%	\$1,614,157	80	-15.00%
		Improvements					
29	332.000	Water Treatment Equipment	\$65,994,199	2.18%	\$1,438,674	48	-20.00%
30	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,058	30	0.00%
31		TOTAL WATER TREATMENT PLANT	\$137,905,860		\$3,101,889		
32		TRANSMISSION & DIST. PLANT					
32	340.000	Transmission & Distribution Land	\$1,412,978	0.00%	\$0	0	0.00%
33 34	341.000	Transmission & Distribution Structures &	\$7,142,498	1.49%	\$106,423	55	-20.00%
04	041.000	Impr	ψ1,142,400	1.4070	φ100, 1 20	00	20.0070
35	342.000	Distribution Reservoirs & Standpipes	\$36,739,690	1.70%	\$624,575	65	-25.00%
36	343.000	Transmission & Distribution Mains	\$372,174,547	1.39%	\$5,173,226	90	-30.00%
37	344.000	Fire Mains	\$637,786	1.56%	\$9,949	85	-30.00%
38	345.000	Services	\$71,973,792	2.92%	\$2,101,635	65	-100.00%
39	346.000	Meters	\$47,885,832	2.40%	\$1,149,260	42	-10.00%
40	347.000	Meter Installation	\$22,498,781	2.40%	\$539,971	42	-10.00%
41	348.000	Hydrants	\$30,790,177	1.85%	\$569,618	65	-30.00%
42	349.000	Other Transmission & Distribution Plant	\$91,457	2.96%	\$2,707	50	0.00%
43		TOTAL TRANSMISSION & DIST. PLANT	\$591,347,538		\$10,277,364		
44		INCENTIVE COMPENSATION					
AE		CAPITALIZATION	*^	0.000/	¢.c.	~	0.000/
45		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
	I	I	I		l I	I	

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Depreciation Expense

	A	<u>B</u>		<u>D</u>	<u>E</u>	<u>F</u>	G
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
40		CAPITALIZATION	ቅሀ		Ф О		
		CAPITALIZATION					
47		GENERAL PLANT					
48	389.000	General Land & Land Rights	\$624,577	0.00%	\$0	0	0.00%
49	390.000	Stores Shops Equipment Structures	\$13,374,431	3.02%	\$403,908	55	-20.00%
50	390.100	Office Structures	\$7,573,125	2.09%	\$158,278	47	-20.00%
51	390.200	General Structures - HVAC	\$0	2.09%	\$0	0	0.00%
52	390.300	Miscellaneous Structures	\$2,368,258	3.72%	\$88,099	55	-20.00%
53	390.900	Structures & Improvements - Leasehold	\$25,725	2.75%	\$707	25	0.00%
54	391.000	Office Furniture and Equipment	\$903,029	3.49%	\$31,516	20	0.00%
55	391.100	Computers & Peripheral Equipment	\$1,659,147	19.06%	\$316,233	5	0.00%
56	391.200	Computer Hardware & Software	\$2,076,325	19.06%	\$395,748	5	0.00%
57	391.250	Computer Software	\$14,707,567	5.00%	\$735,378	20	0.00%
58	391.300	Other Office Equipment	\$34,570	10.46%	\$3,616	15	0.00%
59	391.400	BTS Initial Investment	\$12,206,838	5.00%	\$610,342	20	0.00%
60	392.000	Transportation Equipment	\$0	3.45%	\$0	0	0.00%
61	392.100	Transportation Equipment - Light Trucks	\$7,127,838	5.57%	\$397,021	9	15.00%
62	392.200	Transportation Equipment - Heavy Trucks	\$3,795,414	0.00%	\$0	10	15.00%
63	392.300	Transportation Equipment - Cars	\$1,728,666	0.00%	\$0	6	15.00%
64	392.400	Transportation Equipment - Other	\$3,197,043	6.15%	\$196,618	15	5.00%
65	393.000	Store Equipment	\$230,557	3.88%	\$8,946	25	0.00%
66	394.000	Tools, Shop, & Garage Equipment	\$3,912,179	3.73%	\$145,924	20	0.00%
67	395.000	Laboratory Equipment	\$1,007,155	3.90%	\$39,279	15	0.00%
68	396.000	Power Operated Equipment	\$1,415,081	3.79%	\$53,632	12	20.00%
69	397.000	Communication Equipment	\$0	6.67%	\$0	0	0.00%
70	397.100	Communication Equipment (non telephone)	\$7,383,751	5.76%	\$425,304	15	0.00%
71	397.200	Telephone Equipment	\$74,353	8.94%	\$6,647	10	0.00%
72	398.000	Miscellaneous Equipment	\$74,353	6.48%	\$0,047 \$148,201	10	0.00%
72	398.000	Other Tangible Property	\$2,287,052 \$231,995	0.48% 2.43%	\$148,201 \$5,637	15 20	0.00%
73 74	333.000	TOTAL GENERAL PLANT	\$87,944,676	2.43%	\$4,171,034	20	0.00%
14			φ01,344,070		φ 4 ,171,034		
75	1	Total Depreciation	\$920,303,900		\$19,906,305		

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

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	H	<u>l</u>
Line	Account	Democration Decoming Deconingtion	Total	Adjust.	Adiustmente	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,933	R-2	\$0	\$2,933	100.00%	\$0	\$2,933
3	302.000	Franchises & Consents	\$0 \$000 500	R-3	\$0 \$0	\$0 \$000 500	100.00%	\$0	\$0 \$000 500
4 5	303.000	Miscellaneous Intangible Plant Studies TOTAL INTANGIBLE PLANT	\$306,586 \$309,519	R-4	\$0 \$0	\$306,586 \$309,519	100.00%	\$0 \$0	\$306,586 \$309,519
5			\$309,519		φυ	\$309,519		φU	\$309,519
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures & Improvements	\$1,874,931	R-8	\$0	\$1,874,931	100.00%	\$0	\$1,874,931
9	312.000	Collection & Impound Reservoirs	\$100,737	R-9	\$0 \$0	\$100,737	100.00%	\$0	\$100,737
10 11	313.000	Lake, River, & Other Intakes	\$2,145,522	R-10 R-11	\$0 \$0	\$2,145,522 \$2,802,712	100.00%	\$0 \$0	\$2,145,522
11	314.000 315.000	Wells & Springs Infiltration Galleries & Tunnels	\$2,803,712 \$529	R-11 R-12	\$0 \$0	\$2,803,712 \$529	100.00% 100.00%	\$0 \$0	\$2,803,712 \$529
13	316.000	Supply Mains	\$5,465,646	R-12 R-13	\$0 \$0	\$5,465,646	100.00%	\$0 \$0	\$5,465,646
14	317.000	Other P/E-Supply	\$36,442	R-14	\$0 \$0	\$36,442	100.00%	\$0 \$0	\$36,442
15		TOTAL SOURCE OF SUPPLY PLANT	\$12,427,519		\$0	\$12,427,519		\$0	\$12,427,519
16		PUMPING PLANT		_					
17	320.000	Pumping Land & Land Rights	\$590	R-17	-\$590	\$0	100.00%	\$0	\$0
18	321.000	Pumping Structures & Improvements	\$5,022,602	R-18	\$0 \$0	\$5,022,602	100.00%	\$0 \$0	\$5,022,602
19 20	323.000 324.000	Power Generation Equipment Steam Pumping Equipment	\$510,301 \$20,028	R-19 R-20	\$0 \$0	\$510,301 -\$30,028	100.00% 100.00%	\$0 \$0	\$510,301 -\$30,028
20 21	325.000	Electric Pumping Equipment	-\$30,028 \$5,170,025	R-20 R-21	\$0 \$0	\$5,170,025	100.00%	\$0 \$0	\$5,170,025
22	326.000	Diesel Pumping Equipment	\$133,257	R-22	\$0 \$0	\$133,257	100.00%	\$0 \$0	\$133,257
23	327.000	Pump Equip Hydraulic	\$45,998	R-23	\$0	\$45,998	100.00%	\$0	\$45,998
24	328.000	Other Pumping Equipment	-\$315,357	R-24	\$0	-\$315,357	100.00%	\$0	-\$315,357
25		TOTAL PUMPING PLANT	\$10,537,388		-\$590	\$10,536,798		\$0	\$10,536,798
26		WATER TREATMENT PLANT	A 0		A A	A A	400.000		
27	330.000	Water Treatment Land & Land Rights	\$0 \$18 240 020	R-27	\$0 \$0	\$0 \$18 240 020	100.00% 100.00%	\$0 \$0	\$0 \$18.240.020
28	331.000	Water Treatment Structures & Improvements	\$18,240,039	R-28	۵ ۵	\$18,240,039	100.00%	\$0	\$18,240,039
29	332.000	Water Treatment Equipment	\$22,079,421	R-29	\$0	\$22,079,421	100.00%	\$0	\$22,079,421
30	333.000	Water Treatment - Other	\$713,870	R-30	\$0	\$713,870	100.00%	\$0	\$713,870
31		TOTAL WATER TREATMENT PLANT	\$41,033,330		\$0	\$41,033,330		\$0	\$41,033,330
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	341.000	Transmission & Distribution Structures &	\$1,956,603	R-34	\$0	\$1,956,603	100.00%	\$0	\$1,956,603
35	342.000	Impr Distribution Reservoirs & Standpipes	\$9,657,765	R-35	\$0	\$9,657,765	100.00%	\$0	\$9,657,765
36	343.000	Transmission & Distribution Mains	\$54,899,491	R-36	\$0 \$0	\$54,899,491	100.00%	\$0 \$0	\$54,899,491
37	344.000	Fire Mains	\$208,746	R-37	\$0	\$208,746	100.00%	\$0	\$208,746
38	345.000	Services	\$14,133,085	R-38	\$0	\$14,133,085	100.00%	\$0	\$14,133,085
39	346.000	Meters	-\$4,273,907	R-39	\$0	-\$4,273,907	100.00%	\$0	-\$4,273,907
40	347.000	Meter Installation	\$5,792,437	R-40	\$0	\$5,792,437	100.00%	\$0	\$5,792,437
41	348.000	Hydrants	\$3,592,783	R-41	\$0	\$3,592,783	100.00%	\$0	\$3,592,783
42	349.000	Other Transmission & Distribution Plant	\$16,111	R-42	\$0	\$16,111	100.00%	\$0	\$16,111
43		TOTAL TRANSMISSION & DIST. PLANT	\$85,983,114		\$0	\$85,983,114		\$0	\$85,983,114
44		INCENTIVE COMPENSATION							
		CAPITALIZATION							
45		Incentive Compensation Capitalization Adj.	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
47	200.000	GENERAL PLANT	¢4 500	B 40	¢4 500	¢0	400.000/	\$ 0	\$ 0
48 49	389.000 390.000	General Land & Land Rights Stores Shops Equipment Structures	-\$1,599 \$2,198,479	R-48 R-49	\$1,599 \$0	\$0 \$2,198,479	100.00% 100.00%	\$0 \$0	\$0 \$2,198,479
49 50	390.000	Office Structures	\$2,198,479 \$550,845	R-49 R-50	\$0 \$0	\$2,198,479 \$550,845	100.00%	\$0 \$0	\$2,198,479
51	390.200	General Structures - HVAC	\$030,043 \$0	R-50	\$0 \$0	\$050,045 \$0	100.00%	\$0 \$0	\$030,045
52	390.300	Miscellaneous Structures	\$1,164,686	R-52	\$0	\$1,164,686	100.00%	\$0	\$1,164,686
		Structures & Improvements - Leasehold		R-53					

Accounting Schedule: 06 Sponsor: Amanda McMellen Page: 1 of 2 Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Accumulated Depreciation Reserve

	<u>A</u>	B	<u>C</u>	<u>D</u>	E	<u>F</u>	G	<u>H</u>	l
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
54	391.000	Office Furniture and Equipment	\$536,857	R-54	\$0	\$536,857	100.00%	\$0	\$536,857
55	391.100	Computers & Peripheral Equipment	\$566,453	R-55	\$0	\$566,453	100.00%	\$0	\$566,453
56	391.200	Computer Hardware & Software	\$1,970,801	R-56	\$0	\$1,970,801	100.00%	\$0	\$1,970,801
57	391.250	Computer Software	\$4,098,459	R-57	\$0	\$4,098,459	100.00%	\$0	\$4,098,459
58	391.300	Other Office Equipment	-\$16,205	R-58	\$0	-\$16,205	100.00%	\$0	-\$16,205
59	391.400	BTS Initial Investment	\$6,129,697	R-59	\$0	\$6,129,697	100.00%	\$0	\$6,129,697
60	392.000	Transportation Equipment	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$1,983,523	R-61	\$0	\$1,983,523	100.00%	\$0	\$1,983,523
62	392.200	Transportation Equipment - Heavy Trucks	\$20,207	R-62	\$0	\$20,207	100.00%	\$0	\$20,207
63	392.300	Transportation Equipment - Cars	\$463,719	R-63	\$0	\$463,719	100.00%	\$0	\$463,719
64	392.400	Transportation Equipment - Other	\$1,516,340	R-64	\$0	\$1,516,340	100.00%	\$0	\$1,516,340
65	393.000	Store Equipment	\$151,899	R-65	\$0	\$151,899	100.00%	\$0	\$151,899
66	394.000	Tools, Shop, & Garage Equipment	\$1,571,393	R-66	\$0	\$1,571,393	100.00%	\$0	\$1,571,393
67	395.000	Laboratory Equipment	\$524,731	R-67	\$0	\$524,731	100.00%	\$0	\$524,731
68	396.000	Power Operated Equipment	\$967,175	R-68	\$0	\$967,175	100.00%	\$0	\$967,175
69	397.000	Communication Equipment	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$856,379	R-70	\$0	\$856,379	100.00%	\$0	\$856,379
71	397.200	Telephone Equipment	\$101,280	R-71	\$0	\$101,280	100.00%	\$0	\$101,280
72	398.000	Miscellaneous Equipment	\$303,009	R-72	\$0	\$303,009	100.00%	\$0	\$303,009
73	399.000	Other Tangible Property	-\$309,735	R-73	\$0	-\$309,735	100.00%	\$0	-\$309,735
74		TOTAL GENERAL PLANT	\$25,353,762		\$1,599	\$25,355,361		\$0	\$25,355,361
75		TOTAL DEPRECIATION RESERVE	\$175,644,632		\$1,009	\$175,645,641		\$0	\$175,645,641

Accounting Schedule: 06 Sponsor: Amanda McMellen Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Adjustments for Depreciation Reserve

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-17	Pumping Land & Land Rights	320.000		-\$590		\$0
	1. To remove reserve associated with land.		-\$590		\$0	
R-48	General Land & Land Rights	389.000		\$1,599		\$0
	1. To remove reserve associated with land.		\$1,599		\$0	
	Total Reserve Adjustments			\$1,009		\$0

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Cash Working Capital

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē	<u>F</u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE	* 4 000 405	15 50		40 70	0.00750.4	* 40 404
2	Purchased Water	\$1,069,195	45.70	32.00	13.70	0.037534	\$40,131
3	Fuel and Power	\$4,280,439	45.70 45.70	21.60	24.10	0.066027	\$282,625
4 5	Chemical Waste Disposal	\$2,634,212	45.70 45.70	37.70 77.70	8.00 -32.00	0.021918 -0.087671	\$57,737
6	Labor/Base Payroll	\$755,893 \$7,983,060	45.70	11.50	-32.00 34.20	0.093699	-\$66,270 \$748,005
7	Pensions	-\$939,158	45.70	-3.00	48.70	0.133425	-\$125,307
8	OPEB	-\$459,592	45.70	-5.00 45.70	0.00	0.000000	-\$125,507 \$0
9	Group Insurance	\$2,006,257	45.70	10.10	35.60	0.097534	\$195,678
10	401K	\$225,635	45.70	9.20	36.50	0.100000	\$22,564
11	DCP	\$167,390	45.70	9.20	36.50	0.100000	\$16,739
12	ESPP	\$0	45.70	39.90	5.80	0.015890	\$0
13	VEBA	\$24,011	45.70	214.50	-168.80	-0.462466	-\$11,104
14	Other Benefits	\$0	45.70	38.70	7.00	0.019178	\$0
15	Support Services	\$7,873,854	45.70	-2.20	47.90	0.131233	\$1,033,309
16	Contracted Services	\$249,727	45.70	48.80	-3.10	-0.008493	-\$2,121
17	Building Maintenance and Services	\$619,672	45.70	52.70	-7.00	-0.019178	-\$11,884
18	Telecommunication expense	\$390,743	45.70	32.20	13.50	0.036986	\$14,452
19	Postage expense	\$533,444	45.70	34.90	10.80	0.029589	\$15,784
20	Office Supplies and Services	\$240,631	45.70	-20.50	66.20	0.181370	\$43,643
21	Employee related expense travel and	\$299,176	45.70	48.50	-2.80	-0.007671	-\$2,295
	entertainment						
22	Rents	\$66,954	45.70	12.80	32.90	0.090137	\$6,035
23	Transportation	\$917,661	45.70	49.30	-3.60	-0.009863	-\$9,051
24	Miscellaneous Expense	\$440,223	45.70	34.10	11.60	0.031781	\$13,991
25	Uncollectible Expense	\$867,204	45.70	45.70	0.00	0.000000	\$0
26	Customer Accounting	\$243,763	45.70	75.90	-30.20	-0.082740	-\$20,169
27	Regulatory Expense	\$27,495	45.70	45.00	0.70	0.001918	\$53
28	Insurance Other than Group	\$1,851,757	45.70	-68.40	114.10	0.312603	\$578,865
29 30	Maintenance Supplies and Services PSC Assessment	\$2,803,828	45.70 45.70	30.30	15.40 81.70	0.042192	\$118,299 \$115,628
30 31	Cash Vouchers	\$516,574	45.70	-36.00 40.10	5.60	0.223836 0.015342	\$115,628
32	TOTAL OPERATION AND MAINT. EXPENSE	<u>-\$2,547,633</u> \$33,142,415	45.70	40.10	5.00	0.015342	<u>-\$39,086</u> \$3,016,251
JZ	TOTAL OF ERATION AND MAINT. EXPENSE	φ 33 , 142, 413					φ 3,010,2 31
33	TAXES						
34	Payroll Tax	\$612,423	45.70	11.50	34.20	0.093699	\$57,383
35	Property Tax	\$7,951,688	45.70	157.90	-112.20	-0.307397	-\$2,444,325
36	TOTAL TAXES	\$8,564,111		101100	112.20	0.001.001	-\$2,386,942
•••		<i><i><i>vo,oo,,,,,,,,,,,,,</i></i></i>					<i> </i>
37	CWC REQ'D BEFORE RATE BASE OFFSETS						\$629,309
							. ,
38	TAX OFFSET FROM RATE BASE						
39	Federal Tax Offset	\$1,251,032	45.70	35.60	10.10	0.027671	\$34,617
40	State Tax Offset	\$222,157	45.70	35.60	10.10	0.027671	\$6,147
41	City Tax Offset	\$0	45.70	11.50	34.20	0.093699	\$0
42	Interest Expense Offset	\$12,670,362	45.70	86.20	-40.50	-0.110959	-\$1,405,891
43	TOTAL OFFSET FROM RATE BASE	\$14,143,551					-\$1,365,127
							.
44	TOTAL CASH WORKING CAPITAL REQUIRED						-\$735,818

	Δ	<u>B</u>	C		E	_	G	L.		_	K		M
Line	<u>A</u> Account	<u>P</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>∟</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	•		(From Adj. Sch.)	(H x I) + J	L + M	
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$53,933,639	See note (1)	See note (1)	Rev-2	See note (1)	\$53,933,639	100.00%	\$942,987	\$54,876,626	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$19,960,491			Rev-3		\$19,960,491	100.00%	-\$2,026,049	\$17,934,442		
Rev-4	461.300	Industrial	\$10,032,691			Rev-4		\$10,032,691	100.00%	-\$536,534	\$9,496,157		
Rev-5	462.000	Private Fire Protection	\$1,411,305			Rev-5		\$1,411,305	100.00%	\$23,094	\$1,434,399		
Rev-6	463.000	Public Fire Protection	-\$675			Rev-6		-\$675	100.00%	\$675	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$135,804			Rev-7		\$135,804	100.00%	\$104,491	\$240,295		
Rev-8	472.000	Other Revenue - Rent	\$280,583			Rev-8		\$280,583	100.00%	\$11,811	\$292,394		
Rev-9	464.000	Other Public Auth.	\$4,358,823			Rev-9		\$4,358,823	100.00%	-\$420,064	\$3,938,759		
Rev-10	466.000	Sales for Resale	\$3,608,933			Rev-10		\$3,608,933	100.00%	\$17,679	\$3,626,612		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$1,186,576			Rev-11		\$1,186,576		\$527,059	\$1,713,635		
Rev-12		TOTAL OPERATING REVENUES	\$94,908,170					\$94,908,170		-\$1,354,851	\$93,553,319		
4													
1 2	601.000	SOURCE OF SUPPLY EXPENSES Operation Labor & Expenses	\$406,233	\$23,791	\$382,442	E-2	\$0	\$406,233	100.00%	-\$82,258	\$323,975	\$29,984	\$293,991
2	602.000	Purchased Water	\$406,233	\$23,791	\$362,442 \$926,910	E-2 E-3	\$0	\$926,910		\$142,285	\$1,069,195		\$293,991 \$1,069,195
3	602.000 603.000	Miscellaneous Expenses	\$926,910	\$0 \$0	\$920,910 \$1,487,550	E-3 E-4	\$0	\$920,910	100.00%	-\$1,342,850	\$1,009,195	\$0 \$0	\$1,009,195 \$144,700
4	604.000	Rents - SSE	\$1,487,550	\$0 \$0	\$1,487,550 \$5,792	E-4 E-5		\$1,487,550	100.00%		\$5,792		\$144,700
5	610.000	Maint. Supervision & Engineering	\$0,792	\$0 \$0	\$5,792 \$0	E-5 E-6	\$0 \$0	\$5,792	100.00%	\$0 \$0	\$0,792	\$0 \$0	
0 7	611.000	Maint. Supervision & Engineering Maint. of Structures & Improvements	\$0 \$0	\$0 \$0	\$0 \$0	E-0 E-7	\$0	\$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
/ 0	612.000	Maint. of Structures & Improvements Maint. of Collect. & Impound. Reservoirs	\$0 \$0	\$0 \$0	\$0 \$0	E-7 E-8	\$0	\$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
0	613.000	Maint. of Conect. & Impound. Reservoirs Maint. of Lake, River and Other Intakes	\$0 \$0	\$0 \$0	\$0 \$0	E-0 E-9	\$0	\$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
9 10	614.000	Maint. of Wells & Springs	\$0 \$206,579	\$0 \$206,295	\$0 \$284	E-10	\$0	\$206,579	100.00%	-\$42,932	\$0 \$163,647	\$0 \$162,520	پ و \$1,127
10	615.000	Maint. of Weils & Springs Maint. of Infiltration Galleries & Tunnels	\$200,579	\$200,295 \$0	\$204 \$0	E-10	\$0	\$200,579	100.00%	\$0	\$103,047	\$102,320 \$0	\$0
12	616.000	Maint. of Supply Mains	\$0 \$0	\$0 \$0	\$0 \$0	E-12	\$0	\$0	100.00%	\$0	\$0 \$0	\$0 \$0	\$0 \$0
13	617.000	Maint. of Misc. Water Source Plant	\$34,108	\$1,060	\$33,048	E-13	\$0	\$34,108	100.00%	\$722	\$34,830	\$3,402	\$31,428
14	0111000	TOTAL SOURCE OF SUPPLY EXPENSES	\$3,067,172	\$231,146	\$2,836,026	2.10	\$0	\$3,067,172		-\$1,325,033	\$1,742,139	\$195,906	\$1,546,233
15		PUMPING EXPENSES									• • • • • • •		A -
16	620.000	Operation Supervision & Engineering - PE	\$126,282	\$126,282	\$0	E-16	\$0	\$126,282		-\$24,823	\$101,459	\$101,459	\$0
17	621.000	Fuel for Power Production	\$667	\$0	\$667	E-17	\$0	\$667	100.00%	-\$85	\$582	\$0 \$0	\$582
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$1,621,735	\$0	\$1,621,735	E-19	\$0	\$1,621,735		-\$1,489,834	\$131,901	\$0 \$000.005	\$131,901
20	624.000	Pumping Labor and Expenses	\$1,109,738	\$1,109,634	\$104 \$0	E-20	\$0	\$1,109,738		-\$120,009	\$989,729	\$989,625	\$104
21	625.000	Expenses Transferred - Cr.	\$0 \$26 572	\$0 \$0	\$0 \$26 572	E-21	\$0	\$0		\$0	\$0 \$20,217	\$0 \$0	\$0 \$20,217
22	626.000 627.000	Miscellaneous Expense Rents - PE	\$26,573	\$0 \$0	\$26,573 \$1,606	E-22 E-23	\$0 \$0	\$26,573 \$1,606	100.00% 100.00%	\$2,744	\$29,317 \$1,606	\$0 \$0	\$29,317 \$1,606
23 24	627.000 630.000	Maint. Supervision & Engineering - PE	\$1,606 \$19,114	ەت \$19,114	\$1,606 \$0	E-23 E-24	\$0	\$1,606	100.00%	\$0 -\$2,898	\$1,006	ەت \$16,216	\$1,606 \$0
24 25	630.000 631.000	Maint. Supervision & Engineering - PE Maint. of Structures & Improvements - PE	\$19,114 \$0	\$19,114 \$0	\$0 \$0	E-24 E-25	\$0	\$19,114	100.00%	-\$2,898 \$0			\$0 \$0
25 26	632.000	Maint. of Structures & Improvements - PE Maint. of Power Production Equipment	\$0 \$0	\$0 \$0	\$0 \$0	E-25 E-26	\$0	\$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0
20 27	633.000	Maint. of Pumping Equipment	\$0 \$225,737	ەر \$166,897	پ و \$58,840	E-20 E-27	\$0	\$0 \$225,737	100.00%	-\$43,925	₄₀ \$181,812	\$0 \$130,100	ەت \$51,712
28	055.000	TOTAL PUMPING EXPENSES	\$3,131,452	\$1,421,927	\$1,709,525	L-21	\$0	\$3,131,452		-\$1,678,830	\$1,452,622	\$1,237,400	\$215,222
29		WATER TREATMENT EXPENSES	.	.	_			•			• • • •	.	
30	640.000	Operation. Supervision & Engineer WTE	\$356,849	\$356,849	\$0	E-30	\$0	\$356,849		-\$58,982	\$297,867	\$297,867	\$0
31	641.000	Chemicals - WTE	\$2,102,888	\$0	\$2,102,888	E-31	\$0	\$2,102,888	100.00%	\$616,337	\$2,719,225	\$0	\$2,719,225
32	642.000	Operation Labor & Expenses - WTE	\$801,522	\$513,458	\$288,064	E-32	\$0	\$801,522		-\$70,587	\$730,935	\$505,874	\$225,061
33	643.000	Miscellanous Expenses - WTE	\$1,529,539	\$0	\$1,529,539	E-33	\$0	\$1,529,539		\$2,839,346	\$4,368,885	\$0	\$4,368,885
34	644.000	Rents - WTE	\$595	\$0	\$595	E-34	\$0	\$595		-\$31	\$564	\$0	\$564
35	650.000	Maint. Supervision & Engineering - WTE	\$185,574	\$185,574	\$0	E-35	\$0	\$185,574	100.00%	-\$42,030	\$143,544	\$143,544	\$0

