FILED March 27, 2025 Data Center Missouri Public Service Commission

# Exhibit No. 500

MECG – Exhibit 500 Testimony of Jessica A. York Direct/Rebuttal File No. WR-2024-0320 Exhibit No.:

Issues: Cost of Service, Revenue Allocation, and Rate Design Witness: Jessica A. York Type of Exhibit:Direct/Rebuttal TestimonySponsoring Party:Midwest Energy Consumers Group Case Nos.: WR-2024-0320 / SR-2024-0321 Date Testimony Prepared: December 20, 2024

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

In the Matter 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** 

Case Nos. WR-2024-0320 SR-2024-0321

Direct/Rebuttal Testimony and Schedules of

Jessica A. York

on Cost of Service, Revenue Allocation and Rate Design

On behalf of

Midwest Energy Consumers Group

#### REDACTED VERSION

December 20, 2024



BRUBAKER & ASSOCIATES, INC.

Project 11653.1

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

)

In the Matter 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

Case Nos. WR-2024-0320 SR-2024-0321

STATE OF MISSOURI **COUNTY OF ST. LOUIS** 

SS

# Affidavit of Jessica A. York

Jessica A. York, being first duly sworn, on her oath states:

My name is Jessica A. York. I am a consultant with the firm of Brubaker & 1. Associates, Inc., having its principal place of business at 16690 Swingley Ridge Road, Suite 140, Chesterfield, Missouri 63017. We have been retained by the Midwest Energy Consumers Group in this proceeding on their behalf.

Attached hereto and made a part hereof for all purposes are my Direct/Rebuttal 2. Testimony and Schedules which were prepared in written form for introduction into evidence in Missouri Public Service Commission Case Nos. WR-2024-0320 and SR-2024-0321.

3. I hereby swear and affirm that the testimony and schedules are true and correct and that they show the matters and things that they purport to show.

No D. yk

Subscribed and sworn to before me this 20<sup>th</sup> day of December, 2024.

TAMMY S. KLOSSNER Notary Public - Notary Seal STATE OF MISSOURI St. Charles County commission Expires: Mar. 18, 2027 Commission # 15024862

Notary Public

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

)

)

)

In the Matter 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

Case Nos. WR-2024-0320 SR-2024-0321

#### Table of Contents to the <u>Direct/Rebuttal Testimony of Jessica A. York</u>

I.	INTRODUCTION AND SUMMARY	2
II.	MAWC's Proposed Revenue Apportionment	3
III.	WATER CLASS COST OF SERVICE STUDY	. 6
	III.A. Allocation of Costs to Public Fire Protection III.B. Allocation of Purchased Power Expenses III.C. Rate J Distribution Multiplier III.D. System Load Factors III.E. Corrected CCOSS	.10 .12 .16
IV.	RATE J RATE DESIGN	.23
V.	REVENUE STABILIZATION MECHANISM	.24
VI.	PRODUCTION COST TRACKER	.27
Арре	endix A: Qualifications of Jessica A. York	

Schedule JAY-1: Referenced Responses to Discovery Requests

Schedule JAY-2: MECG's Class Cost of Service Study for the Other Missouri Service Area

Redacted Confidential Schedule JAY-3: Calculation of Corrected Rate J Distribution Multiplier

Jessica A. York Table of Contents

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

)

)

)

In the Matter 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

Case Nos. WR-2024-0320 SR-2024-0321

#### **Direct/Rebuttal Testimony of Jessica A. York**

#### 1 Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

- 2 A Jessica A. York. My business address is 16690 Swingley Ridge Road, Suite 140,
- 3 Chesterfield, MO 63017.

#### 4 Q WHAT IS YOUR OCCUPATION?

- 5 A I am a consultant in the field of public utility regulation and a Principal with the firm of
- 6 Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

#### 7 Q PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

8 A This information is included in Appendix A to this testimony.

#### 9 Q ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?

- 10 A This testimony is presented on behalf of the Midwest Energy Consumers Group
- 11 ("MECG").

Jessica A. York Page 1

#### I. INTRODUCTION AND SUMMARY

#### 1 Q WHAT IS THE PURPOSE OF YOUR TESTIMONY?

- A I will address the Company's water Class Cost of Service Study ("CCOSS") for the Other Missouri ("MO") water district, as well as the Company's proposed revenue apportionment and rate design for this district. I will also address the Company's
- 5 proposal to implement a Revenue Stabilization Mechanism ("RSM").
- 6 Note that this testimony pertains to the Other MO district (i.e. non-St. Louis
- 7 County) only, even if I do not specifically reference it.
- 8 My silence regarding any position taken by MAWC in its Direct Testimony or
- 9 other filings in this proceeding does not indicate my tacit endorsement of that position.

#### 10 Q PLEASE SUMMARIZE YOUR TESTIMONY AND RECOMMENDATIONS.

- 11 A My findings and recommendations are as follows:
- I recommend the Commission reject MAWC's proposed revenue spread for the
   Other MO district, as it is based on an inaccurate water CCOSS model.
- The Company's water CCOSS for its Other MO district relies on the Base-Extra Capacity method for cost allocation. I generally agree with the use of the Base-Extra Capacity approach, as this is a widely accepted method within the water industry for functionalizing, classifying, and allocating the Company's water cost of service across customer classes. However, the Company's water CCOSS is inaccurate and should not be relied upon to guide revenue apportionment in this case.
- There are deficiencies in the Company's water CCOSS which make the results inaccurate and unreliable. The deficiencies are summarized below and discussed in greater detail in this testimony.
- Failure to allocate any Source of Supply or Water Treatment costs to the Public
   Fire service class.
- 26 o Inaccurate allocation of purchased power expenses.
- 27 o Incorrect Rate J class distribution multiplier.

1 2 3 4 5 6		• The system load factors used by the Company to assign costs to the base and extra-capacity demand categories are inconsistent with the load factors indicated by the customer class peaking factors, inconsistent with the load characteristics of the individual districts that comprise the Other MO service area, and inconsistent with the methodology described in the American Water Works Association's ("AWWA") Manual M1.
7 8 9	•	Based on my corrections to MAWC's CCOSS, and the rejection of Consolidated Tariff Pricing ("CTP"), I recommend a revenue spread where no class receives an increase greater than 1.25 times the district average.
10 11 12	•	If my corrections to the MAWC's COSS are not adopted, I continue to recommend that no class receive a rate increase greater than 1.25 times the district average.
13 14 15 16	•	The Company's proposed RSM should be rejected. The Company has not shown that it has been unable to earn its authorized Return on Equity ("ROE") under traditional rate mechanisms. Further, the RSM would reduce the bill savings that customers may expect to achieve through conservation efforts.
17 18 19	•	The Company proposes to implement a production cost tracker, if the RSM is not approved as proposed. I recommend the Company's proposed production cost tracker be rejected.
20		II. MAWC's Proposed Revenue Apportionment

#### 21 Q HOW DO THE RESULTS OF MAWC'S CCOSS MODELS COMPARE TO ITS

#### 22 PROPOSED SPREAD OF THE CLAIMED REVENUE DEFICIENCY ACROSS

- 23 CUSTOMER CLASSES?
- 24 A Table JAY-1, below, compares MAWC's CCOSS results to its proposed revenue
- 25 apportionment by customer class and district.

		Increase to	o Reach CC	)S <sup>1</sup>	MAWC Proposed Increase <sup>2</sup>			
_ine	Customer Class	Revenue <sup>1</sup>	Amount	Percent	Index <sup>3</sup>	Amount	Percent	Inde
		(1)	(2)	(3)	(4)	(5)	(6)	(7
	St. Louis County							
1	Residential	\$219,196,203	\$103,214,697	47.1%	1.11	\$102,303,614	46.7%	1.0
2	Non-Residential	68,531,934	12,784,517	18.7%	0.44	28,497,902	41.6%	0.9
3	Rate J	11,296,485	7,898,700	69.9%	1.64	6,183,424	54.7%	1.2
4	Rate B	4,931,008	2,185,055	44.3%	1.04	2,406,715	48.8%	1.0
5	Rate P	4,684,084	4,177,716	89.2%	2.09	307,721	6.6%	0.1
6	Private Fire	4,998,343	3,351,589	67.1%	1.57	2,644,649	52.9%	1.1
7	Total	\$313,638,057	\$133,612,274	42.6%	1.00	\$142,344,025	45.4%	1.0
8	Proposed Increase	e More / (Less) that	n CCOSS Increase	9		\$ 8,731,751	6.5%	
8	Proposed Increase	e More / (Less) tha	n CCOSS Increase	9		\$ 8,731,751	6.5%	
8 9	·	e More / (Less) that \$ 68,796,681	n CCOSS Increase \$ 37,626,396	54.7%	1.16	\$ 8,731,751 \$ 29,517,175	6.5% 42.9%	1.(
-	Other MO	( )			1.16 0.39			1.0 0.8
9	Other MO Residential	\$ 68,796,681	\$ 37,626,396	54.7%	-	\$ 29,517,175	42.9%	0.8
9 10	<b>Other MO</b> Residential Non-Residential	\$ 68,796,681 30,997,236	\$ 37,626,396 5,690,798	54.7% 18.4%	0.39	\$ 29,517,175 10,707,712	42.9% 34.5%	0.8 0.7
9 10 11	Other MO Residential Non-Residential Rate J	\$ 68,796,681 30,997,236 10,574,416	\$ 37,626,396 5,690,798 3,190,461	54.7% 18.4% 30.2%	0.39 0.64	\$ 29,517,175 10,707,712 3,193,245	42.9% 34.5% 30.2%	0.8 0.7 1.2
9 10 11 12	Other MO Residential Non-Residential Rate J Rate B	\$ 68,796,681 30,997,236 10,574,416 4,406,843	\$ 37,626,396 5,690,798 3,190,461 2,411,072	54.7% 18.4% 30.2% 54.7%	0.39 0.64 1.16	\$ 29,517,175 10,707,712 3,193,245 2,189,493	42.9% 34.5% 30.2% 49.7%	0.8 0.7 1.2 0.4
9 10 11 12 13	Other MO Residential Non-Residential Rate J Rate B Rate P	\$ 68,796,681 30,997,236 10,574,416 4,406,843 1,091,501	\$ 37,626,396 5,690,798 3,190,461 2,411,072 2,881,750	54.7% 18.4% 30.2% 54.7% 264.0%	0.39 0.64 1.16 5.60	\$ 29,517,175 10,707,712 3,193,245 2,189,493 191,616	42.9% 34.5% 30.2% 49.7% 17.6%	
9 10 11 12 13 14	Other MO Residential Non-Residential Rate J Rate B Rate P Private Fire	\$ 68,796,681 30,997,236 10,574,416 4,406,843 1,091,501 1,926,258 \$117,792,935	\$ 37,626,396 5,690,798 3,190,461 2,411,072 2,881,750 3,776,217 \$ 55,576,694	54.7% 18.4% 30.2% 54.7% 264.0% 196.0% 47.2%	0.39 0.64 1.16 5.60 4.15	\$ 29,517,175 10,707,712 3,193,245 2,189,493 191,616 1,045,705	42.9% 34.5% 30.2% 49.7% 17.6% 54.3%	0.8 0.7 1.2 0.4 1.3

1

2

As shown in the table, MAWC's proposed revenue apportionment does not follow the results of its CCOSS models.

The Company's Other MO CCOSS model indicates that the Rate J class requires an increase of 30.2%, or 0.64 times the district average to reach cost of service. MAWC's CCOSS models show that Rate J customers inside St. Louis County would require an increase of 69.9% or 1.64 times the district average to reach cost of service. In total, the Rate J class would require a 50.7% increase, or 1.16 times the system average to reach cost of service, under the Company's proposed CCOSS models. Under the Company's proposed revenue spread, non-St. Louis County Rate J
 customers would receive an increase of 30.2%, or 0.76 times the district average
 increase, while St. Louis County Rate J customers would receive an increase of about
 54.7%, or 1.21 times the district average.

### 5 Q DO YOU AGREE WITH THE COMPANY'S PROPOSED REVENUE 6 APPORTIONMENT?

A No. The Company's proposed revenue apportionment is based on inaccurate CCOSS
models that need to be corrected.

#### 9 Q ARE YOU RECOMMENDING AN ALTERNATIVE REVENUE APPORTIONMENT?

A Yes. I am recommending an alternative revenue apportionment for MAWC's Other MO
 customer classes based on my corrections to the Company's Other MO CCOSS model,
 with rates based on each district's respective CCOSS. My primary recommended
 revenue apportionment is shown below in Table JAY-2, using the Company's claimed
 revenue requirement.

	<u>M</u>	ECG's CCOSS vs.	Primary Propose	ed Revenue	Spread f	or Other MO		
Current Increase to Reach COS <sup>1</sup> M				MECG Prop	MECG Proposed Increase <sup>2</sup>			
Line	Customer Class	Revenue <sup>1</sup>	Amount	Percent	Index	Amount	Percent	Index
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Other MO							
1	Residential	\$ 68,796,681	\$ 39,676,170	57.7%	1.22	\$ 40,574,294	59.0%	1.25
2	Non-Residential	30,997,236	6,350,317	20.5%	0.43	9,460,015	30.5%	0.65
3	Rate J	10,574,416	881,866	8.3%	0.18	1,942,711	18.4%	0.39
4	Rate B	4,406,843	1,377,786	31.3%	0.66	1,819,888	41.3%	0.88
5	Rate P	1,091,501	2,268,309	207.8%	4.40	643,736	59.0%	1.25
6	Private Fire	1,926,258	5,022,247	260.7%	5.53	1,136,051	59.0%	1.25
7	Total	\$117,792,935	\$ 55,576,695	47.2%	1.00	\$ 55,576,695	47.2%	1.00

uniformly across non-capped classes.

If my recommended corrections to MAWC's Other MO CCOSS are adopted, I
 recommend bringing all classes closer to cost of service, subject to the limitation that
 no class receive an increase greater than 1.25 times the district average.

In the event that my corrections to MAWC's CCOSS are not adopted, I continue
to recommend that no class receive an increase greater than 1.25 times the system
average. Such an increase will still make a movement toward cost of service, while
mitigating rate shock.

- 8
- 9

#### III. WATER CLASS COST OF SERVICE STUDY

#### 10

Q

#### PLEASE DISCUSS THE COMPANY'S CCOSS.

11 А MAWC's water CCOSS is sponsored by Mr. Max McClellan. His water CCOSS utilizes 12 the widely accepted Base-Extra Capacity method for *functionalizing*, *classifying*, and 13 allocating costs to MAWC's various customer classes. Investment in water utility plant 14 and operating costs are first *functionalized* according to the role they play in providing 15 water service: water supply, pumping, treatment, transmission, distribution, metering, 16 and billing. Next, these costs are classified into cost categories that reflect the 17 causation of these costs: Base, or average day rates of flow; Extra Capacity-Maximum 18 Day and Extra Capacity-Maximum Hour rates of flow; and Customer-related costs, 19 such as metering and billing. Lastly, costs are *allocated* to MAWC's customer classes 20 based on allocation factors that reflect each class's contribution to base use, 21 extra-capacity demand, or the number of customers on the system. The various 22 allocation factors used in the Company's water CCOSS for the Other MO district are 23 derived on Schedule MWM-2, pages 24 through 28.

### 1 Q DO YOU AGREE WITH MR. MCCLELLAN'S WATER CCOSS FOR THE OTHER MO 2 DISTRICT?

3 I generally agree with the use of the Base-Extra Capacity method used in the А 4 Company's water CCOSS. However, there are certain corrections that need to be 5 made to improve the accuracy of the study. First, the Company has not allocated any 6 Source of Supply or Water Treatment costs to the Public Fire class. The Public Fire 7 protection class should receive an allocation of these costs. Second, purchased power 8 expense should be allocated on both a base and extra-capacity demand, rather than 9 strictly on base usage. Third, the Industrial distribution multiplier used in the water 10 CCOSS is inaccurate. Fourth, the system load factors used to assign costs between 11 the base and extra-capacity functions should be modified to be consistent with the 12 customer class load characteristics indicated by the customer class peaking factors, 13 and to reflect the methodology described in the AWWA Manual M1.

Each of these recommended corrections to the Other MO water CCOSS isdiscussed in detail throughout this testimony.

#### 16 **III.A. Allocation of Costs to Public Fire Protection**

# 17 Q HAS THE COMPANY ALLOCATED ANY SOURCE OF SUPPLY OR WATER 18 TREATMENT COSTS TO THE PUBLIC FIRE PROTECTION CLASS?

A No. As shown on Schedule MWM-2 page 1, Mr. McClellan has not allocated <u>any</u> costs
 associated with Source of Supply or Water Treatment to the Public Fire class.

#### 1 Q IS IT REASONABLE TO EXCLUDE THE PUBLIC FIRE PROTECTION CLASS

#### 2 FROM AN ALLOCATION OF THESE COSTS?

A No. These costs are incurred in part to provide service to the Public Fire protection
class. As a result, the Public Fire protection class should receive an allocated share.

### 5 Q DOES THE COMPANY AGREE THAT THE FIRE PROTECTION CLASSES SHOULD 6 RECEIVE AN ALLOCATION OF SOURCE OF SUPPLY COSTS?

7 A Yes. In response to discovery, the Company agreed that it would be appropriate to
8 allocate some portion of the fixed costs associated with Source of Supply costs to fire
9 service customer classes.<sup>1</sup> In addition, an allocation of Source of Supply costs to the
10 Public Fire class would be consistent with the Company's treatment of the Private Fire
11 class.

### 12 Q DOES THE COMPANY AGREE THAT WATER TREATMENT COSTS SHOULD BE

#### 13

### 3 ALLOCATED TO THE FIRE SERVICE CLASSES?

A No. The Company stated that it did not allocate these costs to fire service classes
 because water treatment costs are incurred primarily to provide potable water service,
 and potable water is not generally needed for firefighting purposes.<sup>2</sup> However, the
 Company's water CCOSS shows that Water Treatment costs were allocated to the
 Private Fire class.

<sup>&</sup>lt;sup>1</sup>MAWC's response to Data Requests MECG 2.3 and MIEC 1-15. Attached as Schedule JAY-1 at 1-2. <sup>2</sup>*Id.* 

# 1QDO YOU AGREE WITH THE COMPANY'S RATIONALE FOR EXCLUDING THE2PUBLIC FIRE SERVICE CLASS FROM AN ALLOCATION OF WATER TREATMENT3COSTS?

A No. Although non-potable water could be used for fire protection service, the question
is what type of water is <u>actually</u> used by MAWC to provide fire protection service. The
Company has not provided evidence showing that non-potable water is indeed being
used to serve the fire service classes. In fact, the Company has confirmed that potable
water is used to serve the Public Fire class.<sup>3</sup>

9 Further, the fire service classes receive an allocation of storage costs, which 10 are also associated with potable water. Thus, it is just and reasonable to allocate a 11 portion of water treatment costs to the Public Fire class, just as it has done for the 12 Private Fire class.

# 13QPLEASE SUMMARIZE YOUR RECOMMENDATION WITH RESPECT TO THE14ALLOCATION OF COSTS TO THE FIRE SERVICE CLASSES.

A I recommend that both the Private and Public Fire service classes receive an allocation
 of Source of Supply, Power and Pumping, and Water Treatment costs in the water
 CCOSS, using the allocation factor labeled by the Company as Factor 3. Factor 3
 reflects a base and maximum-day extra-capacity allocator with a fire protection
 component.<sup>4</sup>

³Id.

<sup>&</sup>lt;sup>4</sup>Factor 3 is developed on Schedule MWM-2 at page 24.

#### 1 III.B. Allocation of Purchased Power Expenses

# 2 Q HOW HAS MR. MCCLELLAN ALLOCATED FUEL AND POWER EXPENSES IN THE

#### 3 WATER CCOSS?

4 For Source of Supply, Power and Pumping, and Water Treatment, Mr. McClellan used А 5 Factor 1 to allocate purchased power costs between customer classes. Factor 1 6 allocates purchased power costs between customer classes based on each class's 7 annual (or average daily) consumption.<sup>5</sup> The use of Factor 1 reflects an assumption 8 that Fuel and Power expenses are base costs, which tend to vary with the quantity of 9 water used, plus costs associated with supplying, treating, pumping, and distributing 10 water to customers under average load conditions, without the elements necessary to 11 meet peak demands. In addition, Factor 1 excludes the Public Fire class.

### 12 Q WHY IS IT INACCURATE TO USE FACTOR 1 TO ALLOCATE FUEL AND POWER 13 EXPENSES BETWEEN RATE CLASSES?

A The use of Factor 1 does not recognize how MAWC incurs purchased power expense.
Purchased power expense is based on demand and energy consumption. Demand
costs are based on the highest power demand in a month, not on average daily usage.
Therefore, the demand component of purchased power expense does not vary with the
amount of water consumed. Instead, it varies with the peak day and peak hour power
consumption.

In addition, the energy consumption portion of purchased power costs also
 varies with time and seasonal use and does not vary evenly with the daily amount of
 water consumed. For example, MAWC purchases power from Ameren Missouri.
 Ameren Missouri's tariffs contain seasonally differentiated energy charges for all rate

<sup>&</sup>lt;sup>5</sup>Factor 1 is also developed on Schedule MWM-2 at page 24.

schedules, and seasonally differentiated demand charges for commercial and industrial
 customers with meters capable of measuring demand. Ameren Missouri's energy
 charges and demand charges are higher during the summer months of June through
 September than in the non-summer months.

5 Thus, Ameren Missouri's commercial rates for customers reflect the variation of 6 energy prices based on when energy is actually consumed, and the variability of energy 7 costs across peak and non-peak periods.<sup>6</sup> As such, MAWC's cost of energy within its 8 purchased power expense does not evenly vary across all water consumed, but rather 9 the price increases during peak periods and the summer season, and is lower during 10 the off-peak periods and winter season.

# 11 Q WHAT FACTOR SHOULD BE USED TO ALLOCATE FUEL AND POWER COSTS 12 IN THE CCOSS?

13 A The use of Factor 3 would be consistent with the proper allocation of other Source of 14 Supply, Water Treatment, and Power and Pumping expenses that have been classified 15 as serving both base and maximum day-extra capacity requirements, including an 16 allocation to the fire service classes.

In addition, Factor 3 more accurately allocates purchased power expense between customer classes because it allocates costs between customer classes based on average flow and peak day demand. Average daily usage reasonably allocates a portion of the energy component of purchased power, and peak day factors correspond to the demand component of the Company's purchased power expense, which is established during peak water consumption periods.

<sup>&</sup>lt;sup>6</sup>Ameren Missouri tariffs for Small General Service, Large General Service, Small Primary Service, Large Primary Service, and Large Transmission Service. Rates effective July 9, 2023.

1 Thus, Factor 3 more accurately allocates purchased power expense between 2 customer classes based on how the Company incurs purchased power expense to 3 meet the seasonal, monthly, and daily water demand of its customers.

4

#### **III.C. Rate J Distribution Multiplier**

# 5 Q DOES MR. MCCLELLAN'S WATER CCOSS DISTINGUISH THE ALLOCATION OF 6 TRANSMISSION MAINS FROM DISTRIBUTION MAINS, RECOGNIZING THAT 7 SOME CUSTOMERS DO NOT TAKE SERVICE FROM DISTRIBUTION MAINS?

8 Yes. As explained by Mr. McClellan at page 10 of his direct testimony, the Company А 9 considers mains with diameters of 10-inches and larger to be transmission mains.<sup>7</sup> 10 Mains smaller than 10-inches are considered to be distribution mains.<sup>8</sup> All customer 11 classes utilize transmission mains and, as a result, all customer classes are allocated 12 a share of transmission mains costs.<sup>9</sup> However, some large customers take service 13 solely from transmission mains, and therefore, should not receive an allocation of distribution mains costs.<sup>10</sup> In recognition of this distinction, for each customer class, 14 the Company has estimated the portion of water sales served directly from the 15 16 transmission system and has excluded those sales from an allocation of distribution 17 cost.<sup>11</sup> This has been done through the application of a distribution multiplier to each 18 class's usage, in the development of distribution cost allocation factors.

<sup>8</sup>Id.

<sup>&</sup>lt;sup>7</sup>Direct Testimony of Mr. McClellan at page 10, lines 16-18.

<sup>&</sup>lt;sup>9</sup>*Id.* at lines 19-21.

<sup>&</sup>lt;sup>10</sup>*Id.* at page 11, lines 7-9.

<sup>&</sup>lt;sup>11</sup>*Id.* at lines 9-12.

1QDO YOU AGREE WITH MR. MCCLELLAN THAT THE ALLOCATION OF2TRANSMISSION AND DISTRIBUTION MAINS COSTS SHOULD REFLECT THE3FACT THAT SOME CUSTOMERS ARE CONNECTED DIRECTLY TO THE4TRANSMISSION SYSTEM AND DO NOT USE THE DISTRIBUTION SYSTEM?

5 A Yes. I agree that the water CCOSS should reflect the fact that some customers are 6 connected directly to the large transmission mains and do not take service from the 7 smaller distribution mains for cost allocation in the water CCOSS. Customers not 8 served by distribution mains should not be allocated a share of distribution costs 9 associated with their usage.

# 10 Q WHAT DISTRIBUTION MULTIPLIER HAS THE COMPANY USED FOR THE RATE 11 J CLASS IN THE OTHER MO WATER CCOSS?

A The Company has used a distribution multiplier of 11% for the Industrial class. This is
shown on Schedule MWM-2 at page 22. This means the Company estimates that 11%
of water sales to the Rate J class are served from the distribution system, and 89% are
served directly from the Company's transmission mains.

#### 16 Q DO YOU AGREE WITH THE COMPANY'S RATE J DISTRIBUTION MULTIPLIER OF

17 **11%?** 

18 A No. The Company's calculation of the Rate J distribution multiplier was provided in 19 response to MIEC 1-12.<sup>12</sup> It is based on water sales by main size for a subset of the 20 industrial customers taking service from MAWC in the Other MO district. There are two 21 issues with the Company's distribution multiplier. First, the Company's calculation omits 22 certain customers from the calculation of the Rate J distribution multiplier without

<sup>&</sup>lt;sup>12</sup> Attached as Redacted Confidential Schedule JAY-3.

explanation. Correcting the calculation to include all industrial customers in the list for
 Other MO results in a distribution multiplier of 6.5%.

In addition, using water consumption to develop the distribution multiplier may
overstate the portion of distribution system investment and expenses that is required
to provide service to these large customers. MAWC should also consider the length of
distribution main serving the Rate J customers, consistent with its past practice for St.
Louis County Rate J customers.

# 8 Q HOW WAS THE LENGTH OF DISTRIBUTION MAIN SERVING RATE J 9 CUSTOMERS CONSIDERED BY MAWC IN THE PAST?

10 A In the past, it was determined that while Rate J customers have a significant portion of 11 water consumption served by small distribution mains, the actual length of distribution 12 mains used to connect these customers to the transmission system represents a very 13 small fraction of the total distribution system, and this should be recognized in 14 developing an appropriate distribution multiplier.

# 15 Q PLEASE DISCUSS MAWC'S REVIEW OF THE LENGTH OF DISTRIBUTION MAINS 16 SERVING RATE J CUSTOMERS IN ST. LOUIS COUNTY.

In Case No. WR-2008-0311, MAWC witness Paul Herbert performed an analysis of
 customers to determine the size of main each Rate J customer was served from.<sup>13</sup> The
 analysis showed that out of 215 Rate J customers, 112 customers representing 61.8%
 of the Rate J consumption were connected to mains 12-inches and larger.<sup>14</sup> The

<sup>&</sup>lt;sup>13</sup>Case No. WR-2008-0311, Direct Testimony of Paul Herbert at page 10. <sup>14</sup>*Id.* 

remaining 103 customers with 38.2% of the consumption were connected to mains
 smaller than 12-inches.<sup>15</sup>

3 For the 103 customers served from small mains, Mr. Herbert analyzed the 4 length of distribution mains used to serve these customers from the transmission system.<sup>16</sup> The analysis showed that only about 225,000 feet of small mains were used 5 6 from the transmission system to the connection points of the 103 Rate J customers.<sup>17</sup> The 225,000 feet represented about 1.3% of the total feet of distribution mains on the 7 system at the time.<sup>18</sup> Mr. Herbert concluded that the analysis showed that although 8 9 certain Rate J customers are connected to smaller mains, the length of those mains are only a small fraction of the total distribution main system.<sup>19</sup> 10

Mr. Herbert did not conduct the same detailed analysis for Rate J customers outside of St. Louis County. However, he did recognize that one of the six largest industrial customers in Joplin was served from a distribution main, but that it was located a short distance from transmission mains.<sup>20</sup> Thus, he concluded it was reasonable to exclude the usage for that customer from the Rate J class for purposes of allocating distribution costs.<sup>21</sup>

# 17 Q WHAT IS YOUR RECOMMENDATION REGARDING THE RATE J DISTRIBUTION

#### 18 MULTIPLIER FOR USE IN THE OTHER MO WATER CCOSS?

- A Absent information on the length of distribution mains serving Rate J customers outside
  of St. Louis County, I recommend that the distribution multiplier used in the Other MO
  - <sup>15</sup>Id.
  - <sup>16</sup>Id. <sup>17</sup>Id.
  - <sup>18</sup>Id.
  - <sup>19</sup>*Id*.
  - <sup>20</sup> *Id.* at page 9, lines15-17.
  - <sup>21</sup> *Id.* at lines 17-19.

water CCOSS be corrected to reflect 6.5% as calculated from MAWC's response to
Data Request MIEC 1-12. In addition, I recommend the Commission direct the
Company to conduct a study of the length of distribution main serving its Rate J
customers in the Other MO service area, like what was described by MAWC witness
Mr. Herbert in the 2008 rate case for St. Louis County customers.

#### 6 III.D. System Load Factors

#### 7 Q PLEASE IDENTIFY THE SYSTEM LOAD (OR CAPACITY) FACTORS USED IN THE

8

#### COMPANY'S WATER CCOSS.

- 9 A The Company's study includes the following system capacity factors, which are shown
- 10 on Schedule MWM-2 at page 23:
- System load factor (max day): 71.32%.
- System load factor (max day with fire): 62.07%.
- System load factor (hourly): 14.57%.
- System load factor (hourly with fire): 12.04%.

#### 15 Q HOW ARE THESE SYSTEM CAPACITY FACTORS USED IN THE COMPANY'S

#### 16 WATER CCOSS?

17 A The system capacity factors are used to assign portions of costs to the base and 18 extra-capacity cost components in the water CCOSS. Specifically, they are used to 19 weight base usage and extra-capacity demands in the development of several 20 customer class allocation factors in the water CCOSS. Higher system load factors 21 equate to a larger portion of costs being allocated on base, or average water 22 consumption, and a smaller portion of costs being allocated on extra-capacity 23 demands.

### 1 Q WHAT IS YOUR CONCERN WITH THE COMPANY'S SYSTEM CAPACITY 2 FACTORS?

3 А I have multiple concerns with the system load factors used in the Company's water 4 CCOSS. First, the Company's system load factor for the Other MO service area has 5 increased significantly over time and is inconsistent with the load profiles of the 6 underlying service areas that comprise the Other MO district. In addition, the 7 Company's system load factor on the maximum day, excluding fire, is based on an average over the three-year period from 2021 through 2023.<sup>22</sup> Instead, it should be 8 9 based on the highest ratio of maximum day to average day demand over a specified 10 period (which equates to the lowest system load factor that occurred during that time). 11 Further, the Company's system capacity factors are inconsistent with the customer 12 class load characteristics suggested by the customer class maximum day and 13 maximum hour peaking factors.

# 14 Q HAVE YOU REVIEWED THE SYSTEM LOAD FACTORS OF THE VARIOUS 15 DISTRICTS THAT COMPRISE THE OTHER MO SERVICE AREA?

A Yes. The Company last provided district-specific CCOSS models in the 2015 rate case
 (Case No. WR-2015-0301), in addition to a single CCOSS with all districts combined.
 The district-specific system load factors identified in that case are summarized in Table
 JAY-3.

<sup>22</sup>MAWC's Response to Data Request MIEC 1-08. Attached as Schedule JAY-1 at pages 3-4.

TABLE JAY-3							
District-Specific System Load Factors From Case No. WR-2015-0301							
System Average System Max Day Daily Load							
Line	Description	Ratio <sup>1</sup>	Use (kgal)	Factor			
		(1)	(2)	(3)			
	Other MO Service Area	s					
1	Brunswick <sup>1</sup>	1.90	990	52.6%			
2	Jeff City <sup>2</sup>	2.10	28,947	47.6%			
3	Joplin <sup>3</sup>	1.70	73,472	58.8%			
4	Mexico <sup>4</sup>	1.40	14,688	71.4%			
5	Platte County <sup>5</sup>	2.50	20,765	40.0%			
6	St. Joseph <sup>6</sup>	1.50	120,921	66.7%			
7	Warrensburg <sup>7</sup>	1.70	20,296	<u>58.8%</u>			
8	Total / Average	1.66	280,079	60.3%			
9	St. Louis Metro <sup>8</sup>	2.10	11,779,990	47.6%			
10	Total All Districts <sup>9</sup>	2.00	1,507,424	50.0%			
Source							
<ul> <li><sup>1</sup> Direct Testimony of Paul Herbert, Schedule C-BRU, page BRU-10.</li> <li><sup>2</sup> Direct Testimony of Paul Herbert, Schedule C-JFC, page JFC-9.</li> <li><sup>3</sup> Direct Testimony of Paul Herbert, Schedule C-JOP, page JOP-10.</li> <li><sup>4</sup> Direct Testimony of Paul Herbert, Schedule C-MEX, page MEX-8.</li> <li><sup>5</sup> Direct Testimony of Paul Herbert, Schedule C-PTC, page PTC-8.</li> <li><sup>6</sup> Direct Testimony of Paul Herbert, Schedule C-SJO, page SJO-8.</li> <li><sup>7</sup> Direct Testimony of Paul Herbert, Schedule C-WAR, page WAR-8.</li> <li><sup>8</sup> Direct Testimony of Paul Herbert, Schedule C-SLM, page SLM-11.</li> <li><sup>9</sup> DirectTestimony of Paul Herbert, Schedule C, page II-12.</li> </ul>							

4	48% in the 2015 case. Thus, the data in the table suggests that the total system load
3	load factor is about 60%. Further, the St. Louis Metro <sup>23</sup> system load factor was about
2	to 71%. However, on a consumption-weighted average basis, the Other MO system
1	As shown in the table, the district-specific system load factors range from about 40%

<sup>&</sup>lt;sup>23</sup> Included St. Louis County, St. Charles County, and Warren County, per Case No. WR-2015-0301, May 26, 2016 Report and Order at page 6.

- factor (all districts combined) was about 48%, on a consumption-weighted average
   basis. This is in line with the 50% system load factor used by the Company in its
   consolidated CCOSS for all districts.
- The Company filed a consolidated water CCOSS using a 50% maximum day
  system load factor in its 2017 rate case as well.<sup>24</sup>

# Q WHEN DID THE COMPANY FIRST SIGNIFICANTLY INCREASE ITS MAXIMUM 7 DAY SYSTEM LOAD FACTOR USED IN THE WATER CCOSS?

A In Case No WR-2020-0344, MAWC's proposed consolidated water CCOSS reflected
a maximum day system load factor of 63%,<sup>25</sup> representing a significant increase from
prior cases. Then, in the 2022 rate case, the Company's water CCOSS for the Other
MO service area reflected an even higher maximum day system load factor of
71.24%.<sup>26</sup> As previously noted, the Other MO system load factor in this case is 71.32%.
The maximum day system load factor in the current case and in the 2022 rate case
reflect a three-year average.

### 15 Q WHY IS IT INAPPROPRIATE TO BASE THE SYSTEM MAX DAY CAPACITY 16 FACTOR ON AN AVERAGE OF MULTIPLE YEARS?

- A water system is designed to provide water during a peak event for the life of the
  system (which could be 100 years), especially including any unusual outlier event that
  would cause a significant increase in peak day demand. Outlier events are typically
  - <sup>24</sup> Case No. WR-2017-0285. Direct Testimony of Constance Heppenstall, Schedule C, page II12.
  - <sup>25</sup> Case No. WR-2020-0344. Direct Testimony of Charles Rea, Schedule CBR-1, Usage Statistics tab, page 12 of 17.

<sup>&</sup>lt;sup>26</sup> Case No. WR-2022-0303. Direct Testimony of Wesley Selinger, Schedule WES-2, Usage Statistics tab, page 2.

caused by weather events that generate large increases in water demands by
 weather-sensitive customers. A maximum day system load factor based on an average
 over multiple years does not capture the additional capacity the utility must invest in to
 serve water demands that occur during abnormal or outlier weather periods.

5 In addition, the AWWA Manual M1, which Mr. McClellan purports to have 6 followed, indicates that to develop peaking factors by class, one needs to identify the 7 highest ratio of system maximum day demand to system average day demand that has 8 occurred over a representative number of recent years.<sup>27</sup> This indicates the need for 9 a single, high peak period demand ratio and not an average over multiple years.

10 The Company's approach does not reflect cost causation principles and11 should be rejected.

## 12 Q IS THE OTHER MO DISTRICT'S MAXIMUM DAY SYSTEM LOAD FACTOR IN THE

13 CURRENT CASE CONSISTENT WITH THE UNDERLYING LOAD PROFILES OF

#### 14 THE VARIOUS SYSTEMS THAT COMPRISE THE OTHER MO SERVICE AREA?

15 A No. The 71% system load factor used in this case does not accurately represent the 16 extra capacity that was required in each underlying distinct water system to meet the 17 extra-capacity demands of the weather sensitive customers taking service from those 18 systems. Instead, the Company's increasing system load factor over the years has 19 unjustifiably shifted costs to large volume, non-weather sensitive users over time and 20 does not recognize that the system is designed to have enough capacity to meet 21 demand during an outlier weather event, as described earlier in this testimony.

