

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of Missouri-American Water)
Company's Request for Authority to Implement) **File No. WR-2024-0320**
a General Rate Increase for Water and Sewer)
Service Provided in Missouri Service Areas)

CORRECTED ACCOUNTING SCHEDULE

COMES NOW the Staff of the Missouri Public Service Commission ("Staff"), by and through counsel, and with the agreement of the Parties, submits this *Corrected Accounting Schedule*.

1. On January 10, 2025, Staff filed its *Cross-Rebuttal/Surrebuttal Testimony*. This was Staff's second and final round of pre-filed testimony in this case.
2. Subsequent to this filing, Staff discovered a number of errors in its accounting schedule.
3. These errors have been corrected and are attached to this filing.

WHEREFORE, Staff submits this *Corrected Accounting Schedule* for the Commission's information and consideration.

Respectfully submitted,

/s/ Casi Aslin
Casi Aslin
Missouri Bar No. 67934
Attorney for the Staff of the
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102
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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed or hand-delivered, transmitted by facsimile or electronically mailed to all parties and or counsel of record on this 18th day of February, 2025.

/s/ Casi Aslin

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
CORRECTED 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	\$2,859,643,663	\$2,859,643,663	\$2,859,643,663
2	Rate of Return	6.41%	6.52%	6.63%
3	Net Operating Income Requirement	\$183,388,947	\$186,505,960	\$189,622,971
4	Net Income Available	\$150,298,460	\$150,298,460	\$150,298,460
5	Additional Net Income Required	\$33,090,487	\$36,207,500	\$39,324,511
6	Income Tax Requirement			
7	Required Current Income Tax	-\$14,118,128	-\$13,142,418	-\$12,166,709
8	Current Income Tax Available	-\$24,476,359	-\$24,476,359	-\$24,476,359
9	Additional Current Tax Required	\$10,358,231	\$11,333,941	\$12,309,650
10	Revenue Requirement	\$43,448,718	\$47,541,441	\$51,634,161
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$24,664,049	\$24,664,049	\$24,664,049
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$68,112,767	\$72,205,490	\$76,298,210

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	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$2,817,589
6	Contributions in Aid of Construction Amortization		\$124,477,791
7	Materials & Supplies		\$12,962,400
8	Prepayments		\$0
9	Prepaid Pension Asset		\$26,529,167
10	TCJA EADIT Tracker Balance		\$9,411
11	Regulatory Deferrals (Property Tax Tracker)		\$12,746,594
12	TOTAL ADD TO NET PLANT IN SERVICE		\$173,907,774
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset		\$311,881
15	State Tax Offset		\$13,031
16	City Tax Offset		\$0
17	Interest Expense Offset		\$6,712,711
18	Contributions in Aid of Construction		\$443,050,275
19	Customer Advances		\$1,930,946
20	Accumulated Deferred Income Taxes		\$596,570,400
21	OPEB Tracker		\$6,987,814
22	Pension Tracker		\$4,363,110
23	TOTAL SUBTRACT FROM NET PLANT		\$1,059,940,168
24	Total Rate Base		\$2,859,643,663

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		TOTAL GENERAL PLANT	\$340,427,439		\$0	\$340,427,439		\$0	\$340,427,439
75		TRANSMISSION & DISTRIBUTION							
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		TOTAL TRANSMISSION & DISTRIBUTION	\$7,611		\$0	\$7,611		\$0	\$7,611
87		COLLECTION PLANT							
88	350.000	Land & Land Rights	\$117,555	P-88	\$0	\$117,555		\$0	\$117,555
89	351.000	Structures & Improvements	\$5,345,668	P-89	\$0	\$5,345,668		\$0	\$5,345,668
90	352.100	Collection Sewers - Force	\$8,910,670	P-90	\$0	\$8,910,670		\$0	\$8,910,670
91	352.200	Collection Sewers - Gravity	\$62,651,367	P-91	\$0	\$62,651,367		\$0	\$62,651,367
92	353.000	Services to Customers	\$4,104,297	P-92	\$0	\$4,104,297		\$0	\$4,104,297
93	354.000	Flow Measuring Devices	\$582,365	P-93	\$0	\$582,365		\$0	\$582,365
94	356.000	Other Collection Plant Facilities	\$289,966	P-94	\$0	\$289,966		\$0	\$289,966
95		TOTAL COLLECTION PLANT	\$82,001,888		\$0	\$82,001,888		\$0	\$82,001,888
96		SYSTEM PUMPING PLANT							
97	360.000	Land & Land Rights	\$183,430	P-97	\$0	\$183,430		\$0	\$183,430
98	361.000	Structures & Improvements	\$5,759,091	P-98	\$0	\$5,759,091		\$0	\$5,759,091
99	362.000	Receiving Wells	\$741,251	P-99	\$0	\$741,251		\$0	\$741,251
100	363.000	Electric Pumping Equipment	\$7,257,357	P-100	\$0	\$7,257,357		\$0	\$7,257,357
101	365.000	Other Pumping Equipment	\$1,656,906	P-101	\$0	\$1,656,906		\$0	\$1,656,906
102		TOTAL SYSTEM PUMPING PLANT	\$15,598,035		\$0	\$15,598,035		\$0	\$15,598,035
103		TREATMENT & DISPOSAL PLANT							
104	370.000	Land & Land Rights	\$1,632,562	P-104	\$0	\$1,632,562		\$0	\$1,632,562
105	371.000	Structures & Improvements	\$16,932,701	P-105	\$0	\$16,932,701		\$0	\$16,932,701
106	372.000	Treatment and Disposal Plant Equipment	\$20,603,871	P-106	\$0	\$20,603,871		\$0	\$20,603,871
107	373.000	Plant Sewers	\$11,911,974	P-107	\$0	\$11,911,974		\$0	\$11,911,974
108	374.000	Outfall Sewer Lines	\$543,997	P-108	\$0	\$543,997		\$0	\$543,997
109		TOTAL TREATMENT & DISPOSAL PLANT	\$51,625,105		\$0	\$51,625,105		\$0	\$51,625,105

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

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

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
37	344.000	Fire Mains	\$564,782	1.56%	\$8,811
38	345.000	Services	\$276,445,548	2.92%	\$8,072,210
39	346.000	Meters	\$295,048,491	2.40%	\$7,081,164
40	347.000	Meter Installation	\$64,953,885	2.40%	\$1,558,893
41	348.000	Hydrants	\$146,425,346	1.85%	\$2,708,869
42	349.000	Other Transmission & Distribution Plant	\$83,158	2.96%	\$2,461
43		TOTAL TRANSMISSION & DIST. PLANT	\$3,241,251,003		\$53,714,568
44		INCENTIVE COMPENSATION CAPITALIZATION			
45	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
47		GENERAL PLANT			
48	389.000	General Land & Land Rights	\$1,054,421	0.00%	\$0
49	390.000	Stores Shops Equipment Structures	\$53,746,809	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		TOTAL GENERAL PLANT	\$340,427,439		\$15,110,213
75		TRANSMISSION & DISTRIBUTION			
76	340.000	Transmission & Distribution Land	\$0	0.00%	\$0
77	341.000	Transmission & Distribution Structures & 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		TOTAL TRANSMISSION & DISTRIBUTION	\$7,611		\$113
87		COLLECTION PLANT			
88	350.000	Land & Land Rights	\$117,555	0.00%	\$0
89	351.000	Structures & Improvements	\$5,345,668	2.03%	\$108,517
90	352.100	Collection Sewers - Force	\$8,910,670	1.64%	\$146,135
91	352.200	Collection Sewers - Gravity	\$62,651,367	1.58%	\$989,891
92	353.000	Services to Customers	\$4,104,297	2.87%	\$117,793
93	354.000	Flow Measuring Devices	\$582,365	3.38%	\$19,684
94	356.000	Other Collection Plant Facilities	\$289,966	3.15%	\$9,134
95		TOTAL COLLECTION PLANT	\$82,001,888		\$1,391,154
96		SYSTEM PUMPING PLANT			
97	360.000	Land & Land Rights	\$183,430	0.00%	\$0
98	361.000	Structures & Improvements	\$5,759,091	2.17%	\$124,972
99	362.000	Receiving Wells	\$741,251	2.87%	\$21,274
100	363.000	Electric Pumping Equipment	\$7,257,357	4.31%	\$312,792
101	365.000	Other Pumping Equipment	\$1,656,906	4.31%	\$71,413
102		TOTAL SYSTEM PUMPING PLANT	\$15,598,035		\$530,451
103		TREATMENT & DISPOSAL PLANT			
104	370.000	Land & Land Rights	\$1,632,562	0.00%	\$0
105	371.000	Structures & Improvements	\$16,932,701	1.43%	\$242,138
106	372.000	Treatment and Disposal Plant Equipment	\$20,603,871	3.97%	\$817,974
107	373.000	Plant Sewers	\$11,911,974	1.60%	\$190,591
108	374.000	Outfall Sewer Lines	\$543,997	3.04%	\$16,538
109		TOTAL TREATMENT & DISPOSAL PLANT	\$51,625,105		\$1,267,241
110		Total Depreciation	\$4,385,153,219		\$86,908,557

Missouri-American Water Company
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Total Company - Cross Rebuttal-Surrebuttal Testimony
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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		INTANGIBLE PLANT							
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		TOTAL INTANGIBLE PLANT	\$305,370		\$0	\$305,370		\$0	\$305,370
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures & Improvements	\$3,791,255	P-8	\$0	\$3,791,255		\$0	\$3,791,255
9	312.000	Collection & Impound Reservoirs	\$101,917	P-9	\$0	\$101,917		\$0	\$101,917
10	313.000	Lake, River, & Other Intakes	\$2,780,094	P-10	\$0	\$2,780,094		\$0	\$2,780,094
11	314.000	Wells & Springs	\$3,364,175	P-11	\$0	\$3,364,175		\$0	\$3,364,175
12	315.000	Infiltration Galleries & Tunnels	\$620	P-12	\$0	\$620		\$0	\$620
13	316.000	Supply Mains	\$10,549,736	P-13	\$0	\$10,549,736		\$0	\$10,549,736
14	317.000	Other P/E-Supply	\$77,620	P-14	\$0	\$77,620		\$0	\$77,620
15		TOTAL SOURCE OF SUPPLY PLANT	\$20,665,417		\$0	\$20,665,417		\$0	\$20,665,417
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$0	P-17	\$0	\$0		\$0	\$0
18	321.000	Pumping Structures & Improvements	\$13,922,819	P-18	\$0	\$13,922,819		\$0	\$13,922,819
19	323.000	Power Generation Equipment	\$3,206,164	P-19	\$0	\$3,206,164		\$0	\$3,206,164
20	324.000	Steam Pumping Equipment	-\$21,367	P-20	\$0	-\$21,367		\$0	-\$21,367
21	325.000	Electric Pumping Equipment	\$27,023,664	P-21	\$0	\$27,023,664		\$0	\$27,023,664
22	326.000	Diesel Pumping Equipment	\$2,038,640	P-22	\$0	\$2,038,640		\$0	\$2,038,640
23	327.000	Pump Equip Hydraulic	\$74,611	P-23	\$0	\$74,611		\$0	\$74,611
24	328.000	Other Pumping Equipment	-\$2,471,040	P-24	\$0	-\$2,471,040		\$0	-\$2,471,040
25		TOTAL PUMPING PLANT	\$43,773,491		\$0	\$43,773,491		\$0	\$43,773,491
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$0	P-27	\$0	\$0		\$0	\$0
28	331.000	Water Treatment Structures & Improvements	\$57,843,483	P-28	\$0	\$57,843,483		\$0	\$57,843,483
29	332.000	Water Treatment Equipment	\$46,395,211	P-29	\$0	\$46,395,211		\$0	\$46,395,211
30	333.000	Water Treatment - Other	\$811,987	P-30	\$0	\$811,987		\$0	\$811,987
31		TOTAL WATER TREATMENT PLANT	\$105,050,681		\$0	\$105,050,681		\$0	\$105,050,681
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$17	P-33	-\$17	\$0		\$0	\$0
34	341.000	Transmission & Distribution Structures & Impr	\$6,293,734	P-34	\$0	\$6,293,734		\$0	\$6,293,734
35	342.000	Distribution Reservoirs & Standpipes	\$19,533,023	P-35	\$0	\$19,533,023		\$0	\$19,533,023
36	343.000	Transmission & Distribution Mains	\$295,960,061	P-36	\$0	\$295,960,061		\$0	\$295,960,061
37	344.000	Fire Mains	\$171,517	P-37	\$0	\$171,517		\$0	\$171,517
38	345.000	Services	\$19,993,293	P-38	\$0	\$19,993,293		\$0	\$19,993,293
39	346.000	Meters	-\$36,856,697	P-39	\$0	-\$36,856,697		\$0	-\$36,856,697
40	347.000	Meter Installation	\$17,140,919	P-40	\$0	\$17,140,919		\$0	\$17,140,919
41	348.000	Hydrants	\$16,909,999	P-41	\$0	\$16,909,999		\$0	\$16,909,999
42	349.000	Other Transmission & Distribution Plant	\$21,152	P-42	\$0	\$21,152		\$0	\$21,152
43		TOTAL TRANSMISSION & DIST. PLANT	\$339,167,018		-\$17	\$339,167,001		\$0	\$339,167,001
44		INCENTIVE COMPENSATION CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	-\$1,599	P-48	\$1,599	\$0		\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$4,968,596	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		TOTAL GENERAL PLANT	\$92,872,892		\$1,599	\$92,874,491		\$0	\$92,874,491
75		TRANSMISSION & DISTRIBUTION							
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		TOTAL TRANSMISSION & DISTRIBUTION	-\$747		\$0	-\$747		\$0	-\$747
87		COLLECTION PLANT							
88	350.000	Land & Land Rights	\$0	P-88	\$0	\$0		\$0	\$0
89	351.000	Structures & Improvements	\$1,647,056	P-89	\$0	\$1,647,056		\$0	\$1,647,056
90	352.100	Collection Sewers - Force	\$2,998,348	P-90	\$0	\$2,998,348		\$0	\$2,998,348
91	352.200	Collection Sewers - Gravity	\$16,944,882	P-91	\$0	\$16,944,882		\$0	\$16,944,882
92	353.000	Services to Customers	\$472,401	P-92	\$0	\$472,401		\$0	\$472,401
93	354.000	Flow Measuring Devices	\$418,013	P-93	\$0	\$418,013		\$0	\$418,013
94	356.000	Other Collection Plant Facilities	\$21,576	P-94	\$0	\$21,576		\$0	\$21,576
95		TOTAL COLLECTION PLANT	\$22,502,276		\$0	\$22,502,276		\$0	\$22,502,276
96		SYSTEM PUMPING PLANT							
97	360.000	Land & Land Rights	\$27	P-97	-\$27	\$0		\$0	\$0
98	361.000	Structures & Improvements	\$630,650	P-98	\$0	\$630,650		\$0	\$630,650
99	362.000	Receiving Wells	\$472,520	P-99	\$0	\$472,520		\$0	\$472,520
100	363.000	Electric Pumping Equipment	\$2,330,615	P-100	\$0	\$2,330,615		\$0	\$2,330,615
101	365.000	Other Pumping Equipment	\$1,430,118	P-101	\$0	\$1,430,118		\$0	\$1,430,118
102		TOTAL SYSTEM PUMPING PLANT	\$4,863,930		-\$27	\$4,863,903		\$0	\$4,863,903
103		TREATMENT & DISPOSAL PLANT							
104	370.000	Land & Land Rights	\$0	P-104	\$0	\$0		\$0	\$0
105	371.000	Structures & Improvements	\$1,260,766	P-105	\$0	\$1,260,766		\$0	\$1,260,766
106	372.000	Treatment and Disposal Plant Equipment	\$6,504,919	P-106	\$0	\$6,504,919		\$0	\$6,504,919
107	373.000	Plant Sewers	\$2,463,082	P-107	\$0	\$2,463,082		\$0	\$2,463,082
108	374.000	Outfall Sewer Lines	\$46,512	P-108	\$0	\$46,512		\$0	\$46,512
109		TOTAL TREATMENT & DISPOSAL PLANT	\$10,275,279		\$0	\$10,275,279		\$0	\$10,275,279
110		TOTAL DEPRECIATION RESERVE	\$639,475,607		\$1,555	\$639,477,162		\$0	\$639,477,162

Missouri-American Water Company
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Total Company - Cross Rebuttal-Surrebuttal Testimony
Test Year Ending 12/31/2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,500,615			3.300000	0.009041	\$13,567
3	Fuel and Power	\$15,667,230			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	\$36,142,688			35.200000	0.096438	\$3,485,529
7	Pensions	\$771,115			46.900000	0.128493	\$99,083
8	OPEB	-\$4,564,488			0.000000	0.000000	\$0
9	Group Insurance	\$6,937,534			35.200000	0.096438	\$669,042
10	Other Benefits	\$781,501			12.300000	0.033698	\$26,335
11	Support Services	\$32,790,189			5.790000	0.015863	\$520,151
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	\$9,916,490			-3.600000	-0.009863	-\$97,806
26	PSC Assessment	\$3,658,874			108.200000	0.296438	\$1,084,629
27	Cash Vouchers	\$1,844,560			5.790000	0.015863	\$29,260
28	TOTAL OPERATION AND MAINT. EXPENSE	\$159,828,972					\$9,885,186
29	TAXES						
30	Payroll Tax	\$2,802,322			35.200000	0.096438	\$270,250
31	Property Tax	\$38,217,553			-123.900000	-0.339452	-\$12,973,025
32	TOTAL TAXES	\$41,019,875					-\$12,702,775
33	CWC REQ'D BEFORE RATE BASE OFFSETS	\$200,848,847			-5.120000	-0.014028	-\$2,817,589
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	-\$11,160,537			10.200000	0.027945	-\$311,881
36	State Tax Offset	-\$1,981,881			2.400000	0.006575	-\$13,031
37	City Tax Offset	\$0			0.000000	0.000000	\$0
38	Interest Expense Offset	\$68,059,519			-36.000000	-0.098630	-\$6,712,711
39	TOTAL TAX OFFSET FROM RATE BASE	\$54,917,101					-\$7,037,623
40	TOTAL CASH WORKING CAPITAL REQUIRED	\$255,765,948					-\$9,855,212

Missouri-American Water Company
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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
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$300,159,905	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$300,159,905	100.00%	\$16,619,327	\$316,779,232	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$97,046,313			Rev-3		\$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		TOTAL OPERATING REVENUES	\$450,014,844					\$450,014,844		\$15,651,511	\$465,666,355		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$1,003,817	\$5,862	\$997,955	E-2	-\$255,950	\$747,867	100.00%	\$0	\$747,867	\$6,689	\$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	\$23,031	\$192,226	100.00%	\$0	\$192,226	\$191,330	\$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	-\$37,576	\$143,549	100.00%	\$0	\$143,549	\$84,637	\$58,912
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$9,856,142	\$252,239	\$9,603,903		-\$112,314	\$9,743,828		\$0	\$9,743,828	\$282,656	\$9,461,172
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$246,874	\$246,874	\$0	E-16	\$22,154	\$269,028	100.00%	\$0	\$269,028	\$269,028	\$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	\$123,321	\$1,792,419	100.00%	\$0	\$1,792,419	\$1,769,673	\$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	\$26,626	\$361,797	100.00%	\$0	\$361,797	\$361,797	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$621	\$621	\$0	E-25	\$43	\$664	100.00%	\$0	\$664	\$664	\$0
26	632.000	Maint. of Power Production Equipment	\$426	\$426	\$0	E-26	\$30	\$456	100.00%	\$0	\$456	\$456	\$0
27	633.000	Maint. of Pumping Equipment	\$573,512	\$409,627	\$163,885	E-27	\$20,115	\$593,627	100.00%	\$0	\$593,627	\$449,378	\$144,249
28		TOTAL PUMPING EXPENSES	\$8,247,196	\$2,567,739	\$5,679,457		\$388,800	\$8,635,996		\$0	\$8,635,996	\$2,850,996	\$5,785,000
29		WATER TREATMENT EXPENSES											
30	640.000	Operation. Supervision & Engineer. - WTE	\$352,253	\$352,253	\$0	E-30	\$49,688	\$401,941	100.00%	\$0	\$401,941	\$401,941	\$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	\$344,821	\$4,562,405	100.00%	\$0	\$4,562,405	\$3,919,883	\$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

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34	644.000	Rents - WTE	-\$120,721	\$0	-\$120,721	E-34	\$125,000	\$4,279	100.00%	\$0	\$4,279	\$0	\$4,279
35	650.000	Maint. Supervision & Engineering - WTE	\$1,641,981	\$1,641,981	\$0	E-35	\$132,851	\$1,774,832	100.00%	\$0	\$1,774,832	\$1,774,832	\$0
36	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
37	652.000	Maint. of Water Treatment Equipment	\$1,043,817	\$0	\$1,043,817	E-37	-\$134,733	\$909,084	100.00%	\$0	\$909,084	\$0	\$909,084
38		TOTAL WATER TREATMENT EXPENSES	\$27,278,673	\$5,616,791	\$21,661,882		\$1,801,090	\$29,079,763		\$0	\$29,079,763	\$6,096,656	\$22,983,107
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$88,211	\$88,211	\$0	E-40	\$9,699	\$97,910	100.00%	\$0	\$97,910	\$97,910	\$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	-\$123,582	\$2,117,321	100.00%	\$0	\$2,117,321	\$1,607,552	\$509,769
43	663.000	Meter Expenses - TDE	\$523,019	\$513,296	\$9,723	E-43	\$72,271	\$595,290	100.00%	\$0	\$595,290	\$585,700	\$9,590
44	664.000	Customer Installations Expenses - TDE	\$183,186	\$182,986	\$200	E-44	\$25,471	\$208,657	100.00%	\$0	\$208,657	\$208,457	\$200
45	665.000	Miscellaneous Expenses - TDE	\$9,469,680	\$7,283,217	\$2,186,463	E-45	\$450,410	\$9,920,090	100.00%	\$0	\$9,920,090	\$7,807,957	\$2,112,133
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	\$5,778	\$65,133	100.00%	\$0	\$65,133	\$65,133	\$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	-\$160	\$44,192	100.00%	\$0	\$44,192	\$44,352	-\$160
50	673.000	Maint. of Transmission & Distribution Mains	\$2,377,762	\$343,739	\$2,034,023	E-50	\$114,883	\$2,492,645	100.00%	\$0	\$2,492,645	\$392,226	\$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	\$19,610	\$224,565	100.00%	\$0	\$224,565	\$223,414	\$1,151
53	676.000	Maint. of Meters - TDE	\$94,486	\$94,100	\$386	E-53	\$12,886	\$107,372	100.00%	\$0	\$107,372	\$105,595	\$1,777
54	677.000	Maint. of Hydrants - TDE	\$359,423	\$358,916	\$507	E-54	\$33,364	\$392,787	100.00%	\$0	\$392,787	\$392,423	\$364
55	678.000	Maint. of Miscellaneous Plant - TDE	\$2,335,649	\$2,040,301	\$295,348	E-55	\$1,221,159	\$3,556,808	100.00%	\$0	\$3,556,808	\$2,205,938	\$1,350,870
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$18,044,571	\$12,623,913	\$5,420,658		\$1,845,310	\$19,889,881		\$0	\$19,889,881	\$13,736,657	\$6,153,224
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$11,884	\$11,884	\$0	E-58	\$824	\$12,708	100.00%	\$0	\$12,708	\$12,708	\$0
59	902.000	Meter Reading Expenses	\$694,551	\$302,902	\$391,649	E-59	\$42,174	\$736,725	100.00%	\$0	\$736,725	\$345,076	\$391,649
60	903.000	Customer Records & Collection Expenses	\$2,254,255	\$308,862	\$1,945,393	E-60	\$302,316	\$2,556,571	100.00%	\$0	\$2,556,571	\$352,022	\$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	-\$19,270	\$362,339	100.00%	\$0	\$362,339	\$210,789	\$151,550
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,100,863	\$808,489	\$5,292,374		\$368,757	\$6,469,620		\$0	\$6,469,620	\$920,595	\$5,549,025
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-65	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$15,150,789	\$15,150,789	\$0	E-71	-\$1,051,916	\$14,098,873	100.00%	\$0	\$14,098,873	\$15,806,513	-\$1,707,640
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	-\$8,241,595	\$44,328,128	100.00%	\$0	\$44,328,128	\$32,164,070	\$12,164,058
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	\$723,129	\$6,109,913	100.00%	\$0	\$6,109,913	\$4,313,285	\$1,796,628
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$506,337	\$0	\$506,337	E-79	-\$451,077	\$55,260	100.00%	\$0	\$55,260	\$0	\$55,260