Accounting Schedule: 09 Sponsor: Courtney Horton Page: 1 of 3

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	E	<u>G</u>	H	l	J	<u>K</u>	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)			-	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
36	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	652.000	Maint. of Water Treatment Equipment	\$48,951	-\$1,068	\$50,019	E-37	\$0	\$48,951	100.00%	\$2,198	\$51,149	\$0	\$51,149
38		TOTAL WATER TREATMENT EXPENSES	\$5,025,918	\$1,054,813	\$3,971,105		\$0	\$5,025,918		\$3,286,251	\$8,312,169	\$947,285	\$7,364,884
39		TRANSMISSION & DIST. EXPENSES	* 10.101	* 40 404	**	F 40		* 10.101	400.000/	*7 404	* ~~ ~~~	* ~~ ~~~	* 0
40	660.000	Operation Supervision & Engineering - TDE	\$46,481 \$0	\$46,481 \$0	\$0 \$0	E-40 E-41	\$0 \$0	\$46,481	100.00%	-\$7,491 \$0	\$38,990	\$38,990 \$0	\$0 \$0
41 42	661.000 662.000	Storage Facilities Expenses TDE Transmission & Distribution Lines Expenses	\$0 \$1,291,044	ەر \$1,232,849	ەن \$58,195	E-41 E-42	\$0 \$0	\$0 \$1,291,044	100.00%	\$0 \$130,115	\$0 \$1,421,159	ەن \$1,363,553	ەن \$57,606
42 43	663.000	Meter Expenses - TDE	\$502,049	\$497,599	\$38,195 \$4,450	E-42 E-43	\$0	\$502,049	100.00%	-\$22,447	\$479,602	\$475,690	\$3,912
43 44	664.000	Customer Installations Expenses - TDE	\$118,385	\$118,385	\$4,450 \$0	E-43 E-44	\$0	\$118,385	100.00%	-\$26,513	\$91,872	\$91,872	\$3,912
45	665.000	Miscellaneous Expenses - TDE	\$808,969	\$242,030	\$566,939	E-45	\$0	\$808,969	100.00%	-\$336,985	\$471,984	\$233,564	\$238,420
46	666.000	Rents - TDE	\$1,358	\$0	\$1,358	E-46	\$0	\$1,358	100.00%	\$0	\$1,358	\$0	\$1,358
47	670.000	Maint. Supervision and Engineering - TDE	\$28,793	\$28,793	\$0	E-47	\$0	\$28,793	100.00%	-\$3,593	\$25,200	\$25,200	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$14,526	\$14,526	\$0	\$14,526
50	673.000	Maint. of Transmission & Distribution Mains	\$520,805	\$284,914	\$235,891	E-50	\$0	\$520,805	100.00%	-\$214,124	\$306,681	\$277,357	\$29,324
51	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	675.000	Maint. of Services - TDE	\$98,467	\$93,596	\$4,871	E-52	\$0	\$98,467	100.00%	-\$16,985	\$81,482	\$76,740	\$4,742
53	676.000	Maint. of Meters - TDE	\$59,816	\$56,203	\$3,613	E-53	\$0	\$59,816	100.00%	-\$17,035	\$42,781	\$40,441	\$2,340
54	677.000	Maint. of Hydrants - TDE	\$117,258	\$117,258	\$0	E-54	\$0	\$117,258	100.00%	-\$46,570	\$70,688	\$70,167	\$521
55	678.000	Maint. of Miscellaneous Plant - TDE	\$451,604	\$206,688	\$244,916	E-55	\$0	\$451,604	100.00%	\$173,774	\$625,378	\$192,334	\$433,044
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$4,045,029	\$2,924,796	\$1,120,233		\$0	\$4,045,029		-\$373,328	\$3,671,701	\$2,885,908	\$785,793
57		CUSTOMER ACCOUNTS EXPENSE			AA				400.000			A 0	* •
58	901.000	Supervision	\$0	\$0 \$447.040	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0 \$100.001	\$0 \$0
59	902.000	Meter Reading Expenses	\$422,335	\$417,918	\$4,417	E-59 E-60	\$0	\$422,335	100.00%	\$2,958	\$425,293	\$422,064	\$3,229
60 61	903.000 904.000	Customer Records & Collection Expenses Uncollectible Amounts	\$781,106 \$649,804	\$278,282 \$0	\$502,824 \$649,804	E-60 E-61	\$0 \$0	\$781,106 \$649,804	100.00%	-\$294,279 \$152,326	\$486,827 \$802,130	\$216,420 \$0	\$270,407 \$802,130
62	904.000 905.000	Misc. Customer Accounts Expense	\$162,014	\$0 \$117,632	\$649,804 \$44,382	E-61 E-62	\$0	\$162,014	100.00%	-\$8,269	\$153,745	ەر \$91,857	\$61,888
63	303.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,015,259	\$813,832	\$1,201,427	L-02	\$0	\$2,015,259	100.00 /8	-\$147,264	\$1,867,995	\$730,341	\$1,137,654
00			ψ2,013,233	ψ010,002	Ψ1,201, 4 21		\$ 0	φ2,010,200		-ψ1+7,20+	ψ1,007,000	Ψ 1 50,541	ψ1,107,004
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expense	\$423	\$423	\$0	E-65	\$0	\$423	100.00%	\$2,390	\$2,813	\$2,813	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$423	\$423	\$0		\$0	\$423		\$2,390	\$2,813	\$2,813	<u>\$0</u> \$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	<u>\$0</u> \$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70													
70 71	920.000	ADMIN. & GENERAL EXPENSES Admin. & General Salaries	\$4,409,115	\$4,409,115	\$0	E-71	\$0	\$4,409,115	100.00%	-\$3,972,378	\$436,737	\$972,908	-\$536,171
72	920.000 921.000	Office Supplies & Expenses	\$1,199,199	\$4,409,115 \$0	ەر \$1,199,199	E-71 E-72	\$0 \$0	\$1,199,199	100.00%	\$325,199	\$1,524,398	\$972,908 \$0	\$1,524,398
73	922.000	Admin. Expenses Transferred - Credit	\$1,199,199	\$0 \$0	\$1,199,199 \$0	E-72	\$0	\$1,199,199	100.00%	\$323,139	\$1,524,590	\$0 \$0	\$1,524,598 \$0
74	923.000	Outside Services Employed	\$14,073,500	\$11,906,975	\$2,166,525	E-74	\$0	\$14,073,500	100.00%	-\$3,872,676	\$10,200,824	\$9,533,180	\$667,644
75	924.000	Property Insurance	\$1,669,456	\$0	\$1,669,456	E-75	\$0	\$1,669,456	100.00%	\$182,301	\$1,851,757	\$0	\$1,851,757
76	925.000	Injuries & Damages	\$246,355	\$0	\$246,355	E-76	\$0	\$246,355	100.00%	-\$204,454	\$41,901	\$0 \$0	\$41,901
77	926.000	Employee Pensions & Benefits	\$1,328,812	\$637,869	\$690,943	E-77	\$0	\$1,328,812	100.00%	-\$611,572	\$717,240	\$637,869	\$79,371
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$115,398	\$0	\$115,398	E-79	\$0	\$115,398	100.00%	-\$87,903	\$27,495	\$0	\$27,495
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0		\$0		\$0	\$0
				•			-		-				

Accounting Schedule: 09 Sponsor: Courtney Horton Page: 2 of 3

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	E	G	Н		J	K	L	М
Line	Account	<u> </u>	Test Year	Test Year	 Test Year	Adjust.	Total Company		Jurisdictional	Jurisdictional	MO Final Adj	 MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		· ·	(D+E)				(From Adj. Sch.)			(From Adj. Sch.)	(H x I) + J	L + N	/I = K
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$914,155	\$0	\$914,155	E-82	\$0	\$914,155	100.00%	\$159,702	\$1,073,857	\$0	\$1,073,857
83	930.300	Research & Development Expenses	\$31,026	\$0	\$31,026	E-83	\$0	\$31,026	100.00%	-\$6,522	\$24,504	\$0	\$24,504
84	931.000	Rents - AGE	\$68,410	\$0	\$68,410	E-84	\$0	\$68,410		-\$10,777	\$57,633	\$0	\$57,633
85	932.000	Maint. of General Plant	\$12,844	\$0	\$12,844	E-85	\$0	\$12,844	100.00%	\$123,786	\$136,630	\$0	\$136,630
86		TOTAL ADMIN. & GENERAL EXPENSES	\$24,068,270	\$16,953,959	\$7,114,311		\$0	\$24,068,270		-\$7,975,294	\$16,092,976	\$11,143,957	\$4,949,019
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$17,367,761	See note (1)	See note (1)	E-88	See note (1)	\$17,367,761	100.00%	\$2,219,807	\$19,587,568	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$17,367,761	\$0	\$0		\$0	\$17,367,761		\$2,219,807	\$19,587,568	\$0	\$0
90		AMORTIZATION EXPENSE											
90 91	404.000	Amortization of Expense	\$8,097	\$0	\$8,097	E-91	\$0	\$8,097	100.00%	\$945,251	\$953,348	\$0	\$953,348
92	404.000	Amortization of Reg Asset	\$268,645	\$0 \$0	\$268,645	E-91	\$0	\$268,645		\$259,236	\$527,881	\$0 \$0	\$527,881
93	405.000	Amortization of Reg Asset	\$22,284	\$0 \$0	\$22,284	E-93	\$0	\$22,284	100.00%	-\$22,284	\$0	\$0 \$0	\$0
94	407.000	Amortization - Property Losses	\$42,377	\$0	\$42,377	E-94	\$0	\$42,377	100.00%	\$116,515	\$158,892	\$0 \$0	\$158,892
95		TOTAL AMORTIZATION EXPENSE	\$341,403	\$0	\$341,403		\$0	\$341,403		\$1,298,718	\$1,640,121	\$0	\$1,640,121
00		OTHER OPERATING EXPENSES											
96 97	408.100		\$8,716,862	\$0	\$8,716,862	E-97	\$0	\$8,716,862	100.00%	-\$765,175	\$7,951,687	\$0	\$7,951,687
98	408.100	Property Taxes Payroll Taxes	\$800,576	\$800,576	\$0,710,802	E-97	\$0	\$800,576		-\$182,477	\$618,099	\$618,099	\$7,951,087
99	408.100	Other Taxes	-\$32,224	\$000,570 \$0	-\$32,224	E-90	\$0	-\$32,224	100.00%	\$6,060	-\$26,164	\$010,099 \$0	-\$26,164
100	408.100	PSC Assessment	\$1,066,714	\$0 \$0	\$1,066,714	E-100	\$0	\$1,066,714	100.00%	-\$550,140	\$516,574	\$0 \$0	\$516,574
100	400.100	TOTAL OTHER OPERATING EXPENSE	\$10,551,928	\$800,576	\$9,751,352		\$0	\$10,551,928		-\$1,491,732	\$9,060,196	\$618,099	\$8,442,097
			¢10,001,0_0	<i></i>	<i>\</i>			<i> </i>		¢ 1,10 1,10 =	<i> </i>	<i> </i>	<i>•••,••=,•••</i>
102		TOTAL OPERATING EXPENSE	\$69,614,615	\$24,201,472	\$28,045,382		\$0	\$69,614,615		-\$6,184,315	\$63,430,300	\$17,761,709	\$26,081,023
103		NET INCOME BEFORE TAXES	\$25,293,555					\$25,293,555		\$4,829,464	\$30,123,019		
104		INCOME TAXES											
105	409.100	Current Income Taxes	-\$13,065,185	See note (1)	See note (1)	E-105	See note (1)	-\$13,065,185	100.00%	\$12,599,298	-\$465,887	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$13,065,185					-\$13,065,185		\$12,599,298	-\$465,887		
107		DEFERRED INCOME TAXES											
107	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$13,745,401	See note (1)	See note (1)	E-108	See note (1)	\$13,745,401	100.00%	-\$8,200,271	\$5,545,130	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC	-\$18,621			E-100		-\$18,621	100.00%	\$14,721	-\$3,900		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0	100.00%	-\$214,743	-\$214,743		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0	100.00%	-\$1,960,480	-\$1,960,480		
112		TOTAL DEFERRED INCOME TAXES	\$13,726,780					\$13,726,780		-\$10,360,773	\$3,366,007		
113		NET OPERATING INCOME	\$24,631,960					\$24,631,960		\$2,590,939	\$27,222,899		

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

<u>A</u> Income	B	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$942,987	\$942,987
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$942,987	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$2,026,049	-\$2,026,049
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$2,026,049	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	-\$536,534	-\$536,534
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	-\$536,534	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$23,094	\$23,094
	1. To normalize private fire protection. (Sarver)		\$0	\$0		\$0	-\$1,518	
	2. To normalize private fire protection usage. (Horton)		\$0	\$0		\$0	\$24,612	
Rev-6	Public Fire Protection	463.000	\$0	\$0	\$0	\$0	\$675	\$675
	1. To remove public fire protection. (Sarver)		\$0	\$0		\$0	\$675	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	\$104,491	\$104,491
	1. To normalize late payment charge. (Sarver)		\$0	\$0		\$0	\$104,491	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	\$11,811	\$11,811
	1. To normalize rent. (Sarver)		\$0	\$0		\$0	\$11,811	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	-\$420,064	-\$420,064
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	-\$420,064	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$17,679	\$17,679
	1. To Annualize Sales for Resale		\$0	\$0		\$0	\$17,679	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$527,059	\$527,059
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$527,059	

E-2	Operation Labor & Expenses	601.000	\$0	\$0	\$0	\$6,193	-\$88,451	-\$82,258
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$40,384	
	2. To annualize payroll. (Horton)		\$0	\$0		\$6,193	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$493	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$47,574	
E-3	Purchased Water	602.000	\$0	\$0	\$0	\$0	\$142,285	\$142,285
	1. To normalize purchased water. (Sarver)		\$0	\$0		\$0	\$142,285	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 1 of 9

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-4	Miscellaneous Expenses	603.000	\$0	\$0	\$0	\$0	-\$1,342,850	-\$1,342,850
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$1,338,014	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$1,723	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$3,113	
E-10	Maint. of Wells & Springs	614.000	\$0	\$0	\$0	-\$43,775	\$843	-\$42,932
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$843	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$43,775	\$0	
E-13	Maint. of Misc. Water Source Plant	617.000	\$0	\$0	\$0	\$2,342	-\$1,620	\$722
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$1,620	
	2. To annualize payroll. (Horton)		\$0	\$0		\$2,342	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$0	\$0	\$0	-\$24,823	\$0	-\$24,823
	1. To annualize payroll. (Horton)		\$0	\$0		-\$24,823	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$0	\$0	\$0	-\$85	-\$85
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$85	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$0	\$0	\$0	-\$1,489,834	-\$1,489,834
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$1,489,847	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$13	
E-20	Pumping Labor and Expenses	624.000	\$0	\$0	\$0	-\$120,009	\$0	-\$120,009
	1. To annualize payroll. (Horton)		\$0	\$0		-\$120,009	\$0	
E-22	Miscellaneous Expense	626.000	\$0	\$0	\$0	\$0	\$2,744	\$2,744
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$930	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$3,674	
E-24	Maint. Supervision & Engineering - PE	630.000	\$0	\$0	\$0	-\$2,898	\$0	-\$2,898
	1. To annualize payroll. (Horton)		\$0	\$0		-\$2,898	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$0	\$0	\$0	-\$36,797	-\$7,128	-\$43,925
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$7,128	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$36,797	\$0	
E-30	Operation. Supervision & Engineer WTE	640.000	\$0	\$0	\$0	-\$58,982	\$0	-\$58,982

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 2 of 9

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description 1. To annualize payroll. (Horton)	Number	Labor \$0	Non Labor \$0	Total	Labor -\$58,982	Non Labor \$0	Total
E-31	Chemicals - WTE	641.000	\$0	\$0	\$0	\$0	\$616,337	\$616,33
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$531,324	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$85,013	
E-32	Operation Labor & Expenses - WTE	642.000	\$0	\$0	\$0	-\$7,584	-\$63,003	-\$70,5
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$8,177	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$68,891	
	3. To annualize payroll. (Horton)		\$0	\$0		-\$7,142	\$0	
	4. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$905	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$442	-\$1,384	
E-33	Miscellanous Expenses - WTE	643.000	\$0	\$0	\$0	\$0	\$2,839,346	\$2,839,3
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$347	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$2,855,214	
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$15,772	
	4. Adjustment to remove building maintenace expenses and duplicate invoice entries from waste disposal expense. (Niemeier)		\$0	\$0		\$0	-\$362	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$81	
E-34	Rents - WTE	644.000	\$0	\$0	\$0	\$0	-\$31	-\$
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$31	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$0	\$0	\$0	-\$42,030	\$0	-\$42,0
	1. To annualize payroll. (Horton)		\$0	\$0		-\$42,030	\$0	
E-37	Maint. of Water Treatment Equipment	652.000	\$0	\$0	\$0	\$1,068	\$1,130	\$2,1
	1. Adjustment to annualize maintenance supplies and		\$0	\$0		\$0	\$1,184	

	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$1,184	
	2. To annualize payroll. (Horton)		\$0	\$0		\$1,068	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$54	
E-40	Operation Supervision & Engineering - TDE	660.000	\$0	\$0	\$0	-\$7,491	\$0	-\$7,491
	1. To annualize payroll. (Horton)		\$0	\$0		-\$7,491	\$0	
E-42	Transmission & Distribution Lines Expenses	662.000	\$0	\$0	\$0	\$130,704	-\$589	\$130,115
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$589	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 3 of 9

<u>A</u>	B	<u>C</u>	D	E	E	G	Н	l
Income Adj.	—	_ Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To annualize payroll. (Horton)		\$0	\$0		\$108,102	\$0	
	3. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$22,602	\$0	
	adjustments and allocation factors.							
E-43	Meter Expenses - TDE	663.000	\$0	\$0	\$0	-\$21,909	-\$538	-\$22,447
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$538	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$21,909	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$0	
E-44	Customer Installations Expenses - TDE	664.000	\$0	\$0	\$0	-\$26,513	\$0	-\$26,513
	1. To annualize payroll. (Horton)		\$0	\$0		-\$26,513	\$0	
E-45	Miscellaneous Expenses - TDE	665.000	\$0	\$0	\$0	¢0 466	¢229 510	¢226 005
E-40		005.000			φU		-\$328,519	-\$336,985
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$15,246	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$332,350	
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$18,051	
	4. To annualize payroll. (Horton)		\$0	\$0		-\$8,466	\$0	
	5. To normalize office supplies. (Branson)		\$0	\$0		\$0	\$5,528	
	6. To adjust promotional expense. (Branson)		\$0	\$0		\$0	-\$667	
	7. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$3,835	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$0	\$0	\$0	-\$3,593	\$0	-\$3,593
2	1. To annualize payroll. (Horton)		\$0	\$0	ΨŬ	-\$3,593	\$0	\$0,000
			ψυ	ΨΟ		-40,000	ψυ	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	\$0	\$0	\$0	\$14,526	\$14,526
	1. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	\$14,526	
	adjustments and allocation factors.							
E-50	Maint. of Transmission & Distribution Mains	673.000	\$0	\$0	\$0	-\$7,557	-\$206,567	-\$214,124
	2. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$206,497	
	3. To annualize payroll. (Horton)		\$0	\$0		-\$7,557	\$0	
	4. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	-\$70	
	adjustments and allocation factors.							
E-52	Maint. of Services - TDE	675.000	\$0	\$0	\$0	-\$16,856	-\$129	-\$16,985
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$129	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$16,856	\$0	
E-53	Maint. of Meters - TDE	676.000	\$0	\$0	\$0	-\$15,762	-\$1,273	-\$17,035

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 4 of 9

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$1,273	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$15,762	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$0	\$0	\$0	-\$47,091	\$521	-\$46,5
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$521	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$47,091	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$0	\$0	\$0	-\$14,354	\$188,128	\$173,7
	1. Adjustment to annualize main break expense. (Niemeier)		\$0	\$0		\$0	\$325,904	
	2. Adjustment to annualize hydrant maintenance and painting expense. (Niemeier)		\$0	\$0		\$0	\$10,051	
	3. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$174,179	
	4. To annualize payroll. (Horton)		\$0	\$0		-\$14,337	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$17	\$26,352	
E-59	Meter Reading Expenses	902.000	\$0	\$0	\$0	\$4,146	-\$1,188	\$2,
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$1,188	
	2. To annualize payroll. (Horton)		\$0	\$0		\$4,146	\$0	
E-60	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	-\$61,862	-\$232,417	-\$294,;
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$172	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$61,862	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$2,492	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$229,753	
F-61	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$152.326	\$152.

