

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2024-0320
Date Prepared: December 6, 2024



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL AND BUSINESS ANALYSIS DIVISION
STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2024-0320

Jefferson City, Missouri

December 2024

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Revenue Requirement

Line Number	A Description	B 6.41% Return	C 6.52% Return	D 6.63% Return
1	Net Orig Cost Rate Base	\$2,915,697,179	\$2,915,697,179	\$2,915,697,179
2	Rate of Return	6.41%	6.52%	6.63%
3	Net Operating Income Requirement	\$186,983,661	\$190,161,770	\$193,339,880
4	Net Income Available	\$152,479,378	\$152,479,378	\$152,479,378
5	Additional Net Income Required	\$34,504,283	\$37,682,392	\$40,860,502
6	Income Tax Requirement			
7	Required Current Income Tax	-\$13,425,569	-\$12,430,734	-\$11,435,898
8	Current Income Tax Available	-\$24,226,357	-\$24,226,357	-\$24,226,357
9	Additional Current Tax Required	\$10,800,788	\$11,795,623	\$12,790,459
10	Revenue Requirement	\$45,305,071	\$49,478,015	\$53,650,961
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$24,664,049	\$24,664,049	\$24,664,049
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$69,969,120	\$74,142,064	\$78,315,010

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$4,380,179,499
2	Less Accumulated Depreciation Reserve		\$639,482,558
3	Net Plant In Service		\$3,740,696,941
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$3,029,663
6	Contributions in Aid of Construction Amortization		\$124,477,791
7	Materials & Supplies		\$12,962,400
8	Prepayments		\$0
9	Prepaid Pension Asset		\$26,529,167
10	TCJA EADIT Tracker Balance		\$9,411
11	Regulatory Deferrals (Property Tax Tracker)		\$12,746,594
12	TOTAL ADD TO NET PLANT IN SERVICE		\$173,695,700
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset		\$294,992
15	State Tax Offset		\$12,325
16	City Tax Offset		\$0
17	Interest Expense Offset		\$6,844,290
18	Contributions in Aid of Construction		\$381,691,585
19	Customer Advances		\$1,930,946
20	Accumulated Deferred Income Taxes		\$596,570,400
21	OPEB Tracker		\$6,987,814
22	Pension Tracker		\$4,363,110
23	TOTAL SUBTRACT FROM NET PLANT		\$998,695,462
24	Total Rate Base		\$2,915,697,179

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$474,661	P-2	\$0	\$474,661		\$0	\$474,661
3	302.000	Franchises & Consents	\$49,260	P-3	\$0	\$49,260		\$0	\$49,260
4	303.000	Miscellaneous Intangible Plant Studies	\$1,178,950	P-4	\$0	\$1,178,950		\$0	\$1,178,950
5		TOTAL INTANGIBLE PLANT	\$1,702,871		\$0	\$1,702,871		\$0	\$1,702,871
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$3,707,648	P-7	\$0	\$3,707,648		\$0	\$3,707,648
8	311.000	Structures & Improvements	\$38,407,776	P-8	\$0	\$38,407,776		\$0	\$38,407,776
9	312.000	Collection & Impound Reservoirs	\$168,617	P-9	\$0	\$168,617		\$0	\$168,617
10	313.000	Lake, River, & Other Intakes	\$8,084,308	P-10	\$0	\$8,084,308		\$0	\$8,084,308
11	314.000	Wells & Springs	\$11,490,780	P-11	\$0	\$11,490,780		\$0	\$11,490,780
12	315.000	Infiltration Galleries & Tunnels	\$1,804	P-12	\$0	\$1,804		\$0	\$1,804
13	316.000	Supply Mains	\$22,640,158	P-13	\$0	\$22,640,158		\$0	\$22,640,158
14	317.000	Other P/E-Supply	\$432,196	P-14	\$0	\$432,196		\$0	\$432,196
15		TOTAL SOURCE OF SUPPLY PLANT	\$84,933,287		\$0	\$84,933,287		\$0	\$84,933,287
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$519,675	P-17	\$0	\$519,675		\$0	\$519,675
18	321.000	Pumping Structures & Improvements	\$45,317,774	P-18	\$0	\$45,317,774		\$0	\$45,317,774
19	323.000	Power Generation Equipment	\$20,318,194	P-19	\$0	\$20,318,194		\$0	\$20,318,194
20	324.000	Steam Pumping Equipment	\$233,985	P-20	\$0	\$233,985		\$0	\$233,985
21	325.000	Electric Pumping Equipment	\$99,453,924	P-21	\$0	\$99,453,924		\$0	\$99,453,924
22	326.000	Diesel Pumping Equipment	\$2,445,970	P-22	\$0	\$2,445,970		\$0	\$2,445,970
23	327.000	Pump Equip Hydraulic	\$582,061	P-23	\$0	\$582,061		\$0	\$582,061
24	328.000	Other Pumping Equipment	\$21,149,017	P-24	\$0	\$21,149,017		\$0	\$21,149,017
25		TOTAL PUMPING PLANT	\$190,020,600		\$0	\$190,020,600		\$0	\$190,020,600
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$3,374,977	P-27	\$0	\$3,374,977		\$0	\$3,374,977
28	331.000	Water Treatment Structures & Improvements	\$177,517,072	P-28	\$0	\$177,517,072		\$0	\$177,517,072
29	332.000	Water Treatment Equipment	\$195,223,044	P-29	\$0	\$195,223,044		\$0	\$195,223,044
30	333.000	Water Treatment - Other	\$1,473,221	P-30	\$0	\$1,473,221		\$0	\$1,473,221
31		TOTAL WATER TREATMENT PLANT	\$377,588,314		\$0	\$377,588,314		\$0	\$377,588,314
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$5,509,644	P-33	\$0	\$5,509,644		\$0	\$5,509,644
34	341.000	Transmission & Distribution Structures & Impr	\$17,042,112	P-34	\$0	\$17,042,112		\$0	\$17,042,112
35	342.000	Distribution Reservoirs & Standpipes	\$57,824,911	P-35	\$0	\$57,824,911		\$0	\$57,824,911
36	343.000	Transmission & Distribution Mains	\$2,372,371,577	P-36	\$0	\$2,372,371,577		\$0	\$2,372,371,577
37	344.000	Fire Mains	\$564,782	P-37	\$0	\$564,782		\$0	\$564,782
38	345.000	Services	\$276,445,548	P-38	\$0	\$276,445,548		\$0	\$276,445,548
39	346.000	Meters	\$295,048,491	P-39	\$0	\$295,048,491		\$0	\$295,048,491
40	347.000	Meter Installation	\$64,953,885	P-40	\$0	\$64,953,885		\$0	\$64,953,885
41	348.000	Hydrants	\$146,425,346	P-41	\$0	\$146,425,346		\$0	\$146,425,346
42	349.000	Other Transmission & Distribution Plant	\$83,158	P-42	\$0	\$83,158		\$0	\$83,158
43		TOTAL TRANSMISSION & DIST. PLANT	\$3,236,269,454		\$0	\$3,236,269,454		\$0	\$3,236,269,454
44		INCENTIVE COMPENSATION CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$1,054,421	P-48	\$0	\$1,054,421		\$0	\$1,054,421
49	390.000	Stores Shops Equipment Structures	\$53,751,689	P-49	\$0	\$53,751,689		\$0	\$53,751,689
50	390.100	Office Structures	\$13,470,301	P-50	\$0	\$13,470,301		\$0	\$13,470,301
51	390.200	General Structures - HVAC	\$1,916,893	P-51	\$0	\$1,916,893		\$0	\$1,916,893
52	390.300	Miscellaneous Structures	\$5,224,541	P-52	\$0	\$5,224,541		\$0	\$5,224,541
53	390.900	Structures & Improvements - Leasehold	\$233,858	P-53	\$0	\$233,858		\$0	\$233,858

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
54	391.000	Office Furniture and Equipment	\$2,686,021	P-54	\$0	\$2,686,021		\$0	\$2,686,021
55	391.100	Computers & Peripheral Equipment	\$7,184,219	P-55	\$0	\$7,184,219		\$0	\$7,184,219
56	391.200	Computer Hardware & Software	\$0	P-56	\$0	\$0		\$0	\$0
57	391.250	Computer Software	\$79,360,440	P-57	\$0	\$79,360,440		\$0	\$79,360,440
58	391.300	Other Office Equipment	\$35,070	P-58	\$0	\$35,070		\$0	\$35,070
59	391.400	BTS Initial Investment	\$46,360,757	P-59	\$0	\$46,360,757		\$0	\$46,360,757
60	392.000	Transportation Equipment	\$2,686,655	P-60	\$0	\$2,686,655		\$0	\$2,686,655
61	392.100	Transportation Equipment - Light Trucks	\$28,167,833	P-61	\$0	\$28,167,833		\$0	\$28,167,833
62	392.200	Transportation Equipment - Heavy Trucks	\$29,671,260	P-62	\$0	\$29,671,260		\$0	\$29,671,260
63	392.300	Transportation Equipment - Cars	\$1,254,588	P-63	\$0	\$1,254,588		\$0	\$1,254,588
64	392.400	Transportation Equipment - Other	\$19,276,175	P-64	\$0	\$19,276,175		\$0	\$19,276,175
65	393.000	Store Equipment	\$821,646	P-65	\$0	\$821,646		\$0	\$821,646
66	394.000	Tools, Shop, & Garage Equipment	\$16,574,154	P-66	\$0	\$16,574,154		\$0	\$16,574,154
67	395.000	Laboratory Equipment	\$2,262,048	P-67	\$0	\$2,262,048		\$0	\$2,262,048
68	396.000	Power Operated Equipment	\$2,686,066	P-68	\$0	\$2,686,066		\$0	\$2,686,066
69	397.000	Communication Equipment	\$1,127,462	P-69	\$0	\$1,127,462		\$0	\$1,127,462
70	397.100	Communication Equipment (non telephone)	\$16,943,175	P-70	\$0	\$16,943,175		\$0	\$16,943,175
71	397.200	Telephone Equipment	\$141,879	P-71	\$0	\$141,879		\$0	\$141,879
72	398.000	Miscellaneous Equipment	\$6,207,366	P-72	\$0	\$6,207,366		\$0	\$6,207,366
73	399.000	Other Tangible Property	\$1,333,808	P-73	\$0	\$1,333,808		\$0	\$1,333,808
74		TOTAL GENERAL PLANT	\$340,432,325		\$0	\$340,432,325		\$0	\$340,432,325
75		TRANSMISSION & DISTRIBUTION							
76	340.000	Transmission & Distribution Land	\$0	P-76	\$0	\$0		\$0	\$0
77	341.000	Transmission & Distribution Structures & Impr	\$7,620	P-77	\$0	\$7,620		\$0	\$7,620
78	342.000	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	\$7,620		\$0	\$7,620		\$0	\$7,620
87		COLLECTION PLANT							
88	350.000	Land & Land Rights	\$117,555	P-88	\$0	\$117,555		\$0	\$117,555
89	351.000	Structures & Improvements	\$5,345,668	P-89	\$0	\$5,345,668		\$0	\$5,345,668
90	352.100	Collection Sewers - Force	\$8,910,670	P-90	\$0	\$8,910,670		\$0	\$8,910,670
91	352.200	Collection Sewers - Gravity	\$62,651,367	P-91	\$0	\$62,651,367		\$0	\$62,651,367
92	353.000	Services to Customers	\$4,104,297	P-92	\$0	\$4,104,297		\$0	\$4,104,297
93	354.000	Flow Measuring Devices	\$582,365	P-93	\$0	\$582,365		\$0	\$582,365
94	356.000	Other Collection Plant Facilities	\$289,966	P-94	\$0	\$289,966		\$0	\$289,966
95		TOTAL COLLECTION PLANT	\$82,001,888		\$0	\$82,001,888		\$0	\$82,001,888
96		SYSTEM PUMPING PLANT							
97	360.000	Land & Land Rights	\$183,430	P-97	\$0	\$183,430		\$0	\$183,430
98	361.000	Structures & Improvements	\$5,759,091	P-98	\$0	\$5,759,091		\$0	\$5,759,091
99	362.000	Receiving Wells	\$741,251	P-99	\$0	\$741,251		\$0	\$741,251
100	363.000	Electric Pumping Equipment	\$7,257,357	P-100	\$0	\$7,257,357		\$0	\$7,257,357
101	365.000	Other Pumping Equipment	\$1,656,906	P-101	\$0	\$1,656,906		\$0	\$1,656,906
102		TOTAL SYSTEM PUMPING PLANT	\$15,598,035		\$0	\$15,598,035		\$0	\$15,598,035
103		TREATMENT & DISPOSAL PLANT							
104	370.000	Land & Land Rights	\$1,632,562	P-104	\$0	\$1,632,562		\$0	\$1,632,562
105	371.000	Structures & Improvements	\$16,932,701	P-105	\$0	\$16,932,701		\$0	\$16,932,701
106	372.000	Treatment and Disposal Plant Equipment	\$20,603,871	P-106	\$0	\$20,603,871		\$0	\$20,603,871
107	373.000	Plant Sewers	\$11,911,974	P-107	\$0	\$11,911,974		\$0	\$11,911,974
108	374.000	Outfall Sewer Lines	\$543,997	P-108	\$0	\$543,997		\$0	\$543,997
109		TOTAL TREATMENT & DISPOSAL PLANT	\$51,625,105		\$0	\$51,625,105		\$0	\$51,625,105

Missouri-American Water Company
 Case No. WR-2024-0320
 Total Company - Direct - Rebuttal Testimony
 Test Year Ending 12/31/2023
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
110		TOTAL PLANT IN SERVICE	<u>\$4,380,179,499</u>		<u>\$0</u>	<u>\$4,380,179,499</u>		<u>\$0</u>	<u>\$4,380,179,499</u>

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$474,661	0.00%	\$0
3	302.000	Franchises & Consents	\$49,260	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,178,950	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,702,871		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land & Land Rights	\$3,707,648	0.00%	\$0
8	311.000	Structures & Improvements	\$38,407,776	1.97%	\$756,633
9	312.000	Collection & Impound Reservoirs	\$168,617	0.35%	\$590
10	313.000	Lake, River, & Other Intakes	\$8,084,308	3.57%	\$288,609
11	314.000	Wells & Springs	\$11,490,780	2.52%	\$289,568
12	315.000	Infiltration Galleries & Tunnels	\$1,804	1.77%	\$32
13	316.000	Supply Mains	\$22,640,158	1.45%	\$328,282
14	317.000	Other P/E-Supply	\$432,196	4.97%	\$21,480
15		TOTAL SOURCE OF SUPPLY PLANT	\$84,933,287		\$1,685,194
16		PUMPING PLANT			
17	320.000	Pumping Land & Land Rights	\$519,675	0.00%	\$0
18	321.000	Pumping Structures & Improvements	\$45,317,774	3.95%	\$1,790,052
19	323.000	Power Generation Equipment	\$20,318,194	3.05%	\$619,705
20	324.000	Steam Pumping Equipment	\$233,985	1.89%	\$4,422
21	325.000	Electric Pumping Equipment	\$99,453,924	1.89%	\$1,879,679
22	326.000	Diesel Pumping Equipment	\$2,445,970	1.89%	\$46,229
23	327.000	Pump Equip Hydraulic	\$582,061	1.89%	\$11,001
24	328.000	Other Pumping Equipment	\$21,149,017	1.89%	\$399,716
25		TOTAL PUMPING PLANT	\$190,020,600		\$4,750,804
26		WATER TREATMENT PLANT			
27	330.000	Water Treatment Land & Land Rights	\$3,374,977	0.00%	\$0
28	331.000	Water Treatment Structures & Improvements	\$177,517,072	2.34%	\$4,153,899
29	332.000	Water Treatment Equipment	\$195,223,044	2.18%	\$4,255,862
30	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,058
31		TOTAL WATER TREATMENT PLANT	\$377,588,314		\$8,458,819
32		TRANSMISSION & DIST. PLANT			
33	340.000	Transmission & Distribution Land	\$5,509,644	0.00%	\$0
34	341.000	Transmission & Distribution Structures & Impr	\$17,042,112	1.49%	\$253,927
35	342.000	Distribution Reservoirs & Standpipes	\$57,824,911	1.70%	\$983,024
36	343.000	Transmission & Distribution Mains	\$2,372,371,577	1.39%	\$32,975,965

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
37	344.000	Fire Mains	\$564,782	1.56%	\$8,811
38	345.000	Services	\$276,445,548	2.92%	\$8,072,210
39	346.000	Meters	\$295,048,491	2.40%	\$7,081,164
40	347.000	Meter Installation	\$64,953,885	2.40%	\$1,558,893
41	348.000	Hydrants	\$146,425,346	1.85%	\$2,708,869
42	349.000	Other Transmission & Distribution Plant	\$83,158	2.96%	\$2,461
43		TOTAL TRANSMISSION & DIST. PLANT	\$3,236,269,454		\$53,645,324
44		INCENTIVE COMPENSATION CAPITALIZATION			
45	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
47		GENERAL PLANT			
48	389.000	General Land & Land Rights	\$1,054,421	0.00%	\$0
49	390.000	Stores Shops Equipment Structures	\$53,751,689	3.02%	\$1,624,952
50	390.100	Office Structures	\$13,470,301	2.09%	\$281,529
51	390.200	General Structures - HVAC	\$1,916,893	2.09%	\$40,063
52	390.300	Miscellaneous Structures	\$5,224,541	3.72%	\$194,353
53	390.900	Structures & Improvements - Leasehold	\$233,858	3.58%	\$8,364
54	391.000	Office Furniture and Equipment	\$2,686,021	3.56%	\$95,538
55	391.100	Computers & Peripheral Equipment	\$7,184,219	19.10%	\$1,371,927
56	391.200	Computer Hardware & Software	\$0	0.00%	\$0
57	391.250	Computer Software	\$79,360,440	5.00%	\$3,968,021
58	391.300	Other Office Equipment	\$35,070	10.45%	\$3,665
59	391.400	BTS Initial Investment	\$46,360,757	5.00%	\$2,318,038
60	392.000	Transportation Equipment	\$2,686,655	3.45%	\$92,689
61	392.100	Transportation Equipment - Light Trucks	\$28,167,833	5.56%	\$1,567,143
62	392.200	Transportation Equipment - Heavy Trucks	\$29,671,260	0.00%	\$0
63	392.300	Transportation Equipment - Cars	\$1,254,588	0.01%	\$173
64	392.400	Transportation Equipment - Other	\$19,276,175	6.14%	\$1,182,728
65	393.000	Store Equipment	\$821,646	3.88%	\$31,917
66	394.000	Tools, Shop, & Garage Equipment	\$16,574,154	3.80%	\$630,455
67	395.000	Laboratory Equipment	\$2,262,048	4.06%	\$91,905
68	396.000	Power Operated Equipment	\$2,686,066	4.15%	\$111,356
69	397.000	Communication Equipment	\$1,127,462	6.67%	\$75,202
70	397.100	Communication Equipment (non telephone)	\$16,943,175	5.76%	\$976,214
71	397.200	Telephone Equipment	\$141,879	8.86%	\$12,577
72	398.000	Miscellaneous Equipment	\$6,207,366	6.48%	\$402,165
73	399.000	Other Tangible Property	\$1,333,808	2.20%	\$29,385

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Test Year Ending 12/31/2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
74		TOTAL GENERAL PLANT	\$340,432,325		\$15,110,359
75		TRANSMISSION & DISTRIBUTION			
76	340.000	Transmission & Distribution Land	\$0	0.00%	\$0
77	341.000	Transmission & Distribution Structures & Impr	\$7,620	1.48%	\$113
78	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
79	343.000	Transmission & Distribution Mains	\$0	0.00%	\$0
80	344.000	Fire Mains	\$0	0.00%	\$0
81	345.000	Services	\$0	0.00%	\$0
82	346.000	Meters	\$0	0.00%	\$0
83	347.000	Meter Installation	\$0	0.00%	\$0
84	348.000	Hydrants	\$0	0.00%	\$0
85	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
86		TOTAL TRANSMISSION & DISTRIBUTION	\$7,620		\$113
87		COLLECTION PLANT			
88	350.000	Land & Land Rights	\$117,555	0.00%	\$0
89	351.000	Structures & Improvements	\$5,345,668	2.03%	\$108,517
90	352.100	Collection Sewers - Force	\$8,910,670	1.64%	\$146,135
91	352.200	Collection Sewers - Gravity	\$62,651,367	1.58%	\$989,891
92	353.000	Services to Customers	\$4,104,297	2.87%	\$117,793
93	354.000	Flow Measuring Devices	\$582,365	3.38%	\$19,684
94	356.000	Other Collection Plant Facilities	\$289,966	3.15%	\$9,134
95		TOTAL COLLECTION PLANT	\$82,001,888		\$1,391,154
96		SYSTEM PUMPING PLANT			
97	360.000	Land & Land Rights	\$183,430	0.00%	\$0
98	361.000	Structures & Improvements	\$5,759,091	2.17%	\$124,972
99	362.000	Receiving Wells	\$741,251	2.87%	\$21,274
100	363.000	Electric Pumping Equipment	\$7,257,357	4.31%	\$312,792
101	365.000	Other Pumping Equipment	\$1,656,906	4.31%	\$71,413
102		TOTAL SYSTEM PUMPING PLANT	\$15,598,035		\$530,451
103		TREATMENT & DISPOSAL PLANT			
104	370.000	Land & Land Rights	\$1,632,562	0.00%	\$0
105	371.000	Structures & Improvements	\$16,932,701	1.43%	\$242,138
106	372.000	Treatment and Disposal Plant Equipment	\$20,603,871	3.97%	\$817,974
107	373.000	Plant Sewers	\$11,911,974	1.60%	\$190,591
108	374.000	Outfall Sewer Lines	\$543,997	3.04%	\$16,538
109		TOTAL TREATMENT & DISPOSAL PLANT	\$51,625,105		\$1,267,241
110		Total Depreciation	\$4,380,179,499		\$86,839,459

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$10,571	P-2	\$0	\$10,571		\$0	\$10,571
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$296,883	P-4	\$0	\$296,883		\$0	\$296,883
5		TOTAL INTANGIBLE PLANT	\$307,454		\$0	\$307,454		\$0	\$307,454
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures & Improvements	\$3,791,255	P-8	\$0	\$3,791,255		\$0	\$3,791,255
9	312.000	Collection & Impound Reservoirs	\$101,917	P-9	\$0	\$101,917		\$0	\$101,917
10	313.000	Lake, River, & Other Intakes	\$2,780,094	P-10	\$0	\$2,780,094		\$0	\$2,780,094
11	314.000	Wells & Springs	\$3,364,175	P-11	\$0	\$3,364,175		\$0	\$3,364,175
12	315.000	Infiltration Galleries & Tunnels	\$620	P-12	\$0	\$620		\$0	\$620
13	316.000	Supply Mains	\$10,549,736	P-13	\$0	\$10,549,736		\$0	\$10,549,736
14	317.000	Other P/E-Supply	\$77,620	P-14	\$0	\$77,620		\$0	\$77,620
15		TOTAL SOURCE OF SUPPLY PLANT	\$20,665,417		\$0	\$20,665,417		\$0	\$20,665,417
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$0	P-17	\$0	\$0		\$0	\$0
18	321.000	Pumping Structures & Improvements	\$13,922,819	P-18	\$0	\$13,922,819		\$0	\$13,922,819
19	323.000	Power Generation Equipment	\$3,206,164	P-19	\$0	\$3,206,164		\$0	\$3,206,164
20	324.000	Steam Pumping Equipment	-\$21,367	P-20	\$0	-\$21,367		\$0	-\$21,367
21	325.000	Electric Pumping Equipment	\$27,023,664	P-21	\$0	\$27,023,664		\$0	\$27,023,664
22	326.000	Diesel Pumping Equipment	\$2,038,640	P-22	\$0	\$2,038,640		\$0	\$2,038,640
23	327.000	Pump Equip Hydraulic	\$74,611	P-23	\$0	\$74,611		\$0	\$74,611
24	328.000	Other Pumping Equipment	-\$2,471,040	P-24	\$0	-\$2,471,040		\$0	-\$2,471,040
25		TOTAL PUMPING PLANT	\$43,773,491		\$0	\$43,773,491		\$0	\$43,773,491
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 & Improvements	\$57,843,483	P-28	\$0	\$57,843,483		\$0	\$57,843,483
29	332.000	Water Treatment Equipment	\$46,395,211	P-29	\$0	\$46,395,211		\$0	\$46,395,211
30	333.000	Water Treatment - Other	\$811,987	P-30	\$0	\$811,987		\$0	\$811,987
31		TOTAL WATER TREATMENT PLANT	\$105,050,681		\$0	\$105,050,681		\$0	\$105,050,681
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$17	P-33	-\$17	\$0		\$0	\$0
34	341.000	Transmission & Distribution Structures & Impr	\$6,293,734	P-34	\$0	\$6,293,734		\$0	\$6,293,734
35	342.000	Distribution Reservoirs & Standpipes	\$19,533,023	P-35	\$0	\$19,533,023		\$0	\$19,533,023
36	343.000	Transmission & Distribution Mains	\$295,960,061	P-36	\$0	\$295,960,061		\$0	\$295,960,061
37	344.000	Fire Mains	\$171,517	P-37	\$0	\$171,517		\$0	\$171,517
38	345.000	Services	\$19,993,293	P-38	\$0	\$19,993,293		\$0	\$19,993,293
39	346.000	Meters	-\$36,856,697	P-39	\$0	-\$36,856,697		\$0	-\$36,856,697
40	347.000	Meter Installation	\$17,140,919	P-40	\$0	\$17,140,919		\$0	\$17,140,919
41	348.000	Hydrants	\$16,909,999	P-41	\$0	\$16,909,999		\$0	\$16,909,999
42	349.000	Other Transmission & Distribution Plant	\$21,152	P-42	\$0	\$21,152		\$0	\$21,152
43		TOTAL TRANSMISSION & DIST. PLANT	\$339,167,018		-\$17	\$339,167,001		\$0	\$339,167,001
44		INCENTIVE COMPENSATION CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
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	\$4,969,060	P-49	\$0	\$4,969,060		\$0	\$4,969,060
50	390.100	Office Structures	\$1,833,633	P-50	\$0	\$1,833,633		\$0	\$1,833,633
51	390.200	General Structures - HVAC	\$208,597	P-51	\$0	\$208,597		\$0	\$208,597
52	390.300	Miscellaneous Structures	\$2,316,972	P-52	\$0	\$2,316,972		\$0	\$2,316,972
53	390.900	Structures & Improvements - Leasehold	\$194,845	P-53	\$0	\$194,845		\$0	\$194,845
54	391.000	Office Furniture and Equipment	\$1,169,990	P-54	\$0	\$1,169,990		\$0	\$1,169,990
55	391.100	Computers & Peripheral Equipment	\$2,533,716	P-55	\$0	\$2,533,716		\$0	\$2,533,716
56	391.200	Computer Hardware & Software	\$0	P-56	\$0	\$0		\$0	\$0

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	391.250	Computer Software	\$22,037,821	P-57	\$0	\$22,037,821		\$0	\$22,037,821
58	391.300	Other Office Equipment	-\$15,729	P-58	\$0	-\$15,729		\$0	-\$15,729
59	391.400	BTS Initial Investment	\$26,147,862	P-59	\$0	\$26,147,862		\$0	\$26,147,862
60	392.000	Transportation Equipment	\$822,356	P-60	\$0	\$822,356		\$0	\$822,356
61	392.100	Transportation Equipment - Light Trucks	\$6,707,189	P-61	\$0	\$6,707,189		\$0	\$6,707,189
62	392.200	Transportation Equipment - Heavy Trucks	\$2,934,720	P-62	\$0	\$2,934,720		\$0	\$2,934,720
63	392.300	Transportation Equipment - Cars	\$1,945,416	P-63	\$0	\$1,945,416		\$0	\$1,945,416
64	392.400	Transportation Equipment - Other	\$5,569,426	P-64	\$0	\$5,569,426		\$0	\$5,569,426
65	393.000	Store Equipment	\$19,851	P-65	\$0	\$19,851		\$0	\$19,851
66	394.000	Tools, Shop, & Garage Equipment	\$4,985,318	P-66	\$0	\$4,985,318		\$0	\$4,985,318
67	395.000	Laboratory Equipment	\$838,939	P-67	\$0	\$838,939		\$0	\$838,939
68	396.000	Power Operated Equipment	\$2,042,261	P-68	\$0	\$2,042,261		\$0	\$2,042,261
69	397.000	Communication Equipment	\$153,532	P-69	\$0	\$153,532		\$0	\$153,532
70	397.100	Communication Equipment (non telephone)	\$3,533,035	P-70	\$0	\$3,533,035		\$0	\$3,533,035
71	397.200	Telephone Equipment	\$84,932	P-71	\$0	\$84,932		\$0	\$84,932
72	398.000	Miscellaneous Equipment	\$1,984,259	P-72	\$0	\$1,984,259		\$0	\$1,984,259
73	399.000	Other Tangible Property	-\$140,199	P-73	\$0	-\$140,199		\$0	-\$140,199
74		TOTAL GENERAL PLANT	\$92,876,203		\$1,599	\$92,877,802		\$0	\$92,877,802
75		TRANSMISSION & DISTRIBUTION							
76	340.000	Transmission & Distribution Land	\$0	P-76	\$0	\$0		\$0	\$0
77	341.000	Transmission & Distribution Structures & Impr	\$1,648	P-77	\$0	\$1,648		\$0	\$1,648
78	342.000	Distribution Reservoirs & Standpipes	-\$1,465	P-78	\$0	-\$1,465		\$0	-\$1,465
79	343.000	Transmission & Distribution Mains	-\$909	P-79	\$0	-\$909		\$0	-\$909
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	-\$25	P-82	\$0	-\$25		\$0	-\$25
83	347.000	Meter Installation	\$0	P-83	\$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	-\$746		\$0	-\$746		\$0	-\$746
87		COLLECTION PLANT							
88	350.000	Land & Land Rights	\$0	P-88	\$0	\$0		\$0	\$0
89	351.000	Structures & Improvements	\$1,647,056	P-89	\$0	\$1,647,056		\$0	\$1,647,056
90	352.100	Collection Sewers - Force	\$2,998,348	P-90	\$0	\$2,998,348		\$0	\$2,998,348
91	352.200	Collection Sewers - Gravity	\$16,944,882	P-91	\$0	\$16,944,882		\$0	\$16,944,882
92	353.000	Services to Customers	\$472,401	P-92	\$0	\$472,401		\$0	\$472,401
93	354.000	Flow Measuring Devices	\$418,013	P-93	\$0	\$418,013		\$0	\$418,013
94	356.000	Other Collection Plant Facilities	\$21,576	P-94	\$0	\$21,576		\$0	\$21,576
95		TOTAL COLLECTION PLANT	\$22,502,276		\$0	\$22,502,276		\$0	\$22,502,276
96		SYSTEM PUMPING PLANT							
97	360.000	Land & Land Rights	\$27	P-97	-\$27	\$0		\$0	\$0
98	361.000	Structures & Improvements	\$630,650	P-98	\$0	\$630,650		\$0	\$630,650
99	362.000	Receiving Wells	\$472,520	P-99	\$0	\$472,520		\$0	\$472,520
100	363.000	Electric Pumping Equipment	\$2,330,615	P-100	\$0	\$2,330,615		\$0	\$2,330,615
101	365.000	Other Pumping Equipment	\$1,430,118	P-101	\$0	\$1,430,118		\$0	\$1,430,118
102		TOTAL SYSTEM PUMPING PLANT	\$4,863,930		-\$27	\$4,863,903		\$0	\$4,863,903
103		TREATMENT & DISPOSAL PLANT							
104	370.000	Land & Land Rights	\$0	P-104	\$0	\$0		\$0	\$0
105	371.000	Structures & Improvements	\$1,260,766	P-105	\$0	\$1,260,766		\$0	\$1,260,766
106	372.000	Treatment and Disposal Plant Equipment	\$6,504,919	P-106	\$0	\$6,504,919		\$0	\$6,504,919
107	373.000	Plant Sewers	\$2,463,082	P-107	\$0	\$2,463,082		\$0	\$2,463,082
108	374.000	Outfall Sewer Lines	\$46,512	P-108	\$0	\$46,512		\$0	\$46,512
109		TOTAL TREATMENT & DISPOSAL PLANT	\$10,275,279		\$0	\$10,275,279		\$0	\$10,275,279
110		TOTAL DEPRECIATION RESERVE	\$639,481,003		\$1,555	\$639,482,558		\$0	\$639,482,558

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,500,615			3.300000	0.009041	\$13,567
3	Fuel and Power	\$15,473,217			24.600000	0.067397	\$1,042,848
4	Chemical	\$18,478,883			8.100000	0.022192	\$410,083
5	Waste Disposal	\$5,734,971			-24.600000	-0.067397	-\$386,521
6	Labor/Base Payroll	\$35,179,845			35.200000	0.096438	\$3,392,674
7	Pensions	\$272,099			46.900000	0.128490	\$34,962
8	OPEB	-\$4,241,158			0.000000	0.000000	\$0
9	Group Insurance	\$7,013,489			35.200000	0.096438	\$676,366
10	Other Benefits	\$781,501			12.300000	0.033699	\$26,336
11	Support Services	\$32,301,455			5.790000	0.015863	\$512,398
12	Contracted Services	\$6,003,625			7.330000	0.020082	\$120,565
13	Building Maintenance and Services	\$2,237,474			8.500000	0.023289	\$52,108
14	Telecommunications expense	\$1,587,113			19.400000	0.053151	\$84,356
15	Postage expense	\$41,994			25.090000	0.068748	\$2,887
16	Office Supplies and Services	\$858,165			-4.500000	-0.012329	-\$10,580
17	Employee related expense travel and entertainment	\$584,267			-10.100000	-0.027671	-\$16,167
18	Rents	\$367,308			20.200000	0.055343	\$20,328
19	Transportation	\$2,710,745			13.400000	0.036712	\$99,517
20	Miscellaneous Expense	\$3,008,849			4.700000	0.012877	\$38,745
21	Uncollectible Expense	\$2,801,278			0.000000	0.000000	\$0
22	Customer Accounting	\$2,107,587			-13.500000	-0.036986	-\$77,951
23	Regulatory Expense	\$54,238			0.700000	0.001917	\$104
24	Insurance Other than Group	\$8,083,520			120.300000	0.329589	\$2,664,239
25	Maintenance Supplies and Services	\$11,214,666			-3.600000	-0.009863	-\$110,609
26	PSC Assessment	\$3,658,874			108.200000	0.296438	\$1,084,629
27	Cash Vouchers	\$778,594			5.790000	0.015863	\$12,351
28	TOTAL OPERATION AND MAINT. EXPENSE	\$158,593,214					\$9,687,235
29	TAXES						
30	Payroll Tax	\$2,655,873			35.200000	0.096438	\$256,127
31	Property Tax	\$38,217,553			-123.900000	-0.339452	-\$12,973,025
32	TOTAL TAXES	\$40,873,426					-\$12,716,898
33	CWC REQ'D BEFORE RATE BASE OFFSETS	\$199,466,640			-5.540000	-0.015189	-\$3,029,663
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	-\$10,556,175			10.200000	0.027945	-\$294,992
36	State Tax Offset	-\$1,874,559			2.400000	0.006575	-\$12,325
37	City Tax Offset	\$0			0.000000	0.000000	\$0
38	Interest Expense Offset	\$69,393,593			-36.000000	-0.098630	-\$6,844,290
39	TOTAL TAX OFFSET FROM RATE BASE	\$56,962,859					-\$7,151,607
40	TOTAL CASH WORKING CAPITAL REQUIRED	\$256,429,499					-\$10,181,270

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$300,159,905	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$300,159,905	100.00%	\$11,691,563	\$311,851,468	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$97,046,313			Rev-3		\$97,046,313	100.00%	\$4,102,440	\$101,148,753		
Rev-4	461.300	Industrial	\$16,751,255			Rev-4		\$16,751,255	100.00%	\$1,621,086	\$18,372,341		
Rev-5	462.000	Private Fire Protection	\$6,011,094			Rev-5		\$6,011,094	100.00%	\$776,960	\$6,788,054		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$355,834			Rev-7		\$355,834	100.00%	-\$355,834	\$0		
Rev-8	472.000	Other Revenue - Rent	\$744,724			Rev-8		\$744,724	100.00%	-\$100,060	\$644,664		
Rev-9	464.000	Other Public Auth.	\$12,243,944			Rev-9		\$12,243,944	100.00%	\$1,560,030	\$13,803,974		
Rev-10	466.000	Sales for Resale	\$12,596,006			Rev-10		\$12,596,006	100.00%	-\$231,359	\$12,364,647		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$3,372,298			Rev-11		\$3,372,298	100.00%	-\$167,234	\$3,205,064		
Rev-12	522.400	Other Public Authority	\$684,941			Rev-12		\$684,941	100.00%	\$137,182	\$822,123		
Rev-13	534.000	Rents from Sewer Properties	-\$859			Rev-13		-\$859	100.00%	\$859	\$0		
Rev-14	536.000	Other Sewer Revenue - Oper. Rev.	\$49,389			Rev-14		\$49,389	100.00%	\$62,325	\$111,714		
Rev-15		TOTAL OPERATING REVENUES	\$450,014,844					\$450,014,844		\$19,097,958	\$469,112,802		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$1,003,817	\$5,862	\$997,955	E-2	-\$256,708	\$747,109	100.00%	\$0	\$747,109	\$5,935	\$741,174
3	602.000	Purchased Water	\$1,603,303	\$0	\$1,603,303	E-3	-\$102,688	\$1,500,615	100.00%	\$0	\$1,500,615	\$0	\$1,500,615
4	603.000	Miscellaneous Expenses	\$6,888,236	\$0	\$6,888,236	E-4	\$192,329	\$7,080,565	100.00%	\$0	\$7,080,565	\$0	\$7,080,565
5	604.000	Rents - SSE	\$10,466	\$0	\$10,466	E-5	-\$191	\$10,275	100.00%	\$0	\$10,275	\$0	\$10,275
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	0.00%	\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$169,195	\$167,678	\$1,517	E-10	\$1,466	\$170,661	100.00%	\$0	\$170,661	\$169,765	\$896
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	0.00%	\$0	\$0	\$0	\$0
13	617.000	Maint. of Misc. Water Source Plant	\$181,125	\$78,699	\$102,426	E-13	-\$39,636	\$141,489	100.00%	\$0	\$141,489	\$82,577	\$58,912
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$9,856,142	\$252,239	\$9,603,903		-\$205,428	\$9,650,714		\$0	\$9,650,714	\$258,277	\$9,392,437
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$246,874	\$246,874	\$0	E-16	\$10,185	\$257,059	100.00%	\$0	\$257,059	\$257,059	\$0
17	621.000	Fuel for Power Production	\$269,600	\$0	\$269,600	E-17	\$9,366	\$278,966	100.00%	\$0	\$278,966	\$0	\$278,966
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$5,111,052	\$0	\$5,111,052	E-19	\$120,216	\$5,231,268	100.00%	\$0	\$5,231,268	\$0	\$5,231,268
20	624.000	Pumping Labor and Expenses	\$1,669,098	\$1,575,020	\$94,078	E-20	-\$36,286	\$1,632,812	100.00%	\$0	\$1,632,812	\$1,610,066	\$22,746
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$36,318	\$0	\$36,318	E-22	-\$1,493	\$34,825	100.00%	\$0	\$34,825	\$0	\$34,825
23	627.000	Rents - PE	\$4,524	\$0	\$4,524	E-23	\$0	\$4,524	100.00%	\$0	\$4,524	\$0	\$4,524
24	630.000	Maint. Supervision & Engineering - PE	\$335,171	\$335,171	\$0	E-24	\$15,765	\$350,936	100.00%	\$0	\$350,936	\$350,936	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$621	\$621	\$0	E-25	\$33	\$654	100.00%	\$0	\$654	\$654	\$0
26	632.000	Maint. of Power Production Equipment	\$426	\$426	\$0	E-26	\$22	\$448	100.00%	\$0	\$448	\$448	\$0
27	633.000	Maint. of Pumping Equipment	\$573,512	\$409,627	\$163,885	E-27	-\$4,417	\$569,095	100.00%	\$0	\$569,095	\$424,846	\$144,249
28		TOTAL PUMPING EXPENSES	\$8,247,196	\$2,567,739	\$5,679,457		\$113,391	\$8,360,587		\$0	\$8,360,587	\$2,644,009	\$5,716,578
29		WATER TREATMENT EXPENSES											
30	640.000	Operation Supervision & Engineer. - WTE	\$352,253	\$352,253	\$0	E-30	\$4,383	\$356,636	100.00%	\$0	\$356,636	\$356,636	\$0
31	641.000	Chemicals - WTE	\$17,402,623	\$0	\$17,402,623	E-31	\$1,024,650	\$18,427,273	100.00%	\$0	\$18,427,273	\$0	\$18,427,273
32	642.000	Operation Labor & Expenses - WTE	\$4,217,584	\$3,622,557	\$595,027	E-32	\$270,026	\$4,487,610	100.00%	\$0	\$4,487,610	\$3,787,584	\$700,026
33	643.000	Miscellaneous Expenses - WTE	\$2,741,136	\$0	\$2,741,136	E-33	\$104,645	\$2,845,781	100.00%	\$0	\$2,845,781	\$0	\$2,845,781

