

**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**

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

Line Number	<u>A</u> Description	<u>B</u> 6.41% Return	<u>C</u> 6.52% Return	<u>D</u> 6.63% Return
1	Net Orig Cost Rate Base	\$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
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$24,664,049	\$24,664,049	\$24,664,049
12	Miscellaneous	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$66,438,059</b>	<b>\$70,510,539</b>	<b>\$74,583,020</b>

**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 Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar 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	<b>ADD TO NET PLANT IN SERVICE</b>		
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 Deferrals (Property Tax Tracker)		\$12,746,594
12	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<b>\$173,815,053</b>
13	<b>SUBTRACT FROM NET PLANT</b>		
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	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<b>\$1,073,989,805</b>
24	<b>Total Rate Base</b>		<b>\$2,845,501,305</b>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$471,728	P-2	\$0	\$471,728		\$0	\$471,728
3	302.000	Franchises & Consents	\$49,260	P-3	\$0	\$49,260		\$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	316.000	Supply Mains	\$22,640,158	P-13	\$0	\$22,640,158		\$0	\$22,640,158
14	317.000	Other P/E-Supply	\$432,196	P-14	\$0	\$432,196		\$0	\$432,196
15		TOTAL SOURCE OF SUPPLY PLANT	\$84,933,287		\$0	\$84,933,287		\$0	\$84,933,287
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$519,675	P-17	\$0	\$519,675		\$0	\$519,675
18	321.000	Pumping Structures & Improvements	\$45,317,774	P-18	\$0	\$45,317,774		\$0	\$45,317,774
19	323.000	Power Generation Equipment	\$20,318,194	P-19	\$0	\$20,318,194		\$0	\$20,318,194
20	324.000	Steam Pumping Equipment	\$233,985	P-20	\$0	\$233,985		\$0	\$233,985
21	325.000	Electric Pumping Equipment	\$99,453,924	P-21	\$0	\$99,453,924		\$0	\$99,453,924
22	326.000	Diesel Pumping Equipment	\$2,445,970	P-22	\$0	\$2,445,970		\$0	\$2,445,970
23	327.000	Pump Equip Hydraulic	\$582,061	P-23	\$0	\$582,061		\$0	\$582,061
24	328.000	Other Pumping Equipment	\$21,149,017	P-24	\$0	\$21,149,017		\$0	\$21,149,017
25		TOTAL PUMPING PLANT	\$190,020,600		\$0	\$190,020,600		\$0	\$190,020,600
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$3,374,977	P-27	\$0	\$3,374,977		\$0	\$3,374,977
28	331.000	Water Treatment Structures & Improvements	\$177,517,072	P-28	\$0	\$177,517,072		\$0	\$177,517,072
29	332.000	Water Treatment Equipment	\$195,223,044	P-29	\$0	\$195,223,044		\$0	\$195,223,044
30	333.000	Water Treatment - Other	\$1,473,221	P-30	\$0	\$1,473,221		\$0	\$1,473,221
31		TOTAL WATER TREATMENT PLANT	\$377,588,314		\$0	\$377,588,314		\$0	\$377,588,314
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$5,509,644	P-33	\$0	\$5,509,644		\$0	\$5,509,644
34	341.000	Transmission & Distribution Structures & Impr	\$17,042,121	P-34	\$0	\$17,042,121		\$0	\$17,042,121
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	346.000	Meters	\$295,048,491	P-39	\$0	\$295,048,491		\$0	\$295,048,491
40	347.000	Meter Installation	\$64,953,885	P-40	\$0	\$64,953,885		\$0	\$64,953,885
41	348.000	Hydrants	\$146,425,346	P-41	\$0	\$146,425,346		\$0	\$146,425,346
42	349.000	Other Transmission & Distribution Plant	\$83,158	P-42	\$0	\$83,158		\$0	\$83,158
43		TOTAL TRANSMISSION & DIST. PLANT	\$3,241,251,003		\$0	\$3,241,251,003		\$0	\$3,241,251,003
44		INCENTIVE COMPENSATION CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$1,054,421	P-48	\$0	\$1,054,421		\$0	\$1,054,421
49	390.000	Stores Shops Equipment Structures	\$53,746,809	P-49	\$0	\$53,746,809		\$0	\$53,746,809
50	390.100	Office Structures	\$13,470,301	P-50	\$0	\$13,470,301		\$0	\$13,470,301
51	390.200	General Structures - HVAC	\$1,916,893	P-51	\$0	\$1,916,893		\$0	\$1,916,893
52	390.300	Miscellaneous Structures	\$5,224,541	P-52	\$0	\$5,224,541		\$0	\$5,224,541
53	390.900	Structures & Improvements - Leasehold	\$233,857	P-53	\$0	\$233,857		\$0	\$233,857



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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
54	391.000	Office Furniture and Equipment	\$2,686,021	P-54	\$0	\$2,686,021		\$0	\$2,686,021
55	391.100	Computers & Peripheral Equipment	\$7,184,219	P-55	\$0	\$7,184,219		\$0	\$7,184,219
56	391.200	Computer Hardware & Software	\$0	P-56	\$0	\$0		\$0	\$0
57	391.250	Computer Software	\$79,360,439	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
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
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		<b>TOTAL GENERAL PLANT</b>	<b>\$340,427,439</b>		<b>\$0</b>	<b>\$340,427,439</b>		<b>\$0</b>	<b>\$340,427,439</b>
75		<b>TRANSMISSION &amp; DISTRIBUTION</b>							
76	340.000	Transmission & Distribution Land	\$0	P-76	\$0	\$0		\$0	\$0
77	341.000	Transmission & Distribution Structures & Impr	\$7,611	P-77	\$0	\$7,611		\$0	\$7,611
78	342.000	Distribution Reservoirs & Standpipes	\$0	P-78	\$0	\$0		\$0	\$0
79	343.000	Transmission & Distribution Mains	\$0	P-79	\$0	\$0		\$0	\$0
80	344.000	Fire Mains	\$0	P-80	\$0	\$0		\$0	\$0
81	345.000	Services	\$0	P-81	\$0	\$0		\$0	\$0
82	346.000	Meters	\$0	P-82	\$0	\$0		\$0	\$0
83	347.000	Meter Installation	\$0	P-83	\$0	\$0		\$0	\$0
84	348.000	Hydrants	\$0	P-84	\$0	\$0		\$0	\$0
85	349.000	Other Transmission & Distribution Plant	\$0	P-85	\$0	\$0		\$0	\$0
86		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$7,611</b>		<b>\$0</b>	<b>\$7,611</b>		<b>\$0</b>	<b>\$7,611</b>
87		<b>COLLECTION PLANT</b>							
88	350.000	Land & Land Rights	\$117,555	P-88	\$0	\$117,555		\$0	\$117,555
89	351.000	Structures & Improvements	\$5,345,668	P-89	\$0	\$5,345,668		\$0	\$5,345,668
90	352.100	Collection Sewers - Force	\$8,910,670	P-90	\$0	\$8,910,670		\$0	\$8,910,670
91	352.200	Collection Sewers - Gravity	\$62,651,367	P-91	\$0	\$62,651,367		\$0	\$62,651,367
92	353.000	Services to Customers	\$4,104,297	P-92	\$0	\$4,104,297		\$0	\$4,104,297
93	354.000	Flow Measuring Devices	\$582,365	P-93	\$0	\$582,365		\$0	\$582,365
94	356.000	Other Collection Plant Facilities	\$289,966	P-94	\$0	\$289,966		\$0	\$289,966
95		<b>TOTAL COLLECTION PLANT</b>	<b>\$82,001,888</b>		<b>\$0</b>	<b>\$82,001,888</b>		<b>\$0</b>	<b>\$82,001,888</b>
96		<b>SYSTEM PUMPING PLANT</b>							
97	360.000	Land & Land Rights	\$183,430	P-97	\$0	\$183,430		\$0	\$183,430
98	361.000	Structures & Improvements	\$5,759,091	P-98	\$0	\$5,759,091		\$0	\$5,759,091
99	362.000	Receiving Wells	\$741,251	P-99	\$0	\$741,251		\$0	\$741,251
100	363.000	Electric Pumping Equipment	\$7,257,357	P-100	\$0	\$7,257,357		\$0	\$7,257,357
101	365.000	Other Pumping Equipment	\$1,656,906	P-101	\$0	\$1,656,906		\$0	\$1,656,906
102		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$15,598,035</b>		<b>\$0</b>	<b>\$15,598,035</b>		<b>\$0</b>	<b>\$15,598,035</b>
103		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
104	370.000	Land & Land Rights	\$1,632,562	P-104	\$0	\$1,632,562		\$0	\$1,632,562
105	371.000	Structures & Improvements	\$16,932,701	P-105	\$0	\$16,932,701		\$0	\$16,932,701
106	372.000	Treatment and Disposal Plant Equipment	\$20,603,871	P-106	\$0	\$20,603,871		\$0	\$20,603,871
107	373.000	Plant Sewers	\$11,911,974	P-107	\$0	\$11,911,974		\$0	\$11,911,974
108	374.000	Outfall Sewer Lines	\$543,997	P-108	\$0	\$543,997		\$0	\$543,997
109		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$51,625,105</b>		<b>\$0</b>	<b>\$51,625,105</b>		<b>\$0</b>	<b>\$51,625,105</b>

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 Test Year Ending 12/31/2023  
 Plant In Service

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

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$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			
7	310.000	Land & Land Rights	\$3,707,648	0.00%	\$0
8	311.000	Structures & Improvements	\$38,407,776	1.97%	\$756,633
9	312.000	Collection & Impound Reservoirs	\$168,617	0.35%	\$590
10	313.000	Lake, River, & Other Intakes	\$8,084,308	3.57%	\$288,609
11	314.000	Wells & Springs	\$11,490,780	2.52%	\$289,568
12	315.000	Infiltration Galleries & Tunnels	\$1,804	1.77%	\$32
13	316.000	Supply Mains	\$22,640,158	1.45%	\$328,282
14	317.000	Other P/E-Supply	\$432,196	4.97%	\$21,480
15		TOTAL SOURCE OF SUPPLY PLANT	\$84,933,287		\$1,685,194
16		PUMPING PLANT			
17	320.000	Pumping Land & Land Rights	\$519,675	0.00%	\$0
18	321.000	Pumping Structures & Improvements	\$45,317,774	3.95%	\$1,790,052
19	323.000	Power Generation Equipment	\$20,318,194	3.05%	\$619,705
20	324.000	Steam Pumping Equipment	\$233,985	1.89%	\$4,422
21	325.000	Electric Pumping Equipment	\$99,453,924	1.89%	\$1,879,679
22	326.000	Diesel Pumping Equipment	\$2,445,970	1.89%	\$46,229
23	327.000	Pump Equip Hydraulic	\$582,061	1.89%	\$11,001
24	328.000	Other Pumping Equipment	\$21,149,017	1.89%	\$399,716
25		TOTAL PUMPING PLANT	\$190,020,600		\$4,750,804
26		WATER TREATMENT PLANT			
27	330.000	Water Treatment Land & Land Rights	\$3,374,977	0.00%	\$0
28	331.000	Water Treatment Structures & Improvements	\$177,517,072	2.34%	\$4,153,899
29	332.000	Water Treatment Equipment	\$195,223,044	2.18%	\$4,255,862
30	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,058
31		TOTAL WATER TREATMENT PLANT	\$377,588,314		\$8,458,819
32		TRANSMISSION & DIST. PLANT			
33	340.000	Transmission & Distribution Land	\$5,509,644	0.00%	\$0
34	341.000	Transmission & Distribution Structures & Impr	\$17,042,121	1.49%	\$253,928
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

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
37	344.000	Fire Mains	\$564,782	1.56%	\$8,811
38	345.000	Services	\$276,445,548	2.92%	\$8,072,210
39	346.000	Meters	\$295,048,491	2.40%	\$7,081,164
40	347.000	Meter Installation	\$64,953,885	2.40%	\$1,558,893
41	348.000	Hydrants	\$146,425,346	1.85%	\$2,708,869
42	349.000	Other Transmission & Distribution Plant	\$83,158	2.96%	\$2,461
43		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$3,241,251,003</b>		<b>\$53,714,568</b>
44		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>			
45	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
46		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>
47		<b>GENERAL PLANT</b>			
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	392.400	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	399.000	Other Tangible Property	\$1,333,806	2.20%	\$29,385

Missouri-American Water Company  
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Total Company - Cross Rebuttal-Surrebuttal Testimony  
Test Year Ending 12/31/2023  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
74		<b>TOTAL GENERAL PLANT</b>	<b>\$340,427,439</b>		<b>\$15,110,213</b>
75		<b>TRANSMISSION &amp; DISTRIBUTION</b>			
76	340.000	Transmission & Distribution Land	\$0	0.00%	\$0
77	341.000	Transmission & Distribution Structures & Impr	\$7,611	1.48%	\$113
78	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
79	343.000	Transmission & Distribution Mains	\$0	0.00%	\$0
80	344.000	Fire Mains	\$0	0.00%	\$0
81	345.000	Services	\$0	0.00%	\$0
82	346.000	Meters	\$0	0.00%	\$0
83	347.000	Meter Installation	\$0	0.00%	\$0
84	348.000	Hydrants	\$0	0.00%	\$0
85	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
86		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$7,611</b>		<b>\$113</b>
87		<b>COLLECTION PLANT</b>			
88	350.000	Land & Land Rights	\$117,555	0.00%	\$0
89	351.000	Structures & Improvements	\$5,345,668	2.03%	\$108,517
90	352.100	Collection Sewers - Force	\$8,910,670	1.64%	\$146,135
91	352.200	Collection Sewers - Gravity	\$62,651,367	1.58%	\$989,891
92	353.000	Services to Customers	\$4,104,297	2.87%	\$117,793
93	354.000	Flow Measuring Devices	\$582,365	3.38%	\$19,684
94	356.000	Other Collection Plant Facilities	\$289,966	3.15%	\$9,134
95		<b>TOTAL COLLECTION PLANT</b>	<b>\$82,001,888</b>		<b>\$1,391,154</b>
96		<b>SYSTEM PUMPING PLANT</b>			
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		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$15,598,035</b>		<b>\$530,451</b>
103		<b>TREATMENT &amp; DISPOSAL PLANT</b>			
104	370.000	Land & Land Rights	\$1,632,562	0.00%	\$0
105	371.000	Structures & Improvements	\$16,932,701	1.43%	\$242,138
106	372.000	Treatment and Disposal Plant Equipment	\$20,603,871	3.97%	\$817,974
107	373.000	Plant Sewers	\$11,911,974	1.60%	\$190,591
108	374.000	Outfall Sewer Lines	\$543,997	3.04%	\$16,538
109		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$51,625,105</b>		<b>\$1,267,241</b>
110		<b>Total Depreciation</b>	<b>\$4,385,153,219</b>		<b>\$86,908,557</b>

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$8,487	P-2	\$0	\$8,487		\$0	\$8,487
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$296,883	P-4	\$0	\$296,883		\$0	\$296,883
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$305,370</b>		<b>\$0</b>	<b>\$305,370</b>		<b>\$0</b>	<b>\$305,370</b>
6		<b>SOURCE OF SUPPLY PLANT</b>							
7	310.000	Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures & Improvements	\$3,791,255	P-8	\$0	\$3,791,255		\$0	\$3,791,255
9	312.000	Collection & Impound Reservoirs	\$101,917	P-9	\$0	\$101,917		\$0	\$101,917
10	313.000	Lake, River, & Other Intakes	\$2,780,094	P-10	\$0	\$2,780,094		\$0	\$2,780,094
11	314.000	Wells & Springs	\$3,364,175	P-11	\$0	\$3,364,175		\$0	\$3,364,175
12	315.000	Infiltration Galleries & Tunnels	\$620	P-12	\$0	\$620		\$0	\$620
13	316.000	Supply Mains	\$10,549,736	P-13	\$0	\$10,549,736		\$0	\$10,549,736
14	317.000	Other P/E-Supply	\$77,620	P-14	\$0	\$77,620		\$0	\$77,620
15		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$20,665,417</b>		<b>\$0</b>	<b>\$20,665,417</b>		<b>\$0</b>	<b>\$20,665,417</b>
16		<b>PUMPING PLANT</b>							
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		<b>TOTAL PUMPING PLANT</b>	<b>\$43,773,491</b>		<b>\$0</b>	<b>\$43,773,491</b>		<b>\$0</b>	<b>\$43,773,491</b>
26		<b>WATER TREATMENT PLANT</b>							
27	330.000	Water Treatment Land & Land Rights	\$0	P-27	\$0	\$0		\$0	\$0
28	331.000	Water Treatment Structures & Improvements	\$57,843,483	P-28	\$0	\$57,843,483		\$0	\$57,843,483
29	332.000	Water Treatment Equipment	\$46,395,211	P-29	\$0	\$46,395,211		\$0	\$46,395,211
30	333.000	Water Treatment - Other	\$811,987	P-30	\$0	\$811,987		\$0	\$811,987
31		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$105,050,681</b>		<b>\$0</b>	<b>\$105,050,681</b>		<b>\$0</b>	<b>\$105,050,681</b>
32		<b>TRANSMISSION &amp; DIST. PLANT</b>							
33	340.000	Transmission & Distribution Land	\$17	P-33	-\$17	\$0		\$0	\$0
34	341.000	Transmission & Distribution Structures & Impr	\$6,293,734	P-34	\$0	\$6,293,734		\$0	\$6,293,734
35	342.000	Distribution Reservoirs & Standpipes	\$19,533,023	P-35	\$0	\$19,533,023		\$0	\$19,533,023
36	343.000	Transmission & Distribution Mains	\$295,960,061	P-36	\$0	\$295,960,061		\$0	\$295,960,061
37	344.000	Fire Mains	\$171,517	P-37	\$0	\$171,517		\$0	\$171,517
38	345.000	Services	\$19,993,293	P-38	\$0	\$19,993,293		\$0	\$19,993,293
39	346.000	Meters	-\$36,856,697	P-39	\$0	-\$36,856,697		\$0	-\$36,856,697
40	347.000	Meter Installation	\$17,140,919	P-40	\$0	\$17,140,919		\$0	\$17,140,919
41	348.000	Hydrants	\$16,909,999	P-41	\$0	\$16,909,999		\$0	\$16,909,999
42	349.000	Other Transmission & Distribution Plant	\$21,152	P-42	\$0	\$21,152		\$0	\$21,152
43		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$339,167,018</b>		<b>-\$17</b>	<b>\$339,167,001</b>		<b>\$0</b>	<b>\$339,167,001</b>
44		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
47		<b>GENERAL PLANT</b>							
48	389.000	General Land & Land Rights	-\$1,599	P-48	\$1,599	\$0		\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$4,968,596	P-49	\$0	\$4,968,596		\$0	\$4,968,596
50	390.100	Office Structures	\$1,833,631	P-50	\$0	\$1,833,631		\$0	\$1,833,631
51	390.200	General Structures - HVAC	\$208,597	P-51	\$0	\$208,597		\$0	\$208,597
52	390.300	Miscellaneous Structures	\$2,316,972	P-52	\$0	\$2,316,972		\$0	\$2,316,972
53	390.900	Structures & Improvements - Leasehold	\$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		\$0	\$0

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	391.250	Computer Software	\$22,037,820	P-57	\$0	\$22,037,820		\$0	\$22,037,820
58	391.300	Other Office Equipment	-\$15,729	P-58	\$0	-\$15,729		\$0	-\$15,729
59	391.400	BTS Initial Investment	\$26,147,862	P-59	\$0	\$26,147,862		\$0	\$26,147,862
60	392.000	Transportation Equipment	\$822,356	P-60	\$0	\$822,356		\$0	\$822,356
61	392.100	Transportation Equipment - Light Trucks	\$6,707,189	P-61	\$0	\$6,707,189		\$0	\$6,707,189
62	392.200	Transportation Equipment - Heavy Trucks	\$2,934,720	P-62	\$0	\$2,934,720		\$0	\$2,934,720
63	392.300	Transportation Equipment - Cars	\$1,945,417	P-63	\$0	\$1,945,417		\$0	\$1,945,417
64	392.400	Transportation Equipment - Other	\$5,569,426	P-64	\$0	\$5,569,426		\$0	\$5,569,426
65	393.000	Store Equipment	\$19,851	P-65	\$0	\$19,851		\$0	\$19,851
66	394.000	Tools, Shop, & Garage Equipment	\$4,985,319	P-66	\$0	\$4,985,319		\$0	\$4,985,319
67	395.000	Laboratory Equipment	\$838,939	P-67	\$0	\$838,939		\$0	\$838,939
68	396.000	Power Operated Equipment	\$2,042,261	P-68	\$0	\$2,042,261		\$0	\$2,042,261
69	397.000	Communication Equipment	\$153,532	P-69	\$0	\$153,532		\$0	\$153,532
70	397.100	Communication Equipment (non telephone)	\$3,533,034	P-70	\$0	\$3,533,034		\$0	\$3,533,034
71	397.200	Telephone Equipment	\$84,933	P-71	\$0	\$84,933		\$0	\$84,933
72	398.000	Miscellaneous Equipment	\$1,984,260	P-72	\$0	\$1,984,260		\$0	\$1,984,260
73	399.000	Other Tangible Property	-\$143,510	P-73	\$0	-\$143,510		\$0	-\$143,510
74		<b>TOTAL GENERAL PLANT</b>	<b>\$92,872,892</b>		<b>\$1,599</b>	<b>\$92,874,491</b>		<b>\$0</b>	<b>\$92,874,491</b>
75		<b>TRANSMISSION &amp; DISTRIBUTION</b>							
76	340.000	Transmission & Distribution Land	\$0	P-76	\$0	\$0		\$0	\$0
77	341.000	Transmission & Distribution Structures & Impr	\$1,647	P-77	\$0	\$1,647		\$0	\$1,647
78	342.000	Distribution Reservoirs & Standpipes	-\$1,465	P-78	\$0	-\$1,465		\$0	-\$1,465
79	343.000	Transmission & Distribution Mains	-\$909	P-79	\$0	-\$909		\$0	-\$909
80	344.000	Fire Mains	\$0	P-80	\$0	\$0		\$0	\$0
81	345.000	Services	\$0	P-81	\$0	\$0		\$0	\$0
82	346.000	Meters	-\$25	P-82	\$0	-\$25		\$0	-\$25
83	347.000	Meter Installation	\$0	P-83	\$0	\$0		\$0	\$0
84	348.000	Hydrants	\$5	P-84	\$0	\$5		\$0	\$5
85	349.000	Other Transmission & Distribution Plant	\$0	P-85	\$0	\$0		\$0	\$0
86		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>-\$747</b>		<b>\$0</b>	<b>-\$747</b>		<b>\$0</b>	<b>-\$747</b>
87		<b>COLLECTION PLANT</b>							
88	350.000	Land & Land Rights	\$0	P-88	\$0	\$0		\$0	\$0
89	351.000	Structures & Improvements	\$1,647,056	P-89	\$0	\$1,647,056		\$0	\$1,647,056
90	352.100	Collection Sewers - Force	\$2,998,348	P-90	\$0	\$2,998,348		\$0	\$2,998,348
91	352.200	Collection Sewers - Gravity	\$16,944,882	P-91	\$0	\$16,944,882		\$0	\$16,944,882
92	353.000	Services to Customers	\$472,401	P-92	\$0	\$472,401		\$0	\$472,401
93	354.000	Flow Measuring Devices	\$418,013	P-93	\$0	\$418,013		\$0	\$418,013
94	356.000	Other Collection Plant Facilities	\$21,576	P-94	\$0	\$21,576		\$0	\$21,576
95		<b>TOTAL COLLECTION PLANT</b>	<b>\$22,502,276</b>		<b>\$0</b>	<b>\$22,502,276</b>		<b>\$0</b>	<b>\$22,502,276</b>
96		<b>SYSTEM PUMPING PLANT</b>							
97	360.000	Land & Land Rights	\$27	P-97	-\$27	\$0		\$0	\$0
98	361.000	Structures & Improvements	\$630,650	P-98	\$0	\$630,650		\$0	\$630,650
99	362.000	Receiving Wells	\$472,520	P-99	\$0	\$472,520		\$0	\$472,520
100	363.000	Electric Pumping Equipment	\$2,330,615	P-100	\$0	\$2,330,615		\$0	\$2,330,615
101	365.000	Other Pumping Equipment	\$1,430,118	P-101	\$0	\$1,430,118		\$0	\$1,430,118
102		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$4,863,930</b>		<b>-\$27</b>	<b>\$4,863,903</b>		<b>\$0</b>	<b>\$4,863,903</b>
103		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
104	370.000	Land & Land Rights	\$0	P-104	\$0	\$0		\$0	\$0
105	371.000	Structures & Improvements	\$1,260,766	P-105	\$0	\$1,260,766		\$0	\$1,260,766
106	372.000	Treatment and Disposal Plant Equipment	\$6,504,919	P-106	\$0	\$6,504,919		\$0	\$6,504,919
107	373.000	Plant Sewers	\$2,463,082	P-107	\$0	\$2,463,082		\$0	\$2,463,082
108	374.000	Outfall Sewer Lines	\$46,512	P-108	\$0	\$46,512		\$0	\$46,512
109		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$10,275,279</b>		<b>\$0</b>	<b>\$10,275,279</b>		<b>\$0</b>	<b>\$10,275,279</b>
110		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$639,475,607</b>		<b>\$1,555</b>	<b>\$639,477,162</b>		<b>\$0</b>	<b>\$639,477,162</b>

