

Exhibit No. 13

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Requirement, Company Accounting
Schedules, Minimum Filing
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Case Expense, Excess ADIT Stub
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Case No.: WR-2022-0303
SR-2022-0304
Date: July 1, 2022

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. WR-2022-0303

CASE NO. SR-2022-0304

DIRECT TESTIMONY

OF

BRIAN W. LAGRAN

ON BEHALF OF

MISSOURI-AMERICAN WATER COMPANY

AFFIDAVIT

I, Brian W. LaGrand, under penalty of perjury, and pursuant to Section 509.030, RSMo, state that I am Director of Rates for Missouri-American Water, that the accompanying testimony has been prepared by me or under my direction and supervision; that if inquiries were made as to the facts in said testimony, I would respond as therein set forth; and that the aforesaid testimony is true and correct to the best of my knowledge and belief.



Brian W. LaGrand

July 1, 2022

Dated

**DIRECT TESTIMONY
BRIAN W. LAGRAN
MISSOURI AMERICAN WATER COMPANY
CASE NO.: WR-2022-0303
CASE NO.: SR-2022-0304**

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DIRECT TESTIMONY

BRIAN W. LAGRAN

I. INTRODUCTION

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Q. Please state your name and business address.

A. My name is Brian LaGrand, and my business address is 727 Craig Road, St. Louis, MO, 63141.

Q. By whom are you employed and in what capacity?

A. I am employed by Missouri-American Water Company (“MAWC”, “Missouri-American” or the “Company”) as the Director of Rates and Regulatory Support.

Q. Please summarize your educational background and business experience.

A. I received a Master of Business Administration degree from Washington University in St. Louis in 1998, with a concentration in Finance, and a Bachelor of Science in Business Administration degree from the University of Dayton in 1993, with a major in Accounting. After graduation from the University of Dayton, I was licensed in Ohio as a Certified Public Accountant, and was employed as an Auditor by J.D. Cloud and Associates until 1996. After graduating from Washington University, I spent two years at May Department Stores Company in the Capital Planning & Analysis department, focusing on the evaluation of capital investments. In 2000, I began working for Anheuser-Busch Companies as a Financial Analyst in the Treasury Group. My responsibilities included managing the foreign currency derivative portfolio in Risk Management and running the commercial paper and share repurchase programs in Corporate Finance. In 2005, I moved into the Business & Wholesaler Development Group as a Sr. Business Analyst, where I worked on acquisitions of craft breweries and competitive analysis. In 2010, I joined American Water Works Service Company, Inc. (“AWWSC” or “Service Company”) as a Manager in the

1 Corporate Finance Group. My focus included evaluation of acquisition opportunities
2 across the country and the execution of many acquisitions, including several in Missouri.
3 In November of 2016, I was promoted to my current position as Director of Rates and
4 Regulatory Support for MAWC.

5 **Q. What are your current employment responsibilities?**

6 A. My responsibilities as Director of Rates and Regulatory Support include the following: 1)
7 preparing and presenting all rate change applications and supporting documents and
8 exhibits as prescribed by management policies, guidelines and regulatory commission
9 requirements; 2) preparing rate analyses and studies to evaluate the effect of proposed rates
10 on the revenues, rate of return and tariff structures; 3) executing the implementation of rate
11 orders, including development of the revised tariff pricing necessary to produce the
12 proposed revenue level; 4) overseeing the preparation of revenue and capital requirements
13 analyses; and 5) providing support for financial analyses, including preparation of
14 applicable regulatory commission filings.

15 **Q. Are you generally familiar with the operations, books and records of MAWC?**

16 A. Yes.

17 **Q. Have you previously testified before the Missouri Public Service Commission?**

18 A. Yes, I provided testimony before the Missouri Public Service Commission
19 (“Commission”) in several cases. Additionally, I have testified before the Illinois
20 Commerce Commission. A list of the cases is attached as Schedule BWL-1.

21 **Q. What is the purpose of your Direct Testimony in this proceeding?**

22 A. The purpose of my Direct Testimony is primarily to support MAWC’s proposed revenue
23 requirement. The revenue requirement determines the level of revenues required to pay

1 operating expenses, to provide for depreciation and taxes, and to afford MAWC's investors
2 an opportunity to earn a fair and reasonable return on their investment. Related, I will
3 introduce and sponsor the minimum filing requirements, attached as Schedule BWL-2,
4 which are required by Commission Rule 20 CSR 4240-3.030. Additionally, I will support
5 the Company's proposed test year, ways to help mitigate regulatory lag, production cost
6 tracker, MAWC acquisitions, rate case expense, and the return of the remaining stub period
7 EADIT to customers.

8 **Q. Are you sponsoring any Schedules with your Direct Testimony?**

9 A. Yes. I am sponsoring the Company Accounting Schedules ("CAS"), attached as Schedule
10 BWL-3. These Schedules support MAWC's revenue requirement calculation for this case
11 including the following:

- 12 • CAS-1: Summary of Revenue Requirement
- 13 • CAS-2: Pro Forma Income Statements
- 14 • CAS-3: Rate Base summary
- 15 • CAS-4: Utility Plant in Service
- 16 • CAS-5: Accumulated Depreciation
- 17 • CAS-6: Customer Advances and Contributions in Aid of Construction
- 18 • CAS-7: Working Capital
- 19 • CAS-8: Pro Forma Adjustments to Revenue
- 20 • CAS-9: Summary of Operating and Maintenance Expenses, Depreciation,
21 Amortization and General Taxes

- 1 • CAS-10: Pro Forma Current State and Federal Income Taxes at Present and
2 Proposed Rates
- 3 • CAS-11 & CAS 12: Test Year Operating Revenues at Present Rates vs Proposed
4 Rates
- 5 • CAS-13: Summary of Adjustments to Operations and Maintenance Expenses,
6 Depreciation, Amortization and General Taxes

II. TEST PERIOD

8 **Q. What test period is MAWC proposing in this case?**

9 A. Contemporaneously with the filing of this case, MAWC has filed a Motion requesting a
10 test year with a true-up period ending December 31, 2022, plus certain discrete adjustments
11 through May 31, 2023.

12 **Q. What periods will MAWC be presenting in this case?**

13 A. For all schedules, MAWC will provide information for three time periods:

- 14 1. Historical Test Year – 12 months ended June 30, 2022;
- 15 2. True-up Period – 12 months ended December 31, 2022; and,
- 16 3. Discrete Adjustments – through May 31, 2023.

17 **Q. Is the historical test year based on 12 months of actuals at the time of filing?**

18 A. At the time of filing, the historical test year is based on 9 months of actuals through March
19 31, 2022, and 3 months of projections through June 30, 2022.

20 **Q. Will the Company provide an update once actuals are available for the remainder of
21 the test year?**

22 A. Yes. It is expected that within 30 days of filing this case, the Company will provide parties

1 with the actuals for the historical test year ended June 30, 2022. Consistent with prior
2 cases, the Company will provide updated detailed data, including a revenue requirement
3 calculation as of June 30, 2022.

4 **Q. Please explain how the Company has quantified its adjustments to and beyond the**
5 **historical test year.**

6 A. In general, the historical test year expenses (12 months ended June 30, 2022) were updated
7 to include known and measurable changes or adjusted based on Company experience
8 through the requested true-up period ending December 31, 2022. Additionally, the
9 Company is proposing discrete adjustments to certain rate base and expense items through
10 May 31, 2023. Specific adjustments to rate base are included in the Direct Testimony of
11 Company witnesses Jennifer Grisham and Rebecca Losli, and adjustments to expense
12 accounts are described in greater detail in the Direct Testimony of Company witnesses
13 Matthew Mason and Michael Schwarzell. Discussion of the select discrete adjustments
14 can be found in the Direct Testimony of Company witness Wesley Selinger and later in
15 this testimony.

16 **Q. Has MAWC proposed discrete adjustments in prior rate cases?**

17 A. Yes. The Company proposed several discrete adjustments¹ in WR-2020-0344, consistent
18 with the Commission's Order Setting Procedural Schedule and Setting Test Year.²

19 **Q. Is the Company proposing to adjust all items beyond the true-up period through these**
20 **discrete adjustments?**

21 A. No. The proposed discrete adjustments reflect known and measurable changes to expense
22 and capital expenditures, which will be effective and in service, respectively, before the

¹ WR-2020-0344 LaGrand RT, p. 4, LaGrand ST, p. 2-4.

² WR-2020-0344 Order Setting Test Year and Adopting Procedural Schedule, p. 4-5.

1 operation of law date in this case.

2 **Q. What discrete adjustments are included in this case?**

3 A. The Company is proposing discrete adjustments for the following items:

- 4 • Selected capital projects that are not eligible for WSIRA and, will be in service
5 prior to the operation of law date in this case, including annualized depreciation
6 and property taxes related thereto;
- 7 • Changes to the Company’s capital structure through the operation of law date; and
- 8 • Selected known and measurable operating expense adjustments that will be in effect
9 prior to the operation of law date.

10 Please see the Direct Testimony of Company witness Mr. Selinger for a more detailed
11 discussion of these discrete adjustments.