F 64		004 000	¢0	¢0	¢0	¢0.	¢450.000	¢450.000
E-61	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$152,326	\$152,326
	1. To normalize uncollectibles. (Horton)		\$0	\$0		\$0	\$802,130	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$649,804	
E-62	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$25,775	\$17,506	-\$8,269
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$2,665	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$5,769	
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$10,276	
	4. To annualize payroll. (Horton)		\$0	\$0		-\$25,775	\$0	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 5 of 9

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,204	
E-65	Customer Service & Information Expense	907.000	\$0	\$0	\$0	\$2,390	\$0	\$2,39
	1. To annualize payroll. (Horton)		\$0	\$0		\$2,390	\$0	
E-71	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$3,436,207	-\$536,171	-\$3,972,37
	1. To annualize incentive compensation. (Horton)		\$0	\$0		\$100,688	\$0	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$3,281,821	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$255,074	-\$536,171	
E-72	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$325,199	\$325,19
	1. Adjust employee expenses. (Horton)		\$0	\$0		\$0	-\$24,866	
	2. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$43,111	
	3. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$414,169	
	4. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$343	
	5. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$64	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$154,879	
	7. To annualize postage expense. (Lesmes)		\$0	\$0		\$0	\$47,385	
E-74	Outside Services Employed	923.000	\$0	\$0	\$0	-\$2,373,795	-\$1,498,881	-\$3,872,67
	1. Adjust outside services expense. (Horton)		\$0	\$0		\$0	-\$445,352	
	2. Adjustment to annualize main break expense. (Niemeier)		\$0	\$0		\$0	\$979,823	
	3. Adjustment to annualize hydrant maintenance and painting. (Niemeier)		\$0	\$0		\$0	\$51,112	
	4. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$712,336	
	5. Adjustment to annualize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$747,435	
	6. To reallocate MAWC corporate expense using Staff's		\$0	\$0		-\$2,373,795	-\$2,119,563	

	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$2,373,795	-\$2,119,563	
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$182,301	\$182,301
	1. Adjustment to annualize insurance (other than group). (Niemeier)		\$0	\$0		\$0	-\$61,707	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$244,008	
E-76	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$204,454	-\$204,454
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$6,732	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 6 of 9

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u>	<u>F</u>	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u> </u> uriediational
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Adjustment	Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$197,722	
E-77	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	\$0	-\$611,572	-\$611,572
	1. To annualize OPEB expense and amortize OPEB tracker. (Sarver)		\$0	\$0		\$0	-\$765,365	
	2. To annualize pension expense and amortize pension tracker. (Sarver)		\$0	\$0		\$0	-\$1,769,919	
	3. To annualize payroll. (Horton)		\$0	\$0		\$0	-\$383,100	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$2,306,812	
E-79	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$87,903	-\$87,903
	1. To adjust rate case expense. (Horton)		\$0	\$0		\$0	-\$7,600	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$80,303	
E-82	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	\$159,702	\$159,702
	1. Adjust advertising expense. (Horton)		\$0	\$0		\$0	-\$33,413	
	2. Adjustment to annualize transportation expense (fuel). (Niemeier)		\$0	\$0		\$0	-\$62,202	
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$248	
	4. To adjust promotional expense. (Branson)		\$0	\$0		\$0	-\$19,418	
	5. To adjust dues and donations. (Lesmes)		\$0	\$0		\$0	\$20,065	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$254,918	
E-83	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	-\$6,522	-\$6,522
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$6,522	
E-84	Rents - AGE	931.000	\$0	\$0	\$0	\$0	-\$10,777	-\$10,777
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$10,777	

E-85	Maint. of General Plant	932.000	\$0	\$0	\$0	\$0	\$123,786	\$123,786
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$828	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$122,958	
E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,219,807	\$2,219,807
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,538,544	
	2. To remove capitalized depreciation. (Horton)		\$0	\$0		\$0	-\$297,744	
		l						

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 7 of 9

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$20,993	
E-91	Amortization of Expense	404.000	\$0	\$0	\$0	\$0	\$945,251	\$945,251
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$945,251	
E-92	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	\$259,236	\$259,236
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$6,114	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$253,122	
E-93	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$22,284	-\$22,284
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$22,284	
E-94	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	\$116,515	\$116,515
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$158,892	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$42,377	
E-97	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$765,175	-\$765,175
	1. Adjust property tax expense. (Horton)		\$0	\$0		\$0	-\$766,069	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$894	
E-98	Payroll Taxes	408.100	\$0	\$0	\$0	-\$182,477	\$0	-\$182,477
	1. To annualize payroll. (Horton)		\$0	\$0		-\$157,186	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$25,291	\$0	
E-99	Other Taxes	408.100	\$0	\$0	\$0	\$0	\$6,060	\$6,060
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$6,060	
E-100	PSC Assessment	408.100	\$0	\$0	\$0	\$0	-\$550,140	-\$550,140

	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$550,140	
E-105	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$12,599,298	\$12,599,298
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$10,234,852	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$2,364,446	
E-108	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$8,200,271	-\$8,200,271
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$5,713,082	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 8 of 9

<u>A</u>	B	<u>C</u>	D	<u>E</u>	<u>F</u>	G	H	l
Income		_	Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$2,487,189	
E-109	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$14,721	\$14,721
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$11,538	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$3,183	
E-110	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$214,743	-\$214,743
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$214,743	
E-111	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$1,960,480	-\$1,960,480
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$1,960,480	
	Total Operating Revenues	-	\$0	\$0	\$0	\$0	-\$1,354,851	-\$1,354,851
	Total Operating & Maint. Expense		\$0	\$0	\$0	-\$6,439,763	\$2,493,973	-\$3,945,790

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 9 of 9

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Income Tax Calculation

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.28%	<u>E</u> 6.38%	<u>F</u> 6.48%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$30,123,019	\$37,555,187	\$38,256,686	\$38,958,185
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$19,587,568	\$19,587,568	\$19,587,568	\$19,587,568
4	Non-Deductible Expenses		\$156,749	\$156,749	\$156,749	\$156,749
5	CIAC		\$0	\$0	<u>\$0</u>	\$0
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$19,744,317	\$19,744,317	\$19,744,317	\$19,744,317
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.4190%	\$12,670,362	\$12,670,362	\$12,670,362	\$12,670,362
9	Tax Straight-Line Depreciation		\$15,891,511	\$15,891,511	\$15,891,511	\$15,891,511
10	Excess Tax over S/L Tax Depreciation		-\$1,606,761	-\$1,606,761	-\$1,606,761	-\$1,606,761
11	Repairs Expense		\$24,866,439	\$24,866,439	\$24,866,439	\$24,866,439
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$51,821,551	\$51,821,551	\$51,821,551	\$51,821,551
13	NET TAXABLE INCOME		-\$1,954,215	\$5,477,953	\$6,179,452	\$6,880,951
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc Fed. Inc. Tax		-\$1,954,215	\$5,477,953	\$6,179,452	\$6,880,951
16	Deduct Missouri Income Tax at the Rate of	100.000%	-\$70,256	\$196,938	\$222,157	\$247,377
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		-\$1,883,959	\$5,281,015	\$5,957,295	\$6,633,574
19 20	Federal Income Tax at the Rate of	21.000%	-\$395,631	\$1,109,013	\$1,251,032	\$1,393,051
20 21	Subtract Federal Income Tax Credits Credits - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$395,631	\$1,109,013	\$1,251,032	\$1,393,051
			,	· ,,	÷ , - ,	÷ ,,
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$1,954,215	\$5,477,953	\$6,179,452	\$6,880,951
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$197,816	\$554,507	\$625,516	\$696,526
26 27	Deduct City Income Tax - MO. Inc. Tax Missouri Taxable Income - MO. Inc. Tax		\$0	\$0	\$0 ¢5 552 020	\$0 \$0 404 425
27 28	Subtract Missouri Income Tax Credits		-\$1,756,399	\$4,923,446	\$5,553,936	\$6,184,425
20	Test MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of	4.000%	-\$70,256	\$196,938	\$222,157	\$247,377
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$1,954,215	\$5,477,953	\$6,179,452	\$6,880,951
33	Deduct Federal Income Tax - City Inc. Tax		-\$395,631	\$1,109,013	\$1,251,032	\$1,393,051
34	Deduct Missouri Income Tax - City Inc. Tax		-\$70,256	\$196,938	\$222,157	\$247,377
35	City Taxable Income		-\$1,488,328	\$4,172,002	\$4,706,263	\$5,240,523
36	Subtract City Income Tax Credits					
37 38	Test City Credit City Income Tax at the Rate of	0.000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20						
39 40	SUMMARY OF CURRENT INCOME TAX Federal Income Tax		-\$395,631	\$1,109,013	\$1,251,032	\$1,393,051
40 41	State Income Tax		-\$70,256	\$196,938	\$222,157	\$247,377
42	City Income Tax		\$0	\$0	\$0	¢247,017 \$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$465,887	\$1,305,951	\$1,473,189	\$1,640,428
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$5,545,130	\$5,545,130	\$5,545,130	\$5,545,130
46	Amortization of Deferred ITC		-\$3,900	-\$3,900	-\$3,900	-\$3,900
47	Amortization of Protected Excess ADIT		-\$214,743	-\$214,743	-\$214,743	-\$214,743
48	Amortization of Unprotected Excess ADIT	I I	-\$1,960,480	-\$1,960,480	-\$1,960,480	-\$1,960,480

Accounting Schedule: 11 Sponsor: Keith Foster Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Income Tax Calculation

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.28%	6.38%	6.48%
Number	Description	Rate	Year	Return	Return	Return
49	TOTAL DEFERRED INCOME TAXES		\$3,366,007	\$3,366,007	\$3,366,007	\$3,366,007
50	TOTAL INCOME TAX		\$2,900,120	\$4,671,958	\$4,839,196	\$5,006,435

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Revenue Requirement

Line	A	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	6.28% Return	6.38% Return	6.48% Return
numper	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$14,232,775	\$14,232,775	\$14,232,775
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$893,534	\$908,051	\$922,568
4	Net Income Available	\$1,222,617	\$1,222,617	\$1,222,617
5	Additional Net Income Required	-\$329,083	-\$314,566	-\$300,049
6	Income Tax Requirement			
7	Required Current Income Tax	-\$37,743	-\$33,199	-\$28,655
8	Current Income Tax Available	\$65,270	\$65,270	\$65,270
9	Additional Current Tax Required	-\$103,013	-\$98,469	-\$93,925
10	Revenue Requirement	-\$432,096	-\$413,035	-\$393,974
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$73,225	\$73,225	\$73,225
		· · · · · · · · · · · · · · · · · · ·	· · / - / ·	÷ -,
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$358,871	-\$339,810	-\$320,749

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 RATE BASE SCHEDULE

	Α	B	С
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$40,786,329
2	Lass Assumulated Depresistion Reserve		¢46 046 045
2	Less Accumulated Depreciation Reserve		\$16,216,945
3	Net Plant In Service		\$24,569,384
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$96,129
6	Contributions in Aid of Construction Amortization		\$15,926,804
	Materials & Supplies		\$4,662
8	Prepayments		\$15,843
	Prepaid Pension Asset		\$197,616
10	TOTAL ADD TO NET PLANT IN SERVICE		\$16,048,796
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-2.7671%	\$780
	State Tax Offset	-2.7671%	\$139
14	City Tax Offset	-9.3699%	\$0
15	Interest Expense Offset	11.0959%	\$38,202
16	Contributions in Aid of Construction		\$21,702,474
17	Customer Advances		\$0
18	Accumulated Deferred Income Taxes		\$4,467,224
19	TCJA EADIT Tracker		\$762
20	OPEB Tracker		\$81,421
	Pension Tracker		\$94,403
22	TOTAL SUBTRACT FROM NET PLANT		\$26,385,405
00			¢44,000 775
23	Total Rate Base	=	\$14,232,775

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Plant In Service

	<u>A</u>	<u>B</u>	<u><u> </u></u>	D	Ē	<u>F</u>	<u>G</u>	<u>H</u>	l
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
lumber			Fiant	Number	Aujustinents	Flant	Allocations	Aujustments	Juristictional
1	004 000		* 0.007		* 0	* 0.00 7	100.000/	* 0	* 0.007
2	301.000	Organization	\$2,207	P-2	\$0 \$0	\$2,207	100.00%	\$0 \$0	\$2,207
3	302.000	Franchises & Consents	\$0	P-3 P-4	\$0 \$0	\$0 \$272	100.00% 100.00%	\$0 \$0	\$0 \$272
4 5	303.000	Miscellaneous Intangible Plant Studies TOTAL PLANT INTANGIBLE	\$372 \$2,579	P-4	\$0 \$0	\$372 \$2,579	100.00%	\$0 \$0	\$372 \$2,579
5			φ2,575		φU	φ 2,575		φU	φ Ζ ,579
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures &	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
•		Improvements				A .	(00.000)	A 0	
9	332.000	Water Treatment Equipment	\$0	P-9 P-10	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0
10	333.000	Water Treatment - Other TOTAL WATER TREATMENT PLANT	\$0 \$0	P-10	\$0 \$0	<u>\$0</u> \$0	100.00%	\$0 \$0	\$0 \$0
11			۵ 0		φU	\$ 0		Ф О	پ 0
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures &	\$2,398	P-14	\$0	\$2,398	100.00%	\$0	\$2,398
		Impr							
15	342.000	Distribution Reservoirs & Standpipes	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	343.000	Transmission & Distribution Mains	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	344.000	Fire Mains	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	345.000	Services	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	346.000	Meters	\$0	P-19	\$0	\$0	100.00%	\$0 \$0	\$0
20	347.000	Meter Installation	\$0	P-20	\$0 \$0	\$0	100.00%	\$0 \$0	\$0
21	348.000	Hydrants Other Transmission & Distribution Plant	\$0 \$0	P-21 P-22	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0
22 23	349.000	TOTAL TRANSMISSION & DISTRIBUTION	\$0 \$2,398	P-22	\$0 \$0	<u>\$0</u> \$2,398	100.00%	\$0 \$0	\$0 \$2,398
23		TOTAL TRANSMISSION & DISTRIBUTION	φ2,390		φU	φ2,590		φU	φ2,390
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	351.000	Structures & Improvements	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	352.100	Collection Sewers - Force	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	352.200	Collection Sewers - Gravity	\$25,778,664	P-28	\$0	\$25,778,664	100.00%	\$0	\$25,778,664
29	353.000	Services to Customers	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	354.000	Flow Measuring Devices	\$0	P-30	\$0 \$0	\$0	100.00%	\$0 \$0	\$0
31 32	356.000	Other Collection Plant Facilities TOTAL COLLECTION PLANT	\$0 \$25,778,664	P-31	\$0 \$0	\$0 \$25,778,664	100.00%	\$0 \$0	\$0 \$25,778,664
32		TOTAL COLLECTION PLANT	φ23,776,004		φU	əz5,776,004		φU	\$23,776,004
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	\$37,493	P-35	\$0	\$37,493	100.00%	\$0	\$37,493
36	362.000	Receiving Wells	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	363.000	Electric Pumping Equipment	\$163,913	P-37	\$0	\$163,913	100.00%	\$0	\$163,913
38	365.000	Other Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL SYSTEM PUMPING PLANT	\$201,406		\$0	\$201,406		\$0	\$201,406
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	371.000	Structures & Improvements	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	372.000	Treatment and Disposal Plant Equipment	\$625,074	P-43	\$0	\$625,074	100.00%	\$0	\$625,074
44	373.000	Plant Sewers	\$10,390,085	P-44	\$0	\$10,390,085	100.00%	\$0	\$10,390,085
45	374.000	Outfall Sewer Lines	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL TREATMENT & DISPOSAL PLANT	\$11,015,159		\$0	\$11,015,159		\$0	\$11,015,159
47									
47									
48	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
10					\$			Ψ0	φ υ
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
				1	1		1		I
50		GENERAL PLANT							

Accounting Schedule: 03 Sponsor: Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
52	390.000	Stores Shops Equipment Structures	\$78,260	P-52	\$0	\$78,260	100.00%	\$0	\$78,260
53	390.100	Office Structures	\$323	P-53	\$0	\$323	100.00%	\$0	\$323
54	390.200	General Structures - HVAC	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	390.300	Miscellaneous Structures	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	390.900	Structures & Improvements - Leasehold	\$112,784	P-56	\$0	\$112,784	100.00%	\$0	\$112,784
57	391.000	Office Furniture and Equipment	\$79,507	P-57	\$0	\$79,507	100.00%	\$0	\$79,507
58	391.100	Computers & Peripheral Equipment	\$46,208	P-58	\$0	\$46,208	100.00%	\$0	\$46,208
59	391.200	Computer Hardware & Software	\$92,019	P-59	\$0	\$92,019	100.00%	\$0	\$92,019
60	391.250	Computer Software	\$678,775	P-60	\$0	\$678,775	100.00%	\$0	\$678,775
61	391.300	Other Office Equipment	\$319	P-61	\$0	\$319	100.00%	\$0	\$319
62	391.400	BTS Initial Investment	\$540,987	P-62	\$0	\$540,987	100.00%	\$0	\$540,987
63	392.000	Transportation Equipment	\$1,724,455	P-63	\$0	\$1,724,455	100.00%	\$0	\$1,724,455
64	392.100	Transportation Equipment - Light Trucks	\$34,517	P-64	\$0	\$34,517	100.00%	\$0	\$34,517
65	392.200	Transportation Equipment - Heavy Trucks	\$1,218	P-65	\$0	\$1,218	100.00%	\$0	\$1,218
66	392.300	Transportation Equipment - Cars	\$16,471	P-66	\$0	\$16,471	100.00%	\$0	\$16,471
67	392.400	Transportation Equipment - Other	\$30,598	P-67	\$0	\$30,598	100.00%	\$0	\$30,598
68	393.000	Store Equipment	\$0	P-68	\$0	\$0	100.00%	\$0	\$0
69	394.000	Tools, Shop, & Garage Equipment	\$69,024	P-69	\$0	\$69,024	100.00%	\$0	\$69,024
70	395.000	Laboratory Equipment	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	396.000	Power Operated Equipment	\$62,690	P-71	\$0	\$62,690	100.00%	\$0	\$62,690
72	397.000	Communication Equipment	\$10,722	P-72	\$0	\$10,722	100.00%	\$0	\$10,722
73	397.100	Communication Equipment (non telephone)	\$5,129	P-73	\$0	\$5,129	100.00%	\$0	\$5,129
74	397.200	Telephone Equipment	\$1,483	P-74	\$0	\$1,483	100.00%	\$0	\$1,483
75	398.000	Miscellaneous Equipment	\$31,772	P-75	\$0	\$31,772	100.00%	\$0	\$31,772
76	399.000	Other Tangible Property	\$40	P-76	\$0	\$40	100.00%	\$0	\$40
77		TOTAL GENERAL PLANT	\$3,786,123		\$0	\$3,786,123		\$0	\$3,786,123
78		TOTAL PLANT IN SERVICE	\$40,786,329		\$0	\$40,786,329		\$0	\$40,786,329

Accounting Schedule: 03 Sponsor: Amanda McMellen Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments			\$0	-	\$0

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,207	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$0	0.00%	\$0 \$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant Studies	\$372	0.00%	\$0	0	0.00%
5		TOTAL PLANT INTANGIBLE	\$2,579		\$0	-	
6		WATER TREATMENT PLANT					
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0	0	0.00%
8	331.000	Water Treatment Structures &	\$0	2.34%	\$0	80	-15.00%
-		Improvements					
9	332.000	Water Treatment Equipment	\$0	2.18%	\$0 \$0	48	-20.00%
10	333.000	Water Treatment - Other	\$0	3.33%	\$0	30	0.00%
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		
12		TRANSMISSION & DISTRIBUTION					
12	340.000	Transmission & Distribution Land	\$0	0.00%	\$0	0	0.00%
14	341.000	Transmission & Distribution Structures &	\$2,398	1.49%	\$36	55	-20.00%
••		Impr	<i> </i>		<i>t</i> cc		2010070
15	342.000	Distribution Reservoirs & Standpipes	\$0	1.70%	\$0	65	-25.00%
16	343.000	Transmission & Distribution Mains	\$0	1.39%	\$0	90	-30.00%
17	344.000	Fire Mains	\$0	1.56%	\$0	85	-30.00%
18	345.000	Services	\$0	2.92%	\$0	65	-100.00%
19	346.000	Meters	\$0	2.40%	\$0	42	-10.00%
20	347.000	Meter Installation	\$0	2.40%	\$0	42	-10.00%
21	348.000	Hydrants	\$0	1.85%	\$0 \$0	65	-30.00%
22	349.000	Other Transmission & Distribution Plant	\$0	2.96%	\$0 \$36	50	0.00%
23		TOTAL TRANSMISSION & DISTRIBUTION	\$2,398		\$30		
24		COLLECTION PLANT					
25	350.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
26	351.000	Structures & Improvements	\$0	2.03%	\$0	50	-5.00%
27	352.100	Collection Sewers - Force	\$0	1.64%	\$0	60	-10.00%
28	352.200	Collection Sewers - Gravity	\$25,778,664	1.58%	\$407,303	70	-20.00%
29	353.000	Services to Customers	\$0	2.87%	\$0	55	-40.00%
30	354.000	Flow Measuring Devices	\$0	3.38%	\$0	25	0.00%
31	356.000	Other Collection Plant Facilities	\$0	3.15%	\$0	50	0.00%
32		TOTAL COLLECTION PLANT	\$25,778,664		\$407,303		
22		OVOTEM DUMDING DI ANT					
33 34	360.000	SYSTEM PUMPING PLANT Land & Land Rights	\$0	0.00%	\$0	0	0.00%
34 35	361.000	Structures & Improvements	\$0 \$37,493	2.17%	ه 0 \$814	45	0.00%
36	362.000	Receiving Wells	\$0 \$0	2.87%	\$0 \$0	30	0.00%
37	363.000	Electric Pumping Equipment	\$163,913	4.31%	\$7,065	15	-5.00%
38	365.000	Other Pumping Equipment	\$0	4.31%	\$0	15	-5.00%
39		TOTAL SYSTEM PUMPING PLANT	\$201,406		\$7,879		
40		TREATMENT & DISPOSAL PLANT					
41	370.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
42	371.000	Structures & Improvements	\$0	1.43%	\$0	60	-5.00%
43	372.000	Treatment and Disposal Plant Equipment	\$625,074	3.97%	\$24,815	30	-20.00%
44	373.000	Plant Sewers	\$10,390,085	1.60%	\$166,241	50 25	0.00%
45 46	374.000	Outfall Sewer Lines TOTAL TREATMENT & DISPOSAL PLANT	\$0 \$11,015,159	3.04%	<u>\$0</u> \$191,056	35	0.00%
40	1	I VIAL INEATIVIENT & DISPUSAL FLANT	1 JII,UIJ,IJ9	1	000,1616		