Missouri-American Water Company  
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Total Company - Cross Rebuttal-Surrebuttal Testimony  
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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,500,615			3.300000	0.009041	\$13,567
3	Fuel and Power	\$15,667,230			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 entertainment	\$584,267			-10.100000	-0.027671	-\$16,167
18	Rents	\$367,308			20.200000	0.055343	\$20,328
19	Transportation	\$2,710,745			13.400000	0.036712	\$99,517
20	Miscellaneous Expense	\$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						
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			0.000000	0.000000	\$0
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					-\$9,919,267



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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
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		\$97,046,313	100.00%	-\$2,777,249	\$94,269,064		
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		<b>TOTAL OPERATING REVENUES</b>	<b>\$450,014,844</b>					<b>\$450,014,844</b>		<b>\$15,651,511</b>	<b>\$465,666,355</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
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	617.000	Maint. of Misc. Water Source Plant	\$181,125	\$78,699	\$102,426	E-13	-\$39,639	\$141,486	100.00%	\$0	\$141,486	\$82,574	\$58,912
14		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$9,856,142</b>	<b>\$252,239</b>	<b>\$9,603,903</b>		<b>-\$136,775</b>	<b>\$9,719,367</b>		<b>\$0</b>	<b>\$9,719,367</b>	<b>\$258,195</b>	<b>\$9,461,172</b>
15		<b>PUMPING EXPENSES</b>											
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		<b>TOTAL PUMPING EXPENSES</b>	<b>\$8,247,196</b>	<b>\$2,567,739</b>	<b>\$5,679,457</b>		<b>\$181,152</b>	<b>\$8,428,348</b>		<b>\$0</b>	<b>\$8,428,348</b>	<b>\$2,643,348</b>	<b>\$5,785,000</b>
29		<b>WATER TREATMENT EXPENSES</b>											
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	Miscellaneous 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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$27,278,673</b>	<b>\$5,616,791</b>	<b>\$21,661,882</b>		<b>\$1,565,948</b>	<b>\$28,844,621</b>		<b>\$0</b>	<b>\$28,844,621</b>	<b>\$5,861,514</b>	<b>\$22,983,107</b>
39		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
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	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	100.00%	\$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	100.00%	\$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	100.00%	\$0	\$373,304	\$372,940	\$364
55	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%	\$0	\$3,484,654	\$2,133,531	\$1,351,123
56		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$18,044,571</b>	<b>\$12,623,913</b>	<b>\$5,420,658</b>		<b>\$1,259,097</b>	<b>\$19,303,668</b>		<b>\$0</b>	<b>\$19,303,668</b>	<b>\$13,149,827</b>	<b>\$6,153,841</b>
57		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
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		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$6,100,863</b>	<b>\$808,489</b>	<b>\$5,292,374</b>		<b>\$266,894</b>	<b>\$6,367,757</b>		<b>\$0</b>	<b>\$6,367,757</b>	<b>\$818,732</b>	<b>\$5,549,025</b>
64		<b>CUSTOMER SERVICE EXPENSES</b>											
65	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-65	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
66		<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
67		<b>SALES PROMOTION EXPENSES</b>											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
69		<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
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	0.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$506,337	\$0	\$506,337	E-79	-\$451,077	\$55,260	100.00%	\$0	\$55,260	\$0	\$55,260

Missouri-American Water Company  
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Total Company - Cross Rebuttal-Surrebuttal Testimony  
Test Year Ending 12/31/2023  
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	\$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		<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$88,734,952</b>	<b>\$59,162,768</b>	<b>\$29,572,184</b>		<b>-\$9,725,552</b>	<b>\$79,009,400</b>		<b>\$0</b>	<b>\$79,009,400</b>	<b>\$51,649,313</b>	<b>\$27,360,087</b>
87		<b>DEPRECIATION EXPENSE</b>											
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		<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$69,154,286</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$69,154,286</b>		<b>\$18,285,202</b>	<b>\$87,439,488</b>	<b>\$0</b>	<b>\$0</b>
90		<b>OTHER OPERATING EXPENSES</b>											
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		<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>\$38,770,366</b>	<b>\$1,022,954</b>	<b>\$37,747,412</b>		<b>\$5,558,724</b>	<b>\$44,329,090</b>		<b>\$0</b>	<b>\$44,329,090</b>	<b>\$907,882</b>	<b>\$43,421,208</b>
96		<b>AMORTIZATION EXPENSE</b>											
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		<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$5,774,584</b>	<b>\$0</b>	<b>\$5,774,584</b>		<b>\$2,992,044</b>	<b>\$8,766,628</b>		<b>\$0</b>	<b>\$8,766,628</b>	<b>\$0</b>	<b>\$8,766,628</b>
103		<b>COLLECTION OPERATIONS EXPENSES</b>											
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		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	<b>\$36,265</b>	<b>\$0</b>	<b>\$36,265</b>		<b>\$7,319</b>	<b>\$43,584</b>		<b>\$0</b>	<b>\$43,584</b>	<b>\$0</b>	<b>\$43,584</b>
109		<b>COLLECTION MAINT. EXPENSES</b>											
110	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-110	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
111	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-111	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
112	716.000	Maint. Of Supply Mains	\$50,867	\$44,396	\$6,471	E-112	-\$12,831	\$38,036	100.00%	\$0	\$38,036	\$33,651	\$4,385
113		<b>TOTAL COLLECTION MAINT. EXPENSES</b>	<b>\$50,867</b>	<b>\$44,396</b>	<b>\$6,471</b>		<b>-\$12,831</b>	<b>\$38,036</b>		<b>\$0</b>	<b>\$38,036</b>	<b>\$33,651</b>	<b>\$4,385</b>
114		<b>PUMPING OPERATIONS EXPENSES</b>											
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		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$114,803</b>	<b>\$39,520</b>	<b>\$75,283</b>		<b>-\$2,540</b>	<b>\$112,263</b>		<b>\$0</b>	<b>\$112,263</b>	<b>\$29,956</b>	<b>\$82,307</b>
121		<b>PUMPING MAINTENANCE EXPENSES</b>											
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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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 Number	<u>A</u> Description	<u>B</u> 6.28% Return	<u>C</u> 6.38% Return	<u>D</u> 6.48% 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
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$612,630	\$612,630	\$612,630
12	Miscellaneous	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$4,668,229</b>	<b>\$4,789,373</b>	<b>\$4,910,519</b>

**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 Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar 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	<b>ADD TO NET PLANT IN SERVICE</b>		
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 Deferrals (Property Tax Tracker)		\$401,071
12	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<b>\$24,700,864</b>
13	<b>SUBTRACT FROM NET PLANT</b>		
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	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<b>\$59,486,498</b>
24	<b>Total Rate Base</b>		<b>\$84,645,886</b>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$91,084	P-2	\$0	\$91,084		\$0	\$91,084
3	302.000	Franchises & Consents	\$5,562	P-3	\$0	\$5,562		\$0	\$5,562
4	303.000	Miscellaneous Intangible Plant Studies	\$1,181	P-4	\$0	\$1,181		\$0	\$1,181
5		TOTAL INTANGIBLE PLANT	\$97,827		\$0	\$97,827		\$0	\$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 & Improvements	\$0	P-8	\$0	\$0		\$0	\$0
9	332.000	Water Treatment Equipment	\$0	P-9	\$0	\$0		\$0	\$0
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0		\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0		\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$7,611	P-14	\$0	\$7,611		\$0	\$7,611
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		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$117,555	P-25	\$0	\$117,555		\$0	\$117,555
26	351.000	Structures & Improvements	\$5,345,668	P-26	\$0	\$5,345,668		\$0	\$5,345,668
27	352.100	Collection Sewers - Force	\$8,910,670	P-27	\$0	\$8,910,670		\$0	\$8,910,670
28	352.200	Collection Sewers - Gravity	\$62,651,367	P-28	\$0	\$62,651,367		\$0	\$62,651,367
29	353.000	Services to Customers	\$4,104,297	P-29	\$0	\$4,104,297		\$0	\$4,104,297
30	354.000	Flow Measuring Devices	\$582,365	P-30	\$0	\$582,365		\$0	\$582,365
31	356.000	Other Collection Plant Facilities	\$289,966	P-31	\$0	\$289,966		\$0	\$289,966
32		TOTAL COLLECTION PLANT	\$82,001,888		\$0	\$82,001,888		\$0	\$82,001,888
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$183,430	P-34	\$0	\$183,430		\$0	\$183,430
35	361.000	Structures & Improvements	\$5,759,091	P-35	\$0	\$5,759,091		\$0	\$5,759,091
36	362.000	Receiving Wells	\$741,251	P-36	\$0	\$741,251		\$0	\$741,251
37	363.000	Electric Pumping Equipment	\$7,257,357	P-37	\$0	\$7,257,357		\$0	\$7,257,357
38	365.000	Other Pumping Equipment	\$1,656,906	P-38	\$0	\$1,656,906		\$0	\$1,656,906
39		TOTAL SYSTEM PUMPING PLANT	\$15,598,035		\$0	\$15,598,035		\$0	\$15,598,035
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$1,632,562	P-41	\$0	\$1,632,562		\$0	\$1,632,562
42	371.000	Structures & Improvements	\$16,932,701	P-42	\$0	\$16,932,701		\$0	\$16,932,701
43	372.000	Treatment and Disposal Plant Equipment	\$20,603,871	P-43	\$0	\$20,603,871		\$0	\$20,603,871
44	373.000	Plant Sewers	\$11,911,974	P-44	\$0	\$11,911,974		\$0	\$11,911,974
45	374.000	Outfall Sewer Lines	\$543,997	P-45	\$0	\$543,997		\$0	\$543,997
46		TOTAL TREATMENT & DISPOSAL PLANT	\$51,625,105		\$0	\$51,625,105		\$0	\$51,625,105
47		INCENTIVE COMPENSATION CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$399,279	P-51	\$0	\$399,279		\$0	\$399,279



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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
52	390.000	Stores Shops Equipment Structures	\$1,834,845	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
67	392.400	Transportation Equipment - Other	\$101,952	P-67	\$0	\$101,952		\$0	\$101,952
68	393.000	Store Equipment	\$30,875	P-68	\$0	\$30,875		\$0	\$30,875
69	394.000	Tools, Shop, & Garage Equipment	\$963,622	P-69	\$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		\$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		<b>TOTAL GENERAL PLANT</b>	<b>\$13,057,749</b>		<b>\$0</b>	<b>\$13,057,749</b>		<b>\$0</b>	<b>\$13,057,749</b>
78		<b>TOTAL PLANT IN SERVICE</b>	<b>\$162,388,215</b>		<b>\$0</b>	<b>\$162,388,215</b>		<b>\$0</b>	<b>\$162,388,215</b>

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
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		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$97,827</b>		<b>\$0</b>
6		<b>WATER TREATMENT PLANT</b>			
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0
8	331.000	Water Treatment Structures & Improvements	\$0	0.00%	\$0
9	332.000	Water Treatment Equipment	\$0	0.00%	\$0
10	333.000	Water Treatment - Other	\$0	0.00%	\$0
11		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$0</b>		<b>\$0</b>
12		<b>TRANSMISSION &amp; DISTRIBUTION</b>			
13	340.000	Transmission & Distribution Land	\$0	0.00%	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$7,611	1.48%	\$113
15	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
16	343.000	Transmission & Distribution Mains	\$0	0.00%	\$0
17	344.000	Fire Mains	\$0	0.00%	\$0
18	345.000	Services	\$0	0.00%	\$0
19	346.000	Meters	\$0	0.00%	\$0
20	347.000	Meter Installation	\$0	0.00%	\$0
21	348.000	Hydrants	\$0	0.00%	\$0
22	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
23		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$7,611</b>		<b>\$113</b>
24		<b>COLLECTION PLANT</b>			
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		<b>TOTAL COLLECTION PLANT</b>	<b>\$82,001,888</b>		<b>\$1,391,154</b>
33		<b>SYSTEM PUMPING PLANT</b>			
34	360.000	Land & Land Rights	\$183,430	0.00%	\$0
35	361.000	Structures & Improvements	\$5,759,091	2.17%	\$124,972
36	362.000	Receiving Wells	\$741,251	2.87%	\$21,274
37	363.000	Electric Pumping Equipment	\$7,257,357	4.31%	\$312,792

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
38	365.000	Other Pumping Equipment	\$1,656,906	4.31%	\$71,413
39		TOTAL SYSTEM PUMPING PLANT	\$15,598,035		\$530,451
40		TREATMENT & DISPOSAL PLANT			
41	370.000	Land & Land Rights	\$1,632,562	0.00%	\$0
42	371.000	Structures & Improvements	\$16,932,701	1.43%	\$242,138
43	372.000	Treatment and Disposal Plant Equipment	\$20,603,871	3.97%	\$817,974
44	373.000	Plant Sewers	\$11,911,974	1.60%	\$190,591
45	374.000	Outfall Sewer Lines	\$543,997	3.04%	\$16,538
46		TOTAL TREATMENT & DISPOSAL PLANT	\$51,625,105		\$1,267,241
47		INCENTIVE COMPENSATION CAPITALIZATION			
48	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
50		GENERAL PLANT			
51	389.000	General Land & Land Rights	\$399,279	0.00%	\$0
52	390.000	Stores Shops Equipment Structures	\$1,834,845	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	391.100	Computers & Peripheral Equipment	\$278,051	20.00%	\$55,610
59	391.200	Computer Hardware & Software	\$0	0.00%	\$0
60	391.250	Computer Software	\$2,940,879	5.00%	\$147,044
61	391.300	Other Office Equipment	\$80	6.25%	\$5
62	391.400	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	392.300	Transportation Equipment - Cars	\$5,009	3.45%	\$173
67	392.400	Transportation Equipment - Other	\$101,952	3.45%	\$3,517
68	393.000	Store Equipment	\$30,875	4.00%	\$1,235
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	397.000	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**

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
73	397.100	Communication Equipment (non telephone)	\$31,452	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		<b>TOTAL GENERAL PLANT</b>	<b>\$13,057,749</b>		<b>\$619,082</b>
78		<b>Total Depreciation</b>	<b><u>\$162,388,215</u></b>		<b><u>\$3,808,041</u></b>

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
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		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$3,653</b>		<b>\$0</b>	<b>\$3,653</b>		<b>\$0</b>	<b>\$3,653</b>
6		<b>WATER TREATMENT PLANT</b>							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Water Treatment Structures & Improvements	\$5	P-8	\$0	\$5		\$0	\$5
9	332.000	Water Treatment Equipment	\$10	P-9	\$0	\$10		\$0	\$10
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0		\$0	\$0
11		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$15</b>		<b>\$0</b>	<b>\$15</b>		<b>\$0</b>	<b>\$15</b>
12		<b>TRANSMISSION &amp; DISTRIBUTION</b>							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0		\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$1,647	P-14	\$0	\$1,647		\$0	\$1,647
15	342.000	Distribution Reservoirs & Standpipes	-\$1,465	P-15	\$0	-\$1,465		\$0	-\$1,465
16	343.000	Transmission & Distribution Mains	-\$909	P-16	\$0	-\$909		\$0	-\$909
17	344.000	Fire Mains	\$0	P-17	\$0	\$0		\$0	\$0
18	345.000	Services	\$0	P-18	\$0	\$0		\$0	\$0
19	346.000	Meters	-\$25	P-19	\$0	-\$25		\$0	-\$25
20	347.000	Meter Installation	\$0	P-20	\$0	\$0		\$0	\$0
21	348.000	Hydrants	\$5	P-21	\$0	\$5		\$0	\$5
22	349.000	Other Transmission & Distribution Plant	\$0	P-22	\$0	\$0		\$0	\$0
23		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>-\$747</b>		<b>\$0</b>	<b>-\$747</b>		<b>\$0</b>	<b>-\$747</b>
24		<b>COLLECTION PLANT</b>							
25	350.000	Land & Land Rights	\$0	P-25	\$0	\$0		\$0	\$0
26	351.000	Structures & Improvements	\$1,647,056	P-26	\$0	\$1,647,056		\$0	\$1,647,056
27	352.100	Collection Sewers - Force	\$2,998,348	P-27	\$0	\$2,998,348		\$0	\$2,998,348
28	352.200	Collection Sewers - Gravity	\$16,944,882	P-28	\$0	\$16,944,882		\$0	\$16,944,882
29	353.000	Services to Customers	\$472,401	P-29	\$0	\$472,401		\$0	\$472,401
30	354.000	Flow Measuring Devices	\$418,013	P-30	\$0	\$418,013		\$0	\$418,013
31	356.000	Other Collection Plant Facilities	\$21,576	P-31	\$0	\$21,576		\$0	\$21,576
32		<b>TOTAL COLLECTION PLANT</b>	<b>\$22,502,276</b>		<b>\$0</b>	<b>\$22,502,276</b>		<b>\$0</b>	<b>\$22,502,276</b>
33		<b>SYSTEM PUMPING PLANT</b>							
34	360.000	Land & Land Rights	\$27	P-34	-\$27	\$0		\$0	\$0
35	361.000	Structures & Improvements	\$630,650	P-35	\$0	\$630,650		\$0	\$630,650
36	362.000	Receiving Wells	\$472,520	P-36	\$0	\$472,520		\$0	\$472,520
37	363.000	Electric Pumping Equipment	\$2,330,615	P-37	\$0	\$2,330,615		\$0	\$2,330,615
38	365.000	Other Pumping Equipment	\$1,430,118	P-38	\$0	\$1,430,118		\$0	\$1,430,118
39		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$4,863,930</b>		<b>-\$27</b>	<b>\$4,863,903</b>		<b>\$0</b>	<b>\$4,863,903</b>
40		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
41	370.000	Land & Land Rights	\$0	P-41	\$0	\$0		\$0	\$0
42	371.000	Structures & Improvements	\$1,260,766	P-42	\$0	\$1,260,766		\$0	\$1,260,766
43	372.000	Treatment and Disposal Plant Equipment	\$6,504,919	P-43	\$0	\$6,504,919		\$0	\$6,504,919
44	373.000	Plant Sewers	\$2,463,082	P-44	\$0	\$2,463,082		\$0	\$2,463,082
45	374.000	Outfall Sewer Lines	\$46,512	P-45	\$0	\$46,512		\$0	\$46,512
46		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$10,275,279</b>		<b>\$0</b>	<b>\$10,275,279</b>		<b>\$0</b>	<b>\$10,275,279</b>
47		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
49		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
50		<b>GENERAL PLANT</b>							
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	\$164,141		\$0	\$164,141
53	390.100	Office Structures	-\$10,741	P-53	\$0	-\$10,741		\$0	-\$10,741
54	390.200	General Structures - HVAC	\$0	P-54	\$0	\$0		\$0	\$0

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
55	390.300	Miscellaneous Structures	\$108	P-55	\$0	\$108		\$0	\$108
56	390.900	Structures & Improvements - Leasehold	\$2,891	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 telephone)	-\$660	P-73	\$0	-\$660		\$0	-\$660
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		<b>TOTAL GENERAL PLANT</b>	<b>\$5,312,316</b>		<b>\$0</b>	<b>\$5,312,316</b>		<b>\$0</b>	<b>\$5,312,316</b>
78		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$42,956,722</b>		<b>-\$27</b>	<b>\$42,956,695</b>		<b>\$0</b>	<b>\$42,956,695</b>

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$0			0.000000	0.000000	\$0
3	Fuel and Power	\$659,992			0.000000	0.000000	\$44,482
4	Chemical	\$51,611			0.000000	0.000000	\$1,145
5	Waste Disposal	\$4,093,691			0.000000	0.000000	-\$275,903
6	Labor/Base Payroll	\$1,989,876			0.000000	0.000000	\$191,900
7	Pensions	\$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 entertainment	\$24,894			0.000000	0.000000	-\$689
18	Rents	\$79,208			0.000000	0.000000	\$4,384
19	Transportation	\$170,927			0.000000	0.000000	\$6,275
20	Miscellaneous Expense	\$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					-\$387,303