# In addition, the Company's Other MO system maximum day load factor is inconsistent with the customer class capacity factors used in the water CCOSS.

<sup>&</sup>lt;sup>27</sup> AWWA Manual M1, Seventh Edition at page 373.

1 Q HOW ARE THE CUSTOMER CLASS CAPACITY FACTORS INCONSISTENT WITH

#### 2 THE COMPANY'S SYSTEM CAPACITY FACTOR?

A The Company's system capacity factors are overstated relative to the system capacity
factors that are derived using maximum day demands based on its customer class
peaking factors. This is shown in Table JAY-4 below.

TABLE JAY-4							
	MAW		ed Class Load ad Factor (Ma		-		
Line	Description	Residential	Non- Residential	Rate J	Rate B	Contracts	Total
	•	(1)	(2)	(3)	(4)	(5)	(6)
1 2	Average Day Use (kgal) Max Day Use (kgal)	174,225 348,697	90,882 192,745	93,325 109,655	43,907 52,832	27,751 35,334	430,089 739,263
3	Load Factor	50.0%	47.2%	85.1%	83.1%	78.5%	58.2%
4	MAWC Applied System L	oad Factor					71.3%
Sou	Source: Schedule MWM-2, page 22.						

6 As shown in the table, the customer class peaking factors indicate a system 7 load factor of about 58.2%, while the Company has applied a system load factor of 8 71.3% to its water CCOSS. Notably, the system load factor of 58.2% is in line with the 9 average Other MO system load factor calculated in Table JAY-3 based on the 10 underlying district-specific load factors.

11 The effect of overstated system capacity factors is to assign too much of the 12 Company's cost of service to the base usage cost component, and not enough to the 13 extra-capacity demand component.

# 1QWHAT IS YOUR RECOMMENDATION WITH RESPECT TO THE SYSTEM LOAD2FACTORS USED IN THE OTHER MO WATER CCOSS?

A I recommend the system maximum day load factor be modified to be consistent with
the maximum day system load factor indicated by the customer class peaking factors.
As shown in Table JAY-4, this results in a maximum day system load factor of 58.2%.
The 58.2% system load factor is also reasonable because it aligns with the districtspecific load factors identified by MAWC in prior rate cases, which means it classifies
and allocates capacity costs between base use and extra-capacity demand in a manner
that is more aligned with cost causation.

#### 10 III.E. Corrected CCOSS

#### 11 Q HAVE YOU PREPARED A SCHEDULE THAT SHOWS THE RESULTS OF YOUR

- 12 CORRECTIONS TO THE ST. LOUIS COUNTY WATER CCOSS MODEL?
- A Yes. Schedule JAY-2 shows the results of my corrections to MAWC's CCOSS for the
  Other MO service area.

# 15 Q PLEASE SUMMARIZE YOUR RECOMMENDATIONS WITH RESPECT TO COST OF 16 SERVICE AND REVENUE SPREAD.

17 A For the reasons described above, the Company's CCOSS models are inaccurate and 18 require several corrections. I recommend allocating Source of Supply and Water 19 Treatment costs to the Public Fire class. I recommend correcting the allocation of 20 Purchased Power expense to use Factor 3 instead of Factor 1. I recommend correcting 21 the distribution multiplier for the Rate J class in the Other MO service area to 6.5%. I 22 recommend applying a maximum day system load factor of 58.2% to the Other MO water CCOSS to more accurately classify and allocate capacity costs across customer
 classes.

3 Due to the inadequacy of MAWC's CCOSS in this case, it should not be relied 4 upon as the basis for spreading the Company's claimed revenue deficiency across 5 customer classes in this case. If MECG's recommended corrections to the CCOSS are 6 adopted, I recommend bringing the Other MO customer classes closer to cost of 7 service based on the results of my corrected CCOSS model as described in Section II 8 of my testimony.

9

#### IV. RATE J RATE DESIGN

#### 10 Q PLEASE DESCRIBE MAWC'S PROPOSED RATE DESIGN FOR RATE J.

11 A The Company proposes to modify Rate J by incorporating a declining block rate 12 structure, where there would be one volumetric rate for all volumes at or below 450,000 13 gallons per month, and another lower rate for all volumes over 450,000 gallons per 14 month.<sup>28</sup>

#### 15 Q DO YOU SUPPORT THE COMPANY'S PROPOSAL TO MODIFY THE RATE J RATE

- 16 DESIGN?
- 17 A I do not oppose the Company's proposed modification to the rate design for Rate J18 customers.

19

<sup>28</sup>Direct Testimony of Max McClellan at page 28, lines 21-23 through page 29, line 1.

### V. REVENUE STABILIZATION MECHANISM

# 2 Q PLEASE DESCRIBE THE COMPANY'S PROPOSAL TO IMPLEMENT AN RSM IN 3 THIS PROCEEDING.

4 А MAWC witness Charles Rea states that the Company's water systems are comprised 5 of over 90% fixed costs (including its profit, or return for shareholders), but it recovers 6 its cost of service under a rate design that produces approximately 74% of its revenue through variable charges.<sup>29</sup> He maintains that this mismatch in volumetric revenue 7 8 relative to fixed costs makes the Company's ability to recover its fixed costs and invest 9 in its system highly susceptible to impacts from weather and changes to customer 10 usage patterns. He maintains the Company has little incentive to support efforts to 11 reduce consumption of water by its customers as this reduces its ability to recover its 12 fixed costs. He maintains the RSM would make the Company indifferent to support 13 conservation efforts.

Mr. Rea describes the proposed RSM as being designed to align the Company's revenues going forward with the level of authorized revenue ultimately approved by the Commission. He explains that the RSM would compare authorized revenues to actual billed revenues for the Residential, Commercial, Other Public Authorities and Sale for Resale classes, and would accrue the difference (less the applicable change in production costs) to be either credited to customers or collected from customers at a later time.

21 0

1

#### Q IS THE COMPANY'S RSM PROPOSAL REASONABLE?

A No. The Company's proposed RSM engages in single issue ratemaking, as it only
 considers one component of operations and does not consider all relevant factors

<sup>&</sup>lt;sup>29</sup>Direct Testimony of Charles Rea at page 41, lines 12-16.

1 needed to establish its total revenue requirement. The Company's proposal for an 2 RSM has not been demonstrated to be necessary to provide the Company an 3 opportunity to fully recover its cost of service and earn a fair rate of return on 4 infrastructure investments used to provide service. An RSM will also expose customers 5 to bill adjustments outside of a rate case if revenues by class do not recover costs 6 because of weather conditions or conservation by customers. Stated more specifically, 7 an RSM would eliminate economic incentives for customers to undertake 8 conservation-related investments on their own, to manage their water cost of service 9 and to manage their household and/or business budgets.

# 10QARE THERE COST OF SERVICE PRINCIPLES THAT THE COMPANY'S11PROPOSED RSM DOES NOT SUPPORT?

12 A Yes. Customers' rates should only be changed to the extent there is proof that the 13 Company's cost of service has changed. Imposing bill adjustments based on changes 14 to class revenue from the last rate case ignores changes in cost of service. For 15 example, if the Company collects less revenue from a class since its last case but its 16 cost of providing service to that class decreases, then the Company may still fully 17 recover its authorized rate of return from that class even if its revenue decreases.

18 The Company's proposal to adjust customer bills based on variation of 19 revenues collected versus changes to the cost of service can result in unjust increases 20 in customers' bills.

In addition, the Company's RSM, as I understand it, excludes increases in the number of customers from the analysis. This is concerning, as the addition of new customers to the system may allow the utility to collect new revenues which could offset increases in the Company's cost of providing service. The Company's proposed RSM

> Jessica A. York Page 25

does not recognize this, and thus, may impose unnecessary bill adjustments on
 customers. Further, conservation by customers could still result in a rate increase,
 which does not send the right price signal.

4 For all these reasons, the Company's proposed RSM is not necessary because: 5 1) the Company has not shown that it has been unable to earn its authorized ROE 6 under traditional ratemaking mechanisms; 2) the RSM will unjustifiably expose 7 customers to bill increases without consideration of changes in cost of service; and 8 3) fails to account for potential growth in revenue that could eliminate the need for 9 changes to customers' bills. For all these reasons, changing rates and customer bills 10 should only be done through a thorough analysis and review of the Company's revenue 11 collections, and changes in cost of service, to ensure the Company's rates, and the 12 related bills to customers, are just and reasonable.

# 13 Q WOULD IMPLEMENTATION OF THE RSM CHANGE MAWC'S INCENTIVE TO 14 OPERATE EFFICIENTLY?

A Yes. Under the existing ratemaking approach (i.e., without an RSM), if MAWC can
 manage its costs between rate cases, it keeps those cost savings as profits. If it also
 has an RSM it will earn even more, as the RSM guarantees a certain level of revenues,
 without considering changes in other cost of service components.

Further, if the RSM is approved, MAWC could impose bill increases on customers if production cost increases relative to its last rate case. This allows it to pass on cost increases via bill adjustments which protects the Company from a reduced earned ROE caused by increases in its production costs. This cost increase protection will erode MAWC's incentive to manage production costs in order to earn its authorized ROE. Hence, the RSM reduces the Company's incentive to effectively manage its cost

> Jessica A. York Page 26

of providing service and shifts the risk of operational inefficiencies from the Company
 to customers.

# 3 Q PLEASE SUMMARIZE YOUR RECOMMENDATIONS WITH RESPECT TO THE 4 RSM.

5 A For the reasons described in this testimony, the proposed RSM should be rejected in 6 its entirety. However, to the extent that it is approved, I agree with MAWC that it is 7 reasonable not to apply the RSM to Industrial customers.

8

#### VI. PRODUCTION COST TRACKER

## 9 Q PLEASE DESCRIBE THE COMPANY'S PROPOSAL TO IMPLEMENT A 10 PRODUCTION COST TRACKER.

A The Company proposes to implement a tracker mechanism for production costs (e.g.
 Fuel and Power, Chemicals, Waste Disposal, and Purchased Water), if the RSM as
 proposed by MAWC is not approved.<sup>30</sup> The Company claims that these costs are
 outside of the Company's control.<sup>31</sup>

15 Q WHAT IS YOUR RECOMMENDATION WITH RESPECT TO THE PROPOSED
 16 PRODUCTION COST TRACKER?

17 A The Company's proposed production cost tracker should be rejected. This proposal 18 constitutes single-issue ratemaking and disrupts the balance of operating efficiency 19 incentives present in normal rate of return ratemaking. This proposal shifts regulatory 20 risk to customers and allows the Company to recover certain components of its revenue

<sup>30</sup> Direct Testimony of Brian LaGrand at page 32, lines 6-9, 11, and 22, through page 33, lines
1-3.
<sup>31</sup> *Id.* at page 33, lines 6-7.

requirement on a piecemeal basis, outside of a full base rate case, which undermines
 the Commission's ability to evaluate the sufficiency of the Company's rates based on
 the totality of the utility's costs and revenues for a given test year.

Further, the costs proposed for inclusion in the tracker mechanism are not volatile, unpredictable, or largely outside of the Company's control such that they warrant being tracked. The Company has some degree of control of production costs through contracts for the associated products. These costs are normal operating costs of MAWC and should not qualify for special deferral accounting.

9 Lastly, the Company has not shown that it would not have a reasonable
10 opportunity to earn its authorized return without such a tracker mechanism.

#### 11 Q DOES THIS CONCLUDE YOUR DIRECT/REBUTTAL TESTIMONY?

12 A Yes, it does.

#### **Qualifications of Jessica A. York**

#### PLEASE STATE YOUR NAME AND BUSINESS ADDRESS. 1 Q 2 А Jessica York. My business address is 16690 Swingley Ridge Road, Suite 140, 3 Chesterfield, MO 63017. PLEASE STATE YOUR OCCUPATION. 4 Q 5 А I am a consultant in the field of public utility regulation and a Principal with the firm of 6 Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants. PLEASE IDENTIFY THE JURISDICTIONS IN WHICH YOU HAVE PREVIOUSLY 7 Q 8 SPONSORED TESTIMONY. 9 А I have sponsored expert testimony in front of the Idaho Public Utilities Commission, the 10 Illinois Commerce Commission, Indiana Utility Regulatory Commission, the 11 Iowa Utilities Commission, the Kansas Corporation Commission, the Michigan Public 12 Service Commission, the Minnesota Public Utilities Commission, the Missouri Public 13 Service Commission, the Public Utilities Commission of Nevada, the Oklahoma 14 Corporation Commission, the Virginia State Corporation Commission, and the Public 15 Service Commission of Wisconsin.

### 16 Q PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL

17

### EMPLOYMENT EXPERIENCE.

A I graduated from Truman State University in 2008 where I received my Bachelor of
 Science Degree in Mathematics with minors in Statistics and Actuarial Science.

Appendix A Jessica A. York Page 1 I earned my Master of Business Administration Degree with a concentration in Finance
 from the University of Missouri-St. Louis in 2014.

I joined BAI in 2011 as an analyst. Then, in March 2015, I joined the consulting
team of BAI.

5 I have worked in various electric, natural gas and water and wastewater 6 regulatory proceedings addressing cost of capital, sales revenue forecasts, revenue 7 requirement assessments, class cost of service studies, rate design, and various policy 8 issues. I have also conducted competitive power and natural gas solicitations on behalf 9 of large electric and natural gas users, have assisted those large power and natural 10 gas users in developing procurement plans and strategies, assisted in competitive 11 contract negotiations, and power and natural gas contract supply administration. In the 12 regulated arena, I have evaluated cost of service studies and rate designs proffered by 13 other parties in cases for various utilities, including in Idaho, Illinois, Indiana, Kansas, 14 Wisconsin and others. I have conducted bill audits, rate forecasts and tariff rate 15 optimization studies.

I have also provided support to clients with facilities in deregulated markets,
 including drafting supply requests for proposals, evaluating supply bids, and auditing
 competitive supply bills. I have also prepared and presented to clients reports that
 monitor the electric market and recommend strategic hedging transactions.

BAI was formed in April 1995. BAI and its predecessor firm have participated
in more than 700 regulatory proceedings in forty states and Canada.

BAI provides consulting services in the economic, technical, accounting, and financial aspects of public utility rates and in the acquisition of utility and energy services through RFPs and negotiations, in both regulated and unregulated markets. Our clients include large industrial and institutional customers, some utilities and, on

> Appendix A Jessica A. York Page 2

1	occasion, state regulatory agencies. We also prepare special studies and reports,
2	forecasts, surveys and siting studies, and present seminars on utility-related issues.
3	In general, we are engaged in energy and regulatory consulting, economic
4	analysis and contract negotiation.
5	In addition to our main office in St. Louis, the firm also has branch offices in
6	Corpus Christi, Texas; Louisville, Kentucky and Phoenix, Arizona.

515898

#### MECG 2.3

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

Requested From: Ashley M. Randell

**Date Requested:** 11/13/2024

#### **Information Requested:**

Please refer to Schedule MWM-2, page 1 of 28.

a. Please explain why Source of Supply expenses have not been allocated to the Public Fire class.b. Please explain why Water Treatment costs have not been allocated to the Public Fire class.c. Please confirm that potable water is used to serve the Public Fire class. If not confirmed, please

provide a detailed explanation supporting the response.

Requested By: Tim Opitz (<u>Tim.opitz@opitzlawfirm.com</u>)

#### Information Provided:

Please see the Company's response for 2024 GRC - MIEC 1-15 submitted via email on November 7, 2024.

Responsible Witness: Max W. McClellan
**MIEC 1-15** 

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

Requested From: Ashley M. Randell

**Date Requested:** 10/18/2024

# **Information Requested:**

"Please refer to Schedule MWM-1, page 1 of 29.

a. Please explain why Source of Supply expenses have not been allocated to the Public Fire class.

b. Please explain why Water Treatment costs have not been allocated to the Public Fire class.

c. Please confirm that potable water is used to serve the Public Fire class. If not confirmed, please provide a detailed explanation supporting the response."

Requested By: Jaime N. Reifsteck (jreifsteck@chgolaw.com)

# Information Provided:

- a. It would be appropriate to allocate some portion of the fixed costs associated with Source of Supply costs to fire service customer classes, although many water cost of services analyses do not do so because Source of Supply costs are largely associated with providing volumes of water over the long-term and not for emergency situations.
- b. Water Treatment costs were not allocated to fire service classes because water treatment costs are incurred primarily to provide potable water service, and potable water is not generally needed for firefighting purposes.
- c. Potable water is used to serve the Public Fire class.

Responsible Witness: Max W. McClellan

**MIEC 1-08** 

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

Requested From: Ashley M. Randell

**Date Requested:** 10/18/2024

# **Information Requested:**

"Please refer to Case No. WR-2022-0303, Mr. Selinger's direct testimony, Schedule WES-1, Tab: Usage Statistics, page 2 of 2.

a. Please confirm that the system load factor (maximum day excluding fire) was 0.5560. If not confirmed, please provide a detailed explanation supporting the response.

b. Please confirm that in the current case, Schedule MWM-1, page 24 shows a system load factor (maximum day excluding fire) of 0.6491. If not confirmed, please provide a detailed explanation supporting the response.

c. Please provide a detailed explanation describing the drivers of the increase in system load factor (maximum day excluding fire) for St. Louis County between the last rate case, and the current rate case."

Requested By: Jaime N. Reifsteck (jreifsteck@chgolaw.com)

# Information Provided:

On October 28, 2024, the Company objected to data request 1-8c because the responsive information is not relevant to the subject proceeding, not proportional to the needs of the case considering the totality of the circumstances, nor reasonably calculated to lead to the discovery of admissible evidence in that it requests a comparison of data between the last rate case, and the current rate case, while the Commission will use a test year of the 12 months ending December 31, 2023 and a true-up period of the 12 months ending December, 31, 2024, and consider propose specific (discrete) adjustments, to set rates in this case.

Subject to and without waiving the objection, please see the responses below.

a. The system load factor in Schedule WES-1 of Case No. WR-2022-0303 was 0.5560.

b. Schedule MWM-1 of the current case shows a system load factor of 0.6491.

c. In Case No. WR-2022-0303, the system load factor was the result of dividing the average daily system deliveries of the years 2019, 2020, and 2021 by the maximum of the system deliveries in 2021. This calculation was 139,868,602 / 251,565,000 = 0.5560.

In the current case, the system load factor was the result of dividing the average daily system deliveries of the years 2021, 2022, and 2023 by the maximum of the daily system deliveries in 2023. This calculation is 145,715,632 / 224,493,180 = 0.6491.

The daily consumption patterns of multiple customer classes were likely interrupted or even permanently changed as the result of the 2020 public health emergency and the many impacts of that health emergency including supply chain interruptions, remote/hybrid work, remote schooling, and temporary or permanent business closures.

**Responsible Witness:** 

Max W. McClellan

#### Missouri-American Water Company Class Cost of Service Study - Functional Allocators to Customer Class Case No: WR-2024-0320, SR-2024-0321

····· · · · · · · · · · · · · · · · ·																Rate F						
		Functional COS	Allo	Description	I	Residential	No	on-Residential		Rate J		Rate B		Rate P	Pr	ivate Fire		Public Fire		Total	Va	riance
Source of Supply Expense																					•	
Fixed	\$	12,003,695	3	Base/Extra Daily	\$	5,047,454		2,790,036				764,712		511,442		311,550		991,319	\$	12,003,695	\$	-
Variable	\$	1,422,327	1	Total Usage	\$	576,051	\$	300,488	\$	308,566	\$	145,172	\$	91,757	\$	293	\$	-	\$	1,422,327	\$	-
Power and Pumping Expense	s																					
Fixed	\$	12,454,630	3	Base/Extra Daily w/ Fire	\$	5,237,068	\$	2,894,847	\$	1,646,807	\$	793,439	\$	530,655	\$	323,254	\$	1,028,559	\$	12,454,630	\$	-
Variable	\$	-	1	Total Usage	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Water Treatment																						
Fixed	\$	29,488,850	3	Base/Extra Daily	\$	12,399,816	\$	6,854,136	\$	3,899,148	\$	1,878,627	\$	1,256,432	\$	765,369	\$	2,435,322	\$	29,488,850	\$	-
Variable	\$	5,833,391	1	Total Usage	\$	2,362,560	\$	1,232,393	\$	1,265,522	\$	595,392	\$	376,322	\$	1,202	\$	-	\$	5,833,391	\$	-
Transmission	\$	12,090,833	3	Base/Extra Daily w/ Fire	\$	5,084,095	\$	2,810,290	\$	1,598,704	\$	770,263	\$	515,154	\$	313,812	\$	998,515	\$	12,090,833	\$	-
Distribution	\$	47,519,699	4	Base/Extra Hourly w/ Fire	\$	24,674,418	\$	6,831,778	\$	153,462	\$	646,817	\$	-	\$	3,636,808	\$	11,576,417	\$	47,519,699	\$	-
Storage	\$	3,934,483	5	Storage	\$	2,659,093	\$	683,770	\$	161,989	\$	81,308	\$	59,352	\$	69,169	\$	219,801	\$	3,934,483	\$	-
Meters	\$	18,975,414	8	Meters	\$	14,191,002	\$	4,346,467	\$	331,032	\$	89,879	\$	17,034	\$	-	\$	-	\$	18,975,414	\$	-
Services	\$	13,455,827	9	Services	\$	10,071,890	\$	2,127,884	\$	57,798	\$	17,657	\$	1,485	\$	1,179,114	\$	-	\$	13,455,827	\$	-
Customers	\$	8,074,560	10	Customers	\$	7,222,104	\$	672,222	\$	4,091	\$	1,364	\$	178	\$	174,601	\$		\$	8,074,560	\$	-
Hydrants	\$	8,115,923	7	Hydrants	\$	-	\$	-	\$	-	\$	-	\$	-	\$	173,335	\$	7,942,588	\$	8,115,923	\$	-
Total	\$	173,369,630			\$	89,525,551	\$		\$	11,014,301	\$		\$		\$	-//	\$		\$	173,369,630	\$	-
						51.64%		18.19%		6.35%		3.34%		1.94%		4.01%		14.53%		100.00%		
Rate Year Water Revenue	Ś	117,792,936			Ś	68,796,681	Ś	30,997,236	Ś	10.574.416	Ś	4.406.843	Ś	1.091.501	Ś	1.926.258	Ś		Ś	117,792,936	Ś	-
Other Water Operating Reven	nue: \$	1,546,294				,,				-,- , -		,,.		, ,	•	,,	·			, - ,		
Increase	\$	55,576,695			\$	20,728,870	\$	547,075	\$	439,885	\$	1,377,786	\$	2,268,309	\$	5,022,247	\$	25,192,523	\$	55,576,695	\$	0
Percent Increase		47.2%				30.13%		1.76%		4.16%		31.26%		207.82%		260.73%		0.00%		47.18%		
Rate Year Revenue					\$	68,796,681		30,997,236										-		117,792,936		
Cost of Service Increase					\$	20,728,870		547,075		,	Ş	1,377,786	Ş	2,268,309	Ş	5,022,247		, ,				
Allocation of Public Fire					Ş	18,947,300	\$	5,803,242		441,981	÷	5 704 622	÷	2 250 010	ć	C 040 F05		(25,192,523)		-		
Revenue Target					Ş	108,472,851		37,347,553	Ş		Ş		Ş	3,359,810	Ş		Ş	-	Ş	173,369,631		
Percent Increase						57.7%		20.5%		8.3%		31.3%		207.8%		260.7%		0.0%		47.2%		

Missouri-American Water Company													Tab: Accour
Class Cost of Service Study - Account Detail Case No: WR-2024-0320, SR-2024-0321			Source of		Water								
Case NO: WR-2024-0320, SR-2024-0321	Post Test Year	Alloc Description	Supply	Pumping	Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total Variance
Source of Supply Expense								-					
Operating Expense													
Purchased Water	\$ 1,422,327	A Source of Supply	\$ 1,422,327		*	\$-	\$ -	\$-	\$-	\$-	\$-	\$-\$	1,422,327 \$ -
Fuel and Power	\$ 2,601,526	A Source of Supply	\$ 2,601,526			\$ -	\$ -		s -	ş -	\$ -	s - s	2,601,526 \$ -
Salaries and Wages	\$ 1,701	A Source of Supply	\$ 1,701		*	\$ -	\$ -		s -	s -	\$ -	s - s	1,701 \$ -
Contract Services - Other	\$ 71,816	A Source of Supply	\$ 71,816		+	\$ -	\$ -	+	ş -	\$ -	\$ -	\$ - \$	71,816 \$ -
Building Maintenance and Services Miscellaneous	\$ 493,463 \$ 159	A Source of Supply	\$ 493,463 \$ 159		ş -	\$ -	\$ -	ş -	s -	s -	\$ -	\$ - \$	493,463 \$ - 159 \$ -
Miscellaneous Telelcommunications	\$ 159 \$ 2,793	A Source of Supply	\$ 159 \$ 2,793		\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ \$ - \$	159 \$ - 2,793 \$ -
	\$ 2,793	A Source of Supply A Source of Supply				s -	\$ -		\$ -	\$ - \$ -	\$ -	\$ - \$	2,793 \$ -
Postage Office supplies and services	\$ 4,360	A Source of Supply A Source of Supply	\$ - \$ 4.360		*	s -	\$ -	+	\$ -	\$ -	\$ -	\$ - \$	4360 \$ -
Materials & Supplies	\$ 3,283	A Source of Supply	\$ 3,283		+	s -	\$ -	+	ş - s -	\$ -	\$ - \$ -	\$ - \$	3,283 \$ -
Rents-Property	\$ 1,747	A Source of Supply	\$ 1,747			s -	\$ -	+	\$ -	\$ .	s -	\$ - \$	1,747 \$ -
Rents-Equipment	\$ 1,651	A Source of Supply	\$ 1,651		s -	s -	s -	ş .	s -	š -	ŝ -	s - s	1,651 \$ -
Transportation	\$ 539	A Source of Supply	\$ 539			s -	s -		s -	š.	š -	\$ - \$	539 \$ -
	\$ 4,605,365		\$ 4,605,365		\$ -	\$ -	\$ -		ş -	\$ -	\$ -	\$ - \$	4,605,365 \$ -
Maintenance Expense	, ,,												,,
Salaries and Wages	\$ 71,499	A Source of Supply	\$ 71,499	s -	s -	s -	s -	s -	s -	s -	s -	s - s	71,499 \$ -
Materials & Supplies	\$ 34,552	A Source of Supply	\$ 34,552	\$ -	\$ -	\$ -	\$ -	ş -	s -	\$ -	\$ -	\$ - \$	34,552 \$ -
Transportation	\$ 1,384	A Source of Supply	\$ 1,384	s -	s -	s -	\$ -	s -	s -	s -	\$ -	s - s	1,384 \$ -
Miscellaneous	\$ 6,422	A Source of Supply	\$ 6,422	\$ -	\$ -	\$ -	\$ -	ş -	s -	\$ -	\$ -	\$ - \$	6,422 \$ -
Contract Services - Eng	\$ -	A Source of Supply	\$ -	\$ -	\$ -	\$ -	\$-	ş -	ş -	\$-	\$-	\$-\$	- \$ -
Contract Services - Other	\$ 46,930	A Source of Supply	\$ 46,930	\$ -	\$ -	\$ -	\$-	ş -	ş -	ş -	\$ -	\$-\$	46,930 \$ -
	\$ 160,788		\$ 160,788	\$-	\$-	\$-	\$-	ş -	ş -	ş -	\$ -	\$-\$	160,788 \$ -
Total SS Expense	\$ 4,766,153		\$ 4,766,153	\$ -	\$-	\$ -	\$ -	\$-	\$ -	\$-	\$-	\$-\$	4,766,153 \$ -
D													
Power and Pumping Expenses Operating Expense													
Fuel and Power	\$ 1,860,865	B Pumping	s -	\$ 1,860,865	s -	s -	s -	s -	s -	s .	s -	s - s	1,860,865 \$ -
Salaries and Wages	\$ 528,719	B Pumping		\$ 528.719		s -	\$ -		\$ .	\$ .	s -	\$ - \$	528,719 \$ -
Employee Benefits	\$ 680	B Pumping	*	\$ 680		\$ -	\$ -		s -	\$ -	ŝ -	s - s	680 \$ -
Building Maintenance and Services	\$ 4,233	B Pumping		\$ 4,233		s -	s -		s -	š.	š -	\$ - \$	4,233 \$ -
Miscellaneous	\$ 1,719	B Pumping	s -	\$ 1,719		s -	s -	ş .	s -	š -	ŝ -	s - s	1,719 \$ -
Office supplies and services	\$ 116	B Pumping		\$ 116		s -	s -		s -	š.	š -	\$ - \$	116 \$ -
Materials & Supplies	\$ 5,982	B Pumping	s -	\$ 5,982	s -	s -	s -	ş .	s -	š -	ŝ -	s - s	5.982 \$ -
Rents-Equipment	\$ 1,469	B Pumping	s -	\$ 1,469	s -	\$ -	\$ -	s -	s -	s -	\$ -	s - s	1,469 \$ -
Transportation	\$ 38,552	B Pumping	s -	\$ 38,552	s -	s -	\$ -	s -	s -	s -	\$ -	s - s	38,552 \$ -
· · ·	\$ 2,442,334		\$ -	\$ 2,442,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$-\$	2,442,334 \$ -
Maintenance Expense													
Salaries and Wages	\$ 216,447	B Pumping		\$ 216,447		\$-	\$ -		\$-	\$-	\$-	\$-\$	216,447 \$ -
Transportation	\$ 2,047	B Pumping	*	\$ 2,047		\$ -	\$ -		s -	ş -	s -	s - s	2,047 \$ -
Contract Services - Eng	\$ 4,267	B Pumping		\$ 4,267		\$ -	\$ -		s -	\$ -	\$ -	s - s	4,267 \$ -
Contract Services - Other	\$ 250,035	B Pumping		\$ 250,035		\$ -	\$ -		ş -	\$ -	\$ -	\$ - \$	250,035 \$ -
Miscellaneous	\$ 1,395	B Pumping	*	\$ 1,395		\$ -	\$ -	+	s -	s -	\$ -	s - s	1,395 \$ -
Materials & Supplies	\$ 58,529	B Pumping	Ŧ	\$ 58,529		\$ -	\$ - \$ -	\$ -	\$ -	\$ -	\$ - \$ -	\$ - \$	58,529 \$ -
	\$ 532,719		ş -	\$ 532,719	ş -	\$-	\$ -	ş -	\$ -	\$-	ş -	\$-\$	532,719 \$ -
Total Pumping Expense	\$ 2,975,053		s -	\$ 2,975,053	\$ -	\$ -	s -	s -	s -	ş -	\$-	s - s	2,975,053 \$ -
Water Treatment													
Operating Expense													
Fuel and Power	\$ 383,380	C Water Treatment			\$ 383,380		\$-		ş -	ş -	\$-	\$-\$	383,380 \$ -
Chemicals	\$ 4,034,489	C Water Treatment			\$ 4,034,489		\$ -	\$-	\$-	ş -	\$-	\$-\$	4,034,489 \$ -
Waste Disposal	\$ 1,798,903	C Water Treatment	*		\$ 1,798,903		\$ -	+	s -	\$ -	s -	\$ - \$	1,798,903 \$ -
Salaries and Wages	\$ 1,153,501	C Water Treatment			\$ 1,153,501		\$ -		ş -	\$ -	\$ -	\$ - \$	1,153,501 \$ -
Employee Benefits	\$ 13	C Water Treatment	*	+	\$ 13		\$ -	+	ş -	\$ -	\$ -	\$ - \$	13 \$ -
Contract Services - Eng	\$ 4,927	C Water Treatment			\$ 4,927		\$ -		ş -	ş -	\$ -	\$ - \$	4,927 \$ -
Contract Services - Other	\$ 45,825 \$ 49,538	C Water Treatment	+		\$ 45,825 \$ 49,538		\$ -	ş -	s -	ş -	\$ -	\$ - \$	45,825 \$ - 49,538 \$ -
Building Maintenance and Services	\$ 49,538 \$ 131,113	C Water Treatment	*				\$ -	+	s -	ş -	\$ - \$ -		
Miscellaneous	\$ 131,113 \$ 2,824	C Water Treatment	+		\$ 131,113		\$ -		s -	ş -	÷	* *	131,113 \$ -
Telelcommunications	\$ 2,824	C Water Treatment C Water Treatment	*		\$ 2,824		\$ -	+	s -	ş -	Ŷ	\$ - \$	2,824 \$ -
Postage	\$ -	C Water Treatment C Water Treatment	+		\$ - \$ 15,896		\$ - \$ -		\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ \$ - \$	- \$ - 15,896 \$ -
Office supplies and services Materials & Supplies	\$ 15,896 \$ 22,758	C Water Treatment			\$ 15,896 \$ 22,758		s -		ş - s -	ş - s -	s - s -	\$ - \$	15,896 \$ - 22,758 \$ -
Materials & Supplies Rents-Property	\$ 22,758	C Water Treatment C Water Treatment	+		\$ 22,758 \$ 39		s - s -		s - s -	\$ - \$ -	\$ - \$ -	\$ - \$ \$ - \$	22,758 \$ - 39 \$ -
Rents-Property Rents-Equipment	\$ 39	C Water Treatment			\$ (39,231)		\$ - \$		s -	\$ - \$ -	\$ - \$ -	\$ - \$ \$ - \$	(39,231) \$ -
Transportation	\$ 1,185	C Water Treatment	ş - \$ -	+	\$ 1,185		\$ -	ŝ	ş - s -	\$ -	s -	\$ - \$	1,185 \$ -
	\$ 7,605,159				\$ 7,605,159		\$ -	\$ -	ş -	ş - S -	ş - \$ -	\$ - \$	7,605,159 \$ -
	÷ 7,003,139		÷ -	÷ -	+ ,,505,159	÷ ·	÷ -	÷ ·	÷ -	-	<i>.</i>	÷ · >	- ¢ «٤٤,٤٥٥,٠