12 **Q. Is the Company applying any general inflation factors to determine the discrete
13 adjustments in this case?**

14 A. No.

15 **III. MAWC HISTORICAL RETURNS**

16 **Q. What role does the Commission play in establishing an appropriate return for a
17 utility?**

18 A. One of the Commission’s primary objectives is to set rates that are just and reasonable. As
19 described in the Commission’s Order Approving Non-Unanimous Stipulation and
20 Agreement in Case No. WR-2011-0337:

21 A “just and reasonable” rate is one that is fair to both the utility and its
22 customers. It is no more than is sufficient to “keep public utility plants in

1 proper repair for effective public service, [and]. . . to insure to the investors
2 a reasonable return upon funds invested.” The Commission’s guiding
3 purpose in setting rates is to protect the consumer against the natural
4 monopoly of the public utility, generally the sole provider of a public
5 necessity. However, the Commission must also afford the utility an
6 opportunity to recover a reasonable return on the assets it has devoted to the
7 public service.³

8 Because of the need for both continuing investment in replacing aging water and
9 wastewater infrastructure, and generally increasing costs over time, the Company does not
10 truly have the opportunity to recover a reasonable return on the assets it has devoted to
11 public service.

12 **Q. Has the Commission authorized a specific level of return in the Company’s prior rate**
13 **cases?**

14 A. The majority of the Company’s recent rate cases have primarily been “black box”
15 settlements, and the Commission hasn’t ordered a specific single return. However, the
16 Orders approving the settlement agreements (and the settlement agreements themselves)
17 have often addressed the question of the appropriate return:

- 18 • Case No. WR-2011-0337 – The settlement agreement included a 10.00% return on
19 equity for the Company’s ISRS cases⁴, and the Order approving the settlement
20 agreement identified a zone of reasonableness for the return on equity between
21 9.00% and 11.00%.⁵

³ WR-2011-0337, Order Approving Non-Unanimous Stipulation and Agreement, p 6.

⁴ WR-2011-0337, Non-Unanimous Stipulation and Agreement, p 10.

⁵ WR-2011-0337, Order Approving Non-Unanimous Stipulation and Agreement, FN 38, p 11.

- 1 • Case No. WR-2015-0301 – The settlement agreement included a 10.35% pre-tax
2 total return for ISRS cases⁶, but was silent to return on equity. In the Order
3 approving the settlement, the Commission determined a return on equity range of
4 9.50% to 9.75% was reasonable⁷.
- 5 • Case No. WR-2017-0285 – The settlement agreement included a 9.44% pre-tax
6 return for ISRS cases (reflecting reduction in Federal tax rate) and identified a
7 return on equity range of 9.50% to 10.00%⁸. The Commission did not comment on
8 the return on equity range but did approve the settlement.
- 9 • Case No. WR-2020-0344 – The settlement agreement included an 8.71% pre-tax
10 return for ISRS cases (reflecting reduction in Missouri tax rate)⁹, and was silent on
11 return on equity. Staff’s position was that a 9.55% return on equity would be
12 appropriate¹⁰. The Commission approved the settlement but did not comment on
13 the return on equity.

14 Therefore, it would appear that over approximately the last decade the Commission has
15 held that a reasonable return on equity for the Company is between 9.50% and 10.00%.

16 **Q. Has the Company been able to actually earn this reasonable return?**

17 A. Between 2012 and 2021, the actual return on equity has fallen far short of that reasonable
18 return in every year, except 2012.

19 **Q. Was there something unique about 2012 that allowed the Company to earn a higher
20 return that year?**

⁶ WR-2015-0301, Non-Unanimous Stipulation and Agreement, p 6.

⁷ WR-2015-0301, Order Approving Non-Unanimous Stipulation and Agreement, p 3.

⁸ WR-2017-0285, Stipulation and Agreement, p3.

⁹ WR-2020-0344, Stipulation and Agreement, p2.

¹⁰ WR-2020-0344, Staff Cost of Service Report, p 13.

1 A. Yes. In 2012, there was a record drought in Missouri and across the country that resulted
2 in very high water sales during the summer of that year.

3 **Q. So, over the last decade, the Company has only been able to earn a reasonable return**
4 **in the year in which a historic drought occurred?**

5 A. That is correct.

6 **Q. What has the Company’s actual return on equity been in recent years?**

7 A. Utilizing the Company’s annual financials, the Company has averaged an actual return on
8 equity of 8.52% between 2012 and 2021, as shown in Table BWL-1. This is roughly 100
9 basis points below the bottom of the 9.50% to 10.00% range contemplated in agreements
10 approved by the Commission.

Table BWL-1

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net Income	\$49.4	\$38.5	\$42.5	\$40.2	\$47.7	\$46.6	\$55.9	\$62.6	\$68.8	\$70.5
Average Equity	\$441.0	\$460.6	\$479.8	\$505.8	\$548.0	\$607.7	\$664.4	\$730.9	\$857.2	\$943.9
Return on Equity	11.19%	8.37%	8.86%	7.95%	8.71%	7.67%	8.42%	8.57%	8.03%	7.46%

Average Return 2012 - 2021	8.52%
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12 **Q. Do the Company’s ISRS and WSIRA programs offset some of this shortfall?**

13 A. No. These results are inclusive of ISRS and WSIRA. Without the benefits of those
14 programs, the shortfalls would be significantly larger.

15 **Q. What are the main drivers behind the return on equity shortfall the Company**
16 **experiences?**

17 A. Generally, the shortfalls are in one of two broad categories. The first is regulatory lag –
18 primarily due to new investments made by the Company. The second is the difference
19 between the billing determinants used to set the rates in the rate case and the actual billing
20 determinants the Company experiences. Please see the testimony of Company witness
21 Charles Rea for a further discussion of billing determinants and declining usage.

1 **Q. Do changes in operating expenses also impact the Company’s ability to earn a fair**
2 **return?**

3 A. Yes. However, the Company has effectively managed the growth of operating expenses.
4 As discussed in the Direct Testimony of Jeffrey Kaiser, the Company’s operating expenses
5 in 2021 were essentially the same as that in 2012, excluding the impact of acquisitions
6 made during that time, which were below the growth rate of the Consumer Price Index
7 (“CPI”) during that period. However, since 2021 there has been significant inflation. The
8 CPI increased 7.04% in 2021, which is the largest year-over-year increase since June 1982.
9 As of May 2022, the CPI increased 4.84% since December 2021, an annualized growth
10 rate of 12.01%¹¹ making it difficult to maintain that same low level of historical costs.

11 **Q. Is the Company proposing anything in this case to address these shortfalls?**

12 A. Yes. First, the Company is proposing that the Commission approve the discrete
13 adjustments discussed earlier in my Direct Testimony. Second, the Company is proposing
14 that the Commission approve a Revenue Stabilization Mechanism (“RSM”), as discussed
15 in the testimony of Company witnesses Mr. Rea and Mr. Watkins. Third, the Company is
16 proposing tracker mechanisms for property taxes and bad debts, as discussed in the
17 testimony of Company witness Mr. Selinger. Lastly, as discussed in greater detail in my
18 testimony below, the Company is proposing a production cost tracker and a regulatory
19 treatment to help reduce regulatory lag on investments in utility plant between rate cases.

20 **IV. REGULATORY LAG**

21 **Q. What causes regulatory lag?**

¹¹ Bureau of Labor Statistics: Consumer Price Index, US City Average, All Urban Consumers, not seasonally adjusted. Index values: Dec 2020: 260.474, Dec 2021: 278.802, May 2022: 292.296.

1 A. Regulatory lag occurs primarily for two reasons. The first reason is a result of utility
2 investments placed in service and providing benefits to customers. These investments
3 result in depreciation, property tax and other expenses being incurred, yet customer rates
4 do not reflect the cost of service of those investments. The second reason for regulatory
5 lag is when the Company incurs expenses that are different than what is included in
6 customer rates. In a period of increasing costs, such as the 40-year high inflation we are
7 all currently experiencing, this will create regulatory lag for the utility, hindering the
8 Company's ability to earn its authorized return.

9 **Q. Can you provide an example of an investment that would result in regulatory lag?**

10 A. Yes. Let's say the Company spent \$1.0 million to replace large electric pumps at the St.
11 Louis Central Plant, and those assets went in service in January 2018. Let's further assume
12 that this investment occurred beyond the Company's rate case test year ending December
13 2017 and that new rates took effect in May 2018. The Company's \$1.0 million investments
14 in the St. Louis Central Plant were not captured in the Company's revenue requirement
15 established in that case. Since the investment was in service, depreciated started
16 immediately at a rate of 1.89%, resulting in unrecovered depreciation expense (return of)
17 for the Company. Additionally, that investment has property taxes due annually, which
18 the Company began accruing in 2019. Lastly, there is no return earned on that investment.
19 Therefore, in the 41 months from when the asset was placed in service, to when the cost of
20 service was reflected in rates following the Company's next base rate case (effective May
21 2021), the Company experienced approximately \$400,000 in regulatory lag. This amount
22 will never be recovered from customers.

23 **Q. Doesn't the Company currently have ways to mitigate the regulatory lag on plant**

1 **investments?**

2 A. Yes, to an extent. As mentioned previously, the Company has the ISRS and WSIRA
3 mechanisms. Those programs help reduce regulatory lag, but do not eliminate it, and these
4 mechanisms do not cover all types of plant investments. Therefore, even with these
5 mechanisms and general rate cases, it's impossible to fully eliminate regulatory lag. As
6 soon as an asset is placed in service, the Company begins experiencing regulatory lag

7 **Q. What is the Company proposing in this case to help further reduce regulatory lag on**
8 **plant investments?**

9 A. The Company is proposing two regulatory treatments to reduce regulatory lag on plant
10 investments. The first is deferred depreciation, and the second is the capitalization of post-
11 in-service carrying costs. These are explained in greater detail below.