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
47		INCENTIVE COMPENSATION					
47		CAPITALIZATION					
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
40		incentive compensation capitalization Auj.	φυ	0.00 /8	φU	Ū	0.0078
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
50		GENERAL PLANT					
51	389.000	General Land & Land Rights	\$168,822	0.00%	\$0	0	0.00%
52	390.000	Stores Shops Equipment Structures	\$78,260	3.11%	\$2,434	35	-5.00%
53	390.100	Office Structures	\$323	2.09%	\$7	47	-20.00%
54	390.200	General Structures - HVAC	\$0	2.09%	\$0	0	0.00%
55	390.300	Miscellaneous Structures	\$0	3.72%	\$0	55	-20.00%
56	390.900	Structures & Improvements - Leasehold	\$112,784	5.00%	\$5,639	20	0.00%
57	391.000	Office Furniture and Equipment	\$79,507	5.00%	\$3,975	20	0.00%
58	391.100	Computers & Peripheral Equipment	\$46,208	20.00%	\$9,242	5	0.00%
59	391.200	Computer Hardware & Software	\$92,019	20.00%	\$18,404	5	0.00%
60	391.250	Computer Software	\$678,775	5.00%	\$33,939	20	0.00%
61	391.300	Other Office Equipment	\$319	6.67%	\$21	15	0.00%
62	391.400	BTS Initial Investment	\$540,987	5.00%	\$27,049	20	0.00%
63	392.000	Transportation Equipment	\$1,724,455	3.45%	\$59,494	10	5.00%
64	392.100	Transportation Equipment - Light Trucks	\$34,517	3.45%	\$1,191	10	5.00%
65	392.200	Transportation Equipment - Heavy Trucks	\$1,218	3.45%	\$42	10	5.00%
66	392.300	Transportation Equipment - Cars	\$16,471	3.45%	\$568	10	5.00%
67	392.400	Transportation Equipment - Other	\$30,598	3.45%	\$1,056	10	5.00%
68	393.000	Store Equipment	\$0	4.00%	\$0	25	0.00%
69	394.000	Tools, Shop, & Garage Equipment	\$69,024	5.00%	\$3,451	20	0.00%
70	395.000	Laboratory Equipment	\$0	6.67%	\$0	15	0.00%
71	396.000	Power Operated Equipment	\$62,690	7.71%	\$4,833	15	0.00%
72	397.000	Communication Equipment	\$10,722	6.67%	\$715	0	0.00%
73	397.100	Communication Equipment (non telephone)	\$5,129	6.67%	\$342	15	0.00%
74	397.200	Telephone Equipment	\$1,483	6.67%	\$99	15	0.00%
75	398.000	Miscellaneous Equipment	\$31,772	6.43%	\$2,043	15	0.00%
76	399.000	Other Tangible Property	\$40	0.00%	\$0	30	0.00%
77		TOTAL GENERAL PLANT	\$3,786,123		\$174,544		
78	I	Total Depreciation	\$40,786,329	l	\$780,818		

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

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	E	<u>G</u>	Н	<u>l</u>
Line	Account	Depression Reserve Description	Total	Adjust.	Adjustments	As Adjusted		Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1						••			
2	301.000	Organization	\$0	R-2	\$0 \$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises & Consents	\$0 \$0	R-3	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
4 5	303.000	Miscellaneous Intangible Plant Studies TOTAL PLANT INTANGIBLE	\$0 \$0	R-4	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
5			ΨŪ		ΨŪ	ΨŪ		ΨŪ	ψŪ
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures &	\$2	R-8	\$0	\$2	100.00%	\$0	\$2
9	332.000	Improvements Water Treatment Equipment	\$4	R-9	\$0	\$4	100.00%	\$0	\$4
9 10	333.000	Water Treatment - Other	\$4 \$0	R-10	\$0 \$0	\$4 \$0	100.00%	\$0 \$0	\$4 \$0
11	333.000	TOTAL WATER TREATMENT PLANT	\$6	K-10	<u>\$0</u> \$0	\$6	100.00 /8	\$0	\$0 \$6
			T -			• •			
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures &	\$484	R-14	\$0	\$484	100.00%	\$0	\$484
15	342.000	Impr Distribution Reservoirs & Standpipes	-\$574	R-15	\$0	-\$574	100.00%	\$0	-\$574
16	343.000	Transmission & Distribution Mains	-\$356	R-16	\$0	-\$356	100.00%	\$0	-\$356
17	344.000	Fire Mains	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	345.000	Services	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	346.000	Meters	-\$10	R-19	\$0	-\$10	100.00%	\$0	-\$10
20	347.000	Meter Installation	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	348.000	Hydrants	\$2	R-21	\$0	\$2	100.00%	\$0	\$2
22	349.000	Other Transmission & Distribution Plant	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	-\$454		\$0	-\$454		\$0	-\$454
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	351.000	Structures & Improvements	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	352.100	Collection Sewers - Force	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	352.200	Collection Sewers - Gravity	\$11,729,501	R-28	\$0	\$11,729,501	100.00%	\$0	\$11,729,501
29	353.000	Services to Customers	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	354.000	Flow Measuring Devices	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	356.000	Other Collection Plant Facilities	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL COLLECTION PLANT	\$11,729,501		\$0	\$11,729,501		\$0	\$11,729,501
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	\$3,447	R-35	\$0	\$3,447	100.00%	\$0	\$3,447
36	362.000	Receiving Wells	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	363.000	Electric Pumping Equipment	\$25,586	R-37	\$0	\$25,586	100.00%	\$0	\$25,586
38	365.000	Other Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL SYSTEM PUMPING PLANT	\$29,033		\$0	\$29,033		\$0	\$29,033
40		TREATMENT & DISPOSAL PLANT							
40	370.000	Land & Land Rights	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	371.000	Structures & Improvements	\$0 \$0	R-42	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0
43	372.000	Treatment and Disposal Plant Equipment	\$634,993	R-43	\$0	\$634,993	100.00%	\$0	\$634,993
44	373.000	Plant Sewers	\$1,722,303	R-44	\$0	\$1,722,303	100.00%	\$0	\$1,722,303
45	374.000	Outfall Sewer Lines	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL TREATMENT & DISPOSAL PLANT	\$2,357,296		\$0	\$2,357,296		\$0	\$2,357,296
47		INCENTIVE COMPENSATION							
71		CAPITALIZATION							
48		Incentive Compensation Capitalization Adj.	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
50 51	389.000	General Land & Land Rights	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
v 1			- T	-	T - T	T 7		· · · ·	

Accounting Schedule: 06 Sponsor: Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	G	Н	<u>I</u>
Line	Account	_	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
53	390.100	Office Structures	-\$4,237	R-53	\$0	-\$4,237	100.00%	\$0	-\$4,237
54	390.200	General Structures - HVAC	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	390.300	Miscellaneous Structures	\$43	R-55	\$0	\$43	100.00%	\$0	\$43
56	390.900	Structures & Improvements - Leasehold	\$23,078	R-56	\$0	\$23,078	100.00%	\$0	\$23,078
57	391.000	Office Furniture and Equipment	\$17,132	R-57	\$0	\$17,132	100.00%	\$0	\$17,132
58	391.100	Computers & Peripheral Equipment	\$82,296	R-58	\$0	\$82,296	100.00%	\$0	\$82,296
59	391.200	Computer Hardware & Software	\$181,960	R-59	\$0	\$181,960	100.00%	\$0	\$181,960
60	391.250	Computer Software	\$405,992	R-60	\$0	\$405,992	100.00%	\$0	\$405,992
61	391.300	Other Office Equipment	-\$114	R-61	\$0	-\$114	100.00%	\$0	-\$114
62	391.400	BTS Initial Investment	\$565,944	R-62	\$0	\$565,944	100.00%	\$0	\$565,944
63	392.000	Transportation Equipment	\$364,666	R-63	\$0	\$364,666	100.00%	\$0	\$364,666
64	392.100	Transportation Equipment - Light Trucks	\$14,360	R-64	\$0	\$14,360	100.00%	\$0	\$14,360
65	392.200	Transportation Equipment - Heavy Trucks	\$2,192	R-65	\$0	\$2,192	100.00%	\$0	\$2,192
66	392.300	Transportation Equipment - Cars	\$18,034	R-66	\$0	\$18,034	100.00%	\$0	\$18,034
67	392.400	Transportation Equipment - Other	\$12,189	R-67	\$0	\$12,189	100.00%	\$0	\$12,189
68	393.000	Store Equipment	\$0	R-68	\$0	\$0	100.00%	\$0	\$0
69	394.000	Tools, Shop, & Garage Equipment	\$9,360	R-69	\$0	\$9,360	100.00%	\$0	\$9,360
70	395.000	Laboratory Equipment	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	396.000	Power Operated Equipment	\$327,171	R-71	\$0	\$327,171	100.00%	\$0	\$327,171
72	397.000	Communication Equipment	-\$13,881	R-72	\$0	-\$13,881	100.00%	\$0	-\$13,881
73	397.100	Communication Equipment (non telephone)	\$475	R-73	\$0	\$475	100.00%	\$0	\$475
74	397.200	Telephone Equipment	\$563	R-74	\$0	\$563	100.00%	\$0	\$563
75	398.000	Miscellaneous Equipment	\$84,579	R-75	\$0	\$84,579	100.00%	\$0	\$84,579
76	399.000	Other Tangible Property	\$6	R-76	\$0	\$6	100.00%	\$0	\$6
77		TOTAL GENERAL PLANT	\$2,101,563		\$0	\$2,101,563		\$0	\$2,101,563
78		TOTAL DEPRECIATION RESERVE	\$16,216,945		\$0	\$16,216,945		\$0	\$16,216,945

Accounting Schedule: 06 Sponsor: Amanda McMellen Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Adjustments for Depreciation Reserve

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	Total Reserve Adjustments			\$0		\$0

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Cash Working Capital

	A	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE	¢0	45 70	22.00	40.70	0.007504	¢0
2	Purchased Water	\$0	45.70	32.00	13.70	0.037534	\$0 ¢ 100
3	Fuel and Power Chemical	\$6,640 \$0	45.70 45.70	21.60	24.10	0.066027	\$438
4 5			45.70 45.70	37.70 77.70	8.00 -32.00	0.021918 -0.087671	\$0 \$131,495-
6	Waste Disposal Labor/Base Payroll	\$1,499,873 \$582,404	45.70 45.70	11.50	-32.00 34.20	0.093699	-\$131,495 \$54,571
7	Pensions	-\$42,153	45.70	-3.00	48.70	0.133425	-\$5,624
8	OPEB	-\$42,133	45.70	-5.00 45.70	0.00	0.000000	-\$3,024 \$0
9	Group Insurance	\$83,924	45.70	10.10	35.60	0.097534	\$8,185
10	401K	\$14,200	45.70	9.20	36.50	0.100000	\$1,420
11	DCP	\$13,324	45.70	9.20	36.50	0.100000	\$1,332
12	ESPP	\$0	45.70	39.90	5.80	0.015890	\$0
13	VEBA	\$0	45.70	214.50	-168.80	-0.462466	\$0
14	Other Benefits	\$0	45.70	38.70	7.00	0.019178	\$0
15	Support Services	\$316,239	45.70	-2.20	47.90	0.131233	\$41,501
16	Contracted Services	\$23,712	45.70	48.80	-3.10	-0.008493	-\$201
17	Building Maintenance and Services	\$38,618	45.70	52.70	-7.00	-0.019178	-\$741
18	Telecommunications expense	\$14,218	45.70	32.20	13.50	0.036986	\$526
19	Postage expense	\$28,592	45.70	34.90	10.80	0.029589	\$846
20	Office Supplies and Services	\$17,649	45.70	-20.50	66.20	0.181370	\$3,201
21	Employee related expense travel and	\$9,956	45.70	48.50	-2.80	-0.007671	-\$76
	entertainment	. ,					
22	Rents	\$51,184	45.70	12.80	32.90	0.090137	\$4,614
23	Transportation	\$93,516	45.70	49.30	-3.60	-0.009863	-\$922
24	Miscellaneous Expense	\$3,096	45.70	34.10	11.60	0.031781	\$98
25	Uncollectible Expense	\$58,861	45.70	45.70	0.00	0.000000	\$0
26	Customer Accounting	\$13,234	45.70	75.90	-30.20	-0.082740	-\$1,095
27	Regulatory Expense	\$1,866	45.70	45.00	0.70	0.001918	\$4
28	Insurance Other than Group	\$73,460	45.70	-68.40	114.10	0.312603	\$22,964
29	Maintenance Supplies and Services	\$5,984	45.70	30.30	15.40	0.042192	\$252
30	PSC Assessment	\$35,062	45.70	-36.00	81.70	0.223836	\$7,848
31	Cash Vouchers	-\$123,026	45.70	40.10	5.60	0.015342	-\$1,887
32	TOTAL OPERATION AND MAINT. EXPENSE	\$2,799,805					\$5,759
33	TAXES		_				
34	Payroll Tax	\$44,801	45.70	11.50	34.20	0.093699	\$4,198
35	Property Tax	\$345,110	45.70	157.90	-112.20	-0.307397	-\$106,086
36	TOTAL TAXES	\$389,911					-\$101,888
07							¢00 400
37	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$96,129
38	TAX OFFSET FROM RATE BASE						
38 39	Federal Tax Offset	-\$28,193	45.70	35.60	10.10	0.027671	-\$780
40	State Tax Offset	-\$20,193	45.70	35.60	10.10	0.027671	-\$139
41	City Tax Offset	\$0	45.70	11.50	34.20	0.093699	-#139 \$0
42	Interest Expense Offset	\$344,291	45.70	86.20	-40.50	-0.110959	-\$38,202
43	TOTAL OFFSET FROM RATE BASE	\$311,092	-10.10	55.25		0.110000	-\$39,121
		<i>4011,00</i>					<i>400,121</i>
44	TOTAL CASH WORKING CAPITAL REQUIRED						-\$135,250

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Income Statement Detail

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	E	G	Н		J	K	L	Μ
Line	Account	=	Test Year	Test Year	 Test Year	Adjust.	Total Company	Total Company	Jurisdictional	 Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	I = K
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$4,068,040	See note (1)	See note (1)	Rev-2	See note (1)	\$4,068,040	100.00%	-\$8,308	\$4,059,732	See note (1)	See note (1)
Rev-3	522.200	Commercial	\$1,852,557			Rev-3		\$1,852,557	100.00%	-\$40,281	\$1,812,276		
Rev-4	522.300	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	522.400	Other Public Authority	\$439,075			Rev-5		\$439,075	100.00%	\$4,537	\$443,612		
Rev-6	534.000	Rents from Sewer Properties	\$2,933			Rev-6		\$2,933	100.00%	-\$2,933	\$0		
Rev-7 Rev-8	536.000	Other Sewer Revenue - Oper. Rev. TOTAL OPERATING REVENUES	\$30,959 \$6,393,564			Rev-7		\$30,959 \$6,393,564	100.00%	\$3,334 -\$43,651	\$34,293 \$6,349,913		
Nev-0		TOTAL OF LIVENING REVENUES	φ0,535,50 4					\$0,333,304		-943,031	φ0, 5 49,915		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses	\$135	\$0	\$135	E-2	\$0	\$135	100.00%	\$4,468	\$4,603	\$0	\$4,603
3	702.000	Purchased Water	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$3	\$0	\$3	E-4	\$0	\$3	100.00%	\$167	\$170	\$0	\$170
5	705.000	Rents	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$138	\$0	\$138		\$0	\$138		\$4,635	\$4,773	\$0	\$4,773
7		COLLECTION MAINT. EXPENSES											
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-9	\$0 \$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	
11		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0 \$0
40		PUMPING OPERATIONS EXPENSES											
12	720.000		¢0	¢0	¢0.	E-13	¢0.	¢0	100.00%	¢0.	¢0	¢0.	¢0.
13 14	720.000	Operation Supervision & Engineering Fuel or Power Purchased for Pumping	\$0 \$0	\$0 \$0	\$0 \$0	E-13 E-14	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
14	721.000	Pumping Labor & Expenses	\$0 \$0	\$0 \$0	\$0	E-14 E-15	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	\$0
16	724.000	Miscellaneous Expense	\$0 \$0	\$0	\$0	E-16	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	\$0
17	725.000	Rent	\$0	\$0	\$0	E-17	\$0 \$0	\$0	100.00%	\$0	\$0	\$0	\$0
18		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
10		PUMPING MAINTENANCE EXPENSES											
19 20	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	731.000	Maint of Structures & Improvements	\$0 \$0	\$0 \$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	\$0 \$0
22	732.000	Maint of Power Production Equipment	\$0 \$0	\$0 \$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	
23	1021000	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0 \$0
24		TREAT. & DISP. OPER. EXPENSE											
24 25	740.000	Operation - Supervision & Engineering	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	¢0.
25 26	740.000 741.000	Chemicals	₄₀ -\$105	\$0 \$0	-\$105	E-25 E-26	\$0	-\$105	100.00%	\$105	\$0	\$0 \$0	\$0 \$0
20	742.000	Operation Labor & Expense	\$260,867	\$259,113	\$1,754	E-20	\$0	\$260,867	100.00%	\$181,019	\$441,886	\$433,473	\$8,413
28	743.000	Miscellaneous Expenses - TDO	\$1,507,564	\$0	\$1,507,564	E-28	\$0	\$1,507,564	100.00%	\$1,625	\$1,509,189	\$0	\$1,509,189
29	744.000	Miscellaneous Expense - TDO	\$3,524	\$0	\$3,524	E-29	\$0	\$3,524	100.00%	\$3,177	\$6,701	\$0	\$6,701
30	745.000	Rents - TDO	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$6	\$6	\$0	\$6
31		TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,771,850	\$259,113	\$1,512,737	_	\$0	\$1,771,850		\$185,932	\$1,957,782	\$433,473	\$1,524,309
32		TREAT. & DISP. MAINT. EXPENSES											
33	750.000	Maint Supervision & Engineering - TDM	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	751.000	Maint of Structures & Improvements - TDM	\$0	\$0	\$0	E-34	\$0 \$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	752.000	Maint of Water Treatment Equipment	\$5,588	\$0	\$5,588	E-35	\$0	\$5,588	100.00%	-\$5,429	\$159	\$1	\$158
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$5,588	\$0	\$5,588		\$0	\$5,588		-\$5,429	\$159	\$1	\$158

Accounting Schedule: 09 Sponsor: Courtney Horton Page: 1 of 3 Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Income Statement Detail

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	E	<u>G</u>	<u>H</u>	l	J	<u>K</u>	<u>L</u>	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)			1	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	l = K
27		CUSTOMER ACCOUNTS EXPENSE											
37 38	901.000	Supervision	\$0	¢0	\$0	E-38	\$0	\$0	100.00%	¢0	\$0	\$0	¢O
	901.000 902.000	-	\$0 \$0	\$0 \$0	\$0	E-30 E-39	\$0	\$0	100.00%	\$0 \$0	\$0	\$0 \$0	\$0 \$0
39 40	902.000 903.000	Meter Reading Expenses	\$0 \$12,189	\$0 \$0	\$12,189	E-39 E-40	\$0	\$0	100.00%	\$12,355	\$0	\$0 \$0	پ و \$24,544
40	903.000 904.000	Customer Records & Collection Expenses Uncollectible Amounts	\$12,189	\$0 \$0	\$12,189	E-40 E-41	\$0	\$12,189	100.00%	-\$805	\$24,544	\$0 \$0	
41 42	904.000 905.000	Misc. Customer Accounts Expense	\$805	\$0 \$0	پهور	E-41 E-42	\$0	\$805	100.00%	\$91	\$92	\$0 \$0	\$0 \$92
42 43	905.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,995	\$0 \$0	\$12,995	C-42	\$0	\$12,995	100.00%	\$11,641	\$92	\$0 \$0	\$92 \$24,636
43		TOTAL CUSTOWER ACCOUNTS EXPENSE	φ12,555	φU	\$12,555		φ υ	\$12,995		\$11,041	\$24,030	\$ 0	\$24,050
44		CUSTOMER SERVICE EXPENSES											
45	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0 \$0
46		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
47		ADMIN. & GENERAL EXPENSES											
47 48	920.000	Admin. & General Expenses Admin. & General Salaries	\$114,294	\$114,294	\$0	E-48	\$0	\$114,294	100.00%	\$38,723	\$153,017	\$145,883	\$7,134
49	920.000 921.000	Office Supplies & Expenses	\$20,037	\$114,254	\$20,037	E-40	\$0	\$20,037	100.00%	\$30,815	\$50,852	\$145,885	\$50,852
	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0,052	\$0	\$0,052
50	923.000	Outside Services Employed	\$30,641	\$14,748	\$15,893	E-50	\$0	\$30,641	100.00%	\$309,655	\$340,296	\$128,370	\$211,926
52	923.000 924.000	Property Insurance	\$8,748	\$0	\$8,748	E-51	\$0	\$8,748	100.00%	\$64,712	\$73,460	\$120,570	\$73,460
53	925.000	Injuries & Damages	\$258	\$0	\$258	E-52	\$0	\$258	100.00%	\$160	\$418	\$0 \$0	\$418
53 54	926.000	Employee Pensions & Benefits	\$120,840	\$95,601	\$25,239	E-54	\$0	\$120,840	100.00%	-\$86,031	\$34,809	\$95,601	-\$60,792
55	920.000 927.000	Franchise Requirements	\$120,040	\$0	\$25,259	E-55	\$0	\$120,040	100.00%	\$00,031	\$04,009	\$95,001	\$00,792
56	928.000	Regulatory Commission Expenses	\$133	\$0	\$133	E-56	\$0	\$133	100.00%	\$1,733	\$1,866	\$0 \$0	\$1,866
57	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	\$0
58	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0 \$0
59	930.200	Misc. General Expenses	\$124,624	\$0	\$124,624	E-59	\$0	\$124,624	100.00%	-\$24,511	\$100,113	\$0	\$100,113
60	930.300	Research & Development Expenses	\$38	\$0	\$38	E-60	\$0	\$38	100.00%	\$942	\$980	\$0 \$0	\$980
61	931.000	Rents - AGE	\$49,328	\$0	\$49,328	E-61	\$0	\$49,328	100.00%	\$1,850	\$51,178	\$0 \$0	\$51,178
62	932.000	Maint. of General Plant	\$16	\$0	\$16	E-62	\$0	\$16	100.00%	\$5,450	\$5,466	\$0	\$5,466
63	502.000	TOTAL ADMIN. & GENERAL EXPENSES	\$468,957	\$224,643	\$244,314		\$0	\$468,957		\$343,498	\$812,455	\$369,854	\$442,601
64		DEPRECIATION EXPENSE											
65	403.000	Depreciation Expense, Dep. Exp.	\$464,953	See note (1)	See note (1)	E-65	See note (1)	\$464,953	100.00%	\$258,215	\$723,168	See note (1)	See note (1)
66		TOTAL DEPRECIATION EXPENSE	\$464,953	\$0	\$0		\$0	\$464,953		\$258,215	\$723,168	\$0	\$0
67		AMORTIZATION EXPENSE											
68	404.000	Amortization - LTD Term Plant	\$923,828	\$0	\$923,828	E-68	\$0	\$923,828	100.00%	\$10,612	\$934,440	\$0	\$934,440
69	405.000	Amortization of Reg Asset	\$12,817	\$0	\$12,817	E-69	\$0	\$12,817	100.00%	\$9,753	\$22,570	\$0	\$22,570
70	405.000	Amortization of Reg Asset AFUDC	\$1,203	\$0	\$1,203	E-70	\$0	\$1,203	100.00%	-\$1,203	\$0	\$0	\$0
71	407.000	Amortization - Property Losses	\$2,288	\$0	\$2,288	E-71	\$0	\$2,288	100.00%	-\$2,288	\$0	\$0	\$0
72		TOTAL AMORTIZATION EXPENSE	\$940,136	\$0	\$940,136		\$0	\$940,136		\$16,874	\$957,010	\$0	\$957,010
72		OTHER OPERATING EXPENSES											
73 74	408.100		¢0	¢0.	\$0	E-74	e0	\$0	100.00%	\$345,110	\$345,110	\$0	¢215 110
		Property Taxes	\$0 \$28 751	\$0 \$28,751	\$0 \$0	E-74 E-75	\$0	\$0 \$28,751	100.00%			-	\$345,110
75 76	408.100 408.100	Payroll Taxes Other Taxes	\$28,751 -\$41			E-75 E-76	\$0	\$28,751	100.00%	\$16,277	\$45,028	\$45,028	\$0
76 77	408.100 408.100	PSC Assessment	-\$41 \$1,321	\$0 \$0	-\$41 \$1,321	E-76 E-77	\$0 \$0	\$1,321	100.00%	-\$1,040 \$33,741	-\$1,081 \$35,062	\$0 \$0	-\$1,081 \$25,062
77 78	400.100	TOTAL OTHER OPERATING EXPENSE	\$1,321	\$0 \$28,751	\$1,321	//	\$0	\$1,321 \$30,031		\$394,088	\$35,062	\$45,028	\$35,062 \$379,091
79		TOTAL OPERATING EXPENSE	\$3,694,648	\$512,507	\$2,717,188		\$0	\$3,694,648		\$1,209,454	\$4,904,102	\$848,356	\$3,332,578

Accounting Schedule: 09 Sponsor: Courtney Horton Page: 2 of 3 Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Income Statement Detail

Line	<u>A</u> Account	B	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company			<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juri
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + I	Non Labor M = K
80		NET INCOME BEFORE TAXES	\$2,698,916					\$2,698,916		-\$1,253,105	\$1,445,811		
81		INCOME TAXES											
82	409.100	Current Income Taxes	-\$16,185	See note (1)	See note (1)	E-82	See note (1)	-\$16,185	100.00%	\$81,455	\$65,270	See note (1)	See note (1)
83		TOTAL INCOME TAXES	-\$16,185					-\$16,185		\$81,455	\$65,270		
84		DEFERRED INCOME TAXES											
85	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$17,024	See note (1)	See note (1)	E-85	See note (1)	\$17,024	100.00%	\$213,891	\$230,915	See note (1)	See note (1)
86	412.200	Amortization of Deferred ITC	-\$21			E-86		-\$21	100.00%	\$21	\$0		
87	0.000	Amortization of Protected Excess ADIT	\$0			E-87		\$0	100.00%	-\$7,206	-\$7,206		
88	0.000	Amortization of Unprotected Excess ADIT	\$0			E-88		\$0	100.00%	-\$65,785	-\$65,785		
89		TOTAL DEFERRED INCOME TAXES	\$17,003					\$17,003		\$140,921	\$157,924		
90		NET OPERATING INCOME	\$2,698,098		1	1	1	\$2,698,098	.1	-\$1,475,481	\$1,222,617	1	1

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

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	-\$8,308	-\$8,3
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$8,308	
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	-\$40,281	-\$40,2
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$40,281	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$4,537	\$4,5
	1. To normalize OPA. (Sarver/Horton)		\$0	\$0		\$0	\$4,537	
Rev-6	Rents from Sewer Properties	534.000	\$0	\$0	\$0	\$0	-\$2,933	-\$2,9
	1. To annualize rents. (Sarver)		\$0	\$0		\$0	-\$2,933	
Rev-7	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	\$3,334	\$3,
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$3,334	
E-2	Operation Labor & Expenses	701.000	\$0	\$0	\$0	\$0	\$4,468	\$4,4
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$1,797	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$2,671	
E-4	Miscellaneous Expenses	703.000	\$0	\$0	\$0	\$0	\$167	\$
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$183	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$16	
E-26	Chemicals	741.000	\$0	\$0	\$0	\$0	\$105	\$*
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$105	
E-27	Operation Labor & Expense	742.000	\$0	\$0	\$0	\$174,360	\$6,659	\$181,0
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$6,689	
						.		