Missouri-American Water Company  
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Total Company - Cross Rebuttal-Surrebuttal Testimony  
Test Year Ending 12/31/2023  
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
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		<b>TOTAL OPERATING REVENUES</b>	<b>\$19,632,916</b>					<b>\$19,632,916</b>		<b>\$466,979</b>	<b>\$20,099,895</b>		
1		<b>COLLECTION OPERATIONS EXPENSES</b>											
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		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	<b>\$36,265</b>	<b>\$0</b>	<b>\$36,265</b>		<b>\$7,319</b>	<b>\$43,584</b>		<b>\$0</b>	<b>\$43,584</b>	<b>\$0</b>	<b>\$43,584</b>
7		<b>COLLECTION MAINT. EXPENSES</b>											
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		<b>TOTAL COLLECTION MAINT. EXPENSES</b>	<b>\$50,867</b>	<b>\$44,396</b>	<b>\$6,471</b>		<b>-\$12,831</b>	<b>\$38,036</b>		<b>\$0</b>	<b>\$38,036</b>	<b>\$33,651</b>	<b>\$4,385</b>
12		<b>PUMPING OPERATIONS EXPENSES</b>											
13	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping	\$72,121	\$0	\$72,121	E-14	\$7,905	\$80,026	100.00%	\$0	\$80,026	\$0	\$80,026
15	722.000	Pumping Labor & Expenses	\$39,520	\$39,520	\$0	E-15	-\$9,564	\$29,956	100.00%	\$0	\$29,956	\$29,956	\$0
16	724.000	Miscellaneous Expense	\$3,162	\$0	\$3,162	E-16	-\$881	\$2,281	100.00%	\$0	\$2,281	\$0	\$2,281
17	725.000	Rent	\$0	\$0	\$0	E-17	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
18		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$114,803</b>	<b>\$39,520</b>	<b>\$75,283</b>		<b>-\$2,540</b>	<b>\$112,263</b>		<b>\$0</b>	<b>\$112,263</b>	<b>\$29,956</b>	<b>\$82,307</b>
19		<b>PUMPING MAINTENANCE EXPENSES</b>											
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		<b>TOTAL PUMPING MAINTENANCE EXPENSES</b>	<b>\$19,680</b>	<b>\$3,917</b>	<b>\$15,763</b>		<b>-\$6,327</b>	<b>\$13,353</b>		<b>\$0</b>	<b>\$13,353</b>	<b>\$2,969</b>	<b>\$10,384</b>
24		<b>TREAT. &amp; DISP. OPER. EXPENSE</b>											
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	745.000	Rents-TDO	\$1,496	\$0	\$1,496	E-30	\$0	\$1,496	100.00%	\$0	\$1,496	\$0	\$1,496
31		<b>TOTAL TREAT. &amp; DISP. OPER. EXPENSE</b>	<b>\$6,756,272</b>	<b>\$1,489,909</b>	<b>\$5,266,363</b>		<b>-\$458,294</b>	<b>\$6,297,978</b>		<b>\$0</b>	<b>\$6,297,978</b>	<b>\$1,281,209</b>	<b>\$5,016,769</b>
32		<b>TREAT. &amp; DISP. MAINT. EXPENSES</b>											
33	750.000	Maint Supervision & Engineering - TDM	\$525	\$525	\$0	E-33	-\$127	\$398	100.00%	\$0	\$398	\$398	\$0
34	751.000	Maint of Structures & Improvements - TDM	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
35	752.000	Maint of Water Treatment Equipment	\$449,548	\$82,855	\$366,693	E-35	-\$130,881	\$318,667	100.00%	\$0	\$318,667	\$63,265	\$255,402
36		<b>TOTAL TREAT. &amp; DISP. MAINT. EXPENSES</b>	<b>\$450,073</b>	<b>\$83,380</b>	<b>\$366,693</b>		<b>-\$131,008</b>	<b>\$319,065</b>		<b>\$0</b>	<b>\$319,065</b>	<b>\$63,663</b>	<b>\$255,402</b>



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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37		CUSTOMER ACCOUNTS EXPENSE											
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$0	\$0	\$0	E-39	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses	\$147,597	\$761	\$146,836	E-40	-\$30,919	\$116,678	100.00%	\$0	\$116,678	\$577	\$116,101
41	904.000	Uncollectible Amounts	\$119,722	\$0	\$119,722	E-41	-\$49,357	\$70,365	100.00%	\$0	\$70,365	\$0	\$70,365
42	905.000	Misc. Customer Accounts Expense	\$1,071	\$233	\$838	E-42	\$181	\$1,252	100.00%	\$0	\$1,252	\$177	\$1,075
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$268,390	\$994	\$267,396		-\$80,095	\$188,295		\$0	\$188,295	\$754	\$187,541
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	100.00%	\$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	0.00%	\$0	\$0	\$0	\$0
53	928.000	Regulatory Commission Expenses	\$1,859	\$0	\$1,859	E-53	\$484	\$2,343	100.00%	\$0	\$2,343	\$0	\$2,343
54	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-54	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
55	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-55	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
56	930.200	Misc. General Expenses	\$285,218	\$0	\$285,218	E-56	-\$106,319	\$178,899	100.00%	\$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	931.000	Rents - AGE	\$71,701	\$0	\$71,701	E-58	\$5,799	\$77,500	100.00%	\$0	\$77,500	\$0	\$77,500
59	932.000	Maint. of General Plant	\$17,762	\$0	\$17,762	E-59	-\$6,576	\$11,186	100.00%	\$0	\$11,186	\$0	\$11,186
60		TOTAL ADMIN. & GENERAL EXPENSES	\$3,394,060	\$1,353,030	\$2,041,030		\$640,666	\$4,034,726		\$0	\$4,034,726	\$1,171,037	\$2,863,689
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	\$0	E-66	-\$24,429	\$153,040	100.00%	\$0	\$153,040	\$153,040	\$0
67	408.100	Other Taxes	-\$1,250	\$0	-\$1,250	E-67	-\$7,010	-\$8,260	100.00%	\$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	\$0	\$0	\$0	E-71	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		AMORTIZATION EXPENSE											
74	404.000	Amortization - LTD Term Plant	\$957,071	\$0	\$957,071	E-74	\$8,637	\$965,708	100.00%	\$0	\$965,708	\$0	\$965,708
75	405.000	Amortization of Reg Asset	\$156,945	\$0	\$156,945	E-75	-\$44,841	\$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	0.00%	\$0	\$0	\$0	\$0
77	407.000	Amortization - Property Losses	\$10,901	\$0	\$10,901	E-77	-\$10,901	\$0	0.00%	\$0	\$0	\$0	\$0
78		TOTAL AMORTIZATION EXPENSE	\$1,124,917	\$0	\$1,124,917		-\$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

Missouri-American Water Company  
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Total Company - Cross Rebuttal-Surrebuttal Testimony  
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Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
81		INCOME TAXES											
82	409.100	Current Income Taxes	<u>-\$885,539</u>	See note (1)	See note (1)	E-82	See note (1)	<u>-\$885,539</u>	100.00%	<u>\$21,913</u>	<u>-\$863,626</u>	See note (1)	See note (1)
83		TOTAL INCOME TAXES	<u>-\$885,539</u>	\$0	\$0		\$0	<u>-\$885,539</u>		<u>\$21,913</u>	<u>-\$863,626</u>	\$0	\$0
84		DEFERRED INCOME TAXES											
85	410.100	Deferred Income Taxes - Def. Inc. Tax.	<u>\$1,400,135</u>	See note (1)	See note (1)	E-85	See note (1)	<u>\$1,400,135</u>	100.00%	<u>-\$438,281</u>	<u>\$961,854</u>	See note (1)	See note (1)
86	412.200	Amortization of Deferred ITC	<u>-\$377</u>			E-86		<u>-\$377</u>	100.00%	<u>\$377</u>	<u>\$0</u>		
87	0.000	Amortization of Protected Excess ADIT	<u>\$0</u>			E-87		<u>\$0</u>	0.00%	<u>-\$47,417</u>	<u>-\$47,417</u>		
88	0.000	Amortization of Unprotected Excess ADIT	<u>\$0</u>			E-88		<u>\$0</u>	0.00%	<u>-\$238,048</u>	<u>-\$238,048</u>		
89		TOTAL DEFERRED INCOME TAXES	<u>\$1,399,758</u>	\$0	\$0		\$0	<u>\$1,399,758</u>		<u>-\$723,369</u>	<u>\$676,389</u>	\$0	\$0
90		NET OPERATING INCOME	<u>\$4,030,900</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$2,655,038</u>		<u>-\$315,435</u>	<u>\$2,339,603</u>	<u>\$0</u>	<u>\$0</u>

**Missouri-American Water Company**  
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**Total Company - Cross Rebuttal-Surrebuttal Testimony**  
**Test Year Ending 12/31/2023**  
**Water - Revenue Requirement**

Line Number	A Description	B 6.28% Return	C 6.38% Return	D 6.48% Return
1	Net Orig Cost Rate Base	\$2,760,855,419	\$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	<b>Gross Revenue Requirement</b>	<b>\$61,769,830</b>	<b>\$65,721,166</b>	<b>\$69,672,501</b>

**Missouri-American Water Company**  
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**Total Company - Cross Rebuttal-Surrebuttal Testimony**  
**Test Year Ending 12/31/2023**  
**WATER - RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$4,222,765,004
2	Less Accumulated Depreciation Reserve		\$596,520,467
3	Net Plant In Service		\$3,626,244,537
4	<b>ADD TO NET PLANT IN SERVICE</b>		
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 Deferrals (Property Tax Tracker)		\$12,345,523
12	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<b>\$149,114,189</b>
13	<b>SUBTRACT FROM NET PLANT</b>		
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	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<b>\$1,014,503,307</b>
24	<b>Total Rate Base</b>		<b>\$2,760,855,419</b>

Missouri-American Water Company  
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Total Company - Cross Rebuttal-Surrebuttal Testimony  
Test Year Ending 12/31/2023  
Water - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$380,644	P-2	\$0	\$380,644		\$0	\$380,644
3	302.000	Franchises & Consents	\$43,698	P-3	\$0	\$43,698		\$0	\$43,698
4	303.000	Miscellaneous Intangible Plant Studies	\$1,177,768	P-4	\$0	\$1,177,768		\$0	\$1,177,768
5		TOTAL INTANGIBLE PLANT	\$1,602,110		\$0	\$1,602,110		\$0	\$1,602,110
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
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$519,675	P-17	\$0	\$519,675		\$0	\$519,675
18	321.000	Pumping Structures & Improvements	\$45,317,774	P-18	\$0	\$45,317,774		\$0	\$45,317,774
19	323.000	Power Generation Equipment	\$20,318,194	P-19	\$0	\$20,318,194		\$0	\$20,318,194
20	324.000	Steam Pumping Equipment	\$233,985	P-20	\$0	\$233,985		\$0	\$233,985
21	325.000	Electric Pumping Equipment	\$99,453,924	P-21	\$0	\$99,453,924		\$0	\$99,453,924
22	326.000	Diesel Pumping Equipment	\$2,445,970	P-22	\$0	\$2,445,970		\$0	\$2,445,970
23	327.000	Pump Equip Hydraulic	\$582,061	P-23	\$0	\$582,061		\$0	\$582,061
24	328.000	Other Pumping Equipment	\$21,149,017	P-24	\$0	\$21,149,017		\$0	\$21,149,017
25		TOTAL PUMPING PLANT	\$190,020,600		\$0	\$190,020,600		\$0	\$190,020,600
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$3,374,977	P-27	\$0	\$3,374,977		\$0	\$3,374,977
28	331.000	Water Treatment Structures & Improvements	\$177,517,072	P-28	\$0	\$177,517,072		\$0	\$177,517,072
29	332.000	Water Treatment Equipment	\$195,223,044	P-29	\$0	\$195,223,044		\$0	\$195,223,044
30	333.000	Water Treatment - Other	\$1,473,221	P-30	\$0	\$1,473,221		\$0	\$1,473,221
31		TOTAL WATER TREATMENT PLANT	\$377,588,314		\$0	\$377,588,314		\$0	\$377,588,314
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$5,509,644	P-33	\$0	\$5,509,644		\$0	\$5,509,644
34	341.000	Transmission & Distribution Structures & Impr	\$17,042,121	P-34	\$0	\$17,042,121		\$0	\$17,042,121
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	346.000	Meters	\$295,048,491	P-39	\$0	\$295,048,491		\$0	\$295,048,491
40	347.000	Meter Installation	\$64,953,885	P-40	\$0	\$64,953,885		\$0	\$64,953,885
41	348.000	Hydrants	\$146,425,346	P-41	\$0	\$146,425,346		\$0	\$146,425,346
42	349.000	Other Transmission & Distribution Plant	\$83,158	P-42	\$0	\$83,158		\$0	\$83,158
43		TOTAL TRANSMISSION & DIST. PLANT	\$3,241,251,003		\$0	\$3,241,251,003		\$0	\$3,241,251,003
44		INCENTIVE COMPENSATION CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$655,142	P-48	\$0	\$655,142		\$0	\$655,142
49	390.000	Stores Shops Equipment Structures	\$51,911,964	P-49	\$0	\$51,911,964		\$0	\$51,911,964
50	390.100	Office Structures	\$13,469,275	P-50	\$0	\$13,469,275		\$0	\$13,469,275
51	390.200	General Structures - HVAC	\$1,916,893	P-51	\$0	\$1,916,893		\$0	\$1,916,893
52	390.300	Miscellaneous Structures	\$5,224,541	P-52	\$0	\$5,224,541		\$0	\$5,224,541
53	390.900	Structures & Improvements - Leasehold	\$147,961	P-53	\$0	\$147,961		\$0	\$147,961

**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**

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
54	391.000	Office Furniture and Equipment	\$2,567,106	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		\$0	\$327,369,690
75		<b>TOTAL PLANT IN SERVICE</b>	<b>\$4,222,765,004</b>		<b>\$0</b>	<b>\$4,222,765,004</b>		<b>\$0</b>	<b>\$4,222,765,004</b>

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
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		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$1,602,110</b>		<b>\$0</b>
6		<b>SOURCE OF SUPPLY PLANT</b>			
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		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$84,933,287</b>		<b>\$1,685,194</b>
16		<b>PUMPING PLANT</b>			
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		<b>TOTAL PUMPING PLANT</b>	<b>\$190,020,600</b>		<b>\$4,750,804</b>
26		<b>WATER TREATMENT PLANT</b>			
27	330.000	Water Treatment Land & Land Rights	\$3,374,977	0.00%	\$0
28	331.000	Water Treatment Structures & Improvements	\$177,517,072	2.34%	\$4,153,899
29	332.000	Water Treatment Equipment	\$195,223,044	2.18%	\$4,255,862
30	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,058
31		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$377,588,314</b>		<b>\$8,458,819</b>
32		<b>TRANSMISSION &amp; DIST. PLANT</b>			
33	340.000	Transmission & Distribution Land	\$5,509,644	0.00%	\$0
34	341.000	Transmission & Distribution Structures & Impr	\$17,042,121	1.49%	\$253,928
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	344.000	Fire Mains	\$564,782	1.56%	\$8,811

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
38	345.000	Services	\$276,445,548	2.92%	\$8,072,210
39	346.000	Meters	\$295,048,491	2.40%	\$7,081,164
40	347.000	Meter Installation	\$64,953,885	2.40%	\$1,558,893
41	348.000	Hydrants	\$146,425,346	1.85%	\$2,708,869
42	349.000	Other Transmission & Distribution Plant	\$83,158	2.96%	\$2,461
43		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$3,241,251,003</b>		<b>\$53,714,568</b>
44		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>			
45	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
46		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>
47		<b>GENERAL PLANT</b>			
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%	\$0
70	397.100	Communication Equipment (non telephone)	\$16,911,722	5.76%	\$974,115
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		<b>TOTAL GENERAL PLANT</b>	<b>\$327,369,690</b>		<b>\$14,491,131</b>



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

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$6,621	P-2	\$0	\$6,621		\$0	\$6,621
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$295,096	P-4	\$0	\$295,096		\$0	\$295,096
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$301,717</b>		<b>\$0</b>	<b>\$301,717</b>		<b>\$0</b>	<b>\$301,717</b>
6		<b>SOURCE OF SUPPLY PLANT</b>							
7	310.000	Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures & Improvements	\$3,791,255	P-8	\$0	\$3,791,255		\$0	\$3,791,255
9	312.000	Collection & Impound Reservoirs	\$101,917	P-9	\$0	\$101,917		\$0	\$101,917
10	313.000	Lake, River, & Other Intakes	\$2,780,094	P-10	\$0	\$2,780,094		\$0	\$2,780,094
11	314.000	Wells & Springs	\$3,364,175	P-11	\$0	\$3,364,175		\$0	\$3,364,175
12	315.000	Infiltration Galleries & Tunnels	\$620	P-12	\$0	\$620		\$0	\$620
13	316.000	Supply Mains	\$10,549,736	P-13	\$0	\$10,549,736		\$0	\$10,549,736
14	317.000	Other P/E-Supply	\$77,620	P-14	\$0	\$77,620		\$0	\$77,620
15		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$20,665,417</b>		<b>\$0</b>	<b>\$20,665,417</b>		<b>\$0</b>	<b>\$20,665,417</b>
16		<b>PUMPING PLANT</b>							
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		<b>TOTAL PUMPING PLANT</b>	<b>\$43,773,491</b>		<b>\$0</b>	<b>\$43,773,491</b>		<b>\$0</b>	<b>\$43,773,491</b>
26		<b>WATER TREATMENT PLANT</b>							
27	330.000	Water Treatment Land & Land Rights	\$0	P-27	\$0	\$0		\$0	\$0
28	331.000	Water Treatment Structures & Improvements	\$57,843,478	P-28	\$0	\$57,843,478		\$0	\$57,843,478
29	332.000	Water Treatment Equipment	\$46,395,201	P-29	\$0	\$46,395,201		\$0	\$46,395,201
30	333.000	Water Treatment - Other	\$811,987	P-30	\$0	\$811,987		\$0	\$811,987
31		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$105,050,666</b>		<b>\$0</b>	<b>\$105,050,666</b>		<b>\$0</b>	<b>\$105,050,666</b>
32		<b>TRANSMISSION &amp; DIST. PLANT</b>							
33	340.000	Transmission & Distribution Land	\$17	P-33	-\$17	\$0		\$0	\$0
34	341.000	Transmission & Distribution Structures & Impr	\$6,293,734	P-34	\$0	\$6,293,734		\$0	\$6,293,734
35	342.000	Distribution Reservoirs & Standpipes	\$19,533,023	P-35	\$0	\$19,533,023		\$0	\$19,533,023
36	343.000	Transmission & Distribution Mains	\$295,960,061	P-36	\$0	\$295,960,061		\$0	\$295,960,061
37	344.000	Fire Mains	\$171,517	P-37	\$0	\$171,517		\$0	\$171,517
38	345.000	Services	\$19,993,293	P-38	\$0	\$19,993,293		\$0	\$19,993,293
39	346.000	Meters	-\$36,856,697	P-39	\$0	-\$36,856,697		\$0	-\$36,856,697
40	347.000	Meter Installation	\$17,140,919	P-40	\$0	\$17,140,919		\$0	\$17,140,919
41	348.000	Hydrants	\$16,909,999	P-41	\$0	\$16,909,999		\$0	\$16,909,999
42	349.000	Other Transmission & Distribution Plant	\$21,152	P-42	\$0	\$21,152		\$0	\$21,152
43		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$339,167,018</b>		<b>-\$17</b>	<b>\$339,167,001</b>		<b>\$0</b>	<b>\$339,167,001</b>
44		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
47		<b>GENERAL PLANT</b>							
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	\$192,419		\$0	\$192,419
54	391.000	Office Furniture and Equipment	\$1,124,552	P-54	\$0	\$1,124,552		\$0	\$1,124,552
55	391.100	Computers & Peripheral Equipment	\$2,409,403	P-55	\$0	\$2,409,403		\$0	\$2,409,403
56	391.200	Computer Hardware & Software	\$0	P-56	\$0	\$0		\$0	\$0

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	391.250	Computer Software	\$20,614,290	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 telephone)	\$3,533,694	P-70	\$0	\$3,533,694		\$0	\$3,533,694
71	397.200	Telephone Equipment	\$81,968	P-71	\$0	\$81,968		\$0	\$81,968
72	398.000	Miscellaneous Equipment	\$1,877,196	P-72	\$0	\$1,877,196		\$0	\$1,877,196
73	399.000	Other Tangible Property	-\$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		TOTAL DEPRECIATION RESERVE	\$596,518,885		\$1,582	\$596,520,467		\$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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,500,615			0.000000	0.000000	\$13,567
3	Fuel and Power	\$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 entertainment	\$559,373			0.000000	0.000000	-\$15,478
18	Rents	\$288,100			0.000000	0.000000	\$15,944
19	Transportation	\$2,539,818			0.000000	0.000000	\$93,242
20	Miscellaneous Expense	\$2,429,407			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
33	CWC REQ'D BEFORE RATE BASE OFFSETS	\$186,980,678			0.000000	0.000000	-\$2,718,437
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	-\$11,428,443			0.000000	0.000000	-\$319,368
36	State Tax Offset	-\$2,029,455			0.000000	0.000000	-\$13,344
37	City Tax Offset	\$0			0.000000	0.000000	\$0
38	Interest Expense Offset	\$65,708,359			0.000000	0.000000	-\$6,480,815
39	TOTAL TAX OFFSET FROM RATE BASE	\$52,250,461					-\$6,813,527
40	TOTAL CASH WORKING CAPITAL REQUIRED	\$239,231,139					-\$9,531,964

Missouri-American Water Company  
Case No. WR-2024-0320  
Total Company - Cross Rebuttal-Surrebuttal Testimony  
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.100	Residential	\$285,481,581	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$285,481,581	100.00%	\$15,579,026	\$301,060,607	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$92,899,419			Rev-3		\$92,899,419	100.00%	-\$1,986,137	\$90,913,282		
Rev-4	461.300	Industrial	\$16,677,028			Rev-4		\$16,677,028	100.00%	\$1,104,006	\$17,781,034		
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		<b>TOTAL OPERATING REVENUES</b>	<b>\$430,381,928</b>					<b>\$430,381,928</b>		<b>\$15,184,532</b>	<b>\$445,566,460</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
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	617.000	Maint. of Misc. Water Source Plant	\$181,125	\$78,699	\$102,426	E-13	-\$39,639	\$141,486	100.00%	\$0	\$141,486	\$82,574	\$58,912
14		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$9,856,142</b>	<b>\$252,239</b>	<b>\$9,603,903</b>		<b>-\$136,775</b>	<b>\$9,719,367</b>		<b>\$0</b>	<b>\$9,719,367</b>	<b>\$258,195</b>	<b>\$9,461,172</b>
15		<b>PUMPING EXPENSES</b>											
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		<b>TOTAL PUMPING EXPENSES</b>	<b>\$8,247,196</b>	<b>\$2,567,739</b>	<b>\$5,679,457</b>		<b>\$181,152</b>	<b>\$8,428,348</b>		<b>\$0</b>	<b>\$8,428,348</b>	<b>\$2,643,348</b>	<b>\$5,785,000</b>
29		<b>WATER TREATMENT EXPENSES</b>											
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	Miscellaneous 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	\$1,717,740	\$0
36	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37	652.000	Maint. of Water Treatment Equipment	\$1,043,817	\$0	\$1,043,817	E-37	-\$134,733	\$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	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	100.00%	\$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	100.00%	\$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	100.00%	\$0	\$373,304	\$372,940	\$364
55	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%	\$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		\$0	\$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	\$2,106,658	\$308,101	\$1,798,557	E-60	\$293,587	\$2,400,245	100.00%	\$0	\$2,400,245	\$311,797	\$2,088,448
61	904.000	Uncollectible Amounts	\$2,638,842	\$0	\$2,638,842	E-61	\$2,070	\$2,730,912	100.00%	\$0	\$2,730,912	\$0	\$2,730,912
62	905.000	Misc. Customer Accounts Expense	\$380,538	\$184,608	\$195,930	E-62	-\$43,241	\$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	0.00%	\$0	\$0	\$0	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$14,359,370	\$14,359,370	\$0	E-71	-\$1,185,783	\$13,173,587	100.00%	\$0	\$13,173,587	\$14,672,113	-\$1,498,526
72	921.000	Office Supplies & Expenses	\$3,346,681	\$0	\$3,346,681	E-72	\$178,249	\$3,524,930	100.00%	\$0	\$3,524,930	\$0	\$3,524,930
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
74	923.000	Outside Services Employed	\$51,325,169	\$39,517,426	\$11,807,743	E-74	-\$9,217,167	\$42,108,002	100.00%	\$0	\$42,108,002	\$31,730,297	\$10,377,705
75	924.000	Property Insurance	\$7,773,705	\$0	\$7,773,705	E-75	-\$8,557	\$7,765,148	100.00%	\$0	\$7,765,148	\$0	\$7,765,148
76	925.000	Injuries & Damages	\$425,173	\$0	\$425,173	E-76	-\$223,406	\$201,767	100.00%	\$0	\$201,767	\$0	\$201,767
77	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	\$5,835,371	\$3,953,030	\$1,882,341
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$504,478	\$0	\$504,478	E-79	-\$451,561	\$52,917	100.00%	\$0	\$52,917	\$0	\$52,917
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$2,162,790	\$0	\$2,162,790	E-82	-\$375,337	\$1,787,453	100.00%	\$0	\$1,787,453	\$0	\$1,787,453

