Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2024-0320 Date Prepared: January 10, 2025



MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL AND BUSINESS ANALYSIS DIVISION

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2024-0320

Jefferson City, Missouri

January 2025

| Line | Δ | <u>B</u> | <u>C</u> 6.52% | |
|----------------|-------------------------------------|-----------------|-------------------|-----------------|
| Line Number | Description | 6.41% Return | 6.52% Return | 6.63% Return |
| Number | Description | | | Roturn |
| 1 | Net Orig Cost Rate Base | \$2,845,501,305 | \$2,845,501,305 | \$2,845,501,305 |
| 2 | Rate of Return | 6.41% | 6.52% | 6.63% |
| 3 | Net Operating Income Requirement | \$182,481,999 | \$185,583,594 | \$188,685,191 |
| 4 | Net Income Available | \$150,666,967 | \$150,666,967 | \$150,666,967 |
| 5 | Additional Net Income Required | \$31,815,032 | \$34,916,627 | \$38,018,224 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | -\$14,296,667 | -\$13,325,782 | -\$12,354,898 |
| 8 | Current Income Tax Available | -\$24,255,645 | -\$24,255,645 | -\$24,255,645 |
| 9 | Additional Current Tax Required | \$9,958,978 | \$10,929,863 | \$11,900,747 |
| 10 | Revenue Requirement | \$41,774,010 | \$45,846,490 | \$49,918,971 |
| | Allowance for Known and Measureable | | | |
| 11 | Changes/True-Up Estimate | \$24,664,049 | \$24,664,049 | \$24,664,049 |
| 12 | Miscellaneous | \$0 | \$0 | \$0 |
| 13 | Gross Revenue Requirement | \$66,438,059 | \$70,510,539 | \$74,583,020 |

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

| Line | A | <u>B</u> Percentage | <u>C</u> Dollar |
|--------|---|------------------------|--------------------|
| Number | Rate Base Description | Rate | Amount |
| Number | | | Amount |
| 1 | Plant In Service | | \$4,385,153,219 |
| 2 | Less Accumulated Depreciation Reserve | | \$639,477,162 |
| 3 | Net Plant In Service | | \$3,745,676,057 |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | -\$2,910,310 |
| 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 Deferals (Property Tax Tracker) | | \$12,746,594 |
| 12 | TOTAL ADD TO NET PLANT IN SERVICE | | \$173,815,053 |
| 13 | SUBTRACT FROM NET PLANT | | |
| 14 | Federal Tax Offset | | \$316,232 |
| 15 | State Tax Offset | | \$13,213 |
| 16 | City Tax Offset | | \$0 |
| 17 | Interest Expense Offset | | \$6,679,512 |
| 18 | Contributions in Aid of Construction | | \$457,128,578 |
| 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 | | \$1,073,989,805 |
| 24 | Total Rate Base | | \$2,845,501,305 |

| | A | B | <u>C</u> | D | <u>E</u> | E | G | Н | |
|----------|--------------------|--|--|--------------|-------------|-------------------------------|----------------|-------------|-------------------------------|
| Line | Account # | = | Total | Adjust. | - | | Jurisdictional | | MO Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| | | | | | | | | | |
| 1 2 | 301.000 | INTANGIBLE PLANT Organization | \$471,728 | P-2 | \$0 | \$471,728 | | \$0 | \$471,728 |
| 3 | 302.000 | Franchises & Consents | \$49,260 | P-3 | \$0 \$0 | \$49,260 | | \$0 \$0 | \$49,260 |
| 4 | 303.000 | Miscellaneous Intangible Plant Studies | \$1,178,949 | P-4 | \$0 | \$1,178,949 | | \$0 | \$1,178,949 |
| 5 | | TOTAL INTANGIBLE PLANT | \$1,699,937 | | \$0 | \$1,699,937 | | \$0 | \$1,699,937 |
| | | | .,,, | | | | | | .,,, |
| 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 14 | 316.000 317.000 | Supply Mains Other P/E-Supply | \$22,640,158 \$432,196 | P-13 P-14 | \$0 \$0 | \$22,640,158 \$432,196 | | \$0 \$0 | \$22,640,158 \$432,196 |
| 14 | 317.000 | TOTAL SOURCE OF SUPPLY PLANT | \$84,933,287 | F-14 | \$0 | \$84,933,287 | | \$0 | \$84,933,287 |
| 15 | | I TOTAL SOURCE OF SUFFET FLANT | <i>\$</i> 0 4 , <i>5</i> 55,207 | | φυ | \$04,933,207 | | φU | <i>404,333,201</i> |
| 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 | 222.000 | WATER TREATMENT PLANT | ¢0.074.077 | D 07 | ¢0. | ¢0.074.077 | | ¢0 | ¢0.074.077 |
| 27 28 | 330.000 331.000 | Water Treatment Land & Land Rights Water Treatment Structures & | \$3,374,977 | P-27 P-28 | \$0 \$0 | \$3,374,977 | | \$0 \$0 | \$3,374,977 |
| 20 | 331.000 | Improvements | \$177,517,072 | P-20 | \$ 0 | \$177,517,072 | | φU | \$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 \$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 & | \$17,042,121 | P-34 | \$0 | \$17,042,121 | | \$0 | \$17,042,121 |
| | | Impr | | | | | | | |
| 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 | \$2,377,353,117 | P-36 | \$0 | \$2,377,353,117 | | \$0 | \$2,377,353,117 |
| 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 40 | 346.000 347.000 | Meters Meter Installation | \$295,048,491 \$64,953,885 | P-39 P-40 | \$0 \$0 | \$295,048,491 \$64,953,885 | | \$0 \$0 | \$295,048,491 \$64,953,885 |
| | | | | | | | | | |
| 41 42 | 348.000 349.000 | Hydrants Other Transmission & Distribution Plant | \$146,425,346 \$83,158 | P-41 P-42 | \$0 \$0 | \$146,425,346 \$83,158 | | \$0 \$0 | \$146,425,346 \$83,158 |
| 43 | 343.000 | TOTAL TRANSMISSION & DIST. PLANT | \$3,241,251,003 | 1 - 72 | \$0 | \$3,241,251,003 | | \$0 | \$3,241,251,003 |
| 40 | | | \$0,241,201,000 | | ţ. | +0,2+1,201,000 | | ţ. | \$0,241,201,000 |
| 44 | | INCENTIVE COMPENSATION | | | | | | | |
| | | CAPITALIZATION | | | | | | | |
| 45 | 0.000 | Incentive Compensation Capitalization Adj. | \$0 | P-45 | \$0 | \$0 | | \$0 | \$0 |
| | | | | | | | | | |
| 46 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| | | CAPITALIZATION | 1 | | | | | | |
| 47 | | CENERAL DIANT | 1 | | | | | | |
| 47 48 | 389.000 | GENERAL PLANT General Land & Land Rights | \$1,054,421 | P-48 | \$0 | \$1,054,421 | | \$0 | \$1,054,421 |
| 40 49 | 390.000 | Stores Shops Equipment Structures | \$1,054,421 | P-40 P-49 | \$0 \$0 | \$53,746,809 | | \$0 \$0 | \$53,746,809 |
| 50 | 390.100 | Office Structures | \$13,470,301 | P-50 | \$0 | \$13,470,301 | | \$0 \$0 | \$13,470,301 |
| 51 | 390.200 | General Structures - HVAC | \$1,916,893 | P-51 | \$0 | \$1,916,893 | | \$0 \$0 | \$1,916,893 |
| 52 | 390.300 | Miscellaneous Structures | \$5,224,541 | P-52 | \$0 | \$5,224,541 | | \$0 | \$5,224,541 |
| 53 | | Structures & Improvements - Leasehold | \$233,857 | P-53 | \$0 | \$233,857 | | \$0 | \$233,857 |
| | • | | | • | . ,. | | | | |

Accounting Schedule: 3 Sponsor: Staff Page: 1 of 3

| | A | <u>B</u> | <u>C</u> | D | <u>E</u> | E | G | H | |
|----------|--------------------|---|----------------------------|----------------|-------------|--------------------------|-------------|----------------|----------------------------|
| Line | Account # | | Total | Adjust. | | | | Jurisdictional | MO Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | 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 | I I | \$0 | \$7,184,219 |
| 56 | 391.200 | Computer Hardware & Software | \$0 | P-56 | \$0 | \$0 | | \$0 | \$0 |
| 57 | 391.250 | Computer Software | \$79,360,439 | P-57 | \$0 | \$79,360,439 | | \$0 | \$79,360,439 |
| 58 | 391.300 | Other Office Equipment | \$35,070 | P-58 | \$0 | \$35,070 | | \$0 | \$35,070 |
| 59 | 391.400 | BTS Initial Investment | \$46,360,756 | P-59 | \$0 | \$46,360,756 | | \$0 | \$46,360,756 |
| 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 | \$28,167,834 | P-61 | \$0 | \$28,167,834 | | \$0 | \$28,167,834 |
| 62 | 392.200 | Transportation Equipment - Heavy Trucks | \$29,671,260 | P-62 | \$0 | \$29,671,260 | | \$0 | \$29,671,260 |
| | | | A | | | A | | . | |
| 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 | \$19,276,174 | P-64 | \$0 | \$19,276,174 | | \$0 | \$19,276,174 |
| 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) | \$16,943,174 | P-70 | \$0 | \$16,943,174 | | \$0 | \$16,943,174 |
| | 007 000 | Talankana Environant | ¢444.0== | D - 4 | | ¢4.44.0== | | <u>^</u> | ¢4 44 077 |
| 71 | 397.200 | Telephone Equipment | \$141,877 | P-71 | \$0 | \$141,877 | | \$0 © | \$141,877 |
| 72 | 398.000 | Miscellaneous Equipment | \$6,207,368 | P-72 | \$0 | \$6,207,368 | | \$0 © | \$6,207,368 |
| 73 | 399.000 | Other Tangible Property | \$1,333,806 | P-73 | \$0 | \$1,333,806 | | \$0 | \$1,333,806 |
| 74 | | TOTAL GENERAL PLANT | \$340,427,439 | | \$0 | \$340,427,439 | | \$0 | \$340,427,439 |
| 75 | | TRANSMISSION & DISTRIBUTION | | | | | | | |
| 75 76 | 340.000 | TRANSMISSION & DISTRIBUTION | ¢0. | D 76 | ** | ¢0. | | ¢0. | ¢0 |
| 76 77 | | Transmission & Distribution Land | \$0 \$7 611 | P-76 | \$0 \$0 | \$0 \$7 611 | | \$0 \$0 | \$0 \$7 611 |
| 77 | 341.000 | Transmission & Distribution Structures & | \$7,611 | P-77 | \$0 | \$7,611 | | \$0 | \$7,611 |
| 70 | 242 000 | Impr Distribution Reservoirs & Standpipes | ¢0. | P-78 | ** | ¢0. | | ¢0. | ¢0 |
| 78 79 | 342.000 343.000 | Distribution Reservoirs & Standpipes | \$0 \$0 | P-78 P-79 | \$0 \$0 | \$0 \$0 | | \$0 \$0 | \$0 \$0 |
| | | | \$0 ¢0 | | | | | | \$0 \$0 |
| 80 84 | 344.000 | Fire Mains | \$0 ¢0 | P-80 | \$0 \$0 | \$0 \$0 | | \$0 \$0 | \$0 \$0 |
| 81 | 345.000 | Services | \$0 ¢0 | P-81 | \$0 \$0 | \$0 \$0 | | \$0 \$0 | \$0 \$0 |
| 82 | 346.000 | Meters | \$0 ¢0 | P-82 | \$0 \$0 | \$0 \$0 | | \$0 \$0 | \$0 \$0 |
| 83 | 347.000 | Meter Installation | \$0 \$0 | P-83 | \$0 \$0 | \$0 \$0 | | \$0 \$0 | \$0 \$0 |
| 84 | 348.000 | Hydrants Other Transmission & Distribution Plant | \$0 ¢0 | P-84 | \$0 \$0 | \$0 \$0 | | \$0 \$0 | \$0 \$0 |
| 85 | 349.000 | Other Transmission & Distribution Plant | \$0 | P-85 | \$0 \$0 | \$0 | | \$0 | <u>\$0</u> \$7 611 |
| 86 | | TOTAL TRANSMISSION & DISTRIBUTION | \$7,611 | | \$0 | \$7,611 | | \$0 | \$7,611 |
| 87 | | COLLECTION PLANT | | | | | | | |
| 87 88 | 350.000 | Land & Land Rights | \$117,555 | P-88 | \$0 | \$117,555 | | \$0 | \$117,555 |
| 89 | 350.000 | Structures & Improvements | \$5,345,668 | P-00 P-89 | \$0 \$0 | \$5,345,668 | | \$0 \$0 | \$5,345,668 |
| 90 | 352.100 | Collection Sewers - Force | \$5,345,668 \$8,910,670 | P-90 | \$0 \$0 | \$8,910,670 | | \$0 \$0 | \$8,910,670 |
| 90 91 | 352.100 | Collection Sewers - Force | \$62,651,367 | P-90 P-91 | \$0 \$0 | \$62,651,367 | | \$0 \$0 | \$62,651,367 |
| 91 | 352.200 | Services to Customers | | P-91 P-92 | \$0 \$0 | | | \$0 \$0 | |
| 92 93 | 353.000 | Flow Measuring Devices | \$4,104,297 \$582,365 | P-92 P-93 | \$0 \$0 | \$4,104,297 \$582,365 | | \$0 \$0 | \$4,104,297 \$582,365 |
| 93 94 | 354.000 | Other Collection Plant Facilities | \$582,365 \$289,966 | P-93 P-94 | \$0 \$0 | \$582,365 \$289,966 | | \$0 \$0 | \$582,365 \$289,966 |
| 94 95 | 330.000 | TOTAL COLLECTION PLANT | \$82,001,888 | F-34 | \$0 | \$82,001,888 | | \$0 \$0 | \$209,966 |
| 90 | | | φ02,001,000 | | φU | φ02,001,000 | | φU | φ0 2,001,000 |
| 96 | | SYSTEM PUMPING PLANT | | | | | | | |
| 90 97 | 360.000 | Land & Land Rights | \$183,430 | P-97 | \$0 | \$183,430 | | \$0 | \$183,430 |
| 97 98 | 361.000 | Structures & Improvements | \$5,759,091 | P-97 | \$0 \$0 | \$5,759,091 | | \$0 \$0 | \$5,759,091 |
| 90 99 | 362.000 | Receiving Wells | \$741,251 | P-99 | \$0 \$0 | \$741,251 | | \$0 \$0 | \$741,251 |
| 100 | 362.000 | Electric Pumping Equipment | \$741,251 | P-100 | \$0 \$0 | \$7,257,357 | | \$0 \$0 | \$7,257,357 |
| 100 | 365.000 | Other Pumping Equipment | \$1,656,906 | P-100 P-101 | \$0 \$0 | \$1,656,906 | | \$0 \$0 | \$7,257,357 \$1,656,906 |
| 101 | 303.000 | TOTAL SYSTEM PUMPING PLANT | \$1,656,906 | 1 - 101 | \$0 \$0 | \$15,598,035 | | \$0 \$0 | \$15,598,035 |
| 102 | | | ÷10,000,000 | | ΨŪ | ÷.0,000,000 | | ψυ | ÷,000,000 |
| 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 \$0 | \$16,932,701 | | \$0 \$0 | \$16,932,701 |
| 105 | 372.000 | Treatment and Disposal Plant Equipment | \$20,603,871 | P-105 | \$0 \$0 | \$20,603,871 | | \$0 \$0 | \$20,603,871 |
| | | and and and arepeated in the Edulymont | +==,000,071 | | τ υ | +,000,011 | | ΨŬ | +,-00,011 |
| 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 |
| | | | | | | | | | |
| | | | | - | | | • | | |

| | <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | E | <u>F</u> | <u>G</u> | H | <u>I</u> |
|--------|------------|---------------------------|-----------------|----------|-------------|-----------------|----------------|----------------|-----------------|
| Line | Account # | | Total | Adjust. | | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| 110 | | TOTAL PLANT IN SERVICE | \$4,385,153,219 | | \$0 | \$4,385,153,219 | | \$0 | \$4,385,153,219 |

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

| | <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> |
|----------|----------|--|------------------------------|------------------------|-------------------------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| | | | | | |
| | | | | | |
| 1 | | INTANGIBLE PLANT | | | |
| 2 | 301.000 | Organization | \$471,728 | 0.00% | \$0 |
| 3 | 302.000 | Franchises & Consents | \$49,260 | 0.00% | \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant Studies | \$1,178,949 | 0.00% | \$0 |
| 5 | | TOTAL INTANGIBLE PLANT | \$1,699,937 | | \$0 |
| 6 | | SOURCE OF SUPPLY PLANT | | | |
| 6 7 | 310.000 | Land & Land Rights | \$3,707,648 | 0.00% | \$0 |
| 8 | 311.000 | Structures & Improvements | \$38,407,776 | 0.00 <i>%</i> 1.97% | ەت \$756,633 |
| 9 | 312.000 | Collection & Impound Reservoirs | \$168,617 | 0.35% | \$756,655 |
| 10 | 313.000 | | \$8,084,308 | 0.33 <i>%</i> 3.57% | \$288,609 |
| 11 | | Wells & Springs | \$11,490,780 | 2.52% | \$289,568 |
| 12 | 315.000 | Infiltration Galleries & Tunnels | \$1,804 | 1.77% | \$209,500 |
| 12 | | Supply Mains | \$22,640,158 | 1.45% | \$328,282 |
| 13 | 317.000 | Other P/E-Supply | \$432,196 | 4.97% | \$21,480 |
| 14 | 517.000 | TOTAL SOURCE OF SUPPLY PLANT | \$84,933,287 | 4.57 /0 | \$1,685,194 |
| 15 | | | φ0 4 ,933,207 | | φ1,00 5 ,154 |
| 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 | 220.000 | WATER TREATMENT PLANT | ¢0.074.077 | 0.00% | ¢o |
| 27 | | Water Treatment Land & Land Rights | \$3,374,977 | 0.00% | \$0 ¢4.452.800 |
| 28 | 331.000 | Water Treatment Structures & | \$177,517,072 | 2.34% | \$4,153,899 |
| 20 | 332.000 | Improvements Water Treatment Equipment | ¢405 222 044 | 2 4 9 9/ | ¢4 255 962 |
| 29 30 | | Water Treatment Equipment Water Treatment - Other | \$195,223,044 | 2.18% | \$4,255,862 |
| 30 | 333.000 | TOTAL WATER TREATMENT PLANT | \$1,473,221 \$377,588,314 | 3.33% | \$49,058 \$8,458,819 |
| 31 | | | \$377,500,314 | | \$0,450,019 |
| 32 | | TRANSMISSION & DIST. PLANT | | | |
| 33 | 340.000 | Transmission & Distribution Land | \$5,509,644 | 0.00% | \$0 |
| 34 | 341.000 | Transmission & Distribution Structures & | \$17,042,121 | 1.49% | \$253,928 |
| | | Impr | | | |
| 35 | 342.000 | Distribution Reservoirs & Standpipes | \$57,824,911 | 1.70% | \$983,024 |
| 36 | 343.000 | Transmission & Distribution Mains | \$2,377,353,117 | 1.39% | \$33,045,208 |

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

| | <u>A</u> | B | <u>C</u> | D | Ē |
|--------|----------|--|---------------------------------------|--------------|--------------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| | | | | | |
| 37 | 344.000 | Fire Mains | \$564,782 | 1.56% | \$8,811 |
| 38 | | Services | \$276,445,548 | 2.92% | \$8,072,210 |
| 39 | | Meters | \$295,048,491 | 2.40% | \$7,081,164 |
| 40 | | Meter Installation | \$64,953,885 | 2.40% | \$1,558,893 |
| 41 | | Hydrants | \$146,425,346 | 1.85% | \$2,708,869 |
| 42 | 349.000 | Other Transmission & Distribution Plant | \$83,158 | 2.96% | \$2,461 |
| 43 | 040.000 | TOTAL TRANSMISSION & DIST. PLANT | \$3,241,251,003 | 2.5070 | \$53,714,568 |
| | | | ψ0,241,201,000 | | ψ00,7 14,000 |
| 44 | | INCENTIVE COMPENSATION | | | |
| | | CAPITALIZATION | | | |
| 45 | 0.000 | Incentive Compensation Capitalization Adj. | \$0 | 0.00% | \$0 |
| 10 | 0.000 | | •• | 0.0070 | ţ. |
| 46 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 |
| | | CAPITALIZATION | , , , , , , , , , , , , , , , , , , , | | ֥ |
| | | | | | |
| 47 | | GENERAL PLANT | | | |
| 48 | 389.000 | General Land & Land Rights | \$1,054,421 | 0.00% | \$0 |
| 49 | 390.000 | Stores Shops Equipment Structures | \$53,746,809 | 3.02% | \$1,624,804 |
| 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 | \$233,857 | 3.58% | \$8,364 |
| 54 | 391.000 | Office Furniture and Equipment | \$2,686,021 | 3.56% | \$95,537 |
| 55 | 391.100 | Computers & Peripheral Equipment | \$7,184,219 | 19.10% | \$1,371,926 |
| 56 | 391.200 | Computer Hardware & Software | \$0 | 0.00% | \$0 |
| 57 | 391.250 | Computer Software | \$79,360,439 | 5.00% | \$3,968,022 |
| 58 | 391.300 | Other Office Equipment | \$35,070 | 10.45% | \$3,665 |
| 59 | 391.400 | BTS Initial Investment | \$46,360,756 | 5.00% | \$2,318,039 |
| 60 | 392.000 | Transportation Equipment | \$2,686,655 | 3.45% | \$92,689 |
| 61 | 392.100 | Transportation Equipment - Light Trucks | \$28,167,834 | 5.56% | \$1,567,144 |
| 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 | | Transportation Equipment - Other | \$19,276,174 | 6.14% | \$1,182,732 |
| 65 | 393.000 | Store Equipment | \$821,646 | 3.88% | \$31,917 |
| 66 | 394.000 | Tools, Shop, & Garage Equipment | \$16,574,154 | 3.80% | \$630,453 |
| 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) | \$16,943,174 | 5.76% | \$976,213 |
| 71 | 397.200 | Telephone Equipment | \$141,877 | 8.86% | \$12,577 |
| 72 | 398.000 | Miscellaneous Equipment | \$6,207,368 | 6.48% | \$402,165 |
| 73 | | Other Tangible Property | \$1,333,806 | 2.20% | \$29,385 |
| | 000.000 | letter tangiolo i topolty | 1 41,000,000 | | φ_0,000 |

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

| | <u>A</u> | B | <u>C</u> | D | <u>E</u> |
|--------|----------|--|---|--------------|--|
| Line | Account | _ | MO Adjusted | Depreciation | Depreciation |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| | | | | | |
| 74 | | TOTAL GENERAL PLANT | \$340,427,439 | | \$15,110,213 |
| | | | , | | , , , , , , , , , , , , , , , , , , , |
| 75 | | TRANSMISSION & DISTRIBUTION | | | |
| 76 | 340.000 | Transmission & Distribution Land | \$0 | 0.00% | \$0 |
| 77 | 341.000 | Transmission & Distribution Structures & | \$7,611 | 1.48% | \$113 |
| | | Impr | | | |
| 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 | | Meters | \$0 | 0.00% | \$0 |
| 83 | | Meter Installation | \$0 | 0.00% | \$0 |
| 84 | | Hydrants | \$0 | 0.00% | \$0 |
| 85 | 349.000 | Other Transmission & Distribution Plant | \$0 | 0.00% | \$0 |
| 86 | | TOTAL TRANSMISSION & DISTRIBUTION | \$7,611 | | \$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 | | Flow Measuring Devices | \$582,365 | 3.38% | \$19,684 |
| 94 | 356.000 | Other Collection Plant Facilities | \$289,966 | 3.15% | \$9,134 |
| 95 | 330.000 | TOTAL COLLECTION PLANT | \$82,001,888 | 5.15% | \$1,391,154 |
| | | | <i> </i> | | <i>•••••••••••••••••••••••••••••••••••••</i> |
| 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 | | 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 |
| 107 | 374.000 | Outfall Sewer Lines | \$543,997 | 3.04% | \$16,538 |
| 109 | 517.000 | TOTAL TREATMENT & DISPOSAL PLANT | \$51,625,105 | 0.0470 | \$1,267,241 |
| | | | | | |
| 110 | | Total Depreciation | \$4,385,153,219 | | \$86,908,557 |

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

| | A | B | С | D | E | F | G | Н | |
|----------|--------------------|---|-------------------------------|--------------|-------------|-------------------------------|----------------|----------------|-------------------------------|
| Line | Account | = | Total | Adjust. | - | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Reserve | Allocations | Adjustments | Jurisdictional |
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.000 | Organization | \$8,487 | P-2 | \$0 | \$8,487 | | \$0 | \$8,487 |
| 3 | 302.000 | Franchises & Consents | ¢0,407 \$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 | \$305,370 | | \$0 | \$305,370 | | \$0 | \$305,370 |
| 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 15 | 317.000 | Other P/E-Supply TOTAL SOURCE OF SUPPLY PLANT | \$77,620 \$20,665,417 | P-14 | \$0 \$0 | \$77,620 \$20,665,417 | | \$0 \$0 | \$77,620 \$20,665,417 |
| 15 | | TOTAL SOURCE OF SUFFET FLANT | \$20,003,417 | | φU | \$20,005,417 | | | φ20,005,417 |
| 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 20 | 323.000 | Power Generation Equipment | \$3,206,164 | P-19 P-20 | \$0 \$0 | \$3,206,164 | | \$0 \$0 | \$3,206,164 |
| 20 21 | 324.000 325.000 | Steam Pumping Equipment Electric Pumping Equipment | -\$21,367 \$27,023,664 | P-20 P-21 | \$0 | -\$21,367 \$27,023,664 | | \$0 | -\$21,367 \$27,023,664 |
| 21 | 325.000 | Diesel Pumping Equipment | \$2,038,640 | P-21 | \$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 27 | 330.000 | WATER TREATMENT PLANT Water Treatment Land & Land Rights | \$0 | P-27 | \$0 | \$0 | | \$0 | \$0 |
| 28 | 331.000 | Water Treatment Structures & | \$57,843,483 | P-27 | \$0 | \$57,843,483 | | \$0 | \$57,843,483 |
| 20 | 001.000 | Improvements | <i>\\</i> 07,040,400 | 1-20 | ΨŪ | \$07,040,400 | | \$ | \$07,040,400 |
| 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 & | \$6,293,734 | P-34 | \$0 | \$6,293,734 | | \$0 | \$6,293,734 |
| | | Impr | .,,, | | | | | | |
| 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 39 | 345.000 | Services Meters | \$19,993,293 | P-38 P-39 | \$0 \$0 | \$19,993,293 | | \$0 | \$19,993,293 |
| 39 40 | 346.000 347.000 | Meter Installation | -\$36,856,697 \$17,140,919 | P-39 P-40 | \$0 | -\$36,856,697 \$17,140,919 | | \$0 \$0 | -\$36,856,697 \$17,140,919 |
| 40 | 348.000 | Hydrants | \$16,909,999 | P-40 | \$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 | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 40 | | CAPITALIZATION | ψυ | | ΨŪ | ΨŪ | | \$ 0 | ψ0 |
| | | | | | | | | | |
| 47 | | GENERAL PLANT | ** ==== | D 40 | | | | | |
| 48 | 389.000 | General Land & Land Rights | -\$1,599 | P-48 | \$1,599 | \$0 | | \$0 | \$0 |
| 49 50 | 390.000 390.100 | Stores Shops Equipment Structures Office Structures | \$4,968,596 | P-49 P-50 | \$0 \$0 | \$4,968,596 | | \$0 | \$4,968,596 |
| 50 51 | 390.100 | General Structures - HVAC | \$1,833,631 \$208,597 | P-50 P-51 | \$0 \$0 | \$1,833,631 \$208,597 | | \$0 \$0 | \$1,833,631 \$208,597 |
| 52 | 390.300 | Miscellaneous Structures | \$2,316,972 | P-51 | \$0 | \$2,316,972 | | \$0 | \$2,316,972 |
| 53 | 390.900 | Structures & Improvements - Leasehold | \$195,310 | P-53 | \$0 | \$195,310 | | \$0 | \$195,310 |
| 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 | \$2,533,715 | P-55 | \$0 | \$2,533,715 | | \$0 | \$2,533,715 |
| 56 | 391.200 | Computer Hardware & Software | \$0 | P-56 | \$0 | \$0 | l | \$0 | \$0 |

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

| Burber Number Number Number Number Adjustments Reserve Allocations Adjustment Universe Adjustment Number Adjustments Reserve Allocations Adjustment Universe | | A | <u>B</u> | <u>C</u> | D | E | <u>F</u> | G | Н | I |
|---|--------|---------|--|---------------|--------|-------------|---------------|-------------|-------------|----------------|
| 67 391 280 Computer Software 522,037,820 40 522,037,820 40 522,037,820 40 522,037,820 40 522,037,820 53 <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td>MO Adjusted</td></t<> | | | | | - | | | | | MO Adjusted |
| SH 300 Other Office Equipment 3:51:720 50 -3:5727 50 -3:5727 SH 31:300 Other Office Equipment 3:51:720 50 -3:5727 50 -3:5727 SH 31:300 Transportation Equipment - Light Trucks 3:52:35 8:0 3:52:35 3:0 3:52:35 3:0 3:52:35 SH 32:00 Transportation Equipment - Light Trucks 3:0:71:39 50 3:52:30 5:0 3:52:35 SH 32:00 Transportation Equipment - Size (3:54:417 9:40 5:54:84:417 50 5:54:84:417 50 5:54:84:417 50 5:54:84:74 50 5:54:84:74 50 5:54:85:73 50 5:54:85:73 50 5:54:85:73 50 5:54:85:73 50 5:54:85:73 50 5:54:85:73 50 5:53:32 50 5:55:73 50 5:53:32 50 5:52:72 50 5:54:85:73 50 5:53:73 50 5:53:73 50 5:54:73 50 5:53:73 50 5:53:73 50 5:53:73 50 | Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Reserve | Allocations | Adjustments | Jurisdictional |
| 98 391.300 Other Office Equipment 4-515.720 9-58 60 3-51.720 50 3-51.720 98 941.400 BTS Initial interventment \$26.17.622 \$30 \$32.238 \$30 \$32.238 \$30 \$32.238 \$30 \$32.238 \$30 \$32.238 \$30 \$32.238 \$30 \$32.238 \$30 \$32.238 \$30 \$32.238 \$30 \$32.238 \$30 \$32.238 \$30 \$32.238 \$30 \$32.238 \$30 \$32.238 \$30 \$32.338 \$30 \$32.338 \$30 \$32.338 \$30 \$35.338 \$30 \$35.338 \$30 \$35.83 \$46 \$33.238 \$30 \$35.83 \$46 \$33.338 \$30 \$35.333 \$40 \$35.333 \$40 \$35.333 \$40 \$35.333 \$40 \$35.333 \$40 \$35.333 \$40 \$35.333 \$40 \$35.333 \$40 \$35.333 \$40 \$35.333 \$40 \$35.333 \$40 \$35.333 \$40 \$35.3333 \$40 <td>57</td> <td>391.250</td> <td>Computer Software</td> <td>\$22.037.820</td> <td>P-57</td> <td>\$0</td> <td>\$22.037.820</td> <td></td> <td>\$0</td> <td>\$22,037,820</td> | 57 | 391.250 | Computer Software | \$22.037.820 | P-57 | \$0 | \$22.037.820 | | \$0 | \$22,037,820 |
| 99 391.400 975.11mial Investment \$26,17,862 9.50 \$26,17,862 \$30 \$26,17,862 61 332.100 Transportation Equipment - Light Trucks \$32,235 P-61 \$30 \$5,77,189 \$30 \$55,559,425 \$30 \$55,559,425 \$30 \$55,559,425 \$30 \$55,559,425 \$30 \$55,559,425 \$30 \$55,559,425 \$30 \$55,559,425 \$30 \$55,559,425 \$30 \$55,559,425 \$30 \$55,559,425 \$30 \$55,559,425 \$30 \$55,559,425 \$30 \$55,559,425 \$30 \$30,800 Sover Obrated Equipment \$31,95,553,22 \$30 \$31,95 \$36,801 \$30,800< | | | - | | - | | | | | -\$15,729 |
| 60 392.00 Transportation Equipment July Trucks 582.356 9-60 50 382.23,356 50 58. 61 392.100 Transportation Equipment July Trucks \$2.33,720 50 \$5.73,720 50 \$5.73,720 50 \$5.73,720 50 \$5.73,720 50 \$5.73,720 50 \$5.73,720 50 \$5.73,720 50 \$5.73,720 50 \$5.73,720 50 \$5.73,720 50 \$5.73,720 50 \$5.73,720 50 \$5.73,720 50 \$5.73,720 50 \$5.73,720 50 \$5.74,720 <td< td=""><td>59</td><td>391.400</td><td></td><td></td><td>P-59</td><td>\$0</td><td></td><td></td><td></td><td>\$26,147,862</td></td<> | 59 | 391.400 | | | P-59 | \$0 | | | | \$26,147,862 |
| 62 392.200 Transportation Equipment - Kerry Trucks \$2,394,720 962 50 \$2,394,720 \$50 \$2,394,720 63 392,300 Transportation Equipment - Gars \$1,945,417 P63 \$50 \$51,944,417 \$60 \$55,554,425 \$60 \$55,554,425 \$60 \$55,554,425 \$60 \$55,554,425 \$60 \$55,554,425 \$60 \$55,554,425 \$60 \$55,552,425 \$60 \$55,552,425 \$60 \$55,552,425 \$60 \$55,552,425 \$60 \$55,552,425 \$60 \$55,552,425 \$60 \$55,552,425 \$60 \$55,552,425 \$60 \$55,552,425 \$60 \$55,552,425 \$60 \$51,552,522 \$50 \$51,552,522 \$50 \$51,552,522 \$50 \$51,552,522 \$50 \$51,552,523 \$50 \$51,552 \$50 \$51,552 \$50 \$51,552 \$50 \$51,552 \$50 \$51,552 \$50 \$51,552 \$50 \$51,552 \$50 \$51,552 \$50 \$51,552 \$50 \$51,552 \$50 \$51,552 \$50 <td>60</td> <td>392.000</td> <td>Transportation Equipment</td> <td></td> <td>P-60</td> <td>\$0</td> <td></td> <td></td> <td>\$0</td> <td>\$822,356</td> | 60 | 392.000 | Transportation Equipment | | P-60 | \$0 | | | \$0 | \$822,356 |
| 392.300 Transportation Equipment - Cars 332.400 51.945.417 75 P-63 55.969.426 55.669.426 53.945.417 55.969.427 P-64 55.669.426 53.945.417 55.959.427 S0 51.945.417 55.959.427 S0 51.945.417 50 S0 52.942.217 50 53.942.90 50 52.942.217 50 53.942.90 50 52.942.217 50 | 61 | 392.100 | Transportation Equipment - Light Trucks | \$6,707,189 | P-61 | \$0 | \$6,707,189 | | \$0 | \$6,707,189 |
| 64 392.400 Transportation Equipment \$5,569,426 \$30 \$5,569,426 \$30 \$5,569,426 \$30 \$5,569,426 \$30 \$5,569,426 \$30 \$5,569,426 \$30 \$5,569,426 \$30 \$5,559,577 \$30 \$51,454,70 \$50 \$51,57 \$50 \$51,647 \$50 \$51,647 \$50 \$51,647 \$50 \$51,647 \$50 \$51,647 \$50 \$51,647 \$50 \$51,647 \$50 \$52,674,491 \$50 | 62 | 392.200 | Transportation Equipment - Heavy Trucks | \$2,934,720 | P-62 | \$0 | \$2,934,720 | | \$0 | \$2,934,720 |
| 64 392.400 Transportation Equipment \$5,569.426 \$30 \$5,569.426 \$30 \$5,569.426 \$30 \$5,569.426 \$30 \$5,569.426 \$30 \$5,569.426 \$30 \$5,569.426 \$30 \$5,559.426 \$30 \$50 \$50 \$50 \$50 \$50 \$50 < | 63 | 392 300 | Transportation Equipment - Cars | \$1 945 417 | P-63 | \$0 | \$1 945 417 | | \$0 | \$1,945,417 |
| 66 393.000 Store Equipment \$19,851 P-65 \$0 \$49,8513 \$0 \$5 67 395.000 Laboratory Equipment \$53,833 P-67 \$0 \$43,8533 \$0 \$5 68 966.000 Power Operated Equipment \$53,833 P-67 \$0 \$53,833 \$0 \$5 71 397.000 Communication Equipment (non \$5,53,304 P-70 \$0 \$5,484,333 \$0 \$5 71 397.000 Miscellaneous Equipment \$19,4250 \$7 \$0 \$5,484,333 \$0 \$5 73 300 Other Tangible Property \$19,4250 \$1,844,260 \$0 \$1,97 74 TOTAL GENRAL PLANT \$92,872,892 \$1,599 \$22,874,491 \$0 \$30 73 340.000 Transmission & Distribution Rule \$0 P-76 \$0 \$1,465 \$0 \$0 \$30 74 340.000 Fire Maine \$0 P-77 \$0 \$1,464,74 \$0 | | | | | | | | | | \$5,569,426 |
| 66 394.000 Tools, Shop, & Garage Equipment 54.985.319 9-65 50 54.985.319 50 84.985.319 67 355.000 Laboratory Equipment 52.042.261 50 553.339 50 53 | | | | | - | | | | | \$19,851 |
| 67 395.000 Laboratory Equipment 5838.339 9.67 50 52.042.261 50 52.042.201 51.052 50 52.042.001 50 52.042.001 51.053 50 52.042.01 50 52.042.01 50 52.042.01 50 52.042.01 50 52.042.01 50 52.042.01 50 52.042.01 50 50 50 50 50 50 50 50 50 50 50 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>. ,</td><td></td><td></td><td>\$4,985,319</td></th<> | | | | | | | . , | | | \$4,985,319 |
| 68 396.000 Power Operated Equipment 52.042.261 50 52.042.261 50 52.042.261 50 53.53.22 50 53.53.22 50 53.53.23 53.53.23 53.53.23 53.53.23 53.53.23 53.53.23 53.53.23 53.53.23 53.53.23 53.53.23 53.53.53.23 53.53.53.23 53 | | | | | | | | | | \$838,939 |
| 66 9 397.000 Communication Equipment Communication Equipment (non telephone) 1513,532 (35,53),034 96 (35,53),034 96 (35,53),034 90 (35,53),034 90 (35,55),036 90 (35,56),036 90 (35,56),036 90 (35,56),036 90 (35,56),036 90 (35,56),036 90 (35,56),036 9 | | | | | | | | | | \$2,042,261 |
| 70 397.100 Communication Equipment (non telephone) \$3,33,034 P.70 \$0 \$3,53,034 \$0 \$3,53,034 71 397.200 Telephone Equipment \$1,984,260 \$7,7 \$50 \$54,933 \$50 \$51,834,260 \$50 \$51,884,260 \$50 \$51,884,260 \$50 \$51,884,260 \$50 \$51,884,260 \$50 \$51,884,260 \$50 \$51,844,91 \$50 \$52,874,491 \$50 \$52,874,491 \$50 \$52,874,491 \$50 \$51,847 \$50 \$51,847 \$50 \$51,847 \$50 \$51,847 \$50 \$51,847 \$50 \$51,847 \$50 \$53,832,844 \$50 \$52,874,491 \$50 \$52,874,491 \$50 \$52,874,491 \$50 \$53,832,834 \$50 | | | | | | | | | | \$153,532 |
| arrow telephone) ss4.933 P-71 SS4.933 SS4.933 SS4.933 SS4.933 SS4.933 SS 72 398.000 Miscellaneous Equipment \$1,984.260 P-72 S0 \$51,884,250 S0 \$1,98 73 399.000 Other Tansmission & Distribution Land \$92,872,892 S1 \$51,989 \$92,874,491 S0 \$51,845 S0 \$51,847 76 340.000 Transmission & Distribution Structures & S1,647 P-77 S0 \$51,647 \$50 \$51 \$50 \$51 \$50 \$51 \$50 \$51 \$50 \$51 \$50 | 70 | 397.100 | | | P-70 | \$0 | | | \$0 | \$3,533,034 |
| 73 399.00 Othor Tangible Propry 1014 51.984.260 P.72 50 51.984.260 50 51.984.260 74 399.00 Othor Tangible Propry 1014 51.984.260 P.73 50 51.435.10 50 51.984.260 76 340.00 Transmission & Distribution Land 50 P.77 50 51.647 50 50 51.647 50 51.647 50 51 50 51.647 50 50 50 51 50 50 50 50 50 50 51 50 | | | | | | | | | | |
| 73 399.00 Other Tanghbe Property TOTAL GENERAL PLANT 5143,510 \$92,872,892 P-73 50 5143,510 \$92,874,891 50 531,591 \$92,874,891 76 340.000 TRANSMISSION & DISTRIBUTION Transmission & Distribution Structures & Impr 76 50 | 71 | 397.200 | Telephone Equipment | \$84,933 | P-71 | \$0 | \$84,933 | | \$0 | \$84,933 |
| 74 TOTAL GENERAL PLANT \$92,872,892 \$1,599 \$92,874,491 \$0 \$92,874,491 76 340.000 Transmission & Distribution Land Impr \$0 P.76 \$0 \$0 \$1,697 \$0 | 72 | 398.000 | Miscellaneous Equipment | \$1,984,260 | P-72 | \$0 | \$1,984,260 | | \$0 | \$1,984,260 |
| 75 340.000 TRANSMISSION & DISTRIBUTION Transmission & Distribution Land 50 P-76 \$0 \$10 77 341.000 Transmission & Distribution Structures & \$14.465 P-76 \$0 \$1,647 \$50 \$50 78 342.000 Distribution Reservoirs & Standpices \$-\$1,465 P-78 \$0 \$-\$1,465 \$50 \$50 80 343.000 Fire Mains \$50 P-80 \$0 \$50 \$50 81 345.000 Fire Mains \$52 \$48.00 \$50< | 73 | 399.000 | Other Tangible Property | -\$143,510 | P-73 | \$0 | -\$143,510 | | \$0 | -\$143,510 |
| 76 340.000 Transmission & Distribution Structures & Impr 97.6 50 50 50 50 77 341.000 Transmission & Distribution Structures & Impr \$1,647 P-76 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$1,640 | 74 | | TOTAL GENERAL PLANT | \$92,872,892 | | \$1,599 | \$92,874,491 | | \$0 | \$92,874,491 |
| 76 340.000 Transmission & Distribution Structures & Impr 97.6 50 50 50 50 77 341.000 Transmission & Distribution Structures & Impr \$1,647 P-76 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$0 \$1,647 \$1,640 | | | | | | | | | | |
| 77 341.000 Transmission & Distribution Structures & \$1,647 P-77 \$0 \$1,647 \$0 \$1 78 342.000 Distribution Reservoirs & Standpipes \$1,467 P-78 \$0 \$51,647 \$0 \$51 79 343.000 Transmission & Distribution Mains \$5909 P-79 \$0 \$5099 \$0 80 344.000 Fire Mains \$500 P-80 \$0 | 75 | | TRANSMISSION & DISTRIBUTION | | | | | | | |
| Impr Impr <th< td=""><td>76</td><td>340.000</td><td>Transmission & Distribution Land</td><td>\$0</td><td>P-76</td><td>\$0</td><td>\$0</td><td></td><td>\$0</td><td>\$0</td></th<> | 76 | 340.000 | Transmission & Distribution Land | \$0 | P-76 | \$0 | \$0 | | \$0 | \$0 |
| 78 342.000 Distribution Reservoirs & Standpipes \$14.65 P.78 \$0 \$14.65 \$0 \$14.65 \$0 \$14.65 \$0 \$14.65 \$0 \$14.65 \$0 <td>77</td> <td>341.000</td> <td>Transmission & Distribution Structures &</td> <td>\$1,647</td> <td>P-77</td> <td>\$0</td> <td>\$1,647</td> <td></td> <td>\$0</td> <td>\$1,647</td> | 77 | 341.000 | Transmission & Distribution Structures & | \$1,647 | P-77 | \$0 | \$1,647 | | \$0 | \$1,647 |
| 79 343.000 Transmission & Distribution Mains 5909 P.79 50 5909 S0 80 344.000 Fire Mains 590 P.80 50 50 50 81 345.000 Services 530 P.81 50 50 50 82 346.000 Meter Installation 50 P.83 50 50 50 83 347.000 Meter Installation 51 P.83 50 50 50 85 349.00 Cher Insamission & Distribution Plant 50 P.85 50 50 50 86 COLLECTION PLANT 516,344,462 P.88 50 \$16,47,056 \$30 \$47 \$0 \$16,344,862 \$30 \$16,344,862 \$30 \$16,344,862 \$30 \$16,344,862 \$30 \$16,344,862 \$30 \$47,2401 \$30 \$41,601 \$30 \$41,603 \$30 \$41,603 \$30 \$41,603 \$30 \$41,603 \$30 \$41,603 \$30 \$4 | | | | | | | | | | |
| 80 344.000 Fire Mains 50 P-80 50 50 81 345.000 Meters 50 P-81 50 50 82 346.000 Meter Installation 50 P-83 50 50 83 347.000 Meter Installation 50 P-83 50 50 84 348.000 Hydrants 50 P-84 50 55 50 86 349.000 Other Transmission & DISTRIBUTION -\$747 \$0 50 50 87 COLLECTION PLANT 50 P-85 50 50 50 88 350.000 Structures & Improvements \$1,647,056 \$0 \$1,647,056 \$0 89 351.000 Structures & Improvements \$1,647,056 \$0 \$2,998,348 \$90 \$0 \$1,647,056 \$0 \$24,904 \$0 \$1,64,982 \$0 \$1,647,056 \$0 \$24,904 \$0 \$24,904 \$0 \$24,904 \$0 \$24,904 | | | | | | | | | | -\$1,465 |
| 81 345.000 Services 50 P-81 50 S0 S0 82 346.000 Meters 525 P-82 S0 525 S0 83 347.000 Meter Installation S0 P-84 S0 S5 S0 84 348.000 Hydrants S5 P-84 S0 S5 S0 85 349.00 Other Installation S1 P-85 S0 S0 S0 86 30.00 Land Rights S1 A/7.056 P-88 S0 S1 S0 87 COLLECTION PLANT Collection Severs - Force \$2,298,348 S0 S2 S0 93 350.00 Services to Customers \$1,647,056 P-80 S0 \$2,298,348 S0 S0 91 352.200 Collection Severs - Force \$2,298,348 P-90 S0 \$2,298,348 S0 \$47,201 \$50 \$47,201 \$50 \$47,201 \$50 \$54,39 \$54 | | | | | | | | | | -\$909 |
| 82 346.000 Meters 525 P-83 \$0 525 \$0 83 347.000 Meter Installation \$5 P-83 \$0 \$55 \$0 \$0 84 349.000 Other Transmission & Distribution Plant \$0 P-85 \$0 \$0 \$50 \$0< | | | | | | | | | | \$0 |
| 83 347,000 Meter Installation 50 P-83 50 50 84 348,000 Other Transmission & Distribution Plant 50 P-84 50 50 86 Other Transmission & Distribution Plant 50 P-85 50 50 50 86 Other Transmission & Distribution Plant 50 P-85 50 50 50 86 Other Transmission & Distribution Plant 50 P-85 50 50 50 87 COLLECTION PLANT 50 P-88 50 \$1647,056 50 \$1690 88 350,000 Structures & Improvements \$16,47,056 P-89 \$0 \$1,47,056 \$50 \$16,99 91 352,200 Collection Sewers - Gravity \$16,94,882 P-91 \$0 \$47,2401 \$0 \$41,613 \$0 \$44,893 350,000 Eventores & Marprovements \$21,576 P-94 \$0 \$22,1576 \$0 \$22,1576 \$0 \$22,1576 \$0 \$22,1576 | | | | | | | | | | \$0 |
| 84 345.000 Hydrants 55 P-84 50 55 50 50 85 349.000 Other Transmission & Distribution Plant TOTAL TRANSMISSION & DISTRIBUTION -\$747 \$0 -\$747 \$0 -\$747 86 350.000 COLLECTION PLANT Land & Land Rights \$0 P-88 \$0 \$0 \$0 \$0 88 350.000 Structures & Improvements \$16,47,056 P-89 \$0 \$1,647,056 \$0 \$0 90 352.100 Collection Sewers - Force \$2,998,348 \$0 \$472,401 \$0 \$472,401 \$0 \$474,701 \$0 \$474,201 \$0 \$474,201 \$0 \$474,201 \$0 \$474,201 \$0 \$474,201 \$0 \$474,201 \$0 \$474,201 \$0 \$21,576 \$0 \$22,502,276 \$0 \$21,576 \$0 \$22,502,276 \$0 \$22,502,276 \$0 \$22,502,276 \$0 \$22,502,276 \$0 \$22,502,276 \$0 \$23,30,615 \$0 \$22,50 \$0 | | | | | | | | | | -\$25 |
| 85 349.000 Other Transmission & Distribution Plant TOTAL TRANSMISSION & DISTRIBUTION 50 50 50 86 2000 Collection PLANT TOTAL TRANSMISSION & DISTRIBUTION -\$777 \$0 \$0 -\$747 \$0 87 COLLECTION PLANT 50 P-88 \$0 \$0 \$50 \$0 88 350.000 Collection Sewers - Gravity \$16,47,056 P-89 \$0 \$1,647,056 \$50 91 352.200 Collection Sewers - Gravity \$16,94,862 P-91 \$0 \$16,94,862 \$0 \$16,94 93 354.000 Flow Measuring Devices \$418,013 P-92 \$0 \$472,401 \$0 \$16,94,882 \$0 \$22,96,348 94 356.000 Collection Plant Facilities \$21,576 P-94 \$0 \$22,502,276 \$0 \$22,50 \$0 \$22,50 96 SYSTEM PUMPING PLANT \$22,300,615 P-97 \$227 \$0 \$50 \$22,50 97 360.000 Electric Pumping Equipment \$2,30,6 | | | | | | | | | | \$0 |
| 86 TOTAL TRANSMISSION & DISTRIBUTION -\$747 \$0 \$1747 \$0 \$1747 88 350.000 COLLECTION PLANT Land & Land Rights \$0 | | | - | | | | | | | \$5 |
| 87 350.000 COLLECTION PLANT Land & Land Rights \$0 P-88 \$0 \$0 89 351.000 Structures & Improvements \$1,647,056 \$0 \$1,647,056 \$0 \$1,647,056 \$0 \$1,647,056 \$0 \$1,647,056 \$0 \$1,647,056 \$0 \$1,647,056 \$0 \$1,647,056 \$0 \$1,647,056 \$0 \$1,647,056 \$0 \$1,647,056 \$0 \$1,647,056 \$0 \$1,647,056 \$0 \$1,647,056 \$0 \$1,69,4822 \$0 \$16,94,882 \$0 \$16,94,882 \$0 \$47,301 \$0 \$447,401 \$0 \$47,401 \$0 \$47,401 \$0 \$47,941 \$0 \$47,941 \$0 \$47,941 \$0 \$47,941 \$0 \$47,941 \$0 \$47,941 \$0 \$47,941 \$0 \$47,941 \$0 \$47,941 \$0 \$47,941 \$0 \$47,941 \$0 \$47,941 \$0 \$47,941 \$0 \$47,941 \$0 \$47,941 \$0 \$47,941 \$0 \$60,9418 | | 349.000 | | | P-85 | | | | | \$0 |
| 88 350.000 Land & Land Rights 50 P-88 50 50 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 \$52,998,348 \$0 \$2,998,348 91 352.000 Collection Sewers - Gravity \$16,944,882 P-91 \$0 \$16,944,882 \$0 \$472,401 \$0 \$472,401 \$0 \$472,401 \$0 \$472,401 \$0 \$472,401 \$0 \$472,401 \$0 \$472,401 \$0 \$472,401 \$0 \$472,401 \$0 \$472,401 \$0 \$472,401 \$0 \$472,401 \$0 \$472,401 \$0 \$472,401 \$0 \$472,520 \$0 \$22,502,276 \$0 \$22,50 \$0 \$22,50 \$2,50 \$2,50 \$0 \$22,50 \$0 \$25,50 \$0 \$22,50 \$0 \$22,50 \$0 \$22,50 \$0 \$0 \$22,50 | 86 | | TOTAL TRANSMISSION & DISTRIBUTION | -\$/4/ | | \$0 | -\$/4/ | | \$0 | -\$747 |
| 89 351.000 Structures & Improvements \$1,647,056 P-89 \$0 \$1,647,056 \$0 \$1,647,056 \$0 \$2,998,348 \$0 \$2,998,348 \$0 \$2,998,348 \$0 \$2,998,348 \$0 \$2,998,348 \$0 \$2,998,348 \$0 \$2,998,348 \$0 \$2,998,348 \$0 \$2,998,348 \$0 \$2,998,348 \$0 \$2,998,348 \$0 \$2,998,348 \$0 \$2,998,348 \$0 \$2,998,348 \$0 \$2,16,944,882 \$0 \$1,647,056 \$20 \$2472,401 \$0 \$21,576 \$0 \$23 \$0 \$418,013 \$0 \$418,013 \$0 \$418,013 \$0 \$418,013 \$0 \$418,013 \$0 \$418,013 \$0 \$22,502,276 \$0 \$23 \$50 \$523,502,276 \$0 \$22,502,276 \$0 \$22,502,276 \$0 \$22,502,276 \$0 \$22,502,276 \$0 \$23 \$0 \$418,013 \$0 \$22,502,276 \$0 \$23 \$0 \$412,016 \$0 \$22,502,276 <th< td=""><td>87</td><td></td><td>COLLECTION PLANT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<> | 87 | | COLLECTION PLANT | | | | | | | |
| 90 352.100 Collection Sewers - Force \$2,998,348 P-90 \$0 \$2,998,348 \$0 \$2,998 91 352.200 Collection Sewers - Gravity \$16,944,882 P-31 \$0 \$16,944,882 \$0 \$16,94 92 353.000 Services to Customers \$472,401 P-92 \$0 \$472,401 \$0 \$472,401 \$0 \$473,401 \$0 \$473,401 \$0 \$473,401 \$0 \$473,401 \$0 \$473,401 \$0 \$473,401 \$0 \$474,901 \$0 \$474,801 \$0 \$472,401 \$0 \$474,901 \$0 \$474,901 \$0 \$474,901 \$0 \$474,901 \$0 \$47,901 \$0 \$47,901 \$0 \$47,901 \$0 \$22,90,276 \$0 \$22,902,276 \$0 \$22,902,276 \$0 \$22,902,276 \$0 \$22,902,276 \$0 \$0 \$22,902,276 \$0 \$0 \$22,902,276 \$0 \$0 \$22,902,276 \$0 \$0 \$0 \$0 \$0 \$0 | 88 | 350.000 | Land & Land Rights | \$0 | P-88 | \$0 | \$0 | | \$0 | \$0 |
| 91 352.200 Collection Sewers - Gravity \$16,94,882 P-91 \$00 \$16,94,882 \$00 \$16,94,882 92 353.000 Services to Customers \$472,401 P-92 \$00 \$472,401 \$00 \$473,903 93 354.000 Other Collection Plant Facilities \$21,576 \$0 \$21,576 \$0 \$22,502,276 \$0 \$24,50 \$0 \$24,50 | 89 | 351.000 | Structures & Improvements | \$1,647,056 | P-89 | \$0 | \$1,647,056 | | \$0 | \$1,647,056 |
| 92 353.000 354.000 Services to Customers \$472,401 \$418,013 P-92 \$0 \$0 \$472,401 \$418,013 \$0 \$473,401 \$418,013 94 356.000 Other Collection Plant Facilities TOTAL COLLECTION PLANT \$22,502,276 P-94 \$0 \$22,502,276 \$0 \$0 \$22,502,276 \$0 \$22,502,276 \$0 \$22,502,276 \$0 \$24,502 \$0 \$24,502 \$0 \$24,502 | 90 | 352.100 | Collection Sewers - Force | \$2,998,348 | P-90 | \$0 | \$2,998,348 | | \$0 | \$2,998,348 |
| 93 354.000 Flow Measuring Devices \$418,013 P-93 \$0 \$418,013 \$0 \$43 94 356.000 Other Collection Plant Facilities \$22,502,276 P-94 \$0 \$22,502,276 \$0 \$0 \$22,502,276 \$0 \$0 \$22,502,276 \$0 \$0 \$22,502,276 \$0 \$0 \$22,502,276 \$0 \$0 <t< td=""><td>91</td><td>352.200</td><td>Collection Sewers - Gravity</td><td>\$16,944,882</td><td>P-91</td><td>\$0</td><td>\$16,944,882</td><td></td><td>\$0</td><td>\$16,944,882</td></t<> | 91 | 352.200 | Collection Sewers - Gravity | \$16,944,882 | P-91 | \$0 | \$16,944,882 | | \$0 | \$16,944,882 |
| 94 356.000 Other Collection Plant Facilities TOTAL COLLECTION PLANT \$21,576 \$22,502,276 P-94 \$0 \$21,576 \$0 \$0 \$22,576 \$0 96 SYSTEM PUMPING PLANT \$22,502,276 \$0 \$22,502,276 \$0 \$22,502,276 \$0 \$22,502,276 \$0 \$22,502,276 \$0 \$22,502,276 \$0 \$22,502,276 \$0 \$0 \$22,502,276 \$0 \$0 \$22,502,276 \$0 \$0 \$22,502,276 \$0 \$0 \$22,502,276 \$0 \$0 \$22,502,276 \$0 \$0 \$22,300,015 \$0 \$0 \$22,30,015 \$0 \$0 \$2,30,615 \$0 \$2,30,615 \$0 \$2,33 \$0 \$47,520 \$0 \$47,520 \$0 \$47,520 \$0 \$47,520 \$0 \$47,520 \$0 \$2,33,615 \$0 \$2,33 \$0 \$47,520 \$0 \$47,520 \$0 \$2,33 \$0 \$47,520 \$0 \$2,33 \$0 \$4,863 \$0 \$2,43 \$0 \$2,43 \$0 \$4,863 | 92 | 353.000 | Services to Customers | \$472,401 | P-92 | \$0 | \$472,401 | | \$0 | \$472,401 |
| 95 TOTAL COLLECTION PLANT \$22,502,276 \$0 \$22,502,276 96 SYSTEM PUMPING PLANT Land & Land Rights \$27 P-97 -\$27 \$0 \$0 97 360.000 Structures & Improvements \$630,650 P-98 \$0 \$633,0650 \$0 \$63 98 361.000 Structures & Improvements \$472,520 P-99 \$0 \$472,520 \$0 \$47 100 363.000 Electric Pumping Equipment \$2,330,615 P-100 \$0 \$2,330,615 \$0 \$2,33 101 365.000 Other Pumping Equipment \$1,430,118 P-101 \$0 \$1,430,118 \$0 \$1,430,118 102 TREATMENT & DISPOSAL PLANT \$4,863,930 P-104 \$0 \$0 \$4,863 103 TREATMENT & DISPOSAL PLANT \$1,260,766 P-105 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$0 \$1,260,766 \$0 <td>93</td> <td>354.000</td> <td>Flow Measuring Devices</td> <td>\$418,013</td> <td>P-93</td> <td>\$0</td> <td>\$418,013</td> <td></td> <td>\$0</td> <td>\$418,013</td> | 93 | 354.000 | Flow Measuring Devices | \$418,013 | P-93 | \$0 | \$418,013 | | \$0 | \$418,013 |
| 96 97 360.000 98 361.000 SYSTEM PUMPING PLANT Land & Land Rights \$27 100 P-97 \$630,650 -\$27 \$0 \$0 \$630,650 \$0 \$630,650 \$0 \$630,650 99 362.000 Structures & Improvements \$630,650 P-98 \$0 \$472,520 \$0 \$472 100 363.000 Electric Pumping Equipment \$2,330,615 P-100 \$0 \$2,330,615 \$0 \$472 101 365.000 Other Pumping Equipment \$1,430,118 P-101 \$0 \$1,430,118 \$0 \$1,430 102 TOTAL SYSTEM PUMPING PLANT \$4,863,930 -*27 \$4,863,903 \$0 \$4,863 103 TREATMENT & DISPOSAL PLANT \$0 P-104 \$0 \$0 \$1,260,766 \$0 \$0 \$4,863 104 370.000 Land & Land Rights \$1,260,766 P-105 \$0 \$1,260,766 \$0 \$0 \$1,260 \$0 \$6,504,919 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 | 94 | 356.000 | Other Collection Plant Facilities | | P-94 | \$0 | | | \$0 | \$21,576 |
| 97 360.000 Land & Land Rights \$27 P-97 -\$27 \$0 \$0 98 361.000 Structures & Improvements \$630,650 P-98 \$0 \$630,650 \$0 \$630 \$0 99 362.000 Receiving Wells \$472,520 P-99 \$0 \$472,520 \$0 \$472 100 365.000 Electric Pumping Equipment \$2,330,615 P-100 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,430,118 \$0 \$2,430,118 \$0 \$2,430,118 \$0 \$2,430,118 \$0 \$2,465,128 \$0 \$1,420 \$0 \$2,465,016 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 <td>95</td> <td></td> <td>TOTAL COLLECTION PLANT</td> <td>\$22,502,276</td> <td></td> <td>\$0</td> <td>\$22,502,276</td> <td></td> <td>\$0</td> <td>\$22,502,276</td> | 95 | | TOTAL COLLECTION PLANT | \$22,502,276 | | \$0 | \$22,502,276 | | \$0 | \$22,502,276 |
| 97 360.000 Land & Land Rights \$27 P-97 -\$27 \$0 \$0 98 361.000 Structures & Improvements \$630,650 P-98 \$0 \$630,650 \$0 \$630 \$0 99 362.000 Receiving Wells \$472,520 P-99 \$0 \$472,520 \$0 \$472 100 365.000 Electric Pumping Equipment \$2,330,615 P-100 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,430,118 \$0 \$2,430,118 \$0 \$2,430,118 \$0 \$2,430,118 \$0 \$2,465,128 \$0 \$1,420 \$0 \$2,465,016 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 <td>96</td> <td></td> <td>SYSTEM PUMPING PLANT</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | 96 | | SYSTEM PUMPING PLANT | | | | | | | |
| 98 361.000 Structures & Improvements \$630,650 P-98 \$0 \$630,650 \$630,650 \$0 \$630,650 99 362.000 Receiving Wells \$472,520 P-99 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$472,520 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,330,615 \$0 \$2,4330,615 \$0 \$2,4330,615 \$0 \$2,4330,615 \$0 \$2,4330,615 \$0 \$2,4330,615 \$0 \$1,430,118 \$0 \$4,863,903 \$0 \$4,863,903 \$0 \$4,863,903 \$0 \$4,863,903 \$0 \$0 \$0 \$0 \$1,420,118 \$0 | | 360.000 | | \$27 | P-97 | -\$27 | \$0 | | \$0 | \$0 |
| 100 363.000 Electric Pumping Equipment \$2,330,615 \$100 \$0 \$2,330,615 \$0 \$2,330,615 101 365.000 Other Pumping Equipment \$1,430,118 \$0 \$1,430,118 \$0 \$1,430,118 102 Other Pumping Equipment \$1,430,118 \$0 \$1,430,118 \$0 \$1,430,118 102 TREATMENT & DISPOSAL PLANT \$4,863,930 P-101 \$0 \$1,430,118 \$0 \$1,430,118 103 TREATMENT & DISPOSAL PLANT Land & Land Rights \$0 P-104 \$0 \$0 \$0 105 371.000 Structures & Improvements \$1,260,766 P-105 \$0 \$1,260,766 \$0 \$0 \$1,260,766 \$0 \$0 \$1,260,766 \$0 <td>98</td> <td>361.000</td> <td>Structures & Improvements</td> <td>\$630,650</td> <td>P-98</td> <td>\$0</td> <td>\$630,650</td> <td></td> <td>\$0</td> <td>\$630,650</td> | 98 | 361.000 | Structures & Improvements | \$630,650 | P-98 | \$0 | \$630,650 | | \$0 | \$630,650 |
| 100 363.000 Electric Pumping Equipment \$2,330,615 \$100 \$0 \$2,330,615 \$0 \$2,330,615 101 365.000 Other Pumping Equipment \$1,430,118 \$0 \$1,430,118 \$0 \$1,430,118 102 TOTAL SYSTEM PUMPING PLANT \$4,863,930 P-101 \$0 \$1,430,118 \$0 \$1,430,118 103 TREATMENT & DISPOSAL PLANT \$4,863,930 P-104 \$0 \$0 \$4,863,903 104 370.000 Structures & Improvements \$1,260,766 P-104 \$0 \$0 \$0 105 371.000 Structures & Improvements \$1,260,766 P-105 \$0 \$1,260,766 \$0 \$0 \$1,260,766 \$0 \$0 \$0 \$6,504,919 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$2,463,082 \$0 \$2,463,082 | 99 | 362.000 | | | P-99 | \$0 | | | \$0 | \$472,520 |
| 102 TOTAL SYSTEM PUMPING PLANT \$4,863,930 -\$27 \$4,863,903 \$0 \$4,863,903 103 104 370.000 TREATMENT & DISPOSAL PLANT \$0 | 100 | | Electric Pumping Equipment | | P-100 | | | | | \$2,330,615 |
| 103 104 104 370.000 TREATMENT & DISPOSAL PLANT Land & Land Rights \$0 P-104 \$0 \$0 \$0 \$0 \$0 105 105 371.000 Structures & Improvements Structures & Improvements Treatment and Disposal Plant Equipment \$1,260,766 \$6,504,919 \$0 \$1,260,766 \$0 \$0 \$0 \$1,260,766 \$0 \$0 \$0 \$1,260,766 \$0 \$2,463,082 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 101 | 365.000 | Other Pumping Equipment | \$1,430,118 | P-101 | \$0 | \$1,430,118 | | \$0 | \$1,430,118 |
| 104 370.000 Land & Land Rights \$0 P-104 \$0 \$0 \$0 105 371.000 Structures & Improvements \$1,260,766 P-105 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$0 \$1,260,766 \$0 \$0 \$1,260,766 \$0 \$2,463,082 \$0 \$0 \$2,463,082 \$0 \$0 \$2,463,082 \$0 \$2,463,082 \$0 \$0 \$2,463,082 \$0 \$0 \$0 \$10,275,279 \$0 | 102 | | TOTAL SYSTEM PUMPING PLANT | \$4,863,930 | | -\$27 | \$4,863,903 | | \$0 | \$4,863,903 |
| 104 370.000 Land & Land Rights \$0 P-104 \$0 \$0 \$0 105 371.000 Structures & Improvements \$1,260,766 P-105 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$0 \$1,260,766 \$0 \$0 \$1,260,766 \$0 \$2,463,082 \$0 \$0 \$2,463,082 \$0 \$0 \$2,463,082 \$0 \$2,463,082 \$0 \$0 \$2,463,082 \$0 \$0 \$0 \$10,275,279 \$0 | 103 | | TREATMENT & DISPOSAL PLANT | | | | | | | |
| 105 371.000 Structures & Improvements \$1,260,766 P-105 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$1,260,766 \$0 \$0 \$1,260,766 \$0 \$0 \$0 \$0 \$6,504,919 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$6,504 \$0 \$2,463,082 \$0 \$0 \$2,463,082 \$0 \$2,463,082 \$0 \$2,463,082 \$0 \$2,463,082 \$0 \$2,463,082 \$0 \$2,463,082 \$0 \$2,463,082 \$0 \$2,463,082 \$0 \$0 \$2,463,082 \$0 | | 370 000 | | \$0 | P-104 | \$0 | \$0 | | \$0 | \$0 |
| 106 372.000 Treatment and Disposal Plant Equipment \$6,504,919 P-106 \$0 \$6,504,919 \$0 \$6,504 107 373.000 Plant Sewers \$2,463,082 P-107 \$0 \$2,463,082 | | | - | | | | | | | \$1,260,766 |
| 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 \$10,275,279 \$0 \$10,275,279 | | | | | | | | | | \$6,504,919 |
| 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 \$\$10,275,279 \$\$10,275,279 \$\$10,275,279 \$\$10,275,279 \$\$10,275,279 \$\$10,275,279 \$\$10,275,279 \$\$10,275,279 \$\$10,275, | | | | | | | | | | |
| 109 TOTAL TREATMENT & DISPOSAL PLANT \$10,275,279 \$0 \$10,275,279 | | | | | | | | | | \$2,463,082 |
| | | 3/4.000 | | | P-108 | | | | | \$46,512 |
| | 109 | | DISPUSAL PLANT & DISPUSAL PLANT | \$10,275,279 | | ۵ ۵ | ֆ10,2/5,2/9 | | \$U | \$10,275,279 |
| 110 TOTAL DEPRECIATION RESERVE <u>\$639,475,607</u> <u>\$1,555</u> <u>\$639,477,162</u> <u>\$0</u> <u>\$639,47</u> | 110 | | TOTAL DEPRECIATION RESERVE | \$639,475,607 | | \$1,555 | \$639,477,162 | | \$0 | \$639,477,162 |