	2. To annualize payroll. (Horton)		\$0	\$0		\$173,442	\$0	
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$89	
	4. To normalize office supplies. (Branson)		\$0	\$0		\$0	\$58	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$918	\$1	
E-28	Miscellaneous Expenses - TDO	743.000	\$0	\$0	\$0	\$0	\$1,625	\$1,625
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$1,285	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$335	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 1 of 5

<u>A</u> Income	B	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0		
E-29	Miscellaneous Expense - TDO	744.000	\$0	\$0	\$0	\$0	\$3,177	\$3,177
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$2,036	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$1,880	
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$40	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$699	
E-30	Rents - TDO	745.000	\$0	\$0	\$0	\$0	\$6	\$6
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$6	
E-35	Maint of Water Treatment Equipment	752.000	\$0	\$0	\$0	\$1	-\$5,430	-\$5,429
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$5,427	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$1	-\$3	
E-40	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	\$0	\$12,355	\$12,355
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$341	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$12,696	
E-41	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	-\$805	-\$805
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$805	
E-42	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	\$0	\$91	\$91
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$100	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$9	

E-48	Admin. & General Salaries	920.000	\$0	\$0	\$0	\$31,589	\$7,134	\$38,723
								<i>••••</i> ,- <i>-</i> •
	1. To annualize incentive compensation. (Horton)		\$0	\$0		-\$1,669	\$0	
	2. To annualize payroll. (Horton)		\$0	\$0		\$281	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$32,977	\$7,134	
E-49	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$30,815	\$30,815
	1. Adjust employee expenses. (Horton)		\$0	\$0		\$0	-\$3	
	2. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$13,312	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 2 of 5

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	4. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$1,160	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$13,788	
	7. To annualize postage expense. (Lesmes)		\$0	\$0		\$0	\$2,558	
E-51	Outside Services Employed	923.000	\$0	\$0	\$0	\$113,622	\$196,033	\$309,655
	1. Adjust outside services expense. (Horton)		\$0	\$0		\$0	\$123	
	4. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$6,761	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$113,622	\$202,671	
E-52	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$64,712	\$64,712
	1. Adjustment to annualize insurance (other than group). (Niemeier)		\$0	\$0		\$0	-\$3,520	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$68,232	
E-53	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	\$160	\$160
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$160	
E-54	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	\$0	-\$86,031	-\$86,031
	1. To annualize OPEB expense and amortize OPEB tracker. (Sarver)		\$0	\$0		\$0	-\$34,068	
	2. To annualize pension expense and amortize pension tracker. (Sarver)		\$0	\$0		\$0	-\$77,031	
	3. To annualize payroll. (Horton)		\$0	\$0		\$0	\$22,426	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$2,642	
E-56	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	\$1,733	\$1,733
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$1,733	
E-59	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$24,511	-\$24,511
	2. Adjustment to annualize transportation expense (fuel). (Niemeier)		\$0	\$0		\$0		,
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$20,523	
E-60	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$942	\$942
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$942	
E-61	Rents - AGE	931.000	\$0	\$0	\$0	\$0	\$1,850	\$1,850

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 3 of 5

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	<u>Non Labor</u> \$1,850	Total
E-62	Maint. of General Plant	932.000	\$0	\$0	\$0	\$0	\$5,450	\$5,450
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$5,450	
E-65	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$258,215	\$258,215
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$315,865	
	2. To remove capitalized depreciation. (Horton)		\$0	\$0		\$0	-\$32,006	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$25,644	
E-68	Amortization - LTD Term Plant	404.000	\$0	\$0	\$0	\$0	\$10,612	\$10,612
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$10,612	
E-69	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	\$9,753	\$9,753
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$6,111	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$3,642	
E-70	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$1,203	-\$1,203
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,203	
E-71	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	-\$2,288	-\$2,288
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$2,288	
E-74	Property Taxes	408.100	\$0	\$0	\$0	\$0	\$345,110	\$345,110
	1. Adjust property tax expense. (Horton)		\$0	\$0		\$0	\$345,074	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$36	

E-75	Payroll Taxes	408.100	\$0	\$0	\$0	\$16,277	\$0	\$16,277
	1. To annualize payroll. (Horton)		\$0	\$0		\$13,556	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$2,721	\$0	
E-76	Other Taxes	408.100	\$0	\$0	\$0	\$0	-\$1,040	-\$1,040
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,040	
E-77	PSC Assessment	408.100	\$0	\$0	\$0	\$0	\$33,741	\$33,741
					I			

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 4 of 5

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Number	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.	Number	<u>Labor</u> \$0	\$0	Totai	\$0		Total
E-82	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$81,455	\$81,455
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$791,581	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$710,126	
E-85	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	\$213,891	\$213,891
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$533,100	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$746,991	
E-86	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$21	\$21
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$568	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$547	
E-87	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$7,206	-\$7,206
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$7,206	
E-88	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$65,785	-\$65,785
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$65,785	
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$43,651	-\$43,651
		-						
	Total Operating & Maint. Expense		\$0	\$0	\$0	\$335,849	\$1,095,981	\$1,431,830

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 5 of 5

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Income Tax Calculation

	<u>A</u>	<u>B</u>	<u>C</u>	D	Ē	<u>F</u>
Line Number	Description	Percentage Rate	Test Year	6.28% Return	6.38% Return	6.48% Return
Number	Description		i edi	Netum	Ketum	Netum
1	TOTAL NET INCOME BEFORE TAXES		\$1,445,811	\$1,013,715	\$1,032,776	\$1,051,837
2	ADD TO NET INCOME BEFORE TAXES					
2 3	Book Depreciation Expense		\$723,168	\$723,168	\$723,168	\$723,168
4	Non - Deductible Expenses		\$4,401	\$4,401	\$4,401	\$4,401
5	CIAC		\$0	\$0	\$0	\$0
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$727,569	\$727,569	\$727,569	\$727,569
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.4190%	\$344,291	\$344,291	\$344,291	\$344,291
9	Tax Straight-Line Depreciation		\$621,745	\$621,745	\$621,745	\$621,745
10	Excess Tax over S/L Tax Depreciation		\$492,379	\$492,379	\$492,379	\$492,379
11	Repairs Expense		\$441,186	\$441,186	\$441,186	\$441,186
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,899,601	\$1,899,601	\$1,899,601	\$1,899,601
13	NET TAXABLE INCOME		\$273,779	-\$158,317	-\$139,256	-\$120,195
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc Fed. Inc. Tax		\$273,779	-\$158,317	-\$139,256	-\$120,195
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$9,843	-\$5,692	-\$5,006	-\$4,321
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax	04.0001	\$263,936	-\$152,625	-\$134,250	-\$115,874
19	Federal Income Tax at the Rate of	21.000%	\$55,427	-\$32,051	-\$28,193	-\$24,334
20 21	Subtract Federal Income Tax Credits Credit - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		\$55,427	-\$32,051	-\$28,193	-\$24,334
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$273,779	-\$158,317	-\$139,256	-\$120,195
25	Deduct Federal Income Tax at the Rate of	50.000%	\$27,714	-\$16,026	-\$14,097	-\$12,167
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27 28	Missouri Taxable Income - MO. Inc. Tax Subtract Missouri Income Tax Credits		\$246,065	-\$142,291	-\$125,159	-\$108,028
28 29	Test MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of	4.000%	\$9,843	-\$5,692	-\$5,006	-\$4,321
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$273,779	-\$158,317	-\$139,256	-\$120,195
33	Deduct Federal Income Tax - City Inc. Tax		\$55,427	-\$32,051	-\$28,193	-\$24,334
34	Deduct Missouri Income Tax - City Inc. Tax		\$9,843	-\$5,692	-\$5,006	-\$4,321
35	City Taxable Income		\$208,509	-\$120,574	-\$106,057	-\$91,540
36	Subtract City Income Tax Credits		* 2	AA	**	^
37 38	Test City Credit City Income Tax at the Rate of	0.000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$55,427	-\$32,051	-\$28,193	-\$24,334
41	State Income Tax		\$9,843	-\$5,692	-\$5,006	-\$4,321
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$65,270	-\$37,743	-\$33,199	-\$28,655
44	DEFERRED INCOME TAXES					•
45	Deferred Income Taxes - Def. Inc. Tax.		\$230,915	\$230,915	\$230,915	\$230,915
46	Amortization of Deferred ITC		\$0 \$7 206	\$0 \$7 206	\$0 \$7 206	\$0 \$7 206
47 48	Amortization of Protected Excess ADIT Amortization of Unprotected Excess ADIT		-\$7,206 -\$65,785	-\$7,206 -\$65,785	-\$7,206 -\$65,785	-\$7,206 -\$65,785
	-					\$157,924
49	TOTAL DEFERRED INCOME TAXES	I I	\$157,924	\$157,924	\$157,924	\$157,93

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Income Tax Calculation

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.28%	6.38%	6.48%
Number	Description	Rate	Year	Return	Return	Return
50	TOTAL INCOME TAX		\$223,194	\$120,181	\$124,725	\$129,269

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Revenue Requirement

Line	A	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	6.28% Return	6.38% Return	6.48% Return
Inditibel	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$42,200,522	\$42,200,522	\$42,200,522
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$2,649,349	\$2,692,393	\$2,735,438
4	Net Income Available	\$1,443,268	\$1,443,268	\$1,443,268
5	Additional Net Income Required	\$1,206,081	\$1,249,125	\$1,292,170
6	Income Tax Requirement			
7	Required Current Income Tax	\$193,061	\$206,535	\$220,009
8	Current Income Tax Available	-\$184,475	-\$184,475	-\$184,475
9	Additional Current Tax Required	\$377,536	\$391,010	\$404,484
10	Revenue Requirement	\$1,583,617	\$1,640,135	\$1,696,654
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$1,639,492	\$1,639,492	\$1,639,492
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$3,223,109	\$3,279,627	\$3,336,146

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$83,049,320
2	Less Accumulated Depreciation Reserve		\$23,092,011
3	Net Plant In Service		\$59,957,309
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$104,268
6	Contributions in Aid of Construction Amortization		\$5,272,998
7	Materials & Supplies		\$30,574
8	Prepayments		\$38,241
9	Prepaid Pension Asset		\$369,550
10	TOTAL ADD TO NET PLANT IN SERVICE		\$5,815,631
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-2.7671%	-\$4,853
13	State Tax Offset	-2.7671%	-\$862
14	City Tax Offset	-9.3699%	\$0
15	Interest Expense Offset	11.0959%	\$113,270
16	Contributions in Aid of Construction		\$12,327,356
17	Customer Advances		\$23,265
18	Accumulated Deferred Income Taxes		\$10,783,604
19	TCJA EADIT Tracker		\$1,840
20	OPEB Tracker		\$152,261
21	Pension Tracker		\$176,537
22	TOTAL SUBTRACT FROM NET PLANT		\$23,572,418
23	Total Rate Base	и Ш =	\$42,200,522

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>	<u>H</u>	Ī
Line	Account #		Total	Adjust.	.	•		Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$10,195	P-2	\$0	\$10,195	100.00%	\$0	\$10,195
3	302.000	Franchises & Consents	\$5,562	P-3	\$0	\$5,562	100.00%	\$0	\$5,562
4	303.000	Miscellaneous Intangible Plant Studies	\$758	P-4	\$0	\$758	100.00%	\$0	\$758
5		TOTAL PLANT INTANGIBLE	\$16,515		\$0	\$16,515		\$0	\$16,515
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures &	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
		Improvements							
9	332.000	Water Treatment Equipment	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures &	\$4,883	P-14	\$0	\$4,883	100.00%	\$0	\$4,883
		Impr	. ,			. ,			
15	342.000	Distribution Reservoirs & Standpipes	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	343.000	Transmission & Distribution Mains	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	344.000	Fire Mains	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	345.000	Services	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	346.000	Meters	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	347.000	Meter Installation	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	348.000	Hydrants	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	349.000	Other Transmission & Distribution Plant	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	\$4,883		\$0	\$4,883		\$0	\$4,883
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$117,550	P-25	\$0	\$117,550	100.00%	\$0	\$117,550
26	351.000	Structures & Improvements	\$3,855,265	P-26	\$0	\$3,855,265	100.00%	\$0	\$3,855,265
27	352.100	Collection Sewers - Force	\$8,234,268	P-27	\$0	\$8,234,268	100.00%	\$0	\$8,234,268
28	352.200	Collection Sewers - Gravity	\$20,459,611	P-28	\$0	\$20,459,611	100.00%	\$0	\$20,459,611
29	353.000	Services to Customers	\$3,138,572	P-29	\$0	\$3,138,572	100.00%	\$0	\$3,138,572
30	354.000	Flow Measuring Devices	\$582,365	P-30	\$0	\$582,365	100.00%	\$0	\$582,365
31	356.000	Other Collection Plant Facilities	\$129,668	P-31	\$0	\$129,668	100.00%	\$0	\$129,668
32		TOTAL COLLECTION PLANT	\$36,517,299		\$0	\$36,517,299		\$0	\$36,517,299
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$152,298	P-34	\$0	\$152,298	100.00%	\$0	\$152,298
35	361.000	Structures & Improvements	\$3,355,468	P-35	\$0	\$3,355,468	100.00%	\$0	\$3,355,468
36	362.000	Receiving Wells	\$769,568	P-36	\$0	\$769,568	100.00%	\$0	\$769,568
37	363.000	Electric Pumping Equipment	\$5,148,443	P-37	\$0	\$5,148,443	100.00%	\$0	\$5,148,443
38	365.000	Other Pumping Equipment	\$1,560,428	P-38	\$0	\$1,560,428	100.00%	\$0	\$1,560,428
39		TOTAL SYSTEM PUMPING PLANT	\$10,986,205		\$0	\$10,986,205		\$0	\$10,986,205
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$803,046	P-41	\$0	\$803,046	100.00%	\$0	\$803,046
42	371.000	Structures & Improvements	\$9,329,295	P-42	\$0	\$9,329,295	100.00%	\$0	\$9,329,295
43	372.000	Treatment and Disposal Plant Equipment	\$16,670,226	P-43	\$0	\$16,670,226	100.00%	\$0	\$16,670,226
44	373.000	Plant Sewers	\$1,487,575	P-44	\$0	\$1,487,575	100.00%	\$0	\$1,487,575
45	374.000	Outfall Sewer Lines	\$382,503	P-45	\$0	\$382,503	100.00%	\$0	\$382,503
46		TOTAL TREATMENT & DISPOSAL PLANT	\$28,672,645		\$0	\$28,672,645		\$0	\$28,672,645
47		INCENTIVE COMPENSATION							
		CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
43		CAPITALIZATION	<u>م</u> و		φU	Φ 0		φυ	φŪ
50		GENERAL PLANT							
	1	General Land & Land Rights	\$230,457	P-51	\$0	\$230,457	100.00%	\$0	\$230,457

Accounting Schedule: 03 Sponsor: Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Plant In Service

	<u>A</u>	B	<u>C</u>	D	<u>E</u>	F	G	H	
Line	Account #	-	Total	Adjust.	-	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
52	390.000	Stores Shops Equipment Structures	\$1,350,923	P-52	\$0	\$1,350,923	100.00%	\$0	\$1,350,923
53	390.100	Office Structures	\$658	P-53	\$0	\$658	100.00%	\$0	\$658
54	390.200	General Structures - HVAC	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	390.300	Miscellaneous Structures	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	390.900	Structures & Improvements - Leasehold	\$1,202	P-56	\$0	\$1,202	100.00%	\$0	\$1,202
57	391.000	Office Furniture and Equipment	\$28,010	P-57	\$0	\$28,010	100.00%	\$0	\$28,010
58	391.100	Computers & Peripheral Equipment	\$90,615	P-58	\$0	\$90,615	100.00%	\$0	\$90,615
59	391.200	Computer Hardware & Software	\$187,370	P-59	\$0	\$187,370	100.00%	\$0	\$187,370
60	391.250	Computer Software	\$1,316,027	P-60	\$0	\$1,316,027	100.00%	\$0	\$1,316,027
61	391.300	Other Office Equipment	\$650	P-61	\$0	\$650	100.00%	\$0	\$650
62	391.400	BTS Initial Investment	\$1,101,560	P-62	\$0	\$1,101,560	100.00%	\$0	\$1,101,560
63	392.000	Transportation Equipment	\$769,263	P-63	\$0	\$769,263	100.00%	\$0	\$769,263
64	392.100	Transportation Equipment - Light Trucks	\$70,284	P-64	\$0	\$70,284	100.00%	\$0	\$70,284
65	392.200	Transportation Equipment - Heavy Trucks	\$2,480	P-65	\$0	\$2,480	100.00%	\$0	\$2,480
66	392.300	Transportation Equipment - Cars	\$33,538	P-66	\$0	\$33,538	100.00%	\$0	\$33,538
67	392.400	Transportation Equipment - Other	\$62,303	P-67	\$0	\$62,303	100.00%	\$0	\$62,303
68	393.000	Store Equipment	\$25,405	P-68	\$0	\$25,405	100.00%	\$0	\$25,405
69	394.000	Tools, Shop, & Garage Equipment	\$435,808	P-69	\$0	\$435,808	100.00%	\$0	\$435,808
70	395.000	Laboratory Equipment	\$148,884	P-70	\$0	\$148,884	100.00%	\$0	\$148,884
71	396.000	Power Operated Equipment	\$161,800	P-71	\$0	\$161,800	100.00%	\$0	\$161,800
72	397.000	Communication Equipment	\$621,161	P-72	\$0	\$621,161	100.00%	\$0	\$621,161
73	397.100	Communication Equipment (non telephone)	\$10,445	P-73	\$0	\$10,445	100.00%	\$0	\$10,445
74	397.200	Telephone Equipment	\$3,019	P-74	\$0	\$3,019	100.00%	\$0	\$3,019
75	398.000	Miscellaneous Equipment	\$89,017	P-75	\$0	\$89,017	100.00%	\$0	\$89,017
76	399.000	Other Tangible Property	\$110,894	P-76	\$0	\$110,894	100.00%	\$0	\$110,894
77		TOTAL GENERAL PLANT	\$6,851,773		\$0	\$6,851,773		\$0	\$6,851,773
78		TOTAL PLANT IN SERVICE	\$83,049,320		\$0	\$83,049,320		\$0	\$83,049,320

Accounting Schedule: 03 Sponsor: Amanda McMellen Page: 2 of 2

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments			\$0	-	\$0

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Depreciation Expense

	A	<u>B</u>	<u>C</u>	D	<u> </u>	<u> </u>	G
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$10,195	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$5,562	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant Studies	\$758	0.00%	\$0	0	0.00%
5		TOTAL PLANT INTANGIBLE	\$16,515		\$0		
6		WATER TREATMENT PLANT					
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0	0	0.00%
8	331.000	Water Treatment Structures &	\$0	2.34%	\$0	80	-15.00%
		Improvements			A -		
9	332.000	Water Treatment Equipment	\$0	2.18%	\$0 \$0	48	-20.00%
10	333.000	Water Treatment - Other	\$0	3.33%	<u>\$0</u>	30	0.00%
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		
12		TRANSMISSION & DISTRIBUTION					
12	340.000	Transmission & Distribution Land	\$0	0.00%	\$0	0	0.00%
14	341.000	Transmission & Distribution Structures &	\$4,883	1.49%	\$73	55	-20.00%
14	041.000	Impr	φ-1,000	1.4070	ψισ	00	20.0070
15	342.000	Distribution Reservoirs & Standpipes	\$0	1.70%	\$0	65	-25.00%
16	343.000	Transmission & Distribution Mains	\$0	1.39%	\$0	90	-30.00%
17	344.000	Fire Mains	\$0	1.56%	\$0	85	-30.00%
18	345.000	Services	\$0	2.92%	\$0	65	-100.00%
19	346.000	Meters	\$0	2.40%	\$0	42	-10.00%
20	347.000	Meter Installation	\$0	2.40%	\$0	42	-10.00%
21	348.000	Hydrants	\$0	1.85%	\$0	65	-30.00%
22	349.000	Other Transmission & Distribution Plant	\$0	2.96%	\$0	50	0.00%
23		TOTAL TRANSMISSION & DISTRIBUTION	\$4,883		\$73		
24		COLLECTION PLANT					
25	350.000	Land & Land Rights	\$117,550	0.00%	\$0	0	0.00%
26	351.000	Structures & Improvements	\$3,855,265	2.03%	\$78,262	50	-5.00%
27	352.100	Collection Sewers - Force	\$8,234,268	1.64%	\$135,042	60	-10.00%
28	352.200	Collection Sewers - Gravity	\$20,459,611	1.58%	\$323,262	70	-20.00%
29	353.000	Services to Customers	\$3,138,572	2.87%	\$90,077	55	-40.00%
30	354.000	Flow Measuring Devices	\$582,365	3.38%	\$19,684	25	0.00%
31	356.000	Other Collection Plant Facilities	\$129,668	3.15%	\$4,085	50	0.00%
32		TOTAL COLLECTION PLANT	\$36,517,299		\$650,412		
33		SYSTEM PUMPING PLANT					
34	360.000	Land & Land Rights	\$152,298	0.00%	\$0	0	0.00%
35	361.000	Structures & Improvements	\$3,355,468	2.17%	\$72,814	45	0.00%
36	362.000	Receiving Wells	\$769,568	2.87%	\$22,087	30	0.00%
37	363.000	Electric Pumping Equipment	\$5,148,443	4.31%	\$221,898	15	-5.00%
38	365.000	Other Pumping Equipment	\$1,560,428	4.31%	\$67,254	15	-5.00%
39		TOTAL SYSTEM PUMPING PLANT	\$10,986,205		\$384,053		
40		TREATMENT & DISPOSAL PLANT					
41	370.000	Land & Land Rights	\$803,046	0.00%	\$0	0	0.00%
42	371.000	Structures & Improvements	\$9,329,295	1.43%	\$133,409	60	-5.00%
43	372.000	Treatment and Disposal Plant Equipment	\$16,670,226	3.97%	\$661,808	30	-20.00%
44	373.000	Plant Sewers	\$1,487,575	1.60%	\$23,801	50	0.00%
45	374.000	Outfall Sewer Lines	\$382,503	3.04%	\$11,628	35	0.00%
45 46		TOTAL TREATMENT & DISPOSAL PLANT	\$28,672,645		\$830,646		