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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
84	931.000	Rents - AGE	\$265,582	\$0	\$265,582	E-84	-\$58,762	\$206,820	100.00%	\$0	\$206,820	\$0	\$206,820
85	932.000	Maint. of General Plant	\$253,991	\$116,688	\$137,303	E-85	-\$30,297	\$223,694	100.00%	\$0	\$223,694	\$122,836	\$100,858
86		TOTAL ADMIN. & GENERAL EXPENSES	\$85,340,892	\$57,809,738	\$27,531,154		-\$10,366,218	\$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	100.00%	\$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	100.00%	\$0	-\$238,225	\$0	-\$238,225
94	408.100	PSC Assessment	\$2,677,149	\$0	\$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	100.00%	\$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	100.00%	\$0	\$845,485	\$0	\$845,485
100	407.000	Amortization - Property Losses	\$147,993	\$0	\$147,993	E-100	-\$147,993	\$0	0.00%	\$0	\$0	\$0	\$0
101		TOTAL AMORTIZATION EXPENSE	\$4,649,667	\$0	\$4,649,667		\$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	100.00%	-\$378	-\$101,928		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0	0.00%	-\$1,424,245	-\$1,424,245		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0	0.00%	-\$7,150,158	-\$7,150,158		
112		TOTAL DEFERRED INCOME TAXES	\$30,759,483	\$0	\$0		\$0	\$30,759,483		\$8,786,515	\$39,545,998	\$0	\$0
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 Number	A Description	B 6.41% Return	C 6.52% Return	D 6.63% 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
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$16,060,938	\$16,060,938	\$16,060,938
12	Miscellaneous	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$44,467,823</b>	<b>\$47,447,048</b>	<b>\$50,426,273</b>



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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$3,115,171,078
2	Less Accumulated Depreciation Reserve		\$407,984,197
3	Net Plant In Service		<u>\$2,707,186,881</u>
4	<b>ADD TO NET PLANT IN SERVICE</b>		
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 Deferrals (Property Tax Tracker)		<u>\$9,202,229</u>
12	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$101,668,445</u>
13	<b>SUBTRACT FROM NET PLANT</b>		
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
22	Pension Tracker		<u>\$2,752,820</u>
23	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$727,227,676</u>
24	<b>Total Rate Base</b>		<u><u>\$2,081,627,650</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$298,459	P-2	\$0	\$298,459	100.00%	\$0	\$298,459
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$621,088	P-4	\$0	\$621,088	100.00%	\$0	\$621,088
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$919,547</b>		<b>\$0</b>	<b>\$919,547</b>		<b>\$0</b>	<b>\$919,547</b>
6		<b>SOURCE OF SUPPLY PLANT</b>							
7	310.000	Land & Land Rights	\$1,302,469	P-7	\$0	\$1,302,469	100.00%	\$0	\$1,302,469
8	311.000	Structures & Improvements	\$22,456,269	P-8	\$0	\$22,456,269	100.00%	\$0	\$22,456,269
9	312.000	Collection & Impound Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River, & Other Intakes	\$373,067	P-10	\$0	\$373,067	100.00%	\$0	\$373,067
11	314.000	Wells & Springs	\$358,195	P-11	\$0	\$358,195	100.00%	\$0	\$358,195
12	315.000	Infiltration Galleries & Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$6,058,472	P-13	\$0	\$6,058,472	100.00%	\$0	\$6,058,472
14	317.000	Other P/E-Supply	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$30,548,472</b>		<b>\$0</b>	<b>\$30,548,472</b>		<b>\$0</b>	<b>\$30,548,472</b>
16		<b>PUMPING PLANT</b>							
17	320.000	Pumping Land & Land Rights	\$332,675	P-17	\$0	\$332,675	100.00%	\$0	\$332,675
18	321.000	Pumping Structures & Improvements	\$28,710,704	P-18	\$0	\$28,710,704	100.00%	\$0	\$28,710,704
19	323.000	Power Generation Equipment	\$14,459,528	P-19	\$0	\$14,459,528	100.00%	\$0	\$14,459,528
20	324.000	Steam Pumping Equipment	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	325.000	Electric Pumping Equipment	\$71,127,145	P-21	\$0	\$71,127,145	100.00%	\$0	\$71,127,145
22	326.000	Diesel Pumping Equipment	\$1,966,681	P-22	\$0	\$1,966,681	100.00%	\$0	\$1,966,681
23	327.000	Pump Equip Hydraulic	\$233,404	P-23	\$0	\$233,404	100.00%	\$0	\$233,404
24	328.000	Other Pumping Equipment	\$16,217,259	P-24	\$0	\$16,217,259	100.00%	\$0	\$16,217,259
25		<b>TOTAL PUMPING PLANT</b>	<b>\$133,047,396</b>		<b>\$0</b>	<b>\$133,047,396</b>		<b>\$0</b>	<b>\$133,047,396</b>
26		<b>WATER TREATMENT PLANT</b>							
27	330.000	Water Treatment Land & Land Rights	\$1,902,246	P-27	\$0	\$1,902,246	100.00%	\$0	\$1,902,246
28	331.000	Water Treatment Structures & Improvements	\$102,928,946	P-28	\$0	\$102,928,946	100.00%	\$0	\$102,928,946
29	332.000	Water Treatment Equipment	\$128,496,808	P-29	\$0	\$128,496,808	100.00%	\$0	\$128,496,808
30	333.000	Water Treatment - Other	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$233,328,000</b>		<b>\$0</b>	<b>\$233,328,000</b>		<b>\$0</b>	<b>\$233,328,000</b>
32		<b>TRANSMISSION &amp; DIST. PLANT</b>							
33	340.000	Transmission & Distribution Land	\$3,991,422	P-33	\$0	\$3,991,422	100.00%	\$0	\$3,991,422
34	341.000	Transmission & Distribution Structures & Impr	\$7,163,001	P-34	\$0	\$7,163,001	100.00%	\$0	\$7,163,001
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	Meter Installation	\$39,390,803	P-40	\$0	\$39,390,803	100.00%	\$0	\$39,390,803
41	348.000	Hydrants	\$106,114,636	P-41	\$0	\$106,114,636	100.00%	\$0	\$106,114,636
42	349.000	Other Transmission & Distribution Plant	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$2,501,452,930</b>		<b>\$0</b>	<b>\$2,501,452,930</b>		<b>\$0</b>	<b>\$2,501,452,930</b>
44		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
47		<b>GENERAL PLANT</b>							
48	389.000	General Land & Land Rights	\$1,749	P-48	\$0	\$1,749	100.00%	\$0	\$1,749
49	390.000	Stores Shops Equipment Structures	\$27,638,245	P-49	\$0	\$27,638,245	100.00%	\$0	\$27,638,245
50	390.100	Office Structures	\$5,393,225	P-50	\$0	\$5,393,225	100.00%	\$0	\$5,393,225
51	390.200	General Structures - HVAC	\$1,916,893	P-51	\$0	\$1,916,893	100.00%	\$0	\$1,916,893
52	390.300	Miscellaneous Structures	\$2,474,027	P-52	\$0	\$2,474,027	100.00%	\$0	\$2,474,027

Missouri-American Water Company  
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St. Louis County Water District 1  
Test Year Ending December 31, 2023  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
53	390.900	Structures & Improvements - Leasehold	\$101,729	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		<b>TOTAL GENERAL PLANT</b>	<b>\$215,874,733</b>		<b>\$0</b>	<b>\$215,874,733</b>		<b>\$0</b>	<b>\$215,874,733</b>
75		<b>TOTAL PLANT IN SERVICE</b>	<b>\$3,115,171,078</b>		<b>\$0</b>	<b>\$3,115,171,078</b>		<b>\$0</b>	<b>\$3,115,171,078</b>

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		<b>INTANGIBLE PLANT</b>					
2	301.000	Organization	\$298,459	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant Studies	\$621,088	0.00%	\$0	0	0.00%
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$919,547</b>		<b>\$0</b>		
6		<b>SOURCE OF SUPPLY PLANT</b>					
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		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$30,548,472</b>		<b>\$552,581</b>		
16		<b>PUMPING PLANT</b>					
17	320.000	Pumping Land & Land Rights	\$332,675	0.00%	\$0	0	0.00%
18	321.000	Pumping Structures & Improvements	\$28,710,704	3.95%	\$1,134,073	0	-15.00%
19	323.000	Power Generation Equipment	\$14,459,528	3.05%	\$441,016	0	-5.00%
20	324.000	Steam Pumping Equipment	\$0	1.89%	\$0	0	-10.00%
21	325.000	Electric Pumping Equipment	\$71,127,145	1.89%	\$1,344,303	0	-10.00%
22	326.000	Diesel Pumping Equipment	\$1,966,681	1.89%	\$37,170	0	-10.00%
23	327.000	Pump Equip Hydraulic	\$233,404	1.89%	\$4,411	0	-10.00%
24	328.000	Other Pumping Equipment	\$16,217,259	1.89%	\$306,506	0	-10.00%
25		<b>TOTAL PUMPING PLANT</b>	<b>\$133,047,396</b>		<b>\$3,267,479</b>		
26		<b>WATER TREATMENT PLANT</b>					
27	330.000	Water Treatment Land & Land Rights	\$1,902,246	0.00%	\$0	0	0.00%
28	331.000	Water Treatment Structures & Improvements	\$102,928,946	2.34%	\$2,408,537	0	-15.00%
29	332.000	Water Treatment Equipment	\$128,496,808	2.18%	\$2,801,230	0	-20.00%
30	333.000	Water Treatment - Other	\$0	3.33%	\$0	0	0.00%
31		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$233,328,000</b>		<b>\$5,209,767</b>		
32		<b>TRANSMISSION &amp; DIST. PLANT</b>					
33	340.000	Transmission & Distribution Land	\$3,991,422	0.00%	\$0	0	0.00%
34	341.000	Transmission & Distribution Structures & Impr	\$7,163,001	1.49%	\$106,729	0	-20.00%
35	342.000	Distribution Reservoirs & Standpipes	\$17,213,462	1.70%	\$292,629	0	-25.00%
36	343.000	Transmission & Distribution Mains	\$1,914,912,765	1.39%	\$26,617,287	0	-30.00%
37	344.000	Fire Mains	\$0	1.56%	\$0	0	-30.00%
38	345.000	Services	\$177,894,725	2.92%	\$5,194,526	0	-100.00%
39	346.000	Meters	\$234,772,116	2.40%	\$5,634,531	0	-10.00%
40	347.000	Meter Installation	\$39,390,803	2.40%	\$945,379	0	-10.00%
41	348.000	Hydrants	\$106,114,636	1.85%	\$1,963,121	0	-30.00%
42	349.000	Other Transmission & Distribution Plant	\$0	2.96%	\$0	0	0.00%
43		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$2,501,452,930</b>		<b>\$40,754,202</b>		
44		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>					
45		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%

Missouri-American Water Company  
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St. Louis County Water District 1  
Test Year Ending December 31, 2023  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
47		GENERAL PLANT					
48	389.000	General Land & Land Rights	\$1,749	0.00%	\$0	0	0.00%
49	390.000	Stores Shops Equipment Structures	\$27,638,245	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		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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$3,688	R-2	\$0	\$3,688	100.00%	\$0	\$3,688
3	302.000	Franchises & Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	-\$11,490	R-4	\$0	-\$11,490	100.00%	\$0	-\$11,490
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>-\$7,802</b>		<b>\$0</b>	<b>-\$7,802</b>		<b>\$0</b>	<b>-\$7,802</b>
6		<b>SOURCE OF SUPPLY PLANT</b>							
7	310.000	Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures & Improvements	\$1,799,451	R-8	\$0	\$1,799,451	100.00%	\$0	\$1,799,451
9	312.000	Collection & Impound Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River, & Other Intakes	\$99,336	R-10	\$0	\$99,336	100.00%	\$0	\$99,336
11	314.000	Wells & Springs	\$19,836	R-11	\$0	\$19,836	100.00%	\$0	\$19,836
12	315.000	Infiltration Galleries & Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$4,629,942	R-13	\$0	\$4,629,942	100.00%	\$0	\$4,629,942
14	317.000	Other P/E-Supply	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$6,548,565</b>		<b>\$0</b>	<b>\$6,548,565</b>		<b>\$0</b>	<b>\$6,548,565</b>
16		<b>PUMPING PLANT</b>							
17	320.000	Pumping Land & Land Rights	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	321.000	Pumping Structures & Improvements	\$7,937,896	R-18	\$0	\$7,937,896	100.00%	\$0	\$7,937,896
19	323.000	Power Generation Equipment	\$2,473,773	R-19	\$0	\$2,473,773	100.00%	\$0	\$2,473,773
20	324.000	Steam Pumping Equipment	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	325.000	Electric Pumping Equipment	\$21,400,642	R-21	\$0	\$21,400,642	100.00%	\$0	\$21,400,642
22	326.000	Diesel Pumping Equipment	\$1,887,266	R-22	\$0	\$1,887,266	100.00%	\$0	\$1,887,266
23	327.000	Pump Equip Hydraulic	\$30,586	R-23	\$0	\$30,586	100.00%	\$0	\$30,586
24	328.000	Other Pumping Equipment	-\$1,814,962	R-24	\$0	-\$1,814,962	100.00%	\$0	-\$1,814,962
25		<b>TOTAL PUMPING PLANT</b>	<b>\$31,915,201</b>		<b>\$0</b>	<b>\$31,915,201</b>		<b>\$0</b>	<b>\$31,915,201</b>
26		<b>WATER TREATMENT PLANT</b>							
27	330.000	Water Treatment Land & Land Rights	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	331.000	Water Treatment Structures & Improvements	\$36,989,360	R-28	\$0	\$36,989,360	100.00%	\$0	\$36,989,360
29	332.000	Water Treatment Equipment	\$22,424,159	R-29	\$0	\$22,424,159	100.00%	\$0	\$22,424,159
30	333.000	Water Treatment - Other	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$59,413,519</b>		<b>\$0</b>	<b>\$59,413,519</b>		<b>\$0</b>	<b>\$59,413,519</b>
32		<b>TRANSMISSION &amp; DIST. PLANT</b>							
33	340.000	Transmission & Distribution Land	\$17	R-33	-\$17	\$0	100.00%	\$0	\$0
34	341.000	Transmission & Distribution Structures & Impr	\$4,120,458	R-34	\$0	\$4,120,458	100.00%	\$0	\$4,120,458
35	342.000	Distribution Reservoirs & Standpipes	\$8,483,972	R-35	\$0	\$8,483,972	100.00%	\$0	\$8,483,972
36	343.000	Transmission & Distribution Mains	\$238,012,949	R-36	\$0	\$238,012,949	100.00%	\$0	\$238,012,949
37	344.000	Fire Mains	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	345.000	Services	\$6,366,331	R-38	\$0	\$6,366,331	100.00%	\$0	\$6,366,331
39	346.000	Meters	-\$27,851,988	R-39	\$0	-\$27,851,988	100.00%	\$0	-\$27,851,988
40	347.000	Meter Installation	\$11,640,813	R-40	\$0	\$11,640,813	100.00%	\$0	\$11,640,813
41	348.000	Hydrants	\$13,430,255	R-41	\$0	\$13,430,255	100.00%	\$0	\$13,430,255
42	349.000	Other Transmission & Distribution Plant	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$254,202,807</b>		<b>-\$17</b>	<b>\$254,202,790</b>		<b>\$0</b>	<b>\$254,202,790</b>
44		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
45		Incentive Compensation Capitalization Adj.	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
47		<b>GENERAL PLANT</b>							
48	389.000	General Land & Land Rights	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$1,782,179	R-49	\$0	\$1,782,179	100.00%	\$0	\$1,782,179
50	390.100	Office Structures	\$1,157,886	R-50	\$0	\$1,157,886	100.00%	\$0	\$1,157,886
51	390.200	General Structures - HVAC	\$208,597	R-51	\$0	\$208,597	100.00%	\$0	\$208,597
52	390.300	Miscellaneous Structures	\$974,033	R-52	\$0	\$974,033	100.00%	\$0	\$974,033
53	390.900	Structures & Improvements - Leasehold	\$184,413	R-53	\$0	\$184,413	100.00%	\$0	\$184,413
54	391.000	Office Furniture and Equipment	\$522,754	R-54	\$0	\$522,754	100.00%	\$0	\$522,754
55	391.100	Computers & Peripheral Equipment	\$1,529,570	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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
56	391.200	Computer Hardware & Software	\$0	R-56	\$0	\$0	100.00%	\$0	\$0
57	391.250	Computer Software	\$14,406,293	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 telephone)	\$1,989,771	R-70	\$0	\$1,989,771	100.00%	\$0	\$1,989,771
71	397.200	Telephone Equipment	\$14,117	R-71	\$0	\$14,117	100.00%	\$0	\$14,117
72	398.000	Miscellaneous Equipment	\$1,362,922	R-72	\$0	\$1,362,922	100.00%	\$0	\$1,362,922
73	399.000	Other Tangible Property	\$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	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-33	Transmission & Distribution Land	340.000		-\$17		\$0
	1. To remove reserve associated with land. (Branson)		-\$17		\$0	
<b>Total Reserve Adjustments</b>				<b>-\$17</b>		<b>\$0</b>



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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
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	OPEB	-\$2,901,189	45.70	45.70	0.00	0.000000	\$0
9	Group Insurance	\$4,219,513	45.70	10.50	35.20	0.096438	\$406,921
10	Other Benefits	\$569,493	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 entertainment	\$374,451	45.70	55.80	-10.10	-0.027671	-\$10,361
18	Rents	\$231,091	45.70	25.50	20.20	0.055342	\$12,789
19	Transportation	\$1,840,142	45.70	32.30	13.40	0.036712	\$67,555
20	Miscellaneous Expense	\$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	Regulatory Expense	\$37,534	45.70	45.00	0.70	0.001918	\$72
24	Insurance Other than Group	\$5,625,087	45.70	-74.60	120.30	0.329589	\$1,853,967
25	Maintenance Supplies and Services	\$6,274,851	45.70	49.30	-3.60	-0.009863	-\$61,889
26	PSC Assessment	\$2,532,021	45.70	-62.50	108.20	0.296438	\$750,587
27	Cash Vouchers	\$1,558,619	45.70	39.91	5.79	0.015863	\$24,724
28	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$103,559,308</b>					<b>\$6,776,613</b>
29	<b>TAXES</b>						
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	<b>TOTAL TAXES</b>	<b>\$30,177,140</b>					<b>-\$9,479,300</b>
33	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$2,702,687</b>
34	<b>TAX OFFSET FROM RATE BASE</b>						
35	Federal Tax Offset	-\$9,632,405	45.70	35.50	10.20	0.027945	-\$269,178
36	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
38	Interest Expense Offset	\$49,542,738	45.70	81.70	-36.00	-0.098630	-\$4,886,400
39	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$38,199,817</b>					<b>-\$5,166,825</b>
40	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$7,869,512</b>

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
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		<b>TOTAL OPERATING REVENUES</b>	<b>\$314,643,461</b>					<b>\$314,643,461</b>		<b>\$9,992,905</b>	<b>\$324,636,366</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
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	614.000	Maint. of Wells & Springs	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	617.000	Maint. of Misc. Water Source Plant	\$72,029	\$72,029	\$0	E-13	\$4,735	\$76,764	100.00%	\$0	\$76,764	\$75,824	\$940
14		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$5,977,697</b>	<b>\$72,029</b>	<b>\$5,905,668</b>		<b>\$243,519</b>	<b>\$6,221,216</b>		<b>\$0</b>	<b>\$6,221,216</b>	<b>\$75,824</b>	<b>\$6,145,392</b>
15		<b>PUMPING EXPENSES</b>											
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		<b>TOTAL PUMPING EXPENSES</b>	<b>\$4,839,374</b>	<b>\$1,101,296</b>	<b>\$3,738,078</b>		<b>\$91,131</b>	<b>\$4,930,505</b>		<b>\$0</b>	<b>\$4,930,505</b>	<b>\$1,159,317</b>	<b>\$3,771,188</b>
29		<b>WATER TREATMENT EXPENSES</b>											
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	Miscellaneous 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

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38		TOTAL WATER TREATMENT EXPENSES	\$20,135,739	\$4,358,594	\$15,777,145		\$1,040,234	\$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	\$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	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	-\$383	-\$383	100.00%	\$0	-\$383	\$0	-\$383
52	675.000	Maint. of Services - TDE	\$166,912	\$168,367	-\$1,455	E-52	\$9,840	\$176,752	100.00%	\$0	\$176,752	\$177,237	-\$485
53	676.000	Maint. of Meters - TDE	\$24,812	\$24,812	\$0	E-53	\$1,264	\$26,076	100.00%	\$0	\$26,076	\$26,119	-\$43
54	677.000	Maint. of Hydrants - TDE	\$239,050	\$238,850	\$200	E-54	\$12,646	\$251,696	100.00%	\$0	\$251,696	\$251,434	\$262
55	678.000	Maint. of Miscellaneous Plant - TDE	\$2,029,636	\$1,696,242	\$333,394	E-55	\$869,172	\$2,898,808	100.00%	\$0	\$2,898,808	\$1,785,367	\$1,113,441
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$13,579,456	\$9,254,814	\$4,324,642		\$914,982	\$14,494,438		\$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	\$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	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$1,248,939	\$0	\$1,248,939	E-82	-\$176,722	\$1,072,217	100.00%	\$0	\$1,072,217	\$0	\$1,072,217
83	930.300	Research & Development Expenses	\$69,343	\$0	\$69,343	E-83	-\$611	\$68,732	100.00%	\$0	\$68,732	\$0	\$68,732
84	931.000	Rents - AGE	\$199,283	\$0	\$199,283	E-84	-\$37,553	\$161,730	100.00%	\$0	\$161,730	\$0	\$161,730

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85	932.000	Maint. of General Plant	\$236,509	\$116,688	\$119,821	E-85	-\$26,477	\$210,032	100.00%	\$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	408.100	Property Taxes	\$26,055,793	\$0	\$26,055,793	E-97	\$2,367,872	\$28,423,665	100.00%	\$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		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

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Rev-2	<b>Residential</b>	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	<b>Commercial</b>	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	<b>Industrial</b>	461.300	\$0	\$0	\$0	\$0	\$698,209	\$698,209
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$698,209	
Rev-5	<b>Private Fire Protection</b>	462.000	\$0	\$0	\$0	\$0	\$553,022	\$553,022
	1. To normalize private fire protection. (Sarver)		\$0	\$0		\$0	\$553,022	
Rev-7	<b>Other Revenue - Late Payment Charge</b>	470.000	\$0	\$0	\$0	\$0	-\$299,488	-\$299,488
	1. To remove late payment charge. (Sarver)		\$0	\$0		\$0	-\$299,488	
Rev-8	<b>Other Revenue - Rent</b>	472.000	\$0	\$0	\$0	\$0	-\$133,610	-\$133,610
	1. To normalize rent. (Sarver)		\$0	\$0		\$0	-\$133,610	
Rev-9	<b>Other Public Auth.</b>	464.000	\$0	\$0	\$0	\$0	\$454,860	\$454,860
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	\$454,860	
Rev-10	<b>Sales for Resale</b>	466.000	\$0	\$0	\$0	\$0	-\$40,680	-\$40,680
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$40,680	
Rev-11	<b>Other Water Revenue - Oper. Rev.</b>	471.000	\$0	\$0	\$0	\$0	-\$147,088	-\$147,088
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$147,088	
E-2	<b>Operation Labor &amp; Expenses</b>	601.000	\$0	\$35,991	\$35,991	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$27,242		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$6,155		\$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	<b>Purchased Water</b>	602.000	\$0	\$21,774	\$21,774	\$0	\$0	\$0
	1. To normalize purchased water. (Sarver)		\$0	\$21,774		\$0	\$0	
E-4	<b>Miscellaneous Expenses</b>	603.000	\$0	\$181,041	\$181,041	\$0	\$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	