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

| Line | A | <u>B</u> Test Year | <u>C</u> Revenue | <u>D</u> Expense | <u>E</u> Net Lag | <u>F</u> Factor | <u>G</u> CWC Req |
|--------|-------------------------------------|-----------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| Number | Description | Adj. Expenses | Lag | Lag | C - D | (Col E / 365) | B x F |
| Number | Description | | Lay | Lay | 0-0 | | |
| I | | | | | | | |
| 1 | OPERATION AND MAINT. EXPENSE | | | | | | |
| 2 | Purchased Water | \$1,500,615 | | | 3,300000 | 0.009041 | \$13,567 |
| 3 | Fuel and Power | \$15,667,230 | | | 24.600000 | 0.067397 | \$1,055,924 |
| 4 | Chemical | \$18,621,665 | | | 8.100000 | 0.022192 | \$413,252 |
| 5 | Waste Disposal | \$5,734,971 | | | -24.600000 | -0.067397 | -\$386,521 |
| 6 | Labor/Base Payroll | \$35,175,523 | | | 35,200000 | 0.096438 | \$3,392,258 |
| 7 | Pensions | \$771,115 | | | 46.900000 | 0.128493 | \$99,083 |
| 8 | OPEB | -\$4,564,488 | | | 0.000000 | 0.000000 | \$0 |
| 9 | Group Insurance | \$7,013,489 | | | 35.200000 | 0.096438 | \$676,366 |
| 10 | Other Benefits | \$781,501 | | | 12.300000 | 0.033698 | \$26,335 |
| 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 | \$584,267 | | | -10.100000 | -0.027671 | -\$16,167 |
| | entertainment | | | | | | |
| 18 | Rents | \$367,308 | | | 20.200000 | 0.055343 | \$20,328 |
| 19 | Transportation | \$2,710,745 | | | 13.400000 | 0.036712 | \$99,517 |
| 20 | Miscellaneous Expense | \$2,588,714 | | | 4.700000 | 0.012877 | \$33,335 |
| 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 | \$9,521,559 | | | -3.600000 | -0.009863 | -\$93,911 |
| 26 | PSC Assessment | \$3,658,874 | | | 108.200000 | 0.296438 | \$1,084,629 |
| 27 | Cash Vouchers | \$2,287,903 | | | 5.790000 | 0.015863 | \$36,293 |
| 28 | TOTAL OPERATION AND MAINT. EXPENSE | \$158,497,440 | | | | | \$9,802,414 |
| | | | | | | | |
| 29 | TAXES | | | | | | |
| 30 | Payroll Tax | \$2,699,148 | | | 35.200000 | 0.096438 | \$260,301 |
| 31 | Property Tax | \$38,217,553 | | | -123.900000 | -0.339452 | -\$12,973,025 |
| 32 | TOTAL TAXES | \$40,916,701 | | | | | -\$12,712,724 |
| | | | | | _ | | |
| 33 | CWC REQ'D BEFORE RATE BASE OFFSETS | \$199,414,141 | | | -5.330000 | -0.014594 | -\$2,910,310 |
| | | | | | | | |
| 34 | TAX OFFSET FROM RATE BASE | ¢44.040.050 | | | 40 000000 | 0 00704- | ¢040.000 |
| 35 | Federal Tax Offset | -\$11,316,250 | | | 10.200000 | 0.027945 | -\$316,232 |
| 36 | State Tax Offset | -\$2,009,532 | | | 2.400000 | 0.006575 | -\$13,213 |
| 37 | City Tax Offset | \$0 \$67 732 034 | | | 0.000000 | 0.000000 | \$0 \$6,670,542 |
| 38 | Interest Expense Offset | \$67,722,931 | | | -36.000000 | -0.098630 | -\$6,679,512 |
| 39 | TOTAL TAX OFFSET FROM RATE BASE | \$54,397,149 | | | | | -\$7,008,957 |
| 40 | TOTAL CASH WORKING CAPITAL REQUIRED | \$253,811,290 | 1 | | | | -\$9,919,267 |
| 40 | I THE CASH WORKING CAPITAL REQUIRED | \$255,011,290 | | | | | -99,919,207 |

| | A | <u>B</u> | <u>C</u> | D | E | F | G | н | | | к | | М |
|----------|---------|--|---------------|-------------|--------------|---------|------------------|---------------|----------------|-------------------|----------------|--------------|----------------|
| Line | Account | <u>2</u> | Test Year | Test Year | Test Year | Adjust. | | Total Company | Jurisdictional | Jurisdictional | MO Final Adj | MO Adj. | MO Adj. Juris. |
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris. Labor | Non Labor |
| | | | (D+E) | | | | (From Adj. Sch.) | (C+G) | 7 | (From Adj. Sch.) | (H x I) + J | | I = K |
| 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% | \$16,619,327 | \$316,779,232 | See Note(1) | See Note(1) |
| Rev-3 | 461.200 | Commercial | \$97.046.313 | | | Rev-3 | 000 11010(1) | \$97.046.313 | 100.00% | -\$2.777.249 | \$94.269.064 | | 066 1006(1) |
| Rev-4 | 461.300 | Industrial | \$16,751,255 | | | Rev-4 | | \$16,751,255 | 100.00% | \$1,121,430 | \$17,872,685 | | |
| 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% | \$565,164 | \$12,809,108 | | |
| 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 | | \$15,651,511 | \$465,666,355 | | |
| | | | | | | | | | | | | | |
| 1 | | SOURCE OF SUPPLY EXPENSES | | | | | | | | | | | |
| 2 | 601.000 | Operation Labor & Expenses | \$1,003,817 | \$5,862 | \$997,955 | E-2 | -\$256,707 | \$747,110 | 100.00% | \$0 | \$747,110 | \$5,932 | \$741,178 |
| 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 | \$261,060 | \$7,149,296 | 100.00% | \$0 | \$7,149,296 | \$0 | \$7,149,296 |
| 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 | \$1,390 | \$170,585 | 100.00% | \$0 | \$170,585 | \$169,689 | \$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 14 | 617.000 | Maint. of Misc. Water Source Plant | \$181,125 | \$78,699 | \$102,426 | E-13 | -\$39,639 | \$141,486 | 100.00% | <u>\$0</u> \$0 | \$141,486 | \$82,574 | \$58,912 |
| 14 | | TOTAL SOURCE OF SUPPLY EXPENSES | \$9,856,142 | \$252,239 | \$9,603,903 | | -\$136,775 | \$9,719,367 | | \$U | \$9,719,367 | \$258,195 | \$9,461,172 |
| 15 | | PUMPING EXPENSES | | | | | | | | | | | |
| 16 | 620.000 | Operation Supervision & Engineering - PE | \$246,874 | \$246,874 | \$0 | E-16 | \$10,153 | \$257,027 | 100.00% | \$0 | \$257,027 | \$257,027 | \$0 |
| 17 | 621.000 | Fuel for Power Production | \$269,600 | \$0 | \$269,600 | E-17 | \$9,568 | \$279,168 | 100.00% | \$0 | \$279,168 | \$0 | \$279,168 |
| 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 | \$194,542 | \$5,305,594 | 100.00% | \$0 | \$5,305,594 | \$0 | \$5,305,594 |
| 20 | 624.000 | Pumping Labor and Expenses | \$1,669,098 | \$1,575,020 | \$94,078 | E-20 | -\$36,822 | \$1,632,276 | 100.00% | \$0 | \$1,632,276 | \$1,609,530 | \$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 | -\$7,599 | \$28,719 | 100.00% | \$0 | \$28,719 | \$0 | \$28,719 |
| 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 | \$15,743 | \$350,914 | 100.00% | \$0 | \$350,914 | \$350,914 | \$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 | -\$4,488 | \$569,024 | 100.00% | \$0 | \$569,024 | \$424,775 | \$144,249 |
| 28 | | TOTAL PUMPING EXPENSES | \$8,247,196 | \$2,567,739 | \$5,679,457 | | \$181,152 | \$8,428,348 | | \$0 | \$8,428,348 | \$2,643,348 | \$5,785,000 |
| 29 | | WATER TREATMENT EXPENSES | | | | | | | | | | | |
| 30 | 640.000 | Operation. Supervision & Engineer WTE | \$352,253 | \$352,253 | \$0 | E-30 | \$4,225 | \$356,478 | 100.00% | \$0 | \$356,478 | \$356,478 | \$0 |
| 31 | 641.000 | Chemicals - WTE | \$17,402,623 | \$0 | \$17,402,623 | E-31 | \$1,167,432 | \$18,570,055 | 100.00% | \$0 | \$18,570,055 | \$0 | \$18,570,055 |
| 32 | 642.000 | Operation Labor & Expenses - WTE | \$4,217,584 | \$3,622,557 | \$595,027 | E-32 | \$212,234 | \$4,429,818 | 100.00% | \$0 | \$4,429,818 | \$3,787,296 | \$642,522 |
| 33 | 643.000 | Miscellanous Expenses - WTE | \$2,741,136 | \$0 | \$2,741,136 | E-33 | \$116,031 | \$2,857,167 | 100.00% | \$0 | \$2,857,167 | \$0 | \$2,857,167 |
| | | | | | | | | | | | | | |

| | Δ | В | С | D | E | F | G | Н | 1 | | К | | м |
|----------|---------|---|--------------|--------------|--------------|---------|------------------|--------------|----------------|-------------------|----------------|--------------|----------------|
| Line | Account | <u>=</u> | Test Year | Test Year | Test Year | Adjust. | Total Company | | Jurisdictional | Jurisdictional | MO Final Adj | MO Adj. | MO Adj. Juris. |
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris. Labor | Non Labor |
| | | | (D+E) | | | | (From Adj. Sch.) | (C+G) | | (From Adj. Sch.) | (H x I) + J | L + N | 1 = K |
| 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 | \$75,759 | \$1,717,740 | 100.00% | \$0 | \$1,717,740 | \$1,717,740 | \$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 | -\$134,733 | \$909,084 | 100.00% | \$0 | \$909,084 | \$0 | \$909,084 |
| 38 | | TOTAL WATER TREATMENT EXPENSES | \$27,278,673 | \$5,616,791 | \$21,661,882 | | \$1,565,948 | \$28,844,621 | - | \$0 | \$28,844,621 | \$5,861,514 | \$22,983,107 |
| 39 | | TRANSMISSION & DIST. EXPENSES | | | | | | | | | | | |
| 40 | 660.000 | Operation Supervision & Engineering - TDE | \$88,211 | \$88,211 | \$0 | E-40 | \$2,616 | \$90,827 | 100.00% | \$0 | \$90,827 | \$90,827 | \$0 |
| 41 | 661.000 | Storage Facilities Expenses TDE | \$0 | \$0 | \$0 | E-41 | \$5,291 | \$5,291 | 100.00% | \$0 | \$5,291 | \$0 | \$5,291 |
| 42 | 662.000 | Transmission & Distribution Lines Expenses | \$2,240,903 | \$1,409,068 | \$831,835 | E-42 | -\$304,686 | \$1,936,217 | 100.00% | \$0 | \$1,936,217 | \$1,426,124 | \$510,093 |
| 43 | 663.000 | Meter Expenses - TDE | \$523,019 | \$513,296 | \$9,723 | E-43 | \$6,024 | \$529,043 | 100.00% | \$0 | \$529,043 | \$519,453 | \$9,590 |
| 44 | 664.000 | Customer Installations Expenses - TDE | \$183,186 | \$182,986 | \$200 | E-44 | \$2,388 | \$185,574 | | \$0 | \$185,574 | \$185,374 | \$200 |
| 45 | 665.000 | Miscellaneous Expenses - TDE | \$9,469,680 | \$7,283,217 | \$2,186,463 | E-45 | \$298,379 | \$9,768,059 | 100.00% | \$0 | \$9,768,059 | \$7,655,889 | \$2,112,170 |
| 46 | 666.000 | Rents - TDE | \$63,590 | \$0 | \$63,590 | E-46 | -\$1,387 | \$62,203 | | \$0 | \$62,203 | \$0 | \$62,203 |
| 47 | 670.000 | Maint. Supervision and Engineering - TDE | \$59,355 | \$59,355 | \$0 | E-47 | \$2,184 | \$61,539 | | \$0 | \$61,539 | \$61,539 | \$0 |
| 48 | 671.000 | Maint. of Structures & Improvements - TDE | \$0 | \$0 | \$0 | E-48 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 49 | 672.000 | Maint. of Dist. Reservoirs & Standpipes - TDE | \$44,352 | \$44,352 | \$0 | E-49 | -\$157 | \$44,195 | | \$0 | \$44,195 | \$44,352 | -\$157 |
| 50 | 673.000 | Maint. of Transmission & Distribution Mains | \$2,377,762 | \$343,739 | \$2,034,023 | E-50 | \$70,519 | \$2,448,281 | 100.00% | \$0 | \$2,448,281 | \$347,862 | \$2,100,419 |
| 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 | \$11,894 | \$216,849 | | \$0 | \$216,849 | \$215,698 | \$1,151 |
| 53 | 676.000 | Maint. of Meters - TDE | \$94,486 | \$94,100 | \$386 | E-53 | \$3,529 | \$98,015 | | \$0 | \$98,015 | \$96,238 | \$1,777 |
| 54 | 677.000 | Maint. of Hydrants - TDE | \$359,423 | \$358,916 | \$507 | E-54 | \$13,881 | \$373,304 | | \$0 | \$373,304 | \$372,940 | \$364 |
| 55 56 | 678.000 | Maint. of Miscellaneous Plant - TDE | \$2,335,649 | \$2,040,301 | \$295,348 | E-55 | \$1,149,005 | \$3,484,654 | 100.00% | <u>\$0</u> \$0 | \$3,484,654 | \$2,133,531 | \$1,351,123 |
| 56 | | TOTAL TRANSMISSION & DIST. EXPENSES | \$18,044,571 | \$12,623,913 | \$5,420,658 | | \$1,259,097 | \$19,303,668 | | \$U | \$19,303,668 | \$13,149,827 | \$6,153,841 |
| 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 | \$3,947 | \$698,498 | 100.00% | \$0 | \$698,498 | \$306,849 | \$391,649 |
| 60 | 903.000 | Customer Records & Collection Expenses | \$2,254,255 | \$308,862 | \$1,945,393 | E-60 | \$262,668 | \$2,516,923 | 100.00% | \$0 | \$2,516,923 | \$312,374 | \$2,204,549 |
| 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 | -\$43,060 | \$338,549 | 100.00% | \$0 | \$338,549 | \$186,999 | \$151,550 |
| 63 | | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$6,100,863 | \$808,489 | \$5,292,374 | | \$266,894 | \$6,367,757 | | \$0 | \$6,367,757 | \$818,732 | \$5,549,025 |
| 64 | | CUSTOMER SERVICE EXPENSES | | | | | | | | | | | |
| 65 | 907.000 | Customer Service & Information Expense | \$0 | \$0 | \$0 | E-65 | \$0 | \$0 | | \$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 | -\$1,293,658 | \$13,857,131 | 100.00% | \$0 | \$13,857,131 | \$15,438,667 | -\$1,581,536 |
| 72 | 921.000 | Office Supplies & Expenses | \$3,663,782 | \$0 | \$3,663,782 | E-72 | \$227,265 | \$3,891,047 | 100.00% | \$0 | \$3,891,047 | \$0 | \$3,891,047 |
| 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 | -\$8,540,335 | \$44,029,388 | 100.00% | \$0 | \$44,029,388 | \$31,616,753 | \$12,412,635 |
| 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 | -\$221,626 | \$203,836 | 100.00% | \$0 | \$203,836 | \$0 | \$203,836 |
| 77 | 926.000 | Employee Pensions & Benefits | \$5,386,784 | \$4,377,865 | \$1,008,919 | E-77 | \$876,270 | \$6,263,054 | 100.00% | \$0 | \$6,263,054 | \$4,471,057 | \$1,791,997 |
| 78 | 927.000 | Franchise Requirements | \$0 | \$0 | \$0 | E-78 | \$0 | \$0 | | \$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 |
| | | | | | | | | | | | | | |

| | Α | В | С | D | E | F | G | <u>H</u> | | | K | | М |
|--------|---------|--|--------------|--------------|----------------|---------|------------------|--------------|----------------|------------------|----------------|--------------|----------------|
| Line | Account | <u>P</u> | Test Year | Test Year | ⊑ Test Year | Adjust. | | | Jurisdictional | Jurisdictional | MO Final Adj | MO Adj. | MO Adj. Juris. |
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris. Labor | Non Labor |
| | | | (D+E) | | | | (From Adj. Sch.) | (C+G) | | (From Adj. Sch.) | (H x I) + J | L + M | I = K |
| 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 | -\$481.656 | \$1.966.352 | 100.00% | \$0 \$0 | \$1.966.352 | \$0 | \$1.966.352 |
| 83 | 930.300 | Research & Development Expenses | \$99,146 | \$0 | \$99,146 | E-83 | -\$310 | \$98,836 | 100.00% | \$0 | \$98,836 | \$0 | \$98,836 |
| 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 | -\$36,873 | \$234,880 | 100.00% | \$0 | \$234,880 | \$122,836 | \$112,044 |
| 86 | | TOTAL ADMIN. & GENERAL EXPENSES | \$88,734,952 | \$59,162,768 | \$29,572,184 | | -\$9,725,552 | \$79,009,400 | | \$0 | \$79,009,400 | \$51,649,313 | \$27,360,087 |
| 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% | \$18,285,202 | \$87.439.488 | See note (1) | See note (1) |
| 89 | | TOTAL DEPRECIATION EXPENSE | \$69,154,286 | \$0 | \$0 | - 00 | \$0 | \$69,154,286 | | \$18,285,202 | \$87,439,488 | \$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 | -\$115.072 | \$2.699.148 | 100.00% | \$0 | \$2.699.148 | \$907.882 | \$1.791.266 |
| 93 | 408.100 | Other Taxes | -\$246,485 | \$0 | -\$246,485 | E-93 | \$0 | -\$246,485 | 100.00% | \$0 | -\$246,485 | \$0 | -\$246,485 |
| 94 | 408.100 | PSC Assessment | \$2,687,091 | \$0 | \$2,687,091 | E-94 | \$971,784 | \$3,658,875 | 100.00% | \$0 | \$3,658,875 | \$0 | \$3,658,875 |
| 95 | | TOTAL OTHER OPERATING EXPENSES | \$38,770,366 | \$1,022,954 | \$37,747,412 | | \$5,558,724 | \$44,329,090 | | \$0 | \$44,329,090 | \$907,882 | \$43,421,208 |
| 96 | | AMORTIZATION EXPENSE | | | | | | | | | | | |
| 97 | 404.000 | Amortization of Expense | \$1,886,591 | \$0 | \$1,886,591 | E-97 | \$2,282,095 | \$4,168,686 | 100.00% | \$0 | \$4,168,686 | \$0 | \$4,168,686 |
| 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 | \$860,206 | \$2,786,749 | 100.00% | \$0 | \$2,786,749 | \$0 | \$2,786,749 |
| 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 | | \$2,992,044 | \$8,766,628 | | \$0 | \$8,766,628 | \$0 | \$8,766,628 |
| 103 | | COLLECTION OPERATIONS EXPENSES | | | | | | | | | | | |
| 104 | 701.000 | Operation Labor & Expenses | \$13,126 | \$0 | \$13,126 | E-104 | \$10,482 | \$23,608 | 100.00% | \$0 | \$23,608 | \$0 | \$23,608 |
| 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 | -\$3,353 | \$19,766 | 100.00% | \$0 | \$19,766 | \$0 | \$19,766 |
| 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 | | \$7,319 | \$43,584 | | \$0 | \$43,584 | \$0 | \$43,584 |
| 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 | \$0 | \$0 | \$0 |
| 112 | 716.000 | Maint. Of Supply Mains | \$50,867 | \$44,396 | \$6,471 | E-112 | | \$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 |

| | A | B | <u>C</u> | D | E | E | G | H | 1 | J | K | L | M |
|--------|---------|--|---------------|--------------|---------------|---------|------------------|---------------|----------------|------------------|----------------|--------------|----------------|
| Line | Account | _ | Test Year | Test Year | Test Year | Adjust. | Total Company | Total Company | Jurisdictional | Jurisdictional | MO Final Adj | MO Adj. | MO Adj. Juris. |
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris. Labor | Non Labor |
| | | | (D+E) | | | | (From Adj. Sch.) | (C+G) | | (From Adj. Sch.) | (H x I) + J | L + N | 1 = K |
| 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 | -\$385,646 | \$1,479,348 | 100.00% | \$0 | \$1,479,348 | \$1,281,209 | \$198,139 |
| 130 | 743.000 | Misc Expense - TDO | \$4,642,577 | \$0 | \$4,642,577 | E-130 | \$5,810 | \$4,648,387 | 100.00% | \$0 | \$4,648,387 | \$0 | \$4,648,387 |
| 131 | 744.000 | Misc Expenses - TDO | \$136,835 | \$0 | \$136,835 | E-131 | -\$19,699 | \$117,136 | 100.00% | \$0 | \$117,136 | \$0 | \$117,136 |
| 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 | | -\$458,294 | \$6,297,978 | | \$0 | \$6,297,978 | \$1,281,209 | \$5,016,769 |
| 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 | -\$130,881 | \$318,667 | 100.00% | \$0 | \$318,667 | \$63,265 | \$255,402 |
| 138 | | TOTAL TREAT. & DISP. MAINT. EXPENSES | \$450,073 | \$83,380 | \$366,693 | | -\$131,008 | \$319,065 | | \$0 | \$319,065 | \$63,663 | \$255,402 |
| 139 | | TOTAL OPERATING EXPENSE | \$279,389,593 | \$83,716,015 | \$126,519,292 | | \$1,357,851 | \$280,747,444 | | \$18,285,202 | \$299,032,646 | \$76,700,259 | \$134,892,899 |
| 140 | | NET INCOME BEFORE TAXES | \$170,625,251 | \$0 | \$0 | | \$0 | \$169,267,400 | | -\$2,633,691 | \$166,633,709 | \$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% | -\$3,851,521 | -\$24,255,645 | See note (1) | See note (1) |
| 143 | | TOTAL INCOME TAXES | -\$20,404,124 | \$0 | \$0 | | \$0 | -\$20,404,124 | | -\$3,851,521 | -\$24,255,645 | \$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% | \$16,923,015 | \$49,184,183 | 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 | | \$8,063,146 | \$40,222,387 | \$0 | \$0 |
| 150 | | NET OPERATING INCOME | \$158,870,134 | \$0 | \$0 | | \$0 | \$157,512,283 | | -\$6,845,316 | \$150,666,967 | \$0 | \$0 |

STAFF ACCOUNTING SCHEDULE: 12 TOTAL COMPANY - CROSS REBUTTAL – SURREBUTTAL

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 - Cross Rebuttal-Surrebuttal Testimony Test Year Ending 12/31/2023 Sewer - Revenue Requirement

| Line | Δ | <u>B</u> | <u>C</u> | <u>D</u> |
|----------------|-------------------------------------|-----------------|-----------------|-----------------|
| Line Number | Description | 6.28% Return | 6.38% Return | 6.48% Return |
| Number | Description | Return | Return | Return |
| 1 | Net Orig Cost Rate Base | \$84,645,886 | \$84,645,886 | \$84,645,886 |
| 2 | Rate of Return | 6.28% | 6.38% | 6.48% |
| 3 | Net Operating Income Requirement | \$5,428,341 | \$5,520,604 | \$5,612,869 |
| 4 | Net Income Available | \$2,339,603 | \$2,339,603 | \$2,339,603 |
| 5 | Additional Net Income Required | \$3,088,738 | \$3,181,001 | \$3,273,266 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | \$103,235 | \$132,116 | \$160,997 |
| 8 | Current Income Tax Available | -\$863,626 | -\$863,626 | -\$863,626 |
| 9 | Additional Current Tax Required | \$966,861 | \$995,742 | \$1,024,623 |
| 10 | Revenue Requirement | \$4,055,599 | \$4,176,743 | \$4,297,889 |
| | Allowance for Known and Measureable | | | |
| 11 | Changes/True-Up Estimate | \$612,630 | \$612,630 | \$612,630 |
| 12 | Miscellaneous | \$0 | \$0 | \$0 |
| 13 | Gross Revenue Requirement | \$4,668,229 | \$4,789,373 | \$4,910,519 |

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

| Line | A | <u>B</u> Bereentage | <u>C</u> Dollar |
|--------|---|------------------------|--------------------|
| Number | Rate Base Description | Percentage Rate | Amount |
| Number | | | Amount |
| 1 | Plant In Service | | \$162,388,215 |
| 2 | Less Accumulated Depreciation Reserve | | \$42,956,695 |
| 3 | Net Plant In Service | | \$119,431,520 |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | -\$191,873 |
| 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 Deferals (Property Tax Tracker) | | \$401,071 |
| 12 | TOTAL ADD TO NET PLANT IN SERVICE | | \$24,700,864 |
| 13 | SUBTRACT FROM NET PLANT | | |
| 14 | Federal Tax Offset | | -\$3,136 |
| 15 | State Tax Offset | | -\$131 |
| 16 | City Tax Offset | | \$0 |
| 17 | Interest Expense Offset | | \$198,697 |
| 18 | Contributions in Aid of Construction | | \$39,321,209 |
| 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 | | \$59,486,498 |
| 24 | Total Rate Base | | \$84,645,886 |

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

| | A | B | <u>C</u> | D | E | <u>F</u> | G | Н | 1 |
|----------|--------------------|--|----------------------------|--------------|-------------------|----------------------------|-------------|----------------|----------------------------|
| Line | Account # | _ | Total | Adjust. | - | | | Jurisdictional | MO Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| | | | | | | | | | |
| 1 | 204 000 | | ¢04.004 | | ¢0. | ¢04.004 | | | ¢04.004 |
| 2 | 301.000 | Organization | \$91,084 | P-2 | \$0 ©0 | \$91,084 | | \$0 | \$91,084 |
| 3 4 | 302.000 303.000 | Franchises & Consents | \$5,562 | P-3 P-4 | \$0 ¢0 | \$5,562 | | \$0 | \$5,562 |
| 4 5 | 303.000 | Miscellaneous Intangible Plant Studies | \$1,181 | P-4 | <u>\$0</u> \$0 | \$1,181 | | \$0 \$0 | \$1,181 |
| Э | | | \$97,827 | | φU | \$97,827 | | <u>۵</u> ۵ | \$97,827 |
| 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 & | \$0 | P-8 | \$0 \$0 | \$0 | | \$0 | \$0 |
| Ū | 0011000 | Improvements | * * | | ţ. | ΨŪ | | ļ •• | * * |
| 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 & | \$7,611 | P-14 | \$0 | \$7,611 | | \$0 | \$7,611 |
| | | Impr | | | | | | | |
| 15 | 342.000 | Distribution Reservoirs & Standpipes | \$0 | P-15 | \$0 | \$0 | | \$0 | \$0 |
| 16 | 343.000 | Transmission & Distribution Mains | \$0 | P-16 | \$0 | \$0 | | \$0 | \$0 |
| 17 | 344.000 | Fire Mains | \$0 | P-17 | \$0 | \$0 | | \$0 | \$0 |
| 18 | 345.000 | Services | \$0 | P-18 | \$0 | \$0 | | \$0 | \$0 |
| 19 | 346.000 | Meters | \$0 | P-19 | \$0 | \$0 | | \$0 | \$0 |
| 20 | 347.000 | Meter Installation | \$0 | P-20 | \$0 | \$0 | | \$0 | \$0 |
| 21 | 348.000 | Hydrants | \$0 | P-21 | \$0 | \$0 | | \$0 | \$0 |
| 22 | 349.000 | Other Transmission & Distribution Plant | \$0 | P-22 | \$0 | \$0 | | \$0 | \$0 |
| 23 | | TOTAL TRANSMISSION & DISTRIBUTION | \$7,611 | | \$0 | \$7,611 | | \$0 | \$7,611 |
| ~ ~ | | | | | | | | | |
| 24 | 250.000 | | **** | D 05 | ¢0. | *447 555 | | | **** |
| 25 | 350.000 | Land & Land Rights | \$117,555 | P-25 P-26 | \$0 \$0 | \$117,555 | | \$0 \$0 | \$117,555 |
| 26 27 | 351.000 352.100 | Structures & Improvements Collection Sewers - Force | \$5,345,668 \$8,910,670 | P-26 P-27 | \$0 \$0 | \$5,345,668 \$8,910,670 | | \$0 \$0 | \$5,345,668 \$8,910,670 |
| 27 | 352.100 | Collection Sewers - Force | \$62,651,367 | P-27 | \$0 \$0 | \$62,651,367 | | \$0 \$0 | \$62,651,367 |
| 20 | 353.000 | Services to Customers | \$4,104,297 | P-20 | \$0 \$0 | \$4,104,297 | | \$0 | \$4,104,297 |
| 30 | 354.000 | Flow Measuring Devices | \$582,365 | P-30 | \$0 \$0 | \$582,365 | | \$0 | \$582,365 |
| 31 | 356.000 | Other Collection Plant Facilities | \$289,966 | P-31 | \$0 \$0 | \$289,966 | | \$0 | \$289,966 |
| 32 | 550.000 | TOTAL COLLECTION PLANT | \$82,001,888 | 1-51 | \$0 | \$82,001,888 | | \$0 | \$82,001,888 |
| | | | \$02,001,000 | | ţ. | \$02,001,000 | | ļ •• | \$02,001,000 |
| 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 |
| | | | | | | | | ļ | |
| 49 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| | | CAPITALIZATION | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 50 51 | 389.000 | GENERAL PLANT 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 - Cross Rebuttal-Surrebuttal Testimony Test Year Ending 12/31/2023 Sewer - Plant In Service

| | <u>A</u> | B | <u>C</u> | <u>D</u> | E | E | G | H | l |
|----------|------------|---|---------------|----------|-------------|---------------|----------------|----------------|----------------|
| Line | Account # | _ | Total | Adjust. | _ | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| 52 | 390.000 | Stores Shops Equipment Structures | \$1,834,845 | P-52 | \$0 | \$1,834,845 | | \$0 | \$1,834,845 |
| 53 | 390.100 | Office Structures | \$1,026 | P-53 | \$0 | \$1,026 | | \$0 | \$1,026 |
| 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 | \$85,896 | P-56 | \$0 | \$85,896 | | \$0 | \$85,896 |
| 57 | 391.000 | Office Furniture and Equipment | \$118,915 | P-57 | \$0 | \$118,915 | | \$0 | \$118,915 |
| 58 | 391.100 | Computers & Peripheral Equipment | \$278,051 | P-58 | \$0 | \$278,051 | | \$0 | \$278,051 |
| 59 | 391.200 | Computer Hardware & Software | \$0 | P-59 | \$0 | \$0 | | \$0 | \$0 |
| 60 | 391.250 | Computer Software | \$2,940,879 | P-60 | \$0 | \$2,940,879 | | \$0 | \$2,940,879 |
| 61 | 391.300 | Other Office Equipment | \$80 | P-61 | \$0 | \$80 | | \$0 | \$80 |
| 62 | 391.400 | BTS Initial Investment | \$1,716,802 | P-62 | \$0 | \$1,716,802 | | \$0 | \$1,716,802 |
| 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 | \$85,085 | P-64 | \$0 | \$85,085 | | \$0 | \$85,085 |
| 65 | 392.200 | Transportation Equipment - Heavy Trucks | \$0 | P-65 | \$0 | \$0 | | \$0 | \$0 |
| 66 | 392.300 | Transportation Equipment - Cars | \$5,009 | P-66 | \$0 | \$5,009 | | \$0 | \$5,009 |
| | | | | P-66 | | | 1 | | |
| 67 | 392.400 | Transportation Equipment - Other | \$101,952 | P-67 | \$0 | \$101,952 | | \$0 | \$101,952 |
| 68 69 | 393.000 | Store Equipment | \$30,875 | P-68 | \$0 | \$30,875 | | \$0 | \$30,875 |
| | 394.000 | Tools, Shop, & Garage Equipment | \$963,622 | | \$0 | \$963,622 | | \$0 | \$963,622 |
| 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 | 1 | \$0 | \$1,127,462 |
| 73 | 397.100 | Communication Equipment (non telephone) | \$31,452 | P-73 | \$0 | \$31,452 | | \$0 | \$31,452 |
| 74 | 397.200 | Telephone Equipment | \$4,705 | P-74 | \$0 | \$4,705 | | \$0 | \$4,705 |
| 75 | 398.000 | Miscellaneous Equipment | \$143,844 | P-75 | \$0 | \$143,844 | | \$0 | \$143,844 |
| 76 | 399.000 | Other Tangible Property | \$124,545 | P-76 | \$0 | \$124,545 | | \$0 | \$124,545 |
| 77 | | TOTAL GENERAL PLANT | \$13,057,749 | | \$0 | \$13,057,749 | 1 1 | \$0 | \$13,057,749 |
| 70 | | | ¢400 000 045 | | | \$400 000 04F | | | £400 000 045 |
| 78 | | TOTAL PLANT IN SERVICE | \$162,388,215 | | \$0 | \$162,388,215 | | \$0 | \$162,388,215 |

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

| | <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> |
|----------|----------|--|----------------|--------------|-----------------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| | | | | | • |
| | | | | | |
| 1 | | INTANGIBLE PLANT | | | |
| 2 | 301.000 | Organization | \$91,084 | 0.00% | \$0 |
| 3 | 302.000 | Franchises & Consents | \$5,562 | 0.00% | \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant Studies | \$1,181 | 0.00% | \$0 |
| 5 | | TOTAL INTANGIBLE PLANT | \$97,827 | | \$0 |
| • | | | | | |
| 6 | | WATER TREATMENT PLANT | ^ | 0.00% | ¢0 |
| 7 | 330.000 | Water Treatment Land & Land Rights | \$0 | 0.00% | \$0 \$0 |
| 8 | 331.000 | Water Treatment Structures & | \$0 | 0.00% | \$0 |
| • | 222.000 | Improvements | ¢0 | 0.00% | ¢o |
| 9 | 332.000 | Water Treatment Equipment | \$0 | 0.00% | \$0 \$0 |
| 10 | 333.000 | Water Treatment - Other | \$0 | 0.00% | \$0 |
| 11 | | TOTAL WATER TREATMENT PLANT | \$0 | | \$0 |
| 12 | | TRANSMISSION & DISTRIBUTION | | | |
| 13 | 340.000 | Transmission & Distribution Land | \$0 | 0.00% | \$0 |
| 14 | 341.000 | Transmission & Distribution Structures & | \$7,611 | 1.48% | \$113 |
| 14 | 041.000 | Impr | φ/,011 | 1.4070 | ψΠΟ |
| 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 | \$7,611 | | \$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 | | | |
| 33 34 | 360.000 | Land & Land Rights | \$183,430 | 0.00% | \$0 |
| 34 35 | 361.000 | Structures & Improvements | \$5,759,091 | 2.17% | ەر \$124,972 |
| 35 36 | 362.000 | Receiving Wells | \$741,251 | 2.17% | \$21,274 |
| 30 37 | 362.000 | Electric Pumping Equipment | \$7,257,357 | 4.31% | \$312,792 |
| 31 | 003.000 | Interne Funding Equipment | φ1,251,351 | 4.31% | JU 4312,192 |

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

| | <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> |
|----------|--------------------|---|----------------------|-----------------|------------------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| | | | | | |
| 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 | | | |
| 4/ | | | | | |
| 48 | 0.000 | Incentive Compensation Capitalization Adj. | \$0 | 0.00% | \$0 |
| | | | | | T - |
| 49 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 |
| | | CAPITALIZATION | | | |
| 50 | | GENERAL PLANT | | | |
| 51 | 389.000 | General Land & Land Rights | \$399,279 | 0.00% | \$0 |
| 52 | 390.000 | Stores Shops Equipment Structures | \$1,834,845 | 3.11% | \$57,063 |
| 53 | 390.100 | Office Structures | \$1,026 | 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 | \$85,896 | 5.00% | \$4,295 |
| 57 | 391.000 | Office Furniture and Equipment | \$118,915 | 5.00% | \$5,945 |
| 58 59 | 391.100 391.200 | Computers & Peripheral Equipment Computer Hardware & Software | \$278,051 | 20.00% 0.00% | \$55,610 |
| 59 60 | 391.200 | Computer Software | \$0 \$2,940,879 | 5.00% | \$0 \$147,044 |
| 61 | 391.300 | Other Office Equipment | \$80 | 6.25% | \$147,044 |
| 62 | | BTS Initial Investment | \$1,716,802 | 5.00% | \$85,841 |
| 63 | 392.000 | Transportation Equipment | \$2,686,655 | 3.45% | \$92,689 |
| 64 | 392.100 | Transportation Equipment - Light Trucks | \$85,085 | 3.45% | \$2,935 |
| 65 | 392.200 | Transportation Equipment - Heavy Trucks | \$0 | 0.00% | \$0 |
| 66 | 302 200 | Transportation Equipment Care | ¢5 000 | 2 AE0/ | ¢173 |
| 66 67 | 392.300 392.400 | Transportation Equipment - Cars Transportation Equipment - Other | \$5,009 \$101,952 | 3.45% 3.45% | \$173 \$3,517 |
| 67 68 | 392.400 | Store Equipment | \$30,875 | 4.00% | \$3,517 |
| 69 | 394.000 | Tools, Shop, & Garage Equipment | \$963,622 | 5.00% | \$48,181 |
| 70 | 395.000 | Laboratory Equipment | \$133,026 | 6.67% | \$8,873 |
| 71 | 396.000 | Power Operated Equipment | \$243,744 | 7.71% | \$18,792 |
| 72 | | Communication Equipment | \$1,127,462 | 6.67% | \$75,202 |

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

| | A | <u>B</u> | <u>C</u> | D | Ē |
|--------|---------|---|----------------|--------------|--------------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| 73 | 397.100 | Communication Equipment (non telephone) | \$31,452 | 6.67% | \$2,098 |
| 74 | 397.200 | Telephone Equipment | \$4,705 | 6.65% | \$313 |
| 75 | 398.000 | Miscellaneous Equipment | \$143,844 | 6.43% | \$9,249 |
| 76 | 399.000 | Other Tangible Property | \$124,545 | 0.00% | \$0 |
| 77 | | TOTAL GENERAL PLANT | \$13,057,749 | | \$619,082 |
| | | | | | · · · |
| 78 | | Total Depreciation | \$162,388,215 | | \$3,808,041 |

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

| | A | B | <u>C</u> | D | E | F | <u>G</u> | Н | |
|----------|--------------------|---|-----------------------------|--------------|-------------|------------------------|----------------------|----------------|------------------------|
| Line | Account | <u>–</u> | Total | Adjust. | = | As Adjusted | <u>urisdictional</u> | Jurisdictional | MO Adjusted |
| Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Reserve | Allocations | Adjustments | Jurisdictional |
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.000 | Organization | \$1,866 | P-2 | \$0 | \$1,866 | | \$0 | \$1,866 |
| 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 | \$3,653 | | \$0 | \$3,653 | | \$0 | \$3,653 |
| 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 & | \$5 | P-8 | \$0 | \$5 | | \$0 | \$5 |
| | | Improvements | | | | | | | |
| 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 & | \$1,647 | P-14 | \$0 | \$1,647 | | \$0 | \$1,647 |
| 45 | 242 000 | Impr Distribution Reconvoire & Standnings | \$1 AGE | D 45 | ¢o | \$4 ACE | | ¢0 | \$1 ACE |
| 15 16 | 342.000 343.000 | Distribution Reservoirs & Standpipes Transmission & Distribution Mains | -\$1,465 -\$909 | P-15 P-16 | \$0 \$0 | -\$1,465 -\$909 | | \$0 \$0 | -\$1,465 -\$909 |
| 17 | 344.000 | Fire Mains | - - \$305 \$0 | P-17 | \$0 \$0 | -\$305 \$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 | -\$747 | | \$0 | -\$747 | | \$0 | -\$747 |
| 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 30 | 353.000 354.000 | Services to Customers Flow Measuring Devices | \$472,401 \$418,013 | P-29 P-30 | \$0 \$0 | \$472,401 \$418,013 | | \$0 \$0 | \$472,401 \$418,013 |
| 30 | 356.000 | Other Collection Plant Facilities | \$21,576 | P-31 | \$0 \$0 | \$21,576 | | \$0 | \$21,576 |
| 32 | 000.000 | TOTAL COLLECTION PLANT | \$22,502,276 | | \$0 | \$22,502,276 | | \$0 | \$22,502,276 |
| | | | | | | | | | |
| 33 34 | 360.000 | SYSTEM PUMPING PLANT | \$27 | P-34 | -\$27 | \$0 | | ¢0 | \$0 |
| 34 35 | 361.000 | Land & Land Rights Structures & Improvements | \$630,650 | P-34 P-35 | -əz7 \$0 | \$630,650 | | \$0 \$0 | \$630,650 |
| 36 | 362.000 | Receiving Wells | \$472,520 | P-36 | \$0 \$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 \$0 | \$46,512 | | \$0 | \$46,512 |
| 46 | | TOTAL TREATMENT & DISPOSAL PLANT | \$10,275,279 | | \$0 | \$10,275,279 | | \$0 | \$10,275,279 |
| 47 | | | | | | | | | |
| 47 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | |
| 48 | 0.000 | Incentive Compensation Capitalization Adj. | \$0 | P-48 | \$0 | \$0 | | \$0 | \$0 |
| | | | | | | | | | |
| 49 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| | | CAPITALIZATION | | | | | | | |
| 50 | | GENERAL PLANT | | | | | | | |
| 51 | 389.000 | General Land & Land Rights | \$0 | P-51 | \$0 | \$0 | | \$0 | \$0 |
| 52 | 390.000 | Stores Shops Equipment Structures | \$164,141 | P-52 | \$0 \$0 | \$164,141 | | \$0 | \$164,141 |
| 53 54 | 390.100 390.200 | Office Structures General Structures - HVAC | -\$10,741 \$0 | P-53 P-54 | \$0 \$0 | -\$10,741 \$0 | | \$0 \$0 | -\$10,741 \$0 |
| 54 | 000.200 | | φU | 1 - 34 | ψŪ | ψυ | I | ι φ υ | ι φυ |

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

| | A | <u>B</u> | <u>c</u> | <u>D</u> | <u>E</u> | E | <u>G</u> | H | <u>l</u> |
|--------|---------|---|---|----------|-------------|--------------|----------------|----------------|----------------|
| Line | Account | | Total | Adjust. | | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Reserve | Allocations | Adjustments | Jurisdictional |
| | | | | | | | | | |
| 55 | 390.300 | Miscellaneous Structures | \$108 | P-55 | \$0 | \$108 | | \$0 | \$108 |
| 56 | 390.900 | Structures & Improvements - Leasehold | \$2,891 | P-56 | \$0 | \$2,891 | | \$0 | \$2,891 |
| 57 | 391.000 | Office Furniture and Equipment | \$45,438 | P-57 | \$0 | \$45,438 | | \$0 | \$45,438 |
| 58 | 391.100 | Computers & Peripheral Equipment | \$124,312 | P-58 | \$0 | \$124,312 | | \$0 | \$124,312 |
| 59 | 391.200 | Computer Hardware & Software | \$0 | P-59 | \$0 | \$0 | | \$0 | \$0 |
| 60 | 391.250 | Computer Software | \$1,423,530 | P-60 | \$0 | \$1,423,530 | | \$0 | \$1,423,530 |
| 61 | 391.300 | Other Office Equipment | -\$55 | P-61 | \$0 | -\$55 | | \$0 | -\$55 |
| 62 | 391.400 | BTS Initial Investment | \$1,756,481 | P-62 | \$0 | \$1,756,481 | | \$0 | \$1,756,481 |
| 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 | -\$660 | P-73 | \$0 | -\$660 | | \$0 | -\$660 |
| - | | telephone) | | | | | | | |
| 74 | 397.200 | Telephone Equipment | \$2,965 | P-74 | \$0 | \$2,965 | | \$0 | \$2,965 |
| 75 | 398.000 | Miscellaneous Equipment | \$107.064 | P-75 | \$0 | \$107.064 | | \$0 | \$107.064 |
| 76 | 399.000 | Other Tangible Property | \$32,906 | P-76 | \$0 | \$32,906 | | \$0 | \$32,906 |
| 77 | | TOTAL GENERAL PLANT | \$5,312,316 | | \$0 | \$5,312,316 | | \$0 | \$5,312,316 |
| | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | ,, | | ** | |
| 78 | L. | TOTAL DEPRECIATION RESERVE | \$42,956,722 | 1 | -\$27 | \$42,956,695 | 1 | \$0 | \$42,956,695 |

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

| | <u>A</u> | B | <u>C</u> | D | E | F | <u>G</u> |
|--------|-------------------------------------|---------------|----------|---------|----------|---------------|-------------------------|
| Line | | Test Year | Revenue | Expense | Net Lag | Factor | CWC Req |
| Number | Description | Adj. Expenses | Lag | Lag | C - D | (Col E / 365) | BxF |
| | | | | | | | |
| | | | | | | | |
| 1 | OPERATION AND MAINT. EXPENSE | | | | | | |
| 2 | Purchased Water | \$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 | \$45,574 | | | 0.000000 | 0.000000 | \$5,856 |
| 8 | OPEB | -\$269,771 | | | 0.000000 | 0.000000 | \$0 |
| 9 | Group Insurance | \$486,180 | | | 0.000000 | 0.000000 | \$46,886 |
| 10 | Other Benefits | \$23,357 | | | 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 | \$24,894 | | | 0.000000 | 0.000000 | -\$689 |
| | entertainment | | | | | | |
| 18 | Rents | \$79,208 | | | 0.000000 | 0.000000 | \$4,384 |
| 19 | Transportation | \$170,927 | | | 0.000000 | 0.000000 | \$6,275 |
| 20 | Miscellaneous Expense | \$159,307 | | | 0.000000 | 0.000000 | \$2,051 |
| 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 | \$623,867 | | | 0.000000 | 0.000000 | -\$6,153 |
| 26 | PSC Assessment | \$156,771 | | | 0.000000 | 0.000000 | \$46,473 |
| 27 | Cash Vouchers | \$89,889 | | | 0.000000 | 0.000000 | \$1,426 |
| 28 | TOTAL OPERATION AND MAINT. EXPENSE | \$11,047,300 | | | | | \$211,954 |
| | | | | | | | |
| 29 | TAXES | | | | | | • • • • - |
| 30 | Payroll Tax | \$153,040 | | | 0.000000 | 0.000000 | \$14,759 |
| 31 | Property Tax | \$1,233,123 | | | 0.000000 | 0.000000 | -\$418,586 |
| 32 | TOTAL TAXES | \$1,386,163 | | | | | -\$403,827 |
| 33 | CWC REQ'D BEFORE RATE BASE OFFSETS | \$12,433,463 | | | 0.000000 | 0.000000 | -\$191,873 |
| | | | | | | | |
| 34 | TAX OFFSET FROM RATE BASE | | | | | | |
| 35 | Federal Tax Offset | \$112,193 | | | 0.000000 | 0.000000 | \$3,136 |
| 36 | State Tax Offset | \$19,923 | | | 0.000000 | 0.000000 | \$131 |
| 37 | City Tax Offset | \$0 | | | 0.000000 | 0.000000 | \$0 |
| 38 | Interest Expense Offset | \$2,014,572 | | | 0.000000 | 0.000000 | -\$198,697 |
| 39 | TOTAL TAX OFFSET FROM RATE BASE | \$2,146,688 | | | | | -\$195,430 |
| 40 | TOTAL CASH WORKING CAPITAL REQUIRED | \$14,580,151 | | 1 | | | -\$387,303 |

| | A | <u>B</u> | <u>C</u> | D | E | E | G | Н | <u>1</u> | J | K | L | M |
|----------|---------|--|-------------------------------|-------------|------------------------|---------|---------------------------------|-------------------------------|-------------|---------------------------------|-------------------------------|---------------------------|-------------------------------|
| Line | Account | | Test Year | Test Year | Test Year | Adjust. | Total Company | Total Company | | | MO Final Adj | MO Adj. | MO Adj. Juris. |
| Number | Number | Income Description | Total (D+E) | Labor | Non Labor | Number | Adjustments (From Adj. Sch.) | Adjusted (C+G) | Allocations | Adjustments (From Adj. Sch.) | Jurisdictional (H x I) + J | Juris. Labor L + N | Non Labor I = K |
| Rev-1 | | OPERATING REVENUES | | | | | | | | | | | |
| Rev-2 | 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 | \$10,482 | \$23,608 | 100.00% | \$0 | \$23,608 | \$0 | \$23,608 |
| 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 | -\$3,353 | \$19,766 | 100.00% | \$0 | \$19,766 | \$0 | \$19,766 |
| 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 | | \$7,319 | \$43,584 | | \$0 | \$43,584 | \$0 | \$43,584 |
| 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 | <u>\$0</u> | \$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 | -\$385,646 | \$1,479,348 | 100.00% | \$0 | \$1,479,348 | \$1,281,209 | \$198,139 |
| 28 | 743.000 | Misc Expense - TDO | \$4,642,577 | \$0 | \$4,642,577 | E-28 | \$5,810 | \$4,648,387 | 100.00% | \$0 | \$4,648,387 | \$0 | \$4,648,387 |
| 29 | 744.000 | Misc Expenses - TDO | \$136,835 | \$0 | \$136,835 | E-29 | -\$19,699 | \$117,136 | 100.00% | \$0 | \$117,136 | \$0 | \$117,136 |
| 30 31 | 745.000 | Rents-TDO TOTAL TREAT, & DISP, OPER, EXPENSE | <u>\$1,496</u> \$6,756,272 | | \$1,496 \$5,266,363 | E-30 | <u>\$0</u> -\$458,294 | <u>\$1,496</u> \$6,297,978 | 100.00% | <u>\$0</u> \$0 | <u>\$1,496</u> \$6,297,978 | <u>\$0</u> \$1,281,209 | <u>\$1,496</u> \$5,016,769 |
| | | I TAL INLAL & DISP. OF LN. LAFLINGE | \$0,130,212 | φ1,405,509 | \$ 5,200,303 | | -9430,294 | \$0,2 <i>31</i> ,978 | | \$0 | \$0,2 <i>31,</i> 978 | Φ1,201,209 | \$0,010,7 0 9 |
| 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 35 | 751.000 | Maint of Structures & Improvements - TDM | \$0 \$140 548 | \$0 | \$0 \$266 602 | E-34 | \$0 \$120 884 | \$0 | 0.00% | \$0 \$0 | \$0 \$248.667 | \$0 | \$0 \$255 402 |
| 35 | 752.000 | Maint of Water Treatment Equipment TOTAL TREAT. & DISP. MAINT. EXPENSES | \$449,548 | \$82,855 | \$366,693 | E-35 | -\$130,881 | \$318,667 | 100.00% | <u>\$0</u> \$0 | \$318,667 | \$63,265 | \$255,402 |
| 36 | | TOTAL TREAT. & DISP. MAINT. EAFENSES | \$450,073 | \$83,380 | \$366,693 | | -\$131,008 | \$319,065 | | \$U | \$319,065 | \$63,663 | \$255,402 |

| 1.1 | A | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> | <u>F</u> | G | <u>H</u> | <u> </u> | <u>J</u> Issues all attaces at | <u>K</u> | L | <u>M</u> |
|----------------|-------------------|--|-----------------------------|-----------------------|--------------------------------|-------------------|------------------------------|--------------------------------|-------------------------------|-----------------------------------|--------------------------------------|-------------------------|--------------------------------|
| Line Number | Account Number | Income Decorintion | Test Year Total | Test Year Labor | Test Year Non Labor | Adjust. Number | Total Company Adjustments | Total Company Adjusted | Jurisdictional Allocations | Jurisdictional Adjustments | MO Final Adj Jurisdictional | MO Adj. Juris. Labor | MO Adj. Juris. Non Labor |
| Number | Number | Income Description | (D+E) | Labor | Non Labor | Number | (From Adj. Sch.) | (C+G) | Allocations | (From Adj. Sch.) | (H x I) + J | | A = K |
| | | | | | | | | · · · · | | · · · · | . , | | |
| 37 | | CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | |
| 38 | 901.000 | Supervision | \$0 | \$0 | \$0 | E-38 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 39 | 902.000 | Meter Reading Expenses | \$0 | \$0 | \$0 | E-39 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 40 | 903.000 | Customer Records & Collection Expenses | \$147,597 | \$761 | \$146,836 | E-40 | -\$30,919 | \$116,678 | | \$0 | \$116,678 | \$577 | \$116,101 |
| 41 | 904.000 | Uncollectible Amounts | \$119,722 | \$0 | \$119,722 | E-41 | -\$49,357 | \$70,365 | | \$0 | \$70,365 | \$0 | \$70,365 |
| 42 43 | 905.000 | Misc. Customer Accounts Expense TOTAL CUSTOMER ACCOUNTS EXPENSE | <u>\$1,071</u> \$268,390 | <u>\$233</u> \$994 | <u>\$838</u> \$267,396 | E-42 | <u>\$181</u> -\$80.095 | <u>\$1,252</u> \$188,295 | | \$0 \$0 | <u>\$1,252</u> \$188,295 | <u>\$177</u> \$754 | <u>\$1,075</u> \$187,541 |
| 43 | | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$266,390 | \$994 | \$267,396 | | -\$60,095 | \$100,295 | | \$U | \$100,295 | \$754 | \$107,541 |
| 44 | | ADMIN. & GENERAL EXPENSES | | | | | | | | | | | |
| 45 | 920.000 | Admin. & General Salaries | \$791,419 | \$791,419 | \$0 | E-45 | -\$107,875 | \$683,544 | 100.00% | \$0 | \$683,544 | \$766,554 | -\$83,010 |
| 46 | 921.000 | Office Supplies & Expenses | \$317,101 | \$0 | \$317,101 | E-46 | \$49,016 | \$366,117 | 100.00% | \$0 | \$366,117 | \$0 | \$366,117 |
| 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 | \$676,832 | \$1,921,386 | 100.00% | \$0 | \$1,921,386 | -\$113,544 | \$2,034,930 |
| 49 | 924.000 | Property Insurance | \$60,403 | \$0 | \$60,403 | E-49 | \$257,968 | \$318,371 | 100.00% | \$0 | \$318,371 | \$0 | \$318,371 |
| 50 | 925.000 | Injuries & Damages | \$289 | \$0 | \$289 | E-50 | \$1,780 | \$2,069 | | \$0 | \$2,069 | \$0 | \$2,069 |
| 51 | 926.000 | Employee Pensions & Benefits | \$561,611 | \$561,611 | \$0 | E-51 | -\$133,928 | \$427,683 | 100.00% | \$0 | \$427,683 | \$518,027 | -\$90,344 |
| 52 | 927.000 | Franchise Requirements | \$0 | \$0 | \$0 | E-52 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 53 | 928.000 | Regulatory Commission Expenses | \$1,859 | \$0 | \$1,859 | E-53 | \$484 | \$2,343 | | \$0 | \$2,343 | \$0 | \$2,343 |
| 54 | 929.000 | Duplicate Charges - Credit | \$0 | \$0 | \$0 | E-54 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 55 | 930.100 | Institutional or Goodwill Advertising Expenses | \$0 | \$0 | \$0 | E-55 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 56 | 930.200 | Misc. General Expenses | \$285,218 | \$0 | \$285,218 | E-56 | -\$106,319 | \$178,899 | | \$0 | \$178,899 | \$0 | \$178,899 |
| 57 | 930.300 | Research & Development Expenses | \$366 | \$0 | \$366 | E-57 | \$3,485 | \$3,851 | 100.00% | \$0 | \$3,851 | \$0 | \$3,851 |
| 58 59 | 931.000 | Rents - AGE Maint. of General Plant | \$71,701 \$17,762 | \$0 \$0 | \$71,701 | E-58 E-59 | \$5,799 | \$77,500 | | \$0 \$0 | \$77,500 | \$0 \$0 | \$77,500 |
| 59 60 | 932.000 | TOTAL ADMIN. & GENERAL EXPENSES | \$3,394,060 | \$1,353,030 | <u>\$17,762</u> \$2,041,030 | E-99 | <u>-\$6,576</u> \$640,666 | <u>\$11,186</u> \$4,034,726 | | <u>\$0</u> \$0 | <u>\$11,186</u> \$4,034,726 | \$1,171,037 | <u>\$11,186</u> \$2,863,689 |
| 00 | | TOTAL ADMIN. & CENERAL EXTENDED | 40,004,000 | ψ1,000,000 | <i>\$2,041,000</i> | | \$040,000 | φ 4 ,004,720 | | ψŪ | ψ 1 ,00 1 ,720 | ψ1,171,007 | ψ2,000,000 |
| 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% | \$1,483,870 | \$4,286,643 | See note (1) | See note (1) |
| 63 | | TOTAL DEPRECIATION EXPENSE | \$2,802,773 | \$0 | \$0 | | \$0 | \$2,802,773 | | \$1,483,870 | \$4,286,643 | \$0 | \$0 |
| 64 | | OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 65 | 408.100 | Property Taxes | -\$116,464 | \$0 | -\$116,464 | E-65 | \$1,349,527 | \$1,233,063 | 100.00% | \$0 | \$1,233,063 | \$0 | \$1,233,063 |
| 66 | 408.100 | Payroll Taxes | \$177.469 | \$177,469 | -\$110,404 \$0 | E-66 | -\$24,429 | \$153,040 | | \$0 | \$153,040 | \$153,040 | \$0 |
| 67 | 408.100 | Other Taxes | -\$1,250 | \$0 | -\$1,250 | E-67 | -\$7,010 | -\$8,260 | | \$0 | -\$8,260 | \$0 | -\$8,260 |
| 68 | 408.100 | PSC Assessment | \$9,942 | \$0 | \$9,942 | E-68 | \$147,989 | \$157,931 | 100.00% | \$0 | \$157,931 | \$0 | \$157,931 |
| 69 | | TOTAL OTHER OPERATING EXPENSES | \$69,697 | \$177,469 | -\$107,772 | | \$1,466,077 | \$1,535,774 | | \$0 | \$1,535,774 | \$153,040 | \$1,382,734 |
| | | | | | | | | | | | | | |
| 70 | | CUSTOMER SERVICE EXPENSES | | | | | | | | | | | |
| 71 | 907.000 | Customer Service & Information Expense | <u> </u> | \$0 | \$0 \$0 | E-71 | \$0 | \$0 | | \$0 | \$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 | -\$44,841 | \$112,104 | 100.00% | \$0 | \$112,104 | \$0 | \$112,104 |
| 76 | 405.000 | Amortization of Reg Asset AFUDC | \$0 | \$0 | \$0 | E-76 | | \$0 | | \$0 \$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_ |
| 78 | | TOTAL AMORTIZATION EXPENSE | \$1,124,917 | \$0 | \$1,124,917 | | -\$47,105 | \$1,077,812 | | \$0 | \$1,077,812 | \$0 | \$1,077,812 |
| 79 | | TOTAL OPERATING EXPENSE | \$15,087,797 | \$3,192,615 | \$9,092,409 | | \$1,375,862 | \$16,463,659 | | \$1,483,870 | \$17,947,529 | \$2,736,279 | \$10,924,607 |
| | | | | | | | | | | | | | |
| 80 | | NET INCOME BEFORE TAXES | \$4,545,119 | \$0 | \$0 | | \$0 | \$3,169,257 | | -\$1,016,891 | \$2,152,366 | \$0 | \$0 |
| | | | | | | | | | | | | | |

| Line | <u>A</u> Account | <u>B</u> | <u>C</u> Test Year | <u>D</u> Test Year | <u>E</u> Test Year | <u>F</u> Adjust. | <u>G</u> Total Company | <u>H</u> Total Company | <u>I</u> Jurisdictional | <u>J</u> Jurisdictional | <u>K</u> MO Final Adi | <u>L</u> MO Adj. | <u>M</u> MO Adj. Juris. |
|--------|---------------------|---|-----------------------|-----------------------|-----------------------|---------------------|---------------------------|---------------------------|----------------------------|----------------------------|--------------------------|---------------------|----------------------------|
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris. Labor | Non Labor |
| Number | Number | income Description | | Labor | NON Labor | Number | (From Adj. Sch.) | | Anocations | (From Adj. Sch.) | (H x I) + J | | M = K |
| | | | (D+E) | | | | (FIOIII Auj. Scil.) | (C+G) | | (FIOIII Auj. Scil.) | (T X I) + J | LT | |
| | | | | | | | | | | | | | |
| 81 | | INCOME TAXES | | | | | | | | | | | |
| 82 | 409.100 | Current Income Taxes | -\$885,539 | See note (1) | See note (1) | E-82 | See note (1) | -\$885,539 | 100.00% | \$21,913 | -\$863,626 | See note (1) | See note (1) |
| 83 | | TOTAL INCOME TAXES | -\$885,539 | \$0 | \$0 | | \$0 | -\$885,539 | | \$21,913 | -\$863,626 | \$0 | \$0 |
| | | | | | | | | | | +=-,+-+ | | | |
| 84 | | DEFERRED INCOME TAXES | | | | | | | | | | | |
| 85 | 410.100 | Deferred Income Taxes - Def. Inc. Tax. | \$1,400,135 | See note (1) | See note (1) | E-85 | See note (1) | \$1,400,135 | 100.00% | -\$438,281 | \$961,854 | See note (1) | See note (1) |
| 86 | 412.200 | Amortization of Deferred ITC | -\$377 | | | E-86 | | -\$377 | 100.00% | \$377 | \$0 | | |
| 87 | 0.000 | Amortization of Protected Excess ADIT | \$0 | | | E-87 | | \$0 | 0.00% | -\$47,417 | -\$47,417 | | |
| 88 | 0.000 | Amortization of Unprotected Excess ADIT | \$0 | | | E-88 | | \$0 | 0.00% | -\$238.048 | -\$238.048 | | |
| 89 | | TOTAL DEFERRED INCOME TAXES | \$1.399.758 | \$0 | \$0 | | \$0 | \$1,399,758 | | -\$723.369 | \$676,389 | \$0 | \$0 |
| | | · · · · · · · · · · · · · · · · · · · | | ** | | | •• | ÷ 1,000,100 | | <i></i> | <i></i> | | |
| 90 | | NET OPERATING INCOME | \$4,030,900 | \$0 | \$0 | | \$0 | \$2,655,038 | | -\$315,435 | \$2,339,603 | \$0 | \$0 |

