BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

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In the Mater of Missouri-American Water Company's Request for Authority to Implement a General Rate Increase for Water and Sewer Service Provided in Missouri Service Areas

File No. WR-2024-0320

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,

<u>/s/ Casi Aslin</u>

Casi Aslin Missouri Bar No. 67934 Attorney for the Staff of the Missouri Public Service Commission P.O. Box 360 Jefferson City, MO 65102 (573) 751-8517 <u>casi.aslin@psc.mo.gov</u>

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 this18th day of February, 2025.

<u>/s/ Casi Aslin</u>

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

	A	<u>B</u>	<u>C</u>	
Line Number	Description	6.41% Return	6.52% Return	6.63% Return
Number	Description	Ketuin	Ketuin	Netum
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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$24,664,049	\$24,664,049	\$24,664,049
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$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	<u>A</u>	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
Number			Amount
1	Plant In Service		\$4,385,153,219
-			
2	Less Accumulated Depreciation Reserve		\$639,477,162
3	Net Plant In Service		\$3,745,676,057
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$2,817,589
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 Deferals (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

	A	B	<u>C</u>	D	<u>E</u>	E	G	Н	
Line	Account #	=	Total	Adjust.	-		Jurisdictional		MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1 2	301.000	INTANGIBLE PLANT Organization	\$471,728	P-2	\$0	\$471,728		\$0	\$471,728
3	302.000	Franchises & Consents	\$49,260	P-3	\$0 \$0	\$49,260		\$0 \$0	\$49,260
4	303.000	Miscellaneous Intangible Plant Studies	\$1,178,949	P-4	\$0	\$1,178,949		\$0	\$1,178,949
5		TOTAL INTANGIBLE PLANT	\$1,699,937		\$0	\$1,699,937		\$0	\$1,699,937
			.,,,						.,,,
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$3,707,648	P-7	\$0	\$3,707,648		\$0	\$3,707,648
8	311.000	Structures & Improvements	\$38,407,776	P-8	\$0	\$38,407,776		\$0	\$38,407,776
9	312.000	Collection & Impound Reservoirs	\$168,617	P-9	\$0	\$168,617		\$0	\$168,617
10	313.000	Lake, River, & Other Intakes	\$8,084,308	P-10	\$0	\$8,084,308		\$0	\$8,084,308
11	314.000	Wells & Springs	\$11,490,780	P-11	\$0	\$11,490,780		\$0	\$11,490,780
12	315.000	Infiltration Galleries & Tunnels	\$1,804	P-12	\$0	\$1,804		\$0	\$1,804
13 14	316.000 317.000	Supply Mains Other P/E-Supply	\$22,640,158 \$432,196	P-13 P-14	\$0 \$0	\$22,640,158 \$432,196		\$0 \$0	\$22,640,158 \$432,196
14	317.000	TOTAL SOURCE OF SUPPLY PLANT	\$84,933,287	F-14	\$0	\$84,933,287		\$0	\$84,933,287
15		I TOTAL SOURCE OF SUFFET FLANT	<i>404,333,201</i>		φυ	\$04,933,207		φU	<i>404,333,201</i>
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$519,675	P-17	\$0	\$519,675		\$0	\$519,675
18	321.000	Pumping Structures & Improvements	\$45,317,774	P-18	\$0	\$45,317,774		\$0	\$45,317,774
19	323.000	Power Generation Equipment	\$20,318,194	P-19	\$0	\$20,318,194		\$0	\$20,318,194
20	324.000	Steam Pumping Equipment	\$233,985	P-20	\$0	\$233,985		\$0	\$233,985
21	325.000	Electric Pumping Equipment	\$99,453,924	P-21	\$0	\$99,453,924		\$0	\$99,453,924
22	326.000	Diesel Pumping Equipment	\$2,445,970	P-22	\$0	\$2,445,970		\$0	\$2,445,970
23	327.000	Pump Equip Hydraulic	\$582,061	P-23	\$0	\$582,061		\$0	\$582,061
24	328.000	Other Pumping Equipment	\$21,149,017	P-24	\$0	\$21,149,017		\$0	\$21,149,017
25		TOTAL PUMPING PLANT	\$190,020,600		\$0	\$190,020,600		\$0	\$190,020,600
26	222.000	WATER TREATMENT PLANT	¢0.074.077	D 07	¢0.	¢0.074.077		¢0	¢0.074.077
27 28	330.000 331.000	Water Treatment Land & Land Rights Water Treatment Structures &	\$3,374,977	P-27 P-28	\$0 \$0	\$3,374,977		\$0 \$0	\$3,374,977
20	331.000	Improvements	\$177,517,072	P-20	\$ 0	\$177,517,072		φU	\$177,517,072
29	332.000	Water Treatment Equipment	\$195,223,044	P-29	\$0	\$195,223,044		\$0	\$195,223,044
30	333.000	Water Treatment - Other	\$1,473,221	P-30	\$0	\$1,473,221		\$0 \$0	\$1,473,221
31		TOTAL WATER TREATMENT PLANT	\$377,588,314		\$0	\$377,588,314		\$0	\$377,588,314
			,,.		• -			• •	
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$5,509,644	P-33	\$0	\$5,509,644		\$0	\$5,509,644
34	341.000	Transmission & Distribution Structures &	\$17,042,121	P-34	\$0	\$17,042,121		\$0	\$17,042,121
		Impr							
35	342.000	Distribution Reservoirs & Standpipes	\$57,824,911	P-35	\$0	\$57,824,911		\$0	\$57,824,911
36	343.000	Transmission & Distribution Mains	\$2,377,353,117	P-36	\$0	\$2,377,353,117		\$0	\$2,377,353,117
37	344.000	Fire Mains	\$564,782	P-37	\$0	\$564,782		\$0	\$564,782
38	345.000	Services	\$276,445,548	P-38	\$0	\$276,445,548		\$0	\$276,445,548
39 40	346.000 347.000	Meters Meter Installation	\$295,048,491 \$64,953,885	P-39 P-40	\$0 \$0	\$295,048,491 \$64,953,885		\$0 \$0	\$295,048,491 \$64,953,885
41 42	348.000 349.000	Hydrants Other Transmission & Distribution Plant	\$146,425,346 \$83,158	P-41 P-42	\$0 \$0	\$146,425,346 \$83,158		\$0 \$0	\$146,425,346 \$83,158
43	343.000	TOTAL TRANSMISSION & DIST. PLANT	\$3,241,251,003	1 - 72	\$0	\$3,241,251,003		\$0	\$3,241,251,003
40			\$0,241,201,000		ţ.	+0,2+1,201,000		ţ.	\$0,241,201,000
44		INCENTIVE COMPENSATION							
		CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION	1						
47		CENERAL DIANT	1						
47 48	389.000	GENERAL PLANT General Land & Land Rights	\$1,054,421	P-48	\$0	\$1,054,421		\$0	\$1,054,421
40 49	390.000	Stores Shops Equipment Structures	\$1,054,421	P-40 P-49	\$0 \$0	\$53,746,809		\$0 \$0	\$53,746,809
50	390.100	Office Structures	\$13,470,301	P-50	\$0	\$13,470,301		\$0 \$0	\$13,470,301
51	390.200	General Structures - HVAC	\$1,916,893	P-51	\$0	\$1,916,893		\$0 \$0	\$1,916,893
52	390.300	Miscellaneous Structures	\$5,224,541	P-52	\$0	\$5,224,541		\$0	\$5,224,541
53		Structures & Improvements - Leasehold	\$233,857	P-53	\$0	\$233,857		\$0	\$233,857
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Accounting Schedule: 3 Sponsor: Staff Page: 1 of 3

	A	<u>B</u>	<u>C</u>	D	<u>E</u>	E	G	H	
Line	Account #		Total	Adjust.				Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
54	391.000	Office Furniture and Equipment	\$2,686,021	P-54	\$0	\$2,686,021		\$0	\$2,686,021
55	391.100	Computers & Peripheral Equipment	\$7,184,219	P-55	\$0	\$7,184,219	I I	\$0	\$7,184,219
56	391.200	Computer Hardware & Software	\$0	P-56	\$0	\$0		\$0	\$0
57	391.250	Computer Software	\$79,360,439	P-57	\$0	\$79,360,439		\$0	\$79,360,439
58	391.300	Other Office Equipment	\$35,070	P-58	\$0	\$35,070		\$0	\$35,070
59	391.400	BTS Initial Investment	\$46,360,756	P-59	\$0	\$46,360,756		\$0	\$46,360,756
60	392.000	Transportation Equipment	\$2,686,655	P-60	\$0	\$2,686,655		\$0	\$2,686,655
61	392.100	Transportation Equipment - Light Trucks	\$28,167,834	P-61	\$0	\$28,167,834		\$0	\$28,167,834
62	392.200	Transportation Equipment - Heavy Trucks	\$29,671,260	P-62	\$0	\$29,671,260		\$0	\$29,671,260
			A			A		.	
63	392.300	Transportation Equipment - Cars	\$1,254,588	P-63	\$0	\$1,254,588		\$0	\$1,254,588
64	392.400	Transportation Equipment - Other	\$19,276,174	P-64	\$0	\$19,276,174		\$0	\$19,276,174
65	393.000	Store Equipment	\$821,646	P-65	\$0	\$821,646		\$0	\$821,646
66	394.000	Tools, Shop, & Garage Equipment	\$16,574,154	P-66	\$0	\$16,574,154		\$0	\$16,574,154
67	395.000	Laboratory Equipment	\$2,262,048	P-67	\$0	\$2,262,048		\$0	\$2,262,048
68	396.000	Power Operated Equipment	\$2,686,066	P-68	\$0	\$2,686,066		\$0	\$2,686,066
69	397.000	Communication Equipment	\$1,127,462	P-69	\$0	\$1,127,462		\$0	\$1,127,462
70	397.100	Communication Equipment (non telephone)	\$16,943,174	P-70	\$0	\$16,943,174		\$0	\$16,943,174
	007 000	Talankana Environant	¢444.0==	D- 4		¢4.44.0==		<u>^</u>	¢4 44 077
71	397.200	Telephone Equipment	\$141,877	P-71	\$0	\$141,877		\$0 ©	\$141,877
72	398.000	Miscellaneous Equipment	\$6,207,368	P-72	\$0	\$6,207,368		\$0 ©	\$6,207,368
73	399.000	Other Tangible Property	\$1,333,806	P-73	\$0	\$1,333,806		\$0	\$1,333,806
74		TOTAL GENERAL PLANT	\$340,427,439		\$0	\$340,427,439		\$0	\$340,427,439
75		TRANSMISSION & DISTRIBUTION							
75 76	340.000	TRANSMISSION & DISTRIBUTION	¢0	D 76	**	¢0.		¢0.	¢0
76 77		Transmission & Distribution Land	\$0 \$7 611	P-76	\$0 \$0	\$0 \$7 611		\$0 \$0	\$0 \$7 611
77	341.000	Transmission & Distribution Structures &	\$7,611	P-77	\$0	\$7,611		\$0	\$7,611
70	242 000	Impr Distribution Reservoirs & Standpipes	¢0	P-78	**	¢0.		¢0.	¢0
78 79	342.000 343.000	Distribution Reservoirs & Standpipes	\$0 \$0	P-78 P-79	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
			\$0 ¢0						\$0 \$0
80 84	344.000	Fire Mains	\$0 ¢0	P-80	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
81	345.000	Services	\$0 ¢0	P-81	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
82	346.000	Meters	\$0 ¢0	P-82	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
83	347.000	Meter Installation	\$0 \$0	P-83	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
84	348.000	Hydrants Other Transmission & Distribution Plant	\$0 ¢0	P-84	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
85	349.000	Other Transmission & Distribution Plant	\$0	P-85	\$0 \$0	\$0		\$0	<u>\$0</u> \$7 611
86		TOTAL TRANSMISSION & DISTRIBUTION	\$7,611		\$0	\$7,611		\$0	\$7,611
87		COLLECTION PLANT							
87 88	350.000	Land & Land Rights	\$117,555	P-88	\$0	\$117,555		\$0	\$117,555
89	350.000	Structures & Improvements	\$5,345,668	P-00 P-89	\$0 \$0	\$5,345,668		\$0 \$0	\$5,345,668
90	352.100	Collection Sewers - Force	\$5,345,668 \$8,910,670	P-90	\$0 \$0	\$8,910,670		\$0 \$0	\$8,910,670
90 91	352.100	Collection Sewers - Force	\$62,651,367	P-90 P-91	\$0 \$0	\$62,651,367		\$0 \$0	\$62,651,367
91	352.200	Services to Customers		P-91 P-92	\$0 \$0			\$0 \$0	
92 93	353.000	Flow Measuring Devices	\$4,104,297 \$582,365	P-92 P-93	\$0 \$0	\$4,104,297 \$582,365		\$0 \$0	\$4,104,297 \$582,365
93 94	354.000	Other Collection Plant Facilities	\$582,365 \$289,966	P-93 P-94	\$0 \$0	\$582,365 \$289,966		\$0 \$0	\$582,365 \$289,966
94 95	330.000	TOTAL COLLECTION PLANT	\$82,001,888	F-34	\$0	\$82,001,888		\$0 \$0	\$209,966
90			φ02,001,000		φU	φ02,001,000		φU	φ0 2,001,000
96		SYSTEM PUMPING PLANT							
90 97	360.000	Land & Land Rights	\$183,430	P-97	\$0	\$183,430		\$0	\$183,430
97 98	361.000	Structures & Improvements	\$5,759,091	P-97	\$0 \$0	\$5,759,091		\$0 \$0	\$5,759,091
90 99	362.000	Receiving Wells	\$741,251	P-99	\$0 \$0	\$741,251		\$0 \$0	\$741,251
100	362.000	Electric Pumping Equipment	\$741,251	P-100	\$0 \$0	\$7,257,357		\$0 \$0	\$7,257,357
100	365.000	Other Pumping Equipment	\$1,656,906	P-100 P-101	\$0 \$0	\$1,656,906		\$0 \$0	\$7,257,357 \$1,656,906
101	303.000	TOTAL SYSTEM PUMPING PLANT	\$1,656,906	1 - 101	\$0 \$0	\$15,598,035		\$0 \$0	\$15,598,035
102			÷10,000,000		ΨŪ	÷.0,000,000		ψυ	÷,000,000
103		TREATMENT & DISPOSAL PLANT							
104	370.000	Land & Land Rights	\$1,632,562	P-104	\$0	\$1,632,562		\$0	\$1,632,562
105	371.000	Structures & Improvements	\$16,932,701	P-105	\$0 \$0	\$16,932,701		\$0 \$0	\$16,932,701
105	372.000	Treatment and Disposal Plant Equipment	\$20,603,871	P-105	\$0 \$0	\$20,603,871		\$0 \$0	\$20,603,871
		and and and arepeated in the Edulymont	+==,000,071		τ υ	+,000,011		ΨŬ	+,-00,011
107	373.000	Plant Sewers	\$11,911,974	P-107	\$0	\$11,911,974		\$0	\$11,911,974
108	374.000	Outfall Sewer Lines	\$543,997	P-108	\$0	\$543,997		\$0	\$543,997
109		TOTAL TREATMENT & DISPOSAL PLANT	\$51,625,105		\$0	\$51,625,105		\$0	\$51,625,105
				-			•		

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

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

	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$471,728	0.00%	\$0
3	302.000	Franchises & Consents	\$49,260	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,178,949	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,699,937		\$0
6		SOURCE OF SUPPLY PLANT			
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		\$8,084,308	3.57%	\$288,609
11		Wells & Springs	\$11,490,780	2.52%	\$289,568
12	315.000	Infiltration Galleries & Tunnels	\$1,804	1.77%	\$32
13			\$22,640,158	1.45%	\$328,282
14	317.000	Other P/E-Supply	\$432,196	4.97%	\$21,480
15	0111000	TOTAL SOURCE OF SUPPLY PLANT	\$84,933,287	4.01 /0	\$1,685,194
			<i>•••</i> ,•••, = ••		¢ 1,000,101
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		Water Treatment Structures &	\$177,517,072	2.34%	\$4,153,899
		Improvements	•••••••		<i>•</i> 1,100,000
29	332.000	Water Treatment Equipment	\$195,223,044	2.18%	\$4,255,862
30	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,058
31		TOTAL WATER TREATMENT PLANT	\$377,588,314		\$8,458,819
32		TRANSMISSION & DIST. PLANT			
33	340.000	Transmission & Distribution Land	\$5,509,644	0.00%	\$0
34	341.000	Transmission & Distribution Structures &	\$17,042,121	1.49%	\$253,928
25	240.000	Impr Distribution Reconvoire & Stondoires	¢E7 004 044	4 700/	¢000 00 4
35	342.000	Distribution Reservoirs & Standpipes	\$57,824,911	1.70%	\$983,024
36	343.000	Transmission & Distribution Mains	\$2,377,353,117	1.39%	\$33,045,208

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

	<u>A</u>	B	<u>C</u>	<u>D</u>	Ē
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
37	344.000	Fire Mains	\$564,782	1.56%	\$8,811
38		Services	\$276,445,548	2.92%	\$8,072,210
39		Meters	\$295,048,491	2.40%	\$7,081,164
40		Meter Installation	\$64,953,885	2.40%	\$1,558,893
41		Hydrants	\$146,425,346	1.85%	\$2,708,869
42	349.000	Other Transmission & Distribution Plant	\$83,158	2.96%	\$2,461
43	040.000	TOTAL TRANSMISSION & DIST. PLANT	\$3,241,251,003	2.5070	\$53,714,568
			ψ0,241,201,000		ψ00,7 14,000
44		INCENTIVE COMPENSATION			
		CAPITALIZATION			
45	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
10	0.000		••		ţ.
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION	, , , , , , , , , , , , , , , , , , ,		֥
47		GENERAL PLANT			
48	389.000	General Land & Land Rights	\$1,054,421	0.00%	\$0
49	390.000	Stores Shops Equipment Structures	\$53,746,809	3.02%	\$1,624,804
50	390.100	Office Structures	\$13,470,301	2.09%	\$281,529
51	390.200	General Structures - HVAC	\$1,916,893	2.09%	\$40,063
52	390.300	Miscellaneous Structures	\$5,224,541	3.72%	\$194,353
53	390.900	Structures & Improvements - Leasehold	\$233,857	3.58%	\$8,364
54	391.000	Office Furniture and Equipment	\$2,686,021	3.56%	\$95,537
55	391.100	Computers & Peripheral Equipment	\$7,184,219	19.10%	\$1,371,926
56	391.200	Computer Hardware & Software	\$0	0.00%	\$0
57	391.250	Computer Software	\$79,360,439	5.00%	\$3,968,022
58	391.300	Other Office Equipment	\$35,070	10.45%	\$3,665
59	391.400	BTS Initial Investment	\$46,360,756	5.00%	\$2,318,039
60	392.000	Transportation Equipment	\$2,686,655	3.45%	\$92,689
61	392.100	Transportation Equipment - Light Trucks	\$28,167,834	5.56%	\$1,567,144
62	392.200	Transportation Equipment - Heavy Trucks	\$29,671,260	0.00%	\$0
63	392.300	Transportation Equipment - Cars	\$1,254,588	0.01%	\$173
64		Transportation Equipment - Other	\$19,276,174	6.14%	\$1,182,732
65	393.000	Store Equipment	\$821,646	3.88%	\$31,917
66	394.000	Tools, Shop, & Garage Equipment	\$16,574,154	3.80%	\$630,453
67	395.000	Laboratory Equipment	\$2,262,048	4.06%	\$91,905
68	396.000	Power Operated Equipment	\$2,686,066	4.15%	\$111,356
69	397.000	Communication Equipment	\$1,127,462	6.67%	\$75,202
70	397.100	Communication Equipment (non telephone)	\$16,943,174	5.76%	\$976,213
71	397.200	Telephone Equipment	\$141,877	8.86%	\$12,577
72	398.000	Miscellaneous Equipment	\$6,207,368	6.48%	\$402,165
73		Other Tangible Property	\$1,333,806	2.20%	\$29,385
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Missouri-American Water Company Case No. WR-2024-0320 Total Company - Cross Rebuttal-Surrebuttal Testimony Test Year Ending 12/31/2023 Depreciation Expense

	<u>A</u>	B	<u>C</u>	D	<u>E</u>
Line	Account	_	MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
74		TOTAL GENERAL PLANT	\$340,427,439		\$15,110,213
			, , , , , , , , , , , , , , , , , , , ,		, , , , , , , , , , , , , , , , , , ,
75		TRANSMISSION & DISTRIBUTION			
76	340.000	Transmission & Distribution Land	\$0	0.00%	\$0
77	341.000	Transmission & Distribution Structures &	\$7,611	1.48%	\$113
		Impr			
78	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
79	343.000	Transmission & Distribution Mains	\$0	0.00%	\$0
80	344.000	Fire Mains	\$0	0.00%	\$0
81	345.000	Services	\$0	0.00%	\$0
82		Meters	\$0	0.00%	\$0
83		Meter Installation	\$0	0.00%	\$0
84		Hydrants	\$0	0.00%	\$0
85	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
86		TOTAL TRANSMISSION & DISTRIBUTION	\$7,611		\$113
87		COLLECTION PLANT			
88	350 000	Land & Land Rights	\$117,555	0.00%	\$0
89	351.000	Structures & Improvements	\$5,345,668	2.03%	\$108,517
90	352.100	Collection Sewers - Force	\$8,910,670	1.64%	\$146,135
91	352.200	Collection Sewers - Gravity	\$62,651,367	1.58%	\$989,891
92	353.000	Services to Customers	\$4,104,297	2.87%	\$117,793
93		Flow Measuring Devices	\$582,365	3.38%	\$19,684
94	356.000	Other Collection Plant Facilities	\$289,966	3.15%	\$9,134
95	330.000	TOTAL COLLECTION PLANT	\$82,001,888	5.15%	\$1,391,154
			<i> </i>		<i>•••••••••••••••••••••••••••••••••••••</i>
96		SYSTEM PUMPING PLANT			
97	360.000	Land & Land Rights	\$183,430	0.00%	\$0
98	361.000	Structures & Improvements	\$5,759,091	2.17%	\$124,972
99	362.000	Receiving Wells	\$741,251	2.87%	\$21,274
100	363.000	Electric Pumping Equipment	\$7,257,357	4.31%	\$312,792
101	365.000	Other Pumping Equipment	\$1,656,906	4.31%	\$71,413
102		TOTAL SYSTEM PUMPING PLANT	\$15,598,035		\$530,451
103		TREATMENT & DISPOSAL PLANT			
104	370.000	Land & Land Rights	\$1,632,562	0.00%	\$0
105		Structures & Improvements	\$16,932,701	1.43%	\$242,138
106	372.000	Treatment and Disposal Plant Equipment	\$20,603,871	3.97%	\$817,974
107	373.000	Plant Sewers	\$11,911,974	1.60%	\$190,591
107	374.000	Outfall Sewer Lines	\$543,997	3.04%	\$16,538
109	517.000	TOTAL TREATMENT & DISPOSAL PLANT	\$51,625,105	0.0470	\$1,267,241
110		Total Depreciation	\$4,385,153,219		\$86,908,557

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

	A	B	С	D	E	F	G	Н	
Line	Account	=	Total	Adjust.	-	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$8,487	P-2	\$0	\$8,487		\$0	\$8,487
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$296,883	P-4	\$0	\$296,883		\$0	\$296,883
5		TOTAL INTANGIBLE PLANT	\$305,370		\$0	\$305,370		\$0	\$305,370
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures & Improvements	\$3,791,255	P-8	\$0	\$3,791,255		\$0	\$3,791,255
9	312.000	Collection & Impound Reservoirs	\$101,917	P-9	\$0	\$101,917		\$0	\$101,917
10	313.000	Lake, River, & Other Intakes	\$2,780,094	P-10	\$0	\$2,780,094		\$0	\$2,780,094
11	314.000	Wells & Springs	\$3,364,175	P-11	\$0	\$3,364,175		\$0	\$3,364,175
12	315.000	Infiltration Galleries & Tunnels	\$620	P-12	\$0	\$620		\$0	\$620
13	316.000	Supply Mains	\$10,549,736	P-13	\$0	\$10,549,736		\$0	\$10,549,736
14 15	317.000	Other P/E-Supply TOTAL SOURCE OF SUPPLY PLANT	\$77,620	P-14	\$0 \$0	\$77,620		\$0 \$0	\$77,620
15		TOTAL SOURCE OF SUPPLY PLANT	\$20,665,417		\$ 0	\$20,665,417			\$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 22	325.000 326.000	Electric Pumping Equipment	\$27,023,664 \$2,038,640	P-21 P-22	\$0 \$0	\$27,023,664 \$2,038,640		\$0 \$0	\$27,023,664 \$2,038,640
22	327.000	Pump Equip Hydraulic	\$2,038,640	P-22 P-23	\$0	\$2,038,640		\$0	\$2,038,840
23	328.000	Other Pumping Equipment	-\$2,471,040	P-24	\$0	-\$2,471,040		\$0	-\$2,471,040
25	020.000	TOTAL PUMPING PLANT	\$43,773,491	1-24	\$0	\$43,773,491		\$0	\$43,773,491
26	220.000	WATER TREATMENT PLANT	¢0.	D 07	¢0	¢0		¢0.	¢0.
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 &	\$6,293,734	P-34	\$0	\$6,293,734		\$0	\$6,293,734
•••		Impr							
35	342.000	Distribution Reservoirs & Standpipes	\$19,533,023	P-35	\$0	\$19,533,023		\$0	\$19,533,023
36	343.000	Transmission & Distribution Mains	\$295,960,061	P-36	\$0	\$295,960,061		\$0	\$295,960,061
37	344.000	Fire Mains	\$171,517	P-37	\$0	\$171,517		\$0	\$171,517
38	345.000	Services	\$19,993,293	P-38	\$0	\$19,993,293		\$0	\$19,993,293
39 40	346.000 347.000	Meters	-\$36,856,697	P-39 P-40	\$0 \$0	-\$36,856,697		\$0 \$0	-\$36,856,697
40	348.000	Meter Installation Hydrants	\$17,140,919 \$16,909,999	P-40 P-41	\$0	\$17,140,919 \$16,909,999		\$0	\$17,140,919 \$16,909,999
42	349.000	Other Transmission & Distribution Plant	\$21,152	P-42	\$0	\$21,152		\$0	\$21,152
43	0.000	TOTAL TRANSMISSION & DIST. PLANT	\$339,167,018		-\$17	\$339,167,001		\$0	\$339,167,001
		INCENTIVE COMPENSATION							
44		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 55	391.000	Office Furniture and Equipment	\$1,169,990 \$2,533,715	P-54	\$0 \$0	\$1,169,990 \$2,532,715		\$0	\$1,169,990
55 56	391.100 391.200	Computers & Peripheral Equipment Computer Hardware & Software	\$2,533,715 \$0	P-55 P-56	\$0 \$0	\$2,533,715 \$0		\$0 \$0	\$2,533,715 \$0
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Missouri-American Water Company Case No. WR-2024-0320 Total Company - Cross Rebuttal-Surrebuttal Testimony Test Year Ending 12/31/2023 Accumulated Depreciation Reserve

	A	<u>B</u>	<u>C</u>	D	E	<u>F</u>	G	H	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
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	\$3,533,034	P-70	\$0	\$3,533,034		\$0	\$3,533,034
		telephone)							
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 &	\$1,647	P-77	\$0	\$1,647		\$0	\$1,647
		Impr							
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 84	347.000 348.000	Meter Installation Hydrants	\$0 \$5	P-83 P-84	\$0 \$0	\$0 \$5		\$0 \$0	\$0 \$5
85	348.000	Other Transmission & Distribution Plant	\$0	P-85	\$0	\$0		\$0	\$0
86	349.000	TOTAL TRANSMISSION & DISTRIBUTION	-\$747	F-05	\$0	-\$747		\$0	-\$747
			V 141		* *	• •••			• •••
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.	\$2 462 000		¢0.	\$2 462 000
107	373.000	Outfall Sewer Lines	\$2,463,082	P-107 P-108	\$0 \$0	\$2,463,082 \$46,512		\$0 \$0	\$2,463,082 \$46,512
109	51 4.000	TOTAL TREATMENT & DISPOSAL PLANT	\$10,275,279	1 - 100	\$0	\$10,275,279		\$0	\$10,275,279
			¢.0,270,270		ţ,	¢.0,270,270			<i></i>
110		TOTAL DEPRECIATION RESERVE	\$639,475,607		\$1,555	\$639,477,162		\$0	\$639,477,162

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

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	B x F
Number	Description		Lay	Lay			
I							
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,500,615			3.300000	0.009041	\$13,567
3	Fuel and Power	\$15,667,230			24.600000	0.067397	\$1,055,924
4	Chemical	\$18,621,665			8.100000	0.022192	\$413,252
5	Waste Disposal	\$5,734,971			-24.600000	-0.067397	-\$386,521
6	Labor/Base Payroll	\$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	\$584,267			-10.100000	-0.027671	-\$16,167
	entertainment						· •
18	Rents	\$367,308			20.200000	0.055343	\$20,328
19	Transportation	\$2,710,745			13.400000	0.036712	\$99,517
20	Miscellaneous Expense	\$2,588,714			4.700000	0.012877	\$33,335
21	Uncollectible Expense	\$2,801,278			0.000000	0.000000	\$0
22	Customer Accounting	\$2,107,587			-13.500000	-0.036986	-\$77,951
23	Regulatory Expense	\$54,238			0.700000	0.001917	\$104
24	Insurance Other than Group	\$8,083,520			120.300000	0.329589	\$2,664,239
25	Maintenance Supplies and Services	\$9,916,490			-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						4
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		¢055 705 0.40	I				¢0.055.040
40	TOTAL CASH WORKING CAPITAL REQUIRED	\$255,765,948					-\$9,855,212

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	F	G	н		J	к		М
Line	Account	<u>2</u>	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	7	(From Adj. Sch.)	(H x I) + J		I = K
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$300,159,905	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$300,159,905	100.00%	\$16,619,327	\$316,779,232	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$97.046.313			Rev-3		\$97.046.313	100.00%	-\$2.777.249	\$94.269.064		000 11010(1)
Rev-4	461.300	Industrial	\$16,751,255			Rev-4		\$16,751,255	100.00%	\$1,121,430	\$17,872,685		
Rev-5	462.000	Private Fire Protection	\$6.011.094			Rev-5		\$6,011,094	100.00%	\$776.960	\$6,788,054		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$355,834			Rev-7		\$355,834	100.00%	-\$355.834	\$0		
Rev-8	472.000	Other Revenue - Rent	\$744,724			Rev-8		\$744,724	100.00%	-\$100,060	\$644,664		
Rev-9	464.000	Other Public Auth.	\$12,243,944			Rev-9		\$12,243,944	100.00%	\$565,164	\$12,809,108		
Rev-10	466.000	Sales for Resale	\$12,596,006			Rev-10		\$12,596,006	100.00%	-\$231,359	\$12,364,647		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$3,372,298			Rev-11		\$3,372,298	100.00%	-\$167,234	\$3,205,064		
Rev-12	522.400	Other Public Authority	\$684,941			Rev-12		\$684,941	100.00%	\$137,182	\$822,123		
Rev-13	534.000	Rents from Sewer Properties	-\$859			Rev-13		-\$859	100.00%	\$859	\$0		
Rev-14	536.000	Other Sewer Revenue - Oper. Rev.	\$49,389			Rev-14		\$49,389	100.00%	\$62,325	\$111,714		
Rev-15		TOTAL OPERATING REVENUES	\$450,014,844					\$450,014,844		\$15,651,511	\$465,666,355		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$1,003,817	\$5,862	\$997,955	E-2	-\$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	Miscellanous Expenses - WTE	\$2,741,136	\$0	\$2,741,136	E-33	\$116,031	\$2,857,167	100.00%	\$0	\$2,857,167	\$0	\$2,857,167

	Δ	В	С	D	E	F	G	Н			К		м
Line	Account	<u>P</u>	Test Year	Test Year	⊑ Test Year	Adjust.	Total Company		Jurisdictional	Jurisdictional	MO Final Adj	 MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
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		\$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	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$44,352	\$44,352	\$0	E-49	-\$160	\$44,192		\$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		\$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 54	676.000 677.000	Maint. of Meters - TDE Maint. of Hydrants - TDE	\$94,486	\$94,100	\$386	E-53 E-54	\$12,886	\$107,372		\$0 \$0	\$107,372	\$105,595	\$1,777
54 55	677.000	Maint. of Miscellaneous Plant - TDE	\$359,423 \$2,335,649	\$358,916 \$2.040.301	\$507 \$295,348	E-54 E-55	\$33,364 \$1,221,159	\$392,787 \$3,556,808	100.00% 100.00%	\$0 \$0	\$392,787 \$3,556,808	\$392,423 \$2,205,938	\$364 \$1,350,870
55 56	678.000	TOTAL TRANSMISSION & DIST. EXPENSES	<u>\$2,335,649</u> \$18,044,571	\$2,040,301 \$12,623,913	\$5,420,658	E-99	\$1,845,310	\$19,889,881	100.00%	\$0 \$0	\$19,889,881	\$13,736,657	\$6,153,224
57		CUSTOMER ACCOUNTS EXPENSE											
57 58	901.000	Supervision	\$11.884	\$11,884	\$0	E-58	\$824	\$12,708	100.00%	\$0	\$12,708	\$12,708	\$0
50 59	901.000	Meter Reading Expenses	\$11,884	\$302,902	\$0 \$391,649	E-50 E-59	۶۵ <u>24</u> \$42,174	\$736,725	100.00%	\$0 \$0	\$736,725	\$345,076	\$0 \$391,649
59 60	902.000	Customer Records & Collection Expenses	\$094,551 \$2,254,255	\$302,902	\$1,945,393	E-59 E-60	\$302,316	\$736,725 \$2,556,571	100.00%	\$0 \$0	\$736,725 \$2,556,571	\$352,022	\$2,204,549
61	903.000	Uncollectible Amounts	\$2,254,255 \$2.758.564	\$308,882 \$0	\$2.758.564	E-60 E-61	\$42.713	\$2,801.277	100.00%	\$0 \$0	\$2,801.277	\$352,022	\$2,204,549 \$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 \$0	\$362,339	\$210,789	\$151,550
63	505.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,100,863	\$808,489	\$5,292,374	L-02	\$368,757	\$6,469,620	100.0070	\$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	001.000	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	2 00	\$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	010.000	TOTAL SALES PROMOTION EXPENSES	<u> </u>	\$0 \$0	\$0	2 00	\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES											
70	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	\$13,130,789	\$3,663,782	E-72	\$227,265	\$3,891,047	100.00%	\$0 \$0	\$3,891,047	\$13,000,313	\$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	\$00,011,420	\$7.834.108	E-75	\$249.411	\$8.083.519	100.00%	\$0	\$8.083.519	\$02,104,010	\$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

	A	В	С	D	E	F	G	H			K		Μ
Line	Account	<u> </u>	Test Year	Test Year	⊑ Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	I = K
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$2.448.008	\$0	\$2,448,008	E-82	-\$481.656	\$1.966.352	100.00%	\$0	\$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

	<u>A</u>	B	<u>c</u>	D	E	<u>F</u>	G	H	<u>1</u>	Ī	<u>K</u>	L	M
Line	Account	_	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	/ = K
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	A	<u>B</u> 6.28%	<u>C</u> 6.38%	<u>D</u> 6.48%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$612,630	\$612,630	\$612,630
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$4,373,600	\$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	A	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
Number			Amount
1	Plant In Service		\$162,388,215
2	Less Accumulated Depreciation Reserve		\$42,956,695
3	Net Plant In Service		\$119,431,520
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$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 Deferals (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

	A	B	<u>C</u>	D	E	<u>F</u>	G	Н	1
Line	Account #	_	Total	Adjust.	-			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1	204 000		¢04.004		¢0.	¢04.004			¢04.004
2	301.000	Organization	\$91,084	P-2	\$0 ©0	\$91,084		\$0	\$91,084
3 4	302.000 303.000	Franchises & Consents	\$5,562	P-3 P-4	\$0 ¢0	\$5,562		\$0	\$5,562
4 5	303.000	Miscellaneous Intangible Plant Studies	\$1,181	P-4	<u>\$0</u> \$0	\$1,181		\$0 \$0	\$1,181
5			\$97,827		φU	\$97,827		<u>۵</u> ۵	\$97,827
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Water Treatment Structures &	\$0	P-8	\$0 \$0	\$0		\$0	\$0
Ū	0011000	Improvements	* *		ţ.	ΨŪ		ļ ••	* *
9	332.000	Water Treatment Equipment	\$0	P-9	\$0	\$0		\$0	\$0
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0		\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$0	-	\$0	\$0		\$0	\$0
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0		\$0	\$0
14	341.000	Transmission & Distribution Structures &	\$7,611	P-14	\$0	\$7,611		\$0	\$7,611
		Impr							
15	342.000	Distribution Reservoirs & Standpipes	\$0	P-15	\$0	\$0		\$0	\$0
16	343.000	Transmission & Distribution Mains	\$0	P-16	\$0	\$0		\$0	\$0
17	344.000	Fire Mains	\$0	P-17	\$0	\$0		\$0	\$0
18	345.000	Services	\$0	P-18	\$0	\$0		\$0	\$0
19	346.000	Meters	\$0	P-19	\$0	\$0		\$0	\$0
20	347.000	Meter Installation	\$0	P-20	\$0	\$0		\$0	\$0
21	348.000	Hydrants	\$0	P-21	\$0	\$0		\$0	\$0
22	349.000	Other Transmission & Distribution Plant	\$0	P-22	\$0	\$0		\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	\$7,611		\$0	\$7,611		\$0	\$7,611
~ ~									
24	250.000		****	D 05	¢0.	*447 555			****
25	350.000	Land & Land Rights	\$117,555	P-25 P-26	\$0 \$0	\$117,555		\$0 \$0	\$117,555
26 27	351.000 352.100	Structures & Improvements Collection Sewers - Force	\$5,345,668 \$8,910,670	P-26 P-27	\$0 \$0	\$5,345,668 \$8,910,670		\$0 \$0	\$5,345,668 \$8,910,670
27	352.100	Collection Sewers - Force	\$62,651,367	P-27	\$0 \$0	\$62,651,367		\$0 \$0	\$62,651,367
20	353.000	Services to Customers	\$4,104,297	P-20	\$0 \$0	\$4,104,297		\$0	\$4,104,297
30	354.000	Flow Measuring Devices	\$582,365	P-30	\$0 \$0	\$582,365		\$0	\$582,365
31	356.000	Other Collection Plant Facilities	\$289,966	P-31	\$0 \$0	\$289,966		\$0	\$289,966
32	550.000	TOTAL COLLECTION PLANT	\$82,001,888	1-51	\$0	\$82,001,888		\$0	\$82,001,888
			\$02,001,000		ţ.	\$02,001,000		ļ ••	\$02,001,000
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$183,430	P-34	\$0	\$183,430		\$0	\$183,430
35	361.000	Structures & Improvements	\$5,759,091	P-35	\$0	\$5,759,091		\$0	\$5,759,091
36	362.000	Receiving Wells	\$741,251	P-36	\$0	\$741,251		\$0	\$741,251
37	363.000	Electric Pumping Equipment	\$7,257,357	P-37	\$0	\$7,257,357		\$0	\$7,257,357
38	365.000	Other Pumping Equipment	\$1,656,906	P-38	\$0	\$1,656,906		\$0	\$1,656,906
39		TOTAL SYSTEM PUMPING PLANT	\$15,598,035		\$0	\$15,598,035		\$0	\$15,598,035
						. , ,			
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$1,632,562	P-41	\$0	\$1,632,562		\$0	\$1,632,562
42	371.000	Structures & Improvements	\$16,932,701	P-42	\$0	\$16,932,701		\$0	\$16,932,701
43	372.000	Treatment and Disposal Plant Equipment	\$20,603,871	P-43	\$0	\$20,603,871		\$0	\$20,603,871
44	373.000	Plant Sewers	\$11,911,974	P-44	\$0	\$11,911,974		\$0	\$11,911,974
45	374.000	Outfall Sewer Lines	\$543,997	P-45	\$0	\$543,997		\$0	\$543,997
46		TOTAL TREATMENT & DISPOSAL PLANT	\$51,625,105		\$0	\$51,625,105		\$0	\$51,625,105
47		INCENTIVE COMPENSATION							
		CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
								ļ	
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
50 51	389.000	GENERAL PLANT General Land & Land Rights	\$399,279	P-51	\$0	\$399,279		\$0	\$399,279

