

Missouri American Water
Case No. WR-2024-3020
Case No. SR-2024-0321
EADIT Amortization

116,656,639

Item	Method	Period	Type	Dec 2017 EADIT	Dec 2019 EADIT	Total EADIT	Amortization										Stub Period (Jan 2018 to May 2021)		Regular (06/01/25 - 05/31/26)		Reserve/Trac ker	Amortization - 3 YR	Total Amortization
							2018	2019	2020	2021	2022	2023	2024	2025	2026	Accumulated Amort	Annual Amort	Annual Amort					
Utility Plant in Service (PowerTax)																							
Method / Life	ARAM	Asset Life	Protected	87,400,056		87,400,056	1,347,453	1,481,934	1,387,699	1,910,440	1,247,230	1,278,139	2,081,122	1,379,289	1,568,637	5,013,103	2,005,241	1,458,184	(98,711)	(32,904)	1,425,281		
Cost of Removal	Straight-Line	10	Unprotected	(3,760,653)		(3,760,653)	(376,065)	(376,065)	(376,065)	(376,065)	(376,065)	(376,065)	(376,065)	(376,065)	(376,065)	(1,284,890)	(513,956)	(376,065)	-	-	(376,065)		
Repairs	Straight-Line	10	Unprotected	72,455,741		72,455,741	7,245,574	7,245,574	7,245,574	7,245,574	7,245,574	7,245,574	7,245,574	7,245,574	7,245,574	24,755,711	9,902,285	7,245,574	-	-	7,245,574		
Taxable CIAC	ARAM	Asset Life	Protected	(5,233,286)		(5,233,286)	(310,249)	(310,315)	(310,245)	(310,245)	(310,644)	(310,534)	(310,201)	(310,201)	(310,201)	(1,060,078)	(424,031)	(310,201)	(369)	(123)	(310,324)		
All Other Federal	Straight-Line	10	Unprotected	11,330,762		11,330,762	1,133,076	1,133,076	1,133,076	1,133,076	1,133,076	1,133,076	1,133,076	1,133,076	1,133,076	3,871,344	1,548,537	1,133,076	-	-	1,133,076		
Federal Benefit of State	Straight-Line	10	Unprotected	(10,105,779)		(10,105,779)	(1,010,578)	(1,010,578)	(1,010,578)	(1,010,578)	(1,010,578)	(1,010,578)	(1,010,578)	(1,010,578)	(1,010,578)	(3,452,808)	(1,381,123)	(1,010,578)	-	-	(1,010,578)		
State Benefit of Federal	Straight-Line	10	Unprotected		4,246,359	4,246,359			424,636	424,636	424,636	424,636	424,636	424,636	424,636	601,567	240,627	424,636	-	-	424,636		
State	Straight-Line	10	Unprotected		23,846,082	23,846,082			2,384,608	2,384,608	2,384,608	2,384,608	2,384,608	2,384,608	2,384,608	3,378,195	1,351,278	2,384,608	-	-	2,384,608		
Sub-Total (UPIS)				152,086,841	28,092,441	180,179,282	8,029,211	8,163,627	10,878,705	11,401,446	10,737,837	10,768,856	11,572,172	10,870,340	11,059,688	31,822,145	12,728,858	10,949,235	(99,080)	(33,027)	10,916,208		
CWIP, CAC, and other Non-UPIS Plant Items																							
Plant Customer Advance	Straight-Line	10	Unprotected	(2,767,893)	(198,718)	(2,966,611)	(276,789)	(276,789)	(296,661)	(296,661)	(296,661)	(296,661)	(296,661)	(296,661)	(296,661)	(973,848)	(389,539)	(296,661)	-	-	(296,661)		
Plant CWIP	Straight-Line	10	Unprotected	(2,047)	24,491	22,445	(205)	(205)	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,770	1,108	2,244	-	-	2,244		