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
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34	644.000	Rents - WTE	\$-120,721	\$0	\$-120,721	E-34	\$125,000	\$4,279	100.00%	\$0	\$4,279	\$0	\$4,279
35	650.000	Maint. Supervision & Engineering - WTE	\$1,641,981	\$1,641,981	\$0	E-35	\$75,878	\$1,717,859	100.00%	\$0	\$1,717,859	\$1,717,859	\$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	\$1,043,817	\$0	\$1,043,817	E-37	-\$134,734	\$909,083	100.00%	\$0	\$909,083	\$0	\$909,083
38		TOTAL WATER TREATMENT EXPENSES	\$27,278,673	\$5,616,791	\$21,661,882		\$1,469,848	\$28,748,521		\$0	\$28,748,521	\$5,862,079	\$22,886,442
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$88,211	\$88,211	\$0	E-40	\$2,638	\$90,849	100.00%	\$0	\$90,849	\$90,849	\$0
41	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-41	\$6,191	\$6,191	100.00%	\$0	\$6,191	\$0	\$6,191
42	662.000	Transmission & Distribution Lines Expenses	\$2,240,903	\$1,409,068	\$831,835	E-42	-\$293,599	\$1,947,304	100.00%	\$0	\$1,947,304	\$1,426,756	\$520,548
43	663.000	Meter Expenses - TDE	\$523,019	\$513,296	\$9,723	E-43	\$6,254	\$529,273	100.00%	\$0	\$529,273	\$519,683	\$9,590
44	664.000	Customer Installations Expenses - TDE	\$183,186	\$182,986	\$200	E-44	\$2,468	\$185,654	100.00%	\$0	\$185,654	\$185,454	\$200
45	665.000	Miscellaneous Expenses - TDE	\$9,469,680	\$7,283,217	\$2,186,463	E-45	\$340,476	\$9,810,156	100.00%	\$0	\$9,810,156	\$7,656,011	\$2,154,145
46	666.000	Rents - TDE	\$63,590	\$0	\$63,590	E-46	-\$1,387	\$62,203	100.00%	\$0	\$62,203	\$0	\$62,203
47	670.000	Maint. Supervision and Engineering - TDE	\$59,355	\$59,355	\$0	E-47	\$2,194	\$61,549	100.00%	\$0	\$61,549	\$61,549	\$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	\$44,352	\$44,352	\$0	E-49	-\$157	\$44,195	100.00%	\$0	\$44,195	\$44,352	-\$157
50	673.000	Maint. of Transmission & Distribution Mains	\$2,377,762	\$343,739	\$2,034,023	E-50	\$49,450	\$2,427,212	100.00%	\$0	\$2,427,212	\$348,016	\$2,079,196
51	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	-\$383	-\$383	100.00%	\$0	-\$383	\$0	-\$383
52	675.000	Maint. of Services - TDE	\$204,955	\$206,372	-\$1,417	E-52	\$11,911	\$216,866	100.00%	\$0	\$216,866	\$215,715	\$1,151
53	676.000	Maint. of Meters - TDE	\$94,486	\$94,100	\$386	E-53	\$3,560	\$98,046	100.00%	\$0	\$98,046	\$96,269	\$1,777
54	677.000	Maint. of Hydrants - TDE	\$359,423	\$358,916	\$507	E-54	\$13,935	\$373,358	100.00%	\$0	\$373,358	\$372,994	\$364
55	678.000	Maint. of Miscellaneous Plant - TDE	\$2,335,649	\$2,040,301	\$295,348	E-55	\$1,195,067	\$3,530,716	100.00%	\$0	\$3,530,716	\$2,133,685	\$1,397,031
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$18,044,571	\$12,623,913	\$5,420,658		\$1,338,618	\$19,383,189		\$0	\$19,383,189	\$13,151,333	\$6,231,856
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$11,884	\$11,884	\$0	E-58	\$626	\$12,510	100.00%	\$0	\$12,510	\$12,510	\$0
59	902.000	Meter Reading Expenses	\$694,551	\$302,902	\$391,649	E-59	\$4,079	\$698,630	100.00%	\$0	\$698,630	\$306,981	\$391,649
60	903.000	Customer Records & Collection Expenses	\$2,254,255	\$308,862	\$1,945,393	E-60	\$289,298	\$2,543,553	100.00%	\$0	\$2,543,553	\$312,512	\$2,231,041
61	904.000	Uncollectible Amounts	\$2,758,564	\$0	\$2,758,564	E-61	\$42,713	\$2,801,277	100.00%	\$0	\$2,801,277	\$0	\$2,801,277
62	905.000	Misc. Customer Accounts Expense	\$381,609	\$184,841	\$196,768	E-62	-\$32,178	\$349,431	100.00%	\$0	\$349,431	\$187,082	\$162,349
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,100,863	\$808,489	\$5,292,374		\$304,538	\$6,405,401		\$0	\$6,405,401	\$819,085	\$5,586,316
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-65	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$15,150,789	\$15,150,789	\$0	E-71	-\$1,214,443	\$13,936,346	100.00%	\$0	\$13,936,346	\$15,439,821	-\$1,503,475
72	921.000	Office Supplies & Expenses	\$3,663,782	\$0	\$3,663,782	E-72	\$500,050	\$4,163,832	100.00%	\$0	\$4,163,832	\$0	\$4,163,832
73	922.000	Admin. Expenses Transferred - Credit	\$41,777	\$0	\$41,777	E-73	\$0	\$41,777	100.00%	\$0	\$41,777	\$0	\$41,777
74	923.000	Outside Services Employed	\$52,569,723	\$39,517,426	\$13,052,297	E-74	-\$8,481,753	\$44,087,970	100.00%	\$0	\$44,087,970	\$31,619,834	\$12,468,136
75	924.000	Property Insurance	\$7,834,108	\$0	\$7,834,108	E-75	\$249,411	\$8,083,519	100.00%	\$0	\$8,083,519	\$0	\$8,083,519
76	925.000	Injuries & Damages	\$425,462	\$0	\$425,462	E-76	-\$278,314	\$147,148	100.00%	\$0	\$147,148	\$0	\$147,148
77	926.000	Employee Pensions & Benefits	\$5,386,784	\$4,377,865	\$1,008,919	E-77	\$700,575	\$6,087,359	100.00%	\$0	\$6,087,359	\$4,471,057	\$1,616,302
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$506,337	\$0	\$506,337	E-79	-\$451,077	\$55,260	100.00%	\$0	\$55,260	\$0	\$55,260

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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	\$2,448,008	\$0	\$2,448,008	E-82	-\$481,737	\$1,966,271	100.00%	\$0	\$1,966,271	\$0	\$1,966,271
83	930.300	Research & Development Expenses	\$99,146	\$0	\$99,146	E-83	\$9,750	\$108,896	100.00%	\$0	\$108,896	\$0	\$108,896
84	931.000	Rents - AGE	\$337,283	\$0	\$337,283	E-84	-\$52,963	\$284,320	100.00%	\$0	\$284,320	\$0	\$284,320
85	932.000	Maint. of General Plant	\$271,753	\$116,688	\$155,065	E-85	-\$36,872	\$234,881	100.00%	\$0	\$234,881	\$122,836	\$112,045
86		TOTAL ADMIN. & GENERAL EXPENSES	\$88,734,952	\$59,162,768	\$29,572,184		-\$9,537,373	\$79,197,579		\$0	\$79,197,579	\$51,653,548	\$27,544,031
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$69,154,286	See note (1)	See note (1)	E-88	See note (1)	\$69,154,286	100.00%	\$18,216,105	\$87,370,391	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$69,154,286	\$0	\$0		\$0	\$69,154,286		\$18,216,105	\$87,370,391	\$0	\$0
90		OTHER OPERATING EXPENSES											
91	408.100	Property Taxes	\$33,515,540	\$0	\$33,515,540	E-91	\$4,702,012	\$38,217,552	100.00%	\$0	\$38,217,552	\$0	\$38,217,552
92	408.100	Payroll Taxes	\$2,814,220	\$1,022,954	\$1,791,266	E-92	-\$160,387	\$2,653,833	100.00%	\$0	\$2,653,833	\$864,606	\$1,789,227
93	408.100	Other Taxes	-\$246,485	\$0	-\$246,485	E-93	\$2,039	-\$244,446	100.00%	\$0	-\$244,446	\$0	-\$244,446
94	408.100	PSC Assessment	\$2,687,091	\$0	\$2,687,091	E-94	\$971,783	\$3,658,874	100.00%	\$0	\$3,658,874	\$0	\$3,658,874
95		TOTAL OTHER OPERATING EXPENSES	\$38,770,366	\$1,022,954	\$37,747,412		\$5,515,447	\$44,285,813		\$0	\$44,285,813	\$864,606	\$43,421,207
96		AMORTIZATION EXPENSE											
97	404.000	Amortization of Expense	\$1,886,591	\$0	\$1,886,591	E-97	\$3,996,102	\$5,882,693	100.00%	\$0	\$5,882,693	\$0	\$5,882,693
98	404.000	Amortization - LTD Term Plant	\$957,071	\$0	\$957,071	E-98	\$8,637	\$965,708	100.00%	\$0	\$965,708	\$0	\$965,708
99	405.000	Amortization of Reg Asset	\$1,926,543	\$0	\$1,926,543	E-99	\$754,043	\$2,680,586	100.00%	\$0	\$2,680,586	\$0	\$2,680,586
100	405.000	Amortization of Reg Asset AFUDC	\$845,485	\$0	\$845,485	E-100	\$0	\$845,485	100.00%	\$0	\$845,485	\$0	\$845,485
101	407.000	Amortization - Property Losses	\$158,894	\$0	\$158,894	E-101	-\$158,894	\$0	0.00%	\$0	\$0	\$0	\$0
102		TOTAL AMORTIZATION EXPENSE	\$5,774,584	\$0	\$5,774,584		\$4,599,888	\$10,374,472		\$0	\$10,374,472	\$0	\$10,374,472
103		COLLECTION OPERATIONS EXPENSES											
104	701.000	Operation Labor & Expenses	\$13,126	\$0	\$13,126	E-104	\$10,487	\$23,613	100.00%	\$0	\$23,613	\$0	\$23,613
105	702.000	Purchased Water	\$0	\$0	\$0	E-105	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
106	703.000	Miscellaneous Expenses	\$23,119	\$0	\$23,119	E-106	-\$3,178	\$19,941	100.00%	\$0	\$19,941	\$0	\$19,941
107	705.000	Rents	\$20	\$0	\$20	E-107	\$190	\$210	100.00%	\$0	\$210	\$0	\$210
108		TOTAL COLLECTION OPERATIONS EXPENSES	\$36,265	\$0	\$36,265		\$7,499	\$43,764		\$0	\$43,764	\$0	\$43,764
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	\$50,867	\$44,396	\$6,471	E-112	-\$12,831	\$38,036	100.00%	\$0	\$38,036	\$33,651	\$4,385
113		TOTAL COLLECTION MAINT. EXPENSES	\$50,867	\$44,396	\$6,471		-\$12,831	\$38,036		\$0	\$38,036	\$33,651	\$4,385
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	\$72,121	\$0	\$72,121	E-116	\$7,905	\$80,026	100.00%	\$0	\$80,026	\$0	\$80,026
117	722.000	Pumping Labor & Expenses	\$39,520	\$39,520	\$0	E-117	-\$9,564	\$29,956	100.00%	\$0	\$29,956	\$29,956	\$0
118	724.000	Miscellaneous Expense	\$3,162	\$0	\$3,162	E-118	-\$881	\$2,281	100.00%	\$0	\$2,281	\$0	\$2,281
119	725.000	Rent	\$0	\$0	\$0	E-119	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
120		TOTAL PUMPING OPERATIONS EXPENSES	\$114,803	\$39,520	\$75,283		-\$2,540	\$112,263		\$0	\$112,263	\$29,956	\$82,307
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	0.00%	\$0	\$0	\$0	\$0

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124	732.000	Maint of Power Production Equipment	\$19,680	\$3,917	\$15,763	E-124	-\$6,327	\$13,353	100.00%	\$0	\$13,353	\$2,969	\$10,384
125		TOTAL PUMPING MAINTENANCE EXPENSES	\$19,680	\$3,917	\$15,763		-\$6,327	\$13,353		\$0	\$13,353	\$2,969	\$10,384
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	\$110,370	\$0	\$110,370	E-128	-\$58,759	\$51,611	100.00%	\$0	\$51,611	\$0	\$51,611
129	742.000	Operation Labor & Expense	\$1,864,994	\$1,489,909	\$375,085	E-129	-\$383,373	\$1,481,621	100.00%	\$0	\$1,481,621	\$1,281,209	\$200,412
130	743.000	Misc Expense - TDO	\$4,642,577	\$0	\$4,642,577	E-130	\$10,306	\$4,652,883	100.00%	\$0	\$4,652,883	\$0	\$4,652,883
131	744.000	Misc Expenses - TDO	\$136,835	\$0	\$136,835	E-131	-\$17,206	\$119,629	100.00%	\$0	\$119,629	\$0	\$119,629
132	745.000	Rents-TDO	\$1,496	\$0	\$1,496	E-132	\$0	\$1,496	100.00%	\$0	\$1,496	\$0	\$1,496
133		TOTAL TREAT. & DISP. OPER. EXPENSE	\$6,756,272	\$1,489,909	\$5,266,363		-\$449,032	\$6,307,240		\$0	\$6,307,240	\$1,281,209	\$5,026,031
134		TREAT. & DISP. MAINT. EXPENSES											
135	750.000	Maint Supervision & Engineering - TDM	\$525	\$525	\$0	E-135	-\$127	\$398	100.00%	\$0	\$398	\$398	\$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	\$449,548	\$82,855	\$366,693	E-137	-\$117,379	\$332,169	100.00%	\$0	\$332,169	\$63,265	\$268,904
138		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$450,073	\$83,380	\$366,693		-\$117,506	\$332,567		\$0	\$332,567	\$63,663	\$268,904
139		TOTAL OPERATING EXPENSE	\$279,389,593	\$83,716,015	\$126,519,292		\$3,018,192	\$282,407,785		\$18,216,105	\$300,623,890	\$76,664,385	\$136,589,114
140		NET INCOME BEFORE TAXES	\$170,625,251	\$0	\$0		\$0	\$167,607,059		\$881,853	\$168,488,912	\$0	\$0
141		INCOME TAXES											
142	409.100	Current Income Taxes	-\$20,404,124	See note (1)	See note (1)	E-142	See note (1)	-\$20,404,124	100.00%	-\$3,822,233	-\$24,226,357	See note (1)	See note (1)
143		TOTAL INCOME TAXES	-\$20,404,124	\$0	\$0		\$0	-\$20,404,124		-\$3,822,233	-\$24,226,357	\$0	\$0
144		DEFERRED INCOME TAXES											
145	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$32,261,168	See note (1)	See note (1)	E-145	See note (1)	\$32,261,168	100.00%	\$16,936,519	\$49,197,687	See note (1)	See note (1)
146	412.200	Amortization of Deferred ITC	-\$101,927			E-146		-\$101,927	100.00%	-\$1	-\$101,928		
147	0.000	Amortization of Protected Excess ADIT	\$0			E-147		\$0	0.00%	-\$1,471,662	-\$1,471,662		
148	0.000	Amortization of Unprotected Excess ADIT	\$0			E-148		\$0	0.00%	-\$7,388,206	-\$7,388,206		
149		TOTAL DEFERRED INCOME TAXES	\$32,159,241	\$0	\$0		\$0	\$32,159,241		\$8,076,650	\$40,235,891	\$0	\$0
150		NET OPERATING INCOME	\$158,870,134	\$0	\$0		\$0	\$155,851,942		-\$3,372,564	\$152,479,378	\$0	\$0

STAFF ACCOUNTING SCHEDULE: 12

TOTAL COMPANY – DIRECT – REBUTTAL TESTIMONY

Test Year Ending 12/31/2023

Capital Structure Schedule

HAS BEEN DEEMED

CONFIDENTIAL

IN ITS ENTIRETY

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Sewer - Revenue Requirement

Line Number	A Description	B 6.28% Return	C 6.38% Return	D 6.48% Return
1	Net Orig Cost Rate Base	\$91,319,373	\$91,319,373	\$91,319,373
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$5,856,312	\$5,955,850	\$6,055,388
4	Net Income Available	\$2,373,386	\$2,373,386	\$2,373,386
5	Additional Net Income Required	\$3,482,926	\$3,582,464	\$3,682,002
6	Income Tax Requirement			
7	Required Current Income Tax	\$187,604	\$218,761	\$249,920
8	Current Income Tax Available	-\$902,649	-\$902,649	-\$902,649
9	Additional Current Tax Required	\$1,090,253	\$1,121,410	\$1,152,569
10	Revenue Requirement	\$4,573,179	\$4,703,874	\$4,834,571
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$612,630	\$612,630	\$612,630
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$5,185,809	\$5,316,504	\$5,447,201

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
SEWER - RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$162,394,332
2	Less Accumulated Depreciation Reserve		\$42,957,664
3	Net Plant In Service		\$119,436,668
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$194,578
6	Contributions in Aid of Construction Amortization		\$23,164,302
7	Materials & Supplies		\$480,579
8	Prepayments		\$0
9	Prepaid Pension Asset		\$846,482
10	TCJA EADIT Tracker Balance		\$303
11	Regulatory Deferrals (Property Tax Tracker)		\$401,071
12	TOTAL ADD TO NET PLANT IN SERVICE		\$24,698,159
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset		-\$5,192
15	State Tax Offset		-\$217
16	City Tax Offset		\$0
17	Interest Expense Offset		\$214,363
18	Contributions in Aid of Construction		\$32,636,641
19	Customer Advances		\$71,590
20	Accumulated Deferred Income Taxes		\$19,209,567
21	OPEB Tracker		\$423,976
22	Pension Tracker		\$264,726
23	TOTAL SUBTRACT FROM NET PLANT		\$52,815,454
24	Total Rate Base		\$91,319,373

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Sewer - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$91,092	P-2	\$0	\$91,092		\$0	\$91,092
3	302.000	Franchises & Consents	\$5,562	P-3	\$0	\$5,562		\$0	\$5,562
4	303.000	Miscellaneous Intangible Plant Studies	\$1,183	P-4	\$0	\$1,183		\$0	\$1,183
5		TOTAL INTANGIBLE PLANT	\$97,837		\$0	\$97,837		\$0	\$97,837
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Water Treatment Structures & Improvements	\$0	P-8	\$0	\$0		\$0	\$0
9	332.000	Water Treatment Equipment	\$0	P-9	\$0	\$0		\$0	\$0
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0		\$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		\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$7,620	P-14	\$0	\$7,620		\$0	\$7,620
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	\$7,620		\$0	\$7,620		\$0	\$7,620
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$117,555	P-25	\$0	\$117,555		\$0	\$117,555
26	351.000	Structures & Improvements	\$5,345,668	P-26	\$0	\$5,345,668		\$0	\$5,345,668
27	352.100	Collection Sewers - Force	\$8,910,670	P-27	\$0	\$8,910,670		\$0	\$8,910,670
28	352.200	Collection Sewers - Gravity	\$62,651,367	P-28	\$0	\$62,651,367		\$0	\$62,651,367
29	353.000	Services to Customers	\$4,104,297	P-29	\$0	\$4,104,297		\$0	\$4,104,297
30	354.000	Flow Measuring Devices	\$582,365	P-30	\$0	\$582,365		\$0	\$582,365
31	356.000	Other Collection Plant Facilities	\$289,966	P-31	\$0	\$289,966		\$0	\$289,966
32		TOTAL COLLECTION PLANT	\$82,001,888		\$0	\$82,001,888		\$0	\$82,001,888
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$183,430	P-34	\$0	\$183,430		\$0	\$183,430
35	361.000	Structures & Improvements	\$5,759,091	P-35	\$0	\$5,759,091		\$0	\$5,759,091
36	362.000	Receiving Wells	\$741,251	P-36	\$0	\$741,251		\$0	\$741,251
37	363.000	Electric Pumping Equipment	\$7,257,357	P-37	\$0	\$7,257,357		\$0	\$7,257,357
38	365.000	Other Pumping Equipment	\$1,656,906	P-38	\$0	\$1,656,906		\$0	\$1,656,906
39		TOTAL SYSTEM PUMPING PLANT	\$15,598,035		\$0	\$15,598,035		\$0	\$15,598,035
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$1,632,562	P-41	\$0	\$1,632,562		\$0	\$1,632,562
42	371.000	Structures & Improvements	\$16,932,701	P-42	\$0	\$16,932,701		\$0	\$16,932,701
43	372.000	Treatment and Disposal Plant Equipment	\$20,603,871	P-43	\$0	\$20,603,871		\$0	\$20,603,871
44	373.000	Plant Sewers	\$11,911,974	P-44	\$0	\$11,911,974		\$0	\$11,911,974
45	374.000	Outfall Sewer Lines	\$543,997	P-45	\$0	\$543,997		\$0	\$543,997
46		TOTAL TREATMENT & DISPOSAL PLANT	\$51,625,105		\$0	\$51,625,105		\$0	\$51,625,105
47		INCENTIVE COMPENSATION CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$399,279	P-51	\$0	\$399,279		\$0	\$399,279

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Sewer - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
52	390.000	Stores Shops Equipment Structures	\$1,835,047	P-52	\$0	\$1,835,047		\$0	\$1,835,047
53	390.100	Office Structures	\$1,027	P-53	\$0	\$1,027		\$0	\$1,027
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	\$85,903	P-56	\$0	\$85,903		\$0	\$85,903
57	391.000	Office Furniture and Equipment	\$118,939	P-57	\$0	\$118,939		\$0	\$118,939
58	391.100	Computers & Peripheral Equipment	\$278,179	P-58	\$0	\$278,179		\$0	\$278,179
59	391.200	Computer Hardware & Software	\$0	P-59	\$0	\$0		\$0	\$0
60	391.250	Computer Software	\$2,944,274	P-60	\$0	\$2,944,274		\$0	\$2,944,274
61	391.300	Other Office Equipment	\$80	P-61	\$0	\$80		\$0	\$80
62	391.400	BTS Initial Investment	\$1,718,817	P-62	\$0	\$1,718,817		\$0	\$1,718,817
63	392.000	Transportation Equipment	\$2,686,655	P-63	\$0	\$2,686,655		\$0	\$2,686,655
64	392.100	Transportation Equipment - Light Trucks	\$85,184	P-64	\$0	\$85,184		\$0	\$85,184
65	392.200	Transportation Equipment - Heavy Trucks	\$0	P-65	\$0	\$0		\$0	\$0
66	392.300	Transportation Equipment - Cars	\$5,015	P-66	\$0	\$5,015		\$0	\$5,015
67	392.400	Transportation Equipment - Other	\$102,072	P-67	\$0	\$102,072		\$0	\$102,072
68	393.000	Store Equipment	\$30,875	P-68	\$0	\$30,875		\$0	\$30,875
69	394.000	Tools, Shop, & Garage Equipment	\$963,657	P-69	\$0	\$963,657		\$0	\$963,657
70	395.000	Laboratory Equipment	\$133,026	P-70	\$0	\$133,026		\$0	\$133,026
71	396.000	Power Operated Equipment	\$243,744	P-71	\$0	\$243,744		\$0	\$243,744
72	397.000	Communication Equipment	\$1,127,462	P-72	\$0	\$1,127,462		\$0	\$1,127,462
73	397.100	Communication Equipment (non telephone)	\$31,490	P-73	\$0	\$31,490		\$0	\$31,490
74	397.200	Telephone Equipment	\$4,712	P-74	\$0	\$4,712		\$0	\$4,712
75	398.000	Miscellaneous Equipment	\$143,848	P-75	\$0	\$143,848		\$0	\$143,848
76	399.000	Other Tangible Property	\$124,562	P-76	\$0	\$124,562		\$0	\$124,562
77		TOTAL GENERAL PLANT	\$13,063,847		\$0	\$13,063,847		\$0	\$13,063,847
78		TOTAL PLANT IN SERVICE	\$162,394,332		\$0	\$162,394,332		\$0	\$162,394,332

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Sewer Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$91,092	0.00%	\$0
3	302.000	Franchises & Consents	\$5,562	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,183	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$97,837		\$0
6		WATER TREATMENT PLANT			
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0
8	331.000	Water Treatment Structures & Improvements	\$0	0.00%	\$0
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 & Impr	\$7,620	1.48%	\$113
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	\$7,620		\$113
24		COLLECTION PLANT			
25	350.000	Land & Land Rights	\$117,555	0.00%	\$0
26	351.000	Structures & Improvements	\$5,345,668	2.03%	\$108,517
27	352.100	Collection Sewers - Force	\$8,910,670	1.64%	\$146,135
28	352.200	Collection Sewers - Gravity	\$62,651,367	1.58%	\$989,891
29	353.000	Services to Customers	\$4,104,297	2.87%	\$117,793
30	354.000	Flow Measuring Devices	\$582,365	3.38%	\$19,684
31	356.000	Other Collection Plant Facilities	\$289,966	3.15%	\$9,134
32		TOTAL COLLECTION PLANT	\$82,001,888		\$1,391,154
33		SYSTEM PUMPING PLANT			
34	360.000	Land & Land Rights	\$183,430	0.00%	\$0
35	361.000	Structures & Improvements	\$5,759,091	2.17%	\$124,972
36	362.000	Receiving Wells	\$741,251	2.87%	\$21,274
37	363.000	Electric Pumping Equipment	\$7,257,357	4.31%	\$312,792

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Sewer Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
38	365.000	Other Pumping Equipment	\$1,656,906	4.31%	\$71,413
39		TOTAL SYSTEM PUMPING PLANT	\$15,598,035		\$530,451
40		TREATMENT & DISPOSAL PLANT			
41	370.000	Land & Land Rights	\$1,632,562	0.00%	\$0
42	371.000	Structures & Improvements	\$16,932,701	1.43%	\$242,138
43	372.000	Treatment and Disposal Plant Equipment	\$20,603,871	3.97%	\$817,974
44	373.000	Plant Sewers	\$11,911,974	1.60%	\$190,591
45	374.000	Outfall Sewer Lines	\$543,997	3.04%	\$16,538
46		TOTAL TREATMENT & DISPOSAL PLANT	\$51,625,105		\$1,267,241
47		INCENTIVE COMPENSATION CAPITALIZATION			
48	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
50		GENERAL PLANT			
51	389.000	General Land & Land Rights	\$399,279	0.00%	\$0
52	390.000	Stores Shops Equipment Structures	\$1,835,047	3.11%	\$57,070
53	390.100	Office Structures	\$1,027	2.14%	\$22
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	\$85,903	5.00%	\$4,295
57	391.000	Office Furniture and Equipment	\$118,939	5.00%	\$5,947
58	391.100	Computers & Peripheral Equipment	\$278,179	20.00%	\$55,636
59	391.200	Computer Hardware & Software	\$0	0.00%	\$0
60	391.250	Computer Software	\$2,944,274	5.00%	\$147,213
61	391.300	Other Office Equipment	\$80	6.25%	\$5
62	391.400	BTS Initial Investment	\$1,718,817	5.00%	\$85,941
63	392.000	Transportation Equipment	\$2,686,655	3.45%	\$92,689
64	392.100	Transportation Equipment - Light Trucks	\$85,184	3.45%	\$2,939
65	392.200	Transportation Equipment - Heavy Trucks	\$0	0.00%	\$0
66	392.300	Transportation Equipment - Cars	\$5,015	3.45%	\$173
67	392.400	Transportation Equipment - Other	\$102,072	3.45%	\$3,521
68	393.000	Store Equipment	\$30,875	4.00%	\$1,235
69	394.000	Tools, Shop, & Garage Equipment	\$963,657	5.00%	\$48,183
70	395.000	Laboratory Equipment	\$133,026	6.67%	\$8,873
71	396.000	Power Operated Equipment	\$243,744	7.71%	\$18,792
72	397.000	Communication Equipment	\$1,127,462	6.67%	\$75,202

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Sewer Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
73	397.100	Communication Equipment (non telephone)	\$31,490	6.67%	\$2,101
74	397.200	Telephone Equipment	\$4,712	6.69%	\$315
75	398.000	Miscellaneous Equipment	\$143,848	6.43%	\$9,249
76	399.000	Other Tangible Property	\$124,562	0.00%	\$0
77		TOTAL GENERAL PLANT	\$13,063,847		\$619,401
78		Total Depreciation	<u>\$162,394,332</u>		<u>\$3,808,360</u>

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Sewer - Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,566	P-2	\$0	\$2,566		\$0	\$2,566
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	\$4,353		\$0	\$4,353		\$0	\$4,353
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Water Treatment Structures & Improvements	\$5	P-8	\$0	\$5		\$0	\$5
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							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0		\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$1,648	P-14	\$0	\$1,648		\$0	\$1,648
15	342.000	Distribution Reservoirs & Standpipes	-\$1,465	P-15	\$0	-\$1,465		\$0	-\$1,465
16	343.000	Transmission & Distribution Mains	-\$909	P-16	\$0	-\$909		\$0	-\$909
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	-\$25	P-19	\$0	-\$25		\$0	-\$25
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	-\$746		\$0	-\$746		\$0	-\$746
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	P-25	\$0	\$0		\$0	\$0
26	351.000	Structures & Improvements	\$1,647,056	P-26	\$0	\$1,647,056		\$0	\$1,647,056
27	352.100	Collection Sewers - Force	\$2,998,348	P-27	\$0	\$2,998,348		\$0	\$2,998,348
28	352.200	Collection Sewers - Gravity	\$16,944,882	P-28	\$0	\$16,944,882		\$0	\$16,944,882
29	353.000	Services to Customers	\$472,401	P-29	\$0	\$472,401		\$0	\$472,401
30	354.000	Flow Measuring Devices	\$418,013	P-30	\$0	\$418,013		\$0	\$418,013
31	356.000	Other Collection Plant Facilities	\$21,576	P-31	\$0	\$21,576		\$0	\$21,576
32		TOTAL COLLECTION PLANT	\$22,502,276		\$0	\$22,502,276		\$0	\$22,502,276
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$27	P-34	-\$27	\$0		\$0	\$0
35	361.000	Structures & Improvements	\$630,650	P-35	\$0	\$630,650		\$0	\$630,650
36	362.000	Receiving Wells	\$472,520	P-36	\$0	\$472,520		\$0	\$472,520
37	363.000	Electric Pumping Equipment	\$2,330,615	P-37	\$0	\$2,330,615		\$0	\$2,330,615
38	365.000	Other Pumping Equipment	\$1,430,118	P-38	\$0	\$1,430,118		\$0	\$1,430,118
39		TOTAL SYSTEM PUMPING PLANT	\$4,863,930		-\$27	\$4,863,903		\$0	\$4,863,903
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$0	P-41	\$0	\$0		\$0	\$0
42	371.000	Structures & Improvements	\$1,260,766	P-42	\$0	\$1,260,766		\$0	\$1,260,766
43	372.000	Treatment and Disposal Plant Equipment	\$6,504,919	P-43	\$0	\$6,504,919		\$0	\$6,504,919
44	373.000	Plant Sewers	\$2,463,082	P-44	\$0	\$2,463,082		\$0	\$2,463,082
45	374.000	Outfall Sewer Lines	\$46,512	P-45	\$0	\$46,512		\$0	\$46,512
46		TOTAL TREATMENT & DISPOSAL PLANT	\$10,275,279		\$0	\$10,275,279		\$0	\$10,275,279
47		INCENTIVE COMPENSATION CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$0	P-51	\$0	\$0		\$0	\$0
52	390.000	Stores Shops Equipment Structures	\$164,605	P-52	\$0	\$164,605		\$0	\$164,605
53	390.100	Office Structures	-\$10,740	P-53	\$0	-\$10,740		\$0	-\$10,740
54	390.200	General Structures - HVAC	\$0	P-54	\$0	\$0		\$0	\$0

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Sewer - Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
55	390.300	Miscellaneous Structures	\$108	P-55	\$0	\$108		\$0	\$108
56	390.900	Structures & Improvements - Leasehold	\$2,426	P-56	\$0	\$2,426		\$0	\$2,426
57	391.000	Office Furniture and Equipment	\$45,438	P-57	\$0	\$45,438		\$0	\$45,438
58	391.100	Computers & Peripheral Equipment	\$124,313	P-58	\$0	\$124,313		\$0	\$124,313
59	391.200	Computer Hardware & Software	\$0	P-59	\$0	\$0		\$0	\$0
60	391.250	Computer Software	\$1,423,550	P-60	\$0	\$1,423,550		\$0	\$1,423,550
61	391.300	Other Office Equipment	-\$55	P-61	\$0	-\$55		\$0	-\$55
62	391.400	BTS Initial Investment	\$1,756,506	P-62	\$0	\$1,756,506		\$0	\$1,756,506
63	392.000	Transportation Equipment	\$822,356	P-63	\$0	\$822,356		\$0	\$822,356
64	392.100	Transportation Equipment - Light Trucks	\$31,482	P-64	\$0	\$31,482		\$0	\$31,482
65	392.200	Transportation Equipment - Heavy Trucks	\$5,597	P-65	\$0	\$5,597		\$0	\$5,597
66	392.300	Transportation Equipment - Cars	\$46,049	P-66	\$0	\$46,049		\$0	\$46,049
67	392.400	Transportation Equipment - Other	\$57,460	P-67	\$0	\$57,460		\$0	\$57,460
68	393.000	Store Equipment	\$29,854	P-68	\$0	\$29,854		\$0	\$29,854
69	394.000	Tools, Shop, & Garage Equipment	\$194,931	P-69	\$0	\$194,931		\$0	\$194,931
70	395.000	Laboratory Equipment	\$42,350	P-70	\$0	\$42,350		\$0	\$42,350
71	396.000	Power Operated Equipment	\$280,325	P-71	\$0	\$280,325		\$0	\$280,325
72	397.000	Communication Equipment	\$153,532	P-72	\$0	\$153,532		\$0	\$153,532
73	397.100	Communication Equipment (non telephone)	-\$659	P-73	\$0	-\$659		\$0	-\$659
74	397.200	Telephone Equipment	\$2,964	P-74	\$0	\$2,964		\$0	\$2,964
75	398.000	Miscellaneous Equipment	\$107,063	P-75	\$0	\$107,063		\$0	\$107,063
76	399.000	Other Tangible Property	\$33,129	P-76	\$0	\$33,129		\$0	\$33,129
77		TOTAL GENERAL PLANT	\$5,312,584		\$0	\$5,312,584		\$0	\$5,312,584
78		TOTAL DEPRECIATION RESERVE	\$42,957,691		-\$27	\$42,957,664		\$0	\$42,957,664

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Sewer Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$0			0.000000	0.000000	\$0
3	Fuel and Power	\$659,992			0.000000	0.000000	\$44,482
4	Chemical	\$51,611			0.000000	0.000000	\$1,145
5	Waste Disposal	\$4,093,691			0.000000	0.000000	-\$275,903
6	Labor/Base Payroll	\$1,989,876			0.000000	0.000000	\$191,900
7	Pensions	\$22,742			0.000000	0.000000	\$2,922
8	OPEB	-\$257,327			0.000000	0.000000	\$0
9	Group Insurance	\$486,180			0.000000	0.000000	\$46,886
10	Other Benefits	\$23,364			0.000000	0.000000	\$787
11	Support Services	\$1,298,850			0.000000	0.000000	\$20,604
12	Contracted Services	\$276,927			0.000000	0.000000	\$5,561
13	Building Maintenance and Services	\$431,645			0.000000	0.000000	\$10,053
14	Telecommunications expense	\$107,626			0.000000	0.000000	\$5,720
15	Postage expense	\$6,110			0.000000	0.000000	\$420
16	Office Supplies and Services	\$50,143			0.000000	0.000000	-\$618
17	Employee related expense travel and entertainment	\$24,894			0.000000	0.000000	-\$689
18	Rents	\$79,208			0.000000	0.000000	\$4,384
19	Transportation	\$170,927			0.000000	0.000000	\$6,275
20	Miscellaneous Expense	\$160,469			0.000000	0.000000	\$2,067
21	Uncollectible Expense	\$70,365			0.000000	0.000000	\$0
22	Customer Accounting	\$99,454			0.000000	0.000000	-\$3,678
23	Regulatory Expense	\$2,324			0.000000	0.000000	\$4
24	Insurance Other than Group	\$318,483			0.000000	0.000000	\$104,968
25	Maintenance Supplies and Services	\$611,148			0.000000	0.000000	-\$6,027
26	PSC Assessment	\$156,771			0.000000	0.000000	\$46,473
27	Cash Vouchers	\$121,799			0.000000	0.000000	\$1,932
28	TOTAL OPERATION AND MAINT. EXPENSE	\$11,057,272					\$209,668
29	TAXES						
30	Payroll Tax	\$148,699			0.000000	0.000000	\$14,340
31	Property Tax	\$1,233,123			0.000000	0.000000	-\$418,586
32	TOTAL TAXES	\$1,381,822					-\$404,246
33	CWC REQ'D BEFORE RATE BASE OFFSETS	\$12,439,094			0.000000	0.000000	-\$194,578
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	\$185,772			0.000000	0.000000	\$5,192
36	State Tax Offset	\$32,989			0.000000	0.000000	\$217
37	City Tax Offset	\$0			0.000000	0.000000	\$0
38	Interest Expense Offset	\$2,173,401			0.000000	0.000000	-\$214,363
39	TOTAL TAX OFFSET FROM RATE BASE	\$2,392,162					-\$208,954
40	TOTAL CASH WORKING CAPITAL REQUIRED	\$14,831,256					-\$403,532

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$14,678,324	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$14,678,324	100.00%	\$1,040,301	\$15,718,625	See Note(1)	See Note(1)
Rev-3	522.200	Commercial	\$4,146,894			Rev-3		\$4,146,894	100.00%	-\$791,112	\$3,355,782		
Rev-4	522.300	Industrial	\$74,227			Rev-4		\$74,227	100.00%	\$17,424	\$91,651		
Rev-5	522.400	Other Public Authority	\$684,941			Rev-5		\$684,941	100.00%	\$137,182	\$822,123		
Rev-6	534.000	Rents from Sewer Properties	-\$859			Rev-6		-\$859	100.00%	\$859	\$0		
Rev-7	536.000	Other Sewer Revenue - Oper. Rev.	\$49,389			Rev-7		\$49,389	100.00%	\$62,325	\$111,714		
Rev-8		TOTAL OPERATING REVENUES	\$19,632,916					\$19,632,916		\$466,979	\$20,099,895		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses	\$13,126	\$0	\$13,126	E-2	\$10,487	\$23,613	100.00%	\$0	\$23,613	\$0	\$23,613
3	702.000	Purchased Water	\$0	\$0	\$0	E-3	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$23,119	\$0	\$23,119	E-4	-\$3,178	\$19,941	100.00%	\$0	\$19,941	\$0	\$19,941
5	705.000	Rents	\$20	\$0	\$20	E-5	\$190	\$210	100.00%	\$0	\$210	\$0	\$210
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$36,265	\$0	\$36,265		\$7,499	\$43,764		\$0	\$43,764	\$0	\$43,764
7		COLLECTION MAINT. EXPENSES											
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains	\$50,867	\$44,396	\$6,471	E-10	-\$12,831	\$38,036	100.00%	\$0	\$38,036	\$33,651	\$4,385
11		TOTAL COLLECTION MAINT. EXPENSES	\$50,867	\$44,396	\$6,471		-\$12,831	\$38,036		\$0	\$38,036	\$33,651	\$4,385
12		PUMPING OPERATIONS EXPENSES											
13	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping	\$72,121	\$0	\$72,121	E-14	\$7,905	\$80,026	100.00%	\$0	\$80,026	\$0	\$80,026
15	722.000	Pumping Labor & Expenses	\$39,520	\$39,520	\$0	E-15	-\$9,564	\$29,956	100.00%	\$0	\$29,956	\$29,956	\$0
16	724.000	Miscellaneous Expense	\$3,162	\$0	\$3,162	E-16	-\$881	\$2,281	100.00%	\$0	\$2,281	\$0	\$2,281
17	725.000	Rent	\$0	\$0	\$0	E-17	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
18		TOTAL PUMPING OPERATIONS EXPENSES	\$114,803	\$39,520	\$75,283		-\$2,540	\$112,263		\$0	\$112,263	\$29,956	\$82,307
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
21	731.000	Maint of Structures & Improvements	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	732.000	Maint of Power Production Equipment	\$19,680	\$3,917	\$15,763	E-22	-\$6,327	\$13,353	100.00%	\$0	\$13,353	\$2,969	\$10,384
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$19,680	\$3,917	\$15,763		-\$6,327	\$13,353		\$0	\$13,353	\$2,969	\$10,384
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	\$110,370	\$0	\$110,370	E-26	-\$58,759	\$51,611	100.00%	\$0	\$51,611	\$0	\$51,611
27	742.000	Operation Labor & Expense	\$1,864,994	\$1,489,909	\$375,085	E-27	-\$383,373	\$1,481,621	100.00%	\$0	\$1,481,621	\$1,281,209	\$200,412
28	743.000	Misc Expense - TDO	\$4,642,577	\$0	\$4,642,577	E-28	\$10,306	\$4,652,883	100.00%	\$0	\$4,652,883	\$0	\$4,652,883
29	744.000	Misc Expenses - TDO	\$136,835	\$0	\$136,835	E-29	-\$17,206	\$119,629	100.00%	\$0	\$119,629	\$0	\$119,629
30	745.000	Rents-TDO	\$1,496	\$0	\$1,496	E-30	\$0	\$1,496	100.00%	\$0	\$1,496	\$0	\$1,496
31		TOTAL TREAT. & DISP. OPER. EXPENSE	\$6,756,272	\$1,489,909	\$5,266,363		-\$449,032	\$6,307,240		\$0	\$6,307,240	\$1,281,209	\$5,026,031
32		TREAT. & DISP. MAINT. EXPENSES											
33	750.000	Maint Supervision & Engineering - TDM	\$525	\$525	\$0	E-33	-\$127	\$398	100.00%	\$0	\$398	\$398	\$0
34	751.000	Maint of Structures & Improvements - TDM	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
35	752.000	Maint of Water Treatment Equipment	\$449,548	\$82,855	\$366,693	E-35	-\$117,379	\$332,169	100.00%	\$0	\$332,169	\$63,265	\$268,904
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$450,073	\$83,380	\$366,693		-\$117,506	\$332,567		\$0	\$332,567	\$63,663	\$268,904