Class Cost of Service Study - Account Detail														Tab: Acco	Jun
Case No: WR-2024-0320, SR-2024-0321	Post Test Year	Alloc Description	Source of Supply		Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total Varia	ance
Maintenance Expense	Tox Text Text	Alloc Description	Juppiy		1 diliping	ricutilent	Humaniaalon	Distribution	Storage	meters	Jerrices	customers	nyarana	- Total	ince
Salaries and Wages	\$ 476,508	C Water Treatment	\$	- \$		\$ 476,508 \$		\$-	\$ - \$		ş -		\$-\$		-
Transportation	\$ 3,901	C Water Treatment	+	- \$	-	\$ 3,901 \$		\$ -	\$ - \$	- 1	\$ -	\$-	\$-\$		-
Contract Services - Eng	\$ 12,916	C Water Treatment	\$ .	- \$	-	\$ 12,916 \$		\$ -	\$ - \$	-	\$-	\$-	\$-\$		-
Contract Services - Other	\$ 205,925	C Water Treatment	\$	-		\$ 205,925 \$		\$ -	\$ - \$		\$ -		\$-\$		-
Miscellaneous	\$ 27,803	C Water Treatment	\$	- \$		\$ 27,803 \$		\$ -	\$ - \$		ş -	\$-	\$-\$	27,803 \$	-
Materials & Supplies	\$ 362,271	C Water Treatment	\$ .	- \$		\$ 362,271 \$		\$ -	\$ - \$		\$ - ^	\$ -	<u>\$ - \$</u>	362,271 \$	-
	\$ 1,089,324		\$	- \$		\$ 1,089,324 \$		\$ -			s -	•			-
Total Water Treatment Expense	\$ 8,694,482		\$	- \$	-	\$ 8,694,482 \$	-	\$ -	\$ - \$	-	\$-	\$-	\$-\$	8,694,482 \$	-
Transmission & Distribution Expense Operating Expense															
Fuel and Power	\$ 304.396	1 T/D Oper. Expense	\$	- 5	-	s	41,165	\$ 161.787	s - 9	101.444	۰.	s .	s - s	304,396 \$	
Salaries and Wages	\$ 2,139,209	1 T/D Oper. Expense	ŝ.	- 5	-	s						\$ .	s - s	2,139,209 \$	
Employee Benefits	\$ 2,135,205	1 T/D Oper. Expense	é.	- , - ,		\$ - \$						s -	s - s	2,133,203 \$	
	\$ 4,310		, . ,	- , - ,		s - s						s -	s - s	4,310 \$	
Contract Services - Eng	\$ 608,355		\$ .												
Contract Services - Other		1 T/D Oper. Expense	\$ .	÷		\$ - \$						\$ -	\$ - \$	608,355 \$	-
Building Maintenance and Services	\$ 140,430	<ol> <li>T/D Oper. Expense</li> </ol>	\$ ·	- \$		\$ - \$						\$-	\$-\$	140,430 \$	-
Miscellaneous	\$ 53,784	<ol> <li>T/D Oper. Expense</li> </ol>	\$ .	- \$	-	\$ - \$						\$-	\$-\$	53,784 \$	-
Telelcommunications	\$ 17,373	1 T/D Oper. Expense	\$	- \$	-	\$ - \$	2,349	\$ 9,234	\$ - \$	5,790	\$-	\$ -	\$-\$	17,373 \$	-
Postage	\$ -	1 T/D Oper. Expense	s .	- \$		s - s			s - s	- 3	s -	s -	s - s	- \$	-
Office supplies and services	\$ 43,308	1 T/D Oper. Expense	ŝ .	- 5		s - s						s -	\$ - \$		
Materials & Supplies	\$ 198,111	1 T/D Oper. Expense	ś.			s - s		\$ 105,296	s - s			\$ -	s - s	198,111 \$	
			÷	-								÷	* *		-
Rents-Property	\$ 1,395	1 T/D Oper. Expense	\$ .	- \$		\$ - \$						\$ -	\$ - \$	1,395 \$	-
Rents-Equipment	\$ 19,250	1 T/D Oper. Expense	÷	- \$		\$ - \$						\$-	\$-\$		-
Transportation	\$ 339,671	1 T/D Oper. Expense	\$	- \$		\$ - \$						\$ -	\$ - \$	339,671 \$	-
	\$ 3,872,475		\$	- \$	-	\$-\$	523,691	\$ 2,058,224	\$ - \$	1,290,559	\$-	\$ -	\$-\$	3,872,475 \$	-
Maintenance Expense															
Salaries and Wages	\$ 609,326	2 T/D Maint Expense	Ś.	- Ś		\$ - \$	41,412	\$ 162,760	\$ 25,559 \$	54,517	\$ 117.865	ś -	\$ 207,213 \$	609,326 \$	-
Contract Services - Eng	\$ 35,545	2 T/D Maint Expense		- 5		\$						\$ -	\$ 12.088 \$	35,545 \$	-
Contract Services - Other	\$ 1,650,348	2 T/D Maint Expense		- š		s						\$ .	\$ 561.234 \$	1.650.348 \$	
	\$ 117,992			- , - ,										117,992 \$	-
Transportation															
Miscellaneous	\$ 283,548	2 T/D Maint Expense		- \$		\$ - \$							\$ 96,426 \$	283,548 \$	-
Materials & Supplies	\$ 483,294 \$ 3,180,052	2 T/D Maint Expense		- \$ - \$		<u>\$</u> -\$							\$ 164,354 \$ \$ 1,081,440 \$	483,294 \$ 3.180.052 \$	-
			\$												-
Total T&D Expense	\$ 7,052,527		\$	- \$	-	\$-\$	739,820	\$ 2,907,661	\$ 133,393 \$	1,575,080	\$ 615,133	\$ -	\$ 1,081,440 \$	7,052,527 \$	-
General Mains Expense Operations															
Salaries and Wages	\$ 408,916	K Mains	s .	- \$		s - s	82,941	\$ 325,975	s - s	÷ -	s -	s -	s - s	408,916 \$	
				- >	-								\$ - \$		
Miscellaneous	\$ 809 \$ 409,725	K Mains	\$ .	- >	-	\$ - \$	164				ş -	\$ -	\$ - \$	809 \$	<u> </u>
	\$ 409,725		\$	- \$	-	\$ - \$	83,105	\$ 326,620	ş - ş	-	\$-	\$-	\$-\$	409,725 \$	-
Maintenance Expense															
Salaries and Wages	\$ 99,754	K Mains	\$ .	- \$	-	\$ - \$				- 6	\$-	\$ -	\$-\$	99,754 \$	
Miscellaneous	\$ 3,064	K Mains	\$ .	- \$	-	\$ - \$	621	\$ 2,443	s - s	-	\$-	\$ -	\$ - \$	3,064 \$	-
	\$ 102,818		\$	- \$	-	\$-\$	20,855	\$ 81,963	\$ - \$	- 6	ş -	\$ -	\$-\$	102,818 \$	-
General Mains Expense	\$ 512,543		\$	- ś		s - s	103,959	\$ 408.584	s - s	-	s -	s -	s - s	512,543 \$	
••••	ý J12,343		<b>,</b>	- ,		, - ,	103,535	y 400,584	,		<b>,</b> -	<b>,</b> -	, -,	512,545 5	
Storage Expense															
Operating Expense															
Salaries and Wages	\$ -	F Storage	\$	- \$	-	\$ - \$					\$-	\$-	\$-\$	- \$	-
Miscellaneous	\$ -	F Storage	\$	- \$	-	\$ - \$	- 6	\$ -	\$ - \$	- 6	\$-	\$ -	\$-\$	- \$	-
	\$ -		\$ ·	- \$	-	\$-\$	- 3	\$-	\$ - \$	i -	ş -	\$-	\$-\$	- \$	-
Maintenance Expense															
Salaries and Wages	\$ 12,871	F Storage	\$ .	- \$		\$ - \$	- 3	\$-	\$ 12,871 \$	- 6	\$-	\$-	\$-\$	12,871 \$	-
Miscellaneous	s -	F Storage	Ś.	- s	-	s - s	- 1	s -	s - s	- 1	s -	ś -	s - s	- S	
	\$ 12,871		\$	- \$	-	\$ - \$	- 6	\$ -	\$ 12,871 \$	- 6	\$ -	\$ -	\$ - \$	12,871 \$	-
Total Charges Free and	\$ 12,871		\$	- ś		s - s		s -	\$ 12,871 \$	-	s -	s -	s - s	12,871 \$	
Total Storage Expense	\$ 12,671		\$	- >	-	, .,	, -	· ·	\$ 12,8/1	, -	<b>,</b> -	, -	ş - ş	12,871 \$	-
Meter Expense															
Operating Expense															
Salaries and Wages	\$ 202,063	G Meters	\$	- \$	-	\$ - \$	÷ -	\$ -	\$ - \$	202,063	ş -	\$-	\$-\$	202,063 \$	-
Miscellaneous	\$ 2,736	G Meters	s .	- s		s - s		s -	s - s			s -	s - s	2,736 \$	-
	\$ 204,799		\$	- \$		\$ - \$		\$ -	\$ - \$			\$ -	\$ - \$	204,799 \$	-
Maintenance Expense	[ 0	a		<i>,</i>						27.267				27.200	
Salaries and Wages	\$ 27,308	G Meters		- \$		\$ - \$			s - s				s - s		-
Miscellaneous	\$ 146	G Meters	\$	- \$		\$ - \$		\$ -	ş - ş			\$ -	\$-\$	146 \$	-
	\$ 27,454		\$	- \$	-	\$ - \$		\$ -	\$ - \$	27,454	\$ -	\$-	\$-\$	27,454 \$	-

Missouri-American Water Company

		ase No: WR-2024-0320, SR-2024-0321	Post Test Year	Alloc Description	Souri		Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total Va	riance
Normal Protection	Non-state         Non-state <t< th=""><th>Total Meter Expense</th><th>\$ 232,2</th><th>3</th><th>\$</th><th>- \$</th><th>- \$</th><th>- \$</th><th></th><th><b>.</b> -</th><th>s - s</th><th>232,253 \$</th><th>; - \$</th><th>; - \$</th><th>- \$</th><th>232,253 \$</th><th>-</th></t<>	Total Meter Expense	\$ 232,2	3	\$	- \$	- \$	- \$		<b>.</b> -	s - s	232,253 \$	; - \$	; - \$	- \$	232,253 \$	-
Normal Yange         Normal Yange<	Image: Second	vice Expense															
National         Notes	Mathema         Image         <		s -	H Services	s	- 5	- 5	- 5			s . s				- 5	- 5	
non-matrix       no	Normal Process         Normal		\$ -		ŝ	- š	- s	- s		-	s - s			- s	- \$	- s	
Marca         Marca <th< td=""><td>interval basis         i</td><td></td><td>\$ -</td><td></td><td>\$</td><td>- \$</td><td>- \$</td><td>- \$</td><td></td><td>-</td><td>s - s</td><td>- \$</td><td>- \$</td><td>- \$</td><td>- \$</td><td>- \$</td><td>-</td></th<>	interval basis         i		\$ -		\$	- \$	- \$	- \$		-	s - s	- \$	- \$	- \$	- \$	- \$	-
Munices         Image         <	Number         Number<																
is         is<	indicator         i				\$	- \$									- \$		-
Instrument       Image: 1       <	And matrix       And matrix <td>Miscellaneous</td> <td></td> <td></td> <td>\$ \$</td> <td>- \$</td> <td></td> <td>Ŧ</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>- \$</td> <td></td> <td>-</td>	Miscellaneous			\$ \$	- \$		Ŧ							- \$		-
Image: Series       Image: Series<	And matrix       And matrix <td>Total Service Expense</td> <td>\$ 59.3</td> <td>5</td> <td>s</td> <td>- \$</td> <td>- \$</td> <td>- \$</td> <td></td> <td>· -</td> <td>s - s</td> <td>- 5</td> <td>59.355 Ś</td> <td>- s</td> <td>- \$</td> <td>59.355 Ś</td> <td></td>	Total Service Expense	\$ 59.3	5	s	- \$	- \$	- \$		· -	s - s	- 5	59.355 Ś	- s	- \$	59.355 Ś	
nume         nume <th< td=""><td>Nome         1         <th1< th="">         1         1         1</th1<></td><td></td><td></td><td></td><td>Ţ</td><td>•</td><td>Ť</td><td>Ţ</td><td></td><td></td><td></td><td></td><td>, +</td><td>•</td><td>Ť</td><td>, +</td><td></td></th<>	Nome         1 <th1< th="">         1         1         1</th1<>				Ţ	•	Ť	Ţ					, +	•	Ť	, +	
Mathematic         1	Number         1         Number         1         N <th< td=""><td>Maintenance Expense</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Maintenance Expense															
s         104.10         s         .         5 <td>is         10.338         5         .         5<!--</td--><td></td><td></td><td></td><td></td><td>- \$</td><td></td><td></td><td></td><td></td><td></td><td>- 9</td><td>- \$</td><td></td><td></td><td></td><td></td></td>	is         10.338         5         .         5 </td <td></td> <td></td> <td></td> <td></td> <td>- \$</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>- 9</td> <td>- \$</td> <td></td> <td></td> <td></td> <td></td>					- \$						- 9	- \$				
Instant       5       0.30       5       0       5       0       5       0       5       0       5       0.00       5	Internet     5     10.0     5     1     1	Miscellaneous										- 9					
Name       1	Numerican       1       Consumerican       1       Consumerican       1       Consumerican       1       Consumerican       1       Consumerican       1       Consumerican		\$ 104,3	0	Ş	- \$	- \$	- \$		· -	\$-\$	- 5	- \$	i - \$	104,350 Ş	104,350 Ş	
Image: bit of Norme bit of Signer S	Image Norm       Image Norm <td>Hydrant Expense</td> <td>\$ 104,3</td> <td>0</td> <td>\$</td> <td>- \$</td> <td>- \$</td> <td>- \$</td> <td></td> <td>-</td> <td>\$-\$</td> <td>- \$</td> <td>- \$</td> <td>- \$</td> <td>104,350 \$</td> <td>104,350 \$</td> <td>-</td>	Hydrant Expense	\$ 104,3	0	\$	- \$	- \$	- \$		-	\$-\$	- \$	- \$	- \$	104,350 \$	104,350 \$	-
Altern and Wages       2 243.01       1       Contrast wire       5       .       5	Since NVerse       S <t< td=""><td>stomer Accounts</td><td>4</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>000 4</td><td></td><td>000 Å</td><td></td></t<>	stomer Accounts	4											000 4		000 Å	
Total Springer       Total	Catcher obset       S       C       S       <																
Index barriers and you's       1 </td <td>Index Montenance and synches     1     1     0     0     0     0     0     0     0     0     0     1</td> <td></td>	Index Montenance and synches     1     1     0     0     0     0     0     0     0     0     0     1																
Materials Supplies         Supplies <td>Materials Address         I         Cultures         S         .         S<td></td><td></td><td></td><td>+</td><td>- \$</td><td></td><td>+</td><td>,</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td>	Materials Address         I         Cultures         S         .         S <td></td> <td></td> <td></td> <td>+</td> <td>- \$</td> <td></td> <td>+</td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				+	- \$		+	,								
i         i	marcing Sugnetion         0         0.0000mm         0 <td>Telelcommunications</td> <td></td> <td></td> <td>\$</td> <td>- \$</td> <td>- \$</td> <td>- \$</td> <td>- 9</td> <td>- 6</td> <td>s - s</td> <td>- \$</td> <td>- \$</td> <td>1,580 \$</td> <td>- \$</td> <td>1,580 \$</td> <td></td>	Telelcommunications			\$	- \$	- \$	- \$	- 9	- 6	s - s	- \$	- \$	1,580 \$	- \$	1,580 \$	
i         i	inconcision         5         .         5 <th< td=""><td></td><td></td><td></td><td>÷</td><td>~</td><td></td><td>+</td><td>,</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>				÷	~		+	,								
undim         1         0.1 <td>understeils Account         1         0.10mms         5         .         5<td></td><td></td><td></td><td></td><td>-</td><td></td><td>+</td><td>,</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td>	understeils Account         1         0.10mms         5         .         5 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>+</td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>					-		+	,								
Catamer accounting other         §         0.5	Catherner Accounting Other         5         5         -         5         7         5         7         5         7         5         7         5         7 </td <td></td> <td></td> <td></td> <td></td> <td>+</td> <td></td>					+											
s       2,711,420       5       .       5       1       1       1       1       1	s       2,711420       5       .       5       7       5       7       5       7       5       7       5       7       5       7       5       7       5       7       5       7       5       7       5       7       5       7       5       7       5       7       7       7       7<				ŝ	- š	- s	- s		-	s - s				- \$		
Science Spense         S         11,11         3         Face OAM         5         5         8         6         1,437         5         66         5         2,488         5         1,400         5         00         5         1,114         5         44,006         5         100,388         5         1,400         5         100,388         5         1,400         5         100,388         5         1,400         5         100,388         5         1,100,218         5         1,400         5         100,388         5         1,100,218         5         1,400         5         1,100,388         5         1,100,218         5         1,100,218         5         1,100,388         5         1,100,218         5         1,100,388         5         1,100,188         5         1,100,188         5         1,100,188         5         1,100,188         5         1,100,188         5         1,100,188         5         1,100,188         5         1,100,188         5         1,100,188         5         1,100,188         5         1,100,188         5         1,100,188         5         1,100,188         1,100,188         1,100,188         1,100,188         1,100,188         1,100,188         1,100,188	Starte & General Expense         Starte and Wages         Starte an	<u></u>	\$ 2,711,42		\$	- \$	- \$	- \$		-	ş - ş	- \$	- \$		- \$		
Department         Second	Construct segment         Part of Dever         Single Sigment         Singl	Total Customer Accounting Expense	\$ 2,711,42	0	\$	- \$	- \$	- \$		; -	s - s	- \$	- \$	2,711,420 \$	- \$	2,711,420 \$	-
Initiand Power       §       11118       3       Fixed O&M       5       50       8       26       5       1.247       5       1.200       5	Image: solution with the solution w	ninistrative & General Expense															
Subaries and Wages       4       Labor       5       40,800 S       1,107,21 S       22,820 S       64,830 S       116,720 S       115,720 S       115	Startis and Wages         §         4. Labor         \$         4. Mole         \$         4. Mole         \$         1.07.31 & \$         2.24.900         \$         1.10.722         \$         5.83.73 & \$         1.10.723 & \$         1.10.723 & \$         6.43.748 & \$         1.10.733 & \$         1.10.723 & \$         6.43.748 & \$         1.10.735 & \$         1.10.723 & \$         6.43.748 & \$         1.10.735 & \$         1.10.723 & \$         1.10.713 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723 & \$         1.10.723						000	4 000 4							070 4		
Endolyce Benefins         5         2.021.79         4         Lubor         5         3.34,65         5         3.24,21         5         70.946         5         70.264         5         70.264         5         70.264         5         70.264         5         70.264         5         70.264         5         70.264         5         70.264         5         70.264         5         70.264         5         70.264         5         70.265         5         10.19.06         5         10.18.06         5         70.271.77         5         70.271.77         5         70.271.77         5         70.271.77         5         70.271.77         5         70.271.77         5         70.271.77         5         70.271.77         5         70.271.77         5         70.271.77         5         70.271.77         5         70.271.77         5         70.271.77         5         70.271.77         5         70.271.77         70.271.77         70.271.77         70.271.77         70.271.77         70.271.77         70.271.77         70.271.771.77         70.271.771.77         70.271.771.77         70.271.771.77         70.271.771.771         70.271.771.771         70.271.771.771         70.271.771.771.771.771.771         70.271.771.771.771.771.771         70.7	End/ove         1         2 </td <td></td>																
Support Services CostsEmployee         5         6.443,498         4         Lubor         5         762,400         5         1667,340         5         1.2748,255         5         332,22         5         1013,946         5         113,180         5         313,205         5         1013,946         5         113,180         5         313,205         5         1013,946         5         113,180         5         313,205         5         113,207         5         313,205         5         5         32,215         5         5         32,215         5         5         313,305         5	Support Services Costs - Employee         5         6.483,480         4         Labor         5         762,460         5         1.667,840         5         742,420         5         753,251         5         1.72,971         5         315,207         5         312,207         5         313,208         5         32,714         5         315,207         5         313,208         5         33,217         5         313,208         5         32,714         5         315,207         5         7         5         7         5         7         5         7         5         7         5         7         5         7         5         7																
contract services - Ing         5         3         Fixed O&M         5         170         5         255         5         568         5         132         5         44.6         5         14.5         5         611         5         272         3         3400 s           Contract Services - Ing         5         227.961         3         Fixed O&M         5         127.55         3         322.16         5         126.616         5         28.614         5         10.666         42.986         4         57.435         3         6465.666         3         37.871         5         115.191         5         6.666         5         22.340         9         9.022         5         48.644         5         4.264         5         4.282.8         5         7.82         5         7.8         5         7.8         5         7.8         7.8         6         5         7.28         7.8         5         7.8         5         7.8         5         7.8         5         7.8         5         7.8         5         7.8         5         7.8         5         7.8         5         7.8         5         7.8         5         7.8         5         7.8	Contract services - Ohg         3         3         70         5         55         5         56         5         70         5         73         4         4         5         74         5         62.1         5         2         3         44         5         74.4         5         72.5         5         33.65         5         12.66         5         55.45         5         60.05         5         2         73.45         5         73.45         5         73.45         5         73.45         5         73.45         5         73.45         5         73.45         5         73.45         5         73.45<																
Contract Services         \$ 13,2451         3 Fixed OBM         \$ 12,3451         5 42,540         5 94,600         5 12,325         5 10,523         5 10,52	Contract Services         S         Stratd OBM         S         2,83,41         S         42,540         S         32,224         S         22,216         S         22,216         S         22,317         S         23,523         S         13,523         S         42,744         S         57,753         S         32,225         S         32,225         S         15,551         S         22,515         S         23,517         S         23,525         S         33,522         S         33,523         S         33,525         S         2,5         2,5         5         2,5         2,5         2,5         2,5         2,5         2,5         2,5         2,5         2,5         2,5         2,5         2,5         2,5	Support Services Costs - Admin			\$ 3												
Building Maintenance and Services         5         237 961         3         Fixed O&M         5         11,761         5         17,663         5         33,362         5         5,51,41         5         23,874         5         12,764         5         22,761         5         23,874         5         12,767         5         22,761         5         23,874         5         12,767         5         23,761         5         23,761         5         23,761         5         23,761         5         23,761         5         23,761         5         23,761         5         23,761         5         23,761         5         23,761         5         23,761         5         2,773         5         2,763         5         2,753         5         2,753         5         2,753         5         2,753         5         2,753         5         2,753         5         2,753         5         2,753         5         2,753         5         2,753         5         2,754         5         2,754         5         2,753         5         3,757         5         2,754         5         2,754         5         2,754         5         2,757         5         2,757         5	Building Maintenance and Services         5         227961         3         Fixed 0&M         5         17,61         5         7,63         5         33,265         5         13,368         5         2,2317         5         28,634         5         12,306         5         12,304         5         12,304         5         12,304         5         12,304         5         12,304         5         12,304         5         12,304         5         12,304         5         12,304         5         12,304         5         12,304         5         12,304         5         12,304         5         12,304         5         12,304         5         12,304         5         1,5         5<															-, +	
MixedTaneous         S         6865588         3         Fixed 0&M         \$33,392         \$0,291         \$113,260         \$38,571         \$151,591         \$6,686         \$82,616         \$30,382         \$12,304         \$54,502         \$55,588         \$           Telecommunications         \$5         \$51,502         3         Fixed 0&M         \$2,566         \$38,225         \$80,801         \$5         \$5,018         \$6,2005         \$2,304         \$54,008         \$51,5282         \$         \$5,508         \$5         \$2,005         \$2,105         \$5,018         \$5,018         \$5,018         \$5,018         \$5,018         \$2,005         \$2,107         \$5,018         \$5,018         \$5,018         \$5,018         \$2,007         \$5,018         \$5,018         \$2,007         \$5,018         \$5,018         \$2,007         \$5,018         \$1,000         \$5,516         \$2,107         \$1,12,106         \$5,018         \$2,007         \$1,1200         \$5,018         \$1,000         \$1,2305         \$1,000         \$1,2305         \$1,000         \$1,2305         \$1,000         \$1,2305         \$1,000         \$1,2305         \$1,000         \$1,2305         \$1,000         \$1,2305         \$1,000         \$1,2305         \$1,000         \$1,2305         \$1,000         \$1,2305	Macelianeous         5         668-588         3         Fixed 0AM         \$         33,932         \$         113,260         \$         33,571         \$         151,501         \$         66.66         \$         20,022         \$         40,081         \$         515,222         \$         50,018         \$         20,025         \$         40,081         \$         515,222         \$         50,018         \$         5         2,018         \$         2,025         \$         40,081         \$         515,222         \$         50,018         \$         2,025         \$         40,081         \$         515,222         \$         50,018         \$         2,025         \$         40,681         \$         515,222         \$         60,058         \$         2,075         \$         40,681         \$         515,222         \$         60,058         \$         2,075         \$         40,681         \$         2,0767         \$         1,040         \$         1,240         \$         7,800         \$         1,240         \$         7,800         \$         1,240         \$         7,800         \$         1,240         \$         1,240         \$         1,240         \$         1,240         \$<																
Telekommunications         §         515,782         3         Fixed 0&M         \$         2,5466         \$         38,225         \$         8,004         \$         2,948         \$         113,772         \$         5,018         \$         62,005         \$         2,2140         \$         9,022         \$         40,861         \$         5,574         \$         5         7         6         7         5         7 </td <td>TeleCommunications         5         552.22         3         Fixed 0AM         \$         2,2,46         8         22,546         8         22,046         8         11,772         5         7         5         7         5         7         5         7         5         7         5         7         5         7         5         7         5         7         5         7         5         7         5         7         5         7         5         &lt;</td> <td></td>	TeleCommunications         5         552.22         3         Fixed 0AM         \$         2,2,46         8         22,546         8         22,046         8         11,772         5         7         5         7         5         7         5         7         5         7         5         7         5         7         5         7         5         7         5         7         5         7         5         7         5         7         5         <																
Office-upplies and services         \$         224,454         3         Fixed 0&M         \$         13,564         \$         20,300         \$         45,276         \$         15,419         \$         60,588         \$         2,673         \$         33,026         \$         11,235         \$         42,464         \$           Matreints         \$         25,072         3         Fixed 0&M         \$         12,305         \$         43,605         \$         53,657         \$         11,206         \$         5,574         \$         5,774         \$         11,206         \$         5,574         \$         10,007         \$         11,216         \$         5,574         \$         10,007         \$         11,216         \$         12,305         \$         44,400         \$         11,216         \$         12,305         \$         44,405         \$         11,216         \$         12,326         \$         12,325         \$         12,325         \$         12,326         \$         12,326         \$         12,326         \$         12,326         \$         12,326         \$         12,326         \$         12,326         \$         12,326         \$         12,326         \$	Office supples and services         5         274.448         3         5         13.564         5         20300         5         15.76         5         15.76         5         15.76         5         12.32         5         45.66         5         7.76.67         7         5         7.76.67         5         7.76.67         5         7.76.67         5         7.76.75         7         7.76.75         7         7.76.75         7         7.76.75         7         7.76.75         7         7.76.75         7         7.76.75         7         7.76.75         7         7.76.75         7         7.76.75         7         7.76.75         7         7.76.75         7 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																
Materiak & Supplies:         \$ 70.607         3         Fixed 0&M         \$ 3,490         \$ 5,218         \$ 11,648         \$ 3,967         \$ 15,590         \$ 6.88         \$ 8,496         \$ 3,171         \$ 11,74         \$ 5,210,75         \$ 2,007         \$ 5,200,75           Communications         \$ 7,8923         3         Fixed 0&M         \$ 3,871         \$ 5,120,57         \$ 1,740,5         \$ 5,745,57         \$ 2,472,5         \$ 3,517         \$ 1,410,5         \$ 6,124,57         \$ 7,825         \$ 7,893,57         \$ 1,410,5         \$ 6,124,57         \$ 1,425,5         \$ 7,893,57         \$ 1,410,5         \$ 6,124,57         \$ 7,825,57         \$ 2,447,25         \$ 7,893,57         \$ 1,426,5         \$ 5,425,5         \$ 2,447,25         \$ 1,426,5         \$ 1,425,5         \$ 3,547,5         \$ 1,426,5         \$ 5,622,5         \$ 2,543,7         \$ 1,426,5         \$ 3,517,5         \$ 1,426,5         \$ 3,517,5         \$ 1,426,5         \$ 3,50,5         \$ 1,428,5         \$ 3,50,5         \$ 1,428,5         \$ 3,50,5         \$ 1,428,5         \$ 3,547,5         \$ 1,428,5         \$ 3,547,5         \$ 1,428,5         \$ 3,472,5         \$ 3,247,25         \$ 3,247,25         \$ 3,247,25         \$ 3,247,25         \$ 3,247,25         \$ 3,247,25         \$ 3,247,25         \$ 3,247,25         \$ 3,247,25         \$ 3,247,25         \$ 3,247,25 <td>Materials &amp; supplies         5         70:607         3         Fixed 0&amp;M         \$         3,400         \$         5,238         5         11,648         \$         3,677         5         15,500         \$         688         8,406         \$         3,171         \$         1,746         \$         5,707         \$         12,000</td> <td></td> <td>\$ -</td> <td></td>	Materials & supplies         5         70:607         3         Fixed 0&M         \$         3,400         \$         5,238         5         11,648         \$         3,677         5         15,500         \$         688         8,406         \$         3,171         \$         1,746         \$         5,707         \$         12,000		\$ -														
Communications         §         25,072         3         Fixed 0&M         \$         1,239         \$         1,860         \$         1,400         \$         5,536         \$         24.4         \$         3,017         \$         1,126         \$         1,742         \$         78,225         \$         1,126         \$	S         S																
Rents-Property Rents-Regulatory         5         738,325 7,989         5         788,075 7,989         5         781,57         1,41,05         6,14,05         6,14,05         78,325         5           Rents-Property Tansportation         5         2,24,225         3         Fixed 0&M         5         30,05         5         1,260         5         33,05         5         1,426         5         624         5         7,989         5         3,070         5         14,583         5         5,420         5         22,537         5         324,725         5         34,715         5         14,583         5         5,622         5         22,561         5         324,725         5         34,4125         5         1,627         5         22,577         6         845,705         5         1,42,15         5         22,577         6         845,705         5         1,42,15         5         22,577         6         845,704         5         1,42,15         5         2,42,19         5         2,560,025         5         3,514         5         1,604,715         5         2,24,029         5         5,43,114         5         1,604,715         5         2,266,028         5         2,701,358	Bents-Property         5         77:33 5         3         Fixed 08M         5         3.871 5         5         1.02 1         5         4.400 5         7.724 5         7.83 5         9.425 5         3.517 5         1.140 5         6.184 5         7.789 5         7.89 5           Rents-Foupment         5         3.24725         3         Fixed 08M         5         3.09 5         5         3.569 5         1.18,28 5         7.898 5         3.90,7 5         1.458 5         5.86,22 5         2.25,677 5         3.44,725 5         3.44,725 5         1.458 5         5.86,22 5         2.25,677 5         3.44,725 5         3.90,75 5         1.458 5         5.86,22 5         2.25,677 5         3.44,725 5         3.44,725 5         3.847 5         5.14,425 5         1.458 5         5.22,577 5         3.44,725 5         <																
Bents-Equipment       \$ 7,898       3       Fixed 0&M       \$ 300       \$ 566       \$ 1,303       \$ 144       \$ 1,744       \$ 77       \$ 900       \$ 335       \$ 1,245       \$ 7,898       \$ 330       \$ 7,898       \$ 334,725       \$ 35,85       \$ 1,245       \$ 335,55       \$ 1,245       \$ 336,755       \$ 1,250       \$ 5,672       \$ 2,5637       \$ 3,24725       \$ 3,24725       \$ 3,24725       \$ 3,24725       \$ 3,24725       \$ 3,24725       \$ 2,2577       \$ 4,255       \$ 3,24725       \$ 2,2667,05       \$ 2,249,105       \$ 1,250       \$ 2,269,79       \$ 4,4135       \$ 1,2755       \$ 2,2577       \$ 4,455       \$ 3,370       \$ 1,413       \$ 1,27619       \$ 2,2577       \$ 4,455       \$ 3,370       \$ 1,413       \$ 1,27619       \$ 2,25677       \$ 2,457,19       \$ 2,2577       \$ 4,255       \$ 3,3470       \$ 1,413       \$ 1,27619       \$ 2,25677       \$ 2,457,19       \$ 2,21,251       \$ 2,255       \$ 2,24,199       \$ 1,414       \$ 1,604,783       \$ 1,205,19       \$ 1,441,85       \$ 2,755       \$ 3,24,729       \$ 1,414,15       \$ 1,076       \$ 6,267,95       \$ 2,24,919       \$ 2,24,199       \$ 4,414,15       \$ 1,076       \$ 3,272       \$ 4,504,91       \$ 1,250,19       \$ 1,413,15       \$ 1,250,15       \$ 1,250,15       \$ 1,250,15       \$ 1,250,15       \$ 1,250,	ent-st-guipment       5       7.898       5       7.898       5       7.898       5       7.898       5       7.898       5       7.898       5       7.898       5       7.898       5       7.898       5       7.898       5       7.898       5       7.898       5       7.898       5       7.898       5       7.898       5       7.898       5       7.895       5       1.4581       5       7.862       5       7.8425       5       8.802       5       7.8425       5       8.807       5       1.4581       5       7.8679       5       7.8425       5       7.8425       5       7.8425       5       7.8425       5       7.8479       5 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																
Taransportation       \$ 324,725       3 Fixed 0&M       5       16,049       5       2,089       5       3,162       5       3,102       5       3,027       5       1,483       5       1,481       5       1,281       5       3,247       5       2,210,57       5       3,247	Transportation       \$ 128,725       3       Fixed 0.8M       \$ 16,049       \$ 24,089       \$ 53,569       \$ 18,743       \$ 71,698       \$ 3,162       \$ 39,075       \$ 14,833       \$ 58,275       \$ 2,52,55       \$ 33,870       \$ 14,833       \$ 58,704       \$ 127,619       \$ 18,7619       \$ 14,833       \$ 18,7619       \$ 121,072       \$ 48,704       \$ 121,072       \$ 48,704       \$ 121,072       \$ 48,704       \$ 121,072       \$ 48,704       \$ 121,072       \$ 48,704       \$ 121,072       \$ 48,704       \$ 122,6401       \$ 127,619       \$ 3,762       \$ 3,785,376       \$ 121,072       \$ 48,704       \$ 12,021       \$ 48,704       \$ 122,6401       \$ 121,072       \$ 48,704       \$ 122,6401       \$ 121,072       \$ 48,704       \$ 122,6401       \$ 121,072       \$ 48,704       \$ 122,6401       \$ 121,072       \$ 48,704       \$ 122,6401       \$ 121,072       \$ 48,704       \$ 122,6401       \$ 121,072       \$ 48,704       \$ 122,6401       \$ 121,072       \$ 48,704       \$ 122,6401       \$ 122,6401       \$ 122,640       \$ 122,640       \$ 150,600       \$ 132,442       \$ 150,407       \$ 150,407       \$ 150,407       \$ 16,41,5       \$ 33,863       \$ 122,640       \$ 122,640       \$ 122,640       \$ 122,640       \$ 122,640       \$ 122,640       \$ 122,720       \$ 16,61,5       \$ 33,863																
Imurance       1       2.696.028       3       Fixed O&M       \$       133.244       \$       199.999       \$       444.733       \$       151.460       \$       595.271       \$       26.255       3.24.419       \$       121.072       \$       466,704       \$       21.851       \$       2.660,028       \$         Maintenance Expense       5       3.3,663       \$       3.3,765       \$       8.698       \$       2.315       \$       9.099       \$       2.481.42       \$       1.604.078       \$       6.343.89       \$       2.02.65       \$       3.3,765       \$       2.482.42       \$       5.460.018       \$       2.02.65       \$       3.3,765       \$       0.443.75       \$       1.21.072       \$       4.66,704       \$       2.26,60.28       \$       2.701.588       \$       2.26,705       \$       3.24,613       \$       2.66,028       \$       2.66,028       \$       2.66,028       \$       2.66,028       \$       2.66,028       \$       2.66,028       \$       2.66,028       \$       2.66,028       \$       2.66,028       \$       2.66,028       \$       2.66,028       \$       2.66,028       \$       2.66,028       \$       2.66,028 <td>Insurance       S       2.696.028       3       Fixed 0.8M       \$       133.244       \$       199.999       \$       44.47.3       \$       151.460       \$       595.271       \$       2.625.5       2.244.49       \$       121.072       \$       486.704       \$       2.266.028       \$         Maintenance Expense       \$       758.679       \$       2.482.49       \$       1.604.078       \$       6.304.389       \$       200.266       \$       3.785.36       9       9.48       \$       1.623.193       \$       2.666.028       \$         Maintenance Expense       \$       758.679       \$       3.976       \$       8.698       \$       2.215       \$       9.099       \$       20.5       \$       5.319       \$       9.468       \$       1.623.193       \$       2.666.028       \$         Salaries and Wages       \$       3.722       \$       5       6.14       2.095       8.225       3.663       4.48       5       1.661       \$       3.863       \$       7.225       2.04.48       5       1.61       \$       3.863       \$       7.205       \$       5       5       5       5       5       5       5</td> <td></td> <td></td> <td></td> <td>\$</td> <td></td> <td>24,089 \$</td> <td>53,569 \$</td> <td></td> <td>71,698</td> <td>\$ 3,162 \$</td> <td></td> <td></td> <td></td> <td>25,637 \$</td> <td></td> <td></td>	Insurance       S       2.696.028       3       Fixed 0.8M       \$       133.244       \$       199.999       \$       44.47.3       \$       151.460       \$       595.271       \$       2.625.5       2.244.49       \$       121.072       \$       486.704       \$       2.266.028       \$         Maintenance Expense       \$       758.679       \$       2.482.49       \$       1.604.078       \$       6.304.389       \$       200.266       \$       3.785.36       9       9.48       \$       1.623.193       \$       2.666.028       \$         Maintenance Expense       \$       758.679       \$       3.976       \$       8.698       \$       2.215       \$       9.099       \$       20.5       \$       5.319       \$       9.468       \$       1.623.193       \$       2.666.028       \$         Salaries and Wages       \$       3.722       \$       5       6.14       2.095       8.225       3.663       4.48       5       1.661       \$       3.863       \$       7.225       2.04.48       5       1.61       \$       3.863       \$       7.205       \$       5       5       5       5       5       5       5				\$		24,089 \$	53,569 \$		71,698	\$ 3,162 \$				25,637 \$		
Solution         \$ 25,640,691         \$ 758,679         \$ 2,482,429         \$ 5,463,114         \$ 1,604,078         \$ 6,304,389         \$ 200,266         \$ 3,578,536         \$ 924,648         \$ 2,701,358         \$ 1,623,193         \$ 25,640,691         \$           Maintenance Expense         5         5         3,772         5         8,698         \$ 2,315         \$ 9,009         \$ 205         \$ 5,319         \$ 944,648         \$ 1,651         \$ 33,863         \$           Maintenance Expense         5         3,7722         5         3,772         \$ 5,640,691         \$ 2,315         \$ 9,009         \$ 205         \$ 5,319         \$ 944,648         \$ 1,651         \$ 33,863         \$           Contract Services - Other         5         3         7,860         \$ 1,84         \$ 2,727         \$ 4,624         \$ 2,004         \$ 2,520         \$ 944         \$ 1,655         \$ 3,722         \$         \$ 5	s         25,640,691         \$         758,679         \$         2,482,429         \$         5,463,114         \$         1,604,078         \$         6,304,389         \$         200,266         \$         3,578,536         \$         924,648         \$         2,701,358         \$         1,623,193         \$         25,640,601         \$           Maintenance Expense         5         33,863         4         Labor         \$         391         \$         3,976         \$         6,804,389         \$         200,266         \$         3,578,536         \$         924,648         \$         2,701,358         \$         1,621,193         \$         25,640,601         \$           Maintenance Expense         5         3,772         3         Fixed ORM         \$         184         \$         276         6         14         200         \$         205         \$         5,319         948         \$         1,250         \$         3,863         \$           Contract Services- Other         5         20,944         \$         1,035         \$         1,554         3,455         1,177         \$         4,624         2,202         \$         941         \$         3,781         \$         1,654																
Siarlines and Wages       S       33,863       4       Labor       S       33,97       S       9,099       S       205       S       5,319       S       948       S       1,265       5       3,363       S         Transportation       S       3,722       3       Fixed 0&M       S       148       276       6       64       209       S       201       S       1,61       S       3,863       S       2,00       S       5,319       S       948       S       1,267       S       3,863       S       2,015       S       2,09       S       5,319       S       948       S       1,61       S       3,863       S       Contract Services - Eng       S	Salaries and Wages       5       33,863       4       Labor       5       317 (s       3,776 (s       8,698 (s       2,115 (s       9,099 (s       205 (s       5,319 (s       948 (s       1,201 (s       3,883 (s)         Transportation       5       3,722 (s       3       Fixed 08M (s       1,84 (s       2,76 (s       6,14 (s       2,09 (s       3,82 (s <td< td=""><td>Insurance</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Insurance															
Siarlines and Wages       S       33,863       4       Labor       S       33,97       S       9,099       S       205       S       5,319       S       948       S       1,265       5       3,363       S         Transportation       S       3,722       3       Fixed 0&M       S       148       276       6       64       209       S       201       S       1,61       S       3,863       S       2,00       S       5,319       S       948       S       1,267       S       3,863       S       2,015       S       2,09       S       5,319       S       948       S       1,61       S       3,863       S       Contract Services - Eng       S	Salaries and Wages       5       33,863       4       Labor       5       317 (s       3,776 (s       8,698 (s       2,115 (s       9,099 (s       205 (s       5,319 (s       948 (s       1,201 (s       3,883 (s)         Transportation       5       3,722 (s       3       Fixed 08M (s       1,84 (s       2,76 (s       6,14 (s       2,09 (s       3,82 (s <td< td=""><td>Maintenance Evnense</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Maintenance Evnense															
Transportation       \$ 3722       3       Fixed 0&M       \$       144       \$       276       \$       614       \$       200       \$       822       \$       36       448       \$       167       \$       672       \$       204       \$       3722       \$       3       Fixed 0&M       \$       1.84       \$       276       \$       5       \$ <th< td=""><td>Transportation       5       3.722       3       Fixed 0&amp;M       5       1.84       276       6       1.4       5       2.00       5       8.22       5       4.48       5       1.67       5       7.2       2       9.44       3.722       5         Contract Services-Other       5       2.09.94       3.724       5       1.64       5       1.64       5       1.64       5       1.64       5       1.64       5       1.64       5       1.62       5       1.61       1.73       5       &lt;</td><td></td><td>\$ 33.8</td><td>3 4 Labor</td><td>s</td><td>391 Ś</td><td>3,976 Ś</td><td>8,698 Ś</td><td>2,315</td><td>9,099</td><td>\$ 205 \$</td><td>5,319 \$</td><td>948 Ś</td><td>1,250 Ś</td><td>1,661 Ś</td><td>33,863 Ś</td><td></td></th<>	Transportation       5       3.722       3       Fixed 0&M       5       1.84       276       6       1.4       5       2.00       5       8.22       5       4.48       5       1.67       5       7.2       2       9.44       3.722       5         Contract Services-Other       5       2.09.94       3.724       5       1.64       5       1.64       5       1.64       5       1.64       5       1.64       5       1.64       5       1.62       5       1.61       1.73       5       <		\$ 33.8	3 4 Labor	s	391 Ś	3,976 Ś	8,698 Ś	2,315	9,099	\$ 205 \$	5,319 \$	948 Ś	1,250 Ś	1,661 Ś	33,863 Ś	
Contract Services-Other         5         20.044         3         Fixed 0&M         5         1,035         5         1,514         5         3,455         5         1,177         5         4,624         5         20,20         5         3,185         5         1,654         5         20,204         5         3,755         22,205         941         5         3,755         5         22,203         5         4,624         5         2,617         5         1,755         5         22,203         5         941         5         3,755         5         22,203         5         941         5         3,755         5         22,203         5         941         5         3,755         5         22,203         5         941         5         1,575         5         22,203         5         941         5         1,575         5         22,203         5         941         5         1,575         5         22,210         5           Materials & Supplies         5         26,877         5         1,275         5         1,248         5         7,69         5         2,44         5         1,173         5         1,173         5         1,173         5	Contract Services-Other       §       20.044       3       Fixed 0&M       5       1,055       5       1,177       4,624       5       20,42       5       941       5       3,781       5       1,054       5       20,944       5         Materials & supplies       5       20,237       3       Fixed 0&M       5       1,057       5       22,240       5       941       5       3,781       5       20,944       5         Materials & supplies       5       26,127       3       Fixed 0&M       5       1,291       5       1,338       5       2,468       5       2,648       5       2,679       5       2,428       5       4,717       5       2,220       5         Materials & supplies       5       16,887       5       1,291       5       1,338       5       2,614       5       2,612       5       1,417       5       2,423       5       4,433       5       7,62       6       3,416       5       1,473       5       4,213       5       7,62       5       2,444       5       2,52       5       9,16       5       1,413       5       4,717       5       1,636       6       2				\$	184 \$	276 \$		209	822			167 \$				
Miscellaneous       5       22,230       3       Fixed 0.8M       5       1,09       5       1,649       5       3,667       5       1,249       5       4,008       5       2,675       998       5       4,013       5       1,755       2,2,230       5         Materials & Supplies       5       26,127       3       Fixed 0.8M       5       1,291       5       1,938       5       4,310       1,468       5       5,769       5       254       5       3,144       5       1,717       5       22,230       5         Miscellaneous       5       106,887       5       1,291       5       1,938       5       4,310       1,468       5       5,769       5       254       5       3,144       5       1,717       5       22,230       5         Total A&G Expense       5       25,747,578       5       6,418       5       25,222       916       5       14,433       5       7,477       5       16,687       5         Total A&G Expense       5       25,747,578       5       24,91,822       5       5,483,888       5       1,610,496       6       6,329,612       5       21,837       2	Miscelaneous       \$       22,230       3       Fixed 0&M       \$       1,099       \$       1,649       \$       3,667       \$       1,249       \$       4,308       \$       216       \$       2,675       \$       998       \$       4,013       \$       1,755       \$       22,230       \$         Materials & Supplies       \$       26,277       \$       998       \$       4,013       \$       1,755       \$       22,230       \$         S       106,887       \$       1,291       \$       1,938       \$       4,310       \$       1,468       \$       5,769       \$       254       \$       3,144       \$       1,173       \$       4,717       \$       20,63       \$       26,127       \$         Total A&G Expense       \$       106,887       \$       1,099       \$       2,939       \$       2,014       \$       6,418       \$       25,222       \$       916       \$       4,228       1,4433       7,427       \$       106,887       \$         Total A&G Expense       \$       25,747,578       \$       7,62,678       \$       24,91822       \$       5       6,329,612       \$       201,83 <td></td> <td>\$ -</td> <td></td>		\$ -														
Materials & Supplies       \$       26127       3       Fixed O&M       \$       1,21       \$       1,91       \$       1,10       \$       3,144       \$       1,173       \$       4,717       \$       2,063       \$       26,127       \$         5       106,887       \$       4,000       \$       9,393       \$       20,744       \$       6,418       \$       25,222       \$       916       \$       14,433       \$       7,427       \$       106,887       \$       7       7       106,887       \$       7       7       106,887       \$       7       7       106,887       \$       7       7       106,887       \$       7,427       \$       106,887       \$       7,427       \$       106,887       \$       7,427       \$       106,887       \$       7,427       \$       106,887       \$       7,427       \$       106,887       \$       \$       3,592,612       \$       20,1183       \$       3,592,642       \$       928,876       \$       2,71,7578       \$       1,630,620       \$       2,57,47,578       \$       1,610,496       \$       3,292,612       \$       20,1183       \$       3,592,642       \$ <t< td=""><td>Materials &amp; Supplies       5       26,127       3       Fixed 0&amp;M       5       1,291       5       1,938       5       4,100       5       5,760       5       254       5       3,144       5       1,717       5       4,717       5       26,127       5         5       106,887       5       4,000       5       9,393       5       20,744       5       6,418       5       25,222       916       5       14,06       5       4,228       5       1,433       5       7,477       5       106,887       5         Total A&amp;G Expense       \$       25,747,578       \$       762,678       \$       24,91,822       \$       5,483,858       5       1,010,496       \$       3,592,612       \$       928,876       \$       2,717,579       \$       1,630,620       \$       25,747,578       \$</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Materials & Supplies       5       26,127       3       Fixed 0&M       5       1,291       5       1,938       5       4,100       5       5,760       5       254       5       3,144       5       1,717       5       4,717       5       26,127       5         5       106,887       5       4,000       5       9,393       5       20,744       5       6,418       5       25,222       916       5       14,06       5       4,228       5       1,433       5       7,477       5       106,887       5         Total A&G Expense       \$       25,747,578       \$       762,678       \$       24,91,822       \$       5,483,858       5       1,010,496       \$       3,592,612       \$       928,876       \$       2,717,579       \$       1,630,620       \$       25,747,578       \$																
\$ 106,887         \$ 4,000 \$ 9,393 \$ 20,744 \$ 6,418 \$ 25,222 \$ 916 \$ 14,106 \$ 4,228 \$ 14,433 \$ 7,427 \$ 106,887 \$           Total A&G Expense         \$ 25,747,578         \$ 762,678 \$ 2,491,822 \$ 5,483,858 \$ 1,610,496 \$ 6,329,612 \$ 201,183 \$ 3,592,642 \$ 928,876 \$ 2,715,791 \$ 1,630,620 \$ 25,747,578 \$	\$         106,887         \$         4,000         \$         9,393         \$         20,744         \$         6,418         \$         25,222         916         \$         14,106         \$         4,228         \$         14,433         \$         7,427         \$         106,887         \$           Total A&G Expense         \$         25,747,578         \$         762,678         2,491,822         \$         5,483,858         1,610,496         \$         6,329,612         201,183         \$         3,592,642         928,876         \$         2,715,791         \$         1,630,620         \$         25,747,578         \$																
		water rats & suppres			Ŧ												
		Total A&G Expense	\$ 25,747,5	8	\$ 7	762,678 \$	2,491,822 \$	5,483,858 \$	1,610,496	6,329,612	\$ 201,183 \$	3,592,642 \$	928,876 \$	2,715,791 \$	1,630,620 \$	25,747,578 \$	
	Total Operations & Maintenace Exp. (Other Water) \$ 52,866,585 \$ 5,528,831 \$ 5,466,875 \$ 14,178,341 \$ 2,454,275 \$ 9,645,856 \$ 347,447 \$ 5,399,975 \$ 1,603,364 \$ 5,427,211 \$ 2,816,410 \$ 52,866,585 \$																