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	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	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$22		\$0	\$0	
E-13	Maint. of Misc. Water Source Plant	617.000	\$3,795	\$940	\$4,735	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$940		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$3,795	\$0		\$0	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$9,312	\$0	\$9,312	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$9,312	\$0		\$0	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$9,355	\$9,355	\$0	\$0	\$0
	1. To annualize fuel and power expense. (Sarver)		\$0	\$9,355		\$0	\$0	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$116,262	\$116,262	\$0	\$0	\$0
	1. To annualize fuel and power expense. (Sarver)		\$0	\$116,262		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$0	
E-20	Pumping Labor and Expenses	624.000	\$20,223	-\$71,012	-\$50,789	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$20,223	\$0		\$0	\$0	
	2. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$71,012		\$0	\$0	
E-22	Miscellaneous Expense	626.000	\$0	-\$6,840	-\$6,840	\$0	\$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	\$0
	1. To adjust payroll. (Lesmes)		\$15,179	\$0		\$0	\$0	
E-25	Maint. of Structures & Improvements - PE	631.000	\$33	\$0	\$33	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$33	\$0		\$0	\$0	
E-26	Maint. of Power Production Equipment	632.000	\$22	\$0	\$22	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$22	\$0		\$0	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$13,252	-\$14,655	-\$1,403	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$14,502		\$0	\$0	

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	2. To adjust payroll. (Lesmes)		\$13,252	\$0		\$0	\$0	
	3. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$153		\$0	\$0	
E-31	<b>Chemicals - WTE</b>	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	<b>Operation Labor &amp; Expenses - WTE</b>	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	<b>Miscellaneous Expenses - WTE</b>	643.000	\$0	-\$2,747	-\$2,747	\$0	\$0	\$0
	3. To annualize fuel and power expense. (Sarver)		\$0	\$8,757		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$5,204		\$0	\$0	
	4. To annualize waste disposal expense. (Sarver)		\$0	-\$6,994		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$57		\$0	\$0	
	6. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$751		\$0	\$0	
E-34	<b>Rents - WTE</b>	644.000	\$0	\$125,000	\$125,000	\$0	\$0	\$0
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	\$125,000		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$0	
E-35	<b>Maint. Supervision &amp; Engineering - WTE</b>	650.000	\$72,591	\$0	\$72,591	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$72,591	\$0		\$0	\$0	
E-37	<b>Maint. of Water Treatment Equipment</b>	652.000	\$0	-\$128,061	-\$128,061	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$129,381		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$1,320		\$0	\$0	
E-40	<b>Operation Supervision &amp; Engineering - TDE</b>	660.000	\$2,017	\$0	\$2,017	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$2,017	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-42	Transmission & Distribution Lines Expenses	662.000	\$201	-\$323,681	-\$323,480	\$0	\$0	\$0
	2. To adjust payroll. (Lesmes)		\$201	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$10,273		\$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	\$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	\$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	\$0
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	-\$1,387		\$0	\$0	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$1,906	\$0	\$1,906	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$1,906	\$0		\$0	\$0	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	-\$109	-\$109	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$109		\$0	\$0	
E-50	Maint. of Transmission & Distribution Mains	673.000	\$0	\$57,703	\$57,703	\$0	\$0	\$0
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$210,802		\$0	\$0	
	2. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$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	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$383		\$0	\$0	



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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-52	Maint. of Services - TDE	675.000	\$8,870	\$970	\$9,840	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$970		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$8,870	\$0		\$0	\$0	
E-53	Maint. of Meters - TDE	676.000	\$1,307	-\$43	\$1,264	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$43		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$1,307	\$0		\$0	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$12,584	\$62	\$12,646	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$62		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$12,584	\$0		\$0	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$89,125	\$780,047	\$869,172	\$0	\$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	\$0
	1. To adjust payroll. (Lesmes)		\$626	\$0		\$0	\$0	
E-59	Meter Reading Expenses	902.000	\$406	\$0	\$406	\$0	\$0	\$0
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$406	\$0		\$0	\$0	
E-60	Customer Records & Collection Expenses	903.000	\$0	\$235,775	\$235,775	\$0	\$0	\$0
	3. To normalize office supplies. (Branson)		\$0	\$9,895		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$225,880		\$0	\$0	
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$0		\$0	\$0	
E-61	Uncollectible Amounts	904.000	\$0	\$144,935	\$144,935	\$0	\$0	\$0
	1. To normalize uncollectible expenses. (Branson)		\$0	\$2,070,689		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$1,925,754		\$0	\$0	
E-62	Misc. Customer Accounts Expense	905.000	\$0	-\$44,777	-\$44,777	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$118		\$0	\$0	

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	3. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$0	
	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	<b>Admin. &amp; General Salaries</b>	920.000	\$281,954	-\$985,230	-\$703,276	\$0	\$0	\$0
	1. To annualize incentive compensation. (Niemeier)		\$0	\$860,691		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$281,954	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$1,845,921		\$0	\$0	
E-72	<b>Office Supplies &amp; Expenses</b>	921.000	\$0	\$143,506	\$143,506	\$0	\$0	\$0
	1. Adjust employee expenses. (Niemeier)		\$0	-\$25,149		\$0	\$0	
	2. To annualize building maintenance expense. (Branson)		\$0	-\$22,251		\$0	\$0	
	3. To adjust miscellaneous expense. (Lesmes)		\$0	\$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	<b>Outside Services Employed</b>	923.000	-\$5,382,643	-\$507,042	-\$5,889,685	\$0	\$0	\$0
	1. Adjust outside services expense. (Niemeier)		\$0	\$123,943		\$0	\$0	
	2. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$78,335		\$0	\$0	
	3. Adjustment to annualize tank painting expense. (Branson)		\$0	\$263,789		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$5,382,643	-\$816,439		\$0	\$0	
E-75	<b>Property Insurance</b>	924.000	\$0	\$179,925	\$179,925	\$0	\$0	\$0
	1. Adjustment to annualize insurance (other than group). (Niemeier)		\$0	-\$26,312		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$206,237		\$0	\$0	
E-76	<b>Injuries &amp; Damages</b>	925.000	\$0	-\$214,399	-\$214,399	\$0	\$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	<b>Employee Pensions &amp; Benefits</b>	926.000	\$356,622	\$806,034	\$1,162,656	\$0	\$0	\$0
	1. To annualize OPEB expense and amortize OPEB tracker. (Niemeier)		\$0	-\$2,721,835		\$0	\$0	

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	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	<b>Regulatory Commission Expenses</b>	928.000	\$0	-\$313,391	-\$313,391	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$313,391		\$0	\$0	
E-82	<b>Misc. General Expenses</b>	930.200	\$0	-\$176,722	-\$176,722	\$0	\$0	\$0
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$1,052,719		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$8,692		\$0	\$0	
	4. To adjust miscellaneous expenses. (Branson)		\$0	-\$8,716		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$876,021		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$0		\$0	\$0	
E-83	<b>Research &amp; Development Expenses</b>	930.300	\$0	-\$611	-\$611	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$611		\$0	\$0	
E-84	<b>Rents - AGE</b>	931.000	\$0	-\$37,553	-\$37,553	\$0	\$0	\$0
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	-\$748		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$36,805		\$0	\$0	
E-85	<b>Maint. of General Plant</b>	932.000	\$6,148	-\$32,625	-\$26,477	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$26,233		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$6,148	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$6,392		\$0	\$0	
E-88	<b>Depreciation Expense, Dep. Exp.</b>	403.000	\$0	\$0	\$0	\$0	\$12,318,578	\$12,318,578
	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	<b>Amortization of Expense</b>	404.000	\$0	\$1,698,614	\$1,698,614	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$1,698,614		\$0	\$0	
E-92	<b>Amortization of Reg Asset</b>	405.000	\$0	\$723,648	\$723,648	\$0	\$0	\$0

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	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	<b>Amortization - Property Losses</b>	407.000	\$0	-\$104,742	-\$104,742	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$104,742		\$0	\$0	
E-97	<b>Property Taxes</b>	408.100	\$0	\$2,367,872	\$2,367,872	\$0	\$0	\$0
	1. Adjust property tax expense. (Boronda)		\$0	-\$1,902,842		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$4,270,714		\$0	\$0	
E-98	<b>Payroll Taxes</b>	408.100	-\$37,635	\$0	-\$37,635	\$0	\$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	<b>Other Taxes</b>	408.100	\$0	\$679	\$679	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$679		\$0	\$0	
E-100	<b>PSC Assessment</b>	408.100	\$0	\$671,410	\$671,410	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$671,410		\$0	\$0	
E-105	<b>Current Income Taxes</b>	409.100	\$0	\$0	\$0	\$0	-\$4,581,291	-\$4,581,291
	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	<b>Deferred Income Taxes - Def. Inc. Tax.</b>	410.100	\$0	\$0	\$0	\$0	\$14,974,097	\$14,974,097
	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	<b>Amortization of Deferred ITC</b>	412.200	\$0	\$0	\$0	\$0	-\$26,740	-\$26,740
	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	
E-110	<b>Amortization of Protected Excess ADIT</b>		\$0	\$0	\$0	\$0	-\$1,062,446	-\$1,062,446

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	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	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,992,905</b>	<b>\$9,992,905</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>-\$3,997,397</b>	<b>\$6,068,047</b>	<b>\$2,070,650</b>	<b>\$0</b>	<b>\$16,288,384</b>	<b>\$16,288,384</b>

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.41% Return	E 6.52% Return	F 6.63% Return
1	TOTAL NET INCOME BEFORE TAXES		\$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	CIAC		\$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	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.3800%	\$49,542,738	\$49,542,738	\$49,542,738	\$49,542,738
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	\$0	\$0	\$0
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	City Taxable Income		-\$60,139,811	-\$38,505,164	-\$36,236,190	-\$33,967,216
36	Subtract City Income Tax Credits					
37	Test City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		-\$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		\$31,001,330	\$31,001,330	\$31,001,330	\$31,001,330

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

Line Number	A Description	B Percentage Rate	C Test Year	D 6.41% Return	E 6.52% Return	F 6.63% Return
50	TOTAL INCOME TAX		\$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 Number	<u>A</u> Description	<u>B</u> 6.41% Return	<u>C</u> 6.52% Return	<u>D</u> 6.63% Return
1	Net Orig Cost Rate Base	\$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
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$7,990,481	\$7,990,481	\$7,990,481
12	Miscellaneous	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$17,302,007</b>	<b>\$18,274,118</b>	<b>\$19,246,228</b>



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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$1,107,593,926
2	Less Accumulated Depreciation Reserve		\$188,536,270
3	Net Plant In Service		<u>\$919,057,656</u>
4	<b>ADD TO NET PLANT IN SERVICE</b>		
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 Deferrals (Property Tax Tracker)		<u>\$3,143,294</u>
12	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$47,445,744</u>
13	<b>SUBTRACT FROM NET PLANT</b>		
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		<u>\$1,345,564</u>
23	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$287,275,631</u>
24	<b>Total Rate Base</b>		<u><u>\$679,227,769</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$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		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$682,563</b>		<b>\$0</b>	<b>\$682,563</b>		<b>\$0</b>	<b>\$682,563</b>
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$2,405,179	P-7	\$0	\$2,405,179	100.00%	\$0	\$2,405,179
8	311.000	Structures & Improvements	\$15,951,507	P-8	\$0	\$15,951,507	100.00%	\$0	\$15,951,507
9	312.000	Collection & Impound Reservoirs	\$168,617	P-9	\$0	\$168,617	100.00%	\$0	\$168,617
10	313.000	Lake, River, & Other Intakes	\$7,711,241	P-10	\$0	\$7,711,241	100.00%	\$0	\$7,711,241
11	314.000	Wells & Springs	\$11,132,585	P-11	\$0	\$11,132,585	100.00%	\$0	\$11,132,585
12	315.000	Infiltration Galleries & Tunnels	\$1,804	P-12	\$0	\$1,804	100.00%	\$0	\$1,804
13	316.000	Supply Mains	\$16,581,686	P-13	\$0	\$16,581,686	100.00%	\$0	\$16,581,686
14	317.000	Other P/E-Supply	\$432,196	P-14	\$0	\$432,196	100.00%	\$0	\$432,196
15		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$54,384,815</b>		<b>\$0</b>	<b>\$54,384,815</b>		<b>\$0</b>	<b>\$54,384,815</b>
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$187,000	P-17	\$0	\$187,000	100.00%	\$0	\$187,000
18	321.000	Pumping Structures & Improvements	\$16,607,070	P-18	\$0	\$16,607,070	100.00%	\$0	\$16,607,070
19	323.000	Power Generation Equipment	\$5,858,666	P-19	\$0	\$5,858,666	100.00%	\$0	\$5,858,666
20	324.000	Steam Pumping Equipment	\$233,985	P-20	\$0	\$233,985	100.00%	\$0	\$233,985
21	325.000	Electric Pumping Equipment	\$28,326,779	P-21	\$0	\$28,326,779	100.00%	\$0	\$28,326,779
22	326.000	Diesel Pumping Equipment	\$479,289	P-22	\$0	\$479,289	100.00%	\$0	\$479,289
23	327.000	Pump Equip Hydraulic	\$348,657	P-23	\$0	\$348,657	100.00%	\$0	\$348,657
24	328.000	Other Pumping Equipment	\$4,931,758	P-24	\$0	\$4,931,758	100.00%	\$0	\$4,931,758
25		<b>TOTAL PUMPING PLANT</b>	<b>\$56,973,204</b>		<b>\$0</b>	<b>\$56,973,204</b>		<b>\$0</b>	<b>\$56,973,204</b>
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$1,472,731	P-27	\$0	\$1,472,731	100.00%	\$0	\$1,472,731
28	331.000	Water Treatment Structures & Improvements	\$74,588,126	P-28	\$0	\$74,588,126	100.00%	\$0	\$74,588,126
29	332.000	Water Treatment Equipment	\$66,726,236	P-29	\$0	\$66,726,236	100.00%	\$0	\$66,726,236
30	333.000	Water Treatment - Other	\$1,473,221	P-30	\$0	\$1,473,221	100.00%	\$0	\$1,473,221
31		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$144,260,314</b>		<b>\$0</b>	<b>\$144,260,314</b>		<b>\$0</b>	<b>\$144,260,314</b>
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$1,518,222	P-33	\$0	\$1,518,222	100.00%	\$0	\$1,518,222
34	341.000	Transmission & Distribution Structures & Impr	\$9,879,120	P-34	\$0	\$9,879,120	100.00%	\$0	\$9,879,120
35	342.000	Distribution Reservoirs & Standpipes	\$40,611,449	P-35	\$0	\$40,611,449	100.00%	\$0	\$40,611,449
36	343.000	Transmission & Distribution Mains	\$462,440,352	P-36	\$0	\$462,440,352	100.00%	\$0	\$462,440,352
37	344.000	Fire Mains	\$564,782	P-37	\$0	\$564,782	100.00%	\$0	\$564,782
38	345.000	Services	\$98,550,823	P-38	\$0	\$98,550,823	100.00%	\$0	\$98,550,823
39	346.000	Meters	\$60,276,375	P-39	\$0	\$60,276,375	100.00%	\$0	\$60,276,375
40	347.000	Meter Installation	\$25,563,082	P-40	\$0	\$25,563,082	100.00%	\$0	\$25,563,082
41	348.000	Hydrants	\$40,310,710	P-41	\$0	\$40,310,710	100.00%	\$0	\$40,310,710
42	349.000	Other Transmission & Distribution Plant	\$83,158	P-42	\$0	\$83,158	100.00%	\$0	\$83,158
43		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$739,798,073</b>		<b>\$0</b>	<b>\$739,798,073</b>		<b>\$0</b>	<b>\$739,798,073</b>
44		INCENTIVE COMPENSATION CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$653,393	P-48	\$0	\$653,393	100.00%	\$0	\$653,393
49	390.000	Stores Shops Equipment Structures	\$24,273,719	P-49	\$0	\$24,273,719	100.00%	\$0	\$24,273,719
50	390.100	Office Structures	\$8,076,050	P-50	\$0	\$8,076,050	100.00%	\$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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
53	390.900	Structures & Improvements - Leasehold	\$46,232	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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		<b>INTANGIBLE PLANT</b>					
2	301.000	Organization	\$82,185	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$43,698	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant Studies	\$556,680	0.00%	\$0	0	0.00%
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$682,563</b>		<b>\$0</b>		
6		<b>SOURCE OF SUPPLY PLANT</b>					
7	310.000	Land & Land Rights	\$2,405,179	0.00%	\$0	0	0.00%
8	311.000	Structures & Improvements	\$15,951,507	1.97%	\$314,245	0	-25.00%
9	312.000	Collection & Impound Reservoirs	\$168,617	0.35%	\$590	0	0.00%
10	313.000	Lake, River, & Other Intakes	\$7,711,241	3.57%	\$275,291	0	-10.00%
11	314.000	Wells & Springs	\$11,132,585	2.52%	\$280,541	0	5.00%
12	315.000	Infiltration Galleries & Tunnels	\$1,804	1.77%	\$32	0	0.00%
13	316.000	Supply Mains	\$16,581,686	1.45%	\$240,434	0	-25.00%
14	317.000	Other P/E-Supply	\$432,196	4.97%	\$21,480	0	0.00%
15		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$54,384,815</b>		<b>\$1,132,613</b>		
16		<b>PUMPING PLANT</b>					
17	320.000	Pumping Land & Land Rights	\$187,000	0.00%	\$0	0	0.00%
18	321.000	Pumping Structures & Improvements	\$16,607,070	3.95%	\$655,979	0	-15.00%
19	323.000	Power Generation Equipment	\$5,858,666	3.05%	\$178,689	0	-5.00%
20	324.000	Steam Pumping Equipment	\$233,985	1.89%	\$4,422	0	-10.00%
21	325.000	Electric Pumping Equipment	\$28,326,779	1.89%	\$535,376	0	-10.00%
22	326.000	Diesel Pumping Equipment	\$479,289	1.89%	\$9,059	0	-10.00%
23	327.000	Pump Equip Hydraulic	\$348,657	1.89%	\$6,590	0	-10.00%
24	328.000	Other Pumping Equipment	\$4,931,758	1.89%	\$93,210	0	-10.00%
25		<b>TOTAL PUMPING PLANT</b>	<b>\$56,973,204</b>		<b>\$1,483,325</b>		
26		<b>WATER TREATMENT PLANT</b>					
27	330.000	Water Treatment Land & Land Rights	\$1,472,731	0.00%	\$0	0	0.00%
28	331.000	Water Treatment Structures & Improvements	\$74,588,126	2.34%	\$1,745,362	0	-15.00%
29	332.000	Water Treatment Equipment	\$66,726,236	2.18%	\$1,454,632	0	-20.00%
30	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,058	0	0.00%
31		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$144,260,314</b>		<b>\$3,249,052</b>		
32		<b>TRANSMISSION &amp; DIST. PLANT</b>					
33	340.000	Transmission & Distribution Land	\$1,518,222	0.00%	\$0	0	0.00%
34	341.000	Transmission & Distribution Structures & Impr	\$9,879,120	1.49%	\$147,199	0	-20.00%
35	342.000	Distribution Reservoirs & Standpipes	\$40,611,449	1.70%	\$690,395	0	-25.00%
36	343.000	Transmission & Distribution Mains	\$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	346.000	Meters	\$60,276,375	2.40%	\$1,446,633	0	-10.00%
40	347.000	Meter Installation	\$25,563,082	2.40%	\$613,514	0	-10.00%
41	348.000	Hydrants	\$40,310,710	1.85%	\$745,748	0	-30.00%
42	349.000	Other Transmission & Distribution Plant	\$83,158	2.96%	\$2,461	0	0.00%
43		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$739,798,073</b>		<b>\$12,960,366</b>		
44		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>					
45		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
47		GENERAL PLANT					
48	389.000	General Land & Land Rights	\$653,393	0.00%	\$0	0	0.00%
49	390.000	Stores Shops Equipment Structures	\$24,273,719	3.02%	\$733,066	0	-20.00%
50	390.100	Office Structures	\$8,076,050	2.09%	\$168,789	0	-20.00%
51	390.200	General Structures - HVAC	\$0	2.09%	\$0	0	0.00%
52	390.300	Miscellaneous Structures	\$2,750,514	3.72%	\$102,319	0	-20.00%
53	390.900	Structures & Improvements - Leasehold	\$46,232	2.75%	\$1,271	0	0.00%
54	391.000	Office Furniture and Equipment	\$1,083,854	3.49%	\$37,827	0	0.00%
55	391.100	Computers & Peripheral Equipment	\$3,125,235	19.06%	\$595,670	0	0.00%
56	391.200	Computer Hardware & Software	\$0	19.06%	\$0	0	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	0	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 Equipment	\$45,241	8.94%	\$4,045	0	0.00%
72	398.000	Miscellaneous Equipment	\$2,466,500	6.48%	\$159,829	0	0.00%
73	399.000	Other Tangible Property	\$545,882	2.43%	\$13,265	0	0.00%
74		TOTAL GENERAL PLANT	\$111,494,957		\$5,210,274		
75		Total Depreciation	<u>\$1,107,593,926</u>		<u>\$24,035,630</u>		