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E- Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37		CUSTOMER ACCOUNTS EXPENSE											
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$0	\$0	\$0	E-39	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses	\$147,597	\$761	\$146,836	E-40	-\$30,789	\$116,808	100.00%	\$0	\$116,808	\$577	\$116,231
41	904.000	Uncollectible Amounts	\$119,722	\$0	\$119,722	E-41	-\$49,357	\$70,365	100.00%	\$0	\$70,365	\$0	\$70,365
42	905.000	Misc. Customer Accounts Expense	\$1,071	\$233	\$838	E-42	\$181	\$1,252	100.00%	\$0	\$1,252	\$177	\$1,075
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$268,390	\$994	\$267,396		-\$79,965	\$188,425		\$0	\$188,425	\$754	\$187,671
44		ADMIN. & GENERAL EXPENSES											
45	920.000	Admin. & General Salaries	\$791,419	\$791,419	\$0	E-45	-\$105,035	\$686,384	100.00%	\$0	\$686,384	\$766,554	-\$80,170
46	921.000	Office Supplies & Expenses	\$317,101	\$0	\$317,101	E-46	\$41,217	\$358,318	100.00%	\$0	\$358,318	\$0	\$358,318
47	922.000	Admin. Expenses Transferred - Credit	\$41,777	\$0	\$41,777	E-47	\$0	\$41,777	100.00%	\$0	\$41,777	\$0	\$41,777
48	923.000	Outside Services Employed	\$1,244,554	\$0	\$1,244,554	E-48	\$679,572	\$1,924,126	100.00%	\$0	\$1,924,126	-\$113,213	\$2,037,339
49	924.000	Property Insurance	\$60,403	\$0	\$60,403	E-49	\$258,080	\$318,483	100.00%	\$0	\$318,483	\$0	\$318,483
50	925.000	Injuries & Damages	\$289	\$0	\$289	E-50	\$892	\$1,181	100.00%	\$0	\$1,181	\$0	\$1,181
51	926.000	Employee Pensions & Benefits	\$561,611	\$561,611	\$0	E-51	-\$144,309	\$417,302	100.00%	\$0	\$417,302	\$518,033	-\$100,731
52	927.000	Franchise Requirements	\$0	\$0	\$0	E-52	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
53	928.000	Regulatory Commission Expenses	\$1,859	\$0	\$1,859	E-53	\$466	\$2,325	100.00%	\$0	\$2,325	\$0	\$2,325
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	\$285,218	\$0	\$285,218	E-56	-\$106,424	\$178,794	100.00%	\$0	\$178,794	\$0	\$178,794
57	930.300	Research & Development Expenses	\$366	\$0	\$366	E-57	\$3,879	\$4,245	100.00%	\$0	\$4,245	\$0	\$4,245
58	931.000	Rents - AGE	\$71,701	\$0	\$71,701	E-58	\$5,801	\$77,502	100.00%	\$0	\$77,502	\$0	\$77,502
59	932.000	Maint. of General Plant	\$17,762	\$0	\$17,762	E-59	-\$6,575	\$11,187	100.00%	\$0	\$11,187	\$0	\$11,187
60		TOTAL ADMIN. & GENERAL EXPENSES	\$3,394,060	\$1,353,030	\$2,041,030		\$627,564	\$4,021,624		\$0	\$4,021,624	\$1,171,374	\$2,850,250
61		DEPRECIATION EXPENSE											
62	403.000	Depreciation Expense, Dep. Exp.	\$2,802,773	See note (1)	See note (1)	E-62	See note (1)	\$2,802,773	100.00%	\$1,484,376	\$4,287,149	See note (1)	See note (1)
63		TOTAL DEPRECIATION EXPENSE	\$2,802,773	\$0	\$0		\$0	\$2,802,773		\$1,484,376	\$4,287,149	\$0	\$0
64		OTHER OPERATING EXPENSES											
65	408.100	Property Taxes	-\$116,464	\$0	-\$116,464	E-65	\$1,349,587	\$1,233,123	100.00%	\$0	\$1,233,123	\$0	\$1,233,123
66	408.100	Payroll Taxes	\$177,469	\$177,469	\$0	E-66	-\$30,810	\$146,659	100.00%	\$0	\$146,659	\$148,698	-\$2,039
67	408.100	Other Taxes	-\$1,250	\$0	-\$1,250	E-67	-\$4,974	-\$6,224	100.00%	\$0	-\$6,224	\$0	-\$6,224
68	408.100	PSC Assessment	\$9,942	\$0	\$9,942	E-68	\$146,828	\$156,770	100.00%	\$0	\$156,770	\$0	\$156,770
69		TOTAL OTHER OPERATING EXPENSES	\$69,697	\$177,469	-\$107,772		\$1,460,631	\$1,530,328		\$0	\$1,530,328	\$148,698	\$1,381,630
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-71	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		AMORTIZATION EXPENSE											
74	404.000	Amortization - LTD Term Plant	\$957,071	\$0	\$957,071	E-74	\$8,637	\$965,708	100.00%	\$0	\$965,708	\$0	\$965,708
75	405.000	Amortization of Reg Asset	\$156,945	\$0	\$156,945	E-75	-\$44,511	\$112,434	100.00%	\$0	\$112,434	\$0	\$112,434
76	405.000	Amortization of Reg Asset AFUDC	\$0	\$0	\$0	E-76	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
77	407.000	Amortization - Property Losses	\$10,901	\$0	\$10,901	E-77	-\$10,901	\$0	0.00%	\$0	\$0	\$0	\$0
78		TOTAL AMORTIZATION EXPENSE	\$1,124,917	\$0	\$1,124,917		-\$46,775	\$1,078,142		\$0	\$1,078,142	\$0	\$1,078,142
79		TOTAL OPERATING EXPENSE	\$15,087,797	\$3,192,615	\$9,092,409		\$1,380,718	\$16,468,515		\$1,484,376	\$17,952,891	\$2,732,274	\$10,933,468
80		NET INCOME BEFORE TAXES	\$4,545,119	\$0	\$0		\$0	\$3,164,401		-\$1,017,397	\$2,147,004	\$0	\$0

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
81		INCOME TAXES											
82	409.100	Current Income Taxes	<u>-\$885,539</u>	See note (1)	See note (1)	E-82	See note (1)	<u>-\$885,539</u>	100.00%	<u>-\$17,110</u>	<u>-\$902,649</u>	See note (1)	See note (1)
83		TOTAL INCOME TAXES	<u>-\$885,539</u>	\$0	\$0		\$0	<u>-\$885,539</u>		<u>-\$17,110</u>	<u>-\$902,649</u>	\$0	\$0
84		DEFERRED INCOME TAXES											
85	410.100	Deferred Income Taxes - Def. Inc. Tax.	<u>\$1,400,135</u>	See note (1)	See note (1)	E-85	See note (1)	<u>\$1,400,135</u>	100.00%	<u>-\$438,403</u>	<u>\$961,732</u>	See note (1)	See note (1)
86	412.200	Amortization of Deferred ITC	<u>-\$377</u>			E-86		<u>-\$377</u>	100.00%	<u>\$377</u>	<u>\$0</u>		
87	0.000	Amortization of Protected Excess ADIT	<u>\$0</u>			E-87		<u>\$0</u>	0.00%	<u>-\$47,417</u>	<u>-\$47,417</u>		
88	0.000	Amortization of Unprotected Excess ADIT	<u>\$0</u>			E-88		<u>\$0</u>	0.00%	<u>-\$238,048</u>	<u>-\$238,048</u>		
89		TOTAL DEFERRED INCOME TAXES	<u>\$1,399,758</u>	\$0	\$0		\$0	<u>\$1,399,758</u>		<u>-\$723,491</u>	<u>\$676,267</u>	\$0	\$0
90		NET OPERATING INCOME	<u>\$4,030,900</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$2,650,182</u>		<u>-\$276,796</u>	<u>\$2,373,386</u>	<u>\$0</u>	<u>\$0</u>

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Water - Revenue Requirement

Line Number	A Description	B 6.28% Return	C 6.38% Return	D 6.48% Return
1	Net Orig Cost Rate Base	\$2,824,377,806	\$2,824,377,806	\$2,824,377,806
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$181,127,349	\$184,205,920	\$187,284,492
4	Net Income Available	\$150,105,992	\$150,105,992	\$150,105,992
5	Additional Net Income Required	\$31,021,357	\$34,099,928	\$37,178,500
6	Income Tax Requirement			
7	Required Current Income Tax	-\$13,613,173	-\$12,649,495	-\$11,685,818
8	Current Income Tax Available	-\$23,323,708	-\$23,323,708	-\$23,323,708
9	Additional Current Tax Required	\$9,710,535	\$10,674,213	\$11,637,890
10	Revenue Requirement	\$40,731,892	\$44,774,141	\$48,816,390
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$24,051,419	\$24,051,419	\$24,051,419
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$64,783,311	\$68,825,560	\$72,867,809

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
WATER - RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$4,217,785,167
2	Less Accumulated Depreciation Reserve		\$596,524,894
3	Net Plant In Service		\$3,621,260,273
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$2,835,085
6	Contributions in Aid of Construction Amortization		\$101,313,489
7	Materials & Supplies		\$12,481,821
8	Prepayments		\$0
9	Prepaid Pension Asset		\$25,682,685
10	TCJA EADIT Tracker Balance		\$9,108
11	Regulatory Deferrals (Property Tax Tracker)		\$12,345,523
12	TOTAL ADD TO NET PLANT IN SERVICE		\$148,997,541
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset		\$300,184
15	State Tax Offset		\$12,542
16	City Tax Offset		\$0
17	Interest Expense Offset		\$6,629,927
18	Contributions in Aid of Construction		\$349,054,944
19	Customer Advances		\$1,859,356
20	Accumulated Deferred Income Taxes		\$577,360,833
21	OPEB Tracker		\$6,563,838
22	Pension Tracker		\$4,098,384
23	TOTAL SUBTRACT FROM NET PLANT		\$945,880,008
24	Total Rate Base		\$2,824,377,806

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Water - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$383,569	P-2	\$0	\$383,569		\$0	\$383,569
3	302.000	Franchises & Consents	\$43,698	P-3	\$0	\$43,698		\$0	\$43,698
4	303.000	Miscellaneous Intangible Plant Studies	\$1,177,767	P-4	\$0	\$1,177,767		\$0	\$1,177,767
5		TOTAL INTANGIBLE PLANT	\$1,605,034		\$0	\$1,605,034		\$0	\$1,605,034
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$3,707,648	P-7	\$0	\$3,707,648		\$0	\$3,707,648
8	311.000	Structures & Improvements	\$38,407,776	P-8	\$0	\$38,407,776		\$0	\$38,407,776
9	312.000	Collection & Impound Reservoirs	\$168,617	P-9	\$0	\$168,617		\$0	\$168,617
10	313.000	Lake, River, & Other Intakes	\$8,084,308	P-10	\$0	\$8,084,308		\$0	\$8,084,308
11	314.000	Wells & Springs	\$11,490,780	P-11	\$0	\$11,490,780		\$0	\$11,490,780
12	315.000	Infiltration Galleries & Tunnels	\$1,804	P-12	\$0	\$1,804		\$0	\$1,804
13	316.000	Supply Mains	\$22,640,158	P-13	\$0	\$22,640,158		\$0	\$22,640,158
14	317.000	Other P/E-Supply	\$432,196	P-14	\$0	\$432,196		\$0	\$432,196
15		TOTAL SOURCE OF SUPPLY PLANT	\$84,933,287		\$0	\$84,933,287		\$0	\$84,933,287
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$519,675	P-17	\$0	\$519,675		\$0	\$519,675
18	321.000	Pumping Structures & Improvements	\$45,317,774	P-18	\$0	\$45,317,774		\$0	\$45,317,774
19	323.000	Power Generation Equipment	\$20,318,194	P-19	\$0	\$20,318,194		\$0	\$20,318,194
20	324.000	Steam Pumping Equipment	\$233,985	P-20	\$0	\$233,985		\$0	\$233,985
21	325.000	Electric Pumping Equipment	\$99,453,924	P-21	\$0	\$99,453,924		\$0	\$99,453,924
22	326.000	Diesel Pumping Equipment	\$2,445,970	P-22	\$0	\$2,445,970		\$0	\$2,445,970
23	327.000	Pump Equip Hydraulic	\$582,061	P-23	\$0	\$582,061		\$0	\$582,061
24	328.000	Other Pumping Equipment	\$21,149,017	P-24	\$0	\$21,149,017		\$0	\$21,149,017
25		TOTAL PUMPING PLANT	\$190,020,600		\$0	\$190,020,600		\$0	\$190,020,600
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$3,374,977	P-27	\$0	\$3,374,977		\$0	\$3,374,977
28	331.000	Water Treatment Structures & Improvements	\$177,517,072	P-28	\$0	\$177,517,072		\$0	\$177,517,072
29	332.000	Water Treatment Equipment	\$195,223,044	P-29	\$0	\$195,223,044		\$0	\$195,223,044
30	333.000	Water Treatment - Other	\$1,473,221	P-30	\$0	\$1,473,221		\$0	\$1,473,221
31		TOTAL WATER TREATMENT PLANT	\$377,588,314		\$0	\$377,588,314		\$0	\$377,588,314
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$5,509,644	P-33	\$0	\$5,509,644		\$0	\$5,509,644
34	341.000	Transmission & Distribution Structures & Impr	\$17,042,112	P-34	\$0	\$17,042,112		\$0	\$17,042,112
35	342.000	Distribution Reservoirs & Standpipes	\$57,824,911	P-35	\$0	\$57,824,911		\$0	\$57,824,911
36	343.000	Transmission & Distribution Mains	\$2,372,371,577	P-36	\$0	\$2,372,371,577		\$0	\$2,372,371,577
37	344.000	Fire Mains	\$564,782	P-37	\$0	\$564,782		\$0	\$564,782
38	345.000	Services	\$276,445,548	P-38	\$0	\$276,445,548		\$0	\$276,445,548
39	346.000	Meters	\$295,048,491	P-39	\$0	\$295,048,491		\$0	\$295,048,491
40	347.000	Meter Installation	\$64,953,885	P-40	\$0	\$64,953,885		\$0	\$64,953,885
41	348.000	Hydrants	\$146,425,346	P-41	\$0	\$146,425,346		\$0	\$146,425,346
42	349.000	Other Transmission & Distribution Plant	\$83,158	P-42	\$0	\$83,158		\$0	\$83,158
43		TOTAL TRANSMISSION & DIST. PLANT	\$3,236,269,454		\$0	\$3,236,269,454		\$0	\$3,236,269,454
44		INCENTIVE COMPENSATION CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$655,142	P-48	\$0	\$655,142		\$0	\$655,142
49	390.000	Stores Shops Equipment Structures	\$51,916,642	P-49	\$0	\$51,916,642		\$0	\$51,916,642
50	390.100	Office Structures	\$13,469,274	P-50	\$0	\$13,469,274		\$0	\$13,469,274
51	390.200	General Structures - HVAC	\$1,916,893	P-51	\$0	\$1,916,893		\$0	\$1,916,893
52	390.300	Miscellaneous Structures	\$5,224,541	P-52	\$0	\$5,224,541		\$0	\$5,224,541
53	390.900	Structures & Improvements - Leasehold	\$147,955	P-53	\$0	\$147,955		\$0	\$147,955

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Water - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
54	391.000	Office Furniture and Equipment	\$2,567,082	P-54	\$0	\$2,567,082		\$0	\$2,567,082
55	391.100	Computers & Peripheral Equipment	\$6,906,040	P-55	\$0	\$6,906,040		\$0	\$6,906,040
56	391.200	Computer Hardware & Software	\$0	P-56	\$0	\$0		\$0	\$0
57	391.250	Computer Software	\$76,416,166	P-57	\$0	\$76,416,166		\$0	\$76,416,166
58	391.300	Other Office Equipment	\$34,990	P-58	\$0	\$34,990		\$0	\$34,990
59	391.400	BTS Initial Investment	\$44,641,940	P-59	\$0	\$44,641,940		\$0	\$44,641,940
60	392.000	Transportation Equipment	\$0	P-60	\$0	\$0		\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$28,082,649	P-61	\$0	\$28,082,649		\$0	\$28,082,649
62	392.200	Transportation Equipment - Heavy Trucks	\$29,671,260	P-62	\$0	\$29,671,260		\$0	\$29,671,260
63	392.300	Transportation Equipment - Cars	\$1,249,573	P-63	\$0	\$1,249,573		\$0	\$1,249,573
64	392.400	Transportation Equipment - Other	\$19,174,103	P-64	\$0	\$19,174,103		\$0	\$19,174,103
65	393.000	Store Equipment	\$790,771	P-65	\$0	\$790,771		\$0	\$790,771
66	394.000	Tools, Shop, & Garage Equipment	\$15,610,497	P-66	\$0	\$15,610,497		\$0	\$15,610,497
67	395.000	Laboratory Equipment	\$2,129,022	P-67	\$0	\$2,129,022		\$0	\$2,129,022
68	396.000	Power Operated Equipment	\$2,442,322	P-68	\$0	\$2,442,322		\$0	\$2,442,322
69	397.000	Communication Equipment	\$0	P-69	\$0	\$0		\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$16,911,685	P-70	\$0	\$16,911,685		\$0	\$16,911,685
71	397.200	Telephone Equipment	\$137,167	P-71	\$0	\$137,167		\$0	\$137,167
72	398.000	Miscellaneous Equipment	\$6,063,518	P-72	\$0	\$6,063,518		\$0	\$6,063,518
73	399.000	Other Tangible Property	\$1,209,246	P-73	\$0	\$1,209,246		\$0	\$1,209,246
74		TOTAL GENERAL PLANT	\$327,368,478		\$0	\$327,368,478		\$0	\$327,368,478
75		TOTAL PLANT IN SERVICE	\$4,217,785,167		\$0	\$4,217,785,167		\$0	\$4,217,785,167

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Water Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$383,569	0.00%	\$0
3	302.000	Franchises & Consents	\$43,698	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,177,767	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,605,034		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land & Land Rights	\$3,707,648	0.00%	\$0
8	311.000	Structures & Improvements	\$38,407,776	1.97%	\$756,633
9	312.000	Collection & Impound Reservoirs	\$168,617	0.35%	\$590
10	313.000	Lake, River, & Other Intakes	\$8,084,308	3.57%	\$288,609
11	314.000	Wells & Springs	\$11,490,780	2.52%	\$289,568
12	315.000	Infiltration Galleries & Tunnels	\$1,804	1.77%	\$32
13	316.000	Supply Mains	\$22,640,158	1.45%	\$328,282
14	317.000	Other P/E-Supply	\$432,196	4.97%	\$21,480
15		TOTAL SOURCE OF SUPPLY PLANT	\$84,933,287		\$1,685,194
16		PUMPING PLANT			
17	320.000	Pumping Land & Land Rights	\$519,675	0.00%	\$0
18	321.000	Pumping Structures & Improvements	\$45,317,774	3.95%	\$1,790,052
19	323.000	Power Generation Equipment	\$20,318,194	3.05%	\$619,705
20	324.000	Steam Pumping Equipment	\$233,985	1.89%	\$4,422
21	325.000	Electric Pumping Equipment	\$99,453,924	1.89%	\$1,879,679
22	326.000	Diesel Pumping Equipment	\$2,445,970	1.89%	\$46,229
23	327.000	Pump Equip Hydraulic	\$582,061	1.89%	\$11,001
24	328.000	Other Pumping Equipment	\$21,149,017	1.89%	\$399,716
25		TOTAL PUMPING PLANT	\$190,020,600		\$4,750,804
26		WATER TREATMENT PLANT			
27	330.000	Water Treatment Land & Land Rights	\$3,374,977	0.00%	\$0
28	331.000	Water Treatment Structures & Improvements	\$177,517,072	2.34%	\$4,153,899
29	332.000	Water Treatment Equipment	\$195,223,044	2.18%	\$4,255,862
30	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,058
31		TOTAL WATER TREATMENT PLANT	\$377,588,314		\$8,458,819
32		TRANSMISSION & DIST. PLANT			
33	340.000	Transmission & Distribution Land	\$5,509,644	0.00%	\$0
34	341.000	Transmission & Distribution Structures & Impr	\$17,042,112	1.49%	\$253,927
35	342.000	Distribution Reservoirs & Standpipes	\$57,824,911	1.70%	\$983,024
36	343.000	Transmission & Distribution Mains	\$2,372,371,577	1.39%	\$32,975,965
37	344.000	Fire Mains	\$564,782	1.56%	\$8,811

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Water Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
38	345.000	Services	\$276,445,548	2.92%	\$8,072,210
39	346.000	Meters	\$295,048,491	2.40%	\$7,081,164
40	347.000	Meter Installation	\$64,953,885	2.40%	\$1,558,893
41	348.000	Hydrants	\$146,425,346	1.85%	\$2,708,869
42	349.000	Other Transmission & Distribution Plant	\$83,158	2.96%	\$2,461
43		TOTAL TRANSMISSION & DIST. PLANT	\$3,236,269,454		\$53,645,324
44		INCENTIVE COMPENSATION CAPITALIZATION			
45	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
47		GENERAL PLANT			
48	389.000	General Land & Land Rights	\$655,142	0.00%	\$0
49	390.000	Stores Shops Equipment Structures	\$51,916,642	3.02%	\$1,567,882
50	390.100	Office Structures	\$13,469,274	2.09%	\$281,507
51	390.200	General Structures - HVAC	\$1,916,893	2.09%	\$40,063
52	390.300	Miscellaneous Structures	\$5,224,541	3.72%	\$194,353
53	390.900	Structures & Improvements - Leasehold	\$147,955	2.75%	\$4,069
54	391.000	Office Furniture and Equipment	\$2,567,082	3.49%	\$89,591
55	391.100	Computers & Peripheral Equipment	\$6,906,040	19.06%	\$1,316,291
56	391.200	Computer Hardware & Software	\$0	0.00%	\$0
57	391.250	Computer Software	\$76,416,166	5.00%	\$3,820,808
58	391.300	Other Office Equipment	\$34,990	10.46%	\$3,660
59	391.400	BTS Initial Investment	\$44,641,940	5.00%	\$2,232,097
60	392.000	Transportation Equipment	\$0	0.00%	\$0
61	392.100	Transportation Equipment - Light Trucks	\$28,082,649	5.57%	\$1,564,204
62	392.200	Transportation Equipment - Heavy Trucks	\$29,671,260	0.00%	\$0
63	392.300	Transportation Equipment - Cars	\$1,249,573	0.00%	\$0
64	392.400	Transportation Equipment - Other	\$19,174,103	6.15%	\$1,179,207
65	393.000	Store Equipment	\$790,771	3.88%	\$30,682
66	394.000	Tools, Shop, & Garage Equipment	\$15,610,497	3.73%	\$582,272
67	395.000	Laboratory Equipment	\$2,129,022	3.90%	\$83,032
68	396.000	Power Operated Equipment	\$2,442,322	3.79%	\$92,564
69	397.000	Communication Equipment	\$0	0.00%	\$0
70	397.100	Communication Equipment (non telephone)	\$16,911,685	5.76%	\$974,113
71	397.200	Telephone Equipment	\$137,167	8.94%	\$12,262
72	398.000	Miscellaneous Equipment	\$6,063,518	6.48%	\$392,916
73	399.000	Other Tangible Property	\$1,209,246	2.43%	\$29,385
74		TOTAL GENERAL PLANT	\$327,368,478		\$14,490,958

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Water Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
75		Total Depreciation	<u>\$4,217,785,167</u>		<u>\$83,031,099</u>

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Water- Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$8,005	P-2	\$0	\$8,005		\$0	\$8,005
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$295,096	P-4	\$0	\$295,096		\$0	\$295,096
5		TOTAL INTANGIBLE PLANT	\$303,101		\$0	\$303,101		\$0	\$303,101
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures & Improvements	\$3,791,255	P-8	\$0	\$3,791,255		\$0	\$3,791,255
9	312.000	Collection & Impound Reservoirs	\$101,917	P-9	\$0	\$101,917		\$0	\$101,917
10	313.000	Lake, River, & Other Intakes	\$2,780,094	P-10	\$0	\$2,780,094		\$0	\$2,780,094
11	314.000	Wells & Springs	\$3,364,175	P-11	\$0	\$3,364,175		\$0	\$3,364,175
12	315.000	Infiltration Galleries & Tunnels	\$620	P-12	\$0	\$620		\$0	\$620
13	316.000	Supply Mains	\$10,549,736	P-13	\$0	\$10,549,736		\$0	\$10,549,736
14	317.000	Other P/E-Supply	\$77,620	P-14	\$0	\$77,620		\$0	\$77,620
15		TOTAL SOURCE OF SUPPLY PLANT	\$20,665,417		\$0	\$20,665,417		\$0	\$20,665,417
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$0	P-17	\$0	\$0		\$0	\$0
18	321.000	Pumping Structures & Improvements	\$13,922,819	P-18	\$0	\$13,922,819		\$0	\$13,922,819
19	323.000	Power Generation Equipment	\$3,206,164	P-19	\$0	\$3,206,164		\$0	\$3,206,164
20	324.000	Steam Pumping Equipment	-\$21,367	P-20	\$0	-\$21,367		\$0	-\$21,367
21	325.000	Electric Pumping Equipment	\$27,023,664	P-21	\$0	\$27,023,664		\$0	\$27,023,664
22	326.000	Diesel Pumping Equipment	\$2,038,640	P-22	\$0	\$2,038,640		\$0	\$2,038,640
23	327.000	Pump Equip Hydraulic	\$74,611	P-23	\$0	\$74,611		\$0	\$74,611
24	328.000	Other Pumping Equipment	-\$2,471,040	P-24	\$0	-\$2,471,040		\$0	-\$2,471,040
25		TOTAL PUMPING PLANT	\$43,773,491		\$0	\$43,773,491		\$0	\$43,773,491
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 & Improvements	\$57,843,478	P-28	\$0	\$57,843,478		\$0	\$57,843,478
29	332.000	Water Treatment Equipment	\$46,395,201	P-29	\$0	\$46,395,201		\$0	\$46,395,201
30	333.000	Water Treatment - Other	\$811,987	P-30	\$0	\$811,987		\$0	\$811,987
31		TOTAL WATER TREATMENT PLANT	\$105,050,666		\$0	\$105,050,666		\$0	\$105,050,666
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$17	P-33	-\$17	\$0		\$0	\$0
34	341.000	Transmission & Distribution Structures & Impr	\$6,293,734	P-34	\$0	\$6,293,734		\$0	\$6,293,734
35	342.000	Distribution Reservoirs & Standpipes	\$19,533,023	P-35	\$0	\$19,533,023		\$0	\$19,533,023
36	343.000	Transmission & Distribution Mains	\$295,960,061	P-36	\$0	\$295,960,061		\$0	\$295,960,061
37	344.000	Fire Mains	\$171,517	P-37	\$0	\$171,517		\$0	\$171,517
38	345.000	Services	\$19,993,293	P-38	\$0	\$19,993,293		\$0	\$19,993,293
39	346.000	Meters	-\$36,856,697	P-39	\$0	-\$36,856,697		\$0	-\$36,856,697
40	347.000	Meter Installation	\$17,140,919	P-40	\$0	\$17,140,919		\$0	\$17,140,919
41	348.000	Hydrants	\$16,909,999	P-41	\$0	\$16,909,999		\$0	\$16,909,999
42	349.000	Other Transmission & Distribution Plant	\$21,152	P-42	\$0	\$21,152		\$0	\$21,152
43		TOTAL TRANSMISSION & DIST. PLANT	\$339,167,018		-\$17	\$339,167,001		\$0	\$339,167,001
44		INCENTIVE COMPENSATION CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
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	\$4,804,455	P-49	\$0	\$4,804,455		\$0	\$4,804,455
50	390.100	Office Structures	\$1,844,373	P-50	\$0	\$1,844,373		\$0	\$1,844,373
51	390.200	General Structures - HVAC	\$208,597	P-51	\$0	\$208,597		\$0	\$208,597
52	390.300	Miscellaneous Structures	\$2,316,864	P-52	\$0	\$2,316,864		\$0	\$2,316,864
53	390.900	Structures & Improvements - Leasehold	\$192,419	P-53	\$0	\$192,419		\$0	\$192,419
54	391.000	Office Furniture and Equipment	\$1,124,552	P-54	\$0	\$1,124,552		\$0	\$1,124,552
55	391.100	Computers & Peripheral Equipment	\$2,409,403	P-55	\$0	\$2,409,403		\$0	\$2,409,403
56	391.200	Computer Hardware & Software	\$0	P-56	\$0	\$0		\$0	\$0

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Water- Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	391.250	Computer Software	\$20,614,271	P-57	\$0	\$20,614,271		\$0	\$20,614,271
58	391.300	Other Office Equipment	-\$15,674	P-58	\$0	-\$15,674		\$0	-\$15,674
59	391.400	BTS Initial Investment	\$24,391,356	P-59	\$0	\$24,391,356		\$0	\$24,391,356
60	392.000	Transportation Equipment	\$0	P-60	\$0	\$0		\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$6,675,707	P-61	\$0	\$6,675,707		\$0	\$6,675,707
62	392.200	Transportation Equipment - Heavy Trucks	\$2,929,123	P-62	\$0	\$2,929,123		\$0	\$2,929,123
63	392.300	Transportation Equipment - Cars	\$1,899,367	P-63	\$0	\$1,899,367		\$0	\$1,899,367
64	392.400	Transportation Equipment - Other	\$5,511,966	P-64	\$0	\$5,511,966		\$0	\$5,511,966
65	393.000	Store Equipment	-\$10,003	P-65	\$0	-\$10,003		\$0	-\$10,003
66	394.000	Tools, Shop, & Garage Equipment	\$4,790,387	P-66	\$0	\$4,790,387		\$0	\$4,790,387
67	395.000	Laboratory Equipment	\$796,589	P-67	\$0	\$796,589		\$0	\$796,589
68	396.000	Power Operated Equipment	\$1,761,936	P-68	\$0	\$1,761,936		\$0	\$1,761,936
69	397.000	Communication Equipment	\$0	P-69	\$0	\$0		\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$3,533,694	P-70	\$0	\$3,533,694		\$0	\$3,533,694
71	397.200	Telephone Equipment	\$81,968	P-71	\$0	\$81,968		\$0	\$81,968
72	398.000	Miscellaneous Equipment	\$1,877,196	P-72	\$0	\$1,877,196		\$0	\$1,877,196
73	399.000	Other Tangible Property	-\$173,328	P-73	\$0	-\$173,328		\$0	-\$173,328
74		TOTAL GENERAL PLANT	\$87,563,619		\$1,599	\$87,565,218		\$0	\$87,565,218
75		TOTAL DEPRECIATION RESERVE	\$596,523,312		\$1,582	\$596,524,894		\$0	\$596,524,894

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Water Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,500,615			0.000000	0.000000	\$13,567
3	Fuel and Power	\$14,813,225			0.000000	0.000000	\$998,366
4	Chemical	\$18,427,272			0.000000	0.000000	\$408,938
5	Waste Disposal	\$1,641,280			0.000000	0.000000	-\$110,618
6	Labor/Base Payroll	\$33,189,969			0.000000	0.000000	\$3,200,774
7	Pensions	\$249,357			0.000000	0.000000	\$32,040
8	OPEB	-\$3,983,831			0.000000	0.000000	\$0
9	Group Insurance	\$6,527,309			0.000000	0.000000	\$629,480
10	Other Benefits	\$758,137			0.000000	0.000000	\$25,549
11	Support Services	\$31,002,605			0.000000	0.000000	\$491,794
12	Contracted Services	\$5,726,698			0.000000	0.000000	\$115,004
13	Building Maintenance and Services	\$1,805,829			0.000000	0.000000	\$42,055
14	Telecommunications expense	\$1,479,487			0.000000	0.000000	\$78,636
15	Postage expense	\$35,884			0.000000	0.000000	\$2,467
16	Office Supplies and Services	\$808,022			0.000000	0.000000	-\$9,962
17	Employee related expense travel and entertainment	\$559,373			0.000000	0.000000	-\$15,478
18	Rents	\$288,100			0.000000	0.000000	\$15,944
19	Transportation	\$2,539,818			0.000000	0.000000	\$93,242
20	Miscellaneous Expense	\$2,848,380			0.000000	0.000000	\$36,678
21	Uncollectible Expense	\$2,730,913			0.000000	0.000000	\$0
22	Customer Accounting	\$2,008,133			0.000000	0.000000	-\$74,273
23	Regulatory Expense	\$51,914			0.000000	0.000000	\$100
24	Insurance Other than Group	\$7,765,037			0.000000	0.000000	\$2,559,271
25	Maintenance Supplies and Services	\$10,603,518			0.000000	0.000000	-\$104,582
26	PSC Assessment	\$3,502,103			0.000000	0.000000	\$1,038,156
27	Cash Vouchers	\$656,795			0.000000	0.000000	\$10,419
28	TOTAL OPERATION AND MAINT. EXPENSE	\$147,535,942					\$9,477,567
29	TAXES						
30	Payroll Tax	\$2,507,174			0.000000	0.000000	\$241,787
31	Property Tax	\$36,984,430			0.000000	0.000000	-\$12,554,439
32	TOTAL TAXES	\$39,491,604					-\$12,312,652
33	CWC REQ'D BEFORE RATE BASE OFFSETS	\$187,027,546			0.000000	0.000000	-\$2,835,085
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	-\$10,741,947			0.000000	0.000000	-\$300,184
36	State Tax Offset	-\$1,907,548			0.000000	0.000000	-\$12,542
37	City Tax Offset	\$0			0.000000	0.000000	\$0
38	Interest Expense Offset	\$67,220,192			0.000000	0.000000	-\$6,629,927
39	TOTAL TAX OFFSET FROM RATE BASE	\$54,570,697					-\$6,942,653
40	TOTAL CASH WORKING CAPITAL REQUIRED	\$241,598,243					-\$9,777,738

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$285,481,581	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$285,481,581	100.00%	\$10,651,262	\$296,132,843	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$92,899,419			Rev-3		\$92,899,419	100.00%	\$4,893,552	\$97,792,971		
Rev-4	461.300	Industrial	\$16,677,028			Rev-4		\$16,677,028	100.00%	\$1,603,662	\$18,280,690		
Rev-5	462.000	Private Fire Protection	\$6,011,094			Rev-5		\$6,011,094	100.00%	\$776,960	\$6,788,054		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$355,834			Rev-7		\$355,834	100.00%	-\$355,834	\$0		
Rev-8	472.000	Other Revenue - Rent	\$744,724			Rev-8		\$744,724	100.00%	-\$100,060	\$644,664		
Rev-9	464.000	Other Public Auth.	\$12,243,944			Rev-9		\$12,243,944	100.00%	\$1,560,030	\$13,803,974		
Rev-10	466.000	Sales for Resale	\$12,596,006			Rev-10		\$12,596,006	100.00%	-\$231,359	\$12,364,647		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$3,372,298			Rev-11		\$3,372,298	100.00%	-\$167,234	\$3,205,064		
Rev-12		TOTAL OPERATING REVENUES	\$430,381,928					\$430,381,928		\$18,630,979	\$449,012,907		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$1,003,817	\$5,862	\$997,955	E-2	-\$256,708	\$747,109	100.00%	\$0	\$747,109	\$5,935	\$741,174
3	602.000	Purchased Water	\$1,603,303	\$0	\$1,603,303	E-3	-\$102,688	\$1,500,615	100.00%	\$0	\$1,500,615	\$0	\$1,500,615
4	603.000	Miscellaneous Expenses	\$6,888,236	\$0	\$6,888,236	E-4	\$192,329	\$7,080,565	100.00%	\$0	\$7,080,565	\$0	\$7,080,565
5	604.000	Rents - SSE	\$10,466	\$0	\$10,466	E-5	-\$191	\$10,275	100.00%	\$0	\$10,275	\$0	\$10,275
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	0.00%	\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$169,195	\$167,678	\$1,517	E-10	\$1,466	\$170,661	100.00%	\$0	\$170,661	\$169,765	\$896
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	0.00%	\$0	\$0	\$0	\$0
13	617.000	Maint. of Misc. Water Source Plant	\$181,125	\$78,699	\$102,426	E-13	-\$39,636	\$141,489	100.00%	\$0	\$141,489	\$82,577	\$58,912
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$9,856,142	\$252,239	\$9,603,903		-\$205,428	\$9,650,714		\$0	\$9,650,714	\$258,277	\$9,392,437
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$246,874	\$246,874	\$0	E-16	\$10,185	\$257,059	100.00%	\$0	\$257,059	\$257,059	\$0
17	621.000	Fuel for Power Production	\$269,600	\$0	\$269,600	E-17	\$9,366	\$278,966	100.00%	\$0	\$278,966	\$0	\$278,966
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$5,111,052	\$0	\$5,111,052	E-19	\$120,216	\$5,231,268	100.00%	\$0	\$5,231,268	\$0	\$5,231,268
20	624.000	Pumping Labor and Expenses	\$1,669,098	\$1,575,020	\$94,078	E-20	-\$36,286	\$1,632,812	100.00%	\$0	\$1,632,812	\$1,610,066	\$22,746
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$36,318	\$0	\$36,318	E-22	-\$1,493	\$34,825	100.00%	\$0	\$34,825	\$0	\$34,825
23	627.000	Rents - PE	\$4,524	\$0	\$4,524	E-23	\$0	\$4,524	100.00%	\$0	\$4,524	\$0	\$4,524
24	630.000	Maint. Supervision & Engineering - PE	\$335,171	\$335,171	\$0	E-24	\$15,765	\$350,936	100.00%	\$0	\$350,936	\$350,936	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$621	\$621	\$0	E-25	\$33	\$654	100.00%	\$0	\$654	\$654	\$0
26	632.000	Maint. of Power Production Equipment	\$426	\$426	\$0	E-26	\$22	\$448	100.00%	\$0	\$448	\$448	\$0
27	633.000	Maint. of Pumping Equipment	\$573,512	\$409,627	\$163,885	E-27	-\$4,417	\$569,095	100.00%	\$0	\$569,095	\$424,846	\$144,249
28		TOTAL PUMPING EXPENSES	\$8,247,196	\$2,567,739	\$5,679,457		\$113,391	\$8,360,587		\$0	\$8,360,587	\$2,644,009	\$5,716,578
29		WATER TREATMENT EXPENSES											
30	640.000	Operation. Supervision & Engineer. - WTE	\$352,253	\$352,253	\$0	E-30	\$4,383	\$356,636	100.00%	\$0	\$356,636	\$356,636	\$0
31	641.000	Chemicals - WTE	\$17,402,623	\$0	\$17,402,623	E-31	\$1,024,650	\$18,427,273	100.00%	\$0	\$18,427,273	\$0	\$18,427,273
32	642.000	Operation Labor & Expenses - WTE	\$4,217,584	\$3,622,557	\$595,027	E-32	\$270,026	\$4,487,610	100.00%	\$0	\$4,487,610	\$3,787,584	\$700,026
33	643.000	Miscellaneous Expenses - WTE	\$2,741,136	\$0	\$2,741,136	E-33	\$104,645	\$2,845,781	100.00%	\$0	\$2,845,781	\$0	\$2,845,781
34	644.000	Rents - WTE	-\$120,721	\$0	-\$120,721	E-34	\$125,000	\$4,279	100.00%	\$0	\$4,279	\$0	\$4,279
35	650.000	Maint. Supervision & Engineering - WTE	\$1,641,981	\$1,641,981	\$0	E-35	\$75,878	\$1,717,859	100.00%	\$0	\$1,717,859	\$1,717,859	\$0
36	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37	652.000	Maint. of Water Treatment Equipment	\$1,043,817	\$0	\$1,043,817	E-37	-\$134,734	\$909,083	100.00%	\$0	\$909,083	\$0	\$909,083
38		TOTAL WATER TREATMENT EXPENSES	\$27,278,673	\$5,616,791	\$21,661,882		\$1,469,848	\$28,748,521		\$0	\$28,748,521	\$5,862,079	\$22,886,442
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$88,211	\$88,211	\$0	E-40	\$2,638	\$90,849	100.00%	\$0	\$90,849	\$90,849	\$0
41	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-41	\$6,191	\$6,191	100.00%	\$0	\$6,191	\$0	\$6,191
42	662.000	Transmission & Distribution Lines Expenses	\$2,240,903	\$1,409,068	\$831,835	E-42	-\$293,599	\$1,947,304	100.00%	\$0	\$1,947,304	\$1,426,756	\$520,548
43	663.000	Meter Expenses - TDE	\$523,019	\$513,296	\$9,723	E-43	\$6,254	\$529,273	100.00%	\$0	\$529,273	\$519,683	\$9,590
44	664.000	Customer Installations Expenses - TDE	\$183,186	\$182,986	\$200	E-44	\$2,468	\$185,654	100.00%	\$0	\$185,654	\$185,454	\$200
45	665.000	Miscellaneous Expenses - TDE	\$9,469,680	\$7,283,217	\$2,186,463	E-45	\$340,476	\$9,810,156	100.00%	\$0	\$9,810,156	\$7,656,011	\$2,154,145
46	666.000	Rents - TDE	\$63,590	\$0	\$63,590	E-46	-\$1,387	\$62,203	100.00%	\$0	\$62,203	\$0	\$62,203
47	670.000	Maint. Supervision and Engineering - TDE	\$59,355	\$59,355	\$0	E-47	\$2,194	\$61,549	100.00%	\$0	\$61,549	\$61,549	\$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	\$44,352	\$44,352	\$0	E-49	-\$157	\$44,195	100.00%	\$0	\$44,195	\$44,352	-\$157
50	673.000	Maint. of Transmission & Distribution Mains	\$2,377,762	\$343,739	\$2,034,023	E-50	\$49,450	\$2,427,212	100.00%	\$0	\$2,427,212	\$348,016	\$2,079,196
51	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	-\$383	-\$383	100.00%	\$0	-\$383	\$0	-\$383
52	675.000	Maint. of Services - TDE	\$204,955	\$206,372	-\$1,417	E-52	\$11,911	\$216,866	100.00%	\$0	\$216,866	\$215,715	\$1,151
53	676.000	Maint. of Meters - TDE	\$94,486	\$94,100	\$386	E-53	\$3,560	\$98,046	100.00%	\$0	\$98,046	\$96,269	\$1,777
54	677.000	Maint. of Hydrants - TDE	\$359,423	\$358,916	\$507	E-54	\$13,935	\$373,358	100.00%	\$0	\$373,358	\$372,994	\$364
55	678.000	Maint. of Miscellaneous Plant - TDE	\$2,335,649	\$2,040,301	\$295,348	E-55	\$1,195,067	\$3,530,716	100.00%	\$0	\$3,530,716	\$2,133,685	\$1,397,031
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$18,044,571	\$12,623,913	\$5,420,658		\$1,338,618	\$19,383,189		\$0	\$19,383,189	\$13,151,333	\$6,231,856
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$11,884	\$11,884	\$0	E-58	\$626	\$12,510	100.00%	\$0	\$12,510	\$12,510	\$0
59	902.000	Meter Reading Expenses	\$694,551	\$302,902	\$391,649	E-59	\$4,079	\$698,630	100.00%	\$0	\$698,630	\$306,981	\$391,649
60	903.000	Customer Records & Collection Expenses	\$2,106,658	\$308,101	\$1,798,557	E-60	\$320,087	\$2,426,745	100.00%	\$0	\$2,426,745	\$311,935	\$2,114,810
61	904.000	Uncollectible Amounts	\$2,638,842	\$0	\$2,638,842	E-61	\$2,070	\$2,730,912	100.00%	\$0	\$2,730,912	\$0	\$2,730,912
62	905.000	Misc. Customer Accounts Expense	\$380,538	\$184,608	\$195,930	E-62	-\$32,359	\$348,179	100.00%	\$0	\$348,179	\$186,905	\$161,274
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$5,832,473	\$807,495	\$5,024,978		\$384,503	\$6,216,976		\$0	\$6,216,976	\$818,331	\$5,398,645
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-65	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$14,359,370	\$14,359,370	\$0	E-71	-\$1,109,408	\$13,249,962	100.00%	\$0	\$13,249,962	\$14,673,267	-\$1,423,305
72	921.000	Office Supplies & Expenses	\$3,346,681	\$0	\$3,346,681	E-72	\$458,833	\$3,805,514	100.00%	\$0	\$3,805,514	\$0	\$3,805,514
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	\$51,325,169	\$39,517,426	\$11,807,743	E-74	-\$9,161,325	\$42,163,844	100.00%	\$0	\$42,163,844	\$31,733,047	\$10,430,797
75	924.000	Property Insurance	\$7,773,705	\$0	\$7,773,705	E-75	-\$8,669	\$7,765,036	100.00%	\$0	\$7,765,036	\$0	\$7,765,036
76	925.000	Injuries & Damages	\$425,173	\$0	\$425,173	E-76	-\$279,206	\$145,967	100.00%	\$0	\$145,967	\$0	\$145,967
77	926.000	Employee Pensions & Benefits	\$4,825,173	\$3,816,254	\$1,008,919	E-77	\$844,884	\$5,670,057	100.00%	\$0	\$5,670,057	\$3,953,024	\$1,717,033
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$504,478	\$0	\$504,478	E-79	-\$451,543	\$52,935	100.00%	\$0	\$52,935	\$0	\$52,935
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	\$2,162,790	\$0	\$2,162,790	E-82	-\$375,313	\$1,787,477	100.00%	\$0	\$1,787,477	\$0	\$1,787,477