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Depreciation Expense

Line	<u>A</u> Account	B	<u>C</u> MO Adjusted	Depression	<u>E</u>	<u>F</u>	<u>G</u>
Line		Diant Associat Description	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
47		INCENTIVE COMPENSATION					
		CAPITALIZATION					
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
10			Ψ υ	010070	ΨŬ	Ū	
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
50		GENERAL PLANT					
51	389.000	General Land & Land Rights	\$230,457	0.00%	\$0	0	0.00%
52	390.000	Stores Shops Equipment Structures	\$1,350,923	3.11%	\$42,014	35	-5.00%
53	390.100	Office Structures	\$658	2.09%	\$14	47	-20.00%
54	390.200	General Structures - HVAC	\$0	2.09%	\$0	0	0.00%
55	390.300	Miscellaneous Structures	\$0	3.72%	\$0	55	-20.00%
56	390.900	Structures & Improvements - Leasehold	\$1,202	5.00%	\$60	20	0.00%
57	391.000	Office Furniture and Equipment	\$28,010	5.00%	\$1,401	20	0.00%
58	391.100	Computers & Peripheral Equipment	\$90,615	20.00%	\$18,123	5	0.00%
59	391.200	Computer Hardware & Software	\$187,370	20.00%	\$37,474	5	0.00%
60	391.250	Computer Software	\$1,316,027	5.00%	\$65,801	20	0.00%
61	391.300	Other Office Equipment	\$650	6.67%	\$43	15	0.00%
62	391.400	BTS Initial Investment	\$1,101,560	5.00%	\$55,078	20	0.00%
63	392.000	Transportation Equipment	\$769,263	3.45%	\$26,540	10	5.00%
64	392.100	Transportation Equipment - Light Trucks	\$70,284	3.45%	\$2,425	10	5.00%
65	392.200	Transportation Equipment - Heavy Trucks	\$2,480	3.45%	\$86	10	5.00%
66	392.300	Transportation Equipment - Cars	\$33,538	3.45%	\$1,157	10	5.00%
67	392.400	Transportation Equipment - Other	\$62,303	3.45%	\$2,149	10	5.00%
68	393.000	Store Equipment	\$25,405	4.00%	\$1,016	25	0.00%
69	394.000	Tools, Shop, & Garage Equipment	\$435,808	5.00%	\$21,790	20	0.00%
70	395.000	Laboratory Equipment	\$148,884	6.67%	\$9,931	15	0.00%
71	396.000	Power Operated Equipment	\$161,800	7.71%	\$12,475	15	0.00%
72	397.000	Communication Equipment	\$621,161	6.67%	\$41,431	0	0.00%
73	397.100	Communication Equipment (non telephone)	\$10,445	6.67%	\$697	15	0.00%
74	397.200	Telephone Equipment	\$3,019	6.67%	\$201	15	0.00%
75	398.000	Miscellaneous Equipment	\$89,017	6.43%	\$5,724	15	0.00%
76	399.000	Other Tangible Property	\$110,894	0.00%	\$0	30	0.00%
77		TOTAL GENERAL PLANT	\$6,851,773		\$345,630		
78		Total Depreciation	\$83,049,320		\$2,210,814		

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

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Accumulated Depreciation Reserve

	A	<u>B</u>	<u><u>C</u></u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	l
Line	Account		Total	Adjust.	• • • • •	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises & Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,787	R-4	\$0	\$1,787	100.00%	\$0	\$1,787
5		TOTAL PLANT INTANGIBLE	\$1,787		\$0	\$1,787		\$0	\$1,787
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures &	\$3	R-8	\$0	\$3	100.00%	\$0	\$3
•		Improvements	* 0		* •	* 0	400.000/	* 0	
9	332.000	Water Treatment Equipment	\$6	R-9	\$0 \$0	\$6	100.00%	\$0	\$6
10 11	333.000	Water Treatment - Other TOTAL WATER TREATMENT PLANT	\$0 \$9	R-10	\$0 \$0	\$0 \$9	100.00%	\$0 \$0	\$0 \$9
11		TOTAL WATER TREATMENT PLANT	2 9		¢0	Ф Э		۵ 0	\$9
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures &	\$689	R-14	\$0	\$689	100.00%	\$0	\$689
15	342.000	Impr Distribution Reservoirs & Standpipes	-\$817	R-15	\$0	-\$817	100.00%	\$0	-\$817
16	343.000	Transmission & Distribution Mains	-\$501	R-16	\$0	-\$501	100.00%	\$0	-\$501
17	344.000	Fire Mains	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	345.000	Services	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	346.000	Meters	-\$14	R-19	\$0	-\$14	100.00%	\$0	-\$14
20	347.000	Meter Installation	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	348.000	Hydrants	\$3	R-21	\$0	\$3	100.00%	\$0	\$3
22	349.000	Other Transmission & Distribution Plant	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	-\$640		\$0	-\$640		\$0	-\$640
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	351.000	Structures & Improvements	\$1,588,802	R-26	\$0	\$1,588,802	100.00%	\$0	\$1,588,802
27	352.100	Collection Sewers - Force	\$2,729,703	R-27	\$0	\$2,729,703	100.00%	\$0	\$2,729,703
28	352.200	Collection Sewers - Gravity	\$3,463,291	R-28	\$0	\$3,463,291	100.00%	\$0	\$3,463,291
29	353.000	Services to Customers	\$466,348	R-29	\$0	\$466,348	100.00%	\$0	\$466,348
30	354.000	Flow Measuring Devices	\$378,654	R-30	\$0	\$378,654	100.00%	\$0	\$378,654
31	356.000	Other Collection Plant Facilities	\$8,003	R-31	\$0	\$8,003	100.00%	\$0	\$8,003
32		TOTAL COLLECTION PLANT	\$8,634,801		\$0	\$8,634,801		\$0	\$8,634,801
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$27	R-34	-\$27	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	\$493,415	R-35	\$0	\$493,415	100.00%	\$0	\$493,415
36	362.000	Receiving Wells	\$429,362	R-36	\$0	\$429,362	100.00%	\$0	\$429,362
37	363.000	Electric Pumping Equipment	\$2,276,589	R-37	\$0	\$2,276,589	100.00%	\$0	\$2,276,589
38	365.000	Other Pumping Equipment	\$1,328,101	R-38	\$0	\$1,328,101	100.00%	\$0	\$1,328,101
39		TOTAL SYSTEM PUMPING PLANT	\$4,527,494		-\$27	\$4,527,467		\$0	\$4,527,467
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	371.000	Structures & Improvements	\$1,695,946	R-42	\$0	\$1,695,946	100.00%	\$0	\$1,695,946
43	372.000	Treatment and Disposal Plant Equipment	\$5,227,467	R-43	\$0	\$5,227,467	100.00%	\$0	\$5,227,467
44	373.000	Plant Sewers	\$361,500	R-44	\$0	\$361,500	100.00%	\$0	\$361,500
45 46	374.000	Outfall Sewer Lines TOTAL TREATMENT & DISPOSAL PLANT	\$35,901	R-45	\$0 \$0	\$35,901 \$7,320,814	100.00%	\$0 \$0	\$35,901 \$7,320,814
40		TOTAL TREATMENT & DISPOSAL PLANT	\$7,320,814		\$ 0	\$7,320,814		Φ 0	\$7,320,814
47		INCENTIVE COMPENSATION							
48		CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
		Stores Shops Equipment Structures	\$450 005	R-52	\$0	\$152,985	100.00%	\$0	\$152,985

Accounting Schedule: 06 Sponsor: Amanda McMellen Page: 1 of 2 Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	G	<u>H</u>	l
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
53	390.100	Office Structures	-\$6,033	R-53	\$0	-\$6,033	100.00%	\$0	-\$6,033
54	390.200	General Structures - HVAC	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	390.300	Miscellaneous Structures	\$61	R-55	\$0	\$61	100.00%	\$0	\$61
56	390.900	Structures & Improvements - Leasehold	\$244	R-56	\$0	\$244	100.00%	\$0	\$244
57	391.000	Office Furniture and Equipment	\$27,944	R-57	\$0	\$27,944	100.00%	\$0	\$27,944
58	391.100	Computers & Peripheral Equipment	\$58,937	R-58	\$0	\$58,937	100.00%	\$0	\$58,937
59	391.200	Computer Hardware & Software	\$259,082	R-59	\$0	\$259,082	100.00%	\$0	\$259,082
60	391.250	Computer Software	\$525,059	R-60	\$0	\$525,059	100.00%	\$0	\$525,059
61	391.300	Other Office Equipment	-\$163	R-61	\$0	-\$163	100.00%	\$0	-\$163
62	391.400	BTS Initial Investment	\$805,810	R-62	\$0	\$805,810	100.00%	\$0	\$805,810
63	392.000	Transportation Equipment	\$404,405	R-63	\$0	\$404,405	100.00%	\$0	\$404,405
64	392.100	Transportation Equipment - Light Trucks	\$20,447	R-64	\$0	\$20,447	100.00%	\$0	\$20,447
65	392.200	Transportation Equipment - Heavy Trucks	\$3,121	R-65	\$0	\$3,121	100.00%	\$0	\$3,121
66	392.300	Transportation Equipment - Cars	\$25,678	R-66	\$0	\$25,678	100.00%	\$0	\$25,678
67	392.400	Transportation Equipment - Other	\$17,356	R-67	\$0	\$17,356	100.00%	\$0	\$17,356
68	393.000	Store Equipment	\$27,914	R-68	\$0	\$27,914	100.00%	\$0	\$27,914
69	394.000	Tools, Shop, & Garage Equipment	\$115,529	R-69	\$0	\$115,529	100.00%	\$0	\$115,529
70	395.000	Laboratory Equipment	\$47,398	R-70	\$0	\$47,398	100.00%	\$0	\$47,398
71	396.000	Power Operated Equipment	\$2,579	R-71	\$0	\$2,579	100.00%	\$0	\$2,579
72	397.000	Communication Equipment	\$85,637	R-72	\$0	\$85,637	100.00%	\$0	\$85,637
73	397.100	Communication Equipment (non telephone)	\$676	R-73	\$0	\$676	100.00%	\$0	\$676
74	397.200	Telephone Equipment	\$802	R-74	\$0	\$802	100.00%	\$0	\$802
75	398.000	Miscellaneous Equipment	\$10,068	R-75	\$0	\$10,068	100.00%	\$0	\$10,068
76	399.000	Other Tangible Property	\$22,237	R-76	\$0	\$22,237	100.00%	\$0	\$22,237
77		TOTAL GENERAL PLANT	\$2,607,773		\$0	\$2,607,773		\$0	\$2,607,773
78		TOTAL DEPRECIATION RESERVE	\$23,092,038		-\$27	\$23,092,011		\$0	\$23,092,011

Accounting Schedule: 06 Sponsor: Amanda McMellen Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Adjustments for Depreciation Reserve

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-34	Land & Land Rights	360.000		-\$27		\$0
	1. To remove reserve associated with land.		-\$27		\$0	
	Total Reserve Adjustments	II		-\$27		\$0