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$2,933	R-2	\$0	\$2,933	100.00%	\$0	\$2,933
3	302.000	Franchises & Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$306,586	R-4	\$0	\$306,586	100.00%	\$0	\$306,586
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$309,519</b>		<b>\$0</b>	<b>\$309,519</b>		<b>\$0</b>	<b>\$309,519</b>
6		<b>SOURCE OF SUPPLY PLANT</b>							
7	310.000	Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures & Improvements	\$1,991,804	R-8	\$0	\$1,991,804	100.00%	\$0	\$1,991,804
9	312.000	Collection & Impound Reservoirs	\$101,917	R-9	\$0	\$101,917	100.00%	\$0	\$101,917
10	313.000	Lake, River, & Other Intakes	\$2,680,758	R-10	\$0	\$2,680,758	100.00%	\$0	\$2,680,758
11	314.000	Wells & Springs	\$3,344,339	R-11	\$0	\$3,344,339	100.00%	\$0	\$3,344,339
12	315.000	Infiltration Galleries & Tunnels	\$620	R-12	\$0	\$620	100.00%	\$0	\$620
13	316.000	Supply Mains	\$5,919,794	R-13	\$0	\$5,919,794	100.00%	\$0	\$5,919,794
14	317.000	Other P/E-Supply	\$77,620	R-14	\$0	\$77,620	100.00%	\$0	\$77,620
15		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$14,116,852</b>		<b>\$0</b>	<b>\$14,116,852</b>		<b>\$0</b>	<b>\$14,116,852</b>
16		<b>PUMPING PLANT</b>							
17	320.000	Pumping Land & Land Rights	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	321.000	Pumping Structures & Improvements	\$5,984,923	R-18	\$0	\$5,984,923	100.00%	\$0	\$5,984,923
19	323.000	Power Generation Equipment	\$732,391	R-19	\$0	\$732,391	100.00%	\$0	\$732,391
20	324.000	Steam Pumping Equipment	-\$21,367	R-20	\$0	-\$21,367	100.00%	\$0	-\$21,367
21	325.000	Electric Pumping Equipment	\$5,623,022	R-21	\$0	\$5,623,022	100.00%	\$0	\$5,623,022
22	326.000	Diesel Pumping Equipment	\$151,374	R-22	\$0	\$151,374	100.00%	\$0	\$151,374
23	327.000	Pump Equip Hydraulic	\$44,025	R-23	\$0	\$44,025	100.00%	\$0	\$44,025
24	328.000	Other Pumping Equipment	-\$656,078	R-24	\$0	-\$656,078	100.00%	\$0	-\$656,078
25		<b>TOTAL PUMPING PLANT</b>	<b>\$11,858,290</b>		<b>\$0</b>	<b>\$11,858,290</b>		<b>\$0</b>	<b>\$11,858,290</b>
26		<b>WATER TREATMENT PLANT</b>							
27	330.000	Water Treatment Land & Land Rights	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	331.000	Water Treatment Structures & Improvements	\$20,854,118	R-28	\$0	\$20,854,118	100.00%	\$0	\$20,854,118
29	332.000	Water Treatment Equipment	\$23,971,042	R-29	\$0	\$23,971,042	100.00%	\$0	\$23,971,042
30	333.000	Water Treatment - Other	\$811,987	R-30	\$0	\$811,987	100.00%	\$0	\$811,987
31		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$45,637,147</b>		<b>\$0</b>	<b>\$45,637,147</b>		<b>\$0</b>	<b>\$45,637,147</b>
32		<b>TRANSMISSION &amp; DIST. PLANT</b>							
33	340.000	Transmission & Distribution Land	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	341.000	Transmission & Distribution Structures & Impr	\$2,173,276	R-34	\$0	\$2,173,276	100.00%	\$0	\$2,173,276
35	342.000	Distribution Reservoirs & Standpipes	\$11,049,051	R-35	\$0	\$11,049,051	100.00%	\$0	\$11,049,051
36	343.000	Transmission & Distribution Mains	\$57,947,112	R-36	\$0	\$57,947,112	100.00%	\$0	\$57,947,112
37	344.000	Fire Mains	\$171,517	R-37	\$0	\$171,517	100.00%	\$0	\$171,517
38	345.000	Services	\$13,626,962	R-38	\$0	\$13,626,962	100.00%	\$0	\$13,626,962
39	346.000	Meters	-\$9,004,709	R-39	\$0	-\$9,004,709	100.00%	\$0	-\$9,004,709
40	347.000	Meter Installation	\$5,500,106	R-40	\$0	\$5,500,106	100.00%	\$0	\$5,500,106
41	348.000	Hydrants	\$3,479,744	R-41	\$0	\$3,479,744	100.00%	\$0	\$3,479,744
42	349.000	Other Transmission & Distribution Plant	\$21,152	R-42	\$0	\$21,152	100.00%	\$0	\$21,152
43		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$84,964,211</b>		<b>\$0</b>	<b>\$84,964,211</b>		<b>\$0</b>	<b>\$84,964,211</b>
44		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
45		Incentive Compensation Capitalization Adj.	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
47		<b>GENERAL PLANT</b>							
48	389.000	General Land & Land Rights	-\$1,599	R-48	\$1,599	\$0	100.00%	\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$3,022,276	R-49	\$0	\$3,022,276	100.00%	\$0	\$3,022,276
50	390.100	Office Structures	\$686,486	R-50	\$0	\$686,486	100.00%	\$0	\$686,486
51	390.200	General Structures - HVAC	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	390.300	Miscellaneous Structures	\$1,342,831	R-52	\$0	\$1,342,831	100.00%	\$0	\$1,342,831
53	390.900	Structures & Improvements - Leasehold	\$8,006	R-53	\$0	\$8,006	100.00%	\$0	\$8,006
54	391.000	Office Furniture and Equipment	\$601,798	R-54	\$0	\$601,798	100.00%	\$0	\$601,798
55	391.100	Computers & Peripheral Equipment	\$879,833	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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
56	391.200	Computer Hardware & Software	\$0	R-56	\$0	\$0	100.00%	\$0	\$0
57	391.250	Computer Software	\$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 telephone)	\$1,543,923	R-70	\$0	\$1,543,923	100.00%	\$0	\$1,543,923
71	397.200	Telephone Equipment	\$67,851	R-71	\$0	\$67,851	100.00%	\$0	\$67,851
72	398.000	Miscellaneous Equipment	\$514,274	R-72	\$0	\$514,274	100.00%	\$0	\$514,274
73	399.000	Other Tangible Property	-\$242,786	R-73	\$0	-\$242,786	100.00%	\$0	-\$242,786
74		<b>TOTAL GENERAL PLANT</b>	<b>\$31,648,652</b>		<b>\$1,599</b>	<b>\$31,650,251</b>		<b>\$0</b>	<b>\$31,650,251</b>
75		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$188,534,671</b>		<b>\$1,599</b>	<b>\$188,536,270</b>		<b>\$0</b>	<b>\$188,536,270</b>

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

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



Missouri-American Water Company  
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All Other Water District 2  
Test Year Ending December 31, 2023  
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
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 entertainment	\$184,922	45.70	55.80	-10.10	-0.027671	-\$5,117
18	Rents	\$57,009	45.70	25.50	20.20	0.055342	\$3,155
19	Transportation	\$699,676	45.70	32.30	13.40	0.036712	\$25,687
20	Miscellaneous Expense	\$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	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$43,890,832</b>					<b>\$2,813,847</b>
29	<b>TAXES</b>						
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	<b>TOTAL TAXES</b>	<b>\$9,353,398</b>					<b>-\$2,829,597</b>
33	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$15,750</b>
34	<b>TAX OFFSET FROM RATE BASE</b>						
35	Federal Tax Offset	-\$1,796,038	45.70	35.50	10.20	0.027945	-\$50,190
36	State Tax Offset	-\$318,939	45.70	43.30	2.40	0.006575	-\$2,097
37	City Tax Offset	\$0	45.70	45.70	0.00	0.000000	\$0
38	Interest Expense Offset	\$16,165,621	45.70	81.70	-36.00	-0.098630	-\$1,594,415
39	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$14,050,644</b>					<b>-\$1,646,702</b>
40	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$1,662,452</b>

Missouri-American Water Company  
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All Other Water District 2  
Test Year Ending December 31, 2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
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		<b>TOTAL OPERATING REVENUES</b>	<b>\$115,738,467</b>					<b>\$115,738,467</b>		<b>\$5,191,627</b>	<b>\$120,930,094</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
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	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$169,195	\$167,678	\$1,517	E-10	\$1,390	\$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		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$3,878,445</b>	<b>\$180,210</b>	<b>\$3,698,235</b>		<b>-\$380,294</b>	<b>\$3,498,151</b>		<b>\$0</b>	<b>\$3,498,151</b>	<b>\$182,371</b>	<b>\$3,315,780</b>
15		<b>PUMPING EXPENSES</b>											
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	E-20	\$13,967	\$1,209,735	100.00%	\$0	\$1,209,735	\$1,205,454	\$4,281
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$24,340	\$0	\$24,340	E-22	-\$759	\$23,581	100.00%	\$0	\$23,581	\$0	\$23,581
23	627.000	Rents - PE	\$4,524	\$0	\$4,524	E-23	\$0	\$4,524	100.00%	\$0	\$4,524	\$0	\$4,524
24	630.000	Maint. Supervision & Engineering - PE	\$47,059	\$47,059	\$0	E-24	\$564	\$47,623	100.00%	\$0	\$47,623	\$47,623	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	632.000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	633.000	Maint. of Pumping Equipment	\$239,018	\$158,092	\$80,926	E-27	-\$3,085	\$235,933	100.00%	\$0	\$235,933	\$159,988	\$75,945
28		<b>TOTAL PUMPING EXPENSES</b>	<b>\$3,407,822</b>	<b>\$1,466,443</b>	<b>\$1,941,379</b>		<b>\$90,021</b>	<b>\$3,497,843</b>		<b>\$0</b>	<b>\$3,497,843</b>	<b>\$1,484,031</b>	<b>\$2,013,812</b>
29		<b>WATER TREATMENT EXPENSES</b>											
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	Miscellaneous 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 Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$7,142,934</b>	<b>\$1,258,197</b>	<b>\$5,884,737</b>		<b>\$525,714</b>	<b>\$7,668,648</b>		<b>\$0</b>	<b>\$7,668,648</b>	<b>\$1,273,288</b>	<b>\$6,395,360</b>
39		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
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	666.000	Rents - TDE	\$870	\$0	\$870	E-46	\$0	\$870	100.00%	\$0	\$870	\$0	\$870
47	670.000	Maint. Supervision and Engineering - TDE	\$23,169	\$23,169	\$0	E-47	\$278	\$23,447	100.00%	\$0	\$23,447	\$23,447	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$12,670	\$12,670	\$0	E-49	-\$48	\$12,622	100.00%	\$0	\$12,622	\$12,670	-\$48
50	673.000	Maint. of Transmission & Distribution Mains	\$613,985	\$343,739	\$270,246	E-50	\$12,816	\$626,801	100.00%	\$0	\$626,801	\$347,862	\$278,939
51	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	675.000	Maint. of Services - TDE	\$38,043	\$38,005	\$38	E-52	\$2,054	\$40,097	100.00%	\$0	\$40,097	\$38,461	\$1,636
53	676.000	Maint. of Meters - TDE	\$69,674	\$69,288	\$386	E-53	\$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		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$4,465,115</b>	<b>\$3,369,099</b>	<b>\$1,096,016</b>		<b>\$344,115</b>	<b>\$4,809,230</b>		<b>\$0</b>	<b>\$4,809,230</b>	<b>\$3,409,336</b>	<b>\$1,399,894</b>
57		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
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		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$2,097,377</b>	<b>\$787,899</b>	<b>\$1,309,478</b>		<b>\$10,024</b>	<b>\$2,107,401</b>		<b>\$0</b>	<b>\$2,107,401</b>	<b>\$797,350</b>	<b>\$1,310,051</b>
64		<b>CUSTOMER SERVICE EXPENSES</b>											
65	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-65	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
66		<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
67		<b>SALES PROMOTION EXPENSES</b>											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
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

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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	\$797,797	\$0	\$797,797	E-100	\$152,385	\$950,182	100.00%	\$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		\$0	100.00%	-\$1,816,344	-\$1,816,344		
112		TOTAL DEFERRED INCOME TAXES	\$8,309,250					\$8,309,250		\$235,418	\$8,544,668		
113		NET OPERATING INCOME	\$34,612,971					\$36,701,632		-\$234,402	\$36,467,230		

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

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Rev-2	<b>Residential</b>	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	<b>Commercial</b>	461.200	\$0	\$0	\$0	\$0	-\$218,253	-\$218,253
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$218,253	
Rev-4	<b>Industrial</b>	461.300	\$0	\$0	\$0	\$0	\$405,797	\$405,797
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$405,797	
Rev-5	<b>Private Fire Protection</b>	462.000	\$0	\$0	\$0	\$0	\$223,938	\$223,938
	1. To normalize private fire protection. (Sarver)		\$0	\$0		\$0	\$223,938	
Rev-7	<b>Other Revenue - Late Payment Charge</b>	470.000	\$0	\$0	\$0	\$0	-\$56,346	-\$56,346
	1. To remove late payment charge. (Sarver)		\$0	\$0		\$0	-\$56,346	
Rev-8	<b>Other Revenue - Rent</b>	472.000	\$0	\$0	\$0	\$0	\$33,550	\$33,550
	1. To normalize rent. (Sarver)		\$0	\$0		\$0	\$33,550	
Rev-9	<b>Other Public Auth.</b>	464.000	\$0	\$0	\$0	\$0	\$110,304	\$110,304
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	\$110,304	
Rev-10	<b>Sales for Resale</b>	466.000	\$0	\$0	\$0	\$0	-\$190,679	-\$190,679
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$190,679	
Rev-11	<b>Other Water Revenue - Oper. Rev.</b>	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	<b>Operation Labor &amp; Expenses</b>	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	<b>Purchased Water</b>	602.000	\$0	-\$124,462	-\$124,462	\$0	\$0	\$0
	1. To normalize purchased water. (Sarver)		\$0	-\$124,462		\$0	\$0	
E-4	<b>Miscellaneous Expenses</b>	603.000	\$0	\$80,019	\$80,019	\$0	\$0	\$0

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	1. To annualize fuel and power expense. (Sarver)		\$0	\$74,460		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$4,590		\$0	\$0	
	3. 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	\$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	\$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	\$0
	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	\$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	

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E-27	<b>Maint. of Pumping Equipment</b>	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	<b>Operation. Supervision &amp; Engineer. - WTE</b>	640.000	\$4,225	\$0	\$4,225	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$4,225	\$0		\$0	\$0	
E-31	<b>Chemicals - WTE</b>	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	<b>Operation Labor &amp; Expenses - WTE</b>	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	<b>Miscellaneous Expenses - WTE</b>	643.000	\$0	\$118,778	\$118,778	\$0	\$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	<b>Maint. Supervision &amp; Engineering - WTE</b>	650.000	\$3,168	\$0	\$3,168	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$3,168	\$0		\$0	\$0	
E-37	<b>Maint. of Water Treatment Equipment</b>	652.000	\$0	-\$6,672	-\$6,672	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$7,176		\$0	\$0	

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	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$504		\$0	\$0	
E-40	Operation Supervision & Engineering - TDE	660.000	\$599	\$0	\$599	\$0	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$0



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	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	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$35		\$0	\$0	
E-52	<b>Maint. of Services - TDE</b>	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	<b>Maint. of Meters - TDE</b>	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	<b>Maint. of Hydrants - TDE</b>	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	<b>Maint. of Miscellaneous Plant - TDE</b>	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	<b>Meter Reading Expenses</b>	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	<b>Customer Records &amp; Collection Expenses</b>	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	<b>Uncollectible Amounts</b>	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	

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E-62	Misc. Customer Accounts Expense	905.000	\$2,214	-\$678	\$1,536	\$0	\$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	\$0
	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	\$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	\$0
	1. Adjust outside services expense. (Niemeier)		\$0	-\$142,909		\$0	\$0	
	2. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$192,916		\$0	\$0	
	3. Adjustment to annualize tank painting expense. (Branson)		\$0	\$379,971		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$2,404,486	-\$967,142		\$0	\$0	
E-75	Property Insurance	924.000	\$0	-\$188,482	-\$188,482	\$0	\$0	\$0
	1. Adjustment to annualize insurance (other than group). (Niemeier)		\$0	-\$48,585		\$0	\$0	

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	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$139,897		\$0	\$0	
E-76	<b>Injuries &amp; Damages</b>	925.000	\$0	-\$9,007	-\$9,007	\$0	\$0	\$0
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$43		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$9,050		\$0	\$0	
E-77	<b>Employee Pensions &amp; Benefits</b>	926.000	-\$219,846	\$67,388	-\$152,458	\$0	\$0	\$0
	1. To annualize OPEB expense and amortize OPEB tracker. (Niemeier)		\$0	-\$1,329,837		\$0	\$0	
	2. To annualize pension expense and amortize pension tracker. (Niemeier)		\$0	-\$67,887		\$0	\$0	
	3. To adjust payroll. (Lesmes)		-\$267,225	\$0		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$47,379	\$1,465,112		\$0	\$0	
E-79	<b>Regulatory Commission Expenses</b>	928.000	\$0	-\$138,170	-\$138,170	\$0	\$0	\$0
	1. To adjust rate case expense. (Niemeier)		\$0	-\$3,167		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$135,003		\$0	\$0	
E-82	<b>Misc. General Expenses</b>	930.200	\$0	-\$198,615	-\$198,615	\$0	\$0	\$0
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$450,177		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	-\$316		\$0	\$0	
	4. To adjust miscellaneous expenses. (Branson)		\$0	-\$152,348		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$405,839		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$1,613		\$0	\$0	
E-83	<b>Research &amp; Development Expenses</b>	930.300	\$0	-\$3,184	-\$3,184	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$3,184		\$0	\$0	
E-84	<b>Rents - AGE</b>	931.000	\$0	-\$21,209	-\$21,209	\$0	\$0	\$0
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	-\$700		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$20,509		\$0	\$0	
E-85	<b>Maint. of General Plant</b>	932.000	\$0	-\$3,820	-\$3,820	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$123		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$3,943		\$0	\$0	

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E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$4,482,754	\$4,482,754
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,505,342	
	2. To remove capitalized depreciation. (Branson)		\$0	\$0		\$0	\$21,094	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$43,682	
E-91	Amortization of Expense	404.000	\$0	\$583,481	\$583,481	\$0	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$707,857
	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	

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E-108	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	\$2,387,199	\$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	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,191,627</b>	<b>\$5,191,627</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>-\$2,562,023</b>	<b>\$473,362</b>	<b>-\$2,088,661</b>	<b>\$0</b>	<b>\$5,426,029</b>	<b>\$5,426,029</b>

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Line Number	A Description	B Percentage Rate	C Test Year	D 6.41% Return	E 6.52% Return	F 6.63% Return
1	TOTAL NET INCOME BEFORE TAXES		\$40,445,289	\$49,756,815	\$50,728,926	\$51,701,036
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
13	NET TAXABLE INCOME		-\$19,155,138	-\$9,843,612	-\$8,871,501	-\$7,899,391
14	PROVISION FOR FED. INCOME TAX					
15	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		\$0	\$0	\$0	\$0
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	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					
37	Test City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		-\$3,877,963	-\$1,992,842	-\$1,796,038	-\$1,599,234
41	State Income Tax		-\$688,646	-\$353,888	-\$318,939	-\$283,991
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$4,566,609	-\$2,346,730	-\$2,114,977	-\$1,883,225
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**

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

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

Line Number	<u>A</u> Description	<u>B</u> 6.41% Return	<u>C</u> 6.52% Return	<u>D</u> 6.63% Return
1	Net Orig Cost Rate Base	\$15,326,377	\$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
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$118,566	\$118,566	\$118,566
12	Miscellaneous	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$509,203</b>	<b>\$531,137</b>	<b>\$553,072</b>



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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$42,115,250
2	Less Accumulated Depreciation Reserve		\$17,108,506
3	Net Plant In Service		<u>\$25,006,744</u>
4	<b>ADD TO NET PLANT IN SERVICE</b>		
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 Deferrals (Property Tax Tracker)		<u>\$87,036</u>
12	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$17,065,661</u>
13	<b>SUBTRACT FROM NET PLANT</b>		
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		<u>\$78,160</u>
23	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$26,746,028</u>
24	<b>Total Rate Base</b>		<u><u>\$15,326,377</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$1,817	P-2	\$0	\$1,817	100.00%	\$0	\$1,817
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$306	P-4	\$0	\$306	100.00%	\$0	\$306
5		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$2,123</b>		<b>\$0</b>	<b>\$2,123</b>		<b>\$0</b>	<b>\$2,123</b>
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures & Improvements	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	332.000	Water Treatment Equipment	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$1,974	P-14	\$0	\$1,974	100.00%	\$0	\$1,974
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		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$1,974</b>		<b>\$0</b>	<b>\$1,974</b>		<b>\$0</b>	<b>\$1,974</b>
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	351.000	Structures & Improvements	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	352.100	Collection Sewers - Force	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	352.200	Collection Sewers - Gravity	\$26,617,109	P-28	\$0	\$26,617,109	100.00%	\$0	\$26,617,109
29	353.000	Services to Customers	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	354.000	Flow Measuring Devices	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	356.000	Other Collection Plant Facilities	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32		<b>TOTAL COLLECTION PLANT</b>	<b>\$26,617,109</b>		<b>\$0</b>	<b>\$26,617,109</b>		<b>\$0</b>	<b>\$26,617,109</b>
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	\$419,070	P-35	\$0	\$419,070	100.00%	\$0	\$419,070
36	362.000	Receiving Wells	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	363.000	Electric Pumping Equipment	\$412,619	P-37	\$0	\$412,619	100.00%	\$0	\$412,619
38	365.000	Other Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$831,689</b>		<b>\$0</b>	<b>\$831,689</b>		<b>\$0</b>	<b>\$831,689</b>
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		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$10,927,918</b>		<b>\$0</b>	<b>\$10,927,918</b>		<b>\$0</b>	<b>\$10,927,918</b>
47		INCENTIVE COMPENSATION CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
50		GENERAL PLANT							

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
51	389.000	General Land & Land Rights	\$168,822	P-51	\$0	\$168,822	100.00%	\$0	\$168,822
52	390.000	Stores Shops Equipment Structures	\$122,901	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	100.00%	\$0	\$1,299
67	392.400	Transportation Equipment - Other	\$26,441	P-67	\$0	\$26,441	100.00%	\$0	\$26,441
68	393.000	Store Equipment	\$0	P-68	\$0	\$0	100.00%	\$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
74	397.200	Telephone Equipment	\$1,220	P-74	\$0	\$1,220	100.00%	\$0	\$1,220
75	398.000	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		<b>TOTAL GENERAL PLANT</b>	<b>\$3,734,437</b>		<b>\$0</b>	<b>\$3,734,437</b>		<b>\$0</b>	<b>\$3,734,437</b>
78		<b>TOTAL PLANT IN SERVICE</b>	<b>\$42,115,250</b>		<b>\$0</b>	<b>\$42,115,250</b>		<b>\$0</b>	<b>\$42,115,250</b>

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		<b>INTANGIBLE PLANT</b>					
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		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$2,123</b>		<b>\$0</b>		
6		<b>WATER TREATMENT PLANT</b>					
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0	0	0.00%
8	331.000	Water Treatment Structures & Improvements	\$0	2.34%	\$0	0	-15.00%
9	332.000	Water Treatment Equipment	\$0	2.18%	\$0	0	-20.00%
10	333.000	Water Treatment - Other	\$0	3.33%	\$0	0	0.00%
11		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$0</b>		<b>\$0</b>		
12		<b>TRANSMISSION &amp; DISTRIBUTION</b>					
13	340.000	Transmission & Distribution Land	\$0	0.00%	\$0	0	0.00%
14	341.000	Transmission & Distribution Structures & Impr	\$1,974	1.49%	\$29	0	-20.00%
15	342.000	Distribution Reservoirs & Standpipes	\$0	1.70%	\$0	0	-25.00%
16	343.000	Transmission & Distribution Mains	\$0	1.39%	\$0	0	-30.00%
17	344.000	Fire Mains	\$0	1.56%	\$0	0	-30.00%
18	345.000	Services	\$0	2.92%	\$0	0	-100.00%
19	346.000	Meters	\$0	2.40%	\$0	0	-10.00%
20	347.000	Meter Installation	\$0	2.40%	\$0	0	-10.00%
21	348.000	Hydrants	\$0	1.85%	\$0	0	-30.00%
22	349.000	Other Transmission & Distribution Plant	\$0	2.96%	\$0	0	0.00%
23		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$1,974</b>		<b>\$29</b>		
24		<b>COLLECTION PLANT</b>					
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		<b>TOTAL COLLECTION PLANT</b>	<b>\$26,617,109</b>		<b>\$420,550</b>		
33		<b>SYSTEM PUMPING PLANT</b>					
34	360.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
35	361.000	Structures & Improvements	\$419,070	2.17%	\$9,094	0	0.00%
36	362.000	Receiving Wells	\$0	2.87%	\$0	0	0.00%
37	363.000	Electric Pumping Equipment	\$412,619	4.31%	\$17,784	0	-5.00%
38	365.000	Other Pumping Equipment	\$0	4.31%	\$0	0	-5.00%
39		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$831,689</b>		<b>\$26,878</b>		
40		<b>TREATMENT &amp; DISPOSAL PLANT</b>					
41	370.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
42	371.000	Structures & Improvements	\$0	1.43%	\$0	0	-5.00%
43	372.000	Treatment and Disposal Plant Equipment	\$537,833	3.97%	\$21,352	0	-20.00%
44	373.000	Plant Sewers	\$10,390,085	1.60%	\$166,241	0	0.00%
45	374.000	Outfall Sewer Lines	\$0	3.04%	\$0	0	0.00%
46		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$10,927,918</b>		<b>\$187,593</b>		