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

	<u>A</u>	B	<u>C</u>	<u>D</u>	E	E	G	H	l
Line	Account #	_	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
52	390.000	Stores Shops Equipment Structures	\$1,834,845	P-52	\$0	\$1,834,845		\$0	\$1,834,845
53	390.100	Office Structures	\$1,026	P-53	\$0	\$1,026		\$0	\$1,026
54	390.200	General Structures - HVAC	\$0	P-54	\$0	\$0		\$0	\$0
55	390.300	Miscellaneous Structures	\$0	P-55	\$0	\$0		\$0	\$0
56	390.900	Structures & Improvements - Leasehold	\$85,896	P-56	\$0	\$85,896		\$0	\$85,896
57	391.000	Office Furniture and Equipment	\$118,915	P-57	\$0	\$118,915		\$0	\$118,915
58	391.100	Computers & Peripheral Equipment	\$278,051	P-58	\$0	\$278,051		\$0	\$278,051
59	391.200	Computer Hardware & Software	\$0	P-59	\$0	\$0		\$0	\$0
60	391.250	Computer Software	\$2,940,879	P-60	\$0	\$2,940,879		\$0	\$2,940,879
61	391.300	Other Office Equipment	\$80	P-61	\$0	\$80		\$0	\$80
62	391.400	BTS Initial Investment	\$1,716,802	P-62	\$0	\$1,716,802		\$0	\$1,716,802
63	392.000	Transportation Equipment	\$2,686,655	P-63	\$0	\$2,686,655		\$0	\$2,686,655
64	392.100	Transportation Equipment - Light Trucks	\$85,085	P-64	\$0	\$85,085		\$0	\$85,085
65	392.200	Transportation Equipment - Heavy Trucks	\$0	P-65	\$0	\$0		\$0	\$0
66	392.300	Transportation Equipment - Cars	\$5,009	P-66	\$0	\$5,009		\$0	\$5,009
				P-66			1		
67	392.400	Transportation Equipment - Other	\$101,952	P-67	\$0	\$101,952		\$0	\$101,952
68 69	393.000	Store Equipment	\$30,875	P-68	\$0	\$30,875		\$0	\$30,875
	394.000	Tools, Shop, & Garage Equipment	\$963,622		\$0	\$963,622		\$0	\$963,622
70	395.000	Laboratory Equipment	\$133,026	P-70	\$0	\$133,026		\$0	\$133,026
71	396.000	Power Operated Equipment	\$243,744	P-71	\$0	\$243,744		\$0	\$243,744
72	397.000	Communication Equipment	\$1,127,462	P-72	\$0	\$1,127,462	1	\$0	\$1,127,462
73	397.100	Communication Equipment (non telephone)	\$31,452	P-73	\$0	\$31,452		\$0	\$31,452
74	397.200	Telephone Equipment	\$4,705	P-74	\$0	\$4,705		\$0	\$4,705
75	398.000	Miscellaneous Equipment	\$143,844	P-75	\$0	\$143,844		\$0	\$143,844
76	399.000	Other Tangible Property	\$124,545	P-76	\$0	\$124,545		\$0	\$124,545
77		TOTAL GENERAL PLANT	\$13,057,749		\$0	\$13,057,749	1 1	\$0	\$13,057,749
70			¢400 000 045			\$400 000 04F			\$400 000 04F
78		TOTAL PLANT IN SERVICE	\$162,388,215		\$0	\$162,388,215		\$0	\$162,388,215

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
					•
1		INTANGIBLE PLANT			
2	301.000	Organization	\$91,084	0.00%	\$0
3	302.000	Franchises & Consents	\$5,562	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,181	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$97,827		\$0
•					
6		WATER TREATMENT PLANT	^	0.00%	¢0
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0 \$0
8	331.000	Water Treatment Structures &	\$0	0.00%	\$0
•	222.000	Improvements	¢0	0.00%	¢o
9	332.000	Water Treatment Equipment	\$0	0.00%	\$0 \$0
10	333.000	Water Treatment - Other	\$0	0.00%	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0
12		TRANSMISSION & DISTRIBUTION			
13	340.000	Transmission & Distribution Land	\$0	0.00%	\$0
14	341.000	Transmission & Distribution Structures &	\$7,611	1.48%	\$113
14	041.000	Impr	φ/,011	1.4070	ψΠΟ
15	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
16	343.000	Transmission & Distribution Mains	\$0	0.00%	\$0
17	344.000	Fire Mains	\$0	0.00%	\$0
18	345.000	Services	\$0	0.00%	\$0
19	346.000	Meters	\$0	0.00%	\$0
20	347.000	Meter Installation	\$0	0.00%	\$0
21	348.000	Hydrants	\$0	0.00%	\$0
22	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	\$7,611		\$113
24		COLLECTION PLANT			
25	350.000	Land & Land Rights	\$117,555	0.00%	\$0
26	351.000	Structures & Improvements	\$5,345,668	2.03%	\$108,517
27	352.100	Collection Sewers - Force	\$8,910,670	1.64%	\$146,135
28	352.200	Collection Sewers - Gravity	\$62,651,367	1.58%	\$989,891
29	353.000	Services to Customers	\$4,104,297	2.87%	\$117,793
30	354.000	Flow Measuring Devices	\$582,365	3.38%	\$19,684
31	356.000	Other Collection Plant Facilities	\$289,966	3.15%	\$9,134
32		TOTAL COLLECTION PLANT	\$82,001,888		\$1,391,154
33		SYSTEM PUMPING PLANT			
33 34	360.000	Land & Land Rights	\$183,430	0.00%	\$0
34 35	361.000	Structures & Improvements	\$5,759,091	2.17%	ەر \$124,972
35 36	362.000	Receiving Wells	\$741,251	2.17%	\$21,274
30 37	362.000	Electric Pumping Equipment	\$7,257,357	4.31%	\$312,792
31	003.000	Interne Funding Equipment	φ1,251,351	4.31%	JU 4312,192

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
38	365.000	Other Pumping Equipment	\$1,656,906	4.31%	\$71,413
39		TOTAL SYSTEM PUMPING PLANT	\$15,598,035		\$530,451
40		TREATMENT & DISPOSAL PLANT			
41	370.000	Land & Land Rights	\$1,632,562	0.00%	\$0
42	371.000	Structures & Improvements	\$16,932,701	1.43%	\$242,138
43	372.000	Treatment and Disposal Plant Equipment	\$20,603,871	3.97%	\$817,974
44	373.000	Plant Sewers	\$11,911,974	1.60%	\$190,591
45	374.000	Outfall Sewer Lines	\$543,997	3.04%	\$16,538
46		TOTAL TREATMENT & DISPOSAL PLANT	\$51,625,105		\$1,267,241
47		INCENTIVE COMPENSATION			
4/					
48	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
					+ -
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION			
50		GENERAL PLANT			
51	389.000	General Land & Land Rights	\$399,279	0.00%	\$0
52	390.000	Stores Shops Equipment Structures	\$1,834,845	3.11%	\$57,063
53	390.100	Office Structures	\$1,026	2.14%	\$22
54	390.200	General Structures - HVAC	\$0	0.00%	\$0
55	390.300	Miscellaneous Structures	\$0	0.00%	\$0
56	390.900	Structures & Improvements - Leasehold	\$85,896	5.00%	\$4,295
57	391.000	Office Furniture and Equipment	\$118,915	5.00%	\$5,945
58 59	391.100 391.200	Computers & Peripheral Equipment Computer Hardware & Software	\$278,051	20.00% 0.00%	\$55,610
59 60	391.200	Computer Software	\$0 \$2,940,879	5.00%	\$0 \$147,044
61	391.300	Other Office Equipment	\$80	6.25%	\$147,044
62		BTS Initial Investment	\$1,716,802	5.00%	\$85,841
63	392.000	Transportation Equipment	\$2,686,655	3.45%	\$92,689
64	392.100	Transportation Equipment - Light Trucks	\$85,085	3.45%	\$2,935
65	392.200	Transportation Equipment - Heavy Trucks	\$0	0.00%	\$0
66	302 200	Transportation Equipment Care	¢5 000	2 AE0/	¢173
66 67	392.300 392.400	Transportation Equipment - Cars Transportation Equipment - Other	\$5,009 \$101,952	3.45% 3.45%	\$173 \$3,517
67 68	392.400	Store Equipment	\$30,875	4.00%	\$3,517
69	394.000	Tools, Shop, & Garage Equipment	\$963,622	5.00%	\$48,181
70	395.000	Laboratory Equipment	\$133,026	6.67%	\$8,873
71	396.000	Power Operated Equipment	\$243,744	7.71%	\$18,792
72		Communication Equipment	\$1,127,462	6.67%	\$75,202

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

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

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

	A	B	<u>C</u>	D	E	F	<u>G</u>	Н	
Line	Account	<u>–</u>	Total	Adjust.	=	As Adjusted	<u>urisdictional</u>	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$1,866	P-2	\$0	\$1,866		\$0	\$1,866
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,787	P-4	\$0	\$1,787		\$0	\$1,787
5		TOTAL INTANGIBLE PLANT	\$3,653		\$0	\$3,653		\$0	\$3,653
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Water Treatment Structures &	\$5	P-8	\$0	\$5		\$0	\$5
		Improvements							
9	332.000	Water Treatment Equipment	\$10	P-9	\$0	\$10		\$0	\$10
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0		\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$15		\$0	\$15		\$0	\$15
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0		\$0	\$0
14	341.000	Transmission & Distribution Structures &	\$1,647	P-14	\$0	\$1,647		\$0	\$1,647
45	242 000	Impr Distribution Reconvoire & Standnings	\$1 AGE	D 45	¢o	\$4 ACE		¢0	\$1 ACE
15 16	342.000 343.000	Distribution Reservoirs & Standpipes Transmission & Distribution Mains	-\$1,465 -\$909	P-15 P-16	\$0 \$0	-\$1,465 -\$909		\$0 \$0	-\$1,465 -\$909
17	344.000	Fire Mains	- - \$305 \$0	P-17	\$0 \$0	-\$305 \$0		\$0	\$0
18	345.000	Services	\$0	P-18	\$0	\$0		\$0	\$0
19	346.000	Meters	-\$25	P-19	\$0	-\$25		\$0	-\$25
20	347.000	Meter Installation	\$0	P-20	\$0	\$0		\$0	\$0
21	348.000	Hydrants	\$5	P-21	\$0	\$5		\$0	\$5
22	349.000	Other Transmission & Distribution Plant	\$0	P-22	\$0	\$0		\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	-\$747		\$0	-\$747		\$0	-\$747
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	P-25	\$0	\$0		\$0	\$0
26	351.000	Structures & Improvements	\$1,647,056	P-26	\$0	\$1,647,056		\$0	\$1,647,056
27	352.100	Collection Sewers - Force	\$2,998,348	P-27	\$0	\$2,998,348		\$0	\$2,998,348
28	352.200	Collection Sewers - Gravity	\$16,944,882	P-28	\$0	\$16,944,882		\$0	\$16,944,882
29 30	353.000 354.000	Services to Customers Flow Measuring Devices	\$472,401 \$418,013	P-29 P-30	\$0 \$0	\$472,401 \$418,013		\$0 \$0	\$472,401 \$418,013
30	356.000	Other Collection Plant Facilities	\$21,576	P-30	\$0 \$0	\$21,576		\$0	\$21,576
32	000.000	TOTAL COLLECTION PLANT	\$22,502,276		\$0	\$22,502,276		\$0	\$22,502,276
33 34	360.000	SYSTEM PUMPING PLANT	\$27	P-34	-\$27	\$0		¢0	\$0
34 35	361.000	Land & Land Rights Structures & Improvements	\$630,650	P-34 P-35	-əz7 \$0	\$630,650		\$0 \$0	\$630,650
36	362.000	Receiving Wells	\$472,520	P-36	\$0 \$0	\$472,520		\$0	\$472,520
37	363.000	Electric Pumping Equipment	\$2,330,615	P-37	\$0	\$2,330,615		\$0	\$2,330,615
38	365.000	Other Pumping Equipment	\$1,430,118	P-38	\$0	\$1,430,118		\$0	\$1,430,118
39		TOTAL SYSTEM PUMPING PLANT	\$4,863,930		-\$27	\$4,863,903		\$0	\$4,863,903
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$0	P-41	\$0	\$0		\$0	\$0
42	371.000	Structures & Improvements	\$1,260,766	P-42	\$0	\$1,260,766		\$0	\$1,260,766
43	372.000	Treatment and Disposal Plant Equipment	\$6,504,919	P-43	\$0	\$6,504,919		\$0	\$6,504,919
44	373.000	Plant Sewers	\$2,463,082	P-44	\$0	\$2,463,082		\$0	\$2,463,082
45	374.000	Outfall Sewer Lines	\$46,512	P-45	\$0 \$0	\$46,512		\$0	\$46,512
46		TOTAL TREATMENT & DISPOSAL PLANT	\$10,275,279		\$0	\$10,275,279		\$0	\$10,275,279
47									
47		INCENTIVE COMPENSATION CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$0	P-51	\$0	\$0		\$0	\$0
52	390.000	Stores Shops Equipment Structures	\$164,141	P-52	\$0 \$0	\$164,141		\$0	\$164,141
53 54	390.100 390.200	Office Structures General Structures - HVAC	-\$10,741 \$0	P-53 P-54	\$0 \$0	-\$10,741 \$0		\$0 \$0	-\$10,741 \$0
54	000.200		φU	1 - 34	ψŪ	ψυ	I	ι φ υ	ι φυ

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

	A	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	H	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
55	390.300	Miscellaneous Structures	\$108	P-55	\$0	\$108		\$0	\$108
56	390.900	Structures & Improvements - Leasehold	\$2,891	P-56	\$0	\$2,891		\$0	\$2,891
57	391.000	Office Furniture and Equipment	\$45,438	P-57	\$0	\$45,438		\$0	\$45,438
58	391.100	Computers & Peripheral Equipment	\$124,312	P-58	\$0	\$124,312		\$0	\$124,312
59	391.200	Computer Hardware & Software	\$0	P-59	\$0	\$0		\$0	\$0
60	391.250	Computer Software	\$1,423,530	P-60	\$0	\$1,423,530		\$0	\$1,423,530
61	391.300	Other Office Equipment	-\$55	P-61	\$0	-\$55		\$0	-\$55
62	391.400	BTS Initial Investment	\$1,756,481	P-62	\$0	\$1,756,481		\$0	\$1,756,481
63	392.000	Transportation Equipment	\$822,356	P-63	\$0	\$822,356		\$0	\$822,356
64	392.100	Transportation Equipment - Light Trucks	\$31,482	P-64	\$0	\$31,482		\$0	\$31,482
65	392.200	Transportation Equipment - Heavy Trucks	\$5,597	P-65	\$0	\$5,597		\$0	\$5,597
66	392.300	Transportation Equipment - Cars	\$46,049	P-66	\$0	\$46,049		\$0	\$46,049
67	392.400	Transportation Equipment - Other	\$57,460	P-67	\$0	\$57,460		\$0	\$57,460
68	393.000	Store Equipment	\$29,854	P-68	\$0	\$29,854		\$0	\$29,854
69	394.000	Tools, Shop, & Garage Equipment	\$194,931	P-69	\$0	\$194,931		\$0	\$194,931
70	395.000	Laboratory Equipment	\$42,350	P-70	\$0	\$42,350		\$0	\$42,350
71	396.000	Power Operated Equipment	\$280,325	P-71	\$0	\$280,325		\$0	\$280,325
72	397.000	Communication Equipment	\$153,532	P-72	\$0	\$153,532		\$0	\$153,532
73	397.100	Communication Equipment (non	-\$660	P-73	\$0	-\$660		\$0	-\$660
-		telephone)							
74	397.200	Telephone Equipment	\$2,965	P-74	\$0	\$2,965		\$0	\$2,965
75	398.000	Miscellaneous Equipment	\$107.064	P-75	\$0	\$107.064		\$0	\$107.064
76	399.000	Other Tangible Property	\$32,906	P-76	\$0	\$32,906		\$0	\$32,906
77		TOTAL GENERAL PLANT	\$5,312,316		\$0	\$5,312,316		\$0	\$5,312,316
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		**	
78	L.	TOTAL DEPRECIATION RESERVE	\$42,956,722	1	-\$27	\$42,956,695	1	\$0	\$42,956,695

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

	<u>A</u>	B	<u>C</u>	D	E	F	<u>G</u>
Line	=	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
							
•							
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$0			0.000000	0.000000	\$0
3	Fuel and Power	\$659,992			0.000000	0.000000	\$44,482
4	Chemical	\$51,611			0.000000	0.000000	\$1,145
5	Waste Disposal	\$4,093,691			0.000000	0.000000	-\$275,903
6	Labor/Base Payroll	\$1,722,874			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	\$24,894			0.000000	0.000000	-\$689
	entertainment						
18	Rents	\$79,208			0.000000	0.000000	\$4,384
19	Transportation	\$170,927			0.000000	0.000000	\$6,275
20	Miscellaneous Expense	\$159,307			0.000000	0.000000	\$2,051
21	Uncollectible Expense	\$70,365			0.000000	0.000000	\$0
22	Customer Accounting	\$99,454			0.000000	0.000000	-\$3,678
23	Regulatory Expense	\$2,324			0.000000	0.000000	\$4
24	Insurance Other than Group	\$318,483			0.000000	0.000000	\$104,968
25	Maintenance Supplies and Services	\$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	\$44,000,000			0.000000	0.000000	-\$226,632
33	CWC REQ D BEFORE RATE BASE OFFSETS	\$11,990,902			0.000000	0.00000	-\$220,032
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

	A	<u>B</u>	<u>C</u>	D	E	E	G	Н	<u>l</u>	J	K	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor I = K
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$14,678,324	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$14,678,324	100.00%	\$1,040,301	\$15,718,625	See Note(1)	See Note(1)
Rev-3	522.200	Commercial	\$4,146,894			Rev-3		\$4,146,894	100.00%	-\$791,112	\$3,355,782		
Rev-4	522.300	Industrial	\$74,227			Rev-4		\$74,227	100.00%	\$17,424	\$91,651		
Rev-5	522.400	Other Public Authority	\$684,941			Rev-5		\$684,941	100.00%	\$137,182	\$822,123		
Rev-6	534.000	Rents from Sewer Properties	-\$859			Rev-6		-\$859	100.00%	\$859	\$0		
Rev-7	536.000	Other Sewer Revenue - Oper. Rev.	\$49,389			Rev-7		\$49,389	100.00%	\$62,325	\$111,714		
Rev-8		TOTAL OPERATING REVENUES	\$19,632,916					\$19,632,916		\$466,979	\$20,099,895		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses	\$13,126	\$0	\$13,126	E-2	\$10,482	\$23,608	100.00%	\$0	\$23,608	\$0	\$23,608
3	702.000	Purchased Water	\$0	\$0	\$0	E-3	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$23,119	\$0	\$23,119	E-4	-\$3,353	\$19,766	100.00%	\$0	\$19,766	\$0	\$19,766
5	705.000	Rents	\$20	\$0	\$20	E-5	\$190	\$210	100.00%	\$0	\$210	\$0	\$210
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$36,265	\$0	\$36,265		\$7,319	\$43,584		\$0	\$43,584	\$0	\$43,584
7		COLLECTION MAINT. EXPENSES											
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains	\$50,867	\$44,396	\$6,471	E-10	-\$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	<u>\$0</u>	\$0	\$0	E-17	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
18		TOTAL PUMPING OPERATIONS EXPENSES	\$114,803	\$39,520	\$75,283		-\$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 31	745.000	Rents-TDO TOTAL TREAT. & DISP. OPER. EXPENSE	<u>\$1,496</u> \$6,756,272		\$1,496 \$5,266,363	E-30	<u>\$0</u> -\$645,640	<u>\$1,496</u> \$6,110,632	100.00%	\$0_ \$0	<u>\$1,496</u> \$6,110,632	<u>\$0</u> \$1,093,877	\$1,496
31		IVIAL INLAL & DISP. OFER. EAFENSE	\$0,100,212	\$1,409,909	⊅ 0,∠00,363		-9040,040	\$0,110,632		\$0	\$0,110,632	\$1,093,677	\$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 35	751.000	Maint of Structures & Improvements - TDM	\$0 \$140 548	\$0	\$0 \$266 602	E-34	\$0 \$142.404	\$0	0.00%	\$0 \$0	\$0 \$200 257	\$0 \$50.005	\$0
35	752.000	Maint of Water Treatment Equipment TOTAL TREAT. & DISP. MAINT. EXPENSES	\$449,548	\$82,855	\$366,693	E-35	-\$143,191	\$306,357	100.00%	<u>\$0</u> \$0	\$306,357	\$50,965	\$255,392
36		TOTAL INLAT. & DISP. MAINT. EAFENSES	\$450,073	\$83,380	\$366,693		-\$143,398	\$306,675		\$U	\$306,675	\$51,283	\$255,392

Line	<u>A</u> Account	B	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>I</u> Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adi	<u>L</u> MO Adj.	<u>M</u> MO Adi, Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	VI = K
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	\$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		\$0	\$77,500	\$0	\$77,500
59	932.000	Maint. of General Plant	\$17,762	\$0	\$17,762	E-59		\$11,186		\$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	Pavroll Taxes	\$177.469	\$177.469	\$0	E-66	-\$44.914	\$132,555		\$0	\$132,555	\$132.555	\$0
67	408.100	Other Taxes	-\$1,250	\$0	-\$1,250	E-67	-\$7,010	-\$8,260		\$0	-\$8,260	\$0	-\$8,260
68	408.100	PSC Assessment	\$9,942	\$0	\$9,942	E-68	\$147,989	\$157,931	100.00%	\$0	\$157,931	\$0	\$157,931
69		TOTAL OTHER OPERATING EXPENSES	\$69,697	\$177,469	-\$107,772		\$1,445,592	\$1,515,289		\$0	\$1,515,289	\$132,555	\$1,382,734
70		CUSTOMER SERVICE EXPENSES											
70	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-71	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
72	507.000	TOTAL CUSTOMER SERVICE EXPENSES	\$0 \$0	<u> </u>	\$0 \$0	E-/ 1	\$0	\$0		\$0	\$0	\$0	\$0
73		AMORTIZATION EXPENSE											
73	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
74	404.000	Amortization of Reg Asset	\$957,071 \$156,945	\$0 \$0	\$156,945	E-74 E-75		\$965,708		\$0 \$0	\$965,708 \$112,104	\$0 \$0	\$965,708
75	405.000	Amortization of Reg Asset AFUDC	\$156,945	\$0 \$0	\$156,945	E-75 E-76		\$112,104		\$0 \$0	\$112,104	\$0 \$0	\$112,104
70	403.000	Amortization - Property Losses	\$10,901	\$0 \$0	\$10,901	E-77	-\$10,901	\$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
78	407.000	TOTAL AMORTIZATION EXPENSE	\$1,124,917	\$0	\$1,124,917	- 11	-\$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
/9			\$15,007,797	\$3,192,015	\$5,052,40 <u>9</u>		\$933,302	\$10,021,099		φ1,403,87U	\$17,504,969	\$2,300,107	\$10,000,159
80		NET INCOME BEFORE TAXES	\$4,545,119	\$0	\$0		\$0	\$3,611,817		-\$1,016,891	\$2,594,926	\$0	\$0

1.1	A	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	G	<u>H</u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company		Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+	M = K
81		INCOME TAXES											
82	409.100	Current Income Taxes	-\$885.539	See note (1)	See note (1)	E-82	See note (1)	-\$885,539	100.00%	\$116.485	-\$769,054	See note (1)	See note (1)
83		TOTAL INCOME TAXES	-\$885,539	\$0	\$0		\$0	-\$885,539		\$116.485	-\$769,054	\$0	\$0
			\$000,000	ψŪ	ψŪ		ψŪ	<i>4000,000</i>		¥110,400	<i><i></i></i>	ψŪ	ψŪ
84		DEFERRED INCOME TAXES											
85	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$1,400,135	See note (1)	See note (1)	E-85	See note (1)	\$1,400,135	100.00%	-\$438,281	\$961,854	See note (1)	See note (1)
86	412.200	Amortization of Deferred ITC	-\$377			E-86		-\$377	100.00%	\$377	\$0		
87	0.000	Amortization of Protected Excess ADIT	\$0			E-87		\$0	0.00%	-\$47,417	-\$47,417		
88	0.000	Amortization of Unprotected Excess ADIT	\$0			E-88		\$0	0.00%	-\$238.048	-\$238.048		
89		TOTAL DEFERRED INCOME TAXES	\$1.399.758	\$0	\$0		\$0	\$1.399.758		-\$723.369	\$676.389	\$0	\$0
			÷.,000,100	ΨŬ	ψŪ		ψŪ	÷ 1,000,700		\$120,000	\$010,000	ψu	ΨŪ
90		NET OPERATING INCOME	\$4,030,900	\$0	\$0		\$0	\$3,097,598		-\$410,007	\$2,687,591	\$0	\$0

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

Line	A	<u>B</u> 6.28%	<u>C</u> 6.38%	<u>D</u> 6.48%
Number	Description	Return	Return	8.40% Return
				literation
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	A	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
Number			Amount
1	Plant In Service		\$4,222,765,004
2	Less Accumulated Depreciation Reserve		\$596,520,467
3	Net Plant In Service		\$3,626,244,537
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$2,590,957
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 Deferals (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 Case No. WR-2024-0320 Total Company - Cross Rebuttal-Surrebuttal Testimony Test Year Ending 12/31/2023 Water - Plant In Service

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	G	H	
Line	Account #	<u> –</u>	Total	Adjust.	-			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1	204 000	INTANGIBLE PLANT Organization	¢290.644	_ _ _ _	¢0	¢200.644		¢0.	\$290 C44
2	301.000 302.000		\$380,644	P-2 P-3	\$0 \$0	\$380,644 \$43,698		\$0	\$380,644
3 4	302.000	Franchises & Consents Miscellaneous Intangible Plant Studies	\$43,698 \$1,177,768	P-3	\$0 \$0	\$1,177,768		\$0 \$0	\$43,698 \$1,177,768
4 5	303.000	TOTAL INTANGIBLE PLANT	\$1,602,110	F-4	\$0	\$1,602,110		\$0	\$1,602,110
5			\$1,002,110		φU	\$1,002,110			\$1,002,110
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$3,707,648	P-7	\$0	\$3,707,648		\$0	\$3,707,648
8	311.000	Structures & Improvements	\$38,407,776	P-8	\$0	\$38,407,776		\$0	\$38,407,776
9	312.000	Collection & Impound Reservoirs	\$168,617	P-9	\$0	\$168,617		\$0	\$168,617
10	313.000	Lake, River, & Other Intakes	\$8,084,308	P-10	\$0	\$8,084,308		\$0	\$8,084,308
11	314.000	Wells & Springs	\$11,490,780	P-11	\$0	\$11,490,780		\$0	\$11,490,780
12	315.000	Infiltration Galleries & Tunnels	\$1,804	P-12	\$0	\$1,804		\$0	\$1,804
13	316.000	Supply Mains	\$22,640,158	P-13	\$0	\$22,640,158		\$0	\$22,640,158
14	317.000	Other P/E-Supply	\$432,196	P-14	\$0	\$432,196		\$0	\$432,196
15		TOTAL SOURCE OF SUPPLY PLANT	\$84,933,287		\$0	\$84,933,287		\$0	\$84,933,287
40		BUMBING BLANT							
16		PUMPING PLANT	4540.075	D 47		A-40.075			A540.075
17	320.000	Pumping Land & Land Rights	\$519,675	P-17 P-18	\$0	\$519,675		\$0	\$519,675
18 19	321.000 323.000	Pumping Structures & Improvements Power Generation Equipment	\$45,317,774 \$20,318,194	P-16 P-19	\$0 \$0	\$45,317,774 \$20,318,194		\$0 \$0	\$45,317,774 \$20,318,194
20	323.000	Steam Pumping Equipment	\$20,318,194 \$233,985	P-19 P-20	\$0	\$20,318,194		\$0	\$20,318,194 \$233,985
20	325.000	Electric Pumping Equipment	\$99,453,924	P-20	\$0 \$0	\$99,453,924		\$0	\$99,453,924
22	326.000	Diesel Pumping Equipment	\$2,445,970	P-21	\$0	\$2,445,970		\$0	\$2,445,970
23	327.000	Pump Equip Hydraulic	\$582,061	P-22	\$0	\$582,061		\$0	\$582,061
24	328.000	Other Pumping Equipment	\$21,149,017	P-24	\$0	\$21,149,017		\$0	\$21,149,017
25	020.000	TOTAL PUMPING PLANT	\$190,020,600	1 -2-4	\$0	\$190,020,600		\$0	\$190,020,600
20			<i><i><i>w</i>100,020,000</i></i>		ψŪ	\$150,020,000		\$	\$100,020,000
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$3,374,977	P-27	\$0	\$3,374,977		\$0	\$3,374,977
28	331.000	Water Treatment Structures &	\$177,517,072	P-28	\$0	\$177,517,072		\$0	\$177,517,072
		Improvements							
29	332.000	Water Treatment Equipment	\$195,223,044	P-29	\$0	\$195,223,044		\$0	\$195,223,044
30	333.000	Water Treatment - Other	\$1,473,221	P-30	\$0	\$1,473,221		\$0	\$1,473,221
31		TOTAL WATER TREATMENT PLANT	\$377,588,314		\$0	\$377,588,314		\$0	\$377,588,314
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$5,509,644	P-33	\$0	\$5,509,644		\$0	\$5,509,644
34	341.000	Transmission & Distribution Structures &	\$17,042,121	P-34	\$0	\$17,042,121		\$0	\$17,042,121
		Impr							
35	342.000	Distribution Reservoirs & Standpipes	\$57,824,911	P-35	\$0	\$57,824,911		\$0	\$57,824,911
36	343.000	Transmission & Distribution Mains	\$2,377,353,117	P-36	\$0	\$2,377,353,117		\$0	\$2,377,353,117
37	344.000	Fire Mains	\$564,782	P-37	\$0	\$564,782		\$0	\$564,782
38	345.000 346.000	Services Meters	\$276,445,548	P-38	\$0 \$0	\$276,445,548		\$0 \$0	\$276,445,548
39 40	346.000	Meter Installation	\$295,048,491	P-39 P-40	\$0 \$0	\$295,048,491 \$64,953,885		\$0	\$295,048,491
40 41	348.000		\$64,953,885 \$146,425,346	P-40	\$0	\$146,425,346			\$64,953,885 \$146,425,346
41	349.000	Hydrants Other Transmission & Distribution Plant	\$140,425,346	P-41	\$0	\$146,425,346		\$0 \$0	\$146,425,346
42	345.000	TOTAL TRANSMISSION & DISTIBUTION FIANT	\$3,241,251,003	F-42	\$0	\$3,241,251,003		\$0	\$3,241,251,003
40		TOTAL TRANSMISSION & DIST. FLANT	\$3,241,231,003		φU	\$5,241,251,005			\$3,241,231,003
44		INCENTIVE COMPENSATION							
		CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
		······································							
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
47		GENERAL PLANT							
47 48	389.000		\$655,142	P-48	**	\$655,142		**	\$655,142
	389.000	General Land & Land Rights Stores Shops Equipment Structures		P-48 P-49	\$0 \$0	\$51,911,964		\$0 \$0	\$51,911,964
49 50	390.000	Office Structures	\$51,911,964	P-49 P-50	\$0 \$0			\$0 \$0	
	390.100 390.200	General Structures - HVAC	\$13,469,275	P-50 P-51	\$0 \$0	\$13,469,275		\$0 \$0	\$13,469,275
51 52	390.200	Miscellaneous Structures	\$1,916,893 \$5,224,541	P-51 P-52	\$0 \$0	\$1,916,893 \$5,224,541		\$0	\$1,916,893 \$5,224,541
52 53		Structures & Improvements - Leasehold	\$5,224,541	1	\$0 \$0	\$147,961		\$0	\$5,224,541
	330.300	- Leasenolu	ι φι τ ι,301	1 -00	I	I \$177,001	I	ı	ι φι τ ι,301

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

	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>	E	G	H	l
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
54	391.000	Office Furniture and Equipment	\$2,567,106	P-54	\$0	\$2,567,106		\$0	\$2,567,106
55	391.100	Computers & Peripheral Equipment	\$6,906,168	P-55	\$0	\$6,906,168		\$0	\$6,906,168
56	391.200	Computer Hardware & Software	\$0	P-56	\$0	\$0		\$0	\$0
57	391.250	Computer Software	\$76,419,560	P-57	\$0	\$76,419,560		\$0	\$76,419,560
58	391.300	Other Office Equipment	\$34,990	P-58	\$0	\$34,990		\$0	\$34,990
59	391.400	BTS Initial Investment	\$44,643,954	P-59	\$0	\$44,643,954		\$0	\$44,643,954
60	392.000	Transportation Equipment	\$0	P-60	\$0	\$0		\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$28,082,749	P-61	\$0	\$28,082,749		\$0	\$28,082,749
62	392.200	Transportation Equipment - Heavy Trucks	\$29,671,260	P-62	\$0	\$29,671,260		\$0	\$29,671,260
63	392.300	Transportation Equipment - Cars	\$1,249,579	P-63	\$0	\$1,249,579		\$0	\$1,249,579
64	392.400	Transportation Equipment - Other	\$19,174,222	P-64	\$0	\$19,174,222		\$0	\$19,174,222
65	393.000	Store Equipment	\$790,771	P-65	\$0	\$790,771		\$0	\$790,771
66	394.000	Tools, Shop, & Garage Equipment	\$15,610,532	P-66	\$0	\$15,610,532		\$0	\$15,610,532
67	395.000	Laboratory Equipment	\$2,129,022	P-67	\$0	\$2,129,022		\$0	\$2,129,022
68	396.000	Power Operated Equipment	\$2,442,322	P-68	\$0	\$2,442,322		\$0	\$2,442,322
69	397.000	Communication Equipment	\$0	P-69	\$0	\$0		\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$16,911,722	P-70	\$0	\$16,911,722		\$0	\$16,911,722
71	397.200	Telephone Equipment	\$137,172	P-71	\$0	\$137,172		\$0	\$137,172
72	398.000	Miscellaneous Equipment	\$6,063,524	P-72	\$0	\$6,063,524		\$0	\$6,063,524
73	399.000	Other Tangible Property	\$1,209,261	P-73	\$0	\$1,209,261		\$0	\$1,209,261
74		TOTAL GENERAL PLANT	\$327,369,690		\$0	\$327,369,690	1 [\$0	\$327,369,690
75		TOTAL PLANT IN SERVICE	\$4,222,765,004		\$0	\$4,222,765,004		\$0	\$4,222,765,004

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$380,644	0.00%	\$0
3	302.000	Franchises & Consents	\$43,698	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,177,768	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,602,110		\$0
•					
6		SOURCE OF SUPPLY PLANT		0.000/	
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
20	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
22	327.000	Pump Equip Hydraulic	\$582,061	1.89%	\$11,001
23 24	327.000				
24 25	320.000	Other Pumping Equipment	\$21,149,017	1.89%	\$399,716 \$4,750,804
25			\$190,020,600		\$4,750,604
26		WATER TREATMENT PLANT			
27	330.000	Water Treatment Land & Land Rights	\$3,374,977	0.00%	\$0
28	331.000	Water Treatment Structures &	\$177,517,072	2.34%	\$4,153,899
-		Improvements	, , , , , , , , , , , , , , , , , , , ,		, , ,
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
30		Fire Mains	\$564,782	1.56%	\$8,811
57	1 344.000	1 C allis	φ304,782	1.30%	φ0,011