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Cash Working Capital

3 Fuel and Power \$404,820 45.70 21.60 24.10 0.06600 4 Chemical \$47,726 45.70 37.70 8.00 0.0219 5 Waste Disposal \$126,754 45.70 77.70 -32.00 -0.0876 6 Labor/Base Payroll \$78,828 45.70 11.50 34.20 0.0336 7 Pensions -\$78,828 45.70 10.10 35.60 0.0000 9 Group Insurance \$157,941 45.70 10.10 35.60 0.1000 11 DCP \$9,425 45.70 9.20 36.50 0.1000 12 ESPP \$0 45.70 39.90 5.80 0.0158 13 VEBA \$0 45.70 38.70 7.00 0.0191 15 Support services \$163,715 45.70 38.70 7.00 0.0191 15 Support services \$168,713 45.70 34.80 3.10 0.0089		A	<u>B</u>	<u><u>c</u></u>	<u>D</u>	Ē	<u> </u>	G
1 OPERATION AND MAINT. EXPENSE 2 0 1 0 2 Purchased Water \$0 45.70 32.00 13.70 0.0375 3 Fuel and Power \$404,820 45.70 32.00 13.70 0.00219 5 Waste Disposal \$126,754 45.70 77.70 -32.00 -0.876 6 Labor/Base Payroll \$785,320 45.70 11.50 34.20 0.0936 7 Pensions -\$78,628 45.70 10.01 35.60 0.00975 0 401K \$22,403 45.70 9.20 36.50 0.1000 1 DCP \$9,425 45.70 32.00 -0.4624 40 041K \$22,403 45.70 32.00 0.0163 1 DCP \$9,425 45.70 32.00 0.0163 1 DCP \$9,4570 32.00 1.350 0.0153 1 DCP \$0 45.70 32.00 1.001 <td< td=""><td></td><td>Description</td><td></td><td></td><td>•</td><td></td><td></td><td>CWC Req B x F</td></td<>		Description			•			CWC Req B x F
2 Purchased Water \$0 45.70 32.00 13.70 0.0375 3 Fuel and Power \$404,820 45.70 32.00 13.70 0.0365 4 Chemical \$47,726 45.70 21.60 24.10 0.0660 4 Chemical \$126,754 45.70 77.70 32.00 -0.0876 6 Labor/Base Payroll \$78,523 45.70 77.70 32.00 -0.0876 7 Pensions -578,828 45.70 3.00 48.70 0.133 8 OPEB -\$38,576 45.70 3.00 48.70 0.133 9 Group Insurance \$157,941 45.70 3.00 6.50 0.1000 10 401K \$22,403 45.70 32.00 5.60 0.1000 12 ESPP \$0 45.70 38.70 7.00 0.0111 12 ESP \$0 45.70 38.70 7.00 0.0131 15 Su	Indiliber	Description	Auj. Expenses	Lay	Lay	C-D		
3 Fuel and Power \$404,820 45.70 21.60 24.10 0.0666 4 Chemical \$47,726 45.70 37.70 8.00 0.0219 5 Waste Disposal \$126,754 45.70 17.70 32.00 -0.0876 6 Labor/Base Payroll \$78,828 45.70 11.50 34.20 0.0936 7 Pensions -578,828 45.70 10.00 0.000 0.0000 9 Group Insurance \$157,941 45.70 10.10 35.60 0.01000 10 DCP \$9,425 45.70 9.20 36.50 0.1000 11 DCP \$9,425 45.70 39.90 5.80 0.1188 3 VEBA \$0 45.70 32.00 -168.80 -0.4624 13 VEBA \$0 45.70 32.70 7.00 0.1312 16 Contracted Services \$126,473 45.70 32.20 13.50 0.0369 1	1	OPERATION AND MAINT. EXPENSE						
3 Fuel and Power \$404,820 45.70 21.60 24.10 0.0666 4 Chemical \$47,726 45.70 37.70 8.00 0.0219 5 Waste Disposal \$126,754 45.70 17.70 32.00 -0.0876 6 Labor/Base Payroll \$78,828 45.70 11.50 34.20 0.0936 7 Pensions -578,828 45.70 10.00 0.000 0.0000 9 Group Insurance \$157,941 45.70 10.10 35.60 0.01000 10 DCP \$9,425 45.70 9.20 36.50 0.1000 11 DCP \$9,425 45.70 39.90 5.80 0.1188 3 VEBA \$0 45.70 32.00 -168.80 -0.4624 13 VEBA \$0 45.70 32.70 7.00 0.1312 16 Contracted Services \$126,473 45.70 32.20 13.50 0.0369 1	2		\$0	45.70	32.00	13.70	0.037534	\$0
5 Waste Disposal \$120,754 45.70 77.70 -32.00 -0.0876 6 Labor/Base Payroll \$785,320 45.70 11.50 34.20 0.0936 7 Pensions -578,828 45.70 45.70 0.00 0.0000 9 Group Insurance \$157,941 45.70 9.20 36.50 0.0975 10 401K \$22,403 45.70 9.20 36.50 0.1000 12 ESPP \$0 45.70 39.90 5.80 0.0158 13 VEBA \$0 45.70 36.70 7.00 0.0191 15 Support services \$638,142 45.70 32.20 13.50 0.0008 16 Contracted Services \$126,473 45.70 32.00 7.00 0.0131 17 Building Maintenance and Services \$126,473 45.70 32.20 13.50 0.0036 16 Contracted Services \$126,473 45.70 32.20 10.80 <		Fuel and Power	\$404,820	45.70	21.60	24.10	0.066027	\$26,729
6 Labor/Base Payroll \$78,5320 45.70 11.50 34.20 0.0936 7 Pensions -\$78,628 45.70 -3.00 46.70 0.1334 8 OPEB -\$38,576 45.70 10.10 35.60 0.0000 9 Group Insurance \$157,941 45.70 10.10 35.60 0.1000 11 DCP \$9,425 45.70 9.20 36.50 0.1000 12 ESPP \$0 45.70 39.90 5.80 0.0158 13 VEBA \$0 45.70 38.70 2.20 47.90 0.1312 16 Contracted Services \$126,473 45.70 32.20 13.50 0.0369 17 Building Maintenance and Services \$169,715 45.70 32.20 13.50 0.0369 18 Telecommunications expense \$52,458 45.70 32.20 13.50 0.0369 19 Postage expense \$543,730 45.70 12.80 32.	4	Chemical	\$47,726	45.70	37.70	8.00	0.021918	\$1,046
7 Pensions -\$78,828 45.70 -3.00 48.70 0.1334 8 OPEB -\$38,576 45.70 45.70 0.00 0.0000 9 Group Insurance \$\$157,941 45.70 10.10 35.60 0.0000 10 401K \$\$22,403 45.70 9.20 36.50 0.1000 12 ESPP \$0 45.70 39.90 5.80 0.0158 13 VEBA \$0 45.70 38.70 -2.0 47.90 0.1312 15 Support services \$169,715 45.70 32.20 47.90 0.1312 16 Contracted Services \$169,715 45.70 32.20 47.90 0.1312 18 Telecommunications expense \$52,458 45.70 32.20 13.50 0.0369 19 Postage expense \$43,730 45.70 34.90 10.80 0.0225 20 Office Supplies and Services \$18,229 45.70 12.80 32.90 <td>5</td> <td>Waste Disposal</td> <td>\$126,754</td> <td>45.70</td> <td>77.70</td> <td>-32.00</td> <td>-0.087671</td> <td>-\$11,113</td>	5	Waste Disposal	\$126,754	45.70	77.70	-32.00	-0.087671	-\$11,113
8 OPEB -\$38,576 45.70 45.70 0.00 0.0000 9 Group Insurance \$157,941 45.70 10.10 35.60 0.0075 10 401K \$22,403 45.70 9.20 36.50 0.1000 11 DCP \$9,425 45.70 9.20 36.50 0.1000 12 ESPP \$0 45.70 39.90 5.80 0.0133 13 VEBA \$0 45.70 38.70 7.00 0.0191 15 Support services \$126,473 45.70 48.80 -3.10 -0.084 17 Building Maintenance and Services \$126,473 45.70 34.90 10.80 0.0295 20 Office Supplies and Services \$126,473 45.70 34.90 10.80 0.0295 20 Office Supplies and Services \$126,473 45.70 34.90 10.80 0.0295 20 Office Supplies and Services \$12,457 45.70 34.90 10.80 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.093699</td> <td>\$73,584</td>							0.093699	\$73,584
9 Group Insurance \$157,941 45.70 10.10 35.60 0.0975 10 401K \$22,403 45.70 9.20 36.50 0.1000 11 DCP \$9,425 45.70 9.20 36.50 0.1000 12 ESPP \$0 45.70 39.90 5.80 0.0158 13 VEBA \$0 45.70 32.0 7.00 0.0191 15 Support services \$638,142 45.70 2.20 47.90 0.1312 16 Contracted Services \$126,473 45.70 2.20 47.90 0.0131 18 Telecommunications expense \$52,458 45.70 32.20 13.50 0.0369 19 Postage expense \$43,730 45.70 34.90 10.80 0.0295 20 Office Supplies and Services \$18,229 45.70 2.80 -0.0076 21 Rents \$9,849 45.70 34.90 10.80 0.0295 <td< td=""><td></td><td></td><td>. ,</td><td></td><td></td><td></td><td>0.133425</td><td>-\$10,518</td></td<>			. ,				0.133425	-\$10,518
10 401K \$22,403 45.70 9.20 36.50 0.1000 11 DCP \$9,425 45.70 9.20 36.50 0.1000 12 ESPP \$0 45.70 9.20 36.50 0.1000 12 ESPP \$0 45.70 9.20 36.50 0.1000 12 ESPP \$0 45.70 38.70 7.00 0.0138 13 VEBA \$0 45.70 38.70 7.00 0.0131 15 Support services \$126,473 45.70 48.80 -3.10 -0.0084 16 Contracted Services \$126,473 45.70 32.20 13.50 0.0369 17 Building Maintenance and Services \$189,715 45.70 32.20 13.50 0.0369 18 Telecommunications expense \$\$2,458 45.70 32.20 13.80 0.00295 20 Office Supplies and Services \$18,229 45.70 48.50 -2.80 -0.0076 21 Rents \$9,849 45.70 12.80 32.90							0.000000	\$0
11 DCP \$9,425 45.70 9.20 36.50 0.1000 12 ESPP \$0 45.70 39.90 5.80 0.0158 13 VEBA \$0 45.70 38.70 7.00 0.0191 15 Support services \$638,142 45.70 32.70 7.00 0.0191 16 Contracted Services \$126,473 45.70 32.20 47.90 0.1312 16 Contracted Services \$126,473 45.70 32.20 13.50 0.0084 17 Building Maintenance and Services \$18,29 45.70 32.20 13.50 0.0369 18 Telecommunications expense \$43,730 45.70 32.20 13.80 0.0295 20 Office Supplies and Services \$18,229 45.70 -2.80 -0.0076 18 Imployee related expense travel and entertainment \$32,400 0.48.50 -2.80 -0.0076 21 Rents \$9,849 45.70 12.80 32.90		•					0.097534	\$15,405
12 ESPP \$0 45.70 39.90 5.80 0.0158 13 VEBA \$0 45.70 214.50 -168.80 -0.4624 14 Other Benefits \$0 45.70 38.70 7.00 0.0191 15 Support services \$638,142 45.70 38.70 7.00 0.0191 16 Contracted Services \$126,473 45.70 32.20 47.90 0.0131 18 Telecommunications expense \$\$22,458 45.70 32.20 13.50 0.0089 19 Postage expense \$43,730 45.70 32.20 13.50 0.00395 20 Office Supplies and Services \$18,229 45.70 32.20 0.0131 21 Employee related expense travel and entertainment \$32,205 45.70 12.80 32.90 0.0091 22 Rents \$9,849 45.70 45.70 49.30 -3.60 -0.0037 21 Iransportation \$87,481 45.70 45.							0.100000	\$2,240
13 VEBA \$0 45.70 214.50 -168.80 -0.4624 14 Other Benefits \$0 45.70 38.70 7.00 0.01911 15 Support services \$126,473 45.70 38.70 7.00 0.01911 15 Contracted Services \$126,473 45.70 52.70 -7.00 -0.01911 16 Contracted Services \$169,715 45.70 32.20 13.50 0.0369 17 Building Maintenance and Services \$18,730 45.70 32.20 13.50 0.0369 18 Telecommunications expense \$52,458 45.70 32.20 13.50 0.0369 19 Postage expense \$43,730 45.70 32.00 10.80 0.0295 20 Office Supplies and Services \$18,229 45.70 -20.50 66.20 0.1813 21 Employee related expense travel and entertaimment \$32,205 45.70 12.80 -2.80 -0.0076 22 Rents \$9,849 45.70 12.80 32.90 0.09011 -2.80 -0.00373		-						\$943
14 Other Benefits \$0 45.70 38.70 7.00 0.01911 15 Support services \$638,142 45.70 -2.20 47.90 0.1312 16 Contracted Services \$126,473 45.70 48.80 -3.10 -0.0084 17 Building Maintenance and Services \$169,715 45.70 52.70 -7.00 -0.0191 18 Telecommunications expense \$52,458 45.70 32.20 13.50 0.0369 19 Postage expense \$43,730 45.70 -20.50 66.20 0.1813 20 Office Supplies and Services \$18,229 45.70 -28.00 -2.80 -0.0076 entertainment - - - - -0.0076 - - - - -0.0076 22 Rents \$9,849 45.70 12.80 32.90 0.09011 -0.0076 21 Transportation \$87,481 45.70 49.30 -3.60 -0.0098 22 Rents \$104,101 45.70 34.10 11.60 0.0317								\$0 \$0
15 Support services \$638,142 45.70 -2.20 47.90 0.1312 16 Contracted Services \$126,473 45.70 48.80 -3.10 -0.0084 17 Building Maintenance and Services \$169,715 45.70 52.70 -7.00 -0.0191 18 Telecommunications expense \$52,458 45.70 32.20 13.50 0.0369 19 Postage expense \$43,730 45.70 34.90 10.80 0.0295 20 Office Supplies and Services \$18,229 45.70 -20.50 66.20 0.1813 21 Employee related expense travel and entertainment \$32,205 45.70 48.50 -2.80 -0.0076 22 Rents \$9,849 45.70 12.80 32.90 0.09012 23 Transportation \$87,481 45.70 49.30 -3.60 -0.0086 24 Miscellaneous Expense \$104,101 45.70 45.70 0.00 0.0000 25 Uncollectible Expense \$78,595 45.70 45.70 0.020 0.0027								\$0 \$0
16 Contracted Services \$126,473 45.70 48.80 -3.10 -0.0084 17 Building Maintenance and Services \$169,715 45.70 52.70 -7.00 -0.0191 18 Telecommunications expense \$\$2,458 45.70 32.20 13.50 0.0369 19 Postage expense \$\$43,730 45.70 -20.50 66.20 0.1813 20 Office Supplies and Services \$\$18,229 45.70 -20.50 66.20 0.1813 21 Employee related expense travel and entrainment \$\$32,205 45.70 48.50 -2.80 -0.0076 22 Rents \$\$9,849 45.70 12.80 32.90 0.09012 23 Transportation \$\$87,481 45.70 49.30 -3.60 -0.0084 24 Rents \$\$9,849 45.70 45.70 0.00 0.0000 25 Incollectible Expense \$\$104,101 45.70 45.70 0.00 0.0000 26 Customer Accounting \$\$25,843 45.70 45.70 0.00 0.0027 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>ەن \$83,745</td></td<>								ەن \$83,745
17 Building Maintenance and Services \$169,715 45.70 52.70 -7.00 -0.0191 18 Telecommunications expense \$52,458 45.70 32.20 13.50 0.0369 19 Postage expense \$43,730 45.70 34.90 10.80 0.0295 20 Office Supplies and Services \$18,229 45.70 -20.50 66.20 0.1813 21 Employee related expense travel and entertainment \$32,205 45.70 12.80 32.90 -0.0076 22 Rents \$9,849 45.70 12.80 32.90 0.0901 23 Transportation \$87,481 45.70 49.30 -3.60 -0.0098 24 Miscellaneous Expense \$104,101 45.70 49.30 -3.60 -0.00827 25 Uncollectible Expense \$78,595 45.70 45.70 0.00 0.0000 26 Customer Accounting \$25,843 45.70 75.90 -30.20 -0.0827 27 Regulatory Expense \$24,92 45.70 45.00 0.70 0.0019								۵ ۵3,745 -\$1,074
18 Telecommunications expense \$52,458 45.70 32.20 13.50 0.0369 19 Postage expense \$43,730 45.70 34.90 10.80 0.0295 20 Office Supplies and Services \$18,229 45.70 -20.50 66.20 0.1813 21 Employee related expense travel and entertainment \$32,205 45.70 -28.00 -0.0076 22 Rents \$9,849 45.70 12.80 32.90 0.09012 23 Transportation \$87,481 45.70 49.30 -3.60 -0.0076 24 Miscellaneous Expense \$104,101 45.70 34.10 11.60 0.0317 25 Uncollectible Expense \$78,595 45.70 45.70 0.00 0.0000 26 Customer Accounting \$25,843 45.70 75.90 -30.20 -0.0827 27 Regulatory Expense \$2,492 45.70 45.00 0.70 0.0019 28 Insurance Other than Group \$153,783 45.70 30.30 15.40 0.04211 30 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-\$1,074 -\$3,255</td></td<>								-\$1,074 -\$3,255
19 Postage expense \$43,730 45.70 34.90 10.80 0.02955 20 Office Supplies and Services \$18,229 45.70 -20.50 66.20 0.1813 21 Employee related expense travel and entertainment \$32,205 45.70 48.50 -2.80 -0.0076 22 Rents \$9,849 45.70 48.50 -2.80 -0.0076 23 Transportation \$87,481 45.70 49.30 -3.60 -0.0098 24 Miscellaneous Expense \$104,101 45.70 34.10 11.60 0.0317 25 Uncollectible Expense \$78,595 45.70 45.70 0.00 0.0000 26 Customer Accounting \$22,843 45.70 75.90 -30.20 -0.0827 27 Regulatory Expense \$2,492 45.70 45.00 0.70 0.0019 28 Insurance Other than Group \$153,783 45.70 30.30 15.40 0.42218 30 PSC Assessment <td< td=""><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td>\$1,940</td></td<>		-						\$1,940
20 Office Supplies and Services \$18,229 45.70 -20.50 66.20 0.1813 21 Employee related expense travel and entertainment \$32,205 45.70 48.50 -2.80 -0.0076 22 Rents \$9,849 45.70 12.80 32.90 0.09013 23 Transportation \$87,481 45.70 48.50 -2.80 -0.0076 24 Miscellaneous Expense \$104,101 45.70 49.30 -3.60 -0.0098 25 Uncollectible Expense \$78,595 45.70 45.70 0.00 0.0000 26 Customer Accounting \$25,843 45.70 75.90 -30.20 -0.0827 27 Regulatory Expense \$2,492 45.70 45.00 0.70 0.0019 28 Insurance Other than Group \$153,783 45.70 -68.40 114.10 0.3126 29 Maintenance Supplies and Services \$58,283 45.70 -30.00 81.70 0.2238 30 PSC Assessm		-					0.029589	\$1,294
21 Employee related expense travel and entertainment \$32,205 45.70 48.50 -2.80 -0.0076 22 Rents \$9,849 45.70 12.80 32.90 0.0901 23 Transportation \$87,481 45.70 49.30 -3.60 -0.0098 24 Miscellaneous Expense \$104,101 45.70 34.10 11.60 0.0317 25 Uncollectible Expense \$78,595 45.70 45.70 0.00 0.0000 26 Customer Accounting \$25,843 45.70 75.90 -30.20 -0.0827 27 Regulatory Expense \$24,92 45.70 45.00 0.70 0.0019 28 Insurance Other than Group \$153,783 45.70 -68.40 114.10 0.3126 29 Maintenance Supplies and Services \$58,283 45.70 30.30 15.40 0.04211 30 PSC Assessment \$46,817 45.70 40.10 5.60 0.0153 31 Cash Vouchers \$1,067,975 45.70 40.10 5.60 0.0153 32 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.181370</td> <td>\$3,306</td>							0.181370	\$3,306
entertainment \$9,849 45.70 12.80 32.90 0.09013 23 Transportation \$87,481 45.70 49.30 -3.60 -0.0098 24 Miscellaneous Expense \$104,101 45.70 34.10 11.60 0.0317 25 Uncollectible Expense \$104,101 45.70 34.10 11.60 0.0317 26 Customer Accounting \$25,843 45.70 45.70 0.00 0.0000 26 Customer Accounting \$25,843 45.70 75.90 -30.20 -0.0827 27 Regulatory Expense \$2,492 45.70 45.00 0.70 0.0019 28 Insurance Other than Group \$153,783 45.70 -68.40 114.10 0.3126 29 Maintenance Supplies and Services \$58,283 45.70 30.30 15.40 0.04211 30 PSC Assessment \$46,817 45.70 -36.00 81.70 0.2238 31 Cash Vouchers \$1,067,975 45.70 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-0.007671</td> <td>-\$247</td>							-0.007671	-\$247
22 Rents \$9,849 45.70 12.80 32.90 0.09012 23 Transportation \$87,481 45.70 49.30 -3.60 -0.0988 24 Miscellaneous Expense \$104,101 45.70 34.10 11.60 0.0317 25 Uncollectible Expense \$78,595 45.70 45.70 0.00 0.0000 26 Customer Accounting \$25,843 45.70 75.90 -30.20 -0.0827 27 Regulatory Expense \$2,492 45.70 45.00 0.70 0.0019 28 Insurance Other than Group \$153,783 45.70 -68.40 114.10 0.3126 29 Maintenance Supplies and Services \$58,283 45.70 30.30 15.40 0.04211 30 PSC Assessment \$46,817 45.70 -36.00 81.70 0.2238 31 Cash Vouchers \$1,067,975 45.70 40.10 5.60 0.0153 32 TOTAL OPERATION AND MAINT. EXPENSE \$44,153,156 - - - -0.3073 34 Payroll			<i> </i>					¥=
23 Transportation \$87,481 45.70 49.30 -3.60 -0.0098 24 Miscellaneous Expense \$104,101 45.70 34.10 11.60 0.0317 25 Uncollectible Expense \$78,595 45.70 45.70 0.00 0.0000 26 Customer Accounting \$25,843 45.70 75.90 -30.20 -0.0827 27 Regulatory Expense \$2,492 45.70 45.00 0.70 0.0019 28 Insurance Other than Group \$153,783 45.70 -68.40 114.10 0.3126 29 Maintenance Supplies and Services \$58,283 45.70 30.30 15.40 0.04211 30 PSC Assessment \$46,817 45.70 -36.00 81.70 0.2238 31 Cash Vouchers \$1,067,975 45.70 40.10 5.60 0.0153 32 TOTAL OPERATION AND MAINT. EXPENSE \$44,153,156 - - - - - -0.3073 33 TAXES \$60,308 45.70 11.50 34.20 0.0936 -0.3073 <td>22</td> <td></td> <td>\$9,849</td> <td>45.70</td> <td>12.80</td> <td>32.90</td> <td>0.090137</td> <td>\$888</td>	22		\$9,849	45.70	12.80	32.90	0.090137	\$888
24 Miscellaneous Expense \$104,101 45.70 34.10 11.60 0.03174 25 Uncollectible Expense \$78,595 45.70 45.70 0.00 0.0000 26 Customer Accounting \$25,843 45.70 75.90 -30.20 -0.08274 27 Regulatory Expense \$2,492 45.70 45.00 0.70 0.0019 28 Insurance Other than Group \$153,783 45.70 -68.40 114.10 0.3126 29 Maintenance Supplies and Services \$58,283 45.70 30.30 15.40 0.04213 30 PSC Assessment \$46,817 45.70 -36.00 81.70 0.22383 31 Cash Vouchers \$1,067,975 45.70 40.10 5.60 0.01533 32 TOTAL OPERATION AND MAINT. EXPENSE \$4,153,156 - - - - 33 TAXES \$60,308 45.70 11.50 34.20 0.09363 34 Payroll Tax \$60,308 45.70 157.90 -112.20 -0.30733 36 TOTAL TA							-0.009863	-\$863
25 Uncollectible Expense \$78,595 45.70 45.70 0.00 0.0000 26 Customer Accounting \$25,843 45.70 75.90 -30.20 -0.0827 27 Regulatory Expense \$2,492 45.70 45.00 0.70 0.0019 28 Insurance Other than Group \$153,783 45.70 -68.40 114.10 0.3126 29 Maintenance Supplies and Services \$58,283 45.70 30.30 15.40 0.04219 30 PSC Assessment \$46,817 45.70 -36.00 81.70 0.2238 31 Cash Vouchers \$11,067,975 45.70 40.10 5.60 0.0153 32 TOTAL OPERATION AND MAINT. EXPENSE \$44,153,156 - - - - 33 TAXES \$60,308 45.70 11.50 34.20 0.0936 34 Payroll Tax \$60,308 45.70 157.90 -112.20 -0.3073 36 TOTAL TAXES \$593,834 - - - -0.3073	24			45.70	34.10	11.60	0.031781	\$3,308
27 Regulatory Expense \$2,492 45.70 45.00 0.70 0.0019 28 Insurance Other than Group \$153,783 45.70 -68.40 114.10 0.3126 29 Maintenance Supplies and Services \$58,283 45.70 30.30 15.40 0.0421 30 PSC Assessment \$46,817 45.70 -36.00 81.70 0.2238 31 Cash Vouchers \$1,067,975 45.70 40.10 5.60 0.0153 32 TOTAL OPERATION AND MAINT. EXPENSE \$4,153,156 - <td>25</td> <td>Uncollectible Expense</td> <td></td> <td>45.70</td> <td>45.70</td> <td>0.00</td> <td>0.000000</td> <td>\$0</td>	25	Uncollectible Expense		45.70	45.70	0.00	0.000000	\$0
28 Insurance Other than Group \$153,783 45.70 -68.40 114.10 0.3126 29 Maintenance Supplies and Services \$58,283 45.70 30.30 15.40 0.0421 30 PSC Assessment \$46,817 45.70 -36.00 81.70 0.2238 31 Cash Vouchers \$1,067,975 45.70 40.10 5.60 0.0153 32 TOTAL OPERATION AND MAINT. EXPENSE \$4,153,156 - - - - 0.09363 33 TAXES \$60,308 45.70 11.50 34.20 0.09363 34 Payroll Tax \$60,308 45.70 157.90 -112.20 -0.30733 36 TOTAL TAXES \$593,834 45.70 157.90 -112.20 -0.30733	26	Customer Accounting	\$25,843	45.70	75.90	-30.20	-0.082740	-\$2,138
29 Maintenance Supplies and Services \$58,283 45.70 30.30 15.40 0.04219 30 PSC Assessment \$46,817 45.70 -36.00 81.70 0.2238 31 Cash Vouchers \$1,067,975 45.70 40.10 5.60 0.0153 32 TOTAL OPERATION AND MAINT. EXPENSE \$4,153,156 - - - - 33 TAXES \$60,308 45.70 11.50 34.20 0.0936 34 Payroll Tax \$60,308 45.70 157.90 -112.20 -0.3073 36 TOTAL TAXES \$593,834 45.70 157.90 -112.20 -0.3073		Regulatory Expense	\$2,492	45.70	45.00	0.70	0.001918	\$5
30 PSC Assessment \$46,817 45.70 -36.00 81.70 0.2238 31 Cash Vouchers \$1,067,975 45.70 40.10 5.60 0.0153 32 TOTAL OPERATION AND MAINT. EXPENSE \$4,153,156 45.70 40.10 5.60 0.0153 33 TAXES \$4,153,156 \$45.70 11.50 34.20 0.0936 34 Payroll Tax \$60,308 45.70 11.50 34.20 0.0936 35 Property Tax \$533,526 45.70 157.90 -112.20 -0.3073 36 TOTAL TAXES \$593,834 45.70 157.90 -112.20 -0.3073		Insurance Other than Group	\$153,783				0.312603	\$48,073
31 Cash Vouchers \$1,067,975 45.70 40.10 5.60 0.0153 32 TOTAL OPERATION AND MAINT. EXPENSE \$4,153,156 45.70 40.10 5.60 0.0153 33 TAXES \$4,153,156 \$45.70 11.50 34.20 0.0936 34 Payroll Tax \$60,308 45.70 11.50 34.20 0.0936 35 Property Tax \$533,526 45.70 157.90 -112.20 -0.3073 36 TOTAL TAXES \$593,834 \$593,834 560,308							0.042192	\$2,459
32 TOTAL OPERATION AND MAINT. EXPENSE \$4,153,156 33 TAXES 34 Payroll Tax \$60,308 45.70 11.50 34.20 0.09362 35 Property Tax \$533,526 45.70 157.90 -112.20 -0.30732 36 TOTAL TAXES \$593,834 \$593,834 \$593,834 \$593,834 \$593,834 \$593,834							0.223836	\$10,479
33 TAXES 34 Payroll Tax 35 Property Tax 36 TOTAL TAXES				45.70	40.10	5.60	0.015342	\$16,385
34 Payroll Tax \$60,308 45.70 11.50 34.20 0.0936 35 Property Tax \$533,526 45.70 157.90 -112.20 -0.30735 36 TOTAL TAXES \$593,834 -	32	TOTAL OPERATION AND MAINT. EXPENSE	\$4,153,156					\$262,621
34 Payroll Tax \$60,308 45.70 11.50 34.20 0.0936 35 Property Tax \$533,526 45.70 157.90 -112.20 -0.30735 36 TOTAL TAXES \$593,834 -		TAXEO						
35 Property Tax \$533,526 45.70 157.90 -112.20 -0.3073 36 TOTAL TAXES \$593,834 45.70 157.90 -112.20 -0.3073			¢c0.200	45 70	44.50	24.20	0.000000	¢5.054
36 TOTAL TAXES \$593,834								\$5,651 \$164,004
				45.70	157.90	-112.20	-0.307397	<u>-\$164,004</u> -\$158,353
37 CWC REQ'D BEFORE RATE BASE OFFSETS	30	TOTAL TAXES	\$353,034					-\$150,555
	37	CWC REQ'D BEFORE RATE BASE OFESETS						\$104,268
	0.							¢101,200
38 TAX OFFSET FROM RATE BASE	38	TAX OFFSET FROM RATE BASE						
39 Federal Tax Offset \$175,389 45.70 35.60 10.10 0.0276	39	Federal Tax Offset	\$175,389	45.70	35.60	10.10	0.027671	\$4,853
							0.027671	\$862
		-					0.093699	\$0
		-		45.70	86.20	-40.50	-0.110959	-\$113,270
43 TOTAL OFFSET FROM RATE BASE \$1,227,366	43	TOTAL OFFSET FROM RATE BASE	\$1,227,366					-\$107,555
44 TOTAL CASH WORKING CAPITAL REQUIRED	44	TOTAL CASH WORKING CAPITAL REQUIRED	1					-\$3,287

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	E	G	H			K		Μ
Line	Account	<u> </u>	Test Year	Test Year	⊑ Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	— MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		•	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)		L + N	
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$6,580,982	See note (1)	See note (1)	Rev-2	See note (1)	\$6,580,982	100.00%	\$689,945	\$7,270,927	See note (1)	See note (1)
Rev-3	522.200	Commercial	\$810,209			Rev-3		\$810,209	100.00%	\$234,113	\$1,044,322		
Rev-4	522.300	Industrial	\$4,420			Rev-4		\$4,420	100.00%	\$2,764	\$7,184		
Rev-5	522.400	Other Public Authority	\$95,670			Rev-5		\$95,670	100.00%	\$22,153	\$117,823		
Rev-6	534.000	Rents from Sewer Properties	\$4,379			Rev-6		\$4,379	100.00%	-\$4,379	\$0		
Rev-7	536.000	Other Sewer Revenue - Oper. Rev.	\$45,978			Rev-7		\$45,978	100.00%	-\$7,479	\$38,499		
Rev-8		TOTAL OPERATING REVENUES	\$7,541,638					\$7,541,638		\$937,117	\$8,478,755		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses	\$1,683	\$0	\$1,683	E-2	\$0	\$1,683	100.00%	\$3,737	\$5,420	\$0	\$5,420
2	701.000	Purchased Water	\$7,898	\$0 \$0	\$7,898	E-3	\$0	\$7,898	100.00%	-\$7,898	\$0	\$0 \$0	\$0
4	703.000	Miscellaneous Expenses	\$13,794	\$0 \$0	\$13,794	E-4	\$0	\$13,794	100.00%	\$129,937	\$143,731	\$0 \$0	\$143,731
5	705.000	Rents	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	1001000	TOTAL COLLECTION OPERATIONS EXPENSES	\$23,375		\$23,375		\$0	\$23,375		\$125,776	\$149,151	\$0	\$149,151
			. , 1		. ,			. ,		. ,	. ,		. ,
7		COLLECTION MAINT. EXPENSES											
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains	\$53,690	\$53,397	\$293	E-10	\$0	\$53,690	100.00%	-\$19,375	\$34,315	\$33,624	\$691
11		TOTAL COLLECTION MAINT. EXPENSES	\$53,690	\$53,397	\$293		\$0	\$53,690		-\$19,375	\$34,315	\$33,624	\$691
40													
12	700.000	PUMPING OPERATIONS EXPENSES	¢0	¢0	¢0	F 40	¢0	¢0.	400.000/	¢0	¢0	¢0	¢0.
13	720.000	Operation Supervision & Engineering	\$0 \$11,831	\$0 \$0	\$0 \$11,831	E-13 E-14	\$0	\$0 \$11,831	100.00%	\$0 \$145,838	\$0 \$157,669	\$0 \$0	\$0 \$157,669
14 15	721.000 722.000	Fuel or Power Purchased for Pumping Pumping Labor & Expenses	\$4,544	۵۵ \$4,544	\$11,631 \$0	E-14 E-15	\$0 \$0	\$4,544	100.00%	\$145,636	\$4,544	۶0 \$4,544	\$157,669
15	722.000	Miscellaneous Expense	\$4,544 \$71	\$4,544 \$0	\$71	E-15	\$0	\$71	100.00%	-\$271	-\$200	-\$951	\$751
10	725.000	Rent	\$0	\$0 \$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	120.000	TOTAL PUMPING OPERATIONS EXPENSES	\$16,446	\$4,544	\$11,902	_	\$0	\$16,446	100.0070	\$145,567	\$162,013	\$3,593	\$158,420
-			÷-, -	÷)-	· ,			· · · · ·		÷ ,	÷ - ,	+ - ,	· · · · · ·
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	731.000	Maint of Structures & Improvements	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	732.000	Maint of Power Production Equipment	\$44	\$0	\$44	E-22	\$0	\$44	100.00%	-\$22	\$22	\$0	\$22 \$22
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$44	\$0	\$44		\$0	\$44		-\$22	\$22	\$0	\$22
24 25	740.000	TREAT. & DISP. OPER. EXPENSE Operation - Supervision & Engineering	¢0.	¢0	¢0.	E-25	¢0	\$0	100.00%		¢0	¢0	¢0
25 26	740.000 741.000	Chemicals	\$0 \$22,639	\$0 \$0	\$0 \$22,639	E-25 E-26	\$0 \$0	\$0 \$22,639	100.00%	\$0 \$26,087	\$0 \$48,726	\$0 \$0	\$0 \$48,726
20 27	741.000	Operation Labor & Expense	\$22,039 \$915,538	ەت \$797,375	\$118,163	E-20 E-27	\$0	\$915,538	100.00%	-\$368,935	\$546,603	\$0 \$451,180	\$95,423
28	742.000	Miscellaneous Expenses - TDO	\$1,686,993	\$/97,375 \$0	\$1,686,993	E-27	\$0	\$1,686,993	100.00%	-\$308,935	\$1,449,889	\$451,180	\$1,449,889
29	744.000	Miscellaneous Expense - TDO	\$1,000,993	\$0 \$0	\$1,000,993	E-20	\$0	\$26,727	100.00%	\$35,238	\$61,965	\$0 \$0	\$61,965
30	745.000	Rents - TDO	\$959	\$0 \$0	\$959	E-30	\$0	\$959	100.00%	\$9	\$968	\$0 \$0	\$968
31		TOTAL TREAT. & DISP. OPER. EXPENSE	\$2,652,856	\$797,375	\$1,855,481		\$0	\$2,652,856		-\$544,705	\$2,108,151	\$451,180	\$1,656,971
20													
32	750 000	TREAT. & DISP. MAINT. EXPENSES	* ~	6 0	<u> </u>	F 00			400.000/		^	* ~	
33	750.000 751.000	Maint Supervision & Engineering - TDM Maint of Structures & Improvements - TDM	\$0 \$0	\$0 \$0	\$0 \$0	E-33 E-34	\$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
34 35	751.000	Maint of Structures & Improvements - TDM Maint of Water Treatment Equipment	ەت \$258,271	۵۵ \$65,424	۵۵ \$192,847	E-34 E-35	\$0 \$0	⁵⁰ \$258,271	100.00%	ە پ ەر \$200,456-	ە ە \$57,815	ەر \$45,040	\$0 \$12,775
36	1 32.000	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$258,271	\$65,424	\$192,847		\$0	\$258,271	100.00 //	-\$200,456	\$57,815	\$45,040	\$12,775
			Ψ200,211	ψυυ,τ24		I	I V	φεσσ,ε/ Ι	1	Ι -ψ <u>2</u> 00, 4 50	I 4 57,015	I \$75,070	ι ψι Ζ ,π