12 **Q. Would all plant investments be eligible for this requested regulatory treatment?**

13 A. No. The WSIRA mechanism already provides some mitigation to regulatory lag for many
14 of the Company's investments. Therefore, the Company is not proposing to include
15 investments that are eligible for WSIRA.

16 **Q. Please explain the proposal for deferred depreciation.**

17 A. If the Commission were to authorize the Company to defer depreciation, then the Company
18 would begin depreciating the plant investments when they are placed in service, but rather
19 than recognizing depreciation expense, the costs would be recorded in a regulatory asset.
20 At the time of the Company's next rate case, any deferred amounts would be amortized
21 over 25 years. Any unamortized amount would be included as rate base. This more
22 appropriately matches the timing of when the Company recognizes the expense and when
23 that expense is reflected in the customer rates.

1 **Q. Please explain capitalization of the post-in-service carrying costs.**

2 A. If the Commission were to authorize the Company to capitalize the post-in-service carrying
3 costs, then the carrying costs on the eligible investments would be recorded to a regulatory
4 asset. At the time of the Company's next rate case, the deferred amount would be
5 amortized over 25 years. Any unamortized amount would be included as rate base.

6 **Q. What rate of return would be used to calculate the deferral?**

7 A. The pre-tax return as authorized by the Commission in this case, or the pre-tax return
8 utilized for WSIRA.

9 **Q. Were the Commission to approve the Company's request for these new deferrals, can
10 you provide an estimate of the amounts deferred to the regulatory asset?**

11 A. Yes. Assuming typical annual capital investment of approximately \$400 million, and 70%
12 of that capital is eligible for WSIRA, there is \$120 million of capital investment per year
13 covered by this new treatment. As shown in Table BWL-2, there is just under \$300 million
14 of rate base related to the investments eligible for this treatment after three years.

Table BWL-2

	Year 1	Year 2	Year 3
Utility Plant			
Beginning Balance	\$0.0	\$114.0	\$228.0
Additions	120.0	120.0	120.0
Retirements	(6.0)	(6.0)	(6.0)
Ending Balance	\$114.0	\$228.0	\$342.0
Reserve			
Beginning Balance	0.0	(4.8)	(7.3)
Depreciation Expense	1.2	3.5	5.8
Retirements	(6.0)	(6.0)	(6.0)
Ending Balance	(\$4.8)	(\$7.3)	(\$7.6)
Deferred Taxes	(\$17.1)	(\$34.2)	(\$51.3)
Rate Base	\$101.7	\$201.1	\$298.3

Note: Assumes 2% depreciation rate and 5% retirement rate

15

1 In the deferred depreciation regulatory asset, the annual depreciation expense would be
 2 deferred, rather than expensed on the income statement. Over the three years, a total of
 3 \$10.4 million is deferred. For the deferred post-in-service carrying costs regulatory asset,
 4 the annual rate base multiplied by the appropriate pre-tax return¹² would be recorded to the
 5 deferral. Over the three years, a total of \$52.4 million is deferred. In other words, the day
 6 rates are approved in this case up until rates are approved in our next general rate case,
 7 regulatory lag on this new investment will reduce the Company's earnings by an estimated
 8 \$52.4 million from the return on equity the Commission ultimately authorizes in this case.
 9 The development of these regulatory assets is shown in Table BWL-3.

Table BWL-3

Regulatory Asset - Deferred Depreciation			
Beginning Balance	\$0.0	\$1.2	\$4.7
Additions	1.2	3.5	5.8
Ending Balance	\$1.2	\$4.7	\$10.4

Regulatory Asset - Deferred Carrying Costs			
Beginning Balance	\$0.0	\$8.9	\$26.4
Additions	8.9	17.5	26.0
Ending Balance	\$8.9	\$26.4	\$52.4

10
 11 **Q. What is the eventual impact to customers from the deferred amounts provided in the**
 12 **illustration above?**

13 A. The impact is very small to customers. Assuming there is a rate case after year three, the
 14 total revenue requirement on the depreciation deferral would be \$1.3 million and the return
 15 deferral would be \$6.7 million, for a total of \$8.0 million. See Table BWL-4 and Table
 16 BWL-5 for the details.

¹² For this illustration, the pre-tax return is assumed to be 8.71%, which is the current rate used in WSIRA cases as agreed to in the Stipulation and Agreement in WR-2020-0344.

Table BWL-4

<i>\$Millions</i>	Year 1	Year 2	Year 3
Deferred Depreciation Balance	\$1.2	\$4.7	\$10.4
Pre-Tax Return	8.71%	8.71%	8.71%
Return on Regulatory Asset	\$0.1	\$0.4	\$0.9
Amortization Period	25	25	25
Annual Amortization	\$0.0	\$0.2	\$0.4
Revenue Requirement	\$0.2	\$0.6	\$1.3

Table BWL-5

<i>\$Millions</i>	Year 1	Year 2	Year 3
Deferred Carrying Costs Balance	\$8.9	\$26.4	\$52.4
Pre-Tax Return	8.71%	8.71%	8.71%
Return on Regulatory Asset	\$0.8	\$2.3	\$4.6
Amortization Period	25	25	25
Annual Amortization	\$0.4	\$1.1	\$2.1
Revenue Requirement	\$1.1	\$3.4	\$6.7

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If the \$8.0 million of additional revenue requirement was allocated to customers in the same proportion as the revenues in the Case No. WR-2020-0344, then 49.5% would be allocated to St. Louis County residential customers, or about \$4.0 million. This amount would represent a 2.3% increase over the \$172.3 million of revenues authorized for those customers in that case. To apply that to an individual customer example, a residential customer in St. Louis County using 5,000 gallons each month would pay \$37.15¹³, excluding WSIRA. A 2.3% increase for that customer would be \$0.85 per month. The results are very similar for residential customers outside of St. Louis County.

Q. What is the financial impact for the Company if these deferrals are not approved?

A. Over the three years shown in the illustration above, the Company’s pre-tax earnings will be reduced by \$60.8 million.

¹³ Rates approved in WR-2020-0344, \$9.00 monthly fixed charge and \$5.6290 per 1,000 gallons of usage.

1 **Q. Would eliminating a \$60.8 million reduction to pre-tax earnings have an impact on**
2 **the Company’s actual returns?**

3 A. Yes. That would help get the Company much closer to having an opportunity to earn the
4 fair return authorized by the Commission.

5 **V. PRODUCTION COST TRACKER**

6 **Q. What is the Company proposing in this case?**

7 A. The Company is proposing that the Commission approve a tracker mechanism for
8 production costs. This tracker would allow any differences in production costs incurred
9 and production costs in customer rates to be deferred to a regulatory asset or liability.

10 **Q. What types of costs are considered production costs?**

11 A. These costs are related to Fuel & Power, Chemicals, Waste Disposal, and Purchased Water.
12 This would include things such as the costs of electricity at water treatment plants, the costs
13 of chemicals to treat and clean the water before it is delivered to customers, sludge removal
14 costs at a wastewater lagoon, and water purchased from a neighboring community to
15 supplement our production capacity.

16 **Q. Does the Revenue Stabilization Mechanism (“RSM”) proposed by the Company in**
17 **this case also address production costs?**

18 A. Yes, it does. As discussed in the Direct Testimony of Company witness Mr. Watkins the
19 changes in production costs are included as part of the RSM.

20 **Q. If the Company is asking the Commission to approve both this tracker and the**
21 **proposed RSM, wouldn’t production cost differences be double counted?**

22 A. Yes, they could. That is why if the Commission approved the RSM as proposed by the
23 Company, the request for the separate production cost tracker would not be necessary. If

1 the Commission were to approve an RSM without the production cost component, the
2 Company requests that the Commission approve the separate tracker as discussed here.

3 **Q. Why is the Company proposing a production cost tracker in this case?**

4 A. Similar to the Company's Pension & OPEB trackers that have been in place for nearly 15
5 years, the production cost tracker primarily consists of costs that are outside the Company's
6 control. These are among the most critical costs incurred because they are critical for
7 providing safe, clean drinking water to our customers and their families. This is not a
8 discretionary expense the Company can choose to incur or not incur.

9 **Q. Does this proposed tracker only benefit the Company?**

10 A. No. This proposed tracker will protect both the Company and the customer against the
11 volatility in production costs. As discussed by Company witness John Watkins, and
12 demonstrated in Schedule JMW-1, over time the difference between the estimated amount
13 allowed in rates and the actual expense has benefitted both the Company and customers.
14 As discussed in the Direct Testimony of Company witness Thomas O'Drain, chemical
15 prices have experienced significant increases for a range of chemicals used in water
16 treatment. Additionally, as also discussed in his testimony the CPI for Energy commodities
17 in May 2022 experience a year-over-year increase of over 50%, and natural gas prices have
18 increased over 30%. If these prices return to normal levels in the future, that benefit would
19 flow to the customers.

20 **Q. If approved, how would this tracker work in practice?**

21 A. In this case, the levels of annual production costs included in customer rates would be
22 established and documented. After new rates take effect in this case, the Company would
23 compare the actual production cost expense recognized on its financial statements to the

1 amount allowed in rates, excluding production costs associated with acquisitions that have
2 not yet been through a general rate case. The difference between the two would be deferred
3 to a regulatory asset or liability. To the extent the actual costs are higher than what is
4 included in rates, the Company will defer that difference and only recognize allowed
5 expense on its income statement. In the event actual costs are lower, the Company will
6 also defer that difference for the benefit of the customer. In the end, both the Company
7 and the customer only experience the level of costs authorized by the Commission in this
8 case.