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

Number Number Plant Account Description Jurisdictional Rate Exper 38 345.000 Services \$276,445,548 2.92% \$8.00 39 346.000 Meter Installation \$64,953,885 2.40% \$1,70 40 347.000 Meter Installation \$146,425,346 1.85% \$2,40% \$1,37 42 349.000 Other Transmission & Distribution Plant \$33,241,251,003 \$52,77 43 Other Transmission & Distribution Plant \$3,241,251,003 \$53,77 44 INCENTIVE COMPENSATION \$0 0.00% \$53,77 44 TOTAL INCENTIVE COMPENSATION \$0 0.00% \$53,77 45 0.000 Incentive Compensation Capitalization Adj. \$0 0.00% \$52,77 46 TOTAL INCENTIVE COMPENSATION \$0 0.00% \$22 \$1,56 47 GENERAL PLANT General Land & Land Rights \$655,142 0.00% \$22 51 390.000 Structures & HVAC \$1,31,69,275 2.09%		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
38 345.000 346.000 Services Meters \$276,445,548 \$295,048,491 2.92% \$29,048,491 \$8,00 40 347.000 Meter installation \$64,953,885 2.40% \$146,425,346 1.85% \$2,70 41 348.000 Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT \$3,241,251,003 2.96% \$53,77 44 INCENTIVE COMPENSATION CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 0.00% \$53,77 44 INCENTIVE COMPENSATION CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 0.00% \$53,77 44 INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% \$53,77 45 0.000 General Land & Land Rights \$655,142 0.00% \$50 47 GENERAL PLANT \$14,69,275 2.09% \$22 50 390.000 Stores Shops Equipment Structures \$5,224,541 3.72% \$115 53 390.000 Miscellaneous Structures \$5,224,541 3.72% \$13 54 391.000 Office Furniture and Equipment \$2,567,106 3.49%	Line	Account		MO Adjusted	Depreciation	Depreciation
38 345.000 346.000 Services Meters \$276,445,548 \$295,048,491 2.92% \$29,048,491 \$8,00 40 347.000 Meter installation \$64,953,885 2.40% \$146,425,346 1.85% \$2,70 41 348.000 Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT \$3,241,251,003 2.96% \$53,77 44 INCENTIVE COMPENSATION CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 0.00% \$53,77 44 INCENTIVE COMPENSATION CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 0.00% \$53,77 44 INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% \$53,77 45 0.000 General Land & Land Rights \$655,142 0.00% \$50 47 GENERAL PLANT \$14,69,275 2.09% \$22 50 390.000 Stores Shops Equipment Structures \$5,224,541 3.72% \$115 53 390.000 Miscellaneous Structures \$5,224,541 3.72% \$13 54 391.000 Office Furniture and Equipment \$2,567,106 3.49%	Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
39 346.000 Meters \$295,048,491 2.40% \$7,03 40 347.000 Meter Installation \$64,953,885 2.40% \$1,53 41 348.000 Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT \$3,241,251,003 \$53,77 42 349.000 Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT \$3,241,251,003 \$53,77 44 INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% \$53,77 45 0.000 Incentive Compensation Capitalization Adj. \$0 0.00% \$53,77 46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% \$553,77 47 GENERAL PLANT \$0 0.00% \$553,75 \$2,96% \$2,257,196 \$3,29% \$2,257,196 \$3,29% \$2,257,196 \$3,29% \$2,257,196 \$3,29% \$2,257,196 \$3,29% \$2,257,196 \$3,29% \$2,257,196 \$3,29% \$2,29% \$2,257,196 \$3,29% \$2,257,196 \$3,29% \$2,257,196 \$3,29% \$3,253 \$39,000 Structures			• •			
39 346.000 Meters \$295,048,491 2.40% \$7,03 40 347.000 Meter Installation \$64,953,885 2.40% \$1,53 41 348.000 Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT \$3241,251,003 \$53,77 42 349.000 Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT \$3,241,251,003 \$53,77 44 INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% \$53,77 45 0.000 Incentive Compensation Capitalization Adj. \$0 0.00% \$53,77 46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% \$553,77 47 GENERAL PLANT \$0 0.00% \$553,75 \$0,90% 49 390.000 Stores Shops Equipment Structures \$51,911,964 3.02% \$1,56 51 390.200 General Land & Land Rights \$655,244,541 3.72% \$12 53 390.000 Structures & HVAC \$1,916,893,275 2.09% \$2 52 393.000	38	345.000	Services	\$276,445,548	2.92%	\$8,072,210
40 347.000 Meter Installation \$64,953,885 2.40% \$1,53 41 348.000 Hydrants \$146,425,346 1.85% \$2,75% 42 349.000 Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT \$383,158 2.96% \$2,35% 43 INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% \$53,77 44 INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% \$53,77 46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% \$53,77 48 389.000 General Land & Land Rights \$655,142 0.00% \$53,241,251,003 47 GENERAL PLANT \$0 \$0000 \$50 \$224,551 \$2,72% 50 390.000 Stores Shops Equipment Structures \$51,911,964 3.02% \$21,551 51 390.200 General Structures - HVAC \$19,16,893 2.09% \$24 53 390.900 Structures & Structures \$52,224,541 3.72% \$155 53 390.900	39	346.000	Meters		2.40%	\$7,081,164
41 348.000 Hydrants \$146,425,346 1.85% \$2,70 42 349.000 Other Transmission & Distribution Plant \$3,241,251,003 \$53,77 43 INCENTIVE COMPENSATION \$3,241,251,003 \$53,77 44 INCENTIVE COMPENSATION \$3,241,251,003 \$53,77 44 INCENTIVE COMPENSATION \$0 0.00% \$53,77 46 TOTAL INCENTIVE COMPENSATION \$0 0.00% \$53,77 46 TOTAL INCENTIVE COMPENSATION \$0 0.00% \$50 47 GENERAL PLANT \$0 0.00% \$1,91,964 3.02% \$1,56 50 390.100 Gfrice Structures \$13,916,9275 2.09% \$22 51 390.200 General Land & Land Rights \$655,142 0.00% \$1,51 53 390.300 Miscellaneous Structures \$1,316,9275 2.09% \$22 53 390.300 Structures & HVAC \$1,916,893 2.09% \$25 54 391.000 Office Furniture and Equipment \$2,567,106 3.49% \$13 55 391.10	40	347.000	Meter Installation			\$1,558,893
42 349.000 Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT \$83,168 \$3,241,251,003 2.96% 53 44 INCENTIVE COMPENSATION CAPITALIZATION \$3,241,251,003 \$53,77 44 INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% \$53,77 46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% \$50 47 GENERAL PLANT \$0 0.00% \$1,56 50 390.000 Stores Shops Equipment Structures \$51,911,964 3.02% 51 390.200 General Structures \$51,916,893 2.09% \$22 51 390.200 General Structures \$52,245,41 3.72% \$15 53 390.300 Miscellaneous Structures \$52,245,41 3.72% \$15 53 390.300 Office Furniture and Equipment \$2,567,106 3.49% \$24 54 391.000 Office Furniture and Equipment \$6,906,168 19.06% \$1,37 55 391.400 Stontitial Investment \$44,643,954 5	41	348.000	Hydrants		1.85%	\$2,708,869
43 TOTAL TRANSMISSION & DIST. PLANT \$3,241,251,003 \$53,77 44 INCENTIVE COMPENSATION CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 0.00% \$53,77 46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% \$0 46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% \$0 47 GENERAL PLANT General Land & Land Rights \$655,142 0.00% \$1,56 50 390.000 Stores Shops Equipment Structures \$13,469,275 2.09% \$22 51 390.200 General Structures - HVAC \$1,916,893 2.09% \$4 53 390.300 Structures & Improvements - Leasehold \$147,961 2.75% \$5 54 391.000 Office Furniture and Equipment \$6,906,168 19.06% \$1,3' 55 391.100 Computer Software \$76,419,560 5.00% \$2,22 58 391.300 Other Office Equipment \$446,3954 5.00% \$2,22 61 392.200 Transportation Equipment - Light Trucks <td>42</td> <td>349.000</td> <td></td> <td>\$83,158</td> <td>2.96%</td> <td>\$2,461</td>	42	349.000		\$83,158	2.96%	\$2,461
45 0.000 CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 0.00% 46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% 47 GENERAL PLANT General Land & Land Rights \$655,142 0.00% 49 390.000 Stores Shops Equipment Structures \$51,911,964 3.02% 50 390.100 Office Structures \$13,469,275 2.09% 51 390.200 General Structures - HVAC \$1,916,893 2.09% 52 390.300 Miscellaneous Structures \$5,224,541 3.72% \$11 53 390.900 Structures & Leasehold \$147,961 2.75% \$2 54 391.000 Office Furniture and Equipment \$6,906,168 19.06% \$1,31 55 391.200 Computers Software \$0 0.00% \$38 56 391.200 Computer Software \$76,419,560 5.00% \$3,83 61 392.000 Transportation Equipment - Light Trucks \$28,082,749 5.57% \$1,516 62 <td>43</td> <td></td> <td>TOTAL TRANSMISSION & DIST. PLANT</td> <td>\$3,241,251,003</td> <td></td> <td>\$53,714,568</td>	43		TOTAL TRANSMISSION & DIST. PLANT	\$3,241,251,003		\$53,714,568
45 0.000 CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 0.00% 46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% 47 GENERAL PLANT General Land & Land Rights \$655,142 0.00% 49 390.000 Stores Shops Equipment Structures \$51,911,964 3.02% 50 390.100 Office Structures \$13,469,275 2.09% 51 390.200 General Structures - HVAC \$1,916,893 2.09% 52 390.300 Miscellaneous Structures \$5,224,541 3.72% \$11 53 390.900 Structures & Leasehold \$147,961 2.75% \$2 54 391.000 Office Furniture and Equipment \$6,906,168 19.06% \$1,31 55 391.200 Computers Software \$0 0.00% \$38 56 391.200 Computer Software \$76,419,560 5.00% \$3,83 61 392.000 Transportation Equipment - Light Trucks \$28,082,749 5.57% \$1,516 62 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
45 0.000 Incentive Compensation Capitalization Adj. \$0 0.00% 46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 0.00% 47 GENERAL PLANT General Land & Land Rights \$655,142 0.00% 48 389.000 Stores Shops Equipment Structures \$51,911,964 3.02% 50 390.100 Office Structures \$13,469,275 2.09% \$22 51 300.200 General Structures - HVAC \$1,916,893 2.09% \$22 52 390.300 Structures & Improvements - Leasehold \$147,961 2.75% \$15 53 391.000 Office Furniture and Equipment \$2,567,106 3.49% \$36 54 391.000 Office Furniture and Equipment \$2,567,106 3.49% \$37 56 391.400 Computers & Peripheral Equipment \$6,906,168 19.06% \$1,37 57 391.400 Computer Software \$76,419,560 5.00% \$2,22 60 392.000 Transportation Equipment - Light Trucks \$28,082,749	44		INCENTIVE COMPENSATION			
46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 47 GENERAL PLANT General Land & Land Rights \$655,142 0.00% 49 390.000 Stores Shops Equipment Structures \$51,911,964 3.02% \$1,56 50 390.000 Office Structures \$13,469,275 2.09% \$22 51 390.200 General Structures - HVAC \$1,916,893 2.09% \$4 52 390.300 Structures and Equipment \$2,267,106 3.44% \$15 53 390.900 Structures & Improvements - Leasehold \$147,961 2.75% \$3 54 391.000 Office Furniture and Equipment \$2,567,106 3.44% \$13 55 391.100 Computer Hardware & Software \$0 0.00% \$13,35 57 391.250 Computer Hardware & Software \$0 0.00% \$22,23 58 391.300 Other Office Equipment \$34,990 10.46% \$22,23 60 392.000 Transportation Equipment - Light Trucks \$28,082,749 5.57%			CAPITALIZATION			
47 GENERAL PLANT 48 389.000 General Land & Land Rights \$655,142 0.00% 49 390.000 Stores Shops Equipment Structures \$51,911,964 3.02% \$1,56 50 390.100 Office Structures \$13,469,275 2.09% \$22 51 390.200 General Structures - HVAC \$1,916,893 2.09% \$4 52 390.300 Miscellaneous Structures \$5,224,541 3.72% \$15 53 390.900 Structures & Improvements - Leasehold \$147,961 2.75% \$3 54 391.000 Office Furniture and Equipment \$6,906,168 19.06% \$1,33 55 391.100 Computer Saftware \$0 0.00% \$3 57 391.250 Computer Software \$76,419,560 5.00% \$3,22 58 391.300 Other Office Equipment \$34,990 10.46% \$2 59 391.400 BTS Initial Investment \$44,643,954 5.00% \$2,25 60	45	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
47 GENERAL PLANT 48 389.000 General Land & Land Rights \$655,142 0.00% 49 390.000 Stores Shops Equipment Structures \$51,911,964 3.02% \$1,56 50 390.100 Office Structures \$13,469,275 2.09% \$22 51 390.200 General Structures - HVAC \$1,916,893 2.09% \$4 52 390.300 Miscellaneous Structures \$5,224,541 3.72% \$15 53 390.900 Structures & Improvements - Leasehold \$147,961 2.75% \$3 54 391.000 Office Furniture and Equipment \$6,906,168 19.06% \$1,33 55 391.100 Computer Software \$0 0.00% \$3 57 391.250 Computer Software \$76,419,560 5.00% \$3,22 58 391.300 Other Office Equipment \$34,990 10.46% \$2 59 391.400 BTS Initial Investment \$44,643,954 5.00% \$2,25 60						
47 GENERAL PLANT 48 389.000 General Land & Land Rights \$655,142 0.00% 49 390.000 Stores Shops Equipment Structures \$51,911,964 3.02% \$1,56 50 390.100 Office Structures \$13,469,275 2.09% \$22 51 390.200 General Structures - HVAC \$1,916,893 2.09% \$4 53 390.300 Miscellaneous Structures \$5,224,541 3.72% \$11 53 390.900 Structures & Improvements - Leasehold \$147,961 2.75% \$2 54 391.000 Office Furniture and Equipment \$2,567,106 3.49% \$4 55 391.200 Computer S & Peripheral Equipment \$6,906,168 19.06% \$1,37 56 391.200 Computer Software \$0 0.00% \$22 57 391.250 Computer Software \$76,419,560 5.00% \$2,22 60 392.000 Transportation Equipment \$44,643,954 5.00% \$2,23 <td< td=""><td>46</td><td></td><td>TOTAL INCENTIVE COMPENSATION</td><td>\$0</td><td></td><td>\$0</td></td<>	46		TOTAL INCENTIVE COMPENSATION	\$0		\$0
48 389.000 General Land & Land Rights \$655,142 0.00% 49 390.000 Stores Shops Equipment Structures \$51,911,964 3.02% \$1,56 50 390.100 Office Structures \$13,469,275 2.09% \$24 51 390.200 General Structures - HVAC \$1,916,893 2.09% \$4 52 390.300 Miscellaneous Structures \$5,224,541 3.72% \$15 53 390.900 Structures at Improvements - Leasehold \$147,961 2.75% \$3 54 391.000 Office Furniture and Equipment \$2,567,106 3.49% \$1 55 391.100 Computers & Peripheral Equipment \$6,906,168 19.06% \$1,37 56 391.200 Computer Hardware & Software \$0 0.00% \$3,82 58 391.300 Other Office Equipment \$44,643,954 5.00% \$2,22 60 392.000 Transportation Equipment - Light Trucks \$28,082,749 5.57% \$1,56 62 392.200 Transportation Equipment - Cars \$1,249,579 0.00% \$1,56			CAPITALIZATION			
48 389.000 General Land & Land Rights \$655,142 0.00% 49 390.000 Stores Shops Equipment Structures \$51,911,964 3.02% \$1,56 50 390.100 Office Structures \$13,469,275 2.09% \$22 51 390.200 General Structures - HVAC \$1,916,893 2.09% \$4 52 390.300 Miscellaneous Structures \$5,224,541 3.72% \$15 53 390.900 Structures & Improvements - Leasehold \$147,961 2.75% \$5 54 391.000 Office Furniture and Equipment \$6,906,168 19.06% \$1,3' 55 391.100 Computers & Peripheral Equipment \$6,906,168 19.06% \$1,3' 56 391.200 Computer Software \$0 0.00% \$3,82' 58 391.300 Other Office Equipment \$44,643,954 5.00% \$2,22' 60 392.000 Transportation Equipment - Light Trucks \$28,082,749 5.57% \$1,56' 61 392.300						
49 390.000 Stores Shops Equipment Structures \$51,911,964 3.02% \$1,56 50 390.100 Office Structures \$13,469,275 2.09% \$26 51 390.200 General Structures - HVAC \$1,916,893 2.09% \$4 52 390.300 Miscellaneous Structures \$5,224,541 3.72% \$15 53 390.900 Structures & Improvements - Leasehold \$147,961 2.75% \$3 54 391.000 Office Furniture and Equipment \$2,567,106 3.49% \$4 55 391.100 Computers & Peripheral Equipment \$6,906,168 19.06% \$1,37 56 391.200 Computer Hardware & Software \$0 0.00% \$143,643,954 5.00% \$3,82 58 391.300 Other Office Equipment \$44,643,954 5.00% \$2,22 60 392.000 Transportation Equipment - Light Trucks \$28,082,749 5.57% \$1,56 61 392.200 Transportation Equipment - Cars \$1,249,579 0.00% \$1,56 62 392.200 Transportation Equipment - Other	47					
50 390.100 Office Structures \$13,469,275 2.09% \$22 51 390.200 General Structures - HVAC \$1,916,893 2.09% \$4 52 390.300 Miscellaneous Structures \$5,224,541 3.72% \$15 53 390.900 Structures & Improvements - Leasehold \$147,961 2.75% \$5 54 391.000 Office Furniture and Equipment \$2,567,106 3.49% \$6 55 391.100 Computers & Peripheral Equipment \$6,906,168 19.06% \$1,3' 56 391.200 Computer Hardware & Software \$0 0.00% \$1 57 391.250 Computer Software \$76,419,560 5.00% \$2,23 58 391.300 Other Office Equipment \$34,990 10.46% \$2 59 391.400 BTS Initial Investment \$44,643,954 5.00% \$2,23 60 392.000 Transportation Equipment - Light Trucks \$28,082,749 5.57% \$1,56 62 392.200				\$655,142		\$0
51 390.200 General Structures - HVAC \$1,916,893 2.09% \$4 52 390.300 Miscellaneous Structures \$5,224,541 3.72% \$15 53 390.900 Structures & Improvements - Leasehold \$147,961 2.75% \$5 54 391.000 Office Furniture and Equipment \$2,567,106 3.49% \$1 55 391.100 Computers & Peripheral Equipment \$6,906,168 19.06% \$1,3' 56 391.200 Computer Hardware & Software \$0 0.00% \$1,3' 56 391.200 Computer Software \$76,419,560 5.00% \$3,82 58 391.300 Other Office Equipment \$44,643,954 5.00% \$2,22 60 392.000 Transportation Equipment - Light Trucks \$28,082,749 5.57% \$1,56 61 392.300 Transportation Equipment - Cars \$1,249,579 0.00% \$1,56 63 392.300 Transportation Equipment - Cars \$1,249,579 0.00% \$1,56 64 392.400 Transportation Equipment - Cars \$1,249,579 0.00% <				\$51,911,964		\$1,567,741
52 390.300 Miscellaneous Structures \$5,224,541 3.72% \$15 53 390.900 Structures & Improvements - Leasehold \$147,961 2.75% 53 54 391.000 Office Furniture and Equipment \$2,567,106 3.49% \$8 55 391.100 Computers & Peripheral Equipment \$6,906,168 19.06% \$1,37 56 391.200 Computer Hardware & Software \$0 0.00% \$147,950 \$2,567,106 \$4,99% \$147,950 \$2,567,106 \$4,99% \$147,950 \$2,567,106 \$4,99% \$147,951 \$2,75% \$31,200 Computer Software \$0 0.00% \$14,375 \$56 \$391.200 Computer Software \$76,419,560 \$5.00% \$3,82 \$58 \$391.300 Other Office Equipment \$34,990 10.46% \$59 \$391.400 BTS Initial Investment \$44,643,954 \$5.00% \$2,22 \$60 \$392.000 Transportation Equipment - Light Trucks \$28,082,749 \$5.57% \$1,56 62 392.400 Transportation Equipment - Cars						\$281,507
53 390.900 Structures & Improvements - Leasehold \$147,961 2.75% 55 54 391.000 Office Furniture and Equipment \$2,567,106 3.49% \$8 55 391.100 Computers & Peripheral Equipment \$6,906,168 19.06% \$1,37 56 391.200 Computer Hardware & Software \$0 0.00% \$3,82 57 391.250 Computer Software \$76,419,560 5.00% \$3,82 58 391.300 Other Office Equipment \$34,990 10.46% \$5 59 391.400 BTS Initial Investment \$44,643,954 5.00% \$2,23 60 392.000 Transportation Equipment - Light Trucks \$28,082,749 5.57% \$1,56 62 392.200 Transportation Equipment - Heavy Trucks \$29,671,260 0.00% \$14,79 63 392.300 Transportation Equipment - Cars \$1,249,579 0.00% \$15,610,532 \$1,73% \$56 64 392.400 Tools, Shop, & Garage Equipment \$15,610,532 3.73% </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$40,063</td>						\$40,063
54 391.000 Office Furniture and Equipment \$2,567,106 3.49% \$3 55 391.100 Computers & Peripheral Equipment \$6,906,168 19.06% \$1,37 56 391.200 Computer Hardware & Software \$0 0.00% \$1,37 57 391.200 Computer Software \$76,419,560 5.00% \$3,82 58 391.300 Other Office Equipment \$34,990 10.46% \$2 59 391.400 BTS Initial Investment \$44,643,954 5.00% \$2,23 60 392.000 Transportation Equipment - Light Trucks \$28,082,749 5.57% \$1,56 62 392.200 Transportation Equipment - Heavy Trucks \$29,671,260 0.00% \$1,56 63 392.300 Transportation Equipment - Cars \$1,249,579 0.00% \$1,56 64 392.400 Transportation Equipment - Other \$19,174,222 6.15% \$1,17 65 393.000 Store Equipment \$790,771 3.88% \$3 66						\$194,353
55 391.100 Computers & Peripheral Equipment \$6,906,168 19.06% \$1,37 56 391.200 Computer Hardware & Software \$0 0.00% \$3,82 57 391.250 Computer Software \$76,419,560 5.00% \$3,82 58 391.300 Other Office Equipment \$34,990 10.46% \$2 59 391.400 BTS Initial Investment \$44,643,954 5.00% \$2,23 60 392.000 Transportation Equipment - Light Trucks \$28,082,749 5.57% \$1,56 62 392.200 Transportation Equipment - Heavy Trucks \$29,671,260 0.00% \$1,56 63 392.300 Transportation Equipment - Cars \$1,249,579 0.00% \$1,56 64 392.400 Transportation Equipment - Other \$19,174,222 6.15% \$1,17 65 393.000 Store Equipment \$790,771 3.88% \$3 66 394.000 Tools, Shop, & Garage Equipment \$15,610,532 3.73% \$56 67						\$4,069
56 391.200 Computer Hardware & Software \$0 0.00% 57 391.250 Computer Software \$76,419,560 5.00% \$3,82 58 391.300 Other Office Equipment \$34,990 10.46% \$2 59 391.400 BTS Initial Investment \$44,643,954 5.00% \$2,23 60 392.000 Transportation Equipment \$0 0.00% \$2,23 61 392.100 Transportation Equipment - Light Trucks \$28,082,749 5.57% \$1,56 62 392.200 Transportation Equipment - Heavy Trucks \$29,671,260 0.00% \$1,156 63 392.300 Transportation Equipment - Cars \$1,249,579 0.00% \$1,17 65 393.000 Store Equipment Other \$19,174,222 6.15% \$1,17 65 393.000 Store Equipment Other \$19,07,771 3.88% \$3 66 394.000 Tools, Shop, & Garage Equipment \$15,610,532 3.73% \$56 67						\$89,592
57 391.250 Computer Software \$76,419,560 5.00% \$3,82 58 391.300 Other Office Equipment \$34,990 10.46% \$35 59 391.400 BTS Initial Investment \$44,643,954 5.00% \$2,23 60 392.000 Transportation Equipment \$0 0.00% \$2,23 61 392.100 Transportation Equipment - Light Trucks \$28,082,749 5.57% \$1,56 62 392.200 Transportation Equipment - Heavy Trucks \$29,671,260 0.00% \$1,56 63 392.300 Transportation Equipment - Cars \$1,249,579 0.00% \$1,17 65 393.000 Store Equipment Other \$19,174,222 6.15% \$1,17 66 394.000 Tools, Shop, & Garage Equipment \$15,610,532 3.73% \$56 67 395.000 Laboratory Equipment \$2,129,022 3.90% \$8 68 396.000 Power Operated Equipment \$2,442,322 3.79% \$55 69						\$1,316,316
58 391.300 Other Office Equipment \$34,990 10.46% \$35 59 391.400 BTS Initial Investment \$44,643,954 5.00% \$2,23 60 392.000 Transportation Equipment \$0 0.00% \$1,56 61 392.100 Transportation Equipment - Light Trucks \$28,082,749 \$5.57% \$1,56 62 392.200 Transportation Equipment - Heavy Trucks \$29,671,260 0.00% \$1,56 63 392.300 Transportation Equipment - Cars \$1,249,579 0.00% \$1,56 64 392.400 Transportation Equipment - Other \$19,174,222 6.15% \$1,17 65 393.000 Store Equipment \$790,771 3.88% \$3 66 394.000 Tools, Shop, & Garage Equipment \$15,610,532 3.73% \$55 67 395.000 Laboratory Equipment \$2,129,022 3.90% \$3 68 396.000 Power Operated Equipment \$2,442,322 3.79% \$5 69 397.000 Communication Equipment \$0 0.00% \$3 <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>						\$0
59 391.400 BTS Initial Investment \$44,643,954 5.00% \$2,23 60 392.000 Transportation Equipment \$0 0.00% \$1,249,579 0.00% \$1,56 61 392.200 Transportation Equipment - Heavy Trucks \$1,249,579 0.00% \$1,56 62 392.300 Transportation Equipment - Cars \$1,249,579 0.00% \$1,56 63 392.400 Transportation Equipment - Cars \$1,249,579 0.00% \$1,17 65 393.000 Store Equipment Other \$19,174,222 6.15% \$1,17 66 394.000 Tools, Shop, & Garage Equipment \$15,610,532 3.73% \$55 67 395.000 Laboratory Equipment \$2,129,022 3.90% \$35 68 396.000 Power Operated Equipment \$2,442,322 3.79% \$35 69 397.000 Communication Equipment \$0 0.00% \$35						\$3,820,978
60 392.000 Transportation Equipment \$0 0.00% \$1,56 61 392.100 Transportation Equipment - Light Trucks \$28,082,749 \$5.57% \$1,56 62 392.200 Transportation Equipment - Heavy Trucks \$29,671,260 0.00% \$1,56 63 392.300 Transportation Equipment - Cars \$1,249,579 0.00% \$1,17 64 392.400 Transportation Equipment - Other \$19,174,222 6.15% \$1,17 65 393.000 Store Equipment Store Equipment \$790,771 3.88% \$35 66 394.000 Tools, Shop, & Garage Equipment \$15,610,532 3.73% \$56 67 395.000 Laboratory Equipment \$2,129,022 3.90% \$8 68 396.000 Power Operated Equipment \$2,442,322 3.79% \$8 69 397.000 Communication Equipment \$0 0.00% \$8						\$3,660
61 392.100 Transportation Equipment - Light Trucks \$28,082,749 5.57% \$1,56 62 392.200 Transportation Equipment - Heavy Trucks \$29,671,260 0.00% \$1,56 63 392.300 Transportation Equipment - Cars \$1,249,579 0.00% \$1,17 64 392.400 Transportation Equipment - Other \$19,174,222 6.15% \$1,17 65 393.000 Store Equipment Other \$790,771 3.88% \$3 66 394.000 Tools, Shop, & Garage Equipment \$15,610,532 3.73% \$56 67 395.000 Laboratory Equipment \$2,129,022 3.90% \$8 68 396.000 Power Operated Equipment \$2,442,322 3.79% \$8 69 397.000 Communication Equipment \$0 0.00% \$8						\$2,232,198
62 392.200 Transportation Equipment - Heavy Trucks \$29,671,260 0.00% 63 392.300 Transportation Equipment - Cars \$1,249,579 0.00% 64 392.400 Transportation Equipment - Other \$19,174,222 6.15% \$1,17 65 393.000 Store Equipment 0.00 \$19,174,222 6.15% \$1,17 65 393.000 Store Equipment \$790,771 3.88% \$33 66 394.000 Tools, Shop, & Garage Equipment \$15,610,532 3.73% \$58 67 395.000 Laboratory Equipment \$2,129,022 3.90% \$8 68 396.000 Power Operated Equipment \$2,442,322 3.79% \$8 69 397.000 Communication Equipment \$0 0.00% \$6						\$0
63 392.300 Transportation Equipment - Cars \$1,249,579 0.00% 64 392.400 Transportation Equipment - Other \$19,174,222 6.15% \$1,17 65 393.000 Store Equipment \$790,771 3.88% \$3 66 394.000 Tools, Shop, & Garage Equipment \$15,610,532 3.73% \$58 67 395.000 Laboratory Equipment \$2,129,022 3.90% \$8 68 396.000 Power Operated Equipment \$2,442,322 3.79% \$58 69 397.000 Communication Equipment \$0 0.00% \$59			· · · · ·			\$1,564,209
64 392.400 Transportation Equipment - Other \$19,174,222 6.15% \$1,17 65 393.000 Store Equipment \$790,771 3.88% \$3 66 394.000 Tools, Shop, & Garage Equipment \$15,610,532 3.73% \$58 67 395.000 Laboratory Equipment \$2,129,022 3.90% \$8 68 396.000 Power Operated Equipment \$2,442,322 3.79% \$8 69 397.000 Communication Equipment \$0 0.00% \$1	62	392.200	Transportation Equipment - Heavy Trucks	\$29,671,260	0.00%	\$0
64 392.400 Transportation Equipment - Other \$19,174,222 6.15% \$1,17 65 393.000 Store Equipment \$790,771 3.88% \$3 66 394.000 Tools, Shop, & Garage Equipment \$15,610,532 3.73% \$58 67 395.000 Laboratory Equipment \$2,129,022 3.90% \$8 68 396.000 Power Operated Equipment \$2,442,322 3.79% \$8 69 397.000 Communication Equipment \$0 0.00% \$1	63	392 300	Transportation Equipment - Care	\$1 2/9 579	n nn%	\$0
65 393.000 Store Equipment \$790,771 3.88% \$3 66 394.000 Tools, Shop, & Garage Equipment \$15,610,532 3.73% \$58 67 395.000 Laboratory Equipment \$2,129,022 3.90% \$8 68 396.000 Power Operated Equipment \$2,442,322 3.79% \$8 69 397.000 Communication Equipment \$0 0.00% \$6						\$0 \$1,179,215
66394.000Tools, Shop, & Garage Equipment\$15,610,5323.73%\$5867395.000Laboratory Equipment\$2,129,0223.90%\$868396.000Power Operated Equipment\$2,442,3223.79%\$869397.000Communication Equipment\$00.00%\$0						\$30,682
67 395.000 Laboratory Equipment \$2,129,022 3.90% \$8 68 396.000 Power Operated Equipment \$2,442,322 3.79% \$9 69 397.000 Communication Equipment \$0 0.00% \$1000						\$582,272
68 396.000 Power Operated Equipment \$2,442,322 3.79% \$9 69 397.000 Communication Equipment \$0 0.00% \$1000%						\$83,032
69 397.000 Communication Equipment \$0 0.00%						\$92,564
						\$92,304 \$0
						\$974,115
	10	337.100		ψιο,στι,τΖΖ	5.70%	ψ 374, 113
71 397.200 Telephone Equipment \$137,172 8.94% \$	71	397.200	Telephone Equipment	\$137,172	8.94%	\$12,264
						\$392,916
						\$29,385
						\$14,491,131

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

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

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

		-	0	-			0		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1			** ***						
2	301.000	Organization	\$6,621	P-2	\$0	\$6,621		\$0	\$6,621
3	302.000	Franchises & Consents	\$0 \$205.000	P-3 P-4	\$0 \$0	\$0		\$0	\$0
4 5	303.000	Miscellaneous Intangible Plant Studies TOTAL INTANGIBLE PLANT	\$295,096 \$301,717	P-4	\$0	\$295,096 \$301,717		\$0 \$0	\$295,096 \$301,717
5			\$301,717		φU	\$301,717		φU	\$301,717
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures & Improvements	\$3,791,255	P-8	\$0	\$3,791,255		\$0	\$3,791,255
9	312.000	Collection & Impound Reservoirs	\$101,917	P-9	\$0	\$101,917		\$0	\$101,917
10	313.000	Lake, River, & Other Intakes	\$2,780,094	P-10	\$0	\$2,780,094		\$0	\$2,780,094
11	314.000	Wells & Springs	\$3,364,175	P-11	\$0	\$3,364,175		\$0	\$3,364,175
12	315.000	Infiltration Galleries & Tunnels	\$620	P-12	\$0	\$620		\$0	\$620
13	316.000	Supply Mains	\$10,549,736	P-13	\$0	\$10,549,736		\$0	\$10,549,736
14	317.000	Other P/E-Supply	\$77,620	P-14	\$0 \$0	\$77,620		\$0	\$77,620
15		TOTAL SOURCE OF SUPPLY PLANT	\$20,665,417		\$ 0	\$20,665,417		\$0	\$20,665,417
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$0	P-17	\$0	\$0		\$0	\$0
18	321.000	Pumping Structures & Improvements	\$13,922,819	P-18	\$0	\$13,922,819		\$0	\$13,922,819
19	323.000	Power Generation Equipment	\$3,206,164	P-19	\$0	\$3,206,164		\$0	\$3,206,164
20	324.000	Steam Pumping Equipment	-\$21,367	P-20	\$0	-\$21,367		\$0	-\$21,367
21	325.000	Electric Pumping Equipment	\$27,023,664	P-21	\$0	\$27,023,664		\$0	\$27,023,664
22	326.000	Diesel Pumping Equipment	\$2,038,640	P-22	\$0	\$2,038,640		\$0	\$2,038,640
23	327.000	Pump Equip Hydraulic	\$74,611	P-23	\$0	\$74,611		\$0	\$74,611
24	328.000	Other Pumping Equipment	-\$2,471,040	P-24	\$0	-\$2,471,040		\$0	-\$2,471,040
25		TOTAL PUMPING PLANT	\$43,773,491		\$0	\$43,773,491		\$0	\$43,773,491
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$0	P-27	\$0	\$0		\$0	\$0
28	331.000	Water Treatment Structures &	\$57,843,478	P-28	\$0	\$57,843,478		\$0	\$57,843,478
20	222.000	Improvements Water Treatment Fruinment	\$40 20E 204	D 20	¢0	¢40 205 204		¢0	¢40 205 204
29 30	332.000 333.000	Water Treatment Equipment Water Treatment - Other	\$46,395,201 \$811,987	P-29 P-30	\$0 \$0	\$46,395,201 \$811,987		\$0 \$0	\$46,395,201
30	333.000	TOTAL WATER TREATMENT PLANT	\$105,050,666	P-30	\$0	\$105,050,666		\$0	<u>\$811,987</u> \$105,050,666
51			\$103,030,000		ψυ	\$103,030,000			\$103,030,000
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$17	P-33	-\$17	\$0		\$0	\$0
34	341.000	Transmission & Distribution Structures &	\$6,293,734	P-34	\$0	\$6,293,734		\$0	\$6,293,734
		Impr							
35	342.000	Distribution Reservoirs & Standpipes	\$19,533,023	P-35	\$0	\$19,533,023		\$0	\$19,533,023
36	343.000	Transmission & Distribution Mains	\$295,960,061	P-36	\$0	\$295,960,061		\$0	\$295,960,061
37	344.000	Fire Mains	\$171,517	P-37	\$0	\$171,517		\$0	\$171,517
38	345.000	Services	\$19,993,293	P-38	\$0	\$19,993,293		\$0	\$19,993,293
39	346.000	Meters	-\$36,856,697	P-39	\$0	-\$36,856,697		\$0	-\$36,856,697
40	347.000	Meter Installation	\$17,140,919	P-40	\$0	\$17,140,919		\$0	\$17,140,919
41	348.000	Hydrants	\$16,909,999	P-41	\$0	\$16,909,999		\$0	\$16,909,999
42	349.000	Other Transmission & Distribution Plant	\$21,152	P-42	\$0	\$21,152		\$0	\$21,152
43		TOTAL TRANSMISSION & DIST. PLANT	\$339,167,018		-\$17	\$339,167,001		\$0	\$339,167,001
44		INCENTIVE COMPENSATION							
		CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
47		GENERAL PLANT			.				
48	389.000	General Land & Land Rights	-\$1,599	P-48	\$1,599	\$0		\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$4,804,455	P-49	\$0	\$4,804,455		\$0	\$4,804,455
50	390.100	Office Structures	\$1,844,372	P-50	\$0	\$1,844,372		\$0	\$1,844,372
51	390.200	General Structures - HVAC	\$208,597	P-51	\$0	\$208,597		\$0	\$208,597
52	390.300	Miscellaneous Structures	\$2,316,864	P-52	\$0	\$2,316,864		\$0	\$2,316,864
53	390.900	Structures & Improvements - Leasehold	\$192,419	P-53	\$0 \$0	\$192,419		\$0	\$192,419
54	391.000	Office Furniture and Equipment	\$1,124,552	P-54	\$0 \$0	\$1,124,552		\$0	\$1,124,552
55 56	391.100 391.200	Computers & Peripheral Equipment Computer Hardware & Software	\$2,409,403 \$0	P-55 P-56	\$0 \$0	\$2,409,403 \$0		\$0 \$0	\$2,409,403 \$0
50	001.200	computer naraware a contware	φυ	1-50	φυ	ι φ υ	I	ι φ υ	ι φ υ

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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
57	391.250	Computer Software	\$20,614,290	P-57	\$0	\$20,614,290		\$0	\$20,614,290
58	391.300	Other Office Equipment	-\$15,674	P-58	\$0	-\$15,674		\$0	-\$15,674
59	391.400	BTS Initial Investment	\$24,391,381	P-59	\$0	\$24,391,381		\$0	\$24,391,381
60	392.000	Transportation Equipment	\$0	P-60	\$0	\$0		\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$6,675,707	P-61	\$0	\$6,675,707		\$0	\$6,675,707
62	392.200	Transportation Equipment - Heavy Trucks	\$2,929,123	P-62	\$0	\$2,929,123		\$0	\$2,929,123
63	392.300	Transportation Equipment - Cars	\$1,899,368	P-63	\$0	\$1,899,368		\$0	\$1,899,368
64	392.400	Transportation Equipment - Other	\$5,511,966	P-64	\$0	\$5,511,966		\$0	\$5,511,966
65	393.000	Store Equipment	-\$10,003	P-65	\$0	-\$10,003		\$0	-\$10,003
66	394.000	Tools, Shop, & Garage Equipment	\$4,790,388	P-66	\$0	\$4,790,388		\$0	\$4,790,388
67	395.000	Laboratory Equipment	\$796,589	P-67	\$0	\$796,589		\$0	\$796,589
68	396.000	Power Operated Equipment	\$1,761,936	P-68	\$0	\$1,761,936		\$0	\$1,761,936
69	397.000	Communication Equipment	\$0	P-69	\$0	\$0		\$0	\$0
70	397.100	Communication Equipment (non	\$3,533,694	P-70	\$0	\$3,533,694		\$0	\$3,533,694
		telephone)							
71	397.200	Telephone Equipment	\$81,968	P-71	\$0	\$81,968		\$0	\$81,968
72	398.000	Miscellaneous Equipment	\$1,877,196	P-72	\$0	\$1,877,196		\$0	\$1,877,196
73	399.000	Other Tangible Property	-\$176,416	P-73	\$0	-\$176,416		\$0	-\$176,416
74		TOTAL GENERAL PLANT	\$87,560,576		\$1,599	\$87,562,175		\$0	\$87,562,175
75	r.	TOTAL DEPRECIATION RESERVE	\$596,518,885		\$1,582	\$596,520,467	1	\$0	\$596,520,467

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

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	F	G
Line	-	 Test Year	Revenue	Expense	 Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
	•						
•							
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,500,615			0.000000	0.000000	\$13,567
3	Fuel and Power	\$15,007,238			0.000000	0.000000	\$1,011,442
4	Chemical	\$18,570,054			0.000000	0.000000	\$412,107
5	Waste Disposal	\$1,641,280			0.000000	0.000000	-\$110,618
6	Labor/Base Payroll	\$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
	Support Services	\$31,472,691			0.000000	0.000000	\$499,251
12	Contracted Services	\$5,726,698			0.000000	0.000000	\$115,004
	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
	Postage expense	\$35,884			0.000000	0.000000	\$2,467
	Office Supplies and Services	\$808,022			0.000000	0.000000	-\$9,962
17	Employee related expense travel and	\$559,373			0.000000	0.000000	-\$15,478
	entertainment						<u></u>
18	Rents	\$288,100			0.000000	0.000000	\$15,944
	Transportation	\$2,539,818			0.000000	0.000000	\$93,242
	Miscellaneous Expense	\$2,429,407			0.000000	0.000000	\$31,284
21	Uncollectible Expense	\$2,730,913			0.000000	0.000000	\$0
	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
	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						
	Payroll Tax	\$2,669,768			0.000000	0.000000	\$257,467
	Property Tax	\$36,984,430			0.000000	0.000000	-\$12,554,439
32		\$39,654,198			0.000000	0.00000	-\$12,296,972
32	IOTAL TAXES	\$35,054,150					-\$12,290,972
33	CWC REQ'D BEFORE RATE BASE OFFSETS	\$188,857,945			0.000000	0.000000	-\$2,590,957
		<i><i><i>w</i></i>^{100,001,040}</i>			0.000000	0.00000	\$2,000,001
34	TAX OFFSET FROM RATE BASE						
	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	<u>A</u> Account	B	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>l</u> Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
-			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
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		-\$1,986,137	\$90,913,282		
Rev-4	461.300	Industrial	\$16,677,028			Rev-4		\$16,677,028		\$1,104,006	\$17,781,034		
Rev-5	462.000	Private Fire Protection	\$6,011,094			Rev-5		\$6,011,094		\$776,960	\$6,788,054		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0		\$0	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$355,834			Rev-7		\$355,834		-\$355,834	\$0		
Rev-8	472.000	Other Revenue - Rent	\$744,724			Rev-8		\$744,724		-\$100,060	\$644,664		
Rev-9	464.000	Other Public Auth.	\$12,243,944			Rev-9		\$12,243,944		\$565,164	\$12,809,108		
Rev-10	466.000	Sales for Resale	\$12,596,006			Rev-10		\$12,596,006		-\$231,359	\$12,364,647		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$3,372,298			Rev-11		\$3,372,298		-\$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		\$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		\$0	\$7,149,296	\$0	\$7,149,296
5	604.000	Rents - SSE	\$10,466	\$0	\$10,466	E-5	-\$191	\$10,275		\$0	\$10,275	\$0	\$10,275
6	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-6	\$0	\$0		\$0	\$0	\$0	\$0
7	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$169,195	\$167,678	\$1,517	E-10	\$23,031	\$192,226		\$0	\$192,226	\$191,330	\$896
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0		\$0	\$0	\$0	\$0
12	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13 14	617.000	Maint. of Misc. Water Source Plant TOTAL SOURCE OF SUPPLY EXPENSES	<u>\$181,125</u> \$9,856,142	\$78,699 \$252,239	\$102,426 \$9,603,903	E-13	<u>-\$37,576</u> -\$112,314	\$143,549 \$9,743,828	100.00%	\$0 \$0	<u>\$143,549</u> \$9,743,828	<u>\$84,637</u> \$282,656	\$58,912 \$9,461,172
14			\$3,000,142	<i>\</i> \\\\\\\\\\\\\	\$3,003,505		-\$112,514	<i>43,143,020</i>		ΨŪ	¥3,7 4 3,020	<i>\\</i> 202,000	<i>40,401,172</i>
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		\$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		\$0	\$1,792,419	\$1,769,673	\$22,746
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0		\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$36,318	\$0	\$36,318	E-22	-\$7,599	\$28,719		\$0	\$28,719	\$0	\$28,719
23	627.000	Rents - PE	\$4,524	\$0	\$4,524	E-23	\$0	\$4,524		\$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		\$0	\$664	\$664	\$0
26	632.000	Maint. of Power Production Equipment	\$426	\$426	\$0	E-26	\$30	\$456		\$0	\$456	\$456	\$0
27	633.000	Maint. of Pumping Equipment	\$573,512	\$409,627	\$163,885	E-27	\$20,115	\$593,627		\$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		\$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		\$0	\$4,562,405	\$3,919,883	\$642,522
33	643.000	Miscellanous Expenses - WTE	\$2,741,136	\$0	\$2,741,136	E-33	\$116,031	\$2,857,167	100.00%	\$0	\$2,857,167	\$0	\$2,857,167
34	644.000	Rents - WTE	-\$120,721	\$0	-\$120,721	E-34	\$125,000	\$4,279		\$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		\$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

	Α	B	<u>C</u>	D	E	E	G	Н	<u> </u>	J	K	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
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 50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$44,352	\$44,352	\$0	E-49	-\$160	\$44,192		\$0	\$44,192	\$44,352	-\$160
50 51	673.000 674.000	Maint. of Transmission & Distribution Mains Maint. of Fire Mains - TDE	\$2,377,762 \$0	\$343,739 \$0	\$2,034,023 \$0	E-50 E-51	\$114,883 -\$383	\$2,492,645	100.00% 100.00%	\$0 \$0	\$2,492,645	\$392,226 \$0	\$2,100,419 -\$383
51	675.000	Maint. of Fire Mains - TDE Maint. of Services - TDE	\$0 \$204.955	ەن \$206.372	ەت \$1.417-	E-51 E-52	-əsəs \$19.610	-\$383 \$224.565	100.00%	\$0 \$0	-\$383 \$224.565	ەپ \$223.414	-\$303 \$1.151
52 53	676.000	Maint. of Meters - TDE	\$204,955 \$94,486	\$206,372 \$94,100	-\$1,417 \$386	E-52 E-53	\$19,810	\$224,565 \$107.372		\$0 \$0	\$224,565 \$107,372	\$223,414 \$105.595	\$1,151 \$1,777
53	677.000	Maint. of Hydrants - TDE	\$359,423	\$358,916	\$507	E-53 E-54	\$12,886	\$392.787	100.00%	\$0 \$0	\$392,787	\$392,423	\$364
54	678.000	Maint. of Miscellaneous Plant - TDE	\$2,335,649	\$2,040,301	\$295,348	E-54 E-55	\$33,364 \$1,221,159	\$3,556,808	100.00%	\$0 \$0	\$3,556,808	\$392,423	\$1,350,870
56	0/0.000	TOTAL TRANSMISSION & DIST. EXPENSES	\$18,044,571	\$12,623,913	\$5,420,658	E-00	\$1.845.310	\$19,889,881	100.00 /0	<u>\$0</u> \$0	\$19,889,881	\$13,736,657	\$6,153,224
50		TO THE TRANSMISSION & DIGT. EXTENSES	φ10,0 11 ,071	ψ12,020,010	\$0,420,000		φ1,0 4 0,010	ψ13,003,001		ψυ	ψ13,003,001	φ10,700,007	ψ0,100,224
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		\$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	\$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		\$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 82	930.100	Institutional or Goodwill Advertising Expenses	\$0 \$2,462,700	\$0 \$0	\$0	E-81	\$0	\$0	0.00%	\$0 \$0	\$0 \$4 797 452	\$0 \$0	\$0
62	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	\$U	\$1,787,453