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80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$2,448,008	\$0	\$2,448,008	E-82	-\$481,656	\$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	-\$34,926	\$236,827	100.00%	\$0	\$236,827	\$124,783	\$112,044
86		TOTAL ADMIN. & GENERAL EXPENSES	\$88,734,952	\$59,162,768	\$29,572,184		-\$9,336,264	\$79,398,688		\$0	\$79,398,688	\$52,408,651	\$26,990,037
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$69,154,286	See note (1)	See note (1)	E-88	See note (1)	\$69,154,286	100.00%	\$18,285,202	\$87,439,488	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$69,154,286	\$0	\$0		\$0	\$69,154,286		\$18,285,202	\$87,439,488	\$0	\$0
90		OTHER OPERATING EXPENSES											
91	408.100	Property Taxes	\$33,515,540	\$0	\$33,515,540	E-91	\$4,702,012	\$38,217,552	100.00%	\$0	\$38,217,552	\$0	\$38,217,552
92	408.100	Payroll Taxes	\$2,814,220	\$1,022,954	\$1,791,266	E-92	-\$11,898	\$2,802,322	100.00%	\$0	\$2,802,322	\$1,011,056	\$1,791,266
93	408.100	Other Taxes	-\$246,485	\$0	-\$246,485	E-93	\$0	-\$246,485	100.00%	\$0	-\$246,485	\$0	-\$246,485
94	408.100	PSC Assessment	\$2,687,091	\$0	\$2,687,091	E-94	\$971,784	\$3,658,875	100.00%	\$0	\$3,658,875	\$0	\$3,658,875
95		TOTAL OTHER OPERATING EXPENSES	\$38,770,366	\$1,022,954	\$37,747,412		\$5,661,898	\$44,432,264		\$0	\$44,432,264	\$1,011,056	\$43,421,208
96		AMORTIZATION EXPENSE											
97	404.000	Amortization of Expense	\$1,886,591	\$0	\$1,886,591	E-97	\$2,282,095	\$4,168,686	100.00%	\$0	\$4,168,686	\$0	\$4,168,686
98	404.000	Amortization - LTD Term Plant	\$957,071	\$0	\$957,071	E-98	\$8,637	\$965,708	100.00%	\$0	\$965,708	\$0	\$965,708
99	405.000	Amortization of Reg Asset	\$1,926,543	\$0	\$1,926,543	E-99	\$860,206	\$2,786,749	100.00%	\$0	\$2,786,749	\$0	\$2,786,749
100	405.000	Amortization of Reg Asset AFUDC	\$0	\$0	\$0	E-100	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
101	407.000	Amortization - Property Losses	\$158,894	\$0	\$158,894	E-101	-\$158,894	\$0	0.00%	\$0	\$0	\$0	\$0
102		TOTAL AMORTIZATION EXPENSE	\$4,929,099	\$0	\$4,929,099		\$2,992,044	\$7,921,143		\$0	\$7,921,143	\$0	\$7,921,143
103		COLLECTION OPERATIONS EXPENSES											
104	701.000	Operation Labor & Expenses	\$13,126	\$0	\$13,126	E-104	\$10,482	\$23,608	100.00%	\$0	\$23,608	\$0	\$23,608
105	702.000	Purchased Water	\$0	\$0	\$0	E-105	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
106	703.000	Miscellaneous Expenses	\$23,119	\$0	\$23,119	E-106	-\$3,353	\$19,766	100.00%	\$0	\$19,766	\$0	\$19,766
107	705.000	Rents	\$20	\$0	\$20	E-107	\$190	\$210	100.00%	\$0	\$210	\$0	\$210
108		TOTAL COLLECTION OPERATIONS EXPENSES	\$36,265	\$0	\$36,265		\$7,319	\$43,584		\$0	\$43,584	\$0	\$43,584
109		COLLECTION MAINT. EXPENSES											
110	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-110	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
111	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-111	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
112	716.000	Maint. Of Supply Mains	\$50,867	\$44,396	\$6,471	E-112	-\$19,577	\$31,290	100.00%	\$0	\$31,290	\$26,905	\$4,385
113		TOTAL COLLECTION MAINT. EXPENSES	\$50,867	\$44,396	\$6,471		-\$19,577	\$31,290		\$0	\$31,290	\$26,905	\$4,385
114		PUMPING OPERATIONS EXPENSES											
115	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-115	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
116	721.000	Fuel or Power Purchased for Pumping	\$72,121	\$0	\$72,121	E-116	\$7,905	\$80,026	100.00%	\$0	\$80,026	\$0	\$80,026
117	722.000	Pumping Labor & Expenses	\$39,520	\$39,520	\$0	E-117	-\$15,570	\$23,950	100.00%	\$0	\$23,950	\$23,950	\$0
118	724.000	Miscellaneous Expense	\$3,162	\$0	\$3,162	E-118	-\$881	\$2,281	100.00%	\$0	\$2,281	\$0	\$2,281
119	725.000	Rent	\$0	\$0	\$0	E-119	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
120		TOTAL PUMPING OPERATIONS EXPENSES	\$114,803	\$39,520	\$75,283		-\$8,546	\$106,257		\$0	\$106,257	\$23,950	\$82,307
121		PUMPING MAINTENANCE EXPENSES											
122	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-122	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
123	731.000	Maint of Structures & Improvements	\$0	\$0	\$0	E-123	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

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124	732.000	Maint of Power Production Equipment	\$19,680	\$3,917	\$15,763	E-124	-\$6,922	\$12,758	100.00%	\$0	\$12,758	\$2,374	\$10,384
125		TOTAL PUMPING MAINTENANCE EXPENSES	\$19,680	\$3,917	\$15,763		-\$6,922	\$12,758		\$0	\$12,758	\$2,374	\$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	-\$572,992	\$1,292,002	100.00%	\$0	\$1,292,002	\$1,093,877	\$198,125
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		-\$645,640	\$6,110,632		\$0	\$6,110,632	\$1,093,877	\$5,016,755
134		TREAT. & DISP. MAINT. EXPENSES											
135	750.000	Maint Supervision & Engineering - TDM	\$525	\$525	\$0	E-135	-\$207	\$318	100.00%	\$0	\$318	\$318	\$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	-\$143,191	\$306,357	100.00%	\$0	\$306,357	\$50,965	\$255,392
138		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$450,073	\$83,380	\$366,693		-\$143,398	\$306,675		\$0	\$306,675	\$51,283	\$255,392
139		TOTAL OPERATING EXPENSE	\$278,544,108	\$83,716,015	\$125,673,807		\$2,792,557	\$281,336,665		\$18,285,202	\$299,621,867	\$78,505,656	\$133,676,723
140		NET INCOME BEFORE TAXES	\$171,470,736	\$0	\$0		\$0	\$168,678,179		-\$2,633,691	\$166,044,488	\$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%	-\$4,072,235	-\$24,476,359	See note (1)	See note (1)
143		TOTAL INCOME TAXES	-\$20,404,124	\$0	\$0		\$0	-\$20,404,124		-\$4,072,235	-\$24,476,359	\$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	\$159,715,619	\$0	\$0		\$0	\$156,923,062		-\$6,624,602	\$150,298,460	\$0	\$0

CORRECTED 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	A Description	B 6.28% Return	C 6.38% Return	D 6.48% Return
1	Net Orig Cost Rate Base	\$86,573,213	\$86,573,213	\$86,573,213
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$5,551,940	\$5,646,305	\$5,740,670
4	Net Income Available	\$2,687,591	\$2,687,591	\$2,687,591
5	Additional Net Income Required	\$2,864,349	\$2,958,714	\$3,053,079
6	Income Tax Requirement			
7	Required Current Income Tax	\$127,567	\$157,106	\$186,643
8	Current Income Tax Available	-\$769,054	-\$769,054	-\$769,054
9	Additional Current Tax Required	\$896,621	\$926,160	\$955,697
10	Revenue Requirement	\$3,760,970	\$3,884,874	\$4,008,776
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$612,630	\$612,630	\$612,630
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$4,373,600	\$4,497,504	\$4,621,406

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	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$226,632
6	Contributions in Aid of Construction Amortization		\$23,164,302
7	Materials & Supplies		\$480,579
8	Prepayments		\$0
9	Prepaid Pension Asset		\$846,482
10	TCJA EADIT Tracker Balance		\$303
11	Regulatory Deferrals (Property Tax Tracker)		\$401,071
12	TOTAL ADD TO NET PLANT IN SERVICE		\$24,666,105
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset		-\$3,728
15	State Tax Offset		-\$155
16	City Tax Offset		\$0
17	Interest Expense Offset		\$203,222
18	Contributions in Aid of Construction		\$37,355,214
19	Customer Advances		\$71,590
20	Accumulated Deferred Income Taxes		\$19,209,567
21	OPEB Tracker		\$423,976
22	Pension Tracker		\$264,726
23	TOTAL SUBTRACT FROM NET PLANT		\$57,524,412
24	Total Rate Base		\$86,573,213

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		TOTAL GENERAL PLANT	\$13,057,749		\$0	\$13,057,749		\$0	\$13,057,749
78		TOTAL PLANT IN SERVICE	\$162,388,215		\$0	\$162,388,215		\$0	\$162,388,215

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$91,084	0.00%	\$0
3	302.000	Franchises & Consents	\$5,562	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,181	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$97,827		\$0
6		WATER TREATMENT PLANT			
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0
8	331.000	Water Treatment Structures & Improvements	\$0	0.00%	\$0
9	332.000	Water Treatment Equipment	\$0	0.00%	\$0
10	333.000	Water Treatment - Other	\$0	0.00%	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0
12		TRANSMISSION & DISTRIBUTION			
13	340.000	Transmission & Distribution Land	\$0	0.00%	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$7,611	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		TOTAL TRANSMISSION & DISTRIBUTION	\$7,611		\$113
24		COLLECTION PLANT			
25	350.000	Land & Land Rights	\$117,555	0.00%	\$0
26	351.000	Structures & Improvements	\$5,345,668	2.03%	\$108,517
27	352.100	Collection Sewers - Force	\$8,910,670	1.64%	\$146,135
28	352.200	Collection Sewers - Gravity	\$62,651,367	1.58%	\$989,891
29	353.000	Services to Customers	\$4,104,297	2.87%	\$117,793
30	354.000	Flow Measuring Devices	\$582,365	3.38%	\$19,684
31	356.000	Other Collection Plant Facilities	\$289,966	3.15%	\$9,134
32		TOTAL COLLECTION PLANT	\$82,001,888		\$1,391,154
33		SYSTEM PUMPING PLANT			
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		TOTAL GENERAL PLANT	\$13,057,749		\$619,082
78		Total Depreciation	<u>\$162,388,215</u>		<u>\$3,808,041</u>

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		INTANGIBLE PLANT							
2	301.000	Organization	\$1,866	P-2	\$0	\$1,866		\$0	\$1,866
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,787	P-4	\$0	\$1,787		\$0	\$1,787
5		TOTAL INTANGIBLE PLANT	\$3,653		\$0	\$3,653		\$0	\$3,653
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Water Treatment Structures & Improvements	\$5	P-8	\$0	\$5		\$0	\$5
9	332.000	Water Treatment Equipment	\$10	P-9	\$0	\$10		\$0	\$10
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0		\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$15		\$0	\$15		\$0	\$15
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0		\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$1,647	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		TOTAL TRANSMISSION & DISTRIBUTION	-\$747		\$0	-\$747		\$0	-\$747
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	P-25	\$0	\$0		\$0	\$0
26	351.000	Structures & Improvements	\$1,647,056	P-26	\$0	\$1,647,056		\$0	\$1,647,056
27	352.100	Collection Sewers - Force	\$2,998,348	P-27	\$0	\$2,998,348		\$0	\$2,998,348
28	352.200	Collection Sewers - Gravity	\$16,944,882	P-28	\$0	\$16,944,882		\$0	\$16,944,882
29	353.000	Services to Customers	\$472,401	P-29	\$0	\$472,401		\$0	\$472,401
30	354.000	Flow Measuring Devices	\$418,013	P-30	\$0	\$418,013		\$0	\$418,013
31	356.000	Other Collection Plant Facilities	\$21,576	P-31	\$0	\$21,576		\$0	\$21,576
32		TOTAL COLLECTION PLANT	\$22,502,276		\$0	\$22,502,276		\$0	\$22,502,276
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$27	P-34	-\$27	\$0		\$0	\$0
35	361.000	Structures & Improvements	\$630,650	P-35	\$0	\$630,650		\$0	\$630,650
36	362.000	Receiving Wells	\$472,520	P-36	\$0	\$472,520		\$0	\$472,520
37	363.000	Electric Pumping Equipment	\$2,330,615	P-37	\$0	\$2,330,615		\$0	\$2,330,615
38	365.000	Other Pumping Equipment	\$1,430,118	P-38	\$0	\$1,430,118		\$0	\$1,430,118
39		TOTAL SYSTEM PUMPING PLANT	\$4,863,930		-\$27	\$4,863,903		\$0	\$4,863,903
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$0	P-41	\$0	\$0		\$0	\$0
42	371.000	Structures & Improvements	\$1,260,766	P-42	\$0	\$1,260,766		\$0	\$1,260,766
43	372.000	Treatment and Disposal Plant Equipment	\$6,504,919	P-43	\$0	\$6,504,919		\$0	\$6,504,919
44	373.000	Plant Sewers	\$2,463,082	P-44	\$0	\$2,463,082		\$0	\$2,463,082
45	374.000	Outfall Sewer Lines	\$46,512	P-45	\$0	\$46,512		\$0	\$46,512
46		TOTAL TREATMENT & DISPOSAL PLANT	\$10,275,279		\$0	\$10,275,279		\$0	\$10,275,279
47		INCENTIVE COMPENSATION CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$0	P-51	\$0	\$0		\$0	\$0
52	390.000	Stores Shops Equipment Structures	\$164,141	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		TOTAL GENERAL PLANT	\$5,312,316		\$0	\$5,312,316		\$0	\$5,312,316
78		TOTAL DEPRECIATION RESERVE	\$42,956,722		-\$27	\$42,956,695		\$0	\$42,956,695

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

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	\$1,722,874			0.000000	0.000000	\$166,151
7	Pensions	\$45,574			0.000000	0.000000	\$5,856
8	OPEB	-\$269,771			0.000000	0.000000	\$0
9	Group Insurance	\$410,054			0.000000	0.000000	\$39,545
10	Other Benefits	\$23,357			0.000000	0.000000	\$787
11	Support Services	\$1,317,498			0.000000	0.000000	\$20,900
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	\$563,267			0.000000	0.000000	-\$5,555
26	PSC Assessment	\$156,771			0.000000	0.000000	\$46,473
27	Cash Vouchers	\$52,894			0.000000	0.000000	\$839
28	TOTAL OPERATION AND MAINT. EXPENSE	\$10,625,225					\$179,171
29	TAXES						
30	Payroll Tax	\$132,554			0.000000	0.000000	\$12,783
31	Property Tax	\$1,233,123			0.000000	0.000000	-\$418,586
32	TOTAL TAXES	\$1,365,677					-\$405,803
33	CWC REQ'D BEFORE RATE BASE OFFSETS	\$11,990,902			0.000000	0.000000	-\$226,632
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	\$133,414			0.000000	0.000000	\$3,728
36	State Tax Offset	\$23,692			0.000000	0.000000	\$155
37	City Tax Offset	\$0			0.000000	0.000000	\$0
38	Interest Expense Offset	\$2,060,442			0.000000	0.000000	-\$203,222
39	TOTAL TAX OFFSET FROM RATE BASE	\$2,217,548					-\$199,339
40	TOTAL CASH WORKING CAPITAL REQUIRED	\$14,208,450					-\$425,971

Missouri-American Water Company
Case No. WR-2024-0320
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		OPERATING REVENUES											
Rev-2	522.100	Residential	\$14,678,324	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$14,678,324	100.00%	\$1,040,301	\$15,718,625	See Note(1)	See Note(1)
Rev-3	522.200	Commercial	\$4,146,894			Rev-3		\$4,146,894	100.00%	-\$791,112	\$3,355,782		
Rev-4	522.300	Industrial	\$74,227			Rev-4		\$74,227	100.00%	\$17,424	\$91,651		
Rev-5	522.400	Other Public Authority	\$684,941			Rev-5		\$684,941	100.00%	\$137,182	\$822,123		
Rev-6	534.000	Rents from Sewer Properties	-\$859			Rev-6		-\$859	100.00%	\$859	\$0		
Rev-7	536.000	Other Sewer Revenue - Oper. Rev.	\$49,389			Rev-7		\$49,389	100.00%	\$62,325	\$111,714		
Rev-8		TOTAL OPERATING REVENUES	\$19,632,916					\$19,632,916		\$466,979	\$20,099,895		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses	\$13,126	\$0	\$13,126	E-2	\$10,482	\$23,608	100.00%	\$0	\$23,608	\$0	\$23,608
3	702.000	Purchased Water	\$0	\$0	\$0	E-3	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$23,119	\$0	\$23,119	E-4	-\$3,353	\$19,766	100.00%	\$0	\$19,766	\$0	\$19,766
5	705.000	Rents	\$20	\$0	\$20	E-5	\$190	\$210	100.00%	\$0	\$210	\$0	\$210
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$36,265	\$0	\$36,265		\$7,319	\$43,584		\$0	\$43,584	\$0	\$43,584
7		COLLECTION MAINT. EXPENSES											
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains	\$50,867	\$44,396	\$6,471	E-10	-\$19,577	\$31,290	100.00%	\$0	\$31,290	\$26,905	\$4,385
11		TOTAL COLLECTION MAINT. EXPENSES	\$50,867	\$44,396	\$6,471		-\$19,577	\$31,290		\$0	\$31,290	\$26,905	\$4,385
12		PUMPING OPERATIONS EXPENSES											
13	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping	\$72,121	\$0	\$72,121	E-14	\$7,905	\$80,026	100.00%	\$0	\$80,026	\$0	\$80,026
15	722.000	Pumping Labor & Expenses	\$39,520	\$39,520	\$0	E-15	-\$15,570	\$23,950	100.00%	\$0	\$23,950	\$23,950	\$0
16	724.000	Miscellaneous Expense	\$3,162	\$0	\$3,162	E-16	-\$881	\$2,281	100.00%	\$0	\$2,281	\$0	\$2,281
17	725.000	Rent	\$0	\$0	\$0	E-17	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
18		TOTAL PUMPING OPERATIONS EXPENSES	\$114,803	\$39,520	\$75,283		-\$8,546	\$106,257		\$0	\$106,257	\$23,950	\$82,307
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
21	731.000	Maint of Structures & Improvements	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	732.000	Maint of Power Production Equipment	\$19,680	\$3,917	\$15,763	E-22	-\$6,922	\$12,758	100.00%	\$0	\$12,758	\$2,374	\$10,384
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$19,680	\$3,917	\$15,763		-\$6,922	\$12,758		\$0	\$12,758	\$2,374	\$10,384
24		TREAT. & DISP. OPER. EXPENSE											
25	740.000	Operation-Supervision & Engineering	\$0	\$0	\$0	E-25	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
26	741.000	Chemicals	\$110,370	\$0	\$110,370	E-26	-\$58,759	\$51,611	100.00%	\$0	\$51,611	\$0	\$51,611
27	742.000	Operation Labor & Expense	\$1,864,994	\$1,489,909	\$375,085	E-27	-\$572,992	\$1,292,002	100.00%	\$0	\$1,292,002	\$1,093,877	\$198,125
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		TOTAL TREAT. & DISP. OPER. EXPENSE	\$6,756,272	\$1,489,909	\$5,266,363		-\$645,640	\$6,110,632		\$0	\$6,110,632	\$1,093,877	\$5,016,755
32		TREAT. & DISP. MAINT. EXPENSES											
33	750.000	Maint Supervision & Engineering - TDM	\$525	\$525	\$0	E-33	-\$207	\$318	100.00%	\$0	\$318	\$318	\$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	-\$143,191	\$306,357	100.00%	\$0	\$306,357	\$50,965	\$255,392
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$450,073	\$83,380	\$366,693		-\$143,398	\$306,675		\$0	\$306,675	\$51,283	\$255,392

Missouri-American Water Company
Case No. WR-2024-0320
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
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	-\$31,035	\$116,562	100.00%	\$0	\$116,562	\$461	\$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	\$145	\$1,216	100.00%	\$0	\$1,216	\$141	\$1,075
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$268,390	\$994	\$267,396		-\$80,247	\$188,143		\$0	\$188,143	\$602	\$187,541
44		ADMIN. & GENERAL EXPENSES											
45	920.000	Admin. & General Salaries	\$791,419	\$791,419	\$0	E-45	-\$174,674	\$616,745	100.00%	\$0	\$616,745	\$713,769	-\$97,024
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	\$637,573	\$1,882,127	100.00%	\$0	\$1,882,127	-\$92,213	\$1,974,340
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	-\$236,710	\$324,901	100.00%	\$0	\$324,901	\$415,065	-\$90,164
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		\$431,826	\$3,825,886		\$0	\$3,825,886	\$1,036,621	\$2,789,265
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	-\$44,914	\$132,555	100.00%	\$0	\$132,555	\$132,555	\$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		\$1,445,592	\$1,515,289		\$0	\$1,515,289	\$132,555	\$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		\$933,302	\$16,021,099		\$1,483,870	\$17,504,969	\$2,368,167	\$10,850,159
80		NET INCOME BEFORE TAXES	\$4,545,119	\$0	\$0		\$0	\$3,611,817		-\$1,016,891	\$2,594,926	\$0	\$0

Missouri-American Water Company
Case No. WR-2024-0320
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 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>\$116,485</u>	<u>-\$769,054</u>	See note (1)	See note (1)
83		TOTAL INCOME TAXES	<u>-\$885,539</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>-\$885,539</u>		<u>\$116,485</u>	<u>-\$769,054</u>	<u>\$0</u>	<u>\$0</u>
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>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$1,399,758</u>		<u>-\$723,369</u>	<u>\$676,389</u>	<u>\$0</u>	<u>\$0</u>
90		NET OPERATING INCOME	<u><u>\$4,030,900</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>		<u><u>\$0</u></u>	<u><u>\$3,097,598</u></u>		<u><u>-\$410,007</u></u>	<u><u>\$2,687,591</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