9 **Q. Why are you proposing to exclude production costs associated with acquired**
10 **customers?**

11 A. If those costs are included in the actual costs, but not included in the amount previously
12 authorized in rates, then the costs would be added to the tracker and it would overstate the
13 shortfall to the detriment of customers.

14 **VI. REVENUE REQUIREMENT**

15 **Q. What is the revenue requirement MAWC is proposing in this case?**

16 A. MAWC proposes an overall revenue requirement of \$487,784,906, which is a 25.7%
17 increase over revenues currently authorized by the Commission in Case Nos. WR-2020-
18 0344 and WO-2021-0428, as well as revenues pending in Case No. WO-2022-0176 ¹⁴,
19 currently before the Commission. Please see Table BWL-6.

¹⁴ In Case No. WO-2022-0176, the Company has requested annualized revenue of \$21,203,565, and Staff has filed a recommendation the Commission approve the Application. Subsequent to that filing, Staff and another intervenor have indicated they disagree with the calculation of property taxes in that case, which are \$6,427,265. The final outcome in this case is not yet determined, but could be less than the amount requested by the Company.

Table BWL-6

		Total MAWC
Total Revenue Requirement		\$487,784,906
Case Number	Status	
- WR-2020-0344	In Rates	348,000,000
- WO-2021-0428	In Rates	19,002,781
- WO-2022-0176	Pending	21,203,565
Total Authorized & Pending Revenues		\$388,206,346
\$ Change Over Authorized & Pending		\$99,578,560
% Change Over Authorized & Pending		25.7%

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Any Water and Sewer Infrastructure Rate Adjustments (“WSIRA”) that have been allowed in Case Nos. WO-2021-0428 and will be allowed in WO-2022-0176, will be reset to zero once new rates go into effect per Section 393.1509.6(1), RSMo. Please see Table BWL-7 for the revenue deficiency produced by pro-forma current rates.

Table BWL-7

	Total MAWC	Total Water	Arnold Sewer	Other Sewer
Total Revenue Requirement	\$487,784,906	\$468,757,640	\$5,170,307	\$13,856,953
Pro-Forma Revenues at Present Rates	342,480,042	324,720,292	6,354,929	11,404,821
Base Revenue Deficiency	\$145,304,864	\$144,037,348	(\$1,184,622)	\$2,452,132

6

7

Q. What are the primary drivers of the requested increase in this case?

8

A. The revenue deficiency in this case is primarily driven by the capital investment made by the Company since the end of 2020. In fact, 70.4% of the total request is related to new investments and the associated depreciation, return and property taxes. 17.3% is related to increased O&M expenses. 9.7% is due the ending of the stub period amortization of Excess Accumulated Deferred Income Taxes¹⁵. Other items make up the remaining 2.6% of the request. Please see table BWL-8 below for more details.

9

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¹⁵ In Case No. WR-2020-0344 parties agreed to refund the stub period amortization to customer over 2.5 years. At the time rates take effect in this case, there will be 6 months remaining to refund to customers. The proposal for returning that amount to customers over the agreed upon timeframe is addressed later in this testimony.

Table BWL-8

2022 Drivers of Revenue Request				
(\$ millions)	Base	Discrete	Total	% of Total
Cost of Capital	\$12.4	\$0.0	\$12.4	8.5%
New Investment	51.3	9.3	60.6	41.7%
Depreciation/Prop Tax	25.4	3.9	29.3	20.2%
Total Capital Investment	\$89.1	\$13.2	\$102.4	70.4%
O&M Expense	15.5	9.6	25.1	17.3%
EADIT Amortization	14.0	0.0	14.0	9.7%
Other	3.7	0.1	3.8	2.6%
Total	\$122.4	\$22.9	\$145.3	100.0%

1

2 **Q. Does the proposed overall revenue requirement include the impact of investments**
 3 **that would normally be recovered by the existing WSIRA program?**

4 A. Yes. Since the Company’s last rate case, through the period ended May 31, 2023, the
 5 Company has invested or will invest \$769,025,807 in its water and wastewater facilities.
 6 Investments that are currently included in WSIRA cases are 48.2%, or \$370,607,375 of the
 7 total amount. The revenue requirement on the WSIRA investments currently in rates or
 8 before the Commission is \$40,206,346 ¹⁶.

9 **Q. What is meant by the term “revenue requirement”?**

10 A. I refer to the utility’s “revenue requirement” as the sum of its operations and maintenance
 11 expenses, depreciation expense, income taxes and taxes other than income taxes, combined
 12 with a fair return on the utility’s rate base. The revenue requirement is determined based
 13 on utility revenue and expenses during a “test year”, in this case the proposed true-up period
 14 through December 31, 2022, plus select discrete adjustments through May 31, 2023. To
 15 the extent the revenue requirement exceeds the utility’s test year revenues, a revenue
 16 deficiency exists, and a rate increase is required.

17 **Q. Please describe the basic steps utilized in calculating the revenue requirement.**

18 A. Revenues and most expenses are normalized and annualized, then projected through the

¹⁶ See footnote 13 above.

1 test year for each of the proposed tariff groups. Some MAWC expenses that are not directly
2 attributable to the tariff groups, such as some employee benefits, insurance other than
3 group, and state and federal income taxes, are allocated among the three tariff groups.
4 Service Company costs are also allocated to each of the tariff groups. Similar to revenues
5 and expenses, rate base is projected for each of the tariff groups for the test year, adding
6 planned plant additions through December 31, 2022, plus selected plant additions through
7 May 31, 2023, to actual plant balances as of June 30, 2022. Some plant, such as the
8 Company's administrative office, is allocated to each of the tariff groups. In this manner,
9 we are able to determine revenue requirements for each of the tariff groups, as described
10 previously. Adjustments to rate base are more fully described later in my Direct Testimony.

11 **Q. Please discuss the derivation of state and federal income tax expense.**

12 A. Generally, the amount of state and federal income tax expense included in the revenue
13 requirement are calculated by applying statutory state and federal income tax rates to
14 operating income before income taxes. The calculation of test year income tax expense is
15 shown on Schedule CAS-10.

16 **VII. COMPANY ACCOUNTING SCHEDULES**

17 **Q. Please describe CAS-1.**

18 A. CAS-1 is a summary Schedule for the overall revenue requirement, rate deficiency and the
19 requested rate increase. This Schedule summarizes the financial information needed to
20 calculate the Company's revenue deficiency. The revenue requirement calculation was
21 determined by multiplying the Company's pro forma rate base by the requested rate of
22 return to derive the required operating income. The recommended 7.53% overall rate of
23 return is based upon a 10.50% common equity return requirement, as supported by the

1 Direct Testimony of Company witness Ann Bulkley. The operating income requirement
2 is then compared to pro forma operating income at present rates to determine the
3 Company's operating income deficiency. When the operating income deficiency is
4 multiplied by the gross revenue conversion factor that adjusts for income taxes and
5 uncollectibles, the result is a revenue deficiency. The revenue deficiency is then added to
6 the adjusted operating revenue to arrive at the total revenue requirement.

7 **Q. Please describe CAS-2.**

8 A. CAS-2 is the pro forma income statement at present rates and at proposed rates.

9 **Q. Please describe CAS-3.**

10 A. CAS-3 is a summary of rate base items. The Schedules include Net Utility Plant; less:
11 Customer Advances, Contributions in Aid of Construction, Deferred Income Tax Credits,
12 Deferred Income Taxes and Pension & OPEB tracker; plus: Cash Working Capital,
13 Materials & Supplies, Pension Asset, and Regulatory Deferrals.

14 **Q. Please describe CAS-4.**

15 A. CAS-4 is a schedule of Utility Plant in Service, presented in National Association of
16 Regulatory Utility Commissioners ("NARUC") Uniform System of Accounts format.

17 **Q. Please describe CAS-5.**

18 A. CAS-5 is a schedule of Accumulated Depreciation Reserve, presented in NARUC's
19 Uniform System of Accounts format.

20 **Q. Please describe CAS-6.**

21 A. CAS-6 is a schedule of Customer Advances and Contributions in Aid of Construction,
22 presented in NARUC's Uniform System of Accounts format.

23 **Q. Please describe CAS-7.**

1 A. CAS-7 is a summary of the Company’s cash working capital needs.

2 **Q. Please describe CAS-8.**

3 A. CAS-8 is a summary of the test year revenues by revenue classification, the adjustments to
4 these amounts, and the pro forma revenue at present rates.

5 **Q. Please describe CAS-9.**

6 A. CAS-9 is a summary of the operating and maintenance expense categories and general
7 taxes for the test year, the adjustments to those amounts, and the pro forma expense levels
8 under present rates.

9 **Q. Please describe CAS-10.**

10 A. CAS-10 provides the Company’s income tax calculation.

11 **Q. Please describe CAS-11 and CAS-12.**

12 A. CAS-11 and CAS-12 present a summary of the Company’s pro forma test year revenues at
13 both present and proposed rates.

14 **Q. Please describe CAS-13.**

15 A. CAS-13 includes a narrative discussion of the various pro forma operating expense
16 adjustments developed for this case.