Missouri-American Water Company													Tab: Accou
Class Cost of Service Study - Account Detail													1401710000
Case No: WR-2024-0320, SR-2024-0321	Post Test Year	Alloc Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total Varian
Faxes Other Than Income Tax													
Property Taxes	\$ 11,171,788	5 Net Plant (less gen. ar	\$ 651,359 \$	522,813 \$	1,645,863	\$ 1,056,674	\$ 4,152,966	\$ 298,676 \$	1,104,552 \$	5 1,114,099	\$ 170,468	\$ 454,318 \$	11,171,788 \$ -
Payroll Taxes	\$ 817,364		\$ 9,428 \$										817,364 \$ -
													829,029 \$ -
Utility Reg Assessment	\$ 829,029												
Other Taxes	\$ (55,061) \$ 12,763,121		\$ (3,726) \$ \$ 713,155 \$						(6,276) \$				(55,061) \$ 12,763,121 \$
Total Taxes Other Than Income Taxes (Other Water)	\$ 12,763,121		\$ 713,155 \$	660,989 \$	1,988,504	\$ 1,178,581	\$ 4,632,091	\$ 327,649 \$	1,321,155 \$	5 1,197,873	\$ 214,301	\$ 528,822 \$	12,763,121 \$
Plant Depreciation													
Intangible Plant													
Organization	\$ -	5 Net Plant (less gen. ar					\$ - :		- \$		\$ - !		- \$ -
Franchises	\$ -	5 Net Plant (less gen. ar	\$-\$	- \$	-	\$-	\$ -	ş - ş	- \$	ş -	\$ - !	\$-\$	- \$ -
Other P/E-Intangible	\$ -	5 Net Plant (less gen. ar	\$-\$	- \$	-	\$-	\$ - :	s - s	- \$	ş -	\$ - :	\$-\$	- \$ -
Source of Supply													
Land & Land Rights	\$ -		s - s				\$ - :		- \$		\$ - :		- \$ -
Structures & Improvements	\$ 460,440	A Source of Supply	\$ 460,440 \$	- \$		\$-	\$ - :	s - s	- \$	ş -	\$ - :	\$-\$	460,440 \$ -
Collection & Impound Reservoirs	\$ 27,224	A Source of Supply	\$ 27,224 \$	- \$	-	\$-	\$ - :	s - s	- \$	s -	\$ - :	\$-\$	27,224 \$ -
Lake, River, & Other Intakes	\$ 354,441		\$ 354,441 \$	- \$	-	\$-	\$ - :	s - s	- \$	÷ -	\$ - :	s - s	354,441 \$ -
Wells & Springs	\$ 334,577		\$ 334,577 \$	- 5		, s -	s - :	s - s		-	\$	s - s	334,577 \$ -
Infiltration Galleries & Tunnels	\$ 45		\$ 45 \$		-	, ,		s - s			s	s - s	45 S -
Supply Mains	\$ 240,434		\$ 240,434 \$					ş - ş			\$ - :		240,434 \$ -
Other P/E-Supply	\$ 20,828		\$ 20,828 \$				\$ - :				\$ -		20,828 \$ -
Water Pumping													
Pumping Land & Land Rights	¢	B Pumping	s - s	- \$		۰. s	s - :	s - s	- 9		s - :	s - s	. s .
Pumping Land & Land Rights Pumping Structures & Improvements	\$ 645,983						\$ -				\$ - 1		645,983 \$ -
	\$ 645,983												
Boiler Plant Equipment	\$ -		s - s				\$ - :		- \$		\$ - :		- \$ -
Power Generation Equipment	\$ 158,392		\$-\$				\$ - :		- \$		\$ - :		158,392 \$ -
Steam Pumping Equipment	\$ 51,077	B Pumping	\$-\$			\$-	\$ -	ş - ş	- \$	ş -	\$ - !	\$-\$	51,077 \$ -
Electric Pumping Equipment	\$ 541,695	B Pumping	\$ - \$			\$-	\$ - :	s - s	- \$	ş -	\$ - !	\$-\$	541,695 \$ -
Diesel Pumping Equipment	\$ 9,059	B Pumping	\$ - \$	9,059 \$	-	\$-	\$ - :	s - s	- \$	÷ -	\$ - !	\$-\$	9,059 \$ -
Pump Equip Hydraulic	\$ 6,590	B Pumping	s - s	6,590 \$		\$-	\$ - :	s - s	- 9	s -	\$ - :	s - s	6,590 \$ -
Other Pumping Equipment	\$ 91,734	B Pumping	\$ - \$	91,734 \$	-	\$-	\$ -	s - s	- \$	ş -	\$	s - s	91,734 \$ -
Water Treatment													
Water Treatment Land & land Rights	\$ -	C Water Treatment	s - s	- S		s -	s - :	s - s	- 9	s -	s - :	s - s	. s .
Water Treatment Structures & Improvements	\$ 1,820,166	C Water Treatment	s . s				s -	s - s			s	s - s	1,820,166 \$ -
Water Treatment Equipment	\$ 2,463,879		s - s				\$ - :				s - :		2,463,879 \$ -
Water Treatment - Other	\$ 49,058		\$ - \$				\$ - :				\$ - :		49,058 \$ -
T&D													
Transmission & Distribution Land	\$	K Mains	s - s	- \$		s -	s - :	s - s			s - :	s . s	. s .
Transmission & Distribution Structures & Impr	\$ 146,347		s - s		-						s - :	s - s	146,347 \$ -
TD Mains 4in & Less	\$ 1,559,540		s - s								\$ - 1		1,559,540 \$ -
TD Mains 6in to 8in	\$ 4.470.663		s - s				\$ 4,470,663				\$ - 1		4,470,663 \$ -
TD Mains 6in to 8in TD Mains 10in to 16in	\$ 4,470,663		* *	+									
			s - s	+					- \$				1,276,531 \$ -
TD Mains 18in & Grtr	\$ 257,783		\$ - \$	+					- \$		\$ - :		257,783 \$ -
Other Transmission & Distribution Plant	\$ 2,465	K Mains	\$-\$	- \$	-	\$ 500	\$ 1,965	\$-\$	- \$	\$-	\$ - !	\$-\$	2,465 \$ -
Storage	·												
Distribution Reservoirs & Standpipes Distribution Reservoirs & Standpipes - Tank Coating	\$ 695,612 \$ -	F Storage F Storage	\$-\$ \$-\$		-		\$ - \$ -	\$ 695,612 \$ \$ - \$	- 9		\$ - : \$ - :		695,612 \$ - - \$ -
Meters													
Meters	\$ 1,761,112	G Meters	s - s	- \$		< ۲	\$ - :	s - s	1,761,112 \$		s - :	s - s	1.761.112 \$ -
Meter Installation	\$ 628,748		s - s					s - s			s - :		628,748 \$ -
Meter Vaults	\$ -		\$-\$ \$-\$		-			s - s s - s			\$ -		- \$ -
Services													
Services	\$ 3,596,402	H Services	\$-\$	- \$		\$-	\$ - :	s - s	- \$	3,596,402	\$ - :	\$-\$	3,596,402 \$ -
Hydrants													
Hydrants	\$ 778,074		\$-\$				\$ - :				\$		778,074 \$ -
Fire Mains	\$ 10,774	J Hydrants	\$-\$	- \$	-	\$-	\$ - :	s - s	- \$	÷ -	\$ - :	\$ 10,774 \$	10,774 \$ -

st of Service Study - Account Detail :WR-2024-0320, SR-2024-0321 eneral Plant General Land & Land Rights Storces Shops Equipment Structures Office Structures - HVAC Miscellaneous Structures Structures & Improvements - Leasehold Office Furniture and Equipment Computers & Peripheral Equipment	Post Test Year \$ - \$ 686,469	Alloc Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	
General Land & Land Rights Stores Shops Equipment Structures Office Structures General Structures - HVAC Miscellaneous Structures Structures & Improvements - Leasehold Office Furniture and Equipment	\$ - \$ 686,469		Supply	Pumping	Treatment	Transmission	Distribution	Storage	Motorr	Convince	Customer	Hydrante	Total	
General Land & Land Rights Stores Shops Equipment Structures Office Structures General Structures - HVAC Miscellaneous Structures Structures & Improvements - Leasehold Office Furniture and Equipment							Distribution	Storage	IVIELEI S	Services	customers	Tryurants	Total	Variance
Stores Shops Equipment Structures Office Structures General Structures - HVAC Miscellaneous Structures Structures & Improvements - Leasehold Office Furnute and Equipment														
Office Structures General Structures - HVAC Miscellaneous Structures Structures & Improvements - Leasehold Office Furniture and Equipment		3 Fixed O&M	\$ - :											\$ -
General Structures - HVAC Miscellaneous Structures Structures & Improvements - Leasehold Office Furniture and Equipment		3 Fixed O&M	\$ 33,927 5		113,244				82,604 \$					ş -
Miscellaneous Structures Structures & Improvements - Leasehold Office Furniture and Equipment	\$ 206,918	3 Fixed O&M	\$ 10,226		34,134									
Structures & Improvements - Leasehold Office Furniture and Equipment	\$ - \$ 98,900	3 Fixed O&M 3 Fixed O&M	\$ - 5 \$ 4.888		,									\$ - \$ -
Office Furniture and Equipment	\$ 98,900	3 Fixed O&M 3 Fixed O&M	\$ 4,888 : \$ 66 !		16,315 222						, ,			-
	\$ 1,344 \$ 39,108	3 Fixed O&M 3 Fixed O&M	\$ 1,933		6,452				4.706 \$					
computers & rempileral Equipment	\$ 868,744	3 Fixed O&M	\$ 42.935		143.313									\$ -
Computer Hardware & Software	\$ 163,513	3 Fixed O&M	\$ 8,081		26,974						,		,	-
Computer Software	\$ 1,310,121	3 Fixed O&M	\$ 64,749		216,125								1,310,121	
Personal Computer Software	\$ 1,510,121	3 Fixed O&M	\$ - !		- 9				- \$					ŝ.
Other Office Equipment	\$ 33,443	3 Fixed O&M	\$ 1,653		5,517									
BTS Initial Investment	\$ 630,970	3 Fixed O&M	\$ 31,184		104,089				75,926 \$					
Transportation Equipment - Light Trucks	\$ 687,840	3 Fixed O&M	\$ 33,995		113,470		151,872 \$	6,698 \$						
Transportation Equipment - Heavy Trucks	S -	3 Fixed O&M	s - :											s -
Transportation Equipment - Cars	S -	3 Fixed O&M	s - :						- 5					s -
Transportation Equipment - Other	\$ 345,139	3 Fixed O&M	\$ 17,058		56,936			3,361 \$			\$ 62,307 \$	27,249 \$	345,139	s -
Stores Equipment	\$ 7,438	3 Fixed O&M	\$ 368		1,227				895 \$					\$ -
Tools, Shop, & Garage Equipment	\$ 214,138	3 Fixed O&M	\$ 10,583	15,885 \$	35,326	12,030 \$	47,281 \$	2,085 \$	25,768 \$	9,616	\$ 38,658 \$	16,906 \$	214,138	ş -
Laboratory Equipment	\$ 40,024	C Water Treatment	\$ - :	s - s	40,024	s - \$	- 9	s - s	- \$		s - s	s - s	40,024	\$ -
Power Operated Equipment	\$ 62,173	3 Fixed O&M	\$ 3,073 5	\$ 4,612 \$	10,256	3,493 \$	13,727 \$	605 \$	7,481 \$	2,792	\$ 11,224 \$	\$ 4,909 \$	62,173	ş -
Communication Equipment	\$ -	3 Fixed O&M	\$ - :	s - s		s - \$	- 9	s - s	- \$				-	\$ -
Communication Equipment (non telephone)	\$ 515,518	3 Fixed O&M	\$ 25,478	38,242 \$	85,043	28,961 \$	113,824 \$	5,020 \$	62,033 \$	23,151	\$ 93,065 \$	\$ 40,700 \$	515,518	ş -
Telephone Equipment	\$ 4,268	3 Fixed O&M	\$ 211 5		704 \$	\$ 240 \$	942 \$		514 \$		\$ 770 \$	\$ 337 \$		
Miscellaneous Equipment	\$ 163,595	3 Fixed O&M	\$ 8,085		26,988								163,595	
Other Tangible Property	\$ 13,772	3 Fixed O&M	\$ 681 5	\$ 1,022 \$	2,272	\$	3,041 \$	\$ 134 \$	1,657 \$	618 9	\$ 2,486 \$	\$ 1,087 \$	13,772	\$ -
Transportation Equipment Capitalization	\$ (475,262)	3 Fixed O&M	\$ (23,489)		(78,402)								(475,262)	
preciation (Other Water)	\$ 28,077,844		\$ 1,713,674 \$	\$ 1,918,331 \$	5,293,331	1,877,872 \$	7,380,462 \$	5 749,934 \$	3,061,092 \$	3,846,902	\$ 1,007,003 \$	\$ 1,229,242 \$	28,077,844	ş -
Depreciation - Acquisition	\$ -	6 Rate Base	s - :	s - s		s - s		s - s	- \$		s - s	s - s		ş -
CIAC-Non Taxable - Mains	\$ (565,128)	K Mains	\$ - !	s - \$	- 9	6 (114,625) \$	(450,503) \$	s - \$	- \$		s - s	\$-\$	(565,128)	\$ -
CIAC-Non Taxable - Ext Dep	\$ (365,380)	K Mains	\$ - !	\$-\$	- 9	\$ (74,110) \$	(291,270) \$	s - \$	- \$		s - s	\$-\$	(365,380)	\$ -
CIAC-Non Taxable - Services	\$ (7,758)	H Services	\$ - !	s - \$	- 9	s - \$	- \$	s - \$	- \$	(7,758)	s - s	\$-\$	(7,758)	ş -
CIAC-Non Taxable - Meters	\$ (13,983)	G Meters	\$ - !	s - \$	- 9	s - \$	- \$	s - \$	(13,983) \$		s - s	\$-\$	(13,983)	ş -
CIAC-Non Taxable - Hydrants	\$ (51,324)	J Hydrants	\$ - !	s - \$	- 9	s - \$			- \$		s - s	\$ (51,324) \$	(51,324)	ş -
CIAC-Non Taxable - Other	\$ (90,265)	K Mains	\$ - !	s - \$	- 9	\$ (18,308) \$	(71,957) \$	s - \$	- \$		s - s	\$-\$	(90,265)	\$ -
CIAC-Non Taxable - WIP	\$ -	K Mains	\$ - !		- 9				- \$					\$ -
CIAC-Taxable - Mains	\$ (427,796)	K Mains	\$ - !	, <sub>2</sub>		(, ., .,			- \$				(427,796)	
CIAC-Taxable - Extension Deposits	\$ (109,641)	K Mains	\$ - !	s - \$	- 9				- \$				(109,641)	
CIAC-Taxable - Services	\$ (950,310)	H Services	\$ - !	, ,					- \$				(950,310)	
CIAC-Taxable - Meters	\$ (8,056)	G Meters	\$ - :	\$-\$					(8,056) \$				(8,056)	
CIAC-Taxable - Hydrants	\$ (706)	J Hydrants	\$ - :						- \$				(706)	
CIAC-Taxable - Other	\$ (4,269)	K Mains	\$ - :	, <sub>2</sub>		(,	1.7		- \$				(4,269)	
CIAC-Taxable - WIP	Ş -	K Mains	\$ - !	• •				- \$	- \$					ş -
CIAC-Taxable - Services SIT ation of CIAC (Other Water)	\$ - \$ (2,594,616)	K Mains	\$ - !	- \$ - \$		· · ·	, , , , , , , , , , , , , , , , , , ,	- \$	- \$ (22,039) \$	(958,068)			(2,594,616)	\$ - ¢
tion of circe (other water)	5 (2,554,010)		÷	, - ,	- ,	(310,910) 2	(1,245,501) 3	, - ,	(22,035) \$	(556,008)	,	5 (52,030) 5	(2,354,010)	, . ,
Total Depreciation Expense (Other Water)	\$ 25,483,228		\$ 1,713,674 \$	\$ 1,918,331 \$	5,293,331	1,560,954 \$	6,134,901 \$	749,934 \$	3,039,053 \$	2,888,834	\$ 1,007,003 \$	\$ 1,177,212 \$	25,483,228	\$-
Total Depreciation Expense	\$ 25,483,228													
ation Expense														
Lead Service Replacement	\$ 1,406,242	H Services	s - :	s - s	- 9	s - s		- s	- 5	1,406,242	s - s	s - s	1,406,242	s .
Troubled Systems	\$ 55,018	6 Rate Base	\$ 3,723		9,433									
Tank Painting Tracker	\$ 120,994	6 Rate Base	\$ 8,187		20,745									
Property Tax Tracker	\$ 993,750	6 Rate Base	\$ 67,239		170,386									
Enterprise Solutions	\$ 2,652	6 Rate Base	\$ 179		455								2,652	
Low Income Costs	\$ 997	6 Rate Base	\$ 67		171									ŝ
Hollister Pipeline	\$ 6,466	6 Rate Base	\$ 438		1,109	552 \$	2,168 \$		737 \$				6,466	ş
nortization Expense (Other Water)	\$ 2,586,118		\$ 79,833	64,335 \$	202,299	\$ 100,653 \$	395,589 \$	36,622 \$	134,484 \$	1,499,050	\$ 20,811 \$	52,442 \$	2,586,118	\$
Total Amortization Expense	\$ 2,586,118		\$ 79,833	64,335 \$	202.299	100,653 \$	395,589 \$	36,622 \$	134.484 Š	1.499.050	\$     20,811  \$	52,442 \$	2,586,118	\$

Aissouri-American Water Company													Tab: A	Accou
lass Cost of Service Study - Account Detail														
Case No: WR-2024-0320, SR-2024-0321			Sour	ce of	Water									
	Post Test Y	ear Alloc Description	Sup	oply Pum	nping Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
ncome Taxes														
Federal Income Tax	\$ 66	9,601 6 Rate Base	\$	45,306 \$	36,511 \$ 114,808	\$ 57,122	\$ 224,504 \$	20,784 \$	76,322 \$			29,762 \$	669,601	\$ C
State Income Tax	\$ 11	8,516 6 Rate Base	\$	8,019 \$	6,462 \$ 20,320	\$ 10,110 \$	\$ 39,736 \$	3,679 \$	13,509 \$	9,322	\$ 2,090 \$	5,268 \$	118,516	
Deferred Income Tax	\$ 11,19		\$ 1	757,653 \$	610,575 \$ 1,919,916			347,563 \$	1,276,323 \$		\$ 197,509 \$	497,702 \$	11,197,630	
ITC Restored		0,262) 6 Rate Base	\$	(2,048) \$	(1,650) \$ (5,189								(30,262)	
Total Income Taxes (Other Water)	\$ 11,95	5,485	\$ 1	808,931 \$	651,898 \$ 2,049,856	\$ 1,019,899	\$ 4,008,432 \$	371,086 \$	1,362,704 \$	940,415	\$ 210,877 \$	531,387 \$	11,955,485	\$ (0)
Total Income Tax Expense	\$ 11,95	5,485	\$ 1	808,931 \$	651,898 \$ 2,049,856	\$ 1,019,899	\$ 4,008,432 \$	371,086 \$	1,362,704 \$	940,415	\$ 210,877 \$	531,387 \$	11,955,485	
Required Net Operating Income (Other Water)	\$ 69,25	9,387 6 Rate Base	\$ 4,6	686,223 \$ 3,	,776,516 \$ 11,875,034	\$ 5,908,381	\$ 23,221,271 \$	2,149,741 \$	7,894,291 \$	5,447,922	\$ 1,221,630 \$	3,078,378 \$	69,259,387	\$-
equired Net Operating Income	\$ 69,25	9,387												
Total Revenue Requirement (Other Water)	\$ 174,91	5,924	\$ 13,5	530,647 \$ 12,	,538,945 \$ 35,587,365	\$ 12,222,744	\$ 48,038,140 \$	3,982,478 \$	19,151,662 \$	13,577,458	\$ 8,101,834 \$	8,184,651 \$	174,915,924	s -
Other Operating Revenue (Other Water)	\$ (1,54	6,294) 6 Rate Base	\$ (:	104,625) \$	(84,315) \$ (265,123	) \$ (131,911) !	\$ (518,441) \$	(47,995) \$	(176,249) \$	(121,631)	\$ (27,274) \$	(68,728) \$	(1,546,294)	s -
Total Retail Revenue Requirement (Other Water)	\$ 173,36	9,630	\$ 13,4	426,022 \$ 12,	,454,630 \$ 35,322,241	\$ 12,090,833	\$ 47,519,699 \$	3,934,483 \$	18,975,414 \$	13,455,827	\$ 8,074,560 \$	8,115,923 \$	173,369,630	\$-
	\$ 174,91	5,924												

lo: WR-2024-0320, SR-2024-0321			Source of		Water								
	Post Test Year	Alloc Description	Supply	Pumping	Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total
locount													
Intangible Plant													
Organization	\$ 85,897	5 Net Plant (less gen. ar	\$ 5,008	\$ 4,020	\$ 12,655	\$ 8,125	\$ 31,931	\$ 2,296	\$ 8,493	\$ 8,566	\$ 1,311	\$ 3,493 \$	85,897
Franchises	\$ 43,698	5 Net Plant (less gen, ar						\$ 1.168					43.698
Other P/E-Intangible	\$ 604,504	5 Net Plant (less gen. ar	\$ 35,245	\$ 28,289	\$ 89,058	\$ 57,177	\$ 224,717	\$ 16,161	\$ 59,767	\$ 60,284	\$ 9,224	\$ 24,583 \$	604,504
Source of Supply													
Land & Land Rights	\$ 2,889,403	A Source of Supply	\$ 2,889,403	\$ -	\$-	\$ -	\$-	\$ -	\$-	\$ -	\$ -	\$-\$	2,889,403
Structures & Improvements	\$ 21,696,334	A Source of Supply	\$ 21,696,334	\$ - :	\$-	\$ -	\$-	\$-	ş -	\$ -	\$ -	\$ - \$	21,696,334
Collection & Impound Reservoirs	\$ 8,603,950	A Source of Supply	\$ 8,603,950	\$ - :	\$-	\$ -	\$-	\$-	ş -	\$ -	\$ -	\$ - \$	8,603,950
Lake, River, & Other Intakes	\$ 7,066,686	A Source of Supply	\$ 7,066,686	s - :	ş -	\$ - :	s -	s -	s -	s -	s -	s - s	7,066,686
Wells & Springs	\$ 9,732,194		\$ 9,732,194	s -	ś	s -	ś -	ś.	s -	s -	ś -	s - s	9,732,194
Infiltration Galleries & Tunnels	\$ 1,120		\$ 1,120		ś	s - :	ś	s -	s -	s -	s -	s - s	1,120
Supply Mains	\$ 10.321.276		\$ 10.321.276		, s -	s - :	, ¢	s -	s -	s -	s -	s - s	10,321,276
Other P/E-Supply	\$ 311,464		\$ 311,464		, \$-	\$ -	, \$-	ş -				\$ - \$	311,464
Water Pumping													
Pumping Land & Land Rights	\$ 187,000	B Pumping	s -	\$ 187,000	s -	s - :	s -	s -	s -	s -	s -	s - s	187,000
Pumping Structures & Improvements	\$ 9,597,675	B Pumping		\$ 9,597,675		s - :	, ¢			s -	s -	s - s	9,597,675
Boiler Plant Equipment	s -	B Pumping		\$ -		s -				s -	s -	s - s	-
Power Generation Equipment	\$ 4,412,845	B Pumping		\$ 4.412.845		\$ .				s -		s . s	4,412,845
Steam Pumping Equipment	\$ 2,982,638	B Pumping		\$ 2.982.638		\$ -	<del>,</del>	*	*	+	*	s - s	2,982,638
Electric Pumping Equipment	\$ 22,299,035	B Pumping		\$ 22,299,035		\$ -	<del>,</del>					s - s	22,299,035
	\$ 315.082			\$ 315.082		\$ -						s - s	315,082
Diesel Pumping Equipment						s - s -	<del>,</del>	*	*	*	+		
Pump Equip Hydraulic Other Pumping Equipment	\$ 295,296 \$ 5,301,607	B Pumping B Pumping		\$ 295,296 \$ 5,301,607		\$ - \$ -						\$-\$ \$-\$	295,296 5,301,607
Water Treatment												s	
Water Treatment Land & land Rights	\$ 1,457,375	C Water Treatment	s -	s - :	\$ 1,457,375	s - :	۰.	s -	۰.	s -	s -	s - s	1,457,375
Water Treatment Structures & Improvements	\$ 54.667.487	C Water Treatment			\$ 1,457,575 \$ 54,667,487								
	\$ 92.137.672		+		\$ 54,667,487 \$ 92,137,672						+	\$-\$ \$-\$	54,667,487
Water Treatment Equipment											+		92,137,672
Water Treatment - Other	\$ 591,735	C Water Treatment	\$ -	\$ -	\$ 591,735	\$ -	\$-	ş -	ş -	ş -	\$ -	\$-\$ \$	591,735
T&D												ŝ	-
Transmission & Distribution Land	\$ 1,477,369	K Mains		\$ - :		\$ 299,655					\$ -	\$-\$	1,477,369
Transmission & Distribution Structures & Impr	\$ 7,442,322	K Mains	\$-	\$ - :	\$-	\$ 1,509,530	\$ 5,932,793	ş -	ş -	\$-	\$ -	\$ - \$	7,442,322
TD Mains 4in & Less	\$ 100,420,263	E Distribution	s -	s - :	ş -	\$ - :	\$ 100,420,263	s -	s -	s -	s -	s - s	100,420,263
TD Mains 6in to 8in	\$ 287,870,227	E Distribution	s -	s - :	s -	\$ -	\$ 287,870,227	s -	s -	s -	s -	s - s	287,870,227
TD Mains 10in to 16in	\$ 82,197,072	D Transmission	ś -	s -	s -	\$ 82,197,072	s -	s -	s -	s -	s -	s - s	82,197,072
TD Mains 18in & Grtr	\$ 16,598,913	D Transmission	ş -	\$ -		\$ 16,598,913						s - s	16.598.913
Other Transmission & Distribution Plant	\$ 58,622	K Mains	š -	\$ -		\$ 11,890				s -		s - s	58,622
	+		•	•		,			*	*	*	ŝ	
Storage												ŝ	-
Distribution Reservoirs & Standpipes	\$ 28,954,962	F Storage	s -	s -	s -	s - :	۰.	\$ 28.954.962	s -	s -	s -	s - s	28,954,962
Distribution Reservoirs & Standpipes - Tank Coating	\$ 66,469	F Storage		\$ -				\$ 66,469				\$ - \$	66,469
Meters												s	
Meters	\$ 80,526,166	G Meters	s -	s - :	s -	s - :	۰. s	s -	\$ 80,526,166	s -	s -		80,526,166
Meter Installation	\$ 18,817,575	G Meters							\$ 18,817,575			\$ - \$	18,817,575
Meter Vaults	5 10,017,575			s -		s -						s - s s - s	
weter valuts	Ş -	G Meters	ə -	ې د د	ə -	÷ ډ	÷ ډ	ə -	ə -	ə -	۶ -	\$-\$ \$	
6												+	
Services Services	\$ 107,441,202	H Services	s -	s - :	s -	s - :	s -	s -	s -	\$ 107,441,202	s -	\$ \$-\$	- 107,441,202
	<u></u>												
Hydrants	· · · · · · · · · · · · · · · · · · ·											\$	-
Hydrants	\$ 37,625,935 \$ 447,087	J Hydrants		\$ - :		\$		ş -			\$ -	\$ 37,625,935 \$ \$ 447,087 \$	37,625,935 447,087
Fire Mains		J Hydrants	Ś -	\$ - :		\$ -		Ś -	s -		s -		