Missouri-American Water Company
Case No. WR-2024-0320
Total Company - Direct - Rebuttal Testimony
Test Year Ending 12/31/2023
Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
83	930.300	Research & Development Expenses	\$98,780	\$0	\$98,780	E-83	\$5,871	\$104,651	100.00%	\$0	\$104,651	\$0	\$104,651
84	931.000	Rents - AGE	\$265,582	\$0	\$265,582	E-84	-\$58,764	\$206,818	100.00%	\$0	\$206,818	\$0	\$206,818
85	932.000	Maint. of General Plant	\$253,991	\$116,688	\$137,303	E-85	-\$30,297	\$223,694	100.00%	\$0	\$223,694	\$122,836	\$100,858
86		TOTAL ADMIN. & GENERAL EXPENSES	\$85,340,892	\$57,809,738	\$27,531,154		-\$10,164,937	\$75,175,955		\$0	\$75,175,955	\$50,482,174	\$24,693,781
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$66,351,513	See note (1)	See note (1)	E-88	See note (1)	\$66,351,513	100.00%	\$16,731,729	\$83,083,242	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$66,351,513	\$0	\$0		\$0	\$66,351,513		\$16,731,729	\$83,083,242	\$0	\$0
90		OTHER OPERATING EXPENSES											
91	408.100	Property Taxes	\$33,632,004	\$0	\$33,632,004	E-91	\$3,352,425	\$36,984,429	100.00%	\$0	\$36,984,429	\$0	\$36,984,429
92	408.100	Payroll Taxes	\$2,636,751	\$845,485	\$1,791,266	E-92	-\$129,577	\$2,507,174	100.00%	\$0	\$2,507,174	\$715,908	\$1,791,266
93	408.100	Other Taxes	-\$245,235	\$0	-\$245,235	E-93	\$7,013	-\$238,222	100.00%	\$0	-\$238,222	\$0	-\$238,222
94	408.100	PSC Assessment	\$2,677,149	\$0	\$2,677,149	E-94	\$824,955	\$3,502,104	100.00%	\$0	\$3,502,104	\$0	\$3,502,104
95		TOTAL OTHER OPERATING EXPENSES	\$38,700,669	\$845,485	\$37,855,184		\$4,054,816	\$42,755,485		\$0	\$42,755,485	\$715,908	\$42,039,577
96		AMORTIZATION EXPENSE											
97	404.000	Amortization of Expense	\$1,886,591	\$0	\$1,886,591	E-97	\$3,996,102	\$5,882,693	100.00%	\$0	\$5,882,693	\$0	\$5,882,693
98	405.000	Amortization of Reg Asset	\$1,769,598	\$0	\$1,769,598	E-98	\$798,554	\$2,568,152	100.00%	\$0	\$2,568,152	\$0	\$2,568,152
99	405.000	Amortization of Reg Asset AFUDC	\$845,485	\$0	\$845,485	E-99	\$0	\$845,485	100.00%	\$0	\$845,485	\$0	\$845,485
100	407.000	Amortization - Property Losses	\$147,993	\$0	\$147,993	E-100	-\$147,993	\$0	0.00%	\$0	\$0	\$0	\$0
101		TOTAL AMORTIZATION EXPENSE	\$4,649,667	\$0	\$4,649,667		\$4,646,663	\$9,296,330		\$0	\$9,296,330	\$0	\$9,296,330
102		TOTAL OPERATING EXPENSE	\$264,301,796	\$80,523,400	\$117,426,883		\$1,637,474	\$265,939,270		\$16,731,729	\$282,670,999	\$73,932,111	\$125,655,646
103		NET INCOME BEFORE TAXES	\$166,080,132	\$0	\$0		\$0	\$164,442,658		\$1,899,250	\$166,341,908	\$0	\$0
104		INCOME TAXES											
105	409.100	Current Income Taxes	-\$19,518,585	See note (1)	See note (1)	E-105	See note (1)	-\$19,518,585	100.00%	-\$3,805,123	-\$23,323,708	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$19,518,585	\$0	\$0		\$0	-\$19,518,585		-\$3,805,123	-\$23,323,708	\$0	\$0
107		DEFERRED INCOME TAXES											
108	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$30,861,033	See note (1)	See note (1)	E-108	See note (1)	\$30,861,033	100.00%	\$17,374,922	\$48,235,955	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC	-\$101,550			E-109		-\$101,550	100.00%	-\$378	-\$101,928		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0	0.00%	-\$1,424,245	-\$1,424,245		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0	0.00%	-\$7,150,158	-\$7,150,158		
112		TOTAL DEFERRED INCOME TAXES	\$30,759,483	\$0	\$0		\$0	\$30,759,483		\$8,800,141	\$39,559,624	\$0	\$0
113		NET OPERATING INCOME	\$154,839,234	\$0	\$0		\$0	\$153,201,760		-\$3,095,768	\$150,105,992	\$0	\$0

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Revenue Requirement

Line Number	A Description	B 6.41% Return	C 6.52% Return	D 6.63% Return
1	Net Orig Cost Rate Base	\$2,126,088,523	\$2,126,088,523	\$2,126,088,523
2	Rate of Return	6.41%	6.52%	6.63%
3	Net Operating Income Requirement	\$136,346,057	\$138,663,493	\$140,980,930
4	Net Income Available	\$111,107,156	\$111,107,156	\$111,107,156
5	Additional Net Income Required	\$25,238,901	\$27,556,337	\$29,873,774
6	Income Tax Requirement			
7	Required Current Income Tax	-\$11,503,993	-\$10,778,571	-\$10,053,150
8	Current Income Tax Available	-\$19,404,461	-\$19,404,461	-\$19,404,461
9	Additional Current Tax Required	\$7,900,468	\$8,625,890	\$9,351,311
10	Revenue Requirement	\$33,139,369	\$36,182,227	\$39,225,085
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$16,060,938	\$16,060,938	\$16,060,938
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$49,200,307	\$52,243,165	\$55,286,023

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,111,147,885
2	Less Accumulated Depreciation Reserve		\$407,987,699
3	Net Plant In Service		<u>\$2,703,160,186</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$2,765,927
6	Contributions in Aid of Construction Amortization		\$66,843,588
7	Materials & Supplies		\$9,206,915
8	Prepayments		\$0
9	Prepaid Pension Asset		\$19,111,606
10	TCJA EADIT Tracker Balance		\$6,794
11	Regulatory Deferrals (Property Tax Tracker)		<u>\$9,202,229</u>
12	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$101,605,205</u>
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	-2.7945%	\$255,785
15	State Tax Offset	-0.6575%	\$10,687
16	City Tax Offset	0.0000%	\$0
17	Interest Expense Offset	9.8630%	\$4,990,767
18	Contributions in Aid of Construction		\$234,162,644
19	Customer Advances		\$1,371,509
20	Accumulated Deferred Income Taxes		\$430,723,829
21	OPEB Tracker		\$4,408,827
22	Pension Tracker		<u>\$2,752,820</u>
23	TOTAL SUBTRACT FROM NET PLANT		<u>\$678,676,868</u>
24	Total Rate Base		<u><u>\$2,126,088,523</u></u>

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$298,438	P-2	\$0	\$298,438	100.00%	\$0	\$298,438
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$621,085	P-4	\$0	\$621,085	100.00%	\$0	\$621,085
5		TOTAL INTANGIBLE PLANT	\$919,523		\$0	\$919,523		\$0	\$919,523
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$1,302,469	P-7	\$0	\$1,302,469	100.00%	\$0	\$1,302,469
8	311.000	Structures & Improvements	\$22,456,269	P-8	\$0	\$22,456,269	100.00%	\$0	\$22,456,269
9	312.000	Collection & Impound Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River, & Other Intakes	\$373,067	P-10	\$0	\$373,067	100.00%	\$0	\$373,067
11	314.000	Wells & Springs	\$358,195	P-11	\$0	\$358,195	100.00%	\$0	\$358,195
12	315.000	Infiltration Galleries & Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$6,058,472	P-13	\$0	\$6,058,472	100.00%	\$0	\$6,058,472
14	317.000	Other P/E-Supply	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$30,548,472		\$0	\$30,548,472		\$0	\$30,548,472
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$332,675	P-17	\$0	\$332,675	100.00%	\$0	\$332,675
18	321.000	Pumping Structures & Improvements	\$28,710,704	P-18	\$0	\$28,710,704	100.00%	\$0	\$28,710,704
19	323.000	Power Generation Equipment	\$14,459,528	P-19	\$0	\$14,459,528	100.00%	\$0	\$14,459,528
20	324.000	Steam Pumping Equipment	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	325.000	Electric Pumping Equipment	\$71,127,145	P-21	\$0	\$71,127,145	100.00%	\$0	\$71,127,145
22	326.000	Diesel Pumping Equipment	\$1,966,681	P-22	\$0	\$1,966,681	100.00%	\$0	\$1,966,681
23	327.000	Pump Equip Hydraulic	\$233,404	P-23	\$0	\$233,404	100.00%	\$0	\$233,404
24	328.000	Other Pumping Equipment	\$16,217,259	P-24	\$0	\$16,217,259	100.00%	\$0	\$16,217,259
25		TOTAL PUMPING PLANT	\$133,047,396		\$0	\$133,047,396		\$0	\$133,047,396
26		WATER TREATMENT PLANT							
27	330.000	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	\$102,928,946	P-28	\$0	\$102,928,946	100.00%	\$0	\$102,928,946
29	332.000	Water Treatment Equipment	\$128,496,808	P-29	\$0	\$128,496,808	100.00%	\$0	\$128,496,808
30	333.000	Water Treatment - Other	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31		TOTAL WATER TREATMENT PLANT	\$233,328,000		\$0	\$233,328,000		\$0	\$233,328,000
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 & Impr	\$7,162,978	P-34	\$0	\$7,162,978	100.00%	\$0	\$7,162,978
35	342.000	Distribution Reservoirs & Standpipes	\$17,213,462	P-35	\$0	\$17,213,462	100.00%	\$0	\$17,213,462
36	343.000	Transmission & Distribution Mains	\$1,910,901,374	P-36	\$0	\$1,910,901,374	100.00%	\$0	\$1,910,901,374
37	344.000	Fire Mains	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	345.000	Services	\$177,894,725	P-38	\$0	\$177,894,725	100.00%	\$0	\$177,894,725
39	346.000	Meters	\$234,772,116	P-39	\$0	\$234,772,116	100.00%	\$0	\$234,772,116
40	347.000	Meter Installation	\$39,390,803	P-40	\$0	\$39,390,803	100.00%	\$0	\$39,390,803
41	348.000	Hydrants	\$106,114,636	P-41	\$0	\$106,114,636	100.00%	\$0	\$106,114,636
42	349.000	Other Transmission & Distribution Plant	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43		TOTAL TRANSMISSION & DIST. PLANT	\$2,497,441,516		\$0	\$2,497,441,516		\$0	\$2,497,441,516
44		INCENTIVE COMPENSATION CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
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	\$27,641,659	P-49	\$0	\$27,641,659	100.00%	\$0	\$27,641,659
50	390.100	Office Structures	\$5,393,222	P-50	\$0	\$5,393,222	100.00%	\$0	\$5,393,222
51	390.200	General Structures - HVAC	\$1,916,893	P-51	\$0	\$1,916,893	100.00%	\$0	\$1,916,893
52	390.300	Miscellaneous Structures	\$2,474,027	P-52	\$0	\$2,474,027	100.00%	\$0	\$2,474,027

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
53	390.900	Structures & Improvements - Leasehold	\$101,714	P-53	\$0	\$101,714	100.00%	\$0	\$101,714
54	391.000	Office Furniture and Equipment	\$1,483,189	P-54	\$0	\$1,483,189	100.00%	\$0	\$1,483,189
55	391.100	Computers & Peripheral Equipment	\$3,780,603	P-55	\$0	\$3,780,603	100.00%	\$0	\$3,780,603
56	391.200	Computer Hardware & Software	\$0	P-56	\$0	\$0	100.00%	\$0	\$0
57	391.250	Computer Software	\$56,440,582	P-57	\$0	\$56,440,582	100.00%	\$0	\$56,440,582
58	391.300	Other Office Equipment	\$7,076	P-58	\$0	\$7,076	100.00%	\$0	\$7,076
59	391.400	BTS Initial Investment	\$32,929,054	P-59	\$0	\$32,929,054	100.00%	\$0	\$32,929,054
60	392.000	Transportation Equipment	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$16,032,278	P-61	\$0	\$16,032,278	100.00%	\$0	\$16,032,278
62	392.200	Transportation Equipment - Heavy Trucks	\$27,330,156	P-62	\$0	\$27,330,156	100.00%	\$0	\$27,330,156
63	392.300	Transportation Equipment - Cars	\$966,377	P-63	\$0	\$966,377	100.00%	\$0	\$966,377
64	392.400	Transportation Equipment - Other	\$13,950,421	P-64	\$0	\$13,950,421	100.00%	\$0	\$13,950,421
65	393.000	Store Equipment	\$599,077	P-65	\$0	\$599,077	100.00%	\$0	\$599,077
66	394.000	Tools, Shop, & Garage Equipment	\$10,729,357	P-66	\$0	\$10,729,357	100.00%	\$0	\$10,729,357
67	395.000	Laboratory Equipment	\$1,049,951	P-67	\$0	\$1,049,951	100.00%	\$0	\$1,049,951
68	396.000	Power Operated Equipment	\$849,393	P-68	\$0	\$849,393	100.00%	\$0	\$849,393
69	397.000	Communication Equipment	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$7,833,934	P-70	\$0	\$7,833,934	100.00%	\$0	\$7,833,934
71	397.200	Telephone Equipment	\$91,917	P-71	\$0	\$91,917	100.00%	\$0	\$91,917
72	398.000	Miscellaneous Equipment	\$3,597,011	P-72	\$0	\$3,597,011	100.00%	\$0	\$3,597,011
73	399.000	Other Tangible Property	\$663,338	P-73	\$0	\$663,338	100.00%	\$0	\$663,338
74		TOTAL GENERAL PLANT	\$215,862,978		\$0	\$215,862,978		\$0	\$215,862,978
75		TOTAL PLANT IN SERVICE	\$3,111,147,885		\$0	\$3,111,147,885		\$0	\$3,111,147,885

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$5,072	R-2	\$0	\$5,072	100.00%	\$0	\$5,072
3	302.000	Franchises & Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	-\$11,490	R-4	\$0	-\$11,490	100.00%	\$0	-\$11,490
5		TOTAL INTANGIBLE PLANT	-\$6,418		\$0	-\$6,418		\$0	-\$6,418
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	\$1,799,451	R-8	\$0	\$1,799,451	100.00%	\$0	\$1,799,451
9	312.000	Collection & Impound Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River, & Other Intakes	\$99,336	R-10	\$0	\$99,336	100.00%	\$0	\$99,336
11	314.000	Wells & Springs	\$19,836	R-11	\$0	\$19,836	100.00%	\$0	\$19,836
12	315.000	Infiltration Galleries & Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$4,629,942	R-13	\$0	\$4,629,942	100.00%	\$0	\$4,629,942
14	317.000	Other P/E-Supply	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$6,548,565		\$0	\$6,548,565		\$0	\$6,548,565
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	321.000	Pumping Structures & Improvements	\$7,937,896	R-18	\$0	\$7,937,896	100.00%	\$0	\$7,937,896
19	323.000	Power Generation Equipment	\$2,473,773	R-19	\$0	\$2,473,773	100.00%	\$0	\$2,473,773
20	324.000	Steam Pumping Equipment	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	325.000	Electric Pumping Equipment	\$21,400,642	R-21	\$0	\$21,400,642	100.00%	\$0	\$21,400,642
22	326.000	Diesel Pumping Equipment	\$1,887,266	R-22	\$0	\$1,887,266	100.00%	\$0	\$1,887,266
23	327.000	Pump Equip Hydraulic	\$30,586	R-23	\$0	\$30,586	100.00%	\$0	\$30,586
24	328.000	Other Pumping Equipment	-\$1,814,962	R-24	\$0	-\$1,814,962	100.00%	\$0	-\$1,814,962
25		TOTAL PUMPING PLANT	\$31,915,201		\$0	\$31,915,201		\$0	\$31,915,201
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 & Improvements	\$36,989,360	R-28	\$0	\$36,989,360	100.00%	\$0	\$36,989,360
29	332.000	Water Treatment Equipment	\$22,424,159	R-29	\$0	\$22,424,159	100.00%	\$0	\$22,424,159
30	333.000	Water Treatment - Other	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31		TOTAL WATER TREATMENT PLANT	\$59,413,519		\$0	\$59,413,519		\$0	\$59,413,519
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 & Impr	\$4,120,458	R-34	\$0	\$4,120,458	100.00%	\$0	\$4,120,458
35	342.000	Distribution Reservoirs & Standpipes	\$8,483,972	R-35	\$0	\$8,483,972	100.00%	\$0	\$8,483,972
36	343.000	Transmission & Distribution Mains	\$238,012,949	R-36	\$0	\$238,012,949	100.00%	\$0	\$238,012,949
37	344.000	Fire Mains	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	345.000	Services	\$6,366,331	R-38	\$0	\$6,366,331	100.00%	\$0	\$6,366,331
39	346.000	Meters	-\$27,851,988	R-39	\$0	-\$27,851,988	100.00%	\$0	-\$27,851,988
40	347.000	Meter Installation	\$11,640,813	R-40	\$0	\$11,640,813	100.00%	\$0	\$11,640,813
41	348.000	Hydrants	\$13,430,255	R-41	\$0	\$13,430,255	100.00%	\$0	\$13,430,255
42	349.000	Other Transmission & Distribution Plant	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43		TOTAL TRANSMISSION & DIST. PLANT	\$254,202,807		-\$17	\$254,202,790		\$0	\$254,202,790
44		INCENTIVE COMPENSATION CAPITALIZATION							
45		Incentive Compensation Capitalization Adj.	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$1,782,179	R-49	\$0	\$1,782,179	100.00%	\$0	\$1,782,179
50	390.100	Office Structures	\$1,157,886	R-50	\$0	\$1,157,886	100.00%	\$0	\$1,157,886
51	390.200	General Structures - HVAC	\$208,597	R-51	\$0	\$208,597	100.00%	\$0	\$208,597
52	390.300	Miscellaneous Structures	\$974,033	R-52	\$0	\$974,033	100.00%	\$0	\$974,033
53	390.900	Structures & Improvements - Leasehold	\$184,413	R-53	\$0	\$184,413	100.00%	\$0	\$184,413
54	391.000	Office Furniture and Equipment	\$522,754	R-54	\$0	\$522,754	100.00%	\$0	\$522,754
55	391.100	Computers & Peripheral Equipment	\$1,529,571	R-55	\$0	\$1,529,571	100.00%	\$0	\$1,529,571

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
56	391.200	Computer Hardware & Software	\$0	R-56	\$0	\$0	100.00%	\$0	\$0
57	391.250	Computer Software	\$14,406,295	R-57	\$0	\$14,406,295	100.00%	\$0	\$14,406,295
58	391.300	Other Office Equipment	-\$6,191	R-58	\$0	-\$6,191	100.00%	\$0	-\$6,191
59	391.400	BTS Initial Investment	\$16,682,288	R-59	\$0	\$16,682,288	100.00%	\$0	\$16,682,288
60	392.000	Transportation Equipment	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$3,927,944	R-61	\$0	\$3,927,944	100.00%	\$0	\$3,927,944
62	392.200	Transportation Equipment - Heavy Trucks	\$2,444,896	R-62	\$0	\$2,444,896	100.00%	\$0	\$2,444,896
63	392.300	Transportation Equipment - Cars	\$1,487,497	R-63	\$0	\$1,487,497	100.00%	\$0	\$1,487,497
64	392.400	Transportation Equipment - Other	\$3,203,966	R-64	\$0	\$3,203,966	100.00%	\$0	\$3,203,966
65	393.000	Store Equipment	-\$130,095	R-65	\$0	-\$130,095	100.00%	\$0	-\$130,095
66	394.000	Tools, Shop, & Garage Equipment	\$3,026,807	R-66	\$0	\$3,026,807	100.00%	\$0	\$3,026,807
67	395.000	Laboratory Equipment	\$360,272	R-67	\$0	\$360,272	100.00%	\$0	\$360,272
68	396.000	Power Operated Equipment	\$715,638	R-68	\$0	\$715,638	100.00%	\$0	\$715,638
69	397.000	Communication Equipment	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$1,989,771	R-70	\$0	\$1,989,771	100.00%	\$0	\$1,989,771
71	397.200	Telephone Equipment	\$14,117	R-71	\$0	\$14,117	100.00%	\$0	\$14,117
72	398.000	Miscellaneous Equipment	\$1,362,922	R-72	\$0	\$1,362,922	100.00%	\$0	\$1,362,922
73	399.000	Other Tangible Property	\$68,482	R-73	\$0	\$68,482	100.00%	\$0	\$68,482
74		TOTAL GENERAL PLANT	\$55,914,042		\$0	\$55,914,042		\$0	\$55,914,042
75		TOTAL DEPRECIATION RESERVE	\$407,987,716		-\$17	\$407,987,699		\$0	\$407,987,699

Missouri-American Water Company
 Case No. WR-2024-0320
 St. Louis County Water District 1
 Test Year Ending December 31, 2023
 Adjustments for Depreciation Reserve

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

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$298,438	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	\$621,085	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$919,523		\$0		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$1,302,469	0.00%	\$0	0	0.00%
8	311.000	Structures & Improvements	\$22,456,269	1.97%	\$442,388	0	-25.00%
9	312.000	Collection & Impound Reservoirs	\$0	0.35%	\$0	0	0.00%
10	313.000	Lake, River, & Other Intakes	\$373,067	3.57%	\$13,318	0	-10.00%
11	314.000	Wells & Springs	\$358,195	2.52%	\$9,027	0	5.00%
12	315.000	Infiltration Galleries & Tunnels	\$0	1.77%	\$0	0	0.00%
13	316.000	Supply Mains	\$6,058,472	1.45%	\$87,848	0	-25.00%
14	317.000	Other P/E-Supply	\$0	4.97%	\$0	0	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$30,548,472		\$552,581		
16		PUMPING PLANT					
17	320.000	Pumping Land & Land Rights	\$332,675	0.00%	\$0	0	0.00%
18	321.000	Pumping Structures & Improvements	\$28,710,704	3.95%	\$1,134,073	0	-15.00%
19	323.000	Power Generation Equipment	\$14,459,528	3.05%	\$441,016	0	-5.00%
20	324.000	Steam Pumping Equipment	\$0	1.89%	\$0	0	-10.00%
21	325.000	Electric Pumping Equipment	\$71,127,145	1.89%	\$1,344,303	0	-10.00%
22	326.000	Diesel Pumping Equipment	\$1,966,681	1.89%	\$37,170	0	-10.00%
23	327.000	Pump Equip Hydraulic	\$233,404	1.89%	\$4,411	0	-10.00%
24	328.000	Other Pumping Equipment	\$16,217,259	1.89%	\$306,506	0	-10.00%
25		TOTAL PUMPING PLANT	\$133,047,396		\$3,267,479		
26		WATER TREATMENT PLANT					
27	330.000	Water Treatment Land & Land Rights	\$1,902,246	0.00%	\$0	0	0.00%
28	331.000	Water Treatment Structures & Improvements	\$102,928,946	2.34%	\$2,408,537	0	-15.00%
29	332.000	Water Treatment Equipment	\$128,496,808	2.18%	\$2,801,230	0	-20.00%
30	333.000	Water Treatment - Other	\$0	3.33%	\$0	0	0.00%
31		TOTAL WATER TREATMENT PLANT	\$233,328,000		\$5,209,767		
32		TRANSMISSION & DIST. PLANT					
33	340.000	Transmission & Distribution Land	\$3,991,422	0.00%	\$0	0	0.00%
34	341.000	Transmission & Distribution Structures & Impr	\$7,162,978	1.49%	\$106,728	0	-20.00%
35	342.000	Distribution Reservoirs & Standpipes	\$17,213,462	1.70%	\$292,629	0	-25.00%
36	343.000	Transmission & Distribution Mains	\$1,910,901,374	1.39%	\$26,561,529	0	-30.00%
37	344.000	Fire Mains	\$0	1.56%	\$0	0	-30.00%
38	345.000	Services	\$177,894,725	2.92%	\$5,194,526	0	-100.00%
39	346.000	Meters	\$234,772,116	2.40%	\$5,634,531	0	-10.00%
40	347.000	Meter Installation	\$39,390,803	2.40%	\$945,379	0	-10.00%
41	348.000	Hydrants	\$106,114,636	1.85%	\$1,963,121	0	-30.00%
42	349.000	Other Transmission & Distribution Plant	\$0	2.96%	\$0	0	0.00%
43		TOTAL TRANSMISSION & DIST. PLANT	\$2,497,441,516		\$40,698,443		
44		INCENTIVE COMPENSATION CAPITALIZATION					
45		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
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	\$27,641,659	3.02%	\$834,778	0	-20.00%
50	390.100	Office Structures	\$5,393,222	2.09%	\$112,718	0	-20.00%
51	390.200	General Structures - HVAC	\$1,916,893	2.09%	\$40,063	0	0.00%
52	390.300	Miscellaneous Structures	\$2,474,027	3.72%	\$92,034	0	-20.00%
53	390.900	Structures & Improvements - Leasehold	\$101,714	2.75%	\$2,797	0	0.00%
54	391.000	Office Furniture and Equipment	\$1,483,189	3.49%	\$51,763	0	0.00%
55	391.100	Computers & Peripheral Equipment	\$3,780,603	19.06%	\$720,583	0	0.00%
56	391.200	Computer Hardware & Software	\$0	19.06%	\$0	0	0.00%
57	391.250	Computer Software	\$56,440,582	5.00%	\$2,822,029	0	0.00%
58	391.300	Other Office Equipment	\$7,076	10.46%	\$740	0	0.00%
59	391.400	BTS Initial Investment	\$32,929,054	5.00%	\$1,646,453	0	0.00%
60	392.000	Transportation Equipment	\$0	3.45%	\$0	0	0.00%
61	392.100	Transportation Equipment - Light Trucks	\$16,032,278	5.57%	\$892,998	0	15.00%
62	392.200	Transportation Equipment - Heavy Trucks	\$27,330,156	0.00%	\$0	0	15.00%
63	392.300	Transportation Equipment - Cars	\$966,377	0.00%	\$0	0	15.00%
64	392.400	Transportation Equipment - Other	\$13,950,421	6.15%	\$857,951	0	5.00%
65	393.000	Store Equipment	\$599,077	3.88%	\$23,244	0	0.00%
66	394.000	Tools, Shop, & Garage Equipment	\$10,729,357	3.73%	\$400,205	0	0.00%
67	395.000	Laboratory Equipment	\$1,049,951	3.90%	\$40,948	0	0.00%
68	396.000	Power Operated Equipment	\$849,393	3.79%	\$32,192	0	20.00%
69	397.000	Communication Equipment	\$0	6.67%	\$0	0	0.00%
70	397.100	Communication Equipment (non telephone)	\$7,833,934	5.76%	\$451,235	0	0.00%
71	397.200	Telephone Equipment	\$91,917	8.94%	\$8,217	0	0.00%
72	398.000	Miscellaneous Equipment	\$3,597,011	6.48%	\$233,086	0	0.00%
73	399.000	Other Tangible Property	\$663,338	2.43%	\$16,119	0	0.00%
74		TOTAL GENERAL PLANT	\$215,862,978		\$9,280,153		
75		Total Depreciation	<u>\$3,111,147,885</u>		<u>\$59,008,423</u>		

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-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$434,997	45.70	42.40	3.30	0.009041	\$3,933
3	Fuel and Power	\$9,777,935	45.70	21.10	24.60	0.067397	\$659,003
4	Chemical	\$14,721,606	45.70	37.60	8.10	0.022192	\$326,702
5	Waste Disposal	\$394,404	45.70	70.30	-24.60	-0.067397	-\$26,582
6	Labor/Base Payroll	\$22,861,359	45.70	10.50	35.20	0.096438	\$2,204,704
7	Pensions	\$153,154	45.70	-1.20	46.90	0.128493	\$19,679
8	OPEB	-\$2,675,877	45.70	45.70	0.00	0.000000	\$0
9	Group Insurance	\$4,219,513	45.70	10.50	35.20	0.096438	\$406,921
10	Other Benefits	\$569,474	45.70	33.40	12.30	0.033699	\$19,191
11	Support Services	\$22,419,042	45.70	39.91	5.79	0.015863	\$355,633
12	Contracted Services	\$4,534,857	45.70	38.37	7.33	0.020082	\$91,069
13	Building Maintenance and Services	\$898,942	45.70	37.20	8.50	0.023288	\$20,935
14	Telecommunications expense	\$1,005,041	45.70	26.30	19.40	0.053151	\$53,419
15	Postage expense	\$13,949	45.70	20.60	25.10	0.068767	\$959
16	Office Supplies and Services	\$538,619	45.70	50.20	-4.50	-0.012329	-\$6,641
17	Employee related expense travel and entertainment	\$374,451	45.70	55.80	-10.10	-0.027671	-\$10,361
18	Rents	\$231,091	45.70	25.50	20.20	0.055342	\$12,789
19	Transportation	\$1,840,142	45.70	32.30	13.40	0.036712	\$67,555
20	Miscellaneous Expense	\$2,000,715	45.70	41.00	4.70	0.012877	\$25,763
21	Uncollectible Expense	\$2,070,689	45.70	45.70	0.00	0.000000	\$0
22	Customer Accounting	\$1,446,969	45.70	59.20	-13.50	-0.036986	-\$53,518
23	Regulatory Expense	\$37,534	45.70	45.00	0.70	0.001918	\$72
24	Insurance Other than Group	\$5,625,087	45.70	-74.60	120.30	0.329589	\$1,853,967
25	Maintenance Supplies and Services	\$7,268,582	45.70	49.30	-3.60	-0.009863	-\$71,690
26	PSC Assessment	\$2,532,021	45.70	-62.50	108.20	0.296438	\$750,587
27	Cash Vouchers	\$660,734	45.70	39.91	5.79	0.015863	\$10,481
28	TOTAL OPERATION AND MAINT. EXPENSE	\$103,955,030					\$6,714,570
29	TAXES						
30	Payroll Tax	\$1,741,224	45.70	10.50	35.20	0.096438	\$167,920
31	Property Tax	\$28,423,509	45.70	169.60	-123.90	-0.339452	-\$9,648,417
32	TOTAL TAXES	\$30,164,733					-\$9,480,497
33	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$2,765,927
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	-\$9,153,159	45.70	35.50	10.20	0.027945	-\$255,785
36	State Tax Offset	-\$1,625,412	45.70	43.30	2.40	0.006575	-\$10,687
37	City Tax Offset	\$0	45.70	45.70	0.00	0.000000	\$0
38	Interest Expense Offset	\$50,600,907	45.70	81.70	-36.00	-0.098630	-\$4,990,767
39	TOTAL OFFSET FROM RATE BASE	\$39,822,336					-\$5,257,239
40	TOTAL CASH WORKING CAPITAL REQUIRED						-\$8,023,166

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$218,453,263	See note (1)	See note (1)	Rev-2	See note (1)	\$218,453,263	100.00%	\$10,675,564	\$229,128,827	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$67,699,822			Rev-3		\$67,699,822	100.00%	-\$1,767,884	\$65,931,938		
Rev-4	461.300	Industrial	\$5,679,448			Rev-4		\$5,679,448	100.00%	\$698,209	\$6,377,657		
Rev-5	462.000	Private Fire Protection	\$4,345,401			Rev-5		\$4,345,401	100.00%	\$553,022	\$4,898,423		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$299,488			Rev-7		\$299,488	100.00%	-\$299,488	\$0		
Rev-8	472.000	Other Revenue - Rent	\$537,474			Rev-8		\$537,474	100.00%	-\$133,610	\$403,864		
Rev-9	464.000	Other Public Auth.	\$6,987,473			Rev-9		\$6,987,473	100.00%	\$454,860	\$7,442,333		
Rev-10	466.000	Sales for Resale	\$8,491,417			Rev-10		\$8,491,417	100.00%	-\$40,680	\$8,450,737		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$2,149,675			Rev-11		\$2,149,675	100.00%	-\$147,088	\$2,002,587		
Rev-12		TOTAL OPERATING REVENUES	\$314,643,461					\$314,643,461		\$9,992,905	\$324,636,366		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$336,917	\$0	\$336,917	E-2	\$35,980	\$372,897	100.00%	\$0	\$372,897	\$0	\$372,897
3	602.000	Purchased Water	\$413,223	\$0	\$413,223	E-3	\$21,774	\$434,997	100.00%	\$0	\$434,997	\$0	\$434,997
4	603.000	Miscellaneous Expenses	\$5,151,751	\$0	\$5,151,751	E-4	\$182,390	\$5,334,141	100.00%	\$0	\$5,334,141	\$0	\$5,334,141
5	604.000	Rents - SSE	\$3,777	\$0	\$3,777	E-5	-\$22	\$3,755	100.00%	\$0	\$3,755	\$0	\$3,755
6	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	617.000	Maint. of Misc. Water Source Plant	\$72,029	\$72,029	\$0	E-13	\$4,735	\$76,764	100.00%	\$0	\$76,764	\$75,824	\$940
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$5,977,697	\$72,029	\$5,905,668		\$244,857	\$6,222,554		\$0	\$6,222,554	\$75,824	\$6,146,730
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$176,749	\$176,749	\$0	E-16	\$9,312	\$186,061	100.00%	\$0	\$186,061	\$186,061	\$0
17	621.000	Fuel for Power Production	\$264,646	\$0	\$264,646	E-17	\$9,355	\$274,001	100.00%	\$0	\$274,001	\$0	\$274,001
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	\$3,289,018	\$0	\$3,289,018	E-19	\$116,262	\$3,405,280	100.00%	\$0	\$3,405,280	\$0	\$3,405,280
20	624.000	Pumping Labor and Expenses	\$473,330	\$383,853	\$89,477	E-20	-\$50,789	\$422,541	100.00%	\$0	\$422,541	\$404,076	\$18,465
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$11,978	\$0	\$11,978	E-22	-\$6,512	\$5,466	100.00%	\$0	\$5,466	\$0	\$5,466
23	627.000	Rents - PE	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	630.000	Maint. Supervision & Engineering - PE	\$288,112	\$288,112	\$0	E-24	\$15,179	\$303,291	100.00%	\$0	\$303,291	\$303,291	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$621	\$621	\$0	E-25	\$33	\$654	100.00%	\$0	\$654	\$654	\$0
26	632.000	Maint. of Power Production Equipment	\$426	\$426	\$0	E-26	\$22	\$448	100.00%	\$0	\$448	\$448	\$0
27	633.000	Maint. of Pumping Equipment	\$334,494	\$251,535	\$82,959	E-27	-\$1,403	\$333,091	100.00%	\$0	\$333,091	\$264,787	\$68,304
28		TOTAL PUMPING EXPENSES	\$4,839,374	\$1,101,296	\$3,738,078		\$91,459	\$4,930,833		\$0	\$4,930,833	\$1,159,317	\$3,771,516
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	\$13,944,645	\$0	\$13,944,645	E-31	\$776,962	\$14,721,607	100.00%	\$0	\$14,721,607	\$0	\$14,721,607
32	642.000	Operation Labor & Expenses - WTE	\$3,266,198	\$2,980,766	\$285,432	E-32	\$226,135	\$3,492,333	100.00%	\$0	\$3,492,333	\$3,137,807	\$354,526
33	643.000	Miscellaneous Expenses - WTE	\$713,447	\$0	\$713,447	E-33	\$10,582	\$724,029	100.00%	\$0	\$724,029	\$0	\$724,029
34	644.000	Rents - WTE	-\$120,721	\$0	-\$120,721	E-34	\$125,000	\$4,279	100.00%	\$0	\$4,279	\$0	\$4,279
35	650.000	Maint. Supervision & Engineering - WTE	\$1,377,828	\$1,377,828	\$0	E-35	\$72,591	\$1,450,419	100.00%	\$0	\$1,450,419	\$1,450,419	\$0
36	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	652.000	Maint. of Water Treatment Equipment	\$954,342	\$0	\$954,342	E-37	-\$128,062	\$826,280	100.00%	\$0	\$826,280	\$0	\$826,280

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38		TOTAL WATER TREATMENT EXPENSES	\$20,135,739	\$4,358,594	\$15,777,145		\$1,083,208	\$21,218,947		\$0	\$21,218,947	\$4,588,226	\$16,630,721
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$38,276	\$38,276	\$0	E-40	\$2,017	\$40,293	100.00%	\$0	\$40,293	\$40,293	\$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	\$788,374	\$3,824	\$784,550	E-42	-\$323,481	\$464,893	100.00%	\$0	\$464,893	\$4,025	\$460,868
43	663.000	Meter Expenses - TDE	\$4,165	\$0	\$4,165	E-43	\$0	\$4,165	100.00%	\$0	\$4,165	\$0	\$4,165
44	664.000	Customer Installations Expenses - TDE	\$4,747	\$4,747	\$0	E-44	\$250	\$4,997	100.00%	\$0	\$4,997	\$4,997	\$0
45	665.000	Miscellaneous Expenses - TDE	\$8,389,119	\$7,011,828	\$1,377,291	E-45	\$319,858	\$8,708,977	100.00%	\$0	\$8,708,977	\$7,381,245	\$1,327,732
46	666.000	Rents - TDE	\$62,720	\$0	\$62,720	E-46	-\$1,387	\$61,333	100.00%	\$0	\$61,333	\$0	\$61,333
47	670.000	Maint. Supervision and Engineering - TDE	\$36,186	\$36,186	\$0	E-47	\$1,906	\$38,092	100.00%	\$0	\$38,092	\$38,092	\$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	\$31,682	\$31,682	\$0	E-49	-\$109	\$31,573	100.00%	\$0	\$31,573	\$31,682	-\$109
50	673.000	Maint. of Transmission & Distribution Mains	\$1,763,777	\$0	\$1,763,777	E-50	\$37,164	\$1,800,941	100.00%	\$0	\$1,800,941	\$0	\$1,800,941
51	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	-\$383	-\$383	100.00%	\$0	-\$383	\$0	-\$383
52	675.000	Maint. of Services - TDE	\$166,912	\$168,367	-\$1,455	E-52	\$9,840	\$176,752	100.00%	\$0	\$176,752	\$177,237	-\$485
53	676.000	Maint. of Meters - TDE	\$24,812	\$24,812	\$0	E-53	\$1,264	\$26,076	100.00%	\$0	\$26,076	\$26,119	-\$43
54	677.000	Maint. of Hydrants - TDE	\$239,050	\$238,850	\$200	E-54	\$12,646	\$251,696	100.00%	\$0	\$251,696	\$251,434	\$262
55	678.000	Maint. of Miscellaneous Plant - TDE	\$2,029,636	\$1,696,242	\$333,394	E-55	\$896,857	\$2,926,493	100.00%	\$0	\$2,926,493	\$1,785,367	\$1,141,126
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$13,579,456	\$9,254,814	\$4,324,642		\$956,442	\$14,535,898		\$0	\$14,535,898	\$9,740,491	\$4,795,407
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$11,884	\$11,884	\$0	E-58	\$626	\$12,510	100.00%	\$0	\$12,510	\$12,510	\$0
59	902.000	Meter Reading Expenses	\$398,133	\$7,712	\$390,421	E-59	\$406	\$398,539	100.00%	\$0	\$398,539	\$8,118	\$390,421
60	903.000	Customer Records & Collection Expenses	\$1,256,520	\$0	\$1,256,520	E-60	\$252,359	\$1,508,879	100.00%	\$0	\$1,508,879	\$0	\$1,508,879
61	904.000	Uncollectible Amounts	\$1,925,753	\$0	\$1,925,753	E-61	\$144,935	\$2,070,688	100.00%	\$0	\$2,070,688	\$0	\$2,070,688
62	905.000	Misc. Customer Accounts Expense	\$142,806	\$0	\$142,806	E-62	-\$35,425	\$107,381	100.00%	\$0	\$107,381	\$0	\$107,381
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,735,096	\$19,596	\$3,715,500		\$362,901	\$4,097,997		\$0	\$4,097,997	\$20,628	\$4,077,369
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		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$9,912,287	\$9,912,287	\$0	E-71	-\$653,517	\$9,258,770	100.00%	\$0	\$9,258,770	\$10,194,241	-\$935,471
72	921.000	Office Supplies & Expenses	\$2,126,511	\$0	\$2,126,511	E-72	\$500,882	\$2,627,393	100.00%	\$0	\$2,627,393	\$0	\$2,627,393
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	\$35,946,948	\$27,958,239	\$7,988,709	E-74	-\$5,850,140	\$30,096,808	100.00%	\$0	\$30,096,808	\$22,577,188	\$7,519,620
75	924.000	Property Insurance	\$5,445,454	\$0	\$5,445,454	E-75	\$179,633	\$5,625,087	100.00%	\$0	\$5,625,087	\$0	\$5,625,087
76	925.000	Injuries & Damages	\$382,303	\$0	\$382,303	E-76	-\$272,170	\$110,133	100.00%	\$0	\$110,133	\$0	\$110,133
77	926.000	Employee Pensions & Benefits	\$2,622,362	\$1,913,740	\$708,622	E-77	\$1,050,963	\$3,673,325	100.00%	\$0	\$3,673,325	\$2,270,346	\$1,402,979
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$351,203	\$0	\$351,203	E-79	-\$313,668	\$37,535	100.00%	\$0	\$37,535	\$0	\$37,535
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$1,248,939	\$0	\$1,248,939	E-82	-\$176,667	\$1,072,272	100.00%	\$0	\$1,072,272	\$0	\$1,072,272
83	930.300	Research & Development Expenses	\$69,343	\$0	\$69,343	E-83	\$6,380	\$75,723	100.00%	\$0	\$75,723	\$0	\$75,723
84	931.000	Rents - AGE	\$199,283	\$0	\$199,283	E-84	-\$37,559	\$161,724	100.00%	\$0	\$161,724	\$0	\$161,724