17 **VIII. ACQUISITIONS**

18 **Q. Since the Company’s most recent rate case, Case No. WR-2020-0344, has MAWC
19 completed the acquisition of any other water or sewer assets?**

20 A. Yes. Since January 1, 2021, the Commission has approved several of MAWC’s proposed
21 acquisitions of assets that qualified under the small systems legislation (Section
22 393.320.1(2), RSMo). Thus, these small systems shall, for ratemaking purposes, become
23 part of an existing service area:

- 1 • Trimble / Centennial Acres (SA-2021-0074), closed April 9, 2021;
- 2 • Table Rock Estates (WA-2021-0116), closed April 30, 2021;
- 3 • City of Taos (SA-2021-0120), closed July 30, 2021;
- 4 • Garden City (WA-2021-0391/SA-2021-0392), closed December 14, 2021;
- 5 • City of Orrick (WA-2022-0049/SA-2022-0050), closed February 16, 2022;
- 6 • City of Hallsville (SA-2021-0017), closed February 28, 2022; and,
- 7 • City of Eureka (WA-2021-0376/SA-2021-0377), closing TBD.

8 **Q. Which existing service areas are the small system acquisitions combined with for**
9 **ratemaking purposes?**

10 A. As proposed in this case, all water system acquisitions are combined with MAWC’s
11 consolidated water tariff group. Prior to consolidation of the water tariff group, the City
12 of Eureka would be part of the St. Louis County water tariff group. All wastewater system
13 acquisitions are combined with MAWC’s small sewer tariff group, outside of the City of
14 Arnold.

15 **Q. Does the Company expect to close any additional acquisitions before the completion**
16 **of this rate proceeding?**

17 A. Yes. The Company has filed an Application for a Certificate of Convenience and Necessity
18 associated with the proposed acquisition of the assets in the following cases:

- 19 • Monsees Lake Estates (Case No. WA-2022-0229/SA-2022-0230),
- 20 • The City of Purcell (Case No. WA-2022-0293/SA-2022-0294),
- 21 • The City of Stewartville (Case No. WA-2022-0311/SA-2022-0312), and

- Pom-Osa Heights (Case No. WA-2022-0361)

The Company also expects to file an Application for the City of Smithton in July 2022. The Company expects to close these transactions by the end of 2022.

Q. Did the Company also reflect operating revenues and expenses associated with the operation of these assets in its rate filing?

A. Yes, with the exception of Pom-Osa Heights, which will be included in the true-up update. The revenues have been included pro-forma present rates at the rates approved by the Commission, or in the case of pending transactions, the rates proposed by the Company. Both the completed and pending transactions are included in the calculation of proposed rates. The expenses for completed transactions have been included, and annualized where necessary, based on MAWC actual experience. The expenses for pending transactions have been estimated using amounts from the feasibility studies provided with the Applications in those cases. The expenses will be updated as part of the true up process to reflect actual annualized expenses and any known and measurable changes.

Q. In making those further adjustments, were the same methods utilized for adjusting the Company's existing financial statements?

A. Yes, to the extent possible. Where sufficient information was not available to use the same method, an alternative method was employed, or the test year was left unadjusted.

Q. Have all of the acquisitions previously approved by the Commission closed at the time of the filing of your Direct Testimony?

A. No. The City of Eureka (Case No. WA-2021-0376) has not closed as of this date.

IX. RATE CASE EXPENSE

Q. Please describe the adjustment to operating expenses related to Regulatory Expense.

1 A. These adjustments are being made to reflect and normalize the costs related to this rate case
2 and to recover the annual amounts necessary to amortize other regulatory expenses that
3 were incurred by the Company with the Commission’s prior approval.

4 The costs for preparing and litigating this rate filing consist of the costs associated with the
5 Company’s consultants, outside legal counsel and any charges from the Service Company
6 revenue analytics team. Costs for customer communications, mailings, legal notices,
7 administrative fees, and miscellaneous expenses associated with this application are also
8 part of the regulatory expense adjustment. Some of these costs have already been incurred.
9 The Company’s claim reflects its total costs, both incurred to date and estimated to be
10 incurred through the completion of this case. MAWC proposes that these costs be
11 normalized over a three-year period, consistent with prior rate case filings. A summary of
12 this adjustment can be found at Schedule CAS-13.

13 **Q. What other Regulatory Expense is the Company including in this case?**

14 A. In addition to costs related to this rate case, the Company is also including amortization of
15 costs included in Case No. WR-2020-0344. There are two components of these costs. The
16 first is the depreciation study that was undertaken as part of the most recent rate case, and
17 the second is the remaining unamortized rate case expense from that case.

18 **Q. Should reasonable and prudently incurred rate case expense be recovered?**

19 A. Yes. The cost of litigating a rate case is a normal and essential cost of service for any
20 regulated public utility and should be treated as such. As a regulated utility, MAWC has a
21 legal obligation to provide safe, adequate, and reliable service to its customers. Periodic
22 rate changes are necessary to keep a public utility financially healthy, and in a position to
23 continue to provide customers with safe and adequate service at just and reasonable rates.

1 Currently, the only way that MAWC can change its base rates is through the rate case
2 process.

3 **Q. Are you aware that the Commission has decided to provide utilities in some prior**
4 **cases something less than 100% of their prudent and reasonable rate case expense?**

5 A. Yes.

6 **Q. Do you believe that is good regulatory policy?**

7 A. No. My reasoning is as follows:

- 8 • As mentioned above, rate case expenses are no different than other costs and should
9 be recovered like other costs to the extent they are reasonable and prudent.
- 10 • Rate cases necessarily require attorneys, consultants and other personnel who have
11 the expertise to address utility regulatory issues, many of which can be quite
12 complex. MAWC does not retain those experts in-house 100% of the time, so it
13 must rely on non-MAWC resources, including outside consultants and Service
14 Company personnel, to file and prosecute a rate case. This is more cost-effective
15 and efficient than having a full staff on hand at all times, saving our customers
16 money.
- 17 • The burden of proof lies with the utility in rate cases. The Company's goal is to
18 present the facts and explanations for its requested relief as coherently, effectively
19 and efficiently as possible so the Commission has the information it needs to reach
20 a proper and fair resolution and to set just and reasonable rates. It should not be
21 arbitrarily limited in how it presents and supports its rate case so long as it does so
22 reasonably and prudently.

- 1 • The cost of meeting its goal and the burden of proof can be driven by more than
2 just Company action. For example, the Company has no control over the amount
3 of discovery or the complexity and number of issues raised by other parties.
- 4 • The Company should not be penalized for reasonably and prudently defending its
5 rate case or any position it takes on particular issue in the face of opposition.
- 6 • The Company should not be penalized for not retaining full-time, in-house
7 expertise to prosecute its rate cases, as the approach it takes (effectively leveraging
8 Service Company and outside resources as needed) is less costly for customers.
- 9 • MAWC is price regulated as the result of a system of regulation created by the
10 General Assembly. Prior to the creation of this system of regulation, an investor-
11 owned utility could charge any rate it chose and could change rates at its discretion.
12 As a regulated utility, MAWC must incur some level of expense to seek rate relief
13 from the Commission.

14 **Q. How should rate case expense be treated in this case?**

15 A. The Commission should allow MAWC to recover its reasonable and prudent rate case
16 expense amortized over a 36-month period.

17 **X. EXCESS ADIT STUB PERIOD**

18 **Q. Please describe the treatment of the stub period Excess ADIT approved by the**
19 **Commission in the Company’s most recent rate case (WR-2020-0344).**

20 A. In the Company’s last rate case, the Commission-approved Stipulation and Agreement
21 stated that the Excess ADIT from the period beginning in January 2018 through May of
22 2021 (the “stub period”) would be returned to customers over two and one half years

1 beginning with the effective date of new rates.

2 **Q. How much was the stub period amount to be returned to customers?**

3 A. The total balance that accumulated during the stub period is \$33,079,708. The annual
4 impact of the stub period refund is a reduction in customer rates of \$13,231,883.

5 **Q. At the time new rates take effect in this case, will the entire stub period amount have
6 been refunded?**

7 A. No. At the time new rates will take effect in this case, there will still be six months of the
8 stub period remaining, or \$6,615,942.

9 **Q. Does the revenue requirement in this case include the stub period benefit to
10 customers?**

11 A. No, it does not.

12 **Q. Why did the Company exclude the stub period amount?**

13 A. When Excess ADIT is returned to customers the Company has a corresponding reduction
14 to income tax expense. If the stub period amount was included as an offset to the revenue
15 requirement, then customers would continue to receive the benefit of the refund, but the
16 Company would no longer receive the reduction to income tax expense. The annual effect
17 would be equivalent to the Company incurring a \$13,231,883 expense that is not included
18 in rates.

19 **Q. How does the Company propose to return the remaining stub period amount to
20 customers?**

21 A. The Company is proposing to return the remaining \$6,615,942 to customers through a
22 credit on their bill. The credit would begin with the effective date of new rates in this case
23 and end after six months. This approach allows the customers to receive the benefit from

1 the stub period over two and one half years, as agreed to in the last rate case, but does not
2 create a situation where the Company is continuing to provide the benefit to customers
3 after the offsetting reduction to income tax ends.

4 **XI. PRIOR RATE CASE MATTERS**

5 **Q. In the Company's most recent rate case (WR-2020-0344), did the Company agree to**
6 **certain items as part of the Stipulation and Agreement?**

7 A. Yes. There were several matters that the Company agreed to related to non-revenue water
8 and pilot programs, among other issues.