| s to Rate Base<br>Cash Working Capital (Other<br>Materials and Supplies(Other<br>Regulatory Defarral) (Other<br>Kagulatory Defarral) (Other<br>Idditions<br>Customer Advances for Cons<br>Advances for Cor<br>Advances fo   | ent Structures<br>HVAC<br>ures<br>emits - Leasehold<br>Equipment<br>& Software<br>oftware<br>ent<br>t<br>t<br>ent<br>t<br>t<br>ent<br>t<br>t<br>t<br>ent<br>ent - Other<br>e Equipment<br>et<br>t<br>t<br>ment - Other<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t  | Post Test Year           \$         654,992           13,357,116         9,142,789           \$         1,357,116           \$         9,142,789           \$         -           \$         1,173,732           \$         9,243           \$         471,374           \$         2,692,579           \$         133,400           \$         3,661,225           \$         3,861,225           \$         3,815,860           \$         2,812,732           \$         3,815,860           \$         5,812,536           \$         5,812,536           \$         5,657,374           \$         1,120,746,551           \$         3,120,746,551  
  | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3 | Description           Fixed 0&M         2           Fixed 0&M <t< th=""><th>S         Sp.6,674         Sp.6,674         Sp.6,674         Sp.6         Sp.6,674         Sp.6,743         Sp.6,7</th><th>1,435,963<br/>678,237<br/>87,071<br/>2,911<br/>199,743<br/>199,743<br/>199,743<br/>199,743<br/>199,743<br/>199,743<br/>199,743<br/>199,743<br/>199,743<br/>199,743<br/>199,745<br/>199,745<br/>199,745<br/>199,56<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57<br/>199,57</th><th>5         108,051         \$           5         3,193,267         \$           5         1,93,262         \$           5         1,93,262         \$           5         1,96,262         \$           5         5,674         \$           6         7,761         \$           5         5,777,61         \$           5         5,763,763         \$           5         7,601,763         \$           5         7,761,93         \$           5         7,761,93         \$           5         7,761,93         \$           5         7,761,93         \$           5         7,761,93         \$           5         7,761,93         \$           5         7,761,93         \$           5         7,761,93         \$           5         7,42,907,93         \$           5         4,74,848         \$           5         4,74,948         \$           5         4,74,848         \$           6         4,24,748         \$           5         1,047,448         \$           6         4,24,848<th>1,037,461         5           5,31,362,3         -           5         -           5         -           5         5,53,93           2,6,641         5           1,51,266         -           2,6,641         -           1,51,266         -           2,6,641         -           1,039,693         -           4,86,612         -           5         1,83,94           4,86,612         -           5         1,81,94           4,86,612         -           5         1,81,94           4,86,612         -           5         1,81,95           5         1,81,95           5         3,431           2,90,605         -           3,740,004         -           1,14,473         -           9,79,721         -</th><th>4,273,967 5<br/>2,018,68 \$<br/>2,018,68 \$<br/>2,915 \$<br/>8,665 \$<br/>160,977 \$<br/>594,510 \$<br/>4,282,740 \$<br/>7,4415 \$<br/>1,912,494 \$<br/>636,284 \$<br/>1,912,494 \$<br/>631,748 \$<br/>2,010,234 \$<br/>631,748 \$<br/>1,312,494 \$<br/>631,748 \$<br/>1,312,494 \$<br/>631,748 \$<br/>1,312,494 \$<br/>631,748 \$<br/>1,312,494 \$<br/>1,3148 \$<br/>8,425,527 \$<br/>1,31,748 \$<br/>8,425,527 \$<br/>1,31,748 \$<br/>8,425,527 \$<br/>1,31,748 \$<br/>8,425,527 \$<br/>1,31,748 \$<br/>8,425,527 \$<br/>1,31,748 \$<br/>8,425,527 \$<br/>1,31,748 \$<br/>1,31,749,519 \$<br/>5,539 \$<br/>1,469,519 \$<br/>1,566 \$<br/>5,566 \$<br/>5,565 \$<br/>1,566 \$<br/>5,566 \$<br/>1,566 \$</th><th>188.505 \$ 89,035 \$ 14,430 \$ 3822 \$ 4,550 \$ 26,221 \$ 3,052  \$ 3,2621 \$ 3,262 \$ 3,262 \$ 4,875 \$ 4,351 \$ 88,662 \$ 27,663 \$ 37,160 \$ 37,160 \$ 5,166 \$ 26,265 \$ 26,266 \$ 26,265 \$ 26,265 \$ 26,265 \$ 26,265 \$ 26,265 \$ 26,265 \$ 26,265 \$ 26,265 \$ 26,265 \$ 26,265 \$ 26,265 \$ 26,265 \$ 26,265 \$ 26,265 \$
26,265 \$ 2</th><th>1,100,173 \$<br/>141,238 \$<br/>4,722 \$<br/>56,722 \$<br/>324,004 \$<br/>(37,712) \$<br/>2,334,067 \$<br/>(37,712) \$<br/>2,334,067 \$<br/>554,500 \$<br/>1,042,297 \$<br/>346,771 \$<br/>1,095,565 \$<br/>344,299 \$<br/>7,348 \$<br/>459,172 \$<br/>63,840 \$<br/>3,237 \$<br/>801,097 \$</th><th>5         29,414         \$           5         869,278         \$           5         1,762         \$           5         1,762         \$           5         21,709         \$           5         21,20917         \$           5         21,20917         \$           6         14,074         \$           5         20,8017         \$           6         20,8017         \$           5         20,8015         \$           6         20,8015         \$           5         20,8045         \$           6         20,8015         \$           6         20,8015         \$           6         128,4913         \$           7         5         \$           7         5         \$           7         5         \$           7         2,8255         \$           7         2,8255         \$           7         2,8255         \$           7         2,8255         \$           7         2,8255         \$           7         2,825,855         \$           <t< th=""><th>3,494,471 \$<br/>1,550,515 \$<br/>211,890 \$<br/>211,890 \$<br/>3,004 \$<br/>486,002 \$<br/>486,002 \$<br/>486,002 \$<br/>5,004 \$<br/>3,300,644 \$<br/>5,004 \$<br/>5,004 \$<br/>5,004 \$<br/>5,004 \$<br/>5,004 \$<br/>1,563,689 \$<br/>5,004 \$<br/>5,005 \$<br/>5,00</th><th>1,528,243 \$ 721,822 \$ 5 92,666 \$ 3,098 \$ 3,098 \$ 212,579 \$ (24,743) \$ 5 242,579 \$ (24,743) \$ 5 242,579 \$ 242,579 \$ 242,579 \$ 242,579 \$ 242,579 \$ 242,543 \$ 301,263 \$ 301,263 \$ 24,821 \$ 301,263 \$ 24,821 \$ 301,263 \$ 24,821 \$ 25,559 \$ 24,224 \$ 24,825</th><th>654,992<br/>19,357,116<br/>9,142,789<br/>1,173,732<br/>30,243<br/>471,374<br/>2,693,579<br/>(313,400)<br/>19,396,846<br/>337,033<br/>4,668,076<br/>8,661,826<br/>2,881,779<br/>9,104,500<br/>2,861,823<br/>61,065<br/>3,815,869<br/>532,536<br/>533,530<br/>2,889</th><th></th></t<></th></th></t<> | S         Sp.6,674         Sp.6,674         Sp.6,674         Sp.6         Sp.6,674         Sp.6,743         Sp.6,7  
   |
1,435,963<br>678,237<br>87,071<br>2,911<br>199,743<br>199,743<br>199,743<br>199,743<br>199,743<br>199,743<br>199,743<br>199,743<br>199,743<br>199,743<br>199,745<br>199,745<br>199,745<br>199,56<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57 | 5         108,051         \$           5         3,193,267         \$           5         1,93,262         \$           5         1,93,262         \$           5         1,96,262         \$           5         5,674         \$           6         7,761         \$           5         5,777,61         \$           5         5,763,763         \$           5         7,601,763         \$           5         7,761,93         \$           5         7,761,93         \$           5         7,761,93         \$           5         7,761,93         \$           5         7,761,93         \$           5         7,761,93         \$           5         7,761,93         \$           5         7,761,93         \$           5         7,42,907,93         \$           5         4,74,848         \$           5         4,74,948         \$           5         4,74,848         \$           6         4,24,748         \$           5         1,047,448         \$           6         4,24,848 <th>1,037,461         5           5,31,362,3         -           5         -           5         -           5         5,53,93           2,6,641         5           1,51,266         -           2,6,641         -           1,51,266         -           2,6,641         -           1,039,693         -           4,86,612         -           5         1,83,94           4,86,612         -           5         1,81,94           4,86,612         -           5         1,81,94           4,86,612         -           5         1,81,95           5         1,81,95           5         3,431           2,90,605         -           3,740,004         -           1,14,473         -           9,79,721         -</th> <th>4,273,967 5<br/>2,018,68 \$<br/>2,018,68 \$<br/>2,915 \$<br/>8,665 \$<br/>160,977 \$<br/>594,510 \$<br/>4,282,740 \$<br/>7,4415 \$<br/>1,912,494 \$<br/>636,284 \$<br/>1,912,494 \$<br/>631,748 \$<br/>2,010,234 \$<br/>631,748 \$<br/>1,312,494 \$<br/>631,748 \$<br/>1,312,494 \$<br/>631,748 \$<br/>1,312,494 \$<br/>631,748 \$<br/>1,312,494 \$<br/>1,3148 \$<br/>8,425,527 \$<br/>1,31,748 \$<br/>8,425,527 \$<br/>1,31,748 \$<br/>8,425,527 \$<br/>1,31,748 \$<br/>8,425,527 \$<br/>1,31,748 \$<br/>8,425,527 \$<br/>1,31,748 \$<br/>8,425,527 \$<br/>1,31,748 \$<br/>1,31,749,519 \$<br/>5,539 \$<br/>1,469,519 \$<br/>1,566 \$<br/>5,566 \$<br/>5,565 \$<br/>1,566 \$<br/>5,566 \$<br/>1,566 \$</th> <th>188.505 \$ 89,035 \$ 14,430 \$ 3822 \$ 4,550 \$ 26,221 \$ 3,052  \$ 3,2621 \$ 3,262 \$ 3,262 \$ 4,875 \$ 4,351 \$ 88,662 \$ 27,663 \$ 37,160 \$ 37,160 \$ 5,166 \$ 26,265 \$ 26,266 \$ 26,265 \$ 2</th> <th>1,100,173 \$<br/>141,238 \$<br/>4,722 \$<br/>56,722 \$<br/>324,004 \$<br/>(37,712) \$<br/>2,334,067 \$<br/>(37,712) \$<br/>2,334,067 \$<br/>554,500 \$<br/>1,042,297 \$<br/>346,771 \$<br/>1,095,565 \$<br/>344,299 \$<br/>7,348 \$<br/>459,172 \$<br/>63,840 \$<br/>3,237 \$<br/>801,097 \$</th> <th>5         29,414         \$           5         869,278         \$           5         1,762         \$           5         1,762         \$           5         21,709         \$           5         21,20917         \$           5         21,20917         \$           6         14,074         \$           5         20,8017         \$           6         20,8017         \$           5         20,8015         \$           6         20,8015         \$           5         20,8045         \$           6         20,8015         \$           6         20,8015         \$           6         128,4913         \$           7         5         \$           7         5         \$           7         5         \$           7         2,8255         \$           7         2,8255         \$           7         2,8255         \$           7         2,8255         \$           7         2,8255         \$           7         2,825,855         \$           <t< th=""><th>3,494,471 \$<br/>1,550,515 \$<br/>211,890 \$<br/>211,890 \$<br/>3,004 \$<br/>486,002 \$<br/>486,002 \$<br/>486,002 \$<br/>5,004 \$<br/>3,300,644 \$<br/>5,004 \$<br/>5,004 \$<br/>5,004 \$<br/>5,004 \$<br/>5,004 \$<br/>1,563,689 \$<br/>5,004 \$<br/>5,005 \$<br/>5,00</th><th>1,528,243 \$ 721,822 \$ 5 92,666 \$ 3,098 \$ 3,098 \$ 212,579 \$ (24,743) \$ 5 242,579 \$ (24,743) \$ 5 242,579 \$ 242,579 \$ 242,579 \$ 242,579 \$ 242,579 \$ 242,543 \$ 301,263 \$ 301,263 \$ 24,821 \$ 301,263 \$ 24,821 \$ 301,263 \$ 24,821 \$ 25,559 \$ 24,224 \$ 24,825 \$
24,825 \$ 24,825</th><th>654,992<br/>19,357,116<br/>9,142,789<br/>1,173,732<br/>30,243<br/>471,374<br/>2,693,579<br/>(313,400)<br/>19,396,846<br/>337,033<br/>4,668,076<br/>8,661,826<br/>2,881,779<br/>9,104,500<br/>2,861,823<br/>61,065<br/>3,815,869<br/>532,536<br/>533,530<br/>2,889</th><th></th></t<></th> | 1,037,461         5           5,31,362,3         -           5         -           5         -           5         5,53,93           2,6,641         5           1,51,266         -           2,6,641         -           1,51,266         -           2,6,641         -           1,039,693         -           4,86,612         -           5         1,83,94           4,86,612         -           5         1,81,94           4,86,612         -           5         1,81,94           4,86,612         -           5         1,81,95           5         1,81,95           5         3,431           2,90,605         -           3,740,004         -           1,14,473         -           9,79,721         -  | 4,273,967 5<br>2,018,68 \$<br>2,018,68 \$<br>2,915 \$<br>8,665 \$<br>160,977 \$<br>594,510 \$<br>4,282,740 \$<br>7,4415 \$<br>1,912,494 \$<br>636,284 \$<br>1,912,494 \$<br>631,748 \$<br>2,010,234 \$<br>631,748 \$<br>1,312,494 \$<br>631,748 \$<br>1,312,494 \$<br>631,748 \$<br>1,312,494 \$<br>631,748 \$<br>1,312,494 \$<br>1,3148 \$<br>8,425,527 \$<br>1,31,748 \$<br>8,425,527 \$<br>1,31,748 \$<br>8,425,527 \$<br>1,31,748 \$<br>8,425,527 \$<br>1,31,748 \$<br>8,425,527 \$<br>1,31,748 \$<br>8,425,527 \$<br>1,31,748 \$<br>1,31,749,519 \$<br>5,539 \$<br>1,469,519 \$<br>1,566 \$<br>5,566 \$<br>5,565 \$<br>1,566 \$<br>5,566 \$<br>1,566 \$  | 188.505 \$ 89,035 \$ 14,430 \$ 3822 \$ 4,550 \$ 26,221 \$ 3,052  \$ 3,2621 \$ 3,262 \$ 3,262 \$ 4,875 \$ 4,351 \$ 88,662 \$ 27,663 \$ 37,160 \$ 37,160 \$ 5,166 \$ 26,265 \$ 26,266 \$ 26,265 \$ 2  | 1,100,173 \$<br>141,238 \$<br>4,722 \$<br>56,722 \$<br>324,004 \$<br>(37,712) \$<br>2,334,067 \$<br>(37,712) \$<br>2,334,067 \$<br>554,500 \$<br>1,042,297 \$<br>346,771 \$<br>1,095,565 \$<br>344,299 \$<br>7,348 \$<br>459,172 \$<br>63,840 \$<br>3,237 \$<br>801,097 \$ | 5         29,414         \$           5         869,278         \$           5         1,762         \$           5         1,762         \$           5         21,709         \$           5         21,20917         \$           5         21,20917         \$           6         14,074         \$           5         20,8017         \$           6         20,8017         \$           5         20,8015         \$           6         20,8015         \$           5         20,8045         \$           6         20,8015         \$           6         20,8015         \$           6         128,4913         \$           7         5         \$           7         5         \$           7         5         \$           7         2,8255         \$           7         2,8255         \$           7         2,8255         \$           7         2,8255         \$           7         2,8255         \$           7         2,825,855         \$ <t< th=""><th>3,494,471 \$<br/>1,550,515 \$<br/>211,890 \$<br/>211,890 \$<br/>3,004 \$<br/>486,002 \$<br/>486,002 \$<br/>486,002 \$<br/>5,004 \$<br/>3,300,644 \$<br/>5,004 \$<br/>5,004 \$<br/>5,004 \$<br/>5,004 \$<br/>5,004 \$<br/>1,563,689 \$<br/>5,004 \$<br/>5,005 \$<br/>5,00</th><th>1,528,243 \$ 721,822 \$ 5 92,666 \$ 3,098 \$ 3,098 \$ 212,579 \$ (24,743) \$ 5 242,579 \$ (24,743) \$ 5 242,579 \$ 242,579 \$ 242,579 \$ 242,579 \$ 242,579 \$ 242,543 \$ 301,263 \$ 301,263 \$ 24,821 \$ 301,263 \$ 24,821 \$ 301,263 \$ 24,821 \$ 25,559 \$ 24,224 \$ 24,825 \$
24,825 \$ 24,825</th><th>654,992<br/>19,357,116<br/>9,142,789<br/>1,173,732<br/>30,243<br/>471,374<br/>2,693,579<br/>(313,400)<br/>19,396,846<br/>337,033<br/>4,668,076<br/>8,661,826<br/>2,881,779<br/>9,104,500<br/>2,861,823<br/>61,065<br/>3,815,869<br/>532,536<br/>533,530<br/>2,889</th><th></th></t<> | 3,494,471 \$<br>1,550,515 \$<br>211,890 \$<br>211,890 \$<br>3,004 \$<br>486,002 \$<br>486,002 \$<br>486,002 \$<br>5,004 \$<br>3,300,644 \$<br>5,004 \$<br>5,004 \$<br>5,004 \$<br>5,004 \$<br>5,004 \$<br>1,563,689 \$<br>5,004 \$<br>5,005 \$<br>5,00 | 1,528,243 \$ 721,822 \$ 5 92,666 \$ 3,098 \$ 3,098 \$ 212,579 \$ (24,743) \$ 5 242,579 \$ (24,743) \$ 5 242,579 \$ 242,579 \$ 242,579 \$ 242,579 \$ 242,579 \$ 242,543 \$ 301,263 \$ 301,263 \$ 24,821 \$ 301,263 \$ 24,821 \$ 301,263 \$ 24,821 \$ 25,559 \$ 24,224 \$ 24,825 | 654,992<br>19,357,116<br>9,142,789<br>1,173,732<br>30,243<br>471,374<br>2,693,579<br>(313,400)<br>19,396,846<br>337,033<br>4,668,076<br>8,661,826<br>2,881,779<br>9,104,500<br>2,861,823<br>61,065<br>3,815,869<br>532,536<br>533,530<br>2,889   |  |
|---|--
--
--|---
--
--
--
--|--
--
---	--	---
--	--	--
Stores Shops Equipment Stru Office Structures HVAC Miscellaneous Structures General Structures A Improvements Structures & Improvements Office Furniture and Equipmi Computer Software Personal Computer Software Other Office Equipment A Other Office Equipment - Transportation Equipment - Transportation Equipment - Stores Equipment Tools, Shop, & Garage Equip Laboratory Equipment Communication Equipment - Tones, Shop, & Garage Equip Laboratory Equipment Communication Equipment - Tones, Shop, & Garage Equip Laboratory Equipment Communication Equipment Other Tangbie Property Other Tangbie Property Transportated Equipment Miscellaneous Equipment Miscellaneous Equipment Stores Equipment Stores Equipment Stores Tangbie Property Trans Painting Tracker(Other Materials Store Con Advances for Con Advances	ent Structures HVAC ures emits - Leasehold Equipment & Software oftware ent t t ent t t ent t t t ent ent - Other e Equipment et t t ment - Other t t t t t t t t t t t t t t t t t t t	\$ 19.357,116 \$ 9,142,789 \$ 1,173,732 \$ 39,243 \$ 471,374 \$ 39,243 \$ 2,692,579 \$ (333,400) \$ 13,368,846 \$ 337,033 \$ 4,608,076 \$ 38,703 \$ 4,608,076 \$ 38,703 \$ 4,608,076 \$ 38,15,869 \$ 2,881,779 \$ 9,104,500 \$ 2,881,779 \$ 9,104,500 \$ 2,881,789 \$ 3,815,869 \$ 532,538 \$ 530,530 \$ 2,685,7374 \$ (25,731) \$ 1,743,019 \$ 7,80,137 \$ 1,124,019 \$ 7,80,137 \$ 1,120,746,551 \$ 1,120,746,551 \$ 1,120,746,551 \$ 1,120,746,551 \$ 1,120,746,151 \$ 1,120,746,15
  | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3 | Fixed O&M         2           Fixed OAM         2  
   
   | \$\$ 95,674         \$           \$\$ 451,858         \$           \$\$ 58,000         \$           \$\$ 58,000         \$           \$\$ 1,338         \$           \$\$ 1,339         \$           \$\$ 1,339         \$           \$\$ 1,339         \$           \$\$ 1,339         \$           \$\$ 1,339         \$           \$\$ 1,3304         \$           \$\$ 1,3074         \$           \$\$ 1,33074         \$           \$\$ 1,3074         \$           \$\$ 1,3074         \$           \$\$ 1,3074         \$           \$\$ 1,4204         \$           \$\$ 1,4204         \$           \$\$ 1,4204         \$           \$\$ 1,4204         \$           \$\$ 2,3018         \$           \$\$ 2,3002         \$           \$\$ 3,3002         \$           \$\$ 3,3003         \$           \$\$ 3,4003         \$           \$\$ 3,3004         \$   
  | 1,435,963<br>678,237<br>87,071<br>2,911<br>199,743<br>199,743<br>199,743<br>199,743<br>199,743<br>199,743<br>199,743<br>199,743<br>199,743<br>199,743<br>199,745<br>199,745<br>199,745<br>199,56<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57<br>199,57 | 3.132,67         \$           1,508,250         \$           5         1,508,250           5         1,508,250           5         1,938,252           5         6,474           5         6,474           6         77,751           5         444,124           5         5,1938,252           5         7,751           5         5,5599           5         7,428,907           5         7,5396           5         7,428,907           5         7,5396           5         7,206           5         7,206           5         5,2596           5         6,423,256           5         7,5196           5         1,007,44           5         5,2596           5         1,007,44           5         6,423,256           5         1,048,244           5         1,048,244           5         1,048,244           6         1,048,244           6         1,048,244           7         1,048,244           6         2,827,539      <   
   
   | 1,037,461         5           5,31,362,3         -           5         -           5         -           5         5,53,93           2,6,641         5           1,51,266         -           2,6,641         -           1,51,266         -           2,6,641         -           1,039,693         -           4,86,612         -           5         1,83,94           4,86,612         -           5         1,81,94           4,86,612         -           5         1,81,94           4,86,612         -           5         1,81,95           5         1,81,95           5         3,431           2,90,605         -           3,740,004         -           1,14,473         -           9,79,721         -  | 4,273,967 (5<br>2,018,688 (5<br>2,018,688 (5<br>2,018,688 (5<br>2,015 (6),015 (6),017 (5<br>3,04,510 (6),017 (5<br>3,04,510 (6),017 (5<br>4,282,740 (5<br>4,282,740 (5),017,443 (5<br>4,282,740 (5),017,443 (5),017,0   | 188,505 \$ 89,035 \$ \$ 5,11,430 \$ 3822 \$ 4,550 \$ 26,221 \$ 3,052] \$ 188,802 \$ \$ 3,282 \$ 4,351 \$ 88,862 \$ 27,863 \$ 27,863 \$ 37,160 \$ 555 \$ 37,160 \$ 5,5166 \$ 26,265  | 2,329,286 \$ 1,100,173 \$  | seg.278         \$           410,579         \$           -         5           5         5,709           5         2,709           6         2,709           5         2,2017           6         2,1763           6         12,0917           6         12,0917           6         12,0417           6         12,0417           5         2,05937           6         12,2413           6         12,2413           6         12,2413           6         12,742           6         12,743           6         12,742           6         12,742           6         2,742           7         364           6         2,742           6         2,742           6         2,820           5         2,820           6         2,820           6         2,820           6         2,820           6         2,820           6         2,820           6         2,820           6         2,820                   
  | 3,494,471 \$<br>1,550,515 \$<br>211,890 \$<br>211,890 \$<br>3,004 \$<br>486,002 \$<br>486,002 \$<br>486,002 \$<br>5,004 \$<br>3,300,644 \$<br>5,004 \$<br>5,004 \$<br>5,004 \$<br>5,004 \$<br>5,004 \$<br>1,563,689 \$<br>5,004 \$<br>5,005 \$<br>5,00 | 1,528,243 \$ 721,822 \$ 5 92,666 \$ 3,098 \$ 3,098 \$ 212,579 \$ (24,743) \$ 5 242,579 \$ (24,743) \$ 5 242,579 \$ 242,579 \$ 242,579 \$ 242,579 \$ 242,579 \$ 242,543 \$ 301,263 \$ 301,263 \$ 24,821 \$ 301,263 \$ 24,821 \$ 301,263 \$ 24,821 \$ 25,559 \$ 24,224 \$ 24,825 | 19,357,116<br>9,142,789<br>1,173,732<br>39,243<br>471,374<br>2,692,579<br>4(313,400)<br>19,396,846<br>337,033<br>4,608,076<br>8,661,826<br>2,881,779<br>9,104,500<br>2,861,232<br>6,61,825<br>3,815,869<br>532,536<br>533,536  
   |  |
| Office Structures<br>General Structures - HVAC<br>Miscellaneous Structures St<br>Structures & HVAC<br>Computer St Improvements<br>Office Furniture and Equipm<br>Computers & Peripheral Equip<br>Computer Software<br>Other Office Equipment<br>BTS Initial Investment<br>Transportation Equipment - 1<br>Transportation Equipment -<br>Transportation Equipment -<br>Transportation Equipment -<br>Transportation Equipment -<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment -<br>Stores Equipment<br>Miscellaneous Equipment<br>Other Tangbile Property<br>y Plant<br>Cash Working Capital (Other<br>Materials and Supplies/Other<br>Materials for Cor<br>Advances for Cor<br>Adva   | HVAC<br>ures<br>ments - Leasehold<br>Equipment<br># Software<br>et<br>t<br>ment - Uabit Trucks<br>ment - Cas<br>ment - Cas<br>ment - Cas<br>ge Equipment<br>t<br>t<br>pment<br>pment<br>(no telephone)<br>t<br>t<br>ment<br>Harding - Cas<br>pment<br>(no telephone)<br>t<br>t   | \$ 9,42,289           \$ - <td>3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3</td> <td>Fixed O&amp;M         2           Fixed OAM         2</td> <td>S         45.1,858         5           S         5.6,000         5           S         5.8,000         5           S         1.3,304         5           S         1.3,304         5           S         1.3,304         5           S         1.5,468         5           S         2.6,204         5           S         2.2,744.2         5           S         2.4,244.4         5           S         2.4,244.4         5           S         1.4,244.9         5           S         1.4,244.8         5           S         1.4,249.966         5           S         1.2,207         5           S         1.2,207</td> <td>678,237<br/></td> <td>5         1,508,250         5           5         193,622         6           5         5,6474         5           5         7,7761         5           5         444,184         5           5         5,5599         5           5         760,176         5           5         760,176         5           5         5,5599         5           5         5,700,15         5           6         472,907         5           5         5,5299         5           5         5,529,536         5           6         760,176         5           5         5,529,536         5           5         5,529,536         5           6         72,706         5           5         5,522,536         5           5         5,522,536         5           5         5,522,536         5           5         5,225,536         5           5         5,225,536         5           5         5,225,536         5           6         4,2437         5           6         4,2438         <t< td=""><td>513,622 (<br/>5 65,939 5<br/>2,205 5<br/>2,6,812 (<br/>151,266 5<br/>1,1089,693 5<br/>1,1089,695 5<br/>1,1089,695 5<br/>1,1089,695 5<br/>1,1089,695 5<br/>1,1089,695 5<br/>1,10</td><td>2,018,688 \$ 2,59,155 \$ 8,665 \$ 104,077 \$ 5,594,510 \$ (69,197) \$ 4,222,740 \$ 7,4415 \$ 1,017,443 \$ 1,017,443 \$ 1,017,443 \$ 2,010,234 \$ 636,628 \$ 13,483 \$ 2,611,743 \$ 11,139 \$ 5,539 \$ 1,5399 \$ 1,6(5,686) \$</td><td>89,035 \$<br/>- \$<br/>11,430 \$<br/>382 \$<br/>4,500 \$<br/>26,221 \$<br/>18,8892 \$<br/>18,8892 \$<br/>3,282 \$<br/>3,282 \$<br/>84,675 \$<br/>84,675 \$<br/>84,675 \$<br/>82,064 \$<br/>82,064 \$<br/>82,064 \$<br/>82,064 \$<br/>82,064 \$<br/>55 \$<br/>5,166 \$<br/>5,166 \$<br/>262 \$<br/>64,831 \$<br/>262 \$<br/>2,283 \$<br/>2,595 \$<br/>2,516 \$</td><td>1,100,173 \$<br/>141,238 \$<br/>4,722 \$<br/>56,722 \$<br/>324,004 \$<br/>(37,712) \$<br/>2,334,067 \$<br/>(37,712) \$<br/>2,334,067 \$<br/>554,500 \$<br/>1,042,297 \$<br/>346,771 \$<br/>1,095,565 \$<br/>344,299 \$<br/>7,348 \$<br/>459,172 \$<br/>63,840 \$<br/>3,237 \$<br/>801,097 \$</td><td>410,579         \$           5         52,709         \$           5         52,709         \$           5         1,762         \$           6         121,168         \$           5         121,168         \$           6         120,917         \$           6         121,0163         \$           5         121,168         \$           6         121,017         \$           5         121,315         \$           6         129,413         \$           6         128,491         \$           7         23,825         \$           171,361         \$         \$           5         2,3,825         \$           1,208         5         29,8965</td><td>1,650,515         \$           2,11,800         \$           2,11,800         \$           3,001,644         \$           8,5006         \$           3,501,644         \$           3,501,644         \$           3,501,644         \$           5,50,658         \$           1,663,689         \$           5,51,628         \$           1,1024         \$           6,688,85         \$           6,688,85         \$           9,5775         \$           4,8656         \$           1,2024,825         \$</td><td>721,822         \$           92,666         \$           3,098         \$           3,715         \$           3,7215         \$           \$         1,2579           \$         (24,743)           \$         1,531,379           \$         26,609           \$         683,850           \$         225,894           \$         718,800           \$         422,884           \$         301,263           \$         41,885           \$         2,124           \$         525,599</td><td>9,142,789<br/>1,17,732<br/>39,243<br/>471,374<br/>2,692,579<br/>(313,400)<br/>19,396,846<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-</td><td></td></t<></td> | 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3   | Fixed O&M         2           Fixed OAM         2  
   
   | S         45.1,858         5           S         5.6,000         5           S         5.8,000         5           S         1.3,304         5           S         1.3,304         5           S         1.3,304         5           S         1.5,468         5           S         2.6,204         5           S         2.2,744.2         5           S         2.4,244.4         5           S         2.4,244.4         5           S         1.4,244.9         5           S         1.4,244.8         5           S         1.4,249.966         5           S         1.2,207  
  | 678,237<br>  
   | 5         1,508,250         5           5         193,622         6           5         5,6474         5           5         7,7761         5           5         444,184         5           5         5,5599         5           5         760,176         5           5         760,176         5           5         5,5599         5           5         5,700,15         5           6         472,907         5           5         5,5299         5           5         5,529,536         5           6         760,176         5           5         5,529,536         5           5         5,529,536         5           6         72,706         5           5         5,522,536         5           5         5,522,536         5           5         5,522,536         5           5         5,225,536         5           5         5,225,536         5           5         5,225,536         5           6         4,2437         5           6         4,2438 <t< td=""><td>513,622 (<br/>5 65,939 5<br/>2,205 5<br/>2,6,812 (<br/>151,266 5<br/>1,1089,693 5<br/>1,1089,695 5<br/>1,1089,695 5<br/>1,1089,695 5<br/>1,1089,695 5<br/>1,1089,695 5<br/>1,10</td><td>2,018,688 \$ 2,59,155 \$ 8,665 \$ 104,077 \$ 5,594,510 \$ (69,197) \$ 4,222,740 \$ 7,4415 \$ 1,017,443 \$ 1,017,443 \$ 1,017,443 \$ 2,010,234 \$ 636,628 \$ 13,483 \$ 2,611,743 \$ 11,139 \$ 5,539 \$ 1,5399 \$ 1,6(5,686) \$</td><td>89,035 \$<br/>- \$<br/>11,430 \$<br/>382 \$<br/>4,500 \$<br/>26,221 \$<br/>18,8892 \$<br/>18,8892 \$<br/>3,282 \$<br/>3,282 \$<br/>84,675 \$<br/>84,675 \$<br/>84,675 \$<br/>82,064 \$<br/>82,064 \$<br/>82,064 \$<br/>82,064 \$<br/>82,064 \$<br/>55 \$<br/>5,166 \$<br/>5,166 \$<br/>262 \$<br/>64,831 \$<br/>262 \$<br/>2,283 \$<br/>2,595 \$<br/>2,516 \$</td><td>1,100,173 \$<br/>141,238 \$<br/>4,722 \$<br/>56,722 \$<br/>324,004 \$<br/>(37,712) \$<br/>2,334,067 \$<br/>(37,712) \$<br/>2,334,067 \$<br/>554,500 \$<br/>1,042,297 \$<br/>346,771 \$<br/>1,095,565 \$<br/>344,299 \$<br/>7,348 \$<br/>459,172 \$<br/>63,840 \$<br/>3,237 \$<br/>801,097 \$</td><td>410,579         \$           5         52,709         \$           5         52,709         \$           5         1,762         \$           6         121,168         \$           5         121,168         \$           6         120,917         \$           6         121,0163         \$           5         121,168         \$           6         121,017         \$           5         121,315         \$           6         129,413         \$           6         128,491         \$           7         23,825         \$           171,361         \$         \$           5         2,3,825         \$           1,208         5         29,8965</td><td>1,650,515         \$           2,11,800         \$           2,11,800         \$           3,001,644         \$           8,5006         \$           3,501,644         \$           3,501,644         \$           3,501,644         \$           5,50,658         \$           1,663,689         \$           5,51,628         \$           1,1024         \$           6,688,85         \$           6,688,85         \$           9,5775         \$           4,8656         \$           1,2024,825         \$</td><td>721,822         \$           92,666         \$           3,098         \$           3,715         \$           3,7215         \$           \$         1,2579           \$         (24,743)           \$         1,531,379           \$         26,609           \$         683,850           \$         225,894           \$         718,800           \$         422,884           \$         301,263           \$         41,885           \$         2,124           \$         525,599</td><td>9,142,789<br/>1,17,732<br/>39,243<br/>471,374<br/>2,692,579<br/>(313,400)<br/>19,396,846<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-<br/>-</td><td></td></t<>   
   | 513,622 (<br>5 65,939 5<br>2,205 5<br>2,6,812 (<br>151,266 5<br>1,1089,693 5<br>1,1089,695 5<br>1,1089,695 5<br>1,1089,695 5<br>1,1089,695 5<br>1,1089,695 5<br>1,10   | 2,018,688 \$ 2,59,155 \$ 8,665 \$ 104,077 \$ 5,594,510 \$ (69,197) \$ 4,222,740 \$ 7,4415 \$ 1,017,443 \$ 1,017,443 \$ 1,017,443 \$ 2,010,234 \$ 636,628 \$ 13,483 \$ 2,611,743 \$ 11,139 \$ 5,539 \$ 1,5399 \$ 1,6(5,686) \$   | 89,035 \$<br>- \$<br>11,430 \$<br>382 \$<br>4,500 \$<br>26,221 \$<br>18,8892 \$<br>18,8892 \$<br>3,282 \$<br>3,282 \$<br>84,675 \$<br>84,675 \$<br>84,675 \$<br>82,064 \$<br>82,064 \$<br>82,064 \$<br>82,064 \$<br>82,064 \$<br>55 \$<br>5,166 \$<br>5,166 \$<br>262 \$<br>64,831 \$<br>262 \$<br>2,283 \$<br>2,595 \$<br>2,516 \$ | 1,100,173 \$<br>141,238 \$<br>4,722 \$<br>56,722 \$<br>324,004 \$<br>(37,712) \$<br>2,334,067 \$<br>(37,712) \$<br>2,334,067 \$<br>554,500 \$<br>1,042,297 \$<br>346,771 \$<br>1,095,565 \$<br>344,299 \$<br>7,348 \$<br>459,172 \$<br>63,840 \$<br>3,237 \$<br>801,097 \$ | 410,579         \$           5         52,709         \$           5         52,709         \$           5         1,762         \$           6         121,168         \$           5         121,168         \$           6         120,917         \$           6         121,0163         \$           5         121,168         \$           6         121,017         \$           5         121,315         \$           6         129,413         \$           6         128,491         \$           7         23,825         \$           171,361         \$         \$           5         2,3,825         \$           1,208         5         29,8965  
  | 1,650,515         \$           2,11,800         \$           2,11,800         \$           3,001,644         \$           8,5006         \$           3,501,644         \$           3,501,644         \$           3,501,644         \$           5,50,658         \$           1,663,689         \$           5,51,628         \$           1,1024         \$           6,688,85         \$           6,688,85         \$           9,5775         \$           4,8656         \$           1,2024,825         \$  | 721,822         \$           92,666         \$           3,098         \$           3,715         \$           3,7215         \$           \$         1,2579           \$         (24,743)           \$         1,531,379           \$         26,609           \$         683,850           \$         225,894           \$         718,800           \$         422,884           \$         301,263           \$         41,885           \$         2,124           \$         525,599   | 9,142,789<br>1,17,732<br>39,243<br>471,374<br>2,692,579<br>(313,400)<br>19,396,846<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-  |  |
| General Structures-HVAC<br>Miscellaneous Structures<br>Structures & Improvements-<br>Office Furniture and Equipmi<br>Computers & Periphera Legu<br>Computer Schware<br>Personal Computer Software<br>Other Office Equipment<br>Other Office Equipment -<br>Transportation Equipment -<br>Transportation Equipment -<br>Stores Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment -<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>to Carte Base<br>Cash Working Capital(Other<br>Materials and Supplie(Other<br>Materials and Supplie(Other<br>Materials and Supplie(Other<br>Materials and Supplie(Other<br>Stots In Ease<br>Customer Advances for Con<br>Advances  | ures<br>ements - Leasehold<br>Equipment<br>erail Equipment<br>& Software<br>ent<br>et<br>t<br>yment - Uebh Trucks<br>yment - Gas<br>yment - Cuts<br>yment - Cuts<br>ge Equipment<br>nt<br>t<br>pipment<br>pment (non telephone)<br>t<br>t<br>ment  | \$         1.173,732           \$         1.173,732           \$         39,243           \$         471,374           \$         2,62,579           \$         (313,400)           \$         13,96,846           \$         37,033           \$         4,608,076           \$         8,661,826           \$         2,612,820           \$         3,815,860           \$         5,633,734           \$         5,657,374           \$         1,743,019           \$         789,137           \$         1,120,746,551           \$         (27,7261)  
  | - 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3   | Fixed O&M         C           Fixed OAM         C  
   