Line Number	A Description	B 6.28% Return	C 6.38% Return	D 6.48% Return
1	Net Orig Cost Rate Base	\$2,773,070,450	\$2,773,070,450	\$2,773,070,450
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$177,837,007	\$180,859,655	\$183,882,301
4	Net Income Available	\$147,610,869	\$147,610,869	\$147,610,869
5	Additional Net Income Required	\$30,226,138	\$33,248,786	\$36,271,432
6	Income Tax Requirement			
7	Required Current Income Tax	-\$14,245,695	-\$13,299,524	-\$12,353,352
8	Current Income Tax Available	-\$23,707,305	-\$23,707,305	-\$23,707,305
9	Additional Current Tax Required	\$9,461,610	\$10,407,781	\$11,353,953
10	Revenue Requirement	\$39,687,748	\$43,656,567	\$47,625,385
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$24,051,419	\$24,051,419	\$24,051,419
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$63,739,167	\$67,707,986	\$71,676,804

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

Line 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	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$2,590,957
6	Contributions in Aid of Construction Amortization		\$101,313,489
7	Materials & Supplies		\$12,481,821
8	Prepayments		\$0
9	Prepaid Pension Asset		\$25,682,685
10	TCJA EADIT Tracker Balance		\$9,108
11	Regulatory Deferrals (Property Tax Tracker)		\$12,345,523
12	TOTAL ADD TO NET PLANT IN SERVICE		\$149,241,669
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset		\$315,609
15	State Tax Offset		\$13,186
16	City Tax Offset		\$0
17	Interest Expense Offset		\$6,509,489
18	Contributions in Aid of Construction		\$405,695,061
19	Customer Advances		\$1,859,356
20	Accumulated Deferred Income Taxes		\$577,360,833
21	OPEB Tracker		\$6,563,838
22	Pension Tracker		\$4,098,384
23	TOTAL SUBTRACT FROM NET PLANT		\$1,002,415,756
24	Total Rate Base		\$2,773,070,450

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		TOTAL PLANT IN SERVICE	\$4,222,765,004		\$0	\$4,222,765,004		\$0	\$4,222,765,004

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

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	\$380,644	0.00%	\$0
3	302.000	Franchises & Consents	\$43,698	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,177,768	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,602,110		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land & Land Rights	\$3,707,648	0.00%	\$0
8	311.000	Structures & Improvements	\$38,407,776	1.97%	\$756,633
9	312.000	Collection & Impound Reservoirs	\$168,617	0.35%	\$590
10	313.000	Lake, River, & Other Intakes	\$8,084,308	3.57%	\$288,609
11	314.000	Wells & Springs	\$11,490,780	2.52%	\$289,568
12	315.000	Infiltration Galleries & Tunnels	\$1,804	1.77%	\$32
13	316.000	Supply Mains	\$22,640,158	1.45%	\$328,282
14	317.000	Other P/E-Supply	\$432,196	4.97%	\$21,480
15		TOTAL SOURCE OF SUPPLY PLANT	\$84,933,287		\$1,685,194
16		PUMPING PLANT			
17	320.000	Pumping Land & Land Rights	\$519,675	0.00%	\$0
18	321.000	Pumping Structures & Improvements	\$45,317,774	3.95%	\$1,790,052
19	323.000	Power Generation Equipment	\$20,318,194	3.05%	\$619,705
20	324.000	Steam Pumping Equipment	\$233,985	1.89%	\$4,422
21	325.000	Electric Pumping Equipment	\$99,453,924	1.89%	\$1,879,679
22	326.000	Diesel Pumping Equipment	\$2,445,970	1.89%	\$46,229
23	327.000	Pump Equip Hydraulic	\$582,061	1.89%	\$11,001
24	328.000	Other Pumping Equipment	\$21,149,017	1.89%	\$399,716
25		TOTAL PUMPING PLANT	\$190,020,600		\$4,750,804
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
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		TOTAL TRANSMISSION & DIST. PLANT	\$3,241,251,003		\$53,714,568
44		INCENTIVE COMPENSATION CAPITALIZATION			
45	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
47		GENERAL PLANT			
48	389.000	General Land & Land Rights	\$655,142	0.00%	\$0
49	390.000	Stores Shops Equipment Structures	\$51,911,964	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		TOTAL GENERAL PLANT	\$327,369,690		\$14,491,131

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

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		INTANGIBLE PLANT							
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		TOTAL INTANGIBLE PLANT	\$301,717		\$0	\$301,717		\$0	\$301,717
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures & Improvements	\$3,791,255	P-8	\$0	\$3,791,255		\$0	\$3,791,255
9	312.000	Collection & Impound Reservoirs	\$101,917	P-9	\$0	\$101,917		\$0	\$101,917
10	313.000	Lake, River, & Other Intakes	\$2,780,094	P-10	\$0	\$2,780,094		\$0	\$2,780,094
11	314.000	Wells & Springs	\$3,364,175	P-11	\$0	\$3,364,175		\$0	\$3,364,175
12	315.000	Infiltration Galleries & Tunnels	\$620	P-12	\$0	\$620		\$0	\$620
13	316.000	Supply Mains	\$10,549,736	P-13	\$0	\$10,549,736		\$0	\$10,549,736
14	317.000	Other P/E-Supply	\$77,620	P-14	\$0	\$77,620		\$0	\$77,620
15		TOTAL SOURCE OF SUPPLY PLANT	\$20,665,417		\$0	\$20,665,417		\$0	\$20,665,417
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$0	P-17	\$0	\$0		\$0	\$0
18	321.000	Pumping Structures & Improvements	\$13,922,819	P-18	\$0	\$13,922,819		\$0	\$13,922,819
19	323.000	Power Generation Equipment	\$3,206,164	P-19	\$0	\$3,206,164		\$0	\$3,206,164
20	324.000	Steam Pumping Equipment	-\$21,367	P-20	\$0	-\$21,367		\$0	-\$21,367
21	325.000	Electric Pumping Equipment	\$27,023,664	P-21	\$0	\$27,023,664		\$0	\$27,023,664
22	326.000	Diesel Pumping Equipment	\$2,038,640	P-22	\$0	\$2,038,640		\$0	\$2,038,640
23	327.000	Pump Equip Hydraulic	\$74,611	P-23	\$0	\$74,611		\$0	\$74,611
24	328.000	Other Pumping Equipment	-\$2,471,040	P-24	\$0	-\$2,471,040		\$0	-\$2,471,040
25		TOTAL PUMPING PLANT	\$43,773,491		\$0	\$43,773,491		\$0	\$43,773,491
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$0	P-27	\$0	\$0		\$0	\$0
28	331.000	Water Treatment Structures & Improvements	\$57,843,478	P-28	\$0	\$57,843,478		\$0	\$57,843,478
29	332.000	Water Treatment Equipment	\$46,395,201	P-29	\$0	\$46,395,201		\$0	\$46,395,201
30	333.000	Water Treatment - Other	\$811,987	P-30	\$0	\$811,987		\$0	\$811,987
31		TOTAL WATER TREATMENT PLANT	\$105,050,666		\$0	\$105,050,666		\$0	\$105,050,666
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$17	P-33	-\$17	\$0		\$0	\$0
34	341.000	Transmission & Distribution Structures & Impr	\$6,293,734	P-34	\$0	\$6,293,734		\$0	\$6,293,734
35	342.000	Distribution Reservoirs & Standpipes	\$19,533,023	P-35	\$0	\$19,533,023		\$0	\$19,533,023
36	343.000	Transmission & Distribution Mains	\$295,960,061	P-36	\$0	\$295,960,061		\$0	\$295,960,061
37	344.000	Fire Mains	\$171,517	P-37	\$0	\$171,517		\$0	\$171,517
38	345.000	Services	\$19,993,293	P-38	\$0	\$19,993,293		\$0	\$19,993,293
39	346.000	Meters	-\$36,856,697	P-39	\$0	-\$36,856,697		\$0	-\$36,856,697
40	347.000	Meter Installation	\$17,140,919	P-40	\$0	\$17,140,919		\$0	\$17,140,919
41	348.000	Hydrants	\$16,909,999	P-41	\$0	\$16,909,999		\$0	\$16,909,999
42	349.000	Other Transmission & Distribution Plant	\$21,152	P-42	\$0	\$21,152		\$0	\$21,152
43		TOTAL TRANSMISSION & DIST. PLANT	\$339,167,018		-\$17	\$339,167,001		\$0	\$339,167,001
44		INCENTIVE COMPENSATION CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	-\$1,599	P-48	\$1,599	\$0		\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$4,804,455	P-49	\$0	\$4,804,455		\$0	\$4,804,455
50	390.100	Office Structures	\$1,844,372	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	\$34,419,814			0.000000	0.000000	\$3,319,378
7	Pensions	\$725,541			0.000000	0.000000	\$93,227
8	OPEB	-\$4,294,717			0.000000	0.000000	\$0
9	Group Insurance	\$6,527,480			0.000000	0.000000	\$629,497
10	Other Benefits	\$758,144			0.000000	0.000000	\$25,548
11	Support Services	\$31,472,691			0.000000	0.000000	\$499,251
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	\$9,353,223			0.000000	0.000000	-\$92,251
26	PSC Assessment	\$3,502,103			0.000000	0.000000	\$1,038,156
27	Cash Vouchers	\$1,791,666			0.000000	0.000000	\$28,421
28	TOTAL OPERATION AND MAINT. EXPENSE	\$149,203,747					\$9,706,015
29	TAXES						
30	Payroll Tax	\$2,669,768			0.000000	0.000000	\$257,467
31	Property Tax	\$36,984,430			0.000000	0.000000	-\$12,554,439
32	TOTAL TAXES	\$39,654,198					-\$12,296,972
33	CWC REQ'D BEFORE RATE BASE OFFSETS	\$188,857,945			0.000000	0.000000	-\$2,590,957
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	-\$11,293,951			0.000000	0.000000	-\$315,609
36	State Tax Offset	-\$2,005,573			0.000000	0.000000	-\$13,186
37	City Tax Offset	\$0			0.000000	0.000000	\$0
38	Interest Expense Offset	\$65,999,077			0.000000	0.000000	-\$6,509,489
39	TOTAL TAX OFFSET FROM RATE BASE	\$52,699,553					-\$6,838,284
40	TOTAL CASH WORKING CAPITAL REQUIRED	\$241,557,498					-\$9,429,241

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$285,481,581	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$285,481,581	100.00%	\$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		TOTAL OPERATING REVENUES	\$430,381,928					\$430,381,928		\$15,184,532	\$445,566,460		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$1,003,817	\$5,862	\$997,955	E-2	-\$255,950	\$747,867	100.00%	\$0	\$747,867	\$6,689	\$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	\$23,031	\$192,226	100.00%	\$0	\$192,226	\$191,330	\$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	-\$37,576	\$143,549	100.00%	\$0	\$143,549	\$84,637	\$58,912
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$9,856,142	\$252,239	\$9,603,903		-\$112,314	\$9,743,828		\$0	\$9,743,828	\$282,656	\$9,461,172
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$246,874	\$246,874	\$0	E-16	\$22,154	\$269,028	100.00%	\$0	\$269,028	\$269,028	\$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	\$123,321	\$1,792,419	100.00%	\$0	\$1,792,419	\$1,769,673	\$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	\$26,626	\$361,797	100.00%	\$0	\$361,797	\$361,797	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$621	\$621	\$0	E-25	\$43	\$664	100.00%	\$0	\$664	\$664	\$0
26	632.000	Maint. of Power Production Equipment	\$426	\$426	\$0	E-26	\$30	\$456	100.00%	\$0	\$456	\$456	\$0
27	633.000	Maint. of Pumping Equipment	\$573,512	\$409,627	\$163,885	E-27	\$20,115	\$593,627	100.00%	\$0	\$593,627	\$449,378	\$144,249
28		TOTAL PUMPING EXPENSES	\$8,247,196	\$2,567,739	\$5,679,457		\$388,800	\$8,635,996		\$0	\$8,635,996	\$2,850,996	\$5,785,000
29		WATER TREATMENT EXPENSES											
30	640.000	Operation. Supervision & Engineer. - WTE	\$352,253	\$352,253	\$0	E-30	\$49,688	\$401,941	100.00%	\$0	\$401,941	\$401,941	\$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	\$344,821	\$4,562,405	100.00%	\$0	\$4,562,405	\$3,919,883	\$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	\$132,851	\$1,774,832	100.00%	\$0	\$1,774,832	\$1,774,832	\$0
36	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37	652.000	Maint. of Water Treatment Equipment	\$1,043,817	\$0	\$1,043,817	E-37	-\$134,733	\$909,084	100.00%	\$0	\$909,084	\$0	\$909,084
38		TOTAL WATER TREATMENT EXPENSES	\$27,278,673	\$5,616,791	\$21,661,882		\$1,801,090	\$29,079,763		\$0	\$29,079,763	\$6,096,656	\$22,983,107
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$88,211	\$88,211	\$0	E-40	\$9,699	\$97,910	100.00%	\$0	\$97,910	\$97,910	\$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	-\$123,582	\$2,117,321	100.00%	\$0	\$2,117,321	\$1,607,552	\$509,769
43	663.000	Meter Expenses - TDE	\$523,019	\$513,296	\$9,723	E-43	\$72,271	\$595,290	100.00%	\$0	\$595,290	\$585,700	\$9,590
44	664.000	Customer Installations Expenses - TDE	\$183,186	\$182,986	\$200	E-44	\$25,471	\$208,657	100.00%	\$0	\$208,657	\$208,457	\$200
45	665.000	Miscellaneous Expenses - TDE	\$9,469,680	\$7,283,217	\$2,186,463	E-45	\$450,410	\$9,920,090	100.00%	\$0	\$9,920,090	\$7,807,957	\$2,112,133
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	\$5,778	\$65,133	100.00%	\$0	\$65,133	\$65,133	\$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	-\$160	\$44,192	100.00%	\$0	\$44,192	\$44,352	-\$160
50	673.000	Maint. of Transmission & Distribution Mains	\$2,377,762	\$343,739	\$2,034,023	E-50	\$114,883	\$2,492,645	100.00%	\$0	\$2,492,645	\$392,226	\$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	\$19,610	\$224,565	100.00%	\$0	\$224,565	\$223,414	\$1,151
53	676.000	Maint. of Meters - TDE	\$94,486	\$94,100	\$386	E-53	\$12,886	\$107,372	100.00%	\$0	\$107,372	\$105,595	\$1,777
54	677.000	Maint. of Hydrants - TDE	\$359,423	\$358,916	\$507	E-54	\$33,364	\$392,787	100.00%	\$0	\$392,787	\$392,423	\$364
55	678.000	Maint. of Miscellaneous Plant - TDE	\$2,335,649	\$2,040,301	\$295,348	E-55	\$1,221,159	\$3,556,808	100.00%	\$0	\$3,556,808	\$2,205,938	\$1,350,870
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$18,044,571	\$12,623,913	\$5,420,658		\$1,845,310	\$19,889,881		\$0	\$19,889,881	\$13,736,657	\$6,153,224
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$11,884	\$11,884	\$0	E-58	\$824	\$12,708	100.00%	\$0	\$12,708	\$12,708	\$0
59	902.000	Meter Reading Expenses	\$694,551	\$302,902	\$391,649	E-59	\$42,174	\$736,725	100.00%	\$0	\$736,725	\$345,076	\$391,649
60	903.000	Customer Records & Collection Expenses	\$2,106,658	\$308,101	\$1,798,557	E-60	\$333,351	\$2,440,009	100.00%	\$0	\$2,440,009	\$351,561	\$2,088,448
61	904.000	Uncollectible Amounts	\$2,638,842	\$0	\$2,638,842	E-61	\$92,070	\$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	-\$19,415	\$361,123	100.00%	\$0	\$361,123	\$210,648	\$150,475
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$5,832,473	\$807,495	\$5,024,978		\$449,004	\$6,281,477		\$0	\$6,281,477	\$919,993	\$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	-\$877,242	\$13,482,128	100.00%	\$0	\$13,482,128	\$15,092,744	-\$1,610,616
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	-\$8,879,168	\$42,446,001	100.00%	\$0	\$42,446,001	\$32,256,283	\$10,189,718
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	\$959,839	\$5,785,012	100.00%	\$0	\$5,785,012	\$3,898,220	\$1,886,792
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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
83	930.300	Research & Development Expenses	\$98,780	\$0	\$98,780	E-83	-\$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	-\$28,350	\$225,641	100.00%	\$0	\$225,641	\$124,783	\$100,858
86		TOTAL ADMIN. & GENERAL EXPENSES	\$85,340,892	\$57,809,738	\$27,531,154		-\$9,768,090	\$75,572,802		\$0	\$75,572,802	\$51,372,030	\$24,200,772
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	\$33,016	\$2,669,767	100.00%	\$0	\$2,669,767	\$878,501	\$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		\$4,216,306	\$42,916,975		\$0	\$42,916,975	\$878,501	\$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	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
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	\$3,804,182	\$0	\$3,804,182		\$3,039,149	\$6,843,331		\$0	\$6,843,331	\$0	\$6,843,331
102		TOTAL OPERATING EXPENSE	\$263,456,311	\$80,523,400	\$116,581,398		\$1,859,255	\$265,315,566		\$16,801,332	\$282,116,898	\$76,137,489	\$122,826,564
103		NET INCOME BEFORE TAXES	\$166,925,617	\$0	\$0		\$0	\$165,066,362		-\$1,616,800	\$163,449,562	\$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%	-\$4,188,720	-\$23,707,305	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$19,518,585	\$0	\$0		\$0	-\$19,518,585		-\$4,188,720	-\$23,707,305	\$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	\$155,684,719	\$0	\$0		\$0	\$153,825,464		-\$6,214,595	\$147,610,869	\$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	\$2,089,425,035	\$2,089,425,035	\$2,089,425,035
2	Rate of Return	6.41%	6.52%	6.63%
3	Net Operating Income Requirement	\$133,994,827	\$136,272,301	\$138,549,774
4	Net Income Available	\$111,631,581	\$111,631,581	\$111,631,581
5	Additional Net Income Required	\$22,363,246	\$24,640,720	\$26,918,193
6	Income Tax Requirement			
7	Required Current Income Tax	-\$11,954,735	-\$11,241,824	-\$10,528,912
8	Current Income Tax Available	-\$18,955,044	-\$18,955,044	-\$18,955,044
9	Additional Current Tax Required	\$7,000,309	\$7,713,220	\$8,426,132
10	Revenue Requirement	\$29,363,555	\$32,353,940	\$35,344,325
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$16,060,938	\$16,060,938	\$16,060,938
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$45,424,493	\$48,414,878	\$51,405,263

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,115,171,078
2	Less Accumulated Depreciation Reserve		\$407,984,197
3	Net Plant In Service		<u>\$2,707,186,881</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$2,704,404
6	Contributions in Aid of Construction Amortization		\$66,843,588
7	Materials & Supplies		\$9,206,915
8	Prepayments		\$0
9	Prepaid Pension Asset		\$19,111,606
10	TCJA EADIT Tracker Balance		\$6,794
11	Regulatory Deferrals (Property Tax Tracker)		<u>\$9,202,229</u>
12	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$101,666,728</u>
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	-2.7945%	\$266,778
15	State Tax Offset	-0.6575%	\$11,146
16	City Tax Offset	0.0000%	\$0
17	Interest Expense Offset	9.8630%	\$4,904,704
18	Contributions in Aid of Construction		\$274,988,961
19	Customer Advances		\$1,371,509
20	Accumulated Deferred Income Taxes		\$430,723,829
21	OPEB Tracker		\$4,408,827
22	Pension Tracker		<u>\$2,752,820</u>
23	TOTAL SUBTRACT FROM NET PLANT		<u>\$719,428,574</u>
24	Total Rate Base		<u><u>\$2,089,425,035</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$298,459	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		TOTAL INTANGIBLE PLANT	\$919,547		\$0	\$919,547		\$0	\$919,547
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$1,302,469	P-7	\$0	\$1,302,469	100.00%	\$0	\$1,302,469
8	311.000	Structures & Improvements	\$22,456,269	P-8	\$0	\$22,456,269	100.00%	\$0	\$22,456,269
9	312.000	Collection & Impound Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River, & Other Intakes	\$373,067	P-10	\$0	\$373,067	100.00%	\$0	\$373,067
11	314.000	Wells & Springs	\$358,195	P-11	\$0	\$358,195	100.00%	\$0	\$358,195
12	315.000	Infiltration Galleries & Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$6,058,472	P-13	\$0	\$6,058,472	100.00%	\$0	\$6,058,472
14	317.000	Other P/E-Supply	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$30,548,472		\$0	\$30,548,472		\$0	\$30,548,472
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$332,675	P-17	\$0	\$332,675	100.00%	\$0	\$332,675
18	321.000	Pumping Structures & Improvements	\$28,710,704	P-18	\$0	\$28,710,704	100.00%	\$0	\$28,710,704
19	323.000	Power Generation Equipment	\$14,459,528	P-19	\$0	\$14,459,528	100.00%	\$0	\$14,459,528
20	324.000	Steam Pumping Equipment	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	325.000	Electric Pumping Equipment	\$71,127,145	P-21	\$0	\$71,127,145	100.00%	\$0	\$71,127,145
22	326.000	Diesel Pumping Equipment	\$1,966,681	P-22	\$0	\$1,966,681	100.00%	\$0	\$1,966,681
23	327.000	Pump Equip Hydraulic	\$233,404	P-23	\$0	\$233,404	100.00%	\$0	\$233,404
24	328.000	Other Pumping Equipment	\$16,217,259	P-24	\$0	\$16,217,259	100.00%	\$0	\$16,217,259
25		TOTAL PUMPING PLANT	\$133,047,396		\$0	\$133,047,396		\$0	\$133,047,396
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$1,902,246	P-27	\$0	\$1,902,246	100.00%	\$0	\$1,902,246
28	331.000	Water Treatment Structures & Improvements	\$102,928,946	P-28	\$0	\$102,928,946	100.00%	\$0	\$102,928,946
29	332.000	Water Treatment Equipment	\$128,496,808	P-29	\$0	\$128,496,808	100.00%	\$0	\$128,496,808
30	333.000	Water Treatment - Other	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31		TOTAL WATER TREATMENT PLANT	\$233,328,000		\$0	\$233,328,000		\$0	\$233,328,000
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$3,991,422	P-33	\$0	\$3,991,422	100.00%	\$0	\$3,991,422
34	341.000	Transmission & Distribution Structures & Impr	\$7,163,001	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		TOTAL TRANSMISSION & DIST. PLANT	\$2,501,452,930		\$0	\$2,501,452,930		\$0	\$2,501,452,930
44		INCENTIVE COMPENSATION CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$1,749	P-48	\$0	\$1,749	100.00%	\$0	\$1,749
49	390.000	Stores Shops Equipment Structures	\$27,638,245	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
Case No. WR-2024-0320
St. Louis County Water District 1
Test Year Ending December 31, 2023
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
53	390.900	Structures & Improvements - Leasehold	\$101,729	P-53	\$0	\$101,729	100.00%	\$0	\$101,729
54	391.000	Office Furniture and Equipment	\$1,483,252	P-54	\$0	\$1,483,252	100.00%	\$0	\$1,483,252
55	391.100	Computers & Peripheral Equipment	\$3,780,933	P-55	\$0	\$3,780,933	100.00%	\$0	\$3,780,933
56	391.200	Computer Hardware & Software	\$0	P-56	\$0	\$0	100.00%	\$0	\$0
57	391.250	Computer Software	\$56,449,322	P-57	\$0	\$56,449,322	100.00%	\$0	\$56,449,322
58	391.300	Other Office Equipment	\$7,076	P-58	\$0	\$7,076	100.00%	\$0	\$7,076
59	391.400	BTS Initial Investment	\$32,934,240	P-59	\$0	\$32,934,240	100.00%	\$0	\$32,934,240
60	392.000	Transportation Equipment	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$16,032,535	P-61	\$0	\$16,032,535	100.00%	\$0	\$16,032,535
62	392.200	Transportation Equipment - Heavy Trucks	\$27,330,156	P-62	\$0	\$27,330,156	100.00%	\$0	\$27,330,156
63	392.300	Transportation Equipment - Cars	\$966,392	P-63	\$0	\$966,392	100.00%	\$0	\$966,392
64	392.400	Transportation Equipment - Other	\$13,950,728	P-64	\$0	\$13,950,728	100.00%	\$0	\$13,950,728
65	393.000	Store Equipment	\$599,077	P-65	\$0	\$599,077	100.00%	\$0	\$599,077
66	394.000	Tools, Shop, & Garage Equipment	\$10,729,447	P-66	\$0	\$10,729,447	100.00%	\$0	\$10,729,447
67	395.000	Laboratory Equipment	\$1,049,951	P-67	\$0	\$1,049,951	100.00%	\$0	\$1,049,951
68	396.000	Power Operated Equipment	\$849,393	P-68	\$0	\$849,393	100.00%	\$0	\$849,393
69	397.000	Communication Equipment	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$7,834,029	P-70	\$0	\$7,834,029	100.00%	\$0	\$7,834,029
71	397.200	Telephone Equipment	\$91,931	P-71	\$0	\$91,931	100.00%	\$0	\$91,931
72	398.000	Miscellaneous Equipment	\$3,597,024	P-72	\$0	\$3,597,024	100.00%	\$0	\$3,597,024
73	399.000	Other Tangible Property	\$663,379	P-73	\$0	\$663,379	100.00%	\$0	\$663,379
74		TOTAL GENERAL PLANT	\$215,874,733		\$0	\$215,874,733		\$0	\$215,874,733
75		TOTAL PLANT IN SERVICE	\$3,115,171,078		\$0	\$3,115,171,078		\$0	\$3,115,171,078

