

Exhibit No. 32

DATA INFORMATION REQUEST
Missouri-American Water Company
WR-2024-0320
General Rate Case

Requested From: Ashley M. Randell

Date Requested: 07/24/2024

Information Requested:

Please provide a complete list of all existing and proposed amortizations for January 1, 2023, through December 31, 2023 through December 31, 2024 as information becomes available. For each amortization please provide: (1) the profit center; (2) amortization end dates (3) test year expense amounts (12 months ending December 31, 2023); (4) general ledger account numbers, (5) an explanation and supporting documentation for any additional costs incurred that MAWC is now proposing to include in its amortizations; (6) a detailed description of the amortization; (7) the case number in which the amortization was stipulated and/or ordered; and (8) a schedule indicating the USOA account in which the amortization is booked, the date when the amortization began, the monthly amortization amount from the time amortization began, and the remaining amount to amortize.

Requested By: Ashley Sarver (Ashley.Sarver@psc.mo.gov)

Information Provided:

Please see 2024 GRC – MoPSC 0142_Attachment for the requested information.

Q3 Update:

Please see 2024 GRC – MoPSC 0142_Q3 Update Attachment for the requested information through September 2024.

Q4 Update:

Please see 2024 GRC – MoPSC 0142_Q4 Update Attachment for the requested information through December 2024.

Responsible Witness: Jennifer M.B. Grisham

	(1)	(2)	(3)	(4)	(5) (b)	(7)	(8a)	(8b)	(8c)	(8d-1)	(8d-2)	(8d-3)	(8d-4)	
Amortization Item	Profit Center	Amortization End Dates	Test Year Expense Amounts (12 Months ending Dec 31, 2023)	General Ledger Account Numbers	Description of Amortization and Additional Costs	Case Number in which the Amortization was Stipulated and/or Ordered	USOA Account in which the Amortization is Booked	Date Amortization Began or Will Begin	Monthly Amortization Amount	Remaining Amount to Amortize @ Dec 31, 2023	Remaining Amount to Amortize @ Jun 30, 2024	Remaining Amount to Amortize @ Sep 30, 2024	Remaining Amount to Amortize @ Dec 31, 2024	
Amortize City of Hollister pipeline	1735	May 1, 2028 September 30, 2032	\$6,668 880,840	68251000	Cost of a pipeline that connects the Emerald Pointe system to the City of Hollister	WR-2017-0285	407	January 1, 2013	\$539	\$262,101	\$248,987	\$247,341	\$246,724	
Amortize MSD Arnold (s)	1740	Various	9,668	68251000	Represents the MAWC's proportionate share of MSD's wastewater treatment cost facility located across the Meramec River from Arnold (being amortized over 42 years). Company is proposing to include additional cost and amortize over 20 years.	WR-2015-0301	407	May 1, 2015	74,245	7,770,248	7,324,776	7,102,041	6,878,306	
		Various	47,279					Various	787	151,216	148,422	144,040	141,648	
		Various Proposed	n/a					Various Proposed	3,640	653,206	823,568	817,748	805,930	
Lead Service Line Replacements (s)	1702 1703 1710 1711 1712	May 31, 2028	166,880		Cost of replacing customer-owned lead service lines. Commission authorized a 10-year amortization on the balance as of December 2017. Commission authorized 10-year amortizations on additional costs as of December 2020 and December 2022. Company is proposing to recover additional costs incurred after May 2025 over 10 years.	WR-2017-0320	407	Various Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	
		May 31, 2031	1,202,334	68251000		WR-2020-0344	407	June 1, 2018	13,807	100,155	8,913,817	8,312,880	8,012,420	7,711,954
		May 31, 2033	517,877			WR-2022-0303	407	June 1, 2021	Proposed	73,954	8,358,780	7,813,086	7,681,205	7,488,343
		Various Proposed	n/a			WR-2024-0325	407	Various Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
Low Income Program Costs	1701	May 31, 2024 May 31, 2026	7,814 1,630	68258000	Company was authorized to implement a residential low-income pilot program for the St. Joseph, Brunswick and Platte County Districts.	WR-2020-0344	407	June 1, 2021	3,041	0	0	0		
Rogue Creek Water	1749	May 31, 2028	31,288	68258000	MAWC incurred costs to operate the troubled system prior to its acquisition.	WR-2020-0303	407	June 1, 2021	8,857	7,025	6,108	5,192		
Rogue Creek Sewer	1750	May 31, 2028	28,513	68258000	MAWC incurred costs to operate the troubled system prior to its acquisition.	WR-2020-0344	407	June 1, 2021	2,606	75,563	59,928	52,111		
Purcell Water & Sewer	1701	May 31, 2028 May 31, 2041 May 31, 2043	27,712 8,160 2,098	68258000	MAWC incurred costs to operate the troubled system prior to its acquisition.	WR-2020-0303	407	June 1, 2021	3,959	69,881	55,424	48,199		
Enterprise Solutions	1701	December 31, 2028 December 31, 2028 December 31, 2028	501,715 n/a n/a	68258000	MAWC incurred costs to upgrade PowerPlant to allow for the administration of the Average Rate Assumption Method (ARAM) with respect to EADIT.	WR-2020-0344	407	June 1, 2023	513	208,817	186,064	174,188		
Property Tax Tracker (s)	1701	May 31, 2030	n/a	TBD	MAWC has recorded the difference between the actual property taxes included for recovery through its current base rates and its WSRA mechanism and its projected 2024-2028 property tax bills and proposes to amortize this difference after May 2025 over 5 years.	WR-2022-0303	407	June 1, 2023	71,674	107,234	104,155	102,616		
Tank Painting Tracker	TBD	May 31, 2030	n/a	TBD	MAWC has recorded the difference between the actual tank painting costs included for recovery through its current base rates and its actual and projected 2023-2028 tank painting bills and proposes to amortize this difference after May 2025 over 5 years.	WR-2024-0195 WR-2024-0324 WR-2024-0320	407	September 1, 2024	Proposed	Proposed	Proposed	Proposed		
							407	June 1, 2025	Proposed	Proposed	Proposed	Proposed	Proposed	
							407	June 1, 2025	Proposed	Proposed	Proposed	Proposed	Proposed	
							407	June 1, 2025	Proposed	Proposed	Proposed	Proposed	Proposed	

(s) Commission approved an amount for recovery. Current Case is requesting additional amount for recovery. Refer to workpapers for additional amortization amount.