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85	932.000	Maint. of General Plant	\$236,509	\$116,688	\$119,821	E-85	-\$26,478	\$210,031	100.00%	\$0	\$210,031	\$122,836	\$87,195
86		TOTAL ADMIN. & GENERAL EXPENSES	\$58,541,142	\$39,900,954	\$18,640,188		-\$5,592,341	\$52,948,801		\$0	\$52,948,801	\$35,164,611	\$17,784,190
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$46,821,225	See note (1)	See note (1)	E-88	See note (1)	\$46,821,225	100.00%	\$12,261,628	\$59,082,853	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$46,821,225	\$0	\$0		\$0	\$46,821,225		\$12,261,628	\$59,082,853	\$0	\$0
90		AMORTIZATION EXPENSE											
91	404.000	Amortization of Expense	\$1,710,071	\$0	\$1,710,071	E-91	\$2,776,914	\$4,486,985	100.00%	\$0	\$4,486,985	\$0	\$4,486,985
92	405.000	Amortization of Reg Asset	\$1,230,305	\$0	\$1,230,305	E-92	\$659,056	\$1,889,361	100.00%	\$0	\$1,889,361	\$0	\$1,889,361
93	405.000	Amortization of Reg Asset AFUDC	\$0	\$0	\$0	E-93	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
94	407.000	Amortization - Property Losses	\$104,742	\$0	\$104,742	E-94	-\$104,742	\$0	100.00%	\$0	\$0	\$0	\$0
95		TOTAL AMORTIZATION EXPENSE	\$3,045,118	\$0	\$3,045,118		\$3,331,228	\$6,376,346		\$0	\$6,376,346	\$0	\$6,376,346
96		OTHER OPERATING EXPENSES											
97	408.100	Property Taxes	\$26,055,793	\$0	\$26,055,793	E-97	\$2,367,715	\$28,423,508	100.00%	\$0	\$28,423,508	\$0	\$28,423,508
98	408.100	Payroll Taxes	\$1,791,266	\$0	\$1,791,266	E-98	-\$50,042	\$1,741,224	100.00%	\$0	\$1,741,224	-\$50,042	\$1,791,266
99	408.100	Other Taxes	-\$190,174	\$0	-\$190,174	E-99	\$687	-\$189,487	100.00%	\$0	-\$189,487	\$0	-\$189,487
100	408.100	PSC Assessment	\$1,879,352	\$0	\$1,879,352	E-100	\$652,670	\$2,532,022	100.00%	\$0	\$2,532,022	\$0	\$2,532,022
101		TOTAL OTHER OPERATING EXPENSE	\$29,536,237	\$0	\$29,536,237		\$2,971,030	\$32,507,267		\$0	\$32,507,267	-\$50,042	\$32,557,309
102		TOTAL OPERATING EXPENSE	\$186,211,084	\$54,707,283	\$84,682,576		\$3,448,784	\$189,659,868		\$12,261,628	\$201,921,496	\$50,699,055	\$92,139,588
103		NET INCOME BEFORE TAXES	\$128,432,377					\$124,983,593		-\$2,268,723	\$122,714,870		
104		INCOME TAXES											
105	409.100	Current Income Taxes	-\$14,244,119	See note (1)	See note (1)	E-105	See note (1)	-\$14,244,119	100.00%	-\$5,160,342	-\$19,404,461	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$14,244,119					-\$14,244,119		-\$5,160,342	-\$19,404,461		
107		DEFERRED INCOME TAXES											
108	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$22,521,521	See note (1)	See note (1)	E-108	See note (1)	\$22,521,521	100.00%	\$14,984,942	\$37,506,463	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC	-\$71,288			E-109		-\$71,288	100.00%	-\$26,740	-\$98,028		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0	100.00%	-\$1,062,446	-\$1,062,446		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0	100.00%	-\$5,333,814	-\$5,333,814		
112		TOTAL DEFERRED INCOME TAXES	\$22,450,233					\$22,450,233		\$8,561,942	\$31,012,175		
113		NET OPERATING INCOME	\$120,226,263					\$116,777,479		-\$5,670,323	\$111,107,156		

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

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$10,675,564	\$10,675,564
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$10,675,564	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$1,767,884	-\$1,767,884
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$1,767,884	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$698,209	\$698,209
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$698,209	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$553,022	\$553,022
	1. To normalize private fire protection. (Sarver)		\$0	\$0		\$0	\$553,022	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	-\$299,488	-\$299,488
	1. To remove late payment charge. (Sarver)		\$0	\$0		\$0	-\$299,488	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	-\$133,610	-\$133,610
	1. To normalize rent. (Sarver)		\$0	\$0		\$0	-\$133,610	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	\$454,860	\$454,860
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	\$454,860	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$40,680	-\$40,680
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$40,680	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$147,088	-\$147,088
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$147,088	
E-2	Operation Labor & Expenses	601.000	\$0	\$35,980	\$35,980	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$27,242		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$6,144		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	-\$999		\$0	\$0	
	4. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$3,593		\$0	\$0	
E-3	Purchased Water	602.000	\$0	\$21,774	\$21,774	\$0	\$0	\$0
	1. To normalize purchased water. (Sarver)		\$0	\$21,774		\$0	\$0	
E-4	Miscellaneous Expenses	603.000	\$0	\$182,390	\$182,390	\$0	\$0	\$0
	1. To annualize fuel and power expense. (Sarver)		\$0	\$181,787		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$1,980		\$0	\$0	

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$2,583		\$0	\$0	
E-5	Rents - SSE	604.000	\$0	-\$22	-\$22	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$22		\$0	\$0	
E-13	Maint. of Misc. Water Source Plant	617.000	\$3,795	\$940	\$4,735	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$940		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$3,795	\$0		\$0	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$9,312	\$0	\$9,312	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$9,312	\$0		\$0	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$9,355	\$9,355	\$0	\$0	\$0
	1. To annualize fuel and power expense. (Sarver)		\$0	\$9,355		\$0	\$0	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$116,262	\$116,262	\$0	\$0	\$0
	1. To annualize fuel and power expense. (Sarver)		\$0	\$116,262		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$0	
E-20	Pumping Labor and Expenses	624.000	\$20,223	-\$71,012	-\$50,789	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$20,223	\$0		\$0	\$0	
	2. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$71,012		\$0	\$0	
E-22	Miscellaneous Expense	626.000	\$0	-\$6,512	-\$6,512	\$0	\$0	\$0
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$6,509		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$3		\$0	\$0	
E-24	Maint. Supervision & Engineering - PE	630.000	\$15,179	\$0	\$15,179	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$15,179	\$0		\$0	\$0	
E-25	Maint. of Structures & Improvements - PE	631.000	\$33	\$0	\$33	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$33	\$0		\$0	\$0	
E-26	Maint. of Power Production Equipment	632.000	\$22	\$0	\$22	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$22	\$0		\$0	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$13,252	-\$14,655	-\$1,403	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$14,502		\$0	\$0	

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To adjust payroll. (Lesmes)		\$13,252	\$0		\$0	\$0	
	3. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$153		\$0	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$776,962	\$776,962	\$0	\$0	\$0
	1. To normalize chemical expense. (Sarver)		\$0	\$777,434		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$472		\$0	\$0	
E-32	Operation Labor & Expenses - WTE	642.000	\$157,041	\$69,094	\$226,135	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$40,939		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$33,722		\$0	\$0	
	3. To adjust payroll. (Lesmes)		\$157,041	\$0		\$0	\$0	
	4. To normalize office supplies. (Branson)		\$0	-\$7,363		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$188		\$0	\$0	
	6. To normalize postage, printing & stat expense. (Lesmes)		\$0	\$1,608		\$0	\$0	
E-33	Miscellaneous Expenses - WTE	643.000	\$0	\$10,582	\$10,582	\$0	\$0	\$0
	3. To annualize fuel and power expense. (Sarver)		\$0	\$8,757		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$8,208		\$0	\$0	
	4. To annualize waste disposal expense. (Sarver)		\$0	-\$6,994		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$140		\$0	\$0	
	6. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$751		\$0	\$0	
E-34	Rents - WTE	644.000	\$0	\$125,000	\$125,000	\$0	\$0	\$0
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	\$125,000		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$0	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$72,591	\$0	\$72,591	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$72,591	\$0		\$0	\$0	
E-37	Maint. of Water Treatment Equipment	652.000	\$0	-\$128,062	-\$128,062	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$129,381		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$1,319		\$0	\$0	
E-40	Operation Supervision & Engineering - TDE	660.000	\$2,017	\$0	\$2,017	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$2,017	\$0		\$0	\$0	

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-42	Transmission & Distribution Lines Expenses	662.000	\$201	-\$323,682	-\$323,481	\$0	\$0	\$0
	2. To adjust payroll. (Lesmes)		\$201	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$10,274		\$0	\$0	
	1. To adjust miscellaneous expense. (Lesmes)		\$0	-\$2,777		\$0	\$0	
	4. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$310,631		\$0	\$0	
E-44	Customer Installations Expenses - TDE	664.000	\$250	\$0	\$250	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$250	\$0		\$0	\$0	
E-45	Miscellaneous Expenses - TDE	665.000	\$369,417	-\$49,559	\$319,858	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$89,651		\$0	\$0	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$16,913		\$0	\$0	
	3. To adjust miscellaneous expense. (Lesmes)		\$0	-\$144,085		\$0	\$0	
	4. To adjust payroll. (Lesmes)		\$369,417	\$0		\$0	\$0	
	5. To normalize office supplies. (Branson)		\$0	-\$11,560		\$0	\$0	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$1,020		\$0	\$0	
	7. To normalize postage, printing & stat expense. (Lesmes)		\$0	\$542		\$0	\$0	
E-46	Rents - TDE	666.000	\$0	-\$1,387	-\$1,387	\$0	\$0	\$0
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	-\$1,387		\$0	\$0	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$1,906	\$0	\$1,906	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$1,906	\$0		\$0	\$0	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	-\$109	-\$109	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$109		\$0	\$0	
E-50	Maint. of Transmission & Distribution Mains	673.000	\$0	\$37,164	\$37,164	\$0	\$0	\$0
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$210,802		\$0	\$0	
	2. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$173,577		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$61		\$0	\$0	
E-51	Maint. of Fire Mains - TDE	674.000	\$0	-\$383	-\$383	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$383		\$0	\$0	

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-52	Maint. of Services - TDE	675.000	\$8,870	\$970	\$9,840	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$970		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$8,870	\$0		\$0	\$0	
E-53	Maint. of Meters - TDE	676.000	\$1,307	-\$43	\$1,264	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$43		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$1,307	\$0		\$0	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$12,584	\$62	\$12,646	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$62		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$12,584	\$0		\$0	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$89,125	\$807,732	\$896,857	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$131,370		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$89,125	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$676,362		\$0	\$0	
E-58	Supervision	901.000	\$626	\$0	\$626	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$626	\$0		\$0	\$0	
E-59	Meter Reading Expenses	902.000	\$406	\$0	\$406	\$0	\$0	\$0
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$406	\$0		\$0	\$0	
E-60	Customer Records & Collection Expenses	903.000	\$0	\$252,359	\$252,359	\$0	\$0	\$0
	3. To normalize office supplies. (Branson)		\$0	\$9,895		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$225,880		\$0	\$0	
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$16,584		\$0	\$0	
E-61	Uncollectible Amounts	904.000	\$0	\$144,935	\$144,935	\$0	\$0	\$0
	1. To normalize uncollectible expenses. (Branson)		\$0	\$2,070,689		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$1,925,754		\$0	\$0	
E-62	Misc. Customer Accounts Expense	905.000	\$0	-\$35,425	-\$35,425	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$118		\$0	\$0	

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$35,293		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$250		\$0	\$0	
E-71	Admin. & General Salaries	920.000	\$281,954	-\$935,471	-\$653,517	\$0	\$0	\$0
	1. To annualize incentive compensation. (Niemeier)		\$0	\$860,691		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$281,954	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$1,796,162		\$0	\$0	
E-72	Office Supplies & Expenses	921.000	\$0	\$500,882	\$500,882	\$0	\$0	\$0
	1. Adjust employee expenses. (Niemeier)		\$0	-\$25,149		\$0	\$0	
	2. To annualize building maintenance expense. (Branson)		\$0	-\$22,251		\$0	\$0	
	3. To adjust miscellaneous expense. (Lesmes)		\$0	\$652,840		\$0	\$0	
	4. To normalize office supplies. (Branson)		\$0	\$9,435		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$114,951		\$0	\$0	
	6. To normalize postage, printing & stat expense. (Lesmes)		\$0	\$958		\$0	\$0	
E-74	Outside Services Employed	923.000	-\$5,381,051	-\$469,089	-\$5,850,140	\$0	\$0	\$0
	1. Adjust outside services expense. (Niemeier)		\$0	\$123,943		\$0	\$0	
	2. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$78,335		\$0	\$0	
	3. Adjustment to annualize tank painting expense. (Branson)		\$0	\$263,789		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$5,381,051	-\$778,486		\$0	\$0	
E-75	Property Insurance	924.000	\$0	\$179,633	\$179,633	\$0	\$0	\$0
	1. Adjustment to annualize insurance (other than group). (Niemeier)		\$0	-\$26,312		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$205,945		\$0	\$0	
E-76	Injuries & Damages	925.000	\$0	-\$272,170	-\$272,170	\$0	\$0	\$0
	1. To adjust miscellaneous expense. (Lesmes)		\$0	-\$236,888		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$35,282		\$0	\$0	
E-77	Employee Pensions & Benefits	926.000	\$356,606	\$694,357	\$1,050,963	\$0	\$0	\$0
	1. To annualize OPEB expense and amortize OPEB tracker. (Niemeier)		\$0	-\$2,726,392		\$0	\$0	

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To annualize pension expense and amortize pension tracker. (Niemeier)		\$0	-\$243,197		\$0	\$0	
	3. To adjust payroll. (Lesmes)		\$224,816	\$0		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$131,790	\$3,663,946		\$0	\$0	
E-79	Regulatory Commission Expenses	928.000	\$0	-\$313,668	-\$313,668	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$313,668		\$0	\$0	
E-82	Misc. General Expenses	930.200	\$0	-\$176,667	-\$176,667	\$0	\$0	\$0
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$1,052,719		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$8,692		\$0	\$0	
	4. To adjust miscellaneous expenses. (Branson)		\$0	-\$8,716		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$874,327		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$1,749		\$0	\$0	
E-83	Research & Development Expenses	930.300	\$0	\$6,380	\$6,380	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$6,380		\$0	\$0	
E-84	Rents - AGE	931.000	\$0	-\$37,559	-\$37,559	\$0	\$0	\$0
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	-\$748		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$36,811		\$0	\$0	
E-85	Maint. of General Plant	932.000	\$6,148	-\$32,626	-\$26,478	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$26,233		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$6,148	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$6,393		\$0	\$0	
E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$12,261,628	\$12,261,628
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$12,187,198	
	2. To remove capitalized depreciation. (Branson)		\$0	\$0		\$0	\$5,506	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$68,924	
E-91	Amortization of Expense	404.000	\$0	\$2,776,914	\$2,776,914	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$2,776,914		\$0	\$0	
E-92	Amortization of Reg Asset	405.000	\$0	\$659,056	\$659,056	\$0	\$0	\$0

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize amortization expense. (Niemeier)		\$0	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$1,183,655		\$0	\$0	
	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$2,265		\$0	\$0	
	4. To include property tax tracker. (Sarver)		\$0	\$1,840,446		\$0	\$0	
E-94	Amortization - Property Losses	407.000	\$0	-\$104,742	-\$104,742	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$104,742		\$0	\$0	
E-97	Property Taxes	408.100	\$0	\$2,367,715	\$2,367,715	\$0	\$0	\$0
	1. Adjust property tax expense. (Boronda)		\$0	-\$1,902,842		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$4,270,557		\$0	\$0	
E-98	Payroll Taxes	408.100	-\$50,042	\$0	-\$50,042	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$8,761	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$58,803	\$0		\$0	\$0	
E-99	Other Taxes	408.100	\$0	\$687	\$687	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$687		\$0	\$0	
E-100	PSC Assessment	408.100	\$0	\$652,670	\$652,670	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$652,670		\$0	\$0	
E-105	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$5,160,342	-\$5,160,342
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$5,284,359	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$124,017	
E-108	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	\$14,984,942	\$14,984,942
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$15,181,026	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$196,084	
E-109	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	-\$26,740	-\$26,740
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$27,492	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$752	
E-110	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$1,062,446	-\$1,062,446

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$1,062,446	
E-111	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$5,333,814	-\$5,333,814
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$5,333,814	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$9,992,905	\$9,992,905
Total Operating & Maint. Expense			-\$4,008,228	\$7,457,012	\$3,448,784	\$0	\$15,663,228	\$15,663,228

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.41% Return	E 6.52% Return	F 6.63% Return
1	TOTAL NET INCOME BEFORE TAXES		\$122,714,870	\$155,854,239	\$158,897,097	\$161,939,955
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$59,082,853	\$59,082,853	\$59,082,853	\$59,082,853
4	Non-Deductible Expenses		\$117,713	\$117,713	\$117,713	\$117,713
5	CIAC		\$0	\$0	\$0	\$0
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$59,200,566	\$59,200,566	\$59,200,566	\$59,200,566
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.3800%	\$50,600,907	\$50,600,907	\$50,600,907	\$50,600,907
9	Tax Straight-Line Depreciation		\$55,383,731	\$55,383,731	\$55,383,731	\$55,383,731
10	Excess Tax over S/L Tax Depreciation		-\$1,868,903	-\$1,868,903	-\$1,868,903	-\$1,868,903
11	Repairs Expense		\$159,193,812	\$159,193,812	\$159,193,812	\$159,193,812
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$263,309,547	\$263,309,547	\$263,309,547	\$263,309,547
13	NET TAXABLE INCOME		-\$81,394,111	-\$48,254,742	-\$45,211,884	-\$42,169,026
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		-\$81,394,111	-\$48,254,742	-\$45,211,884	-\$42,169,026
16	Deduct Missouri Income Tax at the Rate of	100.000%	-\$2,926,199	-\$1,734,806	-\$1,625,412	-\$1,516,018
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		-\$78,467,912	-\$46,519,936	-\$43,586,472	-\$40,653,008
19	Federal Income Tax at the Rate of	21.000%	-\$16,478,262	-\$9,769,187	-\$9,153,159	-\$8,537,132
20	Subtract Federal Income Tax Credits					
21	Credits - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$16,478,262	-\$9,769,187	-\$9,153,159	-\$8,537,132
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$81,394,111	-\$48,254,742	-\$45,211,884	-\$42,169,026
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$8,239,131	-\$4,884,594	-\$4,576,580	-\$4,268,566
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$73,154,980	-\$43,370,148	-\$40,635,304	-\$37,900,460
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%	-\$2,926,199	-\$1,734,806	-\$1,625,412	-\$1,516,018
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$81,394,111	-\$48,254,742	-\$45,211,884	-\$42,169,026
33	Deduct Federal Income Tax - City Inc. Tax		-\$16,478,262	-\$9,769,187	-\$9,153,159	-\$8,537,132
34	Deduct Missouri Income Tax - City Inc. Tax		-\$2,926,199	-\$1,734,806	-\$1,625,412	-\$1,516,018
35	City Taxable Income		-\$61,989,650	-\$36,750,749	-\$34,433,313	-\$32,115,876
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					
40	Federal Income Tax		-\$16,478,262	-\$9,769,187	-\$9,153,159	-\$8,537,132
41	State Income Tax		-\$2,926,199	-\$1,734,806	-\$1,625,412	-\$1,516,018
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$19,404,461	-\$11,503,993	-\$10,778,571	-\$10,053,150
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$37,506,463	\$37,506,463	\$37,506,463	\$37,506,463
46	Amortization of Deferred ITC		-\$98,028	-\$98,028	-\$98,028	-\$98,028
47	Amortization of Protected Excess ADIT		-\$1,062,446	-\$1,062,446	-\$1,062,446	-\$1,062,446
48	Amortization of Unprotected Excess ADIT		-\$5,333,814	-\$5,333,814	-\$5,333,814	-\$5,333,814
49	TOTAL DEFERRED INCOME TAXES		\$31,012,175	\$31,012,175	\$31,012,175	\$31,012,175

Missouri-American Water Company
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.41% Return	E 6.52% Return	F 6.63% Return
50	TOTAL INCOME TAX		<u>\$11,607,714</u>	<u>\$19,508,182</u>	<u>\$20,233,604</u>	<u>\$20,959,025</u>

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.41% Return	<u>C</u> 6.52% Return	<u>D</u> 6.63% Return
1	Net Orig Cost Rate Base	\$698,289,283	\$698,289,283	\$698,289,283
2	Rate of Return	6.41%	6.52%	6.63%
3	Net Operating Income Requirement	\$44,781,292	\$45,542,427	\$46,303,562
4	Net Income Available	\$38,998,836	\$38,998,836	\$38,998,836
5	Additional Net Income Required	\$5,782,456	\$6,543,591	\$7,304,726
6	Income Tax Requirement			
7	Required Current Income Tax	-\$2,109,180	-\$1,870,924	-\$1,632,668
8	Current Income Tax Available	-\$3,919,247	-\$3,919,247	-\$3,919,247
9	Additional Current Tax Required	\$1,810,067	\$2,048,323	\$2,286,579
10	Revenue Requirement	\$7,592,523	\$8,591,914	\$9,591,305
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$7,990,481	\$7,990,481	\$7,990,481
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$15,583,004	\$16,582,395	\$17,581,786

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,106,637,282
2	Less Accumulated Depreciation Reserve		\$188,537,195
3	Net Plant In Service		<u>\$918,100,087</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$69,158
6	Contributions in Aid of Construction Amortization		\$34,469,901
7	Materials & Supplies		\$3,274,906
8	Prepayments		\$0
9	Prepaid Pension Asset		\$6,571,079
10	TCJA EADIT Tracker Balance		\$2,314
11	Regulatory Deferrals (Property Tax Tracker)		<u>\$3,143,294</u>
12	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$47,392,336</u>
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	-2.7945%	\$44,399
15	State Tax Offset	-0.6575%	\$1,855
16	City Tax Offset	0.0000%	\$0
17	Interest Expense Offset	9.8630%	\$1,639,160
18	Contributions in Aid of Construction		\$114,892,300
19	Customer Advances		\$487,847
20	Accumulated Deferred Income Taxes		\$146,637,004
21	OPEB Tracker		\$2,155,011
22	Pension Tracker		<u>\$1,345,564</u>
23	TOTAL SUBTRACT FROM NET PLANT		<u>\$267,203,140</u>
24	Total Rate Base		<u><u>\$698,289,283</u></u>

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$85,131	P-2	\$0	\$85,131	100.00%	\$0	\$85,131
3	302.000	Franchises & Consents	\$43,698	P-3	\$0	\$43,698	100.00%	\$0	\$43,698
4	303.000	Miscellaneous Intangible Plant Studies	\$556,682	P-4	\$0	\$556,682	100.00%	\$0	\$556,682
5		TOTAL INTANGIBLE PLANT	\$685,511		\$0	\$685,511		\$0	\$685,511
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$2,405,179	P-7	\$0	\$2,405,179	100.00%	\$0	\$2,405,179
8	311.000	Structures & Improvements	\$15,951,507	P-8	\$0	\$15,951,507	100.00%	\$0	\$15,951,507
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	\$7,711,241	P-10	\$0	\$7,711,241	100.00%	\$0	\$7,711,241
11	314.000	Wells & Springs	\$11,132,585	P-11	\$0	\$11,132,585	100.00%	\$0	\$11,132,585
12	315.000	Infiltration Galleries & Tunnels	\$1,804	P-12	\$0	\$1,804	100.00%	\$0	\$1,804
13	316.000	Supply Mains	\$16,581,686	P-13	\$0	\$16,581,686	100.00%	\$0	\$16,581,686
14	317.000	Other P/E-Supply	\$432,196	P-14	\$0	\$432,196	100.00%	\$0	\$432,196
15		TOTAL SOURCE OF SUPPLY PLANT	\$54,384,815		\$0	\$54,384,815		\$0	\$54,384,815
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$187,000	P-17	\$0	\$187,000	100.00%	\$0	\$187,000
18	321.000	Pumping Structures & Improvements	\$16,607,070	P-18	\$0	\$16,607,070	100.00%	\$0	\$16,607,070
19	323.000	Power Generation Equipment	\$5,858,666	P-19	\$0	\$5,858,666	100.00%	\$0	\$5,858,666
20	324.000	Steam Pumping Equipment	\$233,985	P-20	\$0	\$233,985	100.00%	\$0	\$233,985
21	325.000	Electric Pumping Equipment	\$28,326,779	P-21	\$0	\$28,326,779	100.00%	\$0	\$28,326,779
22	326.000	Diesel Pumping Equipment	\$479,289	P-22	\$0	\$479,289	100.00%	\$0	\$479,289
23	327.000	Pump Equip Hydraulic	\$348,657	P-23	\$0	\$348,657	100.00%	\$0	\$348,657
24	328.000	Other Pumping Equipment	\$4,931,758	P-24	\$0	\$4,931,758	100.00%	\$0	\$4,931,758
25		TOTAL PUMPING PLANT	\$56,973,204		\$0	\$56,973,204		\$0	\$56,973,204
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$1,472,731	P-27	\$0	\$1,472,731	100.00%	\$0	\$1,472,731
28	331.000	Water Treatment Structures & Improvements	\$74,588,126	P-28	\$0	\$74,588,126	100.00%	\$0	\$74,588,126
29	332.000	Water Treatment Equipment	\$66,726,236	P-29	\$0	\$66,726,236	100.00%	\$0	\$66,726,236
30	333.000	Water Treatment - Other	\$1,473,221	P-30	\$0	\$1,473,221	100.00%	\$0	\$1,473,221
31		TOTAL WATER TREATMENT PLANT	\$144,260,314		\$0	\$144,260,314		\$0	\$144,260,314
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$1,518,222	P-33	\$0	\$1,518,222	100.00%	\$0	\$1,518,222
34	341.000	Transmission & Distribution Structures & Impr	\$9,879,134	P-34	\$0	\$9,879,134	100.00%	\$0	\$9,879,134
35	342.000	Distribution Reservoirs & Standpipes	\$40,611,449	P-35	\$0	\$40,611,449	100.00%	\$0	\$40,611,449
36	343.000	Transmission & Distribution Mains	\$461,470,203	P-36	\$0	\$461,470,203	100.00%	\$0	\$461,470,203
37	344.000	Fire Mains	\$564,782	P-37	\$0	\$564,782	100.00%	\$0	\$564,782
38	345.000	Services	\$98,550,823	P-38	\$0	\$98,550,823	100.00%	\$0	\$98,550,823
39	346.000	Meters	\$60,276,375	P-39	\$0	\$60,276,375	100.00%	\$0	\$60,276,375
40	347.000	Meter Installation	\$25,563,082	P-40	\$0	\$25,563,082	100.00%	\$0	\$25,563,082
41	348.000	Hydrants	\$40,310,710	P-41	\$0	\$40,310,710	100.00%	\$0	\$40,310,710
42	349.000	Other Transmission & Distribution Plant	\$83,158	P-42	\$0	\$83,158	100.00%	\$0	\$83,158
43		TOTAL TRANSMISSION & DIST. PLANT	\$738,827,938		\$0	\$738,827,938		\$0	\$738,827,938
44		INCENTIVE COMPENSATION CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$653,393	P-48	\$0	\$653,393	100.00%	\$0	\$653,393
49	390.000	Stores Shops Equipment Structures	\$24,274,983	P-49	\$0	\$24,274,983	100.00%	\$0	\$24,274,983
50	390.100	Office Structures	\$8,076,052	P-50	\$0	\$8,076,052	100.00%	\$0	\$8,076,052
51	390.200	General Structures - HVAC	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	390.300	Miscellaneous Structures	\$2,750,514	P-52	\$0	\$2,750,514	100.00%	\$0	\$2,750,514

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
53	390.900	Structures & Improvements - Leasehold	\$46,241	P-53	\$0	\$46,241	100.00%	\$0	\$46,241
54	391.000	Office Furniture and Equipment	\$1,083,893	P-54	\$0	\$1,083,893	100.00%	\$0	\$1,083,893
55	391.100	Computers & Peripheral Equipment	\$3,125,437	P-55	\$0	\$3,125,437	100.00%	\$0	\$3,125,437
56	391.200	Computer Hardware & Software	\$0	P-56	\$0	\$0	100.00%	\$0	\$0
57	391.250	Computer Software	\$19,975,584	P-57	\$0	\$19,975,584	100.00%	\$0	\$19,975,584
58	391.300	Other Office Equipment	\$27,914	P-58	\$0	\$27,914	100.00%	\$0	\$27,914
59	391.400	BTS Initial Investment	\$11,712,886	P-59	\$0	\$11,712,886	100.00%	\$0	\$11,712,886
60	392.000	Transportation Equipment	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$12,050,371	P-61	\$0	\$12,050,371	100.00%	\$0	\$12,050,371
62	392.200	Transportation Equipment - Heavy Trucks	\$2,341,104	P-62	\$0	\$2,341,104	100.00%	\$0	\$2,341,104
63	392.300	Transportation Equipment - Cars	\$283,196	P-63	\$0	\$283,196	100.00%	\$0	\$283,196
64	392.400	Transportation Equipment - Other	\$5,223,682	P-64	\$0	\$5,223,682	100.00%	\$0	\$5,223,682
65	393.000	Store Equipment	\$191,694	P-65	\$0	\$191,694	100.00%	\$0	\$191,694
66	394.000	Tools, Shop, & Garage Equipment	\$4,881,140	P-66	\$0	\$4,881,140	100.00%	\$0	\$4,881,140
67	395.000	Laboratory Equipment	\$1,079,071	P-67	\$0	\$1,079,071	100.00%	\$0	\$1,079,071
68	396.000	Power Operated Equipment	\$1,592,929	P-68	\$0	\$1,592,929	100.00%	\$0	\$1,592,929
69	397.000	Communication Equipment	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$9,077,751	P-70	\$0	\$9,077,751	100.00%	\$0	\$9,077,751
71	397.200	Telephone Equipment	\$45,250	P-71	\$0	\$45,250	100.00%	\$0	\$45,250
72	398.000	Miscellaneous Equipment	\$2,466,507	P-72	\$0	\$2,466,507	100.00%	\$0	\$2,466,507
73	399.000	Other Tangible Property	\$545,908	P-73	\$0	\$545,908	100.00%	\$0	\$545,908
74		TOTAL GENERAL PLANT	\$111,505,500		\$0	\$111,505,500		\$0	\$111,505,500
75		TOTAL PLANT IN SERVICE	\$1,106,637,282		\$0	\$1,106,637,282		\$0	\$1,106,637,282

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$306,586	R-4	\$0	\$306,586	100.00%	\$0	\$306,586
5		TOTAL INTANGIBLE PLANT	\$309,519		\$0	\$309,519		\$0	\$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	\$1,991,804	R-8	\$0	\$1,991,804	100.00%	\$0	\$1,991,804
9	312.000	Collection & Impound Reservoirs	\$101,917	R-9	\$0	\$101,917	100.00%	\$0	\$101,917
10	313.000	Lake, River, & Other Intakes	\$2,680,758	R-10	\$0	\$2,680,758	100.00%	\$0	\$2,680,758
11	314.000	Wells & Springs	\$3,344,339	R-11	\$0	\$3,344,339	100.00%	\$0	\$3,344,339
12	315.000	Infiltration Galleries & Tunnels	\$620	R-12	\$0	\$620	100.00%	\$0	\$620
13	316.000	Supply Mains	\$5,919,794	R-13	\$0	\$5,919,794	100.00%	\$0	\$5,919,794
14	317.000	Other P/E-Supply	\$77,620	R-14	\$0	\$77,620	100.00%	\$0	\$77,620
15		TOTAL SOURCE OF SUPPLY PLANT	\$14,116,852		\$0	\$14,116,852		\$0	\$14,116,852
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	321.000	Pumping Structures & Improvements	\$5,984,923	R-18	\$0	\$5,984,923	100.00%	\$0	\$5,984,923
19	323.000	Power Generation Equipment	\$732,391	R-19	\$0	\$732,391	100.00%	\$0	\$732,391
20	324.000	Steam Pumping Equipment	-\$21,367	R-20	\$0	-\$21,367	100.00%	\$0	-\$21,367
21	325.000	Electric Pumping Equipment	\$5,623,022	R-21	\$0	\$5,623,022	100.00%	\$0	\$5,623,022
22	326.000	Diesel Pumping Equipment	\$151,374	R-22	\$0	\$151,374	100.00%	\$0	\$151,374
23	327.000	Pump Equip Hydraulic	\$44,025	R-23	\$0	\$44,025	100.00%	\$0	\$44,025
24	328.000	Other Pumping Equipment	-\$656,078	R-24	\$0	-\$656,078	100.00%	\$0	-\$656,078
25		TOTAL PUMPING PLANT	\$11,858,290		\$0	\$11,858,290		\$0	\$11,858,290
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 & Improvements	\$20,854,118	R-28	\$0	\$20,854,118	100.00%	\$0	\$20,854,118
29	332.000	Water Treatment Equipment	\$23,971,042	R-29	\$0	\$23,971,042	100.00%	\$0	\$23,971,042
30	333.000	Water Treatment - Other	\$811,987	R-30	\$0	\$811,987	100.00%	\$0	\$811,987
31		TOTAL WATER TREATMENT PLANT	\$45,637,147		\$0	\$45,637,147		\$0	\$45,637,147
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 & Impr	\$2,173,276	R-34	\$0	\$2,173,276	100.00%	\$0	\$2,173,276
35	342.000	Distribution Reservoirs & Standpipes	\$11,049,051	R-35	\$0	\$11,049,051	100.00%	\$0	\$11,049,051
36	343.000	Transmission & Distribution Mains	\$57,947,112	R-36	\$0	\$57,947,112	100.00%	\$0	\$57,947,112
37	344.000	Fire Mains	\$171,517	R-37	\$0	\$171,517	100.00%	\$0	\$171,517
38	345.000	Services	\$13,626,962	R-38	\$0	\$13,626,962	100.00%	\$0	\$13,626,962
39	346.000	Meters	-\$9,004,709	R-39	\$0	-\$9,004,709	100.00%	\$0	-\$9,004,709
40	347.000	Meter Installation	\$5,500,106	R-40	\$0	\$5,500,106	100.00%	\$0	\$5,500,106
41	348.000	Hydrants	\$3,479,744	R-41	\$0	\$3,479,744	100.00%	\$0	\$3,479,744
42	349.000	Other Transmission & Distribution Plant	\$21,152	R-42	\$0	\$21,152	100.00%	\$0	\$21,152
43		TOTAL TRANSMISSION & DIST. PLANT	\$84,964,211		\$0	\$84,964,211		\$0	\$84,964,211
44		INCENTIVE COMPENSATION CAPITALIZATION							
45		Incentive Compensation Capitalization Adj.	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	-\$1,599	R-48	\$1,599	\$0	100.00%	\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$3,022,276	R-49	\$0	\$3,022,276	100.00%	\$0	\$3,022,276
50	390.100	Office Structures	\$686,487	R-50	\$0	\$686,487	100.00%	\$0	\$686,487
51	390.200	General Structures - HVAC	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	390.300	Miscellaneous Structures	\$1,342,831	R-52	\$0	\$1,342,831	100.00%	\$0	\$1,342,831
53	390.900	Structures & Improvements - Leasehold	\$8,006	R-53	\$0	\$8,006	100.00%	\$0	\$8,006

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
54	391.000	Office Furniture and Equipment	\$601,798	R-54	\$0	\$601,798	100.00%	\$0	\$601,798
55	391.100	Computers & Peripheral Equipment	\$879,832	R-55	\$0	\$879,832	100.00%	\$0	\$879,832
56	391.200	Computer Hardware & Software	\$0	R-56	\$0	\$0	100.00%	\$0	\$0
57	391.250	Computer Software	\$6,207,976	R-57	\$0	\$6,207,976	100.00%	\$0	\$6,207,976
58	391.300	Other Office Equipment	-\$9,483	R-58	\$0	-\$9,483	100.00%	\$0	-\$9,483
59	391.400	BTS Initial Investment	\$7,709,068	R-59	\$0	\$7,709,068	100.00%	\$0	\$7,709,068
60	392.000	Transportation Equipment	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$2,747,763	R-61	\$0	\$2,747,763	100.00%	\$0	\$2,747,763
62	392.200	Transportation Equipment - Heavy Trucks	\$484,227	R-62	\$0	\$484,227	100.00%	\$0	\$484,227
63	392.300	Transportation Equipment - Cars	\$411,870	R-63	\$0	\$411,870	100.00%	\$0	\$411,870
64	392.400	Transportation Equipment - Other	\$2,308,000	R-64	\$0	\$2,308,000	100.00%	\$0	\$2,308,000
65	393.000	Store Equipment	\$120,092	R-65	\$0	\$120,092	100.00%	\$0	\$120,092
66	394.000	Tools, Shop, & Garage Equipment	\$1,763,580	R-66	\$0	\$1,763,580	100.00%	\$0	\$1,763,580
67	395.000	Laboratory Equipment	\$436,317	R-67	\$0	\$436,317	100.00%	\$0	\$436,317
68	396.000	Power Operated Equipment	\$1,046,298	R-68	\$0	\$1,046,298	100.00%	\$0	\$1,046,298
69	397.000	Communication Equipment	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$1,543,923	R-70	\$0	\$1,543,923	100.00%	\$0	\$1,543,923
71	397.200	Telephone Equipment	\$67,851	R-71	\$0	\$67,851	100.00%	\$0	\$67,851
72	398.000	Miscellaneous Equipment	\$514,274	R-72	\$0	\$514,274	100.00%	\$0	\$514,274
73	399.000	Other Tangible Property	-\$241,810	R-73	\$0	-\$241,810	100.00%	\$0	-\$241,810
74		TOTAL GENERAL PLANT	\$31,649,577		\$1,599	\$31,651,176		\$0	\$31,651,176
75		TOTAL DEPRECIATION RESERVE	\$188,535,596		\$1,599	\$188,537,195		\$0	\$188,537,195

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Adjustments for Depreciation Reserve