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$298,459	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		TOTAL INTANGIBLE PLANT	\$919,547		\$0		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$1,302,469	0.00%	\$0	0	0.00%
8	311.000	Structures & Improvements	\$22,456,269	1.97%	\$442,388	0	-25.00%
9	312.000	Collection & Impound Reservoirs	\$0	0.35%	\$0	0	0.00%
10	313.000	Lake, River, & Other Intakes	\$373,067	3.57%	\$13,318	0	-10.00%
11	314.000	Wells & Springs	\$358,195	2.52%	\$9,027	0	5.00%
12	315.000	Infiltration Galleries & Tunnels	\$0	1.77%	\$0	0	0.00%
13	316.000	Supply Mains	\$6,058,472	1.45%	\$87,848	0	-25.00%
14	317.000	Other P/E-Supply	\$0	4.97%	\$0	0	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$30,548,472		\$552,581		
16		PUMPING PLANT					
17	320.000	Pumping Land & Land Rights	\$332,675	0.00%	\$0	0	0.00%
18	321.000	Pumping Structures & Improvements	\$28,710,704	3.95%	\$1,134,073	0	-15.00%
19	323.000	Power Generation Equipment	\$14,459,528	3.05%	\$441,016	0	-5.00%
20	324.000	Steam Pumping Equipment	\$0	1.89%	\$0	0	-10.00%
21	325.000	Electric Pumping Equipment	\$71,127,145	1.89%	\$1,344,303	0	-10.00%
22	326.000	Diesel Pumping Equipment	\$1,966,681	1.89%	\$37,170	0	-10.00%
23	327.000	Pump Equip Hydraulic	\$233,404	1.89%	\$4,411	0	-10.00%
24	328.000	Other Pumping Equipment	\$16,217,259	1.89%	\$306,506	0	-10.00%
25		TOTAL PUMPING PLANT	\$133,047,396		\$3,267,479		
26		WATER TREATMENT PLANT					
27	330.000	Water Treatment Land & Land Rights	\$1,902,246	0.00%	\$0	0	0.00%
28	331.000	Water Treatment Structures & Improvements	\$102,928,946	2.34%	\$2,408,537	0	-15.00%
29	332.000	Water Treatment Equipment	\$128,496,808	2.18%	\$2,801,230	0	-20.00%
30	333.000	Water Treatment - Other	\$0	3.33%	\$0	0	0.00%
31		TOTAL WATER TREATMENT PLANT	\$233,328,000		\$5,209,767		
32		TRANSMISSION & DIST. PLANT					
33	340.000	Transmission & Distribution Land	\$3,991,422	0.00%	\$0	0	0.00%
34	341.000	Transmission & Distribution Structures & Impr	\$7,163,001	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		TOTAL TRANSMISSION & DIST. PLANT	\$2,501,452,930		\$40,754,202		
44		INCENTIVE COMPENSATION CAPITALIZATION					
45		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
47		GENERAL PLANT					
48	389.000	General Land & Land Rights	\$1,749	0.00%	\$0	0	0.00%
49	390.000	Stores Shops Equipment Structures	\$27,638,245	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		INTANGIBLE PLANT							
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		TOTAL INTANGIBLE PLANT	-\$7,802		\$0	-\$7,802		\$0	-\$7,802
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures & Improvements	\$1,799,451	R-8	\$0	\$1,799,451	100.00%	\$0	\$1,799,451
9	312.000	Collection & Impound Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River, & Other Intakes	\$99,336	R-10	\$0	\$99,336	100.00%	\$0	\$99,336
11	314.000	Wells & Springs	\$19,836	R-11	\$0	\$19,836	100.00%	\$0	\$19,836
12	315.000	Infiltration Galleries & Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$4,629,942	R-13	\$0	\$4,629,942	100.00%	\$0	\$4,629,942
14	317.000	Other P/E-Supply	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$6,548,565		\$0	\$6,548,565		\$0	\$6,548,565
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	321.000	Pumping Structures & Improvements	\$7,937,896	R-18	\$0	\$7,937,896	100.00%	\$0	\$7,937,896
19	323.000	Power Generation Equipment	\$2,473,773	R-19	\$0	\$2,473,773	100.00%	\$0	\$2,473,773
20	324.000	Steam Pumping Equipment	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	325.000	Electric Pumping Equipment	\$21,400,642	R-21	\$0	\$21,400,642	100.00%	\$0	\$21,400,642
22	326.000	Diesel Pumping Equipment	\$1,887,266	R-22	\$0	\$1,887,266	100.00%	\$0	\$1,887,266
23	327.000	Pump Equip Hydraulic	\$30,586	R-23	\$0	\$30,586	100.00%	\$0	\$30,586
24	328.000	Other Pumping Equipment	-\$1,814,962	R-24	\$0	-\$1,814,962	100.00%	\$0	-\$1,814,962
25		TOTAL PUMPING PLANT	\$31,915,201		\$0	\$31,915,201		\$0	\$31,915,201
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	331.000	Water Treatment Structures & Improvements	\$36,989,360	R-28	\$0	\$36,989,360	100.00%	\$0	\$36,989,360
29	332.000	Water Treatment Equipment	\$22,424,159	R-29	\$0	\$22,424,159	100.00%	\$0	\$22,424,159
30	333.000	Water Treatment - Other	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31		TOTAL WATER TREATMENT PLANT	\$59,413,519		\$0	\$59,413,519		\$0	\$59,413,519
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$17	R-33	-\$17	\$0	100.00%	\$0	\$0
34	341.000	Transmission & Distribution Structures & Impr	\$4,120,458	R-34	\$0	\$4,120,458	100.00%	\$0	\$4,120,458
35	342.000	Distribution Reservoirs & Standpipes	\$8,483,972	R-35	\$0	\$8,483,972	100.00%	\$0	\$8,483,972
36	343.000	Transmission & Distribution Mains	\$238,012,949	R-36	\$0	\$238,012,949	100.00%	\$0	\$238,012,949
37	344.000	Fire Mains	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	345.000	Services	\$6,366,331	R-38	\$0	\$6,366,331	100.00%	\$0	\$6,366,331
39	346.000	Meters	-\$27,851,988	R-39	\$0	-\$27,851,988	100.00%	\$0	-\$27,851,988
40	347.000	Meter Installation	\$11,640,813	R-40	\$0	\$11,640,813	100.00%	\$0	\$11,640,813
41	348.000	Hydrants	\$13,430,255	R-41	\$0	\$13,430,255	100.00%	\$0	\$13,430,255
42	349.000	Other Transmission & Distribution Plant	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43		TOTAL TRANSMISSION & DIST. PLANT	\$254,202,807		-\$17	\$254,202,790		\$0	\$254,202,790
44		INCENTIVE COMPENSATION CAPITALIZATION							
45		Incentive Compensation Capitalization Adj.	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$1,782,179	R-49	\$0	\$1,782,179	100.00%	\$0	\$1,782,179
50	390.100	Office Structures	\$1,157,886	R-50	\$0	\$1,157,886	100.00%	\$0	\$1,157,886
51	390.200	General Structures - HVAC	\$208,597	R-51	\$0	\$208,597	100.00%	\$0	\$208,597
52	390.300	Miscellaneous Structures	\$974,033	R-52	\$0	\$974,033	100.00%	\$0	\$974,033
53	390.900	Structures & Improvements - Leasehold	\$184,413	R-53	\$0	\$184,413	100.00%	\$0	\$184,413
54	391.000	Office Furniture and Equipment	\$522,754	R-54	\$0	\$522,754	100.00%	\$0	\$522,754
55	391.100	Computers & Peripheral Equipment	\$1,529,570	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	
Total Reserve Adjustments				-\$17		\$0

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$434,997	45.70	42.40	3.30	0.009041	\$3,933
3	Fuel and Power	\$9,777,935	45.70	21.10	24.60	0.067397	\$659,003
4	Chemical	\$14,721,606	45.70	37.60	8.10	0.022192	\$326,702
5	Waste Disposal	\$394,404	45.70	70.30	-24.60	-0.067397	-\$26,582
6	Labor/Base Payroll	\$22,861,359	45.70	10.50	35.20	0.096438	\$2,204,704
7	Pensions	\$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	\$4,137,169	45.70	10.50	35.20	0.096438	\$398,980
10	Other Benefits	\$569,493	45.70	33.40	12.30	0.033699	\$19,191
11	Support Services	\$22,759,956	45.70	39.91	5.79	0.015863	\$361,041
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	\$6,389,358	45.70	49.30	-3.60	-0.009863	-\$63,018
26	PSC Assessment	\$2,532,021	45.70	-62.50	108.20	0.296438	\$750,587
27	Cash Vouchers	\$1,516,659	45.70	39.91	5.79	0.015863	\$24,059
28	TOTAL OPERATION AND MAINT. EXPENSE	\$103,890,425					\$6,772,286
29	TAXES						
30	Payroll Tax	\$1,780,702	45.70	10.50	35.20	0.096438	\$171,727
31	Property Tax	\$28,423,509	45.70	169.60	-123.90	-0.339452	-\$9,648,417
32	TOTAL TAXES	\$30,204,211					-\$9,476,690
33	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$2,704,404
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	-\$9,546,553	45.70	35.50	10.20	0.027945	-\$266,778
36	State Tax Offset	-\$1,695,271	45.70	43.30	2.40	0.006575	-\$11,146
37	City Tax Offset	\$0	45.70	45.70	0.00	0.000000	\$0
38	Interest Expense Offset	\$49,728,316	45.70	81.70	-36.00	-0.098630	-\$4,904,704
39	TOTAL OFFSET FROM RATE BASE	\$38,486,492					-\$5,182,628
40	TOTAL CASH WORKING CAPITAL REQUIRED						-\$7,887,032

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Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$218,453,263	See note (1)	See note (1)	Rev-2	See note (1)	\$218,453,263	100.00%	\$10,675,564	\$229,128,827	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$67,699,822			Rev-3		\$67,699,822	100.00%	-\$1,767,884	\$65,931,938		
Rev-4	461.300	Industrial	\$5,679,448			Rev-4		\$5,679,448	100.00%	\$698,209	\$6,377,657		
Rev-5	462.000	Private Fire Protection	\$4,345,401			Rev-5		\$4,345,401	100.00%	\$553,022	\$4,898,423		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$299,488			Rev-7		\$299,488	100.00%	-\$299,488	\$0		
Rev-8	472.000	Other Revenue - Rent	\$537,474			Rev-8		\$537,474	100.00%	-\$133,610	\$403,864		
Rev-9	464.000	Other Public Auth.	\$6,987,473			Rev-9		\$6,987,473	100.00%	\$454,860	\$7,442,333		
Rev-10	466.000	Sales for Resale	\$8,491,417			Rev-10		\$8,491,417	100.00%	-\$40,680	\$8,450,737		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$2,149,675			Rev-11		\$2,149,675	100.00%	-\$147,088	\$2,002,587		
Rev-12		TOTAL OPERATING REVENUES	\$314,643,461					\$314,643,461		\$9,992,905	\$324,636,366		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$336,917	\$0	\$336,917	E-2	\$35,991	\$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	\$5,937	\$77,966	100.00%	\$0	\$77,966	\$77,026	\$940
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$5,977,697	\$72,029	\$5,905,668		\$244,721	\$6,222,418		\$0	\$6,222,418	\$77,026	\$6,145,392
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$176,749	\$176,749	\$0	E-16	\$12,262	\$189,011	100.00%	\$0	\$189,011	\$189,011	\$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	-\$44,381	\$428,949	100.00%	\$0	\$428,949	\$410,484	\$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	\$19,988	\$308,100	100.00%	\$0	\$308,100	\$308,100	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$621	\$621	\$0	E-25	\$43	\$664	100.00%	\$0	\$664	\$664	\$0
26	632.000	Maint. of Power Production Equipment	\$426	\$426	\$0	E-26	\$30	\$456	100.00%	\$0	\$456	\$456	\$0
27	633.000	Maint. of Pumping Equipment	\$334,494	\$251,535	\$82,959	E-27	\$2,796	\$337,290	100.00%	\$0	\$337,290	\$268,986	\$68,304
28		TOTAL PUMPING EXPENSES	\$4,839,374	\$1,101,296	\$3,738,078		\$109,515	\$4,948,889		\$0	\$4,948,889	\$1,177,701	\$3,771,188
29		WATER TREATMENT EXPENSES											
30	640.000	Operation, Supervision & Engineer. - WTE	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	641.000	Chemicals - WTE	\$13,944,645	\$0	\$13,944,645	E-31	\$776,962	\$14,721,607	100.00%	\$0	\$14,721,607	\$0	\$14,721,607
32	642.000	Operation Labor & Expenses - WTE	\$3,266,198	\$2,980,766	\$285,432	E-32	\$246,245	\$3,512,443	100.00%	\$0	\$3,512,443	\$3,187,563	\$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	\$95,590	\$1,473,418	100.00%	\$0	\$1,473,418	\$1,473,418	\$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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38		TOTAL WATER TREATMENT EXPENSES	\$20,135,739	\$4,358,594	\$15,777,145		\$1,112,989	\$21,248,728		\$0	\$21,248,728	\$4,660,981	\$16,587,747
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$38,276	\$38,276	\$0	E-40	\$2,655	\$40,931	100.00%	\$0	\$40,931	\$40,931	\$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	-\$323,651	\$464,723	100.00%	\$0	\$464,723	\$4,089	\$460,634
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	\$329	\$5,076	100.00%	\$0	\$5,076	\$5,076	\$0
45	665.000	Miscellaneous Expenses - TDE	\$8,389,119	\$7,011,828	\$1,377,291	E-45	\$402,558	\$8,791,677	100.00%	\$0	\$8,791,677	\$7,498,287	\$1,293,390
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	\$2,510	\$38,696	100.00%	\$0	\$38,696	\$38,696	\$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	-\$111	\$31,571	100.00%	\$0	\$31,571	\$31,682	-\$111
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	\$12,651	\$179,563	100.00%	\$0	\$179,563	\$180,048	-\$485
53	676.000	Maint. of Meters - TDE	\$24,812	\$24,812	\$0	E-53	\$1,678	\$26,490	100.00%	\$0	\$26,490	\$26,533	-\$43
54	677.000	Maint. of Hydrants - TDE	\$239,050	\$238,850	\$200	E-54	\$16,633	\$255,683	100.00%	\$0	\$255,683	\$255,421	\$262
55	678.000	Maint. of Miscellaneous Plant - TDE	\$2,029,636	\$1,696,242	\$333,394	E-55	\$897,227	\$2,926,863	100.00%	\$0	\$2,926,863	\$1,813,605	\$1,113,258
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$13,579,456	\$9,254,814	\$4,324,642		\$1,068,412	\$14,647,868		\$0	\$14,647,868	\$9,894,368	\$4,753,500
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$11,884	\$11,884	\$0	E-58	\$824	\$12,708	100.00%	\$0	\$12,708	\$12,708	\$0
59	902.000	Meter Reading Expenses	\$398,133	\$7,712	\$390,421	E-59	\$535	\$398,668	100.00%	\$0	\$398,668	\$8,247	\$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		\$337,292	\$4,072,388		\$0	\$4,072,388	\$20,955	\$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	-\$699,701	\$9,212,586	100.00%	\$0	\$9,212,586	\$10,283,573	-\$1,070,987
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	-\$5,658,183	\$30,288,765	100.00%	\$0	\$30,288,765	\$22,956,205	\$7,332,560
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	\$1,010,651	\$3,633,013	100.00%	\$0	\$3,633,013	\$2,115,136	\$1,517,877
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	-\$24,530	\$211,979	100.00%	\$0	\$211,979	\$124,783	\$87,196
86		TOTAL ADMIN. & GENERAL EXPENSES	\$58,541,142	\$39,900,954	\$18,640,188		-\$5,791,008	\$52,750,134		\$0	\$52,750,134	\$35,479,697	\$17,270,437
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	-\$10,565	\$1,780,701	100.00%	\$0	\$1,780,701	-\$10,565	\$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		\$3,029,396	\$32,565,633		\$0	\$32,565,633	-\$10,565	\$32,576,198
102		TOTAL OPERATING EXPENSE	\$186,211,084	\$54,707,283	\$84,682,576		\$2,428,837	\$188,639,921		\$12,318,578	\$200,958,499	\$51,300,163	\$90,518,533
103		NET INCOME BEFORE TAXES	\$128,432,377					\$126,003,540		-\$2,325,673	\$123,677,867		
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%	-\$4,710,925	-\$18,955,044	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$14,244,119					-\$14,244,119		-\$4,710,925	-\$18,955,044		
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					\$117,797,426		-\$6,165,845	\$111,631,581		

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

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Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$10,675,564	\$10,675,564
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$10,675,564	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$1,767,884	-\$1,767,884
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$1,767,884	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$698,209	\$698,209
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$698,209	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$553,022	\$553,022
	1. To normalize private fire protection. (Sarver)		\$0	\$0		\$0	\$553,022	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	-\$299,488	-\$299,488
	1. To remove late payment charge. (Sarver)		\$0	\$0		\$0	-\$299,488	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	-\$133,610	-\$133,610
	1. To normalize rent. (Sarver)		\$0	\$0		\$0	-\$133,610	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	\$454,860	\$454,860
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	\$454,860	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$40,680	-\$40,680
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$40,680	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$147,088	-\$147,088
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$147,088	
E-2	Operation Labor & Expenses	601.000	\$0	\$35,991	\$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	Purchased Water	602.000	\$0	\$21,774	\$21,774	\$0	\$0	\$0
	1. To normalize purchased water. (Sarver)		\$0	\$21,774		\$0	\$0	
E-4	Miscellaneous Expenses	603.000	\$0	\$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	\$4,997	\$940	\$5,937	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$940		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$4,997	\$0		\$0	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$12,262	\$0	\$12,262	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$12,262	\$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	\$26,631	-\$71,012	-\$44,381	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$26,631	\$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	\$19,988	\$0	\$19,988	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$19,988	\$0		\$0	\$0	
E-25	Maint. of Structures & Improvements - PE	631.000	\$43	\$0	\$43	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$43	\$0		\$0	\$0	
E-26	Maint. of Power Production Equipment	632.000	\$30	\$0	\$30	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$30	\$0		\$0	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$17,451	-\$14,655	\$2,796	\$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)		\$17,451	\$0		\$0	\$0	
	3. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$153		\$0	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$776,962	\$776,962	\$0	\$0	\$0
	1. To normalize chemical expense. (Sarver)		\$0	\$777,434		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$472		\$0	\$0	
E-32	Operation Labor & Expenses - WTE	642.000	\$206,797	\$39,448	\$246,245	\$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)		\$206,797	\$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	Miscellaneous Expenses - WTE	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	Rents - WTE	644.000	\$0	\$125,000	\$125,000	\$0	\$0	\$0
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	\$125,000		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$0	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$95,590	\$0	\$95,590	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$95,590	\$0		\$0	\$0	
E-37	Maint. of Water Treatment Equipment	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	Operation Supervision & Engineering - TDE	660.000	\$2,655	\$0	\$2,655	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$2,655	\$0		\$0	\$0	

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E-42	Transmission & Distribution Lines Expenses	662.000	\$265	-\$323,916	-\$323,651	\$0	\$0	\$0
	2. To adjust payroll. (Lesmes)		\$265	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$10,508		\$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	\$329	\$0	\$329	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$329	\$0		\$0	\$0	
E-45	Miscellaneous Expenses - TDE	665.000	\$486,459	-\$83,901	\$402,558	\$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)		\$486,459	\$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	-\$922		\$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	\$2,510	\$0	\$2,510	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$2,510	\$0		\$0	\$0	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	-\$111	-\$111	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$111		\$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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E-52	Maint. of Services - TDE	675.000	\$11,681	\$970	\$12,651	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$970		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$11,681	\$0		\$0	\$0	
E-53	Maint. of Meters - TDE	676.000	\$1,721	-\$43	\$1,678	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$43		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$1,721	\$0		\$0	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$16,571	\$62	\$16,633	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$62		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$16,571	\$0		\$0	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$117,363	\$779,864	\$897,227	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$133,733		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$117,363	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$646,131		\$0	\$0	
E-58	Supervision	901.000	\$824	\$0	\$824	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$824	\$0		\$0	\$0	
E-59	Meter Reading Expenses	902.000	\$535	\$0	\$535	\$0	\$0	\$0
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$535	\$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	Admin. & General Salaries	920.000	\$371,286	-\$1,070,987	-\$699,701	\$0	\$0	\$0
	1. To annualize incentive compensation. (Niemeier)		\$0	\$832,298		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$371,286	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$1,903,285		\$0	\$0	
E-72	Office Supplies & Expenses	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	Outside Services Employed	923.000	-\$5,002,034	-\$656,149	-\$5,658,183	\$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	\$1,195,770		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$5,002,034	-\$1,897,527		\$0	\$0	
E-75	Property Insurance	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	Injuries & Damages	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	Employee Pensions & Benefits	926.000	\$201,396	\$809,255	\$1,010,651	\$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)		\$68,379	\$0		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$133,017	\$3,676,025		\$0	\$0	
E-79	Regulatory Commission Expenses	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	Misc. General Expenses	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	Research & Development Expenses	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	Rents - AGE	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	Maint. of General Plant	932.000	\$8,095	-\$32,625	-\$24,530	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$26,233		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$8,095	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$6,392		\$0	\$0	
E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$12,318,578	\$12,318,578
	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	Amortization of Expense	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	Amortization of Reg Asset	405.000	\$0	\$723,648	\$723,648	\$0	\$0	\$0