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

| Line | A | <u>B</u> 6.28% | <u>C</u> 6.38% | <u>D</u> 6.48% |
|--------|---|-------------------|-------------------|-------------------|
| Number | Description | Return | Return | Return |
| | | | | |
| 1 | Net Orig Cost Rate Base | \$2,760,855,419 | \$2,760,855,419 | \$2,760,855,419 |
| 2 | Rate of Return | 6.28% | 6.38% | 6.48% |
| 3 | Net Operating Income Requirement | \$177,053,658 | \$180,062,990 | \$183,072,322 |
| 4 | Net Income Available | \$148,327,364 | \$148,327,364 | \$148,327,364 |
| 5 | Additional Net Income Required | \$28,726,294 | \$31,735,626 | \$34,744,958 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | -\$14,399,902 | -\$13,457,898 | -\$12,515,895 |
| 8 | Current Income Tax Available | -\$23,392,019 | -\$23,392,019 | -\$23,392,019 |
| 9 | Additional Current Tax Required | \$8,992,117 | \$9,934,121 | \$10,876,124 |
| 10 | Revenue Requirement | \$37,718,411 | \$41,669,747 | \$45,621,082 |
| 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 | \$61,769,830 | \$65,721,166 | \$69,672,501 |

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

| Line | A | <u>B</u> Percentage | <u>C</u> Dollar |
|--------|---|------------------------|--------------------|
| Number | Rate Base Description | Rate | Amount |
| Number | | | Amount |
| 1 | Plant In Service | | \$4,222,765,004 |
| 2 | Less Accumulated Depreciation Reserve | | \$596,520,467 |
| 3 | Net Plant In Service | | \$3,626,244,537 |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | -\$2,718,437 |
| 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 Deferals (Property Tax Tracker) | | \$12,345,523 |
| 12 | TOTAL ADD TO NET PLANT IN SERVICE | | \$149,114,189 |
| 13 | SUBTRACT FROM NET PLANT | | |
| 14 | Federal Tax Offset | | \$319,368 |
| 15 | State Tax Offset | | \$13,344 |
| 16 | City Tax Offset | | \$0 |
| 17 | Interest Expense Offset | | \$6,480,815 |
| 18 | Contributions in Aid of Construction | | \$417,807,369 |
| 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 | | \$1,014,503,307 |
| 24 | Total Rate Base | | \$2,760,855,419 |

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

| | A | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> | E | G | H | |
|----------|--------------------|---|-----------------------------------|----------------|-------------|-------------------------------|-------------|----------------|-------------------------------|
| Line | Account # | <u> –</u> | Total | Adjust. | - | | | Jurisdictional | MO Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| | | | | | | | | | |
| 1 | 204 000 | INTANGIBLE PLANT Organization | ¢290.644 | _ _ _ _ | ¢0 | ¢200.644 | | ¢0. | \$290 C44 |
| 2 | 301.000 302.000 | | \$380,644 | P-2 P-3 | \$0 \$0 | \$380,644 \$43,698 | | \$0 | \$380,644 |
| 3 4 | 302.000 | Franchises & Consents Miscellaneous Intangible Plant Studies | \$43,698 \$1,177,768 | P-3 | \$0 \$0 | \$1,177,768 | | \$0 \$0 | \$43,698 \$1,177,768 |
| 4 5 | 303.000 | TOTAL INTANGIBLE PLANT | \$1,602,110 | F-4 | \$0 | \$1,602,110 | | \$0 | \$1,602,110 |
| 5 | | | \$1,002,110 | | φU | \$1,002,110 | | | \$1,002,110 |
| 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 |
| 40 | | BUMBING BLANT | | | | | | | |
| 16 | | PUMPING PLANT | 4540.075 | D 47 | | A-40.075 | | | A540.075 |
| 17 | 320.000 | Pumping Land & Land Rights | \$519,675 | P-17 P-18 | \$0 | \$519,675 | | \$0 | \$519,675 |
| 18 19 | 321.000 323.000 | Pumping Structures & Improvements Power Generation Equipment | \$45,317,774 \$20,318,194 | P-16 P-19 | \$0 \$0 | \$45,317,774 \$20,318,194 | | \$0 \$0 | \$45,317,774 \$20,318,194 |
| 20 | 323.000 | Steam Pumping Equipment | \$20,318,194 \$233,985 | P-19 P-20 | \$0 | \$20,318,194 | | \$0 | \$20,318,194 \$233,985 |
| 20 | 325.000 | Electric Pumping Equipment | \$99,453,924 | P-20 | \$0 \$0 | \$99,453,924 | | \$0 | \$99,453,924 |
| 21 | 326.000 | Diesel Pumping Equipment | \$2,445,970 | P-21 | \$0 | \$2,445,970 | | \$0 | \$2,445,970 |
| 23 | 327.000 | Pump Equip Hydraulic | \$582,061 | P-22 | \$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 | 020.000 | TOTAL PUMPING PLANT | \$190,020,600 | 1 -2-4 | \$0 | \$190,020,600 | | \$0 | \$190,020,600 |
| 20 | | | <i><i><i>w</i>100,020,000</i></i> | | ψŪ | \$150,020,000 | | \$ | <i><i>w</i>100,020,000</i> |
| 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 & | \$177,517,072 | P-28 | \$0 | \$177,517,072 | | \$0 | \$177,517,072 |
| | | Improvements | | | | | | | |
| 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 & | \$17,042,121 | P-34 | \$0 | \$17,042,121 | | \$0 | \$17,042,121 |
| | | Impr | | | | | | | |
| 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 | \$2,377,353,117 | P-36 | \$0 | \$2,377,353,117 | | \$0 | \$2,377,353,117 |
| 37 | 344.000 | Fire Mains | \$564,782 | P-37 | \$0 | \$564,782 | | \$0 | \$564,782 |
| 38 | 345.000 346.000 | Services Meters | \$276,445,548 | P-38 | \$0 \$0 | \$276,445,548 | | \$0 \$0 | \$276,445,548 |
| 39 40 | 346.000 | Meter Installation | \$295,048,491 | P-39 P-40 | \$0 \$0 | \$295,048,491 \$64,953,885 | | \$0 | \$295,048,491 |
| 40 41 | 348.000 | | \$64,953,885 \$146,425,346 | P-40 | \$0 | \$146,425,346 | | | \$64,953,885 \$146,425,346 |
| 41 | 349.000 | Hydrants Other Transmission & Distribution Plant | \$140,425,346 | P-41 | \$0 | \$146,425,346 | | \$0 \$0 | \$146,425,346 |
| 42 | 345.000 | TOTAL TRANSMISSION & DISTIBUTION FIANT | \$3,241,251,003 | F-42 | \$0 | \$3,241,251,003 | | \$0 | \$3,241,251,003 |
| 40 | | TOTAL TRANSMISSION & DIST. FLANT | \$3,241,231,003 | | φU | \$5,241,251,005 | | | \$3,241,231,003 |
| 44 | | INCENTIVE COMPENSATION | | | | | | | |
| | | CAPITALIZATION | | | | | | | |
| 45 | 0.000 | Incentive Compensation Capitalization Adj. | \$0 | P-45 | \$0 | \$0 | | \$0 | \$0 |
| | | ······································ | | | | | | | |
| 46 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| | | CAPITALIZATION | | | | | | | |
| 47 | | GENERAL PLANT | | | | | | | |
| 47 48 | 389.000 | | \$655,142 | P-48 | ** | \$655,142 | | ** | \$655,142 |
| | 389.000 | General Land & Land Rights Stores Shops Equipment Structures | | P-48 P-49 | \$0 \$0 | \$51,911,964 | | \$0 \$0 | \$51,911,964 |
| 49 50 | 390.000 | Office Structures | \$51,911,964 | P-49 P-50 | \$0 \$0 | | | \$0 \$0 | |
| | 390.100 390.200 | General Structures - HVAC | \$13,469,275 | P-50 P-51 | \$0 \$0 | \$13,469,275 | | \$0 \$0 | \$13,469,275 |
| 51 52 | 390.200 | Miscellaneous Structures | \$1,916,893 \$5,224,541 | P-51 P-52 | \$0 \$0 | \$1,916,893 \$5,224,541 | | \$0 | \$1,916,893 \$5,224,541 |
| 52 53 | | Structures & Improvements - Leasehold | \$5,224,541 | 1 | \$0 \$0 | \$147,961 | | \$0 | \$5,224,541 |
| | 330.300 | - Leasenolu | ι φι τ ι,301 | 1 -00 | I | I \$177,001 | I | ι φ υ | ι φι τ ι,301 |

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

| | <u>A</u> | B | <u>C</u> | <u>D</u> | E | E | G | H | l |
|--------|------------|---|-----------------|----------|-------------|-----------------|----------------|----------------|-----------------|
| Line | Account # | | Total | Adjust. | | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| 54 | 391.000 | Office Furniture and Equipment | \$2,567,106 | P-54 | \$0 | \$2,567,106 | | \$0 | \$2,567,106 |
| 55 | 391.100 | Computers & Peripheral Equipment | \$6,906,168 | P-55 | \$0 | \$6,906,168 | | \$0 | \$6,906,168 |
| 56 | 391.200 | Computer Hardware & Software | \$0 | P-56 | \$0 | \$0 | | \$0 | \$0 |
| 57 | 391.250 | Computer Software | \$76,419,560 | P-57 | \$0 | \$76,419,560 | | \$0 | \$76,419,560 |
| 58 | 391.300 | Other Office Equipment | \$34,990 | P-58 | \$0 | \$34,990 | | \$0 | \$34,990 |
| 59 | 391.400 | BTS Initial Investment | \$44,643,954 | P-59 | \$0 | \$44,643,954 | | \$0 | \$44,643,954 |
| 60 | 392.000 | Transportation Equipment | \$0 | P-60 | \$0 | \$0 | | \$0 | \$0 |
| 61 | 392.100 | Transportation Equipment - Light Trucks | \$28,082,749 | P-61 | \$0 | \$28,082,749 | | \$0 | \$28,082,749 |
| 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 | \$1,249,579 | P-63 | \$0 | \$1,249,579 | | \$0 | \$1,249,579 |
| 64 | 392.400 | Transportation Equipment - Other | \$19,174,222 | P-64 | \$0 | \$19,174,222 | | \$0 | \$19,174,222 |
| 65 | 393.000 | Store Equipment | \$790,771 | P-65 | \$0 | \$790,771 | | \$0 | \$790,771 |
| 66 | 394.000 | Tools, Shop, & Garage Equipment | \$15,610,532 | P-66 | \$0 | \$15,610,532 | | \$0 | \$15,610,532 |
| 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) | \$16,911,722 | P-70 | \$0 | \$16,911,722 | | \$0 | \$16,911,722 |
| | | | | | | | | | |
| 71 | 397.200 | Telephone Equipment | \$137,172 | P-71 | \$0 | \$137,172 | | \$0 | \$137,172 |
| 72 | 398.000 | Miscellaneous Equipment | \$6,063,524 | P-72 | \$0 | \$6,063,524 | | \$0 | \$6,063,524 |
| 73 | 399.000 | Other Tangible Property | \$1,209,261 | P-73 | \$0 | \$1,209,261 | | \$0 | \$1,209,261 |
| 74 | | TOTAL GENERAL PLANT | \$327,369,690 | | \$0 | \$327,369,690 | 1 [| \$0 | \$327,369,690 |
| | | | | | | | | | |
| 75 | | TOTAL PLANT IN SERVICE | \$4,222,765,004 | | \$0 | \$4,222,765,004 | | \$0 | \$4,222,765,004 |

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

| | <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | Ē |
|--------|----------|--|-----------------|--------------|----------------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| | | | | | |
| | | | | | |
| 1 | | INTANGIBLE PLANT | | | |
| 2 | 301.000 | Organization | \$380,644 | 0.00% | \$0 |
| 3 | 302.000 | Franchises & Consents | \$43,698 | 0.00% | \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant Studies | \$1,177,768 | 0.00% | \$0 |
| 5 | | TOTAL INTANGIBLE PLANT | \$1,602,110 | | \$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 |
| 00 | | | | | |
| 26 | | WATER TREATMENT PLANT | ¢0.074.077 | 0.00% | ¢0 |
| 27 | 330.000 | Water Treatment Land & Land Rights | \$3,374,977 | 0.00% | \$0 |
| 28 | 331.000 | Water Treatment Structures & | \$177,517,072 | 2.34% | \$4,153,899 |
| 00 | | Improvements | ¢405 000 044 | 0.40% | * 4 055 000 |
| 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 & | \$17,042,121 | 1.49% | \$253,928 |
| | | Impr | ····· | | ÷===;==0 |
| 35 | 342.000 | Distribution Reservoirs & Standpipes | \$57,824,911 | 1.70% | \$983,024 |
| 36 | 343.000 | Transmission & Distribution Mains | \$2,377,353,117 | 1.39% | \$33,045,208 |
| 37 | | Fire Mains | \$564,782 | 1.56% | \$8,811 |
| 51 | 344.000 | Fire Mains | ې \$564,782 | 1.56% | ۵ <u>,</u> 841 |

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

| | <u>A</u> | B | <u>c</u> | D | Ē |
|--------|----------|--|-----------------------|--------------|---------------------------------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| | | • | | | |
| 38 | 345.000 | Services | \$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 | \$3,241,251,003 | | \$53,714,568 |
| | | | | | |
| 44 | | INCENTIVE COMPENSATION | | | |
| | | CAPITALIZATION | | | |
| 45 | 0.000 | Incentive Compensation Capitalization Adj. | \$0 | 0.00% | \$0 |
| | | | | | |
| 46 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 |
| | | CAPITALIZATION | | | |
| | | | | | |
| 47 | | GENERAL PLANT | | | |
| 48 | 389.000 | General Land & Land Rights | \$655,142 | 0.00% | \$0 |
| 49 | 390.000 | Stores Shops Equipment Structures | \$51,911,964 | 3.02% | \$1,567,741 |
| 50 | 390.100 | Office Structures | \$13,469,275 | 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 | \$147,961 | 2.75% | \$4,069 |
| 54 | 391.000 | Office Furniture and Equipment | \$2,567,106 | 3.49% | \$89,592 |
| 55 | 391.100 | Computers & Peripheral Equipment | \$6,906,168 | 19.06% | \$1,316,316 |
| 56 | 391.200 | Computer Hardware & Software | \$0 | 0.00% | \$0 |
| 57 | 391.250 | Computer Software | \$76,419,560 | 5.00% | \$3,820,978 |
| 58 | 391.300 | Other Office Equipment | \$34,990 | 10.46% | \$3,660 |
| 59 | 391.400 | BTS Initial Investment | \$44,643,954 | 5.00% | \$2,232,198 |
| 60 | 392.000 | Transportation Equipment | \$0 | 0.00% | \$0 |
| 61 | 392.100 | Transportation Equipment - Light Trucks | \$28,082,749 | 5.57% | \$1,564,209 |
| 62 | 392.200 | Transportation Equipment - Heavy Trucks | \$29,671,260 | 0.00% | \$0 |
| 63 | 392.300 | Transportation Equipment - Cars | \$1,249,579 | 0.00% | \$0 |
| 64 | 392.400 | Transportation Equipment - Other | \$19,174,222 | 6.15% | \$1,179,215 |
| 65 | 393.000 | Store Equipment | \$790,771 | 3.88% | \$30,682 |
| 66 | 394.000 | Tools, Shop, & Garage Equipment | \$15,610,532 | 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% | ¢32,804 \$0 |
| 70 | 397.100 | Communication Equipment (non telephone) | \$16,911,722 | 5.76% | \$974,115 |
| | 501.100 | | ψισ,στι, <i>ι Ζ</i> Δ | 0.7070 | ψ σ τ π , 110 |
| 71 | 397.200 | Telephone Equipment | \$137,172 | 8.94% | \$12,264 |
| 72 | 398.000 | Miscellaneous Equipment | \$6,063,524 | 6.48% | \$392,916 |
| 73 | 399.000 | Other Tangible Property | \$1,209,261 | 2.43% | \$29,385 |
| 74 | | TOTAL GENERAL PLANT | \$327,369,690 | | \$14,491,131 |
Missouri-American Water Company Case No. WR-2024-0320 Total Company - Cross Rebuttal-Surrebuttal Testimony Test Year Ending 12/31/2023 Water Depreciation Expense

| | <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> |
|--------|----------|---------------------------|-----------------|--------------|--------------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| | | | | | |
| | | | | | |
| 75 | | Total Depreciation | \$4,222,765,004 | | \$83,100,516 |

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

| | | - | 0 | - | | | 0 | | |
|----------|---------------------|--|---------------------------|---------------------|-------------|---------------------------|----------------------------|----------------------------|-----------------------------------|
| Line | <u>A</u> Account | <u>B</u> | <u>C</u> Total | <u>D</u> Adjust. | Ē | <u>F</u> As Adjusted | <u>G</u> Jurisdictional | <u>H</u> Jurisdictional | <u>I</u> MO Adjusted |
| Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Reserve | Allocations | Adjustments | Jurisdictional |
| | | | | | | | | | |
| 1 | | | ** *** | | | | | | |
| 2 | 301.000 | Organization | \$6,621 | P-2 | \$0 | \$6,621 | | \$0 | \$6,621 |
| 3 | 302.000 | Franchises & Consents | \$0 | P-3 P-4 | \$0 \$0 | \$0 | | \$0 | \$0 |
| 4 5 | 303.000 | Miscellaneous Intangible Plant Studies TOTAL INTANGIBLE PLANT | \$295,096 \$301,717 | P-4 | \$0 | \$295,096 \$301,717 | | \$0 \$0 | \$295,096 \$301,717 |
| 5 | | | \$301,717 | | φU | \$301,717 | | φU | \$301,717 |
| 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 \$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 & | \$57,843,478 | P-28 | \$0 | \$57,843,478 | | \$0 | \$57,843,478 |
| 20 | 222.000 | Improvements Water Treatment Fruinment | ¢40 205 204 | D 20 | ¢0 | ¢40 205 204 | | ¢0 | ¢40 205 204 |
| 29 30 | 332.000 333.000 | Water Treatment Equipment Water Treatment - Other | \$46,395,201 \$811,987 | P-29 P-30 | \$0 \$0 | \$46,395,201 \$811,987 | | \$0 \$0 | \$46,395,201 |
| 30 | 333.000 | TOTAL WATER TREATMENT PLANT | \$105,050,666 | P-30 | \$0 | \$105,050,666 | | \$0 | <u>\$811,987</u> \$105,050,666 |
| 51 | | | \$103,030,000 | | ψυ | \$103,030,000 | | | \$103,030,000 |
| 32 | | TRANSMISSION & DIST. PLANT | | | | | | | |
| 33 | 340.000 | Transmission & Distribution Land | \$17 | P-33 | -\$17 | \$0 | | \$0 | \$0 |
| 34 | 341.000 | Transmission & Distribution Structures & | \$6,293,734 | P-34 | \$0 | \$6,293,734 | | \$0 | \$6,293,734 |
| | | Impr | | | | | | | |
| 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 | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| | | CAPITALIZATION | | | | | | | |
| | | | | | | | | | |
| 47 | | GENERAL PLANT | | | . | | | | |
| 48 | 389.000 | General Land & Land Rights | -\$1,599 | P-48 | \$1,599 | \$0 | | \$0 | \$0 |
| 49 | 390.000 | Stores Shops Equipment Structures | \$4,804,455 | P-49 | \$0 | \$4,804,455 | | \$0 | \$4,804,455 |
| 50 | 390.100 | Office Structures | \$1,844,372 | P-50 | \$0 | \$1,844,372 | | \$0 | \$1,844,372 |
| 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 \$0 | \$192,419 | | \$0 | \$192,419 |
| 54 | 391.000 | Office Furniture and Equipment | \$1,124,552 | P-54 | \$0 \$0 | \$1,124,552 | | \$0 | \$1,124,552 |
| 55 56 | 391.100 391.200 | Computers & Peripheral Equipment Computer Hardware & Software | \$2,409,403 \$0 | P-55 P-56 | \$0 \$0 | \$2,409,403 \$0 | | \$0 \$0 | \$2,409,403 \$0 |
| 50 | 001.200 | computer naraware a contware | φυ | 1-50 | φυ | ι φ υ | I | ι φ υ | ι φ υ |

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

| | <u>A</u> | <u>B</u> | <u>c</u> | <u>D</u> | <u>E</u> | <u>F</u> | <u>G</u> | H | <u>l</u> |
|--------|----------|---|---------------|----------|-------------|---------------|----------------|----------------|----------------|
| Line | Account | | Total | Adjust. | | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Reserve | Allocations | Adjustments | Jurisdictional |
| | | | | | | | | | |
| 57 | 391.250 | Computer Software | \$20,614,290 | P-57 | \$0 | \$20,614,290 | | \$0 | \$20,614,290 |
| 58 | 391.300 | Other Office Equipment | -\$15,674 | P-58 | \$0 | -\$15,674 | | \$0 | -\$15,674 |
| 59 | 391.400 | BTS Initial Investment | \$24,391,381 | P-59 | \$0 | \$24,391,381 | | \$0 | \$24,391,381 |
| 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 | \$1,899,368 | P-63 | \$0 | \$1,899,368 | | \$0 | \$1,899,368 |
| 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 | \$4,790,388 | P-66 | \$0 | \$4,790,388 | | \$0 | \$4,790,388 |
| 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 | \$3,533,694 | P-70 | \$0 | \$3,533,694 | | \$0 | \$3,533,694 |
| | | telephone) | | | | | | | |
| 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 | -\$176,416 | P-73 | \$0 | -\$176,416 | | \$0 | -\$176,416 |
| 74 | | TOTAL GENERAL PLANT | \$87,560,576 | | \$1,599 | \$87,562,175 | | \$0 | \$87,562,175 |
| | | | | | | | | | |
| 75 | r. | TOTAL DEPRECIATION RESERVE | \$596,518,885 | | \$1,582 | \$596,520,467 | 1 | \$0 | \$596,520,467 |

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

| | <u>A</u> | B | <u>C</u> | D | E | F | <u>G</u> |
|----------|--|---------------------|----------|---------|----------|---------------|---------------------|
| Line | = | Test Year | Revenue | Expense | Net Lag | Factor | CWC Req |
| Number | Description | Adj. Expenses | Lag | Lag | C - D | (Col E / 365) | BxF |
| | | | | | | | |
| • | | | | | | | |
| 1 | OPERATION AND MAINT. EXPENSE | | | | | | |
| 2 | Purchased Water | \$1,500,615 | | | 0.000000 | 0.000000 | \$13,567 |
| 3 | Fuel and Power | \$15,007,238 | | | 0.000000 | 0.000000 | \$1,011,442 |
| 4 | Chemical | \$18,570,054 | | | 0.000000 | 0.000000 | \$412,107 |
| 5 | Waste Disposal | \$1,641,280 | | | 0.000000 | 0.000000 | -\$110,618 |
| 6 | Labor/Base Payroll | \$33,185,647 | | | 0.000000 | 0.000000 | \$3,200,358 |
| 7 | Pensions | \$725,541 | | | 0.000000 | 0.000000 | \$93,227 |
| 8 | OPEB | -\$4,294,717 | | | 0.000000 | 0.000000 | \$0 |
| 9 | Group Insurance | \$6,527,309 | | | 0.000000 | 0.000000 | \$629,480 |
| 10 | Other Benefits | \$758,144 | | | 0.000000 | 0.000000 | \$25,548 |
| 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 | \$559,373 | | | 0.000000 | 0.000000 | -\$15,478 |
| | entertainment | | | | | | |
| 18 | Rents | \$288,100 | | | 0.000000 | 0.000000 | \$15,944 |
| 19 | Transportation | \$2,539,818 | | | 0.000000 | 0.000000 | \$93,242 |
| 20 | Miscellaneous Expense | \$2,429,407 | | | 0.000000 | 0.000000 | \$31,284 |
| 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 | \$8,897,692 | | | 0.000000 | 0.000000 | -\$87,758 |
| 26 | PSC Assessment | \$3,502,103 | | | 0.000000 | 0.000000 | \$1,038,156 |
| 27 | Cash Vouchers | \$2,198,014 | | | 0.000000 | 0.000000 | \$34,867 |
| 28 | TOTAL OPERATION AND MAINT. EXPENSE | \$147,450,140 | | | | | \$9,590,460 |
| | | | | | | | |
| 29 | TAXES | | | | | | |
| 30 | Payroll Tax | \$2,546,108 | | | 0.000000 | 0.000000 | \$245,542 |
| 31 | Property Tax | \$36,984,430 | | | 0.000000 | 0.000000 | -\$12,554,439 |
| 32 | TOTAL TAXES | \$39,530,538 | | | | | -\$12,308,897 |
| 22 | | ¢400.000.070 | | | 0.000000 | 0.000000 | ¢0.740.407 |
| 33 | CWC REQ'D BEFORE RATE BASE OFFSETS | \$186,980,678 | | | 0.000000 | 0.000000 | -\$2,718,437 |
| 34 | TAX OFFSET FROM RATE BASE | | | | | | |
| 34 35 | | -\$11,428,443 | | | 0.000000 | 0.000000 | -\$319,368 |
| 35 36 | Federal Tax Offset State Tax Offset | | | | 0.000000 | 0.000000 | |
| 36 37 | | -\$2,029,455 \$0 | | | 0.000000 | 0.000000 | -\$13,344 |
| 37 38 | City Tax Offset Interest Expense Offset | \$0 \$65,708,359 | | | 0.000000 | 0.000000 | \$0 \$6,480,815- |
| 38 39 | TOTAL TAX OFFSET FROM RATE BASE | \$52,250,461 | | | 0.00000 | 0.000000 | -\$6,813,527 |
| 33 | I VIAL IAA UFFSEI FRUMIRATE DASE | \$52,250,461 | | | | | -90,013,327 |
| 40 | TOTAL CASH WORKING CAPITAL REQUIRED | \$239,231,139 | 1 | 1 | 1 | | -\$9,531,964 |
| | | φ203,231,133 | | | | | -\$3,331,304 |

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

| (D+E) (From Adj. Sch.) (C+G) (From Adj. Sch.) (H x 1) + J Rev-1 OPERATING REVENUES See Note(1) See Note(1) Rev-3 Ss25,481,581 100.00% \$15,579,026 \$301,060,607 Sa Rev-3 461,200 Commercial \$325,841,581 See Note(1) Rev-4 \$16,677,028 \$301,060,607 Sa Rev-4 461,300 Industrial \$16,677,028 \$80,011,094 Rev-4 \$16,677,028 \$11,040,00% \$17,78,1034 Rev-4 463,000 Puinte Fire Protection \$50,11,094 Rev-5 \$50,011,094 100,00% \$574,774 \$15,677,086 \$57,78,056 | \dj. MO Adj. Juris .abor Non Labor L + M = K Note(1) See Note(1 |
|--|--|
| ID+E (From Adj. Sch.) (C+G) (From Adj. Sch.) (H x I) + J Rev-1 OPERATING REVENUES S285,481,581 S285,481,581 100.00% \$15,579,026 \$301,060,607 See Rev-3 461.200 Commercial \$285,481,581 S28,894,19 100.00% \$15,579,026 \$301,060,607 See Rev-4 461.200 Private Fire Protection \$50,011,094 Rev-4 \$16,677,022 \$00.00% \$17,781,034 Rev-5 462.000 Private Fire Protection \$0 Rev-6 \$0 0.00% \$27,78,560 \$5,780,054 Rev-6 0.00% Other Revenue - Late Payment Charge \$335,534 Rev-7 \$355,534 100.00% \$100,066 \$21,236,464 Rev-7 464.000 Other Revenue - Oper. Rev. \$32,232,239 Rev-10 \$12,243,444 Rev-3 \$100.00% \$167,234 \$32,236,644 \$12,236,464 Rev-11 471.000 Other Water Revenue - Oper. Rev. \$3,372,239 Rev-11 \$100,05% \$167,234 \$32,25,644 \$12,236,4647 | |
| Rev-2 461.100 Revidential \$228,541,551 See Note(1) Rev-2 See Note(1) \$22,894,41,581 100.00% \$51,576,926 \$301,060,607 See Note(1) \$22,894,41,581 100.00% \$51,576,926 \$301,060,607 See Note(1) \$22,894,41,581 100.00% \$51,576,926 \$301,060,607 See Note(1) \$22,894,41,581 100.00% \$51,576,926 \$51,577,751,034 Rev-4 461,200 Protection \$6,011,094 Rev-4 \$16,677,028 100.00% \$51,691,690,5834 \$104,006 \$17,781,034 Rev-4 463,000 Protection \$50,110,04 Rev-6 \$50,011,000% \$516,617,028 \$10,000% \$516,616,000% \$168,010,000% \$516,064,000 \$168,011,000% \$516,064,000 \$100,00% \$516,016,000 \$100,000% \$516,016,000 \$12,423,441 100.00%, \$516,616,108 \$12,243,412,400,000% \$512,433,414 \$100,00%, \$516,616,108,000% \$12,243,54,41 \$100,00%, \$516,616,108,000,00% \$15,184,522 \$445,566,460 Rev-12 TOTAL OPERTING REVENUES \$13,072,298 Rev-10 \$13,072,298,100,00%, \$516,510,00,00%, | lote(1) See Note(1 |
| Rev-3 461.200 Commercial 1932,299,419 Rev-4 582,899,419 100.00% \$51,986,137 590,913,282 Rev-4 461.300 Industrial \$6,671,028 Rev-4 \$16,677,028 100.00% \$51,986,137 \$30,913,282 Rev-5 462,000 Private Fire Protection \$6,611,094 Rev-5 \$56,011,094 100.00% \$51,986,137 \$50,854 Rev-5 462,000 Private Fire Protection \$50 Rev-7 \$355,834 \$50 \$00.00% \$51,856,854 \$50 Rev-7 470,000 Other Revnue - Late Payment Charge \$355,834 Rev-7 \$355,834 \$100.00% \$512,556,006 \$66,000< | lote(1) See Note(1 |
| Rev-4 461.300 Industrial \$16,877,028 Rev-4 \$16,877,028 100.00% \$17,78,080 \$17,78,080 Rev-5 662.000 Private Fire Protection \$60.11.094 Rev-5 \$60.11.094 Rev-5 \$60.11.094 Rev-6 \$60.11.094 Rev-7 \$355,834 100.00% \$377,6360 \$6,780.054 Rev-6 472,000 Other Revenue - Late Payment Charge \$355,834 100.00% \$377,6360 \$6,780.054 Rev-7 \$355,834 100.00% \$377,6360 \$6,780.054 \$6,780.056 \$6,780.056 \$6,780.056 \$6,780.056 \$6,780.056 \$6,780.056 \$747,124 100.00% \$53,722.98 \$12,264,364 \$12,266,168 \$12,266,168 \$12,266,168 \$12,266,168 \$12,266,168 \$12,264,187 \$12,266,168 \$12,266,168 \$12,266,168 \$12,264,187 \$12,264,182 \$12,264,182 \$12,264,182 \$12,264,182 \$12,264,182 \$12,264,182 \$12,264,182 \$12,264,182 \$12,264,182 \$12,264,182 \$12,264,182 \$12,264,182 \$12,264,183 \$12,264,183 \$12,264,183 | |
| Rev-5 462.000 Private Fire Protection \$5.011.094 100.00% \$77.6.90 \$6.78.054 Rev-6 463.000 Public Fire Protection \$0 Rev-6 \$50 0.00% \$57.78.050 \$6.78.054 Rev-7 470.000 Other Revenue - Late Payment Charge \$335,834 Rev-7 \$3355,834 \$00.00% \$535,834 \$0 Rev-8 472.000 Other Revenue - Late Payment Charge \$744,724 Rev-7 \$3355,834 \$0 Rev-10 466.000 Sales for Resale \$12,596,006 Rev-10 \$12,296,006 100.00% \$233,59 \$12,209,108 Rev-11 466.000 Sales for Resale \$12,295,066 Rev-10 \$12,296,006 100.00% \$233,59 \$12,209,08 Rev-12 TOTAL OPERATING REVENUES \$430.381,928 \$450.303 E-2 -\$256,707 \$747,110 100.00% \$0 \$747,110 3 602.000 Purchased Water \$1,603.303 \$6 \$160.303 E-3 \$100.065 \$100.00% \$0 \$149,296 <td></td> | |
| Rev-6 463.000 Public Fire Protection 50 Rev-6 \$0 0.00% \$0 \$0 Rev-7 70.000 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% \$355,834 \$0 Rev-10 466.000 Sales for Resale \$12,239,44 Rev-10 \$12,239,840 \$100.00% \$231,359 \$12,364,647 Rev-11 471.000 Other Water Revenue - Oper. Rev. \$3,372,238 Rev-10 \$33,372,238 100.00% \$215,164,532 \$444.000 Rev-11 TOTAL OPERATING REVENUES \$430,381,928 \$15,00,615 \$15,00,615 \$15,00,615 \$160,000 \$15,00,615 \$160,000 \$15,00,615 \$160,000 \$10,000% \$0 \$1,00,615 4 603.000 Miscellaneous Expenses \$1,00,817 \$5,862 \$997,955 E-2 -\$256,707 \$747,110 100.00% \$0 \$17,140,296 \$10,000% | |
| Rev-7 470.000 Other Revenue - Late Payment Charge \$355,834 I00.00% -3355,834 \$10.00% -3355,834 \$00.00% -3355,834 \$00.00% -3355,834 \$00.00% -3355,834 \$00.00% -3355,834 \$00.00% -3305,834 \$00.00% \$00.00% \$12,043,934 \$22,0564 -24 \$226,060 \$21,359 \$12,243,934 \$32,243,934 \$32,243,934 \$32,243,934 \$32,243,934 \$32,243,934 \$32,243,934 \$32,243,934 \$32,243,934 \$32,243,934 \$32,243,934 | |
| Rev-8 472.000 Other Revenue - Rent \$744,724 Rev-8 \$744,724 100.00% \$100.006 \$644,664 Rev-9 464,000 Other Revenue - Rev. \$12,243,944 Rev-9 \$12,243,944 100.00% \$250,164 \$12,809,108 Rev-10 \$12,243,944 Rev-9 \$12,243,944 100.00% \$251,556 \$64 \$64,000 Rev-11 471.000 Other Revenue - Oper Rev. \$3,372,298 Rev-11 \$3,372,298 100.00% \$12,566,660 Rev-12 TOTAL OPERATING REVENUES \$430,381,928 \$15,184,532 \$44,566,660 1 SOURCE OF SUPPLY EXPENSES \$100,00% \$0 \$74,7110 100.00% \$0 \$74,7140 3 602.000 Purchased Water \$1,603,303 \$0 \$1,603,303 E-3 \$100,266 \$74,7140 \$100.00% \$0 \$74,7140 4 603.000 Mints Supervision & Expenses \$6,888,236 \$0 \$6,888,236 E-4 \$226,707 \$74,7140 \$100.00% \$0 \$1,500,7149,296 | |
| Rev-3 464.00 Other Public Auth. \$12,243,944 Rev-3 \$12,243,944 100.00% \$566,164 \$12,280,108 Rev-10 466.00 Sales for Ressle \$12,596,006 Rev-10 \$12,596,006 100.00% \$233,159 \$12,346,447 Rev-11 471.000 Other Water Revenue - Oper. Rev. \$3,372,298 Rev-10 \$3,372,298 \$430,381,928 \$445,566,460 Rev-12 TOTAL OPERATING REVENUES \$4430,381,928 Rev-11 \$3,372,298 \$445,566,460 1 SOURCE OF SUPPLY EXPENSES \$430,381,928 \$445,566,460 \$445,566,460 1 SOURCE OF SUPPLY EXPENSES \$16,03,303 \$0 \$1,603,303 E-3 \$102,688 \$1,500,615 100.00% \$0 \$7,147,110 3 602,000 Revris S \$1,003,817 \$5,862 \$997,955 E-2 \$256,707 \$747,110 100.00% \$0 \$1,747,110 3 602,000 Rents - SSE \$1,003,817 \$5,862 \$997,955 E-2 \$256,707 \$747,110 100.00% \$0< | |
| Rev-10 466.000 (Network are revenue - DreAL OPERATING REVENUES \$12,366,006 (3,372,298) Rev-10 (3,372,298) \$12,586,006 (3,381,928) \$100.00% (-5231,358) $512,366,647$ (53,372,298) Rev-11 471.000 Other Water Revenue - DreATING REVENUES \$3430,381,928 \$4430,381,928 \$4430,381,928 \$100.00% $-5231,359$ (51,7142,234 \$53,205,064 1 SOURCE OF SUPPLY EXPENSES \$4430,381,928 < | |
| 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 Rev-11 \$100.00% \$157,124,532 \$445,566,460 1 SOURCE OF SUPPLY EXPENSES 00peration Labor & Expenses \$1,003,817 \$5,862 \$997,955 E-2 \$256,707 \$747,110 100.00% \$0 \$71,49,296 2 601.000 Operation Labor & Expenses \$1,603,303 \$0 \$1,603,303 E-3 -\$102,688 \$1,00.0% \$0 \$71,49,296 4 603.000 Miscellaneous Expenses \$6,888,236 \$0 \$10,466 E-5 \$191 \$10,275 100.00% \$0 \$1,749,296 6 610.000 Maint. of Structures & Engineering \$0 | |
| Rev-12 TOTAL OPERATING REVENUES \$430,381,928 \$430,381,928 \$15,184,532 \$445,566,460 1 SOURCE OF SUPPLY EXPENSES 2 601.000 Operation Labor & Expenses \$1,003,817 \$5,862 \$997,955 E-2 -\$256,707 \$747,110 100.00% \$0 \$747,110 3 602.000 Purchased Water \$1,603,303 \$0 \$1,603,303 E-3 \$102,688 \$1,500,615 100.00% \$0 \$747,110 4 603.000 Miscellaneous Expenses \$6,888,236 \$0 \$6,888,236 E-4 \$2261,060 \$7,149,296 \$1,500,615 100.00% \$0 \$71,275 6 640.000 Rents - SSE \$10,466 \$0 \$10,466 E-5 \$191 \$10,275 100.00% \$0 \$1,00,0% \$0 | |
| 1 SOURCE OF SUPPLY EXPENSES 2 601.000 Operation Labor & Expenses \$1,003,817 \$5,862 \$997,955 E-2 -\$256,707 \$747,110 100.00% \$0 \$747,110 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 4 603.000 Miscellaneous Expenses \$6,888,236 \$0 \$6,888,236 E-4 \$261,060 \$7,149,296 \$00.00% \$0 \$10,275 6 604.000 Maint. Supervision & Engineering \$0 \$0 \$10,466 E-5 -\$191 \$10,275 100.00% \$0 | |
| 2 601.000 Operation Labor & Expenses \$1,003,817 \$5,862 \$997,955 E-2 -\$256,707 \$747,110 100.00% \$0 \$747,110 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 4 603.000 Miscellaneous Expenses \$6,88,236 \$0 \$6,88,236 E-4 \$2261,000 \$7,149,296 \$0.00% \$0 \$7,149,296 5 604.000 Rents - SSE \$10,466 \$0 \$10,466 E-5 -\$191 \$10,275 100.00% \$0 \$10,275 6 610.000 Maint. of Structures & Improvements \$0 <td></td> | |
| 3 602.000 Purchased Water \$1603,303 \$0 \$1,603,303 E-3 -\$102,688 \$1,500,615 100.00% \$0 \$1,500,615 4 603.000 Miscellaneous Expenses \$6,888,236 \$0 \$6,888,236 E-4 \$261,060 \$7,149,296 100.00% \$0 \$7,149,296 5 604.000 Rents - SSE \$10,466 \$0 \$10,466 E-6 \$10,406 E-5 -\$191 \$10,275 100.00% \$0 \$10,275 6 610.000 Maint. Supervision & Engineering \$0 \$ | |
| 4 603.000 Miscellaneous Expenses \$6,888,236 \$0 \$6,888,236 E-4 \$261,060 \$7,149,296 100.00% \$0 \$7,149,296 5 604.000 Rents - SSE \$10,466 \$0 \$10,466 E-5 -\$191 \$10,275 100.00% \$0 \$10,275 6 610.000 Maint. Supervision & Engineering \$0 < | \$5,932 \$741,178 |
| 5 604.000 Rents - SSE \$10,466 \$0 \$10,466 E-5 -\$191 \$10,275 100.00% \$0 \$10,275 6 610.000 Maint. Supervision & Engineering \$0 \$0 \$0 \$0 E-6 \$0 \$0 \$0 \$0 \$0 7 611.000 Maint. of Structures & Improvements \$0 \$0 \$0 \$0 E-7 \$0 \$0 0.00% \$0 \$0 8 612.000 Maint. of Collect. & Impound. Reservoirs \$0 <t< td=""><td>\$0 \$1,500,615</td></t<> | \$0 \$1,500,615 |
| 6 610.000 Maint. Supervision & Engineering \$0 \$ | \$0 \$7,149,296 |
| 7 611.000 Maint. of Structures & Improvements \$0 <t< td=""><td>\$0 \$10,275</td></t<> | \$0 \$10,275 |
| 8 612.000 Maint. of Collect. & Impound. Reservoirs \$0 \$0 \$0 E-8 \$0 \$0 0.00% \$0 \$0 9 613.000 Maint. of Lake, River and Other Intakes \$0 \$170,585 100.00% \$0 | \$0 \$0 |
| 9 613.000 Maint. of Lake, River and Other Intakes \$0 | \$0 \$0 |
| 10 614.000 Maint. of Wells & Springs \$169,195 \$167,678 \$1,517 E-10 \$1,390 \$170,585 100.00% \$0 \$170,585 11 615.000 Maint. of Infiltration Galleries & Tunnels \$0 \$0 \$0 E-11 \$0 \$0 0.00% \$0 \$0 12 616.000 Maint. of Supply Mains \$0 <td< td=""><td>\$0 \$0</td></td<> | \$0 \$0 |
| 11 615.000 Maint. of Infiltration Galleries & Tunnels \$0 | \$0 \$0 |
| 12 616.000 Maint. of Supply Mains \$0 \$141,486 100.00% \$0 \$141,486 100.00% \$0 \$141,486 100.00% \$0 \$9,719,367 \$0 \$0 \$9,719,367 \$0 \$0 \$9,719,367 \$0 \$0 \$9,719,367 \$0 \$0 \$0 \$257,027 \$0.00% \$0 \$257,027 \$0 \$0 \$257,027 \$0 \$0 \$257,027 \$0 \$0 \$257,027 \$0 \$0 \$257,027 \$0 \$0 | 69,689 \$896 |
| 13 617.000 Maint. of Misc. Water Source Plant \$181,125 \$78,699 \$102,426 \$136,775 \$39,639 \$141,486 100.00% \$0 \$141,486 14 TOTAL SOURCE OF SUPPLY EXPENSES \$9,856,142 \$252,239 \$9,603,903 \$1 -\$339,639 \$141,486 \$0 \$9,719,367 \$0 \$141,486 \$9,719,367 \$0 \$9,719,367 \$0 \$9,719,367 \$0 \$9,719,367 \$0 \$9,719,367 \$0 \$9,719,367 \$0 \$9,719,367 \$0 \$9,719,367 \$0 \$9,719,367 \$0 \$9,719,367 \$0 \$9,719,367 \$0 \$0 \$9,719,367 \$0 \$0 \$9,719,367 \$0 \$0 \$0 \$257,027 \$0.00% \$0 \$257,027 \$0.00% \$0 \$257,027 \$0.00% \$0 \$257,027 \$0.00% \$0 \$257,027 \$0.00% \$0 \$257,027 \$0.00% \$0 \$257,027 \$0.00% \$0 \$257,027 \$0.00% \$0 \$257,027 \$0.00% \$0 \$257,027 \$0.00% \$0 \$257,027 \$0.00% \$0 \$229,168 \$0.00% \$0 | \$0 \$0 \$0 \$0 |
| 14 TOTAL SOURCE OF SUPPLY EXPENSES \$9,856,142 \$252,239 \$9,603,903 -\$136,775 \$9,719,367 \$0 \$9,719,367 15 PUMPING EXPENSES 16 620.000 Operation Supervision & Engineering - PE \$246,874 \$246,874 \$0 E-16 \$10,153 \$257,027 100.00% \$0 \$257,027 17 621.000 Fuel for Power Production \$269,600 \$0 \$269,600 E-17 \$9,568 \$279,168 100.00% \$0 \$279,168 | \$0 \$0 82,574 \$58,912 |
| 16 620.000 Operation Supervision & Engineering - PE \$246,874 \$0 E-16 \$10,153 \$257,027 100.00% \$0 \$257,027 17 621.000 Fuel for Power Production \$269,600 \$0 \$269,600 E-17 \$9,568 \$279,168 100.00% \$0 \$279,168 | 58,195 \$9,461,172 |
| 16 620.000 Operation Supervision & Engineering - PE \$246,874 \$0 E-16 \$10,153 \$257,027 100.00% \$0 \$257,027 17 621.000 Fuel for Power Production \$269,600 \$0 \$269,600 E-17 \$9,568 \$279,168 100.00% \$0 \$279,168 | |
| 17 621.000 Fuel for Power Production \$269,600 \$0 \$269,600 E-17 \$9,568 \$279,168 100.00% \$0 \$279,168 | |
| | 57,027 \$0 \$0 \$279,168 |
| 10 022.000 FOWEI FIDUUCIION LADOR & EXPENSES 30 30 30 E-10 30 30 50 0.00% 30 30 30 | \$0 \$279,168 |
| 19 623.000 Fuel or Power Purchased for Pumping \$5,111,052 \$0 \$5,111,052 E-19 \$194,542 \$5,305,594 100.00% \$0 \$5,305,594 | \$0 \$5.305.594 |
| | 09,530 \$22,746 |
| 21 625.000 Expenses Transferred - Cr. \$0 \$0 \$0 \$0 E-21 \$0 0.00% \$0 \$0 \$0 | \$0 \$0 |
| 21 02.000 Miscellaneous Expense \$36,318 \$0 \$36,318 E-22 -\$7,599 \$28,719 100.00% \$0 \$28,719 | \$0 \$28.719 |
| 23 627.000 Rents - PE \$4,524 \$0 \$4,524 E-23 \$0 \$4,524 10.00% \$0 \$4,524 | \$0 \$4,524 |
| | 50,914 \$0 |
| 25 631.000 Maint of Structures & Improvements - PE \$621 \$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 |
| | 24,775 \$144,249 |
| | 43,348 \$5,785,000 |
| 29 WATER TREATMENT EXPENSES | |
| | 56,478 \$0 |
| 31 641.000 Chemicals - WTE \$17,402,623 \$0 \$17,402,623 E-31 \$1,167,432 \$18,570,055 100.00% \$0 \$18,570,055 | \$0 \$18,570,055 |
| | 87,296 \$642,522 |
| 33 643.000 Miscellanous Expenses - WTE \$2,741,136 \$0 \$2,741,136 E-33 \$116,031 \$2,857,167 100.00% \$0 \$2,857,167 | \$0 \$2,857,167 |
| 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 \$75,759 \$1,717,740 100.00% \$0 \$1,717,740 \$1 | 17,740 \$0 |
| 36 651.000 Maint. of Structures & Improvements - WTE \$0 \$0 \$0 E-36 \$0 < | \$0 \$0 |

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

| | Α | B | <u>C</u> | D | E | E | G | Н | <u>l</u> | J | ĸ | L | M |
|----------|--------------------|--|------------------------------------|--------------------------|---------------------|--------------|--------------------------|-----------------------|--------------------|------------------|-----------------------------|----------------------------|----------------------|
| Line | Account | - | Test Year | Test Year | Test Year | Adjust. | Total Company | Total Company | Jurisdictional | Jurisdictional | MO Final Adj | MO Adj. | MO Adj. Juris. |
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris. Labor | Non Labor |
| | | | (D+E) | | | | (From Adj. Sch.) | (C+G) | | (From Adj. Sch.) | (H x I) + J | L + N | M = K |
| 37 | 652.000 | Maint. of Water Treatment Equipment | \$1,043,817 | \$0 | \$1,043,817 | E-37 | -\$134,733 | \$909,084 | 100.00% | \$0 | \$909,084 | \$0 | \$909,084 |
| 38 | | TOTAL WATER TREATMENT EXPENSES | \$27,278,673 | \$5,616,791 | \$21,661,882 | | \$1,565,948 | \$28,844,621 | | \$0 | \$28,844,621 | \$5,861,514 | \$22,983,107 |
| | | | | | | | | | | | | | |
| 39 | | TRANSMISSION & DIST. EXPENSES | | | | | | | | | | | |
| 40 | 660.000 | Operation Supervision & Engineering - TDE | \$88,211 | \$88,211 | \$0 | E-40 | \$2,616 | \$90,827 | 100.00% | \$0 | \$90,827 | \$90,827 | \$0 |
| 41 | 661.000 | Storage Facilities Expenses TDE | \$0 | \$0 | \$0 | E-41 | \$5,291 | \$5,291 | 100.00% | \$0 | \$5,291 | \$0 | \$5,291 |
| 42 | 662.000 | Transmission & Distribution Lines Expenses | \$2,240,903 | \$1,409,068 | \$831,835 | E-42 | -\$304,686 | \$1,936,217 | 100.00% | \$0 | \$1,936,217 | \$1,426,124 | \$510,093 |
| 43 | 663.000 | Meter Expenses - TDE | \$523,019 | \$513,296 | \$9,723 | E-43 | \$6,024 | \$529,043 | 100.00% | \$0 | \$529,043 | \$519,453 | \$9,590 |
| 44 | 664.000 | Customer Installations Expenses - TDE | \$183,186 | \$182,986 | \$200 | E-44 | \$2,388 | \$185,574 | 100.00% | \$0 | \$185,574 | \$185,374 | \$200 |
| 45 | 665.000 | Miscellaneous Expenses - TDE | \$9,469,680 | \$7,283,217 | \$2,186,463 | E-45 | \$298,379 | \$9,768,059 | 100.00% | \$0 | \$9,768,059 | \$7,655,889 | \$2,112,170 |
| 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 | \$2,184 | \$61,539 | 100.00% | \$0 | \$61,539 | \$61,539 | \$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 | \$70,519 | \$2,448,281 | 100.00% | \$0 | \$2,448,281 | \$347,862 | \$2,100,419 |
| 51 52 | 674.000 | Maint. of Fire Mains - TDE | \$0 | \$0 | \$0 | E-51 E-52 | -\$383 | -\$383 | 100.00% | \$0 \$0 | -\$383 | \$0 | -\$383 |
| 52 53 | 675.000 676.000 | Maint. of Services - TDE Maint. of Meters - TDE | \$204,955 | \$206,372 | -\$1,417 \$386 | E-52 E-53 | \$11,894 \$3.529 | \$216,849 \$98.015 | 100.00% 100.00% | \$0 \$0 | \$216,849 | \$215,698 | \$1,151 |
| 53 54 | 676.000 | Maint. of Hydrants - TDE Maint. of Hydrants - TDE | \$94,486 | \$94,100 | | E-53 E-54 | 1 - 1 | \$98,015 \$373.304 | 100.00% | \$0 \$0 | \$98,015 | \$96,238 \$372.940 | \$1,777 \$364 |
| 54 55 | 678.000 | Maint. of Miscellaneous Plant - TDE | \$359,423 \$2,335,649 | \$358,916 \$2,040,301 | \$507 \$295,348 | E-54 E-55 | \$13,881 \$1,149,005 | \$3,484,654 | 100.00% | \$0 | \$373,304 \$3,484,654 | \$372,940 \$2,133,531 | \$364 \$1,351,123 |
| 55 | 678.000 | TOTAL TRANSMISSION & DIST. EXPENSES | <u>\$2,335,649</u> \$18,044,571 | \$12,623,913 | \$295,348 | E-35 | \$1,149,005 | \$19,303,668 | | \$0 \$0 | \$19,303,668 | \$13,149,827 | \$6,153,841 |
| 50 | | TOTAL TRANSMISSION & DIST. EXPENSES | \$10,044,57 I | \$12,023,913 | \$5,420,050 | | \$1,259,097 | \$19,303,000 | | φU | \$19,303,000 | φ13,149,02 <i>1</i> | 30, 153,041 |
| 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 | \$3,947 | \$698,498 | 100.00% | \$0 | \$698,498 | \$306,849 | \$391.649 |
| 60 | 903.000 | Customer Records & Collection Expenses | \$2,106,658 | \$308,101 | \$1,798,557 | E-60 | \$293,587 | \$2,400,245 | | \$0 | \$2,400,245 | \$311,797 | \$2,088,448 |
| 61 | 904.000 | Uncollectible Amounts | \$2,638,842 | \$0 | \$2,638,842 | E-61 | \$92,070 | \$2,730,912 | | \$0 | \$2,730,912 | \$0 | \$2,730,912 |
| 62 | 905.000 | Misc. Customer Accounts Expense | \$380,538 | \$184,608 | \$195,930 | E-62 | | \$337,297 | 100.00% | \$0 | \$337,297 | \$186,822 | \$150,475 |
| 63 | | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$5,832,473 | \$807,495 | \$5,024,978 | | \$346,989 | \$6,179,462 | | \$0 | \$6,179,462 | \$817,978 | \$5,361,484 |
| | | | | | | | | | | | | | |
| 64 | | CUSTOMER SERVICE EXPENSES | | | | | | | | | | | |
| 65 | 907.000 | Customer Service & Information Expense | \$0 | \$0 | \$0 | E-65 | \$0 | \$0 | | \$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 | <u> </u> | <u>\$0</u> \$0 | \$0 | E-68 | <u>\$0</u> | \$0 | | \$0 | \$0 | \$0 | \$0_ |
| 69 | | TOTAL SALES PROMOTION EXPENSES | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 70 | | ADMIN. & GENERAL EXPENSES | | | | | | | | | | | |
| 70 | 920.000 | Admin. & General Salaries | \$14,359,370 | \$14,359,370 | \$0 | E-71 | -\$1,185,783 | \$13,173,587 | 100.00% | \$0 | \$13,173,587 | \$14,672,113 | -\$1,498,526 |
| 72 | 921.000 | Office Supplies & Expenses | \$3,346,681 | \$14,359,370 | \$0 \$3,346,681 | E-71 | \$178,249 | \$3,524,930 | 100.00% | \$0 \$0 | \$3,524,930 | \$14,672,113 | \$3,524,930 |
| 72 | 922.000 | Admin. Expenses Transferred - Credit | \$3,346,681 | \$0 \$0 | \$3,340,001 \$0 | E-72 | \$178,249 | \$3,524,930 \$0 | | \$0 \$0 | \$3,524,930 \$0 | \$0 \$0 | \$3,524,930 \$0 |
| 73 | 923.000 | Outside Services Employed | \$51,325,169 | \$39,517,426 | \$0 \$11,807,743 | E-73 E-74 | -\$9,217,167 | \$0 \$42,108,002 | | \$0 \$0 | \$42,108,002 | \$0 \$31,730,297 | \$0 \$10,377,705 |
| 74 | 923.000 924.000 | Property Insurance | \$7,773,705 | \$39,517,426 \$0 | \$11,807,743 | E-74 E-75 | -\$9,217,167 -\$8,557 | \$42,100,002 | 100.00% | \$0 \$0 | \$42,108,002 \$7,765,148 | \$31,730,297 | \$7.765.148 |
| 75 | 925.000 | Injuries & Damages | \$425,173 | \$0 \$0 | \$425,173 | E-75 E-76 | -\$8,557 | \$201,767 | 100.00% | \$0 \$0 | \$201,767 | \$0 \$0 | \$201,767 |
| 70 | 926.000 | Employee Pensions & Benefits | \$4,825,173 | \$3,816,254 | \$1,008,919 | E-77 | \$1,010,198 | \$5,835,371 | 100.00% | \$0 \$0 | \$5,835,371 | \$3,953,030 | \$1,882,341 |
| 78 | 927.000 | Franchise Requirements | φ 4 ,023,173 \$0 | \$3,010,234 | \$1,000,515 | E-78 | \$1,010,198 | \$0,055,571 | 0.00% | \$0 \$0 | \$3,833,371 \$0 | \$3,933,030 \$0 | \$1,002,341 |
| 79 | 928.000 | Regulatory Commission Expenses | \$504,478 | \$0 \$0 | \$504.478 | E-79 | -\$451,561 | \$52.917 | 100.00% | \$0 \$0 | \$52.917 | \$0 \$0 | \$52,917 |
| 80 | 929.000 | Duplicate Charges - Credit | \$304,478 | \$0 \$0 | \$304,478 \$0 | E-80 | -\$451,501 \$0 | \$52,517 | 0.00% | \$0 \$0 | \$32,517 | \$0 \$0 | \$32,917 |
| 81 | 930.100 | Institutional or Goodwill Advertising Expenses | \$0 | \$0 \$0 | \$0 \$0 | E-81 | \$0 | \$0 \$0 | 0.00% | \$0 | \$0 | \$0 \$0 | \$0 \$0 |
| 82 | 930.200 | Misc. General Expenses | \$2,162,790 | \$0 | \$2,162,790 | E-82 | -\$375,337 | \$1,787,453 | 100.00% | \$0 | \$1,787,453 | \$0 | \$1,787,453 |
| | | · · · · · · · · · · · · · · · · · · · | ·-,···,· · · | | ,,,, | _ • - | | ÷.,, | | •• | ÷ ·,· · · , · • • | •• | ÷ · ,· · · , · •• |