   | S         58,000         25           5         58,000         25         23,376         25           5         13,374         25         23,376         25           5         13,374         25         51,31,474         25           5         15,31,374         25         51,6575         25           5         12,7742         25         54,408,956         25         34,408,956         25         34,414,009         25         31,318         25         5         2,27,742         25         34,414,409         25         3,118         25         5         2,27,203         25         5         2,26,220         25         5         1,229         25         5         1,229         25         5         1,229         25         5         1,229         25         5         1,229         25         5         1,229         25         5         1,229         25         5         1,229         25         5         1,229         5         5         1,229         5         5         1,229         5         5         1,229         5         5         1,229         5         5         1,244         5         3,90,001         5 <td>87,071<br/>2,911<br/>34,968<br/>199,743<br/>(23,249)<br/>1,438,910<br/></td> <td>5         193,626           5         6,474           5         6,474           5         6,474           5         6,474           5         6,474           5         6,474           5         6,174           5         5,191           5         3,199,821           5         5,5599           5         760,176           5         1,428,807           5         1,428,807           5         1,428,807           5         1,201,934           5         1,201,934           5         3,219,821           5         4,437           5         4,437           5         4,0248           5         1,098,241           5         2,27,539</td> <td>65,939 (5,205)<br/>2,205 (5,26)<br/>1,51,266 (5,16)<br/>1,089,693 (5,16)<br/>1,089,693 (5,16)<br/>1,089,693 (5,16)<br/>446,612 (5,16)<br/>5,11,481 (5,16)<br/>5,11,481 (5,16)<br/>446,612 (5,16)<br/>5,11,481 (5,16)<br/>5</td> <td>- 5<br/>259,155 \$<br/>8,665 \$<br/>104,077 \$<br/>504,510 \$<br/>4,282,740 \$<br/>7,4415 \$<br/>1,912,494 \$<br/>631,748 \$<br/>2,010,234 \$<br/>631,748 \$<br/>2,010,234 \$<br/>631,748 \$<br/>1,312,494 \$<br/>631,748 \$<br/>1,312,494 \$<br/>6,31,748 \$<br/>1,312,494 \$<br/>1,312,493 \$<br/>1,512,593 \$<br/>1,512,595</td> <td>11,430 \$ 382 \$ 4,590 \$ 26,221 \$ (3,052) \$ 188,892 \$ 3,282 \$ 44,875 \$ 84,851 \$ 28,064 \$ 27,863 \$ 27,863 \$ 595 \$ 37,160 \$ 5,166 \$ 262 \$ 5,166 \$ 262 \$ 64,831 \$</td> <td>141,238 \$ 141,238 \$ 4,722 \$ 56,722 \$ 324,004 \$ 2,334,067 \$ 2,334,067 \$ 2,334,067 \$ 3,40,556 \$ 1,042,297 \$ 346,771 \$ 1,095,565 \$ 344,299 \$ 344,299 \$ 346,771 \$ 346,971 \$ 6,340 \$ 3,237 \$ 63,840 \$ 3,237 \$ 801,097 \$</td> <td>5 52,709 5<br/>5 1,762 5<br/>5 1,168 5<br/>5 120,917 5<br/>5 (14,074) 5<br/>5 (14,074) 5<br/>5 (14,074) 5<br/>5 (14,074) 5<br/>5 (14,074) 5<br/>5 (14,074) 5<br/>5 (129,471 5<br/>5 (129,4715</td> <td>211,890 \$ 2,11,890 \$ 2,7,84 \$ 3,5096 \$ 486,082 \$ 486,082 \$ 5,6,577 \$ 5,6,577 \$ 5,6,843 \$ 5,520,237 \$ 5,520,230 \$ 5,520,230 \$ 5,520,230 \$ 5</td> <td>30,666         \$           3,998         \$           3,7,215         \$           212,579         \$           212,579         \$           1,531,379         \$           5         26,609           5         363,807           5         363,807           5         363,807           5         227,516           5         718,800           5         225,594           301,263         \$           4,421         \$           301,263         \$           5         4,1,885           2,2124         \$           5         22,594</td> <td><math display="block">\begin{array}{c} 1,173,732\\ 39,243\\ 471,374\\ 2,692,579\\ (313,400)\\ 19,396,846\\ 337,033\\ 4,608,076\\ 8,661,826\\ 2,881,779\\ 9,104,500\\ 2,861,232\\ 6,61,825\\ 3,815,869\\ 5,32,536\\ 5,33,536\\ 5,33,536\\ 5,33,536\\ 5,33,536\\ 5,28,89\\ 2,889\\ \end{array}</math></td> <td></td> | 87,071<br>2,911<br>34,968<br>199,743<br>(23,249)<br>1,438,910<br>   
  | 5         193,626           5         6,474           5         6,474           5         6,474           5         6,474           5         6,474           5         6,474           5         6,174           5         5,191           5         3,199,821           5         5,5599           5         760,176           5         1,428,807           5         1,428,807           5         1,428,807           5         1,201,934           5         1,201,934           5         3,219,821           5         4,437           5         4,437           5         4,0248           5         1,098,241           5         2,27,539   
  | 65,939 (5,205)<br>2,205 (5,26)<br>1,51,266 (5,16)<br>1,089,693 (5,16)<br>1,089,693 (5,16)<br>1,089,693 (5,16)<br>446,612 (5,16)<br>5,11,481 (5,16)<br>5,11,481 (5,16)<br>446,612 (5,16)<br>5,11,481 (5,16)<br>5   | - 5<br>259,155 \$<br>8,665 \$<br>104,077 \$<br>504,510 \$<br>4,282,740 \$<br>7,4415 \$<br>1,912,494 \$<br>631,748 \$<br>2,010,234 \$<br>631,748 \$<br>2,010,234 \$<br>631,748 \$<br>1,312,494 \$<br>631,748 \$<br>1,312,494 \$<br>6,31,748 \$<br>1,312,494 \$<br>1,312,493 \$<br>1,512,593 \$<br>1,512,595  | 11,430 \$ 382 \$ 4,590 \$ 26,221 \$ (3,052) \$ 188,892 \$ 3,282 \$ 44,875 \$ 84,851 \$ 28,064 \$ 27,863 \$ 27,863 \$ 595 \$ 37,160 \$ 5,166 \$ 262 \$ 5,166 \$ 262 \$ 64,831 \$   | 141,238 \$ 141,238 \$ 4,722 \$ 56,722 \$ 324,004 \$ 2,334,067 \$ 2,334,067 \$ 2,334,067 \$ 3,40,556 \$ 1,042,297 \$ 346,771 \$ 1,095,565 \$ 344,299 \$ 344,299 \$ 346,771 \$ 346,971 \$ 6,340 \$ 3,237 \$ 63,840 \$ 3,237 \$ 801,097 \$                                    | 5 52,709 5<br>5 1,762 5<br>5 1,168 5<br>5 120,917 5<br>5 (14,074) 5<br>5 (14,074) 5<br>5 (14,074) 5<br>5
(14,074) 5<br>5 (14,074) 5<br>5 (14,074) 5<br>5 (129,471 5<br>5 (129,4715   | 211,890 \$ 2,11,890 \$ 2,7,84 \$ 3,5096 \$ 486,082 \$ 486,082 \$ 5,6,577 \$ 5,6,577 \$ 5,6,843 \$ 5,520,237 \$ 5,520,230 \$ 5,520,230 \$ 5,520,230 \$ 5   | 30,666         \$           3,998         \$           3,7,215         \$           212,579         \$           212,579         \$           1,531,379         \$           5         26,609           5         363,807           5         363,807           5         363,807           5         227,516           5         718,800           5         225,594           301,263         \$           4,421         \$           301,263         \$           5         4,1,885           2,2124         \$           5         22,594  | $\begin{array}{c} 1,173,732\\ 39,243\\ 471,374\\ 2,692,579\\ (313,400)\\ 19,396,846\\ 337,033\\ 4,608,076\\ 8,661,826\\ 2,881,779\\ 9,104,500\\ 2,861,232\\ 6,61,825\\ 3,815,869\\ 5,32,536\\ 5,33,536\\ 5,33,536\\ 5,33,536\\ 5,33,536\\ 5,28,89\\ 2,889\\ \end{array}$   
   |  |
| Miscellaneous Structures<br>Structures & Improvements<br>Office Furniture and Equipm<br>Computer's Nerphone 1 Guy<br>Computer's Nerphone 1 Guy<br>Computer Software<br>Other Office Equipment<br>BTS initial investment<br>Transportation Equipment - 1<br>Transportation Equipment -<br>Transportation Equipment -<br>Transportation Equipment -<br>Stores Equipment<br>Tools, Snoy, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment -<br>Stores Equipment<br>Tools, Snoy, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment -<br>Miscellaneous Equipment<br>Other Tangbibe Property<br>Weat<br>to Rate Base<br>Cash Working Capital (Other<br>Materials ad Supplies/Other<br>Materials ad Supplies/Other<br>Materials ad Supplies/Other<br>Materials ad Supplies/Other<br>States For Cor<br>Advances f  | ures<br>ements - Leasehold<br>Equipment<br>erail Equipment<br>& Software<br>ent<br>et<br>t<br>yment - Uebh Trucks<br>yment - Gas<br>yment - Cuts<br>yment - Cuts<br>ge Equipment<br>nt<br>t<br>pipment<br>pment (non telephone)<br>t<br>t<br>ment  | \$         99.243           \$         471.374           \$         2,692.579           \$         313.400)           \$         13.3400)           \$         13.3400)           \$         13.3400)           \$         13.3400)           \$         13.3400)           \$         13.3400)           \$         13.3400)           \$         13.3400)           \$         13.3400)           \$         4.608076           \$         1.04500           \$         2.041.779           \$         1.04500           \$         2.041.4200           \$         2.041.270           \$         2.042.380           \$         5.030.300           \$         2.6899           \$         6.657.314           \$         (25.751)           \$         7.08.137           \$         1,120,746.551   
  | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3 | Fixed O&M         2           Fixed OAM         2  
   
   | \$ 5,8,009         \$           \$ 1,939         \$           \$ 2,3206         \$           \$ 13,074         \$           \$ 13,074         \$           \$ 13,074         \$           \$ 13,074         \$           \$ 13,074         \$           \$ 13,074         \$           \$ 2,726         \$           \$ 2,774         \$           \$ 242,7742         \$           \$ 424,8088         \$           \$ 424,808         \$           \$ 424,808         \$           \$ 142,424         \$           \$ 142,424         \$           \$ 148,589         \$           \$ 188,589         \$           \$ 188,589         \$           \$ 2,20,23         \$           \$ 2,20,23         \$           \$ 30,01         \$           \$ 30,001         \$   
  | 87,071<br>2,911<br>34,666<br>(32,249)<br>1,438,910<br>-<br>25,002<br>341,839<br>672,23,778<br>675,5396<br>212,2754<br>4,530<br>283,071<br>-<br>39,356<br>1,995<br>493,862<br>(1,910)<br>129,302  | 193,626         5           6,474         5           5         77,761           5         444,184           5         (51,700)           5         (51,700)           5         5,199,821           5         5,599           5         760,176           5         770,176           5         770,170           5         750,176           5         770,176           5         770,176           5         770,176           5         770,176           5         770,176           5         770,176           5         1,201,94           5         1,201,94           5         1,070,45           5         5,234,536           5         8           5         1,203,236           5         1,203,236           5         1,204,241           5         1,273,295           5         227,539   
   
   | 65,939<br>2,205<br>2,265<br>(26,481<br>(17,606)<br>(17,606)<br>(1,089,693<br>(2,088,77<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)<br>(2,088,77)(2,088,77)<br>(2,088,77)   | 259,155 5<br>8,665 \$<br>104,077 \$<br>534,510 \$<br>(69,197) \$<br>4,22,740 \$<br>7,4415 \$<br>1,017,443 \$<br>1,017,443 \$<br>1,017,443 \$<br>6,636,284 \$<br>6,631,748 \$<br>6,637,748 \$<br>6,637,748 \$<br>1,3,483 \$<br>8,42,527 \$<br>1,17,139 \$<br>5,939 \$<br>1,469,919 \$<br>5,5399 \$<br>1,66561 \$<br>5,5665 \$<br>5,566 | 11,430 \$ 322 \$ 4,590 \$ 26,221 \$ 3,052 \$ 3,282 \$ 3,282 \$ 44,875 \$ 84,351 \$ 28,064 \$ 28,064 \$ 28,064 \$ 5,766 \$ 5,766 \$ 5,166 \$ 26,831 \$   | 141,238 \$ 4,722 \$ 56,722 \$ 324,004 \$ (37,712) \$ (37,712) \$ 40,056 \$ 554,500 \$ 1,042,297 \$ 344,2771 \$ 1,095,565 \$ 3442,297 \$ 3442,297 \$ 3442,292 \$ 63,442 \$ 63,440 \$ 3,237 \$ 801,097 \$  | 52,709         5           1,762         5           21,168         5           21,168         5           120,917         5           14,074)         5           871,063         5           5         120,917           5         15,135           5         206,937           5         129,413           5         204,8491           5         2,742           5         2,742           5         2,742           5         2,742           5         1,208           6         1,23825           5         1,208           6         23,825           6         1,208           6         298,966   
  | i         211,890 \$         S           i         7,084 \$         S           i         85,096 \$         S           i         85,096 \$         S           i         3,501,644 \$         S           i         5,60,843 \$         S           i         5,20,237 \$         S           i         5,63,689 \$         S           i         5,61,628 \$         S           i         1,62,28 \$         S           i         1,61,528 \$         S           i         95,775 \$         S           i         95,775 \$         S           i         1,201,832 \$         S   | 92,666         \$           3,098         \$           3,715         \$           212,579         \$           221,579         \$           1,531,379         \$           26,609         \$           26,609         \$           363,807         \$           6         227,516           5         218,800           5         4,821           5         301,263           5         -           5         2,214           5         2,2145           5         2,214           5         2,214           5         2,214           5         2,214  
| 1,173,732<br>3,243<br>4,71,374<br>2,692,579<br>(133,400)<br>19,396,846<br>3,37,033<br>4,608,076<br>8,8661,826<br>8,8661,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826<br>6,826 |  |
| Structures & Improvements-<br>Office Furthures and Equipment<br>Computer Sel Peripheral Equi<br>Computer Software<br>Personal Computer Software<br>Other Office Equipment<br>Transportation Equipment - 1<br>Transportation Equipment -<br>Transportation Equipment -<br>Transportation Equipment -<br>Stores Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment -<br>Stores Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment -<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment -<br>Miscellaneous Equipment<br>Communication Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment<br>Communication Equipment<br>Communication Equipment<br>Communication Equipment<br>Stores Tools Tools<br>Material Supplies(Other<br>Material Supplies(Other<br>Advances for Con<br>Advances for Con<br>Advanc   | ments - Leasehold<br>Equipment<br>eral Equipment<br>& Software<br>ent<br>t<br>t<br>t<br>ent<br>ent<br>ent<br>ent<br>ent<br>equipment<br>effective<br>prenet<br>prenet<br>prenet<br>prenet<br>prenet<br>prenet<br>prenet<br>prenet<br>prenet<br>prenet<br>prenet<br>prenet<br>prenet  | \$         99.243           \$         471.374           \$         2,692.579           \$         313.400)           \$         13.3400)           \$         13.3400)           \$         13.3400)           \$         13.3400)           \$         13.3400)           \$         13.3400)           \$         13.3400)           \$         13.3400)           \$         13.3400)           \$         4.608076           \$         1.04500           \$         2.041.779           \$         1.04500           \$         2.041.4200           \$         2.041.270           \$         2.042.380           \$         5.030.300           \$         2.6899           \$         6.657.314           \$         (25.751)           \$         7.08.137           \$         1,120,746.551   
  | 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3   | Fixed O&M         C           Fixed O&M         C           Fixed OAM         C  
   
   | \$         1.939         2           \$         13.074         5           \$         13.074         5           \$         13.68         5           \$         5         55.683           \$         16.657         5           \$         227.742         5           \$         449.966         5           \$         142.424         5           \$         142.424         5           \$         143.409         5           \$         148.589         5           \$         12.023         5           \$         29.023         5           \$         329.023         5           \$         30.18         5           \$         3.0203         5           \$         29.023         5           \$         3.0203         5           \$         3.0203         5           \$         3.0203         5           \$         3.0203         5   
  | 2,911<br>34,968<br>199,743<br>(23,249)<br>1,438,910<br>-<br>-<br>25,002<br>341,839<br>642,557<br>213,778<br>675,396<br>6212,254<br>4,550<br>283,071<br>-<br>-<br>39,356<br>1,995<br>493,862<br>(1,910)<br>129,302  | 5         6,474         5           7,761         5           5         444,184         5           5         444,184         5           5         45,1700         5           5         3,199,821         5           5         5,5599         5           5         760,176         5           5         1,428,907         5           5         1,0174         5           5         475,396         5           5         472,006         5           5         5,523,536         5           5         5,532,536         5           6         1,094,41         5           6         1,098,241         5           5         4,4347         5           6         1,098,241         5           5         287,539         5   
   
   | 2,205 9<br>26,481 9<br>151,266 9<br>1,089,693 9<br>1,089,693 9<br>2,1,089,693 9<br>2,1,089,693 9<br>2,1,089,693 9<br>2,1,089,693 9<br>2,1,089,693 9<br>3,1,481 9<br>2,14,371 9<br>3,431 93,431 9<br>3,431 9 | 8,665 \$<br>104,077 \$<br>534,510 \$<br>(69,197) \$<br>4,282,740 \$<br>7,415 \$<br>1,912,494 \$<br>535,284 \$<br>2,010,234 \$<br>631,748 \$<br>631,748 \$<br>631,748 \$<br>1,912,494 \$<br>631,748 \$<br>1,912,494 \$<br>631,748 \$<br>1,912,494 \$<br>631,748 \$<br>1,912,494 \$<br>631,748 \$<br>1,912,494 \$<br>1,912,49   | 382 \$<br>4,590 \$<br>26,221 \$<br>(3,052) \$<br>188,892 \$<br>44,875 \$<br>84,351 \$<br>28,064 \$<br>88,662 \$<br>27,863 \$<br>5,766 \$<br>5,766 \$<br>5,166 \$<br>5,166 \$<br>64,831 \$   | 4,722 \$ 56,722 \$ 322,004 \$ (37,712) \$ 2,334,067 \$ 40,556 \$ 554,500 \$ 1,042,297 \$ 346,771 \$ 1,095,565 \$ 344,299 \$ 7,348 \$ 459,172 \$ 63,840 \$ 3,237 \$ 801,097 \$  | 1,762         2           21,168         5           120,917         5           14,074)         5           5         120,917           5         140,074)           5         15,135           5         206,937           5         128,491           5         128,491           5         171,361           5         2,325           5         1,208           5         2,325           5         1,208           5         2,8956  
   | 7,084         \$           7,084         \$           8,096         \$           486,082         \$           3,501,644         \$           5         (56,577)           5         (56,577)           5         (56,577)           5         (56,577)           5         (56,577)           5         (56,577)           5         (56,577)           5         (56,577)           5         (56,577)           5         (56,578)           5         (516,528)           5         (516,528)           5         (516,528)           5         (516,528)           6         (52,672)           5         (5,757)           5         (5,757)           5         (5,757)           5         (5,757)           5         (5,757)           5         (5,757)           5         (4,856)           5         (4,856)           5         (1,201,832)  | 3.098         3           3.7215         5           212,579         5           212,579         5           1,531,379         5           1,531,379         5           2,6,609         5           3,63,850         5           2,25,894         5           2,25,894         5           3,01,263         5           4,821         5           3,01,263         5           4,1,885         5           2,2,24         5           5,22,599         5           5,22,599         5   | 39,243<br>471,374<br>2,692,579<br>30,193,96,846<br>337,033<br>4,608,076<br>8,661,826<br>2,881,779<br>9,104,500<br>2,861,232<br>6,065<br>3,815,869<br>5,32,536<br>5,33,536<br>5,33,536   
  |  |
| Office Furniture and Equipm<br>Computers & Periphera Equi<br>Computer Hardware & Software<br>Personal Computer Software<br>Personal Computer Software<br>Other Office Equipment<br>Transportation Equipment - 1<br>Transportation Equipment -<br>Transportation Equipment -<br>Stores Equipment<br>Tools. Shop, & Garage Equip<br>Laboratory Equipment<br>Tools. Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment -<br>tools. Shop, & Garage Equip<br>Laboratory Equipment<br>Tools. Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment -<br>tools. Shop, & Garage Equip<br>Laboratory Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Materials and Supplie(Other<br>Waterials and Supplie(Other<br>Valvances for Cor<br>Advances for Cor<br>Advan   | Equipment<br>erail Equipment<br>& Software<br>ent<br>ent<br>ent<br>ent<br>ent<br>ent<br>ent<br>ent<br>ent<br>en  | \$ 471374<br>\$ 2,692579<br>\$ (313,400)<br>\$ 13,96,246<br>\$<br>\$ 337,031<br>\$ 4,606,076<br>\$ 2,861,282<br>\$ 4,606,076<br>\$ 2,861,282<br>\$ 4,660,276<br>\$ 2,861,282<br>\$ 3,815,860<br>\$ 3,815,860<br>\$ 5,825,384<br>\$ 5,825,384<br>\$ 5,2531<br>\$ 1,743,019<br>\$ 7,083,137<br>\$ 1,120,746,551<br>\$ (777,261)   
  | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3 | Fixed O&M         2           Fixed OAM         2  
   
   | \$         2.3,296         \$         13,074         \$           \$         13,074         \$         \$         13,074         \$           \$         13,074         \$         \$         13,074         \$           \$         13,074         \$  
  | 34,968<br>199,743<br>(23,249)<br>1,438,910<br>25,002<br>341,839<br>642,557<br>213,778<br>675,386<br>672,386<br>212,254<br>4,530<br>283,071<br>   | 5         77,761         5           444,184         5         (51,700)         5           5         3,199,821         5         5         5           5         5,5599         5         5         760,176         5           5         1,428,907         5         1,428,907         5         475,306         5           5         1,428,907         5         472,006         5         5         472,006         5           5         4,72,006         5         6,629,489         5         5         232,536         5           5         6,239,489         5         32,536         5         8         47,519         5           6         6,29,489         5         32,536         5         8         47,519         5           5         1,098,241         5         5         8,437         5         4,437         5           5         1,098,241         5         5         287,539         5         287,539         5  
   
   | 26,481 2<br>151,266 3<br>(17,606) 2<br>1,089,693 2<br>2,18,934 2<br>2,258,877 2<br>4,66,612 2<br>4,66,612 2<br>5,511,481 2<br>4,66,612 2<br>5,511,481 2<br>2,243,371 2<br>2,243,71 2<br>3,431 2<br>3,441 2   | 104,077 \$<br>594,510 \$<br>(69,197) \$<br>4,282,740 \$<br>1,917,4415 \$<br>1,912,494 \$<br>631,748 \$<br>2,010,234 \$<br>631,748 \$<br>1,3483 \$<br>842,527 \$<br>842,527 \$<br>117,139 \$<br>5,939 \$<br>1,469,919 \$<br>(5,686) \$   | 4,590 \$<br>26,221 \$<br>(3,052) \$<br>188,892 \$<br>3,282 \$<br>44,875 \$<br>84,4351 \$<br>28,064 \$<br>27,863 \$<br>27,863 \$<br>5,7160 \$<br>- \$<br>5,166 \$<br>2,64,831 \$   | 56,722 \$ 324,004 \$ (37,712) \$ 2,334,067 \$ 40,556 \$ 554,500 \$ 1,042,297 \$ 346,771 \$ 1,095,565 \$ 344,299 \$ 7,348 \$ 459,772 \$ 63,840 \$ 3,237 \$ 801,097 \$   | 21,168         2           5         120,917         5           6         (14,074)         5           871,063         8         5           5         -         5           5         5         -         5           5         206,937         5         388,980         5           5         129,413         5         408,860         5           5         128,491         5         2,742         5           5         2,742         5         -         5           5         2,742         5         -         5           5         2,742         5         -         5           6         1,208         5         -         5           5         2,3,825         5         1,208         5           6         1,208         5         298,966         5   
  | \$ 85,096 \$         \$           \$ 486,082 \$         \$           \$ (56,577) \$         \$           \$ 3,501,644 \$         \$           \$ 3,501,644 \$         \$           \$ 60,843 \$         \$           \$ 60,843 \$         \$           \$ 60,843 \$         \$           \$ 1,563,689 \$         \$           \$ 1,643,603 \$         \$           \$ 516,528 \$         \$           \$ 11,024 \$         \$           \$ 95,775 \$         \$           \$ 4,856 \$         \$           \$ 95,775 \$         \$           \$ 1,201,832 \$         \$  | 37,215         \$           212,579         \$           24,743         \$           24,743         \$           25,26,009         \$           26,609         \$           26,609         \$           363,807         \$           563,807         \$           564,885         \$           522,7516         \$           522,894         \$           4,821         \$           301,263         \$           5         -           5         -           5         2,124           5         2,214           5         2,214           5         2,214           5         2,214           5         2,214           5         2,214           5         2,214           5         2,214           5         2,214           5         2,5199  
  | 471,374<br>2,692,579<br>(313,400)<br>19,396,846<br>337,033<br>4,608,076<br>8,661,826<br>8,661,826<br>6,881,799<br>9,104,500<br>2,861,232<br>6,065<br>3,815,869<br>5,32,536<br>5,33,530<br>5,30,530<br>2,889  | \$   |
| Computer & Peripheral Equ<br>Computer & Perional Computer Software<br>Other Office Equipment<br>Transportation Equipment 1<br>Transportation Equipment 1<br>Transportation Equipment 1<br>Transportation Equipment 1<br>Stores Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment 1<br>Stores Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment 1<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment 1<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Mixeellaneous Equipment<br>Mixeellaneous Equipment<br>Mixeellaneous Equipment<br>Mixeellaneous Equipment<br>Mixeellaneous Equipment<br>Other Tangbie Property<br>Materials and Supplies(Other<br>Materials and Supplies(Other<br>Advances for Com<br>Advances for Com<br>A  | eral Equipment<br>& Software<br>oftware<br>ent<br>t<br>t<br>t<br>t<br>t<br>ent<br>ent<br>ent<br>ge Equipment<br>ent<br>t<br>t<br>pment<br>pment<br>pment<br>pment<br>pment<br>pment<br>pment<br>ent<br>ent<br>t<br>t<br>t  | \$ 2,692,579<br>\$ (313,400)<br>\$ 10,396,846<br>\$ .<br>\$ .<br>\$ .<br>\$ .<br>\$ .<br>\$ .<br>\$ .<br>\$ .   
  | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3 | Fixed O&M         2           Fixed O&M         2           Fixed OAM         2  
   
   | 133,074         \$           \$         113,074         \$           \$         15,489)         \$           \$         958,638         \$           \$         16,657         \$           \$         12,742         \$           \$         142,088         \$           \$         142,042         \$           \$         144,099         \$           \$         3,018         \$           \$         3,018         \$           \$         26,220         \$           \$         26,220         \$           \$         26,220         \$           \$         26,220         \$           \$         26,220         \$           \$         26,220         \$           \$         26,220         \$           \$         32,9023         \$           \$         30,901         \$  
  | 199,743<br>(23,249)<br>1,438,910<br>25,002<br>341,839<br>642,557<br>213,778<br>675,396<br>212,254<br>4,530<br>283,071<br>39,356<br>1,995<br>493,862<br>(1,910)<br>129,302  | 5         444,184         5           5         5,1700,15         5           5         3,199,821         5           5         -         5           5         5,5599         5           5         7,60,176         5           5         1,428,907         5           5         1,428,907         5           5         1,501,934         5           5         4,75,196         5           5         4,72,006         5           5         5         5,52,536           5         5,52,536         5           5         4,437         5           6         1,098,241         5           5         4,2481         5           5         2,87,539         5   
   
   | i 151,266 s<br>i,039,693 s<br>i,039,693 s<br>i,258,877 s<br>i,486,612 s<br>i,61,895 s<br>i,14,815 s<br>i,160,741 s<br>i,160,741 s<br>i,160,741 s<br>i,29,805 s<br>i,1511 s<br>i,1511 s<br>i,1511 s<br>i,1511 s<br>i,14471 s<br>i,14471 s<br>9,79,71 s<br>i,97,921 s  | 594,510 \$<br>(69,197) \$<br>4,282,740 \$<br>74,415 \$<br>1,912,444 \$<br>636,284 \$<br>2,010,234 \$<br>631,748 \$<br>842,527 \$<br>842,527 \$<br>1,717,19 \$<br>1,717,95 \$<br>5,939 \$<br>1,6669 \$   | 26,221 \$ (3,052) \$ 188,892 \$ 3,282 \$ 44,875 \$ 84,351 \$ 28,064 \$ 27,863 \$ 37,160 \$ 37,160 \$ 5 5,166 \$ 262 \$ 64,831 \$   
  | 324,004 \$ (37,712) \$ 2,334,067 \$ 40,556 \$ 554,500 \$ 1,042,297 \$ 346,771 \$ 1,095,555 \$ 344,299 \$ 7,348 \$ 459,172 \$ 6,3,400 \$ 3,237 \$ 801,097 \$  | 120,917         \$           14,074)         \$           \$         17,163           \$         26,937           \$         206,937           \$         206,937           \$         208,937           \$         288,980           \$         229,413           \$         2,742           \$         2,742           \$         2,742           \$         2,742           \$         2,742           \$         2,742           \$         2,742           \$         2,742           \$         1,208           \$         1,208           \$         298,966  | 486,082 \$<br>(56,577) \$<br>3,501,644 \$<br>3,501,644 \$<br>8,31,808 \$<br>8,31,808 \$<br>1,563,689 \$<br>1,563,689 \$<br>1,563,689 \$<br>1,563,680 \$<br>5,163,628 \$<br>1,024 \$<br>6,88,865 \$<br>9,775 \$<br>4,856 \$<br>1,201,832 \$   
   | 212,579         \$           (24,743)         \$           (24,743)         \$           (24,743)         \$           (24,743)         \$           (24,743)         \$           (24,743)         \$           (24,743)         \$           (24,743)         \$           (25,609)         \$           (26,807)         \$           (26,807)         \$           (27,7516)         \$           (225,894)         \$           (225,894)         \$           (225,894)         \$           (225,894)         \$           (225,894)         \$           (21,800)         \$           (225,894)         \$           (21,800)         \$           (22,804)         \$           (21,800)         \$           (21,800)         \$           (21,800)         \$           (21,801)         \$           (21,802)         \$           (21,803)         \$           (21,803)         \$           (21,803)         \$           (21,803)         \$           (21,803)         \$  | 2,692,579<br>(313,400)<br>19,396,846<br>337,033<br>4,608,076<br>8,861,826<br>2,881,779<br>9,104,500<br>2,861,232<br>6,1065<br>3,815,869<br>5,32,536<br>5,30,530<br>2,889   |  |
| Computer Hardware & Softw<br>Computer Software<br>Personal Computer Software<br>Personal Computer Software<br>Other Office Equipment<br>Transportation Equipment -<br>Transportation Equipment -<br>Transportation Equipment -<br>Stores Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment<br>Communication Equipment<br>Communication Equipment<br>Communication Equipment<br>Communication Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Materials and Supplie(Other<br>Materials and Supplie(Other<br>Materials and Supplie(Other<br>Materials and Supplie(Other<br>Materials and Supplie(Other<br>Advances for Cor<br>Advances for Cor  | & Software<br>& Software<br>ent<br>t<br>ment - Ueby Trucks<br>ment - Cars<br>ment - Cubr<br>ge Equipment<br>nt<br>t<br>pment<br>pment (non telephone)<br>t<br>t<br>ment<br>ent   | \$         (313,400)           \$         19,396,846           \$         337,033           \$         4,606,076           \$         8,661,280           \$         2,861,270           \$         2,861,270           \$         2,861,282           \$         3,815,860           \$         5,815,860           \$         5,662,7374           \$         1,743,019           \$         7,803,137           \$         1,202,746,551           \$         1,202,746,551  
  | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3 | Fixed O&M         2           Fixed OAM         2  
   
   | (15,489)         \$           \$         95,638         \$           \$         -         \$           \$         16,657         \$           \$         227,742         \$           \$         428,088         \$           \$         428,088         \$           \$         424,244         \$           \$         449,966         \$           \$         141,409         \$           \$         30,018         \$           \$         2,220         \$           \$         1,329         \$           \$         32,023         \$           \$         1,229         \$           \$         39,001         \$  
  | (23,249)<br>1,438,910<br>-<br>25,002<br>341,839<br>642,557<br>213,778<br>652,536<br>6212,254<br>4,530<br>283,071<br>-<br>39,356<br>1,995<br>493,862<br>(1,910)<br>129,302  | S         (51,700)         S           S         1,9,821         S           S         5         -         S           S         5,5599         S         760,176         S           S         1,428,807         S         1,428,807         S           S         1,501,934         S         1,0074         S           S         5,529,9         S         5,24,807         S           S         1,0074         S         6,629,449         S           S         6,232,536         S         S         8,7,519         S           S         1,098,241         S         S         1,098,241         S           S         1,098,241         S         S         2,87,539         S           S         2,87,539         S         2,87,539         S         2,87,539         S  
   
   | (17,606) §<br>1,089,693 §<br>18,934 §<br>258,877 §<br>446,612 §<br>161,895 §<br>161,895 §<br>214,371 §<br>2,214,371 §<br>2,214,371 §<br>3,431 §<br>2,24,371 §<br>3,431 §<br>3,431 §<br>2,24,371 §<br>3,431 §<br>3,431 §<br>3,431 §<br>3,431 §<br>3,431 §<br>3,431 §<br>4,447 §<br>4,447 §<br>4,447 §<br>5,972 §<br>6,972 §<br>6   | (69,197) \$<br>4,22,740 \$<br>74,415 \$<br>1,912,494 \$<br>636,284 \$<br>2,010,234 \$<br>631,748 \$<br>1,3483 \$<br>842,527 \$<br>13,483 \$<br>117,139 \$<br>5,939 \$<br>1,469,919 \$<br>5,686 \$   | (3,052) \$<br>188,892 \$<br>3,282 \$<br>44,875 \$<br>84,351 \$<br>28,064 \$<br>27,863 \$<br>37,160 \$<br>- \$<br>5,166 \$<br>- \$<br>5,166 \$<br>262 \$<br>64,831 \$  | (37,712) \$<br>2,334,067 \$<br>40,556 \$<br>554,500 \$<br>1,042,297 \$<br>346,771 \$<br>1,095,565 \$<br>344,299 \$<br>7,348 \$<br>459,172 \$<br>6,3,840 \$<br>3,227 \$<br>801,097 \$   | (14,074) \$           871,063 \$           871,063 \$           15,135 \$           15,135 \$           206,937 \$           128,8980 \$           128,491 \$           128,491 \$           17,136 \$           17,136 \$           27,42 \$           17,136 \$           23,825 \$           23,825 \$           23,825 \$           298,966 \$   
   | (56,577)         \$           3,501,644         \$           6,843         \$           6,0,843         \$           6,0,843         \$           5,502,037         \$           5,502,037         \$           5,616,869         \$           5,520,237         \$           5,1643,603         \$           5,1643,603         \$           6,88,865         \$           6,88,865         \$           6,88,865         \$           9,775         \$           4,8566         \$           1,201,832         \$  | (24,743)         \$           1,531,379         \$           5,51,379         \$           26,609         \$           683,850         \$           683,850         \$           227,516         \$           5         228,94           5         228,94           5         4,821           5         -           5         2,2124           5         2,124           5         2,2124           5         2,214           5         2,214           5         2,214           5         2,214           5         2,214  
   | (313,400)<br>19,396,846<br>337,033<br>4,608,076<br>8,661,826<br>2,881,779<br>9,104,500<br>2,661,826<br>61,065<br>3,815,869<br>532,536<br>530,530<br>2,689  |  |
| Computer Software Personal Computer Software Other Office Equipment BTS Initial Investment Transportation Equipment - Transportation Equipment - Transportation Equipment - Transportation Equipment - Stores Equipment Tools, Shop, & Garage Equip Laboratory Equipment Communication Equipment Communication Equipment Communication Equipment Regulatory Equipment Software Equipment Communication Equipment Niccellaneous Equipment Other Tangible Property Ity Plant ns to Rate Base Cash Working Capital(Other Materials and Supplies(Other Persion Asset(Other Vater) Regulatory Otherrals(Other Other Tangible Property Consol to Rate Base Customer Advances for Con Advances for C  | oftware<br>ent<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t<br>t  | \$ 10,396,846<br>\$<br>\$ 37,031<br>\$ 4,608,076<br>\$ 8,661,876<br>\$ 2,881,779<br>\$ 1,04,500<br>\$ 2,861,075<br>\$ 2,861,075<br>\$ 2,861,075<br>\$ 3,815,869<br>\$ 532,536<br>\$ 546,899<br>\$ 6,657,374<br>\$ (25,751)<br>\$ 789,137<br>\$ 1,742,009<br>\$ 789,137<br>\$ 1,20,746,551<br>\$ (27,7261)  
   | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3 | Fixed O&M         2           Fixed O&M         5           Fixed OAM         5   
   