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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
	1. To annualize amortization expense. (Niemeier)		\$0	\$69,415		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$1,188,478		\$0	\$0	
	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$2,265		\$0	\$0	
	4. To include property tax tracker. (Sarver)		\$0	\$1,840,446		\$0	\$0	
E-94	Amortization - Property Losses	407.000	\$0	-\$104,742	-\$104,742	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$104,742		\$0	\$0	
E-97	Property Taxes	408.100	\$0	\$2,367,872	\$2,367,872	\$0	\$0	\$0
	1. Adjust property tax expense. (Boronda)		\$0	-\$1,902,842		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$4,270,714		\$0	\$0	
E-98	Payroll Taxes	408.100	-\$10,565	\$0	-\$10,565	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$46,388	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$56,953	\$0		\$0	\$0	
E-99	Other Taxes	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	PSC Assessment	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	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$4,710,925	-\$4,710,925
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$4,730,437	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$19,512	
E-108	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	\$14,974,097	\$14,974,097
	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	Amortization of Deferred ITC	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	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$1,062,446	-\$1,062,446

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$1,062,446	
E-111	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$5,333,814	-\$5,333,814
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$5,333,814	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$9,992,905	\$9,992,905
Total Operating & Maint. Expense			-\$3,407,120	\$5,835,957	\$2,428,837	\$0	\$16,158,750	\$16,158,750

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

Line Number	A Description	B Percentage Rate	C Test Year	D 6.41% Return	E 6.52% Return	F 6.63% Return
1	TOTAL NET INCOME BEFORE TAXES		\$123,677,867	\$153,041,422	\$156,031,807	\$159,022,192
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%	\$49,728,316	\$49,728,316	\$49,728,316	\$49,728,316
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		\$262,444,369	\$262,444,369	\$262,444,369	\$262,444,369
13	NET TAXABLE INCOME		-\$79,508,986	-\$50,145,431	-\$47,155,046	-\$44,164,661
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		-\$79,508,986	-\$50,145,431	-\$47,155,046	-\$44,164,661
16	Deduct Missouri Income Tax at the Rate of	100.000%	-\$2,858,427	-\$1,802,778	-\$1,695,271	-\$1,587,763
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		-\$76,650,559	-\$48,342,653	-\$45,459,775	-\$42,576,898
19	Federal Income Tax at the Rate of	21.000%	-\$16,096,617	-\$10,151,957	-\$9,546,553	-\$8,941,149
20	Subtract Federal Income Tax Credits					
21	Credits - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$16,096,617	-\$10,151,957	-\$9,546,553	-\$8,941,149
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$79,508,986	-\$50,145,431	-\$47,155,046	-\$44,164,661
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$8,048,309	-\$5,075,979	-\$4,773,277	-\$4,470,575
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$71,460,677	-\$45,069,452	-\$42,381,769	-\$39,694,086
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%	-\$2,858,427	-\$1,802,778	-\$1,695,271	-\$1,587,763
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$79,508,986	-\$50,145,431	-\$47,155,046	-\$44,164,661
33	Deduct Federal Income Tax - City Inc. Tax		-\$16,096,617	-\$10,151,957	-\$9,546,553	-\$8,941,149
34	Deduct Missouri Income Tax - City Inc. Tax		-\$2,858,427	-\$1,802,778	-\$1,695,271	-\$1,587,763
35	City Taxable Income		-\$60,553,942	-\$38,190,696	-\$35,913,222	-\$33,635,749
36	Subtract City Income Tax Credits					
37	Test City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		-\$16,096,617	-\$10,151,957	-\$9,546,553	-\$8,941,149
41	State Income Tax		-\$2,858,427	-\$1,802,778	-\$1,695,271	-\$1,587,763
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$18,955,044	-\$11,954,735	-\$11,241,824	-\$10,528,912
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		<u>\$12,046,286</u>	<u>\$19,046,595</u>	<u>\$19,759,506</u>	<u>\$20,472,418</u>

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

Line Number	<u>A</u> Description	<u>B</u> 6.41% Return	<u>C</u> 6.52% Return	<u>D</u> 6.63% Return
1	Net Orig Cost Rate Base	\$683,645,415	\$683,645,415	\$683,645,415
2	Rate of Return	6.41%	6.52%	6.63%
3	Net Operating Income Requirement	\$43,842,180	\$44,587,354	\$45,332,527
4	Net Income Available	\$35,979,288	\$35,979,288	\$35,979,288
5	Additional Net Income Required	\$7,862,892	\$8,608,066	\$9,353,239
6	Income Tax Requirement			
7	Required Current Income Tax	-\$2,290,960	-\$2,057,700	-\$1,824,440
8	Current Income Tax Available	-\$4,752,261	-\$4,752,261	-\$4,752,261
9	Additional Current Tax Required	\$2,461,301	\$2,694,561	\$2,927,821
10	Revenue Requirement	\$10,324,193	\$11,302,627	\$12,281,060
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$7,990,481	\$7,990,481	\$7,990,481
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$18,314,674	\$19,293,108	\$20,271,541

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	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$113,447
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)		\$3,143,294
12	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$47,574,941</u>
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	-2.7945%	\$48,831
15	State Tax Offset	-0.6575%	\$2,040
16	City Tax Offset	0.0000%	\$0
17	Interest Expense Offset	9.8630%	\$1,604,785
18	Contributions in Aid of Construction		\$130,706,100
19	Customer Advances		\$487,847
20	Accumulated Deferred Income Taxes		\$146,637,004
21	OPEB Tracker		\$2,155,011
22	Pension Tracker		\$1,345,564
23	TOTAL SUBTRACT FROM NET PLANT		<u>\$282,987,182</u>
24	Total Rate Base		<u><u>\$683,645,415</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		TOTAL INTANGIBLE PLANT	\$682,563		\$0	\$682,563		\$0	\$682,563
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$2,405,179	P-7	\$0	\$2,405,179	100.00%	\$0	\$2,405,179
8	311.000	Structures & Improvements	\$15,951,507	P-8	\$0	\$15,951,507	100.00%	\$0	\$15,951,507
9	312.000	Collection & Impound Reservoirs	\$168,617	P-9	\$0	\$168,617	100.00%	\$0	\$168,617
10	313.000	Lake, River, & Other Intakes	\$7,711,241	P-10	\$0	\$7,711,241	100.00%	\$0	\$7,711,241
11	314.000	Wells & Springs	\$11,132,585	P-11	\$0	\$11,132,585	100.00%	\$0	\$11,132,585
12	315.000	Infiltration Galleries & Tunnels	\$1,804	P-12	\$0	\$1,804	100.00%	\$0	\$1,804
13	316.000	Supply Mains	\$16,581,686	P-13	\$0	\$16,581,686	100.00%	\$0	\$16,581,686
14	317.000	Other P/E-Supply	\$432,196	P-14	\$0	\$432,196	100.00%	\$0	\$432,196
15		TOTAL SOURCE OF SUPPLY PLANT	\$54,384,815		\$0	\$54,384,815		\$0	\$54,384,815
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$187,000	P-17	\$0	\$187,000	100.00%	\$0	\$187,000
18	321.000	Pumping Structures & Improvements	\$16,607,070	P-18	\$0	\$16,607,070	100.00%	\$0	\$16,607,070
19	323.000	Power Generation Equipment	\$5,858,666	P-19	\$0	\$5,858,666	100.00%	\$0	\$5,858,666
20	324.000	Steam Pumping Equipment	\$233,985	P-20	\$0	\$233,985	100.00%	\$0	\$233,985
21	325.000	Electric Pumping Equipment	\$28,326,779	P-21	\$0	\$28,326,779	100.00%	\$0	\$28,326,779
22	326.000	Diesel Pumping Equipment	\$479,289	P-22	\$0	\$479,289	100.00%	\$0	\$479,289
23	327.000	Pump Equip Hydraulic	\$348,657	P-23	\$0	\$348,657	100.00%	\$0	\$348,657
24	328.000	Other Pumping Equipment	\$4,931,758	P-24	\$0	\$4,931,758	100.00%	\$0	\$4,931,758
25		TOTAL PUMPING PLANT	\$56,973,204		\$0	\$56,973,204		\$0	\$56,973,204
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$1,472,731	P-27	\$0	\$1,472,731	100.00%	\$0	\$1,472,731
28	331.000	Water Treatment Structures & Improvements	\$74,588,126	P-28	\$0	\$74,588,126	100.00%	\$0	\$74,588,126
29	332.000	Water Treatment Equipment	\$66,726,236	P-29	\$0	\$66,726,236	100.00%	\$0	\$66,726,236
30	333.000	Water Treatment - Other	\$1,473,221	P-30	\$0	\$1,473,221	100.00%	\$0	\$1,473,221
31		TOTAL WATER TREATMENT PLANT	\$144,260,314		\$0	\$144,260,314		\$0	\$144,260,314
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$1,518,222	P-33	\$0	\$1,518,222	100.00%	\$0	\$1,518,222
34	341.000	Transmission & Distribution Structures & Impr	\$9,879,120	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		TOTAL TRANSMISSION & DIST. PLANT	\$739,798,073		\$0	\$739,798,073		\$0	\$739,798,073
44		INCENTIVE COMPENSATION CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$653,393	P-48	\$0	\$653,393	100.00%	\$0	\$653,393
49	390.000	Stores Shops Equipment Structures	\$24,273,719	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		INTANGIBLE PLANT					
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		TOTAL INTANGIBLE PLANT	\$682,563		\$0		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$2,405,179	0.00%	\$0	0	0.00%
8	311.000	Structures & Improvements	\$15,951,507	1.97%	\$314,245	0	-25.00%
9	312.000	Collection & Impound Reservoirs	\$168,617	0.35%	\$590	0	0.00%
10	313.000	Lake, River, & Other Intakes	\$7,711,241	3.57%	\$275,291	0	-10.00%
11	314.000	Wells & Springs	\$11,132,585	2.52%	\$280,541	0	5.00%
12	315.000	Infiltration Galleries & Tunnels	\$1,804	1.77%	\$32	0	0.00%
13	316.000	Supply Mains	\$16,581,686	1.45%	\$240,434	0	-25.00%
14	317.000	Other P/E-Supply	\$432,196	4.97%	\$21,480	0	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$54,384,815		\$1,132,613		
16		PUMPING PLANT					
17	320.000	Pumping Land & Land Rights	\$187,000	0.00%	\$0	0	0.00%
18	321.000	Pumping Structures & Improvements	\$16,607,070	3.95%	\$655,979	0	-15.00%
19	323.000	Power Generation Equipment	\$5,858,666	3.05%	\$178,689	0	-5.00%
20	324.000	Steam Pumping Equipment	\$233,985	1.89%	\$4,422	0	-10.00%
21	325.000	Electric Pumping Equipment	\$28,326,779	1.89%	\$535,376	0	-10.00%
22	326.000	Diesel Pumping Equipment	\$479,289	1.89%	\$9,059	0	-10.00%
23	327.000	Pump Equip Hydraulic	\$348,657	1.89%	\$6,590	0	-10.00%
24	328.000	Other Pumping Equipment	\$4,931,758	1.89%	\$93,210	0	-10.00%
25		TOTAL PUMPING PLANT	\$56,973,204		\$1,483,325		
26		WATER TREATMENT PLANT					
27	330.000	Water Treatment Land & Land Rights	\$1,472,731	0.00%	\$0	0	0.00%
28	331.000	Water Treatment Structures & Improvements	\$74,588,126	2.34%	\$1,745,362	0	-15.00%
29	332.000	Water Treatment Equipment	\$66,726,236	2.18%	\$1,454,632	0	-20.00%
30	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,058	0	0.00%
31		TOTAL WATER TREATMENT PLANT	\$144,260,314		\$3,249,052		
32		TRANSMISSION & DIST. PLANT					
33	340.000	Transmission & Distribution Land	\$1,518,222	0.00%	\$0	0	0.00%
34	341.000	Transmission & Distribution Structures & Impr	\$9,879,120	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		TOTAL TRANSMISSION & DIST. PLANT	\$739,798,073		\$12,960,366		
44		INCENTIVE COMPENSATION CAPITALIZATION					
45		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%

Missouri-American Water Company
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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		INTANGIBLE PLANT							
2	301.000	Organization	\$2,933	R-2	\$0	\$2,933	100.00%	\$0	\$2,933
3	302.000	Franchises & Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$306,586	R-4	\$0	\$306,586	100.00%	\$0	\$306,586
5		TOTAL INTANGIBLE PLANT	\$309,519		\$0	\$309,519		\$0	\$309,519
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures & Improvements	\$1,991,804	R-8	\$0	\$1,991,804	100.00%	\$0	\$1,991,804
9	312.000	Collection & Impound Reservoirs	\$101,917	R-9	\$0	\$101,917	100.00%	\$0	\$101,917
10	313.000	Lake, River, & Other Intakes	\$2,680,758	R-10	\$0	\$2,680,758	100.00%	\$0	\$2,680,758
11	314.000	Wells & Springs	\$3,344,339	R-11	\$0	\$3,344,339	100.00%	\$0	\$3,344,339
12	315.000	Infiltration Galleries & Tunnels	\$620	R-12	\$0	\$620	100.00%	\$0	\$620
13	316.000	Supply Mains	\$5,919,794	R-13	\$0	\$5,919,794	100.00%	\$0	\$5,919,794
14	317.000	Other P/E-Supply	\$77,620	R-14	\$0	\$77,620	100.00%	\$0	\$77,620
15		TOTAL SOURCE OF SUPPLY PLANT	\$14,116,852		\$0	\$14,116,852		\$0	\$14,116,852
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	321.000	Pumping Structures & Improvements	\$5,984,923	R-18	\$0	\$5,984,923	100.00%	\$0	\$5,984,923
19	323.000	Power Generation Equipment	\$732,391	R-19	\$0	\$732,391	100.00%	\$0	\$732,391
20	324.000	Steam Pumping Equipment	-\$21,367	R-20	\$0	-\$21,367	100.00%	\$0	-\$21,367
21	325.000	Electric Pumping Equipment	\$5,623,022	R-21	\$0	\$5,623,022	100.00%	\$0	\$5,623,022
22	326.000	Diesel Pumping Equipment	\$151,374	R-22	\$0	\$151,374	100.00%	\$0	\$151,374
23	327.000	Pump Equip Hydraulic	\$44,025	R-23	\$0	\$44,025	100.00%	\$0	\$44,025
24	328.000	Other Pumping Equipment	-\$656,078	R-24	\$0	-\$656,078	100.00%	\$0	-\$656,078
25		TOTAL PUMPING PLANT	\$11,858,290		\$0	\$11,858,290		\$0	\$11,858,290
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	331.000	Water Treatment Structures & Improvements	\$20,854,118	R-28	\$0	\$20,854,118	100.00%	\$0	\$20,854,118
29	332.000	Water Treatment Equipment	\$23,971,042	R-29	\$0	\$23,971,042	100.00%	\$0	\$23,971,042
30	333.000	Water Treatment - Other	\$811,987	R-30	\$0	\$811,987	100.00%	\$0	\$811,987
31		TOTAL WATER TREATMENT PLANT	\$45,637,147		\$0	\$45,637,147		\$0	\$45,637,147
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	341.000	Transmission & Distribution Structures & Impr	\$2,173,276	R-34	\$0	\$2,173,276	100.00%	\$0	\$2,173,276
35	342.000	Distribution Reservoirs & Standpipes	\$11,049,051	R-35	\$0	\$11,049,051	100.00%	\$0	\$11,049,051
36	343.000	Transmission & Distribution Mains	\$57,947,112	R-36	\$0	\$57,947,112	100.00%	\$0	\$57,947,112
37	344.000	Fire Mains	\$171,517	R-37	\$0	\$171,517	100.00%	\$0	\$171,517
38	345.000	Services	\$13,626,962	R-38	\$0	\$13,626,962	100.00%	\$0	\$13,626,962
39	346.000	Meters	-\$9,004,709	R-39	\$0	-\$9,004,709	100.00%	\$0	-\$9,004,709
40	347.000	Meter Installation	\$5,500,106	R-40	\$0	\$5,500,106	100.00%	\$0	\$5,500,106
41	348.000	Hydrants	\$3,479,744	R-41	\$0	\$3,479,744	100.00%	\$0	\$3,479,744
42	349.000	Other Transmission & Distribution Plant	\$21,152	R-42	\$0	\$21,152	100.00%	\$0	\$21,152
43		TOTAL TRANSMISSION & DIST. PLANT	\$84,964,211		\$0	\$84,964,211		\$0	\$84,964,211
44		INCENTIVE COMPENSATION CAPITALIZATION							
45		Incentive Compensation Capitalization Adj.	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	-\$1,599	R-48	\$1,599	\$0	100.00%	\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$3,022,276	R-49	\$0	\$3,022,276	100.00%	\$0	\$3,022,276
50	390.100	Office Structures	\$686,486	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
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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
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		TOTAL GENERAL PLANT	\$31,648,652		\$1,599	\$31,650,251		\$0	\$31,650,251
75		TOTAL DEPRECIATION RESERVE	\$188,534,671		\$1,599	\$188,536,270		\$0	\$188,536,270

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Adjustments for Depreciation Reserve

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

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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	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,065,618	45.70	42.40	3.30	0.009041	\$9,634
3	Fuel and Power	\$5,229,303	45.70	21.10	24.60	0.067397	\$352,439
4	Chemical	\$3,848,448	45.70	37.60	8.10	0.022192	\$85,405
5	Waste Disposal	\$1,246,876	45.70	70.30	-24.60	-0.067397	-\$84,036
6	Labor/Base Payroll	\$11,558,455	45.70	10.50	35.20	0.096438	\$1,114,674
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	\$2,390,311	45.70	10.50	35.20	0.096438	\$230,517
10	Other Benefits	\$188,651	45.70	33.40	12.30	0.033699	\$6,357
11	Support Services	\$8,712,735	45.70	39.91	5.79	0.015863	\$138,210
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	\$2,963,865	45.70	49.30	-3.60	-0.009863	-\$29,233
26	PSC Assessment	\$970,082	45.70	-62.50	108.20	0.296438	\$287,569
27	Cash Vouchers	\$275,007	45.70	39.91	5.79	0.015863	\$4,362
28	TOTAL OPERATION AND MAINT. EXPENSE	\$45,313,322					\$2,933,729
29	TAXES						
30	Payroll Tax	\$889,066	45.70	10.50	35.20	0.096438	\$85,740
31	Property Tax	\$8,560,921	45.70	169.60	-123.90	-0.339452	-\$2,906,022
32	TOTAL TAXES	\$9,449,987					-\$2,820,282
33	CWC REQ'D BEFORE RATE BASE OFFSETS						\$113,447
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	-\$1,747,398	45.70	35.50	10.20	0.027945	-\$48,831
36	State Tax Offset	-\$310,302	45.70	43.30	2.40	0.006575	-\$2,040
37	City Tax Offset	\$0	45.70	45.70	0.00	0.000000	\$0
38	Interest Expense Offset	\$16,270,761	45.70	81.70	-36.00	-0.098630	-\$1,604,785
39	TOTAL OFFSET FROM RATE BASE	\$14,213,061					-\$1,655,656
40	TOTAL CASH WORKING CAPITAL REQUIRED						-\$1,542,209

Missouri-American Water Company
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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		OPERATING REVENUES											
Rev-2	461.100	Residential	\$67,028,318	See note (1)	See note (1)	Rev-2	See note (1)	\$67,028,318	100.00%	\$4,903,462	\$71,931,780	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$25,199,597			Rev-3		\$25,199,597	100.00%	-\$218,253	\$24,981,344		
Rev-4	461.300	Industrial	\$10,997,580			Rev-4		\$10,997,580	100.00%	\$405,797	\$11,403,377		
Rev-5	462.000	Private Fire Protection	\$1,665,693			Rev-5		\$1,665,693	100.00%	\$223,938	\$1,889,631		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$56,346			Rev-7		\$56,346	100.00%	-\$56,346	\$0		
Rev-8	472.000	Other Revenue - Rent	\$207,250			Rev-8		\$207,250	100.00%	\$33,550	\$240,800		
Rev-9	464.000	Other Public Auth.	\$5,256,471			Rev-9		\$5,256,471	100.00%	\$110,304	\$5,366,775		
Rev-10	466.000	Sales for Resale	\$4,104,589			Rev-10		\$4,104,589	100.00%	-\$190,679	\$3,913,910		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$1,222,623			Rev-11		\$1,222,623	100.00%	-\$20,146	\$1,202,477		
Rev-12		TOTAL OPERATING REVENUES	\$115,738,467					\$115,738,467		\$5,191,627	\$120,930,094		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$666,900	\$5,862	\$661,038	E-2	-\$291,941	\$374,959	100.00%	\$0	\$374,959	\$6,689	\$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	\$23,031	\$192,226	100.00%	\$0	\$192,226	\$191,330	\$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	-\$43,513	\$65,583	100.00%	\$0	\$65,583	\$7,611	\$57,972
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$3,878,445	\$180,210	\$3,698,235		-\$357,035	\$3,521,410		\$0	\$3,521,410	\$205,630	\$3,315,780
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$70,125	\$70,125	\$0	E-16	\$9,892	\$80,017	100.00%	\$0	\$80,017	\$80,017	\$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	\$167,702	\$1,363,470	100.00%	\$0	\$1,363,470	\$1,359,189	\$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	\$6,638	\$53,697	100.00%	\$0	\$53,697	\$53,697	\$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	\$17,319	\$256,337	100.00%	\$0	\$256,337	\$180,392	\$75,945
28		TOTAL PUMPING EXPENSES	\$3,407,822	\$1,466,443	\$1,941,379		\$279,285	\$3,687,107		\$0	\$3,687,107	\$1,673,295	\$2,013,812
29		WATER TREATMENT EXPENSES											
30	640.000	Operation, Supervision & Engineer. - WTE	\$352,253	\$352,253	\$0	E-30	\$49,688	\$401,941	100.00%	\$0	\$401,941	\$401,941	\$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	\$98,576	\$1,049,962	100.00%	\$0	\$1,049,962	\$732,320	\$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	\$37,261	\$301,414	100.00%	\$0	\$301,414	\$301,414	\$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. Non Labor
38		TOTAL WATER TREATMENT EXPENSES	\$7,142,934	\$1,258,197	\$5,884,737		\$688,101	\$7,831,035		\$0	\$7,831,035	\$1,435,675	\$6,395,360
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$49,935	\$49,935	\$0	E-40	\$7,044	\$56,979	100.00%	\$0	\$56,979	\$56,979	\$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	\$200,069	\$1,652,598	100.00%	\$0	\$1,652,598	\$1,603,463	\$49,135
43	663.000	Meter Expenses - TDE	\$518,854	\$513,296	\$5,558	E-43	\$72,271	\$591,125	100.00%	\$0	\$591,125	\$585,700	\$5,425
44	664.000	Customer Installations Expenses - TDE	\$178,439	\$178,239	\$200	E-44	\$25,142	\$203,581	100.00%	\$0	\$203,581	\$203,381	\$200
45	665.000	Miscellaneous Expenses - TDE	\$1,080,561	\$271,389	\$809,172	E-45	\$47,852	\$1,128,413	100.00%	\$0	\$1,128,413	\$309,670	\$818,743
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	\$3,268	\$26,437	100.00%	\$0	\$26,437	\$26,437	\$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	-\$49	\$12,621	100.00%	\$0	\$12,621	\$12,670	-\$49
50	673.000	Maint. of Transmission & Distribution Mains	\$613,985	\$343,739	\$270,246	E-50	\$57,180	\$671,165	100.00%	\$0	\$671,165	\$392,226	\$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	\$6,959	\$45,002	100.00%	\$0	\$45,002	\$43,366	\$1,636
53	676.000	Maint. of Meters - TDE	\$69,674	\$69,288	\$386	E-53	\$11,208	\$80,882	100.00%	\$0	\$80,882	\$79,062	\$1,820
54	677.000	Maint. of Hydrants - TDE	\$120,373	\$120,066	\$307	E-54	\$16,731	\$137,104	100.00%	\$0	\$137,104	\$137,002	\$102
55	678.000	Maint. of Miscellaneous Plant - TDE	\$306,013	\$344,059	-\$38,046	E-55	\$323,932	\$629,945	100.00%	\$0	\$629,945	\$392,333	\$237,612
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$4,465,115	\$3,369,099	\$1,096,016		\$776,898	\$5,242,013		\$0	\$5,242,013	\$3,842,289	\$1,399,724
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	902.000	Meter Reading Expenses	\$296,418	\$295,190	\$1,228	E-59	\$41,639	\$338,057	100.00%	\$0	\$338,057	\$336,829	\$1,228
60	903.000	Customer Records & Collection Expenses	\$850,138	\$308,101	\$542,037	E-60	\$97,576	\$947,714	100.00%	\$0	\$947,714	\$351,561	\$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	\$25,362	\$263,094	100.00%	\$0	\$263,094	\$210,648	\$52,446
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,097,377	\$787,899	\$1,309,478		\$111,712	\$2,209,089		\$0	\$2,209,089	\$899,038	\$1,310,051
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-65	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$4,447,083	\$4,447,083	\$0	E-71	-\$177,541	\$4,269,542	100.00%	\$0	\$4,269,542	\$4,809,171	-\$539,629
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	-\$3,220,985	\$12,157,236	100.00%	\$0	\$12,157,236	\$9,300,078	\$2,857,158
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	-\$50,812	\$2,151,999	100.00%	\$0	\$2,151,999	\$1,783,084	\$368,915
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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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
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		-\$3,977,082	\$22,822,668		\$0	\$22,822,668	\$15,892,333	\$6,930,335
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	\$0	\$0	\$0	E-93	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
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	\$759,064	\$0	\$759,064		\$721,629	\$1,480,693		\$0	\$1,480,693	\$0	\$1,480,693
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	\$43,581	\$889,066	100.00%	\$0	\$889,066	\$889,066	\$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		\$1,186,910	\$10,351,342		\$0	\$10,351,342	\$889,066	\$9,462,276
102		TOTAL OPERATING EXPENSE	\$77,245,227	\$25,816,117	\$31,898,822		-\$569,582	\$76,675,645		\$4,482,754	\$81,158,399	\$24,837,326	\$32,308,031
103		NET INCOME BEFORE TAXES	\$38,493,240					\$39,062,822		\$708,873	\$39,771,695		
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%	\$522,205	-\$4,752,261	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$5,274,466					-\$5,274,466		\$522,205	-\$4,752,261		
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	\$35,458,456					\$36,028,038		-\$48,750	\$35,979,288		