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

| Line | <u>A</u> Account | <u>B</u> | <u>C</u> Test Year | <u>D</u> Test Year | <u>E</u> Test Year | <u>F</u> Adjust. | <u>G</u> Total Company | | <u>I</u> Jurisdictional | <u>J</u> Jurisdictional | <u>K</u> MO Final Adj | <u>L</u> MO Adj. Juris. Labor | <u>M</u> MO Adj. Juris. |
|------------|---------------------|--|----------------------------|-----------------------|-----------------------|---------------------|---------------------------------|-----------------------|----------------------------|------------------------------------|-------------------------------------|-------------------------------------|----------------------------|
| Number | Number | Income Description | Total (D+E) | Labor | Non Labor | Number | Adjustments (From Adj. Sch.) | Adjusted (C+G) | Allocations | Adjustments (From Adj. Sch.) | Jurisdictional (H x I) + J | | Non Labor M = K |
| 83 | 930.300 | Research & Development Expenses | \$98,780 | \$0 | \$98,780 | E-83 | -\$3,795 | \$94,985 | 100.00% | \$0 | \$94,985 | ¢0. | \$94,985 |
| 83 84 | 930.300 931.000 | Research & Development Expenses | \$98,780 \$265.582 | \$0 \$0 | \$98,780 \$265.582 | E-83 E-84 | -\$3,795 -\$58.762 | \$94,985 \$206.820 | | \$0 \$0 | \$94,985 \$206,820 | \$0 \$0 | \$94,985 \$206.820 |
| 85 | 932.000 | Maint, of General Plant | \$253,991 | \$116.688 | \$137.303 | E-85 | 1 | \$223,694 | 100.00% | \$0 \$0 | \$223,694 | \$122,836 | \$100.858 |
| 86 | | TOTAL ADMIN. & GENERAL EXPENSES | \$85,340,892 | \$57,809,738 | \$27,531,154 | | -\$10,366,218 | \$74,974,674 | | \$0 | \$74,974,674 | \$50,478,276 | \$24,496,398 |
| 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% | \$16,801,332 | \$83,152,845 | See note (1) | See note (1) |
| 89 | | TOTAL DEPRECIATION EXPENSE | \$66,351,513 | \$0 | \$0 | | \$0 | \$66,351,513 | | \$16,801,332 | \$83,152,845 | \$0 | \$0 |
| 90 | | OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 91 | 408.100 | Property Taxes | \$33,632,004 | \$0 | \$33,632,004 | E-91 | \$3,352,485 | \$36,984,489 | 100.00% | \$0 | \$36,984,489 | \$0 | \$36,984,489 |
| 92 | 408.100 | Payroll Taxes | \$2,636,751 | \$845,485 | \$1,791,266 | E-92 | -\$90,643 | \$2,546,108 | | \$0 | \$2,546,108 | \$754,842 | \$1,791,266 |
| 93 | 408.100 | Other Taxes | -\$245,235 | \$0 | -\$245,235 | E-93 | \$7,010 | -\$238,225 | | \$0 | -\$238,225 | \$0 | -\$238,225 |
| 94 | 408.100 | PSC Assessment | \$2,677,149 | <u>\$0</u> | \$2,677,149 | E-94 | \$823,795 | \$3,500,944 | 100.00% | \$0 | \$3,500,944 | \$0 | \$3,500,944 |
| 95 | | TOTAL OTHER OPERATING EXPENSES | \$38,700,669 | \$845,485 | \$37,855,184 | | \$4,092,647 | \$42,793,316 | | \$0 | \$42,793,316 | \$754,842 | \$42,038,474 |
| 96 | | AMORTIZATION EXPENSE | | | | | | | | | | | |
| 97 | 404.000 | Amortization of Expense | \$1,886,591 | \$0 | \$1,886,591 | E-97 | \$2,282,095 | \$4,168,686 | 100.00% | \$0 | \$4,168,686 | \$0 | \$4,168,686 |
| 98 | 405.000 | Amortization of Reg Asset | \$1,769,598 | \$0 | \$1,769,598 | E-98 | \$905,047 | \$2,674,645 | | \$0 | \$2,674,645 | \$0 | \$2,674,645 |
| 99 | 405.000 | Amortization of Reg Asset AFUDC | \$845,485 | \$0 | \$845,485 | E-99 | \$0 | \$845,485 | | \$0 | \$845,485 | \$0 | \$845,485 |
| 100 | 407.000 | Amortization - Property Losses | \$147,993 | <u>\$0</u> | \$147,993 | E-100 | | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 101 | | TOTAL AMORTIZATION EXPENSE | \$4,649,667 | \$0 | \$4,649,667 | | \$3,039,149 | \$7,688,816 | | \$0 | \$7,688,816 | \$0 | \$7,688,816 |
| 102 | | TOTAL OPERATING EXPENSE | \$264,301,796 | \$80,523,400 | \$117,426,883 | | -\$18,011 | \$264,283,785 | | \$16,801,332 | \$281,085,117 | \$73,963,980 | \$123,968,292 |
| 103 | | NET INCOME BEFORE TAXES | \$166,080,132 | \$0 | \$0 | | \$0 | \$166,098,143 | | -\$1,616,800 | \$164,481,343 | \$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% | -\$3,873,434 | -\$23,392,019 | See note (1) | See note (1) |
| 106 | | TOTAL INCOME TAXES | -\$19,518,585 | \$0 | \$0 | | \$0 | -\$19,518,585 | | -\$3,873,434 | -\$23,392,019 | \$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% | \$17,361,296 | \$48,222,329 | See note (1) | See note (1) |
| 109 | 412.200 | Amortization of Deferred ITC | -\$101,550 | | | E-109 | | -\$101,550 | | -\$378 | -\$101,928 | | |
| 110 | 0.000 | Amortization of Protected Excess ADIT | \$0 | | | E-110 | | \$0 | | -\$1,424,245 | -\$1,424,245 | | |
| 111 112 | 0.000 | Amortization of Unprotected Excess ADIT TOTAL DEFERRED INCOME TAXES | <u>\$0</u> \$30,759,483 | \$0 | \$0 | E-111 | \$0 | \$0 \$30,759,483 | | <u>-\$7,150,158</u> \$8,786,515 | <u>-\$7,150,158</u> \$39,545,998 | \$0 | \$0 |
| T1Z | | I OTAL DEFERRED INCOME TAXES | ३ २७,7 २७,483 | \$0 | \$U | | \$0 | \$30,739,483 | | \$0, <i>1</i> 00,515 | 33333333 | \$0 | \$U |
| 113 | | NET OPERATING INCOME | \$154,839,234 | \$0 | \$0 | | \$0 | \$154,857,245 | | -\$6,529,881 | \$148,327,364 | \$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 | A | <u>B</u> 6.41% | <u>C</u> 6.52% | <u>D</u> 6.63% |
|--------|-------------------------------------|-------------------|-------------------|-------------------|
| Number | Description | 6.41% Return | 6.52% Return | 8.63% Return |
| Ramoer | Beschption | | | Return |
| 1 | Net Orig Cost Rate Base | \$2,081,627,650 | \$2,081,627,650 | \$2,081,627,650 |
| 2 | Rate of Return | 6.41% | 6.52% | 6.63% |
| 3 | Net Operating Income Requirement | \$133,494,781 | \$135,763,755 | \$138,032,729 |
| 4 | Net Income Available | \$111,860,134 | \$111,860,134 | \$111,860,134 |
| 5 | Additional Net Income Required | \$21,634,647 | \$23,903,621 | \$26,172,595 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | -\$12,053,172 | -\$11,342,921 | -\$10,632,670 |
| 8 | Current Income Tax Available | -\$18,825,410 | -\$18,825,410 | -\$18,825,410 |
| 9 | Additional Current Tax Required | \$6,772,238 | \$7,482,489 | \$8,192,740 |
| 10 | Revenue Requirement | \$28,406,885 | \$31,386,110 | \$34,365,335 |
| | Allowance for Known and Measureable | | | |
| 11 | Changes/True-Up Estimate | \$16,060,938 | \$16,060,938 | \$16,060,938 |
| 12 | Miscellaneous | \$0 | \$0 | \$0 |
| 13 | Gross Revenue Requirement | \$44,467,823 | \$47,447,048 | \$50,426,273 |

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

| | A | B | |
|--------|---|------------|-----------------|
| Line | | Percentage | Dollar |
| Number | Rate Base Description | Rate | Amount |
| 1 | Plant In Service | | \$3,115,171,078 |
| 2 | Less Accumulated Depreciation Reserve | | \$407,984,197 |
| 3 | Net Plant In Service | | \$2,707,186,881 |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | -\$2,702,687 |
| 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 Deferals (Property Tax Tracker) | | \$9,202,229 |
| 12 | TOTAL ADD TO NET PLANT IN SERVICE | | \$101,668,445 |
| 13 | SUBTRACT FROM NET PLANT | | |
| 14 | Federal Tax Offset | -2.7945% | \$269,178 |
| 15 | State Tax Offset | -0.6575% | \$11,247 |
| 16 | City Tax Offset | 0.0000% | \$0 |
| 17 | Interest Expense Offset | 9.8630% | \$4,886,400 |
| 18 | Contributions in Aid of Construction | | \$282,803,866 |
| 19 | Customer Advances | | \$1,371,509 |
| 20 | Accumulated Deferred Income Taxes | | \$430,723,829 |
| 21 | OPEB Tracker | | \$4,408,827 |
| | Pension Tracker | | \$2,752,820 |
| 23 | TOTAL SUBTRACT FROM NET PLANT | | \$727,227,676 |
| 24 | Total Rate Base | и Ц | \$2,081,627,650 |

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

| | A | B | <u>C</u> | D | <u>E</u> | F | G | н | |
|------------|--------------------|--|---------------------------------------|--------------|-------------------|---------------------------------------|--------------------|----------------|----------------------------------|
| Line | Account # | <u> -</u> | Total | Adjust. | = | | | Jurisdictional | MO Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| | | | | | | | | | |
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.000 | Organization | \$298,459 | P-2 | \$0 | \$298,459 | 100.00% | \$0 | \$298,459 |
| 3 | 302.000 | Franchises & Consents | \$290,459 | P-3 | \$0 \$0 | \$290,459 | 100.00% | \$0 | \$290,439 |
| 4 | 303.000 | Miscellaneous Intangible Plant Studies | \$621,088 | P-4 | \$0 | \$621,088 | 100.00% | \$0 | \$621,088 |
| 5 | | TOTAL INTANGIBLE PLANT | \$919,547 | | \$0 | \$919,547 | | \$0 | \$919,547 |
| | | | | | | | | | |
| 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 11 | 313.000 314.000 | Lake, River, & Other Intakes Wells & Springs | \$373,067 \$358,195 | P-10 P-11 | \$0 \$0 | \$373,067 \$358,195 | 100.00% 100.00% | \$0 \$0 | \$373,067 \$358,195 |
| 12 | 315.000 | Infiltration Galleries & Tunnels | \$358,195 | P-12 | \$0 \$0 | \$338,195 | 100.00% | \$0 | \$338,195 |
| 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 21 | 324.000 325.000 | Steam Pumping Equipment | \$0 | P-20 P-21 | \$0 \$0 | \$0 \$71,127,145 | 100.00% 100.00% | \$0 \$0 | \$0 \$71 107 145 |
| 21 | 325.000 | Electric Pumping Equipment Diesel Pumping Equipment | \$71,127,145 \$1,966,681 | P-21 P-22 | \$0 \$0 | \$1,966,681 | 100.00% | \$0 \$0 | \$71,127,145 \$1,966,681 |
| 23 | 327.000 | Pump Equip Hydraulic | \$233,404 | P-23 | \$0 \$0 | \$233,404 | 100.00% | \$0 \$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 & | \$102,928,946 | P-28 | \$0 | \$102,928,946 | 100.00% | \$0 | \$102,928,946 |
| | | Improvements | | D 00 | | | 400.000/ | | |
| 29 | 332.000 | Water Treatment Equipment | \$128,496,808 | P-29 | \$0 \$0 | \$128,496,808 | 100.00% | \$0 | \$128,496,808 |
| 30 31 | 333.000 | Water Treatment - Other TOTAL WATER TREATMENT PLANT | \$0 \$233,328,000 | P-30 | <u>\$0</u> \$0 | \$0 \$233,328,000 | 100.00% | \$0 \$0 | \$0 \$233,328,000 |
| 31 | | | \$233,320,000 | | φU | \$233,320,000 | | φU | \$233,320,000 |
| 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 & | \$7,163,001 | P-34 | \$0 | \$7,163,001 | 100.00% | \$0 | \$7,163,001 |
| | | Impr | | | | | | | |
| 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 | \$1,914,912,765 | P-36 | \$0 | \$1,914,912,765 | 100.00% | \$0 | \$1,914,912,765 |
| 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 | 347.000 348.000 | Meter Installation Hydrants | \$39,390,803 \$106,114,636 | P-40 P-41 | \$0 \$0 | \$39,390,803 \$106,114,636 | 100.00% 100.00% | \$0 \$0 | \$39,390,803 \$106,114,636 |
| 41 42 | 349.000 | Other Transmission & Distribution Plant | \$100,114,030 | P-41 | \$0 \$0 | \$106,114,636 | 100.00% | \$0 \$0 | \$100,114,636 |
| 42 | 349.000 | TOTAL TRANSMISSION & DISTIBUTION FIANT | \$2,501,452,930 | F-42 | \$0 | \$2,501,452,930 | 100.00 % | \$0 | \$2,501,452,930 |
| 40 | | | <i>\\</i> | | ψŬ | <i>\\</i> | | ψŪ | <i>\\</i> |
| 44 | | INCENTIVE COMPENSATION | | | | | | | |
| | | CAPITALIZATION | | | | | | | |
| 45 | 0.000 | Incentive Compensation Capitalization Adj. | \$0 | P-45 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| | | | | | | | | | |
| 46 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| | | CAPITALIZATION | | | | | | | |
| <i>.</i> – | | | | | | | | | |
| 47 | | GENERAL PLANT | | . | * - | ·· | 400.000 | - * | |
| 48 | 389.000 | General Land & Land Rights | \$1,749 | P-48 | \$0 \$0 | \$1,749 | 100.00% | \$0 \$0 | \$1,749 |
| 49 50 | 390.000 | Stores Shops Equipment Structures Office Structures | \$27,638,245 | P-49 P-50 | \$0 \$0 | \$27,638,245 | 100.00% | \$0 \$0 | \$27,638,245 \$5,393,225 |
| 50 51 | 390.100 390.200 | General Structures - HVAC | \$5,393,225 \$1,916,893 | P-50 P-51 | \$0 \$0 | \$5,393,225 \$1,916,893 | 100.00% 100.00% | \$0 \$0 | \$5,393,225 |
| 52 | 1 | Miscellaneous Structures | \$2,474,027 | P-52 | \$0 \$0 | \$2,474,027 | | \$0 | \$2,474,027 |
| | | | · · · · · · · · · · · · · · · · · · · | | ψŪ | · · · · · · · · · · · · · · · · · · · | | , v | -, + -, + -, v = 1 |

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

| | A | B | <u>C</u> | D | E | F | G | H | l |
|--------|------------|---|-----------------|---------|-------------|-----------------|----------------|----------------|-----------------|
| Line | Account # | _ | Total | Adjust. | _ | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| 53 | 390.900 | Structures & Improvements - Leasehold | \$101,729 | P-53 | \$0 | \$101,729 | 100.00% | \$0 | \$101,729 |
| 54 | 391.000 | Office Furniture and Equipment | \$1,483,252 | P-54 | \$0 | \$1,483,252 | 100.00% | \$0 | \$1,483,252 |
| 55 | 391.100 | Computers & Peripheral Equipment | \$3,780,933 | P-55 | \$0 | \$3,780,933 | 100.00% | \$0 | \$3,780,933 |
| 56 | 391.200 | Computer Hardware & Software | \$0 | P-56 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 57 | 391.250 | Computer Software | \$56,449,322 | P-57 | \$0 | \$56,449,322 | 100.00% | \$0 | \$56,449,322 |
| 58 | 391.300 | Other Office Equipment | \$7,076 | P-58 | \$0 | \$7,076 | 100.00% | \$0 | \$7,076 |
| 59 | 391.400 | BTS Initial Investment | \$32,934,240 | P-59 | \$0 | \$32,934,240 | 100.00% | \$0 | \$32,934,240 |
| 60 | 392.000 | Transportation Equipment | \$0 | P-60 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 61 | 392.100 | Transportation Equipment - Light Trucks | \$16,032,535 | P-61 | \$0 | \$16,032,535 | 100.00% | \$0 | \$16,032,535 |
| 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 | \$966,392 | P-63 | \$0 | \$966,392 | 100.00% | \$0 | \$966,392 |
| 64 | 392.400 | Transportation Equipment - Other | \$13,950,728 | P-64 | \$0 | \$13,950,728 | 100.00% | \$0 | \$13,950,728 |
| 65 | 393.000 | Store Equipment | \$599,077 | P-65 | \$0 | \$599,077 | 100.00% | \$0 | \$599,077 |
| 66 | 394.000 | Tools, Shop, & Garage Equipment | \$10,729,447 | P-66 | \$0 | \$10,729,447 | 100.00% | \$0 | \$10,729,447 |
| 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) | \$7,834,029 | P-70 | \$0 | \$7,834,029 | 100.00% | \$0 | \$7,834,029 |
| | | | | | | | | | |
| 71 | 397.200 | Telephone Equipment | \$91,931 | P-71 | \$0 | \$91,931 | 100.00% | \$0 | \$91,931 |
| 72 | 398.000 | Miscellaneous Equipment | \$3,597,024 | P-72 | \$0 | \$3,597,024 | 100.00% | \$0 | \$3,597,024 |
| 73 | 399.000 | Other Tangible Property | \$663,379 | P-73 | \$0 | \$663,379 | 100.00% | \$0 | \$663,379 |
| 74 | | TOTAL GENERAL PLANT | \$215,874,733 | | \$0 | \$215,874,733 | | \$0 | \$215,874,733 |
| | | | | | | | | | |
| 75 | | TOTAL PLANT IN SERVICE | \$3,115,171,078 | | \$0 | \$3,115,171,078 | | \$0 | \$3,115,171,078 |

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

| | <u>A</u> | B | <u>C</u> | D | <u>E</u> | <u>F</u> | G |
|----------|--------------------|--|-----------------------------|----------------|--------------------|----------|-------------------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation | Average | Net |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense | Life | Salvage |
| | | | | | | | |
| | | | | | | | |
| 1 | 204 000 | | ¢200 450 | 0.00% | ¢o | 0 | 0.00% |
| 2 3 | 301.000 302.000 | Organization Franchises & Consents | \$298,459 | 0.00% | \$0 \$0 | 0 | 0.00% 0.00% |
| 3 4 | 302.000 | Miscellaneous Intangible Plant Studies | \$0 \$621,088 | 0.00% | \$0 \$0 | 0 | 0.00% |
| 5 | 303.000 | TOTAL INTANGIBLE PLANT | \$919,547 | 0.00 /8 | \$0 \$0 | Ŭ | 0.00 /8 |
| Ū | | | \$010,047 | | ΨŬ | | |
| 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 | | |
| 40 | | DUMPING DI ANT | | | | | |
| 16 | 220.000 | PUMPING PLANT | ¢000.075 | 0.00% | ¢o | 0 | 0.000/ |
| 17 | 320.000 | Pumping Land & Land Rights | \$332,675 | 0.00% | \$0 \$1 424 072 | 0 | 0.00% |
| 18 | 321.000 | Pumping Structures & Improvements | \$28,710,704 | 3.95% | \$1,134,073 | 0 | -15.00% |
| 19 20 | 323.000 324.000 | Power Generation Equipment | \$14,459,528 \$0 | 3.05% 1.89% | \$441,016 \$0 | 0 0 | -5.00% -10.00% |
| 20 | 325.000 | Steam Pumping Equipment | | 1.89% | \$0 \$1,344,303 | 0 | -10.00% |
| 21 | 325.000 | Electric Pumping Equipment | \$71,127,145 \$1,966,681 | 1.89% | \$1,344,303 | 0 | -10.00% |
| 22 | 327.000 | Diesel Pumping Equipment Pump Equip Hydraulic | \$233,404 | 1.89% | \$4,411 | 0 | -10.00% |
| 23 | 328.000 | Other Pumping Equipment | \$16,217,259 | 1.89% | \$306,506 | 0 | -10.00% |
| 24 | 520.000 | TOTAL PUMPING PLANT | \$133,047,396 | 1.03 /0 | \$3,267,479 | Ŭ | -10.00 /6 |
| 20 | | | φ100,047,000 | | ψ0,207,473 | | |
| 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 & | \$102,928,946 | 2.34% | \$2,408,537 | 0 | -15.00% |
| | | Improvements | | | | | |
| 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 | 0.000 | TRANSMISSION & DIST. PLANT | | | | _ | |
| 33 | 340.000 | Transmission & Distribution Land | \$3,991,422 | 0.00% | \$0 | 0 | 0.00% |
| 34 | 341.000 | Transmission & Distribution Structures & | \$7,163,001 | 1.49% | \$106,729 | 0 | -20.00% |
| 35 | 342.000 | Impr Distribution Reservoirs & Standpipes | \$17,213,462 | 1.70% | \$292,629 | 0 | -25.00% |
| 36 | 342.000 | Transmission & Distribution Mains | \$1,914,912,765 | 1.39% | \$26,617,287 | 0 | -30.00% |
| 30 | 344.000 | Fire Mains | \$1,514,512,705 | 1.56% | \$20,017,287 | 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 | Ő | -10.00% |
| 40 | 347.000 | Meter Installation | \$39,390,803 | 2.40% | \$945,379 | ů 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 | \$2,501,452,930 | | \$40,754,202 | Ū | 0.0070 |
| - | | | | | . , . , | | |
| 44 | | INCENTIVE COMPENSATION | | | | | |
| | | CAPITALIZATION | | | | | |
| 45 | | Incentive Compensation Capitalization Adj. | \$0 | 0.00% | \$0 | 0 | 0.00% |
| | | | l | | | | |
| | | | | | | | |

Accounting Schedule: 05 Sponsor: Staff Page: 1 of 2

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

| | A | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> | <u> </u> | G |
|--------|---------|---|-----------------|--------------|--------------|----------|---------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation | Average | Net |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense | Life | Salvage |
| 46 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 | | |
| | | CAPITALIZATION | | | | | |
| 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 | \$27,638,245 | 3.02% | \$834,675 | 0 | -20.00% |
| 50 | 390.100 | Office Structures | \$5,393,225 | 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 | \$101,729 | 2.75% | \$2,798 | 0 | 0.00% |
| 54 | 391.000 | Office Furniture and Equipment | \$1,483,252 | 3.49% | \$51,765 | 0 | 0.00% |
| 55 | 391.100 | Computers & Peripheral Equipment | \$3,780,933 | 19.06% | \$720,646 | 0 | 0.00% |
| 56 | 391.200 | Computer Hardware & Software | \$0 | 19.06% | \$0 | 0 | 0.00% |
| 57 | 391.250 | Computer Software | \$56,449,322 | 5.00% | \$2,822,466 | 0 | 0.00% |
| 58 | 391.300 | Other Office Equipment | \$7,076 | 10.46% | \$740 | 0 | 0.00% |
| 59 | 391.400 | BTS Initial Investment | \$32,934,240 | 5.00% | \$1,646,712 | 0 | 0.00% |
| 60 | 392.000 | Transportation Equipment | \$0 | 3.45% | \$0 | 0 | 0.00% |
| 61 | 392.100 | Transportation Equipment - Light Trucks | \$16,032,535 | 5.57% | \$893,012 | 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 | \$966,392 | 0.00% | \$0 | 0 | 15.00% |
| 64 | 392.400 | Transportation Equipment - Other | \$13,950,728 | 6.15% | \$857,970 | 0 | 5.00% |
| 65 | 393.000 | Store Equipment | \$599,077 | 3.88% | \$23,244 | 0 | 0.00% |
| 66 | 394.000 | Tools, Shop, & Garage Equipment | \$10,729,447 | 3.73% | \$400,208 | 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) | \$7,834,029 | 5.76% | \$451,240 | 0 | 0.00% |
| 71 | 397.200 | Telephone Equipment | \$91,931 | 8.94% | \$8,219 | 0 | 0.00% |
| 72 | 398.000 | Miscellaneous Equipment | \$3,597,024 | 6.48% | \$233,087 | 0 | 0.00% |
| 73 | 399.000 | Other Tangible Property | \$663,379 | 2.43% | \$16,120 | 0 | 0.00% |
| 74 | | TOTAL GENERAL PLANT | \$215,874,733 | | \$9,280,857 | | |
| 75 | 1 | Total Depreciation | \$3,115,171,078 | | \$59,064,886 | | |

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 Accumulated Depreciation Reserve

| | A | B | <u>c</u> | D | E | <u>F</u> | G | Н | <u>I</u> |
|----------|--------------------|---|---|--------------|-------------|--------------------------|--------------------|----------------|------------------------------|
| Line | Account | | Total | Adjust. | | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Reserve | Allocations | Adjustments | Jurisdictional |
| | | | | | | | | | |
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.000 | Organization | \$3,688 | R-2 | \$0 | \$3,688 | 100.00% | \$0 | \$3,688 |
| 3 4 | 302.000 303.000 | Franchises & Consents Miscellaneous Intangible Plant Studies | \$0 -\$11,490 | R-3 R-4 | \$0 \$0 | \$0 -\$11,490 | 100.00% 100.00% | \$0 \$0 | \$0 -\$11,490 |
| 4 5 | 303.000 | TOTAL INTANGIBLE PLANT | -\$11,490 | K-4 | \$0 | -\$11,490 | 100.00% | \$0 | -\$11,490 |
| Ŭ | | | ¢1,002 | | ** | \$1,002 | | ** | \$1,002 |
| 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 10 | 312.000 313.000 | Collection & Impound Reservoirs Lake, River, & Other Intakes | \$0 \$99,336 | R-9 R-10 | \$0 \$0 | \$0 \$99,336 | 100.00% 100.00% | \$0 \$0 | \$0 \$99,336 |
| 10 | 314.000 | Wells & Springs | \$19,836 | R-10 | \$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 | | | | | | | |
| 16 | 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 24 | 327.000 328.000 | Pump Equip Hydraulic Other Pumping Equipment | \$30,586 -\$1,814,962 | R-23 R-24 | \$0 \$0 | \$30,586 -\$1,814,962 | 100.00% 100.00% | \$0 \$0 | \$30,586 -\$1,814,962 |
| 25 | 020.000 | TOTAL PUMPING PLANT | \$31,915,201 | 1.124 | \$0 | \$31,915,201 | 100.0070 | \$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 & | \$36,989,360 | R-28 | \$0 | \$36,989,360 | 100.00% | \$0 | \$36,989,360 |
| 29 | 332.000 | Improvements 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 & | \$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 41 | 347.000 348.000 | Meter Installation Hydrants | \$11,640,813 \$13,430,255 | R-40 R-41 | \$0 \$0 | \$11,640,813 | 100.00% 100.00% | \$0 \$0 | \$11,640,813 \$13,430,255 |
| 41 | 349.000 | Other Transmission & Distribution Plant | \$13,430,255 | R-41 | \$0 | \$13,430,255 \$0 | 100.00% | \$0 | \$13,430,255 |
| 43 | 040.000 | TOTAL TRANSMISSION & DIST. PLANT | \$254,202,807 | 11-44 | -\$17 | \$254,202,790 | 100.0070 | \$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 | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| -10 | | CAPITALIZATION | 4 0 | | ψ υ | ψŪ | | ţ, | |
| | | | | | | | | | |
| 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 51 | 390.100 390.200 | Office Structures General Structures - HVAC | \$1,157,886 \$208,597 | R-50 R-51 | \$0 \$0 | \$1,157,886 \$208,597 | 100.00% 100.00% | \$0 \$0 | \$1,157,886 \$208,597 |
| 51 | 390.200 | Miscellaneous Structures | \$974,033 | R-51 R-52 | \$0 | \$208,597 | 100.00% | \$0 | \$208,597 |
| 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 | \$1,529,570 | R-55 | \$0 | \$1,529,570 | 100.00% | \$0 | \$1,529,570 |
| | | | | | | | | | |

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

| | <u>A</u> | <u>B</u> | <u>c</u> | <u>D</u> | <u>E</u> | <u>F</u> | <u>G</u> | H | <u>I</u> |
|--------|----------|---|---------------|----------|-------------|---------------|----------------|----------------|----------------|
| Line | Account | | Total | Adjust. | | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Reserve | Allocations | Adjustments | Jurisdictional |
| 56 | 391.200 | Computer Hardware & Software | \$0 | R-56 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 57 | 391.250 | Computer Software | \$14,406,293 | R-57 | \$0 | \$14,406,293 | 100.00% | \$0 | \$14,406,293 |
| 58 | 391.300 | Other Office Equipment | -\$6,191 | R-58 | \$0 | -\$6,191 | 100.00% | \$0 | -\$6,191 |
| 59 | 391.400 | BTS Initial Investment | \$16,682,286 | R-59 | \$0 | \$16,682,286 | 100.00% | \$0 | \$16,682,286 |
| 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 | \$3,203,965 | R-64 | \$0 | \$3,203,965 | 100.00% | \$0 | \$3,203,965 |
| 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 | \$1,989,771 | R-70 | \$0 | \$1,989,771 | 100.00% | \$0 | \$1,989,771 |
| | | telephone) | | | | | | | |
| 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 | \$66,370 | R-73 | \$0 | \$66,370 | 100.00% | \$0 | \$66,370 |
| 74 | | TOTAL GENERAL PLANT | \$55,911,924 | | \$0 | \$55,911,924 | | \$0 | \$55,911,924 |
| | | | | | | | | | |
| 75 | | TOTAL DEPRECIATION RESERVE | \$407,984,214 | | -\$17 | \$407,984,197 | | \$0 | \$407,984,197 |

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

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

| | A | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> | <u>F</u> | <u>G</u> |
|----------|-------------------------------------|---------------------|----------|-----------------|-----------------|-----------------------|--------------------------------|
| Line | | Test Year | Revenue | Expense | Net Lag | Factor | CWC Req |
| Number | Description | Adj. Expenses | Lag | Lag | C - D | (Col E / 365) | BxF |
| | ODEDATION AND MAINT EXPENSE | | | | | | |
| 1 | OPERATION AND MAINT. EXPENSE | A 40 4 007 | 4 | | | 0 0000 // | ** *** |
| 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 | \$490,121 | 45.70 | -1.20 | 46.90 | 0.128493 | \$62,977 |
| 8 9 | OPEB | -\$2,901,189 | 45.70 | 45.70 | 0.00 | 0.000000 | \$0 \$100 001 |
| - | Group Insurance | \$4,219,513 | 45.70 | 10.50 | 35.20 | 0.096438 | \$406,921 |
| 10 | Other Benefits | \$569,493 | 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 | \$374,451 | 45.70 | 55.80 | -10.10 | -0.027671 | -\$10,361 |
| 40 | entertainment Rents | ¢004.004 | 45 70 | 05 50 | 00.00 | 0.0550.40 | ¢40 700 |
| 18 | | \$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 | \$1,589,165 | 45.70 | 41.00 | 4.70 | 0.012877 | \$20,464 |
| 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 24 | Regulatory Expense | \$37,534 | 45.70 | 45.00 | 0.70 | 0.001918 | \$72 |
| 24 25 | Insurance Other than Group | \$5,625,087 | 45.70 | -74.60 | 120.30 -3.60 | 0.329589 | \$1,853,967 |
| 25 26 | Maintenance Supplies and Services | \$6,274,851 | 45.70 | 49.30 -62.50 | -3.60 108.20 | -0.009863 0.296438 | -\$61,889 |
| 26 27 | PSC Assessment | \$2,532,021 | 45.70 | -62.50 | 5.79 | | \$750,587 |
| 27 28 | Cash Vouchers | \$1,558,619 | 45.70 | 39.91 | 5.79 | 0.015863 | <u>\$24,724</u> \$6,776,613 |
| 28 | TOTAL OPERATION AND MAINT. EXPENSE | \$103,559,308 | | | | | \$0,770,013 |
| 29 | TAXES | | | | | | |
| 30 | Payroll Tax | \$1,753,631 | 45.70 | 10.50 | 35.20 | 0.096438 | \$169,117 |
| 31 | Property Tax | \$28,423,509 | 45.70 | 169.60 | -123.90 | -0.339452 | -\$9,648,417 |
| 32 | TOTAL TAXES | \$30,177,140 | 40.70 | 105.00 | -120.00 | -0.000402 | -\$9,479,300 |
| | | \$60,111,140 | | | | | <i>\\</i> 0, <i>\\</i> 10,000 |
| 33 | CWC REQ'D BEFORE RATE BASE OFFSETS | | | | | | -\$2,702,687 |
| 24 | | | | | | | |
| 34 | TAX OFFSET FROM RATE BASE | \$0.000 ACT | 45.70 | 25.50 | 40.00 | 0 007045 | ¢000 470 |
| 35 36 | Federal Tax Offset | -\$9,632,405 | 45.70 | 35.50 | 10.20 | 0.027945 | -\$269,178 |
| | State Tax Offset | -\$1,710,516 | 45.70 | 43.30 | 2.40 | 0.006575 | -\$11,247 |
| 37 | City Tax Offset | \$0 | 45.70 | 45.70 | 0.00 | 0.000000 | \$0 \$1 886 400 |
| 38 | Interest Expense Offset | \$49,542,738 | 45.70 | 81.70 | -36.00 | -0.098630 | -\$4,886,400 |
| 39 | TOTAL OFFSET FROM RATE BASE | \$38,199,817 | | | | | -\$5,166,825 |
| 40 | TOTAL CASH WORKING CAPITAL REQUIRED | 1 | 1 | 1 | | | -\$7,869,512 |

| | | • | | - | - | - | • | | | | 14 | | |
|----------|---------------------|--|-------------------------|-----------------------|-----------------------|---------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------|----------------------|----------------------------|
| Line | <u>A</u> Account | <u>B</u> | <u>C</u> Test Year | <u>D</u> Test Year | <u>E</u> Test Year | <u>F</u> Adjust. | <u>G</u> Total Company | <u>H</u> Total Company | <u> </u> uriedictions | <u>J</u> Juriedictions | <u>K</u> MO Final Adj | <u>L</u> MO Adj. | <u>M</u> MO Adj. Juris. |
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris. Labor | Non Labor |
| Number | Number | income Description | (D+E) | Labor | Non Labor | Number | (From Adj. Sch.) | (C+G) | Anocations | (From Adj. Sch.) | (H x I) + J | L + N | |
| 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 | | | | <u>-</u> . | | | | | | | |
| 2 | 601.000 | Operation Labor & Expenses | \$336,917 | \$0 | \$336,917 | E-2 | \$35,991 | \$372,908 | 100.00% | \$0 | \$372,908 | \$0 | \$372,908 |
| 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 | \$181,041 | \$5,332,792 | 100.00% | \$0 | \$5,332,792 | \$0 | \$5,332,792 |
| 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 11 | 614.000 | Maint. of Wells & Springs | \$0 \$0 | \$0 \$0 | \$0 \$0 | E-10 | \$0 \$0 | \$0 \$0 | 100.00% | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 11 12 | 615.000 | Maint. of Infiltration Galleries & Tunnels | \$0 | \$0 | \$0 | E-11 E-12 | \$0 | \$0 | 100.00% | \$0 | \$0 \$0 | \$0 \$0 | \$0 |
| | 616.000 | Maint. of Supply Mains Maint. of Misc. Water Source Plant | 1.1 | | | | | | 100.00% | | | | |
| 13 14 | 617.000 | TOTAL SOURCE OF SUPPLY EXPENSES | \$72,029 \$5,977,697 | \$72,029 \$72,029 | \$0 \$5,905,668 | E-13 | \$4,735 \$243,519 | \$76,764 \$6,221,216 | 100.00% | \$0 \$0 | \$76,764 \$6,221,216 | \$75,824 \$75,824 | \$940 \$6,145,392 |
| 14 | | TOTAL SOURCE OF SUFFET EXPENSES | \$5,977,097 | \$72,029 | \$5,905,000 | | \$243,519 | \$0,221,210 | | φU | \$0,221,210 | \$75,624 | \$0,145,352 |
| 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 | -\$6,840 | \$5,138 | 100.00% | \$0 | \$5,138 | \$0 | \$5,138 |
| 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 | | \$91,131 | \$4,930,505 | | \$0 | \$4,930,505 | \$1,159,317 | \$3,771,188 |
| | | | | | | | | | | | | | |
| 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 | \$196,489 | \$3,462,687 | 100.00% | \$0 | \$3,462,687 | \$3,137,807 | \$324,880 |
| 33 | 643.000 | Miscellanous Expenses - WTE | \$713,447 | \$0 | \$713,447 | E-33 | -\$2,747 | \$710,700 | 100.00% | \$0 | \$710,700 | \$0 | \$710,700 |
| 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 | -\$128,061 | \$826,281 | 100.00% | \$0 | \$826,281 | \$0 | \$826,281 |

Accounting Schedule: 09 Sponsor: Staff Page: 1 of 3

| | Δ | В | C | D | E | F | 6 | Н | | | K | | м |
|----------|---------------------|---|-----------------------|-----------------------|-------------------|---------------------|---------------------------|-------------------------|--------------------|------------------|--------------------------|-----------------------|-------------------------|
| Line | <u>A</u> Account | P | <u>C</u> Test Year | <u>D</u> Test Year | ⊑ Test Year | <u>F</u> Adjust. | <u>G</u> Total Company | Total Company | Jurisdictional | Jurisdictional | <u>K</u> MO Final Adj | L MO Adj. | MO Adj. Juris. |
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris. Labor | Non Labor |
| | | | (D+E) | | | | (From Adj. Sch.) | (C+G) | | (From Adj. Sch.) | (H x I) + J | L + N | |
| 38 | | TOTAL WATER TREATMENT EXPENSES | \$20,135,739 | \$4,358,594 | \$15,777,145 | | \$1,040,234 | \$21,175,973 | | \$0 | \$21,175,973 | \$4,588,226 | \$16,587,747 |
| 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 | -\$323,480 | \$464,894 | 100.00% | \$0 | \$464,894 | \$4,025 | \$460,869 |
| 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 | \$285,543 | \$8,674,662 | 100.00% | \$0 | \$8,674,662 | \$7,381,245 | \$1,293,417 |
| 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 Maint. of Fire Mains - TDE | \$1,763,777 | \$0 | \$1,763,777 | E-50 | \$57,703 | \$1,821,480 | 100.00% | \$0 | \$1,821,480 | \$0 | \$1,821,480 |
| 51 | 674.000 675.000 | | \$0 | \$0 | \$0 | E-51 | -\$383 | -\$383 | 100.00% | \$0 \$0 | -\$383 | \$0 | -\$383 |
| 52 53 | 675.000 | Maint. of Services - TDE Maint. of Meters - TDE | \$166,912 \$24,812 | \$168,367 \$24,812 | -\$1,455 \$0 | E-52 E-53 | \$9,840 \$1,264 | \$176,752 \$26,076 | 100.00% 100.00% | \$0 | \$176,752 \$26,076 | \$177,237 \$26,119 | -\$485 -\$43 |
| 53 | 677.000 | Maint. of Hydrants - TDE | \$239.050 | \$238.850 | \$200 | E-53 E-54 | \$12,646 | \$251,696 | 100.00% | \$0 | \$251.696 | \$251,434 | \$262 |
| 54 | 678.000 | Maint. of Miscellaneous Plant - TDE | \$2,029,636 | \$238,850 | \$333,394 | E-54 E-55 | \$869,172 | \$2,898,808 | 100.00% | \$0 | \$2,898,808 | \$1,785,367 | \$1,113,441 |
| 56 | 070.000 | TOTAL TRANSMISSION & DIST. EXPENSES | \$13,579,456 | \$9,254,814 | \$4,324,642 | L-33 | \$914,982 | \$14,494,438 | 100.00 /8 | \$0 | \$14,494,438 | \$9,740,491 | \$4,753,947 |
| 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 | \$235,775 | \$1,492,295 | 100.00% | \$0 | \$1,492,295 | \$0,110 | \$1,492,295 |
| 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 | -\$44,777 | \$98,029 | 100.00% | \$0 | \$98,029 | \$0 | \$98,029 |
| 63 | | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$3,735,096 | \$19,596 | \$3,715,500 | | \$336,965 | \$4,072,061 | | \$0 | \$4,072,061 | \$20,628 | \$4,051,433 |
| 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 | -\$703,276 | \$9,209,011 | 100.00% | \$0 | \$9,209,011 | \$10,194,241 | -\$985,230 |
| 72 | 921.000 | Office Supplies & Expenses | \$2,126,511 | \$0 | \$2,126,511 | E-72 | \$143,506 | \$2,270,017 | 100.00% | \$0 | \$2,270,017 | \$0 | \$2,270,017 |
| 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 | -\$5,889,685 | \$30,057,263 | 100.00% | \$0 | \$30,057,263 | \$22,575,596 | \$7,481,667 |
| 75 | 924.000 | Property Insurance | \$5,445,454 | \$0 | \$5,445,454 | E-75 | \$179,925 | \$5,625,379 | 100.00% | \$0 | \$5,625,379 | \$0 | \$5,625,379 |
| 76 | 925.000 | Injuries & Damages | \$382,303 | \$0 | \$382,303 | E-76 | -\$214,399 | \$167,904 | 100.00% | \$0 | \$167,904 | \$0 | \$167,904 |
| 77 | 926.000 | Employee Pensions & Benefits | \$2,622,362 | \$1,913,740 | \$708,622 | E-77 | \$1,162,656 | \$3,785,018 | 100.00% | \$0 | \$3,785,018 | \$2,270,362 | \$1,514,656 |
| 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 | -\$313,391 | \$37,812 | 100.00% | \$0 | \$37,812 | \$0 | \$37,812 |
| 80 81 | 929.000 930.100 | Duplicate Charges - Credit | \$0 \$0 | \$0 \$0 | \$0 \$0 | E-80 E-81 | \$0 \$0 | \$0 \$0 | 100.00% | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 81 82 | 930.100 930.200 | Institutional or Goodwill Advertising Expenses Misc. General Expenses | \$0 | \$U \$0 | ەت \$1,248,939 | E-81 E-82 | -\$176,722 | \$0 \$1,072,217 | 100.00% | \$0 | \$0 | \$0 \$0 | \$0 \$1,072,217 |
| 82 83 | 930.200 | Research & Development Expenses | \$1,248,939 | \$0 \$0 | \$1,248,939 | E-02 E-83 | -\$176,722 -\$611 | \$1,072,217 \$68,732 | 100.00% | \$0 | \$1,072,217 \$68,732 | \$0 | \$1,072,217 \$68,732 |
| 84 | 930.300 | Rents - AGE | \$199,283 | \$0 \$0 | \$199,283 | E-03 E-84 | -\$611 | \$161,730 | 100.00% | \$0 | \$161,730 | \$0 | \$161,730 |
| 04 | 531.000 | Nonia - AOL | \$155,203 | \$U | \$133,203 | E-04 | -401,000 | a 101,730 | 100.00% | Φ | μ φισι,/30 | j \$U | ຸ ຈາດາ,/3ປ |

Accounting Schedule: 09 Sponsor: Staff Page: 2 of 3

| | Α | В | <u>c</u> | D | E | F | G | Н | 1 | 1 | К | 1 | м |
|--------|---------|---|---------------|--------------|--------------|---------|------------------|---------------|----------------|----------------------|----------------|--------------|----------------|
| Line | Account | <u>P</u> | Test Year | Test Year | Test Year | Adjust. | Total Company | | lurisdictional | <u>urisdictional</u> | MO Final Adj | MO Adi. | MO Adj. Juris. |
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris. Labor | Non Labor |
| Number | Humber | | (D+E) | Labor | Non Lubor | Number | (From Adj. Sch.) | (C+G) | | (From Adj. Sch.) | (H x I) + J | | A = K |
| 85 | 932.000 | Maint, of General Plant | \$236.509 | \$116.688 | \$119.821 | E-85 | -\$26.477 | \$210.032 | | \$0 | \$210.032 | \$122.836 | \$87.196 |
| 86 | | TOTAL ADMIN. & GENERAL EXPENSES | \$58,541,142 | \$39,900,954 | \$18.640.188 | | -\$5.876.027 | \$52.665.115 | | \$0 | \$52.665.115 | \$35.163.035 | \$17.502.080 |
| | | | ***** | | | | +-,, | | | | | | |
| 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% | \$12,318,578 | \$59,139,803 | See note (1) | See note (1) |
| 89 | | TOTAL DEPRECIATION EXPENSE | \$46,821,225 | \$0 | \$0 | | \$0 | \$46,821,225 | | \$12,318,578 | \$59,139,803 | \$0 | \$0 |
| | | | | | | | | | | | | | |
| 90 | | AMORTIZATION EXPENSE | | | | | | | | | | | |
| 91 | 404.000 | Amortization of Expense | \$1,710,071 | \$0 | \$1,710,071 | E-91 | \$1,698,614 | \$3,408,685 | 100.00% | \$0 | \$3,408,685 | \$0 | \$3,408,685 |
| 92 | 405.000 | Amortization of Reg Asset | \$1,230,305 | \$0 | \$1,230,305 | E-92 | \$723,648 | \$1,953,953 | 100.00% | \$0 | \$1,953,953 | \$0 | \$1,953,953 |
| 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 | | \$2,317,520 | \$5,362,638 | | \$0 | \$5,362,638 | \$0 | \$5,362,638 |
| | | | | | | | | | | | | | |
| 96 | | OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 97 | | Property Taxes | \$26,055,793 | \$0 | \$26,055,793 | E-97 | \$2,367,872 | \$28,423,665 | | \$0 | \$28,423,665 | \$0 | \$28,423,665 |
| 98 | 408.100 | Payroll Taxes | \$1,791,266 | \$0 | \$1,791,266 | E-98 | -\$37,635 | \$1,753,631 | 100.00% | \$0 | \$1,753,631 | -\$37,635 | \$1,791,266 |
| 99 | 408.100 | Other Taxes | -\$190,174 | \$0 | -\$190,174 | E-99 | \$679 | -\$189,495 | 100.00% | \$0 | -\$189,495 | \$0 | -\$189,495 |
| 100 | 408.100 | PSC Assessment | \$1,879,352 | \$0 | \$1,879,352 | E-100 | \$671,410 | \$2,550,762 | 100.00% | \$0 | \$2,550,762 | \$0 | \$2,550,762 |
| 101 | | TOTAL OTHER OPERATING EXPENSE | \$29,536,237 | \$0 | \$29,536,237 | | \$3,002,326 | \$32,538,563 | | \$0 | \$32,538,563 | -\$37,635 | \$32,576,198 |
| 102 | | TOTAL OPERATING EXPENSE | \$186.211.084 | \$54,707,283 | \$84.682.576 | | \$2.070.650 | \$188.281.734 | | \$12.318.578 | \$200.600.312 | \$50,709,886 | \$90,750,623 |
| | | | | | | | | | | | | | |
| 103 | | NET INCOME BEFORE TAXES | \$128,432,377 | | | | | \$126,361,727 | | -\$2,325,673 | \$124,036,054 | | |
| | | | | | | | | | | | | | |
| 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% | -\$4,581,291 | -\$18,825,410 | See note (1) | See note (1) |
| 106 | | TOTAL INCOME TAXES | -\$14,244,119 | | | | | -\$14,244,119 | | -\$4,581,291 | -\$18,825,410 | | |
| | | | | | | | | | | | | | |
| 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% | \$14,974,097 | \$37,495,618 | 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 | | \$8,551,097 | \$31,001,330 | | |
| 113 | | | £400.000.000 | | | I | 1 | £440.455.040 | | \$0.005 (TO | | | I |
| 113 | | NET OPERATING INCOME | \$120,226,263 | | | | | \$118,155,613 | | -\$6,295,479 | \$111,860,134 | | |

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

| <u>A</u> Income Adj. Number | <u>B</u> Income Adjustment Description | <u>C</u> Account Number | <u>D</u> Company Adjustment Labor | <u>E</u> Company Adjustment Non Labor | <u>F</u> Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | <u>H</u> Jurisdictional Adjustment Non Labor | <u>I</u> Jurisdictional Adjustments Total |
|--------------------------------------|--|-------------------------------|--|--|---|---|---|--|
| | / | | | | | | | |
| Rev-2 | Residential | 461.100 | \$0 | \$0 | \$0 | \$0 | \$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 | -\$147,08 |
| | 1. To Annualize Other Water Revenue - Oper. Rev. | | \$0 | \$0 | | \$0 | -\$147,088 | |
| E-2 | Operation Labor & Expenses | 601.000 | \$0 | \$35,991 | \$35,991 | \$0 | \$0 | \$1 |
| | 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 | \$6,155 | | \$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 | \$(|
| _ .v | 1. To normalize purchased water. (Sarver) | 002.000 | \$0 \$0 | \$21,774 | Ψ 2 1,174 | \$0 | \$0 \$0 | ا پ |
| E-4 | Miscellaneous Expenses | 603.000 | \$0 | \$181,041 | \$181,041 | \$0 | \$0 | \$ |
| | 1. To annualize fuel and power expense. (Sarver) | | \$0 | \$181,787 | | \$0 | \$0 | |
| | | | | | | | | |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$3,326 | | \$0 | \$0 | |

| <u>A</u> Income Adj. | <u>B</u> | <u>C</u> Account | <u>D</u> Company Adjustment | <u>E</u> Company Adjustment | <u>F</u> Company Adjustments | <u>G</u> Jurisdictional Adjustment | <u>H</u> Jurisdictional Adjustment | <u>I</u> Jurisdictior Adjustmen |
|----------------------------|--|---------------------|-----------------------------------|-----------------------------------|------------------------------------|--|--|---------------------------------------|
| Number | Income Adjustment Description | Number | Labor | Non Labor | Total | Labor | Non Labor | Total |
| | 3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$2,580 | | \$0 | \$0 | |
| E-5 | Rents - SSE | 604.000 | \$0 | -\$22 | -\$22 | \$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 | |
| | 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 | |
| | 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 | |
| | 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 | |
| | 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 | |
| | 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 | -\$6,840 | -\$6,840 | \$0 | \$0 | |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$6,837 | | \$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 | |
| | 1. To adjust payroll. (Lesmes) | | \$15,179 | \$0 | | \$0 | \$0 | |
| E-25 | Maint. of Structures & Improvements - PE | 631.000 | \$33 | \$0 | \$33 | \$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 | |
| | 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 | |
| | 1. Adjustment to annualize maintenance supplies and services expense. (Branson) | | \$0 | -\$14,502 | | \$0 | \$0 | |

| <u>A</u> Income | B | <u>C</u> | <u>D</u> Company | <u>E</u> Company | <u>F</u> Company | <u>G</u> Jurisdictional | <u>H</u> Jurisdictional | <u>I</u> Jurisdictional |
|--------------------|--|-------------------|---------------------|--------------------------|-----------------------|----------------------------|----------------------------|----------------------------|
| Adj. Number | Income Adjustment Description | Account Number | Adjustment Labor | Adjustment Non Labor | Adjustments Total | Adjustment Labor | Adjustment Non Labor | Adjustments Total |
| | 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 | \$39,448 | \$196,489 | \$0 | \$0 | \$0 |
| | 1. To annualize building maintenance expense. (Branson) | | \$0 | \$40,939 | | \$0 | \$0 | |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$3,290 | | \$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 | \$974 | | \$0 | \$0 | |
| | 6. To normalize postage, printing & stat expense. (Lesmes) | | \$0 | \$1,608 | | \$0 | \$0 | |
| E-33 | Miscellanous Expenses - WTE | 643.000 | \$0 | -\$2,747 | -\$2,747 | \$0 | \$0 | \$0 |
| | 3. To annualize fuel and power expense. (Sarver) | 040.000 | \$0 | \$8,757 | - 42,141 | \$0 | \$0 | ψŪ |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 \$0 | -\$5,204 | | \$0 | \$0 | |
| | 4. To annualize waste disposal expense. (Sarver) | | \$0 \$0 | -\$5,204 | | \$0 \$0 | \$0 \$0 | |
| | 5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 \$0 | -\$57 | | \$0 \$0 | \$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 | ¢0,000 | \$0 | \$0 | |
| | 2. To reallocate MAWC corporate expense using Staff's | | \$0 | \$0 | | \$0 | \$0 | |
| | adjustments and allocation factors. | | | | | | | |
| 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 | -\$128,061 | -\$128,061 | \$0 | \$0 | \$0 |
| | Maint. of Water Treatment Equipment 1. Adjustment to annualize maintenance supplies and services expense. (Branson) | 652.000 | \$0 \$0 | -\$128,061 -\$129,381 | -\$128,061 | \$0 \$0 | \$0 \$0 | \$0 |
| | 1. Adjustment to annualize maintenance supplies and | 652.000 | | | -\$128,061 | | | \$0 |
| | Adjustment to annualize maintenance supplies and services expense. (Branson) To reallocate MAWC corporate expense using Staff's | 652.000 | \$0 | -\$129,381 | -\$128,061 \$2,017 | \$0 | \$0 | \$0 \$0 \$0 |

| <u>A</u> Income Adj. Number | B Income Adjustment Description | <u>C</u> Account Number | <u>D</u> Company Adjustment Labor | <u>E</u> Company Adjustment Non Labor | <u>E</u> Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | <u>H</u> Jurisdictional Adjustment Non Labor | <u>I</u> Jurisdictiona Adjustments Total |
|--------------------------------------|--|-------------------------------|--|--|---|---|---|---|
| | | | | | | | | |
| E-42 | Transmission & Distribution Lines Expenses | 662.000 | \$201 | -\$323,681 | -\$323,480 | \$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 | -\$10,273 | | \$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 | |
| | 1. To adjust payroll. (Lesmes) | | \$250 | \$0 | | \$0 | \$0 | |
| E-45 | Miscellaneous Expenses - TDE | 665.000 | \$369,417 | -\$83,874 | \$285,543 | \$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 | -\$178,525 | | \$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 | -\$895 | | \$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 | |
| | 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 | |
| | 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 | |
| | 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 | \$57,703 | \$57,703 | \$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 | -\$153,038 | | \$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 | |
| | 1. Adjustment to annualize maintenance supplies and services expense. (Branson) | | \$0 | -\$383 | | \$0 | \$0 | |

| <u>A</u> Income Adj. Number | <u>B</u> Income Adjustment Description | <u>C</u> Account Number | <u>D</u> Company Adjustment Labor | <u>E</u> Company Adjustment Non Labor | <u>F</u> Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | <u>H</u> Jurisdictional Adjustment Non Labor | <u>l</u> Jurisdictiona Adjustments Total |
|--------------------------------------|--|-------------------------------|--|--|---|---|---|---|
| Number | | | Labor | Non Labor | Total | Labor | Non Labor | Total |
| E-52 | Maint. of Services - TDE | 675.000 | \$8,870 | \$970 | \$9,840 | \$0 | \$0 | ę |
| | 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 | ş |
| | 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 | : |
| | 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 | \$780,047 | \$869,172 | \$0 | \$0 | |
| | 1. Adjustment to annualize maintenance supplies and services expense. (Branson) | | \$0 | \$133,733 | | \$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 | \$646,314 | | \$0 | \$0 | |
| E-58 | Supervision | 901.000 | \$626 | \$0 | \$626 | \$0 | \$0 | : |
| | 1. To adjust payroll. (Lesmes) | | \$626 | \$0 | | \$0 | \$0 | |
| E-59 | Meter Reading Expenses | 902.000 | \$406 | \$0 | \$406 | \$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 | \$235,775 | \$235,775 | \$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 | \$0 | | \$0 | \$0 | |
| E-61 | Uncollectible Amounts | 904.000 | \$0 | \$144,935 | \$144,935 | \$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 | -\$44,777 | -\$44,777 | \$0 | \$0 | |
| L 32 | 1. To annualize building maintenance expense. (Branson) | 000.000 | \$0 | \$118 | , <i></i> | \$0 | \$0 | |

| <u>A</u> Income Adj. | <u>B</u> | <u>C</u> Account | <u>D</u> Company Adjustment | <u>E</u> Company Adjustment | <u>F</u> Company Adjustments | <u>G</u> Jurisdictional Adjustment | Adjustment | <u>I</u> Jurisdiction Adjustment |
|----------------------------|--|---------------------|-----------------------------------|-----------------------------------|------------------------------------|--|------------------|--|
| Number | Income Adjustment Description 3. To annualize fuel and power expense. (Sarver) | Number | Labor \$0 | Non Labor \$0 | Total | Labor \$0 | Non Labor \$0 | Total |
| | | | | · | | | | |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$44,645 | | \$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 | -\$985,230 | -\$703,276 | \$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 | -\$1,845,921 | | \$0 | \$0 | |
| E-72 | Office Supplies & Expenses | 921.000 | \$0 | \$143,506 | \$143,506 | \$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 | \$59,550 | | \$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 | \$120,963 | | \$0 | \$0 | |
| | 6. To normalize postage, printing & stat expense. (Lesmes) | | \$0 | \$958 | | \$0 | \$0 | |
| E-74 | Outside Services Employed | 923.000 | -\$5,382,643 | -\$507,042 | -\$5,889,685 | \$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. | | -\$5,382,643 | -\$816,439 | | \$0 | \$0 | |
| E-75 | Property Insurance | 924.000 | \$0 | \$179,925 | \$179,925 | \$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 | \$206,237 | | \$0 | \$0 | |
| E-76 | Injuries & Damages | 925.000 | \$0 | -\$214,399 | -\$214,399 | \$0 | \$0 | |
| | 1. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$196,778 | | \$0 | \$0 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | -\$17,621 | | \$0 | \$0 | |
| E-77 | Employee Pensions & Benefits | 926.000 | \$356,622 | \$806,034 | \$1,162,656 | \$0 | \$0 | |
| | 1. To annualize OPEB expense and amortize OPEB tracker. (Niemeier) | | \$0 | -\$2,721,835 | | \$0 | \$0 | |

| <u>A</u> ncome | <u>B</u> | <u>c</u> | <u>D</u> Company | <u>E</u> Company | <u>F</u> Company | <u>G</u> Jurisdictional | <u>H</u> Jurisdictional | <u>l</u> Jurisdiction |
|-------------------|--|----------|-----------------------|-----------------------|---------------------|----------------------------|----------------------------|--------------------------|
| Adj. | | Account | Company Adjustment | Company Adjustment | Adjustments | Adjustment | Adjustment | Adjustment |
| lumber | Income Adjustment Description | Number | Labor | Non Labor | Total | Labor | Non Labor | Total |
| | 2. To annualize pension expense and amortize pension tracker. (Niemeier) | | \$0 | -\$144,935 | | \$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. | | \$131,806 | \$3,672,804 | | \$0 | \$0 | |
| E-79 | Regulatory Commission Expenses | 928.000 | \$0 | -\$313,391 | -\$313,391 | \$0 | \$0 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | -\$313,391 | | \$0 | \$0 | |
| E-82 | Misc. General Expenses | 930.200 | \$0 | -\$176,722 | -\$176,722 | \$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 | \$876,021 | | \$0 | \$0 | |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$0 | | \$0 | \$0 | |
| E-83 | Research & Development Expenses | 930.300 | \$0 | -\$611 | -\$611 | \$0 | \$0 | |
| | 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | -\$611 | | \$0 | \$0 | |
| E-84 | Rents - AGE | 931.000 | \$0 | -\$37,553 | -\$37,553 | \$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 | -\$36,805 | | \$0 | \$0 | |
| E-85 | Maint. of General Plant | 932.000 | \$6,148 | -\$32,625 | -\$26,477 | \$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 | -\$6,392 | | \$0 | \$0 | |
| E-88 | Depreciation Expense, Dep. Exp. | 403.000 | \$0 | \$0 | \$0 | \$0 | \$12,318,578 | \$12,318, |
| | 1. To Annualize Depreciation Expense | | \$0 | \$0 | | \$0 | \$12,243,661 | |
| | 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 | \$69,411 | |
| E-91 | Amortization of Expense | 404.000 | \$0 | \$1,698,614 | \$1,698,614 | \$0 | \$0 | |
| | | | \$0 | \$1,698,614 | | \$0 | \$0 | |
| | 1. To annualize amortization expense. (Niemeier) | | | + ,,, | | | | |

| <u>A</u> Income | <u>B</u> | <u>c</u> | <u>D</u> Company | <u>E</u> Company | <u>F</u> Company | <u>G</u> Jurisdictional | <u>H</u> Jurisdictional | <u>I</u> Jurisdiction |
|--------------------|---|----------|---------------------|---------------------|---------------------|----------------------------|----------------------------|--------------------------|
| Adj. | | Account | Adjustment | Adjustment | Adjustments | Adjustment | Adjustment | Adjustment |
| Number | Income Adjustment Description | Number | Labor | Non Labor | Total | Labor | Non Labor | Total |
| | 1. To annualize amortization expense. (Niemeier) | | \$0 | \$69,415 | | \$0 | \$0 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | -\$1,188,478 | | \$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 | |
| | 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 | \$2,367,872 | \$2,367,872 | \$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 | \$4,270,714 | | \$0 | \$0 | |
| E-98 | Payroll Taxes | 408.100 | -\$37,635 | \$0 | -\$37,635 | \$0 | \$0 | |
| | 1. To adjust payroll. (Lesmes) | | \$20,253 | \$0 | | \$0 | \$0 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | -\$57,888 | \$0 | | \$0 | \$0 | |
| E-99 | Other Taxes | 408.100 | \$0 | \$679 | \$679 | \$0 | \$0 | |
| | 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$679 | | \$0 | \$0 | |
| E-100 | PSC Assessment | 408.100 | \$0 | \$671,410 | \$671,410 | \$0 | \$0 | |
| | 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$671,410 | | \$0 | \$0 | |
| E-105 | Current Income Taxes | 409.100 | \$0 | \$0 | \$0 | \$0 | -\$4,581,291 | -\$4,581,2 |
| | 1. To Annualize Current Income Taxes | | \$0 | \$0 | | \$0 | -\$4,600,803 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$0 | | \$0 | \$19,512 | |
| E-108 | Deferred Income Taxes - Def. Inc. Tax. | 410.100 | \$0 | \$0 | \$0 | \$0 | \$14,974,097 | \$14,974,0 |
| | 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. | | \$0 | \$0 | | \$0 | \$15,004,948 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$0 | | \$0 | -\$30,851 | |
| E-109 | Amortization of Deferred ITC | 412.200 | \$0 | \$0 | \$0 | \$0 | -\$26,740 | -\$26,7 |
| | 1. To Annualize Amortization of Deferred ITC | | \$0 | \$0 | | \$0 | -\$26,970 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$0 | | \$0 | \$230 | |
| | | 1 | | | | | | |

| <u>A</u> Income | B | <u>C</u> | <u>D</u> Company | <u>E</u> Company | <u>F</u> Company | <u>G</u> Jurisdictional | <u>H</u> Jurisdictional | <u>l</u> Jurisdictional |
|--------------------|---|----------|---------------------|---------------------|---------------------|----------------------------|----------------------------|----------------------------|
| Adj. | | Account | Adjustment | Adjustment | Adjustments | Adjustment | Adjustment | Adjustments |
| Number | Income Adjustment Description | Number | Labor | Non Labor | Total | Labor | Non Labor | 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 | | -\$3,997,397 | \$6,068,047 | \$2,070,650 | \$0 | \$16,288,384 | \$16,288,384 |