  | \$         958,638         5           \$         -         5           \$         16,657         5           \$         227,742         5           \$         428,088         5           \$         428,088         5           \$         142,474         5           \$         141,409         5           \$         141,409         5           \$         148,589         5           \$         26,220         5           \$         26,220         5           \$         26,220         5           \$         26,220         5           \$         26,220         5           \$         26,220         5           \$         28,2023         5           \$         28,2023         5           \$         30,014         5   
   | 1,438,910<br>-<br>25,002<br>341,839<br>642,557<br>213,778<br>675,396<br>212,254<br>4,530<br>283,071<br>-<br>-<br>39,356<br>1,995<br>493,862<br>(1,910)<br>129,302  | 3,199,821         S           5         -         S           5         5,5599         S           5         760,176         S           6         475,396         S           5         1,201,934         S           5         1,501,934         S           5         1,00,74         S           5         52,536         S           5         52,536         S           5         52,536         S           5         52,536         S           5         32,536         S           5         87,519         S           5         1,098,241         S           5         1,098,241         S           5         287,539         S           5         287,539         S   
   
  | 1,089,693 9<br>1,089,693 9<br>258,877 9<br>466,612 9<br>161,895 9<br>511,481 9<br>511,481 9<br>214,371 9<br>214,371 9<br>29,805 9<br>1,511 9<br>374,004 9<br>(1,447) 9<br>97,921 9   | 4,282,740 \$ 74,415 \$ 1,017,443 \$ 1,017,443 \$ 1,012,494 \$ 636,284 \$ 2,010,234 \$ 631,748 \$ 13,443 \$ 842,527 \$ 13,443 \$ 117,139 \$ 5,939 \$ 1,469,919 \$ 1,4669,919 \$ (5,686) \$   | 188,892 \$<br>3,282 \$<br>44,875 \$<br>84,351 \$<br>28,064 \$<br>27,863 \$<br>37,166 \$<br>- \$<br>5,166 \$<br>- \$<br>5,166 \$<br>- \$<br>5,166 \$<br>- \$<br>64,831 \$  
   | 2,334,067 \$<br>40,556 \$<br>554,500 \$<br>1,042,297 \$<br>346,771 \$<br>1,095,565 \$<br>344,299 \$<br>7,348 \$<br>459,172 \$<br>63,840 \$<br>3,237 \$<br>801,097 \$   | 871,063         \$           5         -         \$           5         -         \$           5         15,135         \$           206,937         \$         \$           388,980         \$         129,413           5         408,860         \$           408,860         \$         2,742           5         2,742         \$           5         171,361         \$           5         2,825         \$           5         1,208         \$           2,825         \$         1,208           5         29,866         \$   | 3,501,644         \$           -         \$           60,843         \$           60,843         \$           831,880         \$           5         50,643           5         1,563,689           5         50,237           5         1,643,603           5         1,643,603           6         688,865           6         688,865           5         -           5         95,775           4,856         \$           1,201,823         \$   
  | 1,531,379         \$           26,609         \$           363,807         \$           683,850         \$           712,800         \$           225,894         \$           301,263         \$           5         21,800           5         225,894           4,821         \$           5         21,263           5         2,124           5         2,124           5         2,2599  | 19,396,846<br>337,033<br>4,608,076<br>8,661,826<br>2,881,779<br>9,104,500<br>2,861,232<br>61,065<br>3,815,869<br>532,536<br>530,530<br>26,899  | \$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ - |
| Personal Computer Software<br>Other Office Equipment<br>BTS Initial Investment<br>Transportation Equipment -<br>Transportation Equipment -<br>Strong Equipment -<br>Stores Equipment -<br>Stores Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment<br>Communication Equipment<br>Communication Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Software Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Materials and Supplies(Other<br>Softwares for Con<br>Advances for   | ent<br>ment - Light Trucks<br>omment - Aleavy Trucks<br>omment - Cars<br>ge Equipment<br>nt<br>t<br>t<br>ment<br>prment<br>prment<br>prment<br>(non telephone)<br>t<br>t<br>ment   | \$         -           \$         37,031           \$         4,608,076           \$         8,661,826           \$         2,841,779           \$         9,104,500           \$         2,841,779           \$         9,104,500           \$         2,841,779           \$         3,815,869           \$         532,536           \$         5,657,374           \$         (25,731)           \$         1,740,0746,551           \$         709,137           \$         1,120,746,551  
  | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3 | Fixed 0&M ST<br>Fixed 0&M ST   
   
   | \$ 16,557 \$<br>\$ 127,742 \$<br>\$ 428,088 \$<br>\$ 442,424 \$<br>\$ 442,424 \$<br>\$ 442,424 \$<br>\$ 141,409 \$<br>\$ 138,589 \$<br>\$ 188,589 \$<br>\$ 188,589 \$<br>\$ 26,220 \$<br>\$ 1,329 \$<br>\$ 1,329 \$<br>\$ 329,023 \$<br>\$ (1,273) \$<br>\$ 8 6,144 \$<br>\$ 39,001 \$  
  | 25,002<br>341,839<br>642,557<br>213,778<br>675,396<br>212,254<br>4,530<br>283,071<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-   | 5         -         S           5         55,599         S           6         1,428,907         S           5         1,428,907         S           5         1,501,934         S           5         1,501,934         S           5         6,229,489         S           5         5,232,536         S           5         4,421         S           5         1,098,241         S           5         1,098,241         S           5         287,539         S  
   
   | -          | - \$ \$<br>74,415 \$<br>1,017,443 \$<br>1,912,494 \$<br>636,284 \$<br>2,010,234 \$<br>631,748 \$<br>842,527 \$<br>- \$<br>5,939 \$<br>1,469,919 \$<br>(5,686) \$  | - \$<br>3,282 \$<br>44,875 \$<br>84,351 \$<br>28,064 \$<br>27,863 \$<br>595 \$<br>37,160 \$<br>- \$<br>5,166 \$<br>262 \$<br>64,831 \$   
  | - \$ 40,556 \$ 554,500 \$ 1,042,297 \$ 1,095,565 \$ 344,299 \$ 7,348 \$ 459,172 \$ 63,840 \$ 3,237 \$ 801,097 \$   | -          | -          
   | -          | 337,033<br>4,608,076<br>8,661,826<br>2,881,779<br>9,104,500<br>2,861,232<br>61,065<br>3,815,869<br>532,536<br>530,530<br>26,899  | \$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ - |
| Personal Computer Software<br>Other Office Equipment<br>Transportation Equipment -<br>Transportation Equipment -<br>Transportation Equipment -<br>Stores Equipment -<br>Stores Equipment -<br>Stores Equipment -<br>Stores Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment<br>Communication Equipment<br>Communication Equipment<br>Miscellaneous Equipment<br>Materials and Supplies(Other<br>Materials and Supplies(Other<br>dottors<br>Customer Advances for Cons<br>Advances for Con<br>Advances for   | ent<br>ment - Light Trucks<br>omment - Aleavy Trucks<br>omment - Cars<br>ge Equipment<br>nt<br>t<br>t<br>ment<br>prment<br>prment<br>prment<br>(non telephone)<br>t<br>t<br>ment   | \$         4.608,076           \$         8.661,826           \$         2.661,826           \$         9.104,500           \$         9.104,500           \$         9.104,500           \$         9.104,500           \$         9.104,500           \$         9.104,500           \$         9.104,500           \$         9.104,501           \$         9.104,501           \$         789,137           \$         1,120,746,551           \$         (27,7261)   
   | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3 | Fixed 0&M ST<br>Fixed 0&M ST  
   
  | \$ - 9<br>\$ 16,657 \$<br>\$ 227,742 \$<br>\$ 428,088 \$<br>\$ 442,424 \$<br>\$ 442,424 \$<br>\$ 442,424 \$<br>\$ 142,424 \$<br>\$ 3,018 \$<br>\$ 2,029 \$<br>\$ 2,020 \$<br>\$ 2,020 \$<br>\$ 12,020  
   | 25,002<br>341,839<br>642,557<br>213,778<br>675,396<br>212,254<br>4,530<br>283,071<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-   | 5         -         S           5         55,599         S           6         1,428,907         S           5         1,428,907         S           5         1,501,934         S           5         1,501,934         S           5         6,229,489         S           5         5,232,536         S           5         4,421         S           5         1,098,241         S           5         1,098,241         S           5         287,539         S   
   
  | -          | - \$ \$<br>74,415 \$<br>1,017,443 \$<br>1,912,494 \$<br>636,284 \$<br>2,010,234 \$<br>631,748 \$<br>842,527 \$<br>- \$<br>5,939 \$<br>1,469,919 \$<br>(5,686) \$  | - \$<br>3,282 \$<br>44,875 \$<br>84,351 \$<br>28,064 \$<br>27,863 \$<br>595 \$<br>37,160 \$<br>- \$<br>5,166 \$<br>262 \$<br>64,831 \$  | - \$ 40,556 \$ 554,500 \$ 1,042,297 \$ 1,095,565 \$ 344,299 \$ 7,348 \$ 459,172 \$ 63,840 \$ 3,237 \$ 801,097 \$   | -          
   | -          | -          
                     | 337,033<br>4,608,076<br>8,661,826<br>2,881,779<br>9,104,500<br>2,861,232<br>61,065<br>3,815,869<br>532,536<br>530,530<br>26,899  | \$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ - |
| Other Office Equipment<br>BTS Initial Investment<br>Transportation Equipment -<br>Transportation Equipment -<br>Transportation Equipment -<br>Stores Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment<br>Communication Equipment<br>Communication Equipment<br>Communication Equipment<br>Communication Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Other Tangble Property<br>Ility Plant<br>and Pathe Base<br>Cash Working Capital(Other<br>Materials and Supplies(Other<br>Pension Asset(Other Water)<br>Regulatory Deferrals(Other<br>Advances for Con<br>Advances for   | ent<br>ment - Light Trucks<br>omment - Aleavy Trucks<br>omment - Cars<br>ge Equipment<br>nt<br>t<br>t<br>ment<br>prment<br>prment<br>prment<br>(non telephone)<br>t<br>t<br>ment   | \$         4.608,076           \$         8.661,826           \$         2.661,826           \$         9.104,500           \$         9.104,500           \$         9.104,500           \$         9.104,500           \$         9.104,500           \$         9.104,500           \$         9.104,500           \$         9.104,501           \$         9.104,501           \$         789,137           \$         1,120,746,551           \$         (27,7261)  
  | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3                | Fixed 0&M 5<br>Fixed 0&M 5   
   
  | \$ 227,742 \$<br>\$ 428,088 \$<br>\$ 142,424 \$<br>\$ 144,9966 \$<br>\$ 141,409 \$<br>\$ 141,409 \$<br>\$ 188,589 \$<br>\$ 2,220 \$<br>\$ 1,232 \$<br>\$ 329,023 \$<br>\$ 329,023 \$<br>\$ (1,273) \$<br>\$ (1,273) \$<br>\$ (1,273) \$<br>\$ (1,273) \$<br>\$ (1,273) \$<br>\$ (3,00) \$<br>\$ (3,00) \$<br>\$ (1,273) \$<br>\$ (3,00) \$<br>\$ (3,00) \$<br>\$ (1,273) \$<br>\$ (3,00) \$<br>\$ (  
   | 341,839<br>642,557<br>213,778<br>675,396<br>212,254<br>4,530<br>283,071<br>-<br>39,356<br>1,995<br>493,862<br>(1,910)<br>129,302   | 5         760,176         \$           1,428,907         \$           5         1,75,396         \$           5         1,501,394         \$           5         1,501,394         \$           5         1,501,394         \$           5         1,0074         \$           5         5,522,536         \$           5         1,098,241         \$           5         1,098,241         \$           5         4,248         \$           5         287,539         \$  
   
  | : 258,877 \$<br>4486,612 \$<br>161,895 \$<br>511,481 \$<br>160,741 \$<br>3,431 \$<br>29,805 \$<br>1,511 \$<br>3,431 \$<br>29,805 \$<br>(1,447) \$<br>97,921 \$   | 1,017,443 \$<br>1,912,494 \$<br>636,284 \$<br>2,010,234 \$<br>631,748 \$<br>13,483 \$<br>842,527 \$<br>- \$<br>117,139 \$<br>5,939 \$<br>1,469,919 \$<br>(5,686) \$   | 44,875 \$<br>84,351 \$<br>28,064 \$<br>27,863 \$<br>37,160 \$<br>5,166 \$<br>26,851 \$  | 554,500 \$<br>1,042,297 \$<br>346,771 \$<br>344,299 \$<br>7,348 \$<br>459,172 \$<br>63,840 \$<br>3,237 \$<br>801,097 \$  | 206,937         \$           388,980         \$           129,413         \$           408,860         \$           128,491         \$           2,742         \$           171,361         \$           2,3,825         \$           1,208         \$           2,3,825         \$           2,28,996         \$  
   | <ul> <li>831,880 \$</li> <li>1,563,689 \$</li> <li>520,237 \$</li> <li>5443,603 \$</li> <li>516,528 \$</li> <li>11,024 \$</li> <li>688,865 \$</li> <li>95,775 \$</li> <li>95,775 \$</li> <li>4,856 \$</li> <li>1,201,832 \$</li> </ul>   | 363,807 \$<br>683,850 \$<br>227,516 \$<br>718,800 \$<br>225,894 \$<br>301,263 \$<br>44,821 \$<br>301,263 \$<br>44,825 \$<br>341,885 \$<br>2,124 \$<br>525,599 \$   
   | <ul> <li>4,608,076</li> <li>8,661,826</li> <li>2,881,779</li> <li>9,104,500</li> <li>2,861,232</li> <li>61,065</li> <li>3,815,869</li> <li>532,536</li> <li>530,530</li> <li>26,899</li> </ul>   | \$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ - |
| BTS Initial Investment<br>Transportation Equipment -<br>Transportation Equipment -<br>Transportation Equipment -<br>Transportation Equipment -<br>Stores Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment<br>Communication Equipment<br>Communication Equipment<br>Miscellaneous Equipment<br>Cash Working Capital (Other<br>Materials and Susphiles(Other<br>dations for Cor<br>Advances for Cor<br>A  | t<br>oment - Light Trucks<br>oment - Areavy Trucks<br>oment - Other<br>se Equipment<br>nt<br>typment<br>pament (non telephone)<br>tt<br>ment<br>typ  | \$         4.608,076           \$         8.661,826           \$         2.661,826           \$         9.104,500           \$         9.104,500           \$         9.104,500           \$         9.104,500           \$         9.104,500           \$         9.104,500           \$         9.104,500           \$         9.104,501           \$         9.104,501           \$         789,137           \$         1,120,746,551           \$         (27,7261)   
   | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3                     | Fixed 0&M 5<br>Fixed 0&M 5  
   
   | \$ 227,742 \$<br>\$ 428,088 \$<br>\$ 142,424 \$<br>\$ 144,9966 \$<br>\$ 141,409 \$<br>\$ 141,409 \$<br>\$ 188,589 \$<br>\$ 2,220 \$<br>\$ 1,232 \$<br>\$ 329,023 \$<br>\$ 329,023 \$<br>\$ (1,273) \$<br>\$ (1,273) \$<br>\$ (1,273) \$<br>\$ (1,273) \$<br>\$ (1,273) \$<br>\$ (3,00) \$<br>\$ (3,00) \$<br>\$ (1,273) \$<br>\$ (3,00) \$<br>\$ (3,00) \$<br>\$ (1,273) \$<br>\$ (3,00) \$<br>\$ (   
  | 341,839<br>642,557<br>213,778<br>675,396<br>212,254<br>4,530<br>283,071<br>-<br>39,356<br>1,995<br>493,862<br>(1,910)<br>129,302   | 5         760,176         \$           1,428,907         \$           5         1,75,396         \$           5         1,501,394         \$           5         1,501,394         \$           5         1,501,394         \$           5         1,0074         \$           5         5,522,536         \$           5         1,098,241         \$           5         1,098,241         \$           5         4,248         \$           5         287,539         \$   
   
   | : 258,877 \$<br>4486,612 \$<br>161,895 \$<br>511,481 \$<br>160,741 \$<br>3,431 \$<br>29,805 \$<br>1,511 \$<br>3,431 \$<br>29,805 \$<br>(1,447) \$<br>97,921 \$   | 1,017,443 \$<br>1,912,494 \$<br>636,284 \$<br>2,010,234 \$<br>631,748 \$<br>13,483 \$<br>842,527 \$<br>- \$<br>117,139 \$<br>5,939 \$<br>1,469,919 \$<br>(5,686) \$   | 44,875 \$<br>84,351 \$<br>28,064 \$<br>27,863 \$<br>37,160 \$<br>5,166 \$<br>26,851 \$  | 554,500 \$<br>1,042,297 \$<br>346,771 \$<br>344,299 \$<br>7,348 \$<br>459,172 \$<br>63,840 \$<br>3,237 \$<br>801,097 \$  | 206,937         \$           388,980         \$           129,413         \$           408,860         \$           128,491         \$           2,742         \$           171,361         \$           2,3,825         \$           1,208         \$           2,3,825         \$           2,28,996         \$   
  | 831,880         \$           1,563,689         \$           520,237         \$           1,643,603         \$           516,528         \$           11,024         \$           688,865         \$           9,775         \$           9,4856         \$           1,201,832         \$  | 363,807 \$<br>683,850 \$<br>227,516 \$<br>718,800 \$<br>225,894 \$<br>301,263 \$<br>301,263 \$<br>4,821 \$<br>301,263 \$<br>41,885 \$<br>2,124 \$<br>5 22,599 \$  
  | <ul> <li>4,608,076</li> <li>8,661,826</li> <li>2,881,779</li> <li>9,104,500</li> <li>2,861,232</li> <li>61,065</li> <li>3,815,869</li> <li>532,536</li> <li>530,530</li> <li>26,899</li> </ul>   | \$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ - |
| Transportation Equipment -<br>Transportation Equipment -<br>Transportation Equipment -<br>Stores Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment<br>Communication Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Materials and Supplied/Other<br>Materials and Supplied/Other<br>Advances for Con<br>Advances for Con<br>Ad  | oment - Heavy Trucks<br>oment - Cars<br>oment - Other<br>ge Equipment<br>nt<br>ippment<br>pament (non telephone)<br>It<br>tt<br>ment<br>Heavy - Constant - Constan | \$ 2,881,779<br>\$ 9,104,500<br>\$ 2,861,732<br>\$ 61,065<br>\$ 3,815,869<br>\$ 532,536<br>\$ 532,536<br>\$ 26,687,374<br>\$ (25,751)<br>\$ 1,743,019<br>\$ 1,743,019<br>\$ 1,743,019<br>\$ 1,120,746,551<br>\$ (277,261)   
  | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3                     | Fixed 0&M S<br>Fixed 0&M S   
   
  | \$ 428,088 \$<br>\$ 142,424 \$<br>\$ 449,966 \$<br>\$ 141,409 \$<br>\$ 3,018 \$<br>\$ 188,589 \$<br>\$ 2,6200 \$<br>\$ 2,6200 \$<br>\$ 2,200 \$<br>\$ 2,200 \$<br>\$ 3,29,023 \$<br>\$ 3,29,021 \$<br>\$ 3,29  
   | 213,778<br>675,396<br>212,254<br>4,530<br>283,071<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-   | \$         475,396         \$           \$         1,501,934         \$           \$         1,501,934         \$           \$         1,501,934         \$           \$         1,501,934         \$           \$         1,0,074         \$           \$         10,074         \$           \$         5         52,536           \$         5,532,536         \$           \$         4,437         \$           \$         1,098,241         \$           \$         (4,248)         \$           \$         287,539         \$   
  | 486,612 \$<br>161,895 \$<br>511,481 \$<br>160,741 \$<br>160,741 \$<br>214,371 \$<br>29,805 \$<br>1,511 \$<br>374,004 \$<br>(1,447) \$<br>97,921 \$   
   | 1,912,494 \$<br>636,284 \$<br>2,010,234 \$<br>631,748 \$<br>13,483 \$<br>842,527 \$<br>- \$<br>117,139 \$<br>5,939 \$<br>1,469,919 \$<br>(5,686) \$   | 84,351 \$<br>28,064 \$<br>88,662 \$<br>27,863 \$<br>595 \$<br>37,160 \$<br>- \$<br>5,166 \$<br>262 \$<br>64,831 \$  | 1,042,297 \$<br>346,771 \$<br>1,095,565 \$<br>344,299 \$<br>7,348 \$<br>459,172 \$<br>63,840 \$<br>3,237 \$<br>801,097 \$  | 388,980         \$           129,413         \$           408,860         \$           2,742         \$           171,361         \$           2,825         \$           1,20,825         \$           2,825         \$           2,825         \$           2,826         \$           2,826         \$  
   | 1,563,689       \$         520,237       \$         1,643,603       \$         1,643,603       \$         1,1024       \$         688,865       \$         6       -         95,775       \$         95,775       \$         1,201,832       \$  | 683,850         \$           227,516         \$           718,800         \$           225,894         \$           301,263         \$           5         -           5         -           6         -           5         -           6         -           6         -           6         -           6         -           7         41,885           5         2,124           5         525,599  | <ul> <li>8,661,826</li> <li>2,881,779</li> <li>9,104,500</li> <li>2,861,232</li> <li>61,065</li> <li>3,815,869</li> <li>532,536</li> <li>530,530</li> <li>26,899</li> </ul>   
  | \$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ - |
| Transportation Equipment -<br>Transportation Equipment -<br>Transportation Equipment -<br>Stores Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Communication Equipment<br>Communication Equipment<br>Communication Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Materials and Supplied/Other<br>Materials and Supplied/Other<br>Advances for Con<br>Advances for Con<br>Adv  | oment - Heavy Trucks<br>oment - Cars<br>oment - Other<br>ge Equipment<br>nt<br>ippment<br>pament (non telephone)<br>It<br>tt<br>ment<br>Heavy - Carse - Cars | \$ 2,881,779<br>\$ 9,104,500<br>\$ 2,861,732<br>\$ 61,065<br>\$ 3,815,869<br>\$ 532,536<br>\$ 532,536<br>\$ 26,687,374<br>\$ (25,751)<br>\$ 1,743,019<br>\$ 1,743,019<br>\$ 1,743,019<br>\$ 1,120,746,551<br>\$ (277,261)   
  | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3                     | Fixed 0&M S<br>Fixed 0&M S   
   
   | \$ 142,424 \$<br>\$ 449,966 \$<br>\$ 141,409 \$<br>\$ 3,018 \$<br>\$ 188,589 \$<br>\$ 26,220 \$<br>\$ 1,329 \$<br>\$ 329,023 \$<br>\$ (1,273) \$<br>\$ 86,144 \$<br>\$ 39,001 \$  
  | 213,778<br>675,396<br>212,254<br>4,530<br>283,071<br>-<br>-<br>39,356<br>1,995<br>493,862<br>(1,910)<br>129,302  | \$         475,396         \$           \$         1,501,934         \$           \$         1,501,934         \$           \$         1,501,934         \$           \$         1,501,934         \$           \$         1,0,074         \$           \$         10,074         \$           \$         5         52,536           \$         5,532,536         \$           \$         4,437         \$           \$         1,098,241         \$           \$         (4,248)         \$           \$         287,539         \$  
   
   | 161,895 \$<br>511,481 \$<br>160,741 \$<br>214,371 \$<br>29,805 \$<br>1,511 \$<br>374,004 \$<br>(1,447) \$<br>97,921 \$   | 636,284 \$<br>2,010,234 \$<br>631,748 \$<br>13,483 \$<br>842,527 \$<br>- \$<br>117,139 \$<br>5,939 \$<br>1,469,919 \$<br>(5,686) \$   | 28,064 \$<br>88,662 \$<br>27,863 \$<br>37,160 \$<br>- \$<br>5,166 \$<br>262 \$<br>64,831 \$   | 346,771 \$<br>1,095,565 \$<br>344,299 \$<br>7,348 \$<br>459,172 \$<br>63,840 \$<br>3,237 \$<br>801,097 \$  | 129,413         \$           408,860         \$           128,491         \$           2,742         \$           171,361         \$           2,825         \$           1,208,401         \$           2,742         \$           3,171,361         \$           5,23,825         \$           1,208         \$           2,98,966         \$   
  | 5 520,237 \$<br>1,643,603 \$<br>516,528 \$<br>11,024 \$<br>6 688,865 \$<br>6 - \$<br>95,775 \$<br>4,856 \$<br>1,201,832 \$   | 227,516 \$<br>718,800 \$<br>225,894 \$<br>301,263 \$<br>4,821 \$<br>301,263 \$<br>5 - \$<br>6 41,885 \$<br>2,124 \$<br>5 22,599 \$  
  | 2,881,779<br>9,104,500<br>2,861,232<br>61,065<br>3,815,869<br>532,536<br>530,530<br>26,899   | \$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ - |
| Transportation Equipment -<br>Transportation Equipment -<br>Stores Equipment<br>Tools, Shop, & Bargase Equip<br>Laboratory Equipment<br>Power Operated Equipment<br>Communication Equipment<br>Communication Equipment<br>Mixcellaneous Equipment<br>Other Tangbibe Property<br>Uity Plant<br>ans to Rate Base<br>Cash Working Capital(Other<br>Materials and Supplies(Other<br>Pension Asset(Other Water)<br>Regulatory Deferrals(Other<br>Advances for Con<br>Advances for Con  | mment - Cars<br>mment - Other<br>ge Equipment<br>nt<br>mpment<br>pmment<br>(non telephone)<br>tt<br>mment<br>arty  | s         9,104,500           S         2,661,232           S         6,1065           S         3,815,869           S         532,536           S         530,530           S         26,657,374           S         (25,751)           S         789,137           \$         1,120,746,551           S         (277,261)   
  | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3   | Fixed 0&M S<br>Fixed 0&M S   
   
   | \$ 449,966 \$<br>\$ 141,409 \$<br>\$ 3,018 \$<br>\$ 188,589 \$<br>\$ 26,220 \$<br>\$ 1,329 \$<br>\$ 329,023 \$<br>\$ (1,273) \$<br>\$ 86,614 \$<br>\$ 39,001 \$   
  | 675,396<br>212,254<br>4,530<br>283,071<br>-<br>39,356<br>1,995<br>493,862<br>(1,910)<br>129,302  | \$ 1,501,934 \$<br>\$ 472,006 \$<br>\$ 10,074 \$<br>\$ 629,489 \$<br>\$ 532,536 \$<br>\$ 87,519 \$<br>\$ 4,437 \$<br>\$ 1,098,241 \$<br>\$ (4,248) \$<br>\$ 287,539 \$  
   
   | 511,481 9<br>160,741 9<br>214,371 9<br>29,805 9<br>1,511 9<br>374,004 9<br>(1,447) 9<br>97,921 9   | 2,010,234 \$<br>631,748 \$<br>13,483 \$<br>842,527 \$<br>- \$<br>5,939 \$<br>1,469,919 \$<br>(5,686) \$   | 88,662 \$<br>27,863 \$<br>595 \$<br>37,160 \$<br>- \$<br>5,166 \$<br>262 \$<br>64,831 \$   
  | 1,095,565 \$<br>344,299 \$<br>7,348 \$<br>459,172 \$<br>- \$<br>63,840 \$<br>3,237 \$<br>801,097 \$  | 408,860         \$           128,491         \$           2,742         \$           171,361         \$           23,825         \$           1,208         \$           298,966         \$  | 1,643,603 \$<br>516,528 \$<br>11,024 \$<br>688,865 \$<br>688,865 \$<br>95,775 \$<br>4,856 \$<br>1,201,832 \$   
   | 718,800     \$       225,894     \$       4,821     \$       301,263     \$       -     \$       4,885     \$       2,124     \$       5     525,599   | 9,104,500<br>2,861,232<br>61,065<br>3,815,869<br>532,536<br>530,530<br>26,899  | \$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -                         |
| Transportation Equipment -<br>Stores Equipment<br>Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Power Operated Equipment<br>Communication Equipment<br>Communication Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Materials and Suspiles(Other<br>Materials and Suspiles(Other<br>Materials and Suspiles)<br>Other Tangbie Property<br>Utily Plant<br>ons to Rate Base<br>Cash Working Capital(Other<br>Materials and Suspiles)<br>Other Tangbie Property<br>Materials and Suspiles(Other<br>Materials and Suspiles)<br>Other Advances for Con<br>Advances fo   | ment - Other<br>ge Guppment<br>nt<br>ipment<br>pment<br>ment (non telephone)<br>it<br>ment<br>rty  | \$ 2,861,232<br>\$ 6,065<br>\$ 3,815,869<br>\$ 532,536<br>\$ 530,530<br>\$ 26,899<br>\$ 6,657,374<br>\$ (25,751)<br>\$ 1,743,019<br>\$ 789,137<br>\$ 1,120,746,551<br>\$ 1,220,772,261  
  | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3   | Fixed 0&M 5<br>Fixed 0&M 5<br>Fixed 0&M 5<br>Water Treatment 5<br>Fixed 0&M 5  
   
  | \$ 141,409 \$<br>\$ 3,018 \$<br>\$ 188,589 \$<br>\$ 26,220 \$<br>\$ 26,220 \$<br>\$ 329,023 \$<br>\$ (1,273) \$<br>\$ 86,144 \$<br>\$ 39,001 \$  
   | 212,254<br>4,530<br>283,071<br>-<br>39,356<br>1,995<br>493,862<br>(1,910)<br>129,302   | \$         472,006         \$           \$         10,074         \$           \$         629,489         \$           \$         532,536         \$           \$         87,519         \$           \$         4,437         \$           \$         1,098,241         \$           \$         (4,248)         \$           \$         287,539         \$  
   
  | 160,741 \$<br>3,431 \$<br>214,371 \$<br>29,805 \$<br>1,511 \$<br>374,004 \$<br>(1,447) \$<br>97,921 \$   | 631,748 \$<br>13,483 \$<br>842,527 \$<br>117,139 \$<br>5,939 \$<br>1,469,919 \$<br>(5,686) \$   | 27,863 \$<br>595 \$<br>37,160 \$<br>- \$<br>5,166 \$<br>262 \$<br>64,831 \$   
   | 344,299 \$<br>7,348 \$<br>459,172 \$<br>63,840 \$<br>3,237 \$<br>801,097 \$  | 128,491       2,742       171,361       2,742       171,361       2,742       171,361       2,742       1,208       298,966  | 516,528 \$<br>11,024 \$<br>688,865 \$<br>688,865 \$<br>95,775 \$<br>4,856 \$<br>1,201,832 \$  
  | 225,894 \$<br>4,821 \$<br>301,263 \$<br>41,885 \$<br>2,124 \$<br>525,599 \$  | 2,861,232<br>61,065<br>3,815,869<br>532,536<br>530,530<br>26,899   | \$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -   |
| Stores Equipment<br>Tools, Shore, & Garage Equipment<br>Tools, Shore, & Garage Equipment<br>Communication Equipment<br>Communication Equipment<br>Communication Equipment<br>Micrellanceus Equipment<br>Other Tangble Property<br>Mither Base<br>Cash Working Capital (Other<br>Materials and Supplies) (Other<br>Materials and Supplies)<br>Cash Working Capital (Other<br>Materials and Supplies)<br>Cash Working Capital<br>Cash Working Capital<br>Cash Working Capital<br>Cash Working Capital<br>Cash Com Tabital<br>Cash Con Tabital   | ve Equipment<br>nt<br>ipment<br>pment (non telephone)<br>tt<br>ment<br>erty  | \$ 61,065<br>\$ 3,815,860<br>\$ 532,536<br>\$ 532,536<br>\$ 530,530<br>\$ 26,899<br>\$ 6,657,374<br>\$ (25,751)<br>\$ 1,743,019<br>\$ 7789,137<br>\$ 1,120,746,551<br>\$ (777,261)  
  | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3   | Fixed 0&M 5<br>Fixed 0&M 5<br>Water Treatment 5<br>Fixed 0&M 5   
   
  | \$ 3,018 \$<br>\$ 188,589 \$<br>\$ 26,220 \$<br>\$ 1,329 \$<br>\$ 329,023 \$<br>\$ (1,273) \$<br>\$ 86,144 \$<br>\$ 39,001 \$  
   | 4,530<br>283,071<br>-<br>39,356<br>1,995<br>493,862<br>(1,910)<br>129,302   
  | \$ 10,074 \$<br>\$ 629,489 \$<br>\$ 532,536 \$<br>\$ 87,519 \$<br>\$ 4,437 \$<br>\$ 1,098,241 \$<br>\$ (4,248) \$<br>\$ 287,539 \$   
  | 214,371 \$<br>- \$<br>29,805 \$<br>1,511 \$<br>374,004 \$<br>(1,447) \$<br>97,921 \$   | 13,483 \$<br>842,527 \$<br>- \$<br>117,139 \$<br>5,939 \$<br>1,469,919 \$<br>(5,686) \$   | 595 \$<br>37,160 \$<br>- \$<br>5,166 \$<br>262 \$<br>64,831 \$  
   | 459,172 \$<br>- \$<br>63,840 \$<br>3,237 \$<br>801,097 \$  | 2,742 \$<br>171,361 \$<br>23,825 \$<br>1,208 \$<br>298,966 \$  | 688,865 \$<br>- \$<br>95,775 \$<br>4,856 \$<br>1,201,832 \$   
  | 4,821 \$<br>301,263 \$<br>41,885 \$<br>2,124 \$<br>525,599 \$  | 61,065<br>3,815,869<br>532,536<br>530,530<br>26,899  | \$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -   |
| Tools, Shop, & Garage Equip<br>Laboratory Equipment<br>Power Operated Equipment<br>Communication Equipment<br>Communication Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Materials and Suspiles(Other<br>Materials and Suspiles(Other<br>Materials and Suspiles)<br>Other Tangbie Property<br>Materials and Suspiles(Other<br>Materials and Suspiles)<br>Tank Painting Tracker(Other<br>Udditions to Rate Base<br>Customer Advances for Cons<br>Advances for Con<br>Advances for Con<br>A  | nt<br>ipment<br>pment (non telephone)<br>tt<br>tt<br>ernt  | S         3,815,869           S         532,536           S         530,530           S         26,899           S         6,657,374           S         1,743,019           S         789,137           S         1,220,746,551           S         1,722,61   
  | 3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3   | Fixed 0&M States Treatment Fixed 0&M States Fixed 0&M Fi   
   
   | \$ 188,589 \$<br>\$ - \$<br>\$ 26,220 \$<br>\$ 1,329 \$<br>\$ 329,023 \$<br>\$ (1,273) \$<br>\$ 86,144 \$<br>\$ 39,001 \$   
  | 283,071<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-   | \$         629,489         \$           \$         532,536         \$           \$         87,519         \$           \$         4,437         \$           \$         1,098,241         \$           \$         (4,248)         \$           \$         287,539         \$  
   
   | 214,371 \$<br>- \$<br>29,805 \$<br>1,511 \$<br>374,004 \$<br>(1,447) \$<br>97,921 \$   | 842,527 \$<br>- \$<br>117,139 \$<br>5,939 \$<br>1,469,919 \$<br>(5,686) \$  | 37,160 \$<br>- \$<br>5,166 \$<br>262 \$<br>64,831 \$  | 459,172 \$<br>- \$<br>63,840 \$<br>3,237 \$<br>801,097 \$  | 171,361 \$<br>- \$<br>23,825 \$<br>1,208 \$<br>298,966 \$   
  | 688,865 \$<br>- \$<br>95,775 \$<br>4,856 \$<br>1,201,832 \$  | 301,263 \$<br>- \$<br>41,885 \$<br>2,124 \$<br>525,599 \$   
  | 3,815,869<br>532,536<br>530,530<br>26,899  | s -<br>s -<br>s -<br>s -   |
| Laboratory Equipment<br>Power Operated Equipment<br>Communication Equipment<br>Communication Equipment<br>Communication Equipment<br>Miscellanceus Equipment<br>Miscellanceus Equipment<br>Miscellanceus Equipment<br>Cash Working Capital (Other<br>Materials and Supplied)Other<br>Materials and Supplied)Other<br>M  | nt<br>ipment<br>pment (non telephone)<br>tt<br>tt<br>ernt  | \$ 532,536<br>\$ 530,530<br>\$ 26,899<br>\$ 6,657,374<br>\$ (25,751)<br>\$ 1,743,019<br>\$ 789,137<br>\$ 1,120,746,551<br>\$ (777,261)  
  | C<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3  | Water Treatment S<br>Fixed 0&M S   
   
   | \$ - \$<br>\$ 26,220 \$<br>\$ 1,329 \$<br>\$ 329,023 \$<br>\$ (1,273) \$<br>\$ 86,144 \$<br>\$ 39,001 \$  
  | -<br>39,356<br>1,995<br>493,862<br>(1,910)<br>129,302  | \$ 532,536 \$<br>\$ 87,519 \$<br>\$ 4,437 \$<br>\$ 1,098,241 \$<br>\$ (4,248) \$<br>\$ 287,539 \$   
   