9 **Q. Have all agreed to items been completed in accordance with the terms of the**
10 **Stipulation and Agreement?**

11 A. Yes.

12 **Q. Can you provide an update on the status of each of those items as enumerated in the**
13 **Stipulation and Agreement?**

14 A. Certainly. Please see Schedule BWL-4 for the status on each of the items.

15 **Q. Does this conclude your Direct Testimony?**

16 A. Yes, it does.

Brian W. LaGrand
Missouri American Water
Director of Rates & Regulatory Support

Case Participation

Case Number	Case Type	Testimony Issues
Cases Before Missouri Public Service Commission		
WA-2021-0376	Application for Certificate	Direct: Eureka Acquisition Surrebuttal: Eureka Acquisition
WU-2020-0417	Accounting Authority Order	Direct: COVID-19 Deferral, Accounting Authority Order
WR-2020-0344	General Rate Case	Direct: Company Accounting Schedules, Acquisitions, Revenue Requirement, Capital Structure, Revenues, Rate Base, Depreciation Expense, Rate Case Expense, Minimum Filing Requirements, Pension and OPEB Expense, Pension and OPEB Tracker, Property Taxes, Credit Card Fees Revenue Requirement Rebuttal: Revenue Requirement, Capital Structure, Present Rate Revenues, Rate Base, Engineered Coatings, Allowance for Funds Used During Construction, Depreciation Expense, Amortization Expense, OPEB Expense, Rate Case Expense, Affiliate Transactions, Credit Card Fees, and Property Taxes Rate Design Rebuttal: Corporate Allocations, Special Contracts, Customer Classifications Surrebuttal: Rate Design, Revenues AFUDC, Amortization of Regulatory Assets, Affiliate Transactions, COVID-19 AAO Deferral, Working Capital, Capital Spending Projections, Engineered Coatings, Lead Service Lines, Property Tax Tracker, Credit Card Fees, Rate Case Expense
WO-2020-0190	ISRS	Direct: Infrastructure System Replacement Surcharge
WO-2018-0184	ISRS	Direct: Infrastructure System Replacement Surcharge Rebuttal: Infrastructure System Replacement Surcharge
WO-2017-0393	ISRS	Direct: Infrastructure System Replacement Surcharge
WR-2017-0285	General Rate Case	Direct: Company Accounting Schedules, Acquisitions, Revenue Requirement, Revenues, Rate Design, Rate Base, Depreciation Expense, Amortization Expense, Rate Case Expense, Minimum Filing Requirements Revenue Requirement Rebuttal: Revenue Requirement, Present Rate Revenues, Rate Base, Depreciation Expense, Amortization Expense, Rate Case Expense Rate Design Rebuttal: Water & Sewer Cost Allocations, Arnold Rates, Miscellaneous Fees, Fire Tariffs Surrebuttal: Water Rate Design, Fixed Charge, Offset Mechanism, Sewer Rate Design, Miscellaneous Fees, Low Income Tariff, Property Taxes, Customer Usage, Depreciation Expense, Negative Depreciation Reserves, Regulatory Deferrals, Rate Case Expense, Working Capital
WU-2017-0351	Accounting Authority Order	Direct: Property Tax Expense, Accounting Authority Order

		<u>Surrebuttal:</u> Property Tax Expense, Accounting Authority Order
WU-2017-0296	Accounting Authority Order	<u>Direct:</u> Lead Service Line Replacement program, Cost Recovery, Accounting Authority Order <u>Rebuttal:</u> Accounting Authority Order, Cost Recovery <u>Surrebuttal:</u> Accounting Treatment
WA-2012-0066	Application for Certificate	<u>Direct:</u> Financial Analysis of Saddlebrooke Acquisition
Cases Before Illinois Commerce Commission		
15-0458	Acquisition of the City of Grafton Sewer	<u>Direct:</u> Rate, Financial and Accounting aspects of the acquisition
14-0105	Acquisition of Hardin County Water	<u>Direct:</u> Rate, Financial and Accounting aspects of the acquisition, Illinois Small Systems Viability Act
13-0073	Acquisition of the City of Grafton Water	<u>Direct:</u> Rate, Financial and Accounting aspects of the acquisition

Missouri-American Water Company

Minimum Filing Requirements

Missouri-American Water Company
Rate Base Summary
For the 12 Months Ended May 31, 2023
Schedule: CAS-3

Total Company							
1017							
Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1							
2	Utility Plant in Service	CAS-4	\$3,507,243,011	\$204,282,409	\$3,711,525,420	\$81,078,309	\$3,792,603,729
3							
4	Accumulated Provision for Depreciation	CAS-5	(615,405,121)	(2,973,095)	(618,378,216)	14,728,934	(603,649,282)
5							
6	Accumulated Amortization	W/Ps	0	0	0	0	0
7							
8	Utility Plant Acquisition Adjustments	W/Ps	0	0	0	0	0
9							
10	Net Utility Plant		<u>2,891,837,890</u>	<u>201,309,314</u>	<u>3,093,147,204</u>	<u>95,807,243</u>	<u>3,188,954,447</u>
11							
12	Less:						
13	Customer Advances	CAS-6	1,401,837	(13,345)	1,388,492	(1)	1,388,491
14	Contributions in Aid of Construction	CAS-6	292,619,836	5,932,567	298,552,403	3,437,373	301,989,776
15	Accumulated Deferred ITC (3%)	W/Ps	0	0	0	0	0
16	Deferred Income Taxes	W/Ps	514,228,249	6,417,922	520,646,171	(6,560,829)	514,085,342
17	Pension/OPEB Tracker	W/Ps	12,504,228	3,277,892	15,782,120	2,332,448	18,114,568
18							
19	Subtotal		<u>820,754,150</u>	<u>15,615,036</u>	<u>836,369,186</u>	<u>(791,009)</u>	<u>835,578,177</u>
20							
21	Add:						
22	Cash Working Capital	CAS-7	(3,753,760)	(1,987,587)	(5,741,347)	1,378,479	(4,362,868)
23	Materials and Supplies	W/Ps	11,693,802	(1,301,153)	10,392,649	0	10,392,649
24	Prepayments	W/Ps	0	0	0	0	0
25	OPEB's Contributed to External Fund	W/Ps	0	0	0	0	0
26	Pension Asset	W/Ps	14,761,439	876,963	15,638,402	1,142,575	16,780,977
27	Regulatory Deferrals	W/Ps	261,889	3,274,781	3,536,670	(2,694)	3,533,976
28	Tank Painting Tracker	W/Ps	0	0	0	0	0
29							
30	Subtotal		<u>22,963,370</u>	<u>863,004</u>	<u>23,826,374</u>	<u>2,518,360</u>	<u>26,344,734</u>
31							
32	Total Original Cost Rate Base		<u><u>\$2,094,047,110</u></u>	<u><u>\$186,557,282</u></u>	<u><u>\$2,280,604,392</u></u>	<u><u>\$99,116,612</u></u>	<u><u>\$2,379,721,004</u></u>
33							
34							

Missouri-American Water Company
Rate Base Summary
For the 12 Months Ended May 31, 2023
Schedule: CAS-3

Total Water							
Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1							
2	Utility Plant in Service	CAS-4	\$3,381,796,827	\$187,348,736	\$3,569,145,563	\$78,683,722	\$3,647,829,285
3							
4	Accumulated Provision for Depreciation	CAS-5	(577,380,368)	(2,696,351)	(\$580,076,719)	\$14,126,097	(565,950,622)
5							
6	Accumulated Amortization	W/Ps	0	0	\$0	\$0	0
7							
8	Utility Plant Acquisition Adjustments	W/Ps	0	0	\$0	\$0	0
9							
10	Net Utility Plant		<u>2,804,416,459</u>	<u>184,652,385</u>	<u>2,989,068,844</u>	<u>92,809,819</u>	<u>3,081,878,663</u>
11							
12	Less:						
13	Customer Advances	CAS-6	1,351,419	(13,345)	\$1,338,074	(\$1)	1,338,073
14	Contributions in Aid of Construction	CAS-6	279,796,590	6,170,053	\$285,966,643	\$3,373,679	289,340,322
15	Accumulated Deferred ITC (3%)	W/Ps	0	0	\$0	\$0	0
16	Deferred Income Taxes	W/Ps	505,167,368	6,075,501	\$511,242,869	(\$6,460,041)	504,782,828
17	Pension/OPEB Tracker	W/Ps	12,081,585	3,167,099	\$15,248,684	\$2,253,612	17,502,296
18							
19	Subtotal		<u>798,396,962</u>	<u>15,399,308</u>	<u>813,796,270</u>	<u>(832,751)</u>	<u>812,963,519</u>
20							
21	Add:						
22	Cash Working Capital	CAS-7	(3,630,833)	(1,491,802)	(5,122,635)	\$1,385,884	(3,736,751)
23	Materials and Supplies	W/Ps	11,641,192	(1,284,070)	10,357,122	\$0	10,357,122
24	Prepayments	W/Ps	0	0	0	\$0	0
25	OPEB's Contributed to External Fund	W/Ps	0	0	0	\$0	0
26	Pension Asset	W/Ps	14,231,503	845,480	15,076,983	\$1,101,557	16,178,540
27	Regulatory Deferrals	W/Ps	261,889	3,163,984	3,425,873	(\$2,694)	3,423,179
28	Tank Painting Tracker	W/Ps	0	0	0	\$0	0
29							
30	Subtotal		<u>22,503,751</u>	<u>1,233,592</u>	<u>23,737,343</u>	<u>2,484,747</u>	<u>26,222,090</u>
31							
32	Total Original Cost Rate Base		<u><u>\$2,028,523,248</u></u>	<u><u>\$170,486,669</u></u>	<u><u>\$2,199,009,917</u></u>	<u><u>\$96,127,317</u></u>	<u><u>\$2,295,137,234</u></u>
33							
34							