(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	Residential	461.100	\$0	\$0	\$0	\$0	\$4,903,462	\$4,903,462
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$4,903,462	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$218,253	-\$218,253
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$218,253	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$405,797	\$405,797
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$405,797	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$223,938	\$223,938
	1. To normalize private fire protection. (Sarver)		\$0	\$0		\$0	\$223,938	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	-\$56,346	-\$56,346
	1. To remove late payment charge. (Sarver)		\$0	\$0		\$0	-\$56,346	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	\$33,550	\$33,550
	1. To normalize rent. (Sarver)		\$0	\$0		\$0	\$33,550	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	\$110,304	\$110,304
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	\$110,304	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$190,679	-\$190,679
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$190,679	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$20,146	-\$20,146
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$20,146	
E-2	Operation Labor & Expenses	601.000	\$827	-\$292,768	-\$291,941	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	-\$286,677		\$0	\$0	
	5. To adjust payroll. (Lesmes)		\$827	\$0		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	-\$1,804		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$6,090		\$0	\$0	
	4. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$1,778		\$0	\$0	
	6. To normalize postage, printing & stat expense. (Lesmes)		\$0	\$25		\$0	\$0	
E-3	Purchased Water	602.000	\$0	-\$124,462	-\$124,462	\$0	\$0	\$0
	1. To normalize purchased water. (Sarver)		\$0	-\$124,462		\$0	\$0	
E-4	Miscellaneous Expenses	603.000	\$0	\$80,019	\$80,019	\$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 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	\$23,652	-\$621	\$23,031	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$621		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$23,652	\$0		\$0	\$0	
E-13	Maint. of Misc. Water Source Plant	617.000	\$941	-\$44,454	-\$43,513	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$44,454		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$941	\$0		\$0	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$9,892	\$0	\$9,892	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$9,892	\$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	\$168,022	-\$320	\$167,702	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$168,022	\$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	\$6,638	\$0	\$6,638	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$6,638	\$0		\$0	\$0	

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E-27	Maint. of Pumping Equipment	633.000	\$22,300	-\$4,981	\$17,319	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$3,464		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$22,300	\$0		\$0	\$0	
	3. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$1,517		\$0	\$0	
E-30	Operation. Supervision & Engineer. - WTE	640.000	\$49,688	\$0	\$49,688	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$49,688	\$0		\$0	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$390,470	\$390,470	\$0	\$0	\$0
	1. To normalize chemical expense. (Sarver)		\$0	\$390,670		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$200		\$0	\$0	
E-32	Operation Labor & Expenses - WTE	642.000	\$90,529	\$8,047	\$98,576	\$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)		\$90,529	\$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	Miscellaneous Expenses - WTE	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	Maint. Supervision & Engineering - WTE	650.000	\$37,261	\$0	\$37,261	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$37,261	\$0		\$0	\$0	
E-37	Maint. of Water Treatment Equipment	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	\$7,044	\$0	\$7,044	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$7,044	\$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	\$198,219	\$1,850	\$200,069	\$0	\$0	\$0
	1. To adjust miscellaneous expense. (Lesmes)		\$0	-\$438		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$198,219	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$4,576		\$0	\$0	
	4. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$6,864		\$0	\$0	
E-43	Meter Expenses - TDE	663.000	\$72,404	-\$133	\$72,271	\$0	\$0	\$0
	1. To adjust miscellaneous expense. (Lesmes)		\$0	-\$133		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$72,404	\$0		\$0	\$0	
E-44	Customer Installations Expenses - TDE	664.000	\$25,142	\$0	\$25,142	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$25,142	\$0		\$0	\$0	
E-45	Miscellaneous Expenses - TDE	665.000	\$38,281	\$9,571	\$47,852	\$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)		\$38,281	\$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	-\$425		\$0	\$0	
	7. To normalize postage, printing & stat expense. (Lesmes)		\$0	-\$182		\$0	\$0	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$3,268	\$0	\$3,268	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$3,268	\$0		\$0	\$0	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	-\$49	-\$49	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$49		\$0	\$0	
E-50	Maint. of Transmission & Distribution Mains	673.000	\$48,487	\$8,693	\$57,180	\$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)		\$48,487	\$0		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$35		\$0	\$0	
E-52	Maint. of Services - TDE	675.000	\$5,361	\$1,598	\$6,959	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$1,598		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$5,361	\$0		\$0	\$0	
E-53	Maint. of Meters - TDE	676.000	\$9,774	\$1,434	\$11,208	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$1,434		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$9,774	\$0		\$0	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$16,936	-\$205	\$16,731	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$205		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$16,936	\$0		\$0	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$48,274	\$275,658	\$323,932	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$3,919		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$48,274	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$279,577		\$0	\$0	
E-59	Meter Reading Expenses	902.000	\$41,639	\$0	\$41,639	\$0	\$0	\$0
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$41,639	\$0		\$0	\$0	
E-60	Customer Records & Collection Expenses	903.000	\$43,460	\$54,116	\$97,576	\$0	\$0	\$0
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$34		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$43,460	\$0		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	-\$2,968		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$57,050		\$0	\$0	
E-61	Uncollectible Amounts	904.000	\$0	-\$52,865	-\$52,865	\$0	\$0	\$0
	1. To normalize uncollectible expenses. (Branson)		\$0	\$660,224		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$713,089		\$0	\$0	

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E-62	Misc. Customer Accounts Expense	905.000	\$26,040	-\$678	\$25,362	\$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)		\$26,040	\$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	\$362,088	-\$539,629	-\$177,541	\$0	\$0	\$0
	1. To annualize incentive compensation. (Niemeier)		\$0	\$258,362		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$362,088	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$797,951		\$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	-\$2,259,109	-\$961,876	-\$3,220,985	\$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	\$754,022		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$2,259,109	-\$1,380,073		\$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	Injuries & Damages	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	Employee Pensions & Benefits	926.000	-\$119,430	\$68,618	-\$50,812	\$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)		-\$167,272	\$0		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$47,842	\$1,466,342		\$0	\$0	
E-79	Regulatory Commission Expenses	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	Misc. General Expenses	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	Research & Development Expenses	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	Rents - AGE	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	Maint. of General Plant	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	\$43,581	\$0	\$43,581	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$68,428	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$24,847	\$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	\$522,205	\$522,205
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$546,538	
	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	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$5,191,627	\$5,191,627
Total Operating & Maint. Expense			-\$978,791	\$409,209	-\$569,582	\$0	\$5,240,377	\$5,240,377

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All Other Water District 2
Test Year Ending December 31, 2023
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.41% Return	E 6.52% Return	F 6.63% Return
1	TOTAL NET INCOME BEFORE TAXES		\$39,771,695	\$50,095,888	\$51,074,322	\$52,052,755
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%	\$16,270,761	\$16,270,761	\$16,270,761	\$16,270,761
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		\$83,774,523	\$83,774,523	\$83,774,523	\$83,774,523
13	NET TAXABLE INCOME		-\$19,933,872	-\$9,609,679	-\$8,631,245	-\$7,652,812
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		-\$19,933,872	-\$9,609,679	-\$8,631,245	-\$7,652,812
16	Deduct Missouri Income Tax at the Rate of	100.000%	-\$716,643	-\$345,478	-\$310,302	-\$275,126
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		-\$19,217,229	-\$9,264,201	-\$8,320,943	-\$7,377,686
19	Federal Income Tax at the Rate of	21.000%	-\$4,035,618	-\$1,945,482	-\$1,747,398	-\$1,549,314
20	Subtract Federal Income Tax Credits					
21	Credits - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$4,035,618	-\$1,945,482	-\$1,747,398	-\$1,549,314
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$19,933,872	-\$9,609,679	-\$8,631,245	-\$7,652,812
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$2,017,809	-\$972,741	-\$873,699	-\$774,657
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$17,916,063	-\$8,636,938	-\$7,757,546	-\$6,878,155
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%	-\$716,643	-\$345,478	-\$310,302	-\$275,126
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$19,933,872	-\$9,609,679	-\$8,631,245	-\$7,652,812
33	Deduct Federal Income Tax - City Inc. Tax		-\$4,035,618	-\$1,945,482	-\$1,747,398	-\$1,549,314
34	Deduct Missouri Income Tax - City Inc. Tax		-\$716,643	-\$345,478	-\$310,302	-\$275,126
35	City Taxable Income		-\$15,181,611	-\$7,318,719	-\$6,573,545	-\$5,828,372
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		-\$4,035,618	-\$1,945,482	-\$1,747,398	-\$1,549,314
41	State Income Tax		-\$716,643	-\$345,478	-\$310,302	-\$275,126
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$4,752,261	-\$2,290,960	-\$2,057,700	-\$1,824,440
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		\$3,792,407	\$6,253,708	\$6,486,968	\$6,720,228

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	\$16,033,883	\$16,033,883	\$16,033,883
2	Rate of Return	6.41%	6.52%	6.63%
3	Net Operating Income Requirement	\$1,028,253	\$1,045,730	\$1,063,207
4	Net Income Available	\$715,742	\$715,742	\$715,742
5	Additional Net Income Required	\$312,511	\$329,988	\$347,465
6	Income Tax Requirement			
7	Required Current Income Tax	\$163,432	\$168,903	\$174,373
8	Current Income Tax Available	\$65,606	\$65,606	\$65,606
9	Additional Current Tax Required	\$97,826	\$103,297	\$108,767
10	Revenue Requirement	\$410,337	\$433,285	\$456,232
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$118,566	\$118,566	\$118,566
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$528,903	\$551,851	\$574,798

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	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$78,375
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	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$17,064,668</u>
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	-2.7945%	-\$4,008
15	State Tax Offset	-0.6575%	-\$167
16	City Tax Offset	0.0000%	\$0
17	Interest Expense Offset	9.8630%	\$37,638
18	Contributions in Aid of Construction		\$21,725,481
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	TOTAL SUBTRACT FROM NET PLANT		<u>\$26,037,529</u>
24	Total Rate Base		<u><u>\$16,033,883</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		TOTAL PLANT INTANGIBLE	\$2,123		\$0	\$2,123		\$0	\$2,123
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures & Improvements	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	332.000	Water Treatment Equipment	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$1,974	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		TOTAL TRANSMISSION & DISTRIBUTION	\$1,974		\$0	\$1,974		\$0	\$1,974
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	351.000	Structures & Improvements	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	352.100	Collection Sewers - Force	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	352.200	Collection Sewers - Gravity	\$26,617,109	P-28	\$0	\$26,617,109	100.00%	\$0	\$26,617,109
29	353.000	Services to Customers	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	354.000	Flow Measuring Devices	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	356.000	Other Collection Plant Facilities	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL COLLECTION PLANT	\$26,617,109		\$0	\$26,617,109		\$0	\$26,617,109
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	\$419,070	P-35	\$0	\$419,070	100.00%	\$0	\$419,070
36	362.000	Receiving Wells	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	363.000	Electric Pumping Equipment	\$412,619	P-37	\$0	\$412,619	100.00%	\$0	\$412,619
38	365.000	Other Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL SYSTEM PUMPING PLANT	\$831,689		\$0	\$831,689		\$0	\$831,689
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	371.000	Structures & Improvements	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	372.000	Treatment and Disposal Plant Equipment	\$537,833	P-43	\$0	\$537,833	100.00%	\$0	\$537,833
44	373.000	Plant Sewers	\$10,390,085	P-44	\$0	\$10,390,085	100.00%	\$0	\$10,390,085
45	374.000	Outfall Sewer Lines	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL TREATMENT & DISPOSAL PLANT	\$10,927,918		\$0	\$10,927,918		\$0	\$10,927,918
47		INCENTIVE COMPENSATION CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
51	389.000	General Land & Land Rights	\$168,822	P-51	\$0	\$168,822	100.00%	\$0	\$168,822
52	390.000	Stores Shops Equipment Structures	\$122,901	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		TOTAL GENERAL PLANT	\$3,734,437		\$0	\$3,734,437		\$0	\$3,734,437
78		TOTAL PLANT IN SERVICE	\$42,115,250		\$0	\$42,115,250		\$0	\$42,115,250

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$1,817	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant Studies	\$306	0.00%	\$0	0	0.00%
5		TOTAL PLANT INTANGIBLE	\$2,123		\$0		
6		WATER TREATMENT PLANT					
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0	0	0.00%
8	331.000	Water Treatment Structures & Improvements	\$0	2.34%	\$0	0	-15.00%
9	332.000	Water Treatment Equipment	\$0	2.18%	\$0	0	-20.00%
10	333.000	Water Treatment - Other	\$0	3.33%	\$0	0	0.00%
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		
12		TRANSMISSION & DISTRIBUTION					
13	340.000	Transmission & Distribution Land	\$0	0.00%	\$0	0	0.00%
14	341.000	Transmission & Distribution Structures & Impr	\$1,974	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		TOTAL TRANSMISSION & DISTRIBUTION	\$1,974		\$29		
24		COLLECTION PLANT					
25	350.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
26	351.000	Structures & Improvements	\$0	2.03%	\$0	0	-5.00%
27	352.100	Collection Sewers - Force	\$0	1.64%	\$0	0	-10.00%
28	352.200	Collection Sewers - Gravity	\$26,617,109	1.58%	\$420,550	0	-20.00%
29	353.000	Services to Customers	\$0	2.87%	\$0	0	-40.00%
30	354.000	Flow Measuring Devices	\$0	3.38%	\$0	0	0.00%
31	356.000	Other Collection Plant Facilities	\$0	3.15%	\$0	0	0.00%
32		TOTAL COLLECTION PLANT	\$26,617,109		\$420,550		
33		SYSTEM PUMPING PLANT					
34	360.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
35	361.000	Structures & Improvements	\$419,070	2.17%	\$9,094	0	0.00%
36	362.000	Receiving Wells	\$0	2.87%	\$0	0	0.00%
37	363.000	Electric Pumping Equipment	\$412,619	4.31%	\$17,784	0	-5.00%
38	365.000	Other Pumping Equipment	\$0	4.31%	\$0	0	-5.00%
39		TOTAL SYSTEM PUMPING PLANT	\$831,689		\$26,878		
40		TREATMENT & DISPOSAL PLANT					
41	370.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
42	371.000	Structures & Improvements	\$0	1.43%	\$0	0	-5.00%
43	372.000	Treatment and Disposal Plant Equipment	\$537,833	3.97%	\$21,352	0	-20.00%
44	373.000	Plant Sewers	\$10,390,085	1.60%	\$166,241	0	0.00%
45	374.000	Outfall Sewer Lines	\$0	3.04%	\$0	0	0.00%
46		TOTAL TREATMENT & DISPOSAL PLANT	\$10,927,918		\$187,593		

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47		INCENTIVE COMPENSATION CAPITALIZATION					
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
50		GENERAL PLANT					
51	389.000	General Land & Land Rights	\$168,822	0.00%	\$0	0	0.00%
52	390.000	Stores Shops Equipment Structures	\$122,901	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		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises & Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures & Improvements	\$2	R-8	\$0	\$2	100.00%	\$0	\$2
9	332.000	Water Treatment Equipment	\$4	R-9	\$0	\$4	100.00%	\$0	\$4
10	333.000	Water Treatment - Other	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$6		\$0	\$6		\$0	\$6
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$656	R-14	\$0	\$656	100.00%	\$0	\$656
15	342.000	Distribution Reservoirs & Standpipes	-\$583	R-15	\$0	-\$583	100.00%	\$0	-\$583
16	343.000	Transmission & Distribution Mains	-\$362	R-16	\$0	-\$362	100.00%	\$0	-\$362
17	344.000	Fire Mains	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	345.000	Services	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	346.000	Meters	-\$10	R-19	\$0	-\$10	100.00%	\$0	-\$10
20	347.000	Meter Installation	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	348.000	Hydrants	\$2	R-21	\$0	\$2	100.00%	\$0	\$2
22	349.000	Other Transmission & Distribution Plant	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	-\$297		\$0	-\$297		\$0	-\$297
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	351.000	Structures & Improvements	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	352.100	Collection Sewers - Force	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	352.200	Collection Sewers - Gravity	\$12,365,508	R-28	\$0	\$12,365,508	100.00%	\$0	\$12,365,508
29	353.000	Services to Customers	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	354.000	Flow Measuring Devices	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	356.000	Other Collection Plant Facilities	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL COLLECTION PLANT	\$12,365,508		\$0	\$12,365,508		\$0	\$12,365,508
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	-\$6,205	R-35	\$0	-\$6,205	100.00%	\$0	-\$6,205
36	362.000	Receiving Wells	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	363.000	Electric Pumping Equipment	\$16,416	R-37	\$0	\$16,416	100.00%	\$0	\$16,416
38	365.000	Other Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL SYSTEM PUMPING PLANT	\$10,211		\$0	\$10,211		\$0	\$10,211
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	371.000	Structures & Improvements	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	372.000	Treatment and Disposal Plant Equipment	\$528,963	R-43	\$0	\$528,963	100.00%	\$0	\$528,963
44	373.000	Plant Sewers	\$2,054,785	R-44	\$0	\$2,054,785	100.00%	\$0	\$2,054,785
45	374.000	Outfall Sewer Lines	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL TREATMENT & DISPOSAL PLANT	\$2,583,748		\$0	\$2,583,748		\$0	\$2,583,748
47		INCENTIVE COMPENSATION CAPITALIZATION							
48		Incentive Compensation Capitalization Adj.	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	390.000	Stores Shops Equipment Structures	-\$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
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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		TOTAL GENERAL PLANT	\$2,149,330		\$0	\$2,149,330		\$0	\$2,149,330
78		TOTAL DEPRECIATION RESERVE	\$17,108,506		\$0	\$17,108,506		\$0	\$17,108,506

Missouri-American Water Company
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Arnold Sewer District A
Test Year Ending December 31, 2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$0	45.70	42.40	3.30	0.009041	\$0
3	Fuel and Power	\$7,401	45.70	21.10	24.60	0.067397	\$499
4	Chemical	\$0	45.70	37.60	8.10	0.022192	\$0
5	Waste Disposal	\$1,416,576	45.70	70.30	-24.60	-0.067397	-\$95,473
6	Labor/Base Payroll	\$568,984	45.70	10.50	35.20	0.096438	\$54,872
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	\$128,029	45.70	10.50	35.20	0.096438	\$12,347
10	Other Benefits	\$5,936	45.70	33.40	12.30	0.033699	\$200
11	Support Services	\$377,919	45.70	39.91	5.79	0.015863	\$5,995
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	\$28,228	45.70	49.30	-3.60	-0.009863	-\$278
26	PSC Assessment	\$47,419	45.70	-62.50	108.20	0.296438	\$14,057
27	Cash Vouchers	-\$46,755	45.70	39.91	5.79	0.015863	-\$742
28	TOTAL OPERATION AND MAINT. EXPENSE	\$2,845,096					\$28,202
29	TAXES						
30	Payroll Tax	\$43,815	45.70	10.50	35.20	0.096438	\$4,225
31	Property Tax	\$326,415	45.70	169.60	-123.90	-0.339452	-\$110,802
32	TOTAL TAXES	\$370,230					-\$106,577
33	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$78,375
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	\$143,432	45.70	35.50	10.20	0.027945	\$4,008
36	State Tax Offset	\$25,471	45.70	43.30	2.40	0.006575	\$167
37	City Tax Offset	\$0	45.70	45.70	0.00	0.000000	\$0
38	Interest Expense Offset	\$381,606	45.70	81.70	-36.00	-0.098630	-\$37,638
39	TOTAL OFFSET FROM RATE BASE	\$550,509					-\$33,463
40	TOTAL CASH WORKING CAPITAL REQUIRED						-\$111,838