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47		INCENTIVE COMPENSATION CAPITALIZATION					
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
50		GENERAL PLANT					
51	389.000	General Land & Land Rights	\$168,822	0.00%	\$0	0	0.00%
52	390.000	Stores Shops Equipment Structures	\$122,901	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	Computers & Peripheral Equipment	\$44,106	20.00%	\$8,821	0	0.00%
59	391.200	Computer Hardware & Software	\$0	20.00%	\$0	0	0.00%
60	391.250	Computer Software	\$787,766	5.00%	\$39,388	0	0.00%
61	391.300	Other Office Equipment	\$21	6.67%	\$1	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	0	5.00%
64	392.100	Transportation Equipment - Light Trucks	\$22,067	3.45%	\$761	0	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 telephone)	\$8,157	6.67%	\$544	0	0.00%
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	399.000	Other Tangible Property	\$3,561	0.00%	\$0	0	0.00%
77		TOTAL GENERAL PLANT	\$3,734,437		\$155,729		
78		Total Depreciation	\$42,115,250		\$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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
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		<b>TOTAL PLANT INTANGIBLE</b>	\$0		\$0	\$0		\$0	\$0
6		<b>WATER TREATMENT PLANT</b>							
7	330.000	Water Treatment Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures & Improvements	\$2	R-8	\$0	\$2	100.00%	\$0	\$2
9	332.000	Water Treatment Equipment	\$4	R-9	\$0	\$4	100.00%	\$0	\$4
10	333.000	Water Treatment - Other	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		<b>TOTAL WATER TREATMENT PLANT</b>	\$6		\$0	\$6		\$0	\$6
12		<b>TRANSMISSION &amp; DISTRIBUTION</b>							
13	340.000	Transmission & Distribution Land	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$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		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	-\$297		\$0	-\$297		\$0	-\$297
24		<b>COLLECTION PLANT</b>							
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		<b>TOTAL COLLECTION PLANT</b>	\$12,365,508		\$0	\$12,365,508		\$0	\$12,365,508
33		<b>SYSTEM PUMPING PLANT</b>							
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		<b>TOTAL SYSTEM PUMPING PLANT</b>	\$10,211		\$0	\$10,211		\$0	\$10,211
40		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
41	370.000	Land & Land Rights	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	371.000	Structures & Improvements	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	372.000	Treatment and Disposal Plant Equipment	\$528,963	R-43	\$0	\$528,963	100.00%	\$0	\$528,963
44	373.000	Plant Sewers	\$2,054,785	R-44	\$0	\$2,054,785	100.00%	\$0	\$2,054,785
45	374.000	Outfall Sewer Lines	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	\$2,583,748		\$0	\$2,583,748		\$0	\$2,583,748
47		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
48		Incentive Compensation Capitalization Adj.	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	\$0		\$0	\$0		\$0	\$0
50		<b>GENERAL PLANT</b>							
51	389.000	General Land & Land Rights	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	390.000	Stores Shops Equipment Structures	-\$95	R-52	\$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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
54	390.200	General Structures - HVAC	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	390.300	Miscellaneous Structures	\$43	R-55	\$0	\$43	100.00%	\$0	\$43
56	390.900	Structures & Improvements - Leasehold	\$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 telephone)	-\$263	R-73	\$0	-\$263	100.00%	\$0	-\$263
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		<b>TOTAL GENERAL PLANT</b>	<b>\$2,149,330</b>		<b>\$0</b>	<b>\$2,149,330</b>		<b>\$0</b>	<b>\$2,149,330</b>
78		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$17,108,506</b>		<b>\$0</b>	<b>\$17,108,506</b>		<b>\$0</b>	<b>\$17,108,506</b>

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Purchased Water	\$0	45.70	42.40	3.30	0.009041	\$0
3	Fuel and Power	\$7,401	45.70	21.10	24.60	0.067397	\$499
4	Chemical	\$0	45.70	37.60	8.10	0.022192	\$0
5	Waste Disposal	\$1,416,576	45.70	70.30	-24.60	-0.067397	-\$95,473
6	Labor/Base Payroll	\$561,372	45.70	10.50	35.20	0.096438	\$54,138
7	Pensions	\$13,433	45.70	-1.20	46.90	0.128493	\$1,726
8	OPEB	-\$79,517	45.70	45.70	0.00	0.000000	\$0
9	Group Insurance	\$147,291	45.70	10.50	35.20	0.096438	\$14,204
10	Other Benefits	\$5,936	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 entertainment	\$6,939	45.70	55.80	-10.10	-0.027671	-\$192
18	Rents	\$53,192	45.70	25.50	20.20	0.055342	\$2,944
19	Transportation	\$51,783	45.70	32.30	13.40	0.036712	\$1,901
20	Miscellaneous Expense	\$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	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$2,880,318</b>					<b>\$29,254</b>
29	<b>TAXES</b>						
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	<b>TOTAL TAXES</b>	<b>\$369,613</b>					<b>-\$106,636</b>
33	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$77,382</b>
34	<b>TAX OFFSET FROM RATE BASE</b>						
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	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$524,497</b>					<b>-\$32,028</b>
40	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$109,410</b>



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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
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		<b>TOTAL OPERATING REVENUES</b>	<b>\$6,462,704</b>					<b>\$6,462,704</b>		<b>-\$383,051</b>	<b>\$6,079,653</b>		
1		<b>COLLECTION OPERATIONS EXPENSES</b>											
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	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$8,398	\$0	\$8,398	E-4	-\$5,535	\$2,863	100.00%	\$0	\$2,863	\$0	\$2,863
5	705.000	Rents	\$4	\$0	\$4	E-5	\$56	\$60	100.00%	\$0	\$60	\$0	\$60
6		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	<b>\$8,705</b>	<b>\$0</b>	<b>\$8,705</b>		<b>-\$2,204</b>	<b>\$6,501</b>		<b>\$0</b>	<b>\$6,501</b>	<b>\$0</b>	<b>\$6,501</b>
7		<b>COLLECTION MAINT. EXPENSES</b>											
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		<b>TOTAL COLLECTION MAINT. EXPENSES</b>	<b>\$408</b>	<b>\$0</b>	<b>\$408</b>		<b>-\$272</b>	<b>\$136</b>		<b>\$0</b>	<b>\$136</b>	<b>\$0</b>	<b>\$136</b>
12		<b>PUMPING OPERATIONS EXPENSES</b>											
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		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$866</b>	<b>\$0</b>	<b>\$866</b>		<b>-\$549</b>	<b>\$317</b>		<b>\$0</b>	<b>\$317</b>	<b>\$0</b>	<b>\$317</b>
19		<b>PUMPING MAINTENANCE EXPENSES</b>											
20	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	731.000	Maint of Structures & Improvements	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	732.000	Maint of Power Production Equipment	\$2,900	\$0	\$2,900	E-22	-\$1,933	\$967	100.00%	\$0	\$967	\$0	\$967
23		<b>TOTAL PUMPING MAINTENANCE EXPENSES</b>	<b>\$2,900</b>	<b>\$0</b>	<b>\$2,900</b>		<b>-\$1,933</b>	<b>\$967</b>		<b>\$0</b>	<b>\$967</b>	<b>\$0</b>	<b>\$967</b>
24		<b>TREAT. &amp; DISP. OPER. EXPENSE</b>											
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		<b>TOTAL TREAT. &amp; DISP. OPER. EXPENSE</b>	<b>\$1,728,623</b>	<b>\$225,927</b>	<b>\$1,502,696</b>		<b>-\$30,758</b>	<b>\$1,697,865</b>		<b>\$0</b>	<b>\$1,697,865</b>	<b>\$323,131</b>	<b>\$1,374,734</b>
32		<b>TREAT. &amp; DISP. MAINT. EXPENSES</b>											
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		<b>TOTAL TREAT. &amp; DISP. MAINT. EXPENSES</b>	<b>\$7,546</b>	<b>\$637</b>	<b>\$6,909</b>		<b>-\$684</b>	<b>\$6,862</b>		<b>\$0</b>	<b>\$6,862</b>	<b>\$637</b>	<b>\$6,225</b>
37		<b>CUSTOMER ACCOUNTS EXPENSE</b>											

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses	\$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		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$81,815</b>	<b>\$0</b>	<b>\$81,815</b>		<b>-\$13,283</b>	<b>\$68,532</b>		<b>\$0</b>	<b>\$68,532</b>	<b>\$0</b>	<b>\$68,532</b>
44		<b>CUSTOMER SERVICE EXPENSES</b>											
45	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46		<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
47		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
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	932.000	Maint. of General Plant	\$13,351	\$0	\$13,351	E-62	-\$5,671	\$7,680	100.00%	\$0	\$7,680	\$0	\$7,680
63		<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$781,550</b>	<b>\$307,658</b>	<b>\$473,892</b>		<b>\$317,588</b>	<b>\$1,099,138</b>		<b>\$0</b>	<b>\$1,099,138</b>	<b>\$369,155</b>	<b>\$729,983</b>
64		<b>DEPRECIATION EXPENSE</b>											
65	403.000	Depreciation Expense, Dep. Exp.	\$407,537	See note (1)	See note (1)	E-65	See note (1)	\$407,537	100.00%	\$671,167	\$1,078,704	See note (1)	See note (1)
66		<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$407,537</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$407,537</b>		<b>\$671,167</b>	<b>\$1,078,704</b>	<b>\$0</b>	<b>\$0</b>
67		<b>AMORTIZATION EXPENSE</b>											
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	407.000	Amortization - Property Losses	\$2,225	\$0	\$2,225	E-71	-\$2,225	\$0	100.00%	\$0	\$0	\$0	\$0
72		<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$978,959</b>	<b>\$0</b>	<b>\$978,959</b>		<b>-\$1,441</b>	<b>\$977,518</b>		<b>\$0</b>	<b>\$977,518</b>	<b>\$0</b>	<b>\$977,518</b>
73		<b>OTHER OPERATING EXPENSES</b>											
74	408.100	Property Taxes	-\$47,807	\$0	-\$47,807	E-74	\$374,241	\$326,434	100.00%	\$0	\$326,434	\$0	\$326,434
75	408.100	Payroll Taxes	\$33,185	\$33,185	\$0	E-75	\$10,013	\$43,198	100.00%	\$0	\$43,198	\$43,198	\$0
76	408.100	Other Taxes	-\$328	\$0	-\$328	E-76	-\$2,040	-\$2,368	100.00%	\$0	-\$2,368	\$0	-\$2,368
77	408.100	PSC Assessment	\$1,881	\$0	\$1,881	E-77	\$45,889	\$47,770	100.00%	\$0	\$47,770	\$0	\$47,770
78		<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>-\$13,069</b>	<b>\$33,185</b>	<b>-\$46,254</b>		<b>\$428,103</b>	<b>\$415,034</b>		<b>\$0</b>	<b>\$415,034</b>	<b>\$43,198</b>	<b>\$371,836</b>
79		<b>TOTAL OPERATING EXPENSE</b>	<b>\$3,985,840</b>	<b>\$567,407</b>	<b>\$3,010,896</b>		<b>\$694,567</b>	<b>\$4,680,407</b>		<b>\$671,167</b>	<b>\$5,351,574</b>	<b>\$736,121</b>	<b>\$3,536,749</b>
80		<b>NET INCOME BEFORE TAXES</b>	<b>\$2,476,864</b>					<b>\$1,782,297</b>		<b>-\$1,054,218</b>	<b>\$728,079</b>		
81		<b>INCOME TAXES</b>											

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
82	409.100	Current Income Taxes	-\$289,739	See note (1)	See note (1)	E-82	See note (1)	-\$289,739	100.00%	\$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	<u>\$2,308,565</u>					<u>\$1,613,998</u>		<u>-\$928,625</u>	<u>\$685,373</u>		

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

Missouri-American Water Company  
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	<b>Residential</b>	522.100	\$0	\$0	\$0	\$0	\$539,005	\$539,005
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$539,005	
Rev-3	<b>Commercial</b>	522.200	\$0	\$0	\$0	\$0	-\$961,791	-\$961,791
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$961,791	
Rev-5	<b>Other Public Authority</b>	522.400	\$0	\$0	\$0	\$0	\$48,671	\$48,671
	1. To normalize OPA. (Sarver)		\$0	\$0		\$0	\$48,671	
Rev-6	<b>Rents from Sewer Properties</b>	534.000	\$0	\$0	\$0	\$0	\$175	\$175
	1. To annualize rents. (Sarver)		\$0	\$0		\$0	\$175	
Rev-7	<b>Other Sewer Revenue - Oper. Rev.</b>	536.000	\$0	\$0	\$0	\$0	-\$9,111	-\$9,111
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$9,111	
E-2	<b>Operation Labor &amp; Expenses</b>	701.000	\$0	\$3,275	\$3,275	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$3,082		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$193		\$0	\$0	
E-4	<b>Miscellaneous Expenses</b>	703.000	\$0	-\$5,535	-\$5,535	\$0	\$0	\$0
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$5,598		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$63		\$0	\$0	
E-5	<b>Rents</b>	705.000	\$0	\$56	\$56	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$56		\$0	\$0	
E-10	<b>Maint. Of Supply Mains</b>	716.000	\$0	-\$272	-\$272	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$272		\$0	\$0	
E-16	<b>Miscellaneous Expense</b>	724.000	\$0	-\$549	-\$549	\$0	\$0	\$0
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$557		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$8		\$0	\$0	
E-22	<b>Maint of Power Production Equipment</b>	732.000	\$0	-\$1,933	-\$1,933	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$1,933		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-26	<b>Chemicals</b>	741.000	\$0	-\$58,757	-\$58,757	\$0	\$0	\$0
	1. To normalize chemical expense. (Sarver)		\$0	-\$58,757		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$0	
E-27	<b>Operation Labor &amp; Expense</b>	742.000	\$97,204	\$113	\$97,317	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$178		\$0	\$0	
	3. To adjust payroll. (Lesmes)		\$97,204	\$0		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$45		\$0	\$0	
	4. To normalize office supplies. (Branson)		\$0	\$61		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$171		\$0	\$0	
E-28	<b>Misc Expense - TDO</b>	743.000	\$0	-\$72,921	-\$72,921	\$0	\$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	<b>Misc Expenses - TDO</b>	744.000	\$0	\$3,603	\$3,603	\$0	\$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	<b>Maint of Water Treatment Equipment</b>	752.000	\$0	-\$684	-\$684	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$515		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$1,199		\$0	\$0	
E-40	<b>Customer Records &amp; Collection Expenses</b>	903.000	\$0	-\$260	-\$260	\$0	\$0	\$0
	3. To normalize office supplies. (Branson)		\$0	-\$3,749		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$3,489		\$0	\$0	
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$0		\$0	\$0	
E-41	<b>Uncollectible Amounts</b>	904.000	\$0	-\$13,026	-\$13,026	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To normalize uncollectible expenses. (Branson)		\$0	\$26,146		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$39,172		\$0	\$0	
E-42	<b>Misc. Customer Accounts Expense</b>	905.000	\$0	\$3	\$3	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$0		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$3		\$0	\$0	
E-48	<b>Admin. &amp; General Salaries</b>	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	<b>Office Supplies &amp; Expenses</b>	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	<b>Outside Services Employed</b>	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	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$62,960	\$238,752		\$0	\$0	
E-52	<b>Property Insurance</b>	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	<b>Injuries &amp; Damages</b>	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	<b>Employee Pensions &amp; Benefits</b>	926.000	\$60,266	-\$11,217	\$49,049	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize OPEB expense and amortize OPEB tracker. (Niemeier)		\$0	-\$76,811		\$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	<b>Regulatory Commission Expenses</b>	928.000	\$0	\$357	\$357	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$357		\$0	\$0	
E-59	<b>Misc. General Expenses</b>	930.200	\$0	-\$25,786	-\$25,786	\$0	\$0	\$0
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$16,227		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$2,150		\$0	\$0	
	4. To adjust miscellaneous expense. (Lesmes)		\$0	\$0		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$11,709		\$0	\$0	
E-60	<b>Research &amp; Development Expenses</b>	930.300	\$0	\$1,028	\$1,028	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$1,028		\$0	\$0	
E-61	<b>Rents - AGE</b>	931.000	\$0	\$1,682	\$1,682	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$1,682		\$0	\$0	
E-62	<b>Maint. of General Plant</b>	932.000	\$0	-\$5,671	-\$5,671	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$6,097		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$426		\$0	\$0	
E-65	<b>Depreciation Expense, Dep. Exp.</b>	403.000	\$0	\$0	\$0	\$0	\$671,167	\$671,167
	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	<b>Amortization - LTD Term Plant</b>	404.000	\$0	\$8,635	\$8,635	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$8,635		\$0	\$0	
E-69	<b>Amortization of Reg Asset</b>	405.000	\$0	-\$7,851	-\$7,851	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$25,279		\$0	\$0	
	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$21		\$0	\$0	
	4. To include property tax tracker. (Sarver)		\$0	\$17,407		\$0	\$0	
E-71	<b>Amortization - Property Losses</b>	407.000	\$0	-\$2,225	-\$2,225	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$2,225		\$0	\$0	
E-74	<b>Property Taxes</b>	408.100	\$0	\$374,241	\$374,241	\$0	\$0	\$0
	1. Adjust property tax expense. (Boronda)		\$0	\$317,008		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$57,233		\$0	\$0	
E-75	<b>Payroll Taxes</b>	408.100	\$10,013	\$0	\$10,013	\$0	\$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	<b>Other Taxes</b>	408.100	\$0	-\$2,040	-\$2,040	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$2,040		\$0	\$0	
E-77	<b>PSC Assessment</b>	408.100	\$0	\$45,889	\$45,889	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$45,889		\$0	\$0	
E-82	<b>Current Income Taxes</b>	409.100	\$0	\$0	\$0	\$0	\$351,110	\$351,110
	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	<b>Deferred Income Taxes - Def. Inc. Tax.</b>	410.100	\$0	\$0	\$0	\$0	-\$416,277	-\$416,277
	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	<b>Amortization of Deferred ITC</b>	412.200	\$0	\$0	\$0	\$0	\$71	\$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	<b>Amortization of Protected Excess ADIT</b>		\$0	\$0	\$0	\$0	-\$10,049	-\$10,049
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$10,049	



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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-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	
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

Line Number	A Description	B Percentage Rate	C Test Year	D 6.41% Return	E 6.52% Return	F 6.63% Return
1	TOTAL NET INCOME BEFORE TAXES		\$728,079	\$1,118,716	\$1,140,650	\$1,162,585
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	CIAC		\$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					
24	Net Taxable Income - MO. Inc. Tax		\$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		\$0	\$0	\$0	\$0
30	Missouri Income Tax 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					
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		\$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					
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		-\$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**

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

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

Line Number	A Description	B 6.41% Return	C 6.52% Return	D 6.63% Return
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
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$494,064	\$494,064	\$494,064
12	Miscellaneous	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$4,159,026</b>	<b>\$4,258,236</b>	<b>\$4,357,447</b>

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$120,272,965
2	Less Accumulated Depreciation Reserve		\$25,848,189
3	Net Plant In Service		<u>\$94,424,776</u>
4	<b>ADD TO NET PLANT IN SERVICE</b>		
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 Deferrals (Property Tax Tracker)		<u>\$314,035</u>
12	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$7,635,203</u>
13	<b>SUBTRACT FROM NET PLANT</b>		
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		<u>\$186,566</u>
23	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$32,740,470</u>
24	<b>Total Rate Base</b>		<u><u>\$69,319,509</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
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	\$5,562
4	303.000	Miscellaneous Intangible Plant Studies	\$875	P-4	\$0	\$875	100.00%	\$0	\$875
5		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$95,704</b>		<b>\$0</b>	<b>\$95,704</b>		<b>\$0</b>	<b>\$95,704</b>
6		<b>WATER TREATMENT PLANT</b>							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures & Improvements	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	332.000	Water Treatment Equipment	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
12		<b>TRANSMISSION &amp; DISTRIBUTION</b>							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$5,637	P-14	\$0	\$5,637	100.00%	\$0	\$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
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		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$5,637</b>		<b>\$0</b>	<b>\$5,637</b>		<b>\$0</b>	<b>\$5,637</b>
24		<b>COLLECTION PLANT</b>							
25	350.000	Land & Land Rights	\$117,555	P-25	\$0	\$117,555	100.00%	\$0	\$117,555
26	351.000	Structures & Improvements	\$5,345,668	P-26	\$0	\$5,345,668	100.00%	\$0	\$5,345,668
27	352.100	Collection Sewers - Force	\$8,910,670	P-27	\$0	\$8,910,670	100.00%	\$0	\$8,910,670
28	352.200	Collection Sewers - Gravity	\$36,034,258	P-28	\$0	\$36,034,258	100.00%	\$0	\$36,034,258
29	353.000	Services to Customers	\$4,104,297	P-29	\$0	\$4,104,297	100.00%	\$0	\$4,104,297
30	354.000	Flow Measuring Devices	\$582,365	P-30	\$0	\$582,365	100.00%	\$0	\$582,365
31	356.000	Other Collection Plant Facilities	\$289,966	P-31	\$0	\$289,966	100.00%	\$0	\$289,966
32		<b>TOTAL COLLECTION PLANT</b>	<b>\$55,384,779</b>		<b>\$0</b>	<b>\$55,384,779</b>		<b>\$0</b>	<b>\$55,384,779</b>
33		<b>SYSTEM PUMPING PLANT</b>							
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		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$14,766,346</b>		<b>\$0</b>	<b>\$14,766,346</b>		<b>\$0</b>	<b>\$14,766,346</b>
40		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
41	370.000	Land & Land Rights	\$1,632,562	P-41	\$0	\$1,632,562	100.00%	\$0	\$1,632,562
42	371.000	Structures & Improvements	\$16,932,701	P-42	\$0	\$16,932,701	100.00%	\$0	\$16,932,701
43	372.000	Treatment and Disposal Plant Equipment	\$20,066,038	P-43	\$0	\$20,066,038	100.00%	\$0	\$20,066,038
44	373.000	Plant Sewers	\$1,521,889	P-44	\$0	\$1,521,889	100.00%	\$0	\$1,521,889
45	374.000	Outfall Sewer Lines	\$543,997	P-45	\$0	\$543,997	100.00%	\$0	\$543,997
46		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$40,697,187</b>		<b>\$0</b>	<b>\$40,697,187</b>		<b>\$0</b>	<b>\$40,697,187</b>
47		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
50		<b>GENERAL PLANT</b>							

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
51	389.000	General Land & Land Rights	\$230,457	P-51	\$0	\$230,457	100.00%	\$0	\$230,457
52	390.000	Stores Shops Equipment Structures	\$1,711,944	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		<b>TOTAL GENERAL PLANT</b>	<b>\$9,323,312</b>		<b>\$0</b>	<b>\$9,323,312</b>		<b>\$0</b>	<b>\$9,323,312</b>
78		<b>TOTAL PLANT IN SERVICE</b>	<b>\$120,272,965</b>		<b>\$0</b>	<b>\$120,272,965</b>		<b>\$0</b>	<b>\$120,272,965</b>