Missouri-American Water Company
Rate Base Summary
For the 12 Months Ended May 31, 2023
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			Total Sewer				
Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1							
2	Utility Plant in Service	CAS-4	\$125,446,184	\$16,933,673	\$142,379,857	\$2,394,587	\$144,774,444
3							
4	Accumulated Provision for Depreciation	CAS-5	(38,024,753)	(276,744)	(\$38,301,497)	602,837	(37,698,660)
5							
6	Accumulated Amortization	W/Ps	0	0	\$0	0	0
7							
8	Utility Plant Acquisition Adjustments	W/Ps	0	0	\$0	0	0
9							
10	Net Utility Plant		<u>87,421,431</u>	<u>16,656,929</u>	<u>104,078,360</u>	<u>2,997,424</u>	<u>107,075,784</u>
11							
12	Less:						
13	Customer Advances	CAS-6	50,418	0	\$50,418	0	50,418
14	Contributions in Aid of Construction	CAS-6	12,823,246	(237,486)	\$12,585,760	63,694	12,649,454
15	Accumulated Deferred ITC (3%)	W/Ps	0	0	\$0	0	0
16	Deferred Income Taxes	W/Ps	9,060,881	342,420	\$9,403,301	(100,787)	9,302,514
17	Pension/OPEB Tracker	W/Ps	422,643	110,793	\$533,436	78,836	612,272
18							
19	Subtotal		<u>22,357,188</u>	<u>215,727</u>	<u>22,572,915</u>	<u>41,743</u>	<u>22,614,658</u>
20							
21	Add:						
22	Cash Working Capital	CAS-7	(122,927)	(495,785)	(618,712)	(7,405)	(626,117)
23	Materials and Supplies	W/Ps	52,610	(17,083)	35,527	0	35,527
24	Prepayments	W/Ps	0	0	0	0	0
25	OPEB's Contributed to External Fund	W/Ps	0	0	0	0	0
26	Pension Asset	W/Ps	529,936	31,483	561,419	41,018	602,437
27	Regulatory Deferrals	W/Ps	0	110,797	110,797	0	110,797
28	Tank Painting Tracker	W/Ps	0	0	0	0	0
29							
30	Subtotal		<u>459,619</u>	<u>(370,588)</u>	<u>89,031</u>	<u>33,613</u>	<u>122,644</u>
31							
32	Total Original Cost Rate Base		<u><u>\$65,523,862</u></u>	<u><u>\$16,070,614</u></u>	<u><u>\$81,594,476</u></u>	<u><u>\$2,989,294</u></u>	<u><u>\$84,583,770</u></u>
33							
34							

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St. Louis County

1

Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1							
2	Utility Plant in Service	CAS-4	\$2,454,759,993	\$132,005,331	\$2,586,765,324	\$67,119,813	\$2,653,885,137
3							
4	Accumulated Provision for Depreciation	CAS-5	(402,547,131)	(\$2,300,031)	(\$404,847,162)	\$12,087,441	(392,759,721)
5							
6	Accumulated Amortization	W/Ps	0	\$0	\$0	\$0	0
7							
8	Utility Plant Acquisition Adjustments	W/Ps	0	\$0	\$0	\$0	0
9							
10	Net Utility Plant		<u>2,052,212,862</u>	<u>129,705,300</u>	<u>2,181,918,162</u>	<u>79,207,254</u>	<u>2,261,125,416</u>
11							
12	Less:						
13	Customer Advances	CAS-6	1,066,094	(13,345)	\$1,052,749	(\$1)	1,052,748
14	Contributions in Aid of Construction	CAS-6	190,191,521	6,182,668	\$196,374,189	\$2,485,452	198,859,641
15	Accumulated Deferred ITC (3%)	W/Ps	0	0	\$0	\$0	0
16	Deferred Income Taxes	W/Ps	401,273,905	3,174,333	\$404,448,238	(\$5,829,757)	398,618,481
17	Pension/OPEB Tracker	W/Ps	8,752,960	2,294,524	\$11,047,484	\$1,632,714	12,680,198
18							
19	Subtotal		<u>601,284,480</u>	<u>11,638,180</u>	<u>612,922,660</u>	<u>(1,711,592)</u>	<u>611,211,068</u>
20							
21	Add:						
22	Cash Working Capital	CAS-7	(3,269,313)	(1,050,425)	(\$4,319,738)	\$960,994	(3,358,744)
23	Materials and Supplies	W/Ps	8,271,637	(748,194)	\$7,523,443	\$0	7,523,443
24	Prepayments	W/Ps	0	0	\$0	\$0	0
25	OPEB's Contributed to External Fund	W/Ps	0	0	\$0	\$0	0
26	Pension Asset	W/Ps	10,294,627	611,594	\$10,906,221	\$796,832	11,703,053
27	Regulatory Deferrals	W/Ps	0	2,294,610	\$2,294,610	\$0	2,294,610
28	Tank Painting Tracker	W/Ps	0	0	\$0	\$0	0
29							
30	Subtotal		<u>15,296,951</u>	<u>1,107,585</u>	<u>16,404,536</u>	<u>1,757,826</u>	<u>18,162,362</u>
31							
32	Total Original Cost Rate Base		<u><u>\$1,466,225,333</u></u>	<u><u>\$119,174,704</u></u>	<u><u>\$1,585,400,037</u></u>	<u><u>\$82,676,673</u></u>	<u><u>\$1,668,076,710</u></u>
33							
34							

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All Other Water

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Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1							
2	Utility Plant in Service	CAS-4	\$927,036,834	\$55,343,405	\$982,380,239	\$11,563,909	\$993,944,148
3							
4	Accumulated Provision for Depreciation	CAS-5	(174,833,237)	(\$396,320)	(\$175,229,557)	\$2,038,656	(173,190,901)
5							
6	Accumulated Amortization	W/Ps	0	\$0	\$0	\$0	0
7							
8	Utility Plant Acquisition Adjustments	W/Ps	0	\$0	\$0	\$0	0
9							
10	Net Utility Plant		<u>752,203,597</u>	<u>54,947,085</u>	<u>807,150,682</u>	<u>13,602,565</u>	<u>820,753,247</u>
11							
12	Less:						
13	Customer Advances	CAS-6	285,325	0	\$285,325	0	285,325
14	Contributions in Aid of Construction	CAS-6	89,605,069	(12,615)	\$89,592,454	888,227	90,480,681
15	Accumulated Deferred ITC (3%)	W/Ps	0	0	\$0	0	0
16	Deferred Income Taxes	W/Ps	103,893,463	2,901,168	\$106,794,631	(630,284)	106,164,347
17	Pension/OPEB Tracker	W/Ps	3,328,626	872,574	\$4,201,200	620,898	4,822,098
18							
19	Subtotal		<u>197,112,483</u>	<u>3,761,127</u>	<u>200,873,610</u>	<u>878,841</u>	<u>201,752,451</u>
20							
21	Add:						
22	Cash Working Capital	CAS-7	(361,519)	(441,377)	(\$802,896)	424,889	(378,007)
23	Materials and Supplies	W/Ps	3,369,555	(535,876)	\$2,833,679	0	2,833,679
24	Prepayments	W/Ps	0	0	\$0	0	0
25	OPEB's Contributed to External Fund	W/Ps	0	0	\$0	0	0
26	Pension Asset	W/Ps	3,936,876	233,886	\$4,170,762	304,725	4,475,487
27	Regulatory Deferrals	W/Ps	261,889	869,374	\$1,131,263	(2,694)	1,128,569
28	Tank Painting Tracker	W/Ps	0	0	\$0	0	0
29							
30	Subtotal		<u>7,206,801</u>	<u>126,007</u>	<u>7,332,808</u>	<u>726,920</u>	<u>8,059,728</u>
31							
32	Total Original Cost Rate Base		<u><u>\$562,297,915</u></u>	<u><u>\$51,311,965</u></u>	<u><u>\$613,609,880</u></u>	<u><u>\$13,450,644</u></u>	<u><u>\$627,060,524</u></u>
33							
34							