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

Line	<u>A</u> Account	B	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>I</u> Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adi	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Rumber	Number		(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		M = K
			AAA T AA		***	=		^					
83 84	930.300	Research & Development Expenses	\$98,780 \$265.582	\$0 \$0	\$98,780 \$265.582	E-83 E-84	-\$3,795 -\$58,762	\$94,985 \$206.820		\$0 \$0	\$94,985 \$206.820	\$0 \$0	\$94,985 \$206.820
84 85	931.000 932.000	Rents - AGE Maint. of General Plant	\$265,582 \$253.991	ەت \$116,688	\$265,582 \$137,303	E-84 E-85	-\$58,762 -\$28,350	\$206,820 \$225,641	100.00%	\$0 \$0	\$206,820 \$225,641	ەت \$124,783	\$206,820 \$100,858
60 86	932.000	TOTAL ADMIN. & GENERAL EXPENSES	\$253,991	\$57,809,738	\$27,531,154	E-00	-\$28,350	\$75,572,802		<u>\$0</u> \$0	\$75,572,802	\$51,372,030	\$100,858
00		TOTAL ADMIN. & GENERAL EXPENSES	\$05,340,092	\$57,009,730	\$27,531,154		-\$9,766,090	\$15,512,002		φU	\$15,512,002	\$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		\$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											
104	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)
105	409.100	TOTAL INCOME TAXES	-\$19,518,585	<u></u>	<u>See note (1)</u> \$0	E-105	<u></u>	-\$19,518,585		-\$4,188,720	-\$23,707,305	<u>See note (1)</u> \$0	<u></u>
100			-\$13,510,505	ψυ	ψŪ		ψŪ	-910,010,000		-44,100,720	-\$25,767,505	ψŪ	ψυ
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		-\$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

	A	B	<u>C</u>	D
Line		6.41%	6.52%	6.63%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$16,060,938	\$16,060,938	\$16,060,938
		\$10,000,000	ψ10,000,900	ψ10,000,000
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

	Α	B	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$3,115,171,078
2	Less Accumulated Depreciation Reserve		\$407,984,197
3	Net Plant In Service		\$2,707,186,881
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$2,704,404
6	Contributions in Aid of Construction Amortization		\$66,843,588
	Materials & Supplies		\$9,206,915
	Prepayments		\$0
	Prepaid Pension Asset		\$19,111,606
	TCJA EADIT Tracker Balance		\$6,794
	Regulatory Deferals (Property Tax Tracker)		\$9,202,229
12	TOTAL ADD TO NET PLANT IN SERVICE		\$101,666,728
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		\$2,752,820
23	TOTAL SUBTRACT FROM NET PLANT		\$719,428,574
24	Total Rate Base	и Ц	\$2,089,425,035

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

	A	B	<u>C</u>	D	<u>E</u>	F	G	н	
Line	Account #	<u> -</u>	Total	Adjust.	=			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$298,459	P-2	\$0	\$298,459	100.00%	\$0	\$298,459
3	302.000	Franchises & Consents	\$290,459	P-3	\$0 \$0	\$290,459	100.00%	\$0	\$290,439
4	303.000	Miscellaneous Intangible Plant Studies	\$621,088	P-4	\$0	\$621,088	100.00%	\$0	\$621,088
5		TOTAL INTANGIBLE PLANT	\$919,547		\$0	\$919,547		\$0	\$919,547
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$1,302,469	P-7	\$0	\$1,302,469	100.00%	\$0	\$1,302,469
8	311.000	Structures & Improvements	\$22,456,269	P-8	\$0	\$22,456,269	100.00%	\$0	\$22,456,269
9	312.000	Collection & Impound Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10 11	313.000 314.000	Lake, River, & Other Intakes Wells & Springs	\$373,067 \$358,195	P-10 P-11	\$0 \$0	\$373,067 \$358,195	100.00% 100.00%	\$0 \$0	\$373,067 \$358,195
12	315.000	Infiltration Galleries & Tunnels	\$358,195	P-12	\$0 \$0	\$338,195	100.00%	\$0	\$338,195
13	316.000	Supply Mains	\$6,058,472	P-13	\$0	\$6,058,472	100.00%	\$0	\$6,058,472
14	317.000	Other P/E-Supply	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$30,548,472		\$0	\$30,548,472		\$0	\$30,548,472
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$332,675	P-17	\$0	\$332,675	100.00%	\$0	\$332,675
18	321.000	Pumping Structures & Improvements	\$28,710,704	P-18	\$0	\$28,710,704	100.00%	\$0	\$28,710,704
19	323.000	Power Generation Equipment	\$14,459,528	P-19	\$0	\$14,459,528	100.00%	\$0	\$14,459,528
20 21	324.000 325.000	Steam Pumping Equipment	\$0	P-20 P-21	\$0 \$0	\$0 \$71,127,145	100.00% 100.00%	\$0 \$0	\$0 \$71 107 145
21	325.000	Electric Pumping Equipment Diesel Pumping Equipment	\$71,127,145 \$1,966,681	P-21 P-22	\$0 \$0	\$1,966,681	100.00%	\$0 \$0	\$71,127,145 \$1,966,681
23	327.000	Pump Equip Hydraulic	\$233,404	P-23	\$0 \$0	\$233,404	100.00%	\$0 \$0	\$233,404
24	328.000	Other Pumping Equipment	\$16,217,259	P-24	\$0	\$16,217,259	100.00%	\$0	\$16,217,259
25		TOTAL PUMPING PLANT	\$133,047,396		\$0	\$133,047,396		\$0	\$133,047,396
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$1,902,246	P-27	\$0	\$1,902,246	100.00%	\$0	\$1,902,246
28	331.000	Water Treatment Structures &	\$102,928,946	P-28	\$0	\$102,928,946	100.00%	\$0	\$102,928,946
		Improvements		D 00			400.000/		
29	332.000	Water Treatment Equipment	\$128,496,808	P-29	\$0 \$0	\$128,496,808	100.00%	\$0	\$128,496,808
30 31	333.000	Water Treatment - Other TOTAL WATER TREATMENT PLANT	\$0 \$233,328,000	P-30	<u>\$0</u> \$0	\$0 \$233,328,000	100.00%	\$0 \$0	\$0 \$233,328,000
31			\$233,320,000		φU	\$233,320,000		φU	\$233,320,000
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$3,991,422	P-33	\$0	\$3,991,422	100.00%	\$0	\$3,991,422
34	341.000	Transmission & Distribution Structures &	\$7,163,001	P-34	\$0	\$7,163,001	100.00%	\$0	\$7,163,001
		Impr							
35	342.000	Distribution Reservoirs & Standpipes	\$17,213,462	P-35	\$0	\$17,213,462	100.00%	\$0	\$17,213,462
36	343.000	Transmission & Distribution Mains	\$1,914,912,765	P-36	\$0	\$1,914,912,765	100.00%	\$0	\$1,914,912,765
37	344.000	Fire Mains	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	345.000	Services	\$177,894,725	P-38	\$0	\$177,894,725	100.00%	\$0	\$177,894,725
39	346.000	Meters	\$234,772,116	P-39	\$0	\$234,772,116	100.00%	\$0	\$234,772,116
40	347.000 348.000	Meter Installation Hydrants	\$39,390,803 \$106,114,636	P-40 P-41	\$0 \$0	\$39,390,803 \$106,114,636	100.00% 100.00%	\$0 \$0	\$39,390,803 \$106,114,636
41 42	349.000	Other Transmission & Distribution Plant	\$100,114,030	P-41	\$0 \$0	\$106,114,636	100.00%	\$0 \$0	\$100,114,030
42	349.000	TOTAL TRANSMISSION & DISTIBUTION FIANT	\$2,501,452,930	F-42	\$0	\$2,501,452,930	100.00 %	\$0	\$2,501,452,930
40			<i>\\</i>		ψŬ	<i>\\</i>		ψŪ	<i>\\</i>
44		INCENTIVE COMPENSATION							
		CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
<i>.</i> –									
47		GENERAL PLANT		.	* -	··	400.000	- *	
48	389.000	General Land & Land Rights	\$1,749	P-48	\$0 \$0	\$1,749	100.00%	\$0 \$0	\$1,749
49 50	390.000	Stores Shops Equipment Structures Office Structures	\$27,638,245	P-49 P-50	\$0 \$0	\$27,638,245	100.00%	\$0 \$0	\$27,638,245 \$5,393,225
50 51	390.100 390.200	General Structures - HVAC	\$5,393,225 \$1,916,893	P-50 P-51	\$0 \$0	\$5,393,225 \$1,916,893	100.00% 100.00%	\$0 \$0	\$5,393,225
52	1	Miscellaneous Structures	\$2,474,027	P-52	\$0 \$0	\$2,474,027		\$0	\$2,474,027
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Missouri-American Water Company Case No. WR-2024-0320 St. Louis County Water District 1 Test Year Ending December 31, 2023 Plant In Service

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

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

	<u>A</u>	B	<u>C</u>	D	<u>E</u>	<u>F</u>	G
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1	204 000		¢200 450	0.00%	¢o	0	0.00%
2 3	301.000 302.000	Organization Franchises & Consents	\$298,459	0.00%	\$0 \$0	0	0.00% 0.00%
3 4	302.000	Miscellaneous Intangible Plant Studies	\$0 \$621,088	0.00%	\$0 \$0	0	0.00%
5	303.000	TOTAL INTANGIBLE PLANT	\$919,547	0.00 /8	\$0 \$0	Ŭ	0.00 /8
Ū			\$010,047		ΨŬ		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$1,302,469	0.00%	\$0	0	0.00%
8	311.000	Structures & Improvements	\$22,456,269	1.97%	\$442,388	0	-25.00%
9	312.000	Collection & Impound Reservoirs	\$0	0.35%	\$0	0	0.00%
10	313.000	Lake, River, & Other Intakes	\$373,067	3.57%	\$13,318	0	-10.00%
11	314.000	Wells & Springs	\$358,195	2.52%	\$9,027	0	5.00%
12	315.000	Infiltration Galleries & Tunnels	\$0	1.77%	\$0	0	0.00%
13	316.000	Supply Mains	\$6,058,472	1.45%	\$87,848	0	-25.00%
14	317.000	Other P/E-Supply	\$0	4.97%	\$0_	0	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$30,548,472		\$552,581		
40		DUMPING DI ANT					
16	220.000	PUMPING PLANT	¢000.075	0.00%	¢o	0	0.000/
17	320.000	Pumping Land & Land Rights	\$332,675	0.00%	\$0 \$1 424 072	0	0.00%
18	321.000	Pumping Structures & Improvements	\$28,710,704	3.95%	\$1,134,073	0	-15.00%
19 20	323.000 324.000	Power Generation Equipment	\$14,459,528 \$0	3.05% 1.89%	\$441,016 \$0	0 0	-5.00% -10.00%
20	325.000	Steam Pumping Equipment		1.89%	\$0 \$1,344,303	0	-10.00%
21	325.000	Electric Pumping Equipment	\$71,127,145 \$1,966,681	1.89%	\$1,344,303	0	-10.00%
22	327.000	Diesel Pumping Equipment Pump Equip Hydraulic	\$233,404	1.89%	\$4,411	0	-10.00%
23	328.000	Other Pumping Equipment	\$16,217,259	1.89%	\$306,506	0	-10.00%
24	520.000	TOTAL PUMPING PLANT	\$133,047,396	1.03 /0	\$3,267,479	Ŭ	-10.00 /6
20			φ100,047,000		ψ0,207,475		
26		WATER TREATMENT PLANT					
27	330.000	Water Treatment Land & Land Rights	\$1,902,246	0.00%	\$0	0	0.00%
28	331.000	Water Treatment Structures &	\$102,928,946	2.34%	\$2,408,537	0	-15.00%
		Improvements					
29	332.000	Water Treatment Equipment	\$128,496,808	2.18%	\$2,801,230	0	-20.00%
30	333.000	Water Treatment - Other	\$0	3.33%	\$0	0	0.00%
31		TOTAL WATER TREATMENT PLANT	\$233,328,000		\$5,209,767		
32	0.000	TRANSMISSION & DIST. PLANT				_	
33	340.000	Transmission & Distribution Land	\$3,991,422	0.00%	\$0	0	0.00%
34	341.000	Transmission & Distribution Structures &	\$7,163,001	1.49%	\$106,729	0	-20.00%
35	342.000	Impr Distribution Reservoirs & Standpipes	\$17,213,462	1.70%	\$292,629	0	-25.00%
36	342.000	Transmission & Distribution Mains	\$1,914,912,765	1.39%	\$26,617,287	0	-30.00%
30	344.000	Fire Mains	\$1,514,512,705	1.56%	\$20,017,287	0	-30.00%
38	345.000	Services	\$177,894,725	2.92%	\$5,194,526	0	-100.00%
39	346.000	Meters	\$234,772,116	2.40%	\$5,634,531	Ő	-10.00%
40	347.000	Meter Installation	\$39,390,803	2.40%	\$945,379	ů 0	-10.00%
41	348.000	Hydrants	\$106,114,636	1.85%	\$1,963,121	0	-30.00%
42	349.000	Other Transmission & Distribution Plant	\$0	2.96%	\$0	0	0.00%
43		TOTAL TRANSMISSION & DIST. PLANT	\$2,501,452,930		\$40,754,202	Ū	0.0070
-					. , . ,		
44		INCENTIVE COMPENSATION					
		CAPITALIZATION					
45		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
			l				

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

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

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	G
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
47		GENERAL PLANT					
48	389.000	General Land & Land Rights	\$1,749	0.00%	\$0	0	0.00%
49	390.000	Stores Shops Equipment Structures	\$27,638,245	3.02%	\$834,675	0	-20.00%
50	390.100	Office Structures	\$5,393,225	2.09%	\$112,718	0	-20.00%
51	390.200	General Structures - HVAC	\$1,916,893	2.09%	\$40,063	0	0.00%
52	390.300	Miscellaneous Structures	\$2,474,027	3.72%	\$92,034	0	-20.00%
53	390.900	Structures & Improvements - Leasehold	\$101,729	2.75%	\$2,798	0	0.00%
54	391.000	Office Furniture and Equipment	\$1,483,252	3.49%	\$51,765	0	0.00%
55	391.100	Computers & Peripheral Equipment	\$3,780,933	19.06%	\$720,646	0	0.00%
56	391.200	Computer Hardware & Software	\$0	19.06%	\$0	0	0.00%
57	391.250	Computer Software	\$56,449,322	5.00%	\$2,822,466	0	0.00%
58	391.300	Other Office Equipment	\$7,076	10.46%	\$740	0	0.00%
59	391.400	BTS Initial Investment	\$32,934,240	5.00%	\$1,646,712	0	0.00%
60	392.000	Transportation Equipment	\$0	3.45%	\$0	0	0.00%
61	392.100	Transportation Equipment - Light Trucks	\$16,032,535	5.57%	\$893,012	0	15.00%
62	392.200	Transportation Equipment - Heavy Trucks	\$27,330,156	0.00%	\$0	0	15.00%
63	392.300	Transportation Equipment - Cars	\$966,392	0.00%	\$0	0	15.00%
64	392.400	Transportation Equipment - Other	\$13,950,728	6.15%	\$857,970	0	5.00%
65	393.000	Store Equipment	\$599,077	3.88%	\$23,244	0	0.00%
66	394.000	Tools, Shop, & Garage Equipment	\$10,729,447	3.73%	\$400,208	0	0.00%
67	395.000	Laboratory Equipment	\$1,049,951	3.90%	\$40,948	0	0.00%
68	396.000	Power Operated Equipment	\$849,393	3.79%	\$32,192	0	20.00%
69	397.000	Communication Equipment	\$0	6.67%	\$0	0	0.00%
70	397.100	Communication Equipment (non telephone)	\$7,834,029	5.76%	\$451,240	0	0.00%
71	397.200	Telephone Equipment	\$91,931	8.94%	\$8,219	0	0.00%
72	398.000	Miscellaneous Equipment	\$3,597,024	6.48%	\$233,087	0	0.00%
73	399.000	Other Tangible Property	\$663,379	2.43%	\$16,120	0	0.00%
74		TOTAL GENERAL PLANT	\$215,874,733		\$9,280,857		
75	1	Total Depreciation	\$3,115,171,078		\$59,064,886		

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

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

	A	<u>B</u>	<u>c</u>	D	E	<u>F</u>	G	Н	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$3,688	R-2	\$0	\$3,688	100.00%	\$0	\$3,688
3	302.000	Franchises & Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4 5	303.000	Miscellaneous Intangible Plant Studies TOTAL INTANGIBLE PLANT	<u>-\$11,490</u> -\$7,802	R-4	\$0 \$0	<u>-\$11,490</u> -\$7,802	100.00%	\$0 \$0	<u>-\$11,490</u> -\$7,802
Ŭ			-\$7,002		ψ υ	-\$7,002		ţ,	-\$7,002
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures & Improvements	\$1,799,451	R-8	\$0	\$1,799,451	100.00%	\$0	\$1,799,451
9 10	312.000 313.000	Collection & Impound Reservoirs Lake, River, & Other Intakes	\$0 \$99,336	R-9 R-10	\$0 \$0	\$0 \$99,336	100.00% 100.00%	\$0 \$0	\$0 \$99,336
10	313.000	Wells & Springs	\$19,836	R-10	\$0	\$19,836	100.00%	\$0	\$19,836
12	315.000	Infiltration Galleries & Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$4,629,942	R-13	\$0	\$4,629,942	100.00%	\$0	\$4,629,942
14	317.000	Other P/E-Supply	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$6,548,565		\$0	\$6,548,565		\$0	\$6,548,565
40									
16 17	320.000	PUMPING PLANT Pumping Land & Land Rights	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	321.000	Pumping Structures & Improvements	\$7.937.896	R-18	\$0	\$7,937,896	100.00%	\$0	\$7,937,896
19	323.000	Power Generation Equipment	\$2,473,773	R-19	\$0	\$2,473,773	100.00%	\$0	\$2,473,773
20	324.000	Steam Pumping Equipment	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	325.000	Electric Pumping Equipment	\$21,400,642	R-21	\$0	\$21,400,642	100.00%	\$0	\$21,400,642
22	326.000	Diesel Pumping Equipment	\$1,887,266	R-22	\$0	\$1,887,266	100.00%	\$0	\$1,887,266
23 24	327.000 328.000	Pump Equip Hydraulic Other Pumping Equipment	\$30,586 -\$1,814,962	R-23 R-24	\$0 \$0	\$30,586	100.00% 100.00%	\$0 \$0	\$30,586 -\$1,814,962
24	320.000	TOTAL PUMPING PLANT	\$31,915,201	N-24	\$0	<u>-\$1,814,962</u> \$31,915,201	100.00 %	\$0	\$31,915,201
20			401,510,201		ψ υ	401,010,201		ţ,	\$01,510,201
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	331.000	Water Treatment Structures &	\$36,989,360	R-28	\$0	\$36,989,360	100.00%	\$0	\$36,989,360
29	332.000	Improvements Water Treatment Equipment	\$22,424,159	R-29	\$0	\$22,424,159	100.00%	\$0	\$22,424,159
30	333.000	Water Treatment - Other	\$22,424,159	R-30	\$0	\$22,424,159	100.00%	\$0	\$22,424,159
31	000.000	TOTAL WATER TREATMENT PLANT	\$59,413,519		\$0	\$59,413,519	100.0070	\$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 R-41	\$0	\$11,640,813	100.00%	\$0 \$0	\$11,640,813
41 42	348.000 349.000	Hydrants Other Transmission & Distribution Plant	\$13,430,255 \$0	R-41 R-42	\$0 \$0	\$13,430,255 \$0	100.00% 100.00%	\$0 \$0	\$13,430,255 \$0
43	040.000	TOTAL TRANSMISSION & DIST. PLANT	\$254,202,807	11-44	-\$17	\$254,202,790	100.0070	\$0	\$254,202,790
						,,			+,,,
44		INCENTIVE COMPENSATION							
		CAPITALIZATION							
45		Incentive Compensation Capitalization Adj.	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
40		CAPITALIZATION	ΨŪ		ψυ	φυ		ψυ	φ0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$1,782,179	R-49	\$0	\$1,782,179	100.00%	\$0	\$1,782,179
50 51	390.100	Office Structures	\$1,157,886	R-50	\$0 \$0	\$1,157,886	100.00%	\$0 \$0	\$1,157,886 \$208,597
51 52	390.200 390.300	General Structures - HVAC Miscellaneous Structures	\$208,597 \$974,033	R-51 R-52	\$0 \$0	\$208,597 \$974,033	100.00% 100.00%	\$0 \$0	\$208,597 \$974,033
52	390.900	Structures & Improvements - Leasehold	\$184,413	R-52	\$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%		\$1,529,570

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
56	391.200	Computer Hardware & Software	\$0	R-56	\$0	\$0	100.00%	\$0	\$0
57	391.250	Computer Software	\$14,406,293	R-57	\$0	\$14,406,293	100.00%	\$0	\$14,406,293
58	391.300	Other Office Equipment	-\$6,191	R-58	\$0	-\$6,191	100.00%	\$0	-\$6,191
59	391.400	BTS Initial Investment	\$16,682,286	R-59	\$0	\$16,682,286	100.00%	\$0	\$16,682,286
60	392.000	Transportation Equipment	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$3,927,944	R-61	\$0	\$3,927,944	100.00%	\$0	\$3,927,944
62	392.200	Transportation Equipment - Heavy Trucks	\$2,444,896	R-62	\$0	\$2,444,896	100.00%	\$0	\$2,444,896
63	392.300	Transportation Equipment - Cars	\$1,487,497	R-63	\$0	\$1,487,497	100.00%	\$0	\$1,487,497
64	392.400	Transportation Equipment - Other	\$3,203,965	R-64	\$0	\$3,203,965	100.00%	\$0	\$3,203,965
65	393.000	Store Equipment	-\$130,095	R-65	\$0	-\$130,095	100.00%	\$0	-\$130,095
66	394.000	Tools, Shop, & Garage Equipment	\$3,026,807	R-66	\$0	\$3,026,807	100.00%	\$0	\$3,026,807
67	395.000	Laboratory Equipment	\$360,272	R-67	\$0	\$360,272	100.00%	\$0	\$360,272
68	396.000	Power Operated Equipment	\$715,638	R-68	\$0	\$715,638	100.00%	\$0	\$715,638
69	397.000	Communication Equipment	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	397.100	Communication Equipment (non	\$1,989,771	R-70	\$0	\$1,989,771	100.00%	\$0	\$1,989,771
		telephone)							
71	397.200	Telephone Equipment	\$14,117	R-71	\$0	\$14,117	100.00%	\$0	\$14,117
72	398.000	Miscellaneous Equipment	\$1,362,922	R-72	\$0	\$1,362,922	100.00%	\$0	\$1,362,922
73	399.000	Other Tangible Property	\$66,370	R-73	\$0	\$66,370	100.00%	\$0	\$66,370
74		TOTAL GENERAL PLANT	\$55,911,924		\$0	\$55,911,924		\$0	\$55,911,924
						-			
75		TOTAL DEPRECIATION RESERVE	\$407,984,214		-\$17	\$407,984,197		\$0	\$407,984,197

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

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

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

Line Test Year Revenue Expanse Net Lag Factor CO 1 DPERATION AND MAINT. EXPENSE Lag C - D (Col E / 365) E 2 Purchased Water \$434,997 45.70 21.10 24.60 0.009041 3 Fuel and Power \$9,777,395 45.70 21.10 24.60 0.0022192 4 Chemical \$14,721,606 45.70 70.30 -24.60 0.0022192 5 Wasto Disposal \$334,404 45.70 10.60 35.20 0.096438 \$ 8 OPEB -2.20,1193 45.70 10.50 35.20 0.0096438 10 Other Benefits \$569,433 45.70 33.40 12.30 0.03569 12 Contracted Services \$24,137,169 45.70 33.40 12.30 0.03589 13 Building Maintenance and Services \$4,437,169 45.70 36.0 0.022288 14 Telecommunications expense \$1,005,041 45.70		A	B	<u>C</u>	<u>D</u>	E	<u>F</u>	G
1 OPERATION AND MAINT. EXPENSE 2 Purchased Water \$434,997 45.70 42.40 3.30 0.009041 3 Fuel and Power \$9,777,935 45.70 21.10 24.60 0.007397 4 Chemical \$14,721,66 45.70 37.60 8.10 0.002192 5 Waste Disposal \$394,404 45.70 70.30 -2.460 -0.067397 6 Labor/Base Payroll \$22,861,59 45.70 10.50 35.20 0.096438 \$ 7 Pensions \$490,121 45.70 45.70 0.00 0.000000 9 Group Insurance \$4,137,169 45.70 10.50 35.20 0.038649 10 Other Benefits \$527,59,56 45.70 37.20 8.00 0.022288 12 Contracted Services \$45,34,857 45.70 30.0 0.000843 13 Building Maintenance and Services \$13,949 45.70 26.00 0.032288 14 Telecommunicatio	Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
2 Purchased Water \$434,997 45.70 24.240 3.30 0.009041 3 Fuel and Power \$9,777,935 45.70 37.60 8.10 0.027192 4 Chemical \$14,721,606 45.70 37.60 8.10 0.022192 5 Waste Disposal \$334,404 45.70 77.030 -24.60 -0.067397 6 Labor/Base Payroll \$22,813,359 45.70 10.50 35.20 0.096438 \$ 7 Pensions \$490,121 45.70 10.50 35.20 0.096438 \$ 8 OPEB \$2,911,189 45.70 10.50 35.20 0.033699 11 Support Services \$2,759,956 45.70 33.41 12.30 0.033699 12 Contracted Services \$4,534,857 45.70 37.7 35 0.020082 33 Building Maintenance and Services \$4,538,874 45.70 26.30 19.40 0.053151 12 Dotage expense <t< td=""><td>Number</td><td>Description</td><td>Adj. Expenses</td><td>Lag</td><td>Lag</td><td>C - D</td><td>(Col E / 365)</td><td>BxF</td></t<>	Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
2 Purchased Water \$434,997 45.70 24.240 3.30 0.009041 3 Fuel and Power \$9,777,935 45.70 37.60 8.10 0.027192 4 Chemical \$14,721,606 45.70 37.60 8.10 0.022192 5 Waste Disposal \$334,404 45.70 77.030 -24.60 -0.067397 6 Labor/Base Payroll \$22,813,359 45.70 10.50 35.20 0.096438 \$ 7 Pensions \$490,121 45.70 10.50 35.20 0.096438 \$ 8 OPEB \$2,911,189 45.70 10.50 35.20 0.033699 11 Support Services \$2,759,956 45.70 33.41 12.30 0.033699 12 Contracted Services \$4,534,857 45.70 37.7 35 0.020082 33 Building Maintenance and Services \$4,538,874 45.70 26.30 19.40 0.053151 12 Dotage expense <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
3 Fuel and Power \$\$1,77,935 45.70 21.10 24.60 0.067397 4 Chemical \$14,721,666 45.70 37.60 8.10 0.022192 5 Waste Disposal \$394,404 45.70 70.30 35.20 0.096438 5 7 Pensions \$490,121 45.70 -1.20 46.90 0.1224433 8 OPEB \$22,861,359 45.70 10.50 35.20 0.096438 9 Group Insurance \$4,137,169 45.70 10.50 35.20 0.008438 10 Other Benefits \$5569,433 45.70 33.41 5.73 0.015863 11 Support Services \$22,759,956 45.70 33.81 5.73 0.015863 12 Contracted Services \$4,137,169 45.70 23.20 10.002328 13 Building Maintenance and Services \$13,949 45.70 20.60 25.10 0.068767 15 Postage expense \$13,949 45.70								
4 Chemical \$14,721,606 45.70 37.60 8.10 0.022192 5 Waste Disposal \$394,404 45.70 70.30 -24.60 -0.067397 6 Labor/Base Payroll \$28,61,359 45.70 10.50 35.20 0.096438 7 Pensions \$490,121 45.70 -1.20 46.80 0.128493 8 OPEB -52,901,189 45.70 0.50 35.20 0.096438 10 Other Benefits \$569,493 45.70 33.40 12.30 0.033699 11 Support Services \$22,759,956 45.70 38.37 7.33 0.020082 13 Building Maintenance and Services \$889,942 45.70 37.60 0.232288 14 Telecommunications expense \$13,949 45.70 26.30 19.40 0.053151 15 Postage expense \$13,849 45.70 25.00 24.60 0.012229 17 Employee related expense travel and entrices \$13,849 45.70 32.30 13.40 0.05677 16 Office Suppli	_							\$3,933
5 Waste Disposal \$394,404 45.70 70.30 -24.60 -0.067397 6 Labor/Base Payroll \$22,861,359 45.70 10.50 35.20 0.096438 \$ 7 Pensions \$490,121 45.70 10.50 35.20 0.096438 \$ 9 Group Insurance \$4,171,169 45.70 33.40 12.30 0.036699 10 Other Benefits \$569,493 45.70 33.40 12.30 0.036699 11 Support Services \$22,759,956 45.70 33.40 12.30 0.033699 12 Contracted Services \$45,543,857 45.70 38.37 7.33 0.020082 13 Building Maintenance and Services \$13,949 45.70 26.60 25.10 0.068767 16 Office Supplies and Services \$13,840,142 45.70 55.80 -10.10 -0.027671 entertainment \$1,840,142 45.70 32.30 13.40 0.036712 10 Transportatio	-				-			\$659,003
6 Labor/Base Payroll \$22,84,359 45.70 10.50 35.20 0.096438 \$ 7 Pensions \$490,121 45.70 1.20 46.90 0.128493 8 OPEB .52,901,189 45.70 10.50 35.20 0.096438 9 Group Insurance \$4,137,169 45.70 10.50 35.20 0.096438 10 Other Benefits 5569,493 45.70 10.50 35.20 0.03689 11 Support Services \$22,759,956 45.70 33.40 12.30 0.033699 12 Contracted Services \$3895,942 45.70 33.37 7.33 0.020082 13 Building Maintenance and Services \$3895,942 45.70 26.30 19.40 0.053151 15 Postage expense \$1,050,041 45.70 26.80 25.10 0.068767 16 Office Supplies and Services \$538,619 45.70 25.00 20.20 0.055342 17 Employee related expense travel and entortainment \$277,688 45.70 45.70 30.3.60 -0.012297	-							\$326,702
7 Pensions \$\$490,121 45.70 -1.20 46.90 0.128493 8 OPEB -32,901,189 45.70 10.50 35.20 0.000000 9 Group Insurance \$4,137,169 45.70 10.50 35.20 0.033699 11 Support Services \$22,759,956 45.70 33.40 12.30 0.033699 12 Contracted Services \$4,534,857 45.70 33.40 12.30 0.020082 13 Building Maintenance and Services \$589,942 45.70 37.20 8.50 0.023288 14 Telecommunications expense \$1,005,041 45.70 22.30 19.40 0.063767 15 Postage expense \$13,949 45.70 50.20 4.50 -0.012329 17 Employee related expense travel and enterialment \$374,451 45.70 50.20 0.055342 18 Rents \$231,091 45.70 25.50 20.20 0.055342 120 Miscellaneous Expense \$1,589,16		· ·						-\$26,582
8 OPEB -\$2,901,183 45.70 45.70 0.00 0.000000 9 Group Insurance \$4,137,169 45.70 10.50 35.20 0.096438 10 Other Benefits \$569,433 45.70 33.40 12.30 0.033699 11 Support Services \$22,759,966 45.70 33.40 12.30 0.0200802 13 Building Maintenance and Services \$4534,857 45.70 37.20 8.50 0.023288 14 Telecommunications expense \$1,005,041 45.70 20.60 25.10 0.068767 16 Office Supplies and Services \$538,619 45.70 25.50 -0.012329 17 Employse related expense travel and entertainment \$374,451 45.70 25.50 20.20 0.055342 19 Transportation \$1,840,142 45.70 23.20 13.40 0.032771 18 Rents \$22,070,689 45.70 45.70 0.00 0.000000 22 Customer Accounting	-							\$2,204,704
9 Group Insurance \$4,137,169 45.70 10.50 35.20 0.096438 10 Other Benefits \$569,493 45.70 33.40 12.30 0.033699 12 Contracted Services \$22,759,956 45.70 38.37 7.33 0.020082 13 Building Maintenance and Services \$898,942 45.70 26.30 0.032288 14 Telecommunications expense \$1,005,041 45.70 26.30 0.023288 14 Telecommunications expense \$1,005,041 45.70 26.30 0.068767 16 Office Supplies and Services \$538,619 45.70 50.20 4.50 -0.012229 17 Employee related expense travel and \$374,451 45.70 32.30 13.40 0.036712 18 Rents \$22,10,91 45.70 32.30 13.40 0.036712 19 Transportation \$1,840,142 45.70 32.30 13.40 0.036712 12 Misceilaneous Expense \$1,58,165 5			\$490,121	45.70		46.90	0.128493	\$62,977
0 Other Benefits \$569,493 45.70 33.40 12.30 0.033699 11 Support Services \$22,759,956 45.70 39.91 5.79 0.015863 12 Contracted Services \$4,534,857 45.70 39.91 5.79 0.015863 13 Building Maintenance and Services \$4,534,857 45.70 37.20 8.50 0.023288 14 Telecommunications expense \$13,944 45.70 26.60 25.10 0.068767 16 Office Supplies and Services \$538,619 45.70 50.20 4.50 -0.012329 17 Employee related expense travel and extravel and extravel and \$374,451 45.70 52.50 20.20 0.055342 18 Rents \$231,091 45.70 25.50 20.20 0.055342 19 Transportation \$1,589,165 45.70 41.00 4.70 0.012877 21 Uncollectible Expense \$2,2076,889 45.70 45.70 0.00 0.000000 22 <t< td=""><td>-</td><td>OPEB</td><td>-\$2,901,189</td><td>45.70</td><td>45.70</td><td>0.00</td><td>0.000000</td><td>\$0</td></t<>	-	OPEB	-\$2,901,189	45.70	45.70	0.00	0.000000	\$0
11 Support Services \$22,759,956 45,70 39,91 5.79 0.015863 12 Contracted Services \$4,534,857 45,70 38.37 7.33 0.020082 13 Building Maintenance and Services \$898,942 45.70 37.20 8.50 0.023288 14 Telecommunications expense \$1,005,041 45.70 26.30 19.40 0.053151 15 Postage expense \$13,949 45.70 20.60 25.10 0.068767 16 Office Supplies and Services \$533,619 45.70 55.80 -10.10 -0.027671 emtertainment ************************************	9	Group Insurance	\$4,137,169	45.70	10.50	35.20	0.096438	\$398,980
12 Contracted Services \$4,534,857 45,70 38.37 7.33 0.020082 13 Building Maintenance and Services \$899,942 45.70 37.20 8.50 0.023288 14 Telecommunications expense \$1,050,041 45.70 26.30 19.40 0.053151 15 Postage expense \$13,949 45.70 20.60 25.10 0.068767 16 Office Supplies and Services \$538,619 45.70 55.80 -0.012329 17 Employee related expense travel and entertainment \$374,451 45.70 32.30 13.40 0.038712 18 Rents \$231,091 45.70 32.30 13.40 0.038712 20 Miscellaneous Expense \$1,840,142 45.70 32.30 13.40 0.038712 21 Uncollectible Expense \$2,070,689 45.70 45.70 0.00 0.00000 22 Customer Accounting \$1,449,699 45.70 45.70 0.30 0.32898 \$ 23 Regulatory Expense \$37,534 45.70 45.70 10.00 0	10	Other Benefits	\$569,493	45.70	33.40	12.30	0.033699	\$19,191
13 Building Maintenance and Services \$898,942 45.70 37.20 8.50 0.023288 14 Telecommunications expense \$1,005,041 45.70 26.30 19.40 0.053151 15 Postage expense \$13,949 45.70 20.60 25.10 0.068767 16 Office Supplies and Services \$538,619 45.70 50.20 -4.50 -0.012329 17 Employee related expense travel and entertainment \$374,451 45.70 25.50 20.20 0.055342 19 Transportation \$1,840,142 45.70 32.30 13.40 0.036712 20 Miscellaneous Expense \$1,589,165 45.70 45.70 0.00 0.000000 22 Customer Accounting \$1,446,969 45.70 45.70 0.03 0.329588 \$ 24 Insurance Other than Group \$5,62,087 45.70 45.70 0.0019818 24 Insurance Other than Group \$5,65,087 45.70 39.91 5.79 0.015863	11	Support Services	\$22,759,956	45.70	39.91	5.79	0.015863	\$361,041
14 Telecommunications expense \$1,005,041 45.70 26.30 19.40 0.053151 15 Postage expense \$13,949 45.70 20.60 25.10 0.068767 16 Office Supplies and Services \$538,619 45.70 50.20 -4.50 -0.012329 17 Employee related expense travel and entertainment \$374,451 45.70 55.80 -10.10 -0.027671 18 Rents \$231,091 45.70 22.50 20.20 0.055342 19 Transportation \$1,840,142 45.70 32.30 13.40 0.036712 20 Miscellaneous Expense \$1,589,165 45.70 41.00 4.70 0.012877 21 Uncollectible Expense \$2,070,689 45.70 45.70 0.00 0.000000 22 Customer Accounting \$1,446,969 45.70 45.00 0.70 0.01918 23 Regulatory Expense \$37,534 45.70 45.00 0.70 0.01948 24 Insurance Other than Group \$5,625,087 45.70 49.30 -3.60 -0.09	12	Contracted Services	\$4,534,857	45.70	38.37	7.33	0.020082	\$91,069
15 Postage expense \$13,949 45.70 20.60 25.10 0.068767 16 Office Supplies and Services \$538,619 45.70 50.20 -4.50 -0.012329 17 Employee related expense travel and entertainment \$374,451 45.70 55.80 -10.10 -0.027671 18 Rents \$231,091 45.70 25.50 20.20 0.055342 20 Miscellaneous Expense \$1,840,142 45.70 32.30 13.40 0.036712 21 Uncollectible Expense \$1,389,165 45.70 45.70 0.00 0.000000 22 Customer Accounting \$1,446,969 45.70 45.70 0.00 0.0012877 24 Insurance Other than Group \$5,625,087 45.70 45.70 120.30 0.329589 \$ 25 Maintenance Supplies and Services \$6,389,358 45.70 45.70 10.820 0.296438 26 PSC Assessment \$2,532,021 45.70 45.70 10.820 0.296438 27 Cash Vouchers \$1,1766,59 45.70 10.50	13	Building Maintenance and Services	\$898,942	45.70	37.20	8.50	0.023288	\$20,935
Office Supplies and Services \$533,619 45.70 50.20 4.50 -0.012329 17 Employee related expense travel and entertainment \$374,451 45.70 55.80 -10.10 -0.027671 18 Rents \$231,091 45.70 25.50 20.20 0.055342 19 Transportation \$1,840,142 45.70 32.30 13.40 0.036712 20 Miscellaneous Expense \$1,589,165 45.70 41.00 4.70 0.012877 21 Uncollectible Expense \$2,070,689 45.70 45.00 0.70 0.001986 22 Customer Accounting \$1,446,969 45.70 45.00 0.70 0.001918 24 Insurance Other than Group \$5,625,087 45.70 45.00 0.70 0.009863 26 PSC Assessment \$2,532,021 45.70 45.00 0.296438 \$ 27 Cash Vouchers \$1,516,659 45.70 10.50 35.20 0.096438 \$ 29 TAXES<	14	Telecommunications expense	\$1,005,041	45.70	26.30	19.40	0.053151	\$53,419
17 Employee related expense travel and entertainment Transportation \$374,451 45.70 55.80 -10.10 -0.027671 18 Rents \$231,091 45.70 25.50 20.20 0.055342 19 Transportation \$1,840,142 45.70 32.30 13.40 0.036712 20 Miscellaneous Expense \$1,589,165 45.70 41.00 4.70 0.012877 21 Uncollectible Expense \$2,070,689 45.70 45.70 0.00 0.000000 22 Customer Accounting \$1,446,969 45.70 45.00 0.70 0.001918 24 Insurance Other than Group \$5,625,087 45.70 45.00 0.70 0.009863 26 PSC Assessment \$2,533,021 45.70 45.70 0.206438 \$ 27 Cash Vouchers \$1,516,659 45.70 39.91 5.79 0.015863 \$ 28 TOTAL OPERATION AND MAINT. EXPENSE \$103,890,425 10.50 35.20 0.096438 \$ 29 TAXES \$30,204,211 \$30,204,211 - -	15	Postage expense	\$13,949	45.70	20.60	25.10	0.068767	\$959
entertainment \$231,091 45.70 25.50 20.20 0.055342 18 Rents \$1,840,142 45.70 32.30 13.40 0.036712 20 Miscellaneous Expense \$1,589,165 45.70 41.00 4.70 0.012877 21 Uncollectible Expense \$2,070,689 45.70 45.70 0.00 0.000000 22 Customer Accounting \$1,446,969 45.70 45.00 0.70 0.0011877 24 Insurance Other than Group \$5,625,087 45.70 74.60 120.30 0.329589 \$ 25 Maintenance Supplies and Services \$6,6389,358 45.70 49.30 -3.60 -0.009863 26 PSC Assessment \$2,532,021 45.70 45.70 108.20 0.296438 27 Cash Vouchers \$1,516,659 45.70 10.50 35.20 0.096438 - 28 TOTAL OPERATION AND MAINT. EXPENSE \$103,890,425 - - - \$ 30 Pay	16	Office Supplies and Services	\$538,619	45.70	50.20	-4.50	-0.012329	-\$6,641
18 Rents \$231,091 45.70 25.50 20.20 0.055342 19 Transportation \$1,840,142 45.70 32.30 13.40 0.036712 20 Miscellaneous Expense \$1,589,165 45.70 41.00 4.70 0.012877 21 Uncollectible Expense \$2,070,689 45.70 45.70 0.00 0.000000 22 Customer Accounting \$1,446,969 45.70 45.70 0.123.50 -0.036986 23 Regulatory Expense \$37,534 45.70 45.70 0.00 0.001918 24 Insurance Other than Group \$5,625,087 45.70 -74.60 120.30 0.329589 \$ 25 Maintenance Supplies and Services \$6,639,358 45.70 45.70 102.30 0.296438 \$ 27 Cash Vouchers \$1,516,659 45.70 39.91 5.79 0.015863 \$ 28 TOTAL OPERATION AND MAINT. EXPENSE \$103,890,425 45.70 10.50 35.20 0.096438 \$ 30 Payroll Tax \$1,780,702 45.70	17	Employee related expense travel and	\$374,451	45.70	55.80	-10.10	-0.027671	-\$10,361
19 Transportation \$1,840,142 45.70 32.30 13.40 0.036712 20 Miscellaneous Expense \$1,589,165 45.70 41.00 4.70 0.012877 21 Uncollectible Expense \$2,070,689 45.70 45.70 0.00 0.000000 22 Customer Accounting \$1,446,969 45.70 59.20 -13.50 -0.036986 23 Regulatory Expense \$37,534 45.70 45.00 0.70 0.001918 24 Insurance Other than Group \$5,625,087 45.70 -74.60 120.30 0.329589 \$ 25 Maintenance Supplies and Services \$6,389,358 45.70 49.30 -3.60 -0.009863 26 PSC Assessment \$2,532,021 45.70 39.91 5.79 0.15863 27 Cash Vouchers \$1,516,659 45.70 39.91 5.79 0.15863 \$ 28 TOTAL OPERATION AND MAINT. EXPENSE \$103,890,425 - \$ \$ \$		entertainment						
Miscellaneous Expense \$1,589,165 45.70 41.00 4.70 0.012877 21 Uncollectible Expense \$2,070,689 45.70 45.70 0.00 0.000000 22 Customer Accounting \$1,446,969 45.70 59.20 -13.50 -0.036986 23 Regulatory Expense \$37,534 45.70 45.00 0.70 0.001918 24 Insurance Other than Group \$5,625,087 45.70 -74.60 120.30 0.329586 25 Maintenance Supplies and Services \$6,389,358 45.70 -49.30 -3.60 -0.009863 26 PSC Assessment \$2,532,021 45.70 -62.50 108.20 0.296438 27 Cash Vouchers \$1,516,659 45.70 39.91 5.79 0.015863 28 TOTAL OPERATION AND MAINT. EXPENSE \$103,890,425 \$ 10.50 35.20 0.096438 -\$ 30 Payroll Tax \$1,780,702 45.70 169.60 -123.90 -0.339452 -\$	18	Rents	\$231,091	45.70	25.50	20.20	0.055342	\$12,789
21 Uncollectible Expense \$2,070,689 45.70 45.70 0.00 0.000000 22 Customer Accounting \$1,446,969 45.70 59.20 -13.50 -0.036986 23 Regulatory Expense \$37,534 45.70 45.00 0.70 0.001918 24 Insurance Other than Group \$5,625,087 45.70 -74.60 120.30 0.329589 \$ 25 Maintenance Supplies and Services \$6,638,358 45.70 49.30 -3.60 -0.009863 26 PSC Assessment \$2,532,021 45.70 -62.50 108.20 0.296438 27 Cash Vouchers \$1,516,659 45.70 39.91 5.79 0.015863 28 TOTAL OPERATION AND MAINT. EXPENSE \$103,890,425 45.70 10.50 35.20 0.096438 30 Payroll Tax \$1,780,702 45.70 10.50 35.20 0.096438 -\$ 32 TOTAL TAXES \$30,204,211 45.70 169.60 -123.90 -0.339452 -\$ 33 CWC REQ'D BEFORE RATE BASE \$\$9,546,553 45.70 </td <td>19</td> <td>Transportation</td> <td>\$1,840,142</td> <td>45.70</td> <td>32.30</td> <td>13.40</td> <td>0.036712</td> <td>\$67,555</td>	19	Transportation	\$1,840,142	45.70	32.30	13.40	0.036712	\$67,555
22 Customer Accounting \$1,446,969 45.70 59.20 -13.50 -0.036986 23 Regulatory Expense \$37,534 45.70 45.00 0.70 0.001918 24 Insurance Other than Group \$5,625,087 45.70 -74.60 120.30 0.329589 \$ 25 Maintenance Supplies and Services \$6,389,358 45.70 49.30 -3.60 -0.009863 26 PSC Assessment \$2,532,021 45.70 -62.50 108.20 0.296438 27 Cash Vouchers \$1,516,659 45.70 -62.50 108.20 0.296438 28 TOTAL OPERATION AND MAINT. EXPENSE \$103,890,425 45.70 10.50 35.20 0.096438 29 TAXES \$1,780,702 45.70 10.50 35.20 0.096438 \$ 30 Payroll Tax \$1,780,702 45.70 169.60 -123.90 -0.339452 \$ \$ 33 CWC REQ'D BEFORE RATE BASE OFFSETS \$ \$ \$ \$ \$ 34 TAX OFFSET FROM RATE BASE -\$9,546,553 45.70	20	Miscellaneous Expense	\$1,589,165	45.70	41.00	4.70	0.012877	\$20,464
23 Regulatory Expense \$37,534 45.70 45.00 0.70 0.001918 24 Insurance Other than Group \$5,625,087 45.70 -74.60 120.30 0.329589 \$ 25 Maintenance Supplies and Services \$6,389,358 45.70 49.30 -3.60 -0.009863 26 PSC Assessment \$2,532,021 45.70 -62.50 108.20 0.296438 27 Cash Vouchers \$1,516,659 45.70 39.91 5.79 0.015863 28 TOTAL OPERATION AND MAINT. EXPENSE \$103,890,425 - - - \$ 30 Payroll Tax \$1,780,702 45.70 10.50 35.20 0.096438 - 31 Property Tax \$28,423,509 45.70 169.60 -123.90 -0.339452 -\$ 33 CWC REQ'D BEFORE RATE BASE OFFSETS - - -\$ -\$ 34 TAX OFFSET FROM RATE BASE -\$9,546,553 45.70 35.50 10.20 0.027945 35 Federal Tax Offset -\$1,695,271 45.70 43.30 2.40	21	Uncollectible Expense	\$2,070,689	45.70	45.70	0.00	0.000000	\$0
24 Insurance Other than Group \$5,625,087 45.70 -74.60 120.30 0.329589 \$ 25 Maintenance Supplies and Services \$6,389,358 45.70 49.30 -3.60 -0.009863 26 PSC Assessment \$2,532,021 45.70 -62.50 108.20 0.296438 27 Cash Vouchers \$1,516,659 45.70 39.91 5.79 0.015863 28 TOTAL OPERATION AND MAINT. EXPENSE \$103,890,425 45.70 10.50 35.20 0.096438 30 Payroll Tax \$1,780,702 45.70 10.50 35.20 0.096438 31 Property Tax \$28,423,509 45.70 169.60 -123.90 -0.339452 -\$ 33 CWC REQ'D BEFORE RATE BASE OFFSETS \$30,204,211 -\$ -\$ -\$ -\$ 34 TAX OFFSET FROM RATE BASE -\$9,546,553 45.70 35.50 10.20 0.027945 -\$ 35 Federal Tax Offset -\$1,695,271 45.70 43.30 2.40 0.006575 \$ 36 State Tax Offset -\$1,695,271	22	Customer Accounting	\$1,446,969	45.70	59.20	-13.50	-0.036986	-\$53,518
24 Insurance Other than Group \$5,625,087 45.70 -74.60 120.30 0.329589 \$ 25 Maintenance Supplies and Services \$6,389,358 45.70 49.30 -3.60 -0.009863 26 PSC Assessment \$2,532,021 45.70 -62.50 108.20 0.296438 27 Cash Vouchers \$1,516,659 45.70 39.91 5.79 0.015863 28 TOTAL OPERATION AND MAINT. EXPENSE \$103,890,425 45.70 10.50 35.20 0.096438 29 TAXES \$1,780,702 45.70 10.50 35.20 0.096438 31 Property Tax \$28,423,509 45.70 169.60 -123.90 -0.339452 -\$ 33 CWC REQ'D BEFORE RATE BASE OFFSETS \$30,204,211 45.70 35.50 10.20 0.027945 34 TAX OFFSET FROM RATE BASE -\$9,546,553 45.70 35.50 10.20 0.027945 35 Federal Tax Offset -\$1,695,271 45.70 43.30 2.40 0.006575 36 State Tax Offset -\$1,695,271 45.70	23	Regulatory Expense	\$37,534	45.70	45.00	0.70	0.001918	\$72
26 PSC Assessment \$2,532,021 45.70 -62.50 108.20 0.296438 27 Cash Vouchers \$1,516,659 45.70 39.91 5.79 0.015863 28 TOTAL OPERATION AND MAINT. EXPENSE \$103,890,425 45.70 39.91 5.79 0.015863 29 TAXES \$103,890,425 \$103,890,425 45.70 10.50 35.20 0.096438 30 Payroll Tax \$1,780,702 45.70 10.50 35.20 0.096438 31 Property Tax \$28,423,509 45.70 169.60 -123.90 -0.339452 -\$ 32 TOTAL TAXES \$30,204,211 45.70 169.60 -123.90 -0.339452 -\$ 33 CWC REQ'D BEFORE RATE BASE OFFSETS - - - - -\$ 34 TAX OFFSET FROM RATE BASE -\$9,546,553 45.70 35.50 10.20 0.027945 -\$ 36 State Tax Offset -\$1,695,271 45.70 43.30 2.40 0.006575 0.000000 37 City Tax Offset \$0 45.70 <t< td=""><td>24</td><td></td><td></td><td>45.70</td><td>-74.60</td><td>120.30</td><td>0.329589</td><td>\$1,853,967</td></t<>	24			45.70	-74.60	120.30	0.329589	\$1,853,967
26 PSC Assessment \$2,532,021 45.70 -62.50 108.20 0.296438 27 Cash Vouchers \$1,516,659 45.70 39.91 5.79 0.015863 28 TOTAL OPERATION AND MAINT. EXPENSE \$103,890,425 45.70 39.91 5.79 0.015863 29 TAXES \$103,890,425 \$103,890,425 45.70 10.50 35.20 0.096438 30 Payroll Tax \$1,780,702 45.70 10.50 35.20 0.096438 31 Property Tax \$28,423,509 45.70 169.60 -123.90 -0.339452 -\$ 32 TOTAL TAXES \$30,204,211 45.70 169.60 -123.90 -0.339452 -\$ 33 CWC REQ'D BEFORE RATE BASE OFFSETS - - - -\$ -\$ 34 TAX OFFSET FROM RATE BASE -\$9,546,553 45.70 35.50 10.20 0.027945 -\$ 36 State Tax Offset -\$1,695,271 45.70 43.30 2.40 0.006575 0.00 0.000000 37 City Tax Offset \$0 <t< td=""><td>25</td><td>Maintenance Supplies and Services</td><td>\$6,389,358</td><td>45.70</td><td>49.30</td><td>-3.60</td><td>-0.009863</td><td>-\$63,018</td></t<>	25	Maintenance Supplies and Services	\$6,389,358	45.70	49.30	-3.60	-0.009863	-\$63,018
27 Cash Vouchers \$1,516,659 45.70 39.91 5.79 0.015863 28 TOTAL OPERATION AND MAINT. EXPENSE \$103,890,425 45.70 39.91 5.79 0.015863 29 TAXES Payroll Tax \$1,780,702 45.70 10.50 35.20 0.096438 31 Property Tax \$28,423,509 45.70 169.60 -123.90 -0.339452 -\$ 32 TOTAL TAXES \$30,204,211 45.70 169.60 -123.90 -0.339452 -\$ 33 CWC REQ'D BEFORE RATE BASE OFFSETS - - - - -\$ 34 TAX OFFSET FROM RATE BASE -\$9,546,553 45.70 35.50 10.20 0.027945 36 State Tax Offset -\$9,546,553 45.70 43.30 2.40 0.006575 37 City Tax Offset \$0 45.70 45.70 0.00 0.000000	26	PSC Assessment		45.70	-62.50	108.20	0.296438	\$750,587
28 TOTAL OPERATION AND MAINT. EXPENSE \$103,890,425	27	Cash Vouchers		45.70	39.91		0.015863	\$24,059
29 TAXES Payroll Tax \$1,780,702 45.70 10.50 35.20 0.096438 -\$ 31 Property Tax \$28,423,509 \$30,204,211 45.70 169.60 -123.90 -0.339452 -\$ 33 CWC REQ'D BEFORE RATE BASE OFFSETS								\$6,772,286
30 Payroll Tax \$1,780,702 45.70 10.50 35.20 0.096438 31 Property Tax \$28,423,509 45.70 169.60 -123.90 -0.339452 -\$ 32 TOTAL TAXES \$30,204,211 45.70 169.60 -123.90 -0.339452 -\$ 33 CWC REQ'D BEFORE RATE BASE OFFSETS - - - - -\$ 34 TAX OFFSET FROM RATE BASE -\$9,546,553 45.70 35.50 10.20 0.027945 36 State Tax Offset -\$1,695,271 45.70 43.30 2.40 0.006575 37 City Tax Offset -\$1,695,271 \$0 45.70 0.00 0.000000			+ · · · · · · · · · · · · · · · · ·					····
30 Payroll Tax \$1,780,702 45.70 10.50 35.20 0.096438 31 Property Tax \$28,423,509 45.70 169.60 -123.90 -0.339452 -\$ 32 TOTAL TAXES \$30,204,211 45.70 169.60 -123.90 -0.339452 -\$ 33 CWC REQ'D BEFORE RATE BASE OFFSETS - - - - -\$ 34 TAX OFFSET FROM RATE BASE -\$9,546,553 45.70 35.50 10.20 0.027945 36 State Tax Offset -\$1,695,271 45.70 43.30 2.40 0.006575 37 City Tax Offset -\$1,695,271 \$0 45.70 0.00 0.000000	29	TAXES						
31 Property Tax \$28,423,509 45.70 169.60 -123.90 -0.339452 -\$ 32 TOTAL TAXES \$30,204,211 45.70 169.60 -123.90 -0.339452 -\$ 33 CWC REQ'D BEFORE RATE BASE OFFSETS - - - - -\$ 34 TAX OFFSET FROM RATE BASE -\$9,546,553 45.70 35.50 10.20 0.027945 36 State Tax Offset -\$1,695,271 45.70 43.30 2.40 0.006575 37 City Tax Offset -\$1,695,271 \$0 45.70 45.70 0.00 0.000000			\$1,780.702	45.70	10.50	35.20	0.096438	\$171,727
32 TOTAL TAXES \$30,204,211 Addition Addition -\$ 33 CWC REQ'D BEFORE RATE BASE OFFSETS -\$ -\$ -\$ -\$ 34 TAX OFFSET FROM RATE BASE -\$9,546,553 45.70 35.50 10.20 0.027945 36 State Tax Offset -\$1,695,271 45.70 43.30 2.40 0.006575 37 City Tax Offset \$0 45.70 45.70 0.00 0.000000		-		45.70		-123.90	-0.339452	-\$9,648,417
33 CWC REQ'D BEFORE RATE BASE OFFSETS	•••						0.000.02	-\$9,476,690
34 TAX OFFSET FROM RATE BASE -\$9,546,553 45.70 35.50 10.20 0.027945 35 Federal Tax Offset -\$1,695,271 45.70 43.30 2.40 0.006575 36 State Tax Offset \$0 45.70 45.70 0.00 0.000000			+,					<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>
34 TAX OFFSET FROM RATE BASE -\$9,546,553 45.70 35.50 10.20 0.027945 35 Federal Tax Offset -\$1,695,271 45.70 43.30 2.40 0.006575 36 State Tax Offset \$0 45.70 45.70 0.00 0.000000	33	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$2,704,404
35Federal Tax Offset-\$9,546,55345.7035.5010.200.02794536State Tax Offset-\$1,695,27145.7043.302.400.00657537City Tax Offset\$045.7045.700.000.000000								
36State Tax Offset-\$1,695,27145.7043.302.400.00657537City Tax Offset\$045.7045.700.000.000000	34	TAX OFFSET FROM RATE BASE						
36State Tax Offset-\$1,695,27145.7043.302.400.00657537City Tax Offset\$045.7045.700.000.000000	35	Federal Tax Offset	-\$9,546,553	45.70	35.50	10.20	0.027945	-\$266,778
37 City Tax Offset \$0 45.70 0.00 0.000000	36	State Tax Offset		45.70	43.30	2.40	0.006575	-\$11,146
	37	City Tax Offset		45.70	45.70	0.00	0.000000	\$0
	38	1 -	\$49,728,316	45.70		-36.00		-\$4,904,704
	39	··· ···						-\$5,182,628
40 TOTAL CASH WORKING CAPITAL REQUIRED -\$	40	TOTAL CASH WORKING CAPITAL REQUIRED	•					-\$7,887,032