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 | Δ | <u>B</u> Percentage | <u>C</u> Test | <u>D</u> 6.41% | <u>E</u> 6.52% | <u>F</u> 6.63% |
|----------|--|------------------------|---------------------|---------------------|--------------------|--------------------|
| Number | Description | Rate | Year | Return | Return | Return |
| 1 | TOTAL NET INCOME BEFORE TAXES | | \$124,036,054 | \$152,442,939 | \$155,422,164 | \$158,401,389 |
| 2 | ADD TO NET INCOME BEFORE TAXES | | | | | |
| 3 | Book Depreciation Expense | | \$59,139,803 | \$59,139,803 | \$59,139,803 | \$59,139,803 |
| 4 | Non-Deductible Expenses | | \$117,713 | \$117,713 | \$117,713 | \$117,713 |
| 5 | | - | \$0 | \$0 | \$0 | \$0 |
| 6 | TOTAL ADD TO NET INCOME BEFORE TAXES | | \$59,257,516 | \$59,257,516 | \$59,257,516 | \$59,257,516 |
| 7 8 | SUBT. FROM NET INC. BEFORE TAXES Interest Expense calculated at the Rate of | 2.3800% | \$49,542,738 | \$49,542,738 | \$49,542,738 | \$49,542,738 |
| | | 2.3000 /0 | | | | |
| 9 | Tax Straight-Line Depreciation | | \$55,436,635 | \$55,436,635 | \$55,436,635 | \$55,436,635 |
| 10 | Excess Tax over S/L Tax Depreciation | | -\$1,914,394 | -\$1,914,394 | -\$1,914,394 | -\$1,914,394 |
| 11 | Repairs Expense | | \$159,193,812 | \$159,193,812 | \$159,193,812 | \$159,193,812 |
| 12 | TOTAL SUBT. FROM NET INC. BEFORE TAXES | | \$262,258,791 | \$262,258,791 | \$262,258,791 | \$262,258,791 |
| 13 | NET TAXABLE INCOME | | -\$78,965,221 | -\$50,558,336 | -\$47,579,111 | -\$44,599,886 |
| 14 | PROVISION FOR FED. INCOME TAX | | | | | |
| 15 | Net Taxable Inc Fed. Inc. Tax | | -\$78,965,221 | -\$50,558,336 | -\$47,579,111 | -\$44,599,886 |
| 16 | Deduct Missouri Income Tax at the Rate of | 100.000% | -\$2,838,878 | -\$1,817,622 | -\$1,710,516 | -\$1,603,410 |
| 17 | Deduct City Inc Tax - Fed. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 18 | Federal Taxable Income - Fed. Inc. Tax | | -\$76,126,343 | -\$48,740,714 | -\$45,868,595 | -\$42,996,476 |
| 19 | Federal Income Tax at the Rate of | 21.000% | -\$15,986,532 | -\$10,235,550 | -\$9,632,405 | -\$9,029,260 |
| 20 | Subtract Federal Income Tax Credits | | | ^ | | ** |
| 21 | Credits - Solar | | \$0 \$45 086 533 | \$0 \$40.035.550 | \$0 \$0 632 405 | \$0 \$0,000,000 |
| 22 | Net Federal Income Tax | | -\$15,986,532 | -\$10,235,550 | -\$9,632,405 | -\$9,029,260 |
| 23 | PROVISION FOR MO. INCOME TAX | | | | | |
| 24 | Net Taxable Income - MO. Inc. Tax | | -\$78,965,221 | -\$50,558,336 | -\$47,579,111 | -\$44,599,886 |
| 25 | Deduct Federal Income Tax at the Rate of | 50.000% | -\$7,993,266 | -\$5,117,775 | -\$4,816,203 | -\$4,514,630 |
| 26 | Deduct City Income Tax - MO. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 27 | Missouri Taxable Income - MO. Inc. Tax | | -\$70,971,955 | -\$45,440,561 | -\$42,762,908 | -\$40,085,256 |
| 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% | -\$2,838,878 | -\$1,817,622 | -\$1,710,516 | -\$1,603,410 |
| 31 | PROVISION FOR CITY INCOME TAX | | | | | |
| 32 | Net Taxable Income - City Inc. Tax | | -\$78,965,221 | -\$50,558,336 | -\$47,579,111 | -\$44,599,886 |
| 33 | Deduct Federal Income Tax - City Inc. Tax | | -\$15,986,532 | -\$10,235,550 | -\$9,632,405 | -\$9,029,260 |
| 34 | Deduct Missouri Income Tax - City Inc. Tax | | -\$2,838,878 | -\$1,817,622 | -\$1,710,516 | -\$1,603,410 |
| 35 36 | City Taxable Income Subtract City Income Tax Credits | | -\$60,139,811 | -\$38,505,164 | -\$36,236,190 | -\$33,967,216 |
| 37 | Test City Credit | | \$0 | \$0 | \$0 | \$0 |
| 38 | City Income Tax at the Rate of | 0.000% | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 39 | SUMMARY OF CURRENT INCOME TAX | | | | | |
| 40 | Federal Income Tax | | -\$15,986,532 | -\$10,235,550 | -\$9,632,405 | -\$9,029,260 |
| 41 | State Income Tax | | -\$2,838,878 | -\$1,817,622 | -\$1,710,516 | -\$1,603,410 |
| 42 | City Income Tax | | \$0 | \$0 | \$0 | \$0 |
| 43 | TOTAL SUMMARY OF CURRENT INCOME TAX | | -\$18,825,410 | -\$12,053,172 | -\$11,342,921 | -\$10,632,670 |
| 44 | DEFERRED INCOME TAXES | | | | | |
| 45 | Deferred Income Taxes - Def. Inc. Tax. | | \$37,495,618 | \$37,495,618 | \$37,495,618 | \$37,495,618 |
| 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 | I | \$31,001,330 | \$31,001,330 | \$31,001,330 | \$31,001,330 |

Accounting Schedule: 11 Sponsor: Staff Page: 1 of 2

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

| | <u>A</u> | <u>B</u> | <u>c</u> | <u>D</u> | <u>E</u> | <u>F</u> |
|--------|------------------|------------|--------------|--------------|--------------|--------------|
| Line | | Percentage | Test | 6.41% | 6.52% | 6.63% |
| Number | Description | Rate | Year | Return | Return | Return |
| | | | | | | |
| 50 | TOTAL INCOME TAX | | \$12,175,920 | \$18,948,158 | \$19,658,409 | \$20,368,660 |

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

| Line | A | <u>B</u> 6.41% | <u>C</u> 6.52% | <u>D</u> 6.63% |
|---------|-------------------------------------|-------------------|-------------------|-------------------|
| Number | Description | 8.41% Return | 6.52% Return | 8.63% Return |
| Itamoor | | | | Rotan |
| 1 | Net Orig Cost Rate Base | \$679,227,769 | \$679,227,769 | \$679,227,769 |
| 2 | Rate of Return | 6.41% | 6.52% | 6.63% |
| 3 | Net Operating Income Requirement | \$43,558,877 | \$44,299,235 | \$45,039,593 |
| 4 | Net Income Available | \$36,467,230 | \$36,467,230 | \$36,467,230 |
| 5 | Additional Net Income Required | \$7,091,647 | \$7,832,005 | \$8,572,363 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | -\$2,346,730 | -\$2,114,977 | -\$1,883,225 |
| 8 | Current Income Tax Available | -\$4,566,609 | -\$4,566,609 | -\$4,566,609 |
| 9 | Additional Current Tax Required | \$2,219,879 | \$2,451,632 | \$2,683,384 |
| 10 | Revenue Requirement | \$9,311,526 | \$10,283,637 | \$11,255,747 |
| | Allowance for Known and Measureable | | | |
| 11 | Changes/True-Up Estimate | \$7,990,481 | \$7,990,481 | \$7,990,481 |
| 12 | Miscellaneous | \$0 | \$0 | \$0 |
| 13 | Gross Revenue Requirement | \$17,302,007 | \$18,274,118 | \$19,246,228 |

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

| Line | A | <u>B</u> Percentage | <u>C</u> Dollar |
|--------|---|------------------------|--------------------|
| Number | Rate Base Description | Rate | Amount |
| Number | | | Amount |
| 1 | Plant In Service | | \$1,107,593,926 |
| 2 | Less Accumulated Depreciation Reserve | | \$188,536,270 |
| 3 | Net Plant In Service | | \$919,057,656 |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | -\$15,750 |
| 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 Deferals (Property Tax Tracker) | | \$3,143,294 |
| 12 | TOTAL ADD TO NET PLANT IN SERVICE | | \$47,445,744 |
| 13 | SUBTRACT FROM NET PLANT | | |
| 14 | Federal Tax Offset | -2.7945% | \$50,190 |
| 15 | State Tax Offset | -0.6575% | \$2,097 |
| 16 | City Tax Offset | 0.0000% | \$0 |
| 17 | Interest Expense Offset | 9.8630% | \$1,594,415 |
| 18 | Contributions in Aid of Construction | | \$135,003,503 |
| 19 | Customer Advances | | \$487,847 |
| 20 | Accumulated Deferred Income Taxes | | \$146,637,004 |
| 21 | OPEB Tracker | | \$2,155,011 |
| 22 | Pension Tracker | | \$1,345,564 |
| 23 | TOTAL SUBTRACT FROM NET PLANT | | \$287,275,631 |
| 24 | Total Rate Base | и Ц = | \$679,227,769 |

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

| | • | B | 0 | | | | 0 | | |
|----------|-----------------------|---|---------------------------|---------------------|-------------|----------------------------------|----------------------------|----------------------------|---|
| Line | <u>A</u> Account # | <u>B</u> | <u>C</u> Total | <u>D</u> Adjust. | Ē | <u>F</u> As Adjusted | <u>G</u> Jurisdictional | <u>H</u> Jurisdictional | <u>I</u> MO Adjusted |
| | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| | | | | | | | | | |
| | | INTANGIBLE PLANT | | | | | | | |
| 1 2 | 301.000 | Organization | \$82,185 | P-2 | \$0 | \$82,185 | 100.00% | \$0 | \$82,185 |
| 3 | 302.000 | Franchises & Consents | \$43,698 | P-3 | \$0 | \$43,698 | 100.00% | \$0 | \$43,698 |
| 4 | 303.000 | Miscellaneous Intangible Plant Studies | \$556,680 | P-4 | \$0 | \$556,680 | 100.00% | \$0 | \$556,680 |
| 5 | | TOTAL INTANGIBLE PLANT | \$682,563 | | \$0 | \$682,563 | | \$0 | \$682,563 |
| • | | | | | | | | | |
| 6 7 | 310.000 | SOURCE OF SUPPLY PLANT 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 \$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 14 | 316.000 317.000 | Supply Mains | \$16,581,686 | P-13 P-14 | \$0 | \$16,581,686 | 100.00% | \$0 \$0 | \$16,581,686 |
| 14 | 317.000 | Other P/E-Supply TOTAL SOURCE OF SUPPLY PLANT | \$432,196 \$54,384,815 | P-14 | \$0 \$0 | <u>\$432,196</u> \$54,384,815 | 100.00% | <u>\$0</u> \$0 | \$432,196 \$54,384,815 |
| 15 | | | \$54,504,015 | | ΨŪ | \$34,304,013 | | ψŪ | ψ 5 7 ,50 7 ,615 |
| 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 22 | 325.000 326.000 | Electric Pumping Equipment Diesel Pumping Equipment | \$28,326,779 | P-21 P-22 | \$0 \$0 | \$28,326,779 | 100.00% 100.00% | \$0 \$0 | \$28,326,779 \$479,289 |
| 22 | 328.000 | Pump Equip Hydraulic | \$479,289 \$348,657 | P-22 P-23 | \$0 \$0 | \$479,289 \$348,657 | 100.00% | \$0 \$0 | \$348,657 |
| 23 | 328.000 | Other Pumping Equipment | \$4,931,758 | P-24 | \$0 | \$4,931,758 | 100.00% | \$0 \$0 | \$4,931,758 |
| 25 | 010.000 | TOTAL PUMPING PLANT | \$56,973,204 | | \$0 | \$56,973,204 | 10010070 | \$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 & | \$74,588,126 | P-28 | \$0 | \$74,588,126 | 100.00% | \$0 | \$74,588,126 |
| 29 | 332.000 | Improvements 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 \$0 | \$1,473,221 | 100.00% | \$0 \$0 | \$1,473,221 |
| 31 | | TOTAL WATER TREATMENT PLANT | \$144,260,314 | | \$0 | \$144,260,314 | 10010070 | \$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 & | \$9,879,120 | P-34 | \$0 | \$9,879,120 | 100.00% | \$0 | \$9,879,120 |
| 35 | 342.000 | Impr Distribution Reservoirs & Standpipes | \$40,611,449 | P-35 | \$0 | \$40,611,449 | 100.00% | \$0 | \$40,611,449 |
| 36 | 343.000 | Transmission & Distribution Mains | \$462,440,352 | P-35 | \$0 \$0 | \$462,440,352 | 100.00% | \$0 \$0 | \$462,440,352 |
| 37 | 344.000 | Fire Mains | \$564,782 | P-37 | \$0 | \$564,782 | 100.00% | \$0 \$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 | | Meter Installation | \$25,563,082 | P-40 | \$0 | \$25,563,082 | 100.00% | \$0 | \$25,563,082 |
| 41 | 1 | 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 | <u>\$0</u> | \$83,158 | 100.00% | \$0 | \$83,158 |
| 43 | | TOTAL TRANSMISSION & DIST. PLANT | \$739,798,073 | | \$0 | \$739,798,073 | | \$0 | \$739,798,073 |
| 44 | | INCENTIVE COMPENSATION | | | | | | | |
| | | CAPITALIZATION | | | | | | | |
| 45 | 0.000 | Incentive Compensation Capitalization Adj. | \$0 | P-45 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| | | | | | | | | | |
| 46 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| | | CAPITALIZATION | | | | | | | |
| 47 | | GENERAL PLANT | | | | | | | |
| 47 48 | 389.000 | GENERAL PLANT General Land & Land Rights | \$653,393 | P-48 | \$0 | \$653,393 | 100.00% | \$0 | \$653,393 |
| 40 | 390.000 | Stores Shops Equipment Structures | \$24,273,719 | P-49 | \$0 | \$24,273,719 | 100.00% | \$0 \$0 | \$24,273,719 |
| 50 | 390.100 | Office Structures | \$8,076,050 | P-50 | \$0 | \$8,076,050 | 100.00% | \$0 \$0 | \$8,076,050 |
| 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

| | <u>A</u> | B | <u>C</u> | D | E | <u>F</u> | G | H | <u>I</u> |
|--------|------------|---|-----------------|---------|-------------|-----------------|----------------|----------------|-----------------|
| Line | Account # | _ | Total | Adjust. | _ | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| 53 | 390.900 | Structures & Improvements - Leasehold | \$46,232 | P-53 | \$0 | \$46,232 | 100.00% | \$0 | \$46,232 |
| 54 | 391.000 | Office Furniture and Equipment | \$1,083,854 | P-54 | \$0 | \$1,083,854 | 100.00% | \$0 | \$1,083,854 |
| 55 | 391.100 | Computers & Peripheral Equipment | \$3,125,235 | P-55 | \$0 | \$3,125,235 | 100.00% | \$0 | \$3,125,235 |
| 56 | 391.200 | Computer Hardware & Software | \$0 | P-56 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 57 | 391.250 | Computer Software | \$19,970,238 | P-57 | \$0 | \$19,970,238 | 100.00% | \$0 | \$19,970,238 |
| 58 | 391.300 | Other Office Equipment | \$27,914 | P-58 | \$0 | \$27,914 | 100.00% | \$0 | \$27,914 |
| 59 | 391.400 | BTS Initial Investment | \$11,709,714 | P-59 | \$0 | \$11,709,714 | 100.00% | \$0 | \$11,709,714 |
| 60 | 392.000 | Transportation Equipment | \$0 | P-60 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 61 | 392.100 | Transportation Equipment - Light Trucks | \$12,050,214 | P-61 | \$0 | \$12,050,214 | 100.00% | \$0 | \$12,050,214 |
| 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 | \$283,187 | P-63 | \$0 | \$283,187 | 100.00% | \$0 | \$283,187 |
| 64 | 392.400 | Transportation Equipment - Other | \$5,223,494 | P-64 | \$0 | \$5,223,494 | 100.00% | \$0 | \$5,223,494 |
| 65 | 393.000 | Store Equipment | \$191,694 | P-65 | \$0 | \$191,694 | 100.00% | \$0 | \$191,694 |
| 66 | 394.000 | Tools, Shop, & Garage Equipment | \$4,881,085 | P-66 | \$0 | \$4,881,085 | 100.00% | \$0 | \$4,881,085 |
| 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) | \$9,077,693 | P-70 | \$0 | \$9,077,693 | 100.00% | \$0 | \$9,077,693 |
| | | | | | | | | | |
| 71 | 397.200 | Telephone Equipment | \$45,241 | P-71 | \$0 | \$45,241 | 100.00% | \$0 | \$45,241 |
| 72 | 398.000 | Miscellaneous Equipment | \$2,466,500 | P-72 | \$0 | \$2,466,500 | 100.00% | \$0 | \$2,466,500 |
| 73 | 399.000 | Other Tangible Property | \$545,882 | P-73 | \$0 | \$545,882 | 100.00% | \$0 | \$545,882 |
| 74 | | TOTAL GENERAL PLANT | \$111,494,957 | | \$0 | \$111,494,957 | | \$0 | \$111,494,957 |
| | | | | | | | | | |
| 75 | | TOTAL PLANT IN SERVICE | \$1,107,593,926 | | \$0 | \$1,107,593,926 | | \$0 | \$1,107,593,926 |

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

| | <u>A</u> | <u>B</u> | <u>c</u> | D | E | <u>F</u> | <u>G</u> |
|----------|--------------------|--|-----------------------------|------------------------|--|----------|--------------------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation | Average | Net |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense | Life | Salvage |
| | | | | | | | |
| 1 | | INTANGIBLE PLANT | | | | | |
| 2 | 301.000 | Organization | \$82,185 | 0.00% | \$0 | 0 | 0.00% |
| 3 | 302.000 | Franchises & Consents | \$43,698 | 0.00% | \$0 | ů 0 | 0.00% |
| 4 | 303.000 | Miscellaneous Intangible Plant Studies | \$556,680 | 0.00% | \$0 | 0 | 0.00% |
| 5 | | TOTAL INTANGIBLE PLANT | \$682,563 | | \$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 11 | 313.000 314.000 | Lake, River, & Other Intakes | \$7,711,241 | 3.57% 2.52% | \$275,291 \$280,544 | 0 0 | -10.00% 5.00% |
| 12 | 315.000 | Wells & Springs Infiltration Galleries & Tunnels | \$11,132,585 \$1,804 | 2.52 <i>%</i> 1.77% | \$280,541 \$32 | 0 | 5.00% 0.00% |
| 12 | 316.000 | Supply Mains | \$16,581,686 | 1.45% | \$32 \$240,434 | 0 | -25.00% |
| 14 | 317.000 | Other P/E-Supply | \$432,196 | 4.97% | \$21,480 | ů 0 | 0.00% |
| 15 | | TOTAL SOURCE OF SUPPLY PLANT | \$54,384,815 | | \$1,132,613 | · · | 010070 |
| | | | | | <i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i> | | |
| 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 | 326.000 327.000 | Diesel Pumping Equipment | \$479,289 | 1.89% | \$9,059 \$6,500 | 0 | -10.00% |
| 23 24 | 327.000 | Pump Equip Hydraulic | \$348,657 | 1.89% | \$6,590 \$02,240 | 0 | -10.00% -10.00% |
| 24 25 | 320.000 | Other Pumping Equipment | \$4,931,758 \$56,973,204 | 1.89% | <u>\$93,210</u> \$1,483,325 | U | -10.00% |
| 25 | | | \$30,973,204 | | φ1, 4 03,325 | | |
| 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 & | \$74,588,126 | 2.34% | \$1,745,362 | 0 | -15.00% |
| | | Improvements | | | | | |
| 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 33 | 340.000 | TRANSMISSION & DIST. PLANT | ¢4 540 000 | 0.00% | \$0 | 0 | 0.00% |
| 33 34 | 340.000 | Transmission & Distribution Land Transmission & Distribution Structures & | \$1,518,222 \$9,879,120 | 0.00% 1.49% | ەر \$147,199 | 0 | -20.00% |
| 34 | 341.000 | Impr | \$9,079,120 | 1.43 /0 | φ1 4 7,155 | U | -20.00 /0 |
| 35 | 342.000 | Distribution Reservoirs & Standpipes | \$40,611,449 | 1.70% | \$690,395 | 0 | -25.00% |
| 36 | | Transmission & Distribution Mains | \$462,440,352 | 1.39% | \$6,427,921 | 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 | | 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 | | 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 | \$739,798,073 | | \$12,960,366 | | |
| 44 | | | | | | | |
| 44 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | |
| 45 | | Incentive Compensation Capitalization Adj. | \$0 | 0.00% | \$0 | 0 | 0.00% |
| | | | \$ 0 | 0.0070 | ΨŪ | , v | 0.0070 |
| | I | 1 | I | I | I I | | |
Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending December 31, 2023 Depreciation Expense

| | <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | <u> </u> | <u> </u> | G |
|----------|----------|---|-----------------|--------------|--------------|----------|---------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation | Average | Net |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense | Life | Salvage |
| | | | | | | | |
| 46 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 | | |
| | | CAPITALIZATION | | | | | |
| 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 | \$24,273,719 | 3.02% | \$733,066 | 0 | -20.00% |
| 50 | 390.100 | Office Structures | \$8,076,050 | 2.09% | \$168,789 | Ő | -20.00% |
| 51 | 390.200 | General Structures - HVAC | \$0,070,030 | 2.09% | \$0 | Ő | 0.00% |
| 52 | 390.300 | Miscellaneous Structures | \$2,750,514 | 3.72% | \$102,319 | ů 0 | -20.00% |
| 53 | 390.900 | Structures & Improvements - Leasehold | \$46,232 | 2.75% | \$1,271 | ů 0 | 0.00% |
| 54 | 391.000 | Office Furniture and Equipment | \$1,083,854 | 3.49% | \$37,827 | ů 0 | 0.00% |
| 55 | 391.100 | Computers & Peripheral Equipment | \$3,125,235 | 19.06% | \$595,670 | ő | 0.00% |
| 56 | 391.200 | Computer Hardware & Software | \$0 | 19.06% | \$0 | Ő | 0.00% |
| 57 | 391.250 | Computer Software | \$19,970,238 | 5.00% | \$998,512 | 0 | 0.00% |
| 58 | 391.300 | Other Office Equipment | \$27,914 | 10.46% | \$2,920 | 0 | 0.00% |
| 59 | 391.400 | BTS Initial Investment | \$11,709,714 | 5.00% | \$585,486 | 0 | 0.00% |
| 60 | 392.000 | Transportation Equipment | \$0 | 3.45% | \$0 | 0 | 0.00% |
| 61 | 392.100 | Transportation Equipment - Light Trucks | \$12,050,214 | 5.57% | \$671,197 | 0 | 15.00% |
| 62 | 392.200 | Transportation Equipment - Heavy Trucks | \$2,341,104 | 0.00% | \$0 | Ō | 15.00% |
| | | ······································ | | | , - | - | |
| 63 | 392.300 | Transportation Equipment - Cars | \$283,187 | 0.00% | \$0 | 0 | 15.00% |
| 64 | 392.400 | Transportation Equipment - Other | \$5,223,494 | 6.15% | \$321,245 | 0 | 5.00% |
| 65 | 393.000 | Store Equipment | \$191,694 | 3.88% | \$7,438 | 0 | 0.00% |
| 66 | 394.000 | Tools, Shop, & Garage Equipment | \$4,881,085 | 3.73% | \$182,064 | 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) | \$9,077,693 | 5.76% | \$522,875 | 0 | 0.00% |
| 71 | 397.200 | Telephone Fauinment | \$45,241 | 8.94% | \$4.045 | 0 | 0.00% |
| 71 | 397.200 | Telephone Equipment | | 6.48% | , , | 0 | 0.00% |
| 72 | 398.000 | Miscellaneous Equipment | \$2,466,500 | 2.43% | \$159,829 | 0 | 0.00% |
| 73 74 | 399.000 | Other Tangible Property | \$545,882 | 2.43% | \$13,265 | U | 0.00% |
| /4 | | I UTAL GENERAL PLANT | \$111,494,957 | | \$5,210,274 | | |
| 75 | 1 | Total Depreciation | \$1,107,593,926 | I | \$24,035,630 | | |

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 Accumulated Depreciation Reserve

| Line Account Toil Adjusted Adjusted Adjusted Jurisdictional Jurisdictional Monker 1 31000 TANGBLE PLANT Statument Reserve Adjustment Reserve Adjustment Adjustment Adjustment Adjustment Jurisdictional Jurisdictional Adjustment Jurisdictional Adjustment Jurisdictional Adjustment Jurisdictional Jurisdictional Jurisdictional Adjustment Jurisdictional Jurisdictional< | | A | B | <u>C</u> | D | E | F | G | Н | I |
|--|--------|---------|--|----------------------|----------|-------------|----------------------|----------------|-------------|---------------------------|
| 1 381.600 INTAGGBLE PLANT 52.933 R-2 50 52.933 100.00% 50 13 3 302.000 Miscellaneous Intangible Plant Studies 305.685 R-4 50 5306.585 100.00% 50 53 6 SUBJECC OF SUPPLY PLANT 5306.585 R-7 50 50 100.00% 50 51 7 310.000 Lord S Land Rights 51 51 51 51 100.00% 50 51 9 312.000 Students A Indrovements 51 51 51 51 100.00% 50 51 | | Account | | Total | Adjust. | | | Jurisdictional | | MO Adjusted |
| 2 391:00 Organization 52:33 8:2 50 52:33 100.00% 50 100.00% 50 303:00 Miscelineous Intanglibe Plant Studies 536:58 R-3 50 1300.00% 50 1300.00% 50 1300.00% 50 53 6 SUBJECC OF SUPPLY PLANT S0 R-7 50 50 100.00% 50 51 7 310:00 Collection 5 impound Reservoire 51:91:91 60 533:433 100.00% 50 51:91 10 Studies 5 prings S1:91:91 100.00% 50 51:91 100.00% 50 51:91 11 S1:00 Studies 5 prings S1:91:91 100.00% 50 51:91 50:00% 50 51:91 12 S1:00 Filter 8 improvements 53:34:33 80 55:91:74 100.00% 50 51:91 13 S1:00 Filter 8 improvements 56:34:22 R:1 50 55:91:91 100.00% 50 51:91 | Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Reserve | Allocations | Adjustments | Jurisdictional |
| 2 391:00 Organization 52:33 8:2 50 52:33 100.00% 50 100.00% 50 303:00 Miscelineous Intanglibe Plant Studies 536:58 R-3 50 1300.00% 50 1300.00% 50 1300.00% 50 53 6 SUBJECC OF SUPPLY PLANT S0 R-7 50 50 100.00% 50 51 7 310:00 Collection 5 impound Reservoire 51:91:91 60 533:433 100.00% 50 51:91 10 Studies 5 prings S1:91:91 100.00% 50 51:91 100.00% 50 51:91 11 S1:00 Studies 5 prings S1:91:91 100.00% 50 51:91 50:00% 50 51:91 12 S1:00 Filter 8 improvements 53:34:33 80 55:91:74 100.00% 50 51:91 13 S1:00 Filter 8 improvements 56:34:22 R:1 50 55:91:91 100.00% 50 51:91 | | | | | | | | | | |
| 3 302,000 Franchises & Consents 500 F-3 50 500 530 100,00% 500 530 6 TOTAL INTANGIBLE PLANT \$309,819 F-4 50 \$309,809 F-3 50 530 530 530 530 7 310,000 Land Rights S00 F-7 50 S30 100,00% S0 531 8 311,000 Structures & Improvements \$1391,804 F-7 50 \$301,817 100,00% S0 51,81 10 313,000 Collection & Improvements \$10,917 F-8 50 \$11,917 100,00% S0 \$31,81 333,830 100,00% S0 \$35,31 333,830 F-1 50 \$514,716,800 \$30,859 \$31,81,81 \$31,819,81 \$31,859,30 \$30,900 \$30,859 \$31,819,30 \$31,819,30 \$31,819,30 \$31,81,81 \$31,819,30 \$31,819,30 \$31,819,30 \$31,819,30 \$31,819,30 \$31,819,30 \$31,81,81 \$31,81,81 \$31,81,81,81 <td></td> | | | | | | | | | | |
| 4 303.00 Miscellaneous Intancible Plant Studies 5309.519 F4 50 5309.519 50 533 6 SOURCE OF SUPPLY PLANT 50 51 50 53 50 53 7 310.00 Structures & Improvements 51.091.804 FA 50 51.91.804 FA 50 53.94.433 FA 50 51.91.804 FA 53.34.433 FA 50 53.24.433 FA 53.34.433 FA 53 53.94.433 FA 53.94.433 FA 53 53.94.433 FA 53 53.94.333 FA 53 53.94.333 FA 53.94.333 FA 53 53.94.333 <td< td=""><td></td><td></td><td></td><td></td><td>1</td><td></td><td></td><td></td><td></td><td>\$2,933</td></td<> | | | | | 1 | | | | | \$2,933 |
| 5 TOTAL INTANGIBLE PLANT \$309,519 50 \$308,519 \$00 \$33 6 300,000 Land & Land Rights \$199,194 R.7 \$50 \$50 \$100,007,197 \$1000,007,197 \$100,007,19 | | | | | 1 | | | | | \$0 |
| 6 SOURCE OF SUPPLY PLANT 5 7 50 50 100.00% 50 9 310.00 Land Rights 5 1.81 84 8 5 100.00% 50 9 310.00 Lak, Importanent olive 51.81 84 8 50 100.00% 50 52.86 11 314.000 Welis & Springs S3.344.338 R-1 50 52.50 100.00% 50 53.34 13 316.000 Melis & Springs S3.344.338 R-1 50 55.915.78 100.00% 50 53.91 13 100.00 Melis & Springs S3.344.338 R-1 50 55.915.78 100.00% 80 53.91 14 310.000 Pumping Linutures & Simply S77.620 R-1 50 55.91 100.00% 80 53.91 15 221.000 Pumping Linutures & Si.84.92 R-1 50 55.90 100.00% 80 53.91 221.000 Pumping Structures & Impr | | 303.000 | | | R-4 | | | 100.00% | | \$306,586 \$309,519 |
| 7 310.00 Land Rights \$0 F.7 \$0 \$0 100.00%, \$0 8 312.00 Collection & Improvements \$101,917 R-8 \$0 \$1,91,804 \$100.00%, \$0 \$11,91,804 10 312.00 Collection & Improvements \$101,917 R-8 \$0 \$1,91,804 \$100.00%, \$10 \$100.00%, \$10 \$100.00%, \$10 \$11,11 314.00 Weik & Springs Tunnels \$13,233.23 R-11 \$10 \$13,443.23 \$100.00%, \$10 \$ | v | | | <i>\\</i> 000,010 | | ψ υ | \$000,010 | | 4 0 | \$000,010 |
| 8 311.000 Structures & Impound Reservoirs \$1.931.804 F.8 S0 S1.91.804 100.00% S0 S1.81 9 312.000 Calaction & Impound Reservoirs \$2.880,758 F.10 \$50 \$3.84,338 100.00% \$50 \$3.53.4 11 316.000 Weits & Strings \$3.34,338 F.11 \$50 \$3.84,338 100.00% \$50 \$3.53.4 12 315.000 Imfittedion Galleries & Tunneis \$52.80,758 R-10 \$50 \$51.411 \$100.00% \$30 \$53.51 131.000 Dumping Mainey \$14.116,852 TOTAL SOURCE OF SUPPLY PLANT \$14.116,852 100.00% \$30 \$51.41 16 PUMPING PLANT \$14.116,852 R-17 \$50 \$100.00% \$30 \$51.21 17.20 Reserversion Equipment \$51.337 R-20 \$50 \$51.41 100.00% \$30 \$52.84 18.21.000 Pumping Equipment \$51.947 \$10 \$100.00% \$30 \$51.41 12.22.30000 | | | | | | | | | | |
| 9 312.000 Collection & Impound Reservoirs 5101,917 100.00% \$00 \$31 10 313.000 Lake, River, G. Other Intakes \$2,260,758 F10 \$50 \$2,260,758 \$100.00%, \$10 \$50 \$2,344,339 100.00%, \$10 \$52,80,758 \$12,250 \$50 \$2,260,758 \$12,250 \$50 \$52,80,758 \$100.00%, \$10 \$52,80,758 \$11 \$100.00%, \$10 \$52,80,758 \$12,150 \$100.00%, \$10 \$100.00%, \$10 \$10,171 \$100.00%, \$10 \$10,171 \$100.00%, \$10 \$10,171 \$100.00%, \$10 \$10,171 \$100.00%, \$10 \$10,171 \$100.00%, \$10 \$11,111,111,111,111,111,111,111,111,111 | | | | | 1 | | | | | \$0 |
| 10 313.000 Lake, River, & Other Intakes 52,680,758 R-10 50 52,344,353 100.00% 50 52,343,353 12 315,000 Milit ation Galleries & Tunnels 53,344,353 100.00% 50 53,344,353 100.00% 50 55,319,79,44 100.00% 50 55,319,79,44 100.00% 50 55,319,79,44 100.00% 50 55,319,79,44 100.00% 50 55,319,79,44 100.00% 50 55,319,79,44 100.00% 50 55,319,79,44 100.00% 50 514,116,852 100.00% 50 514,116,852 100.00% 50 514,116,852 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 < | | | | 1 1 | 1 | | | | | \$1,991,804 \$101,917 |
| 11 314.000 Wells & Springs 53.344.339 R-11 50 53.344.339 100.00% 50 53.3 12 315.000 Supply Mains 53.919.794 R-12 50 55.919.794 100.00% 50 55.919.714 | - | | | . , | 1 | | | | | \$2,680,758 |
| 11 316.000 Infitration caliners & Tunnels \$520 R-12 \$50 \$520 100.00% \$50 13 316.000 Supply Mains \$77,620 R-14 \$50 \$57,7620 100.00% \$50 \$50 \$51 \$50 \$514,7740 100.00% \$50 \$50 \$51 \$50 \$514,7740 100.00% \$50 \$51 \$50 \$514,7740 \$50 \$514,7740 \$50 \$51 \$50 \$514,176,820 \$50 \$514,176,820 \$50 \$514,176,820 \$50 \$514,176,820 \$50 \$514,176,820 \$514,176,820 \$50 \$514,176,820 \$514,176,176,176,176,176,176,176,176,176,176 | | | | | 1 | | | | | \$3,344,339 |
| 14 15 317.000 TOTAL SURGEOF SUPPLY PLANT 577.620 514,116,852 77.620 514,116,852 100.00% 50 50 514,116,852 16 PUMPING PLANT 50 514,116,852 R-14 50 514,116,852 100.00% 50 50 514,116,852 16 JUMPING PLANT 50 84,4116,852 R-14 50 55,984,923 100.00% 50 50 55,984,923 100.00% 50 50 55,984,923 17 320.000 Pumping Land & Land Rights 50 55,984,923 R-10 50 55,984,923 100.00% 50 53 55,723,391 100.00% 50 53 55,723,291 18 321.000 Stan 374 750 00 55,984,923 100.00% 50 55,984,923 53 55,984,923 100.00% 50 55,984,923 55,984,923 100.00% 50 55,984,923 55,984,923 100.00% 50 55,984,923 55,984,923 100.00% 50 55,984,923 55,984,923 100.00% 50 55,984,923 50 55,984,923 100.00% 50 55,984,923 100.00% 50 55,984,923 100.00% 50 55,984,923 100.00% 50 55,984,923 100.00% 50 55,984,923 100.00% 50 55,984,984,944 27 <td></td> <td></td> <td></td> <td></td> <td>R-12</td> <td>\$0</td> <td></td> <td></td> <td>\$0</td> <td>\$620</td> | | | | | R-12 | \$0 | | | \$0 | \$620 |
| 15 TOTAL SOURCE OF SUPPLY PLANT \$14,116,852 50 \$14,116,852 50 \$14,116,852 16 20,000 Pumping Structures & Improvements \$5,984,923 100,00% \$0 \$5,984,923 17 320,000 Power Generation Equipment \$5,128,127 R-18 \$50 \$5,293,213 100,00% \$50 \$57,23,91 10 324,000 Electic Pumping Equipment \$52,23,27 R-18 \$50 \$52,32,321 100,00% \$50 \$57,32,31 11 325,000 Electic Pumping Equipment \$51,374 R-22 \$50 \$55,857,3 100,00% \$50 \$51,374 23 320,000 Other Funping Equipment \$51,352,307 R-24 \$50 \$511,856,290 \$50 \$511,856,290 \$50 \$511,856,290 \$50 \$513,374 100,00% \$50 \$513,374 26 330,000 Water Treatment Adard Rights \$50 \$52,971,042 100,00% \$50 \$52,371,474 100,00% \$50 \$52,373 \$50 \$511,81,937 | | | | | 1 | | | | | \$5,919,794 |
| 16 PUMPING PLANT 50 R-17 50 5 90.0% 50 18 321.000 Pumping Land & Land Rights 55,984,923 R-18 50 55,984,923 100.00% 50 55,737,391 100.00% 50 57,73,391 100.00% 50 57,73,391 100.00% 50 57,73,291 100.00% 50 57,73,731 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 52,824,223 100.00% 50 52,823,824 100.00% 50 52,823,824,223 100.00% 50 52,823,824,223 100.00% 50 52,223,824,223,834,223 100.00% | | 317.000 | | | R-14 | | | 100.00% | | \$77,620 |
| 17 322.000 Pumping Land & Land Rights 50 R.17 50 50 100.00% 50 18 322.000 Power Generation Equipment 57.92.931 R.19 50 57.98.49.23 100.00% 50 55.98 20 322.000 Steam Pumping Equipment 55.98.40.22 R.18 50 55.83.23.13 100.00% 50 55.23 21 325.000 Electric Pumping Equipment 55.82.30.22 R.21 50 55.62.3.022 100.00% 50 55.31 22 325.000 Othor Pumping Equipment 55.86.40.25 100.00% 50 55.91 23 327.000 Pump Equip Hydraulic 54.40.25 R.23 50 51.13.74 100.00% 50 51.13.74 24 325.000 Othor Pumping Equipment 59.627.67 R-24 50 55.96.78 100.00% 50 51.88 26 MATER TREATMENT P LANT 51.88.290 R.27 50 \$11.888.290 \$0 \$11.888.290 \$0 \$11.888.290 \$0 \$2.3,971.042 \$0 \$2.9,854.118 100.00% \$0 \$2.2,87 27 330.000 Water Treatment Load & Land Rights \$2.2,971.042 R-29 \$0 \$2.3,971 | 15 | | TOTAL SOURCE OF SUPPLY PLANT | \$14,116,852 | | \$0 | \$14,116,852 | | \$0 | \$14,116,852 |
| 17 322.000 Pumping Land & Land Rights 50 R.17 50 50 100.00% 50 18 322.000 Power Generation Equipment 57.92.931 R.19 50 57.98.49.23 100.00% 50 55.98 20 322.000 Steam Pumping Equipment 55.98.40.22 R.18 50 55.83.23.13 100.00% 50 55.23 21 325.000 Electric Pumping Equipment 55.82.30.22 R.21 50 55.62.3.022 100.00% 50 55.31 22 325.000 Othor Pumping Equipment 55.86.40.25 100.00% 50 55.91 23 327.000 Pump Equip Hydraulic 54.40.25 R.23 50 51.13.74 100.00% 50 51.13.74 24 325.000 Othor Pumping Equipment 59.627.67 R-24 50 55.96.78 100.00% 50 51.88 26 MATER TREATMENT P LANT 51.88.290 R.27 50 \$11.888.290 \$0 \$11.888.290 \$0 \$11.888.290 \$0 \$2.3,971.042 \$0 \$2.9,854.118 100.00% \$0 \$2.2,87 27 330.000 Water Treatment Load & Land Rights \$2.2,971.042 R-29 \$0 \$2.3,971 | 16 | | PUMPING PLANT | | | | | | | |
| 19 232.000 Power Generation Equipment \$732.391 100.00% 50 577.391 20 326.000 Steam Pumping Equipment \$5623.022 100.00% \$50 \$57.391 21 325.000 Diese Pumping Equipment \$5623.022 100.00% \$50 \$57.23.012 22 325.000 Diese Pumping Equipment \$565.078 R-24 \$20 \$54.4025 100.00% \$50 \$57.23.012 24 327.000 Pumping Equipment \$565.078 R-24 \$20 \$565.078 \$565.078 \$565.078 \$565.078 \$565.078 \$50 \$11.858.290 \$50 \$11.858.290 \$50 \$11.858.290 \$50 \$11.858.290 \$50 \$11.858.290 \$50 \$51.371 \$62 \$57.371.042 100.00% \$50 \$52.081 27 330.000 Water Treatment Equipment \$23.971.427 \$20 \$50 \$51.371.427 \$50 \$51.371.427 \$50 \$51.371.427 \$50 \$51.371.427 \$50 \$51.371.427 \$50 \$51.371.427 \$50 \$51.371.427 \$50 \$51.371.427 \$50 \$51.371.427 | | 320.000 | | \$0 | R-17 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 20 232.000 Steam Pumping Equipment 532.367 R-20 S0 542.1367 100.00% S0 556.23 21 325.000 Electric Lumping Equipment \$151.374 80 \$54.374 100.00% \$0 \$55.62 23 325.000 Pumping Equipment \$151.374 100.00% \$0 \$55.62 24 328.000 Other Pumping Equipment \$55.62 \$0 \$11.858.290 \$0 \$11.858.290 \$0 \$55.62 \$0 \$0 \$55.62 \$0 \$0 \$55.62 \$0 \$11.858.290 \$0 \$11.858.290 \$0 \$11.858.290 \$0 \$11.858.290 \$0 \$11.858.290 \$0 \$20.854.118 \$100.00% \$0 \$20.854.118 \$100.00% \$0 \$20.854.118 \$100.00% \$0 \$20.854.118 \$100.00% \$0 \$20.854.118 \$100.00% \$0 \$22.83.37.47 \$0 \$20.854.118 \$100.00% \$0 \$23.33.000 Water Treatment Equipment \$23.71.427 \$20 \$20.854.53.7147 \$0 | | | | \$5,984,923 | 1 | | | | | \$5,984,923 |
| 21 325.000 Electric Pumping Équipment \$5,623,022 R-21 \$0 \$5,623,022 100.00% \$0 \$5,623,022 22 326.000 Disel Pumping Equipment \$56,627,82 R-23 \$0 \$1513,74 R-23 \$0 \$34,025 100.00% \$0 \$51 24 328.000 Other Pumping Equipment \$56,650,778 \$0 \$56,6778 \$100.00% \$0 \$51 25 330.000 Water Treatment Fulant & Land & Land Rights \$0 \$11,858,290 \$0 \$11,858,290 \$0 \$11,858,290 \$0 \$20,854,118 \$100.00% \$0 \$11,858,290 \$0 \$20,854,118 \$100.00% \$0 \$50 \$20,854,118 \$100.00% \$0 \$20,854 28 331.000 Water Treatment Equipment \$23,971,042 R-29 \$0 \$23,971,042 \$00.00% \$0 \$23,373 333.000 Water Treatment Equipment \$23,971,042 R-29 \$0 \$23,971,042 \$100.00% \$0 \$23,971 333.000 Water Treatment Equipment \$23,971,042 R-29 \$0 \$23,971,042 | | | | | 1 | | | | | \$732,391 |
| 22 326.000 Diesel Pumping Equipment \$151,374 P.22 50 \$151,374 100.00% 50 511 23 322.000 Other Pumping Equipment .5656,078 R-24 S0 \$544,025 R-24 S0 .5656,078 100.00% S0 .565 26 WATET TREATMENT PLANT \$11,856,290 S0 \$511,856,290 S0 \$511,856,290 S0 \$518,856,078 \$00.00% S0 \$511,856,290 \$00.00% \$0 \$511,856,290 \$00.00% \$0 \$511,856,290 \$00.00% \$0 \$511,856,290 \$00.00% \$0 \$511,856,290 \$00.00% \$0 \$520,854,118 100.00% \$0 \$520,854,118 100.00% \$0 \$523,971,042 100.00% \$0 \$523,971,042 100.00% \$0 \$531,333 30 333.000 Water Treatment Toutores & \$11,897 R-20 \$0 \$521,971,942 100.00% \$0 \$52,973 31 340.000 Transmission & Distribution Land \$0 \$52,173,276 100.00% | | | | | 1 | | | | | -\$21,367 |
| 23 327.000 Pump Equip Hydraulic 544.025 R-23 50 544.025 100.00% \$0 5.5 24 328.000 Other Pumping Equip Mydraulic \$565.078 R-24 \$0 \$0 \$565.078 \$10.00% \$0 \$51.855.078 \$0 \$51.855.078 \$00 \$51.855.078 \$00 \$51.855.078 \$00 \$51.855.078 \$00 \$51.855.078 \$00 \$51.855.078 \$00 \$51.855.078 \$00 \$51.855.078 \$00 \$51.855.078 \$00 \$51.855.078 \$00 \$51.855.078 \$00 \$51.855.078 \$00 \$51.857 \$00 \$50 \$51.857 \$00 \$51.977 \$00 \$50 \$52.83 \$00 \$51.977 \$00 \$52.93 \$100.00% \$00 \$52.93 \$100.00% \$00 \$52.93 \$100.00% \$00 \$52.93 \$100.00% \$00 \$52.93 \$100.00% \$00 \$52.93 \$100.00% \$100.00% \$100.00% \$100.00% \$100.00% \$100.00% \$100.00% \$100.00% \$100. | | | | | 1 | | | | | \$5,623,022 \$151,374 |
| 24 328.000 Other Pumping Equipment TOTAL PUMPING PLANT 3655.078 \$11,858.290 R-24 50 5655.078 \$10,856.290 100.00% \$0 5655.078 \$0 26 30.000 Water Treatment Land & Land Rights 331.000 \$0 R-27 \$0 \$0 \$10.00% \$0 \$11.857.290 28 331.000 Water Treatment Structures & Improvements \$20,854,118 R-27 \$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 31 33.000 Water Treatment PLANT \$45,637,147 R-30 \$0 \$511,987 32 340.000 Transmission & Distribution Land \$0 R-33 \$0 \$2,173,276 100.00% \$0 \$21,1137 33 340.000 Transmission & Distribution Structures & Improvers & Standpipes \$11,049,051 R-35 \$0 \$11,049,051 100.00% \$0 \$21,1137 345.000 Distribution Reservoirs & Standpip | | | | | | | | | | \$44,025 |
| 26 WATER TREATMENT PLANT 80 R-27 50 50 80 100.00% 50 28 331.000 Water Treatment Structures & \$20,854,118 R-28 \$0 \$20,854,118 100.00% \$0 \$20,854,118 100.00% \$0 \$20,854,118 100.00% \$0 \$20,854,118 100.00% \$0 \$20,854,118 100.00% \$0 \$22,971,042 \$0 \$22,971,042 100.00% \$0 \$23,971,042 \$0 \$23,971,042 \$0 \$23,971,042 \$0 \$23,971,042 \$0 \$24,5637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$5,73,747,112 \$0 \$45,637,147 \$0 \$5,73,747,112 \$0 \$5,73,747,112 \$0 \$5,73,747,112 \$0 \$5,73,7 | | | | | 1 | | | | | -\$656,078 |
| 27 330.000 Water Treatment Land & Land Rights 50 R-27 50 50 100.00% 50 28 331.000 Water Treatment Structures & Improvements \$20,854,118 R-28 \$0 \$20,854,118 100.00% \$0 \$20,854 29 332.000 Water Treatment Equipment \$23,971,042 R-29 \$0 \$23,971,042 100.00% \$0 \$23,933 30 30000 Transmission & Distribution Land \$511,987 R-30 \$0 \$52,173,276 100.00% \$0 \$22,173 31 340.000 Transmission & Distribution Land \$0 R-33 \$0 \$0 \$21,1327 33 340.000 Transmission & Distribution Mains \$57,147 R-36 \$0 \$100.00% \$0 \$2,173 33 340.000 Transmission & Distribution Mains \$57,947,112 R-36 \$0 \$57,947,112 100.00% \$0 \$51,363 34 340.000 Transmission & Distribution Mains \$57,947,112 R-36 \$0 \$73,9 | 25 | | TOTAL PUMPING PLANT | \$11,858,290 | | \$0 | \$11,858,290 | | \$0 | \$11,858,290 |
| 27 330.000 Water Treatment Land & Land Rights 50 R-27 50 50 100.00% 50 28 331.000 Water Treatment Structures & Improvements \$20,854,118 R-28 \$0 \$20,854,118 100.00% \$0 \$20,854 29 332.000 Water Treatment Equipment \$23,971,042 R-29 \$0 \$23,971,042 100.00% \$0 \$23,933 30 30000 Transmission & Distribution Land \$511,987 R-30 \$0 \$52,173,276 100.00% \$0 \$22,173 31 340.000 Transmission & Distribution Land \$0 R-33 \$0 \$0 \$21,1327 33 340.000 Transmission & Distribution Mains \$57,147 R-36 \$0 \$100.00% \$0 \$2,173 33 340.000 Transmission & Distribution Mains \$57,947,112 R-36 \$0 \$57,947,112 100.00% \$0 \$51,363 34 340.000 Transmission & Distribution Mains \$57,947,112 R-36 \$0 \$73,9 | | | | | | | | | | |
| 28 331.000 Water Treatment Structures & S20,854,118 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 \$311,987 R-30 \$0 \$\$11,987 100.00% \$0 \$23,971,042 31 333.000 Water Treatment PLANT \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$34,000 \$0 \$0 \$34,000 \$0 \$0 \$34,000 \$100.00% \$0 \$10,00% \$0 \$10,00% \$0 \$2,173,276 \$100.00% \$0 \$2,173,276 \$100.00% \$0 \$2,173,276 \$100.00% \$0 \$2,173,276 \$100.00% \$0 \$57,947,112 \$100.00% \$0 \$57,947,112 \$100.00% \$0 \$57,947,112 \$100.00% \$0 \$51,50,50 <td></td> <td>220.000</td> <td></td> <td>¢0</td> <td>D 27</td> <td>\$0</td> <td>60</td> <td>100 00%</td> <td>\$0</td> <td>\$0</td> | | 220.000 | | ¢0 | D 27 | \$0 | 60 | 100 00% | \$0 | \$0 |
| Improvements \$23,971,042 R-29 \$0 \$23,971,042 R-29 \$0 \$23,971,042 \$0 \$23,971,042 \$0 \$0 \$10,00% \$0 \$23,971,042 \$0 \$23,971,042 \$0 \$0 \$10,00% \$0 \$23,971,042 \$0 \$53 \$23,971,042 \$0 \$23,971,042 \$0 \$23,971,042 \$0 \$23,971,042 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | | | | 1 | | | | | \$20,854,118 |
| 29 332.000 Water Treatment Equipment \$23.971,042 R-29 50 \$23.971,042 100.00% 50 \$23.97 30 333.000 Water Treatment - Other \$45,637,147 \$0 \$34.097 \$100.00% \$0 \$23.97 31 TRANSMISSION & DIST. PLANT ransmission & Distribution Land \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$52,173,276 \$100.00% \$0 \$52,173,276 \$100.00% \$0 \$52,173,276 \$100.00% \$0 \$52,173,276 \$100.00% \$0 \$51,10,173,178 \$10 \$100.00% \$0 \$51,10,173,178 \$10 \$10,00,00% \$0 \$51,362,662 \$13,626,962 \$100,00% \$0 \$51,362,962 \$100,00% \$0 \$51,362,962 \$100,00% \$0 \$51,362,962 \$100,00% \$0 < | 20 | 001.000 | 1 | <i>\\</i> 20,004,110 | 11-20 | ψ υ | <i>\\</i> 20,004,110 | 100.0070 | \$ | \$20,00 4 ,110 |
| 31 TOTAL WATER TREATMENT PLANT \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 32 340.000 TRANSMISSION & DIST. PLANT \$0 \$0 \$0 \$40.000 \$0 \$0 \$0 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$45,637,147 \$0 \$2,173,276 \$0 \$100.00% \$0 \$52,173 36 343.000 Transmission & Distribution Mains \$57,947,112 \$36 \$0 \$57,947,112 \$36 \$0 \$57,947,112 \$100.00% \$0 \$511,049,051 \$100.00% \$0 \$513,626,962 \$13,626,962 \$13,626,962 \$13,626,962 \$100.00% \$0 \$53,00 \$131,043,0061 \$100.00% \$0 \$545,60 \$131,043,0061 \$100.00% \$ | 29 | 332.000 | Water Treatment Equipment | \$23,971,042 | R-29 | \$0 | \$23,971,042 | 100.00% | \$0 | \$23,971,042 |
| 32 TRANSMISSION & DIST. PLANT Framsmission & Distribution Land \$0 R-33 \$0 \$0 \$0 34 341.000 Transmission & Distribution Structures & sector in promission & Distribution Reservoirs & Standpipes \$11,049,051 R-34 \$0 \$2,173,276 100.00% \$0 \$2,173 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 \$\$7,947,112 100.00% \$0 \$\$7,937 38 345.000 Services \$\$13,626,962 R-38 \$0 \$\$13,626,962 100.00% \$0 \$\$13,626,962 39 346.000 Meters \$\$3,479,744 R-40 \$0 \$\$5,500,106 \$\$10,000% \$0 \$\$13,626,962 100.00% \$0 \$\$3,479,744 343.000 Hoder Installation \$\$21,152 \$\$24 \$0 \$\$24,1752 \$\$24 \$\$0 \$\$24,155 41 348.000 Hydrants Distributi | | 333.000 | 1 · · · · · · · · · · · · · · · · · · · | | R-30 | | | 100.00% | | \$811,987 |
| 33 340.000 Transmission & Distribution Land \$0 R-33 \$0 \$0 \$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 \$\$1,10,00% 36 343.000 Transmission & Distribution Mains \$\$57,947,112 R-36 \$0 \$\$171,517 100.00% \$0 \$\$17,373 36 344.000 Fire Mains \$\$171,517 R-37 \$0 \$\$171,517 100.00% \$0 \$\$13,225,962 38 346.000 Meters \$\$13,826,962 R-38 \$0 \$\$13,826,962 100.00% \$0 \$\$13,826,962 39 346.000 Meter Installation \$\$5,500,106 R-40 \$0 \$\$3,479,744 \$00 \$3,479,744 \$00,00% \$0 \$\$3,479,744 \$0 \$3,479,744 \$00,00% \$0 \$\$3,44 41 348.000 Hydrants \$\$21,152 \$0 \$0 \$\$21,152 < | 31 | | TOTAL WATER TREATMENT PLANT | \$45,637,147 | | \$0 | \$45,637,147 | | \$0 | \$45,637,147 |
| 33 340.000 Transmission & Distribution Land \$0 R-33 \$0 \$0 \$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 \$\$1,10,00% 36 343.000 Transmission & Distribution Mains \$\$57,947,112 R-36 \$0 \$\$171,517 100.00% \$0 \$\$17,373 36 344.000 Fire Mains \$\$171,517 R-37 \$0 \$\$171,517 100.00% \$0 \$\$13,225,962 38 346.000 Meters \$\$13,826,962 R-38 \$0 \$\$13,826,962 100.00% \$0 \$\$13,826,962 39 346.000 Meter Installation \$\$5,500,106 R-40 \$0 \$\$3,479,744 \$00 \$3,479,744 \$00,00% \$0 \$\$3,479,744 \$0 \$3,479,744 \$00,00% \$0 \$\$3,44 41 348.000 Hydrants \$\$21,152 \$0 \$0 \$\$21,152 < | 32 | | TRANSMISSION & DIST. PLANT | | | | | | | |
| Impr 35 342.000 342.000 Impr Distribution Reservoirs & Standpipes 57,947,112 \$11,049,051 R-35 R-35 \$0 \$11,049,051 100.00% \$0 \$11,049,051 36 343.000 Fransmission & Distribution Mains \$57,947,112 R-36 \$0 \$171,517 100.00% \$0 \$17, 517 38 345.000 Services \$13,626,962 R-38 \$0 \$13,626,962 100.00% \$0 \$13,62 39 346.000 Meter Installation \$5,500,106 R-40 \$0 \$5,500,106 100.00% \$0 \$5,500,106 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 \$2,44 42 349.000 Other Transmission & Distribution Plant \$21,152 R-42 \$0 \$21,152 100.00% \$0 \$2 43 INCENTIVE COMPENSATION CAPITALIZATION | | 340.000 | | \$0 | R-33 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 35 342.000 Distribution Reservoirs & Standpipes \$11,049,051 R-35 \$0 \$11,049,051 100.00% \$0 \$11,04 36 343.000 Transmission & Distribution Mains \$57,947,112 R-36 \$0 \$57,947,112 100.00% \$0 \$57,947,112 100.00% \$0 \$57,947,112 100.00% \$0 \$57,947,112 100.00% \$0 \$57,947,112 100.00% \$0 \$57,947,112 100.00% \$0 \$51,362,6962 R-38 \$0 \$13,626,962 100.00% \$0 \$51,000 \$0 \$55,00,106 100.00% \$0 \$55,00,106 100.00% \$0 \$55,00,106 100.00% \$0 \$55,00,106 100.00% \$0 \$55,00,106 100.00% \$0 \$55,00,106 100.00% \$0 \$53,479,744 \$0 \$3,479,744 100.00% \$0 \$53,479,744 100.00% \$0 \$53,479,744 100.00% \$0 \$53,479,744 100.00% \$0 \$3,479,744 100.00% \$0 \$3,479,744 \$0 \$3,479,744 100 | 34 | 341.000 | Transmission & Distribution Structures & | \$2,173,276 | R-34 | \$0 | \$2,173,276 | 100.00% | \$0 | \$2,173,276 |
| 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 \$13,623,6962 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 \$0 -\$9,004,709 100.00% \$0 \$13,623,992 \$0 \$100,00% \$0 \$143,900 40 349,000 Other Transmission & Distribution Plant \$21,152 R-42 \$0 \$21,152 100.00% \$0 \$23,473 44 INCENTIVE COMPENSATION \$0 R-45 \$0 \$0 \$0 \$0 \$0 \$0 | | | | | | | | 400.000/ | | |
| 37 344.000 345.000 Fire Mains Services \$171,517 \$13,626,962 R-37 R-38 \$00 \$13,626,962 \$1171,517 100.00% 100.00% \$00 \$13,62 \$00 \$13,62 39 346.000 Meters Meters \$33,626,962 100.00% \$00 \$9,004 \$13,626,962 100.00% \$00 \$9,004 \$13,626,962 100.00% \$00 \$9,004 \$9,004 \$00 \$55,500,106 R-40 \$00 \$55,500,106 R-40 \$00 \$55,500,106 \$100.00% \$00 \$55,500,106 \$55,500,106 R-40 \$00 \$53,479,744 \$100.00% \$00 \$50 \$3,479,744 42 349.000 Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT \$84,964,211 \$00 \$21,152 \$00 \$21,152 100.00% \$00 \$21 \$21 44 INCENTIVE COMPENSATION CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 R-45 \$0 \$0 \$0 \$0 46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 R-45 \$0 \$0 \$0 \$0 47 GENERAL PLANT General Land & Land Rights \$31,022,276 R-48 \$1,599 \$0 \$30,202,276 | | | | | 1 | | | | | \$11,049,051 |
| 38 345.000 Services \$13,626,962 R-38 \$0 \$13,626,962 100.00% \$0 \$13,626 39 346.000 Meters -\$9,004,709 R-39 \$0 -\$9,004,709 100.00% \$0 -\$9,004 40 347.000 Meter Installation \$5,500,106 R-40 \$0 \$5,500,106 100.00% \$0 \$5,00 41 348.000 Hydrants \$3,479,744 R-41 \$0 \$3,490 \$0 \$\$3,479,744 R-41 \$0 \$\$3,490 \$0 \$\$21,152 100.00% \$0 \$\$21,152 \$0 \$0 \$\$21,152 \$0 \$0 \$\$21,152 \$0 \$0 \$\$221,152 \$0 | | | | | | | | | | \$57,947,112 \$171,517 |
| 39 346.000 Meters -\$9,004,709 R-39 \$0 -\$9,004,709 100.00% \$0 -\$9,00 40 347.000 Meter Installation \$5,500,106 R-40 \$0 \$5,500,106 100.00% \$0 \$5,50 41 348.000 Hydrants \$3,479,744 R-41 \$0 \$3,479,744 100.00% \$0 \$3,47 42 349.000 Other Transmission & Distribution Plant \$21,152 \$0 \$21,152 100.00% \$0 \$3,47 43 349.000 Other Transmission & DIST. PLANT \$84,964,211 R-42 \$0 \$21,152 100.00% \$0 \$3,479 44 INCENTIVE COMPENSATION CAPITALIZATION \$0 \$84,964,211 \$0 \$84,964,211 \$0 \$0 \$0 \$84,964 45 Incentive Compensation Capitalization Adj. \$0 R-45 \$0 \$0 \$0 \$0 \$0 46 TOTAL INCENTIVE COMPENSATION \$0 R-45 \$0 \$0 \$0 \$0 \$0 \$0 47 GENERAL PLANT General Land & Land Rights< | | | | | 1 | | | | | \$13,626,962 |
| 41 348.000 Hydrants \$3,479,744 \$41 \$0 \$3,479,744 \$0 \$3,479,744 \$0 \$3,479,744 \$0 \$3,479,744 \$0 \$3,479,744 \$0 \$3,479,744 \$0 \$3,479,744 \$0 \$3,479,744 \$0 \$3,479,744 \$0 \$3,479,744 \$0 \$3,479,744 \$0 \$21,152 \$0 \$21,152 \$0 \$21,152 \$0 | | | | | 1 | | | | | -\$9,004,709 |
| 42 349.000 Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT \$21,152 \$84,964,211 R-42 \$0 \$21,152 \$84,964,211 100.00% \$0 \$0 44 INCENTIVE COMPENSATION CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 R-45 \$0 | | | | | | | | | | \$5,500,106 |
| 43 TOTAL TRANSMISSION & DIST. PLANT \$84,964,211 \$0 \$84,964,211 \$0 \$84,964,211 44 INCENTIVE COMPENSATION CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 | | | | . , , | 1 | | | | | \$3,479,744 |
| 44 INCENTIVE COMPENSATION CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 R-45 \$0 \$0 \$0 \$0 45 Incentive Compensation Capitalization Adj. \$0 R-45 \$0 \$0 \$0 \$0 46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 \$0 \$0 \$0 \$0 \$0 47 GENERAL PLANT General Land & Land Rights -\$1,599 330.000 R-48 \$1,599 330.100 \$0 100.00% \$0 49 339.000 General Land & Land Rights -\$1,599 330.100 General Structures \$3,022,276 \$686,486 R-49 \$0 \$3,022,276 100.00% \$0 50 390.100 Office Structures \$3668,486 R-50 \$0 \$686,486 100.00% \$0 \$366 \$686,486 51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 \$0 \$0 | | 349.000 | | | R-42 | | | 100.00% | | \$21,152 |
| 45 CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 R-45 \$0 \$0 \$0 \$0 46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 | 43 | | TOTAL TRANSMISSION & DIST. PLANT | \$64,964,211 | | \$U | \$64,964,211 | | \$ 0 | \$84,964,211 |
| 45 Incentive Compensation Capitalization Adj. \$0 R-45 \$0 \$0 \$0 \$0 46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 \$ | 44 | | INCENTIVE COMPENSATION | | | | | | | |
| 46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 \$0 \$0 \$0 47 GENERAL PLANT 48 389.000 General Land & Land Rights -\$1,599 R-48 \$1,599 \$0 100.00% \$0 49 380.000 Stores Shops Equipment Structures \$3,022,276 R-49 \$0 \$3,022,276 100.00% \$0 50 390.100 Office Structures \$686,486 R-50 \$0 \$686,486 100.00% \$0 51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 100.00% \$0 | | | | | | | | | | |
| 47 GENERAL PLANT 48 389.000 General Land & Land Rights \$1,599 R-48 \$1,599 \$0 100.00% \$0 49 390.000 Stores Shops Equipment Structures \$3,022,276 R-49 \$0 \$3,022,276 100.00% \$0 \$3,02 50 390.100 Office Structures \$686,486 R-50 \$0 \$686,486 100.00% \$0 \$68 51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 100.00% \$0 | 45 | | Incentive Compensation Capitalization Adj. | \$0 | R-45 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 47 GENERAL PLANT 48 389.000 General Land & Land Rights \$1,599 R-48 \$1,599 \$0 100.00% \$0 49 390.000 Stores Shops Equipment Structures \$3,022,276 R-49 \$0 \$3,022,276 100.00% \$0 \$3,02 50 390.100 Office Structures \$686,486 R-50 \$0 \$686,486 100.00% \$0 \$68 51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 100.00% \$0 | 46 | | | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 48 389.000 General Land & Land Rights -\$1,599 R-48 \$1,599 \$0 100.00% \$0 49 390.000 Stores Shops Equipment Structures \$3,022,276 R-49 \$0 \$3,022,276 100.00% \$0 \$3,022 50 390.100 Office Structures \$686,486 R-50 \$0 \$686,486 100.00% \$0 \$686 51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 100.00% \$0 | 40 | | | φυ | | ΨŪ | | | Ψ | φ υ |
| 48 389.000 General Land & Land Rights -\$1,599 R-48 \$1,599 \$0 100.00% \$0 49 390.000 Stores Shops Equipment Structures \$3,022,276 R-49 \$0 \$3,022,276 100.00% \$0 \$3,022 50 390.100 Office Structures \$686,486 R-50 \$0 \$686,486 100.00% \$0 \$686 51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 100.00% \$0 | | | | | | | | | | |
| 49 390.000 Stores Shops Equipment Structures \$3,022,276 R-49 \$0 \$3,022,276 100.00% \$0 \$3,02 50 390.100 Office Structures \$686,486 R-50 \$0 \$686,486 100.00% \$0 \$686,486 51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 \$00 \$0 | | | | ÷ | <u> </u> | | | | | |
| 50 390.100 Office Structures \$686,486 R-50 \$0 \$686,486 100.00% \$0 \$686,486 51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 \$00 | | | | | | | | | | \$0 |
| 51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 100.00% \$0 | | | | | 1 | | | | | \$3,022,276 \$686,486 |
| | | | | | 1 | | | | | \$000,400 |
| 52 390.300 Miscellaneous Structures \$1,342,831 R-52 \$0 \$1,342,831 100.00% \$0 \$1.34 | 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 \$ | | | | | 1 | | \$8,006 | 100.00% | | \$8,006 |
| | | | | | 1 | | | | | \$601,798 |
| 55 391.100 Computers & Peripheral Equipment \$879,833 R-55 \$0 \$879,833 100.00% \$0 \$87 | 55 | 391.100 | Computers & Peripheral Equipment | \$879,833 | R-55 | \$0 | \$879,833 | 100.00% | \$0 | \$879,833 |