Missouri-American Water Company
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Arnold Sewer District A
Test Year Ending December 31, 2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$4,099,493	See note (1)	See note (1)	Rev-2	See note (1)	\$4,099,493	100.00%	\$539,005	\$4,638,498	See note (1)	See note (1)
Rev-3	522.200	Commercial	\$1,884,929			Rev-3		\$1,884,929	100.00%	-\$961,791	\$923,138		
Rev-4	522.300	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	522.400	Other Public Authority	\$465,535			Rev-5		\$465,535	100.00%	\$48,671	\$514,206		
Rev-6	534.000	Rents from Sewer Properties	-\$175			Rev-6		-\$175	100.00%	\$175	\$0		
Rev-7	536.000	Other Sewer Revenue - Oper. Rev.	\$12,922			Rev-7		\$12,922	100.00%	-\$9,111	\$3,811		
Rev-8		TOTAL OPERATING REVENUES	\$6,462,704					\$6,462,704		-\$383,051	\$6,079,653		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses	\$303	\$0	\$303	E-2	\$3,275	\$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		TOTAL COLLECTION OPERATIONS EXPENSES	\$8,705	\$0	\$8,705		-\$2,204	\$6,501		\$0	\$6,501	\$0	\$6,501
7		COLLECTION MAINT. EXPENSES											
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains	\$408	\$0	\$408	E-10	-\$272	\$136	100.00%	\$0	\$136	\$0	\$136
11		TOTAL COLLECTION MAINT. EXPENSES	\$408	\$0	\$408		-\$272	\$136		\$0	\$136	\$0	\$136
12		PUMPING OPERATIONS EXPENSES											
13	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	724.000	Miscellaneous Expense	\$866	\$0	\$866	E-16	-\$549	\$317	100.00%	\$0	\$317	\$0	\$317
17	725.000	Rent	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18		TOTAL PUMPING OPERATIONS EXPENSES	\$866	\$0	\$866		-\$549	\$317		\$0	\$317	\$0	\$317
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	731.000	Maint of Structures & Improvements	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	732.000	Maint of Power Production Equipment	\$2,900	\$0	\$2,900	E-22	-\$1,933	\$967	100.00%	\$0	\$967	\$0	\$967
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$2,900	\$0	\$2,900		-\$1,933	\$967		\$0	\$967	\$0	\$967
24		TREAT. & DISP. OPER. EXPENSE											
25	740.000	Operation-Supervision & Engineering	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	741.000	Chemicals	\$0	\$0	\$0	E-26	-\$58,757	-\$58,757	100.00%	\$0	-\$58,757	\$0	-\$58,757
27	742.000	Operation Labor & Expense	\$226,872	\$225,927	\$945	E-27	\$102,059	\$328,931	100.00%	\$0	\$328,931	\$327,877	\$1,054
28	743.000	Misc Expense - TDO	\$1,499,321	\$0	\$1,499,321	E-28	-\$72,921	\$1,426,400	100.00%	\$0	\$1,426,400	\$0	\$1,426,400
29	744.000	Misc Expenses - TDO	\$2,430	\$0	\$2,430	E-29	\$3,603	\$6,033	100.00%	\$0	\$6,033	\$0	\$6,033
30	745.000	Rents-TDO	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31		TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,728,623	\$225,927	\$1,502,696		-\$26,016	\$1,702,607		\$0	\$1,702,607	\$327,877	\$1,374,730
32		TREAT. & DISP. MAINT. EXPENSES											
33	750.000	Maint Supervision & Engineering - TDM	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	751.000	Maint of Structures & Improvements - TDM	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	752.000	Maint of Water Treatment Equipment	\$7,546	\$637	\$6,909	E-35	-\$687	\$6,859	100.00%	\$0	\$6,859	\$637	\$6,222
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$7,546	\$637	\$6,909		-\$687	\$6,859		\$0	\$6,859	\$637	\$6,222
37		CUSTOMER ACCOUNTS EXPENSE											

Missouri-American Water Company
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Test Year Ending December 31, 2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses	\$42,642	\$0	\$42,642	E-40	-\$260	\$42,382	100.00%	\$0	\$42,382	\$0	\$42,382
41	904.000	Uncollectible Amounts	\$39,172	\$0	\$39,172	E-41	-\$13,026	\$26,146	100.00%	\$0	\$26,146	\$0	\$26,146
42	905.000	Misc. Customer Accounts Expense	\$1	\$0	\$1	E-42	\$3	\$4	100.00%	\$0	\$4	\$0	\$4
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$81,815	\$0	\$81,815		-\$13,283	\$68,532		\$0	\$68,532	\$0	\$68,532
44		CUSTOMER SERVICE EXPENSES											
45	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
47		ADMIN. & GENERAL EXPENSES											
48	920.000	Admin. & General Salaries	\$230,561	\$230,561	\$0	E-48	\$33,998	\$264,559	100.00%	\$0	\$264,559	\$297,886	-\$33,327
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	\$155,975	\$428,825	100.00%	\$0	\$428,825	-\$56,881	\$485,706
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	\$25,953	\$103,050	100.00%	\$0	\$103,050	\$114,216	-\$11,166
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		TOTAL ADMIN. & GENERAL EXPENSES	\$781,550	\$307,658	\$473,892		\$277,627	\$1,059,177		\$0	\$1,059,177	\$355,221	\$703,956
64		DEPRECIATION EXPENSE											
65	403.000	Depreciation Expense, Dep. Exp.	\$407,537	See note (1)	See note (1)	E-65	See note (1)	\$407,537	100.00%	\$671,167	\$1,078,704	See note (1)	See note (1)
66		TOTAL DEPRECIATION EXPENSE	\$407,537	\$0	\$0		\$0	\$407,537		\$671,167	\$1,078,704	\$0	\$0
67		AMORTIZATION EXPENSE											
68	404.000	Amortization - LTD Term Plant	\$950,605	\$0	\$950,605	E-68	\$8,635	\$959,240	100.00%	\$0	\$959,240	\$0	\$959,240
69	405.000	Amortization of Reg Asset	\$26,129	\$0	\$26,129	E-69	-\$7,851	\$18,278	100.00%	\$0	\$18,278	\$0	\$18,278
70	405.000	Amortization of Reg Asset AFUDC	\$0	\$0	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71	407.000	Amortization - Property Losses	\$2,225	\$0	\$2,225	E-71	-\$2,225	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL AMORTIZATION EXPENSE	\$978,959	\$0	\$978,959		-\$1,441	\$977,518		\$0	\$977,518	\$0	\$977,518
73		OTHER OPERATING EXPENSES											
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	\$10,631	\$43,816	100.00%	\$0	\$43,816	\$43,816	\$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		TOTAL OTHER OPERATING EXPENSE	-\$13,069	\$33,185	-\$46,254		\$428,721	\$415,652		\$0	\$415,652	\$43,816	\$371,836
79		TOTAL OPERATING EXPENSE	\$3,985,840	\$567,407	\$3,010,896		\$659,963	\$4,645,803		\$671,167	\$5,316,970	\$727,551	\$3,510,715
80		NET INCOME BEFORE TAXES	\$2,476,864					\$1,816,901		-\$1,054,218	\$762,683		
81		INCOME TAXES											

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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	-\$289,739	See note (1)	See note (1)	E-82	See note (1)	-\$289,739	100.00%	\$355,345	\$65,606	See note (1)	See note (1)
83		TOTAL INCOME TAXES	-\$289,739					-\$289,739		\$355,345	\$65,606		
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>\$1,648,602</u>		<u>-\$932,860</u>	<u>\$715,742</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	Residential	522.100	\$0	\$0	\$0	\$0	\$539,005	\$539,005
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$539,005	
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	-\$961,791	-\$961,791
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$961,791	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$48,671	\$48,671
	1. To normalize OPA. (Sarver)		\$0	\$0		\$0	\$48,671	
Rev-6	Rents from Sewer Properties	534.000	\$0	\$0	\$0	\$0	\$175	\$175
	1. To annualize rents. (Sarver)		\$0	\$0		\$0	\$175	
Rev-7	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$9,111	-\$9,111
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$9,111	
E-2	Operation Labor & Expenses	701.000	\$0	\$3,275	\$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	Miscellaneous Expenses	703.000	\$0	-\$5,535	-\$5,535	\$0	\$0	\$0
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$5,598		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$63		\$0	\$0	
E-5	Rents	705.000	\$0	\$56	\$56	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$56		\$0	\$0	
E-10	Maint. Of Supply Mains	716.000	\$0	-\$272	-\$272	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$272		\$0	\$0	
E-16	Miscellaneous Expense	724.000	\$0	-\$549	-\$549	\$0	\$0	\$0
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$557		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$8		\$0	\$0	
E-22	Maint of Power Production Equipment	732.000	\$0	-\$1,933	-\$1,933	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$1,933		\$0	\$0	

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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	Chemicals	741.000	\$0	-\$58,757	-\$58,757	\$0	\$0	\$0
	1. To normalize chemical expense. (Sarver)		\$0	-\$58,757		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$0	
E-27	Operation Labor & Expense	742.000	\$101,950	\$109	\$102,059	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$178		\$0	\$0	
	3. To adjust payroll. (Lesmes)		\$101,950	\$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	-\$175		\$0	\$0	
E-28	Misc Expense - TDO	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	Misc Expenses - TDO	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	Maint of Water Treatment Equipment	752.000	\$0	-\$687	-\$687	\$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	-\$1,202		\$0	\$0	
E-40	Customer Records & Collection Expenses	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	Uncollectible Amounts	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	Misc. Customer Accounts Expense	905.000	\$0	\$3	\$3	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$0		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$3		\$0	\$0	
E-48	Admin. & General Salaries	920.000	\$67,325	-\$33,327	\$33,998	\$0	\$0	\$0
	1. To annualize incentive compensation. (Niemeier)		\$0	\$3,418		\$0	\$0	
	2. To adjust payroll. (Lesmes)		\$67,325	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$36,745		\$0	\$0	
E-49	Office Supplies & Expenses	921.000	\$0	\$12,031	\$12,031	\$0	\$0	\$0
	1. Adjust employee expenses. (Niemeier)		\$0	-\$88		\$0	\$0	
	2. To annualize building maintenance expense. (Branson)		\$0	\$1,075		\$0	\$0	
	4. To normalize office supplies. (Branson)		\$0	-\$2,102		\$0	\$0	
	3. To adjust miscellaneous expense. (Lesmes)		\$0	-\$524		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$13,790		\$0	\$0	
	6. To normalize postage, printing & stat expense. (Lesmes)		\$0	-\$120		\$0	\$0	
E-51	Outside Services Employed	923.000	-\$56,881	\$212,856	\$155,975	\$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.		-\$56,881	\$221,485		\$0	\$0	
E-52	Property Insurance	924.000	\$0	\$77,525	\$77,525	\$0	\$0	\$0
	1. Adjustment to annualize insurance (other than group). (Niemeier)		\$0	-\$2,711		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$80,236		\$0	\$0	
E-53	Injuries & Damages	925.000	\$0	\$535	\$535	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$535		\$0	\$0	
	3. To adjust miscellaneous expense. (Lesmes)		\$0	\$0		\$0	\$0	
E-54	Employee Pensions & Benefits	926.000	\$37,119	-\$11,166	\$25,953	\$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)		\$35,260	\$0		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$1,859	\$64,278		\$0	\$0	
E-56	Regulatory Commission Expenses	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	Misc. General Expenses	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	Research & Development Expenses	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	Rents - AGE	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	Maint. of General Plant	932.000	\$0	-\$5,671	-\$5,671	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$6,097		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$426		\$0	\$0	
E-65	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$671,167	\$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	Amortization - LTD Term Plant	404.000	\$0	\$8,635	\$8,635	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$8,635		\$0	\$0	
E-69	Amortization of Reg Asset	405.000	\$0	-\$7,851	-\$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	Amortization - Property Losses	407.000	\$0	-\$2,225	-\$2,225	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$2,225		\$0	\$0	
E-74	Property Taxes	408.100	\$0	\$374,241	\$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	Payroll Taxes	408.100	\$10,631	\$0	\$10,631	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		\$11,817	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$1,186	\$0		\$0	\$0	
E-76	Other Taxes	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	PSC Assessment	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	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$355,345	\$355,345
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$331,999	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$23,346	
E-85	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$416,277	-\$416,277
	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	Amortization of Deferred ITC	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	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$10,049	-\$10,049
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$10,049	

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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-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			\$160,144	\$499,819	\$659,963	\$0	\$549,809	\$549,809

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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		\$762,683	\$1,173,020	\$1,195,968	\$1,218,915
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%	\$381,606	\$381,606	\$381,606	\$381,606
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		\$1,568,235	\$1,568,235	\$1,568,235	\$1,568,235
13	NET TAXABLE INCOME		\$275,194	\$685,531	\$708,479	\$731,426
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		\$275,194	\$685,531	\$708,479	\$731,426
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$9,893	\$24,646	\$25,471	\$26,295
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		\$265,301	\$660,885	\$683,008	\$705,131
19	Federal Income Tax at the Rate of	21.000%	\$55,713	\$138,786	\$143,432	\$148,078
20	Subtract Federal Income Tax Credits					
21	Credit - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		\$55,713	\$138,786	\$143,432	\$148,078
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$275,194	\$685,531	\$708,479	\$731,426
25	Deduct Federal Income Tax at the Rate of	50.000%	\$27,857	\$69,393	\$71,716	\$74,039
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		\$247,337	\$616,138	\$636,763	\$657,387
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%	\$9,893	\$24,646	\$25,471	\$26,295
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$275,194	\$685,531	\$708,479	\$731,426
33	Deduct Federal Income Tax - City Inc. Tax		\$55,713	\$138,786	\$143,432	\$148,078
34	Deduct Missouri Income Tax - City Inc. Tax		\$9,893	\$24,646	\$25,471	\$26,295
35	City Taxable Income		\$209,588	\$522,099	\$539,576	\$557,053
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		\$55,713	\$138,786	\$143,432	\$148,078
41	State Income Tax		\$9,893	\$24,646	\$25,471	\$26,295
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$65,606	\$163,432	\$168,903	\$174,373
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>\$46,941</u>	<u>\$144,767</u>	<u>\$150,238</u>	<u>\$155,708</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	\$70,539,330	\$70,539,330	\$70,539,330
2	Rate of Return	6.41%	6.52%	6.63%
3	Net Operating Income Requirement	\$4,523,687	\$4,600,575	\$4,677,463
4	Net Income Available	\$1,971,849	\$1,971,849	\$1,971,849
5	Additional Net Income Required	\$2,551,838	\$2,628,726	\$2,705,614
6	Income Tax Requirement			
7	Required Current Income Tax	-\$35,865	-\$11,797	\$12,270
8	Current Income Tax Available	-\$834,660	-\$834,660	-\$834,660
9	Additional Current Tax Required	\$798,795	\$822,863	\$846,930
10	Revenue Requirement	\$3,350,633	\$3,451,589	\$3,552,544
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$494,064	\$494,064	\$494,064
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$3,844,697	\$3,945,653	\$4,046,608

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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$120,272,965
2	Less Accumulated Depreciation Reserve		\$25,848,189
3	Net Plant In Service		<u>\$94,424,776</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$148,257
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	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$7,601,437</u>
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	-2.7945%	\$280
15	State Tax Offset	-0.6575%	\$12
16	City Tax Offset	0.0000%	\$0
17	Interest Expense Offset	9.8630%	\$165,584
18	Contributions in Aid of Construction		\$15,629,733
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	TOTAL SUBTRACT FROM NET PLANT		<u>\$31,486,883</u>
24	Total Rate Base		<u><u>\$70,539,330</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		INTANGIBLE PLANT							
2	301.000	Organization	\$89,267	P-2	\$0	\$89,267	100.00%	\$0	\$89,267
3	302.000	Franchises & Consents	\$5,562	P-3	\$0	\$5,562	100.00%	\$0	\$5,562
4	303.000	Miscellaneous Intangible Plant Studies	\$875	P-4	\$0	\$875	100.00%	\$0	\$875
5		TOTAL PLANT INTANGIBLE	\$95,704		\$0	\$95,704		\$0	\$95,704
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures & Improvements	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	332.000	Water Treatment Equipment	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$5,637	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		TOTAL TRANSMISSION & DISTRIBUTION	\$5,637		\$0	\$5,637		\$0	\$5,637
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$117,555	P-25	\$0	\$117,555	100.00%	\$0	\$117,555
26	351.000	Structures & Improvements	\$5,345,668	P-26	\$0	\$5,345,668	100.00%	\$0	\$5,345,668
27	352.100	Collection Sewers - Force	\$8,910,670	P-27	\$0	\$8,910,670	100.00%	\$0	\$8,910,670
28	352.200	Collection Sewers - Gravity	\$36,034,258	P-28	\$0	\$36,034,258	100.00%	\$0	\$36,034,258
29	353.000	Services to Customers	\$4,104,297	P-29	\$0	\$4,104,297	100.00%	\$0	\$4,104,297
30	354.000	Flow Measuring Devices	\$582,365	P-30	\$0	\$582,365	100.00%	\$0	\$582,365
31	356.000	Other Collection Plant Facilities	\$289,966	P-31	\$0	\$289,966	100.00%	\$0	\$289,966
32		TOTAL COLLECTION PLANT	\$55,384,779		\$0	\$55,384,779		\$0	\$55,384,779
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$183,430	P-34	\$0	\$183,430	100.00%	\$0	\$183,430
35	361.000	Structures & Improvements	\$5,340,021	P-35	\$0	\$5,340,021	100.00%	\$0	\$5,340,021
36	362.000	Receiving Wells	\$741,251	P-36	\$0	\$741,251	100.00%	\$0	\$741,251
37	363.000	Electric Pumping Equipment	\$6,844,738	P-37	\$0	\$6,844,738	100.00%	\$0	\$6,844,738
38	365.000	Other Pumping Equipment	\$1,656,906	P-38	\$0	\$1,656,906	100.00%	\$0	\$1,656,906
39		TOTAL SYSTEM PUMPING PLANT	\$14,766,346		\$0	\$14,766,346		\$0	\$14,766,346
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$1,632,562	P-41	\$0	\$1,632,562	100.00%	\$0	\$1,632,562
42	371.000	Structures & Improvements	\$16,932,701	P-42	\$0	\$16,932,701	100.00%	\$0	\$16,932,701
43	372.000	Treatment and Disposal Plant Equipment	\$20,066,038	P-43	\$0	\$20,066,038	100.00%	\$0	\$20,066,038
44	373.000	Plant Sewers	\$1,521,889	P-44	\$0	\$1,521,889	100.00%	\$0	\$1,521,889
45	374.000	Outfall Sewer Lines	\$543,997	P-45	\$0	\$543,997	100.00%	\$0	\$543,997
46		TOTAL TREATMENT & DISPOSAL PLANT	\$40,697,187		\$0	\$40,697,187		\$0	\$40,697,187
47		INCENTIVE COMPENSATION CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
51	389.000	General Land & Land Rights	\$230,457	P-51	\$0	\$230,457	100.00%	\$0	\$230,457
52	390.000	Stores Shops Equipment Structures	\$1,711,944	P-52	\$0	\$1,711,944	100.00%	\$0	\$1,711,944
53	390.100	Office Structures	\$760	P-53	\$0	\$760	100.00%	\$0	\$760
54	390.200	General Structures - HVAC	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	390.300	Miscellaneous Structures	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	390.900	Structures & Improvements - Leasehold	\$3,673	P-56	\$0	\$3,673	100.00%	\$0	\$3,673
57	391.000	Office Furniture and Equipment	\$32,588	P-57	\$0	\$32,588	100.00%	\$0	\$32,588
58	391.100	Computers & Peripheral Equipment	\$233,945	P-58	\$0	\$233,945	100.00%	\$0	\$233,945
59	391.200	Computer Hardware & Software	\$0	P-59	\$0	\$0	100.00%	\$0	\$0
60	391.250	Computer Software	\$2,153,113	P-60	\$0	\$2,153,113	100.00%	\$0	\$2,153,113
61	391.300	Other Office Equipment	\$59	P-61	\$0	\$59	100.00%	\$0	\$59
62	391.400	BTS Initial Investment	\$1,271,551	P-62	\$0	\$1,271,551	100.00%	\$0	\$1,271,551
63	392.000	Transportation Equipment	\$926,933	P-63	\$0	\$926,933	100.00%	\$0	\$926,933
64	392.100	Transportation Equipment - Light Trucks	\$63,018	P-64	\$0	\$63,018	100.00%	\$0	\$63,018
65	392.200	Transportation Equipment - Heavy Trucks	\$0	P-65	\$0	\$0	100.00%	\$0	\$0
66	392.300	Transportation Equipment - Cars	\$3,710	P-66	\$0	\$3,710	100.00%	\$0	\$3,710
67	392.400	Transportation Equipment - Other	\$75,511	P-67	\$0	\$75,511	100.00%	\$0	\$75,511
68	393.000	Store Equipment	\$30,875	P-68	\$0	\$30,875	100.00%	\$0	\$30,875
69	394.000	Tools, Shop, & Garage Equipment	\$853,886	P-69	\$0	\$853,886	100.00%	\$0	\$853,886
70	395.000	Laboratory Equipment	\$133,026	P-70	\$0	\$133,026	100.00%	\$0	\$133,026
71	396.000	Power Operated Equipment	\$221,458	P-71	\$0	\$221,458	100.00%	\$0	\$221,458
72	397.000	Communication Equipment	\$1,116,740	P-72	\$0	\$1,116,740	100.00%	\$0	\$1,116,740
73	397.100	Communication Equipment (non telephone)	\$23,295	P-73	\$0	\$23,295	100.00%	\$0	\$23,295
74	397.200	Telephone Equipment	\$3,485	P-74	\$0	\$3,485	100.00%	\$0	\$3,485
75	398.000	Miscellaneous Equipment	\$112,301	P-75	\$0	\$112,301	100.00%	\$0	\$112,301
76	399.000	Other Tangible Property	\$120,984	P-76	\$0	\$120,984	100.00%	\$0	\$120,984
77		TOTAL GENERAL PLANT	\$9,323,312		\$0	\$9,323,312		\$0	\$9,323,312
78		TOTAL PLANT IN SERVICE	\$120,272,965		\$0	\$120,272,965		\$0	\$120,272,965

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$89,267	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		TOTAL PLANT INTANGIBLE	\$95,704		\$0		
6		WATER TREATMENT PLANT					
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0	0	0.00%
8	331.000	Water Treatment Structures & Improvements	\$0	2.34%	\$0	80	-15.00%
9	332.000	Water Treatment Equipment	\$0	2.18%	\$0	48	-20.00%
10	333.000	Water Treatment - Other	\$0	3.33%	\$0	30	0.00%
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		
12		TRANSMISSION & DISTRIBUTION					
13	340.000	Transmission & Distribution Land	\$0	0.00%	\$0	0	0.00%
14	341.000	Transmission & Distribution Structures & Impr	\$5,637	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		TOTAL TRANSMISSION & DISTRIBUTION	\$5,637		\$84		
24		COLLECTION PLANT					
25	350.000	Land & Land Rights	\$117,555	0.00%	\$0	0	0.00%
26	351.000	Structures & Improvements	\$5,345,668	2.03%	\$108,517	50	-5.00%
27	352.100	Collection Sewers - Force	\$8,910,670	1.64%	\$146,135	60	-10.00%
28	352.200	Collection Sewers - Gravity	\$36,034,258	1.58%	\$569,341	70	-20.00%
29	353.000	Services to Customers	\$4,104,297	2.87%	\$117,793	55	-40.00%
30	354.000	Flow Measuring Devices	\$582,365	3.38%	\$19,684	25	0.00%
31	356.000	Other Collection Plant Facilities	\$289,966	3.15%	\$9,134	50	0.00%
32		TOTAL COLLECTION PLANT	\$55,384,779		\$970,604		
33		SYSTEM PUMPING PLANT					
34	360.000	Land & Land Rights	\$183,430	0.00%	\$0	0	0.00%
35	361.000	Structures & Improvements	\$5,340,021	2.17%	\$115,878	45	0.00%
36	362.000	Receiving Wells	\$741,251	2.87%	\$21,274	30	0.00%
37	363.000	Electric Pumping Equipment	\$6,844,738	4.31%	\$295,008	15	-5.00%
38	365.000	Other Pumping Equipment	\$1,656,906	4.31%	\$71,413	15	-5.00%
39		TOTAL SYSTEM PUMPING PLANT	\$14,766,346		\$503,573		
40		TREATMENT & DISPOSAL PLANT					
41	370.000	Land & Land Rights	\$1,632,562	0.00%	\$0	0	0.00%
42	371.000	Structures & Improvements	\$16,932,701	1.43%	\$242,138	60	-5.00%
43	372.000	Treatment and Disposal Plant Equipment	\$20,066,038	3.97%	\$796,622	30	-20.00%
44	373.000	Plant Sewers	\$1,521,889	1.60%	\$24,350	50	0.00%
45	374.000	Outfall Sewer Lines	\$543,997	3.04%	\$16,538	35	0.00%
46		TOTAL TREATMENT & DISPOSAL PLANT	\$40,697,187		\$1,079,648		

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47		INCENTIVE COMPENSATION CAPITALIZATION					
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
50		GENERAL PLANT					
51	389.000	General Land & Land Rights	\$230,457	0.00%	\$0	0	0.00%
52	390.000	Stores Shops Equipment Structures	\$1,711,944	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	<u>\$120,272,965</u>		<u>\$3,017,262</u>		