Accounting Schedule: 09 Sponsor: Courtney Horton Page: 1 of 3

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	Н	l	J	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	I = K
37		CUSTOMER ACCOUNTS EXPENSE											
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$1,053	\$1,053	\$0 \$0	E-39	\$0	\$1,053	100.00%	\$42	\$1,095	\$1,095	\$0
40	903.000	Customer Records & Collection Expenses	\$9,498	\$0	\$9,498	E-40	\$0	\$9,498	100.00%	\$19,125	\$28,623	\$0	\$28,623
40	904.000	Uncollectible Amounts	\$7,647	\$0 \$0	\$7,647	E-40	\$0	\$7,647	100.00%	\$23,437	\$31,084	\$0	\$31,084
42	905.000	Misc. Customer Accounts Expense	\$1,144	\$143	\$1,001	E-42	\$0	\$1,144	100.00%	\$298	\$1,442	\$872	\$570
43	303.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$19,342	\$1,196	\$18,146		\$0	\$19,342	100.0070	\$42,902	\$62,244	\$1,967	\$60,277
44		CUSTOMER SERVICE EXPENSES											
45	907.000	Customer Service & Information Expense	\$264	\$264	\$0	E-45	\$0	\$264	100.00%	\$683	\$947	\$947	<u>\$0</u> \$0
46		TOTAL CUSTOMER SERVICE EXPENSES	\$264	\$264	\$0		\$0	\$264		\$683	\$947	\$947	\$0
47		ADMIN. & GENERAL EXPENSES											
48	920.000	Admin. & General Salaries	\$370,229	\$370,229	\$0	E-48	\$0	\$370,229	100.00%	-\$133,421	\$236,808	\$229,234	\$7,574
49	921.000	Office Supplies & Expenses	\$238,883	\$0	\$238,883	E-49	\$0	\$238,883	100.00%	-\$53,315	\$185,568	\$0	\$185,568
50	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	923.000	Outside Services Employed	\$314,352	\$140,126	\$174,226	E-51	\$0	\$314,352	100.00%	\$483,452	\$797,804	\$319,647	\$478,157
52	924.000	Property Insurance	\$41,306	\$0	\$41,306	E-52	\$0	\$41,306	100.00%	\$112,477	\$153,783	\$0	\$153,783
53	925.000	Injuries & Damages	\$2,449	\$0	\$2,449	E-53	\$0	\$2,449	100.00%	-\$1,605	\$844	\$0	\$844
54	926.000	Employee Pensions & Benefits	\$448,243	\$354,544	\$93,699	E-54	\$0	\$448,243	100.00%	-\$370,030	\$78,213	\$354,544	-\$276,331
55	927.000	Franchise Requirements	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	928.000	Regulatory Commission Expenses	\$1,268	\$0	\$1,268	E-56	\$0	\$1,268	100.00%	\$1,224	\$2,492	\$0	\$2,492
57	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	930.200	Misc. General Expenses	\$132,465	\$0	\$132,465	E-59	\$0	\$132,465	100.00%	-\$31,376	\$101,089	\$0	\$101,089
60	930.300	Research & Development Expenses	\$364	\$0	\$364	E-60	\$0	\$364	100.00%	\$1,614	\$1,978	\$0	\$1,978
61	931.000	Rents - AGE	\$18,197	\$0	\$18,197	E-61	\$0	\$18,197	100.00%	-\$9,316	\$8,881	\$0	\$8,881
62	932.000	Maint. of General Plant	\$168	\$0	\$168	E-62	\$0	\$168	100.00%	\$10,870	\$11,038	\$0	\$11,038
63		TOTAL ADMIN. & GENERAL EXPENSES	\$1,567,924	\$864,899	\$703,025		\$0	\$1,567,924		\$10,574	\$1,578,498	\$903,425	\$675,073
64		DEPRECIATION EXPENSE											
65	403.000	Depreciation Expense, Dep. Exp.	\$1,768,352	See note (1)	See note (1)	E-65	See note (1)	\$1,768,352	100.00%	\$364,272	\$2,132,624	See note (1)	See note (1)
66	403.000	TOTAL DEPRECIATION EXPENSE	\$1,768,352	\$0	\$0		\$0	\$1,768,352	100.00 /0	\$364,272	\$2,132,624	\$0	\$0
			.,,,							. ,			
67		AMORTIZATION EXPENSE											
68	404.000	Amortization - LTD Term Plant	\$6,466	\$0	\$6,466	E-68	\$0	\$6,466	100.00%	\$2	\$6,468	\$0	\$6,468
69	405.000	Amortization of Reg Asset	\$48,049	\$0	\$48,049	E-69	\$0	\$48,049	100.00%	\$26,701	\$74,750	\$0	\$74,750
70	405.000	Amortization of Reg Asset AFUDC	\$1,796	\$0	\$1,796	E-70	\$0	\$1,796	100.00%	-\$1,796	\$0	\$0	\$0
71	407.000	Amortization - Property Losses	\$3,416	\$0	\$3,416	E-71	\$0	\$3,416	100.00%	-\$3,416	\$0	\$0	\$0
72		TOTAL AMORTIZATION EXPENSE	\$59,727	\$0	\$59,727		\$0	\$59,727		\$21,491	\$81,218	\$0	\$81,218
73		OTHER OPERATING EXPENSES											
74	408.100	Property Taxes	\$1,896	\$0	\$1,896	E-74	\$0	\$1,896	100.00%	\$531,631	\$533,527	\$0	\$533,527
75	408.100	Payroll Taxes	\$97,694	\$0	\$97,694	E-75	\$0	\$97,694	100.00%	-\$36,926	\$60,768	-\$36,926	\$97,694
76	408.100	Other Taxes	-\$338	\$0	-\$338	E-76	\$0	-\$338	100.00%	-\$1,794	-\$2,132	\$0	-\$2,132
77	408.100	PSC Assessment	\$12,553	\$0	\$12,553	E-77	\$0	\$12,553	100.00%	\$34,264	\$46,817	\$0	\$46,817
78		TOTAL OTHER OPERATING EXPENSE	\$111,805	\$0	\$111,805		\$0	\$111,805		\$527,175	\$638,980	-\$36,926	\$675,906
70			¢c 522.000	¢4 707 000	ÊD 070 045		¢0	¢c 500.000		¢ 470.000	\$7.005.070	\$4,400,050	¢3 470 504
79		TOTAL OPERATING EXPENSE	\$6,532,096	\$1,787,099	\$2,976,645		\$0	\$6,532,096		\$473,882	\$7,005,978	\$1,402,850	\$3,470,504

Accounting Schedule: 09 Sponsor: Courtney Horton Page: 2 of 3

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>I</u> Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juri
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + I	Non Labor M = K
80		NET INCOME BEFORE TAXES	\$1,009,542					\$1,009,542		\$463,235	\$1,472,777		
81		INCOME TAXES											
82	409.100	Current Income Taxes	-\$153,755	See note (1)	See note (1)	E-82	See note (1)	-\$153,755	100.00%	-\$30,720	-\$184,475	See note (1)	See note (1)
83		TOTAL INCOME TAXES	-\$153,755					-\$153,755		-\$30,720	-\$184,475		
84		DEFERRED INCOME TAXES											
85	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$161,737	See note (1)	See note (1)	E-85	See note (1)	\$161,737	100.00%	\$228,441	\$390,178	See note (1)	See note (1)
86	412.200	Amortization of Deferred ITC	-\$204			E-86		-\$204	100.00%	\$204	\$0		
87	0.000	Amortization of Protected Excess ADIT	\$0			E-87		\$0	100.00%	-\$17,394	-\$17,394		
88	0.000	Amortization of Unprotected Excess ADIT	\$0			E-88		\$0	100.00%	-\$158,800	-\$158,800		
89		TOTAL DEFERRED INCOME TAXES	\$161,533					\$161,533		\$52,451	\$213,984		
90		NET OPERATING INCOME	\$1,001,764		1	1	1	\$1,001,764	.1	\$441,504	\$1,443,268		1

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

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	\$689,945	\$689,945
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$689,945	,.
Rev-3	Commercial 1. To Annualize Commercial Revenue	522.200	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$234,113 \$234,113	\$234,113
			φU	φU		20	\$ 234,113	
Rev-4	Industrial	522.300	\$0	\$0	\$0	\$0	\$2,764	\$2,764
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$2,764	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$22,153	\$22,153
	1. To normalize OPA. (Sarver/Horton)		\$0	\$0		\$0	\$22,153	
Rev-6	Rents from Sewer Properties	534.000	\$0	\$0	\$0	\$0	-\$4,379	-\$4,379
	1. To annualize rents. (Sarver)		\$0	\$0		\$0	-\$4,379	
Rev-7	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0		-\$7,479	-\$7,479
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$7,479	
E-2	Operation Labor & Expenses	701.000	\$0	\$0	\$0	\$0	\$3,737	\$3,737
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$57	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$3,680	
E-3	Purchased Water	702.000	\$0	\$0	\$0	\$0	-\$7,898	-\$7,898
	1. To normalize purchased water. (Sarver)		\$0	\$0		\$0	-\$7,898	
E-4	Miscellaneous Expenses	703.000	\$0	\$0	\$0	\$0	\$129,937	\$129,937
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$131,130	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$1,130	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$63	
E-10	Maint. Of Supply Mains	716.000	\$0	\$0	\$0	-\$19,773	\$398	-\$19,375
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$398	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$19,773	\$0	
E-14	Fuel or Power Purchased for Pumping	721.000	\$0	\$0	\$0	\$0	\$145,838	\$145,838
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$145,838	
E-16	Miscellaneous Expense	724.000	\$0	\$0	\$0	-\$951	\$680	-\$271

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 1 of 6

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	H	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$620	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$60	
	3. To annualize payroll. (Horton)		\$0	\$0		-\$951	\$0	
E-22	Maint of Power Production Equipment	732.000	\$0	\$0	\$0	\$0	-\$22	-\$22
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$22	
E-26	Chemicals	741.000	\$0	\$0	\$0	\$0	\$26,087	\$26,087
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$25,087	
	2. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	\$1,000	
	adjustments and allocation factors.							
E-27	Operation Labor & Expense	742.000	\$0	\$0	\$0	-\$346,195	-\$22,740	-\$368,935
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$22,068	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$346,209	\$0	
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$2,153	
	4. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$333	
	5. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$14	\$1,814	
	adjustments and allocation factors.							
E-28	Miscellaneous Expenses - TDO	743.000	\$0	\$0	\$0	\$0	-\$237,104	-\$237,104
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$8,259	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$217,169	
			\$0 \$0	\$0			\$6	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$ 0	\$ 0		\$0	ΦΟ	
	4. Adjustment to remove building maintenance expenses		\$0	\$0		\$0	-\$11,682	
	and duplicate invoice entries from waste disposal expense. (Niemeier)							
E-29	Miscellaneous Expense - TDO	744.000	\$0	\$0	\$0	\$0	\$35,238	\$35,238
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$6,095	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$29,968	
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$539	
	4. To adjust promotional expense. (Branson)		\$0	\$0		\$0	-\$52	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$234	
E-30	Rents - TDO	745.000	\$0	\$0	\$0	\$0	\$9	\$!
	1. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	\$9	
	adjustments and allocation factors.							

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 2 of 6

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
E-35	Maint of Water Treatment Equipment	752.000	\$0	\$0	\$0	-\$20,384	-\$180,072	-\$200,450
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$180,049	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$20,386	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$2	-\$23	
E-39	Meter Reading Expenses	902.000	\$0	\$0	\$0	\$42	\$0	\$42
	2. To annualize payroll. (Horton)		\$0	\$0		\$42	\$0	
E-40	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	\$0	\$19,125	\$19,125
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$1,245	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$20,370	
E-41	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$23,437	\$23,437
	1. To normalize uncollectibles. (Horton)		\$0	\$0		\$0	\$31,084	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$7,647	
E-42	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	\$729	-\$431	\$298
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$100	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$496	
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$10	
	4. To annualize payroll. (Horton)		\$0	\$0		\$729	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$25	
E-45	Customer Service & Information Expense	907.000	\$0	\$0	\$0	\$683	\$0	\$683
	1. To annualize payroll. (Horton)		\$0	\$0		\$683	\$0	
E-48	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$140,995	\$7,574	-\$133,42 ⁻
			.	_		.		

						· ·		· · · ·
	1. To annualize incentive compensation. (Horton)		\$0	\$0		-\$4,825	\$0	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$192,422	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$56,252	\$7,574	
E-49	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	-\$53,315	-\$53,315
	1. Adjust employee expenses. (Horton)		\$0	\$0		\$0	-\$501	
	2. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$30,599	
	3. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$36,748	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 3 of 6

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	4. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$10,845	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$21,558	
	7. To annualize postage expense. (Lesmes)		\$0	\$0		\$0	\$3,820	
E-51	Outside Services Employed	923.000	\$0	\$0	\$0	\$179,521	\$303,931	\$483,452
	1. Adjust outside services expense. (Horton)		\$0	\$0		\$0	\$16,020	
	4. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$52,527	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$179,521	\$340,438	
E-52	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$112,477	\$112,477
	1. Adjustment to annualize insurance (other than group). (Niemeier)		\$0	\$0		\$0	-\$11,297	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$123,774	
E-53	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$1,605	-\$1,60
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,605	
E-54	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	\$0	-\$370,030	-\$370,030
	1. To annualize OPEB expense and amortize OPEB tracker. (Sarver)		\$0	\$0		\$0	-\$68,280	
	2. To annualize pension expense and amortize pension tracker. (Sarver)		\$0	\$0		\$0	-\$184,067	
	3. To annualize payroll. (Horton)		\$0	\$0		\$0	-\$144,447	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$26,764	
E-56	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	\$1,224	\$1,224
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$1,224	
E-59	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$31,376	-\$31,370
	1. Adjust advertising expense. (Horton)		\$0	\$0		\$0	-\$63	
	2. Adjustment to annualize transportation expense (fuel). (Niemeier)		\$0	\$0		\$0	\$3,005	
	4. To adjust promotional expense. (Branson)		\$0	\$0		\$0	-\$250	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$34,068	
E-60	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$1,614	\$1,614

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 4 of 6

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description 1. To reallocate MAWC corporate expense using Staff's	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor \$1,614	Total
	adjustments and allocation factors.		ψυ	ψυ		φυ	\$1,014	
E-61	Rents - AGE	931.000	\$0	\$0	\$0	\$0	-\$9,316	-\$9,316
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	\$0		\$0	-\$12,507	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$3,191	
E-62	Maint. of General Plant	932.000	\$0	\$0	\$0	\$0	\$10,870	\$10,870
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$6	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$10,876	
E-65	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$364,272	\$364,272
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$442,462	
	2. To remove capitalized depreciation. (Horton)		\$0	\$0		\$0	-\$77,262	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$928	
E-68	Amortization - LTD Term Plant	404.000	\$0	\$0	\$0	\$0	\$2	\$2
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$2	
E-69	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	\$26,701	\$26,70 1
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$6,106	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$20,595	
E-70	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$1,796	-\$1,79
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,796	
E-71	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	-\$3,416	-\$3,416
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$3,416	
E-74	Property Taxes	408.100	\$0	\$0	\$0	\$0	\$531,631	\$531,631
	1. Adjust property tax expense. (Horton)		\$0	\$0		\$0	\$531,559	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$72	
E-75	Payroll Taxes	408.100	\$0	\$0	\$0	-\$36,926	\$0	-\$36,926
	1. To annualize payroll. (Horton)		\$0	\$0		-\$41,526	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$4,600	\$0	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 5 of 6

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-76	Other Taxes	408.100	\$0	\$0	\$0	\$0	-\$1,794	-\$1,794
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,794	
E-77	PSC Assessment	408.100	\$0	\$0	\$0	\$0	\$34,264	\$34,264
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$34,264	
E-82	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$30,720	-\$30,720
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$785,335	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$816,055	
E-85	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	\$228,441	\$228,441
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$629,977	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$858,418	
E-86	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$204	\$204
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$1,146	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$942	
E-87	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$17,394	-\$17,394
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$17,394	
E-88	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$158,800	-\$158,800
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$158,800	
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$937,117	\$937,117
		-					÷	
	Total Operating & Maint. Expense		\$0	\$0	\$0	-\$384,249	\$879,862	\$495,613

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 6 of 6

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Income Tax Calculation

	A	<u>B</u>	<u>C</u>	D	Ē	<u>F</u>
Line	Burnintari	Percentage	Test	6.28%	6.38%	6.48%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,472,777	\$3,056,394	\$3,112,912	\$3,169,431
2	ADD TO NET INCOME BEFORE TAXES		*• • • • • • • • • •	*• • • • • • • • • •	* 0.400.004	*• • • • • • • • • •
3	Book Depreciation Expense		\$2,132,624	\$2,132,624	\$2,132,624	\$2,132,624
4 5	Non - Deductible Expenses CIAC		\$8,484 \$0	\$8,484 \$0	\$8,484 \$0	\$8,484 \$0
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,141,108	\$2,141,108	\$2,141,108	<u>\$0</u> \$2,141,108
_						
7	SUBT. FROM NET INC. BEFORE TAXES	0.44000/	#4 000 004	¢4,000,004	¢4,000,004	¢4 000 004
8	Interest Expense calculated at the Rate of	2.4190%	\$1,020,831	\$1,020,831	\$1,020,831	\$1,020,831
9	Tax Straight-Line Depreciation		\$1,730,211	\$1,730,211	\$1,730,211	\$1,730,211
10	Excess Tax over S/L Tax Depreciation		-\$259,304	-\$259,304	-\$259,304	-\$259,304
11	Repairs Expense		\$1,895,949	\$1,895,949	\$1,895,949	\$1,895,949
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$4,387,687	\$4,387,687	\$4,387,687	\$4,387,687
13	NET TAXABLE INCOME		-\$773,802	\$809,815	\$866,333	\$922,852
14	PROVISION FOR FED. INCOME TAX		¢770.000	¢000.045	* 000 000	\$000 0F0
15	Net Taxable Inc Fed. Inc. Tax	100.000%	-\$773,802	\$809,815	\$866,333	\$922,852
16 17	Deduct Missouri Income Tax at the Rate of Deduct City Inc Tax - Fed. Inc. Tax	100.000%	-\$27,819 \$0	\$29,114 \$0	\$31,146 \$0	\$33,177 \$0
17	Federal Taxable Income - Fed. Inc. Tax		-\$745,983	\$0 \$780,701	\$835,187	پ و \$889,675
19	Federal Income Tax at the Rate of	21.000%	-\$156,656	\$163,947	\$175,389	\$186,832
20	Subtract Federal Income Tax Credits	21100070	<i><i></i></i>	¢100,011	<i><i><i>ϕ</i></i> · · · <i><i>ϕ</i>,<i><i>ϕ ϕ ϕ</i></i></i></i>	\$100,002
21	Credit - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$156,656	\$163,947	\$175,389	\$186,832
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$773,802	\$809,815	\$866,333	\$922,852
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$78,328	\$81,974	\$87,695	\$93,416
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$695,474	\$727,841	\$778,638	\$829,436
28	Subtract Missouri Income Tax Credits		¢o	¢0.	¢o	¢o
29 30	Test MO State Credit Missouri Income Tax at the Rate of	4.000%	\$0 \$27,819-	\$0 \$20,114	\$0 \$21.146	\$0 \$22.177
30	Missouri income Tax at the Rate of	4.000%	-\$27,819	\$29,114	\$31,146	\$33,177
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$773,802	\$809,815	\$866,333	\$922,852
33	Deduct Federal Income Tax - City Inc. Tax		-\$156,656	\$163,947	\$175,389	\$186,832
34	Deduct Missouri Income Tax - City Inc. Tax		-\$27,819	\$29,114	\$31,146	\$33,177
35	City Taxable Income		-\$589,327	\$616,754	\$659,798	\$702,843
36 37	Subtract City Income Tax Credits Test City Credit		\$0	\$0	\$0	¢∩
37	City Income Tax at the Rate of	0.000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
~~						
39 40	SUMMARY OF CURRENT INCOME TAX		¢AEG CEC	¢462.047	¢475 200	\$400 000
40 41	Federal Income Tax State Income Tax		-\$156,656 -\$27,819	\$163,947 \$29,114	\$175,389 \$31,146	\$186,832 \$33,177
41	City Income Tax		-\$27,819 \$0	\$29,114 \$0	\$31,146 \$0	\$33,177
42	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$184,475	\$0 \$193,061	\$206,535	\$220,009
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$390,178	\$390,178	\$390,178	\$390,178
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amortization of Protected Excess ADIT		-\$17,394	-\$17,394	-\$17,394	-\$17,394
48	Amortization of Unprotected Excess ADIT		-\$158,800	-\$158,800	-\$158,800	-\$158,800
49	TOTAL DEFERRED INCOME TAXES	I I	\$213,984	\$213,984	\$213,984	\$213,984

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Income Tax Calculation

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.28%	6.38%	6.48%
Number	Description	Rate	Year	Return	Return	Return
50	TOTAL INCOME TAX		\$29,509	\$407,045	\$420,519	\$433,993