		P	6	D	-		0	ц			K		NA
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	Jurisdictional	Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$218,453,263	See note (1)	See note (1)	Rev-2	See note (1)	\$218,453,263	100.00%	\$10,675,564	\$229,128,827	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$67,699,822			Rev-3		\$67,699,822	100.00%	-\$1,767,884	\$65,931,938		1
Rev-4	461.300	Industrial	\$5,679,448			Rev-4		\$5,679,448	100.00%	\$698,209	\$6,377,657		1
Rev-5	462.000	Private Fire Protection	\$4,345,401			Rev-5		\$4,345,401	100.00%	\$553,022	\$4,898,423		1
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		1
Rev-7	470.000	Other Revenue - Late Payment Charge	\$299,488			Rev-7		\$299,488	100.00%	-\$299,488	\$0		1
Rev-8	472.000	Other Revenue - Rent	\$537,474			Rev-8		\$537,474	100.00%	-\$133,610	\$403,864		1
Rev-9	464.000	Other Public Auth.	\$6,987,473			Rev-9		\$6,987,473	100.00%	\$454,860	\$7,442,333		1
Rev-10	466.000	Sales for Resale	\$8,491,417			Rev-10		\$8,491,417	100.00%	-\$40,680	\$8,450,737		1
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
1		SOURCE OF SUPPLY EXPENSES											1
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%	<u>\$0</u> \$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											1
15	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	620.000	Fuel for Power Production	\$264,646	\$176,749	\$264,646	E-16 E-17	\$9,355	\$189,011	100.00%	\$0	\$274,001	\$189,011	\$274,001
18	622.000	Power Production Labor & Expenses	\$204,040	\$0	\$204,040	E-17	\$9,355	\$274,001	100.00%	\$0	\$274,001	\$0	\$274,001
19	623.000	Fuel or Power Purchased for Pumping	\$3.289.018	\$0	\$3.289.018	E-10	\$116.262	\$3.405.280	100.00%	\$0	\$3,405,280	\$0	\$3.405.280
20	623.000	Pumping Labor and Expenses	\$473,330	\$383,853	\$3,289,018	E-19 E-20	-\$44,381	\$428,949	100.00%	\$0	\$428,949	\$410,484	\$3,405,280
20	625.000	Expenses Transferred - Cr.	\$473,330	\$363,655	\$05,477	E-20 E-21	-\$44,381	\$420,949	100.00%	\$0	\$420,549	\$410,484	\$10,465
22	626.000	Miscellaneous Expense	\$11,978	\$0	\$11.978	E-21	-\$6,840	\$5,138	100.00%	\$0	\$5,138	\$0	\$5,138
23	627.000	Rents - PE	\$0	\$0	\$0	E-22	-\$0,040	\$0,150	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	000.000	TOTAL PUMPING EXPENSES	\$4,839,374	\$1,101,296	\$3,738,078	2-27	\$109,515	\$4,948,889	100.00 /0	\$0	\$4,948,889	\$1,177,701	\$3,771,188
20			<i>\\</i> \ ,000,074	\$1,101,230	\$0,700,070		\$100,010			, vu		<u> </u>	ψ0,771,100
29		WATER TREATMENT EXPENSES											1
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	Miscellanous Expenses - WTE	\$713,447	\$0	\$713,447	E-33	-\$2,747	\$710,700	100.00%	\$0	\$710,700	\$0	\$710,700
34	644.000	Rents - WTE	-\$120,721	\$0	-\$120,721	E-34	\$125,000	\$4,279	100.00%	\$0	\$4,279	\$0	\$4,279
35	650.000	Maint. Supervision & Engineering - WTE	\$1,377,828	\$1,377,828	\$0	E-35	\$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		\$0	\$826,281	\$0	\$826,281

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>l</u> urisdictional	<u>J</u> Iurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	,	(From Adj. Sch.)	(H x I) + J	L + N	
38		TOTAL WATER TREATMENT EXPENSES	\$20,135,739	\$4,358,594	\$15,777,145		\$1,112,989	\$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 TOTAL TRANSMISSION & DIST. EXPENSES	\$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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Line	Account	<u> </u>	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Rumber	Humber		(D+E)	Lubor	Non Eason	Rumber	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		M = K
85	932.000	Maint. of General Plant	\$236.509	\$116.688	\$119.821	E-85	-\$24.530	\$211.979		\$0	\$211.979	\$124.783	\$87.196
86	002.000	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		\$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		\$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		\$0	\$1,780,701	-\$10,565	\$1,791,266
99	408.100	Other Taxes	-\$190,174	\$0	-\$190,174	E-99	\$679	-\$189,495		\$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		\$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
102		TOTAL OF ERATING EXPENSE	\$100,211,004	\$J4,707,20J	\$04,002,370		φ2,420,037	\$100,033,321	•	\$12,310,370	\$200,330,433	\$31,300,103	\$30,310,333
103		NET INCOME BEFORE TAXES	\$128,432,377					\$126.003.540		-\$2,325,673	\$123,677,867		
100			ψ120,402,011					\$120,000,040		-42,020,010	φ120,077,007		
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	400.100	TOTAL INCOME TAXES	-\$14,244,119			2.00		-\$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		-\$26,740	-\$98.028		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0		-\$1.062.446	-\$1.062.446		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0		-\$5.333.814	-\$5.333.814		
112		TOTAL DEFERRED INCOME TAXES	\$22,450,233					\$22,450,233		\$8.551.097	\$31,001,330		
• •=			,,					1		+0,001,001			
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

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	/							
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$10,675,564	\$10,675,564
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$10,675,564	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$1,767,884	-\$1,767,884
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$1,767,884	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$698,209	\$698,209
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$698,209	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$553,022	\$553,022
	1. To normalize private fire protection. (Sarver)		\$0	\$0		\$0	\$553,022	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	-\$299,488	-\$299,488
	1. To remove late payment charge. (Sarver)		\$0	\$0		\$0	-\$299,488	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	-\$133,610	-\$133,610
	1. To normalize rent. (Sarver)		\$0	\$0		\$0	-\$133,610	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	\$454,860	\$454,860
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	\$454,860	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$40,680	-\$40,680
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$40,680	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$147,088	-\$147,08
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$147,088	
E-2	Operation Labor & Expenses	601.000	\$0	\$35,991	\$35,991	\$0	\$0	\$1
	1. To annualize building maintenance expense. (Branson)		\$0	\$27,242		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$6,155		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	-\$999		\$0	\$0	
	4. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$3,593		\$0	\$0	
E-3	Purchased Water	602.000	\$0	\$21,774	\$21,774	\$0	\$0	\$(
_ .v	1. To normalize purchased water. (Sarver)	002.000	\$0 \$0	\$21,774	Ψ 2 1,174	\$0	\$0 \$0	ا پ
E-4	Miscellaneous Expenses	603.000	\$0	\$181,041	\$181,041	\$0	\$0	\$
	1. To annualize fuel and power expense. (Sarver)		\$0	\$181,787		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$3,326		\$0	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	Jurisdiction Adjustment
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$2,580		\$0	\$0	
E-5	Rents - SSE	604.000	\$0	-\$22	-\$22	\$0	\$0	
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$22		\$0	\$0	
E-13	Maint. of Misc. Water Source Plant	617.000	\$4,997	\$940	\$5,937	\$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	
	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	
	1. To annualize fuel and power expense. (Sarver)		\$0	\$9,355		\$0	\$0	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$116,262	\$116,262	\$0	\$0	
	1. To annualize fuel and power expense. (Sarver)		\$0	\$116,262		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$0	
E-20	Pumping Labor and Expenses	624.000	\$26,631	-\$71,012	-\$44,381	\$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	
	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	
	1. To adjust payroll. (Lesmes)		\$19,988	\$0		\$0	\$0	
E-25	Maint. of Structures & Improvements - PE	631.000	\$43	\$0	\$43	\$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	
	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	
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$14,502		\$0	\$0	

<u>A</u> Income	B	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	2. To adjust payroll. (Lesmes)		\$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	Miscellanous Expenses - WTE	643.000	\$0	-\$2,747	-\$2,747	\$0	\$0	\$0
E-33		043.000			-92,141	\$0	\$0	ბ ი
	3. To annualize fuel and power expense. (Sarver)		\$0	\$8,757				
	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	
= 05		050.000	ADE 500		ADE 500		**	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$95,590	\$0	\$95,590		\$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		\$0	\$1,320		\$0	\$0	
	adjustments and allocation factors.							
E-40		660.000	\$2,655	\$0	\$2,655	\$0	\$0	\$0

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

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>l</u> Jurisdictiona Adjustments Total
Number		Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-52	Maint. of Services - TDE	675.000	\$11,681	\$970	\$12,651	\$0	\$0	ş
	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	ş
	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	:
	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	
	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	:
	1. To adjust payroll. (Lesmes)		\$824	\$0		\$0	\$0	
E-59	Meter Reading Expenses	902.000	\$535	\$0	\$535	\$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	
	3. To normalize office supplies. (Branson)		\$0	\$9,895		\$0	\$0	
	 To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. 		\$0	\$225,880		\$0	\$0	
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$0		\$0	\$0	
E-61	Uncollectible Amounts	904.000	\$0	\$144,935	\$144,935	\$0	\$0	
	1. To normalize uncollectible expenses. (Branson)		\$0	\$2,070,689		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$1,925,754		\$0	\$0	
E-62	Misc. Customer Accounts Expense	905.000	\$0	-\$44,777	-\$44,777	\$0	\$0	
	1. To annualize building maintenance expense. (Branson)	000.000	\$0	-ə44,777 \$118		\$0	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	Adjustment	<u>I</u> Jurisdictiona Adjustmenta
lumber	Income Adjustment Description 3. To annualize fuel and power expense. (Sarver)	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
				·				
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$44,645		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$250		\$0	\$0	
E-71	Admin. & General Salaries	920.000	\$371,286	-\$1,070,987	-\$699,701	\$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	
	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	
	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	
	1. Adjustment to annualize insurance (other than group). (Niemeier)		\$0	-\$26,312		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$206,237		\$0	\$0	
E-76	Injuries & Damages	925.000	\$0	-\$214,399	-\$214,399	\$0	\$0	
	1. To adjust miscellaneous expense. (Lesmes)		\$0	-\$196,778		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$17,621		\$0	\$0	
E-77	Employee Pensions & Benefits	926.000	\$201,396	\$809,255	\$1,010,651	\$0	\$0	
	1. To annualize OPEB expense and amortize OPEB tracker. (Niemeier)		\$0	-\$2,721,835		\$0	\$0	

<u>A</u> ncome	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdiction
Adj.		Account	Company Adjustment	Company Adjustment	Adjustments	Adjustment	Adjustment	Adjustment
lumber	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To annualize pension expense and amortize pension tracker. (Niemeier)		\$0	-\$144,935		\$0	\$0	
	3. To adjust payroll. (Lesmes)		\$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	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$313,391		\$0	\$0	
E-82	Misc. General Expenses	930.200	\$0	-\$176,722	-\$176,722	\$0	\$0	
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$1,052,719		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$8,692		\$0	\$0	
	4. To adjust miscellaneous expenses. (Branson)		\$0	-\$8,716		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$876,021		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$0		\$0	\$0	
E-83	Research & Development Expenses	930.300	\$0	-\$611	-\$611	\$0	\$0	
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$611		\$0	\$0	
E-84	Rents - AGE	931.000	\$0	-\$37,553	-\$37,553	\$0	\$0	
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	-\$748		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$36,805		\$0	\$0	
E-85	Maint. of General Plant	932.000	\$8,095	-\$32,625	-\$24,530	\$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,
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$12,243,661	
	2. To remove capitalized depreciation. (Branson)		\$0	\$0		\$0	\$5,506	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$69,411	
E-91	Amortization of Expense	404.000	\$0	\$1,698,614	\$1,698,614	\$0	\$0	
			\$0	\$1,698,614		\$0	\$0	
	1. To annualize amortization expense. (Niemeier)			. ,,.				

<u>A</u> Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdiction
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustment
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To annualize amortization expense. (Niemeier)		\$0	\$69,415		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$1,188,478		\$0	\$0	
	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$2,265		\$0	\$0	
	4. To include property tax tracker. (Sarver)		\$0	\$1,840,446		\$0	\$0	
E-94	Amortization - Property Losses	407.000	\$0	-\$104,742	-\$104,742	\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$104,742		\$0	\$0	
E-97	Property Taxes	408.100	\$0	\$2,367,872	\$2,367,872	\$0	\$0	
	1. Adjust property tax expense. (Boronda)		\$0	-\$1,902,842		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$4,270,714		\$0	\$0	
E-98	Payroll Taxes	408.100	-\$10,565	\$0	-\$10,565	\$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	
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$679		\$0	\$0	
E-100	PSC Assessment	408.100	\$0	\$671,410	\$671,410	\$0	\$0	
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$671,410		\$0	\$0	
E-105	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$4,710,925	-\$4,710,
	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	\$14,974,0
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$15,004,948	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$30,851	
E-109	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	-\$26,740	-\$26,
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$26,970	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$230	
		1						

<u>A</u> Income	B	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$1,062,446	
E-111	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$5,333,814	-\$5,333,814
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$5,333,814	
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$9,992,905	\$9,992,905
	Total Operating & Maint. Expense		-\$3,407,120	\$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

	<u>A</u>	<u>B</u>	<u>c</u>	D	E	<u>F</u>
Line	D escription	Percentage	Test	6.41%	6.52%	6.63%
Number	Description	Rate	Year	Return	Return	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 5	Non-Deductible Expenses		\$117,713	\$117,713	\$117,713	\$117,713
5	TOTAL ADD TO NET INCOME BEFORE TAXES	-	<u>\$0</u> \$59,257,516	<u>\$0</u> \$59,257,516	<u>\$0</u> \$59,257,516	<u>\$0</u> \$59,257,516
•			<i>••••</i> ,=••,••••	<i>••••</i> ,=••,••••	+•••,=•• ,• ••	<i>••••</i> ,=••,••••
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	100.000%	-\$79,508,986	-\$50,145,431	-\$47,155,046	-\$44,164,661
16 17	Deduct Missouri Income Tax at the Rate of Deduct City Inc Tax - Fed. Inc. Tax	100.000%	-\$2,858,427 \$0	-\$1,802,778 \$0	-\$1,695,271 \$0	-\$1,587,763 \$0
17	Federal Taxable Income - Fed. Inc. Tax		-\$76,650,559	-\$48,342,653	ەر \$45,459,775-	əu \$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	21.000 /6	-\$10,030,017	-\$10,131,337	-43,340,333	-40,341,143
20	Credits - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$16,096,617	-\$10,151,957	-\$9,546,553	-\$8,941,149
			<i>\\</i>	÷ 10,101,001	-\$0,040,000	-\$0,041,140
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					
44 45	Deferred Income Taxes - Def. Inc. Tax.		\$37,495,618	\$37,495,618	\$37,495,618	\$37,495,618
45	Amortization of Deferred ITC		-\$98,028	-\$98,028	-\$98,028	-\$98,028
40	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
-			,	, . ,	, . ,,	, , , , , , , , , , , , , , , , , , , ,

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

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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	Ē
Line		Percentage	Test	6.41%	6.52%	6.63%
Number	Description	Rate	Year	Return	Return	Return
50	TOTAL INCOME TAX		\$12,046,286	\$19,046,595	\$19,759,506	\$20,472,418

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

Line	Δ	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	6.41% Return	6.52% Return	6.63% Return
Number	Description			Netuin
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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$7,990,481	\$7,990,481	\$7,990,481
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$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	A	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$1,107,593,926
_			
2	Less Accumulated Depreciation Reserve		\$188,536,270
3	Net Plant In Service		\$919,057,656
4 5	ADD TO NET PLANT IN SERVICE Cash Working Capital		\$113,447
6	Contributions in Aid of Construction Amortization		\$34,469,901
7	Materials & Supplies		\$3,274,906
8	Prepayments		\$0 \$0
9	Prepaid Pension Asset		\$6,571,079
10	TCJA EADIT Tracker Balance		\$2,314
11	Regulatory Deferals (Property Tax Tracker)		\$3,143,294
12	TOTAL ADD TO NET PLANT IN SERVICE		\$47,574,941
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		\$282,987,182
24	Total Rate Base	и Ц	\$683,645,415

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

	•	B	0				0		
Line	<u>A</u> Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
		INTANGIBLE PLANT							
1 2	301.000	Organization	\$82,185	P-2	\$0	\$82,185	100.00%	\$0	\$82,185
3	302.000	Franchises & Consents	\$43,698	P-3	\$0	\$43,698	100.00%	\$0	\$43,698
4	303.000	Miscellaneous Intangible Plant Studies	\$556,680	P-4	\$0	\$556,680	100.00%	\$0	\$556,680
5		TOTAL INTANGIBLE PLANT	\$682,563		\$0	\$682,563		\$0	\$682,563
•									
6 7	310.000	SOURCE OF SUPPLY PLANT Land & Land Rights	\$2,405,179	P-7	\$0	\$2,405,179	100.00%	\$0	\$2,405,179
8	311.000	Structures & Improvements	\$15,951,507	P-8	\$0	\$15,951,507	100.00%	\$0 \$0	\$15,951,507
9	312.000	Collection & Impound Reservoirs	\$168,617	P-9	\$0	\$168,617	100.00%	\$0	\$168,617
10	313.000	Lake, River, & Other Intakes	\$7,711,241	P-10	\$0	\$7,711,241	100.00%	\$0	\$7,711,241
11	314.000	Wells & Springs	\$11,132,585	P-11	\$0	\$11,132,585	100.00%	\$0	\$11,132,585
12	315.000	Infiltration Galleries & Tunnels	\$1,804	P-12	\$0	\$1,804	100.00%	\$0	\$1,804
13 14	316.000 317.000	Supply Mains	\$16,581,686	P-13 P-14	\$0	\$16,581,686	100.00%	\$0 \$0	\$16,581,686
14	317.000	Other P/E-Supply TOTAL SOURCE OF SUPPLY PLANT	\$432,196 \$54,384,815	P-14	\$0 \$0	<u>\$432,196</u> \$54,384,815	100.00%	<u>\$0</u> \$0	\$432,196 \$54,384,815
15			\$54,504,015		ΨŪ	\$34,304,013		ψŪ	ψ 5 7 ,50 7 ,615
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$187,000	P-17	\$0	\$187,000	100.00%	\$0	\$187,000
18	321.000	Pumping Structures & Improvements	\$16,607,070	P-18	\$0	\$16,607,070	100.00%	\$0	\$16,607,070
19	323.000	Power Generation Equipment	\$5,858,666	P-19	\$0	\$5,858,666	100.00%	\$0	\$5,858,666
20	324.000	Steam Pumping Equipment	\$233,985	P-20	\$0	\$233,985	100.00%	\$0	\$233,985
21 22	325.000 326.000	Electric Pumping Equipment Diesel Pumping Equipment	\$28,326,779	P-21 P-22	\$0 \$0	\$28,326,779	100.00% 100.00%	\$0 \$0	\$28,326,779 \$479,289
22	328.000	Pump Equip Hydraulic	\$479,289 \$348,657	P-22 P-23	\$0 \$0	\$479,289 \$348,657	100.00%	\$0 \$0	\$348,657
23	328.000	Other Pumping Equipment	\$4,931,758	P-24	\$0	\$4,931,758	100.00%	\$0 \$0	\$4,931,758
25	010.000	TOTAL PUMPING PLANT	\$56,973,204		\$0	\$56,973,204	10010070	\$0	\$56,973,204
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$1,472,731	P-27	\$0	\$1,472,731	100.00%	\$0	\$1,472,731
28	331.000	Water Treatment Structures &	\$74,588,126	P-28	\$0	\$74,588,126	100.00%	\$0	\$74,588,126
29	332.000	Improvements Water Treatment Equipment	\$66,726,236	P-29	\$0	\$66,726,236	100.00%	\$0	\$66,726,236
30	333.000	Water Treatment - Other	\$1,473,221	P-30	\$0 \$0	\$1,473,221	100.00%	\$0 \$0	\$1,473,221
31		TOTAL WATER TREATMENT PLANT	\$144,260,314		\$0	\$144,260,314	10010070	\$0	\$144,260,314
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$1,518,222	P-33	\$0	\$1,518,222	100.00%	\$0	\$1,518,222
34	341.000	Transmission & Distribution Structures &	\$9,879,120	P-34	\$0	\$9,879,120	100.00%	\$0	\$9,879,120
35	342.000	Impr Distribution Reservoirs & Standpipes	\$40,611,449	P-35	\$0	\$40,611,449	100.00%	\$0	\$40,611,449
36	343.000	Transmission & Distribution Mains	\$462,440,352	P-35	\$0 \$0	\$462,440,352	100.00%	\$0 \$0	\$462,440,352
37	344.000	Fire Mains	\$564,782	P-37	\$0	\$564,782	100.00%	\$0 \$0	\$564,782
38	345.000	Services	\$98,550,823	P-38	\$0	\$98,550,823	100.00%	\$0	\$98,550,823
39	346.000	Meters	\$60,276,375	P-39	\$0	\$60,276,375	100.00%	\$0	\$60,276,375
40		Meter Installation	\$25,563,082	P-40	\$0	\$25,563,082	100.00%	\$0	\$25,563,082
41	1	Hydrants	\$40,310,710	P-41	\$0	\$40,310,710	100.00%	\$0	\$40,310,710
42	349.000	Other Transmission & Distribution Plant	\$83,158	P-42	<u>\$0</u>	\$83,158	100.00%	\$0	\$83,158
43		TOTAL TRANSMISSION & DIST. PLANT	\$739,798,073		\$0	\$739,798,073		\$0	\$739,798,073
44		INCENTIVE COMPENSATION							
		CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
47		GENERAL PLANT							
47 48	389.000	GENERAL PLANT General Land & Land Rights	\$653,393	P-48	\$0	\$653,393	100.00%	\$0	\$653,393
40	390.000	Stores Shops Equipment Structures	\$24,273,719	P-49	\$0	\$24,273,719	100.00%	\$0 \$0	\$24,273,719
50	390.100	Office Structures	\$8,076,050	P-50	\$0	\$8,076,050	100.00%	\$0 \$0	\$8,076,050
51	390.200	General Structures - HVAC	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	390.300	Miscellaneous Structures	\$2,750,514	P-52	\$0	\$2,750,514	100.00%	\$0	\$2,750,514

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

	<u>A</u>	B	<u>C</u>	D	E	<u>F</u>	G	H	<u>I</u>
Line	Account #	_	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
53	390.900	Structures & Improvements - Leasehold	\$46,232	P-53	\$0	\$46,232	100.00%	\$0	\$46,232
54	391.000	Office Furniture and Equipment	\$1,083,854	P-54	\$0	\$1,083,854	100.00%	\$0	\$1,083,854
55	391.100	Computers & Peripheral Equipment	\$3,125,235	P-55	\$0	\$3,125,235	100.00%	\$0	\$3,125,235
56	391.200	Computer Hardware & Software	\$0	P-56	\$0	\$0	100.00%	\$0	\$0
57	391.250	Computer Software	\$19,970,238	P-57	\$0	\$19,970,238	100.00%	\$0	\$19,970,238
58	391.300	Other Office Equipment	\$27,914	P-58	\$0	\$27,914	100.00%	\$0	\$27,914
59	391.400	BTS Initial Investment	\$11,709,714	P-59	\$0	\$11,709,714	100.00%	\$0	\$11,709,714
60	392.000	Transportation Equipment	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$12,050,214	P-61	\$0	\$12,050,214	100.00%	\$0	\$12,050,214
62	392.200	Transportation Equipment - Heavy Trucks	\$2,341,104	P-62	\$0	\$2,341,104	100.00%	\$0	\$2,341,104
63	392.300	Transportation Equipment - Cars	\$283,187	P-63	\$0	\$283,187	100.00%	\$0	\$283,187
64	392.400	Transportation Equipment - Other	\$5,223,494	P-64	\$0	\$5,223,494	100.00%	\$0	\$5,223,494
65	393.000	Store Equipment	\$191,694	P-65	\$0	\$191,694	100.00%	\$0	\$191,694
66	394.000	Tools, Shop, & Garage Equipment	\$4,881,085	P-66	\$0	\$4,881,085	100.00%	\$0	\$4,881,085
67	395.000	Laboratory Equipment	\$1,079,071	P-67	\$0	\$1,079,071	100.00%	\$0	\$1,079,071
68	396.000	Power Operated Equipment	\$1,592,929	P-68	\$0	\$1,592,929	100.00%	\$0	\$1,592,929
69	397.000	Communication Equipment	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$9,077,693	P-70	\$0	\$9,077,693	100.00%	\$0	\$9,077,693
71	397.200	Telephone Equipment	\$45,241	P-71	\$0	\$45,241	100.00%	\$0	\$45,241
72	398.000	Miscellaneous Equipment	\$2,466,500	P-72	\$0	\$2,466,500	100.00%	\$0	\$2,466,500
73	399.000	Other Tangible Property	\$545,882	P-73	\$0	\$545,882	100.00%	\$0	\$545,882
74		TOTAL GENERAL PLANT	\$111,494,957		\$0	\$111,494,957		\$0	\$111,494,957
75		TOTAL PLANT IN SERVICE	\$1,107,593,926		\$0	\$1,107,593,926		\$0	\$1,107,593,926