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

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$85,131	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$43,698	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant Studies	\$556,682	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$685,511		\$0		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$2,405,179	0.00%	\$0	0	0.00%
8	311.000	Structures & Improvements	\$15,951,507	1.97%	\$314,245	0	-25.00%
9	312.000	Collection & Impound Reservoirs	\$168,617	0.35%	\$590	0	0.00%
10	313.000	Lake, River, & Other Intakes	\$7,711,241	3.57%	\$275,291	0	-10.00%
11	314.000	Wells & Springs	\$11,132,585	2.52%	\$280,541	0	5.00%
12	315.000	Infiltration Galleries & Tunnels	\$1,804	1.77%	\$32	0	0.00%
13	316.000	Supply Mains	\$16,581,686	1.45%	\$240,434	0	-25.00%
14	317.000	Other P/E-Supply	\$432,196	4.97%	\$21,480	0	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$54,384,815		\$1,132,613		
16		PUMPING PLANT					
17	320.000	Pumping Land & Land Rights	\$187,000	0.00%	\$0	0	0.00%
18	321.000	Pumping Structures & Improvements	\$16,607,070	3.95%	\$655,979	0	-15.00%
19	323.000	Power Generation Equipment	\$5,858,666	3.05%	\$178,689	0	-5.00%
20	324.000	Steam Pumping Equipment	\$233,985	1.89%	\$4,422	0	-10.00%
21	325.000	Electric Pumping Equipment	\$28,326,779	1.89%	\$535,376	0	-10.00%
22	326.000	Diesel Pumping Equipment	\$479,289	1.89%	\$9,059	0	-10.00%
23	327.000	Pump Equip Hydraulic	\$348,657	1.89%	\$6,590	0	-10.00%
24	328.000	Other Pumping Equipment	\$4,931,758	1.89%	\$93,210	0	-10.00%
25		TOTAL PUMPING PLANT	\$56,973,204		\$1,483,325		
26		WATER TREATMENT PLANT					
27	330.000	Water Treatment Land & Land Rights	\$1,472,731	0.00%	\$0	0	0.00%
28	331.000	Water Treatment Structures & Improvements	\$74,588,126	2.34%	\$1,745,362	0	-15.00%
29	332.000	Water Treatment Equipment	\$66,726,236	2.18%	\$1,454,632	0	-20.00%
30	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,058	0	0.00%
31		TOTAL WATER TREATMENT PLANT	\$144,260,314		\$3,249,052		
32		TRANSMISSION & DIST. PLANT					
33	340.000	Transmission & Distribution Land	\$1,518,222	0.00%	\$0	0	0.00%
34	341.000	Transmission & Distribution Structures & Impr	\$9,879,134	1.49%	\$147,199	0	-20.00%
35	342.000	Distribution Reservoirs & Standpipes	\$40,611,449	1.70%	\$690,395	0	-25.00%
36	343.000	Transmission & Distribution Mains	\$461,470,203	1.39%	\$6,414,436	0	-30.00%
37	344.000	Fire Mains	\$564,782	1.56%	\$8,811	0	-30.00%
38	345.000	Services	\$98,550,823	2.92%	\$2,877,684	0	-100.00%
39	346.000	Meters	\$60,276,375	2.40%	\$1,446,633	0	-10.00%
40	347.000	Meter Installation	\$25,563,082	2.40%	\$613,514	0	-10.00%
41	348.000	Hydrants	\$40,310,710	1.85%	\$745,748	0	-30.00%
42	349.000	Other Transmission & Distribution Plant	\$83,158	2.96%	\$2,461	0	0.00%
43		TOTAL TRANSMISSION & DIST. PLANT	\$738,827,938		\$12,946,881		
44		INCENTIVE COMPENSATION CAPITALIZATION					
45		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
47		GENERAL PLANT					
48	389.000	General Land & Land Rights	\$653,393	0.00%	\$0	0	0.00%
49	390.000	Stores Shops Equipment Structures	\$24,274,983	3.02%	\$733,104	0	-20.00%
50	390.100	Office Structures	\$8,076,052	2.09%	\$168,789	0	-20.00%
51	390.200	General Structures - HVAC	\$0	2.09%	\$0	0	0.00%
52	390.300	Miscellaneous Structures	\$2,750,514	3.72%	\$102,319	0	-20.00%
53	390.900	Structures & Improvements - Leasehold	\$46,241	2.75%	\$1,272	0	0.00%
54	391.000	Office Furniture and Equipment	\$1,083,893	3.49%	\$37,828	0	0.00%
55	391.100	Computers & Peripheral Equipment	\$3,125,437	19.06%	\$595,708	0	0.00%
56	391.200	Computer Hardware & Software	\$0	19.06%	\$0	0	0.00%
57	391.250	Computer Software	\$19,975,584	5.00%	\$998,779	0	0.00%
58	391.300	Other Office Equipment	\$27,914	10.46%	\$2,920	0	0.00%
59	391.400	BTS Initial Investment	\$11,712,886	5.00%	\$585,644	0	0.00%
60	392.000	Transportation Equipment	\$0	3.45%	\$0	0	0.00%
61	392.100	Transportation Equipment - Light Trucks	\$12,050,371	5.57%	\$671,206	0	15.00%
62	392.200	Transportation Equipment - Heavy Trucks	\$2,341,104	0.00%	\$0	0	15.00%
63	392.300	Transportation Equipment - Cars	\$283,196	0.00%	\$0	0	15.00%
64	392.400	Transportation Equipment - Other	\$5,223,682	6.15%	\$321,256	0	5.00%
65	393.000	Store Equipment	\$191,694	3.88%	\$7,438	0	0.00%
66	394.000	Tools, Shop, & Garage Equipment	\$4,881,140	3.73%	\$182,067	0	0.00%
67	395.000	Laboratory Equipment	\$1,079,071	3.90%	\$42,084	0	0.00%
68	396.000	Power Operated Equipment	\$1,592,929	3.79%	\$60,372	0	20.00%
69	397.000	Communication Equipment	\$0	6.67%	\$0	0	0.00%
70	397.100	Communication Equipment (non telephone)	\$9,077,751	5.76%	\$522,878	0	0.00%
71	397.200	Telephone Equipment	\$45,250	8.94%	\$4,045	0	0.00%
72	398.000	Miscellaneous Equipment	\$2,466,507	6.48%	\$159,830	0	0.00%
73	399.000	Other Tangible Property	\$545,908	2.43%	\$13,266	0	0.00%
74		TOTAL GENERAL PLANT	\$111,505,500		\$5,210,805		
75		Total Depreciation	\$1,106,637,282		\$24,022,676		

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 December 31, 2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,065,618	45.70	42.40	3.30	0.009041	\$9,634
3	Fuel and Power	\$5,035,290	45.70	21.10	24.60	0.067397	\$339,363
4	Chemical	\$3,705,666	45.70	37.60	8.10	0.022192	\$82,236
5	Waste Disposal	\$1,246,876	45.70	70.30	-24.60	-0.067397	-\$84,036
6	Labor/Base Payroll	\$10,328,610	45.70	10.50	35.20	0.096438	\$996,070
7	Pensions	\$96,203	45.70	-1.20	46.90	0.128493	\$12,361
8	OPEB	-\$1,307,954	45.70	45.70	0.00	0.000000	\$0
9	Group Insurance	\$2,307,796	45.70	10.50	35.20	0.096438	\$222,559
10	Other Benefits	\$188,663	45.70	33.40	12.30	0.033699	\$6,358
11	Support Services	\$8,583,563	45.70	39.91	5.79	0.015863	\$136,161
12	Contracted Services	\$1,191,841	45.70	38.37	7.33	0.020082	\$23,935
13	Building Maintenance and Services	\$906,887	45.70	37.20	8.50	0.023288	\$21,120
14	Telecommunications expense	\$474,446	45.70	26.30	19.40	0.053151	\$25,217
15	Postage expense	\$21,935	45.70	20.60	25.10	0.068767	\$1,508
16	Office Supplies and Services	\$269,403	45.70	50.20	-4.50	-0.012329	-\$3,321
17	Employee related expense travel and entertainment	\$184,922	45.70	55.80	-10.10	-0.027671	-\$5,117
18	Rents	\$57,009	45.70	25.50	20.20	0.055342	\$3,155
19	Transportation	\$699,676	45.70	32.30	13.40	0.036712	\$25,687
20	Miscellaneous Expense	\$847,665	45.70	41.00	4.70	0.012877	\$10,915
21	Uncollectible Expense	\$660,224	45.70	45.70	0.00	0.000000	\$0
22	Customer Accounting	\$561,164	45.70	59.20	-13.50	-0.036986	-\$20,755
23	Regulatory Expense	\$14,380	45.70	45.00	0.70	0.001918	\$28
24	Insurance Other than Group	\$2,139,950	45.70	-74.60	120.30	0.329589	\$705,304
25	Maintenance Supplies and Services	\$3,334,936	45.70	49.30	-3.60	-0.009863	-\$32,892
26	PSC Assessment	\$970,082	45.70	-62.50	108.20	0.296438	\$287,569
27	Cash Vouchers	-\$3,939	45.70	39.91	5.79	0.015863	-\$62
28	TOTAL OPERATION AND MAINT. EXPENSE	\$43,580,912					\$2,762,997
29	TAXES						
30	Payroll Tax	\$765,950	45.70	10.50	35.20	0.096438	\$73,867
31	Property Tax	\$8,560,921	45.70	169.60	-123.90	-0.339452	-\$2,906,022
32	TOTAL TAXES	\$9,326,871					-\$2,832,155
33	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$69,158
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	-\$1,588,788	45.70	35.50	10.20	0.027945	-\$44,399
36	State Tax Offset	-\$282,136	45.70	43.30	2.40	0.006575	-\$1,855
37	City Tax Offset	\$0	45.70	45.70	0.00	0.000000	\$0
38	Interest Expense Offset	\$16,619,285	45.70	81.70	-36.00	-0.098630	-\$1,639,160
39	TOTAL OFFSET FROM RATE BASE	\$14,748,361					-\$1,685,414
40	TOTAL CASH WORKING CAPITAL REQUIRED						-\$1,754,572

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$67,028,318	See note (1)	See note (1)	Rev-2	See note (1)	\$67,028,318	100.00%	-\$24,302	\$67,004,016	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$25,199,597			Rev-3		\$25,199,597	100.00%	\$6,661,436	\$31,861,033		
Rev-4	461.300	Industrial	\$10,997,580			Rev-4		\$10,997,580	100.00%	\$905,453	\$11,903,033		
Rev-5	462.000	Private Fire Protection	\$1,665,693			Rev-5		\$1,665,693	100.00%	\$223,938	\$1,889,631		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$56,346			Rev-7		\$56,346	100.00%	-\$56,346	\$0		
Rev-8	472.000	Other Revenue - Rent	\$207,250			Rev-8		\$207,250	100.00%	\$33,550	\$240,800		
Rev-9	464.000	Other Public Auth.	\$5,256,471			Rev-9		\$5,256,471	100.00%	\$1,105,170	\$6,361,641		
Rev-10	466.000	Sales for Resale	\$4,104,589			Rev-10		\$4,104,589	100.00%	-\$190,679	\$3,913,910		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$1,222,623			Rev-11		\$1,222,623	100.00%	-\$20,146	\$1,202,477		
Rev-12		TOTAL OPERATING REVENUES	\$115,738,467					\$115,738,467		\$8,638,074	\$124,376,541		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$666,900	\$5,862	\$661,038	E-2	-\$292,688	\$374,212	100.00%	\$0	\$374,212	\$5,935	\$368,277
3	602.000	Purchased Water	\$1,190,080	\$0	\$1,190,080	E-3	-\$124,462	\$1,065,618	100.00%	\$0	\$1,065,618	\$0	\$1,065,618
4	603.000	Miscellaneous Expenses	\$1,736,485	\$0	\$1,736,485	E-4	\$9,939	\$1,746,424	100.00%	\$0	\$1,746,424	\$0	\$1,746,424
5	604.000	Rents - SSE	\$6,689	\$0	\$6,689	E-5	-\$169	\$6,520	100.00%	\$0	\$6,520	\$0	\$6,520
6	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$169,195	\$167,678	\$1,517	E-10	\$1,466	\$170,661	100.00%	\$0	\$170,661	\$169,765	\$896
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	617.000	Maint. of Misc. Water Source Plant	\$109,096	\$6,670	\$102,426	E-13	-\$44,371	\$64,725	100.00%	\$0	\$64,725	\$6,753	\$57,972
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$3,878,445	\$180,210	\$3,698,235		-\$450,285	\$3,428,160		\$0	\$3,428,160	\$182,453	\$3,245,707
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$70,125	\$70,125	\$0	E-16	\$873	\$70,998	100.00%	\$0	\$70,998	\$70,998	\$0
17	621.000	Fuel for Power Production	\$4,954	\$0	\$4,954	E-17	\$11	\$4,965	100.00%	\$0	\$4,965	\$0	\$4,965
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	\$1,822,034	\$0	\$1,822,034	E-19	\$3,954	\$1,825,988	100.00%	\$0	\$1,825,988	\$0	\$1,825,988
20	624.000	Pumping Labor and Expenses	\$1,195,768	\$1,191,167	\$4,601	E-20	\$14,503	\$1,210,271	100.00%	\$0	\$1,210,271	\$1,205,990	\$4,281
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$24,340	\$0	\$24,340	E-22	\$5,019	\$29,359	100.00%	\$0	\$29,359	\$0	\$29,359
23	627.000	Rents - PE	\$4,524	\$0	\$4,524	E-23	\$0	\$4,524	100.00%	\$0	\$4,524	\$0	\$4,524
24	630.000	Maint. Supervision & Engineering - PE	\$47,059	\$47,059	\$0	E-24	\$586	\$47,645	100.00%	\$0	\$47,645	\$47,645	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	632.000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	633.000	Maint. of Pumping Equipment	\$239,018	\$158,092	\$80,926	E-27	-\$3,014	\$236,004	100.00%	\$0	\$236,004	\$160,059	\$75,945
28		TOTAL PUMPING EXPENSES	\$3,407,822	\$1,466,443	\$1,941,379		\$21,932	\$3,429,754		\$0	\$3,429,754	\$1,484,692	\$1,945,062
29		WATER TREATMENT EXPENSES											
30	640.000	Operation. Supervision & Engineer. - WTE	\$352,253	\$352,253	\$0	E-30	\$4,383	\$356,636	100.00%	\$0	\$356,636	\$356,636	\$0
31	641.000	Chemicals - WTE	\$3,457,978	\$0	\$3,457,978	E-31	\$247,688	\$3,705,666	100.00%	\$0	\$3,705,666	\$0	\$3,705,666
32	642.000	Operation Labor & Expenses - WTE	\$951,386	\$641,791	\$309,595	E-32	\$43,891	\$995,277	100.00%	\$0	\$995,277	\$649,777	\$345,500
33	643.000	Miscellaneous Expenses - WTE	\$2,027,689	\$0	\$2,027,689	E-33	\$94,063	\$2,121,752	100.00%	\$0	\$2,121,752	\$0	\$2,121,752
34	644.000	Rents - WTE	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	650.000	Maint. Supervision & Engineering - WTE	\$264,153	\$264,153	\$0	E-35	\$3,287	\$267,440	100.00%	\$0	\$267,440	\$267,440	\$0

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	\$89,475	\$0	\$89,475	E-37	-\$6,672	\$82,803	100.00%	\$0	\$82,803	\$0	\$82,803
38		TOTAL WATER TREATMENT EXPENSES	\$7,142,934	\$1,258,197	\$5,884,737		\$386,640	\$7,529,574		\$0	\$7,529,574	\$1,273,853	\$6,255,721
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$49,935	\$49,935	\$0	E-40	\$621	\$50,556	100.00%	\$0	\$50,556	\$50,556	\$0
41	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-41	\$6,191	\$6,191	100.00%	\$0	\$6,191	\$0	\$6,191
42	662.000	Transmission & Distribution Lines Expenses	\$1,452,529	\$1,405,244	\$47,285	E-42	\$29,882	\$1,482,411	100.00%	\$0	\$1,482,411	\$1,422,731	\$59,680
43	663.000	Meter Expenses - TDE	\$518,854	\$513,296	\$5,558	E-43	\$6,254	\$525,108	100.00%	\$0	\$525,108	\$519,683	\$5,425
44	664.000	Customer Installations Expenses - TDE	\$178,439	\$178,239	\$200	E-44	\$2,218	\$180,657	100.00%	\$0	\$180,657	\$180,457	\$200
45	665.000	Miscellaneous Expenses - TDE	\$1,080,561	\$271,389	\$809,172	E-45	\$20,618	\$1,101,179	100.00%	\$0	\$1,101,179	\$274,766	\$826,413
46	666.000	Rents - TDE	\$870	\$0	\$870	E-46	\$0	\$870	100.00%	\$0	\$870	\$0	\$870
47	670.000	Maint. Supervision and Engineering - TDE	\$23,169	\$23,169	\$0	E-47	\$288	\$23,457	100.00%	\$0	\$23,457	\$23,457	\$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	\$12,670	\$12,670	\$0	E-49	-\$48	\$12,622	100.00%	\$0	\$12,622	\$12,670	-\$48
50	673.000	Maint. of Transmission & Distribution Mains	\$613,985	\$343,739	\$270,246	E-50	\$12,286	\$626,271	100.00%	\$0	\$626,271	\$348,016	\$278,255
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	\$38,043	\$38,005	\$38	E-52	\$2,071	\$40,114	100.00%	\$0	\$40,114	\$38,478	\$1,636
53	676.000	Maint. of Meters - TDE	\$69,674	\$69,288	\$386	E-53	\$2,296	\$71,970	100.00%	\$0	\$71,970	\$70,150	\$1,820
54	677.000	Maint. of Hydrants - TDE	\$120,373	\$120,066	\$307	E-54	\$1,289	\$121,662	100.00%	\$0	\$121,662	\$121,560	\$102
55	678.000	Maint. of Miscellaneous Plant - TDE	\$306,013	\$344,059	-\$38,046	E-55	\$298,210	\$604,223	100.00%	\$0	\$604,223	\$348,318	\$255,905
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$4,465,115	\$3,369,099	\$1,096,016		\$382,176	\$4,847,291		\$0	\$4,847,291	\$3,410,842	\$1,436,449
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	902.000	Meter Reading Expenses	\$296,418	\$295,190	\$1,228	E-59	\$3,673	\$300,091	100.00%	\$0	\$300,091	\$298,863	\$1,228
60	903.000	Customer Records & Collection Expenses	\$850,138	\$308,101	\$542,037	E-60	\$67,728	\$917,866	100.00%	\$0	\$917,866	\$311,935	\$605,931
61	904.000	Uncollectible Amounts	\$713,089	\$0	\$713,089	E-61	-\$52,865	\$660,224	100.00%	\$0	\$660,224	\$0	\$660,224
62	905.000	Misc. Customer Accounts Expense	\$237,732	\$184,608	\$53,124	E-62	\$3,066	\$240,798	100.00%	\$0	\$240,798	\$186,905	\$53,893
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,097,377	\$787,899	\$1,309,478		\$21,602	\$2,118,979		\$0	\$2,118,979	\$797,703	\$1,321,276
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		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$4,447,083	\$4,447,083	\$0	E-71	-\$455,891	\$3,991,192	100.00%	\$0	\$3,991,192	\$4,479,026	-\$487,834
72	921.000	Office Supplies & Expenses	\$1,220,170	\$0	\$1,220,170	E-72	-\$42,049	\$1,178,121	100.00%	\$0	\$1,178,121	\$0	\$1,178,121
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	\$15,378,221	\$11,559,187	\$3,819,034	E-74	-\$3,311,185	\$12,067,036	100.00%	\$0	\$12,067,036	\$9,155,859	\$2,911,177
75	924.000	Property Insurance	\$2,328,251	\$0	\$2,328,251	E-75	-\$188,302	\$2,139,949	100.00%	\$0	\$2,139,949	\$0	\$2,139,949
76	925.000	Injuries & Damages	\$42,870	\$0	\$42,870	E-76	-\$7,036	\$35,834	100.00%	\$0	\$35,834	\$0	\$35,834
77	926.000	Employee Pensions & Benefits	\$2,202,811	\$1,902,514	\$300,297	E-77	-\$206,079	\$1,996,732	100.00%	\$0	\$1,996,732	\$1,682,678	\$314,054
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$153,275	\$0	\$153,275	E-79	-\$137,875	\$15,400	100.00%	\$0	\$15,400	\$0	\$15,400
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Income Statement Detail

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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	\$913,851	\$0	\$913,851	E-82	-\$198,646	\$715,205	100.00%	\$0	\$715,205	\$0	\$715,205
83	930.300	Research & Development Expenses	\$29,437	\$0	\$29,437	E-83	-\$509	\$28,928	100.00%	\$0	\$28,928	\$0	\$28,928
84	931.000	Rents - AGE	\$66,299	\$0	\$66,299	E-84	-\$21,205	\$45,094	100.00%	\$0	\$45,094	\$0	\$45,094
85	932.000	Maint. of General Plant	\$17,482	\$0	\$17,482	E-85	-\$3,819	\$13,663	100.00%	\$0	\$13,663	\$0	\$13,663
86		TOTAL ADMIN. & GENERAL EXPENSES	\$26,799,750	\$17,908,784	\$8,890,966		-\$4,572,596	\$22,227,154		\$0	\$22,227,154	\$15,317,563	\$6,909,591
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$19,530,288	See note (1)	See note (1)	E-88	See note (1)	\$19,530,288	100.00%	\$4,470,101	\$24,000,389	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$19,530,288	\$0	\$0		\$0	\$19,530,288		\$4,470,101	\$24,000,389	\$0	\$0
90		AMORTIZATION EXPENSE											
91	404.000	Amortization of Expense	\$176,520	\$0	\$176,520	E-91	\$1,219,188	\$1,395,708	100.00%	\$0	\$1,395,708	\$0	\$1,395,708
92	405.000	Amortization of Reg Asset	\$539,293	\$0	\$539,293	E-92	\$139,498	\$678,791	100.00%	\$0	\$678,791	\$0	\$678,791
93	405.000	Amortization of Reg Asset AFUDC	\$845,485	\$0	\$845,485	E-93	\$0	\$845,485	100.00%	\$0	\$845,485	\$0	\$845,485
94	407.000	Amortization - Property Losses	\$43,251	\$0	\$43,251	E-94	-\$43,251	\$0	100.00%	\$0	\$0	\$0	\$0
95		TOTAL AMORTIZATION EXPENSE	\$1,604,549	\$0	\$1,604,549		\$1,315,435	\$2,919,984		\$0	\$2,919,984	\$0	\$2,919,984
96		OTHER OPERATING EXPENSES											
97	408.100	Property Taxes	\$7,576,211	\$0	\$7,576,211	E-97	\$984,710	\$8,560,921	100.00%	\$0	\$8,560,921	\$0	\$8,560,921
98	408.100	Payroll Taxes	\$845,485	\$845,485	\$0	E-98	-\$79,535	\$765,950	100.00%	\$0	\$765,950	\$765,950	\$0
99	408.100	Other Taxes	-\$55,061	\$0	-\$55,061	E-99	\$6,326	-\$48,735	100.00%	\$0	-\$48,735	\$0	-\$48,735
100	408.100	PSC Assessment	\$797,797	\$0	\$797,797	E-100	\$172,285	\$970,082	100.00%	\$0	\$970,082	\$0	\$970,082
101		TOTAL OTHER OPERATING EXPENSE	\$9,164,432	\$845,485	\$8,318,947		\$1,083,786	\$10,248,218		\$0	\$10,248,218	\$765,950	\$9,482,268
102		TOTAL OPERATING EXPENSE	\$78,090,712	\$25,816,117	\$32,744,307		-\$1,811,310	\$76,279,402		\$4,470,101	\$80,749,503	\$23,233,056	\$33,516,058
103		NET INCOME BEFORE TAXES	\$37,647,755					\$39,459,065		\$4,167,973	\$43,627,038		
104		INCOME TAXES											
105	409.100	Current Income Taxes	-\$5,274,466	See note (1)	See note (1)	E-105	See note (1)	-\$5,274,466	100.00%	\$1,355,219	-\$3,919,247	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$5,274,466					-\$5,274,466		\$1,355,219	-\$3,919,247		
107		DEFERRED INCOME TAXES											
108	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$8,339,512	See note (1)	See note (1)	E-108	See note (1)	\$8,339,512	100.00%	\$2,389,980	\$10,729,492	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC	-\$30,262			E-109		-\$30,262	100.00%	\$26,362	-\$3,900		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0	100.00%	-\$361,799	-\$361,799		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0	100.00%	-\$1,816,344	-\$1,816,344		
112		TOTAL DEFERRED INCOME TAXES	\$8,309,250					\$8,309,250		\$238,199	\$8,547,449		
113		NET OPERATING INCOME	\$34,612,971					\$36,424,281		\$2,574,555	\$38,998,836		

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

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

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Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	-\$24,302	-\$24,302
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$24,302	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$6,661,436	\$6,661,436
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$6,661,436	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$905,453	\$905,453
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$905,453	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$223,938	\$223,938
	1. To normalize private fire protection. (Sarver)		\$0	\$0		\$0	\$223,938	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	-\$56,346	-\$56,346
	1. To remove late payment charge. (Sarver)		\$0	\$0		\$0	-\$56,346	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	\$33,550	\$33,550
	1. To normalize rent. (Sarver)		\$0	\$0		\$0	\$33,550	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	\$1,105,170	\$1,105,170
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	\$1,105,170	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$190,679	-\$190,679
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$190,679	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$20,146	-\$20,146
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$20,146	
E-2	Operation Labor & Expenses	601.000	\$73	-\$292,761	-\$292,688	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	-\$286,677		\$0	\$0	
	5. To adjust payroll. (Lesmes)		\$73	\$0		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	-\$1,804		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$6,083		\$0	\$0	
	4. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$1,778		\$0	\$0	
	6. To normalize postage, printing & stat expense. (Lesmes)		\$0	\$25		\$0	\$0	
E-3	Purchased Water	602.000	\$0	-\$124,462	-\$124,462	\$0	\$0	\$0
	1. To normalize purchased water. (Sarver)		\$0	-\$124,462		\$0	\$0	

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

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E-4	Miscellaneous Expenses	603.000	\$0	\$9,939	\$9,939	\$0	\$0	\$0
	1. To annualize fuel and power expense. (Sarver)		\$0	\$3,761		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$5,208		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$970		\$0	\$0	
E-5	Rents - SSE	604.000	\$0	-\$169	-\$169	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$169		\$0	\$0	
E-10	Maint. of Wells & Springs	614.000	\$2,087	-\$621	\$1,466	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$621		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$2,087	\$0		\$0	\$0	
E-13	Maint. of Misc. Water Source Plant	617.000	\$83	-\$44,454	-\$44,371	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$44,454		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$83	\$0		\$0	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$873	\$0	\$873	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$873	\$0		\$0	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$11	\$11	\$0	\$0	\$0
	1. To annualize fuel and power expense. (Sarver)		\$0	\$11		\$0	\$0	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$3,954	\$3,954	\$0	\$0	\$0
	1. To annualize fuel and power expense. (Sarver)		\$0	\$3,954		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$0	
E-20	Pumping Labor and Expenses	624.000	\$14,823	-\$320	\$14,503	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$14,823	\$0		\$0	\$0	
	2. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$320		\$0	\$0	
E-22	Miscellaneous Expense	626.000	\$0	\$5,019	\$5,019	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	-\$1,120		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$6,164		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$25		\$0	\$0	
E-24	Maint. Supervision & Engineering - PE	630.000	\$586	\$0	\$586	\$0	\$0	\$0

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust payroll. (Lesmes)		\$586	\$0		\$0	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$1,967	-\$4,981	-\$3,014	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$3,464		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$1,967	\$0		\$0	\$0	
	3. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$1,517		\$0	\$0	
E-30	Operation. Supervision & Engineer. - WTE	640.000	\$4,383	\$0	\$4,383	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$4,383	\$0		\$0	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$247,688	\$247,688	\$0	\$0	\$0
	1. To normalize chemical expense. (Sarver)		\$0	\$247,888		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$200		\$0	\$0	
E-32	Operation Labor & Expenses - WTE	642.000	\$7,986	\$35,905	\$43,891	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$5,379		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$32,878		\$0	\$0	
	3. To adjust payroll. (Lesmes)		\$7,986	\$0		\$0	\$0	
	4. To normalize office supplies. (Branson)		\$0	-\$1,507		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$20		\$0	\$0	
	6. To normalize postage, printing & stat expense. (Lesmes)		\$0	-\$825		\$0	\$0	
E-33	Miscellaneous Expenses - WTE	643.000	\$0	\$94,063	\$94,063	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	-\$32		\$0	\$0	
	3. To annualize fuel and power expense. (Sarver)		\$0	\$1,747		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$21,521		\$0	\$0	
	4. To annualize waste disposal expense. (Sarver)		\$0	\$69,734		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$134		\$0	\$0	
	6. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$1,227		\$0	\$0	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$3,287	\$0	\$3,287	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$3,287	\$0		\$0	\$0	
E-37	Maint. of Water Treatment Equipment	652.000	\$0	-\$6,672	-\$6,672	\$0	\$0	\$0

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$7,176		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$504		\$0	\$0	
E-40	Operation Supervision & Engineering - TDE	660.000	\$621	\$0	\$621	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$621	\$0		\$0	\$0	
E-41	Storage Facilities Expenses TDE	661.000	\$0	\$6,191	\$6,191	\$0	\$0	\$0
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$6,191		\$0	\$0	
E-42	Transmission & Distribution Lines Expenses	662.000	\$17,487	\$12,395	\$29,882	\$0	\$0	\$0
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$1,045		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$17,487	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$4,486		\$0	\$0	
	4. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$6,864		\$0	\$0	
E-43	Meter Expenses - TDE	663.000	\$6,387	-\$133	\$6,254	\$0	\$0	\$0
	1. To adjust miscellaneous expense. (Lesmes)		\$0	-\$133		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$6,387	\$0		\$0	\$0	
E-44	Customer Installations Expenses - TDE	664.000	\$2,218	\$0	\$2,218	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$2,218	\$0		\$0	\$0	
E-45	Miscellaneous Expenses - TDE	665.000	\$3,377	\$17,241	\$20,618	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$57,421		\$0	\$0	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$776		\$0	\$0	
	3. To adjust miscellaneous expense. (Lesmes)		\$0	-\$34,864		\$0	\$0	
	4. To adjust payroll. (Lesmes)		\$3,377	\$0		\$0	\$0	
	5. To normalize office supplies. (Branson)		\$0	-\$5,447		\$0	\$0	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$463		\$0	\$0	
	7. To normalize postage, printing & stat expense. (Lesmes)		\$0	-\$182		\$0	\$0	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$288	\$0	\$288	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$288	\$0		\$0	\$0	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	-\$48	-\$48	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$48		\$0	\$0	

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-50	Maint. of Transmission & Distribution Mains	673.000	\$4,277	\$8,009	\$12,286	\$0	\$0	\$0
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$3,527		\$0	\$0	
	2. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$4,517		\$0	\$0	
	3. To adjust payroll. (Lesmes)		\$4,277	\$0		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$35		\$0	\$0	
E-52	Maint. of Services - TDE	675.000	\$473	\$1,598	\$2,071	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$1,598		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$473	\$0		\$0	\$0	
E-53	Maint. of Meters - TDE	676.000	\$862	\$1,434	\$2,296	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$1,434		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$862	\$0		\$0	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$1,494	-\$205	\$1,289	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$205		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$1,494	\$0		\$0	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$4,259	\$293,951	\$298,210	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$2,832		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$4,259	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$291,119		\$0	\$0	
E-59	Meter Reading Expenses	902.000	\$3,673	\$0	\$3,673	\$0	\$0	\$0
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$3,673	\$0		\$0	\$0	
E-60	Customer Records & Collection Expenses	903.000	\$3,834	\$63,894	\$67,728	\$0	\$0	\$0
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$9,812		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$3,834	\$0		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	-\$2,968		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$57,050		\$0	\$0	
E-61	Uncollectible Amounts	904.000	\$0	-\$52,865	-\$52,865	\$0	\$0	\$0

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To normalize uncollectible expenses. (Branson)		\$0	\$660,224		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$713,089		\$0	\$0	
E-62	Misc. Customer Accounts Expense	905.000	\$2,297	\$769	\$3,066	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$597		\$0	\$0	
	3. To annualize fuel and power expense. (Sarver)		\$0	\$5		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$236		\$0	\$0	
	4. To adjust payroll. (Lesmes)		\$2,297	\$0		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$112		\$0	\$0	
	6. To normalize postage, printing & stat expense. (Lesmes)		\$0	\$43		\$0	\$0	
E-71	Admin. & General Salaries	920.000	\$31,943	-\$487,834	-\$455,891	\$0	\$0	\$0
	1. To annualize incentive compensation. (Niemeier)		\$0	\$269,083		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$31,943	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$756,917		\$0	\$0	
E-72	Office Supplies & Expenses	921.000	\$0	-\$42,049	-\$42,049	\$0	\$0	\$0
	1. Adjust employee expenses. (Niemeier)		\$0	-\$6,743		\$0	\$0	
	2. To annualize building maintenance expense. (Branson)		\$0	\$32,959		\$0	\$0	
	7. To annualize fuel and power expense. (Sarver)		\$0	\$66		\$0	\$0	
	3. To adjust miscellaneous expense. (Lesmes)		\$0	\$11,779		\$0	\$0	
	4. To normalize office supplies. (Branson)		\$0	-\$560		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$76,408		\$0	\$0	
	6. To normalize postage, printing & stat expense. (Lesmes)		\$0	-\$3,142		\$0	\$0	
E-74	Outside Services Employed	923.000	-\$2,403,328	-\$907,857	-\$3,311,185	\$0	\$0	\$0
	1. Adjust outside services expense. (Niemeier)		\$0	-\$142,909		\$0	\$0	
	2. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$192,916		\$0	\$0	
	3. Adjustment to annualize tank painting expense. (Branson)		\$0	\$379,971		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$2,403,328	-\$952,003		\$0	\$0	
E-75	Property Insurance	924.000	\$0	-\$188,302	-\$188,302	\$0	\$0	\$0

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. Adjustment to annualize insurance (other than group). (Niemeier)		\$0	-\$48,585		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$139,717		\$0	\$0	
E-76	Injuries & Damages	925.000	\$0	-\$7,036	-\$7,036	\$0	\$0	\$0
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$8,759		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$15,795		\$0	\$0	
E-77	Employee Pensions & Benefits	926.000	-\$219,836	\$13,757	-\$206,079	\$0	\$0	\$0
	1. To annualize OPEB expense and amortize OPEB tracker. (Niemeier)		\$0	-\$1,332,065		\$0	\$0	
	2. To annualize pension expense and amortize pension tracker. (Niemeier)		\$0	-\$115,917		\$0	\$0	
	3. To adjust payroll. (Lesmes)		-\$267,225	\$0		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$47,389	\$1,461,739		\$0	\$0	
E-79	Regulatory Commission Expenses	928.000	\$0	-\$137,875	-\$137,875	\$0	\$0	\$0
	1. To adjust rate case expense. (Niemeier)		\$0	-\$3,167		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$134,708		\$0	\$0	
E-82	Misc. General Expenses	930.200	\$0	-\$198,646	-\$198,646	\$0	\$0	\$0
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$450,177		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	-\$316		\$0	\$0	
	4. To adjust miscellaneous expenses. (Branson)		\$0	-\$152,348		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$405,147		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$952		\$0	\$0	
E-83	Research & Development Expenses	930.300	\$0	-\$509	-\$509	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$509		\$0	\$0	
E-84	Rents - AGE	931.000	\$0	-\$21,205	-\$21,205	\$0	\$0	\$0
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	-\$700		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$20,505		\$0	\$0	
E-85	Maint. of General Plant	932.000	\$0	-\$3,819	-\$3,819	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$123		\$0	\$0	

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$3,942		\$0	\$0	
E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$4,470,101	\$4,470,101
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,492,388	
	2. To remove capitalized depreciation. (Branson)		\$0	\$0		\$0	\$21,094	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$43,381	
E-91	Amortization of Expense	404.000	\$0	\$1,219,188	\$1,219,188	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$1,219,188		\$0	\$0	
E-92	Amortization of Reg Asset	405.000	\$0	\$139,498	\$139,498	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$489,932		\$0	\$0	
	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$771		\$0	\$0	
	4. To include property tax tracker. (Sarver)		\$0	\$628,659		\$0	\$0	
E-94	Amortization - Property Losses	407.000	\$0	-\$43,251	-\$43,251	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$43,251		\$0	\$0	
E-97	Property Taxes	408.100	\$0	\$984,710	\$984,710	\$0	\$0	\$0
	1. Adjust property tax expense. (Boronda)		\$0	-\$542,204		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$1,526,914		\$0	\$0	
E-98	Payroll Taxes	408.100	-\$79,535	\$0	-\$79,535	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		-\$53,988	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$25,547	\$0		\$0	\$0	
E-99	Other Taxes	408.100	\$0	\$6,326	\$6,326	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$6,326		\$0	\$0	
E-100	PSC Assessment	408.100	\$0	\$172,285	\$172,285	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$172,285		\$0	\$0	
E-105	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$1,355,219	\$1,355,219
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,490,527	

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$135,308	
E-108	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	\$2,389,980	\$2,389,980
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$2,176,043	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$213,937	
E-109	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$26,362	\$26,362
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$23,124	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$3,238	
E-110	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$361,799	-\$361,799
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$361,799	
E-111	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$1,816,344	-\$1,816,344
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$1,816,344	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$8,638,074	\$8,638,074
Total Operating & Maint. Expense			-\$2,583,061	\$771,751	-\$1,811,310	\$0	\$6,063,519	\$6,063,519

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.41% Return	E 6.52% Return	F 6.63% Return
1	TOTAL NET INCOME BEFORE TAXES		\$43,627,038	\$51,219,561	\$52,218,952	\$53,218,343
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$24,000,389	\$24,000,389	\$24,000,389	\$24,000,389
4	Non-Deductible Expenses		\$55,914	\$55,914	\$55,914	\$55,914
5	CIAC		\$0	\$0	\$0	\$0
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$24,056,303	\$24,056,303	\$24,056,303	\$24,056,303
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.3800%	\$16,619,285	\$16,619,285	\$16,619,285	\$16,619,285
9	Tax Straight-Line Depreciation		\$22,497,747	\$22,497,747	\$22,497,747	\$22,497,747
10	Excess Tax over S/L Tax Depreciation		-\$4,276,463	-\$4,276,463	-\$4,276,463	-\$4,276,463
11	Repairs Expense		\$49,282,478	\$49,282,478	\$49,282,478	\$49,282,478
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$84,123,047	\$84,123,047	\$84,123,047	\$84,123,047
13	NET TAXABLE INCOME		-\$16,439,706	-\$8,847,183	-\$7,847,792	-\$6,848,401
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		-\$16,439,706	-\$8,847,183	-\$7,847,792	-\$6,848,401
16	Deduct Missouri Income Tax at the Rate of	100.000%	-\$591,024	-\$318,065	-\$282,136	-\$246,207
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		-\$15,848,682	-\$8,529,118	-\$7,565,656	-\$6,602,194
19	Federal Income Tax at the Rate of	21.000%	-\$3,328,223	-\$1,791,115	-\$1,588,788	-\$1,386,461
20	Subtract Federal Income Tax Credits					
21	Credits - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$3,328,223	-\$1,791,115	-\$1,588,788	-\$1,386,461
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$16,439,706	-\$8,847,183	-\$7,847,792	-\$6,848,401
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$1,664,112	-\$895,558	-\$794,394	-\$693,231
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$14,775,594	-\$7,951,625	-\$7,053,398	-\$6,155,170
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%	-\$591,024	-\$318,065	-\$282,136	-\$246,207
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$16,439,706	-\$8,847,183	-\$7,847,792	-\$6,848,401
33	Deduct Federal Income Tax - City Inc. Tax		-\$3,328,223	-\$1,791,115	-\$1,588,788	-\$1,386,461
34	Deduct Missouri Income Tax - City Inc. Tax		-\$591,024	-\$318,065	-\$282,136	-\$246,207
35	City Taxable Income		-\$12,520,459	-\$6,738,003	-\$5,976,868	-\$5,215,733
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					
40	Federal Income Tax		-\$3,328,223	-\$1,791,115	-\$1,588,788	-\$1,386,461
41	State Income Tax		-\$591,024	-\$318,065	-\$282,136	-\$246,207
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$3,919,247	-\$2,109,180	-\$1,870,924	-\$1,632,668
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$10,729,492	\$10,729,492	\$10,729,492	\$10,729,492
46	Amortization of Deferred ITC		-\$3,900	-\$3,900	-\$3,900	-\$3,900
47	Amortization of Protected Excess ADIT		-\$361,799	-\$361,799	-\$361,799	-\$361,799
48	Amortization of Unprotected Excess ADIT		-\$1,816,344	-\$1,816,344	-\$1,816,344	-\$1,816,344
49	TOTAL DEFERRED INCOME TAXES		\$8,547,449	\$8,547,449	\$8,547,449	\$8,547,449

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending December 31, 2023
Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.41% Return	<u>E</u> 6.52% Return	<u>F</u> 6.63% Return
50	TOTAL INCOME TAX		<u>\$4,628,202</u>	<u>\$6,438,269</u>	<u>\$6,676,525</u>	<u>\$6,914,781</u>

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.41% Return	<u>C</u> 6.52% Return	<u>D</u> 6.63% Return
1	Net Orig Cost Rate Base	\$15,294,660	\$15,294,660	\$15,294,660
2	Rate of Return	6.41%	6.52%	6.63%
3	Net Operating Income Requirement	\$980,847	\$997,518	\$1,014,189
4	Net Income Available	\$692,220	\$692,220	\$692,220
5	Additional Net Income Required	\$288,627	\$305,298	\$321,969
6	Income Tax Requirement			
7	Required Current Income Tax	\$154,105	\$159,323	\$164,542
8	Current Income Tax Available	\$63,756	\$63,756	\$63,756
9	Additional Current Tax Required	\$90,349	\$95,567	\$100,786
10	Revenue Requirement	\$378,976	\$400,865	\$422,755
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$118,566	\$118,566	\$118,566
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$497,542	\$519,431	\$541,321

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$42,116,837
2	Less Accumulated Depreciation Reserve		\$17,199,668
3	Net Plant In Service		\$24,917,169
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$78,328
6	Contributions in Aid of Construction Amortization		\$16,636,367
7	Materials & Supplies		\$124,638
8	Prepayments		\$0
9	Prepaid Pension Asset		\$294,938
10	TCJA EADIT Tracker Balance		\$64
11	Regulatory Deferrals (Property Tax Tracker)		\$87,036
12	TOTAL ADD TO NET PLANT IN SERVICE		\$17,064,715
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	-2.7945%	-\$3,781
15	State Tax Offset	-0.6575%	-\$158
16	City Tax Offset	0.0000%	\$0
17	Interest Expense Offset	9.8630%	\$35,903
18	Contributions in Aid of Construction		\$22,376,675
19	Customer Advances		\$18,567
20	Accumulated Deferred Income Taxes		\$4,056,679
21	OPEB Tracker		\$125,179
22	Pension Tracker		\$78,160
23	TOTAL SUBTRACT FROM NET PLANT		\$26,687,224
24	Total Rate Base		\$15,294,660

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$1,819	P-2	\$0	\$1,819	100.00%	\$0	\$1,819
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$307	P-4	\$0	\$307	100.00%	\$0	\$307
5		TOTAL PLANT INTANGIBLE	\$2,126		\$0	\$2,126		\$0	\$2,126
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 & Improvements	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
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 & Impr	\$1,976	P-14	\$0	\$1,976	100.00%	\$0	\$1,976
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	\$1,976		\$0	\$1,976		\$0	\$1,976
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	\$26,617,109	P-28	\$0	\$26,617,109	100.00%	\$0	\$26,617,109
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	100.00%	\$0	\$0
31	356.000	Other Collection Plant Facilities	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL COLLECTION PLANT	\$26,617,109		\$0	\$26,617,109		\$0	\$26,617,109
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	\$419,070	P-35	\$0	\$419,070	100.00%	\$0	\$419,070
36	362.000	Receiving Wells	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	363.000	Electric Pumping Equipment	\$412,619	P-37	\$0	\$412,619	100.00%	\$0	\$412,619
38	365.000	Other Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL SYSTEM PUMPING PLANT	\$831,689		\$0	\$831,689		\$0	\$831,689
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	\$537,833	P-43	\$0	\$537,833	100.00%	\$0	\$537,833
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	\$10,927,918		\$0	\$10,927,918		\$0	\$10,927,918
47		INCENTIVE COMPENSATION CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
51	389.000	General Land & Land Rights	\$168,822	P-51	\$0	\$168,822	100.00%	\$0	\$168,822
52	390.000	Stores Shops Equipment Structures	\$122,954	P-52	\$0	\$122,954	100.00%	\$0	\$122,954
53	390.100	Office Structures	\$266	P-53	\$0	\$266	100.00%	\$0	\$266
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	\$82,225	P-56	\$0	\$82,225	100.00%	\$0	\$82,225
57	391.000	Office Furniture and Equipment	\$86,333	P-57	\$0	\$86,333	100.00%	\$0	\$86,333
58	391.100	Computers & Peripheral Equipment	\$44,139	P-58	\$0	\$44,139	100.00%	\$0	\$44,139
59	391.200	Computer Hardware & Software	\$0	P-59	\$0	\$0	100.00%	\$0	\$0
60	391.250	Computer Software	\$788,646	P-60	\$0	\$788,646	100.00%	\$0	\$788,646
61	391.300	Other Office Equipment	\$21	P-61	\$0	\$21	100.00%	\$0	\$21
62	391.400	BTS Initial Investment	\$445,774	P-62	\$0	\$445,774	100.00%	\$0	\$445,774
63	392.000	Transportation Equipment	\$1,759,722	P-63	\$0	\$1,759,722	100.00%	\$0	\$1,759,722
64	392.100	Transportation Equipment - Light Trucks	\$22,092	P-64	\$0	\$22,092	100.00%	\$0	\$22,092
65	392.200	Transportation Equipment - Heavy Trucks	\$0	P-65	\$0	\$0	100.00%	\$0	\$0
66	392.300	Transportation Equipment - Cars	\$1,301	P-66	\$0	\$1,301	100.00%	\$0	\$1,301
67	392.400	Transportation Equipment - Other	\$26,472	P-67	\$0	\$26,472	100.00%	\$0	\$26,472
68	393.000	Store Equipment	\$0	P-68	\$0	\$0	100.00%	\$0	\$0
69	394.000	Tools, Shop, & Garage Equipment	\$109,745	P-69	\$0	\$109,745	100.00%	\$0	\$109,745
70	395.000	Laboratory Equipment	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	396.000	Power Operated Equipment	\$22,286	P-71	\$0	\$22,286	100.00%	\$0	\$22,286
72	397.000	Communication Equipment	\$10,722	P-72	\$0	\$10,722	100.00%	\$0	\$10,722
73	397.100	Communication Equipment (non telephone)	\$8,167	P-73	\$0	\$8,167	100.00%	\$0	\$8,167
74	397.200	Telephone Equipment	\$1,222	P-74	\$0	\$1,222	100.00%	\$0	\$1,222
75	398.000	Miscellaneous Equipment	\$31,544	P-75	\$0	\$31,544	100.00%	\$0	\$31,544
76	399.000	Other Tangible Property	\$3,566	P-76	\$0	\$3,566	100.00%	\$0	\$3,566
77		TOTAL GENERAL PLANT	\$3,736,019		\$0	\$3,736,019		\$0	\$3,736,019
78		TOTAL PLANT IN SERVICE	\$42,116,837		\$0	\$42,116,837		\$0	\$42,116,837