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

| | <u>A</u> | <u>B</u> | <u>c</u> | <u>D</u> | <u>E</u> | <u>F</u> | <u>G</u> | H | <u>I</u> |
|--------|----------|---|---------------|----------|-------------|---------------|----------------|----------------|----------------|
| Line | Account | | Total | Adjust. | | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Reserve | Allocations | Adjustments | Jurisdictional |
| 56 | 391.200 | Computer Hardware & Software | \$0 | R-56 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 57 | 391.250 | Computer Software | \$6,207,997 | R-57 | \$0 | \$6,207,997 | 100.00% | \$0 | \$6,207,997 |
| 58 | 391.300 | Other Office Equipment | -\$9,483 | R-58 | \$0 | -\$9,483 | 100.00% | \$0 | -\$9,483 |
| 59 | 391.400 | BTS Initial Investment | \$7,709,095 | R-59 | \$0 | \$7,709,095 | 100.00% | \$0 | \$7,709,095 |
| 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 | \$411,871 | R-63 | \$0 | \$411,871 | 100.00% | \$0 | \$411,871 |
| 64 | 392.400 | Transportation Equipment - Other | \$2,308,001 | R-64 | \$0 | \$2,308,001 | 100.00% | \$0 | \$2,308,001 |
| 65 | 393.000 | Store Equipment | \$120,092 | R-65 | \$0 | \$120,092 | 100.00% | \$0 | \$120,092 |
| 66 | 394.000 | Tools, Shop, & Garage Equipment | \$1,763,581 | R-66 | \$0 | \$1,763,581 | 100.00% | \$0 | \$1,763,581 |
| 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 | \$1,543,923 | R-70 | \$0 | \$1,543,923 | 100.00% | \$0 | \$1,543,923 |
| | | telephone) | | | | | | | |
| 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 | -\$242,786 | R-73 | \$0 | -\$242,786 | 100.00% | \$0 | -\$242,786 |
| 74 | | TOTAL GENERAL PLANT | \$31,648,652 | | \$1,599 | \$31,650,251 | | \$0 | \$31,650,251 |
| | | | | | | | | | |
| 75 | | TOTAL DEPRECIATION RESERVE | \$188,534,671 | | \$1,599 | \$188,536,270 | | \$0 | \$188,536,270 |

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 | B | <u>C</u> | <u>D</u> | <u>E</u> Total | E | <u>G</u> Total |
|---------------------|--|----------|------------|-------------------|----------------|-------------------|
| Adjustment | Accumulated Depreciation Reserve | Account | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| Number | Adjustments Description | Number | Amount | Amount | Adjustments | 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 Cash Working Capital

| | A | <u>B</u> | <u><u>c</u></u> | <u>D</u> | Ē | <u> </u> | G |
|----------|--|-------------------|-----------------|----------------|---------------|----------------------|-----------------------|
| Line | Description | Test Year | Revenue | Expense | Net Lag | Factor | CWC Req |
| Number | Description | Adj. Expenses | Lag | Lag | C - D | (Col E / 365) | BxF |
| 1 | OPERATION AND MAINT. EXPENSE | | | | | | |
| 2 | Purchased Water | \$1,065,618 | 45.70 | 42.40 | 3.30 | 0.009041 | \$9,634 |
| 3 | Fuel and Power | \$5,229,303 | 45.70 | 21.10 | 24.60 | 0.067397 | \$352,439 |
| 4 | Chemical | \$3,848,448 | 45.70 | 37.60 | 8.10 | 0.022192 | \$85,405 |
| 5 | Waste Disposal | \$1,246,876 | 45.70 | 70.30 | -24.60 | -0.067397 | -\$84,036 |
| 6 | Labor/Base Payroll | \$10,324,288 | 45.70 | 10.50 | 35.20 | 0.096438 | \$995,654 |
| 7 | Pensions | \$235,420 | 45.70 | -1.20 | 46.90 | 0.128493 | \$30,250 |
| 8 | OPEB | -\$1,393,528 | 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 | \$188,651 | 45.70 | 33.40 | 12.30 | 0.033699 | \$6,357 |
| 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 | \$184,922 | 45.70 | 55.80 | -10.10 | -0.027671 | -\$5,117 |
| | entertainment | | | | | | |
| 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 | \$840,242 | 45.70 | 41.00 | 4.70 | 0.012877 | \$10,820 |
| 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 | \$2,622,841 | 45.70 | 49.30 | -3.60 | -0.009863 | -\$25,869 |
| 26 | PSC Assessment | \$970,082 | 45.70 | -62.50 | 108.20 | 0.296438 | \$287,569 |
| 27 | Cash Vouchers | \$639,395 | 45.70 | 39.91 | 5.79 | 0.015863 | \$10,143 |
| 28 | TOTAL OPERATION AND MAINT. EXPENSE | \$43,890,832 | | | | | \$2,813,847 |
| | | | | | | | |
| 29 | TAXES | | | | | | |
| 30 | Payroll Tax | \$792,477 | 45.70 | 10.50 | 35.20 | 0.096438 | \$76,425 |
| 31 | Property Tax | \$8,560,921 | 45.70 | 169.60 | -123.90 | -0.339452 | -\$2,906,022 |
| 32 | TOTAL TAXES | \$9,353,398 | | | | | -\$2,829,597 |
| 20 | | | | | | | ¢45 750 |
| 33 | CWC REQ'D BEFORE RATE BASE OFFSETS | | | | | | -\$15,750 |
| | | | | | | | |
| 34 | TAX OFFSET FROM RATE BASE | | | | | | |
| | | ¢4 706 000 | 45 70 | 25 50 | 10.20 | 0.027045 | ¢50.400 |
| 35 36 | Federal Tax Offset State Tax Offset | -\$1,796,038 | 45.70 45.70 | 35.50 43.30 | 10.20 2.40 | 0.027945 0.006575 | -\$50,190 -\$2,097 |
| 36 37 | | -\$318,939 \$0 | 45.70 45.70 | 43.30 45.70 | 2.40 | 0.000575 | · · · · · |
| 37 38 | City Tax Offset Interest Expense Offset | \$16,165,621 | 45.70 45.70 | 45.70 81.70 | -36.00 | -0.098630 | \$0 \$1,594,415- |
| 38 | TOTAL OFFSET FROM RATE BASE | \$16,165,621 | 45.70 | 01.70 | -30.00 | -0.090030 | -\$1,594,415 |
| 22 | I VIAL UFFSET FRUM RATE DASE | φ 14,000,044 | | | | | -φ1,040,/UZ |
| 40 | TOTAL CASH WORKING CAPITAL REQUIRED | | | | | | -\$1,662,452 |
| | | | | | | | ¥1,502,402 |

| | | - | - | - | - | _ | | | | | | | |
|----------------|--------------------|--|-----------------------|-----------------------|------------------------|--------------------|---------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|-------------------------|-----------------------------|
| Line | Account | <u>B</u> | <u>C</u> Test Year | <u>D</u> Toot Voor | <u>E</u> Toot Voor | <u>F</u> Adjust | <u>G</u> Total Company | <u>H</u> Total Company | <u> </u> uriodioticne | <u>J</u> Iuriadiational | <u>K</u> MO Final Adi | | MO Adi Jurio |
| Line Number | Account Number | Income Description | Test Year Total | Test Year Labor | Test Year Non Labor | Adjust. Number | Adjustments | Total Company Adjusted | Allocations | Adjustments | MO Final Adj Jurisdictional | MO Adj. Juris. Labor | MO Adj. Juris. Non Labor |
| Number | Number | income Description | (D+E) | Labor | NOII Labor | Number | (From Adj. Sch.) | (C+G) | Anocations | (From Adj. Sch.) | (H x I) + J | L + N | |
| 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% | \$4,903,462 | \$71,931,780 | See note (1) | See note (1) |
| Rev-3 | 461.200 | Commercial | \$25,199,597 | | | Rev-3 | | \$25,199,597 | 100.00% | -\$218,253 | \$24,981,344 | | |
| Rev-4 | 461.300 | Industrial | \$10,997,580 | | | Rev-4 | | \$10,997,580 | 100.00% | \$405,797 | \$11,403,377 | | |
| 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% | \$110,304 | \$5,366,775 | | |
| 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 | | \$5,191,627 | \$120,930,094 | | |
| 1 | | SOURCE OF SUPPLY EXPENSES | | | | | | | | | | | |
| 2 | 601.000 | Operation Labor & Expenses | \$666.900 | \$5,862 | \$661.038 | E-2 | -\$292.698 | \$374,202 | 100.00% | \$0 | \$374,202 | \$5,932 | \$368,270 |
| 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 | \$80,019 | \$1,816,504 | 100.00% | \$0 | \$1,816,504 | \$0 | \$1,816,504 |
| 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 | ŝo | 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 | \$1,390 | \$170,585 | 100.00% | \$0 | \$170,585 | \$169,689 | \$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 | -\$44,374 | \$64,722 | 100.00% | \$0 | \$64,722 | \$6,750 | \$57,972 |
| 14 | | TOTAL SOURCE OF SUPPLY EXPENSES | \$3,878,445 | \$180,210 | \$3,698,235 | - | -\$380,294 | \$3,498,151 | | \$0 | \$3,498,151 | \$182,371 | \$3,315,780 |
| | | | | | | | | | | | | | |
| 15 | | PUMPING EXPENSES | | | | = 10 | | | 100.000 | | | | |
| 16 | 620.000 | Operation Supervision & Engineering - PE | \$70,125 | \$70,125 | \$0 | E-16 | \$841 | \$70,966 | 100.00% | \$0 | \$70,966 | \$70,966 | \$0 |
| 17 | 621.000 | Fuel for Power Production | \$4,954 | \$0 | \$4,954 | E-17 | \$213 | \$5,167 | 100.00% | \$0 | \$5,167 | \$0 | \$5,167 |
| 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 | \$78,280 | \$1,900,314 | 100.00% | \$0 | \$1,900,314 | \$0 | \$1,900,314 |
| 20 | 624.000 | Pumping Labor and Expenses | \$1,195,768 | \$1,191,167 | \$4,601 \$0 | E-20 E-21 | \$13,967 | \$1,209,735 | 100.00% | \$0 \$0 | \$1,209,735 | \$1,205,454 | \$4,281 |
| 21 22 | 625.000 626.000 | Expenses Transferred - Cr. | \$0 \$24.340 | \$0 | | E-21 E-22 | \$0 | \$0 | 100.00% 100.00% | \$0 \$0 | \$0 | \$0 \$0 | \$0 \$23.581 |
| 22 | 627.000 | Miscellaneous Expense Rents - PE | \$4,524 | \$0 \$0 | \$24,340 \$4,524 | E-22 E-23 | -\$759 \$0 | \$23,581 \$4,524 | 100.00% | \$0 | \$23,581 | \$0 \$0 | \$4,524 |
| 23 | 630.000 | Maint. Supervision & Engineering - PE | \$4,524 \$47,059 | \$0 \$47,059 | \$4,524 | E-23 E-24 | \$564 | \$4,524 | 100.00% | \$0 | \$4,524 \$47,623 | \$0 \$47,623 | \$4,524 |
| 24 | 631.000 | Maint. of Structures & Improvements - PE | \$47,059 \$0 | \$47,059 \$0 | \$0 | E-24 E-25 | \$364 | \$47,823 | 100.00% | \$0 | \$47,623 | \$47,623 | \$0 |
| 25 | 632.000 | Maint. of Power Production Equipment | \$0 \$0 | \$0 \$0 | \$0 | E-25 E-26 | \$0 | \$0 | 100.00% | \$0 | \$0 | \$0 \$0 | \$0 |
| 26 | 633.000 | Maint. of Pumping Equipment | \$0 \$239,018 | \$0 \$158,092 | \$80,926 | E-20 E-27 | -\$3,085 | \$0 | 100.00% | \$0 | \$235,933 | \$0 \$159,988 | \$75,945 |
| 28 | 033.000 | TOTAL PUMPING EXPENSES | \$3,407,822 | \$1,466,443 | \$1,941,379 | E-21 | \$90,021 | \$3,497,843 | 100.00 % | \$0 | \$3,497,843 | \$1,484,031 | \$2.013.812 |
| • | | | +0,-101,022 | ÷.,-00,-+0 | +.,041,070 | | 400,021 | +0,407,040 | | | ÷=, += , == 0 | ÷., 101,001 | +=,010,012 |
| 29 | | WATER TREATMENT EXPENSES | | | | | | | | | | | |
| 30 | 640.000 | Operation. Supervision & Engineer WTE | \$352,253 | \$352,253 | \$0 | E-30 | \$4,225 | \$356,478 | 100.00% | \$0 | \$356,478 | \$356,478 | \$0 |
| 31 | 641.000 | Chemicals - WTE | \$3,457,978 | \$0 | \$3,457,978 | E-31 | \$390,470 | \$3,848,448 | 100.00% | \$0 | \$3,848,448 | \$0 | \$3,848,448 |
| 32 | 642.000 | Operation Labor & Expenses - WTE | \$951,386 | \$641,791 | \$309,595 | E-32 | \$15,745 | \$967,131 | 100.00% | \$0 | \$967,131 | \$649,489 | \$317,642 |
| 33 | 643.000 | Miscellanous Expenses - WTE | \$2,027,689 | \$0 | \$2,027,689 | E-33 | \$118,778 | \$2,146,467 | 100.00% | \$0 | \$2,146,467 | \$0 | \$2,146,467 |
| 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 | \$3,168 | \$267,321 | 100.00% | \$0 | \$267,321 | \$267,321 | \$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 | \$89,475 | \$0 | \$89,475 | E-37 | -\$6,672 | \$82,803 | 100.00% | \$0 | \$82,803 | \$0 | \$82,803 |

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| Line | A | B | <u>C</u> Teat Veer | <u>D</u> Test Year | <u>E</u> Test Year | <u>F</u> | <u>G</u> Tatal Commonly | <u>H</u> Total Commony | lunia di ati ano l | <u>J</u> Luriadiation - I | <u>K</u> MO Final Adj | | <u>M</u> MO Adj. Juris. |
|----------------|--------------------|--|---|-----------------------|-----------------------|-------------------|----------------------------|---------------------------|--------------------|------------------------------|--------------------------|-------------------------|----------------------------|
| Line Number | Account Number | Income Description | Test Year Total | Labor | Non Labor | Adjust. Number | Adjustments | Total Company Adjusted | Allocations | Adjustments | Jurisdictional | MO Adj. Juris. Labor | Non Labor |
| Number | Number | income Description | (D+E) | Labor | NOT Labor | Number | (From Adj. Sch.) | (C+G) | Anocations | (From Adj. Sch.) | (H x I) + J | L + N | |
| 38 | | TOTAL WATER TREATMENT EXPENSES | \$7,142,934 | \$1,258,197 | \$5,884,737 | | \$525,714 | \$7,668,648 | | \$0 | \$7,668,648 | \$1,273,288 | \$6,395,360 |
| | | | | | | | | | | | | | |
| 39 | | TRANSMISSION & DIST. EXPENSES | | | | | | | | | | | |
| 40 | 660.000 | Operation Supervision & Engineering - TDE | \$49,935 | \$49,935 | \$0 | E-40 | \$599 | \$50,534 | 100.00% | \$0 | \$50,534 | \$50,534 | \$0 |
| 41 | 661.000 | Storage Facilities Expenses TDE | \$0 | \$0 | \$0 | E-41 | \$5,291 | \$5,291 | 100.00% | \$0 | \$5,291 | \$0 | \$5,291 |
| 42 | 662.000 | Transmission & Distribution Lines Expenses | \$1,452,529 | \$1,405,244 | \$47,285 | E-42 | \$18,794 | \$1,471,323 | 100.00% | \$0 | \$1,471,323 | \$1,422,099 | \$49,224 |
| 43 | 663.000 | Meter Expenses - TDE | \$518,854 | \$513,296 | \$5,558 | E-43 | \$6,024 | \$524,878 | 100.00% | \$0 | \$524,878 | \$519,453 | \$5,425 |
| 44 | 664.000 | Customer Installations Expenses - TDE | \$178,439 | \$178,239 | \$200 | E-44 | \$2,138 | \$180,577 | 100.00% | \$0 | \$180,577 | \$180,377 | \$200 |
| 45 | 665.000 | Miscellaneous Expenses - TDE | \$1,080,561 | \$271,389 | \$809,172 | E-45 | \$12,836 | \$1,093,397 | 100.00% | \$0 | \$1,093,397 | \$274,644 | \$818,753 |
| 46 47 | 666.000 | Rents - TDE | \$870 | \$0 | \$870 | E-46 | \$0 | \$870 | 100.00% | \$0 | \$870 | \$0 | \$870 |
| | 670.000 | Maint. Supervision and Engineering - TDE | \$23,169 | \$23,169 | \$0 | E-47 | \$278 \$0 | \$23,447 | 100.00% | \$0 \$0 | \$23,447 \$0 | \$23,447 | \$0 \$0 |
| 48 49 | 671.000 672.000 | Maint. of Structures & Improvements - TDE Maint. of Dist. Reservoirs & Standpipes - TDE | \$0 \$12,670 | \$0 \$12,670 | \$0 \$0 | E-48 E-49 | -\$48 | \$0 \$12,622 | 100.00% 100.00% | \$0 | \$0 \$12,622 | \$0 \$12,670 | -\$48 |
| 49 50 | 673.000 | Maint. of Transmission & Distribution Mains | \$613,985 | \$12,670 | \$0 \$270,246 | E-49 E-50 | | \$12,822 | 100.00% | \$0 | \$12,622 | | -\$40 \$278.939 |
| 50 | 674.000 | Maint. of Fire Mains - TDE | \$013,965 | \$343,739 \$0 | \$270,246 \$0 | E-50 E-51 | \$12,816 \$0 | \$626,601 | 100.00% | \$0 | \$626,801 | \$347,862 \$0 | \$278,939 |
| 51 | 675.000 | Maint. of Services - TDE | \$38,043 | \$38,005 | \$38 | E-51 E-52 | \$2,054 | \$40.097 | 100.00% | \$0 | \$40,097 | \$38,461 | \$1,636 |
| 53 | 676.000 | Maint. of Meters - TDE | \$69,674 | \$69.288 | \$386 | E-52 | \$2,265 | \$71,939 | 100.00% | \$0 | \$71.939 | \$70.119 | \$1,820 |
| 54 | 677.000 | Maint. of Hydrants - TDE | \$120.373 | \$120.066 | \$307 | E-54 | \$1,235 | \$121.608 | 100.00% | \$0 | \$121.608 | \$121.506 | \$102 |
| 55 | 678.000 | Maint. of Miscellaneous Plant - TDE | \$306.013 | \$344,059 | -\$38,046 | E-55 | \$279,833 | \$585,846 | 100.00% | \$0 | \$585.846 | \$348,164 | \$237,682 |
| 56 | | TOTAL TRANSMISSION & DIST. EXPENSES | \$4,465,115 | \$3,369,099 | \$1,096,016 | | \$344,115 | \$4,809,230 | | \$0 | \$4,809,230 | \$3,409,336 | \$1,399,894 |
| | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | | + .,, | | | + .,, | +-,, | + .,, |
| 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 | \$3,541 | \$299,959 | 100.00% | \$0 | \$299,959 | \$298,731 | \$1,228 |
| 60 | 903.000 | Customer Records & Collection Expenses | \$850,138 | \$308,101 | \$542,037 | E-60 | \$57,812 | \$907,950 | 100.00% | \$0 | \$907,950 | \$311,797 | \$596,153 |
| 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 | \$1,536 | \$239,268 | 100.00% | \$0 | \$239,268 | \$186,822 | \$52,446 |
| 63 | | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$2,097,377 | \$787,899 | \$1,309,478 | | \$10,024 | \$2,107,401 | | \$0 | \$2,107,401 | \$797,350 | \$1,310,051 |
| 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 | -\$482.507 | \$3.964.576 | 100.00% | \$0 | \$3.964.576 | \$4,477,872 | -\$513.296 |
| 72 | 921.000 | Office Supplies & Expenses | \$1,220,170 | \$0 | \$1,220,170 | E-72 | \$34,743 | \$1,254,913 | 100.00% | \$0 | \$1,254,913 | \$0 | \$1,254,913 |
| 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 | -\$3,327,482 | \$12,050,739 | 100.00% | \$0 | \$12,050,739 | \$9,154,701 | \$2,896,038 |
| 75 | 924.000 | Property Insurance | \$2,328,251 | \$0 | \$2,328,251 | E-75 | -\$188,482 | \$2,139,769 | 100.00% | \$0 | \$2,139,769 | \$0 | \$2,139,769 |
| 76 | 925.000 | Injuries & Damages | \$42,870 | \$0 | \$42,870 | E-76 | -\$9,007 | \$33,863 | 100.00% | \$0 | \$33,863 | \$0 | \$33,863 |
| 77 | 926.000 | Employee Pensions & Benefits | \$2,202,811 | \$1,902,514 | \$300,297 | E-77 | -\$152,458 | \$2,050,353 | 100.00% | \$0 | \$2,050,353 | \$1,682,668 | \$367,685 |
| 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 | -\$138,170 | \$15,105 | 100.00% | \$0 | \$15,105 | \$0 | \$15,105 |
| 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 | \$913,851 | \$0 | \$913,851 | E-82 | -\$198,615 | \$715,236 | 100.00% | \$0 | \$715,236 | \$0 | \$715,236 |
| 83 | 930.300 | Research & Development Expenses | \$29,437 | \$0 | \$29,437 | E-83 | -\$3,184 | \$26,253 | 100.00% | \$0 | \$26,253 | \$0 | \$26,253 |
| 84 | 931.000 | Rents - AGE | \$66,299 | \$0 | \$66,299 | E-84 | -\$21,209 | \$45,090 | 100.00% | \$0 | \$45,090 | \$0 | \$45,090 |

Accounting Schedule: 09 Sponsor: Staff Page: 2 of 3

| | A | B | <u>C</u> | D | E | F | G | Н | 1 | 1 | к | | М |
|--------|---------|---|--------------|--------------|--------------|---------|------------------|--------------|----------------|------------------|----------------|--------------|----------------|
| Line | Account | ₽ | Test Year | Test Year | Test Year | Adjust. | Total Company | | Jurisdictional | Jurisdictional | MO Final Adj | MO Adj. | MO Adj. Juris. |
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris, Labor | Non Labor |
| | | | (D+E) | | | | (From Adj. Sch.) | (C+G) | | (From Adj. Sch.) | (H x I) + J | | M = K |
| 85 | 932.000 | Maint. of General Plant | \$17.482 | \$0 | \$17.482 | E-85 | -\$3.820 | \$13.662 | 100.00% | \$0 | \$13.662 | \$0 | \$13.662 |
| 86 | | TOTAL ADMIN. & GENERAL EXPENSES | \$26,799,750 | \$17.908.784 | \$8.890.966 | | -\$4.490.191 | \$22.309.559 | | \$0 | \$22,309,559 | \$15.315.241 | \$6.994.318 |
| | | | , , | , ,, . | | | | | | | | | |
| 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% | \$4,482,754 | \$24,013,042 | See note (1) | See note (1) |
| 89 | | TOTAL DEPRECIATION EXPENSE | \$19,530,288 | \$0 | \$0 | | \$0 | \$19,530,288 | | \$4,482,754 | \$24,013,042 | \$0 | \$0 |
| | | | | | | | | | | | | | |
| 90 | | AMORTIZATION EXPENSE | | | | | | | | | | | |
| 91 | 404.000 | Amortization of Expense | \$176,520 | \$0 | \$176,520 | E-91 | \$583,481 | \$760,001 | 100.00% | \$0 | \$760,001 | \$0 | \$760,001 |
| 92 | 405.000 | Amortization of Reg Asset | \$539,293 | \$0 | \$539,293 | E-92 | \$181,399 | \$720,692 | 100.00% | \$0 | \$720,692 | \$0 | \$720,692 |
| 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 | | \$721,629 | \$2,326,178 | | \$0 | \$2,326,178 | \$0 | \$2,326,178 |
| | | | | | | | | | | | | | |
| 96 | | OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 97 | 408.100 | Property Taxes | \$7,576,211 | \$0 | \$7,576,211 | E-97 | \$984,613 | \$8,560,824 | 100.00% | \$0 | \$8,560,824 | \$0 | \$8,560,824 |
| 98 | 408.100 | Payroll Taxes | \$845,485 | \$845,485 | \$0 | E-98 | -\$53,008 | \$792,477 | 100.00% | \$0 | \$792,477 | \$792,477 | \$0 |
| 99 | 408.100 | Other Taxes | -\$55,061 | \$0 | -\$55,061 | E-99 | \$6,331 | -\$48,730 | 100.00% | \$0 | -\$48,730 | \$0 | -\$48,730 |
| 100 | 408.100 | PSC Assessment TOTAL OTHER OPERATING EXPENSE | \$797,797 | \$0 | \$797,797 | E-100 | \$152,385 | \$950,182 | 100.00% | \$0 \$0 | \$950,182 | \$0 | \$950,182 |
| 101 | | TOTAL OTHER OPERATING EXPENSE | \$9,164,432 | \$845,485 | \$8,318,947 | | \$1,090,321 | \$10,254,753 | | \$0 | \$10,254,753 | \$792,477 | \$9,462,276 |
| 102 | | TOTAL OPERATING EXPENSE | \$78,090,712 | \$25,816,117 | \$32,744,307 | | -\$2,088,661 | \$76,002,051 | | \$4,482,754 | \$80,484,805 | \$23,254,094 | \$33,217,669 |
| | | | | | | | | | | | | | |
| 103 | | NET INCOME BEFORE TAXES | \$37,647,755 | | | | | \$39,736,416 | | \$708,873 | \$40,445,289 | | |
| | | | | | | | | | | | | | |
| 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% | \$707,857 | -\$4,566,609 | See note (1) | See note (1) |
| 106 | | TOTAL INCOME TAXES | -\$5,274,466 | | | | | -\$5,274,466 | | \$707,857 | -\$4,566,609 | | |
| | | | | | | | | | | | | | |
| 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% | \$2,387,199 | \$10,726,711 | 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 | L | \$0 | 100.00% | -\$1,816,344 | -\$1,816,344 | | L |
| 112 | | TOTAL DEFERRED INCOME TAXES | \$8,309,250 | | | | | \$8,309,250 | | \$235,418 | \$8,544,668 | | |
| 113 | _ | NET OPERATING INCOME | \$34,612,971 | | | 1 | 1 | \$36,701,632 | .I | -\$234,402 | \$36,467,230 | 1 | I |
| 113 | | | \$34,012,971 | | | | | \$30,701,03Z | | -7234,402 | \$30,407,230 | | |

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

| <u>A</u> Income Adj. Number | <u>B</u> Income Adjustment Description | <u>C</u> Account Number | <u>D</u> Company Adjustment Labor | <u>E</u> Company Adjustment Non Labor | <u>F</u> Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | <u>H</u> Jurisdictional Adjustment Non Labor | <u>I</u> Jurisdictional Adjustments Total |
|--------------------------------------|--|-------------------------------|--|--|---|---|---|--|
| Humber | | | Luboi | | rotai | Luboi | Hom Eubor | Total |
| Rev-2 | Residential | 461.100 | \$0 | \$0 | \$0 | \$0 | \$4,903,462 | \$4,903,462 |
| | 1. To Annualize Residential Revenue | | \$0 | \$0 | | \$0 | \$4,903,462 | |
| Rev-3 | Commercial | 461.200 | \$0 | \$0 | \$0 | \$0 | -\$218,253 | -\$218,253 |
| | 1. To Annualize Commercial Revenue | | \$0 | \$0 | | \$0 | -\$218,253 | |
| Rev-4 | Industrial | 461.300 | \$0 | \$0 | \$0 | \$0 | \$405,797 | \$405,797 |
| | 1. To Annualize Industrial Revenue | | \$0 | \$0 | | \$0 | \$405,797 | |
| 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 | \$110,304 | \$110,304 |
| | 1. To Annualize Other Public Auth. | | \$0 | \$0 | | \$0 | \$110,304 | |
| 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 | \$70 | -\$292,768 | -\$292,698 | \$0 | \$0 | \$0 |
| | 1. To annualize building maintenance expense. (Branson) | | \$0 | -\$286,677 | | \$0 | \$0 | |
| | 5. To adjust payroll. (Lesmes) | | \$70 | \$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 | -\$6,090 | | \$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 | ÷ 12-1,-102 | \$0 | \$0 | |
| E-4 | Miscellaneous Expenses | 603.000 | \$0 | \$80,019 | \$80,019 | \$0 | \$0 | \$0 |

| <u>A</u> Income Adj. | <u>B</u> | <u>C</u> Account | <u>D</u> Company Adjustment | <u>E</u> Company Adjustment | <u>F</u> Company Adjustments Total | <u>G</u> Jurisdictional Adjustment | <u>H</u> Jurisdictional Adjustment Non Labor | <u>I</u> Jurisdictional Adjustments Total |
|----------------------------|--|---------------------|-----------------------------------|-----------------------------------|---|--|---|--|
| Number | Income Adjustment Description 1. To annualize fuel and power expense. (Sarver) | Number | Labor \$0 | Non Labor \$74,460 | Totai | Labor \$0 | Non Labor \$0 | Total |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$4,590 | | \$0 | \$0 | |
| | To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$969 | | \$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 | \$2,011 | -\$621 | \$1,390 | \$0 | \$0 | \$0 |
| | 1. Adjustment to annualize maintenance supplies and services expense. (Branson) | | \$0 | -\$621 | | \$0 | \$0 | |
| | 2. To adjust payroll. (Lesmes) | | \$2,011 | \$0 | | \$0 | \$0 | |
| E-13 | Maint. of Misc. Water Source Plant | 617.000 | \$80 | -\$44,454 | -\$44,374 | \$0 | \$0 | \$0 |
| | 1. Adjustment to annualize maintenance supplies and services expense. (Branson) | | \$0 | -\$44,454 | | \$0 | \$0 | |
| | 2. To adjust payroll. (Lesmes) | | \$80 | \$0 | | \$0 | \$0 | |
| E-16 | Operation Supervision & Engineering - PE | 620.000 | \$841 | \$0 | \$841 | \$0 | \$0 | \$(|
| | 1. To adjust payroll. (Lesmes) | | \$841 | \$0 | | \$0 | \$0 | |
| E-17 | Fuel for Power Production | 621.000 | \$0 | \$213 | \$213 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel and power expense. (Sarver) | | \$0 | \$213 | | \$0 | \$0 | |
| E-19 | Fuel or Power Purchased for Pumping | 623.000 | \$0 | \$78,280 | \$78,280 | \$0 | \$0 | \$(|
| | 1. To annualize fuel and power expense. (Sarver) | | \$0 | \$78,280 | | \$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 | \$14,287 | -\$320 | \$13,967 | \$0 | \$0 | \$1 |
| | 1. To adjust payroll. (Lesmes) | | \$14,287 | \$0 | | \$0 | \$0 | |
| | 2. Adjustment to annualize transportation expense (fuel). (Sarver) | | \$0 | -\$320 | | \$0 | \$0 | |
| E-22 | Miscellaneous Expense | 626.000 | \$0 | -\$759 | -\$759 | \$0 | \$0 | \$(|
| | 1. To annualize building maintenance expense. (Branson) | | \$0 | -\$1,120 | | \$0 | \$0 | |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$386 | | \$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 | \$564 | \$0 | \$564 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll. (Lesmes) | | \$564 | \$0 | | \$0 | \$0 | |

| <u>A</u> Income | <u>B</u> | <u>C</u> | <u>D</u> Company | <u>E</u> Company | <u>F</u> Company | <u>G</u> Jurisdictional | <u>H</u> Jurisdictional | <u>l</u> Jurisdictional |
|--------------------|--|-------------------|---------------------|-------------------------|----------------------|----------------------------|----------------------------|----------------------------|
| Adj. Number | Income Adjustment Description | Account Number | Adjustment Labor | Adjustment Non Labor | Adjustments Total | Adjustment Labor | Adjustment Non Labor | Adjustments Total |
| E-27 | Maint. of Pumping Equipment | 633.000 | \$1,896 | -\$4,981 | -\$3,085 | \$0 | \$0 | \$0 |
| | 1. Adjustment to annualize maintenance supplies and services expense. (Branson) | | \$0 | -\$3,464 | | \$0 | \$0 | |
| | 2. To adjust payroll. (Lesmes) | | \$1,896 | \$0 | | \$0 | \$0 | |
| | 3. Adjustment to annualize transportation expense (fuel). (Sarver) | | \$0 | -\$1,517 | | \$0 | \$0 | |
| E-30 | Operation. Supervision & Engineer WTE | 640.000 | \$4,225 | \$0 | \$4,225 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll. (Lesmes) | | \$4,225 | \$0 | | \$0 | \$0 | |
| E-31 | Chemicals - WTE | 641.000 | \$0 | \$390,470 | \$390,470 | \$0 | \$0 | \$0 |
| | 1. To normalize chemical expense. (Sarver) | | \$0 | \$390,670 | | \$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 | \$7,698 | \$8,047 | \$15,745 | \$0 | \$0 | \$0 |
| | 1. To annualize building maintenance expense. (Branson) | | \$0 | \$5,379 | | \$0 | \$0 | |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$4,715 | | \$0 | \$0 | |
| | 3. To adjust payroll. (Lesmes) | | \$7,698 | \$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 | \$285 | | \$0 | \$0 | |
| | 6. To normalize postage, printing & stat expense. (Lesmes) | | \$0 | -\$825 | | \$0 | \$0 | |
| E-33 | Miscellanous Expenses - WTE | 643.000 | \$0 | \$118,778 | \$118,778 | \$0 | \$0 | \$(|
| | 1. To annualize building maintenance expense. (Branson) | | \$0 | -\$32 | | \$0 | \$0 | |
| | 3. To annualize fuel and power expense. (Sarver) | | \$0 | \$34,597 | | \$0 | \$0 | |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$13,354 | | \$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 | -\$102 | | \$0 | \$0 | |
| | 6. Adjustment to annualize transportation expense (fuel). (Sarver) | | \$0 | \$1,227 | | \$0 | \$0 | |
| E-35 | Maint. Supervision & Engineering - WTE | 650.000 | \$3,168 | \$0 | \$3,168 | \$0 | \$0 | \$(|
| | 1. To adjust payroll. (Lesmes) | | \$3,168 | \$0 | | \$0 | \$0 | |
| E-37 | Maint. of Water Treatment Equipment | 652.000 | \$0 | -\$6,672 | -\$6,672 | \$0 | \$0 | \$ |
| | 1. Adjustment to annualize maintenance supplies and services expense. (Branson) | | \$0 | -\$7,176 | | \$0 | \$0 | |

| <u>A</u> Income Adj. | <u>B</u> | <u>C</u> Account | <u>D</u> Company Adjustment | <u>E</u> Company Adjustment | <u>F</u> Company Adjustments | <u>G</u> Jurisdictional Adjustment | Adjustment | <u>I</u> Jurisdiction Adjustmen |
|----------------------------|--|---------------------|-----------------------------------|-----------------------------------|------------------------------------|--|------------------|---------------------------------------|
| Number | 2. To reallocate MAWC corporate expense using Staff's | Number | Labor \$0 | Non Labor \$504 | Total | Labor \$0 | Non Labor \$0 | Total |
| | adjustments and allocation factors. | | ψũ | \$00 4 | | <i>4</i> | <i>4</i> | |
| E-40 | Operation Supervision & Engineering - TDE | 660.000 | \$599 | \$0 | \$599 | \$0 | \$0 | |
| | 1. To adjust payroll. (Lesmes) | | \$599 | \$0 | | \$0 | \$0 | |
| E-41 | Storage Facilities Expenses TDE | 661.000 | \$0 | \$5,291 | \$5,291 | \$0 | \$0 | |
| | 1. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$5,291 | | \$0 | \$0 | |
| E-42 | Transmission & Distribution Lines Expenses | 662.000 | \$16,855 | \$1,939 | \$18,794 | \$0 | \$0 | |
| | 1. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$438 | | \$0 | \$0 | |
| | 2. To adjust payroll. (Lesmes) | | \$16,855 | \$0 | | \$0 | \$0 | |
| | 3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | -\$4,487 | | \$0 | \$0 | |
| | 4. Adjustment to annualize transportation expense (fuel). (Sarver) | | \$0 | \$6,864 | | \$0 | \$0 | |
| E-43 | Meter Expenses - TDE | 663.000 | \$6,157 | -\$133 | \$6,024 | \$0 | \$0 | |
| | 1. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$133 | | \$0 | \$0 | |
| | 2. To adjust payroll. (Lesmes) | | \$6,157 | \$0 | | \$0 | \$0 | |
| E-44 | Customer Installations Expenses - TDE | 664.000 | \$2,138 | \$0 | \$2,138 | \$0 | \$0 | |
| | 1. To adjust payroll. (Lesmes) | | \$2,138 | \$0 | | \$0 | \$0 | |
| E-45 | Miscellaneous Expenses - TDE | 665.000 | \$3,255 | \$9,581 | \$12,836 | \$0 | \$0 | |
| | 1. To annualize building maintenance expense. (Branson) | | \$0 | \$57,421 | | \$0 | \$0 | |
| | 2. To annualize fuel and power expense. (Sarver) | | \$0 | \$15,363 | | \$0 | \$0 | |
| | 3. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$57,159 | | \$0 | \$0 | |
| | 4. To adjust payroll. (Lesmes) | | \$3,255 | \$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 | -\$415 | | \$0 | \$0 | |
| | 7. To normalize postage, printing & stat expense. (Lesmes) | | \$0 | -\$182 | | \$0 | \$0 | |
| E-47 | Maint. Supervision and Engineering - TDE | 670.000 | \$278 | \$0 | \$278 | \$0 | \$0 | |
| | 1. To adjust payroll. (Lesmes) | | \$278 | \$0 | | \$0 | \$0 | |
| E-49 | Maint. of Dist. Reservoirs & Standpipes - TDE | 672.000 | \$0 | -\$48 | -\$48 | \$0 | \$0 | |
| | 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | -\$48 | | \$0 | \$0 | |
| E-50 | Maint. of Transmission & Distribution Mains | 673.000 | \$4,123 | \$8,693 | \$12,816 | \$0 | \$0 | |

| A | <u>B</u> | <u>C</u> | D | E | E | <u>G</u> | <u>H</u> | <u>l</u> |
|----------------|--|----------|-----------------------|-----------------------|------------------------|------------------------------|------------------------------|-------------------------------|
| Income Adj. | | Account | Company Adjustment | Company Adjustment | Company Adjustments | Jurisdictional Adjustment | Jurisdictional Adjustment | Jurisdictional Adjustments |
| Number | Income Adjustment Description | Number | Labor | Non Labor | Total | Labor | Non Labor | Total |
| | 1. Adjustment to annualize transportation expense (fuel). (Sarver) | | \$0 | \$3,527 | | \$0 | \$0 | |
| | 2. Adjustment to annualize maintenance supplies and services expense. (Branson) | | \$0 | \$5,201 | | \$0 | \$0 | |
| | 3. To adjust payroll. (Lesmes) | | \$4,123 | \$0 | | \$0 | \$0 | |
| | To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | -\$35 | | \$0 | \$0 | |
| E-52 | Maint. of Services - TDE | 675.000 | \$456 | \$1,598 | \$2,054 | \$0 | \$0 | \$0 |
| | 1. Adjustment to annualize maintenance supplies and services expense. (Branson) | | \$0 | \$1,598 | | \$0 | \$0 | |
| | 2. To adjust payroll. (Lesmes) | | \$456 | \$0 | | \$0 | \$0 | |
| E-53 | Maint. of Meters - TDE | 676.000 | \$831 | \$1,434 | \$2,265 | \$0 | \$0 | \$0 |
| | 1. Adjustment to annualize maintenance supplies and services expense. (Branson) | | \$0 | \$1,434 | | \$0 | \$0 | |
| | 2. To adjust payroll. (Lesmes) | | \$831 | \$0 | | \$0 | \$0 | |
| E-54 | Maint. of Hydrants - TDE | 677.000 | \$1,440 | -\$205 | \$1,235 | \$0 | \$0 | \$0 |
| | 1. Adjustment to annualize maintenance supplies and services expense. (Branson) | | \$0 | -\$205 | | \$0 | \$0 | |
| | 2. To adjust payroll. (Lesmes) | | \$1,440 | \$0 | | \$0 | \$0 | |
| E-55 | Maint. of Miscellaneous Plant - TDE | 678.000 | \$4,105 | \$275,728 | \$279,833 | \$0 | \$0 | \$0 |
| | 1. Adjustment to annualize maintenance supplies and services expense. (Branson) | | \$0 | -\$3,919 | | \$0 | \$0 | |
| | 2. To adjust payroll. (Lesmes) | | \$4,105 | \$0 | | \$0 | \$0 | |
| | 3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$279,647 | | \$0 | \$0 | |
| E-59 | Meter Reading Expenses | 902.000 | \$3,541 | \$0 | \$3,541 | \$0 | \$0 | \$0 |
| | 1. To annualize miscellaneous expense. (Niemeier) | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. To adjust payroll. (Lesmes) | | \$3,541 | \$0 | | \$0 | \$0 | |
| E-60 | Customer Records & Collection Expenses | 903.000 | \$3,696 | \$54,116 | \$57,812 | \$0 | \$0 | \$0 |
| | 1. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$34 | | \$0 | \$0 | |
| | 2. To adjust payroll. (Lesmes) | | \$3,696 | \$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 |
| | 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 | |

| <u>A</u> Income Adj. Number | <u>B</u> Income Adjustment Description | <u>C</u> Account Number | <u>D</u> Company Adjustment Labor | <u>E</u> Company Adjustment Non Labor | <u>F</u> Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | <u>H</u> Jurisdictional Adjustment Non Labor | <u>I</u> Jurisdictional Adjustments Total |
|--------------------------------------|--|-------------------------------|--|--|---|---|---|--|
| | | | | | | | | |
| E-62 | Misc. Customer Accounts Expense | 905.000 | \$2,214 | -\$678 | \$1,536 | \$0 | \$0 | \$(|
| | 1. To annualize building maintenance expense. (Branson) | | \$0 | \$597 | | \$0 | \$0 | |
| | 3. To annualize fuel and power expense. (Sarver) | | \$0 | \$106 | | \$0 | \$0 | |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$1,312 | | \$0 | \$0 | |
| | 4. To adjust payroll. (Lesmes) | | \$2,214 | \$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 | \$30,789 | -\$513,296 | -\$482,507 | \$0 | \$0 | \$1 |
| | 1. To annualize incentive compensation. (Niemeier) | | \$0 | \$262,784 | | \$0 | \$0 | |
| | 2. To adjust payroll. (Lesmes) | | \$30,789 | \$0 | | \$0 | \$0 | |
| | 3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | -\$776,040 | | \$0 | \$0 | |
| | 4. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$40 | | \$0 | \$0 | |
| E-72 | Office Supplies & Expenses | 921.000 | \$0 | \$34,743 | \$34,743 | \$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 | \$1,315 | | \$0 | \$0 | |
| | 3. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$2,814 | | \$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 | \$13,728 | | \$0 | \$0 | |
| | 6. To normalize postage, printing & stat expense. (Lesmes) | | \$0 | -\$3,142 | | \$0 | \$0 | |
| E-74 | Outside Services Employed | 923.000 | -\$2,404,486 | -\$922,996 | -\$3,327,482 | \$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 | |
| | To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | -\$2,404,486 | -\$967,142 | | \$0 | \$0 | |
| E-75 | Property Insurance | 924.000 | \$0 | -\$188,482 | -\$188,482 | \$0 | \$0 | \$ |
| - | 1. Adjustment to annualize insurance (other than group). (Niemeier) | | \$0 | -\$48,585 | | \$0 | \$0 | |

| <u>A</u> ncome | <u>B</u> | <u>C</u> | <u>D</u> Company | <u>E</u> Company | <u>F</u> Company | <u>G</u> Jurisdictional | <u>H</u> Jurisdictional | <u>I</u> Jurisdiction |
|-------------------|--|-------------------|----------------------|-------------------------|----------------------|----------------------------|----------------------------|--------------------------|
| Adj. | Income Adjustment Description | Account Number | Adjustment Labor | Adjustment Non Labor | Adjustments Total | Adjustment Labor | Adjustment Non Labor | Adjustment Total |
| lumber | 2. To reallocate MAWC corporate expense using Staff's | Number | Labor \$0 | -\$139,897 | Iotai | Labor \$0 | NON Labor \$0 | Iotai |
| | adjustments and allocation factors. | | | | | | | |
| | | | | | | | | |
| E-76 | Injuries & Damages | 925.000 | \$0 | -\$9,007 | -\$9,007 | \$0 | \$0 | |
| | 1. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$43 | | \$0 | \$0 | |
| | 2. To reallocate MAWC corporate expense using Staff's | | \$0 | -\$9,050 | | \$0 | \$0 | |
| | adjustments and allocation factors. | | | | | | | |
| E-77 | Employee Pensions & Benefits | 926.000 | -\$219,846 | \$67,388 | -\$152,458 | \$0 | \$0 | |
| | | 020.000 | | | ¥102,400 | | | |
| | 1. To annualize OPEB expense and amortize OPEB tracker. (Niemeier) | | \$0 | -\$1,329,837 | | \$0 | \$0 | |
| | 2. To annualize pension expense and amortize pension | | \$0 | -\$67,887 | | \$0 | \$0 | |
| | tracker. (Niemeier) | | ψŪ | -401,001 | | ψŪ | ψŪ | |
| | 3. To adjust payroll. (Lesmes) | | -\$267,225 | \$0 | | \$0 | \$0 | |
| | 4. To reallocate MAWC corporate expense using Staff's | | \$47,379 | \$1,465,112 | | \$0 | \$0 | |
| | adjustments and allocation factors. | | φ 4 1,515 | ψ1,+0 0, 112 | | φŪ | φŪ | |
| | | | | | | | | |
| E-79 | Regulatory Commission Expenses | 928.000 | \$0 | -\$138,170 | -\$138,170 | \$0 | \$0 | |
| | 1. To adjust rate case expense. (Niemeier) | | \$0 | -\$3,167 | | \$0 | \$0 | |
| | 2. To reallocate MAWC corporate expense using Staff's | | \$0 | -\$135,003 | | \$0 | \$0 | |
| | adjustments and allocation factors. | | | | | | | |
| F 00 | W. 0 | | | \$400 04F | A400.045 | | | |
| E-82 | Misc. General Expenses | 930.200 | \$0 | -\$198,615 | -\$198,615 | \$0 | \$0 | |
| | 1. Adjustment to annualize transportation expense (fuel). (Sarver) | | \$0 | -\$450,177 | | \$0 | \$0 | |
| | | | \$0 | -\$316 | | \$0 | \$0 | |
| | 3. To normalize office supplies. (Branson) | | | | | | | |
| | 4. To adjust miscellaneous expenses. (Branson) | | \$0 | -\$152,348 | | \$0 | \$0 | |
| | 5. To reallocate MAWC corporate expense using Staff's | | \$0 | \$405,839 | | \$0 | \$0 | |
| | adjustments and allocation factors. | | | | | | | |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$1,613 | | \$0 | \$0 | |
| E-83 | Research & Development Expenses | 930.300 | \$0 | -\$3,184 | -\$3,184 | \$0 | \$0 | |
| 2 00 | | 330.300 | | . , | -93,104 | | | |
| | 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | -\$3,184 | | \$0 | \$0 | |
| | | | | | | | | |
| E-84 | Rents - AGE | 931.000 | \$0 | -\$21,209 | -\$21,209 | \$0 | \$0 | |
| | 1. Adjustment to annualize lease expense. (Niemeier) | | \$0 | -\$700 | | \$0 | \$0 | |
| | 2. To reallocate MAWC corporate expense using Staff's | | \$0 | -\$20,509 | | \$0 | \$0 | |
| | adjustments and allocation factors. | | ŶŬ | \$20,000 | | ţu | ΨŪ | |
| | | | | | | | | |
| E-85 | Maint. of General Plant | 932.000 | \$0 | -\$3,820 | -\$3,820 | \$0 | \$0 | |
| | 1. Adjustment to annualize maintenance supplies and | | \$0 | \$123 | | \$0 | \$0 | |
| | services expense. (Branson) | | | | | | | |
| | 3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | -\$3,943 | | \$0 | \$0 | |
| | aujustinents and anotation factors. | 1 | | | | | | |

| <u>A</u> Income Adj. | <u>B</u> | <u>C</u> Account | <u>D</u> Company Adjustment | <u>E</u> Company Adjustment Non Labor | <u>F</u> Company Adjustments | <u>G</u> Jurisdictional Adjustment | <u>H</u> Jurisdictional Adjustment | <u>I</u> Jurisdictiona Adjustments |
|----------------------------|---|---------------------|-----------------------------------|--|------------------------------------|--|--|--|
| umber E-88 | Income Adjustment Description Depreciation Expense, Dep. Exp. | Number 403.000 | Labor \$0 | Non Labor \$0 | Total \$0 | Labor \$0 | Non Labor \$4,482,754 | Total \$4,482,75 |
| 2 00 | 1. To Annualize Depreciation Expense | | \$0 | \$0 | | \$0 | \$4,505,342 | ¥ 1, 102,1 4 |
| | 2. To remove capitalized depreciation. (Branson) | | \$0 | \$0 | | \$0 | \$21,094 | |
| | 3. To reallocate MAWC corporate expense using Staff's | | \$0 | \$0 | | \$0 | -\$43,682 | |
| | adjustments and allocation factors. | | | | | | | |
| E-91 | Amortization of Expense | 404.000 | \$0 | \$583,481 | \$583,481 | \$0 | \$0 | : |
| | 1. To annualize amortization expense. (Niemeier) | | \$0 | \$583,481 | | \$0 | \$0 | |
| E-92 | Amortization of Reg Asset | 405.000 | \$0 | \$181,399 | \$181,399 | \$0 | \$0 | : |
| | 1. To annualize amortization expense. (Niemeier) | | \$0 | \$43,771 | | \$0 | \$0 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | -\$491,802 | | \$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 | |
| | 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 | \$984,613 | \$984,613 | \$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 | \$1,526,817 | | \$0 | \$0 | |
| E-98 | Payroll Taxes | 408.100 | -\$53,008 | \$0 | -\$53,008 | \$0 | \$0 | |
| | 1. To adjust payroll. (Lesmes) | | -\$27,804 | \$0 | | \$0 | \$0 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | -\$25,204 | \$0 | | \$0 | \$0 | |
| E-99 | Other Taxes | 408.100 | \$0 | \$6,331 | \$6,331 | \$0 | \$0 | |
| | 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$6,331 | | \$0 | \$0 | |
| E-100 | PSC Assessment | 408.100 | \$0 | \$152,385 | \$152,385 | \$0 | \$0 | |
| | 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$152,385 | | \$0 | \$0 | |
| E-105 | Current Income Taxes | 409.100 | \$0 | \$0 | \$0 | \$0 | \$707,857 | \$707,8 |
| | 1. To Annualize Current Income Taxes | | \$0 | \$0 | | \$0 | \$732,190 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$0 | | \$0 | -\$24,333 | |

| Α | B | <u>C</u> | D | E | F | G | Н | 1 |
|--------|--|----------|--------------|------------|--------------|----------------|----------------|----------------|
| | <u>₽</u> | <u>v</u> | Company | Company | Company | Jurisdictional | Jurisdictional | Jurisdictional |
| Adj. | | Account | Adjustment | Adjustment | Adjustments | Adjustment | Adjustment | Adjustments |
| Number | Income Adjustment Description | Number | Labor | Non Labor | Total | Labor | Non Labor | Total |
| E-108 | Deferred Income Taxes - Def. Inc. Tax. | 410.100 | \$0 | \$0 | \$0 | \$0 | | \$2,387,199 |
| | 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. | | \$0 | \$0 | | \$0 | \$2,348,725 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$0 | | \$0 | \$38,474 | |
| 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 | \$22,570 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$0 | | \$0 | \$3,792 | |
| 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 | \$5,191,627 | \$5,191,627 |
| | | | | | | | , | , |
| | Total Operating & Maint. Expense | | -\$2,562,023 | \$473,362 | -\$2,088,661 | \$0 | \$5,426,029 | \$5,426,029 |

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

| | A | B | <u>C</u> | <u>D</u> | <u>E</u> | <u>F</u> |
|----------|--|------------|--|--------------------|---------------------------------------|---|
| Line | | Percentage | Test | 6. 4 1% | 6.52% | 6. 6 3% |
| Number | Description | Rate | Year | Return | Return | Return |
| 1 | TOTAL NET INCOME BEFORE TAXES | | \$40,445,289 | \$49,756,815 | \$50,728,926 | \$51,701,036 |
| 1 | TOTAL NET INCOME BEFORE TAXES | | \$40,445,205 | \$49,750,015 | \$50,720,920 | \$51,701,030 |
| 2 | ADD TO NET INCOME BEFORE TAXES | | | | | |
| 3 | Book Depreciation Expense | | \$24,013,042 | \$24,013,042 | \$24,013,042 | \$24,013,042 |
| 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 | | \$24,068,956 | \$24,068,956 | \$24,068,956 | \$24,068,956 |
| 7 | SUBT. FROM NET INC. BEFORE TAXES | | | | | |
| 8 | Interest Expense calculated at the Rate of | 2.3800% | \$16,165,621 | \$16,165,621 | \$16,165,621 | \$16,165,621 |
| 9 | Tax Straight-Line Depreciation | | \$22,509,413 | \$22,509,413 | \$22,509,413 | \$22,509,413 |
| 10 | Excess Tax over S/L Tax Depreciation | | -\$4,288,129 | -\$4,288,129 | -\$4,288,129 | -\$4,288,129 |
| 11 | Repairs Expense | | \$49,282,478 | \$49,282,478 | \$49,282,478 | \$49,282,478 |
| 12 | TOTAL SUBT. FROM NET INC. BEFORE TAXES | | \$83,669,383 | \$83,669,383 | \$83,669,383 | \$83,669,383 |
| 12 | TOTAL SUBT. FROM NET INC. BEFORE TAXES | | \$03,009,303 | \$03,009,303 | \$03,009,303 | \$03,009,303 |
| 13 | NET TAXABLE INCOME | | -\$19,155,138 | ¢0 9/2 612 | -\$8,871,501 | \$7 900 201 |
| 13 | | | -\$19,155,156 | -\$9,843,612 | -\$0,071,501 | -\$7,899,391 |
| 14 | PROVISION FOR FED. INCOME TAX | | | | | |
| 14 | Net Taxable Inc Fed. Inc. Tax | | -\$19,155,138 | -\$9,843,612 | -\$8,871,501 | -\$7,899,391 |
| 16 | Deduct Missouri Income Tax at the Rate of | 100.000% | -\$688,646 | -\$353,888 | -\$318,939 | -\$283,991 |
| 17 | Deduct City Inc Tax - Fed. Inc. Tax | 100.000 /0 | -\$000,040 \$0 | \$0 | -\$010,555 \$0 | - 4200,00 |
| 18 | Federal Taxable Income - Fed. Inc. Tax | | -\$18,466,492 | -\$9.489.724 | -\$8,552,562 | -\$7,615,400 |
| 19 | Federal Income Tax at the Rate of | 21.000% | -\$3,877,963 | -\$1,992,842 | -\$1,796,038 | -\$1,599,234 |
| 20 | Subtract Federal Income Tax Credits | 21.00070 | <i>\\</i> 0,011,000 | · • 1,002,042 | Ψ1,700,000 | -\u00c7 |
| 21 | Credits - Solar | | \$0 | \$0 | \$0 | \$0 |
| 22 | Net Federal Income Tax | | -\$3,877,963 | -\$1,992,842 | -\$1,796,038 | -\$1,599,234 |
| | | | | | | |
| 23 | PROVISION FOR MO. INCOME TAX | | | | | |
| 24 | Net Taxable Income - MO. Inc. Tax | | -\$19,155,138 | -\$9,843,612 | -\$8,871,501 | -\$7,899,391 |
| 25 | Deduct Federal Income Tax at the Rate of | 50.000% | -\$1,938,982 | -\$996,421 | -\$898,019 | -\$799,617 |
| 26 | Deduct City Income Tax - MO. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 27 | Missouri Taxable Income - MO. Inc. Tax | | -\$17,216,156 | -\$8,847,191 | -\$7,973,482 | -\$7,099,774 |
| 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% | -\$688,646 | -\$353,888 | -\$318,939 | -\$283,991 |
| 31 | PROVISION FOR CITY INCOME TAX | | | | | |
| 32 | Net Taxable Income - City Inc. Tax | | -\$19,155,138 | -\$9,843,612 | -\$8,871,501 | -\$7,899,391 |
| 33 | Deduct Federal Income Tax - City Inc. Tax | | -\$3,877,963 | -\$1,992,842 | -\$1,796,038 | -\$1,599,234 |
| 34 | Deduct Missouri Income Tax - City Inc. Tax | | -\$688,646 | -\$353,888 | -\$318,939 | -\$283,991 |
| 35 | City Taxable Income | | -\$14,588,529 | -\$7,496,882 | -\$6,756,524 | -\$6,016,166 |
| 36 | Subtract City Income Tax Credits | | <i>•••••••••••••••••••••••••••••••••••••</i> | ¢., | <i>vo</i> ,: <i>vo</i> , <i>v</i> = : | <i>t</i> , |
| 37 | Test City Credit | | \$0 | \$0 | \$0 | \$0 |
| 38 | City Income Tax at the Rate of | 0.000% | \$0 | \$0 | \$0 | \$0 |
| | | | | | | |
| 39 40 | SUMMARY OF CURRENT INCOME TAX Federal Income Tax | | \$2 977 062 | -\$1,992,842 | \$1 706 020 | ¢1 500 004 |
| 40 41 | | | -\$3,877,963 | | -\$1,796,038 \$318,030 | -\$1,599,234 |
| 41 | State Income Tax | | -\$688,646 | -\$353,888 | -\$318,939 | -\$283,991 |
| 42 43 | City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX | | | <u>\$0</u> | | <u>\$0</u> -\$1,883,225 |
| +5 | | | -94,000,009 | -92,340,730 | -42,114,3// | -ψ1,00 3,22 3 |
| 44 | DEFERRED INCOME TAXES | | | | | |
| 45 | Deferred Income Taxes - Def. Inc. Tax. | | \$10,726,711 | \$10,726,711 | \$10,726,711 | \$10,726,711 |
| 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 | | \$8,544,668 | \$8,544,668 | \$8,544,668 | \$8,544,668 |

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

| | <u>A</u> | <u>B</u> | <u>c</u> | <u>D</u> | <u>E</u> | <u>F</u> |
|--------|------------------|------------|-------------|-------------|-------------|-------------|
| Line | | Percentage | Test | 6.41% | 6.52% | 6.63% |
| Number | Description | Rate | Year | Return | Return | Return |
| | | | | | | |
| 50 | TOTAL INCOME TAX | • | \$3,978,059 | \$6,197,938 | \$6,429,691 | \$6,661,443 |

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

| Line | <u>A</u> | <u>B</u> 6.41% | <u>C</u> 6.52% | <u>D</u> 6.63% |
|--------|-------------------------------------|-------------------|-------------------|-------------------|
| Number | Description | 6.41% Return | 6.52% Return | Return |
| | | | | |
| 1 | Net Orig Cost Rate Base | \$15,326,377 | \$15,326,377 | \$15,326,377 |
| 2 | Rate of Return | 6.41% | 6.52% | 6.63% |
| 3 | Net Operating Income Requirement | \$982,881 | \$999,586 | \$1,016,292 |
| 4 | Net Income Available | \$685,373 | \$685,373 | \$685,373 |
| 5 | Additional Net Income Required | \$297,508 | \$314,213 | \$330,919 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | \$154,500 | \$159,729 | \$164,958 |
| 8 | Current Income Tax Available | \$61,371 | \$61,371 | \$61,371 |
| 9 | Additional Current Tax Required | \$93,129 | \$98,358 | \$103,587 |
| 10 | Revenue Requirement | \$390,637 | \$412,571 | \$434,506 |
| | Allowance for Known and Measureable | | | |
| 11 | Changes/True-Up Estimate | \$118,566 | \$118,566 | \$118,566 |
| 12 | Miscellaneous | \$0 | \$0 | \$0 |
| 13 | Gross Revenue Requirement | \$509,203 | \$531,137 | \$553,072 |

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

| Line | A | <u>B</u> Percentage | <u>C</u> Dollar |
|--------|---|------------------------|--------------------|
| Number | Rate Base Description | Rate | Amount |
| Number | | | Amount |
| 1 | Plant In Service | | \$42,115,250 |
| 2 | Less Accumulated Depreciation Reserve | | \$17,108,506 |
| 3 | Net Plant In Service | | \$25,006,744 |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | -\$77,382 |
| 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 Deferals (Property Tax Tracker) | | \$87,036 |
| 12 | TOTAL ADD TO NET PLANT IN SERVICE | | \$17,065,661 |
| 13 | SUBTRACT FROM NET PLANT | | |
| 14 | Federal Tax Offset | -2.7945% | -\$3,791 |
| 15 | State Tax Offset | -0.6575% | -\$158 |
| 16 | City Tax Offset | 0.0000% | \$0 |
| 17 | Interest Expense Offset | 9.8630% | \$35,977 |
| 18 | Contributions in Aid of Construction | | \$22,435,415 |
| 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 | | \$26,746,028 |
| 24 | Total Rate Base | " " | \$15,326,377 |