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

	<u>A</u>	<u>B</u>	<u>c</u>	D	E	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$82,185	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$43,698	0.00%	\$0	Ő	0.00%
4	303.000	Miscellaneous Intangible Plant Studies	\$556,680	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$682,563		\$0		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$2,405,179	0.00%	\$0	0	0.00%
8	311.000	Structures & Improvements	\$15,951,507	1.97%	\$314,245	0	-25.00%
9	312.000	Collection & Impound Reservoirs	\$168,617	0.35%	\$590	0	0.00%
10 11	313.000 314.000	Lake, River, & Other Intakes	\$7,711,241	3.57% 2.52%	\$275,291 \$280,544	0 0	-10.00% 5.00%
12	315.000	Wells & Springs Infiltration Galleries & Tunnels	\$11,132,585 \$1,804	2.52 <i>%</i> 1.77%	\$280,541 \$32	0	5.00% 0.00%
12	316.000	Supply Mains	\$16,581,686	1.45%	\$32 \$240,434	0	-25.00%
14	317.000	Other P/E-Supply	\$432,196	4.97%	\$21,480	ů 0	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$54,384,815		\$1,132,613	· ·	010070
					<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>		
16		PUMPING PLANT					
17	320.000	Pumping Land & Land Rights	\$187,000	0.00%	\$0	0	0.00%
18	321.000	Pumping Structures & Improvements	\$16,607,070	3.95%	\$655,979	0	-15.00%
19	323.000	Power Generation Equipment	\$5,858,666	3.05%	\$178,689	0	-5.00%
20	324.000	Steam Pumping Equipment	\$233,985	1.89%	\$4,422	0	-10.00%
21	325.000	Electric Pumping Equipment	\$28,326,779	1.89%	\$535,376	0	-10.00%
22	326.000 327.000	Diesel Pumping Equipment	\$479,289	1.89%	\$9,059 \$6,500	0	-10.00%
23 24	327.000	Pump Equip Hydraulic	\$348,657	1.89%	\$6,590 \$02,240	0	-10.00% -10.00%
24 25	320.000	Other Pumping Equipment	\$4,931,758 \$56,973,204	1.89%	<u>\$93,210</u> \$1,483,325	U	-10.00%
25			\$30,973,204		φ1, 4 03,325		
26		WATER TREATMENT PLANT					
27	330.000	Water Treatment Land & Land Rights	\$1,472,731	0.00%	\$0	0	0.00%
28	331.000	Water Treatment Structures &	\$74,588,126	2.34%	\$1,745,362	0	-15.00%
		Improvements					
29	332.000	Water Treatment Equipment	\$66,726,236	2.18%	\$1,454,632	0	-20.00%
30	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,058	0	0.00%
31		TOTAL WATER TREATMENT PLANT	\$144,260,314		\$3,249,052		
~~							
32 33	340.000	TRANSMISSION & DIST. PLANT	¢4 540 000	0.00%	\$0	0	0.00%
33 34	340.000	Transmission & Distribution Land Transmission & Distribution Structures &	\$1,518,222 \$9,879,120	0.00% 1.49%	ەر \$147,199	0	-20.00%
34	341.000	Impr	\$9,079,120	1.43 /0	φ1 4 7,155	U	-20.00 /0
35	342.000	Distribution Reservoirs & Standpipes	\$40,611,449	1.70%	\$690,395	0	-25.00%
36		Transmission & Distribution Mains	\$462,440,352	1.39%	\$6,427,921	0	-30.00%
37	344.000	Fire Mains	\$564,782	1.56%	\$8,811	0	-30.00%
38	345.000	Services	\$98,550,823	2.92%	\$2,877,684	0	-100.00%
39		Meters	\$60,276,375	2.40%	\$1,446,633	0	-10.00%
40	347.000	Meter Installation	\$25,563,082	2.40%	\$613,514	0	-10.00%
41		Hydrants	\$40,310,710	1.85%	\$745,748	0	-30.00%
42	349.000	Other Transmission & Distribution Plant	\$83,158	2.96%	\$2,461	0	0.00%
43		TOTAL TRANSMISSION & DIST. PLANT	\$739,798,073		\$12,960,366		
44							
44		INCENTIVE COMPENSATION CAPITALIZATION					
45		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
			\$ 0	0.0070	ΨŪ	, v	0.0070
	I	1	I	I	I I		

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u> </u>	G
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
47		GENERAL PLANT					
48	389.000	General Land & Land Rights	\$653.393	0.00%	\$0	0	0.00%
49	390.000	Stores Shops Equipment Structures	\$24,273,719	3.02%	\$733,066	0	-20.00%
50	390.100	Office Structures	\$8,076,050	2.09%	\$168,789	Ő	-20.00%
51	390.200	General Structures - HVAC	\$0,070,030	2.09%	\$0	Ő	0.00%
52	390.300	Miscellaneous Structures	\$2,750,514	3.72%	\$102,319	ů 0	-20.00%
53	390.900	Structures & Improvements - Leasehold	\$46,232	2.75%	\$1,271	ů 0	0.00%
54	391.000	Office Furniture and Equipment	\$1,083,854	3.49%	\$37,827	ů 0	0.00%
55	391.100	Computers & Peripheral Equipment	\$3,125,235	19.06%	\$595,670	ő	0.00%
56	391.200	Computer Hardware & Software	\$0	19.06%	\$0	Ő	0.00%
57	391.250	Computer Software	\$19,970,238	5.00%	\$998,512	0	0.00%
58	391.300	Other Office Equipment	\$27,914	10.46%	\$2,920	0	0.00%
59	391.400	BTS Initial Investment	\$11,709,714	5.00%	\$585,486	0	0.00%
60	392.000	Transportation Equipment	\$0	3.45%	\$0	0	0.00%
61	392.100	Transportation Equipment - Light Trucks	\$12,050,214	5.57%	\$671,197	0	15.00%
62	392.200	Transportation Equipment - Heavy Trucks	\$2,341,104	0.00%	\$0	Ō	15.00%
		······································			, -	-	
63	392.300	Transportation Equipment - Cars	\$283,187	0.00%	\$0	0	15.00%
64	392.400	Transportation Equipment - Other	\$5,223,494	6.15%	\$321,245	0	5.00%
65	393.000	Store Equipment	\$191,694	3.88%	\$7,438	0	0.00%
66	394.000	Tools, Shop, & Garage Equipment	\$4,881,085	3.73%	\$182,064	0	0.00%
67	395.000	Laboratory Equipment	\$1,079,071	3.90%	\$42,084	0	0.00%
68	396.000	Power Operated Equipment	\$1,592,929	3.79%	\$60,372	0	20.00%
69	397.000	Communication Equipment	\$0	6.67%	\$0	0	0.00%
70	397.100	Communication Equipment (non telephone)	\$9,077,693	5.76%	\$522,875	0	0.00%
71	397.200	Telephone Fauinment	\$45,241	8.94%	\$4.045	0	0.00%
71	397.200	Telephone Equipment		6.48%	, ,	0	0.00%
72	398.000	Miscellaneous Equipment	\$2,466,500	2.43%	\$159,829	0	0.00%
73 74	399.000	Other Tangible Property	\$545,882	2.43%	\$13,265	U	0.00%
/4		I UTAL GENERAL PLANT	\$111,494,957		\$5,210,274		
75	1	Total Depreciation	\$1,107,593,926	I	\$24,035,630		

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

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

Line Account Toil Adjusted Adjusted Adjusted Jurisdictional Jurisdictional Monker 1 31000 TANGBLE PLANT Statument Reserve Adjustment Reserve Adjustment Adjustment Adjustment Adjustment Jurisdictional Jurisdictional Adjustment Jurisdictional Adjustment Jurisdictional Adjustment Jurisdictional Jurisdictional Jurisdictional Adjustment Jurisdictional Jurisdictional<		A	B	<u>C</u>	D	E	F	G	Н	I
1 381.600 INTAGGBLE PLANT 52.933 R-2 50 52.933 100.00% 50 13 3 302.000 Miscellaneous Intangible Plant Studies 305.685 R-4 50 5306.585 100.00% 50 53 6 SUBJECC OF SUPPLY PLANT 5306.585 R-7 50 50 100.00% 50 51 7 310.000 Lord S Land Rights 51 51 51 51 100.00% 50 51 9 312.000 Students A Indrovements 51 51 51 51 100.00% 50 51		Account		Total	Adjust.			Jurisdictional		MO Adjusted
2 391:00 Organization 52:33 8:2 50 52:33 100.00% 50 100.00% 50 303:00 Miscelineous Intanglibe Plant Studies 536:58 R-3 50 1300.00% 50 1300.00% 50 1300.00% 50 53 6 SUBJECC OF SUPPLY PLANT S0 R-7 50 50 100.00% 50 51 7 310:00 Collection 5 impound Reservoire 51:91:91 60 533:433 100.00% 50 51:91 10 Studies 5 prings S1:91:91 100.00% 50 51:91 100.00% 50 51:91 11 S1:00 Studies 5 prings S1:91:91 100.00% 50 51:91 50:00% 50 51:91 12 S1:00 Filter 8 improvements 53:34:33 80 55:91:74 100.00% 50 51:91 13 S1:00 Filter 8 improvements 56:34:22 R:1 50 55:91:91 100.00% 50 51:91	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
2 391:00 Organization 52:33 8:2 50 52:33 100.00% 50 100.00% 50 303:00 Miscelineous Intanglibe Plant Studies 536:58 R-3 50 1300.00% 50 1300.00% 50 1300.00% 50 53 6 SUBJECC OF SUPPLY PLANT S0 R-7 50 50 100.00% 50 51 7 310:00 Collection 5 impound Reservoire 51:91:91 60 533:433 100.00% 50 51:91 10 Studies 5 prings S1:91:91 100.00% 50 51:91 100.00% 50 51:91 11 S1:00 Studies 5 prings S1:91:91 100.00% 50 51:91 50:00% 50 51:91 12 S1:00 Filter 8 improvements 53:34:33 80 55:91:74 100.00% 50 51:91 13 S1:00 Filter 8 improvements 56:34:22 R:1 50 55:91:91 100.00% 50 51:91										
3 302,000 Franchises & Consents 500 F-3 50 500 530 100,00% 500 530 6 TOTAL INTANGIBLE PLANT \$309,819 F-4 50 \$309,809 F-3 50 530 530 530 530 7 310,000 Land Rights S00 F-7 50 S30 100,00% S0 531 8 311,000 Structures & Improvements \$1391,804 F-7 50 \$301,817 100,00% S0 51,81 10 313,000 Collection & Improvements \$10,917 F-8 50 \$11,917 100,00% S0 \$31,81 333,830 100,00% S0 \$35,31 333,830 F-1 50 \$514,716,800 \$30,859 \$31,81,81 \$31,819,81 \$31,859,30 \$30,900 \$30,859 \$31,819,30 \$31,819,30 \$31,819,30 \$31,81,81 \$31,819,30 \$31,819,30 \$31,819,30 \$31,819,30 \$31,819,30 \$31,819,30 \$31,81,81 \$31,81,81 \$31,81,81,81 <td></td>										
4 303.00 Miscellaneous Intancible Plant Studies 5309.519 F4 50 5309.519 50 533 6 SOURCE OF SUPPLY PLANT 50 51 50 53 50 53 7 310.00 Structures & Improvements 51.091.804 FA 50 51.91.804 FA 50 53.94.433 FA 50 51.91.804 FA 53.34.433 FA 50 53.24.433 FA 53.34.433 FA 53 53.94.433 FA 53.94.433 FA 53 53.94.433 FA 53 53.94.333 FA 53 53.94.333 FA 53.94.333 FA 53 53.94.333 <td< td=""><td></td><td></td><td></td><td></td><td>1</td><td></td><td></td><td></td><td></td><td>\$2,933</td></td<>					1					\$2,933
5 TOTAL INTANGIBLE PLANT \$309,519 50 \$308,519 \$00 \$33 6 300,000 Land & Land Rights \$199,194 R.7 \$50 \$50 \$100,007,197 \$1000,007,197 \$100,007,19					1					\$0
6 SOURCE OF SUPPLY PLANT 5 7 50 50 100.00% 50 9 310.00 Land Rights 5 1.81 84 8 5 100.00% 50 9 310.00 Lak, Importanent olive 51.81 84 8 50 100.00% 50 52.86 11 314.000 Welis & Springs S3.344.338 R-1 50 52.50 100.00% 50 53.34 13 316.000 Melis & Springs S3.344.338 R-1 50 55.915.78 100.00% 50 53.91 13 100.00 Melis & Springs S3.344.338 R-1 50 55.915.78 100.00% 80 53.91 14 310.000 Pumping Linutures & Simply S77.620 R-1 50 55.91 100.00% 80 53.91 15 221.000 Pumping Linutures & Si.84.92 R-1 50 55.90 100.00% 80 53.91 221.000 Pumping Structures & Impr		303.000			R-4			100.00%		\$306,586 \$309,519
7 310.00 Land Rights \$0 F.7 \$0 \$0 100.00%, \$0 8 312.00 Collection & Improvements \$101,917 R-8 \$0 \$1,91,804 \$100.00%, \$0 \$11,91,804 10 312.00 Collection & Improvements \$101,917 R-8 \$0 \$1,91,804 \$100.00%, \$10 \$100.00%, \$10 \$100.00%, \$10 \$11,11 314.00 Weik & Springs Tunnels \$13,233.23 R-11 \$10 \$13,443.23 \$100.00%, \$10 \$	v			<i>\\</i> 000,010		ψ υ	\$000,010		\$	\$000,010
8 311.000 Structures & Impound Reservoirs \$1.931.804 F.8 S0 S1.91.804 100.00% S0 S1.81 9 312.000 Calaction & Impound Reservoirs \$2.880,758 F.10 \$50 \$3.84,338 100.00% \$50 \$3.53.4 11 316.000 Weits & Strings \$3.34,338 F.11 \$50 \$3.84,338 100.00% \$50 \$3.53.4 12 315.000 Imfittedion Galleries & Tunneis \$52.80,758 R-10 \$50 \$51.411 \$100.00% \$30 \$53.51 131.000 Dumping Mainey \$14.116,852 TOTAL SOURCE OF SUPPLY PLANT \$14.116,852 100.00% \$30 \$51.41 16 PUMPING PLANT \$14.116,852 R-17 \$50 \$100.00% \$30 \$51.21 17.20 Reserversion Equipment \$51.337 R-20 \$50 \$51.41 100.00% \$30 \$52.84 18.21.000 Pumping Equipment \$51.947 \$10 \$100.00% \$30 \$51.41 12.22.30000										
9 312.000 Collection & Impound Reservoirs 5101,917 100.00% \$00 \$31 10 313.000 Lake, River, G. Other Intakes \$2,260,758 F10 \$50 \$2,260,758 \$100.00%, \$10 \$50 \$2,344,339 100.00%, \$10 \$52,80,758 \$12,250 \$50 \$2,260,758 \$12,250 \$50 \$52,80,758 \$100.00%, \$10 \$52,80,758 \$11 \$100.00%, \$10 \$52,80,758 \$12,150 \$100.00%, \$10 \$100.00%, \$10 \$10,171 \$100.00%, \$10 \$10,171 \$100.00%, \$10 \$10,171 \$100.00%, \$10 \$10,171 \$100.00%, \$10 \$10,171 \$100.00%, \$10 \$11,111,111,111,111,111,111,111,111,111					1					\$0
10 313.000 Lake, River, & Other Intakes 52,680,758 R-10 50 52,344,353 100.00% 50 52,343,353 12 315,000 Milit ation Galleries & Tunnels 53,344,353 100.00% 50 53,344,353 100.00% 50 55,319,79,44 100.00% 50 55,319,79,44 100.00% 50 55,319,79,44 100.00% 50 55,319,79,44 100.00% 50 55,319,79,44 100.00% 50 55,319,79,44 100.00% 50 55,319,79,44 100.00% 50 514,116,852 100.00% 50 514,116,852 100.00% 50 514,116,852 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 100.00% 50 55,314,923 <				1 1	1					\$1,991,804 \$101,917
11 314.000 Wells & Springs 53.344.339 R-11 50 53.344.339 100.00% 50 53.3 12 315.000 Supply Mains 53.919.794 R-12 50 55.919.794 100.00% 50 55.919.714	-			. ,	1					\$2,680,758
11 316.000 Infitration caliners & Tunnels \$520 R-12 \$50 \$520 100.00% \$50 13 316.000 Supply Mains \$77,620 R-14 \$50 \$57,7620 100.00% \$50 \$50 \$51 \$50 \$514,7740 100.00% \$50 \$50 \$51 \$50 \$514,7740 100.00% \$50 \$51 \$50 \$514,7740 \$50 \$514,7740 \$50 \$51 \$50 \$514,176,820 \$50 \$514,176,820 \$50 \$514,176,820 \$50 \$514,176,820 \$50 \$514,176,820 \$514,176,820 \$50 \$514,176,820 \$514,176,176,176,176,176,176,176,176,176,176					1					\$3,344,339
14 15 317.000 TOTAL SURGEOF SUPPLY PLANT 577.620 514,116,852 77.620 514,116,852 100.00% 50 50 514,116,852 16 PUMPING PLANT 50 514,116,852 R-14 50 514,116,852 100.00% 50 50 514,116,852 16 JUMPING PLANT 50 84,4116,852 R-14 50 55,984,923 100.00% 50 50 55,984,923 100.00% 50 50 55,984,923 17 320.000 Pumping Land & Land Rights 50 55,984,923 R-10 50 55,984,923 100.00% 50 53 55,723,391 100.00% 50 53 55,723,291 18 321.000 Stan 374 750 00 55,984,923 100.00% 50 55,984,923 53 55,984,923 100.00% 50 55,984,923 55,984,923 100.00% 50 55,984,923 55,984,923 100.00% 50 55,984,923 55,984,923 100.00% 50 55,984,923 55,984,923 100.00% 50 55,984,923 50 55,984,923 100.00% 50 55,984,923 100.00% 50 55,984,923 100.00% 50 55,984,923 100.00% 50 55,984,923 100.00% 50 55,984,923 100.00% 50 55,984,984,944 27 <td></td> <td></td> <td></td> <td></td> <td>R-12</td> <td>\$0</td> <td></td> <td></td> <td>\$0</td> <td>\$620</td>					R-12	\$0			\$0	\$620
15 TOTAL SOURCE OF SUPPLY PLANT \$14,116,852 50 \$14,116,852 50 \$14,116,852 16 20,000 Pumping Structures & Improvements \$5,984,923 100,00% \$0 \$5,984,923 17 320,000 Power Generation Equipment \$5,128,127 R-18 \$50 \$5,293,213 100,00% \$50 \$57,23,91 10 324,000 Electic Pumping Equipment \$52,23,27 R-18 \$50 \$52,32,321 100,00% \$50 \$57,32,31 11 325,000 Electic Pumping Equipment \$51,374 R-22 \$50 \$55,857,3 100,00% \$50 \$51,374 23 320,000 Other Funping Equipment \$51,352,307 R-24 \$50 \$511,856,290 \$50 \$511,856,290 \$50 \$511,856,290 \$50 \$513,374 100,00% \$50 \$513,374 26 330,000 Water Treatment Adard Rights \$50 \$52,971,042 100,00% \$50 \$52,371,474 100,00% \$50 \$52,373 \$50 \$511,81,937					1					\$5,919,794
16 PUMPING PLANT 50 R-17 50 5 90.0% 50 18 321.000 Pumping Land & Land Rights 55,984,923 R-18 50 55,984,923 100.00% 50 55,737,391 100.00% 50 57,73,391 100.00% 50 57,73,391 100.00% 50 57,73,291 100.00% 50 57,73,731 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 55,824,223 100.00% 50 52,824,223 100.00% 50 52,823,824 100.00% 50 52,823,824,223 100.00% 50 52,823,824,223 100.00% 50 52,223,824,223,834,223 100.00%		317.000			R-14			100.00%		\$77,620
17 322.000 Pumping Land & Land Rights 50 R.17 50 50 100.00% 50 18 322.000 Power Generation Equipment 57.92.931 R.19 50 57.98.49.23 100.00% 50 55.98 20 322.000 Steam Pumping Equipment 55.98.40.22 R.18 50 55.83.23.13 100.00% 50 55.23 21 325.000 Electric Pumping Equipment 55.82.30.22 R.21 50 55.62.3.022 100.00% 50 55.31 22 325.000 Othor Pumping Equipment 55.86.40.25 100.00% 50 55.91 23 327.000 Pump Equip Hydraulic 54.40.25 R.23 50 51.13.74 100.00% 50 51.13.74 24 325.000 Othor Pumping Equipment 59.627.67 R-24 50 55.96.78 100.00% 50 51.88 26 MATER TREATMENT P LANT 51.88.290 R.27 50 \$11.888.290 \$0 \$11.888.290 \$0 \$11.888.290 \$0 \$2.3,971.042 \$0 \$2.9,854.118 100.00% \$0 \$2.2,87 27 330.000 Water Treatment Load & Land Rights \$2.2,971.042 R-29 \$0 \$2.3,971	15		TOTAL SOURCE OF SUPPLY PLANT	\$14,116,852		\$0	\$14,116,852		\$0	\$14,116,852
17 322.000 Pumping Land & Land Rights 50 R.17 50 50 100.00% 50 18 322.000 Power Generation Equipment 57.92.931 R.19 50 57.98.49.23 100.00% 50 55.98 20 322.000 Steam Pumping Equipment 55.98.40.22 R.18 50 55.83.23.13 100.00% 50 55.23 21 325.000 Electric Pumping Equipment 55.82.30.22 R.21 50 55.62.3.022 100.00% 50 55.31 22 325.000 Othor Pumping Equipment 55.86.40.25 100.00% 50 55.91 23 327.000 Pump Equip Hydraulic 54.40.25 R.23 50 51.13.74 100.00% 50 51.13.74 24 325.000 Othor Pumping Equipment 59.627.67 R-24 50 55.96.78 100.00% 50 51.88 26 MATER TREATMENT P LANT 51.88.290 R.27 50 \$11.888.290 \$0 \$11.888.290 \$0 \$11.888.290 \$0 \$2.3,971.042 \$0 \$2.9,854.118 100.00% \$0 \$2.2,87 27 330.000 Water Treatment Load & Land Rights \$2.2,971.042 R-29 \$0 \$2.3,971	16		PUMPING PLANT							
19 232.000 Power Generation Equipment \$732.391 100.00% 50 577.391 20 326.000 Steam Pumping Equipment \$5623.022 100.00% \$50 \$57.391 21 325.000 Diese Pumping Equipment \$5623.022 100.00% \$50 \$57.23.012 22 325.000 Diese Pumping Equipment \$565.078 R-24 \$20 \$54.4025 100.00% \$50 \$57.23.012 24 327.000 Pumping Equipment \$565.078 R-24 \$20 \$565.078 \$565.078 \$565.078 \$565.078 \$565.078 \$50 \$11.858.290 \$50 \$11.858.290 \$50 \$11.858.290 \$50 \$11.858.290 \$50 \$11.858.290 \$50 \$51.371 \$62 \$57.371.042 100.00% \$50 \$52.081 27 330.000 Water Treatment Equipment \$23.971.427 \$20 \$50 \$51.371.427 \$50 \$51.371.427 \$50 \$51.371.427 \$50 \$51.371.427 \$50 \$51.371.427 \$50 \$51.371.427 \$50 \$51.371.427 \$50 \$51.371.427 \$50 \$51.371.427		320.000		\$0	R-17	\$0	\$0	100.00%	\$0	\$0
20 232.000 Steam Pumping Equipment 532.367 R-20 S0 542.1367 100.00% S0 556.23 21 325.000 Electric Lumping Equipment \$151.374 80 \$54.374 100.00% \$0 \$55.62 23 325.000 Pumping Equipment \$151.374 100.00% \$0 \$55.62 24 328.000 Other Pumping Equipment \$55.62 \$0 \$11.858.290 \$0 \$11.858.290 \$0 \$55.62 \$0 \$0 \$55.62 \$0 \$0 \$55.62 \$0 \$11.858.290 \$0 \$11.858.290 \$0 \$11.858.290 \$0 \$11.858.290 \$0 \$11.858.290 \$0 \$20.854.118 \$100.00% \$0 \$20.854.118 \$100.00% \$0 \$20.854.118 \$100.00% \$0 \$20.854.118 \$100.00% \$0 \$20.854.118 \$100.00% \$0 \$22.83.37.47 \$0 \$20.854.118 \$100.00% \$0 \$23.33.000 Water Treatment Equipment \$23.71.427 \$20 \$20.854.53.7147 \$0				\$5,984,923	1					\$5,984,923
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Improvements \$23,971,042 R-29 \$0 \$23,971,042 R-29 \$0 \$23,971,042 \$0 \$23,971,042 \$0 \$0 \$10,00% \$0 \$23,971,042 \$0 \$23,971,042 \$0 \$0 \$10,00% \$0 \$23,971,042 \$0 \$53 \$23,971,042 \$0 \$23,971,042 \$0 \$23,971,042 \$0 \$23,971,042 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					1					\$20,854,118
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32 TRANSMISSION & DIST. PLANT Framsmission & Distribution Land \$0 R-33 \$0 \$0 \$0 34 341.000 Transmission & Distribution Structures & sector in promission & Distribution Reservoirs & Standpipes \$11,049,051 R-34 \$0 \$2,173,276 100.00% \$0 \$2,173 35 342.000 Distribution Reservoirs & Standpipes \$11,049,051 R-35 \$0 \$11,049,051 100.00% \$0 \$\$11,049,051 36 343.000 Transmission & Distribution Mains \$\$7,947,112 100.00% \$0 \$\$7,937 38 345.000 Services \$\$13,626,962 R-38 \$0 \$\$13,626,962 100.00% \$0 \$\$13,626,962 39 346.000 Meters \$\$3,479,744 R-40 \$0 \$\$5,500,106 \$\$10,000% \$0 \$\$13,626,962 100.00% \$0 \$\$3,479,744 343.000 Hoder Installation \$\$21,152 \$\$24 \$0 \$\$24,1752 \$\$24 \$\$0 \$\$24,155 41 348.000 Hydrants Distributi		333.000	1 · · · · · · · · · · · · · · · · · · ·		R-30			100.00%		\$811,987
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36 343.000 Transmission & Distribution Mains \$57,947,112 R-36 \$0 \$57,947,112 100.00% \$0 \$57,947,112 37 344.000 Fire Mains \$171,517 R-37 \$0 \$171,517 100.00% \$0 \$13,623,6962 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 100.00% \$0 \$13,623,992 \$0 -\$9,004,709 100.00% \$0 \$13,623,992 \$0 \$100,00% \$0 \$143,900 40 349,000 Other Transmission & Distribution Plant \$21,152 R-42 \$0 \$21,152 100.00% \$0 \$23,473 44 INCENTIVE COMPENSATION \$0 R-45 \$0 \$0 \$0 \$0 \$0 \$0								400.000/		
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47 GENERAL PLANT 48 389.000 General Land & Land Rights \$1,599 R-48 \$1,599 \$0 100.00% \$0 49 390.000 Stores Shops Equipment Structures \$3,022,276 R-49 \$0 \$3,022,276 100.00% \$0 \$3,02 50 390.100 Office Structures \$686,486 R-50 \$0 \$686,486 100.00% \$0 \$68 51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 100.00% \$0	45		Incentive Compensation Capitalization Adj.	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
47 GENERAL PLANT 48 389.000 General Land & Land Rights \$1,599 R-48 \$1,599 \$0 100.00% \$0 49 390.000 Stores Shops Equipment Structures \$3,022,276 R-49 \$0 \$3,022,276 100.00% \$0 \$3,02 50 390.100 Office Structures \$686,486 R-50 \$0 \$686,486 100.00% \$0 \$68 51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 100.00% \$0	46			\$0		\$0	\$0		\$0	\$0
48 389.000 General Land & Land Rights -\$1,599 R-48 \$1,599 \$0 100.00% \$0 49 390.000 Stores Shops Equipment Structures \$3,022,276 R-49 \$0 \$3,022,276 100.00% \$0 \$3,022 50 390.100 Office Structures \$686,486 R-50 \$0 \$686,486 100.00% \$0 \$686 51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 100.00% \$0	40			φυ		ΨŪ			Ψ	φ υ
48 389.000 General Land & Land Rights -\$1,599 R-48 \$1,599 \$0 100.00% \$0 49 390.000 Stores Shops Equipment Structures \$3,022,276 R-49 \$0 \$3,022,276 100.00% \$0 \$3,022 50 390.100 Office Structures \$686,486 R-50 \$0 \$686,486 100.00% \$0 \$686 51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 100.00% \$0										
49 390.000 Stores Shops Equipment Structures \$3,022,276 R-49 \$0 \$3,022,276 100.00% \$0 \$3,02 50 390.100 Office Structures \$686,486 R-50 \$0 \$686,486 100.00% \$0 \$686,486 51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 \$00 \$0				÷	<u> </u>					
50 390.100 Office Structures \$686,486 R-50 \$0 \$686,486 100.00% \$0 \$686,486 51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 \$00										\$0
51 390.200 General Structures - HVAC \$0 R-51 \$0 \$0 100.00% \$0					1					\$3,022,276 \$686,486
					1					\$000,400
52 390.300 Miscellaneous Structures \$1,342,831 R-52 \$0 \$1,342,831 100.00% \$0 \$1.34	52	390.300	Miscellaneous Structures	\$1,342,831	R-52	\$0	\$1,342,831	100.00%	\$0	\$1,342,831
53 390.900 Structures & Improvements - Leasehold \$8,006 R-53 \$0 \$8,006 100.00% \$0 \$					1		\$8,006	100.00%		\$8,006
					1					\$601,798
55 391.100 Computers & Peripheral Equipment \$879,833 R-55 \$0 \$879,833 100.00% \$0 \$87	55	391.100	Computers & Peripheral Equipment	\$879,833	R-55	\$0	\$879,833	100.00%	\$0	\$879,833

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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
56	391.200	Computer Hardware & Software	\$0	R-56	\$0	\$0	100.00%	\$0	\$0
57	391.250	Computer Software	\$6,207,997	R-57	\$0	\$6,207,997	100.00%	\$0	\$6,207,997
58	391.300	Other Office Equipment	-\$9,483	R-58	\$0	-\$9,483	100.00%	\$0	-\$9,483
59	391.400	BTS Initial Investment	\$7,709,095	R-59	\$0	\$7,709,095	100.00%	\$0	\$7,709,095
60	392.000	Transportation Equipment	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$2,747,763	R-61	\$0	\$2,747,763	100.00%	\$0	\$2,747,763
62	392.200	Transportation Equipment - Heavy Trucks	\$484,227	R-62	\$0	\$484,227	100.00%	\$0	\$484,227
63	392.300	Transportation Equipment - Cars	\$411,871	R-63	\$0	\$411,871	100.00%	\$0	\$411,871
64	392.400	Transportation Equipment - Other	\$2,308,001	R-64	\$0	\$2,308,001	100.00%	\$0	\$2,308,001
65	393.000	Store Equipment	\$120,092	R-65	\$0	\$120,092	100.00%	\$0	\$120,092
66	394.000	Tools, Shop, & Garage Equipment	\$1,763,581	R-66	\$0	\$1,763,581	100.00%	\$0	\$1,763,581
67	395.000	Laboratory Equipment	\$436,317	R-67	\$0	\$436,317	100.00%	\$0	\$436,317
68	396.000	Power Operated Equipment	\$1,046,298	R-68	\$0	\$1,046,298	100.00%	\$0	\$1,046,298
69	397.000	Communication Equipment	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	397.100	Communication Equipment (non	\$1,543,923	R-70	\$0	\$1,543,923	100.00%	\$0	\$1,543,923
		telephone)							
71	397.200	Telephone Equipment	\$67,851	R-71	\$0	\$67,851	100.00%	\$0	\$67,851
72	398.000	Miscellaneous Equipment	\$514,274	R-72	\$0	\$514,274	100.00%	\$0	\$514,274
73	399.000	Other Tangible Property	-\$242,786	R-73	\$0	-\$242,786	100.00%	\$0	-\$242,786
74		TOTAL GENERAL PLANT	\$31,648,652		\$1,599	\$31,650,251		\$0	\$31,650,251
75		TOTAL DEPRECIATION RESERVE	\$188,534,671		\$1,599	\$188,536,270		\$0	\$188,536,270

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

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

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

	Δ	B	<u><u>c</u></u>	_ <u>D</u>	<u>E</u>	<u> </u>	G
Line	Description	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,065,618	45.70	42.40	3.30	0.009041	\$9,634
2	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	24.00 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	-24.80	0.096438	-\$04,038 \$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	40.90 0.00	0.000000	\$30,230
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	\$230,317
10	Support Services	\$188,051	45.70	39.91	5.79	0.033899	\$138,210
12	Contracted Services	\$1,191,841	45.70	39.91	7.33	0.020082	\$23,935
12			45.70	37.20	8.50	0.023288	\$23,935
13	Building Maintenance and Services	\$906,887	45.70	26.30	8.50 19.40	0.023288	\$21,120
14	Telecommunications expense	\$474,446	45.70	20.60	25.10	0.068767	\$25,217
15	Postage expense	\$21,935	45.70	50.20	-4.50	-0.012329	-\$3,321
10	Office Supplies and Services Employee related expense travel and	\$269,403	45.70	50.20	-4.50 -10.10	-0.012329	
17		\$184,922	45.70	55.60	-10.10	-0.02/6/1	-\$5,117
18	entertainment Rents	¢ = 7 000	45.70	25.50	20.20	0.055342	¢0.455
		\$57,009					\$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 \$00 755
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						
29 30	Pavroll Tax	\$889,066	45.70	10.50	35.20	0.096438	\$85,740
30 31			45.70	169.60	-123.90	-0.339452	. ,
	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
							<i>,</i>
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

				-		_	-						
Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Toot Voor	<u>E</u> Toot Voor	<u>F</u> Adjust	<u>G</u> Total Company	<u>H</u> Total Company	<u> </u> uriodioticne	<u>J</u> Iuriadiational	<u>K</u> MO Final Adi		MO Adi Jurio
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Allocations	Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Anocations	(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		OPERATING REVENUES					1						
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	ŝo	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$169,195	\$167,678	\$1,517	E-10	\$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	670.405	670 405	¢0	F 40	¢0.000	¢00.047	400.000/		¢00.047	¢00.047	
16 17	620.000	Operation Supervision & Engineering - PE Fuel for Power Production	\$70,125	\$70,125	\$0 \$4.954	E-16 E-17	\$9,892 \$213	\$80,017	100.00% 100.00%	\$0 \$0	\$80,017 \$5.167	\$80,017 \$0	\$0 \$5.167
18	621.000 622.000		\$4,954 \$0	\$0 \$0	\$4,954	E-17 E-18	\$213	\$5,167 \$0	100.00%	\$0	\$5,167	\$0 \$0	\$5,167
10	622.000	Power Production Labor & Expenses Fuel or Power Purchased for Pumping		\$0 \$0		E-10 E-19	\$78.280		100.00%	\$0	ەر \$1.900.314	\$0 \$0	
19	623.000 624.000	Pumping Labor and Expenses	\$1,822,034 \$1,195,768	ەن \$1,191,167	\$1,822,034 \$4.601	E-19 E-20	\$78,280	\$1,900,314 \$1,363,470	100.00%	\$0	\$1,900,314 \$1,363,470	\$0 \$1,359,189	\$1,900,314 \$4,281
20	624.000 625.000	Expenses Transferred - Cr.	\$1,195,766	\$1,191,167	\$4,601	E-20 E-21	\$167,702	\$1,363,470	100.00%	\$0	\$1,363,470	\$1,359,169	\$4,281
21	625.000	Miscellaneous Expense	\$0 \$24.340	\$0 \$0	\$24,340	E-21 E-22	-\$759	\$0	100.00%	\$0	\$0 \$23,581	\$0 \$0	\$23.581
22	627.000	Rents - PE	\$4,524	\$0 \$0	\$4,524	E-22 E-23	-\$755	\$4,524	100.00%	\$0	\$4,524	\$0 \$0	\$4,524
23	630.000	Maint. Supervision & Engineering - PE	\$47,059	\$47,059	\$0	E-23	\$6,638	\$53,697	100.00%	\$0	\$53,697	\$53,697	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$0	\$0 \$0	\$0	E-25	\$0,000	\$00,057	100.00%	\$0	\$00,057	\$0	\$0
26	632.000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$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	000.000	TOTAL PUMPING EXPENSES	\$3,407,822	\$1,466,443	\$1,941,379	L-21	\$279,285	\$3,687,107	100.00 /0	\$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	Miscellanous Expenses - WTE	\$2,027,689	\$0	\$2,027,689	E-33	\$118,778	\$2,146,467	100.00%	\$0	\$2,146,467	\$0	\$2,146,467
34	644.000	Rents - WTE	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0 \$201.414	\$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 37	651.000	Maint. of Structures & Improvements - WTE	\$0 \$80.475	\$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

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

Line	Account	<u>B</u>	<u>C</u> Taat Vaar	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u>	<u>G</u> Total Commony	<u>H</u> Total Commony	<u> </u>	<u>J</u> Iuriadiational	<u>K</u> MO Final Adj		<u>M</u> MO Adj. Juris.
Line Number	Account Number	Income Description	Test Year Total	Labor	Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Allocations	Adjustments	Jurisdictional	MO Adj. Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	NOT Labor	Number	(From Adj. Sch.)	(C+G)	Anocations	(From Adj. Sch.)	(H x I) + J	L + N	
38		TOTAL WATER TREATMENT EXPENSES	\$7,142,934	\$1,258,197	\$5,884,737		\$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 E-49	\$0 -\$49	\$0	100.00%	\$0	\$0	\$0	\$0
49 50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE Maint. of Transmission & Distribution Mains	\$12,670	\$12,670	\$0	-		\$12,621	100.00%	\$0	\$12,621	\$12,670	-\$49
	673.000	Maint. of Fire Mains - TDE	\$613,985	\$343,739	\$270,246	E-50	\$57,180 \$0	\$671,165	100.00%	\$0 \$0	\$671,165 \$0	\$392,226	\$278,939
51 52	674.000 675.000	Maint. of Fire Mains - TDE Maint. of Services - TDE	\$0 \$38,043	\$0 \$38,005	\$0 \$38	E-51 E-52		\$0 \$45,002	100.00% 100.00%	\$0	\$0	\$0	\$0 \$1,636
52	676.000	Maint. of Meters - TDE	\$69,674	\$30,005 \$69,288	\$386	E-52 E-53	\$6,959 \$11,208	\$45,002	100.00%	\$0	\$45,002	\$43,366 \$79.062	\$1,830
53 54	677.000	Maint. of Hydrants - TDE	\$120.373	\$120.066	\$307	E-53 E-54	\$16,731	\$137,104	100.00%	\$0	\$137.104	\$137.002	\$1,820
55	678.000	Maint. of Miscellaneous Plant - TDE	\$120,373	\$120,000	-\$38,046	E-54 E-55	\$323,932	\$629,945	100.00%	\$0	\$629.945	\$392,333	\$237,612
56	070.000	TOTAL TRANSMISSION & DIST. EXPENSES	\$4,465,115	\$3,369,099	\$1,096,016	L-33	\$776,898	\$5,242,013	100.00 %	\$0	\$5,242,013	\$3,842,289	\$1,399,724
50		TOTAL INGROMINOTION & DIOT. EXI ENGLO	\$4,405,115	\$3,303,033	\$1,030,010		\$770,030	\$3,242,013		φŪ	\$J,242,013	\$3,042,203	\$1,555,724
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

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

	A	В	<u>C</u>	D	E	F	G	Н	1	1	к	1	М
Line	Account	<u> </u>	Test Year	Test Year	Test Year	Adjust.	Total Company		Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		M = K
85	932.000	Maint. of General Plant	\$17.482	\$0	\$17.482	E-85	-\$3.820	\$13.662	100.00%	\$0	\$13.662	\$0	\$13.662
86		TOTAL ADMIN. & GENERAL EXPENSES	\$26,799,750	\$17.908.784	\$8.890.966		-\$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	
99	408.100	Other Taxes	-\$55,061	\$0	-\$55,061	E-99	\$6,331	-\$48,730	100.00%	\$0	-\$48,730	\$0	-\$48,730
100	408.100	PSC Assessment TOTAL OTHER OPERATING EXPENSE	\$797,797	\$0	\$797,797	E-100	\$152,385	\$950,182	100.00%	\$0 \$0	\$950,182	\$0	\$950,182
101		TOTAL OTHER OPERATING EXPENSE	\$9,164,432	\$845,485	\$8,318,947		\$1,186,910	\$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			I	I	\$36,028,038	I	-\$48,750	\$35,979,288	1	I
115		NET OFERATING INCOME	\$30,400,45 6					⊅30,020,038		-\$40,750	a)),9/9,288		

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

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Humber			Luboi	Non Labor	rotai	Lubor	Hom Eubor	Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$4,903,462	\$4,903,462
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$4,903,462	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$218,253	-\$218,253
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$218,253	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$405,797	\$405,797
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$405,797	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$223,938	\$223,938
	1. To normalize private fire protection. (Sarver)		\$0	\$0		\$0	\$223,938	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	-\$56,346	-\$56,346
	1. To remove late payment charge. (Sarver)		\$0	\$0		\$0	-\$56,346	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	\$33,550	\$33,550
	1. To normalize rent. (Sarver)		\$0	\$0		\$0	\$33,550	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	\$110,304	\$110,304
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	\$110,304	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$190,679	-\$190,679
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$190,679	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$20,146	-\$20,146
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$20,146	
E-2	Operation Labor & Expenses	601.000	\$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	÷ 12-1,-102	\$0	\$0	
E-4	Miscellaneous Expenses	603.000	\$0	\$80,019	\$80,019	\$0	\$0	\$0