   | 29,805 \$<br>1,511 \$<br>374,004 \$<br>(1,447) \$<br>97,921 \$   | - \$<br>117,139 \$<br>5,939 \$<br>1,469,919 \$<br>(5,686) \$  | - \$<br>5,166 \$<br>262 \$<br>64,831 \$  
  | - \$<br>63,840 \$<br>3,237 \$<br>801,097 \$  | 23,825 \$<br>23,825 \$<br>1,208 \$<br>298,966 \$   | 95,775 \$<br>4,856 \$<br>1,201,832 \$  
   | - \$<br>41,885 \$<br>2,124 \$<br>525,599 \$  | 532,536<br>530,530<br>26,899   | \$ -<br>\$ -<br>\$ -   |
| Power Operated Equipment<br>Communication Equipment<br>Communication Equipment<br>Miscellaneous Equipment<br>Miscellaneous Equipment<br>Materials and Suspiles(Other<br>Materials and Suspiles(Other<br>Materials and Suspiles(Other<br>Materials and Suspiles(Other<br>Materials and Suspiles)<br>Othernals(Other<br>Materials and Suspiles)<br>Materials and Suspiles)<br>Materials and Suspiles<br>(Other<br>Materials and Suspiles)<br>Materials and Suspiles)<br>Materials and Suspiles<br>(Other<br>Materials and Suspiles)<br>Materials and Suspiles)<br>Materials and Suspiles)<br>Materials and Suspiles)<br>Materials and Suspiles<br>(Other<br>Advances for Con<br>Advances  | ipment<br>pment<br>ment (non telephone)<br>ut<br>ment<br>rrty  | \$ 530,530<br>\$ 26,899<br>\$ 6,657,374<br>\$ (25,751)<br>\$ 1,743,019<br>\$ 789,137<br>\$ 1,120,746,551<br>\$ (777,261)  
  | 3<br>3<br>3<br>3<br>3<br>3  | Fixed O&M S<br>Fixed O&M S<br>Fixed O&M S<br>Fixed O&M S<br>Fixed O&M S<br>Fixed O&M S   
   
   | \$ 26,220 \$<br>\$ 1,329 \$<br>\$ 329,023 \$<br>\$ (1,273) \$<br>\$ 86,144 \$<br>\$ 39,001 \$   
  | 39,356<br>1,995<br>493,862<br>(1,910)<br>129,302   | \$ 87,519 \$<br>\$ 4,437 \$<br>\$ 1,098,241 \$<br>\$ (4,248) \$<br>\$ 287,539 \$  
   
   | 29,805 9<br>1,511 9<br>374,004 9<br>(1,447) 9<br>97,921 9  | 117,139 \$<br>5,939 \$<br>1,469,919 \$<br>(5,686) \$  | 5,166 \$<br>262 \$<br>64,831 \$  
  | 63,840 \$<br>3,237 \$<br>801,097 \$  | 23,825 \$<br>1,208 \$<br>298,966 \$  | 95,775 \$<br>4,856 \$<br>1,201,832 \$  
   | 41,885 \$<br>2,124 \$<br>525,599 \$  | 530,530<br>26,899  | s -<br>s -   |
| Communication Equipment<br>Communication Equipment<br>Communication Equipment<br>Miscellanceus Equipment<br>Introduceus Equipment<br>into Io Barte Base<br>Cash Working Capital (Other V<br>Tank Painting Tracker (Other<br>Materials and Supplied)(Other V<br>Tank Painting Tracker (Other<br>Ideutions<br>Customer Advances for Cons<br>Advances for Con<br>Advances for Con<br>Advances for Con<br>Advances for<br>Advances fo | pment<br>pment (non telephone)<br>it<br>ment<br>erty   | \$ 26,899<br>\$ 6,657,374<br>\$ (25,751)<br>\$ 1,743,019<br>\$ 789,137<br>\$ 1,120,746,551<br>\$ (777,261)  
  | 3<br>3<br>3<br>3<br>3   | Fixed O&M S<br>Fixed O&M S<br>Fixed O&M S<br>Fixed O&M S<br>Fixed O&M S  
   
   | \$ 1,329 \$<br>\$ 329,023 \$<br>\$ (1,273) \$<br>\$ 86,144 \$<br>\$ 39,001 \$   
  | 1,995<br>493,862<br>(1,910)<br>129,302   | \$ 4,437 \$<br>\$ 1,098,241 \$<br>\$ (4,248) \$<br>\$ 287,539 \$  
   
   | 1,511 9<br>374,004 9<br>(1,447) 9<br>97,921 9  | 5,939 \$<br>1,469,919 \$<br>(5,686) \$  | 262 \$<br>64,831 \$  
  | 3,237 \$<br>801,097 \$   | 1,208 \$<br>298,966 \$   | 4,856 \$<br>1,201,832 \$   
   | 2,124 \$<br>525,599 \$   | 26,899   | \$ -   |
| Communication Equipment (<br>Telephone Equipment<br>Other Tangible Property<br>Other Tangible Property<br>Iiity Plant<br>on to Rate Base<br>Cash Working Capital(Other<br>Materials and Supplies(Other<br>Materials and Supplies)<br>Materials and Supplies(Other<br>Materials and Supplies)<br>Materials and Supplies<br>Other Advances for Can<br>Advances fo   | pment (non telephone)<br>it<br>ment<br>arty  | \$ 6,657,374<br>\$ (25,751)<br>\$ 1,743,019<br>\$ 789,137<br>\$ 1,120,746,551<br>\$ (777,261)   
  | 3<br>3<br>3   | Fixed O&M S<br>Fixed O&M S<br>Fixed O&M S<br>Fixed O&M S   
   
   | \$ 329,023 \$<br>\$ (1,273) \$<br>\$ 86,144 \$<br>\$ 39,001 \$  
  | 493,862<br>(1,910)<br>129,302  | \$ 1,098,241 \$<br>\$ (4,248) \$<br>\$ 287,539 \$   
   
   | 374,004 \$<br>(1,447) \$<br>97,921 \$  | 1,469,919 \$<br>(5,686) \$  | 64,831 \$  
  | 801,097 \$   | 298,966 \$   | 1,201,832 \$   
   | 525,599 \$   |  | -  |
| Telephone Equipment<br>Miscellanceus Equipment<br>Miscellanceus Equipment<br>Ithy Plant<br>Ins to Bate Base<br>Cash Working Capital (Other V<br>Materials ad Supplied/Other V<br>Regulatory Deferrals(Other V<br>Tank Painting Tracker(Other<br>Idditions to<br>Customer Advances for Cons<br>Advances for Con<br>Advances  | it<br>ment<br>erty   | \$ (25,751)<br>\$ 1,743,019<br>\$ 789,137<br>\$ 1,120,746,551<br>\$ (777,261)   
  | 3<br>3<br>3   | Fixed O&M Fixed O&M Fixed O&M  
   
   | \$ (1,273) \$<br>\$ 86,144 \$<br>\$ 39,001 \$   
  | (1,910)<br>129,302   | \$ (4,248) \$<br>\$ 287,539 \$  
   
   | (1,447) \$<br>97,921 \$  | (5,686) \$  | |
  |  |  |  
   |  | 0,057,574  | ÷ -  |
| Miscellaneous Equipment<br>Other Tangible Property<br>lifty Plant<br>on to Rate Base<br>Cash Working Capital(Other<br>Materials and Supplies(Other<br>Pension Asset(Other Water)<br>Regulatory Deferrals(Other<br>diftions<br>customer Advances for Cons<br>Advances for Con<br>Advances for Con<br>Advan   | ment<br>rrty   | \$ 1,743,019<br>\$ 789,137<br>\$ 1,120,746,551<br>\$ (777,261)  
  | 3<br>3  | Fixed O&M Fixed O&M  
   
   | \$ 86,144 \$<br>\$ 39,001 \$  
  | 129,302  | \$ 287,539 \$   
   
   | 97,921 \$  |   | |
  |  |  |  
   |  | (25,751)   | c .  |
| Other Tangible Property<br>Ility Plant<br>to Safu Rase<br>Cash Working Capital (Other<br>Materials and Supplies (Other<br>Materials and Supplies (Other<br>Regulatory Deferrals (Other<br>dditions<br>ions to Rate Base<br>Customer Advances for Cons<br>Advances for Cor<br>Advances for Cor   | erty   | \$ 789,137<br>\$ 1,120,746,551<br>\$ (777,261)  
  | 3   | Fixed O&M \$   
   
   | \$ 39,001 \$  
  |  |   
   
   |  | 384,851 \$  | |
  |  |  |  
   |  |  |  |
| Ility Plant Cash Working Capital(Other: Materials and Supplies(Other Pension Assel(Other Water) Regulatory Deferrals(Other diftions) ions to Rate Base Customer Advances for Cons Advances for Con Advances for Co  |  | \$ 1,120,746,551<br>\$ (777,261)  
  |   |  
   
   |   
  | 58.540   |   
   
   |  |   | |
  | 209,741 \$<br>94,959 \$  |  |  
   |  |  |  |
| ns to Rate Base<br>Cash Working Capital(Other<br>Materials ad Supplies(Other<br>Regulator) Deferrals(Other<br>Vater) Deferrals(Other<br>dditions<br>ions to Rate Base<br>Customer Advances for Cons<br>Advances for Con<br>Advances for Con<br>A  |  | \$ (777,261)  
  |   | 2  
   
   |   
  |  |   
   
   | 44,333 \$  |   | |
  |  |  |  
   |  | 1,120,746,551  |  |
| Materials and Supplies(Other<br>Pension Assel(Other Vater<br>Regulatory Deferrals(Other Vater<br>Advances for Cans<br>Advances for Cans<br>Advances for Can<br>Advances for Can<br>A  |  |   
  |   |  
   
   |   
  |  |   
   
   |  |   | |
  |  |  |  
   |  |  |  |
| Pension Assel(Other Water)<br>Regulatory Deferrals(Other<br>dditions<br>Customer Advances for Cons<br>Advances for  |  |   
  | -   | Fixed O&M  
   
   |   
  |  |   
   
   |  |   | |
  |  |  |  
   |  |  |  |
| Regulatory Deferral(3)(ther v<br>Tank Painting Tracker(Other<br>udditions<br>Customer Advances for Con<br>Advances for C  |  | + ./  
  |   | Net Plant (less gen. ar \$   
   
   |   
  |  |   
   
   |  | -,+   | |
  |  |  |  
   |  |  |  |
| Tank Painting Tracker (Other<br>didtions<br>Customer Advances for Cons<br>Advances for Con<br>Advances  |  | \$ 8,684,955  
  |   | Net Plant (less gen. ar \$   
   
   |   
  |  |   
   
   |  |   | |
  |  |  |  
   |  |  |  |
| udditions<br>Customer Advances for Cons<br>Advances for Cor<br>Advances   |  | \$ 4,211,509  
  | 5   | Net Plant (less gen. ar \$   
   
   | \$ 245,548 \$   
  | 197,089  | \$ 620,453 \$   
   
   | 398,342 \$   | 1,565,573 \$  | 112,594 \$   
  | 416,391 \$   | 419,990 \$   | 64,263 \$  
   | 171,268 \$   | 4,211,509  | ş -  |
| ions to Rate Base<br>Customer Advances for Cons<br>Advances for Con<br>Advances for   | r(Other Water)   | \$ -<br>\$ 17,029,298   
  | F   | Storage \$   
   
   | \$ <u>-</u> \$<br>\$999,778 \$  
  | 775,645  | <u>\$</u> -\$<br>\$2,495,097\$  
   
   | 1,640,552 \$   | 6,447,740 \$  | - \$   
  | - \$   | - \$<br>1,740,842 \$   | - \$<br>131,391 \$   
   | - \$<br>662,767 \$   | 17,029,298   | \$ -   |
| Advances for Cor<br>Advances for Cor<br>Advances for Cor<br>Advances for Cor<br>Advances for Cor<br>Allocated MAWC<br>CIAC<br>CIAC-Non Taxabl<br>CIAC-Non Taxabl  |  |   
  |   |  
   
   |   
  |  
   |   
   |  |  
  |   |  |  |  
   |  |  |  |
| Advances for Cor<br>Advances for Cor<br>Advances for Cor<br>Advances for Cor<br>Allocated MAWC<br>CIAC<br>CIAC-Non Taxabl<br>CIAC-Non Taxabl  | s for Construction - NT Mains  | \$ 1,657,625  
  |   | Mains \$   
   
   |   
  |  
   |   
   |  |  
  |   | - \$   |  |  
   |  |  |  |
| Advances for Cor<br>Advances for Cor<br>Advances for Cor<br>Allocated MAWC<br>CIAC<br>CIAC-Non Taxabi<br>CIAC-Non Taxabi  | s for Construction - NT Extension Deposits   | \$ -  
  |   | Mains \$   
   
   |   
  |  
   |   
   |  |  
  | - \$  | - \$   |  |  
   |  |  | ş -  |
| Advances for Cor<br>Advances for Cor<br>Allocated MAWC<br>CIAC<br>CIAC-Non Taxabi<br>CIAC-Non Taxabi  | s for Construction - NT Hydrants   | \$ 336,220  
  |   | Hydrants \$  
   
   |   
  |  
   |   
   |  |  
  | - \$  | - \$   |  |  
   |  | , .  | \$ -   |
| Advances for Cor<br>Allocated MAWC<br>CIAC<br>CIAC-Non Taxabi<br>CIAC-Non Taxabi  | s for Construction - NT WIP  | \$ -  
  |   | Meters \$  
   
   |   
  |  
   |   
   |  |  
  | - \$  | - \$   |  |  
   |  |  | ş -  |
| Allocated MAWC<br>CIAC<br>CIAC-Non Taxabi<br>CIAC-Non Taxabi  | s for Construction - TAX Mains   | \$ -  
  |   | Services \$  
   
   |   
  |  
   |   
   |  |  
  | - \$  | - \$   |  |  
   |  |  | ş -  |
| CIAC<br>CIAC-Non Taxabl<br>CIAC-Non Taxabl  | s for Construction - Reclassed to Current  | Ş -   
  |   | Mains \$   
   
   |   
  |  
   |   
   |  |  
  | - \$  | - \$   |  |  
   |  |  | ş -  |
| CIAC-Non Taxabl<br>CIAC-Non Taxabl  | MAWC Corporate - Customer Advances   | \$ (23,405)   
  | к   | Mains \$   
   
   | \$-\$   
  |  
   | \$-\$   
   | (4,747) \$   | (18,658) \$  
  | - \$  | - \$   | ; - \$   | i - \$   
   | ; - \$   | (23,405)   | ş -  |
| CIAC-Non Taxabl   |  |   
  |   |  
   
   |   
  |  
   |   
   |  |  
  |   |  |  |  
   |  |  |  |
|   |  | \$ (40,354,566)   
  |   | Mains \$   
   
   |   
  |  
   |   
   |  |  
  |   | - \$   |  |  
   |  |  |  |
| CIAC-Non Taxabl   |  | \$ (26,286,308)   
  |   | Mains \$   
   
   |   
  |  
   |   
   |  |  
  |   | - \$   |  |  
   |  |  |  |
|   | n Taxable - Services   | \$ (265,700)  
  | н   | Services \$  
   
   |   
  |  
   | s - s   
   |  |  
  | - \$  | - \$   |  | i - \$   
   | i - \$   |  |  |
|   | n Taxable - Meters   | \$ (584,544)  
  |   | Meters \$  
   
   |   
  |  
   |   
   | · •  | +  
  | +   | (584,544) \$   |  |  
   |  |  |  |
|   | n Taxable - Hydrants   | \$ (2,774,275)  
  |   | Hydrants \$  
   
   |   
  |  
   |   
   |  |  
  | - \$  | - \$   |  |  
   | () ) ) )   |  |  |
| CIAC-Non Taxabl   |  | \$ (3,047,459)  
  |   | Mains \$   
   
   |   
  |  
   |   
   | (0-0)0) +  | (2,429,341) \$   
  | - \$  | - \$   |  |  
   | i - \$   | (0,0,)   |  |
| CIAC-Non Taxabl   |  | \$ -  
  |   | Mains \$   
   
   |   
  |  
   |   
   |  |  
  | - \$  | - \$   |  |  
   |  |  | \$-  |
| CIAC-Taxable - M  | able - Mains   | \$ (30,776,674)   
  | к   | Mains \$   
   
   | s - s   
  |  
   | \$-\$   
   | (6,242,448) \$   | (24,534,226) \$  
  | - \$  | - \$   | ; - \$   | i - \$   
   | - \$   | (30,776,674)   | ş -  |
| CIAC-Taxable - Ex   | able - Extension Deposits  | \$ (7,887,871)  
  | к   | Mains \$   
   
   | \$-\$   
  |  
   | s - s   
   | (1,599,901) \$   | (6,287,970) \$   
  | - \$  | - \$   | s - \$   | i - \$   
   | - \$   | (7,887,871)  | ş -  |
| CIAC-Taxable - Se   | able - Services  | \$ (32,544,851)   
  | н   | Services \$  
   
   | s - s   
  |  
   | s - s   
   | - 9  | - \$   
  | - \$  | - \$   | (32,544,851) \$  | - s  
   | - s  | (32,544,851)   | ş -  |
| CIAC-Taxable - M  |  | \$ (335,686)  
  | G   | Meters \$  
   
   | s - s   
  | -  
   | s - s   
   |  | - \$   
  | - \$  | (335,686) \$   |  | - s  
   | - s  |  |  |
| CIAC-Taxable - H  | able - Hydrants  | \$ (38,147)   
  | j   | Hydrants   
   
   | s - s   
  | -  
   | s - s   
   | ; - \$   | - \$   
  | - \$  | - \$   |  | - s  
   | (38,147) \$  |  |  |
| CIAC-Taxable - O  |  | \$ (144,214)  
  | к   | Mains  
   
   | s - s   
  |  
   | s - s   
   | (29,251) \$  | (114,963) \$   
  | - s   | - s  | ; - s  | s  
   |  |  |  |
| CIAC-Taxable - W  |  | s -   
  | к   | Mains  
   
   |   
  |  
   | s - s   
   |  |  
  | - s   | - s  |  | s  
   | s  |  | s -  |
|   |  | S -   
  |   | Services S   
   
   |   
  |  
   |   
   |  |  
  | - s   | - 5  |  |  
   |  |  | š.   |
| Accum Amort Cl  | able - WIP   | \$ 37,918,862   
  |   | Net Plant (less gen. ar \$   
   
   |   
  |  
   | · ·   
   |  |  
  |   |  |  |  
   |  |  |  |
|   | able - WIP<br>able - Services SIT  | \$ (294,036)  
  |   | Mains \$   
   
   |   
  |  
   |   
   |  |  
  |   | - \$   |  |  
   |  |  |  |
| Deferred Income   | able - WIP<br>able - Services SIT  |   
  | 5   | Net Plant (less gen. ar \$   
   
   | \$ (8,778,737) \$   
  | (7.046.245)  
   | \$ (22,182,230) \$  
   | (14,241,390) \$  | (55.971.873) \$  
  | (4.025.422) \$  | (14.886.669) \$  | (15,015,344) \$  | (2.297.496) \$   
   | (6,123,102) \$   | (150,568,506)  | s -  |
|   | able - WIP<br>able - Services SIT<br>mort CIAC<br>I MAWC Corporate - CIAC  | \$ (150,568,506)  
  | 2   | Labor Series Labor   
   
   |   
  |  
   |   
   |  |  
  |   |  |  |  
   |  |  |  |
| relision/OPEB IT  | able - WIP<br>able - Services SIT<br>mort CIAC   | \$ (150,568,506)<br>\$ 2,032,241  
  | 4   |  
   
   | \$ (6,544,477) \$   
  |  
   | \$ (16,073,927) \$  
   |  |  
  |   |  |  |  
   |  |  |  |

Missouri-American Water Company Class Cost of Service Study - Account Detail																						Та	b: Account
Case No: WR-2024-0320, SR-2024-0321		Po	st Test Year	Alloc Description	 Source of Supply	Pumping	Wa Treat	ater tment	Transm	ission	Distril	bution	Storage		Meters	Se	rvices	Cust	tomers	н	ydrants	Total	Variance
Miscellaneous T&D O	perating Expense	\$	614,524	1	\$ 1	\$ 	\$			83,105 \$ 0.13523		326,620 \$ 0.53150		- \$	204,799 0.33326	\$	-	\$	1	\$			1,524 0000
Miscellaneous T&D M	aintenance Expense	\$	306,848	2	\$ -	\$ 	\$			20,855 \$ 0.06796		81,963 \$ 0.26711	12 0.04	871 \$ 195	27,454 0.08947	\$	59,355 0.19343	\$	1	\$	104,350 0.34007		5,848 0000
Fixed O&M		\$	15,019,517	3	\$ 742,300 0.04942	1,114,188 0.07418		477,710 9 0.16497		843,780 \$ 0.05618	3	8,316,244 \$ 0.22080	146 0.00		1,807,333 0.12033	\$	674,488 0.04491		,711,420 0.18053	s	1,185,790 0.07895		9,517 0000
Labor		\$	5,175,134	4	\$ 73,201 0.01153	745,165 0.11742		630,009 0.25685		\$ 133,880 \$ 0.06837	1	1,705,248 \$ 0.26870	38 0.00	430 \$ 606	996,811 0.15707	\$	177,755 0.02801		234,337 0.03693	s	311,372 0.04906		5,208 0000
Net Plant		\$ 1	,120,012,452	5	\$ 65,301,134 0.05830	52,413,893 0.04680		003,788 9 0.14732		935,394 \$ 0.09458	416	5,349,981 \$ 0.37174	29,943 0.02		110,735,342 0.09887	\$ 111	1,692,493 0.09972		,090,053 0.01526	\$ 4	0.04067	\$ 1,120,012 1.0	2,452 0000
Rate Base		\$	883,794,555	6	\$ 59,799,237 0.06766	48,190,783 0.05453		533,109 0.17146		394,767 \$ 0.08531	296	5,318,430 \$ 0.33528	27,432		100,736,259 0.11398	\$ 69	9,519,004 0.07866		,588,787 0.01764	\$ 3	9,282,097 0.04445		1,555 0000
Variable Cost		\$	12,101,490		\$ 4,023,853	\$ 1,860,865	\$6,	216,772	\$	- \$		- \$		- \$	-	\$	-	\$	-	\$	-	\$ 12,10	L,490
		Fuel 8	& Power		\$ 2,601,526	\$ 1,860,865	\$	383,380															

# MECG Other MO Class Cost of Service Study Case No: WR-2024-0320, SR 2024-0321 Tab: Usage Statistics

#### Missouri-American Water Company

Cost of Service Study - Usage Statistics

Case No: WR-2024-0320

		Non				Rate F			
	Residential	Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	Tota	l
Total Usage	63,591,963	33,171,773	34,063,497	16,025,909	10,129,287	32,353		157,014,781	hundred gallons
Average Day Usage	174,225	90,882	93,325	43,907	27,751	89	-	430,177	hundred gallons
Max Day Capacity Factor	2.00	2.12	1.17	1.20	1.27				
Max Day Usage	348,697	192,745	109,655	52,832	35,334	21,521	68,479	829,263	hundred gallons
Extra Capacity	174,473	101,864	16,330	8,925	7,582	21,433	68,479	399,086	hundred gallons
Fire Allocator						0.2391	0.7609	1.0000	12,000 gpm for 10 hours
Distribution Multiplier	1.00	1.00	0.06	0.56		1.00	1.00	N/A	
Average Hourly Usage	7,259	3,787	251	1,018	-	4	-	12,319	hundred gallons
Max Hour Capacity Factor	4.47	2.59	1.17	1.20	1.27				
Max Hour Usage	32,471	9,793	295	1,225	-	4,304	13,696	61,784	hundred gallons
Extra Capacity	25,212	6,006	44	207	-	4,301	13,696	49,465	hundred gallons
Customers	121,805	11,337	69	23	3	2,945		136,182	
Hydrants						256	11,746	12,002	
Revenue	\$ 68,796,681	\$ 30,997,236	\$ 10,574,416 \$	4,406,843 \$	1,091,501	\$ 1,926,258		\$ 117,792,936	

Ş	68,796,681	Ş	30,997,236	Ş	10,574,416	Ş	4,406,843	Ş	1,091,501	Ş	1,926,2

\$ 117,792,936	
----------------	--

	Non					Rate F		Meter	Service
	Residential	Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	Weighting	Weighting
5/8-METER	113,665	6,193	7	-	-	-		1.0	1.0
3/4-METER	1,569	184	1	-	-	-		1.5	1.0
1-METER	6,105	2,104	7	2	-	-		2.5	2.9
1.5-METER	153	434	-	-	-	-		5.0	4.0
2-METER	141	2,172	33	12	-	100		8.0	5.6
3-METER	3	101	12	4	-	3		16.0	5.6
4-METER	-	136	27	8	-	352		25.0	6.4
6-METER	-	31	23	8	-	755		50.0	9.9
8-METER	1	30	7	1	2	453		80.0	9.9
10-METER	-	3	2	-	-	71		115.0	9.9
12-METER	-	1	-	-	-	21		215.0	12.2
14-METER								320.0	12.2

# MECG Other MO Class Cost of Service Study Case No: WR-2024-0320, SR 2024-0321 Tab: Usage Statistics

#### Missouri-American Water Company Cost of Service Study - Usage Statistics Case No: WR-2024-0320

System Load Factor: System Load Factor (fire): System Load Factor (Hourly) System Load Factor (Hourly fire)	0.5818 0.5187 0.1457 0.1201	829,327 84,549	max day - thousand gallons per day max day with fire - thousand gallons per day max hour - thousand gallons per day max hour with fire - thousand gallons per day	As Filed 0.713 0.621	Corrected 0.582	Average system hourly flow on max day Average system hourly flow on max day
Mains Statistics						
Туре		Pct				
10-Inch and Larger	2,586,511	0.2028				
Under 10-inch	10,165,573	0.7972				
Total	12,752,084	1.0000				
Storage Statistics						
Total Capacity	1,224,573 hur	dred gallons (	(2023 annual report)			
Fire Allocation	0.0734 per	centage of sto	brage needed for maximum fire protection day			
Non-Fire Allocation	0.9266	-	-			

Missouri-American Water Company

Cost of Service Study - Class Allocators

Case No: WR-2024-0320, SR-2024-0321

#### 1. VARIABLE COST

		Non				Rate F			
Item	Residential	Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	Total	Units
Total Usage	63,591,963	33,171,773	34,063,497	16,025,909	10,129,287	32,353	-	157,014,781	hundred gallons
Allocator	0.4050	0.2113	0.2169	0.1021	0.0645	0.0002	-	1.0000	

#### 2. BASE/EXTRA DAILY

		Non				Rate F			
Item	Residential	Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	Total	Units
Average Daily Use	174,225	90,882	93,325	43,907	27,751	89	-	430,177	hundred gallons
Extra Capacity	174,473	101,864	16,330	8,925	7,582			309,175	hundred gallons
System Capacity Factor	0.5818								
Average Day Allocator	0.2356	0.1229	0.1262	0.0594	0.0375	0.0001	-	0.5818	
Extra Capacity Allocator	0.2360	0.1378	0.0221	0.0121	0.0103	-	-	0.4182	
Allocator	0.4716	0.2607	0.1483	0.0715	0.0478	0.0001	-	1.0000	

## 3. BASE/EXTRA DAILY (w FIRE PROTECTION)

		Non				Rate F			
Item	Residential	Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	Total	Units
Average Daily Use	174,225	90,882	93,325	43,907	27,751	89	-	430,177	hundred gallon:
Extra Capacity	174,473	101,864	16,330	8,925	7,582	21,433	68,479	399,086	hundred gallon:
System Capacity Factor	0.5187	assuming fire prote	ction						
Average Day Allocator	0.2101	0.1096	0.1125	0.0529	0.0335	0.0001	-	0.5187	
Extra Capacity Allocator	0.2104	0.1228	0.0197	0.0108	0.0091	0.0258	0.0826	0.4813	
Combined Allocator	0.4205	0.2324	0.1322	0.0637	0.0426	0.0260	0.0826	1.0000	

#### 4. BASE/EXTRA HOURLY (w FIRE PROTECTION)

		Non				Rate F			
Item	Residential	Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	Total	Units
Average Hourly Use	7,259	3,787	251	1,018	-	4	-	12,319	hundred gallons
Extra Capacity	25,212	6,006	44	207	-	4,301	13,696	49,465	hundred gallons
System Capacity Factor	0.1201	assuming fire protee	ction						
Average Day Allocator	0.0708	0.0369	0.0024	0.0099	-	0.0000	-	0.1201	
Extra Capacity Allocator	0.4485	0.1068	0.0008	0.0037	-	0.0765	0.2436	0.8799	
Combined Allocator	0.5192	0.1438	0.0032	0.0136	-	0.0765	0.2436	1.0000	

Missouri-American Water Company

Cost of Service Study - Class Allocators

Case No: WR-2024-0320, SR-2024-0321

5. STORAGE

		Non				Rate F			
Item	Residential	Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	Total	Units
Average Hourly Use	7,259	3,787	3,889	1,829	1,156	4		17,924	
Extra Capacity	25,212	6,006	680	372	316			32,586	
Fire Allocator						0.23913	0.76087	1.00000	
System Capacity Factor	0.1201	assuming fire proteo	ction						
Average Day Allocator	0.0487	0.0254	0.0261	0.0123	0.0077	0.0000		0.1201	
Extra Capacity Allocator	0.6807	0.1622	0.0184	0.0100	0.0085			0.8799	
Allocator	0.7294	0.1876	0.0444	0.0223	0.0163	0.0000		1.0000	
Non-Fire Allocation of Storage	0.92658								
Fire Allocation of Storage	0.07342								
Non-Fire Allocator	0.6758	0.1738	0.0412	0.0207	0.0151	0.0000	-	0.9266	
Fire Allocator	-	-	-	-	-	0.0176	0.0559	0.0734	
Combined Allocator	0.6758	0.1738	0.0412	0.0207	0.0151	0.0176	0.0559	1.0000	
6. MAINS									
		Non				Rate F			
Item	Residential	Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	Total	Units
Factor 4	0.4205	0.2324	0.1322	0.0637	0.0426	0.0260	0.0826	1.0000 h	undred gallons
Factor 5	0.5192	0.1438	0.0032	0.0136	-	0.0765	0.2436	1.0000 h	undred gallons
Transmission Weighting	0.2028	Av	verage system hou	Irly load					
Distribution Weighting	0.7972	Av	verage system hou	ırly load - max day	with fire protect	tion (incremental)			
Combined Allocator	0.4992	0.1618	0.0294	0.0238	0.0086	0.0663	0.2110	1.0000	
7. HYDRANTS									
2 THEREITS		Non				Rate F			
Item	Residential	Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	Total	Units
Total Hydrants	-	-	-	-	-	256	11,746	12,002	
Allocator		-	-	-		0.02136	0.97864	1.00000	

Missouri-American Water Company Cost of Service Study - Class Allocators Case No: WR-2024-0320, SR-2024-0321

8. METERS

		Non				Rate F			
Item	Residential	Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	Total	Weighting
5/8-METER	113,665	6,193	7	-	-			119,865	1.0
3/4-METER	1,569	184	1	-	-			1,754	1.5
1-METER	6,105	2,104	7	2	-			8,219	2.5
1.5-METER	153	434	-	-	-			587	5.0
2-METER	141	2,172	33	12	-			2,358	8.0
3-METER	3	101	12	4	-			120	16.0
4-METER	-	136	27	8	-			171	25.0
6-METER	-	31	23	8	-			62	50.0
8-METER	1	30	7	1	2			41	80.0
10-METER	-	3	2	-	-			5	115.0
12-METER	-	1	-	-	-			1	215.0
16-METER								-	320.0
Total	133,298	40,827	3,109	844	160	-		178,239	
Allocator	0.74786	0.22906	0.01745	0.00474	0.00090	-		1.00000	

# 9. SERVICES

		Non				Rate F			
Item	Residential	Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	Total	Weighting
5/8-METER	113,665	6,193	7	-	-	-		119,865	1.0
3/4-METER	1,569	184	1	-	-	-		1,754	1.0
1-METER	6,105	2,104	7	2	-	-		8,219	2.9
1.5-METER	153	434	-	-	-	-		587	4.0
2-METER	141	2,172	33	12	-	100		2,459	5.6
3-METER	3	101	12	4	-	3		123	5.6
4-METER	-	136	27	8	-	352		523	6.4
6-METER	-	31	23	8	-	755		817	9.9
8-METER	1	30	7	1	2	453		494	9.9
10-METER	-	3	2	-	-	71		76	9.9
12-METER	-	1	-	-	-	21		22	12.2
16-METER								-	12.2
Total	134,604	28,438	772	236	20	15,758		179,829	
Allocator	0.74852	0.15814	0.00430	0.00131	0.00011	0.08763		1.00000	

## 10. CUSTOMERS

		Non				Rate F		
Item	Residential	Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	Total
Total Customers	121,805	11,337	69	23	3	2,945		136,182
Allocator	0.89443	0.08325	0.00051	0.00017	0.00002	0.02162		1.00000

**11. METERED CUSTOMERS** 

Missouri-American Water Company Cost of Service Study - Class Allocators

Case No: WR-2024-0320, SR-2024-0321

		Non				Rate F		
Item	Residential	Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	Total
Total Customers	121,805	11,337	69	23	3	2,945		136,182
Allocator	0.89443	0.08325	0.00051	0.00017	0.00002	0.02162		1.00000

#### Missouri-American Water Company Cost of Service Study - Allocator Summary Case No: WR-2024-0320, SR-2024-0321

		Source of		Water									
lloc	Description	Supply	Pumping	Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Not
A Source of Supply		1.00000	-	-	-	-	-	-	-	-	-	1.00000	
B Pumping		-	1.00000	-	-	-	-	-	-	-	-	1.00000	
C Water Treatment		-	-	1.00000	-	-	-	-	-	-	-	1.00000	
D Transmission		-	-	-	1.00000	-	-	-	-	-	-	1.00000	
E Distribution		-	-	-	-	1.00000	-	-	-	-	-	1.00000	
F Storage		-	-	-	-	-	1.00000	-	-	-	-	1.00000	
G Meters		-	-	-	-	-	-	1.00000	-	-	-	1.00000	
H Services	i	-	-	-	-	-	-	-	1.00000	-	-	1.00000	
I Custom	ers	-	-	-	-	-	-	-	-	1.00000	-	1.00000	
J Hydrant	S	-	-	-	-	-	-	-	-	-	1.00000	1.00000	
K Mains		-	-	-	0.20283	0.79717	-	-	-	-	-	1.00000	
1 T/D Ope	er. Expense	-	-	-	0.13523	0.53150	-	0.33326	-	-	-	1.00000	
2 T/D Mai	int Expense	-	-	-	0.06796	0.26711	0.04195	0.08947	0.19343	-	0.34007	1.00000	
3 Fixed O	&M	0.04942	0.07418	0.16497	0.05618	0.22080	0.00974	0.12033	0.04491	0.18053	0.07895	1.00000	
4 Labor		0.01153	0.11742	0.25685	0.06837	0.26870	0.00606	0.15707	0.02801	0.03693	0.04906	1.00000	
5 Net Plar	nt (less gen. and int.)	0.05830	0.04680	0.14732	0.09458	0.37174	0.02673	0.09887	0.09972	0.01526	0.04067	1.00000	
6 Rate Ba	se	0.06766	0.05453	0.17146	0.08531	0.33528	0.03104	0.11398	0.07866	0.01764	0.04445	1.00000	

-- -----

-- -----

-- -----

							Rate F		
Alloc	Description	Residential	Non-Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	Total
1 Total	Usage	0.40501	0.21127	0.21694	0.10207	0.06451	0.00021	-	1.00000
2 Base/	Extra Daily	0.47163	0.26070	0.14830	0.07145	0.04779	0.00012	-	1.00000
3 Base/	Extra Daily w/ Fire	0.42049	0.23243	0.13222	0.06371	0.04261	0.02595	0.08258	1.00000
4 Base/	Extra Hourly w/ Fire	0.51925	0.14377	0.00323	0.01361	-	0.07653	0.24361	1.00000
5 Storag	ge	0.67584	0.17379	0.04117	0.02067	0.01509	0.01758	0.05587	1.00000
7 Hydra	ints	-	-	-	-	-	0.02136	0.97864	1.00000
8 Meter	rs	0.74786	0.22906	0.01745	0.00474	0.00090	-	-	1.00000
9 Servic	es	0.74852	0.15814	0.00430	0.00131	0.00011	0.08763	-	1.00000
10 Custo	mers	0.89443	0.08325	0.00051	0.00017	0.00002	0.02162	-	1.00000
11 T/D O	per. Expense	0.58208	0.18418	0.02541	0.01743	0.00606	0.04419	0.14065	1.00000
12 T/D N	1aint Expense	0.40733	0.11257	0.01397	0.00951	0.00363	0.04716	0.40584	1.00000
13 Fixed	0&M	0.56223	0.16932	0.05253	0.02749	0.01606	0.03000	0.14236	1.00000
14 Labor		0.51978	0.19632	0.06836	0.03558	0.02098	0.02983	0.12916	1.00000
15 Net P	lant (less gen. and int.)	0.52976	0.18425	0.05365	0.02991	0.01635	0.04255	0.14353	1.00000
16 Rate E	Base	0.52654	0.18845	0.05865	0.03185	0.01796	0.03809	0.13846	1.00000
17 Mains	5	0.49922	0.16175	0.02939	0.02377	0.00864	0.06627	0.21095	1.00000

# Schedule JAY-3 Redacted in its Entirety

Confidential Schedule JAY-3 Page 1 of 2

# Schedule JAY-3 Redacted in its Entirety

Confidential Schedule JAY-3 Page 2 of 2