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		<b>INTANGIBLE PLANT</b>					
2	301.000	Organization	\$89,267	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$5,562	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant Studies	\$875	0.00%	\$0	0	0.00%
5		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$95,704</b>		<b>\$0</b>		
6		<b>WATER TREATMENT PLANT</b>					
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0	0	0.00%
8	331.000	Water Treatment Structures & Improvements	\$0	2.34%	\$0	80	-15.00%
9	332.000	Water Treatment Equipment	\$0	2.18%	\$0	48	-20.00%
10	333.000	Water Treatment - Other	\$0	3.33%	\$0	30	0.00%
11		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$0</b>		<b>\$0</b>		
12		<b>TRANSMISSION &amp; DISTRIBUTION</b>					
13	340.000	Transmission & Distribution Land	\$0	0.00%	\$0	0	0.00%
14	341.000	Transmission & Distribution Structures & Impr	\$5,637	1.49%	\$84	55	-20.00%
15	342.000	Distribution Reservoirs & Standpipes	\$0	1.70%	\$0	65	-25.00%
16	343.000	Transmission & Distribution Mains	\$0	1.39%	\$0	90	-30.00%
17	344.000	Fire Mains	\$0	1.56%	\$0	85	-30.00%
18	345.000	Services	\$0	2.92%	\$0	65	-100.00%
19	346.000	Meters	\$0	2.40%	\$0	42	-10.00%
20	347.000	Meter Installation	\$0	2.40%	\$0	42	-10.00%
21	348.000	Hydrants	\$0	1.85%	\$0	65	-30.00%
22	349.000	Other Transmission & Distribution Plant	\$0	2.96%	\$0	50	0.00%
23		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$5,637</b>		<b>\$84</b>		
24		<b>COLLECTION PLANT</b>					
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		<b>TOTAL COLLECTION PLANT</b>	<b>\$55,384,779</b>		<b>\$970,604</b>		
33		<b>SYSTEM PUMPING PLANT</b>					
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		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$14,766,346</b>		<b>\$503,573</b>		
40		<b>TREATMENT &amp; DISPOSAL PLANT</b>					
41	370.000	Land & Land Rights	\$1,632,562	0.00%	\$0	0	0.00%
42	371.000	Structures & Improvements	\$16,932,701	1.43%	\$242,138	60	-5.00%
43	372.000	Treatment and Disposal Plant Equipment	\$20,066,038	3.97%	\$796,622	30	-20.00%
44	373.000	Plant Sewers	\$1,521,889	1.60%	\$24,350	50	0.00%
45	374.000	Outfall Sewer Lines	\$543,997	3.04%	\$16,538	35	0.00%
46		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$40,697,187</b>		<b>\$1,079,648</b>		



Missouri-American Water Company  
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All Other Waste Water District B  
Test Year Ending December 31, 2023  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47		INCENTIVE COMPENSATION CAPITALIZATION					
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
50		GENERAL PLANT					
51	389.000	General Land & Land Rights	\$230,457	0.00%	\$0	0	0.00%
52	390.000	Stores Shops Equipment Structures	\$1,711,944	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		\$463,353		
78		Total Depreciation	\$120,272,965		\$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  
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All Other Waste Water District B  
Test Year Ending December 31, 2023  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$1,866	R-2	\$0	\$1,866	100.00%	\$0	\$1,866
3	302.000	Franchises & Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,787	R-4	\$0	\$1,787	100.00%	\$0	\$1,787
5		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$3,653</b>		<b>\$0</b>	<b>\$3,653</b>		<b>\$0</b>	<b>\$3,653</b>
6		<b>WATER TREATMENT PLANT</b>							
7	330.000	Water Treatment Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures & Improvements	\$3	R-8	\$0	\$3	100.00%	\$0	\$3
9	332.000	Water Treatment Equipment	\$6	R-9	\$0	\$6	100.00%	\$0	\$6
10	333.000	Water Treatment - Other	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$9</b>		<b>\$0</b>	<b>\$9</b>		<b>\$0</b>	<b>\$9</b>
12		<b>TRANSMISSION &amp; DISTRIBUTION</b>							
13	340.000	Transmission & Distribution Land	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$991	R-14	\$0	\$991	100.00%	\$0	\$991
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		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>-\$450</b>		<b>\$0</b>	<b>-\$450</b>		<b>\$0</b>	<b>-\$450</b>
24		<b>COLLECTION PLANT</b>							
25	350.000	Land & Land Rights	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	351.000	Structures & Improvements	\$1,647,056	R-26	\$0	\$1,647,056	100.00%	\$0	\$1,647,056
27	352.100	Collection Sewers - Force	\$2,998,348	R-27	\$0	\$2,998,348	100.00%	\$0	\$2,998,348
28	352.200	Collection Sewers - Gravity	\$4,579,374	R-28	\$0	\$4,579,374	100.00%	\$0	\$4,579,374
29	353.000	Services to Customers	\$472,401	R-29	\$0	\$472,401	100.00%	\$0	\$472,401
30	354.000	Flow Measuring Devices	\$418,013	R-30	\$0	\$418,013	100.00%	\$0	\$418,013
31	356.000	Other Collection Plant Facilities	\$21,576	R-31	\$0	\$21,576	100.00%	\$0	\$21,576
32		<b>TOTAL COLLECTION PLANT</b>	<b>\$10,136,768</b>		<b>\$0</b>	<b>\$10,136,768</b>		<b>\$0</b>	<b>\$10,136,768</b>
33		<b>SYSTEM PUMPING PLANT</b>							
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		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$4,853,719</b>		<b>-\$27</b>	<b>\$4,853,692</b>		<b>\$0</b>	<b>\$4,853,692</b>
40		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
41	370.000	Land & Land Rights	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	371.000	Structures & Improvements	\$1,260,766	R-42	\$0	\$1,260,766	100.00%	\$0	\$1,260,766
43	372.000	Treatment and Disposal Plant Equipment	\$5,975,956	R-43	\$0	\$5,975,956	100.00%	\$0	\$5,975,956
44	373.000	Plant Sewers	\$408,297	R-44	\$0	\$408,297	100.00%	\$0	\$408,297
45	374.000	Outfall Sewer Lines	\$46,512	R-45	\$0	\$46,512	100.00%	\$0	\$46,512
46		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$7,691,531</b>		<b>\$0</b>	<b>\$7,691,531</b>		<b>\$0</b>	<b>\$7,691,531</b>
47		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
48		Incentive Compensation Capitalization Adj.	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
50		<b>GENERAL PLANT</b>							
51	389.000	General Land & Land Rights	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	390.000	Stores Shops Equipment Structures	\$164,236	R-52	\$0	\$164,236	100.00%	\$0	\$164,236
53	390.100	Office Structures	-\$6,463	R-53	\$0	-\$6,463	100.00%	\$0	-\$6,463

Missouri-American Water Company  
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Test Year Ending December 31, 2023  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
54	390.200	General Structures - HVAC	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	390.300	Miscellaneous Structures	\$65	R-55	\$0	\$65	100.00%	\$0	\$65
56	390.900	Structures & Improvements - Leasehold	\$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 telephone)	-\$397	R-73	\$0	-\$397	100.00%	\$0	-\$397
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		<b>TOTAL GENERAL PLANT</b>	<b>\$3,162,986</b>		<b>\$0</b>	<b>\$3,162,986</b>		<b>\$0</b>	<b>\$3,162,986</b>
78		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$25,848,216</b>		<b>-\$27</b>	<b>\$25,848,189</b>		<b>\$0</b>	<b>\$25,848,189</b>

Missouri-American Water Company  
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 Test Year Ending December 31, 2023  
 Adjustments for Depreciation Reserve

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

Missouri-American Water Company  
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Test Year Ending December 31, 2023  
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Purchased Water	\$0	45.70	42.40	3.30	0.009041	\$0
3	Fuel and Power	\$652,591	45.70	21.10	24.60	0.067397	\$43,983
4	Chemical	\$51,611	45.70	37.60	8.10	0.022192	\$1,145
5	Waste Disposal	\$2,677,115	45.70	70.30	-24.60	-0.067397	-\$180,430
6	Labor/Base Payroll	\$1,428,504	45.70	10.50	35.20	0.096438	\$137,762
7	Pensions	\$32,141	45.70	-1.20	46.90	0.128493	\$4,130
8	OPEB	-\$190,254	45.70	45.70	0.00	0.000000	\$0
9	Group Insurance	\$338,889	45.70	10.50	35.20	0.096438	\$32,682
10	Other Benefits	\$17,421	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 entertainment	\$17,955	45.70	55.80	-10.10	-0.027671	-\$497
18	Rents	\$26,016	45.70	25.50	20.20	0.055342	\$1,440
19	Transportation	\$119,144	45.70	32.30	13.40	0.036712	\$4,374
20	Miscellaneous Expense	\$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	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$8,166,982</b>					<b>\$182,700</b>
29	<b>TAXES</b>						
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	<b>TOTAL TAXES</b>	<b>\$1,016,550</b>					<b>-\$297,191</b>
33	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$114,491</b>
34	<b>TAX OFFSET FROM RATE BASE</b>						
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	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$1,622,191</b>					<b>-\$163,402</b>
40	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$277,893</b>

Missouri-American Water Company  
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All Other Waste Water District B  
Test Year Ending December 31, 2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
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		<b>TOTAL OPERATING REVENUES</b>	<b>\$13,170,212</b>					<b>\$13,170,212</b>		<b>\$850,030</b>	<b>\$14,020,242</b>		
1		<b>COLLECTION OPERATIONS EXPENSES</b>											
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		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	<b>\$27,560</b>	<b>\$0</b>	<b>\$27,560</b>		<b>\$9,523</b>	<b>\$37,083</b>		<b>\$0</b>	<b>\$37,083</b>	<b>\$0</b>	<b>\$37,083</b>
7		<b>COLLECTION MAINT. EXPENSES</b>											
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		<b>TOTAL COLLECTION MAINT. EXPENSES</b>	<b>\$50,459</b>	<b>\$44,396</b>	<b>\$6,063</b>		<b>-\$12,559</b>	<b>\$37,900</b>		<b>\$0</b>	<b>\$37,900</b>	<b>\$33,651</b>	<b>\$4,249</b>
12		<b>PUMPING OPERATIONS EXPENSES</b>											
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		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$113,937</b>	<b>\$39,520</b>	<b>\$74,417</b>		<b>-\$1,991</b>	<b>\$111,946</b>		<b>\$0</b>	<b>\$111,946</b>	<b>\$29,956</b>	<b>\$81,990</b>
19		<b>PUMPING MAINTENANCE EXPENSES</b>											
20	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	731.000	Maint of Structures & Improvements	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	732.000	Maint of Power Production Equipment	\$16,780	\$3,917	\$12,863	E-22	-\$4,394	\$12,386	100.00%	\$0	\$12,386	\$2,969	\$9,417
23		<b>TOTAL PUMPING MAINTENANCE EXPENSES</b>	<b>\$16,780</b>	<b>\$3,917</b>	<b>\$12,863</b>		<b>-\$4,394</b>	<b>\$12,386</b>		<b>\$0</b>	<b>\$12,386</b>	<b>\$2,969</b>	<b>\$9,417</b>
24		<b>TREAT. &amp; DISP. OPER. EXPENSE</b>											
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		<b>TOTAL TREAT. &amp; DISP. OPER. EXPENSE</b>	<b>\$5,027,649</b>	<b>\$1,263,982</b>	<b>\$3,763,667</b>		<b>-\$427,536</b>	<b>\$4,600,113</b>		<b>\$0</b>	<b>\$4,600,113</b>	<b>\$958,078</b>	<b>\$3,642,035</b>
32		<b>TREAT. &amp; DISP. MAINT. EXPENSES</b>											
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		<b>TOTAL TREAT. &amp; DISP. MAINT. EXPENSES</b>	<b>\$442,527</b>	<b>\$82,743</b>	<b>\$359,784</b>		<b>-\$130,324</b>	<b>\$312,203</b>		<b>\$0</b>	<b>\$312,203</b>	<b>\$63,026</b>	<b>\$249,177</b>
37		<b>CUSTOMER ACCOUNTS EXPENSE</b>											

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses	\$104,955	\$761	\$104,194	E-40	-\$30,659	\$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		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$186,575</b>	<b>\$994</b>	<b>\$185,581</b>		<b>-\$66,812</b>	<b>\$119,763</b>		<b>\$0</b>	<b>\$119,763</b>	<b>\$754</b>	<b>\$119,009</b>
44		<b>CUSTOMER SERVICE EXPENSES</b>											
45	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46		<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
47		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
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		<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$2,612,510</b>	<b>\$1,045,372</b>	<b>\$1,567,138</b>		<b>\$323,078</b>	<b>\$2,935,588</b>		<b>\$0</b>	<b>\$2,935,588</b>	<b>\$801,882</b>	<b>\$2,133,706</b>
64		<b>DEPRECIATION EXPENSE</b>											
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		<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$2,395,236</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$2,395,236</b>		<b>\$812,703</b>	<b>\$3,207,939</b>	<b>\$0</b>	<b>\$0</b>
67		<b>AMORTIZATION EXPENSE</b>											
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		<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$145,958</b>	<b>\$0</b>	<b>\$145,958</b>		<b>-\$45,664</b>	<b>\$100,294</b>		<b>\$0</b>	<b>\$100,294</b>	<b>\$0</b>	<b>\$100,294</b>
73		<b>OTHER OPERATING EXPENSES</b>											
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		<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>\$82,766</b>	<b>\$144,284</b>	<b>-\$61,518</b>		<b>\$1,037,974</b>	<b>\$1,120,740</b>		<b>\$0</b>	<b>\$1,120,740</b>	<b>\$109,842</b>	<b>\$1,010,898</b>
79		<b>TOTAL OPERATING EXPENSE</b>	<b>\$11,101,957</b>	<b>\$2,625,208</b>	<b>\$6,081,513</b>		<b>\$681,295</b>	<b>\$11,783,252</b>		<b>\$812,703</b>	<b>\$12,595,955</b>	<b>\$2,000,158</b>	<b>\$7,387,858</b>
80		<b>NET INCOME BEFORE TAXES</b>	<b>\$2,068,255</b>					<b>\$1,386,960</b>		<b>\$37,327</b>	<b>\$1,424,287</b>		
81		<b>INCOME TAXES</b>											

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	<u>\$1,722,335</u>					<u>\$1,041,040</u>		<u>\$613,190</u>	<u>\$1,654,230</u>		

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



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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	<b>Residential</b>	522.100	\$0	\$0	\$0	\$0	\$501,296	\$501,296
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$501,296	
Rev-3	<b>Commercial</b>	522.200	\$0	\$0	\$0	\$0	\$170,679	\$170,679
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$170,679	
Rev-4	<b>Industrial</b>	522.300	\$0	\$0	\$0	\$0	\$17,424	\$17,424
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$17,424	
Rev-5	<b>Other Public Authority</b>	522.400	\$0	\$0	\$0	\$0	\$88,511	\$88,511
	1. To normalize OPA. (Sarver)		\$0	\$0		\$0	\$88,511	
Rev-6	<b>Rents from Sewer Properties</b>	534.000	\$0	\$0	\$0	\$0	\$684	\$684
	1. To annualize rents. (Sarver)		\$0	\$0		\$0	\$684	
Rev-7	<b>Other Sewer Revenue - Oper. Rev.</b>	536.000	\$0	\$0	\$0	\$0	\$71,436	\$71,436
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$71,436	
E-2	<b>Operation Labor &amp; Expenses</b>	701.000	\$0	\$7,207	\$7,207	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$92		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$7,374		\$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	<b>Miscellaneous Expenses</b>	703.000	\$0	\$2,182	\$2,182	\$0	\$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	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$150		\$0	\$0	
E-5	<b>Rents</b>	705.000	\$0	\$134	\$134	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$134		\$0	\$0	
E-10	<b>Maint. Of Supply Mains</b>	716.000	-\$10,745	-\$1,814	-\$12,559	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$1,814		\$0	\$0	
	2. To adjust payroll. (Lesmes)		-\$10,745	\$0		\$0	\$0	
E-14	<b>Fuel or Power Purchased for Pumping</b>	721.000	\$0	\$7,905	\$7,905	\$0	\$0	\$0

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	1. To annualize fuel and power expense. (Sarver)		\$0	\$7,905		\$0	\$0	
E-15	<b>Pumping Labor &amp; Expenses</b>	722.000	-\$9,564	\$0	-\$9,564	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		-\$9,564	\$0		\$0	\$0	
E-16	<b>Miscellaneous Expense</b>	724.000	\$0	-\$332	-\$332	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$0		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$1,502		\$0	\$0	
	3. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$1,150		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$20		\$0	\$0	
E-22	<b>Maint of Power Production Equipment</b>	732.000	-\$948	-\$3,446	-\$4,394	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$3,510		\$0	\$0	
	2. To adjust payroll. (Lesmes)		-\$948	\$0		\$0	\$0	
	3. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$64		\$0	\$0	
E-26	<b>Chemicals</b>	741.000	\$0	-\$2	-\$2	\$0	\$0	\$0
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$2		\$0	\$0	
E-27	<b>Operation Labor &amp; Expense</b>	742.000	-\$305,904	-\$177,059	-\$482,963	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	-\$169,277		\$0	\$0	
	3. To adjust payroll. (Lesmes)		-\$305,904	\$0		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$7,398		\$0	\$0	
	4. To normalize office supplies. (Branson)		\$0	\$389		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$130		\$0	\$0	
	7. To normalize postage, printing & stat expense. (Lesmes)		\$0	-\$453		\$0	\$0	
	6. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$190		\$0	\$0	
E-28	<b>Misc Expense - TDO</b>	743.000	\$0	\$78,731	\$78,731	\$0	\$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	

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	6. To annualize building maintenance expense. (Branson)		\$0	-\$46		\$0	\$0	
	4. To annualize waste disposal expense. (Sarver)		\$0	\$41,266		\$0	\$0	
	5. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$237		\$0	\$0	
E-29	Misc Expenses - TDO	744.000	\$0	-\$23,302	-\$23,302	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	-\$13,805		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$8,842		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	-\$376		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$24		\$0	\$0	
	5. To normalize postage, printing & stat expense. (Lesmes)		\$0	-\$303		\$0	\$0	
E-33	Maint Supervision & Engineering - TDM	750.000	-\$127	\$0	-\$127	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		-\$127	\$0		\$0	\$0	
E-35	Maint of Water Treatment Equipment	752.000	-\$19,590	-\$110,607	-\$130,197	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$106,248		\$0	\$0	
	2. To adjust payroll. (Lesmes)		-\$19,590	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$1,625		\$0	\$0	
	4. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$2,734		\$0	\$0	
E-40	Customer Records & Collection Expenses	903.000	-\$184	-\$30,475	-\$30,659	\$0	\$0	\$0
	2. To adjust payroll. (Lesmes)		-\$184	\$0		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$556		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$31,031		\$0	\$0	
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$0		\$0	\$0	
E-41	Uncollectible Amounts	904.000	\$0	-\$36,331	-\$36,331	\$0	\$0	\$0
	1. To normalize uncollectible expenses. (Branson)		\$0	\$44,219		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$80,550		\$0	\$0	
E-42	Misc. Customer Accounts Expense	905.000	-\$56	\$234	\$178	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$0		\$0	\$0	
	3. To annualize fuel and power expense. (Sarver)		\$0	\$92		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$136		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To adjust payroll. (Lesmes)		-\$56	\$0		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$6		\$0	\$0	
E-48	<b>Admin. &amp; General Salaries</b>	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 adjustments and allocation factors.		\$0	-\$54,524		\$0	\$0	
E-49	<b>Office Supplies &amp; Expenses</b>	921.000	\$0	\$36,985	\$36,985	\$0	\$0	\$0
	1. Adjust employee expenses. (Niemeier)		\$0	-\$18		\$0	\$0	
	2. To annualize building maintenance expense. (Branson)		\$0	-\$8,608		\$0	\$0	
	7. To annualize fuel and power expense. (Sarver)		\$0	\$4,555		\$0	\$0	
	3. To adjust miscellaneous expense. (Lesmes)		\$0	\$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	<b>Outside Services Employed</b>	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 services expense. (Branson)		\$0	\$32,475		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$50,584	\$562,204		\$0	\$0	
E-52	<b>Property Insurance</b>	924.000	\$0	\$180,443	\$180,443	\$0	\$0	\$0
	1. Adjustment to annualize insurance (other than group). (Niemeier)		\$0	-\$11,734		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$192,177		\$0	\$0	
E-53	<b>Injuries &amp; Damages</b>	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	<b>Employee Pensions &amp; Benefits</b>	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	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To adjust payroll. (Lesmes)		-\$109,945	\$0		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$6,095	\$130,125		\$0	\$0	
E-56	<b>Regulatory Commission Expenses</b>	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	<b>Misc. General Expenses</b>	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	<b>Research &amp; Development Expenses</b>	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	<b>Rents - AGE</b>	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	<b>Maint. of General Plant</b>	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	<b>Depreciation Expense, Dep. Exp.</b>	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	<b>Amortization - LTD Term Plant</b>	404.000	\$0	\$2	\$2	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$2		\$0	\$0	
E-69	<b>Amortization of Reg Asset</b>	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 adjustments and allocation factors.		\$0	-\$99,879		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$80		\$0	\$0	
	4. To include property tax tracker. (Sarver)		\$0	\$62,807		\$0	\$0	
E-71	<b>Amortization - Property Losses</b>	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	<b>Property Taxes</b>	408.100	\$0	\$975,286	\$975,286	\$0	\$0	\$0
	1. Adjust property tax expense. (Boronda)		\$0	\$810,886		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$164,400		\$0	\$0	
E-75	<b>Payroll Taxes</b>	408.100	-\$34,442	\$0	-\$34,442	\$0	\$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	<b>Other Taxes</b>	408.100	\$0	-\$4,970	-\$4,970	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$4,970		\$0	\$0	
E-77	<b>PSC Assessment</b>	408.100	\$0	\$102,100	\$102,100	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$102,100		\$0	\$0	
E-82	<b>Current Income Taxes</b>	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	<b>Deferred Income Taxes - Def. Inc. Tax.</b>	410.100	\$0	\$0	\$0	\$0	-\$22,004	-\$22,004
	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	<b>Amortization of Deferred ITC</b>	412.200	\$0	\$0	\$0	\$0	\$306	\$306
	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	<b>Amortization of Protected Excess ADIT</b>		\$0	\$0	\$0	\$0	-\$37,368	-\$37,368
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$37,368	

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-88	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$187,600	-\$187,600
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$187,600	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$850,030</b>	<b>\$850,030</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>-\$625,050</b>	<b>\$1,306,345</b>	<b>\$681,295</b>	<b>\$0</b>	<b>\$236,840</b>	<b>\$236,840</b>

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.41% Return	E 6.52% Return	F 6.63% Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,424,287	\$5,089,249	\$5,188,459	\$5,287,670
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	CIAC		\$0	\$0	\$0	\$0
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$3,211,717	\$3,211,717	\$3,211,717	\$3,211,717
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
33	Deduct Federal Income Tax - City Inc. Tax		-\$785,507	-\$43,534	-\$23,449	-\$3,364
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					
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	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$924,997	-\$51,265	-\$27,613	-\$3,961
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		\$695,054	\$695,054	\$695,054	\$695,054



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**Income Tax Calculation**

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