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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 PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
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 & Improvements	\$2	R-8	\$0	\$2	100.00%	\$0	\$2
9	332.000	Water Treatment Equipment	\$4	R-9	\$0	\$4	100.00%	\$0	\$4
10	333.000	Water Treatment - Other	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$6		\$0	\$6		\$0	\$6
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$660	R-14	\$0	\$660	100.00%	\$0	\$660
15	342.000	Distribution Reservoirs & Standpipes	-\$587	R-15	\$0	-\$587	100.00%	\$0	-\$587
16	343.000	Transmission & Distribution Mains	-\$364	R-16	\$0	-\$364	100.00%	\$0	-\$364
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	-\$299		\$0	-\$299		\$0	-\$299
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	\$12,365,508	R-28	\$0	\$12,365,508	100.00%	\$0	\$12,365,508
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	\$12,365,508		\$0	\$12,365,508		\$0	\$12,365,508
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	-\$6,205	R-35	\$0	-\$6,205	100.00%	\$0	-\$6,205
36	362.000	Receiving Wells	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	363.000	Electric Pumping Equipment	\$16,416	R-37	\$0	\$16,416	100.00%	\$0	\$16,416
38	365.000	Other Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL SYSTEM PUMPING PLANT	\$10,211		\$0	\$10,211		\$0	\$10,211
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	371.000	Structures & Improvements	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	372.000	Treatment and Disposal Plant Equipment	\$528,963	R-43	\$0	\$528,963	100.00%	\$0	\$528,963
44	373.000	Plant Sewers	\$2,054,785	R-44	\$0	\$2,054,785	100.00%	\$0	\$2,054,785
45	374.000	Outfall Sewer Lines	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL TREATMENT & DISPOSAL PLANT	\$2,583,748		\$0	\$2,583,748		\$0	\$2,583,748
47		INCENTIVE COMPENSATION CAPITALIZATION							
48		Incentive Compensation Capitalization Adj.	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	390.000	Stores Shops Equipment Structures	\$372	R-52	\$0	\$372	100.00%	\$0	\$372
53	390.100	Office Structures	-\$4,300	R-53	\$0	-\$4,300	100.00%	\$0	-\$4,300

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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	\$1,906	R-56	\$0	\$1,906	100.00%	\$0	\$1,906
57	391.000	Office Furniture and Equipment	\$23,584	R-57	\$0	\$23,584	100.00%	\$0	\$23,584
58	391.100	Computers & Peripheral Equipment	\$73,442	R-58	\$0	\$73,442	100.00%	\$0	\$73,442
59	391.200	Computer Hardware & Software	\$0	R-59	\$0	\$0	100.00%	\$0	\$0
60	391.250	Computer Software	\$591,953	R-60	\$0	\$591,953	100.00%	\$0	\$591,953
61	391.300	Other Office Equipment	-\$22	R-61	\$0	-\$22	100.00%	\$0	-\$22
62	391.400	BTS Initial Investment	\$703,281	R-62	\$0	\$703,281	100.00%	\$0	\$703,281
63	392.000	Transportation Equipment	\$410,639	R-63	\$0	\$410,639	100.00%	\$0	\$410,639
64	392.100	Transportation Equipment - Light Trucks	\$12,605	R-64	\$0	\$12,605	100.00%	\$0	\$12,605
65	392.200	Transportation Equipment - Heavy Trucks	\$2,241	R-65	\$0	\$2,241	100.00%	\$0	\$2,241
66	392.300	Transportation Equipment - Cars	\$18,437	R-66	\$0	\$18,437	100.00%	\$0	\$18,437
67	392.400	Transportation Equipment - Other	\$23,006	R-67	\$0	\$23,006	100.00%	\$0	\$23,006
68	393.000	Store Equipment	\$0	R-68	\$0	\$0	100.00%	\$0	\$0
69	394.000	Tools, Shop, & Garage Equipment	\$17,468	R-69	\$0	\$17,468	100.00%	\$0	\$17,468
70	395.000	Laboratory Equipment	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	396.000	Power Operated Equipment	\$286,767	R-71	\$0	\$286,767	100.00%	\$0	\$286,767
72	397.000	Communication Equipment	-\$12,451	R-72	\$0	-\$12,451	100.00%	\$0	-\$12,451
73	397.100	Communication Equipment (non telephone)	-\$264	R-73	\$0	-\$264	100.00%	\$0	-\$264
74	397.200	Telephone Equipment	\$1,187	R-74	\$0	\$1,187	100.00%	\$0	\$1,187
75	398.000	Miscellaneous Equipment	\$84,980	R-75	\$0	\$84,980	100.00%	\$0	\$84,980
76	399.000	Other Tangible Property	\$5,620	R-76	\$0	\$5,620	100.00%	\$0	\$5,620
77		TOTAL GENERAL PLANT	\$2,240,494		\$0	\$2,240,494		\$0	\$2,240,494
78		TOTAL DEPRECIATION RESERVE	\$17,199,668		\$0	\$17,199,668		\$0	\$17,199,668

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$1,819	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	\$307	0.00%	\$0	0	0.00%
5		TOTAL PLANT INTANGIBLE	\$2,126		\$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 & Improvements	\$0	2.34%	\$0	0	-15.00%
9	332.000	Water Treatment Equipment	\$0	2.18%	\$0	0	-20.00%
10	333.000	Water Treatment - Other	\$0	3.33%	\$0	0	0.00%
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		
12		TRANSMISSION & DISTRIBUTION					
13	340.000	Transmission & Distribution Land	\$0	0.00%	\$0	0	0.00%
14	341.000	Transmission & Distribution Structures & Impr	\$1,976	1.49%	\$29	0	-20.00%
15	342.000	Distribution Reservoirs & Standpipes	\$0	1.70%	\$0	0	-25.00%
16	343.000	Transmission & Distribution Mains	\$0	1.39%	\$0	0	-30.00%
17	344.000	Fire Mains	\$0	1.56%	\$0	0	-30.00%
18	345.000	Services	\$0	2.92%	\$0	0	-100.00%
19	346.000	Meters	\$0	2.40%	\$0	0	-10.00%
20	347.000	Meter Installation	\$0	2.40%	\$0	0	-10.00%
21	348.000	Hydrants	\$0	1.85%	\$0	0	-30.00%
22	349.000	Other Transmission & Distribution Plant	\$0	2.96%	\$0	0	0.00%
23		TOTAL TRANSMISSION & DISTRIBUTION	\$1,976		\$29		
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	0	-5.00%
27	352.100	Collection Sewers - Force	\$0	1.64%	\$0	0	-10.00%
28	352.200	Collection Sewers - Gravity	\$26,617,109	1.58%	\$420,550	0	-20.00%
29	353.000	Services to Customers	\$0	2.87%	\$0	0	-40.00%
30	354.000	Flow Measuring Devices	\$0	3.38%	\$0	0	0.00%
31	356.000	Other Collection Plant Facilities	\$0	3.15%	\$0	0	0.00%
32		TOTAL COLLECTION PLANT	\$26,617,109		\$420,550		
33		SYSTEM PUMPING PLANT					
34	360.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
35	361.000	Structures & Improvements	\$419,070	2.17%	\$9,094	0	0.00%
36	362.000	Receiving Wells	\$0	2.87%	\$0	0	0.00%
37	363.000	Electric Pumping Equipment	\$412,619	4.31%	\$17,784	0	-5.00%
38	365.000	Other Pumping Equipment	\$0	4.31%	\$0	0	-5.00%
39		TOTAL SYSTEM PUMPING PLANT	\$831,689		\$26,878		
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	0	-5.00%
43	372.000	Treatment and Disposal Plant Equipment	\$537,833	3.97%	\$21,352	0	-20.00%
44	373.000	Plant Sewers	\$10,390,085	1.60%	\$166,241	0	0.00%
45	374.000	Outfall Sewer Lines	\$0	3.04%	\$0	0	0.00%
46		TOTAL TREATMENT & DISPOSAL PLANT	\$10,927,918		\$187,593		

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47		INCENTIVE COMPENSATION CAPITALIZATION					
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
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	\$122,954	3.11%	\$3,824	0	-5.00%
53	390.100	Office Structures	\$266	2.09%	\$6	0	-20.00%
54	390.200	General Structures - HVAC	\$0	2.09%	\$0	0	0.00%
55	390.300	Miscellaneous Structures	\$0	3.72%	\$0	0	-20.00%
56	390.900	Structures & Improvements - Leasehold	\$82,225	5.00%	\$4,111	0	0.00%
57	391.000	Office Furniture and Equipment	\$86,333	5.00%	\$4,317	0	0.00%
58	391.100	Computers & Peripheral Equipment	\$44,139	20.00%	\$8,828	0	0.00%
59	391.200	Computer Hardware & Software	\$0	20.00%	\$0	0	0.00%
60	391.250	Computer Software	\$788,646	5.00%	\$39,432	0	0.00%
61	391.300	Other Office Equipment	\$21	6.67%	\$1	0	0.00%
62	391.400	BTS Initial Investment	\$445,774	5.00%	\$22,289	0	0.00%
63	392.000	Transportation Equipment	\$1,759,722	3.45%	\$60,710	0	5.00%
64	392.100	Transportation Equipment - Light Trucks	\$22,092	3.45%	\$762	0	5.00%
65	392.200	Transportation Equipment - Heavy Trucks	\$0	3.45%	\$0	0	5.00%
66	392.300	Transportation Equipment - Cars	\$1,301	3.45%	\$45	0	5.00%
67	392.400	Transportation Equipment - Other	\$26,472	3.45%	\$913	0	5.00%
68	393.000	Store Equipment	\$0	4.00%	\$0	0	0.00%
69	394.000	Tools, Shop, & Garage Equipment	\$109,745	5.00%	\$5,487	0	0.00%
70	395.000	Laboratory Equipment	\$0	6.67%	\$0	0	0.00%
71	396.000	Power Operated Equipment	\$22,286	7.71%	\$1,718	0	0.00%
72	397.000	Communication Equipment	\$10,722	6.67%	\$715	0	0.00%
73	397.100	Communication Equipment (non telephone)	\$8,167	6.67%	\$545	0	0.00%
74	397.200	Telephone Equipment	\$1,222	6.67%	\$82	0	0.00%
75	398.000	Miscellaneous Equipment	\$31,544	6.43%	\$2,028	0	0.00%
76	399.000	Other Tangible Property	\$3,566	0.00%	\$0	0	0.00%
77		TOTAL GENERAL PLANT	\$3,736,019		\$155,813		
78		Total Depreciation	\$42,116,837		\$790,863		

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-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$0	45.70	42.40	3.30	0.009041	\$0
3	Fuel and Power	\$7,401	45.70	21.10	24.60	0.067397	\$499
4	Chemical	\$0	45.70	37.60	8.10	0.022192	\$0
5	Waste Disposal	\$1,416,576	45.70	70.30	-24.60	-0.067397	-\$95,473
6	Labor/Base Payroll	\$561,372	45.70	10.50	35.20	0.096438	\$54,138
7	Pensions	\$6,832	45.70	-1.20	46.90	0.128493	\$878
8	OPEB	-\$75,976	45.70	45.70	0.00	0.000000	\$0
9	Group Insurance	\$147,291	45.70	10.50	35.20	0.096438	\$14,204
10	Other Benefits	\$5,934	45.70	33.40	12.30	0.033699	\$200
11	Support Services	\$372,366	45.70	39.91	5.79	0.015863	\$5,907
12	Contracted Services	\$37,272	45.70	38.37	7.33	0.020082	\$748
13	Building Maintenance and Services	\$23,985	45.70	37.20	8.50	0.023288	\$559
14	Telecommunications expense	\$20,265	45.70	26.30	19.40	0.053151	\$1,077
15	Postage expense	\$194	45.70	20.60	25.10	0.068767	\$13
16	Office Supplies and Services	\$23,538	45.70	50.20	-4.50	-0.012329	-\$290
17	Employee related expense travel and entertainment	\$6,939	45.70	55.80	-10.10	-0.027671	-\$192
18	Rents	\$53,192	45.70	25.50	20.20	0.055342	\$2,944
19	Transportation	\$51,783	45.70	32.30	13.40	0.036712	\$1,901
20	Miscellaneous Expense	\$8,201	45.70	41.00	4.70	0.012877	\$106
21	Uncollectible Expense	\$26,146	45.70	45.70	0.00	0.000000	\$0
22	Customer Accounting	\$29,420	45.70	59.20	-13.50	-0.036986	-\$1,088
23	Regulatory Expense	\$703	45.70	45.00	0.70	0.001918	\$1
24	Insurance Other than Group	\$88,368	45.70	-74.60	120.30	0.329589	\$29,125
25	Maintenance Supplies and Services	\$45,968	45.70	49.30	-3.60	-0.009863	-\$453
26	PSC Assessment	\$47,419	45.70	-62.50	108.20	0.296438	\$14,057
27	Cash Vouchers	-\$33,655	45.70	39.91	5.79	0.015863	-\$534
28	TOTAL OPERATION AND MAINT. EXPENSE	\$2,871,534					\$28,327
29	TAXES						
30	Payroll Tax	\$43,003	45.70	10.50	35.20	0.096438	\$4,147
31	Property Tax	\$326,415	45.70	169.60	-123.90	-0.339452	-\$110,802
32	TOTAL TAXES	\$369,418					-\$106,655
33	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$78,328
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	\$135,297	45.70	35.50	10.20	0.027945	\$3,781
36	State Tax Offset	\$24,026	45.70	43.30	2.40	0.006575	\$158
37	City Tax Offset	\$0	45.70	45.70	0.00	0.000000	\$0
38	Interest Expense Offset	\$364,013	45.70	81.70	-36.00	-0.098630	-\$35,903
39	TOTAL OFFSET FROM RATE BASE	\$523,336					-\$31,964
40	TOTAL CASH WORKING CAPITAL REQUIRED						-\$110,292

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$4,099,493	See note (1)	See note (1)	Rev-2	See note (1)	\$4,099,493	100.00%	\$539,005	\$4,638,498	See note (1)	See note (1)
Rev-3	522.200	Commercial	\$1,884,929			Rev-3		\$1,884,929	100.00%	-\$961,791	\$923,138		
Rev-4	522.300	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	522.400	Other Public Authority	\$465,535			Rev-5		\$465,535	100.00%	\$48,671	\$514,206		
Rev-6	534.000	Rents from Sewer Properties	-\$175			Rev-6		-\$175	100.00%	\$175	\$0		
Rev-7	536.000	Other Sewer Revenue - Oper. Rev.	\$12,922			Rev-7		\$12,922	100.00%	-\$9,111	\$3,811		
Rev-8		TOTAL OPERATING REVENUES	\$6,462,704					\$6,462,704		-\$383,051	\$6,079,653		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses	\$303	\$0	\$303	E-2	\$3,274	\$3,577	100.00%	\$0	\$3,577	\$0	\$3,577
3	702.000	Purchased Water	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$8,398	\$0	\$8,398	E-4	-\$5,535	\$2,863	100.00%	\$0	\$2,863	\$0	\$2,863
5	705.000	Rents	\$4	\$0	\$4	E-5	\$56	\$60	100.00%	\$0	\$60	\$0	\$60
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$8,705	\$0	\$8,705		-\$2,205	\$6,500		\$0	\$6,500	\$0	\$6,500
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	\$408	\$0	\$408	E-10	-\$272	\$136	100.00%	\$0	\$136	\$0	\$136
11		TOTAL COLLECTION MAINT. EXPENSES	\$408	\$0	\$408		-\$272	\$136		\$0	\$136	\$0	\$136
12		PUMPING OPERATIONS EXPENSES											
13	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	724.000	Miscellaneous Expense	\$866	\$0	\$866	E-16	-\$549	\$317	100.00%	\$0	\$317	\$0	\$317
17	725.000	Rent	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18		TOTAL PUMPING OPERATIONS EXPENSES	\$866	\$0	\$866		-\$549	\$317		\$0	\$317	\$0	\$317
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	\$2,900	\$0	\$2,900	E-22	-\$1,933	\$967	100.00%	\$0	\$967	\$0	\$967
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$2,900	\$0	\$2,900		-\$1,933	\$967		\$0	\$967	\$0	\$967
24		TREAT. & DISP. OPER. EXPENSE											
25	740.000	Operation-Supervision & Engineering	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	741.000	Chemicals	\$0	\$0	\$0	E-26	-\$58,757	-\$58,757	100.00%	\$0	-\$58,757	\$0	-\$58,757
27	742.000	Operation Labor & Expense	\$226,872	\$225,927	\$945	E-27	\$97,298	\$324,170	100.00%	\$0	\$324,170	\$323,131	\$1,039
28	743.000	Misc Expense - TDO	\$1,499,321	\$0	\$1,499,321	E-28	-\$76,457	\$1,422,864	100.00%	\$0	\$1,422,864	\$0	\$1,422,864
29	744.000	Misc Expenses - TDO	\$2,430	\$0	\$2,430	E-29	\$3,733	\$6,163	100.00%	\$0	\$6,163	\$0	\$6,163
30	745.000	Rents-TDO	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31		TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,728,623	\$225,927	\$1,502,696		-\$34,183	\$1,694,440		\$0	\$1,694,440	\$323,131	\$1,371,309
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	100.00%	\$0	\$0	\$0	\$0
35	752.000	Maint of Water Treatment Equipment	\$7,546	\$637	\$6,909	E-35	-\$204	\$7,342	100.00%	\$0	\$7,342	\$637	\$6,705
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$7,546	\$637	\$6,909		-\$204	\$7,342		\$0	\$7,342	\$637	\$6,705
37		CUSTOMER ACCOUNTS EXPENSE											

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses	\$42,642	\$0	\$42,642	E-40	-\$237	\$42,405	100.00%	\$0	\$42,405	\$0	\$42,405
41	904.000	Uncollectible Amounts	\$39,172	\$0	\$39,172	E-41	-\$13,026	\$26,146	100.00%	\$0	\$26,146	\$0	\$26,146
42	905.000	Misc. Customer Accounts Expense	\$1	\$0	\$1	E-42	\$3	\$4	100.00%	\$0	\$4	\$0	\$4
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$81,815	\$0	\$81,815		-\$13,260	\$68,555		\$0	\$68,555	\$0	\$68,555
44		CUSTOMER SERVICE EXPENSES											
45	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
47		ADMIN. & GENERAL EXPENSES											
48	920.000	Admin. & General Salaries	\$230,561	\$230,561	\$0	E-48	\$40,457	\$271,018	100.00%	\$0	\$271,018	\$294,752	-\$23,734
49	921.000	Office Supplies & Expenses	\$0	\$0	\$0	E-49	\$8,168	\$8,168	100.00%	\$0	\$8,168	\$0	\$8,168
50	922.000	Admin. Expenses Transferred - Credit	\$41,777	\$0	\$41,777	E-50	\$0	\$41,777	100.00%	\$0	\$41,777	\$0	\$41,777
51	923.000	Outside Services Employed	\$272,850	\$0	\$272,850	E-51	\$167,670	\$440,520	100.00%	\$0	\$440,520	-\$62,992	\$503,512
52	924.000	Property Insurance	\$10,878	\$0	\$10,878	E-52	\$77,490	\$88,368	100.00%	\$0	\$88,368	\$0	\$88,368
53	925.000	Injuries & Damages	\$55	\$0	\$55	E-53	\$272	\$327	100.00%	\$0	\$327	\$0	\$327
54	926.000	Employee Pensions & Benefits	\$77,097	\$77,097	\$0	E-54	\$45,976	\$123,073	100.00%	\$0	\$123,073	\$137,361	-\$14,288
55	927.000	Franchise Requirements	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	928.000	Regulatory Commission Expenses	\$352	\$0	\$352	E-56	\$351	\$703	100.00%	\$0	\$703	\$0	\$703
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	\$83,109	\$0	\$83,109	E-59	-\$25,807	\$57,302	100.00%	\$0	\$57,302	\$0	\$57,302
60	930.300	Research & Development Expenses	\$69	\$0	\$69	E-60	\$1,140	\$1,209	100.00%	\$0	\$1,209	\$0	\$1,209
61	931.000	Rents - AGE	\$51,451	\$0	\$51,451	E-61	\$1,681	\$53,132	100.00%	\$0	\$53,132	\$0	\$53,132
62	932.000	Maint. of General Plant	\$13,351	\$0	\$13,351	E-62	-\$5,671	\$7,680	100.00%	\$0	\$7,680	\$0	\$7,680
63		TOTAL ADMIN. & GENERAL EXPENSES	\$781,550	\$307,658	\$473,892		\$311,727	\$1,093,277		\$0	\$1,093,277	\$369,121	\$724,156
64		DEPRECIATION EXPENSE											
65	403.000	Depreciation Expense, Dep. Exp.	\$407,537	See note (1)	See note (1)	E-65	See note (1)	\$407,537	100.00%	\$671,193	\$1,078,730	See note (1)	See note (1)
66		TOTAL DEPRECIATION EXPENSE	\$407,537	\$0	\$0		\$0	\$407,537		\$671,193	\$1,078,730	\$0	\$0
67		AMORTIZATION EXPENSE											
68	404.000	Amortization - LTD Term Plant	\$950,605	\$0	\$950,605	E-68	\$8,635	\$959,240	100.00%	\$0	\$959,240	\$0	\$959,240
69	405.000	Amortization of Reg Asset	\$26,129	\$0	\$26,129	E-69	-\$7,753	\$18,376	100.00%	\$0	\$18,376	\$0	\$18,376
70	405.000	Amortization of Reg Asset AFUDC	\$0	\$0	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71	407.000	Amortization - Property Losses	\$2,225	\$0	\$2,225	E-71	-\$2,225	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL AMORTIZATION EXPENSE	\$978,959	\$0	\$978,959		-\$1,343	\$977,616		\$0	\$977,616	\$0	\$977,616
73		OTHER OPERATING EXPENSES											
74	408.100	Property Taxes	-\$47,807	\$0	-\$47,807	E-74	\$374,222	\$326,415	100.00%	\$0	\$326,415	\$0	\$326,415
75	408.100	Payroll Taxes	\$33,185	\$33,185	\$0	E-75	\$7,779	\$40,964	100.00%	\$0	\$40,964	\$43,003	-\$2,039
76	408.100	Other Taxes	-\$328	\$0	-\$328	E-76	\$0	-\$328	100.00%	\$0	-\$328	\$0	-\$328
77	408.100	PSC Assessment	\$1,881	\$0	\$1,881	E-77	\$45,538	\$47,419	100.00%	\$0	\$47,419	\$0	\$47,419
78		TOTAL OTHER OPERATING EXPENSE	-\$13,069	\$33,185	-\$46,254		\$427,539	\$414,470		\$0	\$414,470	\$43,003	\$371,467
79		TOTAL OPERATING EXPENSE	\$3,985,840	\$567,407	\$3,010,896		\$685,317	\$4,671,157		\$671,193	\$5,342,350	\$735,892	\$3,527,728
80		NET INCOME BEFORE TAXES	\$2,476,864					\$1,791,547		-\$1,054,244	\$737,303		
81		INCOME TAXES											

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
82	409.100	Current Income Taxes	-\$289,739	See note (1)	See note (1)	E-82	See note (1)	-\$289,739	100.00%	\$353,495	\$63,756	See note (1)	See note (1)
83		TOTAL INCOME TAXES	-\$289,739					-\$289,739		\$353,495	\$63,756		
84		DEFERRED INCOME TAXES											
85	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$458,109	See note (1)	See note (1)	E-85	See note (1)	\$458,109	100.00%	-\$416,285	\$41,824	See note (1)	See note (1)
86	412.200	Amortization of Deferred ITC	-\$71			E-86		-\$71	100.00%	\$71	\$0		
87	0.000	Amortization of Protected Excess ADIT	\$0			E-87		\$0	100.00%	-\$10,049	-\$10,049		
88	0.000	Amortization of Unprotected Excess ADIT	\$0			E-88		\$0	100.00%	-\$50,448	-\$50,448		
89		TOTAL DEFERRED INCOME TAXES	\$458,038					\$458,038		-\$476,711	-\$18,673		
90		NET OPERATING INCOME	<u>\$2,308,565</u>					<u>\$1,623,248</u>		<u>-\$931,028</u>	<u>\$692,220</u>		

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

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	\$539,005	\$539,005
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$539,005	
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	-\$961,791	-\$961,791
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$961,791	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$48,671	\$48,671
	1. To normalize OPA. (Sarver)		\$0	\$0		\$0	\$48,671	
Rev-6	Rents from Sewer Properties	534.000	\$0	\$0	\$0	\$0	\$175	\$175
	1. To annualize rents. (Sarver)		\$0	\$0		\$0	\$175	
Rev-7	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$9,111	-\$9,111
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$9,111	
E-2	Operation Labor & Expenses	701.000	\$0	\$3,274	\$3,274	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$3,081		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$193		\$0	\$0	
E-4	Miscellaneous Expenses	703.000	\$0	-\$5,535	-\$5,535	\$0	\$0	\$0
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$5,598		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$63		\$0	\$0	
E-5	Rents	705.000	\$0	\$56	\$56	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$56		\$0	\$0	
E-10	Maint. Of Supply Mains	716.000	\$0	-\$272	-\$272	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$272		\$0	\$0	
E-16	Miscellaneous Expense	724.000	\$0	-\$549	-\$549	\$0	\$0	\$0
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$557		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$8		\$0	\$0	
E-22	Maint of Power Production Equipment	732.000	\$0	-\$1,933	-\$1,933	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$1,933		\$0	\$0	

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-26	Chemicals	741.000	\$0	-\$58,757	-\$58,757	\$0	\$0	\$0
	1. To normalize chemical expense. (Sarver)		\$0	-\$58,757		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$0	
E-27	Operation Labor & Expense	742.000	\$97,204	\$94	\$97,298	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$178		\$0	\$0	
	3. To adjust payroll. (Lesmes)		\$97,204	\$0		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$45		\$0	\$0	
	4. To normalize office supplies. (Branson)		\$0	\$61		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$190		\$0	\$0	
E-28	Misc Expense - TDO	743.000	\$0	-\$76,457	-\$76,457	\$0	\$0	\$0
	1. To adjust miscellaneous expense. (Lesmes)		\$0	-\$4,134		\$0	\$0	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$208		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$29		\$0	\$0	
	4. To annualize waste disposal expense. (Sarver)		\$0	-\$72,500		\$0	\$0	
	5. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$60		\$0	\$0	
E-29	Misc Expenses - TDO	744.000	\$0	\$3,733	\$3,733	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$2,732		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$801		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$190		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$10		\$0	\$0	
E-35	Maint of Water Treatment Equipment	752.000	\$0	-\$204	-\$204	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$515		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$719		\$0	\$0	
E-40	Customer Records & Collection Expenses	903.000	\$0	-\$237	-\$237	\$0	\$0	\$0
	3. To normalize office supplies. (Branson)		\$0	-\$3,749		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$3,489		\$0	\$0	
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$23		\$0	\$0	
E-41	Uncollectible Amounts	904.000	\$0	-\$13,026	-\$13,026	\$0	\$0	\$0

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To normalize uncollectible expenses. (Branson)		\$0	\$26,146		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$39,172		\$0	\$0	
E-42	Misc. Customer Accounts Expense	905.000	\$0	\$3	\$3	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$0		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$3		\$0	\$0	
E-48	Admin. & General Salaries	920.000	\$64,191	-\$23,734	\$40,457	\$0	\$0	\$0
	1. To annualize incentive compensation. (Niemeier)		\$0	\$11,312		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$64,191	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$35,046		\$0	\$0	
E-49	Office Supplies & Expenses	921.000	\$0	\$8,168	\$8,168	\$0	\$0	\$0
	1. Adjust employee expenses. (Niemeier)		\$0	-\$88		\$0	\$0	
	2. To annualize building maintenance expense. (Branson)		\$0	\$1,075		\$0	\$0	
	4. To normalize office supplies. (Branson)		\$0	-\$2,102		\$0	\$0	
	3. To adjust miscellaneous expense. (Lesmes)		\$0	-\$572		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$9,975		\$0	\$0	
	6. To normalize postage, printing & stat expense. (Lesmes)		\$0	-\$120		\$0	\$0	
E-51	Outside Services Employed	923.000	-\$62,992	\$230,662	\$167,670	\$0	\$0	\$0
	1. Adjust outside services expense. (Niemeier)		\$0	-\$4,841		\$0	\$0	
	2. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$3,788		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$62,992	\$239,291		\$0	\$0	
E-52	Property Insurance	924.000	\$0	\$77,490	\$77,490	\$0	\$0	\$0
	1. Adjustment to annualize insurance (other than group). (Niemeier)		\$0	-\$2,711		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$80,201		\$0	\$0	
E-53	Injuries & Damages	925.000	\$0	\$272	\$272	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$253		\$0	\$0	
	3. To adjust miscellaneous expense. (Lesmes)		\$0	\$19		\$0	\$0	
E-54	Employee Pensions & Benefits	926.000	\$60,264	-\$14,288	\$45,976	\$0	\$0	\$0

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize OPEB expense and amortize OPEB tracker. (Niemeier)		\$0	-\$76,940		\$0	\$0	
	2. To annualize pension expense and amortize pension tracker. (Niemeier)		\$0	-\$1,432		\$0	\$0	
	3. To adjust payroll. (Lesmes)		\$58,426	\$0		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$1,838	\$64,084		\$0	\$0	
E-56	Regulatory Commission Expenses	928.000	\$0	\$351	\$351	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$351		\$0	\$0	
E-59	Misc. General Expenses	930.200	\$0	-\$25,807	-\$25,807	\$0	\$0	\$0
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$16,227		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$2,150		\$0	\$0	
	4. To adjust miscellaneous expense. (Lesmes)		\$0	\$2		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$11,732		\$0	\$0	
E-60	Research & Development Expenses	930.300	\$0	\$1,140	\$1,140	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$1,140		\$0	\$0	
E-61	Rents - AGE	931.000	\$0	\$1,681	\$1,681	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$1,681		\$0	\$0	
E-62	Maint. of General Plant	932.000	\$0	-\$5,671	-\$5,671	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$6,097		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$426		\$0	\$0	
E-65	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$671,193	\$671,193
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$383,326	
	2. To remove capitalized depreciation. (Branson)		\$0	\$0		\$0	\$302,696	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$14,829	
E-68	Amortization - LTD Term Plant	404.000	\$0	\$8,635	\$8,635	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$8,635		\$0	\$0	
E-69	Amortization of Reg Asset	405.000	\$0	-\$7,753	-\$7,753	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$0		\$0	\$0	

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$25,181		\$0	\$0	
	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$21		\$0	\$0	
	4. To include property tax tracker. (Sarver)		\$0	\$17,407		\$0	\$0	
E-71	Amortization - Property Losses	407.000	\$0	-\$2,225	-\$2,225	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$2,225		\$0	\$0	
E-74	Property Taxes	408.100	\$0	\$374,222	\$374,222	\$0	\$0	\$0
	1. Adjust property tax expense. (Boronda)		\$0	\$317,008		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$57,214		\$0	\$0	
E-75	Payroll Taxes	408.100	\$9,818	-\$2,039	\$7,779	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$11,034	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$1,216	-\$2,039		\$0	\$0	
E-77	PSC Assessment	408.100	\$0	\$45,538	\$45,538	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$45,538		\$0	\$0	
E-82	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$353,495	\$353,495
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$328,192	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$25,303	
E-85	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$416,285	-\$416,285
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$376,278	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$40,007	
E-86	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$71	\$71
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$1,321	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,250	
E-87	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$10,049	-\$10,049
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$10,049	
E-88	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$50,448	-\$50,448
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$50,448	

Missouri-American Water Company
 Case No. WR-2024-0320
 Arnold Sewer District A
 Test Year Ending December 31, 2023
 Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$383,051	-\$383,051
	Total Operating & Maint. Expense		\$168,485	\$516,832	\$685,317	\$0	\$547,977	\$547,977

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.41% Return	E 6.52% Return	F 6.63% Return
1	TOTAL NET INCOME BEFORE TAXES		\$737,303	\$1,116,279	\$1,138,168	\$1,160,058
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,078,730	\$1,078,730	\$1,078,730	\$1,078,730
4	Non - Deductible Expenses		\$2,042	\$2,042	\$2,042	\$2,042
5	CIAC		\$0	\$0	\$0	\$0
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,080,772	\$1,080,772	\$1,080,772	\$1,080,772
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.3800%	\$364,013	\$364,013	\$364,013	\$364,013
9	Tax Straight-Line Depreciation		\$1,011,192	\$1,011,192	\$1,011,192	\$1,011,192
10	Excess Tax over S/L Tax Depreciation		-\$507,104	-\$507,104	-\$507,104	-\$507,104
11	Repairs Expense		\$682,541	\$682,541	\$682,541	\$682,541
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,550,642	\$1,550,642	\$1,550,642	\$1,550,642
13	NET TAXABLE INCOME		\$267,433	\$646,409	\$668,298	\$690,188
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		\$267,433	\$646,409	\$668,298	\$690,188
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$9,614	\$23,239	\$24,026	\$24,813
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		\$257,819	\$623,170	\$644,272	\$665,375
19	Federal Income Tax at the Rate of	21.000%	\$54,142	\$130,866	\$135,297	\$139,729
20	Subtract Federal Income Tax Credits					
21	Credit - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		\$54,142	\$130,866	\$135,297	\$139,729
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$267,433	\$646,409	\$668,298	\$690,188
25	Deduct Federal Income Tax at the Rate of	50.000%	\$27,071	\$65,433	\$67,649	\$69,865
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		\$240,362	\$580,976	\$600,649	\$620,323
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%	\$9,614	\$23,239	\$24,026	\$24,813
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$267,433	\$646,409	\$668,298	\$690,188
33	Deduct Federal Income Tax - City Inc. Tax		\$54,142	\$130,866	\$135,297	\$139,729
34	Deduct Missouri Income Tax - City Inc. Tax		\$9,614	\$23,239	\$24,026	\$24,813
35	City Taxable Income		\$203,677	\$492,304	\$508,975	\$525,646
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					
40	Federal Income Tax		\$54,142	\$130,866	\$135,297	\$139,729
41	State Income Tax		\$9,614	\$23,239	\$24,026	\$24,813
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$63,756	\$154,105	\$159,323	\$164,542
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$41,824	\$41,824	\$41,824	\$41,824
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amortization of Protected Excess ADIT		-\$10,049	-\$10,049	-\$10,049	-\$10,049
48	Amortization of Unprotected Excess ADIT		-\$50,448	-\$50,448	-\$50,448	-\$50,448
49	TOTAL DEFERRED INCOME TAXES		-\$18,673	-\$18,673	-\$18,673	-\$18,673

Missouri-American Water Company
Case No. WR-2024-0320
Arnold Sewer District A
Test Year Ending December 31, 2023
Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.41% Return	<u>E</u> 6.52% Return	<u>F</u> 6.63% Return
50	TOTAL INCOME TAX		<u>\$45,083</u>	<u>\$135,432</u>	<u>\$140,650</u>	<u>\$145,869</u>

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.41% Return	<u>C</u> 6.52% Return	<u>D</u> 6.63% Return
1	Net Orig Cost Rate Base	\$76,024,713	\$76,024,713	\$76,024,713
2	Rate of Return	6.41%	6.52%	6.63%
3	Net Operating Income Requirement	\$4,875,465	\$4,958,332	\$5,041,199
4	Net Income Available	\$1,681,166	\$1,681,166	\$1,681,166
5	Additional Net Income Required	\$3,194,299	\$3,277,166	\$3,360,033
6	Income Tax Requirement			
7	Required Current Income Tax	\$33,499	\$59,438	\$85,378
8	Current Income Tax Available	-\$966,405	-\$966,405	-\$966,405
9	Additional Current Tax Required	\$999,904	\$1,025,843	\$1,051,783
10	Revenue Requirement	\$4,194,203	\$4,303,009	\$4,411,816
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$494,064	\$494,064	\$494,064
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$4,688,267	\$4,797,073	\$4,905,880

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$120,277,495
2	Less Accumulated Depreciation Reserve		\$25,757,996
3	Net Plant In Service		\$94,519,499
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$116,250
6	Contributions in Aid of Construction Amortization		\$6,527,935
7	Materials & Supplies		\$355,941
8	Prepayments		\$0
9	Prepaid Pension Asset		\$551,544
10	TCJA EADIT Tracker Balance		\$239
11	Regulatory Deferrals (Property Tax Tracker)		\$314,035
12	TOTAL ADD TO NET PLANT IN SERVICE		\$7,633,444
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	-2.7945%	-\$1,411
15	State Tax Offset	-0.6575%	-\$59
16	City Tax Offset	0.0000%	\$0
17	Interest Expense Offset	9.8630%	\$178,460
18	Contributions in Aid of Construction		\$10,259,966
19	Customer Advances		\$53,023
20	Accumulated Deferred Income Taxes		\$15,152,888
21	OPEB Tracker		\$298,797
22	Pension Tracker		\$186,566
23	TOTAL SUBTRACT FROM NET PLANT		\$26,128,230
24	Total Rate Base		\$76,024,713

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$89,273	P-2	\$0	\$89,273	100.00%	\$0	\$89,273
3	302.000	Franchises & Consents	\$5,562	P-3	\$0	\$5,562	100.00%	\$0	\$5,562
4	303.000	Miscellaneous Intangible Plant Studies	\$876	P-4	\$0	\$876	100.00%	\$0	\$876
5		TOTAL PLANT INTANGIBLE	\$95,711		\$0	\$95,711		\$0	\$95,711
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 & Improvements	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
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 & Impr	\$5,644	P-14	\$0	\$5,644	100.00%	\$0	\$5,644
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	\$5,644		\$0	\$5,644		\$0	\$5,644
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$117,555	P-25	\$0	\$117,555	100.00%	\$0	\$117,555
26	351.000	Structures & Improvements	\$5,345,668	P-26	\$0	\$5,345,668	100.00%	\$0	\$5,345,668
27	352.100	Collection Sewers - Force	\$8,910,670	P-27	\$0	\$8,910,670	100.00%	\$0	\$8,910,670
28	352.200	Collection Sewers - Gravity	\$36,034,258	P-28	\$0	\$36,034,258	100.00%	\$0	\$36,034,258
29	353.000	Services to Customers	\$4,104,297	P-29	\$0	\$4,104,297	100.00%	\$0	\$4,104,297
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	\$289,966	P-31	\$0	\$289,966	100.00%	\$0	\$289,966
32		TOTAL COLLECTION PLANT	\$55,384,779		\$0	\$55,384,779		\$0	\$55,384,779
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$183,430	P-34	\$0	\$183,430	100.00%	\$0	\$183,430
35	361.000	Structures & Improvements	\$5,340,021	P-35	\$0	\$5,340,021	100.00%	\$0	\$5,340,021
36	362.000	Receiving Wells	\$741,251	P-36	\$0	\$741,251	100.00%	\$0	\$741,251
37	363.000	Electric Pumping Equipment	\$6,844,738	P-37	\$0	\$6,844,738	100.00%	\$0	\$6,844,738
38	365.000	Other Pumping Equipment	\$1,656,906	P-38	\$0	\$1,656,906	100.00%	\$0	\$1,656,906
39		TOTAL SYSTEM PUMPING PLANT	\$14,766,346		\$0	\$14,766,346		\$0	\$14,766,346
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$1,632,562	P-41	\$0	\$1,632,562	100.00%	\$0	\$1,632,562
42	371.000	Structures & Improvements	\$16,932,701	P-42	\$0	\$16,932,701	100.00%	\$0	\$16,932,701
43	372.000	Treatment and Disposal Plant Equipment	\$20,066,038	P-43	\$0	\$20,066,038	100.00%	\$0	\$20,066,038
44	373.000	Plant Sewers	\$1,521,889	P-44	\$0	\$1,521,889	100.00%	\$0	\$1,521,889
45	374.000	Outfall Sewer Lines	\$543,997	P-45	\$0	\$543,997	100.00%	\$0	\$543,997
46		TOTAL TREATMENT & DISPOSAL PLANT	\$40,697,187		\$0	\$40,697,187		\$0	\$40,697,187
47		INCENTIVE COMPENSATION CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
51	389.000	General Land & Land Rights	\$230,457	P-51	\$0	\$230,457	100.00%	\$0	\$230,457
52	390.000	Stores Shops Equipment Structures	\$1,712,093	P-52	\$0	\$1,712,093	100.00%	\$0	\$1,712,093
53	390.100	Office Structures	\$761	P-53	\$0	\$761	100.00%	\$0	\$761
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	\$3,678	P-56	\$0	\$3,678	100.00%	\$0	\$3,678
57	391.000	Office Furniture and Equipment	\$32,606	P-57	\$0	\$32,606	100.00%	\$0	\$32,606
58	391.100	Computers & Peripheral Equipment	\$234,040	P-58	\$0	\$234,040	100.00%	\$0	\$234,040
59	391.200	Computer Hardware & Software	\$0	P-59	\$0	\$0	100.00%	\$0	\$0
60	391.250	Computer Software	\$2,155,628	P-60	\$0	\$2,155,628	100.00%	\$0	\$2,155,628
61	391.300	Other Office Equipment	\$59	P-61	\$0	\$59	100.00%	\$0	\$59
62	391.400	BTS Initial Investment	\$1,273,043	P-62	\$0	\$1,273,043	100.00%	\$0	\$1,273,043
63	392.000	Transportation Equipment	\$926,933	P-63	\$0	\$926,933	100.00%	\$0	\$926,933
64	392.100	Transportation Equipment - Light Trucks	\$63,092	P-64	\$0	\$63,092	100.00%	\$0	\$63,092
65	392.200	Transportation Equipment - Heavy Trucks	\$0	P-65	\$0	\$0	100.00%	\$0	\$0
66	392.300	Transportation Equipment - Cars	\$3,714	P-66	\$0	\$3,714	100.00%	\$0	\$3,714
67	392.400	Transportation Equipment - Other	\$75,600	P-67	\$0	\$75,600	100.00%	\$0	\$75,600
68	393.000	Store Equipment	\$30,875	P-68	\$0	\$30,875	100.00%	\$0	\$30,875
69	394.000	Tools, Shop, & Garage Equipment	\$853,912	P-69	\$0	\$853,912	100.00%	\$0	\$853,912
70	395.000	Laboratory Equipment	\$133,026	P-70	\$0	\$133,026	100.00%	\$0	\$133,026
71	396.000	Power Operated Equipment	\$221,458	P-71	\$0	\$221,458	100.00%	\$0	\$221,458
72	397.000	Communication Equipment	\$1,116,740	P-72	\$0	\$1,116,740	100.00%	\$0	\$1,116,740
73	397.100	Communication Equipment (non telephone)	\$23,323	P-73	\$0	\$23,323	100.00%	\$0	\$23,323
74	397.200	Telephone Equipment	\$3,490	P-74	\$0	\$3,490	100.00%	\$0	\$3,490
75	398.000	Miscellaneous Equipment	\$112,304	P-75	\$0	\$112,304	100.00%	\$0	\$112,304
76	399.000	Other Tangible Property	\$120,996	P-76	\$0	\$120,996	100.00%	\$0	\$120,996
77		TOTAL GENERAL PLANT	\$9,327,828		\$0	\$9,327,828		\$0	\$9,327,828
78		TOTAL PLANT IN SERVICE	\$120,277,495		\$0	\$120,277,495		\$0	\$120,277,495