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

| | A | <u>B</u> | <u>C</u> | D | <u>E</u> | F | G | Н | I |
|----------|--------------------|---|------------------|--------------|---------------|------------------|--------------------|----------------|------------------|
| Line | Account # | _ | Total | Adjust. | _ | | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| | | | | | | | | | |
| | | | | | | | | | |
| 1 | 301.000 | INTANGIBLE PLANT Organization | ¢4 047 | P-2 | ¢0. | \$1,817 | 100.00% | ¢0 | \$1,817 |
| 2 3 | 302.000 | Franchises & Consents | \$1,817 \$0 | P-2 | \$0 \$0 | \$1,817 \$0 | 100.00% | \$0 \$0 | \$1,817 |
| 3 4 | 303.000 | Miscellaneous Intangible Plant Studies | \$306 | P-4 | \$0 | \$306 | 100.00% | \$0 \$0 | \$306 |
| 5 | 000.000 | TOTAL PLANT INTANGIBLE | \$2,123 | | \$0 | \$2,123 | 100.0070 | \$0 | \$2,123 |
| | | | +-, | | | +_, | | | |
| 6 | | WATER TREATMENT PLANT | | | | | | | |
| 7 | 330.000 | Water Treatment Land & Land Rights | \$0 | P-7 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 8 | 331.000 | Water Treatment Structures & | \$0 | P-8 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| | | Improvements | | | | | | | |
| 9 | 332.000 | Water Treatment Equipment | \$0 | P-9 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 10 | 333.000 | Water Treatment - Other | \$0 | P-10 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 11 | | TOTAL WATER TREATMENT PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 12 | | TRANSMISSION & DISTRIBUTION | | | | | | | |
| 12 | 340.000 | Transmission & Distribution Land | \$0 | P-13 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 14 | 341.000 | Transmission & Distribution Structures & | \$1,974 | P-14 | \$0 | \$1,974 | 100.00% | \$0 \$0 | \$1,974 |
| 17 | 341.000 | Impr | ψ1,3/4 | 1-14 | ΨŪ | ψ1,374 | 100.00 /8 | ψυ | ψ1,574 |
| 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 | \$1,974 | | \$0 | \$1,974 | | \$0 | \$1,974 |
| • | | | | | | | | | |
| 24 25 | 350.000 | COLLECTION PLANT | ¢0. | P-25 | ¢0. | ¢0. | 100.00% | ¢0 | ¢0. |
| 25 26 | 350.000 | Land & Land Rights Structures & Improvements | \$0 \$0 | P-25 P-26 | \$0 \$0 | \$0 \$0 | 100.00% | \$0 \$0 | \$0 \$0 |
| 20 | 352.100 | Collection Sewers - Force | \$0 | P-20 | \$0 \$0 | \$0 \$0 | 100.00% | \$0 \$0 | \$0 |
| 28 | 352.200 | Collection Sewers - Gravity | \$26,617,109 | P-28 | \$0 | \$26,617,109 | 100.00% | \$0 \$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 38 | 363.000 365.000 | Electric Pumping Equipment Other Pumping Equipment | \$412,619 \$0 | P-37 P-38 | \$0 \$0 | \$412,619 \$0 | 100.00% 100.00% | \$0 \$0 | \$412,619 \$0 |
| 39 | 303.000 | TOTAL SYSTEM PUMPING PLANT | \$831,689 | F-30 | \$0 | \$831,689 | 100.00 % | \$0 | \$831,689 |
| 55 | | | φ051,005 | | ΨŪ | 4001,005 | | ψυ | ψ051,005 |
| 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 | | | | | | | |
| 40 | 0.000 | CAPITALIZATION | * | D 40 | 60 | ¢0. | 400.000/ | * 0 | <u>^</u> |
| 48 | 0.000 | Incentive Compensation Capitalization Adj. | \$0 | P-48 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 49 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| +3 | | CAPITALIZATION | پ ه (| | , | φU | | ψŪ | , , , |
| | | | | | | | | | |
| 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

| | <u>A</u> | B | <u>C</u> | <u>D</u> | E | <u>F</u> | G | H | <u>I</u> |
|--------|------------|---|--------------|----------|-------------|--------------|----------------|----------------|----------------|
| Line | Account # | | Total | Adjust. | | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | 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 | \$122,901 | P-52 | \$0 | \$122,901 | 100.00% | \$0 | \$122,901 |
| 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 | \$82,223 | P-56 | \$0 | \$82,223 | 100.00% | \$0 | \$82,223 |
| 57 | 391.000 | Office Furniture and Equipment | \$86,327 | P-57 | \$0 | \$86,327 | 100.00% | \$0 | \$86,327 |
| 58 | 391.100 | Computers & Peripheral Equipment | \$44,106 | P-58 | \$0 | \$44,106 | 100.00% | \$0 | \$44,106 |
| 59 | 391.200 | Computer Hardware & Software | \$0 | P-59 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 60 | 391.250 | Computer Software | \$787,766 | P-60 | \$0 | \$787,766 | 100.00% | \$0 | \$787,766 |
| 61 | 391.300 | Other Office Equipment | \$21 | P-61 | \$0 | \$21 | 100.00% | \$0 | \$21 |
| 62 | 391.400 | BTS Initial Investment | \$445,251 | P-62 | \$0 | \$445,251 | 100.00% | \$0 | \$445,251 |
| 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 | \$22,067 | P-64 | \$0 | \$22,067 | 100.00% | \$0 | \$22,067 |
| 65 | 392.200 | Transportation Equipment - Heavy Trucks | \$0 | P-65 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| | | | | | | | | | |
| 66 | 392.300 | Transportation Equipment - Cars | \$1,299 | P-66 | \$0 | \$1,299 | | \$0 | \$1,299 |
| 67 | 392.400 | Transportation Equipment - Other | \$26,441 | P-67 | \$0 | \$26,441 | | \$0 | \$26,441 |
| 68 | 393.000 | Store Equipment | \$0 | P-68 | \$0 | \$0 | | \$0 | \$0 |
| 69 | 394.000 | Tools, Shop, & Garage Equipment | \$109,736 | P-69 | \$0 | \$109,736 | 100.00% | \$0 | \$109,736 |
| 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) | \$8,157 | P-73 | \$0 | \$8,157 | 100.00% | \$0 | \$8,157 |
| | | | | <u>-</u> | | | | | |
| 74 | 397.200 | Telephone Equipment | \$1,220 | P-74 | \$0 | \$1,220 | | \$0 | \$1,220 |
| 75 | 1 | Miscellaneous Equipment | \$31,543 | P-75 | \$0 | \$31,543 | 100.00% | \$0 | \$31,543 |
| 76 | 399.000 | Other Tangible Property | \$3,561 | P-76 | \$0 | \$3,561 | 100.00% | \$0 | \$3,561 |
| 77 | | TOTAL GENERAL PLANT | \$3,734,437 | | \$0 | \$3,734,437 | | \$0 | \$3,734,437 |
| 78 | I | TOTAL PLANT IN SERVICE | \$42,115,250 | 1 | \$0 | \$42,115,250 | | \$0 | \$42,115,250 |

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

| Line | Account | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> | <u><u>F</u></u> | G |
|----------------|--------------------|--|-------------------------------|----------------------|-------------------------|-----------------|------------------|
| Line Number | Account Number | Plant Account Description | MO Adjusted Jurisdictional | Depreciation Rate | Depreciation Expense | Average Life | Net Salvage |
| Number | Number | | Jurisuictional | Nate | Expense | LIIE | Salvaye |
| | | | | | | | |
| 1 | | INTANGIBLE PLANT | | | | | |
| 2 | 301.000 | Organization | \$1,817 | 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 | \$306 | 0.00% | \$0 | 0 | 0.00% |
| 5 | | TOTAL PLANT INTANGIBLE | \$2,123 | | \$0 | | |
| 6 | | WATER TREATMENT PLANT | | | | | |
| 7 | 330.000 | Water Treatment Land & Land Rights | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 8 | 331.000 | Water Treatment Structures & | \$0 | 2.34% | \$0 | 0 0 | -15.00% |
| - | | Improvements | | | | | |
| 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 | 0.40.000 | TRANSMISSION & DISTRIBUTION | * | 0.000/ | * 0 | • | 0.00% |
| 13 14 | 340.000 341.000 | Transmission & Distribution Land Transmission & Distribution Structures & | \$0 \$1 074 | 0.00% 1.49% | \$0 \$29 | 0 | 0.00% -20.00% |
| 14 | 341.000 | Impr | \$1,974 | 1.49% | \$29 | U | -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 | Ő | -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 | \$1,974 | | \$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 | Ő | 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 & DIODOOAL DI ANT | | | | | |
| 40 41 | 370.000 | TREATMENT & DISPOSAL PLANT Land & Land Rights | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 41 42 | 370.000 | Structures & Improvements | \$0 | 1.43% | \$0 \$0 | 0 | -5.00% |
| 42 | 372.000 | Treatment and Disposal Plant Equipment | \$537,833 | 3.97% | \$0 \$21,352 | 0 | -20.00% |
| | | and Dispersion and Eduly mont | ÷200,000 | | | · · | 20.00 /0 |
| 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 | | |
| | I | l | I | I | | | |

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

| Line | <u>A</u> Account | B | <u>C</u> MO Adjusted | <u>D</u> Depreciation | <u>E</u> Depreciation | <u>F</u> | <u>G</u> |
|----------|---------------------|--|-------------------------|--------------------------|--------------------------|----------|----------------|
| Number | Number | Diant Associat Description | Jurisdictional | - | - | Average | Net |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense | Life | Salvage |
| 47 | | INCENTIVE COMPENSATION | | | | | |
| 4/ | | CAPITALIZATION | | | | | |
| 48 | | Incentive Compensation Capitalization Adj. | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 10 | | | ** | | | · · | 010070 |
| 49 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 | | |
| | | CAPITALIZATION | | | | | |
| | | | | | | | |
| 50 | | GENERAL PLANT | | | | | |
| 51 | 389.000 | General Land & Land Rights | \$168,822 | 0.00% | \$0 | 0 | 0.00% |
| 52 | 390.000 | Stores Shops Equipment Structures | \$122,901 | 3.11% | \$3,822 | 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 | \$82,223 | 5.00% | \$4,111 | 0 | 0.00% |
| 57 | 391.000 | Office Furniture and Equipment | \$86,327 | 5.00% | \$4,316 | 0 | 0.00% |
| 58 | 391.100 391.200 | Computers & Peripheral Equipment Computer Hardware & Software | \$44,106 | 20.00% | \$8,821 | 0 0 | 0.00% |
| 59 60 | 391.200 | Computer Hardware & Software | \$0 \$787.766 | 20.00% 5.00% | \$0 \$39,388 | 0 | 0.00% 0.00% |
| 61 | 391.250 | Other Office Equipment | \$787,788 | 6.67% | \$39,300 | 0 | 0.00% |
| 62 | 391.400 | BTS Initial Investment | \$445,251 | 5.00% | \$22,263 | 0 | 0.00% |
| 63 | 392.000 | Transportation Equipment | \$1.759.722 | 3.45% | \$60,710 | ŏ | 5.00% |
| 64 | 392.100 | Transportation Equipment - Light Trucks | \$22,067 | 3.45% | \$761 | Ő | 5.00% |
| 65 | 392.200 | Transportation Equipment - Heavy Trucks | \$0 | 3.45% | \$0 | 0 | 5.00% |
| | | · · · · · · · · · · · · · · · · · · · | | | , - | | |
| 66 | 392.300 | Transportation Equipment - Cars | \$1,299 | 3.45% | \$45 | 0 | 5.00% |
| 67 | 392.400 | Transportation Equipment - Other | \$26,441 | 3.45% | \$912 | 0 | 5.00% |
| 68 | 393.000 | Store Equipment | \$0 | 4.00% | \$0 | 0 | 0.00% |
| 69 | 394.000 | Tools, Shop, & Garage Equipment | \$109,736 | 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 | \$8,157 | 6.67% | \$544 | 0 | 0.00% |
| - 4 | | telephone) | | | | - | • • • • • • |
| 74 | 397.200 | Telephone Equipment | \$1,220 | 6.67% | \$81 | 0 | 0.00% |
| 75 | 398.000 | Miscellaneous Equipment | \$31,543 | 6.43% | \$2,028 | 0 | 0.00% |
| 76 77 | 399.000 | Other Tangible Property TOTAL GENERAL PLANT | \$3,561 | 0.00% | \$0 | 0 | 0.00% |
| 77 | | | \$3,734,437 | | \$155,729 | | |
| 78 | 1 | Total Depreciation | \$42 115 250 | 1 | \$790 779 | | |
| 78 | I | Total Depreciation | \$42,115,250 | 1 | \$790,779 | | |

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 Accumulated Depreciation Reserve

| | A | <u>B</u> | <u>C</u> | D | E | <u>F</u> | G | <u>H</u> | <u>I</u> |
|----------|----------|--|--------------|-------------|---------------------------------------|--------------|----------------|----------------|----------------|
| Line | Account | | Total | Adjust. | | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Reserve | Allocations | Adjustments | Jurisdictional |
| | | | | | | | | | |
| 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 |
| | | WATER TREATMENT PLANT | | | | | | | |
| 6 7 | 330.000 | Water Treatment Land & Land Rights | \$0 | R-7 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 8 | 331.000 | Water Treatment Structures & | \$0 \$2 | R-8 | \$0 | \$0 | 100.00% | \$0 | \$2 |
| ů l | 001.000 | Improvements | ΨZ | | ψŪ | Ψ2 | 100.0070 | , vu | ¥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 | 0.40.000 | TRANSMISSION & DISTRIBUTION | <u>^</u> | D 40 | | | 400.00% | | ÷. |
| 13 14 | 340.000 | Transmission & Distribution Land | \$0 \$0 | R-13 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 14 | 341.000 | Transmission & Distribution Structures & | \$656 | R-14 | \$0 | \$656 | 100.00% | \$0 | \$656 |
| 15 | 342.000 | Distribution Reservoirs & Standpipes | -\$583 | R-15 | \$0 | -\$583 | 100.00% | \$0 | -\$583 |
| 16 | 343.000 | Transmission & Distribution Mains | -\$362 | R-16 | \$0 | -\$362 | 100.00% | \$0 | -\$362 |
| 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 | -\$297 | | \$0 | -\$297 | | \$0 | -\$297 |
| 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 | | | | | | | | | |
| 40 | 370.000 | TREATMENT & DISPOSAL PLANT Land & Land Rights | \$0 | R-41 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 41 | 370.000 | Structures & Improvements | \$0 \$0 | R-41 | \$0 \$0 | \$0 | 100.00% | \$0 | \$0 |
| 43 | 372.000 | Treatment and Disposal Plant Equipment | \$528,963 | R-42 | \$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 | | | | | | | | | |
| 48 | | CAPITALIZATION Incentive Compensation Capitalization Adj. | \$0 | R-48 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 40 | | incentive compensation capitalization Auj. | φU | K-40 | \$ 0 | φ υ | 100.00 % | φU | \$U |
| 49 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| | | CAPITALIZATION | ţu | | , , , , , , , , , , , , , , , , , , , | | | | |
| | | | | | | | | | |
| 50 | | GENERAL PLANT | | | | | | | |
| 51 | 389.000 | General Land & Land Rights | \$0 | R-51 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 52 52 | 390.000 | Stores Shops Equipment Structures | -\$95 | R-52 | \$0 \$0 | -\$95 | 100.00% | \$0 | -\$95 |
| 53 | 390.100 | Office Structures | -\$4,278 | R-53 | \$0 | -\$4,278 | 100.00% | \$0 | -\$4,278 |

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

| | <u>A</u> | <u>B</u> | <u>c</u> | <u>D</u> | <u>E</u> | <u>F</u> | G | Н | <u>I</u> |
|--------|----------|---|--------------|----------|-------------|--------------|----------------|----------------|----------------|
| Line | Account | | Total | Adjust. | | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Reserve | Allocations | Adjustments | Jurisdictional |
| 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 | \$2,369 | R-56 | \$0 | \$2,369 | 100.00% | \$0 | \$2,369 |
| 57 | 391.000 | Office Furniture and Equipment | \$23,560 | R-57 | \$0 | \$23,560 | 100.00% | \$0 | \$23,560 |
| 58 | 391.100 | Computers & Peripheral Equipment | \$73,333 | R-58 | \$0 | \$73,333 | 100.00% | \$0 | \$73,333 |
| 59 | 391.200 | Computer Hardware & Software | \$0 | R-59 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 60 | 391.250 | Computer Software | \$589,026 | R-60 | \$0 | \$589,026 | 100.00% | \$0 | \$589,026 |
| 61 | 391.300 | Other Office Equipment | -\$22 | R-61 | \$0 | -\$22 | 100.00% | \$0 | -\$22 |
| 62 | 391.400 | BTS Initial Investment | \$699,559 | R-62 | \$0 | \$699,559 | 100.00% | \$0 | \$699,559 |
| 63 | 392.000 | Transportation Equipment | \$410,639 | R-63 | \$0 | \$410,639 | 100.00% | \$0 | \$410,639 |
| 64 | 392.100 | Transportation Equipment - Light Trucks | \$12,538 | R-64 | \$0 | \$12,538 | 100.00% | \$0 | \$12,538 |
| 65 | 392.200 | Transportation Equipment - Heavy Trucks | \$2,229 | R-65 | \$0 | \$2,229 | 100.00% | \$0 | \$2,229 |
| | | | | | | | | | |
| 66 | 392.300 | Transportation Equipment - Cars | \$18,340 | R-66 | \$0 | \$18,340 | 100.00% | \$0 | \$18,340 |
| 67 | 392.400 | Transportation Equipment - Other | \$22,885 | R-67 | \$0 | \$22,885 | 100.00% | \$0 | \$22,885 |
| 68 | 393.000 | Store Equipment | \$0 | R-68 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 69 | 394.000 | Tools, Shop, & Garage Equipment | \$17,436 | R-69 | \$0 | \$17,436 | 100.00% | \$0 | \$17,436 |
| 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 | -\$263 | R-73 | \$0 | -\$263 | 100.00% | \$0 | -\$263 |
| | | telephone) | | | | | | | |
| 74 | 397.200 | Telephone Equipment | \$1,181 | R-74 | \$0 | \$1,181 | 100.00% | \$0 | \$1,181 |
| 75 | 398.000 | Miscellaneous Equipment | \$1,033 | R-75 | \$0 | \$1,033 | 100.00% | \$0 | \$1,033 |
| 76 | 399.000 | Other Tangible Property | \$5,501 | R-76 | \$0 | \$5,501 | 100.00% | \$0 | \$5,501 |
| 77 | | TOTAL GENERAL PLANT | \$2,149,330 | | \$0 | \$2,149,330 | | \$0 | \$2,149,330 |
| | | | | | | | | | |
| 78 | | TOTAL DEPRECIATION RESERVE | \$17,108,506 | | \$0 | \$17,108,506 | | \$0 | \$17,108,506 |

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

| | A | <u>B</u> | <u><u>c</u></u> | <u>D</u> | Ē | <u> </u> | G |
|--------|-------------------------------------|----------------|-----------------|----------------|---------------|----------------------|-----------------------------|
| Line | a | Test Year | Revenue | Expense | Net Lag | Factor | CWC Req |
| Number | Description | Adj. Expenses | Lag | Lag | C - D | (Col E / 365) | BxF |
| 4 | | | | | | | |
| 1 | OPERATION AND MAINT. EXPENSE | | 45 70 | 42.40 | 2.20 | 0 0000 44 | ¢0 |
| 2 3 | Purchased Water | \$0 \$7.401 | 45.70 | 42.40 | 3.30 | 0.009041 | \$0 \$400 |
| 3 4 | Fuel and Power Chemical | \$7,401 | 45.70 45.70 | 21.10 37.60 | 24.60 8.10 | 0.067397 0.022192 | \$499 \$0 |
| 4 5 | Waste Disposal | \$1,416,576 | 45.70 | 70.30 | -24.60 | -0.067397 | پ و \$95,473- |
| 6 | Labor/Base Payroll | \$561,372 | 45.70 | 10.50 | -24.60 | 0.096438 | -\$95,473 \$54,138 |
| 7 | Pensions | \$13,433 | 45.70 | -1.20 | 46.90 | 0.128493 | \$1,726 |
| 8 | OPEB | -\$79,517 | 45.70 | 45.70 | 0.00 | 0.000000 | \$1,720 |
| 9 | Group Insurance | \$147,291 | 45.70 | 10.50 | 35.20 | 0.096438 | \$14,204 |
| 10 | Other Benefits | \$5,936 | 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 | \$6,939 | 45.70 | 55.80 | -10.10 | -0.027671 | -\$192 |
| | entertainment | , | | | | | ÷.•= |
| 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 | \$15,638 | 45.70 | 41.00 | 4.70 | 0.012877 | \$201 |
| 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 | \$45,498 | 45.70 | 49.30 | -3.60 | -0.009863 | -\$449 |
| 26 | PSC Assessment | \$47,419 | 45.70 | -62.50 | 108.20 | 0.296438 | \$14,057 |
| 27 | Cash Vouchers | -\$34,900 | 45.70 | 39.91 | 5.79 | 0.015863 | -\$554 |
| 28 | TOTAL OPERATION AND MAINT. EXPENSE | \$2,880,318 | | | | | \$29,254 |
| | | | | | | | . , |
| 29 | TAXES | | | | | | |
| 30 | Payroll Tax | \$43,198 | 45.70 | 10.50 | 35.20 | 0.096438 | \$4,166 |
| 31 | Property Tax | \$326,415 | 45.70 | 169.60 | -123.90 | -0.339452 | -\$110,802 |
| 32 | TOTAL TAXES | \$369,613 | | | | | -\$106,636 |
| | | | | | | | |
| 33 | CWC REQ'D BEFORE RATE BASE OFFSETS | | | | | | -\$77,382 |
| | | | | | | | |
| | | | | | | | |
| 34 | TAX OFFSET FROM RATE BASE | | | | | | |
| 35 | Federal Tax Offset | \$135,642 | 45.70 | 35.50 | 10.20 | 0.027945 | \$3,791 |
| 36 | State Tax Offset | \$24,087 | 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 | \$364,768 | 45.70 | 81.70 | -36.00 | -0.098630 | -\$35,977 |
| 39 | TOTAL OFFSET FROM RATE BASE | \$524,497 | | | | | -\$32,028 |
| | | | | | | | |
| 40 | TOTAL CASH WORKING CAPITAL REQUIRED | | | | | | -\$109,410 |
| | | | | | | | |

| | | D | • | D | - | - | • | | | | 1/ | | |
|----------|---------------------|---|-----------------------|-----------------------|-----------------------|---------------------|---------------------------|---------------------------|----------------|----------------------------|--------------------------|---------------------|----------------|
| Line | <u>A</u> Account | <u>B</u> | <u>C</u> Test Year | <u>D</u> Test Year | <u>E</u> Test Year | <u>F</u> Adjust. | <u>G</u> Total Company | <u>H</u> Total Company | lurisdictional | <u>J</u> Iurisdictional | <u>K</u> MO Final Adj | <u>L</u> MO Adj. | MO Adj. Juris. |
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris. Labor | Non Labor |
| Number | Humber | | (D+E) | Labor | Hon Labor | Humber | (From Adj. Sch.) | (C+G) | Jaiocations | (From Adj. Sch.) | (H x I) + J | L + N | |
| 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 | \$3,275 | \$3,578 | 100.00% | \$0 | \$3,578 | \$0 | \$3,578 |
| 3 | 702.000 | Purchased Water | \$0 | \$0 \$0 | \$0 | E-3 | \$0 | \$0,570 | 100.00% | \$0 | \$0 | \$0 | \$0,570 |
| 4 | 703.000 | Miscellaneous Expenses | \$8,398 | \$0 \$0 | \$8.398 | E-4 | -\$5,535 | \$2,863 | 100.00% | \$0 | \$2,863 | \$0 | \$2,863 |
| 5 | 705.000 | Rents | \$4 | \$0 \$0 | \$4 | E-5 | \$56 | \$60 | 100.00% | \$0 | \$60 | \$0 | \$60 |
| 6 | | TOTAL COLLECTION OPERATIONS EXPENSES | \$8,705 | <u>\$0</u> | \$8,705 | | -\$2,204 | \$6,501 | | \$0 | \$6,501 | \$0 | \$6,501 |
| | | | | | | | | | | | | | |
| 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 |
| 10 | | PUMPING MAINTENANCE EXPENSES | | | | | | | | | | | |
| 19 20 | 720.000 | | ¢0. | ¢0 | | E 20 | \$0 | \$0 | 100.00% | ¢0 | ¢0. | \$0 | ¢0 |
| 20 21 | 730.000 731.000 | Maint Supervision & Engineering Maint of Structures & Improvements | \$0 \$0 | \$0 \$0 | \$0 \$0 | E-20 E-21 | \$0 | \$0 | 100.00% | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 21 22 | 731.000 | Maint of Structures & Improvements Maint of Power Production Equipment | \$0 \$2.900 | \$0 \$0 | \$0 | E-21 E-22 | -\$1,933 | \$0 \$967 | 100.00% | \$0 | \$0 \$967 | \$0 | \$0 \$967 |
| 22 | 732.000 | TOTAL PUMPING MAINTENANCE EXPENSES | \$2,900 | <u>\$0</u> \$0 | \$2,900 | E-22 | -\$1,933 | \$967 | 100.00% | \$0 | \$967 | \$0 | \$967 |
| | | | \$2,500 | ΨŬ | \$2,500 | | \$1,000 | \$301 | | φ υ | \$307 | ļ * | <i>4301</i> |
| 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 | \$97,317 | \$324,189 | 100.00% | \$0 | \$324,189 | \$323,131 | \$1,058 |
| 28 | 743.000 | Misc Expense - TDO | \$1,499,321 | \$0 | \$1,499,321 | E-28 | -\$72,921 | \$1,426,400 | 100.00% | \$0 | \$1,426,400 | \$0 | \$1,426,400 |
| 29 | 744.000 | Misc Expenses - TDO | \$2,430 | \$0 | \$2,430 | E-29 | \$3,603 | \$6,033 | 100.00% | \$0 | \$6,033 | \$0 | \$6,033 |
| 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 | | -\$30,758 | \$1,697,865 | | \$0 | \$1,697,865 | \$323,131 | \$1,374,734 |
| 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 | -\$684 | \$6,862 | 100.00% | \$0 | \$6,862 | \$637 | \$6,225 |
| 36 | | TOTAL TREAT. & DISP. MAINT. EXPENSES | \$7,546 | \$637 | \$6,909 | | -\$684 | \$6,862 | | \$0 | \$6,862 | \$637 | \$6,225 |
| 27 | | CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | |
| 37 | | CUSTOMER ACCOUNTS EXPENSE | I | | I | I | 1 | I | 1 | I | I | I | |

| | A | <u>B</u> | <u>C</u> | D | E | E | G | Н | 1 | J | K | L | М |
|----------|---------|--|-----------------------|---------------------|---|--------------|------------------------------|------------------------|----------------|------------------|------------------------|---------------------|----------------------|
| Line | Account | = | Test Year | Test Year | Test Year | Adjust. | | Total Company | Jurisdictional | Jurisdictional | MO Final Adj | MO Adj. | MO Adj. Juris. |
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris. Labor | Non Labor |
| | | | (D+E) | | | | (From Adj. Sch.) | (C+G) | | (From Adj. Sch.) | (H x I) + J | L + M | I = 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 | \$42,642 | \$0 | \$42,642 | E-40 | -\$260 | \$42,382 | 100.00% | \$0 | \$42,382 | \$0 | \$42,382 |
| 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 | | -\$13,283 | \$68,532 | | \$0 | \$68,532 | \$0 | \$68,532 |
| 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 | \$39,675 | \$270,236 | 100.00% | \$0 | \$270,236 | \$294,752 | -\$24,516 |
| 49 | 921.000 | Office Supplies & Expenses | \$0 | \$0 | \$0 | E-49 | \$12,031 | \$12,031 | 100.00% | \$0 | \$12,031 | \$0 | \$12,031 |
| 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 | \$167,163 | \$440,013 | 100.00% | \$0 | \$440,013 | -\$62,960 | \$502,973 |
| 52 | 924.000 | Property Insurance | \$10,878 | \$0 | \$10,878 | E-52 | \$77,525 | \$88,403 | 100.00% | \$0 | \$88,403 | \$0 | \$88,403 |
| 53 | 925.000 | Injuries & Damages | \$55 | \$0 | \$55 | E-53 | \$535 | \$590 | 100.00% | \$0 | \$590 | \$0 | \$590 |
| 54 | 926.000 | Employee Pensions & Benefits | \$77,097 | \$77,097 | \$0 | E-54 | \$49,049 | \$126,146 | 100.00% | \$0 | \$126,146 | \$137,363 | -\$11,217 |
| 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 | \$357 | \$709 | 100.00% | \$0 | \$709 | \$0 | \$709 |
| 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 | -\$25,786 | \$57,323 | 100.00% | \$0 | \$57,323 | \$0 | \$57,323 |
| 60 | 930.300 | Research & Development Expenses | \$69 | \$0 | \$69 | E-60 | \$1,028 | \$1,097 | 100.00% | \$0 | \$1,097 | \$0 | \$1,097 |
| 61 | 931.000 | Rents - AGE | \$51,451 | \$0 | \$51,451 | E-61 | \$1,682 | \$53,133 | 100.00% | \$0 | \$53,133 | \$0 | \$53,133 |
| 62 63 | 932.000 | Maint. of General Plant TOTAL ADMIN. & GENERAL EXPENSES | \$13,351 \$781,550 | \$0 \$307,658 | \$13,351 \$473,892 | E-62 | <u>-\$5,671</u> \$317,588 | \$7,680 \$1,099,138 | 100.00% | \$0 \$0 | \$7,680 \$1,099,138 | \$0 \$369,155 | \$7,680 \$729,983 |
| ~ | | | | | | | | | | | | | |
| 64 | | DEPRECIATION EXPENSE | A 407 507 | 0 | o | | | A / A = - A = | 100.000 | | | | |
| 65 | 403.000 | Depreciation Expense, Dep. Exp. | \$407,537 | See note (1) \$0 | See note (1) \$0 | E-65 | See note (1) \$0 | \$407,537 | 100.00% | \$671,167 | \$1,078,704 | See note (1) \$0 | See note (1) \$0 |
| 66 | | TOTAL DEPRECIATION EXPENSE | \$407,537 | \$U | \$0 | | \$0 | \$407,537 | | \$671,167 | \$1,078,704 | \$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 | -\$7,851 | \$18,278 | 100.00% | \$0 | \$18,278 | \$0 | \$18,278 |
| 70 | 405.000 | Amortization of Reg Asset AFUDC | \$0 | \$0 | \$0 | E-70 | \$0 | \$0 | 100.00% | \$0 | \$0 | \$0 | \$0 |
| 71 72 | 407.000 | Amortization - Property Losses TOTAL AMORTIZATION EXPENSE | \$2,225 \$978,959 | \$0 \$0 | \$2,225 \$978,959 | E-71 | <u>-\$2,225</u> -\$1,441 | \$0 \$977,518 | 100.00% | \$0 \$0 | \$0 \$977,518 | \$0 \$0 | \$0 \$977,518 |
| 72 | | OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 73 74 | 408.100 | Property Taxes | -\$47,807 | \$0 | -\$47,807 | E-74 | \$374,241 | \$326,434 | 100.00% | \$0 | \$326,434 | \$0 | \$326,434 |
| 74 | 408.100 | Payroll Taxes | \$33,185 | \$0 \$33,185 | -\$47,807 \$0 | E-74 E-75 | \$10,013 | \$43,198 | 100.00% | \$0 | \$43,198 | \$43,198 | \$326,434 |
| 76 | 408.100 | Other Taxes | -\$328 | \$33,185 \$0 | -\$328 | E-75 E-76 | -\$2.040 | -\$2.368 | 100.00% | \$0 \$0 | -\$2.368 | \$43,198 | -\$2.368 |
| 70 | 408.100 | PSC Assessment | \$1,881 | \$0 \$0 | \$1,881 | E-77 | \$45,889 | \$47,770 | 100.00% | \$0 | \$47,770 | \$0 | \$47,770 |
| 78 | 400.100 | TOTAL OTHER OPERATING EXPENSE | -\$13,069 | \$33,185 | -\$46,254 | L-// | \$428,103 | \$415,034 | 100.00% | \$0 | \$415,034 | \$43,198 | \$371,836 |
| 79 | | TOTAL OPERATING EXPENSE | \$3,985,840 | \$567,407 | \$3,010,896 | | \$694,567 | \$4,680,407 | | \$671,167 | \$5,351,574 | \$736,121 | \$3,536,749 |
| | | | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | | | | | |
| 80 | | NET INCOME BEFORE TAXES | \$2,476,864 | | | | | \$1,782,297 | | -\$1,054,218 | \$728,079 | | |
| 81 | | INCOME TAXES | | | | | | | | | | | |

| | <u>A</u> | <u>B</u> | <u>c</u> | <u>D</u> | E | E | <u>G</u> | H | <u>l</u> | <u>J</u> | <u>K</u> | L | M |
|--------|----------|---|-------------|--------------|--------------|---------|------------------|---------------|----------------|------------------|----------------|--------------|----------------|
| Line | Account | | Test Year | Test Year | Test Year | Adjust. | Total Company | Total Company | Jurisdictional | Jurisdictional | MO Final Adj | MO Adj. | MO Adj. Juris. |
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris. Labor | Non Labor |
| | | | (D+E) | | | | (From Adj. Sch.) | (C+G) | | (From Adj. Sch.) | (H x I) + J | L+N | Л = K |
| 82 | 409.100 | Current Income Taxes | -\$289,739 | See note (1) | See note (1) | E-82 | See note (1) | -\$289,739 | 100.00% | \$351,110 | \$61,371 | See note (1) | See note (1) |
| 83 | | TOTAL INCOME TAXES | -\$289,739 | | | | | -\$289,739 | | \$351,110 | \$61,371 | | |
| 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% | -\$416,277 | \$41,832 | 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 | | -\$476,703 | -\$18,665 | | |
| 90 | | NET OPERATING INCOME | \$2,308,565 | | | | | \$1,613,998 | .1 | -\$928,625 | \$685,373 | | |

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

| <u>A</u> Income Adj. Number | <u>B</u> Income Adjustment Description | <u>C</u> Account Number | <u>D</u> Company Adjustment Labor | <u>E</u> Company Adjustment Non Labor | <u>F</u> Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | <u>H</u> Jurisdictional Adjustment Non Labor | <u>I</u> Jurisdictiona Adjustments Total |
|--------------------------------------|--|-------------------------------|--|--|---|---|---|---|
| | | | | | | | | |
| Rev-2 | Residential | 522.100 | \$0 | \$0 | \$0 | \$0 | \$539,005 | \$539,0 |
| | 1. To Annualize Residential Revenue | | \$0 | \$0 | | \$0 | \$539,005 | |
| Rev-3 | Commercial | 522.200 | \$0 | \$0 | \$0 | \$0 | -\$961,791 | -\$961,7 |
| | 1. To Annualize Commercial Revenue | | \$0 | \$0 | | \$0 | -\$961,791 | |
| Rev-5 | Other Public Authority | 522.400 | \$0 | \$0 | \$0 | \$0 | \$48,671 | \$48,6 |
| | 1. To normalize OPA. (Sarver) | | \$0 | \$0 | | \$0 | \$48,671 | |
| Rev-6 | Rents from Sewer Properties | 534.000 | \$0 | \$0 | \$0 | \$0 | \$175 | \$1 |
| | 1. To annualize rents. (Sarver) | | \$0 | \$0 | | \$0 | \$175 | |
| Rev-7 | Other Sewer Revenue - Oper. Rev. | 536.000 | \$0 | \$0 | \$0 | \$0 | -\$9,111 | -\$9,1 |
| | 1. To Annualize Other Water Revenue - Oper. Rev. | | \$0 | \$0 | | \$0 | -\$9,111 | |
| E-2 | Operation Labor & Expenses | 701.000 | \$0 | \$3,275 | \$3,275 | \$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 | \$3,082 | | \$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 | |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$5,598 | | \$0 | \$0 | |
| | To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$63 | | \$0 | \$0 | |
| E-5 | Parto | 705.000 | \$0 | ¢EC | \$56 | ¢0. | \$0 | |
| E-9 | Rents | 105.000 | | \$56 | \$ 00 | \$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 | |
| | 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 | |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$557 | | \$0 | \$0 | |
| | 5. To reallocate MAWC corporate expense using Staff's | | \$0 | \$8 | | \$0 | \$0 \$0 | |
| | adjustments and allocation factors. | | ψŪ | ψŪ | | φυ | ψŪ | |
| E-22 | Maint of Power Production Equipment | 732.000 | \$0 | -\$1,933 | -\$1,933 | \$0 | \$0 | |
| | 1. Adjustment to annualize maintenance supplies and services expense. (Branson) | | \$0 | -\$1,933 | | \$0 | \$0 | |

| <u>A</u> ncome Adj. lumber | <u>B</u> Income Adjustment Description | <u>C</u> Account Number | <u>D</u> Company Adjustment Labor | <u>E</u> Company Adjustment Non Labor | <u>F</u> Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | <u>H</u> Jurisdictional Adjustment Non Labor | <u>I</u> Jurisdictiona Adjustments Total |
|-------------------------------------|--|-------------------------------|--|--|---|---|---|---|
| E-26 | Chemicals | 741.000 | \$0 | -\$58,757 | -\$58,757 | \$0 | \$0 | lotai |
| | 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 | \$113 | \$97,317 | \$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 | -\$171 | | \$0 | \$0 | |
| E-28 | Misc Expense - TDO | 743.000 | \$0 | -\$72,921 | -\$72,921 | \$0 | \$0 | |
| | 1. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$599 | | \$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 | \$30 | | \$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 | \$3,603 | \$3,603 | \$0 | \$0 | |
| | 1. To annualize building maintenance expense. (Branson) | | \$0 | \$2,732 | | \$0 | \$0 | |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$671 | | \$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 | -\$684 | -\$684 | \$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 | -\$1,199 | | \$0 | \$0 | |
| E-40 | Customer Records & Collection Expenses | 903.000 | \$0 | -\$260 | -\$260 | \$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 | \$0 | | \$0 | \$0 | |
| | | 1 | | | | | | |

| <u>A</u> Income Adj. | <u>B</u> | <u>C</u> Account | <u>D</u> Company Adjustment | <u>E</u> Company Adjustment | <u>F</u> Company Adjustments | <u>G</u> Jurisdictional Adjustment | <u>H</u> Jurisdictional Adjustment | <u>I</u> Jurisdictional Adjustments |
|----------------------------|---|---------------------|-----------------------------------|-----------------------------------|------------------------------------|--|--|---|
| Number | Income Adjustment Description | Number | Labor | Non Labor | Total | Labor | Non Labor | Total |
| | 1. To normalize uncollectible expenses. (Branson) 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 \$0 | \$26,146 -\$39,172 | | \$0 \$0 | \$0 \$0 | |
| E-42 | Misc. Customer Accounts Expense | 905.000 | \$0 | \$3 | \$3 | \$0 | \$0 | \$0 |
| L-42 | 1. To annualize building maintenance expense. (Branson) | 303.000 | \$0 | \$0 \$0 | ψJ | \$0 | \$0 \$0 | ψŪ |
| | 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 | -\$24,516 | \$39,675 | \$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 | -\$35,828 | | \$0 | \$0 | |
| E-49 | Office Supplies & Expenses | 921.000 | \$0 | \$12,031 | \$12,031 | \$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 | -\$524 | | \$0 | \$0 | |
| | 5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$13,790 | | \$0 | \$0 | |
| | 6. To normalize postage, printing & stat expense. (Lesmes) | | \$0 | -\$120 | | \$0 | \$0 | |
| E-51 | Outside Services Employed | 923.000 | -\$62,960 | \$230,123 | \$167,163 | \$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 | |
| | To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | -\$62,960 | \$238,752 | | \$0 | \$0 | |
| E-52 | Property Insurance | 924.000 | \$0 | \$77,525 | \$77,525 | \$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 | \$80,236 | | \$0 | \$0 | |
| E-53 | Injuries & Damages | 925.000 | \$0 | \$535 | \$535 | \$0 | \$0 | \$0 |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$535 | | \$0 | \$0 | |
| | 3. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$0 | | \$0 | \$0 | |
| E-54 | Employee Pensions & Benefits | 926.000 | \$60,266 | -\$11,217 | \$49,049 | \$0 | \$0 | \$0 |

| <u>A</u> Income | B | <u>c</u> | <u>D</u> Company | <u>E</u> Company | <u>F</u> Company | <u>G</u> Jurisdictional | <u>H</u> Jurisdictional | <u>I</u> Jurisdictional |
|--------------------|--|-------------------|---------------------|-------------------------|----------------------|----------------------------|----------------------------|----------------------------|
| Adj. Number | Income Adjustment Description | Account Number | Adjustment Labor | Adjustment Non Labor | Adjustments Total | Adjustment Labor | Adjustment Non Labor | Adjustments Total |
| | 1. To annualize OPEB expense and amortize OPEB tracker. (Niemeier) | | \$0 | -\$76,811 | | \$0 | \$0 | |
| | 2. To annualize pension expense and amortize pension tracker. (Niemeier) | | \$0 | \$1,367 | | \$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. | | \$1,840 | \$64,227 | | \$0 | \$0 | |
| E-56 | Regulatory Commission Expenses | 928.000 | \$0 | \$357 | \$357 | \$0 | \$0 | \$(|
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$357 | | \$0 | \$0 | |
| E-59 | Misc. General Expenses | 930.200 | \$0 | -\$25,786 | -\$25,786 | \$0 | \$0 | \$1 |
| | 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 | \$0 | | \$0 | \$0 | |
| | 5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | -\$11,709 | | \$0 | \$0 | |
| E-60 | Research & Development Expenses | 930.300 | \$0 | \$1,028 | \$1,028 | \$0 | \$0 | \$(|
| | 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$1,028 | | \$0 | \$0 | |
| E-61 | Rents - AGE | 931.000 | \$0 | \$1,682 | \$1,682 | \$0 | \$0 | \$ |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$1,682 | | \$0 | \$0 | |
| E-62 | Maint. of General Plant | 932.000 | \$0 | -\$5,671 | -\$5,671 | \$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 | \$671,167 | \$671,16 |
| | 1. To Annualize Depreciation Expense | | \$0 | \$0 | | \$0 | \$383,242 | |
| | 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 | -\$14,771 | |
| E-68 | Amortization - LTD Term Plant | 404.000 | \$0 | \$8,635 | \$8,635 | \$0 | \$0 | \$1 |
| | 1. To annualize amortization expense. (Niemeier) | | \$0 | \$8,635 | | \$0 | \$0 | |
| E-69 | Amortization of Reg Asset | 405.000 | \$0 | -\$7,851 | -\$7,851 | \$0 | \$0 | \$1 |
| | 1. To annualize amortization expense. (Niemeier) | | \$0 | \$0 | | \$0 | \$0 | |

| <u>A</u> Income | B | <u>c</u> | <u>D</u> Company | <u>E</u> Company | <u>F</u> Company | <u>G</u> Jurisdictional | <u>H</u> Jurisdictional | <u>I</u> Jurisdiction |
|--------------------|---|----------|---------------------|------------------------|---------------------|----------------------------|----------------------------|--------------------------|
| Adj. | | Account | Adjustment | Adjustment | Adjustments | Adjustment | Adjustment | Adjustment |
| Number | Income Adjustment Description 2. To reallocate MAWC corporate expense using Staff's | Number | Labor \$0 | Non Labor -\$25,279 | Total | Labor \$0 | Non Labor \$0 | Total |
| | adjustments and allocation factors. | | ψŪ | -923,213 | | ψŪ | ψŪ | |
| | 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 | |
| | 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 | \$374,241 | \$374,241 | \$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 | \$57,233 | | \$0 | \$0 | |
| E-75 | Payroll Taxes | 408.100 | \$10,013 | \$0 | \$10,013 | \$0 | \$0 | |
| | 1. To adjust payroll. (Lesmes) | | \$11,214 | \$0 | | \$0 | \$0 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | -\$1,201 | \$0 | | \$0 | \$0 | |
| E-76 | Other Taxes | 408.100 | \$0 | -\$2,040 | -\$2,040 | \$0 | \$0 | |
| | 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | -\$2,040 | | \$0 | \$0 | |
| E-77 | PSC Assessment | 408.100 | \$0 | \$45,889 | \$45,889 | \$0 | \$0 | |
| | 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$45,889 | | \$0 | \$0 | |
| E-82 | Current Income Taxes | 409.100 | \$0 | \$0 | \$0 | \$0 | \$351,110 | \$351, |
| | 1. To Annualize Current Income Taxes | | \$0 | \$0 | | \$0 | \$327,764 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$0 | | \$0 | \$23,346 | |
| E-85 | Deferred Income Taxes - Def. Inc. Tax. | 410.100 | \$0 | \$0 | \$0 | \$0 | -\$416,277 | -\$416, |
| | 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. | | \$0 | \$0 | | \$0 | -\$379,364 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$0 | | \$0 | -\$36,913 | |
| E-86 | Amortization of Deferred ITC | 412.200 | \$0 | \$0 | \$0 | \$0 | \$71 | : |
| | 1. To Annualize Amortization of Deferred ITC | | \$0 | \$0 | | \$0 | \$1,330 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$0 | | \$0 | -\$1,259 | |
| E-87 | Amortization of Protected Excess ADIT | | \$0 | \$0 | \$0 | \$0 | -\$10,049 | -\$10, |
| | | 1 | | | | | | |
| <u>A</u> Income Adj. | B | <u>C</u> Account | <u>D</u> Company Adjustment | <u>E</u> Company Adjustment | <u>F</u> Company Adjustments | <u>G</u> Jurisdictional Adjustment | <u>H</u> Jurisdictional Adjustment | <u>I</u> Jurisdictional Adjustments |
|----------------------------|---|---------------------|-----------------------------------|-----------------------------------|------------------------------------|--|--|---|
| Number | Income Adjustment Description | Number | Labor | Non Labor | Total | Labor | Non Labor | Total |
| | | | | | | | | |
| E-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 | |
| 1 | Total Operating Revenues | | \$0 | \$0 | \$0 | \$0 | -\$383,051 | -\$383,051 |
| | Total Operating & Maint. Expense | | \$168,714 | \$525.853 | \$694,567 | \$0 | \$545.574 | \$545,574 |

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

| | Δ | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> | <u>F</u> |
|--------|--|------------|---|------------------------|-------------|-------------------|
| Line | • • • • | Percentage | Test | 6.41% | 6.52% | 6.63% |
| Number | Description | Rate | Year | Return | Return | Return |
| 1 | TOTAL NET INCOME BEFORE TAXES | | \$728,079 | \$1,118,716 | \$1,140,650 | \$1,162,585 |
| • | | | <i><i></i><i></i><i></i></i> | \$1,110,710 | ¢1,140,000 | ψ1,102,000 |
| 2 | ADD TO NET INCOME BEFORE TAXES | | | | | |
| 3 | Book Depreciation Expense | | \$1,078,704 | \$1,078,704 | \$1,078,704 | \$1,078,704 |
| 4 | Non-Deductible Expenses | | \$2,042 | \$2,042 | \$2,042 | \$2,042 |
| 5 | | | \$0 | \$0 | \$0 | \$0 |
| 6 | TOTAL ADD TO NET INCOME BEFORE TAXES | | \$1,080,746 | \$1,080,746 | \$1,080,746 | \$1,080,746 |
| 7 | SUBT. FROM NET INC. BEFORE TAXES | | | | | |
| 8 | Interest Expense calculated at the Rate of | 2.3800% | \$364,768 | \$364,768 | \$364,768 | \$364,768 |
| 9 | Tax Straight-Line Depreciation | | \$1,011,159 | \$1,011,159 | \$1,011,159 | \$1,011,159 |
| 10 | Excess Tax over S/L Tax Depreciation | | -\$507,071 | -\$507,071 | -\$507,071 | -\$507,071 |
| | | | | | | · · |
| 11 | Repairs Expense | | \$682,541 | \$682,541 | \$682,541 | \$682,541 |
| 12 | TOTAL SUBT. FROM NET INC. BEFORE TAXES | | \$1,551,397 | \$1,551,397 | \$1,551,397 | \$1,551,397 |
| | | | | | | |
| 13 | NET TAXABLE INCOME | | \$257,428 | \$648,065 | \$669,999 | \$691,934 |
| | | | | | | |
| 14 | PROVISION FOR FED. INCOME TAX | | | | | |
| 15 | Net Taxable Inc Fed. Inc. Tax | | \$257,428 | \$648,065 | \$669,999 | \$691,934 |
| 16 | Deduct Missouri Income Tax at the Rate of | 100.000% | \$9,255 | \$23,299 | \$24,087 | \$24,876 |
| 17 | Deduct City Inc Tax - Fed. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 18 | Federal Taxable Income - Fed. Inc. Tax | | \$248,173 | \$624,766 | \$645,912 | \$667,058 |
| 19 | Federal Income Tax at the Rate of | 21.000% | \$52,116 | \$131,201 | \$135,642 | \$140,082 |
| 20 | Subtract Federal Income Tax Credits | | | | | |
| 21 | Credit - Solar | | \$0 | \$0 | \$0 | \$0 |
| 22 | Net Federal Income Tax | | \$52,116 | \$131,201 | \$135,642 | \$140,082 |
| | | | | | | |
| 23 | PROVISION FOR MO. INCOME TAX | | AAF7 (00 | 0040.005 | **** | |
| 24 | Net Taxable Income - MO. Inc. Tax | 50 0000/ | \$257,428 | \$648,065 | \$669,999 | \$691,934 |
| 25 | Deduct Federal Income Tax at the Rate of | 50.000% | \$26,058 | \$65,601 | \$67,821 | \$70,041 |
| 26 | Deduct City Income Tax - MO. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 27 | Missouri Taxable Income - MO. Inc. Tax | | \$231,370 | \$582,464 | \$602,178 | \$621,893 |
| 28 | Subtract Missouri Income Tax Credits | | | | | |
| 29 | Test MO State Credit Missouri Income Tax at the Rate of | 4 000% | \$0 \$0.255 | \$0 | \$0 | \$0 \$24.876 |
| 30 | Missouri income lax at the Rate of | 4.000% | \$9,255 | \$23,299 | \$24,087 | \$24,876 |
| 31 | PROVISION FOR CITY INCOME TAX | | | | | |
| 32 | Net Taxable Income - City Inc. Tax | | \$257,428 | \$648,065 | \$669,999 | \$691,934 |
| 33 | Deduct Federal Income Tax - City Inc. Tax | | \$52,116 | \$131,201 | \$135,642 | \$140,082 |
| 34 | Deduct Missouri Income Tax - City Inc. Tax | | \$9,255 | \$23,299 | \$24,087 | \$24,876 |
| 35 | City Taxable Income | | \$196,057 | \$493,565 | \$510,270 | \$526,976 |
| 36 | Subtract City Income Tax Credits | | \$150,057 | \$ 4 55,505 | \$510,270 | φ 520, 970 |
| 37 | Test City Credit | | \$0 | \$0 | \$0 | \$0 |
| 38 | City Income Tax at the Rate of | 0.000% | \$0 \$0 | \$0 | \$0 | \$0 \$0 |
| | | | ţ, | V | ** | ¢0 |
| 39 | SUMMARY OF CURRENT INCOME TAX | | | | | |
| 40 | Federal Income Tax | | \$52,116 | \$131,201 | \$135,642 | \$140,082 |
| 41 | State Income Tax | | \$9,255 | \$23,299 | \$24,087 | \$24,876 |
| 42 | City Income Tax | | \$0 | \$0 | \$0 | \$0 |
| 43 | TOTAL SUMMARY OF CURRENT INCOME TAX | | \$61,371 | \$154,500 | \$159,729 | \$164,958 |
| | | | | | | |
| 44 | DEFERRED INCOME TAXES | | | | | A |
| 45 | Deferred Income Taxes - Def. Inc. Tax. | | \$41,832 | \$41,832 | \$41,832 | \$41,832 |
| 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 | 1 | -\$18,665 | -\$18,665 | -\$18,665 | -\$18,665 |

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

| | <u>A</u> | <u>B</u> | <u>c</u> | <u>D</u> | <u>E</u> | <u>F</u> |
|--------|------------------|------------|----------|-----------|-----------|-----------|
| Line | | Percentage | Test | 6.41% | 6.52% | 6.63% |
| Number | Description | Rate | Year | Return | Return | Return |
| | | | | | | |
| 50 | TOTAL INCOME TAX | | \$42,706 | \$135,835 | \$141,064 | \$146,293 |

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

| | A | <u>B</u> | <u>C</u> | <u>D</u> |
|----------------|-------------------------------------|-----------------|-----------------|-----------------|
| Line Number | Description | 6.41% Return | 6.52% Return | 6.63% Return |
| Number | Description | | | Netum |
| 1 | Net Orig Cost Rate Base | \$69,319,509 | \$69,319,509 | \$69,319,509 |
| 2 | Rate of Return | 6.41% | 6.52% | 6.63% |
| 3 | Net Operating Income Requirement | \$4,445,460 | \$4,521,018 | \$4,596,577 |
| 4 | Net Income Available | \$1,654,230 | \$1,654,230 | \$1,654,230 |
| 5 | Additional Net Income Required | \$2,791,230 | \$2,866,788 | \$2,942,347 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | -\$51,265 | -\$27,613 | -\$3,961 |
| 8 | Current Income Tax Available | -\$924,997 | -\$924,997 | -\$924,997 |
| 9 | Additional Current Tax Required | \$873,732 | \$897,384 | \$921,036 |
| 10 | Revenue Requirement | \$3,664,962 | \$3,764,172 | \$3,863,383 |
| | Allowance for Known and Measureable | | | |
| 11 | Changes/True-Up Estimate | \$494,064 | \$494,064 | \$494,064 |
| 12 | Miscellaneous | \$0 | \$0 | \$0 |
| 13 | Gross Revenue Requirement | \$4,159,026 | \$4,258,236 | \$4,357,447 |

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 | A | <u>B</u> | <u>C</u> Dollar |
|--------|---|------------|--------------------|
| Line | Poto Poco Description | Percentage | |
| Number | Rate Base Description | Rate | Amount |
| 1 | Plant In Service | | \$120,272,965 |
| 2 | Less Accumulated Depreciation Reserve | | \$25,848,189 |
| 3 | Net Plant In Service | | \$94,424,776 |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | -\$114,491 |
| 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 Deferals (Property Tax Tracker) | | \$314,035 |
| 12 | TOTAL ADD TO NET PLANT IN SERVICE | | \$7,635,203 |
| 13 | SUBTRACT FROM NET PLANT | | |
| 14 | Federal Tax Offset | -2.7945% | \$655 |
| 15 | State Tax Offset | -0.6575% | \$27 |
| 16 | City Tax Offset | 0.0000% | \$0 |
| 17 | Interest Expense Offset | 9.8630% | \$162,720 |
| 18 | Contributions in Aid of Construction | | \$16,885,794 |
| 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 | | \$32,740,470 |
| 24 | Total Rate Base | " <u> </u> | \$69,319,509 |

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

| | A | B | <u>C</u> | D | E | <u>F</u> | G | Н | <u>I</u> |
|----------|--------------------|--|----------------------------------|--------------|-----------------|----------------------------------|--------------------|----------------|----------------------------------|
| | Account # | | Total | Adjust. | | • | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| | | | | | | | | | |
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.000 | Organization | \$89,267 | P-2 | \$0 | \$89,267 | 100.00% | \$0 | \$89,267 |
| 3 | 302.000 | Franchises & Consents | \$5,562 | P-3 | \$0 | \$5,562 | 100.00% | \$0 \$0 | \$5,562 |
| 4 | 303.000 | Miscellaneous Intangible Plant Studies | \$875 | P-4 | \$0 | \$875 | 100.00% | \$0 \$0 | \$875 |
| 5 | | TOTAL PLANT INTANGIBLE | \$95,704 | 1 - 4 | \$0 | \$95,704 | 100.0070 | \$0 | \$95,704 |
| • | | | , | | | <i>••••</i> ,••• | | ֥ | <i>••••</i> ,••• |
| 6 | | WATER TREATMENT PLANT | | | | | | | |
| 7 | 330.000 | Water Treatment Land & Land Rights | \$0 | P-7 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 8 | 331.000 | Water Treatment Structures & | \$0 | P-8 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| | | Improvements | | | | | | | |
| 9 | 332.000 | Water Treatment Equipment | \$0 | P-9 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 10 | 333.000 | Water Treatment - Other | \$0 | P-10 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 11 | | TOTAL WATER TREATMENT PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| | | | | | | | | | |
| 12 | 240.000 | TRANSMISSION & DISTRIBUTION | <u>^</u> | D 40 | * 0 | ¢0. | 400.00% | ¢0 | * 0 |
| 13 14 | 340.000 341.000 | Transmission & Distribution Land Transmission & Distribution Structures & | \$0 | P-13 P-14 | \$0 \$0 | \$0 \$5 637 | 100.00% 100.00% | \$0 \$0 | \$0 \$5.637 |
| 14 | 341.000 | Impr | \$5,637 | P-14 | φU | \$5,637 | 100.00% | \$ U | \$5,637 |
| 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 | \$0 \$0 |
| 17 | 344.000 | Fire Mains | \$0 | P-17 | \$0 | \$0 | 100.00% | \$0 \$0 | \$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 | \$5,637 | | \$0 | \$5,637 | | \$0 | \$5,637 |
| | | | | | | | | | |
| 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 \$0 | \$582,365 | 100.00% | \$0 \$0 | \$582,365 |
| 31 32 | 356.000 | Other Collection Plant Facilities TOTAL COLLECTION PLANT | <u>\$289,966</u> \$55,384,779 | P-31 | \$0 \$0 | <u>\$289,966</u> \$55,384,779 | 100.00% | \$0 | <u>\$289,966</u> \$55,384,779 |
| 52 | | TOTAL COLLECTION FLANT | \$55,564,775 | | φŪ | <i>400,004,119</i> | | φU | \$55,50 4 ,775 |
| 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 |
| | 070.000 | | A4 504 000 | _ | | A4 504 000 | 400.000/ | | A4 504 000 |
| 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 TOTAL TREATMENT & DISPOSAL PLANT | \$543,997 | P-45 | \$0 \$0 | \$543,997 | 100.00% | \$0 \$0 | \$543,997 |
| 46 | | IOTAL TREATMENT & DISPOSAL PLANT | \$40,697,187 | | φU | \$40,697,187 | | \$ U | \$40,697,187 |
| 47 | | INCENTIVE COMPENSATION | | | | | | | |
| | | | | | | | | | |
| 48 | 0.000 | Incentive Compensation Capitalization Adj. | \$0 | P-48 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| -10 | | | , vv | | ļ ^{‡0} | ψυ | 100.0070 | ΨŪ | ΨŪ |
| 49 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| | | CAPITALIZATION | | | ••• | 20 | | ţ | ļ |
| | | | | | | | | | |
| 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

| | <u>A</u> | B | <u>C</u> | <u>D</u> | E | <u>F</u> | G | H | <u>I</u> |
|--------|------------|---|---------------|----------|-------------|---------------|----------------|----------------|----------------|
| Line | Account # | | Total | Adjust. | | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | 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 | \$1,711,944 | P-52 | \$0 | \$1,711,944 | 100.00% | \$0 | \$1,711,944 |
| 53 | 390.100 | Office Structures | \$760 | P-53 | \$0 | \$760 | 100.00% | \$0 | \$760 |
| 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 | \$3,673 | P-56 | \$0 | \$3,673 | 100.00% | \$0 | \$3,673 |
| 57 | 391.000 | Office Furniture and Equipment | \$32,588 | P-57 | \$0 | \$32,588 | 100.00% | \$0 | \$32,588 |
| 58 | 391.100 | Computers & Peripheral Equipment | \$233,945 | P-58 | \$0 | \$233,945 | 100.00% | \$0 | \$233,945 |
| 59 | 391.200 | Computer Hardware & Software | \$0 | P-59 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 60 | 391.250 | Computer Software | \$2,153,113 | P-60 | \$0 | \$2,153,113 | 100.00% | \$0 | \$2,153,113 |
| 61 | 391.300 | Other Office Equipment | \$59 | P-61 | \$0 | \$59 | 100.00% | \$0 | \$59 |
| 62 | 391.400 | BTS Initial Investment | \$1,271,551 | P-62 | \$0 | \$1,271,551 | 100.00% | \$0 | \$1,271,551 |
| 63 | 392.000 | Transportation Equipment | \$926,933 | P-63 | \$0 | \$926,933 | 100.00% | \$0 | \$926,933 |
| 64 | 392.100 | Transportation Equipment - Light Trucks | \$63,018 | P-64 | \$0 | \$63,018 | 100.00% | \$0 | \$63,018 |
| 65 | 392.200 | Transportation Equipment - Heavy Trucks | \$0 | P-65 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| | | | | | | | | | |
| 66 | 392.300 | Transportation Equipment - Cars | \$3,710 | P-66 | \$0 | \$3,710 | 100.00% | \$0 | \$3,710 |
| 67 | 392.400 | Transportation Equipment - Other | \$75,511 | P-67 | \$0 | \$75,511 | 100.00% | \$0 | \$75,511 |
| 68 | 393.000 | Store Equipment | \$30,875 | P-68 | \$0 | \$30,875 | 100.00% | \$0 | \$30,875 |
| 69 | 394.000 | Tools, Shop, & Garage Equipment | \$853,886 | P-69 | \$0 | \$853,886 | 100.00% | \$0 | \$853,886 |
| 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) | \$23,295 | P-73 | \$0 | \$23,295 | 100.00% | \$0 | \$23,295 |
| | | | | | | | | | |
| 74 | 397.200 | Telephone Equipment | \$3,485 | P-74 | \$0 | \$3,485 | 100.00% | \$0 | \$3,485 |
| 75 | 398.000 | Miscellaneous Equipment | \$112,301 | P-75 | \$0 | \$112,301 | 100.00% | \$0 | \$112,301 |
| 76 | 399.000 | Other Tangible Property | \$120,984 | P-76 | \$0 | \$120,984 | 100.00% | \$0 | \$120,984 |
| 77 | | TOTAL GENERAL PLANT | \$9,323,312 | | \$0 | \$9,323,312 | | \$0 | \$9,323,312 |
| | | | | | | | | | |
| 78 | · | TOTAL PLANT IN SERVICE | \$120,272,965 | | \$0 | \$120,272,965 | | \$0 | \$120,272,965 |