CIAC WIP	Straight-Line	10	Unprotected	(148,263)	(15,811)	(164,075)	(14,826)	(14,826)	(16,407)	(16,407)	(16,407)	(16,407)	(16,407)	(16,407)	(16,407)	(52,897)	(21,159)	(16,407)	-	-	(16,407)		
Plant 481	Straight-Line	10	Unprotected	940,523		940,523	94,052	94,052	94,052	94,052	94,052	94,052	94,052	94,052	94,052	321,345	128,538	94,052	-	-	94,052		
Federal NOLC	ARAM	Asset Life	Protected	(10,293,275)		(10,293,275)	(94,204)	(137,620)	(134,976)	(200,461)	(117,329)	(121,215)	(221,849)	(133,928)	(157,648)	(450,326)	(180,130)	(143,811)	12,412	4,137	(139,674)		
Federal NOLC	Straight-Line	10	Unprotected	(12,525,338)		(12,525,338)	(1,252,534)	(1,252,534)	(1,252,534)	(1,252,534)	(1,252,534)	(1,252,534)	(1,252,534)	(1,252,534)	(1,252,534)	(4,279,490)	(1,711,796)	(1,252,534)	-	-	(1,252,534)		
State NOLC	Straight-Line	10	Unprotected		(5,166,647)	(5,166,647)	-	-	(516,665)	(516,665)	(516,665)	(516,665)	(516,665)	(516,665)	(516,665)	(731,942)	(292,777)	(516,665)	-	-	(516,665)		
State Benefit of Federal	Straight-Line	10	Unprotected		(245,669)	(245,669)			(24,567)	(24,567)	(24,567)	(24,567)	(24,567)	(24,567)	(24,567)	(34,803)	(13,921)	(24,567)	-	-	(24,567)		
Sub-Total (Non-UPIS)				(24,796,293)	(5,602,354)	(30,398,647)	(1,544,506)	(1,587,922)	(2,145,513)	(2,210,998)	(2,127,866)	(2,131,752)	(2,232,386)	(2,144,465)	(2,168,185)	(6,199,190)	(2,479,676)	(2,154,348)	12,412	4,137	(2,150,211)		
Sub-Total Plant				127,290,548	22,490,087	149,780,635	6,484,705	6,575,705	8,733,192	9,190,448	8,609,971	8,637,104	9,339,787	8,725,875	8,891,503	25,622,955	10,249,182	8,794,886	(86,668)	(28,889)	8,765,997		
Non-Plant																							
Other	Straight-Line	10	Unprotected	(121,030)	(1,554,066)	(1,675,095)	(12,103)	(12,103)	(167,510)	(167,510)	(167,510)	(167,510)	(167,510)	(167,510)	(167,510)	(261,511)	(104,604)	(167,510)	-	-	(167,510)		
State Benefit of Federal	Straight-Line	10	Unprotected	-	(506,391)	(506,391)			(50,639)	(50,639)	(50,639)	(50,639)	(50,639)	(50,639)	(50,639)	(71,739)	(28,695)	(50,639)	-	-	(50,639)		
Total				127,169,518	20,429,631	147,599,149	6,472,602	6,563,602	8,515,043	8,972,299	8,391,822	8,418,955	9,121,638	8,507,726	8,673,354	25,289,705	10,115,882	8,576,738	(86,668)	(28,889)	8,547,848		
							GROSSED UP										33,206,141	13,282,456	11,261,514	(113,797)	(37,932)	11,223,581	

0

Gross Revenue Conversion Factor	
Revenue	1,000.0
Uncollectibles Rate	0.0000%
Uncollectibles	0.0
PSC Assessment Rate	0.0000%
PSC Assessment	0.0
Before Tax Amount	1,000,000
SIT Rate	3.5951%
State Income Taxes	35.951
FIT Rate	20.2450%
Federal Income Taxes	202.450
Total Taxes and Expenses	238.401
Net Amount	761.599
Conversion Factor	1.313030