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		INTANGIBLE PLANT							
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		TOTAL PLANT INTANGIBLE	\$3,653		\$0	\$3,653		\$0	\$3,653
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures & Improvements	\$3	R-8	\$0	\$3	100.00%	\$0	\$3
9	332.000	Water Treatment Equipment	\$6	R-9	\$0	\$6	100.00%	\$0	\$6
10	333.000	Water Treatment - Other	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$9		\$0	\$9		\$0	\$9
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$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		TOTAL TRANSMISSION & DISTRIBUTION	-\$450		\$0	-\$450		\$0	-\$450
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	351.000	Structures & Improvements	\$1,647,056	R-26	\$0	\$1,647,056	100.00%	\$0	\$1,647,056
27	352.100	Collection Sewers - Force	\$2,998,348	R-27	\$0	\$2,998,348	100.00%	\$0	\$2,998,348
28	352.200	Collection Sewers - Gravity	\$4,579,374	R-28	\$0	\$4,579,374	100.00%	\$0	\$4,579,374
29	353.000	Services to Customers	\$472,401	R-29	\$0	\$472,401	100.00%	\$0	\$472,401
30	354.000	Flow Measuring Devices	\$418,013	R-30	\$0	\$418,013	100.00%	\$0	\$418,013
31	356.000	Other Collection Plant Facilities	\$21,576	R-31	\$0	\$21,576	100.00%	\$0	\$21,576
32		TOTAL COLLECTION PLANT	\$10,136,768		\$0	\$10,136,768		\$0	\$10,136,768
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$27	R-34	-\$27	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	\$636,855	R-35	\$0	\$636,855	100.00%	\$0	\$636,855
36	362.000	Receiving Wells	\$472,520	R-36	\$0	\$472,520	100.00%	\$0	\$472,520
37	363.000	Electric Pumping Equipment	\$2,314,199	R-37	\$0	\$2,314,199	100.00%	\$0	\$2,314,199
38	365.000	Other Pumping Equipment	\$1,430,118	R-38	\$0	\$1,430,118	100.00%	\$0	\$1,430,118
39		TOTAL SYSTEM PUMPING PLANT	\$4,853,719		-\$27	\$4,853,692		\$0	\$4,853,692
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	371.000	Structures & Improvements	\$1,260,766	R-42	\$0	\$1,260,766	100.00%	\$0	\$1,260,766
43	372.000	Treatment and Disposal Plant Equipment	\$5,975,956	R-43	\$0	\$5,975,956	100.00%	\$0	\$5,975,956
44	373.000	Plant Sewers	\$408,297	R-44	\$0	\$408,297	100.00%	\$0	\$408,297
45	374.000	Outfall Sewer Lines	\$46,512	R-45	\$0	\$46,512	100.00%	\$0	\$46,512
46		TOTAL TREATMENT & DISPOSAL PLANT	\$7,691,531		\$0	\$7,691,531		\$0	\$7,691,531
47		INCENTIVE COMPENSATION CAPITALIZATION							
48		Incentive Compensation Capitalization Adj.	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	390.000	Stores Shops Equipment Structures	\$164,236	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

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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		TOTAL GENERAL PLANT	\$3,162,986		\$0	\$3,162,986		\$0	\$3,162,986
78		TOTAL DEPRECIATION RESERVE	\$25,848,216		-\$27	\$25,848,189		\$0	\$25,848,189

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Test Year Ending December 31, 2023
Adjustments for Depreciation Reserve

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

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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	\$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	\$1,153,890	45.70	10.50	35.20	0.096438	\$111,279
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	\$282,025	45.70	10.50	35.20	0.096438	\$27,198
10	Other Benefits	\$17,421	45.70	33.40	12.30	0.033699	\$587
11	Support Services	\$939,579	45.70	39.91	5.79	0.015863	\$14,905
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	\$535,039	45.70	49.30	-3.60	-0.009863	-\$5,277
26	PSC Assessment	\$109,352	45.70	-62.50	108.20	0.296438	\$32,416
27	Cash Vouchers	\$99,649	45.70	39.91	5.79	0.015863	\$1,581
28	TOTAL OPERATION AND MAINT. EXPENSE	\$7,780,129					\$150,969
29	TAXES						
30	Payroll Tax	\$88,739	45.70	10.50	35.20	0.096438	\$8,558
31	Property Tax	\$906,708	45.70	169.60	-123.90	-0.339452	-\$307,784
32	TOTAL TAXES	\$995,447					-\$299,226
33	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$148,257
34	TAX OFFSET FROM RATE BASE						
35	Federal Tax Offset	-\$10,018	45.70	35.50	10.20	0.027945	-\$280
36	State Tax Offset	-\$1,779	45.70	43.30	2.40	0.006575	-\$12
37	City Tax Offset	\$0	45.70	45.70	0.00	0.000000	\$0
38	Interest Expense Offset	\$1,678,836	45.70	81.70	-36.00	-0.098630	-\$165,584
39	TOTAL OFFSET FROM RATE BASE	\$1,667,039					-\$165,876
40	TOTAL CASH WORKING CAPITAL REQUIRED						-\$314,133

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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		OPERATING REVENUES											
Rev-2	522.100	Residential	\$10,578,831	See note (1)	See note (1)	Rev-2	See note (1)	\$10,578,831	100.00%	\$501,296	\$11,080,127	See note (1)	See note (1)
Rev-3	522.200	Commercial	\$2,261,965			Rev-3		\$2,261,965	100.00%	\$170,679	\$2,432,644		
Rev-4	522.300	Industrial	\$74,227			Rev-4		\$74,227	100.00%	\$17,424	\$91,651		
Rev-5	522.400	Other Public Authority	\$219,406			Rev-5		\$219,406	100.00%	\$88,511	\$307,917		
Rev-6	534.000	Rents from Sewer Properties	-\$684			Rev-6		-\$684	100.00%	\$684	\$0		
Rev-7	536.000	Other Sewer Revenue - Oper. Rev.	\$36,467			Rev-7		\$36,467	100.00%	\$71,436	\$107,903		
Rev-8		TOTAL OPERATING REVENUES	\$13,170,212					\$13,170,212		\$850,030	\$14,020,242		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses	\$12,823	\$0	\$12,823	E-2	\$7,207	\$20,030	100.00%	\$0	\$20,030	\$0	\$20,030
3	702.000	Purchased Water	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$14,721	\$0	\$14,721	E-4	\$2,182	\$16,903	100.00%	\$0	\$16,903	\$0	\$16,903
5	705.000	Rents	\$16	\$0	\$16	E-5	\$134	\$150	100.00%	\$0	\$150	\$0	\$150
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$27,560	\$0	\$27,560		\$9,523	\$37,083		\$0	\$37,083	\$0	\$37,083
7		COLLECTION MAINT. EXPENSES											
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	-\$19,305	\$31,154	100.00%	\$0	\$31,154	\$26,905	\$4,249
11		TOTAL COLLECTION MAINT. EXPENSES	\$50,459	\$44,396	\$6,063		-\$19,305	\$31,154		\$0	\$31,154	\$26,905	\$4,249
12		PUMPING OPERATIONS EXPENSES											
13	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping	\$72,121	\$0	\$72,121	E-14	\$7,905	\$80,026	100.00%	\$0	\$80,026	\$0	\$80,026
15	722.000	Pumping Labor & Expenses	\$39,520	\$39,520	\$0	E-15	-\$15,570	\$23,950	100.00%	\$0	\$23,950	\$23,950	\$0
16	724.000	Miscellaneous Expense	\$2,296	\$0	\$2,296	E-16	-\$332	\$1,964	100.00%	\$0	\$1,964	\$0	\$1,964
17	725.000	Rent	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18		TOTAL PUMPING OPERATIONS EXPENSES	\$113,937	\$39,520	\$74,417		-\$7,997	\$105,940		\$0	\$105,940	\$23,950	\$81,990
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	731.000	Maint of Structures & Improvements	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	732.000	Maint of Power Production Equipment	\$16,780	\$3,917	\$12,863	E-22	-\$4,989	\$11,791	100.00%	\$0	\$11,791	\$2,374	\$9,417
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$16,780	\$3,917	\$12,863		-\$4,989	\$11,791		\$0	\$11,791	\$2,374	\$9,417
24		TREAT. & DISP. OPER. EXPENSE											
25	740.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	741.000	Chemicals	\$110,370	\$0	\$110,370	E-26	-\$2	\$110,368	100.00%	\$0	\$110,368	\$0	\$110,368
27	742.000	Operation Labor & Expense	\$1,638,122	\$1,263,982	\$374,140	E-27	-\$675,051	\$963,071	100.00%	\$0	\$963,071	\$766,000	\$197,071
28	743.000	Misc Expense - TDO	\$3,143,256	\$0	\$3,143,256	E-28	\$78,731	\$3,221,987	100.00%	\$0	\$3,221,987	\$0	\$3,221,987
29	744.000	Misc Expenses - TDO	\$134,405	\$0	\$134,405	E-29	-\$23,302	\$111,103	100.00%	\$0	\$111,103	\$0	\$111,103
30	745.000	Rents-TDO	\$1,496	\$0	\$1,496	E-30	\$0	\$1,496	100.00%	\$0	\$1,496	\$0	\$1,496
31		TOTAL TREAT. & DISP. OPER. EXPENSE	\$5,027,649	\$1,263,982	\$3,763,667		-\$619,624	\$4,408,025		\$0	\$4,408,025	\$766,000	\$3,642,025
32		TREAT. & DISP. MAINT. EXPENSES											
33	750.000	Maint Supervision & Engineering - TDM	\$525	\$525	\$0	E-33	-\$207	\$318	100.00%	\$0	\$318	\$318	\$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	-\$142,504	\$299,498	100.00%	\$0	\$299,498	\$50,328	\$249,170
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$442,527	\$82,743	\$359,784		-\$142,711	\$299,816		\$0	\$299,816	\$50,646	\$249,170
37		CUSTOMER ACCOUNTS EXPENSE											

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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	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	-\$30,775	\$74,180	100.00%	\$0	\$74,180	\$461	\$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	\$142	\$1,212	100.00%	\$0	\$1,212	\$141	\$1,071
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$186,575	\$994	\$185,581		-\$66,964	\$119,611		\$0	\$119,611	\$602	\$119,009
44		CUSTOMER SERVICE EXPENSES											
45	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
47		ADMIN. & GENERAL EXPENSES											
48	920.000	Admin. & General Salaries	\$560,858	\$560,858	\$0	E-48	-\$208,672	\$352,186	100.00%	\$0	\$352,186	\$415,883	-\$63,697
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	\$481,598	\$1,453,302	100.00%	\$0	\$1,453,302	-\$35,332	\$1,488,634
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	-\$262,663	\$221,851	100.00%	\$0	\$221,851	\$300,849	-\$78,998
55	927.000	Franchise Requirements	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	928.000	Regulatory Commission Expenses	\$1,507	\$0	\$1,507	E-56	\$127	\$1,634	100.00%	\$0	\$1,634	\$0	\$1,634
57	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	930.200	Misc. General Expenses	\$202,109	\$0	\$202,109	E-59	-\$80,533	\$121,576	100.00%	\$0	\$121,576	\$0	\$121,576
60	930.300	Research & Development Expenses	\$297	\$0	\$297	E-60	\$2,457	\$2,754	100.00%	\$0	\$2,754	\$0	\$2,754
61	931.000	Rents - AGE	\$20,250	\$0	\$20,250	E-61	\$4,117	\$24,367	100.00%	\$0	\$24,367	\$0	\$24,367
62	932.000	Maint. of General Plant	\$4,411	\$0	\$4,411	E-62	-\$905	\$3,506	100.00%	\$0	\$3,506	\$0	\$3,506
63		TOTAL ADMIN. & GENERAL EXPENSES	\$2,612,510	\$1,045,372	\$1,567,138		\$154,199	\$2,766,709		\$0	\$2,766,709	\$681,400	\$2,085,309
64		DEPRECIATION EXPENSE											
65	403.000	Depreciation Expense, Dep. Exp.	\$2,395,236	See note (1)	See note (1)	E-65	See note (1)	\$2,395,236	100.00%	\$812,703	\$3,207,939	See note (1)	See note (1)
66		TOTAL DEPRECIATION EXPENSE	\$2,395,236	\$0	\$0		\$0	\$2,395,236		\$812,703	\$3,207,939	\$0	\$0
67		AMORTIZATION EXPENSE											
68	404.000	Amortization - LTD Term Plant	\$6,466	\$0	\$6,466	E-68	\$2	\$6,468	100.00%	\$0	\$6,468	\$0	\$6,468
69	405.000	Amortization of Reg Asset	\$130,816	\$0	\$130,816	E-69	-\$36,990	\$93,826	100.00%	\$0	\$93,826	\$0	\$93,826
70	405.000	Amortization of Reg Asset AFUDC	\$0	\$0	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71	407.000	Amortization - Property Losses	\$8,676	\$0	\$8,676	E-71	-\$8,676	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL AMORTIZATION EXPENSE	\$145,958	\$0	\$145,958		-\$45,664	\$100,294		\$0	\$100,294	\$0	\$100,294
73		OTHER OPERATING EXPENSES											
74	408.100	Property Taxes	-\$68,657	\$0	-\$68,657	E-74	\$975,286	\$906,629	100.00%	\$0	\$906,629	\$0	\$906,629
75	408.100	Payroll Taxes	\$144,284	\$144,284	\$0	E-75	-\$55,545	\$88,739	100.00%	\$0	\$88,739	\$88,739	\$0
76	408.100	Other Taxes	-\$922	\$0	-\$922	E-76	-\$4,970	-\$5,892	100.00%	\$0	-\$5,892	\$0	-\$5,892
77	408.100	PSC Assessment	\$8,061	\$0	\$8,061	E-77	\$102,100	\$110,161	100.00%	\$0	\$110,161	\$0	\$110,161
78		TOTAL OTHER OPERATING EXPENSE	\$82,766	\$144,284	-\$61,518		\$1,016,871	\$1,099,637		\$0	\$1,099,637	\$88,739	\$1,010,898
79		TOTAL OPERATING EXPENSE	\$11,101,957	\$2,625,208	\$6,081,513		\$273,339	\$11,375,296		\$812,703	\$12,187,999	\$1,640,616	\$7,339,444
80		NET INCOME BEFORE TAXES	\$2,068,255					\$1,794,916		\$37,327	\$1,832,243		
81		INCOME TAXES											

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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%	-\$238,860	-\$834,660	See note (1)	See note (1)
83		TOTAL INCOME TAXES	-\$595,800					-\$595,800		-\$238,860	-\$834,660		
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>\$1,448,996</u>		<u>\$522,853</u>	<u>\$1,971,849</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	Residential	522.100	\$0	\$0	\$0	\$0	\$501,296	\$501,296
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$501,296	
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	\$170,679	\$170,679
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$170,679	
Rev-4	Industrial	522.300	\$0	\$0	\$0	\$0	\$17,424	\$17,424
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$17,424	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$88,511	\$88,511
	1. To normalize OPA. (Sarver)		\$0	\$0		\$0	\$88,511	
Rev-6	Rents from Sewer Properties	534.000	\$0	\$0	\$0	\$0	\$684	\$684
	1. To annualize rents. (Sarver)		\$0	\$0		\$0	\$684	
Rev-7	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	\$71,436	\$71,436
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$71,436	
E-2	Operation Labor & Expenses	701.000	\$0	\$7,207	\$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	Miscellaneous Expenses	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	Rents	705.000	\$0	\$134	\$134	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$134		\$0	\$0	
E-10	Maint. Of Supply Mains	716.000	-\$17,491	-\$1,814	-\$19,305	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$1,814		\$0	\$0	
	2. To adjust payroll. (Lesmes)		-\$17,491	\$0		\$0	\$0	
E-14	Fuel or Power Purchased for Pumping	721.000	\$0	\$7,905	\$7,905	\$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 fuel and power expense. (Sarver)		\$0	\$7,905		\$0	\$0	
E-15	Pumping Labor & Expenses	722.000	-\$15,570	\$0	-\$15,570	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		-\$15,570	\$0		\$0	\$0	
E-16	Miscellaneous Expense	724.000	\$0	-\$332	-\$332	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	\$0		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$1,502		\$0	\$0	
	3. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$1,150		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$20		\$0	\$0	
E-22	Maint of Power Production Equipment	732.000	-\$1,543	-\$3,446	-\$4,989	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$3,510		\$0	\$0	
	2. To adjust payroll. (Lesmes)		-\$1,543	\$0		\$0	\$0	
	3. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$64		\$0	\$0	
E-26	Chemicals	741.000	\$0	-\$2	-\$2	\$0	\$0	\$0
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$2		\$0	\$0	
E-27	Operation Labor & Expense	742.000	-\$497,982	-\$177,069	-\$675,051	\$0	\$0	\$0
	1. To annualize building maintenance expense. (Branson)		\$0	-\$169,277		\$0	\$0	
	3. To adjust payroll. (Lesmes)		-\$497,982	\$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	-\$140		\$0	\$0	
	7. To normalize postage, printing & stat expense. (Lesmes)		\$0	-\$453		\$0	\$0	
	6. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$190		\$0	\$0	
E-28	Misc Expense - TDO	743.000	\$0	\$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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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	6. To annualize building maintenance expense. (Branson)		\$0	-\$46		\$0	\$0	
	4. To annualize waste disposal expense. (Sarver)		\$0	\$41,266		\$0	\$0	
	5. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$237		\$0	\$0	
E-29	Misc Expenses - TDO	744.000	\$0	-\$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	-\$207	\$0	-\$207	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		-\$207	\$0		\$0	\$0	
E-35	Maint of Water Treatment Equipment	752.000	-\$31,890	-\$110,614	-\$142,504	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$106,248		\$0	\$0	
	2. To adjust payroll. (Lesmes)		-\$31,890	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$1,632		\$0	\$0	
	4. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$2,734		\$0	\$0	
E-40	Customer Records & Collection Expenses	903.000	-\$300	-\$30,475	-\$30,775	\$0	\$0	\$0
	2. To adjust payroll. (Lesmes)		-\$300	\$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	-\$92	\$234	\$142	\$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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	4. To adjust payroll. (Lesmes)		-\$92	\$0		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$6		\$0	\$0	
E-48	Admin. & General Salaries	920.000	-\$144,975	-\$63,697	-\$208,672	\$0	\$0	\$0
	1. To annualize incentive compensation. (Niemeier)		\$0	-\$6,874		\$0	\$0	
	2. To adjust payroll. (Lesmes)		-\$144,975	\$0		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$56,823		\$0	\$0	
E-49	Office Supplies & Expenses	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	Outside Services Employed	923.000	-\$35,332	\$516,930	\$481,598	\$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.		-\$35,332	\$518,881		\$0	\$0	
E-52	Property Insurance	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	Injuries & Damages	925.000	\$0	\$1,245	\$1,245	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$1,245		\$0	\$0	
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$0		\$0	\$0	
E-54	Employee Pensions & Benefits	926.000	-\$183,665	-\$78,998	-\$262,663	\$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)		-\$189,808	\$0		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$6,143	\$130,254		\$0	\$0	
E-56	Regulatory Commission Expenses	928.000	\$0	\$127	\$127	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$127		\$0	\$0	
E-59	Misc. General Expenses	930.200	\$0	-\$80,533	-\$80,533	\$0	\$0	\$0
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$50,477		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	-\$92		\$0	\$0	
	4. To adjust miscellaneous expenses. (Branson)		\$0	-\$1,885		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$28,079		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$0		\$0	\$0	
E-60	Research & Development Expenses	930.300	\$0	\$2,457	\$2,457	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$2,457		\$0	\$0	
E-61	Rents - AGE	931.000	\$0	\$4,117	\$4,117	\$0	\$0	\$0
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	\$166		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$3,951		\$0	\$0	
E-62	Maint. of General Plant	932.000	\$0	-\$905	-\$905	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$1,911		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$1,006		\$0	\$0	
E-65	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$812,703	\$812,703
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$622,026	
	2. To remove capitalized depreciation. (Branson)		\$0	\$0		\$0	\$201,635	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$10,958	
E-68	Amortization - LTD Term Plant	404.000	\$0	\$2	\$2	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$2		\$0	\$0	
E-69	Amortization of Reg Asset	405.000	\$0	-\$36,990	-\$36,990	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$2		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$99,879		\$0	\$0	

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	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$80		\$0	\$0	
	4. To include property tax tracker. (Sarver)		\$0	\$62,807		\$0	\$0	
E-71	Amortization - Property Losses	407.000	\$0	-\$8,676	-\$8,676	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$8,676		\$0	\$0	
E-74	Property Taxes	408.100	\$0	\$975,286	\$975,286	\$0	\$0	\$0
	1. Adjust property tax expense. (Boronda)		\$0	\$810,886		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$164,400		\$0	\$0	
E-75	Payroll Taxes	408.100	-\$55,545	\$0	-\$55,545	\$0	\$0	\$0
	1. To adjust payroll. (Lesmes)		-\$54,110	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		-\$1,435	\$0		\$0	\$0	
E-76	Other Taxes	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	PSC Assessment	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	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$238,860	-\$238,860
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$220,335	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$18,525	
E-85	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$22,004	-\$22,004
	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	Amortization of Deferred ITC	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	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$37,368	-\$37,368
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$37,368	

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

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-88	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$187,600	-\$187,600
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$187,600	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$850,030	\$850,030
Total Operating & Maint. Expense			-\$984,592	\$1,257,931	\$273,339	\$0	\$327,177	\$327,177

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

Line Number	A Description	B Percentage Rate	C Test Year	D 6.41% Return	E 6.52% Return	F 6.63% Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,832,243	\$5,182,876	\$5,283,832	\$5,384,787
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%	\$1,678,836	\$1,678,836	\$1,678,836	\$1,678,836
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		\$8,545,034	\$8,545,034	\$8,545,034	\$8,545,034
13	NET TAXABLE INCOME		-\$3,501,074	-\$150,441	-\$49,485	\$51,470
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		-\$3,501,074	-\$150,441	-\$49,485	\$51,470
16	Deduct Missouri Income Tax at the Rate of	100.000%	-\$125,867	-\$5,408	-\$1,779	\$1,850
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		-\$3,375,207	-\$145,033	-\$47,706	\$49,620
19	Federal Income Tax at the Rate of	21.000%	-\$708,793	-\$30,457	-\$10,018	\$10,420
20	Subtract Federal Income Tax Credits					
21	Credit - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$708,793	-\$30,457	-\$10,018	\$10,420
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$3,501,074	-\$150,441	-\$49,485	\$51,470
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$354,397	-\$15,229	-\$5,009	\$5,210
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$3,146,677	-\$135,212	-\$44,476	\$46,260
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%	-\$125,867	-\$5,408	-\$1,779	\$1,850
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$3,501,074	-\$150,441	-\$49,485	\$51,470
33	Deduct Federal Income Tax - City Inc. Tax		-\$708,793	-\$30,457	-\$10,018	\$10,420
34	Deduct Missouri Income Tax - City Inc. Tax		-\$125,867	-\$5,408	-\$1,779	\$1,850
35	City Taxable Income		-\$2,666,414	-\$114,576	-\$37,688	\$39,200
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		-\$708,793	-\$30,457	-\$10,018	\$10,420
41	State Income Tax		-\$125,867	-\$5,408	-\$1,779	\$1,850
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$834,660	-\$35,865	-\$11,797	\$12,270
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

Missouri-American Water Company
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All Other Waste Water District B
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>-\$139,606</u>	<u>\$659,189</u>	<u>\$683,257</u>	<u>\$707,324</u>