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Number	1. To annualize fuel and power expense. (Sarver)	Number	\$0	\$74,460	Total	\$0	\$0	Total
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$4,590		\$0	\$0	
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$969		\$0	\$0	
E-5	Rents - SSE	604.000	\$0	-\$169	-\$169	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$169		\$0	\$0	
E-10	Maint. of Wells & Springs	614.000	\$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	\$(
	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	\$(
	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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	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	\$(
	1. To adjust payroll. (Lesmes)		\$49,688	\$0		\$0	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$390,470	\$390,470	\$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	\$(
	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	Miscellanous Expenses - WTE	643.000	\$0	\$118,778	\$118,778	\$0	\$0	\$
	1. To annualize building maintenance expense. (Branson)		\$0	-\$32		\$0	\$0	
	3. To annualize fuel and power expense. (Sarver)		\$0	\$34,597		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$13,354		\$0	\$0	
	4. To annualize waste disposal expense. (Sarver)		\$0	\$69,734		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$102		\$0	\$0	
	6. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$1,227		\$0	\$0	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$37,261	\$0	\$37,261	\$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	\$
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$7,176		\$0	\$0	

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umber	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.	Number	\$0	\$504	Total	\$0	\$0	10141
E-40	Operation Supervision & Engineering - TDE	660.000	\$7,044	\$0	\$7,044	\$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	
	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	
	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	
	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	
	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	
	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	
	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	
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$49		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>E</u>	<u>G</u>	<u>H</u>	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$3,527		\$0	\$0	
	2. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	\$5,201		\$0	\$0	
	3. To adjust payroll. (Lesmes)		\$48,487	\$0		\$0	\$0	
	 To reallocate MAWC corporate expense using Staff's adjustments and allocation factors. 		\$0	-\$35		\$0	\$0	
E-52	Maint. of Services - TDE	675.000	\$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	
			<i>••••</i> ,•••					
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	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>l</u> Jurisdictional Adjustments Total
E-62	Misc. Customer Accounts Expense	905.000	\$26,040	-\$678	\$25,362	\$0	\$0	\$1
	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	\$
	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	\$
	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	\$
	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	ş
	1. Adjustment to annualize insurance (other than group). (Niemeier)		\$0	-\$48,585		\$0	\$0	

<u>A</u> ncome	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdiction
Adj. mber	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustment Total
umber	2. To reallocate MAWC corporate expense using Staff's	Number	\$0	-\$139,897	TOLAI	\$0	NOT Labor \$0	TOLAI
	adjustments and allocation factors.							
E-76	Injuries & Damages	925.000	\$0	-\$9,007	-\$9,007	\$0	\$0	
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$43		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's		\$0	-\$9,050		\$0	\$0	
	adjustments and allocation factors.							
E-77	Employee Pensions & Benefits	926.000	-\$119,430	\$68,618	-\$50,812	\$0	\$0	
E-//		928.000			-\$50,612			
	1. To annualize OPEB expense and amortize OPEB tracker. (Niemeier)		\$0	-\$1,329,837		\$0	\$0	
			¢0.	¢67 007		¢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	
	1. To adjust rate case expense. (Niemeier)		\$0	-\$3,167		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's		\$0	-\$135,003		\$0	\$0	
	adjustments and allocation factors.			,				
E-82	Misc. General Expenses	930.200	\$0	-\$198,615	-\$198,615	\$0	\$0	
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$450,177		\$0	\$0	
	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		\$0	\$405,839		\$0	\$0	
	adjustments and allocation factors.		ψυ	\$4 03,033		φυ	φŪ	
	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	
	1. To reallocate MAWC corporate expense using Staff's		\$0	-\$3,184		\$0	\$0	
	adjustments and allocation factors.							
E 04	Banto ACE	024.000	¢^	¢04.000	£04.000	<u>^</u>	<u>^</u>	
E-84	Rents - AGE	931.000	\$0	-\$21,209	-\$21,209	\$0	\$0	
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	-\$700		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's		\$0	-\$20,509		\$0	\$0	
	adjustments and allocation factors.							
E-85	Maint. of General Plant	932.000	\$0	-\$3,820	-\$3,820	\$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		\$0	-\$3,943		\$0	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
umber E-88	Income Adjustment Description Depreciation Expense, Dep. Exp.	Number 403.000	Labor \$0	Non Labor \$0	Total \$0	Labor \$0	Non Labor \$4,482,754	Total \$4,482,75
2 00	1. To Annualize Depreciation Expense		\$0	\$0	**	\$0	\$4,505,342	¥ 1, 102,1 4
	2. To remove capitalized depreciation. (Branson)		\$0	\$0		\$0	\$21,094	
	3. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	-\$43,682	
	adjustments and allocation factors.							
E-91	Amortization of Expense	404.000	\$0	\$583,481	\$583,481	\$0	\$0	
	1. To annualize amortization expense. (Niemeier)		\$0	\$583,481		\$0	\$0	
E-92	Amortization of Reg Asset	405.000	\$0	\$181,399	\$181,399	\$0	\$0	:
	1. To annualize amortization expense. (Niemeier)		\$0	\$43,771		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$491,802		\$0	\$0	
	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$771		\$0	\$0	
	4. To include property tax tracker. (Sarver)		\$0	\$628,659		\$0	\$0	
E-94	Amortization - Property Losses	407.000	\$0	-\$43,251	-\$43,251	\$0	\$0	
	1. To annualize amortization expense. (Niemeier)		\$0	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$43,251		\$0	\$0	
E-97	Property Taxes	408.100	\$0	\$984,613	\$984,613	\$0	\$0	
	1. Adjust property tax expense. (Boronda)		\$0	-\$542,204		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$1,526,817		\$0	\$0	
E-98	Payroll Taxes	408.100	\$43,581	\$0	\$43,581	\$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	
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$6,331		\$0	\$0	
E-100	PSC Assessment	408.100	\$0	\$152,385	\$152,385	\$0	\$0	
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$152,385		\$0	\$0	
E-105	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$522,205	\$522,2
	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	

A	В	С	D	E	F	G	Н	1
Income	-	_	Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-108	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0		\$2,387,199
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$2,348,725	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$38,474	
E-109	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$26,362	\$26,362
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$22,570	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$3,792	
E-110	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$361,799	-\$361,799
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$361,799	
E-111	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$1,816,344	-\$1,816,344
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$1,816,344	
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$5,191,627	\$5,191,627
	Total Oneventing & Maint Expanse		¢070 704	¢400.000	¢500 500	\$0	¢5 040 077	¢5 040 077
	Total Operating & Maint. Expense		-\$978,791	\$409,209	-\$569,582	\$U	\$5,240,377	\$5,240,377

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

	A	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6. 4 1%	6.52%	6. 6 3%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$39,771,695	\$50,095,888	\$51,074,322	\$52,052,755
1	TOTAL NET INCOME BEFORE TAXES		\$33,771,035	\$50,095,000	\$51,074,522	\$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	2.000070	\$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		¢10,101,011	¢, , e i e, i i e	<i>vvvvvvvvvvvvvv</i>	\$0,0 <u>10</u> ,01 <u>1</u>
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	1	\$8,544,668	\$8,544,668	\$8,544,668	\$8,544,668

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

	<u>A</u>	B	<u>c</u>	<u>D</u>	Ē	<u>F</u>
Line		Percentage	Test	6.41%	6.52%	6.63%
Number	Description	Rate	Year	Return	Return	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	A	<u>B</u> 6.41%	<u>C</u> 6.52%	<u>D</u> 6.63%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$118,566	\$118,566	\$118,566
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$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	<u>A</u>	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
Humber			/ unount
1	Plant In Service		\$42,115,250
2	Less Accumulated Depreciation Reserve		\$17,108,506
3	Net Plant In Service	-	\$25,006,744
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$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 Deferals (Property Tax Tracker)		\$87,036
12	TOTAL ADD TO NET PLANT IN SERVICE		\$17,064,668
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		\$78,160
23	TOTAL SUBTRACT FROM NET PLANT		\$26,037,529
24	Total Rate Base	··· ·· ·· ·· ·· ·· ·· ·· ·· ·· ·· ·· ··	\$16,033,883

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

	A	<u>B</u>	<u>C</u>	D	<u>E</u>	F	G	Н	I
Line	Account #	_	Total	Adjust.	_		Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1	301.000	INTANGIBLE PLANT Organization	¢4 047	P-2	¢0.	\$1,817	100.00%	¢0	\$1,817
2 3	302.000	Franchises & Consents	\$1,817 \$0	P-2	\$0 \$0	\$1,817 \$0	100.00%	\$0 \$0	\$1,817
3 4	303.000	Miscellaneous Intangible Plant Studies	\$306	P-4	\$0	\$306	100.00%	\$0 \$0	\$306
5	000.000	TOTAL PLANT INTANGIBLE	\$2,123		\$0	\$2,123	100.0070	\$0	\$2,123
			+-,			+_,			
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures &	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
		Improvements							
9	332.000	Water Treatment Equipment	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
12		TRANSMISSION & DISTRIBUTION							
12	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures &	\$1,974	P-14	\$0	\$1,974	100.00%	\$0 \$0	\$1,974
17	341.000	Impr	ψ1,3/4	1-14	ΨŪ	ψ1,374	100.00 /8	ψυ	ψ1,574
15	342.000	Distribution Reservoirs & Standpipes	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	343.000	Transmission & Distribution Mains	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	344.000	Fire Mains	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	345.000	Services	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	346.000	Meters	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	347.000	Meter Installation	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	348.000	Hydrants	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	349.000	Other Transmission & Distribution Plant	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	\$1,974		\$0	\$1,974		\$0	\$1,974
•									
24 25	350.000	COLLECTION PLANT	¢0.	P-25	¢0.	¢0.	100.00%	¢0	¢0.
25 26	350.000	Land & Land Rights Structures & Improvements	\$0 \$0	P-25 P-26	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
20	352.100	Collection Sewers - Force	\$0	P-20	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0
28	352.200	Collection Sewers - Gravity	\$26,617,109	P-28	\$0	\$26,617,109	100.00%	\$0 \$0	\$26,617,109
29	353.000	Services to Customers	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	354.000	Flow Measuring Devices	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	356.000	Other Collection Plant Facilities	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL COLLECTION PLANT	\$26,617,109		\$0	\$26,617,109		\$0	\$26,617,109
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	\$419,070	P-35	\$0	\$419,070	100.00%	\$0	\$419,070
36	362.000	Receiving Wells	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37 38	363.000 365.000	Electric Pumping Equipment Other Pumping Equipment	\$412,619 \$0	P-37 P-38	\$0 \$0	\$412,619 \$0	100.00% 100.00%	\$0 \$0	\$412,619 \$0
39	303.000	TOTAL SYSTEM PUMPING PLANT	\$831,689	F-30	\$0	\$831,689	100.00 %	\$0	\$831,689
55			φ051,005		ΨŪ	4001,005		ψυ	ψ051,005
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	371.000	Structures & Improvements	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	372.000	Treatment and Disposal Plant Equipment	\$537,833	P-43	\$0	\$537,833	100.00%	\$0	\$537,833
44	373.000	Plant Sewers	\$10,390,085	P-44	\$0	\$10,390,085	100.00%	\$0	\$10,390,085
45	374.000	Outfall Sewer Lines	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL TREATMENT & DISPOSAL PLANT	\$10,927,918		\$0	\$10,927,918		\$0	\$10,927,918
47		INCENTIVE COMPENSATION							
40	0.000	CAPITALIZATION	*	D 40	60	¢0.	400.000/	* 0	<u>^</u>
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
+3		CAPITALIZATION	پ ه (,	φU		φU	, , ,
50		GENERAL PLANT							
	•	,	•	•			•		•

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

	<u>A</u>	B	<u>C</u>	<u>D</u>	E	<u>F</u>	G	H	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
51	389.000	General Land & Land Rights	\$168,822	P-51	\$0	\$168,822	100.00%	\$0	\$168,822
52	390.000	Stores Shops Equipment Structures	\$122,901	P-52	\$0	\$122,901	100.00%	\$0	\$122,901
53	390.100	Office Structures	\$266	P-53	\$0	\$266	100.00%	\$0	\$266
54	390.200	General Structures - HVAC	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	390.300	Miscellaneous Structures	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	390.900	Structures & Improvements - Leasehold	\$82,223	P-56	\$0	\$82,223	100.00%	\$0	\$82,223
57	391.000	Office Furniture and Equipment	\$86,327	P-57	\$0	\$86,327	100.00%	\$0	\$86,327
58	391.100	Computers & Peripheral Equipment	\$44,106	P-58	\$0	\$44,106	100.00%	\$0	\$44,106
59	391.200	Computer Hardware & Software	\$0	P-59	\$0	\$0	100.00%	\$0	\$0
60	391.250	Computer Software	\$787,766	P-60	\$0	\$787,766	100.00%	\$0	\$787,766
61	391.300	Other Office Equipment	\$21	P-61	\$0	\$21	100.00%	\$0	\$21
62	391.400	BTS Initial Investment	\$445,251	P-62	\$0	\$445,251	100.00%	\$0	\$445,251
63	392.000	Transportation Equipment	\$1,759,722	P-63	\$0	\$1,759,722	100.00%	\$0	\$1,759,722
64	392.100	Transportation Equipment - Light Trucks	\$22,067	P-64	\$0	\$22,067	100.00%	\$0	\$22,067
65	392.200	Transportation Equipment - Heavy Trucks	\$0	P-65	\$0	\$0	100.00%	\$0	\$0
66	392.300	Transportation Equipment - Cars	\$1,299	P-66	\$0	\$1,299		\$0	\$1,299
67	392.400	Transportation Equipment - Other	\$26,441	P-67	\$0	\$26,441		\$0	\$26,441
68	393.000	Store Equipment	\$0	P-68	\$0	\$0		\$0	\$0
69	394.000	Tools, Shop, & Garage Equipment	\$109,736	P-69	\$0	\$109,736	100.00%	\$0	\$109,736
70	395.000	Laboratory Equipment	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	396.000	Power Operated Equipment	\$22,286	P-71	\$0	\$22,286	100.00%	\$0	\$22,286
72	397.000	Communication Equipment	\$10,722	P-72	\$0	\$10,722	100.00%	\$0	\$10,722
73	397.100	Communication Equipment (non telephone)	\$8,157	P-73	\$0	\$8,157	100.00%	\$0	\$8,157
				<u>-</u>					
74	397.200	Telephone Equipment	\$1,220	P-74	\$0	\$1,220		\$0	\$1,220
75	1	Miscellaneous Equipment	\$31,543	P-75	\$0	\$31,543	100.00%	\$0	\$31,543
76	399.000	Other Tangible Property	\$3,561	P-76	\$0	\$3,561	100.00%	\$0	\$3,561
77		TOTAL GENERAL PLANT	\$3,734,437		\$0	\$3,734,437		\$0	\$3,734,437
78	I	TOTAL PLANT IN SERVICE	\$42,115,250	1	\$0	\$42,115,250		\$0	\$42,115,250

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

Line	Account	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u><u>F</u></u>	G
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
Number	Number		Jurisuictional	Nate	Expense	LIIE	Salvaye
1		INTANGIBLE PLANT					
2	301.000	Organization	\$1,817	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant Studies	\$306	0.00%	\$0	0	0.00%
5		TOTAL PLANT INTANGIBLE	\$2,123		\$0		
6		WATER TREATMENT PLANT					
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0	0	0.00%
8	331.000	Water Treatment Structures &	\$0	2.34%	\$0	0 0	-15.00%
-		Improvements					
9	332.000	Water Treatment Equipment	\$0	2.18%	\$0	0	-20.00%
10	333.000	Water Treatment - Other	\$0	3.33%	\$0	0	0.00%
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		
12	0.40.000	TRANSMISSION & DISTRIBUTION	*	0.000/	* 0	•	0.00%
13 14	340.000 341.000	Transmission & Distribution Land Transmission & Distribution Structures &	\$0 \$1 074	0.00% 1.49%	\$0 \$29	0	0.00% -20.00%
14	341.000	Impr	\$1,974	1.49%	\$29	U	-20.00%
15	342.000	Distribution Reservoirs & Standpipes	\$0	1.70%	\$0	0	-25.00%
16	343.000	Transmission & Distribution Mains	\$0	1.39%	\$0	Ő	-30.00%
17	344.000	Fire Mains	\$0	1.56%	\$0	0	-30.00%
18	345.000	Services	\$0	2.92%	\$0	0	-100.00%
19	346.000	Meters	\$0	2.40%	\$0	0	-10.00%
20	347.000	Meter Installation	\$0	2.40%	\$0	0	-10.00%
21	348.000	Hydrants	\$0	1.85%	\$0	0	-30.00%
22	349.000	Other Transmission & Distribution Plant	\$0	2.96%	\$0	0	0.00%
23		TOTAL TRANSMISSION & DISTRIBUTION	\$1,974		\$29		
24		COLLECTION PLANT					
25	350.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
26	351.000	Structures & Improvements	\$0	2.03%	\$0	0	-5.00%
27	352.100	Collection Sewers - Force	\$0	1.64%	\$0	0	-10.00%
28	352.200	Collection Sewers - Gravity	\$26,617,109	1.58%	\$420,550	0	-20.00%
29	353.000	Services to Customers	\$0	2.87%	\$0	0	-40.00%
30	354.000	Flow Measuring Devices	\$0	3.38%	\$0	0	0.00%
31	356.000	Other Collection Plant Facilities	\$0	3.15%	\$0	0	0.00%
32		TOTAL COLLECTION PLANT	\$26,617,109		\$420,550		
33		SYSTEM PUMPING PLANT					
34	360.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
35	361.000	Structures & Improvements	\$419,070	2.17%	\$9,094	Ő	0.00%
36	362.000	Receiving Wells	\$0	2.87%	\$0	0	0.00%
37	363.000	Electric Pumping Equipment	\$412,619	4.31%	\$17,784	0	-5.00%
38	365.000	Other Pumping Equipment	\$0	4.31%	\$0	0	-5.00%
39		TOTAL SYSTEM PUMPING PLANT	\$831,689		\$26,878		
40		TREATMENT & DIODOOAL DI ANT					
40 41	370.000	TREATMENT & DISPOSAL PLANT Land & Land Rights	\$0	0.00%	\$0	0	0.00%
41 42	370.000	Structures & Improvements	\$0	1.43%	\$0 \$0	0	-5.00%
42	372.000	Treatment and Disposal Plant Equipment	\$537,833	3.97%	\$0 \$21,352	0	-20.00%
		and Dispersion and Eduly mont	÷200,000			· ·	20.00 /0
44	373.000	Plant Sewers	\$10,390,085	1.60%	\$166,241	0	0.00%
45	374.000	Outfall Sewer Lines	\$0	3.04%	\$0	0	0.00%
46		TOTAL TREATMENT & DISPOSAL PLANT	\$10,927,918		\$187,593		
	I	l	I	I			

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

Line	<u>A</u> Account	B	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u>	<u>G</u>
Number	Number	Diant Associat Description	Jurisdictional	-	-	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
47		INCENTIVE COMPENSATION					
4/		CAPITALIZATION					
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
10			**			· ·	010070
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
50		GENERAL PLANT					
51	389.000	General Land & Land Rights	\$168,822	0.00%	\$0	0	0.00%
52	390.000	Stores Shops Equipment Structures	\$122,901	3.11%	\$3,822	0	-5.00%
53	390.100	Office Structures	\$266	2.09%	\$6	0	-20.00%
54	390.200	General Structures - HVAC	\$0	2.09%	\$0	0	0.00%
55	390.300	Miscellaneous Structures	\$0	3.72%	\$0	0	-20.00%
56	390.900	Structures & Improvements - Leasehold	\$82,223	5.00%	\$4,111	0	0.00%
57	391.000	Office Furniture and Equipment	\$86,327	5.00%	\$4,316	0	0.00%
58	391.100 391.200	Computers & Peripheral Equipment Computer Hardware & Software	\$44,106	20.00%	\$8,821	0 0	0.00%
59 60	391.200	Computer Hardware & Software	\$0 \$787.766	20.00% 5.00%	\$0 \$39,388	0	0.00% 0.00%
61	391.250	Other Office Equipment	\$787,788	6.67%	\$39,300	0	0.00%
62	391.400	BTS Initial Investment	\$445,251	5.00%	\$22,263	0	0.00%
63	392.000	Transportation Equipment	\$1.759.722	3.45%	\$60,710	ŏ	5.00%
64	392.100	Transportation Equipment - Light Trucks	\$22,067	3.45%	\$761	Ő	5.00%
65	392.200	Transportation Equipment - Heavy Trucks	\$0	3.45%	\$0	0	5.00%
		· · · · · · · · · · · · · · · · · · ·			, -		
66	392.300	Transportation Equipment - Cars	\$1,299	3.45%	\$45	0	5.00%
67	392.400	Transportation Equipment - Other	\$26,441	3.45%	\$912	0	5.00%
68	393.000	Store Equipment	\$0	4.00%	\$0	0	0.00%
69	394.000	Tools, Shop, & Garage Equipment	\$109,736	5.00%	\$5,487	0	0.00%
70	395.000	Laboratory Equipment	\$0	6.67%	\$0	0	0.00%
71	396.000	Power Operated Equipment	\$22,286	7.71%	\$1,718	0	0.00%
72	397.000	Communication Equipment	\$10,722	6.67%	\$715	0	0.00%
73	397.100	Communication Equipment (non	\$8,157	6.67%	\$544	0	0.00%
- 4		telephone)				-	• • • • • •
74	397.200	Telephone Equipment	\$1,220	6.67%	\$81	0	0.00%
75	398.000	Miscellaneous Equipment	\$31,543	6.43%	\$2,028	0	0.00%
76 77	399.000	Other Tangible Property TOTAL GENERAL PLANT	\$3,561	0.00%	\$0	0	0.00%
77			\$3,734,437		\$155,729		
78	1	Total Depreciation	\$42 115 250	1	\$790 779		
78	I	Total Depreciation	\$42,115,250	1	\$790,779		

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

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

	A	<u>B</u>	<u>C</u>	D	E	<u>F</u>	G	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises & Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
		WATER TREATMENT PLANT							
6 7	330.000	Water Treatment Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures &	\$0 \$2	R-8	\$0	\$0	100.00%	\$0	\$2
ů l	001.000	Improvements	ΨZ		ψŪ	Ψ2	100.0070	, vu	¥2
9	332.000	Water Treatment Equipment	\$4	R-9	\$0	\$4	100.00%	\$0	\$4
10	333.000	Water Treatment - Other	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$6		\$0	\$6		\$0	\$6
12		TRANSMISSION & DISTRIBUTION	<u>^</u>	D 40			400.00%		÷.
13 14	340.000	Transmission & Distribution Land	\$0 \$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures &	\$656	R-14	\$0	\$656	100.00%	\$0	\$656
15	342.000	Distribution Reservoirs & Standpipes	-\$583	R-15	\$0	-\$583	100.00%	\$0	-\$583
16	343.000	Transmission & Distribution Mains	-\$362	R-16	\$0	-\$362	100.00%	\$0	-\$362
17	344.000	Fire Mains	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	345.000	Services	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	346.000	Meters	-\$10	R-19	\$0	-\$10	100.00%	\$0	-\$10
20	347.000	Meter Installation	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	348.000	Hydrants	\$2	R-21	\$0	\$2	100.00%	\$0	\$2
22	349.000	Other Transmission & Distribution Plant	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	-\$297		\$0	-\$297		\$0	-\$297
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	351.000	Structures & Improvements	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	352.100	Collection Sewers - Force	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	352.200	Collection Sewers - Gravity	\$12,365,508	R-28	\$0	\$12,365,508	100.00%	\$0	\$12,365,508
29	353.000	Services to Customers	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	354.000	Flow Measuring Devices	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	356.000	Other Collection Plant Facilities	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL COLLECTION PLANT	\$12,365,508		\$0	\$12,365,508		\$0	\$12,365,508
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	-\$6,205	R-35	\$0	-\$6,205	100.00%	\$0	-\$6,205
36	362.000	Receiving Wells	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	363.000	Electric Pumping Equipment	\$16,416	R-37	\$0	\$16,416	100.00%	\$0	\$16,416
38	365.000	Other Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL SYSTEM PUMPING PLANT	\$10,211		\$0	\$10,211		\$0	\$10,211
40									
40	370.000	TREATMENT & DISPOSAL PLANT Land & Land Rights	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
41	370.000	Structures & Improvements	\$0 \$0	R-41	\$0 \$0	\$0	100.00%	\$0	\$0
43	372.000	Treatment and Disposal Plant Equipment	\$528,963	R-42	\$0	\$528,963	100.00%	\$0	\$528,963
44	373.000	Plant Sewers	\$2,054,785	R-44	\$0	\$2,054,785	100.00%	\$0	\$2,054,785
45	374.000	Outfall Sewer Lines	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL TREATMENT & DISPOSAL PLANT	\$2,583,748		\$0	\$2,583,748		\$0	\$2,583,748
47									
48		CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
40		incentive compensation capitalization Auj.	φU	K-40	\$ 0	φ υ	100.00 %	φU	\$U
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION	ţu		, , , , , , , , , , , , , , , , , , ,				
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52 52	390.000	Stores Shops Equipment Structures	-\$95	R-52	\$0 \$0	-\$95	100.00%	\$0	-\$95
53	390.100	Office Structures	-\$4,278	R-53	\$0	-\$4,278	100.00%	\$0	-\$4,278

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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	G	Н	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
54	390.200	General Structures - HVAC	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	390.300	Miscellaneous Structures	\$43	R-55	\$0	\$43	100.00%	\$0	\$43
56	390.900	Structures & Improvements - Leasehold	\$2,369	R-56	\$0	\$2,369	100.00%	\$0	\$2,369
57	391.000	Office Furniture and Equipment	\$23,560	R-57	\$0	\$23,560	100.00%	\$0	\$23,560
58	391.100	Computers & Peripheral Equipment	\$73,333	R-58	\$0	\$73,333	100.00%	\$0	\$73,333
59	391.200	Computer Hardware & Software	\$0	R-59	\$0	\$0	100.00%	\$0	\$0
60	391.250	Computer Software	\$589,026	R-60	\$0	\$589,026	100.00%	\$0	\$589,026
61	391.300	Other Office Equipment	-\$22	R-61	\$0	-\$22	100.00%	\$0	-\$22
62	391.400	BTS Initial Investment	\$699,559	R-62	\$0	\$699,559	100.00%	\$0	\$699,559
63	392.000	Transportation Equipment	\$410,639	R-63	\$0	\$410,639	100.00%	\$0	\$410,639
64	392.100	Transportation Equipment - Light Trucks	\$12,538	R-64	\$0	\$12,538	100.00%	\$0	\$12,538
65	392.200	Transportation Equipment - Heavy Trucks	\$2,229	R-65	\$0	\$2,229	100.00%	\$0	\$2,229
66	392.300	Transportation Equipment - Cars	\$18,340	R-66	\$0	\$18,340	100.00%	\$0	\$18,340
67	392.400	Transportation Equipment - Other	\$22,885	R-67	\$0	\$22,885	100.00%	\$0	\$22,885
68	393.000	Store Equipment	\$0	R-68	\$0	\$0	100.00%	\$0	\$0
69	394.000	Tools, Shop, & Garage Equipment	\$17,436	R-69	\$0	\$17,436	100.00%	\$0	\$17,436
70	395.000	Laboratory Equipment	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	396.000	Power Operated Equipment	\$286,767	R-71	\$0	\$286,767	100.00%	\$0	\$286,767
72	397.000	Communication Equipment	-\$12,451	R-72	\$0	-\$12,451	100.00%	\$0	-\$12,451
73	397.100	Communication Equipment (non	-\$263	R-73	\$0	-\$263	100.00%	\$0	-\$263
		telephone)							
74	397.200	Telephone Equipment	\$1,181	R-74	\$0	\$1,181	100.00%	\$0	\$1,181
75	398.000	Miscellaneous Equipment	\$1,033	R-75	\$0	\$1,033	100.00%	\$0	\$1,033
76	399.000	Other Tangible Property	\$5,501	R-76	\$0	\$5,501	100.00%	\$0	\$5,501
77		TOTAL GENERAL PLANT	\$2,149,330		\$0	\$2,149,330		\$0	\$2,149,330
78		TOTAL DEPRECIATION RESERVE	\$17,108,506		\$0	\$17,108,506		\$0	\$17,108,506

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

	Ā	<u>B</u>	<u><u>C</u></u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Description	Test Year	Revenue	Expense	Net Lag C - D	Factor (Col E / 365)	CWC Req B x F
Number	Description	Adj. Expenses	Lag	Lag	C-D	(COLE / 305)	DXF
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	\$6,939	45.70	55.80	-10.10	-0.027671	-\$192
	entertainment						
18	Rents	\$53,192	45.70	25.50	20.20	0.055342	\$2,944
19	Transportation	\$51,783	45.70	32.30	13.40	0.036712	\$1,901
20	Miscellaneous Expense	\$15,638	45.70	41.00	4.70	0.012877	\$201
21	Uncollectible Expense	\$26,146	45.70	45.70	0.00	0.000000	\$0
22	Customer Accounting	\$29,420	45.70	59.20	-13.50	-0.036986	-\$1,088
23	Regulatory Expense	\$703	45.70	45.00	0.70	0.001918	\$1
24	Insurance Other than Group	\$88,368	45.70	-74.60	120.30	0.329589	\$29,125
25	Maintenance Supplies and Services	\$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
00							
29 30		\$43,815	45.70	10.50	35.20	0.096438	\$4,225
30 31	Payroll Tax		45.70 45.70	169.60	35.20 -123.90	-0.339452	
31	Property Tax TOTAL TAXES	\$326,415 \$370,230	45.70	169.60	-123.90	-0.339452	<u>-\$110,802</u> -\$106,577
32		\$370,230					-\$106,577
33	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$78,375
							¢:0,0:0
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 Case No. WR-2024-0320 Arnold Sewer District A Test Year Ending December 31, 2023 Income Statement Detail

	A	В	<u>C</u>	D	E	E	G	Н	1	J	K	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company		Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	1	(From Adj. Sch.)	(H x I) + J	L + N	= K
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 Rev-5	522.300 522.400	Industrial Other Public Authority	\$0 \$465,535			Rev-4 Rev-5		\$0 \$465,535	100.00% 100.00%	\$0 \$48,671	\$0 \$514,206		
Rev-5 Rev-6	522.400 534.000	Rents from Sewer Properties	-\$175			Rev-5 Rev-6		-\$175	100.00%	\$40,671	\$514,206		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$12,922			Rev-6		\$12,922	100.00%	-\$9,111	\$3,811		
Rev-8	550.000	TOTAL OPERATING REVENUES	\$6,462,704			1101-1		\$6,462,704	100.0078	-\$383,051	\$6,079,653		
			, ., . <u>.</u> ,					, .,,		****	+-,,		
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											
<i>'</i>	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	\$0 \$0	E-0	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	\$0 \$0
9 10	716.000	Maint. Of Weils & Springs Maint. Of Supply Mains	\$408	\$0 \$0	\$408	E-10	-\$272	\$136	100.00%	\$0	\$136	\$0 \$0	\$0 \$136
11	710.000	TOTAL COLLECTION MAINT. EXPENSES	\$408	\$0	\$408	L-10	-\$272	\$136	100.00 %	\$0	\$136	\$0	\$136
			\$ 400	ΨŬ			****	\$100		\$	¢100	ļ ••	\$100
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	700 000	PUMPING MAINTENANCE EXPENSES	*	**	**	F 00	¢0		400.000/	¢0			¢0
20 21	730.000 731.000	Maint Supervision & Engineering Maint of Structures & Improvements	\$0 \$0	\$0 \$0	\$0 \$0	E-20 E-21	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
21 22	731.000	Maint of Power Production Equipment	\$0	\$0 \$0	\$0 \$2.900	E-21 E-22	-\$1.933	\$0 \$967	100.00%	\$0	\$0 \$967	\$0 \$0	\$0 \$967
22	732.000	TOTAL PUMPING MAINTENANCE EXPENSES	\$2,900	\$0	\$2,900	E-22	-\$1,933	\$967	100.00%	\$0	\$967	\$0	\$967
25		TOTAL TOMPING MAINTENANCE EAPENSES	φ2,300	\$ 0	φ 2 ,500		-91,933	<i>4901</i>		\$0	<i>\$</i> 507	φU	<i>4</i> 907
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
		TREAT & DIOD MAINT EVERYORS											
32	750 000	TREAT. & DISP. MAINT. EXPENSES			**	F 00			400.000				**
33	750.000	Maint Supervision & Engineering - TDM	\$0 \$0	\$0 \$0	\$0 \$0	E-33	\$0 \$0	\$0 \$0	100.00%	\$0	\$0 \$0	\$0	\$0 \$0
34 35	751.000 752.000	Maint of Structures & Improvements - TDM Maint of Water Treatment Equipment	\$0 \$7,546	\$0 \$637	\$0 \$6,909	E-34 E-35	-\$687	\$0 \$6,859	100.00%	\$0 \$0	\$0 \$6.859	\$0 \$637	\$0 \$6,222
35	/ 52.000	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$7,546	\$637	\$6,909	E-30	-\$687	\$6,859	100.00%	\$0	\$6,859	\$637	\$6,222
		TOTAL INCAT & DIGIT MAINT. EAF LINGED	φr, 340	<i>4</i> 0 <i>31</i>	<i>40,303</i>		-9007	φ0,009		φŪ	40,039	<i>φ</i> 037	<i>40,222</i>
37		CUSTOMER ACCOUNTS EXPENSE											

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	l	<u>J</u>	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)			r	(From Adj. Sch.)	(C+G)	-	(From Adj. Sch.)	(H x I) + J	L + N	
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 \$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 \$0	\$13,351	E-61	-\$5,671	\$7,680	100.00%	\$0	\$7,680	\$0	\$7,680
63	932.000	TOTAL ADMIN. & GENERAL EXPENSES	\$781,550	\$307,658	\$473,892	E-02	\$277,627	\$1,059,177	100.00 %	\$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	400.000	TOTAL DEPRECIATION EXPENSE	\$407,537	\$0	\$0	2-00	\$0	\$407,537	100.00 /0	\$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	404.000	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	\$20,129	\$0 \$0	\$20,125	E-70	\$0	\$10,270	100.00%	\$0	\$10,270	\$0	\$10,270
70	405.000	Amortization - Property Losses	\$2,225	\$0 \$0	\$2,225	E-70	-\$2,225	\$0	100.00%	\$0	\$0 \$0	\$0	\$0
72	407.000	TOTAL AMORTIZATION EXPENSE	\$978,959	\$0	\$978,959	E-/1	-\$2,225	\$0 \$977,518	100.00%	\$0	\$977,518	\$0	\$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
74 75	408.100	Payroll Taxes	-\$47,807 \$33,185	\$0 \$33,185	-\$47,607 \$0	E-74 E-75	\$374,241 \$10,631	\$43,816	100.00%	\$0	\$326,434 \$43,816	\$43,816	\$326,434
75	408.100	Other Taxes	-\$328	\$33,165	-\$328	E-75 E-76	-\$2.040	-\$2.368	100.00%	\$0	-\$2.368	\$43,016	-\$2.368
76		PSC Assessment				E-76 E-77		1 2					
77 78	408.100	TOTAL OTHER OPERATING EXPENSE	<u>\$1,881</u> -\$13,069	\$0 \$33,185	<u>\$1,881</u> -\$46,254	E-//	\$45,889 \$428,721	\$47,770 \$415,652	100.00%	\$0 \$0	<u>\$47,770</u> \$415,652	\$0 \$43,816	\$47,770 \$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
				<i>401,401</i>	\$3,010,030							\$121,351	
80		NET INCOME BEFORE TAXES	\$2,476,864					\$1,816,901		-\$1,054,218	\$762,683		

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>	H	<u>l</u>	J	<u>K</u>	L	Μ
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	Л = K
82	409.100	Current Income Taxes	-\$289,739	See note (1)	See note (1)	E-82	See note (1)	-\$289,739	100.00%	\$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	\$2,308,565					\$1,648,602		-\$932,860	\$715,742		

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

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictiona Adjustments Total
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	\$539,005	\$539,0
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$539,005	
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	-\$961,791	-\$961,7
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$961,791	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$48,671	\$48,6
	1. To normalize OPA. (Sarver)		\$0	\$0		\$0	\$48,671	
Rev-6	Rents from Sewer Properties	534.000	\$0	\$0	\$0	\$0	\$175	\$1
	1. To annualize rents. (Sarver)		\$0	\$0		\$0	\$175	
Rev-7	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$9,111	-\$9,1
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$9,111	
E-2	Operation Labor & Expenses	701.000	\$0	\$3,275	\$3,275	\$0	\$0	
	1. To annualize building maintenance expense. (Branson)		\$0	\$0		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$3,082		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$193		\$0	\$0	
E-4	Miscellaneous Expenses	703.000	\$0	-\$5,535	-\$5,535	\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$5,598		\$0	\$0	
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$63		\$0	\$0	
E-5	Parto	705.000	\$0	¢FC	\$56	¢0.	\$0	
E-9	Rents	105.000		\$56	\$ 00¢	\$0		
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$56		\$0	\$0	
E-10	Maint. Of Supply Mains	716.000	\$0	-\$272	-\$272	\$0	\$0	
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$272		\$0	\$0	
E-16	Miscellaneous Expense	724.000	\$0	-\$549	-\$549	\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$557		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's		\$0	\$8		\$0	\$0 \$0	
	adjustments and allocation factors.		ψŪ	ψŪ		φυ	ψŪ	
E-22	Maint of Power Production Equipment	732.000	\$0	-\$1,933	-\$1,933	\$0	\$0	
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$1,933		\$0	\$0	

<u>A</u> ncome Adj. lumber	E Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictiona Adjustments Total
E-26	Chemicals	741.000	\$0	-\$58,757	-\$58,757	\$0	\$0	, i otal
	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	:
	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	
	1. To adjust miscellaneous expense. (Lesmes)		\$0	-\$599		\$0	\$0	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$208		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$30		\$0	\$0	
	4. To annualize waste disposal expense. (Sarver)		\$0	-\$72,500		\$0	\$0	
	5. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$60		\$0	\$0	
E-29	Misc Expenses - TDO	744.000	\$0	\$3,603	\$3,603	\$0	\$0	
	1. To annualize building maintenance expense. (Branson)		\$0	\$2,732		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$671		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$190		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$10		\$0	\$0	
E-35	Maint of Water Treatment Equipment	752.000	\$0	-\$687	-\$687	\$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	
	3. To normalize office supplies. (Branson)		\$0	-\$3,749		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$3,489		\$0	\$0	
	1. To adjust miscellaneous expense. (Lesmes)		\$0	\$0		\$0	\$0	
		1						

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	l
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description 1. To normalize uncollectible expenses. (Branson)	Number	Labor \$0	Non Labor \$26,146	Total	Labor \$0	Non Labor \$0	Total
			\$U	\$20, 140		φŪ	φU	
	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	
	1. To annualize building maintenance expense. (Branson)		φU	φU		φU	φU	
	5. To reallocate MAWC corporate expense using Staff's		\$0	\$3		\$0	\$0	
	adjustments and allocation factors.		ţŭ	<i>v</i> o		ΨŪ	ψŪ	
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	
			ψŪ	ψ1,070		ψŪ	ψŪ	
	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	
			\$0	-\$120		\$0	\$0	
	6. To normalize postage, printing & stat expense. (Lesmes)		φU	-9120		φU	φU	
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		\$0	-\$3,788		\$0	\$0	
	services expense. (Branson)							
	4. To reallocate MAWC corporate expense using Staff's		-\$56,881	\$221,485		\$0	\$0	
	adjustments and allocation factors.							
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		\$0	\$535		\$0	\$0	
	adjustments and allocation factors.		ţu	<i></i>		* •	ŶŬ	
	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

<u>A</u> Income	B	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	1. To annualize OPEB expense and amortize OPEB tracker. (Niemeier)		\$0	-\$76,811		\$0	\$0	
	2. To annualize pension expense and amortize pension tracker. (Niemeier)		\$0	\$1,367		\$0	\$0	
	3. To adjust payroll. (Lesmes)		\$35,260	\$0		\$0	\$0	
	 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	\$(
	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	ŞI
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$16,227		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$2,150		\$0	\$0	
	4. To adjust miscellaneous expense. (Lesmes)		\$0	\$0		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$11,709		\$0	\$0	
E-60	Research & Development Expenses	930.300	\$0	\$1,028	\$1,028	\$0	\$0	\$(
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$1,028		\$0	\$0	
E-61	Rents - AGE	931.000	\$0	\$1,682	\$1,682	\$0	\$0	ŞI
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$1,682		\$0	\$0	
E-62	Maint. of General Plant	932.000	\$0	-\$5,671	-\$5,671	\$0	\$0	\$
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$6,097		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$426		\$0	\$0	
E-65	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$671,167	\$671,16
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$383,242	
	2. To remove capitalized depreciation. (Branson)		\$0	\$0		\$0	\$302,696	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$14,771	
E-68	Amortization - LTD Term Plant	404.000	\$0	\$8,635	\$8,635	\$0	\$0	\$
	1. To annualize amortization expense. (Niemeier)		\$0	\$8,635		\$0	\$0	
E-69	Amortization of Reg Asset	405.000	\$0	-\$7,851	-\$7,851	\$0	\$0	\$1
	1. To annualize amortization expense. (Niemeier)		\$0	\$0		\$0	\$0	