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

| Line | <u>A</u> Account | <u>B</u> | <u>C</u> MO Adjusted | <u>D</u> Depreciation | <u>E</u> Depreciation | <u>F</u> Average | <u>G</u> Net |
|----------|---------------------|---|------------------------------|--------------------------|--------------------------|---------------------|-------------------|
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense | Life | Salvage |
| | | • | | | • | - | |
| | | | | | | | |
| 1 | | INTANGIBLE PLANT | | | | | |
| 2 | 301.000 | Organization | \$89,267 | 0.00% | \$0 | 0 | 0.00% |
| 3 | 302.000 | Franchises & Consents | \$5,562 | 0.00% | \$0 \$0 | 0 | 0.00% |
| 4 5 | 303.000 | Miscellaneous Intangible Plant Studies | \$875 \$95,704 | 0.00% | <u>\$0</u> \$0 | U | 0.00% |
| 5 | | | \$55,704 | | φυ | | |
| 6 | | WATER TREATMENT PLANT | | | | | |
| 7 | 330.000 | Water Treatment Land & Land Rights | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 8 | 331.000 | Water Treatment Structures & | \$0 | 2.34% | \$0 | 80 | -15.00% |
| | | Improvements | | | | | |
| 9 | 332.000 | Water Treatment Equipment | \$0 | 2.18% | \$0 | 48 | -20.00% |
| 10 | 333.000 | Water Treatment - Other | \$0 | 3.33% | \$0 | 30 | 0.00% |
| 11 | | TOTAL WATER TREATMENT PLANT | \$0 | | \$0 | | |
| 40 | | | | | | | |
| 12 13 | 340.000 | TRANSMISSION & DISTRIBUTION Transmission & Distribution Land | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 13 | 340.000 | Transmission & Distribution Structures & | \$5,637 | 1.49% | \$0 \$84 | 55 | -20.00% |
| 17 | 041.000 | Impr | ψ0,007 | 1.4370 | ψŪŦ | 00 | -20.00 /0 |
| 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 23 | 349.000 | Other Transmission & Distribution Plant | \$0 | 2.96% | \$0 | 50 | 0.00% |
| 23 | | TOTAL TRANSMISSION & DISTRIBUTION | \$5,637 | | \$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 | | | | | |
| 33 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 | A4 000 500 | | <u>*-</u> | | |
| 41 | 370.000 | Land & Land Rights | \$1,632,562 | 0.00% | \$0 \$242.428 | 0 | 0.00% |
| 42 43 | 371.000 372.000 | Structures & Improvements Treatment and Disposal Plant Equipment | \$16,932,701 \$20,066,038 | 1.43% 3.97% | \$242,138 \$796,622 | 60 30 | -5.00% -20.00% |
| 40 | 312.000 | | φ20,000,030 | 3.97% | φ1 30,02 2 | 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

| | <u>A</u> | B | | <u>D</u> | <u>E</u> | Ē | G |
|--------|----------|--|----------------|--------------|--------------|---------|---------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation | Average | Net |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense | Life | Salvage |
| 47 | | INCENTIVE COMPENSATION | | | | | |
| 4/ | | CAPITALIZATION | | | | | |
| 48 | | Incentive Compensation Capitalization Adj. | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 40 | | | ψŪ | 0.0070 | ΨŪ | Ū | 0.0070 |
| 49 | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 | | |
| | | CAPITALIZATION | | | | | |
| 50 | | GENERAL PLANT | | | | | |
| 51 | 389.000 | General Land & Land Rights | \$230,457 | 0.00% | \$0 | 0 | 0.00% |
| 52 | 390.000 | Stores Shops Equipment Structures | \$1,711,944 | 3.11% | \$53,241 | 35 | -5.00% |
| 53 | 390.100 | Office Structures | \$760 | 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 | \$3,673 | 5.00% | \$184 | 20 | 0.00% |
| 57 | 391.000 | Office Furniture and Equipment | \$32,588 | 5.00% | \$1,629 | 20 | 0.00% |
| 58 | 391.100 | Computers & Peripheral Equipment | \$233,945 | 20.00% | \$46,789 | 5 | 0.00% |
| 59 | 391.200 | Computer Hardware & Software | \$0 | 20.00% | \$0 | 5 | 0.00% |
| 60 | 391.250 | Computer Software | \$2,153,113 | 5.00% | \$107,656 | 20 | 0.00% |
| 61 | 391.300 | Other Office Equipment | \$59 | 6.67% | \$4 | 15 | 0.00% |
| 62 | 391.400 | BTS Initial Investment | \$1,271,551 | 5.00% | \$63,578 | 20 | 0.00% |
| 63 | 392.000 | Transportation Equipment | \$926,933 | 3.45% | \$31,979 | 10 | 5.00% |
| 64 | 392.100 | Transportation Equipment - Light Trucks | \$63,018 | 3.45% | \$2,174 | 10 | 5.00% |
| 65 | 392.200 | Transportation Equipment - Heavy Trucks | \$0 | 3.45% | \$0 | 10 | 5.00% |
| 66 | 392.300 | Transportation Equipment - Cars | \$3,710 | 3.45% | \$128 | 10 | 5.00% |
| 67 | 392.400 | Transportation Equipment - Other | \$75,511 | 3.45% | \$2,605 | 10 | 5.00% |
| 68 | 393.000 | Store Equipment | \$30,875 | 4.00% | \$1,235 | 25 | 0.00% |
| 69 | 394.000 | Tools, Shop, & Garage Equipment | \$853,886 | 5.00% | \$42,694 | 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) | \$23,295 | 6.67% | \$1,554 | 15 | 0.00% |
| 74 | 397.200 | Telephone Equipment | \$3,485 | 6.67% | \$232 | 15 | 0.00% |
| 75 | 398.000 | Miscellaneous Equipment | \$112,301 | 6.43% | \$7,221 | 15 | 0.00% |
| 76 | 399.000 | Other Tangible Property | \$120,984 | 0.00% | \$0 | 30 | 0.00% |
| 77 | | TOTAL GENERAL PLANT | \$9,323,312 | 0.0070 | \$463,353 | | 0.0070 |
| 78 | I | Total Depreciation | \$120,272,965 | l | \$3,017,262 | | |

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 Accumulated Depreciation Reserve

| | A | B | <u>C</u> | D | E | F | G | Н | |
|----------|--------------------|---|---|--------------|-------------|------------------------|--------------------|----------------|------------------------|
| Line | Account | = | Total | Adjust. | = | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Reserve | Allocations | Adjustments | Jurisdictional |
| | | | | | | | | | |
| | | | | | | | | | |
| 1 2 | 301.000 | | ¢4 966 | R-2 | ¢0 | ¢4 966 | 100.00% | ¢0 | ¢1 966 |
| 23 | 302.000 | Organization Franchises & Consents | \$1,866 \$0 | R-2 R-3 | \$0 \$0 | \$1,866 \$0 | 100.00% | \$0 \$0 | \$1,866 \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant Studies | \$1,787 | R-4 | \$0 | \$1,787 | 100.00% | \$0 | \$1,787 |
| 5 | 000.000 | TOTAL PLANT INTANGIBLE | \$3,653 | | \$0 | \$3,653 | 100.0076 | \$0 | \$3,653 |
| • | | | <i>t</i> , <i>t</i>,t,t,t,t,t,t,t,t,t,t | | | | | | ,, |
| 6 | | WATER TREATMENT PLANT | | | | | | | |
| 7 | 330.000 | Water Treatment Land & Land Rights | \$0 | R-7 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 8 | 331.000 | Water Treatment Structures & | \$3 | R-8 | \$0 | \$3 | 100.00% | \$0 | \$3 |
| | | Improvements | | | | | | | |
| 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 | | | | | | | |
| 12 | 340.000 | Transmission & Distribution Land | \$0 | R-13 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 14 | 341.000 | Transmission & Distribution Structures & | \$991 | R-14 | \$0 | \$991 | 100.00% | \$0 | \$991 |
| | 041.000 | Impr | 4001 | 1.14 | ΨŬ | 4001 | 100.0076 | ψ υ | 4001 |
| 15 | 342.000 | Distribution Reservoirs & Standpipes | -\$882 | R-15 | \$0 | -\$882 | 100.00% | \$0 | -\$882 |
| 16 | 343.000 | Transmission & Distribution Mains | -\$547 | R-16 | \$0 | -\$547 | 100.00% | \$0 | -\$547 |
| 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 | -\$450 | | \$0 | -\$450 | | \$0 | -\$450 |
| | | | | | | | | | |
| 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 30 | 353.000 354.000 | Services to Customers Flow Measuring Devices | \$472,401 \$418,013 | R-29 R-30 | \$0 \$0 | \$472,401 \$418,013 | 100.00% 100.00% | \$0 \$0 | \$472,401 \$418,013 |
| 30 31 | 356.000 | Other Collection Plant Facilities | \$21,576 | R-30 | \$0 | \$21,576 | 100.00% | \$0 \$0 | \$21,576 |
| 32 | 330.000 | TOTAL COLLECTION PLANT | \$10,136,768 | | \$0 | \$10,136,768 | 100.00 % | \$0 | \$10,136,768 |
| 52 | | | ψ10,100,700 | | ΨŬ | φ10,100,700 | | ψ υ | \$10,100,700 |
| 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 |
| 44 | 374.000 | Outfall Sewer Lines | \$46,512 | R-44 | \$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 | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| | | CAPITALIZATION | | | | | | | |
| E0. | | GENERAL DIANT | | | | | | | |
| 50 51 | 389.000 | GENERAL PLANT General Land & Land Rights | ** | D E4 | ¢ | ¢0. | 100.00% | ** | e |
| 51 52 | 389.000 | Stores Shops Equipment Structures | \$0 \$164,236 | R-51 R-52 | \$0 \$0 | \$0 \$164,236 | 100.00% | \$0 \$0 | \$0 \$164,236 |
| 52 53 | 390.000 | Office Structures | -\$6,463 | 1 | \$0 | -\$6,463 | 100.00% | \$0 | -\$6,463 |
| 50 | | | -y0,-100 | | ψΨ | -ψ0, + 00 | | , 4 0 | -ψ0,∓ 0 0 |

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

| | A | <u>B</u> | <u>C</u> | <u>D</u> | E | <u>F</u> | G | н | <u>I</u> |
|--------|---------|---|--------------|----------|-------------|--------------|----------------|----------------|----------------|
| Line | Account | | Total | Adjust. | | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Reserve | Allocations | Adjustments | Jurisdictional |
| 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 | \$522 | R-56 | \$0 | \$522 | 100.00% | \$0 | \$522 |
| 57 | 391.000 | Office Furniture and Equipment | \$21,878 | R-57 | \$0 | \$21,878 | 100.00% | \$0 | \$21,878 |
| 58 | 391.100 | Computers & Peripheral Equipment | \$50,979 | R-58 | \$0 | \$50,979 | 100.00% | \$0 | \$50,979 |
| 59 | 391.200 | Computer Hardware & Software | \$0 | R-59 | \$0 | \$0 | 100.00% | \$0 | \$0 |
| 60 | 391.250 | Computer Software | \$834,504 | R-60 | \$0 | \$834,504 | 100.00% | \$0 | \$834,504 |
| 61 | 391.300 | Other Office Equipment | -\$33 | R-61 | \$0 | -\$33 | 100.00% | \$0 | -\$33 |
| 62 | 391.400 | BTS Initial Investment | \$1,056,922 | R-62 | \$0 | \$1,056,922 | 100.00% | \$0 | \$1,056,922 |
| 63 | 392.000 | Transportation Equipment | \$411,717 | R-63 | \$0 | \$411,717 | 100.00% | \$0 | \$411,717 |
| 64 | 392.100 | Transportation Equipment - Light Trucks | \$18,944 | R-64 | \$0 | \$18,944 | 100.00% | \$0 | \$18,944 |
| 65 | 392.200 | Transportation Equipment - Heavy Trucks | \$3,368 | R-65 | \$0 | \$3,368 | 100.00% | \$0 | \$3,368 |
| | | | | | | | | | |
| 66 | 392.300 | Transportation Equipment - Cars | \$27,709 | R-66 | \$0 | \$27,709 | 100.00% | \$0 | \$27,709 |
| 67 | 392.400 | Transportation Equipment - Other | \$34,575 | R-67 | \$0 | \$34,575 | 100.00% | \$0 | \$34,575 |
| 68 | 393.000 | Store Equipment | \$29,854 | R-68 | \$0 | \$29,854 | 100.00% | \$0 | \$29,854 |
| 69 | 394.000 | Tools, Shop, & Garage Equipment | \$177,495 | R-69 | \$0 | \$177,495 | 100.00% | \$0 | \$177,495 |
| 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 | -\$397 | R-73 | \$0 | -\$397 | 100.00% | \$0 | -\$397 |
| | | telephone) | | | | | | | |
| 74 | 397.200 | Telephone Equipment | \$1,784 | R-74 | \$0 | \$1,784 | 100.00% | \$0 | \$1,784 |
| 75 | 398.000 | Miscellaneous Equipment | \$106,031 | R-75 | \$0 | \$106,031 | 100.00% | \$0 | \$106,031 |
| 76 | 399.000 | Other Tangible Property | \$27,405 | R-76 | \$0 | \$27,405 | 100.00% | \$0 | \$27,405 |
| 77 | | TOTAL GENERAL PLANT | \$3,162,986 | | \$0 | \$3,162,986 | | \$0 | \$3,162,986 |
| | | | | | | | | | |
| 78 | | TOTAL DEPRECIATION RESERVE | \$25,848,216 | | -\$27 | \$25,848,189 | | \$0 | \$25,848,189 |

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

| <u>A</u> Reserve | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> Total | E | <u>G</u> Total |
|---------------------|---|----------|------------|-------------------|----------------|-------------------|
| Adjustment | Accumulated Depreciation Reserve | Account | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| Number | Adjustments Description | Number | Amount | Amount | Adjustments | 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 Cash Working Capital

| | A | B | <u><u>c</u></u> | <u>D</u> | Ē | <u> </u> | G |
|--------|---|---|-----------------|----------------|---------------|---------------|----------------------------|
| Line | - <i></i> | Test Year | Revenue | Expense | Net Lag | Factor | CWC Req |
| Number | Description | Adj. Expenses | Lag | Lag | C - D | (Col E / 365) | BxF |
| 4 | | | | | | | |
| 1 2 | OPERATION AND MAINT. EXPENSE Purchased Water | \$0 | 45.70 | 42.40 | 3.30 | 0.009041 | \$0 |
| 2 | Fuel and Power | \$652.591 | 45.70 | 42.40 21.10 | 24.60 | 0.067397 | ەر \$43.983 |
| 3 4 | Chemical | \$51,611 | 45.70 | 37.60 | 24.60 8.10 | 0.022192 | \$43,983 \$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 | -24.00 | 0.096438 | \$137,762 |
| 7 | Pensions | \$32,141 | 45.70 | -1.20 | 46.90 | 0.128493 | \$4,130 |
| 8 | OPEB | -\$190,254 | 45.70 | 45.70 | 0.00 | 0.000000 | φ - ,150 \$0 |
| 9 | Group Insurance | \$338,889 | 45.70 | 10.50 | 35.20 | 0.096438 | \$32,682 |
| 10 | Other Benefits | \$17,421 | 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 | \$17,955 | 45.70 | 55.80 | -10.10 | -0.027671 | -\$497 |
| | entertainment | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | | , |
| 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 | \$143,669 | 45.70 | 41.00 | 4.70 | 0.012877 | \$1,850 |
| 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 | \$578,369 | 45.70 | 49.30 | -3.60 | -0.009863 | -\$5,704 |
| 26 | PSC Assessment | \$109,352 | 45.70 | -62.50 | 108.20 | 0.296438 | \$32,416 |
| 27 | Cash Vouchers | \$124,789 | 45.70 | 39.91 | 5.79 | 0.015863 | \$1,980 |
| 28 | TOTAL OPERATION AND MAINT. EXPENSE | \$8,166,982 | | | | | \$182,700 |
| | | | | | | | |
| 29 | TAXES | | | | | | |
| 30 | Payroll Tax | \$109,842 | 45.70 | 10.50 | 35.20 | 0.096438 | \$10,593 |
| 31 | Property Tax | \$906,708 | 45.70 | 169.60 | -123.90 | -0.339452 | -\$307,784 |
| 32 | TOTAL TAXES | \$1,016,550 | | | | | -\$297,191 |
| | | | | | | | |
| 33 | CWC REQ'D BEFORE RATE BASE OFFSETS | | | | | | -\$114,491 |
| 34 | TAX OFFSET FROM RATE BASE | | | | | | |
| 35 | Federal Tax Offset | -\$23,449 | 45.70 | 35.50 | 10.20 | 0.027945 | -\$655 |
| 36 | State Tax Offset | -\$4,164 | 45.70 | 43.30 | 2.40 | 0.006575 | -\$27 |
| 37 | City Tax Offset | \$0 | 45.70 | 45.70 | 0.00 | 0.000000 | \$0 |
| 38 | Interest Expense Offset | \$1,649,804 | 45.70 | 81.70 | -36.00 | -0.098630 | -\$162,720 |
| 39 | TOTAL OFFSET FROM RATE BASE | \$1,622,191 | | | 00.00 | 0.000000 | -\$163,402 |
| | | ÷ 1,022,101 | | | | | ÷100,402 |
| 40 | TOTAL CASH WORKING CAPITAL REQUIRED | 1 | | | | | -\$277,893 |

| | • | • | • | - | - | - | • | | | | 14 | | |
|----------|---------------------|---|-----------------------|-----------------------|-----------------------|---------------------|---------------------------|---------------------------|----------------------------|----------------------------|--------------------------|----------------|----------------------------|
| Line | <u>A</u> Account | <u>B</u> | <u>C</u> Test Year | <u>D</u> Test Year | <u>E</u> Test Year | <u>F</u> Adjust. | <u>G</u> Total Company | <u>H</u> Total Company | <u>l</u> lurisdictional | <u>J</u> Iurisdictional | <u>K</u> MO Final Adj | L MO Adj. | <u>M</u> MO Adj. Juris. |
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris. Labor | Non Labor |
| Number | Humber | | (D+E) | Labor | | Number | (From Adj. Sch.) | (C+G) | Allocations | (From Adj. Sch.) | (H x I) + J | L + N | |
| 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 | \$7,207 | \$20,030 | 100.00% | \$0 | \$20,030 | \$0 | \$20,030 |
| 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 | \$2,182 | \$16,903 | 100.00% | \$0 | \$16,903 | \$0 | \$16,903 |
| 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 | | \$9,523 | \$37,083 | | \$0 | \$37,083 | \$0 | \$37,083 |
| | | | ' | | | | | | | | | | |
| 7 | | COLLECTION MAINT. EXPENSES | | | | | | | | 1 | | | |
| 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 | | | | | 1 | | | | | | |
| 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 |
| 40 | | | | | | | | | | | | | |
| 19 | 720.000 | PUMPING MAINTENANCE EXPENSES | | ** | ** | E 20 | | * | 400.000/ | ** | | ** | |
| 20 21 | 730.000 | Maint Supervision & Engineering Maint of Structures & Improvements | \$0 \$0 | \$0 \$0 | \$0 \$0 | E-20 E-21 | \$0 \$0 | \$0 \$0 | 100.00% | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 21 22 | 731.000 732.000 | Maint of Structures & Improvements Maint of Power Production Equipment | \$0 \$16.780 | \$0 \$3.917 | \$0 \$12,863 | E-21 E-22 | -\$4,394 | \$0 \$12,386 | 100.00% | \$0 | \$0 \$12,386 | \$0 \$2.969 | \$0 \$9,417 |
| 22 | 132.000 | TOTAL PUMPING MAINTENANCE EXPENSES | \$16,780 | \$3,917 | \$12,863 | E-22 | -\$4,394 | \$12,386 | 100.00% | \$0 | \$12,386 | \$2,969 | \$9,417 |
| 20 | | | φ10,700 | ψ0,017 | ψ12,003 | | -94,004 | ψ12,300 | | φŪ | ψ12,300 | φ2,303 | ψ3,417 |
| 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 | -\$482,963 | \$1,155,159 | 100.00% | \$0 | \$1,155,159 | \$958,078 | \$197,081 |
| 28 | 743.000 | Misc Expense - TDO | \$3,143,256 | \$0 | \$3,143,256 | E-28 | \$78,731 | \$3,221,987 | 100.00% | \$0 | \$3,221,987 | \$0 | \$3,221,987 |
| 29 | 744.000 | Misc Expenses - TDO | \$134,405 | \$0 | \$134,405 | E-29 | -\$23,302 | \$111,103 | 100.00% | \$0 | \$111,103 | \$0 | \$111,103 |
| 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 | | -\$427,536 | \$4,600,113 | | \$0 | \$4,600,113 | \$958,078 | \$3,642,035 |
| 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 | -\$130,197 | \$311,805 | 100.00% | \$0 | \$311,805 | \$62,628 | \$249,177 |
| 36 | | TOTAL TREAT. & DISP. MAINT. EXPENSES | \$442,527 | \$82,743 | \$359,784 | | -\$130,324 | \$312,203 | | \$0 | \$312,203 | \$63,026 | \$249,177 |
| | | | | | | | | | | | | | |
| 37 | | CUSTOMER ACCOUNTS EXPENSE | I I | | | I | I | I | 1 | 1 | I | l | I |

| | A | <u>B</u> | <u>C</u> | D | E | E | G | H | | J | K | L | M |
|--------|---------|--|--------------|--------------|--------------|---------|------------------|---------------|----------------|------------------|----------------|--------------|----------------|
| Line | Account | ₽ | Test Year | Test Year | Test Year | Adjust. | | Total Company | Jurisdictional | | MO Final Adj | MO Adj. | MO Adj. Juris. |
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris. Labor | Non Labor |
| | | | (D+E) | | | | (From Adj. Sch.) | (C+G) | | (From Adj. Sch.) | (H x I) + J | L + M | |
| 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 | -\$30,659 | \$74,296 | 100.00% | \$0 | \$74,296 | \$577 | \$73,719 |
| 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 | | -\$66,812 | \$119,763 | | \$0 | \$119,763 | \$754 | \$119,009 |
| 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 | -\$147,550 | \$413,308 | 100.00% | \$0 | \$413,308 | \$471,802 | -\$58,494 |
| 49 | 921.000 | Office Supplies & Expenses | \$317,101 | \$0 | \$317.101 | E-49 | \$36.985 | \$354.086 | 100.00% | \$0 | \$354.086 | \$0 | \$354.086 |
| 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 | \$509,669 | \$1,481,373 | 100.00% | \$0 | \$1,481,373 | -\$50,584 | \$1,531,957 |
| 52 | 924.000 | Property Insurance | \$49,525 | \$0 | \$49,525 | E-52 | \$180,443 | \$229,968 | 100.00% | \$0 | \$229,968 | \$0 | \$229,968 |
| 53 | 925.000 | Injuries & Damages | \$234 | \$0 | \$234 | E-53 | \$1,245 | \$1,479 | 100.00% | \$0 | \$1,479 | \$0 | \$1,479 |
| 54 | 926.000 | Employee Pensions & Benefits | \$484,514 | \$484,514 | \$0 | E-54 | -\$182,977 | \$301,537 | 100.00% | \$0 | \$301,537 | \$380,664 | -\$79,127 |
| 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 | \$127 | \$1,634 | 100.00% | \$0 | \$1,634 | \$0 | \$1,634 |
| 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 | -\$80,533 | \$121,576 | 100.00% | \$0 | \$121,576 | \$0 | \$121,576 |
| 60 | 930.300 | Research & Development Expenses | \$297 | \$0 | \$297 | E-60 | \$2,457 | \$2,754 | 100.00% | \$0 | \$2,754 | \$0 | \$2,754 |
| 61 | 931.000 | Rents - AGE | \$20,250 | \$0 | \$20,250 | E-61 | \$4,117 | \$24,367 | 100.00% | \$0 | \$24,367 | \$0 | \$24,367 |
| 62 | 932.000 | Maint. of General Plant | \$4,411 | \$0 | \$4,411 | E-62 | -\$905 | \$3,506 | 100.00% | \$0 | \$3,506 | \$0 | \$3,506 |
| 63 | | TOTAL ADMIN. & GENERAL EXPENSES | \$2,612,510 | \$1,045,372 | \$1,567,138 | | \$323,078 | \$2,935,588 | | \$0 | \$2,935,588 | \$801,882 | \$2,133,706 |
| 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% | \$812,703 | \$3,207,939 | See note (1) | See note (1) |
| 66 | | TOTAL DEPRECIATION EXPENSE | \$2,395,236 | \$0 | \$0 | | \$0 | \$2,395,236 | | \$812,703 | \$3,207,939 | \$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 | -\$36,990 | \$93,826 | 100.00% | \$0 | \$93,826 | \$0 | \$93,826 |
| 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 | | -\$45,664 | \$100,294 | | \$0 | \$100,294 | \$0 | \$100,294 |
| 73 | | OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 74 | 408.100 | Property Taxes | -\$68,657 | \$0 | -\$68,657 | E-74 | \$975,286 | \$906,629 | 100.00% | \$0 | \$906,629 | \$0 | \$906,629 |
| 75 | 408.100 | Payroll Taxes | \$144,284 | \$144,284 | \$0 | E-75 | -\$34,442 | \$109,842 | 100.00% | \$0 | \$109,842 | \$109,842 | \$0 |
| 76 | 408.100 | Other Taxes | -\$922 | \$0 | -\$922 | E-76 | -\$4,970 | -\$5,892 | 100.00% | \$0 | -\$5,892 | \$0 | -\$5,892 |
| 77 | 408.100 | PSC Assessment | \$8,061 | \$0 | \$8,061 | E-77 | \$102,100 | \$110,161 | 100.00% | \$0 | \$110,161 | \$0 | \$110,161 |
| 78 | | TOTAL OTHER OPERATING EXPENSE | \$82,766 | \$144,284 | -\$61,518 | | \$1,037,974 | \$1,120,740 | | \$0 | \$1,120,740 | \$109,842 | \$1,010,898 |
| 79 | | TOTAL OPERATING EXPENSE | \$11,101,957 | \$2,625,208 | \$6,081,513 | | \$681,295 | \$11,783,252 | | \$812,703 | \$12,595,955 | \$2,000,158 | \$7,387,858 |
| 80 | | NET INCOME BEFORE TAXES | \$2,068,255 | | | | | \$1,386,960 | | \$37,327 | \$1,424,287 | | |
| 81 | | INCOME TAXES | | | | | | | | | | | |

| | <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | E | <u>F</u> | <u>G</u> | H | <u>I</u> | J | <u>K</u> | L | M |
|--------|----------|---|-------------|--------------|--------------|----------|------------------|---------------|----------------|------------------|----------------|--------------|----------------|
| Line | Account | | Test Year | Test Year | Test Year | Adjust. | Total Company | Total Company | Jurisdictional | Jurisdictional | MO Final Adj | MO Adj. | MO Adj. Juris. |
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris. Labor | Non Labor |
| | | | (D+E) | | | | (From Adj. Sch.) | (C+G) | | (From Adj. Sch.) | (H x I) + J | L+1 | VI = K |
| 82 | 409.100 | Current Income Taxes | -\$595,800 | See note (1) | See note (1) | E-82 | See note (1) | -\$595,800 | 100.00% | -\$329,197 | -\$924,997 | See note (1) | See note (1) |
| 83 | | TOTAL INCOME TAXES | -\$595,800 | | | - | | -\$595,800 | - | -\$329,197 | -\$924,997 | | |
| | | | | | | | | | | | | | |
| 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% | -\$22,004 | \$920,022 | 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 | | -\$246,666 | \$695,054 | | |
| | | | | | | | | | | | | | |
| 90 | | NET OPERATING INCOME | \$1,722,335 | | | | | \$1,041,040 | _ | \$613,190 | \$1,654,230 | | |

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

| <u>A</u> Income Adj. Number | <u>B</u> Income Adjustment Description | <u>C</u> Account Number | <u>D</u> Company Adjustment Labor | <u>E</u> Company Adjustment Non Labor | <u>E</u> Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | <u>H</u> Jurisdictional Adjustment Non Labor | <u>I</u> Jurisdictiona Adjustments Total |
|--------------------------------------|--|-------------------------------|--|--|---|---|---|---|
| | | | | | | | | |
| Rev-2 | Residential | 522.100 | \$0 | \$0 | \$0 | \$0 | \$501,296 | \$501,2 |
| | 1. To Annualize Residential Revenue | | \$0 | \$0 | | \$0 | \$501,296 | |
| Rev-3 | Commercial | 522.200 | \$0 | \$0 | \$0 | \$0 | \$170,679 | \$170,6 |
| | 1. To Annualize Commercial Revenue | | \$0 | \$0 | | \$0 | \$170,679 | |
| Rev-4 | Industrial | 522.300 | \$0 | \$0 | \$0 | \$0 | \$17,424 | \$17,4 |
| | 1. To Annualize Industrial Revenue | | \$0 | \$0 | | \$0 | \$17,424 | |
| Rev-5 | Other Public Authority | 522.400 | \$0 | \$0 | \$0 | \$0 | \$88,511 | \$88,5 |
| | 1. To normalize OPA. (Sarver) | | \$0 | \$0 | | \$0 | \$88,511 | |
| Rev-6 | Rents from Sewer Properties | 534.000 | \$0 | \$0 | \$0 | \$0 | \$684 | \$6 |
| | 1. To annualize rents. (Sarver) | | \$0 | \$0 | | \$0 | \$684 | |
| Rev-7 | Other Sewer Revenue - Oper. Rev. | 536.000 | \$0 | \$0 | \$0 | \$0 | \$71,436 | \$71,4 |
| | 1. To Annualize Other Water Revenue - Oper. Rev. | | \$0 | \$0 | | \$0 | \$71,436 | |
| E-2 | Operation Labor & Expenses | 701.000 | \$0 | \$7,207 | \$7,207 | \$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 | \$7,374 | | \$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 | \$2,182 | \$2,182 | \$0 | \$0 | |
| | 1. To annualize fuel and power expense. (Sarver) | | \$0 | \$1,562 | | \$0 | \$0 | |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$470 | | \$0 | \$0 | |
| | To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$150 | | \$0 | \$0 | |
| E-5 | Rents | 705.000 | \$0 | \$134 | \$134 | \$0 | \$0 | |
| | 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 \$0 | \$134 | | \$0 | \$0 \$0 | |
| E-10 | Maint. Of Supply Mains | 716.000 | -\$10,745 | -\$1,814 | -\$12,559 | \$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 | |
| | | | | | | | | |

| <u>A</u> ncome | <u>B</u> | <u>c</u> | <u>D</u> Company | <u>E</u> Company | <u>F</u> Company | <u>G</u> Jurisdictional | <u>H</u> Jurisdictional | <u>l</u> Jurisdiction |
|-------------------|---|----------|---------------------|----------------------|---------------------|----------------------------|----------------------------|--------------------------|
| Adj. | | Account | Adjustment | Adjustment | Adjustments | Adjustment | Adjustment | Adjustment |
| umber | Income Adjustment Description 1. To annualize fuel and power expense. (Sarver) | Number | Labor \$0 | Non Labor \$7,905 | Total | Labor \$0 | Non Labor \$0 | Total |
| | | | | | | | | |
| E-15 | Pumping Labor & Expenses | 722.000 | -\$9,564 | \$0 | -\$9,564 | \$0 | \$0 | |
| | 1. To adjust payroll. (Lesmes) | | -\$9,564 | \$0 | | \$0 | \$0 | |
| | | | | | | | | |
| E-16 | Miscellaneous Expense | 724.000 | \$0 | -\$332 | -\$332 | \$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 | | \$0 | \$20 | | \$0 | \$0 | |
| | adjustments and allocation factors. | | | • | | • - | • • | |
| E-22 | Maint of Power Production Equipment | 732.000 | -\$948 | -\$3,446 | -\$4,394 | \$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). | | \$0 | \$64 | | \$0 | \$0 | |
| | (Sarver) | | | | | | | |
| E-26 | Chemicals | 741.000 | \$0 | -\$2 | -\$2 | \$0 | \$0 | |
| | 1. To normalize chemical expense. (Sarver) | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. To reallocate MAWC corporate expense using Staff's | | \$0 | -\$2 | | \$0 | \$0 | |
| | adjustments and allocation factors. | | | | | | | |
| E-27 | Operation Labor & Expense | 742.000 | -\$305,904 | -\$177,059 | -\$482,963 | \$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 | -\$7,398 | | \$0 | \$0 | |
| | 4. To normalize office supplies. (Branson) | | \$0 | \$389 | | \$0 | \$0 | |
| | 5. To reallocate MAWC corporate expense using Staff's | | \$0 \$0 | -\$130 | | \$0 | \$0 | |
| | adjustments and allocation factors. | | φU | -9130 | | \$ U | ¢υ | |
| | 7. To normalize postage, printing & stat expense. (Lesmes) | | \$0 | -\$453 | | \$0 | \$0 | |
| | 6. Adjustment to annualize transportation expense (fuel). | | \$0 | -\$190 | | \$0 | \$0 | |
| | (Sarver) | | | | | | | |
| E-28 | Misc Expense - TDO | 743.000 | \$0 | \$78,731 | \$78,731 | \$0 | \$0 | |
| | 1. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$13,147 | | \$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 | \$71 | | \$0 | \$0 | |

| Income Age Company Logram (Company Age (Com | <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | E | <u>F</u> | <u>G</u> | <u>H</u> | <u>l</u> |
|--|----------|--|----------|-----------|------------|------------|----------------|----------------|----------------|
| Number Income Number Lubor Non-Labor Total Non-Labor Total 6. | Income | | | | | Company | Jurisdictional | Jurisdictional | Jurisdictional |
| 4. To annualize wate diseasel expense. (Sarver) 5. Adjustment to annualize transportation expense (twol). 580 541.264 500 300 5. Adjustment to annualize transportation expense. (fwol). 74.000 50 3423.02 360 300 5. Adjustment to annualize transportation expense. (fameon) 74.000 50 3423.02 360 300 5. To annualize building maintenance expense. (fameon) 30 413.865 60 50 2. To adjust miceolineous expense. (fameon) 50 34376 50 50 3. To normalize postage, printing & stat expense. (Leames) 50 353 50 50 5. To normalize postage, printing & stat expense. (Leames) 5112.750 5112.750 500 50 5. To normalize postage, printing & stat expense. (Leames) 5115.590 5112.750 500 50 50 5. To adjust payroll. (Leames) 752.000 519.590 5110.607 -5130.197 50 50 50 5. To adjust payroll. (Leames) 519.590 5110.607 -5130.197 50 50 50 5. To adjust payroll. (Leames) 519.590 50 50 50 50 </th <th></th> <th>Income Adjustment Description</th> <th></th> <th>Labor</th> <th>Non Labor</th> <th></th> <th>Labor</th> <th>Non Labor</th> <th></th> | | Income Adjustment Description | | Labor | Non Labor | | Labor | Non Labor | |
| S. Adjustment to annualize transportation expense (tue)) 74.000 59 5237 80 80 E-20 Mine Expenses - TOO 74.000 50 423.302 423.302 50 60 50 1. To annualize building maintenance expense. (Rennon) 50 4513.005 50 50 50 50 2. To adjust miscillaneous expense. (Rennon) 50 453.302 40 40 40 3. To normalize office supplies. (Branson) 50 451.305 50 50 50 4. To reallocate MAWC corporate expense using Staff's adjustments and adjustment expense (tue)). 510 5116.697 4113.047 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 </td <td></td> <td>6. To annualize building maintenance expense. (Branson)</td> <td></td> <td>\$0</td> <td>-\$46</td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> | | 6. To annualize building maintenance expense. (Branson) | | \$0 | -\$46 | | \$0 | \$0 | |
| Isareri Yeak Composes - TDO 744.000 A500 -523.302 -523.302 -520 500 50 50 I. To annualize building maintenance expense. (Isrmen) I. To annualize building maintenance expense. (Isrmen) I. To annualize building maintenance expense. (Isrmen) I. So -540.442 S0 50 50 50 3. To normalize office supplies. (Branon) I. To adjust miscellaneous expense. (Isrmen) I. So S23.37 S0 50 50 5. To normalize potsego, printing & stat expense. (Isemen) 760.000 A1427 50 A1527 S0 S0 50 E-33 Maint Supervision & Engineering - TDM 760.000 A1427 S0 A1527 S0 S0 S0 S0 E-34 Maint Supervision & Engineering - TDM 760.000 A1427 S0 A152 S0 S0< | | 4. To annualize waste disposal expense. (Sarver) | | \$0 | \$41,266 | | \$0 | \$0 | |
| Isareri Yeak Composes - TDO 744.000 A500 -523.302 -523.302 -520 500 50 50 I. To annualize building maintenance expense. (Isrmen) I. To annualize building maintenance expense. (Isrmen) I. To annualize building maintenance expense. (Isrmen) I. So -540.442 S0 50 50 50 3. To normalize office supplies. (Branon) I. To adjust miscellaneous expense. (Isrmen) I. So S23.37 S0 50 50 5. To normalize potsego, printing & stat expense. (Isemen) 760.000 A1427 50 A1527 S0 S0 50 E-33 Maint Supervision & Engineering - TDM 760.000 A1427 S0 A1527 S0 S0 S0 S0 E-34 Maint Supervision & Engineering - TDM 760.000 A1427 S0 A152 S0 S0< | | 5. Adjustment to annualize transportation expense (fuel). | | \$0 | \$237 | | \$0 | \$0 | |
| I. To anualize building maintenance expense. (Branson) 1. To adjust miscultaneous expense. (Lesmes) 1. So 3. So 2. To adjust miscultaneous expense. (Lesmes) 1. So 3. So 3. So 4. To reallocate MAWC corporate expense using Staff's educationer accores. 3. So 3. So 3. So E-30 Maint Supervision & Engineering - TDM 750.000 -5127 500 -5127 500 500 500 E-34 Maint Supervision & Engineering - TDM 750.000 -519.500 -510.507 4130.197 500 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | | | | | |
| 2. To adjust miscellaneous expense. (Lesmes) 5. 5.0 <td< td=""><td>E-29</td><td>Misc Expenses - TDO</td><td>744.000</td><td>\$0</td><td>-\$23,302</td><td>-\$23,302</td><td>\$0</td><td>\$0</td><td>\$0</td></td<> | E-29 | Misc Expenses - TDO | 744.000 | \$0 | -\$23,302 | -\$23,302 | \$0 | \$0 | \$0 |
| 3. To normalize office supplies. (Bramon) 5. 5.0 5.375 5.0 | | 1. To annualize building maintenance expense. (Branson) | | \$0 | -\$13,805 | | \$0 | \$0 | |
| A. To reallocate MAWC corporate expenses See Se | | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | -\$8,842 | | \$0 | \$0 | |
| Adjustments and allocation factors. 5. To normalize postage, printing & stat expense. (Lesmes) 50 5.303 S0 < | | 3. To normalize office supplies. (Branson) | | \$0 | -\$376 | | \$0 | \$0 | |
| E-33 Maint Supervision & Engineering - TDM 750.000 -5127 50 -5127 50 50 50 E-33 Maint of Water Treatment Equipment 752.000 -5119.590 -5110.607 -5130.197 50 50 50 E-35 Maint of Water Treatment Equipment 752.000 -5119.590 -5110.607 -5130.197 50 50 50 E-35 Maint of Water Treatment Equipment 752.000 -5119.590 -5110.607 -5130.197 50 <t< td=""><td></td><td></td><td></td><td>\$0</td><td>\$24</td><td></td><td>\$0</td><td>\$0</td><td></td></t<> | | | | \$0 | \$24 | | \$0 | \$0 | |
| I. To adjust payroll. (Lesmes) So So So E-35 Maint of Water Treatment Equipment 752.000 -\$110,607 -\$130,197 So So So 1. Adjustment to annualize maintenance supplies and services expense. (Branson) 752.000 -\$110,607 -\$130,197 So So So So 2. To adjust payroll. (Lesmes) So -\$106,248 So | | 5. To normalize postage, printing & stat expense. (Lesmes) | | \$0 | -\$303 | | \$0 | \$0 | |
| I. To adjust payroll. (Lesmes) So So So E-35 Maint of Water Treatment Equipment 752.000 -\$110,607 -\$130,197 So So So 1. Adjustment to annualize maintenance supplies and services expense. (Branson) 752.000 -\$110,607 -\$130,197 So So So So 2. To adjust payroll. (Lesmes) So -\$106,248 So | | | | | | | | | |
| E-35 Maint of Water Treatment Equipment 752.000 -5110.607 -5130.197 50 50 50 50 1. Adjustment to annualize maintenance supplies and services expense. (Branson) 50 -510.6248 50 | E-33 | Maint Supervision & Engineering - TDM | 750.000 | -\$127 | \$0 | -\$127 | \$0 | \$0 | \$0 |
| 1. Adjustment or annualize maintenance supplies and services expense. (Branson) 1. Adjustment or annualize maintenance supplies and services expense. (Branson) 50 \$106,248 \$0 \$0 2. To adjust payroll. (Lesmes) 519,590 \$0 \$0 \$0 \$0 \$0 3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. 903,000 -\$184 -\$30,475 -\$30,659 \$0 \$0 E-40 Customer Records & Collection Expenses 903,000 -\$184 -\$30,475 -\$30,659 \$0 \$0 \$0 2. To adjust payroll. (Lesmes) 903,000 -\$184 -\$30,475 -\$30,659 \$0 \$0 \$0 2. To adjust payroll. (Lesmes) 903,000 -\$184 -\$30,475 -\$30,659 \$0 \$0 \$0 3. To normalize office supplies (Branson) 5 50 \$0 <td></td> <td>1. To adjust payroll. (Lesmes)</td> <td></td> <td>-\$127</td> <td>\$0</td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> | | 1. To adjust payroll. (Lesmes) | | -\$127 | \$0 | | \$0 | \$0 | |
| 1. Adjustment or annualize maintenance supplies and services expense. (Branson) 1. Adjustment or annualize maintenance supplies and services expense. (Branson) 50 \$106,248 \$0 \$0 2. To adjust payroll. (Lesmes) 519,590 \$0 \$0 \$0 \$0 \$0 3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. 903,000 -\$184 -\$30,475 -\$30,659 \$0 \$0 E-40 Customer Records & Collection Expenses 903,000 -\$184 -\$30,475 -\$30,659 \$0 \$0 \$0 2. To adjust payroll. (Lesmes) 903,000 -\$184 -\$30,475 -\$30,659 \$0 \$0 \$0 2. To adjust payroll. (Lesmes) 903,000 -\$184 -\$30,475 -\$30,659 \$0 \$0 \$0 3. To normalize office supplies (Branson) 5 50 \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | | | | | |
| services expense. (Branson)Interview | E-35 | Maint of Water Treatment Equipment | 752.000 | -\$19,590 | -\$110,607 | -\$130,197 | \$0 | \$0 | \$0 |
| 3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. \$0 -\$1,625 \$0 \$0 4. Adjustment to annualize transportation expense (fuel). \$0 -\$2,734 \$0 \$0 E-40 Customer Records & Collection Expenses 903.000 -\$184 -\$30,475 -\$30,659 \$0 \$0 2. To adjust payroll. (Lesmes) \$0 -\$184 \$0 \$0 \$0 \$0 3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. \$0 \$50 \$566 \$0 \$0 4. To reallocate MAWC corporate expense. (Lesmes) \$0 \$0 \$50 \$50 \$50 \$0 \$0 1. To adjust miscellaneous expense. (Lesmes) \$00 \$0 -\$36,331 -\$36,331 \$30 \$0 E-41 Uncollectible Amounts \$04.000 \$0 -\$36,331 \$36,331 \$0 \$0 1. To normalize uncollectible expenses. (Branson) \$0 \$44,219 \$0 \$0 \$0 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. \$0 \$50 \$44,219 \$0 \$0 \$0 | | | | \$0 | -\$106,248 | | \$0 | \$0 | |
| adjustments and allocation factors. 4. Adjustment to annualize transportation expense (fuel). \$0 \$2,734 \$0 \$0 \$0 E-40 Customer Records & Collection Expenses 903.000 -\$184 \$30,475 -\$30,659 \$0 \$0 \$0 E-40 Customer Records & Collection Expenses 903.000 -\$184 \$30 -\$30,659 \$0 \$0 \$0 2. To adjust payroll. (Lesmes) - -\$184 \$0 <t< td=""><td></td><td></td><td></td><td>-\$19,590</td><td>\$0</td><td></td><td>\$0</td><td>\$0</td><td></td></t<> | | | | -\$19,590 | \$0 | | \$0 | \$0 | |
| (Sarver)(Sarver)903.000-\$184-\$30,475-\$30,659\$0\$0\$0E-40Customer Records & Collection Expenses903.000-\$184\$\$0\$0\$0\$02. To adjust payroll. (Lesmes)-\$184\$0\$0\$0\$0\$03. To normalize office supplies. (Branson)\$0\$556\$0\$0\$04. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0\$0-\$31,031\$0\$01. To adjust miscellaneous expense. (Lesmes)\$0\$0-\$36,331-\$36,331\$0\$0E-41Uncollectible Amounts904.000\$0-\$36,331-\$36,331\$0\$01. To normalize uncollectible expenses. (Branson)\$0\$44,219\$0\$0\$02. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0\$0-\$380,550\$0\$01. To normalize uncollectible expenses. (Branson)\$0\$44,219\$0\$0\$02. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0\$0\$44,219\$0\$0E-42Misc. Customer Accounts Expense905.000-\$56\$234\$178\$0\$01. To annualize building maintenance expense. (Branson)\$0\$0\$0\$0\$03. To annualize fuel and power expense. (Sarver)\$0\$92\$0\$0\$0 | | | | \$0 | -\$1,625 | | \$0 | \$0 | |
| E-40 Customer Records & Collection Expenses 903.000 -\$184 -\$30,475 -\$30,659 \$0 \$0 \$0 2. To adjust payroll. (Lesmes) 2. To adjust payroll. (Lesmes) -\$184 \$0 \$0 \$0 \$0 3. To normalize office supplies. (Branson) \$0 \$0 \$556 \$0 \$0 \$0 4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. \$0 \$0 \$50 \$0 \$0 \$0 1. To adjust miscellaneous expense. (Lesmes) 904.000 \$0 -\$36,331 -\$36,331 \$0 \$0 \$0 E-41 Uncollectible Amounts 904.000 \$0 -\$36,331 -\$36,331 \$0 \$0 \$0 2. To reallocate MAWC corporate expense. (Branson) \$0 \$44,219 \$0 \$0 \$0 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. \$00 \$0 \$44,219 \$0 \$0 \$0 E-42 Misc. Customer Accounts Expense 905.000 -\$56 \$234 \$178 \$0 \$0 \$0 I. To annualize building maintenance expense. (Branson) <td< td=""><td></td><td></td><td></td><td>\$0</td><td>-\$2,734</td><td></td><td>\$0</td><td>\$0</td><td></td></td<> | | | | \$0 | -\$2,734 | | \$0 | \$0 | |
| 2. To adjust payroll. (Lesmes)2. To adjust payroll. (Lesmes)3. To normalize office supplies. (Branson)4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. 1. To adjust miscellaneous expense. (Lesmes)\$0\$5556\$0\$0E-41Uncollectible Amounts904.000\$0-\$36,331-\$36,331\$0\$0I. To normalize uncollectible expenses. (Branson) 2. To reallocate MAWC corporate expense. (Branson) 2. To reallocate MAWC corporate expense. (Branson) 2. To reallocate MAWC corporate expense. (Branson) 3. To annualize building maintenance expense. (Branson)905.000-\$56\$234\$178\$0\$0E-42Misc. Customer Accounts Expense 1. To annualize building maintenance expense. (Branson)\$0-\$56\$234\$178\$0\$03. To annualize fuel and power expense. (Sarver)\$0\$0\$92\$0\$0\$0 | | | | | | | | | |
| 3. To normalize office supplies. (Branson) \$0 \$0 \$556 \$0 \$0 4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. \$0 \$0 \$51,031 \$0 \$0 1. To adjust miscellaneous expense. (Lesmes) \$00 \$0 -\$36,331 -\$36,331 \$0 \$0 E-41 Uncollectible Amounts \$04.000 \$0 -\$36,331 -\$36,331 \$0 \$0 1. To normalize uncollectible expenses. (Branson) \$0 \$0 \$44,219 \$0 \$0 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. \$00 \$0 \$44,219 \$0 \$0 E-42 Misc. Customer Accounts Expense \$05.000 -\$56 \$224 \$178 \$0 \$0 I. To annualize building maintenance expense. (Branson) \$0 \$0 \$0 \$0 \$0 \$0 2. To annualize fuel and power expense. (Sarver) \$0 \$0 \$0 \$0 \$0 \$0 3. To annualize fuel and power expense. (Sarver) \$0 \$92 \$0 \$0 \$0 | E-40 | Customer Records & Collection Expenses | 903.000 | -\$184 | -\$30,475 | -\$30,659 | \$0 | \$0 | \$0 |
| 4. To reallocate MAWC corporate expense. (Lesmes)\$0\$1, 10 adjust miscellaneous expense. (Lesmes)\$0 </td <td></td> <td>2. To adjust payroll. (Lesmes)</td> <td></td> <td>-\$184</td> <td>\$0</td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> | | 2. To adjust payroll. (Lesmes) | | -\$184 | \$0 | | \$0 | \$0 | |
| adjustments and allocation factors.S0 <td></td> <td>3. To normalize office supplies. (Branson)</td> <td></td> <td>\$0</td> <td>\$556</td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> | | 3. To normalize office supplies. (Branson) | | \$0 | \$556 | | \$0 | \$0 | |
| E-41Uncollectible Amounts904.000\$0-\$36,331-\$36,331\$0\$0\$01. To normalize uncollectible expenses. (Branson)\$0\$0\$44,219\$0\$0\$02. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.\$0\$50\$\$0\$\$0\$\$0\$\$0E-42Misc. Customer Accounts Expense905.000-\$56\$234\$178\$0\$0\$01. To annualize building maintenance expense. (Branson)\$0\$0\$0\$0\$0\$03. To annualize fuel and power expense. (Sarver)\$0\$0\$92\$0\$0\$0 | | | | \$0 | -\$31,031 | | \$0 | \$0 | |
| 1. To normalize uncollectible expenses. (Branson)\$< | | 1. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$0 | | \$0 | \$0 | |
| 1. To normalize uncollectible expenses. (Branson)\$< | E-41 | Uncollectible Amounts | 904.000 | \$0 | -\$36,331 | -\$36,331 | \$0 | \$0 | \$0 |
| adjustments and allocation factors. 905.000 -\$56 \$234 \$178 \$0 \$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 \$0 3. To annualize fuel and power expense. (Sarver) \$0 \$92 \$0 \$0 | | 1. To normalize uncollectible expenses. (Branson) | | \$0 | \$44,219 | | \$0 | \$0 | |
| adjustments and allocation factors. 905.000 -\$56 \$234 \$178 \$0 \$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 \$0 \$0 3. To annualize fuel and power expense. (Sarver) \$0 \$92 \$0 \$0 \$0 | | 2. To reallocate MAWC corporate expense using Staff's | | \$0 | -\$80,550 | | \$0 | \$0 | |
| 1. To annualize building maintenance expense. (Branson)\$0\$0\$03. To annualize fuel and power expense. (Sarver)\$0\$92\$0\$0 | | adjustments and allocation factors. | | | | | | | |
| 3. To annualize fuel and power expense. (Sarver) \$0 \$92 \$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 | |
| 2. To adjust miscellaneous expense. (Lesmes) \$0 \$136 \$0 \$0 | | 3. To annualize fuel and power expense. (Sarver) | | \$0 | \$92 | | \$0 | \$0 | |
| | | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$136 | | \$0 | \$0 | |

| A | <u>B</u> | <u>C</u> | <u>D</u> | E | E | <u>G</u> | H | <u>l</u> |
|----------------|--|----------|-----------------------|-----------------------|------------------------|------------------------------|------------------------------|-------------------------------|
| Income Adj. | | Account | Company Adjustment | Company Adjustment | Company Adjustments | Jurisdictional Adjustment | Jurisdictional Adjustment | Jurisdictional Adjustments |
| Number | Income Adjustment Description | Number | Labor | Non Labor | Total | Labor | Non Labor | Total |
| | 4. To adjust payroll. (Lesmes) | | -\$56 | \$0 | | \$0 | \$0 | |
| | 5. To reallocate MAWC corporate expense using Staff's | | \$0 | \$6 | | \$0 | \$0 | |
| | adjustments and allocation factors. | | | | | | | |
| E-48 | Admin. & General Salaries | 920.000 | -\$89,056 | -\$58,494 | -\$147,550 | \$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 | | \$0 | -\$54,524 | | \$0 | \$0 | |
| | adjustments and allocation factors. | | | | | | | |
| E-49 | Office Supplies & Expenses | 921.000 | \$0 | \$36,985 | \$36,985 | \$0 | \$0 | \$0 |
| L-40 | | 521.000 | | . , | 400,000 | | | ψŪ |
| | 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 | \$12,079 | | \$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 | \$33,050 | | \$0 | \$0 | |
| | 6. To normalize postage, printing & stat expense. (Lesmes) | | \$0 | -\$1,119 | | \$0 | \$0 | |
| | | | | | | | | |
| E-51 | Outside Services Employed | 923.000 | -\$50,584 | \$560,253 | \$509,669 | \$0 | \$0 | \$0 |
| | 1. Adjust outside services expense. (Niemeier) | | \$0 | -\$34,426 | | \$0 | \$0 | |
| | 2. Adjustment to annualize maintenance supplies and | | \$0 | \$32,475 | | \$0 | \$0 | |
| | services expense. (Branson) | | ψŪ | <i>402,410</i> | | ψŪ | ψŪ | |
| | 4. To reallocate MAWC corporate expense using Staff's | | -\$50,584 | \$562,204 | | \$0 | \$0 | |
| | adjustments and allocation factors. | | | | | | | |
| E-52 | Property Insurance | 924.000 | \$0 | \$180,443 | \$180,443 | \$0 | \$0 | \$0 |
| | 1. Adjustment to annualize insurance (other than group). | | \$0 | -\$11,734 | | \$0 | \$0 | |
| | (Niemeier) | | | | | | | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$192,177 | | \$0 | \$0 | |
| | | | | | | | | |
| E-53 | Injuries & Damages | 925.000 | \$0 | \$1,245 | \$1,245 | \$0 | \$0 | \$0 |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$1,245 | | \$0 | \$0 | |
| | 1. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$0 | | \$0 | \$0 | |
| E-54 | Employee Pensions & Benefits | 926.000 | -\$103,850 | -\$79,127 | -\$182,977 | \$0 | \$0 | \$0 |
| | 1. To annualize OPEB expense and amortize OPEB tracker. (Niemeier) | | \$0 | -\$185,620 | | \$0 | \$0 | |
| | 2. To annualize pension expense and amortize pension tracker. (Niemeier) | | \$0 | -\$23,632 | | \$0 | \$0 | |

| <u>A</u> Income | <u>B</u> | <u>c</u> | <u>D</u> Company | <u>E</u> Company | <u>F</u> Company | <u>G</u> Jurisdictional | <u>H</u> Jurisdictional | <u>l</u> Jurisdictional |
|--------------------|--|-------------------|---------------------|-------------------------|----------------------|----------------------------|----------------------------|----------------------------|
| Adj. Number | Income Adjustment Description | Account Number | Adjustment Labor | Adjustment Non Labor | Adjustments Total | Adjustment Labor | Adjustment Non Labor | Adjustments |
| | 3. To adjust payroll. (Lesmes) | | -\$109,945 | \$0 | | \$0 | \$0 | |
| | 4. To reallocate MAWC corporate expense using Staff's | | \$6,095 | \$130,125 | | \$0 | \$0 | |
| | adjustments and allocation factors. | | | | | | | |
| E-56 | Regulatory Commission Expenses | 928.000 | \$0 | \$127 | \$127 | \$0 | \$0 | \$0 |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$127 | | \$0 | \$0 | |
| E-59 | Misc. General Expenses | 930.200 | \$0 | -\$80,533 | -\$80,533 | \$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 | -\$28,079 | | \$0 | \$0 | |
| | 2. To adjust miscellaneous expense. (Lesmes) | | \$0 | \$0 | | \$0 | \$0 | |
| E-60 | Research & Development Expenses | 930.300 | \$0 | \$2,457 | \$2,457 | \$0 | \$0 | \$0 |
| | 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$2,457 | | \$0 | \$0 | |
| E-61 | Rents - AGE | 931.000 | \$0 | \$4,117 | \$4,117 | \$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 | \$3,951 | | \$0 | \$0 | |
| E-62 | Maint. of General Plant | 932.000 | \$0 | -\$905 | -\$905 | \$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 | \$1,006 | | \$0 | \$0 | |
| E-65 | Depreciation Expense, Dep. Exp. | 403.000 | \$0 | \$0 | \$0 | \$0 | \$812,703 | \$812,703 |
| | 1. To Annualize Depreciation Expense | | \$0 | \$0 | | \$0 | \$622,026 | |
| | 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 | -\$10,958 | |
| 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 | -\$36,990 | -\$36,990 | \$0 | \$0 | \$0 |
| | 1. To annualize amortization expense. (Niemeier) | | \$0 | \$2 | | \$0 | \$0 | |
| | 2. To reallocate MAWC corporate expense using Staff's | | \$0 | -\$99,879 | | \$0 | \$0 | |
| | adjustments and allocation factors. | | | | | l | | |

| <u>A</u> Income Adj. Number | <u>B</u> Income Adjustment Description | <u>C</u> Account Number | <u>D</u> Company Adjustment Labor | <u>E</u> Company Adjustment Non Labor | <u>F</u> Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | <u>H</u> Jurisdictional Adjustment Non Labor | <u>I</u> Jurisdictional Adjustments Total |
|--------------------------------------|---|-------------------------------|--|--|---|---|---|--|
| | 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 | \$975,286 | \$975,286 | \$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 | \$164,400 | | \$0 | \$0 | |
| E-75 | Payroll Taxes | 408.100 | -\$34,442 | \$0 | -\$34,442 | \$0 | \$0 | \$(|
| | 1. To adjust payroll. (Lesmes) | | -\$32,970 | \$0 | | \$0 | \$0 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | -\$1,472 | \$0 | | \$0 | \$0 | |
| E-76 | Other Taxes | 408.100 | \$0 | -\$4,970 | -\$4,970 | \$0 | \$0 | ŞI |
| | 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | -\$4,970 | | \$0 | \$0 | |
| E-77 | PSC Assessment | 408.100 | \$0 | \$102,100 | \$102,100 | \$0 | \$0 | \$(|
| | 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$102,100 | | \$0 | \$0 | |
| E-82 | Current Income Taxes | 409.100 | \$0 | \$0 | \$0 | \$0 | -\$329,197 | -\$329,197 |
| | 1. To Annualize Current Income Taxes | | \$0 | \$0 | | \$0 | -\$310,672 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$0 | | \$0 | -\$18,525 | |
| E-85 | Deferred Income Taxes - Def. Inc. Tax. | 410.100 | \$0 | \$0 | \$0 | \$0 | -\$22,004 | -\$22,00 |
| | 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. | | \$0 | \$0 | | \$0 | -\$51,294 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$0 | | \$0 | \$29,290 | |
| E-86 | Amortization of Deferred ITC | 412.200 | \$0 | \$0 | \$0 | \$0 | \$306 | \$30 |
| | 1. To Annualize Amortization of Deferred ITC | | \$0 | \$0 | | \$0 | \$3,069 | |
| | 2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. | | \$0 | \$0 | | \$0 | -\$2,763 | |
| E-87 | Amortization of Protected Excess ADIT | | \$0 | \$0 | \$0 | \$0 | -\$37,368 | -\$37,36 |
| | 1. To Annualize Amortization of Protected Excess ADIT | | \$0 | \$0 | | \$0 | -\$37,368 | |

| <u>A</u> Income | <u>B</u> | <u>C</u> | <u>D</u> Company | <u>E</u> Company | <u>F</u> Company | <u>G</u> Jurisdictional | <u>H</u> Jurisdictional | <u>l</u> Jurisdictional |
|--------------------|---|----------|---------------------|---------------------|---------------------|----------------------------|----------------------------|----------------------------|
| Adj. | | Account | Adjustment | Adjustment | Adjustments | Adjustment | Adjustment | Adjustments |
| Number | Income Adjustment Description | Number | Labor | Non Labor | Total | Labor | Non Labor | 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 | | -\$625,050 | \$1,306,345 | \$681,295 | \$0 | \$236,840 | \$236,840 |

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

| | <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> | <u>F</u> |
|----------|--|------------|---|--------------------|---|---------------------------|
| Line | | Percentage | Test | 6. 41% | 6.52% | 6.63% |
| Number | Description | Rate | Year | Return | Return | Return |
| 1 | TOTAL NET INCOME BEFORE TAXES | | \$1,424,287 | \$5,089,249 | \$5,188,459 | \$5,287,670 |
| • | | | ψ1, 424 ,207 | ¥0,000,240 | ψ 0 , 100, 4 00 | <i>40,201,010</i> |
| 2 | ADD TO NET INCOME BEFORE TAXES | | | | | |
| 3 | Book Depreciation Expense | | \$3,207,939 | \$3,207,939 | \$3,207,939 | \$3,207,939 |
| 4 | Non - Deductible Expenses | | \$3,778 | \$3,778 | \$3,778 | \$3,778 |
| 5 6 | CIAC TOTAL ADD TO NET INCOME BEFORE TAXES | | \$0 \$3,211,717 | \$0 \$3,211,717 | \$0 \$3,211,717 | <u>\$0</u> \$3,211,717 |
| 0 | TOTAL ADD TO NET INCOME BEFORE TAXES | | \$3,211,717 | φ3,211,717 | \$3,211,717 | φ 3,2 11,717 |
| 7 | SUBT. FROM NET INC. BEFORE TAXES | | | | | |
| 8 | Interest Expense calculated at the Rate of | 2.3800% | \$1,649,804 | \$1,649,804 | \$1,649,804 | \$1,649,804 |
| 9 | Tax Straight-Line Depreciation | | \$3,007,067 | \$3,007,067 | \$3,007,067 | \$3,007,067 |
| 10 | Excess Tax over S/L Tax Depreciation | | -\$1,124,152 | -\$1,124,152 | -\$1,124,152 | -\$1,124,152 |
| 11 | Repairs Expense | | \$4,983,283 | \$4,983,283 | \$4,983,283 | \$4,983,283 |
| 12 | TOTAL SUBT. FROM NET INC. BEFORE TAXES | | \$8,516,002 | \$8,516,002 | \$8,516,002 | \$8,516,002 |
| | | | | | | |
| 13 | NET TAXABLE INCOME | | -\$3,879,998 | -\$215,036 | -\$115,826 | -\$16,615 |
| | - | | , | , ,,,,,,, | , | , . |
| 14 | PROVISION FOR FED. INCOME TAX | | | | | |
| 15 | Net Taxable Inc Fed. Inc. Tax | | -\$3,879,998 | -\$215,036 | -\$115,826 | -\$16,615 |
| 16 | Deduct Missouri Income Tax at the Rate of | 100.000% | -\$139,490 | -\$7,731 | -\$4,164 | -\$597 |
| 17 | Deduct City Inc Tax - Fed. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 18 | Federal Taxable Income - Fed. Inc. Tax | | -\$3,740,508 | -\$207,305 | -\$111,662 | -\$16,018 |
| 19 | Federal Income Tax at the Rate of | 21.000% | -\$785,507 | -\$43,534 | -\$23,449 | -\$3,364 |
| 20 | Subtract Federal Income Tax Credits | | | | | |
| 21 | Credit - Solar | | \$0 | \$0 | \$0 | \$0 |
| 22 | Net Federal Income Tax | | -\$785,507 | -\$43,534 | -\$23,449 | -\$3,364 |
| 23 | PROVISION FOR MO. INCOME TAX | | | | | |
| 24 | Net Taxable Income - MO. Inc. Tax | | -\$3,879,998 | -\$215,036 | -\$115,826 | -\$16,615 |
| 25 | Deduct Federal Income Tax at the Rate of | 50.000% | -\$392,754 | -\$21,767 | -\$11,725 | -\$1,682 |
| 26 | Deduct City Income Tax - MO. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 27 | Missouri Taxable Income - MO. Inc. Tax | | -\$3,487,244 | -\$193,269 | -\$104,101 | -\$14,933 |
| 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% | -\$139,490 | -\$7,731 | -\$4,164 | -\$597 |
| 31 | PROVISION FOR CITY INCOME TAX | | | | | |
| 32 | Net Taxable Income - City Inc. Tax | | -\$3,879,998 | -\$215,036 | -\$115,826 | -\$16,615 |
| 32 | Deduct Federal Income Tax - City Inc. Tax | | -\$785,507 | -\$43,534 | -\$23,449 | -\$10,015 |
| 34 | Deduct Missouri Income Tax - City Inc. Tax | | -\$139,490 | -\$7,731 | -\$4,164 | -\$597 |
| 35 | City Taxable Income | | -\$2,955,001 | -\$163,771 | -\$88,213 | -\$12,654 |
| 36 | Subtract City Income Tax Credits | | -\$2,355,001 | -\$105,771 | -\$00,213 | -912,034 |
| 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 | | -\$785,507 | -\$43,534 | -\$23,449 | -\$3,364 |
| 41 | State Income Tax | | -\$139,490 | -\$7,731 | -\$4,164 | -\$597 |
| 42 43 | City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX | | | \$0 _\$51,265 | | <u>\$0</u> -\$3,961 |
| +3 | | | -4324,331 | -401,200 | - 427,013 | -40,901 |
| 44 | DEFERRED INCOME TAXES | | | | | |
| 45 | Deferred Income Taxes - Def. Inc. Tax. | | \$920,022 | \$920,022 | \$920,022 | \$920,022 |
| 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 | I I | \$695,054 | \$695,054 | \$695,054 | \$695,054 |

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

| | <u>A</u> | <u>B</u> | <u>c</u> | <u>D</u> | <u>E</u> | <u>E</u> |
|--------|------------------|------------|------------|-----------|-----------|-----------|
| Line | | Percentage | Test | 6.41% | 6.52% | 6.63% |
| Number | Description | Rate | Year | Return | Return | Return |
| | | | | | | |
| 50 | TOTAL INCOME TAX | | -\$229,943 | \$643,789 | \$667,441 | \$691,093 |