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,566	R-2	\$0	\$2,566	100.00%	\$0	\$2,566
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	\$4,353		\$0	\$4,353		\$0	\$4,353
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 & Improvements	\$3	R-8	\$0	\$3	100.00%	\$0	\$3
9	332.000	Water Treatment Equipment	\$6	R-9	\$0	\$6	100.00%	\$0	\$6
10	333.000	Water Treatment - Other	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$9		\$0	\$9		\$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 & Impr	\$988	R-14	\$0	\$988	100.00%	\$0	\$988
15	342.000	Distribution Reservoirs & Standpipes	-\$878	R-15	\$0	-\$878	100.00%	\$0	-\$878
16	343.000	Transmission & Distribution Mains	-\$545	R-16	\$0	-\$545	100.00%	\$0	-\$545
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	-\$15	R-19	\$0	-\$15	100.00%	\$0	-\$15
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	-\$447		\$0	-\$447		\$0	-\$447
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	351.000	Structures & Improvements	\$1,647,056	R-26	\$0	\$1,647,056	100.00%	\$0	\$1,647,056
27	352.100	Collection Sewers - Force	\$2,998,348	R-27	\$0	\$2,998,348	100.00%	\$0	\$2,998,348
28	352.200	Collection Sewers - Gravity	\$4,579,374	R-28	\$0	\$4,579,374	100.00%	\$0	\$4,579,374
29	353.000	Services to Customers	\$472,401	R-29	\$0	\$472,401	100.00%	\$0	\$472,401
30	354.000	Flow Measuring Devices	\$418,013	R-30	\$0	\$418,013	100.00%	\$0	\$418,013
31	356.000	Other Collection Plant Facilities	\$21,576	R-31	\$0	\$21,576	100.00%	\$0	\$21,576
32		TOTAL COLLECTION PLANT	\$10,136,768		\$0	\$10,136,768		\$0	\$10,136,768
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$27	R-34	-\$27	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	\$636,855	R-35	\$0	\$636,855	100.00%	\$0	\$636,855
36	362.000	Receiving Wells	\$472,520	R-36	\$0	\$472,520	100.00%	\$0	\$472,520
37	363.000	Electric Pumping Equipment	\$2,314,199	R-37	\$0	\$2,314,199	100.00%	\$0	\$2,314,199
38	365.000	Other Pumping Equipment	\$1,430,118	R-38	\$0	\$1,430,118	100.00%	\$0	\$1,430,118
39		TOTAL SYSTEM PUMPING PLANT	\$4,853,719		-\$27	\$4,853,692		\$0	\$4,853,692
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	371.000	Structures & Improvements	\$1,260,766	R-42	\$0	\$1,260,766	100.00%	\$0	\$1,260,766
43	372.000	Treatment and Disposal Plant Equipment	\$5,975,956	R-43	\$0	\$5,975,956	100.00%	\$0	\$5,975,956
44	373.000	Plant Sewers	\$408,297	R-44	\$0	\$408,297	100.00%	\$0	\$408,297
45	374.000	Outfall Sewer Lines	\$46,512	R-45	\$0	\$46,512	100.00%	\$0	\$46,512
46		TOTAL TREATMENT & DISPOSAL PLANT	\$7,691,531		\$0	\$7,691,531		\$0	\$7,691,531
47		INCENTIVE COMPENSATION CAPITALIZATION							
48		Incentive Compensation Capitalization Adj.	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	390.000	Stores Shops Equipment Structures	\$164,233	R-52	\$0	\$164,233	100.00%	\$0	\$164,233
53	390.100	Office Structures	-\$6,440	R-53	\$0	-\$6,440	100.00%	\$0	-\$6,440

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
54	390.200	General Structures - HVAC	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	390.300	Miscellaneous Structures	\$65	R-55	\$0	\$65	100.00%	\$0	\$65
56	390.900	Structures & Improvements - Leasehold	\$520	R-56	\$0	\$520	100.00%	\$0	\$520
57	391.000	Office Furniture and Equipment	\$21,854	R-57	\$0	\$21,854	100.00%	\$0	\$21,854
58	391.100	Computers & Peripheral Equipment	\$50,871	R-58	\$0	\$50,871	100.00%	\$0	\$50,871
59	391.200	Computer Hardware & Software	\$0	R-59	\$0	\$0	100.00%	\$0	\$0
60	391.250	Computer Software	\$831,597	R-60	\$0	\$831,597	100.00%	\$0	\$831,597
61	391.300	Other Office Equipment	-\$33	R-61	\$0	-\$33	100.00%	\$0	-\$33
62	391.400	BTS Initial Investment	\$1,053,225	R-62	\$0	\$1,053,225	100.00%	\$0	\$1,053,225
63	392.000	Transportation Equipment	\$411,717	R-63	\$0	\$411,717	100.00%	\$0	\$411,717
64	392.100	Transportation Equipment - Light Trucks	\$18,877	R-64	\$0	\$18,877	100.00%	\$0	\$18,877
65	392.200	Transportation Equipment - Heavy Trucks	\$3,356	R-65	\$0	\$3,356	100.00%	\$0	\$3,356
66	392.300	Transportation Equipment - Cars	\$27,612	R-66	\$0	\$27,612	100.00%	\$0	\$27,612
67	392.400	Transportation Equipment - Other	\$34,454	R-67	\$0	\$34,454	100.00%	\$0	\$34,454
68	393.000	Store Equipment	\$29,854	R-68	\$0	\$29,854	100.00%	\$0	\$29,854
69	394.000	Tools, Shop, & Garage Equipment	\$177,463	R-69	\$0	\$177,463	100.00%	\$0	\$177,463
70	395.000	Laboratory Equipment	\$42,350	R-70	\$0	\$42,350	100.00%	\$0	\$42,350
71	396.000	Power Operated Equipment	-\$6,442	R-71	\$0	-\$6,442	100.00%	\$0	-\$6,442
72	397.000	Communication Equipment	\$165,983	R-72	\$0	\$165,983	100.00%	\$0	\$165,983
73	397.100	Communication Equipment (non telephone)	-\$395	R-73	\$0	-\$395	100.00%	\$0	-\$395
74	397.200	Telephone Equipment	\$1,777	R-74	\$0	\$1,777	100.00%	\$0	\$1,777
75	398.000	Miscellaneous Equipment	\$22,083	R-75	\$0	\$22,083	100.00%	\$0	\$22,083
76	399.000	Other Tangible Property	\$27,509	R-76	\$0	\$27,509	100.00%	\$0	\$27,509
77		TOTAL GENERAL PLANT	\$3,072,090		\$0	\$3,072,090		\$0	\$3,072,090
78		TOTAL DEPRECIATION RESERVE	\$25,758,023		-\$27	\$25,757,996		\$0	\$25,757,996

Missouri-American Water Company
 Case No. WR-2024-0320
 All Other Waste Water District B
 Test Year Ending December 31, 2023
 Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-34	Land & Land Rights	360.000		-\$27		\$0
	1. To remove reserve associated with land. (Branson)		-\$27		\$0	
Total Reserve Adjustments				-\$27		\$0

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$89,273	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	\$876	0.00%	\$0	0	0.00%
5		TOTAL PLANT INTANGIBLE	\$95,711		\$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 & Improvements	\$0	2.34%	\$0	80	-15.00%
9	332.000	Water Treatment Equipment	\$0	2.18%	\$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					
13	340.000	Transmission & Distribution Land	\$0	0.00%	\$0	0	0.00%
14	341.000	Transmission & Distribution Structures & Impr	\$5,644	1.49%	\$84	55	-20.00%
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	\$5,644		\$84		
24		COLLECTION PLANT					
25	350.000	Land & Land Rights	\$117,555	0.00%	\$0	0	0.00%
26	351.000	Structures & Improvements	\$5,345,668	2.03%	\$108,517	50	-5.00%
27	352.100	Collection Sewers - Force	\$8,910,670	1.64%	\$146,135	60	-10.00%
28	352.200	Collection Sewers - Gravity	\$36,034,258	1.58%	\$569,341	70	-20.00%
29	353.000	Services to Customers	\$4,104,297	2.87%	\$117,793	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	\$289,966	3.15%	\$9,134	50	0.00%
32		TOTAL COLLECTION PLANT	\$55,384,779		\$970,604		
33		SYSTEM PUMPING PLANT					
34	360.000	Land & Land Rights	\$183,430	0.00%	\$0	0	0.00%
35	361.000	Structures & Improvements	\$5,340,021	2.17%	\$115,878	45	0.00%
36	362.000	Receiving Wells	\$741,251	2.87%	\$21,274	30	0.00%
37	363.000	Electric Pumping Equipment	\$6,844,738	4.31%	\$295,008	15	-5.00%
38	365.000	Other Pumping Equipment	\$1,656,906	4.31%	\$71,413	15	-5.00%
39		TOTAL SYSTEM PUMPING PLANT	\$14,766,346		\$503,573		
40		TREATMENT & DISPOSAL PLANT					
41	370.000	Land & Land Rights	\$1,632,562	0.00%	\$0	0	0.00%
42	371.000	Structures & Improvements	\$16,932,701	1.43%	\$242,138	60	-5.00%
43	372.000	Treatment and Disposal Plant Equipment	\$20,066,038	3.97%	\$796,622	30	-20.00%
44	373.000	Plant Sewers	\$1,521,889	1.60%	\$24,350	50	0.00%
45	374.000	Outfall Sewer Lines	\$543,997	3.04%	\$16,538	35	0.00%
46		TOTAL TREATMENT & DISPOSAL PLANT	\$40,697,187		\$1,079,648		

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47		INCENTIVE COMPENSATION CAPITALIZATION					
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
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	\$1,712,093	3.11%	\$53,246	35	-5.00%
53	390.100	Office Structures	\$761	2.09%	\$16	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	\$3,678	5.00%	\$184	20	0.00%
57	391.000	Office Furniture and Equipment	\$32,606	5.00%	\$1,630	20	0.00%
58	391.100	Computers & Peripheral Equipment	\$234,040	20.00%	\$46,808	5	0.00%
59	391.200	Computer Hardware & Software	\$0	20.00%	\$0	5	0.00%
60	391.250	Computer Software	\$2,155,628	5.00%	\$107,781	20	0.00%
61	391.300	Other Office Equipment	\$59	6.67%	\$4	15	0.00%
62	391.400	BTS Initial Investment	\$1,273,043	5.00%	\$63,652	20	0.00%
63	392.000	Transportation Equipment	\$926,933	3.45%	\$31,979	10	5.00%
64	392.100	Transportation Equipment - Light Trucks	\$63,092	3.45%	\$2,177	10	5.00%
65	392.200	Transportation Equipment - Heavy Trucks	\$0	3.45%	\$0	10	5.00%
66	392.300	Transportation Equipment - Cars	\$3,714	3.45%	\$128	10	5.00%
67	392.400	Transportation Equipment - Other	\$75,600	3.45%	\$2,608	10	5.00%
68	393.000	Store Equipment	\$30,875	4.00%	\$1,235	25	0.00%
69	394.000	Tools, Shop, & Garage Equipment	\$853,912	5.00%	\$42,696	20	0.00%
70	395.000	Laboratory Equipment	\$133,026	6.67%	\$8,873	15	0.00%
71	396.000	Power Operated Equipment	\$221,458	7.71%	\$17,074	15	0.00%
72	397.000	Communication Equipment	\$1,116,740	6.67%	\$74,487	0	0.00%
73	397.100	Communication Equipment (non telephone)	\$23,323	6.67%	\$1,556	15	0.00%
74	397.200	Telephone Equipment	\$3,490	6.67%	\$233	15	0.00%
75	398.000	Miscellaneous Equipment	\$112,304	6.43%	\$7,221	15	0.00%
76	399.000	Other Tangible Property	\$120,996	0.00%	\$0	30	0.00%
77		TOTAL GENERAL PLANT	\$9,327,828		\$463,588		
78		Total Depreciation	\$120,277,495		\$3,017,497		

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-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$0	45.70	42.40	3.30	0.009041	\$0
3	Fuel and Power	\$652,591	45.70	21.10	24.60	0.067397	\$43,983
4	Chemical	\$51,611	45.70	37.60	8.10	0.022192	\$1,145
5	Waste Disposal	\$2,677,115	45.70	70.30	-24.60	-0.067397	-\$180,430
6	Labor/Base Payroll	\$1,428,504	45.70	10.50	35.20	0.096438	\$137,762
7	Pensions	\$15,910	45.70	-1.20	46.90	0.128493	\$2,044
8	OPEB	-\$181,351	45.70	45.70	0.00	0.000000	\$0
9	Group Insurance	\$338,889	45.70	10.50	35.20	0.096438	\$32,682
10	Other Benefits	\$17,430	45.70	33.40	12.30	0.033699	\$587
11	Support Services	\$926,484	45.70	39.91	5.79	0.015863	\$14,697
12	Contracted Services	\$239,655	45.70	38.37	7.33	0.020082	\$4,813
13	Building Maintenance and Services	\$407,660	45.70	37.20	8.50	0.023288	\$9,494
14	Telecommunications expense	\$87,361	45.70	26.30	19.40	0.053151	\$4,643
15	Postage expense	\$5,916	45.70	20.60	25.10	0.068767	\$407
16	Office Supplies and Services	\$26,605	45.70	50.20	-4.50	-0.012329	-\$328
17	Employee related expense travel and entertainment	\$17,955	45.70	55.80	-10.10	-0.027671	-\$497
18	Rents	\$26,016	45.70	25.50	20.20	0.055342	\$1,440
19	Transportation	\$119,144	45.70	32.30	13.40	0.036712	\$4,374
20	Miscellaneous Expense	\$152,268	45.70	41.00	4.70	0.012877	\$1,961
21	Uncollectible Expense	\$44,219	45.70	45.70	0.00	0.000000	\$0
22	Customer Accounting	\$70,034	45.70	59.20	-13.50	-0.036986	-\$2,590
23	Regulatory Expense	\$1,621	45.70	45.00	0.70	0.001918	\$3
24	Insurance Other than Group	\$230,115	45.70	-74.60	120.30	0.329589	\$75,843
25	Maintenance Supplies and Services	\$565,180	45.70	49.30	-3.60	-0.009863	-\$5,574
26	PSC Assessment	\$109,352	45.70	-62.50	108.20	0.296438	\$32,416
27	Cash Vouchers	\$155,454	45.70	39.91	5.79	0.015863	\$2,466
28	TOTAL OPERATION AND MAINT. EXPENSE	\$8,185,738					\$181,341
29	TAXES						
30	Payroll Tax	\$105,696	45.70	10.50	35.20	0.096438	\$10,193
31	Property Tax	\$906,708	45.70	169.60	-123.90	-0.339452	-\$307,784
32	TOTAL TAXES	\$1,012,404					-\$297,591
33	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$116,250
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	\$50,475	45.70	35.50	10.20	0.027945	\$1,411
36	State Tax Offset	\$8,963	45.70	43.30	2.40	0.006575	\$59
37	City Tax Offset	\$0	45.70	45.70	0.00	0.000000	\$0
38	Interest Expense Offset	\$1,809,388	45.70	81.70	-36.00	-0.098630	-\$178,460
39	TOTAL OFFSET FROM RATE BASE	\$1,868,826					-\$176,990
40	TOTAL CASH WORKING CAPITAL REQUIRED						-\$293,240

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$10,578,831	See note (1)	See note (1)	Rev-2	See note (1)	\$10,578,831	100.00%	\$501,296	\$11,080,127	See note (1)	See note (1)
Rev-3	522.200	Commercial	\$2,261,965			Rev-3		\$2,261,965	100.00%	\$170,679	\$2,432,644		
Rev-4	522.300	Industrial	\$74,227			Rev-4		\$74,227	100.00%	\$17,424	\$91,651		
Rev-5	522.400	Other Public Authority	\$219,406			Rev-5		\$219,406	100.00%	\$88,511	\$307,917		
Rev-6	534.000	Rents from Sewer Properties	-\$684			Rev-6		-\$684	100.00%	\$684	\$0		
Rev-7	536.000	Other Sewer Revenue - Oper. Rev.	\$36,467			Rev-7		\$36,467	100.00%	\$71,436	\$107,903		
Rev-8		TOTAL OPERATING REVENUES	\$13,170,212					\$13,170,212		\$850,030	\$14,020,242		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses	\$12,823	\$0	\$12,823	E-2	\$7,213	\$20,036	100.00%	\$0	\$20,036	\$0	\$20,036
3	702.000	Purchased Water	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$14,721	\$0	\$14,721	E-4	\$2,357	\$17,078	100.00%	\$0	\$17,078	\$0	\$17,078
5	705.000	Rents	\$16	\$0	\$16	E-5	\$134	\$150	100.00%	\$0	\$150	\$0	\$150
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$27,560	\$0	\$27,560		\$9,704	\$37,264		\$0	\$37,264	\$0	\$37,264
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	\$50,459	\$44,396	\$6,063	E-10	-\$12,559	\$37,900	100.00%	\$0	\$37,900	\$33,651	\$4,249
11		TOTAL COLLECTION MAINT. EXPENSES	\$50,459	\$44,396	\$6,063		-\$12,559	\$37,900		\$0	\$37,900	\$33,651	\$4,249
12		PUMPING OPERATIONS EXPENSES											
13	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping	\$72,121	\$0	\$72,121	E-14	\$7,905	\$80,026	100.00%	\$0	\$80,026	\$0	\$80,026
15	722.000	Pumping Labor & Expenses	\$39,520	\$39,520	\$0	E-15	-\$9,564	\$29,956	100.00%	\$0	\$29,956	\$29,956	\$0
16	724.000	Miscellaneous Expense	\$2,296	\$0	\$2,296	E-16	-\$332	\$1,964	100.00%	\$0	\$1,964	\$0	\$1,964
17	725.000	Rent	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18		TOTAL PUMPING OPERATIONS EXPENSES	\$113,937	\$39,520	\$74,417		-\$1,991	\$111,946		\$0	\$111,946	\$29,956	\$81,990
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	\$16,780	\$3,917	\$12,863	E-22	-\$4,394	\$12,386	100.00%	\$0	\$12,386	\$2,969	\$9,417
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$16,780	\$3,917	\$12,863		-\$4,394	\$12,386		\$0	\$12,386	\$2,969	\$9,417
24		TREAT. & DISP. OPER. EXPENSE											
25	740.000	Operation-Supervision & Engineering	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	741.000	Chemicals	\$110,370	\$0	\$110,370	E-26	-\$2	\$110,368	100.00%	\$0	\$110,368	\$0	\$110,368
27	742.000	Operation Labor & Expense	\$1,638,122	\$1,263,982	\$374,140	E-27	-\$480,671	\$1,157,451	100.00%	\$0	\$1,157,451	\$958,078	\$199,373
28	743.000	Misc Expense - TDO	\$3,143,256	\$0	\$3,143,256	E-28	\$86,763	\$3,230,019	100.00%	\$0	\$3,230,019	\$0	\$3,230,019
29	744.000	Misc Expenses - TDO	\$134,405	\$0	\$134,405	E-29	-\$20,939	\$113,466	100.00%	\$0	\$113,466	\$0	\$113,466
30	745.000	Rents-TDO	\$1,496	\$0	\$1,496	E-30	\$0	\$1,496	100.00%	\$0	\$1,496	\$0	\$1,496
31		TOTAL TREAT. & DISP. OPER. EXPENSE	\$5,027,649	\$1,263,982	\$3,763,667		-\$414,849	\$4,612,800		\$0	\$4,612,800	\$958,078	\$3,654,722
32		TREAT. & DISP. MAINT. EXPENSES											
33	750.000	Maint Supervision & Engineering - TDM	\$525	\$525	\$0	E-33	-\$127	\$398	100.00%	\$0	\$398	\$398	\$0
34	751.000	Maint of Structures & Improvements - TDM	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	752.000	Maint of Water Treatment Equipment	\$442,002	\$82,218	\$359,784	E-35	-\$117,175	\$324,827	100.00%	\$0	\$324,827	\$62,628	\$262,199
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$442,527	\$82,743	\$359,784		-\$117,302	\$325,225		\$0	\$325,225	\$63,026	\$262,199
37		CUSTOMER ACCOUNTS EXPENSE											

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
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L + M = K													
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses	\$104,955	\$761	\$104,194	E-40	-\$30,552	\$74,403	100.00%	\$0	\$74,403	\$577	\$73,826
41	904.000	Uncollectible Amounts	\$80,550	\$0	\$80,550	E-41	-\$36,331	\$44,219	100.00%	\$0	\$44,219	\$0	\$44,219
42	905.000	Misc. Customer Accounts Expense	\$1,070	\$233	\$837	E-42	\$178	\$1,248	100.00%	\$0	\$1,248	\$177	\$1,071
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$186,575	\$994	\$185,581		-\$66,705	\$119,870		\$0	\$119,870	\$754	\$119,116
44		CUSTOMER SERVICE EXPENSES											
45	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
47		ADMIN. & GENERAL EXPENSES											
48	920.000	Admin. & General Salaries	\$560,858	\$560,858	\$0	E-48	-\$145,492	\$415,366	100.00%	\$0	\$415,366	\$471,802	-\$56,436
49	921.000	Office Supplies & Expenses	\$317,101	\$0	\$317,101	E-49	\$33,049	\$350,150	100.00%	\$0	\$350,150	\$0	\$350,150
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	\$971,704	\$0	\$971,704	E-51	\$511,902	\$1,483,606	100.00%	\$0	\$1,483,606	-\$50,221	\$1,533,827
52	924.000	Property Insurance	\$49,525	\$0	\$49,525	E-52	\$180,590	\$230,115	100.00%	\$0	\$230,115	\$0	\$230,115
53	925.000	Injuries & Damages	\$234	\$0	\$234	E-53	\$620	\$854	100.00%	\$0	\$854	\$0	\$854
54	926.000	Employee Pensions & Benefits	\$484,514	\$484,514	\$0	E-54	-\$190,285	\$294,229	100.00%	\$0	\$294,229	\$380,672	-\$86,443
55	927.000	Franchise Requirements	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	928.000	Regulatory Commission Expenses	\$1,507	\$0	\$1,507	E-56	\$115	\$1,622	100.00%	\$0	\$1,622	\$0	\$1,622
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	\$202,109	\$0	\$202,109	E-59	-\$80,617	\$121,492	100.00%	\$0	\$121,492	\$0	\$121,492
60	930.300	Research & Development Expenses	\$297	\$0	\$297	E-60	\$2,739	\$3,036	100.00%	\$0	\$3,036	\$0	\$3,036
61	931.000	Rents - AGE	\$20,250	\$0	\$20,250	E-61	\$4,120	\$24,370	100.00%	\$0	\$24,370	\$0	\$24,370
62	932.000	Maint. of General Plant	\$4,411	\$0	\$4,411	E-62	-\$904	\$3,507	100.00%	\$0	\$3,507	\$0	\$3,507
63		TOTAL ADMIN. & GENERAL EXPENSES	\$2,612,510	\$1,045,372	\$1,567,138		\$315,837	\$2,928,347		\$0	\$2,928,347	\$802,253	\$2,126,094
64		DEPRECIATION EXPENSE											
65	403.000	Depreciation Expense, Dep. Exp.	\$2,395,236	See note (1)	See note (1)	E-65	See note (1)	\$2,395,236	100.00%	\$813,183	\$3,208,419	See note (1)	See note (1)
66		TOTAL DEPRECIATION EXPENSE	\$2,395,236	\$0	\$0		\$0	\$2,395,236		\$813,183	\$3,208,419	\$0	\$0
67		AMORTIZATION EXPENSE											
68	404.000	Amortization - LTD Term Plant	\$6,466	\$0	\$6,466	E-68	\$2	\$6,468	100.00%	\$0	\$6,468	\$0	\$6,468
69	405.000	Amortization of Reg Asset	\$130,816	\$0	\$130,816	E-69	-\$36,758	\$94,058	100.00%	\$0	\$94,058	\$0	\$94,058
70	405.000	Amortization of Reg Asset AFUDC	\$0	\$0	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71	407.000	Amortization - Property Losses	\$8,676	\$0	\$8,676	E-71	-\$8,676	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL AMORTIZATION EXPENSE	\$145,958	\$0	\$145,958		-\$45,432	\$100,526		\$0	\$100,526	\$0	\$100,526
73		OTHER OPERATING EXPENSES											
74	408.100	Property Taxes	-\$68,657	\$0	-\$68,657	E-74	\$975,365	\$906,708	100.00%	\$0	\$906,708	\$0	\$906,708
75	408.100	Payroll Taxes	\$144,284	\$144,284	\$0	E-75	-\$38,589	\$105,695	100.00%	\$0	\$105,695	\$105,695	\$0
76	408.100	Other Taxes	-\$922	\$0	-\$922	E-76	-\$4,974	-\$5,896	100.00%	\$0	-\$5,896	\$0	-\$5,896
77	408.100	PSC Assessment	\$8,061	\$0	\$8,061	E-77	\$101,290	\$109,351	100.00%	\$0	\$109,351	\$0	\$109,351
78		TOTAL OTHER OPERATING EXPENSE	\$82,766	\$144,284	-\$61,518		\$1,033,092	\$1,115,858		\$0	\$1,115,858	\$105,695	\$1,010,163
79		TOTAL OPERATING EXPENSE	\$11,101,957	\$2,625,208	\$6,081,513		\$695,401	\$11,797,358		\$813,183	\$12,610,541	\$1,996,382	\$7,405,740
80		NET INCOME BEFORE TAXES	\$2,068,255					\$1,372,854		\$36,847	\$1,409,701		
81		INCOME TAXES											

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
82	409.100	Current Income Taxes	-\$595,800	See note (1)	See note (1)	E-82	See note (1)	-\$595,800	100.00%	-\$370,605	-\$966,405	See note (1)	See note (1)
83		TOTAL INCOME TAXES	-\$595,800					-\$595,800		-\$370,605	-\$966,405		
84		DEFERRED INCOME TAXES											
85	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$942,026	See note (1)	See note (1)	E-85	See note (1)	\$942,026	100.00%	-\$22,118	\$919,908	See note (1)	See note (1)
86	412.200	Amortization of Deferred ITC	-\$306			E-86		-\$306	100.00%	\$306	\$0		
87	0.000	Amortization of Protected Excess ADIT	\$0			E-87		\$0	100.00%	-\$37,368	-\$37,368		
88	0.000	Amortization of Unprotected Excess ADIT	\$0			E-88		\$0	100.00%	-\$187,600	-\$187,600		
89		TOTAL DEFERRED INCOME TAXES	\$941,720					\$941,720		-\$246,780	\$694,940		
90		NET OPERATING INCOME	<u>\$1,722,335</u>					<u>\$1,026,934</u>		<u>\$654,232</u>	<u>\$1,681,166</u>		

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

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	\$501,296	\$501,296
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$501,296	
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	\$170,679	\$170,679
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$170,679	
Rev-4	Industrial	522.300	\$0	\$0	\$0	\$0	\$17,424	\$17,424
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$17,424	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$88,511	\$88,511
	1. To normalize OPA. (Sarver)		\$0	\$0		\$0	\$88,511	
Rev-6	Rents from Sewer Properties	534.000	\$0	\$0	\$0	\$0	\$684	\$684
	1. To annualize rents. (Sarver)		\$0	\$0		\$0	\$684	
Rev-7	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	\$71,436	\$71,436
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$71,436	
E-2	Operation Labor & Expenses	701.000	\$0	\$7,213	\$7,213	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$92		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$7,380		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	-\$213		\$0	\$0	
	7. To normalize postage, printing & stat expense. (Lesmes)		\$0	-\$46		\$0	\$0	
E-4	Miscellaneous Expenses	703.000	\$0	\$2,357	\$2,357	\$0	\$0	\$0
	1. To annualize fuel and power expense. (Sarver)		\$0	\$1,562		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$644		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$151		\$0	\$0	
E-5	Rents	705.000	\$0	\$134	\$134	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$134		\$0	\$0	
E-10	Maint. Of Supply Mains	716.000	-\$10,745	-\$1,814	-\$12,559	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$1,814		\$0	\$0	
	2. To adjust payroll. (Lesmes)		-\$10,745	\$0		\$0	\$0	
E-14	Fuel or Power Purchased for Pumping	721.000	\$0	\$7,905	\$7,905	\$0	\$0	\$0

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize fuel and power expense. (Sarver)		\$0	\$7,905		\$0	\$0	
E-15	Pumping Labor & Expenses	722.000	-\$9,564	\$0	-\$9,564	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		-\$9,564	\$0		\$0	\$0	
E-16	Miscellaneous Expense	724.000	\$0	-\$332	-\$332	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$0		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$1,502		\$0	\$0	
	3. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$1,150		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$20		\$0	\$0	
E-22	Maint of Power Production Equipment	732.000	-\$948	-\$3,446	-\$4,394	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$3,510		\$0	\$0	
	2. To adjust payroll. (Lesmes)		-\$948	\$0		\$0	\$0	
	3. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$64		\$0	\$0	
E-26	Chemicals	741.000	\$0	-\$2	-\$2	\$0	\$0	\$0
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$2		\$0	\$0	
E-27	Operation Labor & Expense	742.000	-\$305,904	-\$174,767	-\$480,671	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	-\$169,277		\$0	\$0	
	3. To adjust payroll. (Lesmes)		-\$305,904	\$0		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$5,062		\$0	\$0	
	4. To normalize office supplies. (Branson)		\$0	\$389		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$174		\$0	\$0	
	7. To normalize postage, printing & stat expense. (Lesmes)		\$0	-\$453		\$0	\$0	
	6. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$190		\$0	\$0	
E-28	Misc Expense - TDO	743.000	\$0	\$86,763	\$86,763	\$0	\$0	\$0
	1. To adjust miscellaneous expense. (Lesmes)		\$0	-\$5,111		\$0	\$0	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$50,350		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$67		\$0	\$0	

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	6. To annualize building maintenance expense. (Branson)		\$0	-\$46		\$0	\$0	
	4. To annualize waste disposal expense. (Sarver)		\$0	\$41,266		\$0	\$0	
	5. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$237		\$0	\$0	
E-29	Misc Expenses - TDO	744.000	\$0	-\$20,939	-\$20,939	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	-\$13,805		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$6,479		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	-\$376		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$24		\$0	\$0	
	5. To normalize postage, printing & stat expense. (Lesmes)		\$0	-\$303		\$0	\$0	
E-33	Maint Supervision & Engineering - TDM	750.000	-\$127	\$0	-\$127	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		-\$127	\$0		\$0	\$0	
E-35	Maint of Water Treatment Equipment	752.000	-\$19,590	-\$97,585	-\$117,175	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$94,428		\$0	\$0	
	2. To adjust payroll. (Lesmes)		-\$19,590	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$423		\$0	\$0	
	4. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$2,734		\$0	\$0	
E-40	Customer Records & Collection Expenses	903.000	-\$184	-\$30,368	-\$30,552	\$0	\$0	\$0
	2. To adjust payroll. (Lesmes)		-\$184	\$0		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$556		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$31,023		\$0	\$0	
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$99		\$0	\$0	
E-41	Uncollectible Amounts	904.000	\$0	-\$36,331	-\$36,331	\$0	\$0	\$0
	1. To normalize uncollectible expenses. (Branson)		\$0	\$44,219		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$80,550		\$0	\$0	
E-42	Misc. Customer Accounts Expense	905.000	-\$56	\$234	\$178	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$0		\$0	\$0	
	3. To annualize fuel and power expense. (Sarver)		\$0	\$92		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$136		\$0	\$0	

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To adjust payroll. (Lesmes)		-\$56	\$0		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$6		\$0	\$0	
E-48	Admin. & General Salaries	920.000	-\$89,056	-\$56,436	-\$145,492	\$0	\$0	\$0
	1. To annualize incentive compensation. (Niemeier)		\$0	-\$3,970		\$0	\$0	
	2. To adjust payroll. (Lesmes)		-\$89,056	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$52,466		\$0	\$0	
E-49	Office Supplies & Expenses	921.000	\$0	\$33,049	\$33,049	\$0	\$0	\$0
	1. Adjust employee expenses. (Niemeier)		\$0	-\$18		\$0	\$0	
	2. To annualize building maintenance expense. (Branson)		\$0	-\$8,608		\$0	\$0	
	7. To annualize fuel and power expense. (Sarver)		\$0	\$4,555		\$0	\$0	
	3. To adjust miscellaneous expense. (Lesmes)		\$0	\$17,663		\$0	\$0	
	4. To normalize office supplies. (Branson)		\$0	-\$2,954		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$23,530		\$0	\$0	
	6. To normalize postage, printing & stat expense. (Lesmes)		\$0	-\$1,119		\$0	\$0	
E-51	Outside Services Employed	923.000	-\$50,221	\$562,123	\$511,902	\$0	\$0	\$0
	1. Adjust outside services expense. (Niemeier)		\$0	-\$34,426		\$0	\$0	
	2. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$32,475		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$50,221	\$564,074		\$0	\$0	
E-52	Property Insurance	924.000	\$0	\$180,590	\$180,590	\$0	\$0	\$0
	1. Adjustment to annualize insurance (other than group). (Niemeier)		\$0	-\$11,734		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$192,324		\$0	\$0	
E-53	Injuries & Damages	925.000	\$0	\$620	\$620	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$538		\$0	\$0	
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$82		\$0	\$0	
E-54	Employee Pensions & Benefits	926.000	-\$103,842	-\$86,443	-\$190,285	\$0	\$0	\$0
	1. To annualize OPEB expense and amortize OPEB tracker. (Niemeier)		\$0	-\$185,928		\$0	\$0	
	2. To annualize pension expense and amortize pension tracker. (Niemeier)		\$0	-\$30,291		\$0	\$0	

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To adjust payroll. (Lesmes)		-\$109,945	\$0		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$6,103	\$129,776		\$0	\$0	
E-56	Regulatory Commission Expenses	928.000	\$0	\$115	\$115	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$115		\$0	\$0	
E-59	Misc. General Expenses	930.200	\$0	-\$80,617	-\$80,617	\$0	\$0	\$0
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$50,477		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	-\$92		\$0	\$0	
	4. To adjust miscellaneous expenses. (Branson)		\$0	-\$1,885		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$28,171		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$8		\$0	\$0	
E-60	Research & Development Expenses	930.300	\$0	\$2,739	\$2,739	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$2,739		\$0	\$0	
E-61	Rents - AGE	931.000	\$0	\$4,120	\$4,120	\$0	\$0	\$0
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	\$166		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$3,954		\$0	\$0	
E-62	Maint. of General Plant	932.000	\$0	-\$904	-\$904	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$1,911		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$1,007		\$0	\$0	
E-65	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$813,183	\$813,183
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$622,261	
	2. To remove capitalized depreciation. (Branson)		\$0	\$0		\$0	\$201,635	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$10,713	
E-68	Amortization - LTD Term Plant	404.000	\$0	\$2	\$2	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$2		\$0	\$0	
E-69	Amortization of Reg Asset	405.000	\$0	-\$36,758	-\$36,758	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$99,645		\$0	\$0	

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$80		\$0	\$0	
	4. To include property tax tracker. (Sarver)		\$0	\$62,807		\$0	\$0	
E-71	Amortization - Property Losses	407.000	\$0	-\$8,676	-\$8,676	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$8,676		\$0	\$0	
E-74	Property Taxes	408.100	\$0	\$975,365	\$975,365	\$0	\$0	\$0
	1. Adjust property tax expense. (Boronda)		\$0	\$810,886		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$164,479		\$0	\$0	
E-75	Payroll Taxes	408.100	-\$38,589	\$0	-\$38,589	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		-\$37,083	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$1,506	\$0		\$0	\$0	
E-76	Other Taxes	408.100	\$0	-\$4,974	-\$4,974	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$4,974		\$0	\$0	
E-77	PSC Assessment	408.100	\$0	\$101,290	\$101,290	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$101,290		\$0	\$0	
E-82	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$370,605	-\$370,605
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$356,593	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$14,012	
E-85	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$22,118	-\$22,118
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$44,272	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$22,154	
E-86	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$306	\$306
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$3,047	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$2,741	
E-87	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$37,368	-\$37,368
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$37,368	

Missouri-American Water Company
 Case No. WR-2024-0320
 All Other Waste Water District B
 Test Year Ending December 31, 2023
 Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-88	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$187,600	-\$187,600
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$187,600	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$850,030	\$850,030
Total Operating & Maint. Expense			-\$628,826	\$1,324,227	\$695,401	\$0	\$195,798	\$195,798

Missouri-American Water Company
Case No. WR-2024-0320
All Other Waste Water District B
Test Year Ending December 31, 2023
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.41% Return	E 6.52% Return	F 6.63% Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,409,701	\$5,603,904	\$5,712,710	\$5,821,517
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,208,419	\$3,208,419	\$3,208,419	\$3,208,419
4	Non - Deductible Expenses		\$3,778	\$3,778	\$3,778	\$3,778
5	CIAC		\$0	\$0	\$0	\$0
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$3,212,197	\$3,212,197	\$3,212,197	\$3,212,197
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.3800%	\$1,809,388	\$1,809,388	\$1,809,388	\$1,809,388
9	Tax Straight-Line Depreciation		\$3,007,543	\$3,007,543	\$3,007,543	\$3,007,543
10	Excess Tax over S/L Tax Depreciation		-\$1,124,627	-\$1,124,627	-\$1,124,627	-\$1,124,627
11	Repairs Expense		\$4,983,283	\$4,983,283	\$4,983,283	\$4,983,283
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$8,675,587	\$8,675,587	\$8,675,587	\$8,675,587
13	NET TAXABLE INCOME		-\$4,053,689	\$140,514	\$249,320	\$358,127
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		-\$4,053,689	\$140,514	\$249,320	\$358,127
16	Deduct Missouri Income Tax at the Rate of	100.000%	-\$145,734	\$5,052	\$8,963	\$12,875
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		-\$3,907,955	\$135,462	\$240,357	\$345,252
19	Federal Income Tax at the Rate of	21.000%	-\$820,671	\$28,447	\$50,475	\$72,503
20	Subtract Federal Income Tax Credits					
21	Credit - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$820,671	\$28,447	\$50,475	\$72,503
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$4,053,689	\$140,514	\$249,320	\$358,127
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$410,336	\$14,224	\$25,238	\$36,252
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$3,643,353	\$126,290	\$224,082	\$321,875
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%	-\$145,734	\$5,052	\$8,963	\$12,875
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$4,053,689	\$140,514	\$249,320	\$358,127
33	Deduct Federal Income Tax - City Inc. Tax		-\$820,671	\$28,447	\$50,475	\$72,503
34	Deduct Missouri Income Tax - City Inc. Tax		-\$145,734	\$5,052	\$8,963	\$12,875
35	City Taxable Income		-\$3,087,284	\$107,015	\$189,882	\$272,749
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					
40	Federal Income Tax		-\$820,671	\$28,447	\$50,475	\$72,503
41	State Income Tax		-\$145,734	\$5,052	\$8,963	\$12,875
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$966,405	\$33,499	\$59,438	\$85,378
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$919,908	\$919,908	\$919,908	\$919,908
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amortization of Protected Excess ADIT		-\$37,368	-\$37,368	-\$37,368	-\$37,368
48	Amortization of Unprotected Excess ADIT		-\$187,600	-\$187,600	-\$187,600	-\$187,600
49	TOTAL DEFERRED INCOME TAXES		\$694,940	\$694,940	\$694,940	\$694,940

Missouri-American Water Company
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Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.41% Return	<u>E</u> 6.52% Return	<u>F</u> 6.63% Return
50	TOTAL INCOME TAX		-\$271,465	\$728,439	\$754,378	\$780,318