<u>A</u> Income	B	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdiction
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustment
Number	Income Adjustment Description 2. To reallocate MAWC corporate expense using Staff's	Number	Labor \$0	Non Labor -\$25,279	Total	Labor \$0	Non Labor \$0	Total
	adjustments and allocation factors.		φŪ	-923,213		ψŪ	ψŪ	
	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$21		\$0	\$0	
	4. To include property tax tracker. (Sarver)		\$0	\$17,407		\$0	\$0	
E-71	Amortization - Property Losses	407.000	\$0	-\$2,225	-\$2,225	\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$2,225		\$0	\$0	
E-74	Property Taxes	408.100	\$0	\$374,241	\$374,241	\$0	\$0	
	1. Adjust property tax expense. (Boronda)		\$0	\$317,008		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$57,233		\$0	\$0	
E-75	Payroll Taxes	408.100	\$10,631	\$0	\$10,631	\$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	
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$2,040		\$0	\$0	
E-77	PSC Assessment	408.100	\$0	\$45,889	\$45,889	\$0	\$0	
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$45,889		\$0	\$0	
E-82	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$355,345	\$355,
	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,
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$379,364	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$36,913	
E-86	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$71	:
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$1,330	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,259	
E-87	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$10,049	-\$10,
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$10,049	

<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-88	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$50,448	-\$50,448
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$50,448	
	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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E
Line	• • • •	Percentage	Test	6.41%	6.52%	6.63%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$762,683	\$1,173,020	\$1,195,968	\$1,218,915
-			+·,	, ., ,	+ -,	<i>,,,</i>
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,078,704	\$1,078,704	\$1,078,704	\$1,078,704
4 5	Non-Deductible Expenses		\$2,042 \$0	\$2,042 \$0	\$2,042 \$0	\$2,042 \$0
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,080,746	\$1,080,746	<u> </u>	\$1,080,746
•			¢ 1,000,1 10	¢ 1,000,110	¢ 1,000,140	¢ 1,000,1 10
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
24	Deduct Federal Income Tax at the Rate of	50.000%	\$27,857	\$69,393	\$70,475	\$74,039
26	Deduct City Income Tax - MO. Inc. Tax	50.000 /8	\$0	\$03,555	\$0	\$7 4 ,055 \$0
20	Missouri Taxable Income - MO. Inc. Tax		\$247,337	\$616,138	\$636,763	\$657,387
28	Subtract Missouri Income Tax Credits		ΨZ=1,551	\$010,150	\$050,705	\$057,507
20	Test MO State Credit		\$0	\$0	\$0	\$0
29 30	Missouri Income Tax at the Rate of	4.000%	\$9,893	\$24,646	\$0 \$25,471	\$0 \$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					A // A
45	Deferred Income Taxes - Def. Inc. Tax.		\$41,832	\$41,832	\$41,832	\$41,832
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amortization of Protected Excess ADIT		-\$10,049	-\$10,049	-\$10,049	-\$10,049
48	Amortization of Unprotected Excess ADIT		-\$50,448	-\$50,448	-\$50,448	-\$50,448
49	TOTAL DEFERRED INCOME TAXES	1	-\$18,665	-\$18,665	-\$18,665	-\$18,665

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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.41%	6.52%	6.63%
Number	Description	Rate	Year	Return	Return	Return
T						
50	TOTAL INCOME TAX		\$46,941	\$144,767	\$150,238	\$155,708

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

Line	<u>A</u>	<u>B</u> 6.41%	<u>C</u> 6.52%	<u>D</u> 6.63%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$494,064	\$494,064	\$494,064
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$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	A	<u>B</u> Baraantaga	<u>C</u> Dollar
Number	Poto Poporintian	Percentage Rate	
Number	Rate Base Description		Amount
1	Plant In Service		\$120,272,965
2	Less Accumulated Depreciation Reserve		\$25,848,189
3	Net Plant In Service		\$94,424,776
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$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 Deferals (Property Tax Tracker)		\$314,035
12	TOTAL ADD TO NET PLANT IN SERVICE		\$7,601,437
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		\$186,566
23	TOTAL SUBTRACT FROM NET PLANT		\$31,486,883
24	Total Rate Base	" L	\$70,539,330

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

	A	B	<u>C</u>	D	E	<u>F</u>	G	Н	<u>I</u>
	Account #		Total	Adjust.		•	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$89,267	P-2	\$0	\$89,267	100.00%	\$0	\$89,267
3	302.000	Franchises & Consents	\$5,562	P-3	\$0	\$5,562	100.00%	\$0 \$0	\$5,562
4	303.000	Miscellaneous Intangible Plant Studies	\$875	P-4	\$0	\$875	100.00%	\$0 \$0	\$875
5		TOTAL PLANT INTANGIBLE	\$95,704	1 - 4	\$0	\$95,704	100.0070	\$0	\$95,704
•			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			<i>••••</i> ,•••		֥	<i>••••</i> ,•••
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures &	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
		Improvements							
9	332.000	Water Treatment Equipment	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
12	240.000	TRANSMISSION & DISTRIBUTION	<u>^</u>	D 40	* 0	¢0.	400.00%	¢0	* 0
13 14	340.000 341.000	Transmission & Distribution Land Transmission & Distribution Structures &	\$0	P-13 P-14	\$0 \$0	\$0 \$5 637	100.00% 100.00%	\$0 \$0	\$0 \$5.637
14	341.000	Impr	\$5,637	P-14	φU	\$5,637	100.00%	\$ U	\$5,637
15	342.000	Distribution Reservoirs & Standpipes	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	343.000	Transmission & Distribution Mains	\$0	P-16	\$0	\$0	100.00%	\$0 \$0	\$0 \$0
17	344.000	Fire Mains	\$0	P-17	\$0	\$0	100.00%	\$0 \$0	\$0 \$0
18	345.000	Services	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	346.000	Meters	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	347.000	Meter Installation	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	348.000	Hydrants	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	349.000	Other Transmission & Distribution Plant	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	\$5,637		\$0	\$5,637		\$0	\$5,637
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$117,555	P-25	\$0	\$117,555	100.00%	\$0	\$117,555
26	351.000	Structures & Improvements	\$5,345,668	P-26	\$0	\$5,345,668	100.00%	\$0	\$5,345,668
27	352.100	Collection Sewers - Force	\$8,910,670	P-27	\$0	\$8,910,670	100.00%	\$0	\$8,910,670
28	352.200	Collection Sewers - Gravity	\$36,034,258	P-28	\$0	\$36,034,258	100.00%	\$0	\$36,034,258
29	353.000	Services to Customers	\$4,104,297	P-29	\$0	\$4,104,297	100.00%	\$0	\$4,104,297
30	354.000	Flow Measuring Devices	\$582,365	P-30	\$0 \$0	\$582,365	100.00%	\$0 \$0	\$582,365
31 32	356.000	Other Collection Plant Facilities TOTAL COLLECTION PLANT	<u>\$289,966</u> \$55,384,779	P-31	\$0 \$0	<u>\$289,966</u> \$55,384,779	100.00%	\$0	<u>\$289,966</u> \$55,384,779
52		TOTAL COLLECTION FLANT	\$55,564,775		φŪ	<i>400,004,119</i>		φU	\$55,50 4 ,775
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$183,430	P-34	\$0	\$183.430	100.00%	\$0	\$183,430
35	361.000	Structures & Improvements	\$5,340,021	P-35	\$0	\$5,340,021	100.00%	\$0	\$5,340,021
36	362.000	Receiving Wells	\$741,251	P-36	\$0	\$741,251	100.00%	\$0	\$741,251
37	363.000	Electric Pumping Equipment	\$6,844,738	P-37	\$0	\$6,844,738	100.00%	\$0	\$6,844,738
38	365.000	Other Pumping Equipment	\$1,656,906	P-38	\$0	\$1,656,906	100.00%	\$0	\$1,656,906
39		TOTAL SYSTEM PUMPING PLANT	\$14,766,346		\$0	\$14,766,346		\$0	\$14,766,346
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$1,632,562	P-41	\$0	\$1,632,562	100.00%	\$0	\$1,632,562
42	371.000	Structures & Improvements	\$16,932,701	P-42	\$0	\$16,932,701	100.00%	\$0	\$16,932,701
43	372.000	Treatment and Disposal Plant Equipment	\$20,066,038	P-43	\$0	\$20,066,038	100.00%	\$0	\$20,066,038
	070.000		A4 504 000	_		A4 504 000	400.000/		A4 504 000
44	373.000	Plant Sewers	\$1,521,889	P-44	\$0	\$1,521,889	100.00%	\$0	\$1,521,889
45	374.000	Outfall Sewer Lines TOTAL TREATMENT & DISPOSAL PLANT	\$543,997	P-45	\$0 \$0	\$543,997	100.00%	\$0 \$0	\$543,997
46		IOTAL TREATMENT & DISPOSAL PLANT	\$40,697,187		φU	\$40,697,187		\$ U	\$40,697,187
47		INCENTIVE COMPENSATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
-10			, vv		ļ ^{‡0}	ψυ	100.0070	ΨŪ	ΨŪ
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION			•••	20		ţ	ļ
50		GENERAL PLANT							

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

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

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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
		•			•	-	
1		INTANGIBLE PLANT					
2	301.000	Organization	\$89,267	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$5,562	0.00%	\$0 \$0	0	0.00%
4 5	303.000	Miscellaneous Intangible Plant Studies	\$875 \$95,704	0.00%	<u>\$0</u> \$0	U	0.00%
5			\$55,704		φυ		
6		WATER TREATMENT PLANT					
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0	0	0.00%
8	331.000	Water Treatment Structures &	\$0	2.34%	\$0	80	-15.00%
		Improvements					
9	332.000	Water Treatment Equipment	\$0	2.18%	\$0	48	-20.00%
10	333.000	Water Treatment - Other	\$0	3.33%	\$0	30	0.00%
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		
40							
12 13	340.000	TRANSMISSION & DISTRIBUTION Transmission & Distribution Land	\$0	0.00%	\$0	0	0.00%
13	340.000	Transmission & Distribution Structures &	\$5,637	1.49%	\$0 \$84	55	-20.00%
17	041.000	Impr	ψ0,007	1.4370	ψŪŦ	00	-20.00 /0
15	342.000	Distribution Reservoirs & Standpipes	\$0	1.70%	\$0	65	-25.00%
16	343.000	Transmission & Distribution Mains	\$0	1.39%	\$0	90	-30.00%
17	344.000	Fire Mains	\$0	1.56%	\$0	85	-30.00%
18	345.000	Services	\$0	2.92%	\$0	65	-100.00%
19	346.000	Meters	\$0	2.40%	\$0	42	-10.00%
20	347.000	Meter Installation	\$0	2.40%	\$0	42	-10.00%
21	348.000	Hydrants	\$0	1.85%	\$0	65	-30.00%
22 23	349.000	Other Transmission & Distribution Plant	\$0	2.96%	\$0	50	0.00%
23		TOTAL TRANSMISSION & DISTRIBUTION	\$5,637		\$84		
24		COLLECTION PLANT					
25	350.000	Land & Land Rights	\$117,555	0.00%	\$0	0	0.00%
26	351.000	Structures & Improvements	\$5,345,668	2.03%	\$108,517	50	-5.00%
27	352.100	Collection Sewers - Force	\$8,910,670	1.64%	\$146,135	60	-10.00%
28	352.200	Collection Sewers - Gravity	\$36,034,258	1.58%	\$569,341	70	-20.00%
29	353.000	Services to Customers	\$4,104,297	2.87%	\$117,793	55	-40.00%
30	354.000	Flow Measuring Devices	\$582,365	3.38%	\$19,684	25	0.00%
31	356.000	Other Collection Plant Facilities	\$289,966	3.15%	\$9,134	50	0.00%
32		TOTAL COLLECTION PLANT	\$55,384,779		\$970,604		
33		SYSTEM PUMPING PLANT					
33 34	360.000	Land & Land Rights	\$183,430	0.00%	\$0	0	0.00%
35	361.000	Structures & Improvements	\$5,340,021	2.17%	\$115,878	45	0.00%
36	362.000	Receiving Wells	\$741,251	2.87%	\$21,274	30	0.00%
37	363.000	Electric Pumping Equipment	\$6,844,738	4.31%	\$295,008	15	-5.00%
38	365.000	Other Pumping Equipment	\$1,656,906	4.31%	\$71,413	15	-5.00%
39		TOTAL SYSTEM PUMPING PLANT	\$14,766,346		\$503,573		
40		TREATMENT & DISPOSAL PLANT	A4 000 500		<u>*-</u>		
41	370.000	Land & Land Rights	\$1,632,562	0.00%	\$0 \$242.428	0	0.00%
42 43	371.000 372.000	Structures & Improvements Treatment and Disposal Plant Equipment	\$16,932,701 \$20,066,038	1.43% 3.97%	\$242,138 \$796,622	60 30	-5.00% -20.00%
40	312.000		φ20,000,030	3.97%	φ1 30,02 2	30	-20.00 %
44	373.000	Plant Sewers	\$1,521,889	1.60%	\$24,350	50	0.00%
45	374.000	Outfall Sewer Lines	\$543,997	3.04%	\$16,538	35	0.00%
46		TOTAL TREATMENT & DISPOSAL PLANT	\$40,697,187		\$1,079,648		

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

	<u>A</u>	B		<u>D</u>	<u>E</u>	Ē	G
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
47		INCENTIVE COMPENSATION					
4/		CAPITALIZATION					
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
40			ψŪ	0.0070	ΨŪ	Ū	0.0070
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
50		GENERAL PLANT					
51	389.000	General Land & Land Rights	\$230,457	0.00%	\$0	0	0.00%
52	390.000	Stores Shops Equipment Structures	\$1,711,944	3.11%	\$53,241	35	-5.00%
53	390.100	Office Structures	\$760	2.09%	\$16	47	-20.00%
54	390.200	General Structures - HVAC	\$0	2.09%	\$0	0	0.00%
55	390.300	Miscellaneous Structures	\$0	3.72%	\$0	55	-20.00%
56	390.900	Structures & Improvements - Leasehold	\$3,673	5.00%	\$184	20	0.00%
57	391.000	Office Furniture and Equipment	\$32,588	5.00%	\$1,629	20	0.00%
58	391.100	Computers & Peripheral Equipment	\$233,945	20.00%	\$46,789	5	0.00%
59	391.200	Computer Hardware & Software	\$0	20.00%	\$0	5	0.00%
60	391.250	Computer Software	\$2,153,113	5.00%	\$107,656	20	0.00%
61	391.300	Other Office Equipment	\$59	6.67%	\$4	15	0.00%
62	391.400	BTS Initial Investment	\$1,271,551	5.00%	\$63,578	20	0.00%
63	392.000	Transportation Equipment	\$926,933	3.45%	\$31,979	10	5.00%
64	392.100	Transportation Equipment - Light Trucks	\$63,018	3.45%	\$2,174	10	5.00%
65	392.200	Transportation Equipment - Heavy Trucks	\$0	3.45%	\$0	10	5.00%
66	392.300	Transportation Equipment - Cars	\$3,710	3.45%	\$128	10	5.00%
67	392.400	Transportation Equipment - Other	\$75,511	3.45%	\$2,605	10	5.00%
68	393.000	Store Equipment	\$30,875	4.00%	\$1,235	25	0.00%
69	394.000	Tools, Shop, & Garage Equipment	\$853,886	5.00%	\$42,694	20	0.00%
70	395.000	Laboratory Equipment	\$133,026	6.67%	\$8,873	15	0.00%
71	396.000	Power Operated Equipment	\$221,458	7.71%	\$17,074	15	0.00%
72	397.000	Communication Equipment	\$1,116,740	6.67%	\$74,487	0	0.00%
73	397.100	Communication Equipment (non telephone)	\$23,295	6.67%	\$1,554	15	0.00%
74	397.200	Telephone Equipment	\$3,485	6.67%	\$232	15	0.00%
75	398.000	Miscellaneous Equipment	\$112,301	6.43%	\$7,221	15	0.00%
76	399.000	Other Tangible Property	\$120,984	0.00%	\$0	30	0.00%
77		TOTAL GENERAL PLANT	\$9,323,312	0.0070	\$463,353		0.0070
78	I	Total Depreciation	\$120,272,965	l	\$3,017,262		

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

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

	A	B	<u>C</u>	D	E	F	G	Н	
Line	Account	=	Total	Adjust.	=	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1 2	301.000		¢4 966	R-2	¢0	¢4 966	100.00%	¢0	¢1 966
23	302.000	Organization Franchises & Consents	\$1,866 \$0	R-2 R-3	\$0 \$0	\$1,866 \$0	100.00%	\$0 \$0	\$1,866 \$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,787	R-4	\$0	\$1,787	100.00%	\$0	\$1,787
5	000.000	TOTAL PLANT INTANGIBLE	\$3,653		\$0	\$3,653	100.0076	\$0	\$3,653
•			<i>t</i> , <i>t</i>,t,t,t,t,t,t,t,t,t,t						,,
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures &	\$3	R-8	\$0	\$3	100.00%	\$0	\$3
		Improvements							
9	332.000	Water Treatment Equipment	\$6	R-9	\$0	\$6	100.00%	\$0	\$6
10	333.000	Water Treatment - Other	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$9		\$0	\$9		\$0	\$9
12		TRANSMISSION & DISTRIBUTION							
12	340.000	Transmission & Distribution Land	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures &	\$991	R-14	\$0	\$991	100.00%	\$0	\$991
	041.000	Impr	4001	1.14	ΨŬ	\$551	100.0076	ψ υ	4001
15	342.000	Distribution Reservoirs & Standpipes	-\$882	R-15	\$0	-\$882	100.00%	\$0	-\$882
16	343.000	Transmission & Distribution Mains	-\$547	R-16	\$0	-\$547	100.00%	\$0	-\$547
17	344.000	Fire Mains	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	345.000	Services	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	346.000	Meters	-\$15	R-19	\$0	-\$15	100.00%	\$0	-\$15
20	347.000	Meter Installation	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	348.000	Hydrants	\$3	R-21	\$0	\$3	100.00%	\$0	\$3
22	349.000	Other Transmission & Distribution Plant	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	-\$450		\$0	-\$450		\$0	-\$450
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	351.000	Structures & Improvements	\$1,647,056	R-26	\$0	\$1,647,056	100.00%	\$0	\$1,647,056
27	352.100	Collection Sewers - Force	\$2,998,348	R-27	\$0	\$2,998,348	100.00%	\$0	\$2,998,348
28	352.200	Collection Sewers - Gravity	\$4,579,374	R-28	\$0	\$4,579,374	100.00%	\$0	\$4,579,374
29 30	353.000 354.000	Services to Customers Flow Measuring Devices	\$472,401 \$418,013	R-29 R-30	\$0 \$0	\$472,401 \$418,013	100.00% 100.00%	\$0 \$0	\$472,401 \$418,013
30 31	356.000	Other Collection Plant Facilities	\$21,576	R-30	\$0	\$21,576	100.00%	\$0	\$21,576
32	330.000	TOTAL COLLECTION PLANT	\$10,136,768		\$0	\$10,136,768	100.00 %	\$0	\$10,136,768
52			ψ10,100,700		ΨŬ	φ10,100,700		ψ υ	\$10,100,700
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$27	R-34	-\$27	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	\$636,855	R-35	\$0	\$636,855	100.00%	\$0	\$636,855
36	362.000	Receiving Wells	\$472,520	R-36	\$0	\$472,520	100.00%	\$0	\$472,520
37	363.000	Electric Pumping Equipment	\$2,314,199	R-37	\$0	\$2,314,199	100.00%	\$0	\$2,314,199
38	365.000	Other Pumping Equipment	\$1,430,118	R-38	\$0	\$1,430,118	100.00%	\$0	\$1,430,118
39		TOTAL SYSTEM PUMPING PLANT	\$4,853,719		-\$27	\$4,853,692		\$0	\$4,853,692
40		TREATMENT & DISPOSAL PLANT	÷-	_					
41	370.000	Land & Land Rights	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	371.000	Structures & Improvements	\$1,260,766	R-42	\$0	\$1,260,766	100.00%	\$0	\$1,260,766
43	372.000	Treatment and Disposal Plant Equipment	\$5,975,956	R-43	\$0	\$5,975,956	100.00%	\$0	\$5,975,956
44	373.000	Plant Sewers	\$408,297	R-44	\$0	\$408,297	100.00%	\$0	\$408,297
44	374.000	Outfall Sewer Lines	\$46,512	R-44	\$0	\$46,512	100.00%	\$0	\$46,512
46		TOTAL TREATMENT & DISPOSAL PLANT	\$7,691,531		\$0	\$7,691,531		\$0	\$7,691,531
47		INCENTIVE COMPENSATION							
		CAPITALIZATION							
48		Incentive Compensation Capitalization Adj.	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
E0.		GENERAL DIANT							
50 51	389.000	GENERAL PLANT General Land & Land Rights	**	D E4	¢	¢0.	100.00%	**	e
51 52	389.000	Stores Shops Equipment Structures	\$0 \$164,236	R-51 R-52	\$0 \$0	\$0 \$164,236	100.00%	\$0 \$0	\$0 \$164,236
52 53	390.000	Office Structures	-\$6,463	1	\$0	-\$6,463	100.00%	\$0	-\$6,463
50			-y0,-100	1 11 00	ψΨ	-ψ0, + 00		, 4 0	-ψ0,∓ 0 0

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

	A	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	G	н	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
54	390.200	General Structures - HVAC	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	390.300	Miscellaneous Structures	\$65	R-55	\$0	\$65	100.00%	\$0	\$65
56	390.900	Structures & Improvements - Leasehold	\$522	R-56	\$0	\$522	100.00%	\$0	\$522
57	391.000	Office Furniture and Equipment	\$21,878	R-57	\$0	\$21,878	100.00%	\$0	\$21,878
58	391.100	Computers & Peripheral Equipment	\$50,979	R-58	\$0	\$50,979	100.00%	\$0	\$50,979
59	391.200	Computer Hardware & Software	\$0	R-59	\$0	\$0	100.00%	\$0	\$0
60	391.250	Computer Software	\$834,504	R-60	\$0	\$834,504	100.00%	\$0	\$834,504
61	391.300	Other Office Equipment	-\$33	R-61	\$0	-\$33	100.00%	\$0	-\$33
62	391.400	BTS Initial Investment	\$1,056,922	R-62	\$0	\$1,056,922	100.00%	\$0	\$1,056,922
63	392.000	Transportation Equipment	\$411,717	R-63	\$0	\$411,717	100.00%	\$0	\$411,717
64	392.100	Transportation Equipment - Light Trucks	\$18,944	R-64	\$0	\$18,944	100.00%	\$0	\$18,944
65	392.200	Transportation Equipment - Heavy Trucks	\$3,368	R-65	\$0	\$3,368	100.00%	\$0	\$3,368
66	392.300	Transportation Equipment - Cars	\$27,709	R-66	\$0	\$27,709	100.00%	\$0	\$27,709
67	392.400	Transportation Equipment - Other	\$34,575	R-67	\$0	\$34,575	100.00%	\$0	\$34,575
68	393.000	Store Equipment	\$29,854	R-68	\$0	\$29,854	100.00%	\$0	\$29,854
69	394.000	Tools, Shop, & Garage Equipment	\$177,495	R-69	\$0	\$177,495	100.00%	\$0	\$177,495
70	395.000	Laboratory Equipment	\$42,350	R-70	\$0	\$42,350	100.00%	\$0	\$42,350
71	396.000	Power Operated Equipment	-\$6,442	R-71	\$0	-\$6,442	100.00%	\$0	-\$6,442
72	397.000	Communication Equipment	\$165,983	R-72	\$0	\$165,983	100.00%	\$0	\$165,983
73	397.100	Communication Equipment (non	-\$397	R-73	\$0	-\$397	100.00%	\$0	-\$397
		telephone)							
74	397.200	Telephone Equipment	\$1,784	R-74	\$0	\$1,784	100.00%	\$0	\$1,784
75	398.000	Miscellaneous Equipment	\$106,031	R-75	\$0	\$106,031	100.00%	\$0	\$106,031
76	399.000	Other Tangible Property	\$27,405	R-76	\$0	\$27,405	100.00%	\$0	\$27,405
77		TOTAL GENERAL PLANT	\$3,162,986		\$0	\$3,162,986		\$0	\$3,162,986
78		TOTAL DEPRECIATION RESERVE	\$25,848,216		-\$27	\$25,848,189		\$0	\$25,848,189

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

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

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

	A	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
	ODEDATION AND MAINT EXPENSE						
1	OPERATION AND MAINT. EXPENSE	<u>^</u>	45 70	40.40	0.00	0 0000 44	¢0
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 9	OPEB	-\$190,254	45.70	45.70	0.00	0.000000	\$0
-	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	\$17,955	45.70	55.80	-10.10	-0.027671	-\$497
	entertainment						.
18	Rents	\$26,016	45.70	25.50	20.20	0.055342	\$1,440
19	Transportation	\$119,144	45.70	32.30	13.40	0.036712	\$4,374
20	Miscellaneous Expense	\$143,669	45.70	41.00	4.70	0.012877	\$1,850
21	Uncollectible Expense	\$44,219	45.70	45.70	0.00	0.000000	\$0
22	Customer Accounting	\$70,034	45.70	59.20	-13.50	-0.036986	-\$2,590
23	Regulatory Expense	\$1,621	45.70	45.00	0.70	0.001918	\$3
24	Insurance Other than Group	\$230,115	45.70	-74.60	120.30	0.329589	\$75,843
25	Maintenance Supplies and Services	\$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	40.70	100.00	120.00	0.000402	-\$299,226
		,,					+===,===
33	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$148,257
34	TAX OFFSET FROM RATE BASE						
34 35	Federal Tax Offset	-\$10,018	45.70	35.50	10.20	0.027945	-\$280
35 36	State Tax Offset	-\$1,779	45.70	43.30	2.40	0.027945	-\$280 -\$12
36 37	City Tax Offset	-\$1,779 \$0	45.70	43.30	2.40	0.000075	-\$12 \$0
38	Interest Expense Offset	, .	45.70	45.70	-36.00	-0.098630	əu \$165,584-
30 39	TOTAL OFFSET FROM RATE BASE	\$1,678,836	45.70	01.70	-30.00	-0.030030	-\$165,876
22	I UTAL OFFSET FROM RATE DASE	\$1,667,039					-7103,076
40	TOTAL CASH WORKING CAPITAL REQUIRED		l	I			-\$314,133

		_	•	-	-	-	•				14		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>l</u>	<u>J</u> Iurisdictional	<u>K</u> MO Final Adj	L MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Humber		(D+E)	Labor	HOIL CODO	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$10,578,831	See note (1)	See note (1)	Rev-2	See note (1)	\$10,578,831	100.00%	\$501,296	\$11,080,127	See note (1)	See note (1)
Rev-3	522.200	Commercial	\$2,261,965			Rev-3		\$2,261,965	100.00%	\$170,679	\$2,432,644		
Rev-4	522.300	Industrial	\$74,227			Rev-4		\$74,227	100.00%	\$17,424	\$91,651		
Rev-5	522.400	Other Public Authority	\$219,406			Rev-5		\$219,406	100.00%	\$88,511	\$307,917		
Rev-6	534.000	Rents from Sewer Properties	-\$684			Rev-6		-\$684	100.00%	\$684	\$0		
Rev-7	536.000	Other Sewer Revenue - Oper. Rev.	\$36,467			Rev-7		\$36,467	100.00%	\$71,436	\$107,903		
Rev-8		TOTAL OPERATING REVENUES	\$13,170,212					\$13,170,212		\$850,030	\$14,020,242		
1		COLLECTION OPERATIONS EXPENSES					1						
2	701.000	Operation Labor & Expenses	\$12,823	\$0	\$12,823	E-2	\$7,207	\$20,030	100.00%	\$0	\$20,030	\$0	\$20,030
3	702.000	Purchased Water	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$14.721	\$0	\$14.721	E-4	\$2,182	\$16,903	100.00%	\$0	\$16,903	\$0	\$16,903
5	705.000	Rents	\$16	\$0	\$16	E-5	\$134	\$150	100.00%	\$0	\$150	\$0	\$150
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$27,560	\$0	\$27,560		\$9,523	\$37,083		\$0	\$37,083	\$0	\$37,083
			'										
7		COLLECTION MAINT. EXPENSES								1			
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains	\$50,459	\$44,396	\$6,063	E-10	-\$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					1						
13	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping	\$72,121	\$0	\$72,121	E-14	\$7.905	\$80,026	100.00%	\$0	\$80,026	\$0	\$80,026
15	722.000	Pumping Labor & Expenses	\$39,520	\$39,520	\$0	E-15	-\$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
40													
19	720.000	PUMPING MAINTENANCE EXPENSES		**	**	E 20		*	400.000/	**	* *	**	
20 21	730.000	Maint Supervision & Engineering Maint of Structures & Improvements	\$0 \$0	\$0 \$0	\$0 \$0	E-20 E-21	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
21 22	731.000 732.000	Maint of Structures & Improvements Maint of Power Production Equipment	\$0 \$16.780	\$0 \$3.917	\$0 \$12,863	E-21 E-22	-\$4,989	\$0 \$11.791	100.00%	\$0	\$0 \$11.791	\$0 \$2.374	\$0 \$9,417
22	132.000	TOTAL PUMPING MAINTENANCE EXPENSES	\$16,780	\$3,917	\$12,863	E-22	-\$4,989	\$11,791	100.00%	\$0	\$11,791 \$11.791	\$2,374	\$9,417
20			φ10,700	ψ 0 , 0 17	ψ12,003			ψ11,/31		φŪ	ψ11,731	ψ 2 ,374	ψ3,417
24		TREAT. & DISP. OPER. EXPENSE											
25	740.000	Operation-Supervision & Engineering	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	741.000	Chemicals	\$110,370	\$0	\$110,370	E-26	-\$2	\$110,368	100.00%	\$0	\$110,368	\$0	\$110,368
27	742.000	Operation Labor & Expense	\$1,638,122	\$1,263,982	\$374,140	E-27	-\$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	I I				1	l	1	1			I

	A	B	<u>C</u>	D	E	E	G	H		J	K	L	М
Line	Account	₽	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional		MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
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											

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>E</u>	<u>G</u>	H	<u>I</u>	J	<u>K</u>	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	VI = K
82	409.100	Current Income Taxes	-\$595,800	See note (1)	See note (1)	E-82	See note (1)	-\$595,800	100.00%	-\$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	\$1,722,335					\$1,448,996	_	\$522,853	\$1,971,849		

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

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>E</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictiona Adjustments Total
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	\$501,296	\$501,2
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$501,296	
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	\$170,679	\$170,6
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$170,679	
Rev-4	Industrial	522.300	\$0	\$0	\$0	\$0	\$17,424	\$17,4
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$17,424	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$88,511	\$88,5
	1. To normalize OPA. (Sarver)		\$0	\$0		\$0	\$88,511	
Rev-6	Rents from Sewer Properties	534.000	\$0	\$0	\$0	\$0	\$684	\$6
	1. To annualize rents. (Sarver)		\$0	\$0		\$0	\$684	
Rev-7	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	\$71,436	\$71,4
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$71,436	
E-2	Operation Labor & Expenses	701.000	\$0	\$7,207	\$7,207	\$0	\$0	
	1. To annualize building maintenance expense. (Branson)		\$0	\$92		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$7,374		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	-\$213		\$0	\$0	
	7. To normalize postage, printing & stat expense. (Lesmes)		\$0	-\$46		\$0	\$0	
E-4	Miscellaneous Expenses	703.000	\$0	\$2,182	\$2,182	\$0	\$0	
	1. To annualize fuel and power expense. (Sarver)		\$0	\$1,562		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$470		\$0	\$0	
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$150		\$0	\$0	
E-5	Rents	705.000	\$0	\$134	\$134	\$0	\$0	
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0 \$0	\$134		\$0	\$0 \$0	
E-10	Maint. Of Supply Mains	716.000	-\$17,491	-\$1,814	-\$19,305	\$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	

<u>A</u> ncome Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
lumber	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	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	;
	1. To adjust payroll. (Lesmes)		-\$15,570	\$0		\$0	\$0	
E-16	Miscellaneous Expense	724.000	\$0	-\$332	-\$332	\$0	\$0	
	1. To annualize building maintenance expense. (Branson)		\$0	\$0		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	-\$1,502		\$0	\$0	
	3. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	\$1,150		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's 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	
	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	
	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	
	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	
	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	

A Income Adj.BC Company AdjustmentB Company Adjustment Adjustment Adjustment Non LaborE Company Adjustment Non LaborE Company Adjustment Non LaborE Company Adjustment Non LaborG Company Adjustment Non LaborCompany Adjustment Non LaborAdjustment Adjustment Non LaborCompany Adjustment Non LaborCompany Adjustment Non LaborAdjustment Adjustment Non LaborCompany Adjustment Non LaborCompany Adjustment Non LaborCompany Adjustment Non LaborCompany Adjustment Non LaborCompany Adjustment Non LaborCompany Adjustment Non LaborCompany Adjustment Non LaborCompany Adjustment Non LaborCompany Adjustment Non LaborDescription Adjustment Non LaborCompany Adjustment Non LaborCompany Adjustment Non LaborCompany Adjustment Non LaborCompany Adjustment Non LaborCompany Non LaborCompany Non LaborCompany Non LaborDescription SoSo		Adjustments Total
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	\$0 \$0)
2. To adjust payroll. (Lesmes) -\$31,890 \$0	\$0 \$0	
3. To reallocate MAWC corporate expense using Staff's \$0 -\$1,632 adjustments and allocation factors. \$0 \$1,632	\$0 \$0	
4. Adjustment to annualize transportation expense (fuel). \$0 -\$2,734 (Sarver)	\$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 \$\$0 -\$31,031 adjustments and allocation factors.	\$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 \$\$0 -\$80,550 adjustments and allocation factors.	\$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	

A	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>	H	l
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	4. To adjust payroll. (Lesmes)		-\$92	\$0		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's		\$0	\$6		\$0	\$0	
	adjustments and allocation factors.							
E-48	Admin. & General Salaries	920.000	-\$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		\$0	-\$56,823		\$0	\$0	
	adjustments and allocation factors.			+,				
E-49	Office Supplies & Expenses	921.000	\$0	\$36,985	\$36,985	\$0	\$0	\$0
L-43		521.000		. ,	400,900			ψŪ
	1. Adjust employee expenses. (Niemeier)		\$0	-\$18		\$0	\$0	
	2. To annualize building maintenance expense. (Branson)		\$0	-\$8,608		\$0	\$0	
	7. To annualize fuel and power expense. (Sarver)		\$0	\$4,555		\$0	\$0	
	3. To adjust miscellaneous expense. (Lesmes)		\$0	\$12,079		\$0	\$0	
	4. To normalize office supplies. (Branson)		\$0	-\$2,954		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's		\$0	\$33,050		\$0	\$0	
	adjustments and allocation factors.							
	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		\$0	\$32,475		\$0	\$0	
	services expense. (Branson)							
	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	
	(Niemeier) 2. To reallocate MAWC corporate expense using Staff's		\$0	\$192,177		\$0	\$0	
	adjustments and allocation factors.		φU	φ1 3 2,177		φU	φU	
		005.005						
	Injuries & Damages	925.000	\$0	\$1,245	\$1,245			\$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		\$0	_¢00 600		\$0	\$0	
	tracker. (Niemeier)		φU	-\$23,632		\$U	\$U	

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments
	3. To adjust payroll. (Lesmes)		-\$189,808	\$0		\$0	\$0	
	4. To reallocate MAWC corporate expense using Staff's		\$6,143	\$130,254		\$0	\$0	
	adjustments and allocation factors.							
E-56	Regulatory Commission Expenses	928.000	\$0	\$127	\$127	\$0	\$0	\$0
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$127		\$0	\$0	
E-59	Misc. General Expenses	930.200	\$0	-\$80,533	-\$80,533	\$0	\$0	\$0
	1. Adjustment to annualize transportation expense (fuel). (Sarver)		\$0	-\$50,477		\$0	\$0	
	3. To normalize office supplies. (Branson)		\$0	-\$92		\$0	\$0	
	4. To adjust miscellaneous expenses. (Branson)		\$0	-\$1,885		\$0	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$28,079		\$0	\$0	
	2. To adjust miscellaneous expense. (Lesmes)		\$0	\$0		\$0	\$0	
E-60	Research & Development Expenses	930.300	\$0	\$2,457	\$2,457	\$0	\$0	\$0
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$2,457		\$0	\$0	
E-61	Rents - AGE	931.000	\$0	\$4,117	\$4,117	\$0	\$0	\$0
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	\$166		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$3,951		\$0	\$0	
E-62	Maint. of General Plant	932.000	\$0	-\$905	-\$905	\$0	\$0	\$0
	1. Adjustment to annualize maintenance supplies and services expense. (Branson)		\$0	-\$1,911		\$0	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$1,006		\$0	\$0	
E-65	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$812,703	\$812,703
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$622,026	
	2. To remove capitalized depreciation. (Branson)		\$0	\$0		\$0	\$201,635	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$10,958	
E-68	Amortization - LTD Term Plant	404.000	\$0	\$2	\$2	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$2		\$0	\$0	
E-69	Amortization of Reg Asset	405.000	\$0	-\$36,990	-\$36,990	\$0	\$0	\$0
	1. To annualize amortization expense. (Niemeier)		\$0	\$2		\$0	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$80		\$0	\$0	
	4. To include property tax tracker. (Sarver)		\$0	\$62,807		\$0	\$0	
E-71	Amortization - Property Losses	407.000	\$0	-\$8,676	-\$8,676	\$0	\$0	\$(
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$8,676		\$0	\$0	
E-74	Property Taxes	408.100	\$0	\$975,286	\$975,286	\$0	\$0	\$(
	1. Adjust property tax expense. (Boronda)		\$0	\$810,886		\$0	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$164,400		\$0	\$0	
E-75	Payroll Taxes	408.100	-\$55,545	\$0	-\$55,545	\$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	\$
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	-\$4,970		\$0	\$0	
E-77	PSC Assessment	408.100	\$0	\$102,100	\$102,100	\$0	\$0	\$1
	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	-\$238,86
	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	-\$22,00
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$51,294	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$29,290	
E-86	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$306	\$30
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$3,069	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$2,763	
E-87	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$37,368	-\$37,36
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$37,368	

<u>A</u> Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-88	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$187,600	-\$187,600
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$187,600	
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$850,030	\$850,030
	Total Operating & Maint. Expense		-\$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.41%	6.52%	6.63%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,832,243	\$5,182,876	\$5,283,832	\$5,384,787
	ADD TO NET INCOME BEFORE TAXES		*** ***	******	AA AA7 AAA	** *** ***
	Book Depreciation Expense		\$3,207,939	\$3,207,939	\$3,207,939	\$3,207,939
-	Non - Deductible Expenses CIAC		\$3,778 \$0	\$3,778 \$0	\$3,778 \$0	\$3,778 \$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					
	Interest Expense calculated at the Rate of	2.3800%	\$1,678,836	\$1,678,836	\$1,678,836	\$1,678,836
	Tax Straight-Line Depreciation	2.0000 /0	\$3,007,067	\$3,007,067	\$3,007,067	\$3,007,067
	Excess Tax over S/L Tax Depreciation		-\$1,124,152	-\$1,124,152	-\$1,124,152	-\$1,124,152
	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
	PROVISION FOR FED. INCOME TAX		¢0 504 074	\$450 AAA	¢ 40, 405	¢54 470
	Net Taxable Inc Fed. Inc. Tax Deduct Missouri Income Tax at the Rate of	100.000%	-\$3,501,074 -\$125,867	-\$150,441 -\$5,408	-\$49,485 -\$1,779	\$51,470 \$1,850
-	Deduct City Inc Tax - Fed. Inc. Tax	100.000 /0	\$0	-\$5,408	-\$1,779 \$0	\$1,850 \$0
	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		<i>•••••••</i>	,	* ,•	•••,•=•
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
	Deduct Federal Income Tax - City Inc. Tax		-\$708,793	-\$30,457	-\$10,018	\$10,420
	Deduct Missouri Income Tax - City Inc. Tax		-\$125,867	-\$5,408	-\$1,779	\$1,850
	City Taxable Income		-\$2,666,414	-\$114,576	-\$37,688	\$39,200
	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					*/* /**
-	Federal Income Tax		-\$708,793	-\$30,457	-\$10,018	\$10,420
41	State Income Tax		-\$125,867	-\$5,408	-\$1,779	\$1,850
42 43	City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX	-	<u>\$0</u> -\$834,660			<u>\$0</u> \$12,270
44	DEFERRED INCOME TAXES					
	Deferred Income Taxes - Def. Inc. Tax.		\$920,022	\$920,022	\$920,022	\$920,022
	Amortization of Deferred ITC		\$920,022	\$920,022	\$920,022	\$920,022 \$0
-	Amortization of Protected Excess ADIT		-\$37,368	-\$37,368	-\$37,368	-\$37,368
	Amortization of Unprotected Excess ADIT		-\$187,600	-\$187,600	-\$187,600	-\$187,600
		1 H	\$695,054	\$695,054	\$695,054	+

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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>E</u>
Line		Percentage	Test	6.41%	6.52%	6.63%
Number	Description	Rate	Year	Return	Return	Return
50	TOTAL INCOME TAX		-\$139,606	\$659,189	\$683,257	\$707,324