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Rate Base Summary
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			Arnold				
Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1							
2	Utility Plant in Service	CAS-4	\$41,356,366	\$843,052	\$42,199,418	\$652,224	\$42,851,642
3							
4	Accumulated Provision for Depreciation	CAS-5	(15,641,311)	(195,100)	(\$15,836,411)	\$160,768	(15,675,643)
5							
6	Accumulated Amortization	W/Ps	0	0	\$0	\$0	0
7							
8	Utility Plant Acquisition Adjustments	W/Ps	0	0	\$0	\$0	0
9							
10	Net Utility Plant		<u>25,715,055</u>	<u>647,952</u>	<u>26,363,007</u>	<u>812,992</u>	<u>27,175,999</u>
11							
12	Less:						
13	Customer Advances	CAS-6	(62)	0	(\$62)	0	(62)
14	Contributions in Aid of Construction	CAS-6	5,781,927	(177,990)	\$5,603,937	10,547	5,614,484
15	Accumulated Deferred ITC (3%)	W/Ps	0	0	\$0	0	0
16	Deferred Income Taxes	W/Ps	3,319,399	117,769	\$3,437,168	18,140	3,455,308
17	Pension/OPEB Tracker	W/Ps	181,311	47,530	\$228,841	33,820	262,661
18							
19	Subtotal		<u>9,282,575</u>	<u>(12,691)</u>	<u>9,269,884</u>	<u>62,507</u>	<u>9,332,391</u>
20							
21	Add:						
22	Cash Working Capital	CAS-7	(86,840)	(155,732)	(\$242,572)	5,766	(236,806)
23	Materials and Supplies	W/Ps	9,517	(4,169)	\$5,348	0	5,348
24	Prepayments	W/Ps	0	0	\$0	0	0
25	OPEB's Contributed to External Fund	W/Ps	0	0	\$0	0	0
26	Pension Asset	W/Ps	212,565	12,628	\$225,193	16,453	241,646
27	Regulatory Deferrals	W/Ps	0	47,531	\$47,531	(0)	47,531
28	Tank Painting Tracker	W/Ps	0	0	\$0	0	0
29							
30	Subtotal		<u>135,242</u>	<u>(99,742)</u>	<u>35,500</u>	<u>22,219</u>	<u>57,719</u>
31							
32	Total Original Cost Rate Base		<u><u>\$16,567,722</u></u>	<u><u>\$560,901</u></u>	<u><u>\$17,128,623</u></u>	<u><u>\$772,704</u></u>	<u><u>\$17,901,327</u></u>
33							
34							

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All Other WW

Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1							
2	Utility Plant in Service	CAS-4	\$84,089,818	\$16,090,621	\$100,180,439	1,742,363	\$101,922,802
3							
4	Accumulated Provision for Depreciation	CAS-5	(22,383,442)	(81,644)	(\$22,465,086)	442,069	(22,023,017)
5							
6	Accumulated Amortization	W/Ps	0	0	\$0	0	0
7							
8	Utility Plant Acquisition Adjustments	W/Ps	0	0	\$0	0	0
9							
10	Net Utility Plant		<u>61,706,376</u>	<u>16,008,977</u>	<u>77,715,353</u>	<u>2,184,432</u>	<u>79,899,785</u>
11							
12	Less:						
13	Customer Advances	CAS-6	50,480	0	\$50,480	0	50,480
14	Contributions in Aid of Construction	CAS-6	7,041,319	(59,496)	\$6,981,823	53,147	7,034,970
15	Accumulated Deferred ITC (3%)	W/Ps	0	0	\$0	0	0
16	Deferred Income Taxes	W/Ps	5,741,482	224,651	\$5,966,133	(118,927)	5,847,206
17	Pension/OPEB Tracker	W/Ps	241,332	63,263	\$304,595	45,016	349,611
18							
19	Subtotal		<u>13,074,613</u>	<u>228,418</u>	<u>13,303,031</u>	<u>(20,764)</u>	<u>13,282,267</u>
20							
21	Add:						
22	Cash Working Capital	CAS-7	(36,087)	(340,053)	(\$376,140)	(13,171)	(389,311)
23	Materials and Supplies	W/Ps	43,093	(12,914)	\$30,179	0	30,179
24	Prepayments	W/Ps	0	0	\$0	0	0
25	OPEB's Contributed to External Fund	W/Ps	0	0	\$0	0	0
26	Pension Asset	W/Ps	317,371	18,855	\$336,226	24,565	360,791
27	Regulatory Deferrals	W/Ps	0	63,266	\$63,266	0	63,266
28	Tank Painting Tracker	W/Ps	0	0	\$0	0	0
29							
30	Subtotal		<u>324,377</u>	<u>(270,846)</u>	<u>53,531</u>	<u>11,394</u>	<u>64,925</u>
31							
32	Total Original Cost Rate Base		<u><u>\$48,956,140</u></u>	<u><u>\$15,509,713</u></u>	<u><u>\$64,465,853</u></u>	<u><u>\$2,216,590</u></u>	<u><u>\$66,682,443</u></u>
33							
34							

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Total Company

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$255,200	\$0	\$255,200	\$0	\$255,200
3	302	Franchise & Consents	W/Ps	49,260	0	49,260	\$0	\$49,260
4	303	Miscellaneous Intangible Plant Studies	W/Ps	1,300,648	42,817	1,343,465	\$266,861	\$1,610,326
5		Source of Supply Plant						
6	310	Land & Land Rights	W/Ps	3,618,176	277,846	3,896,022	\$0	\$3,896,022
7	311	Structures & Improvements	W/Ps	27,394,698	3,646,582	31,041,280	\$0	\$31,041,280
8	312	Collection & Impound Reservoirs	W/Ps	168,617	0	168,617	\$0	\$168,617
9	313	Lake, River, & Other Intakes	W/Ps	7,740,397	0	7,740,397	\$0	\$7,740,397
10	314	Wells & Springs	W/Ps	11,033,720	406,906	11,440,626	\$0	\$11,440,626
11	315	Infiltration Galleries & Tunnels	W/Ps	1,804	0	1,804	\$0	\$1,804
12	316	Supply Mains	W/Ps	22,605,778	0	22,605,778	\$0	\$22,605,778
13	317	Other P/E-Supply	W/Ps	419,088	0	419,088	\$0	\$419,088
14		Pumping Plant						
15	320	Pumping Land & Land Rights	W/Ps	472,629	0	472,629	\$0	\$472,629
16	321	Pumping Structures & Improvements	W/Ps	36,002,175	3,364,374	39,366,549	\$0	\$39,366,549
17	322	Boiler Plant Equipment	W/Ps	0	0	0	\$0	\$0
18	323	Power Generation Equipment	W/Ps	16,133,251	9,525	16,142,776	\$0	\$16,142,776
19	324	Steam Pumping Equipment	W/Ps	234,170	0	234,170	\$0	\$234,170
20	325	Electric Pumping Equipment	W/Ps	86,739,111	3,662,140	90,401,251	\$717,925	\$91,119,176
21	326	Diesel Pumping Equipment	W/Ps	2,447,049	0	2,447,049	\$0	\$2,447,049
22	327	Pump Equip Hydraulic	W/Ps	625,138	0	625,138	\$0	\$625,138
23	328	Other Pumping Equipment	W/Ps	11,521,244	0	11,521,244	\$0	\$11,521,244
24		Water Treatment Plant						
25	330	Water Treatment Land & Land Rights	W/Ps	3,359,621	0	3,359,621	\$0	\$3,359,621
26	331	Water Treatment Structures & Improvements	W/Ps	163,933,657	12,464,304	176,397,961	\$6,888,128	\$183,286,089
27	332	Water Treatment Equipment	W/Ps	172,454,495	18,242,213	190,696,708	\$17,749,059	\$208,445,767
28	333	Water Treatment - Other	W/Ps	1,473,221	0	1,473,221	\$0	\$1,473,221
29		Transmission and Distribution Plant						
30	340	Transmission & Distribution Land	W/Ps	5,404,365	149,274	5,553,639	\$0	\$5,553,639
31	341	Transmission & Distribution Structures & Impr	W/Ps	13,053,521	0	13,053,521	\$0	\$13,053,521
32	342	Distribution Reservoirs & Standpipes	W/Ps	50,341,071	9,964,909	60,305,980	\$11,264	\$60,317,244
33	342.98	Distribution Reservoirs & Standpipes - Tank Coat	W/Ps	0	0	0	\$0	\$0
34	343	Transmission & Distribution Mains	W/Ps	1,990,961,661	86,098,212	2,077,059,873	\$17,324,575	\$2,094,384,448
35	344	Fire mains	W/Ps	620,420	0	620,420	\$0	\$620,420
36	345	Services	W/Ps	115,273,558	25,804,283	141,077,841	\$26,856,020	\$167,933,861
37	346	Meters	W/Ps	203,577,327	7,704,327	211,281,654	\$1,730,855	\$213,012,509
38	347	Meter Installation	W/Ps	44,730,838	0	44,730,838	\$0	\$44,730,838
39	348	Hydrants	W/Ps	117,945,127	2,162,082	120,107,209	\$448,966	\$120,556,175
40	349	Other Transmission & Distribution Plant	W/Ps	91,457	0	91,457	\$0	\$91,457
41		Collection Plant						
42	350	Land & Land Rights	W/Ps	117,550	0	117,550	\$0	\$117,550
43	351	Structures & Improvements	W/Ps	3,813,297	0	3,813,297	\$0	\$3,813,297
44	352	Collections Sewers	W/Ps	0	0	0	\$0	\$0
45	352.1	Collections Sewers - Force	W/Ps	8,232,186	50,648	8,282,834	\$0	\$8,282,834
46	352.2	Collections Sewers - Gravity	W/Ps	46,653,733	11,767,806	58,421,539	\$457,084	\$58,878,623
47	352.3	Special Collecting Structures	W/Ps	0	0	0	\$0	\$0
48	353	Services to Customers	W/Ps	3,075,707	636,846	3,712,553	\$130,895	\$3,843,448
49	354	Flow Measuring Devices	W/Ps	580,552	0	580,552	\$0	\$580,552
50	355	Flow Measuring Installations	W/Ps	0	0	0	\$0	\$0
51	356	Other Collection Plant Facilities	W/Ps	129,668	0	129,668	\$0	\$129,668
52		Pumping Plant						
53	360	Land & Land Rights	W/Ps	152,293	3,739	156,032	\$0	\$156,032
54	361	Structures & Improvements	W/Ps	3,394,206	372,069	3,766,275	\$0	\$3,766,275
55	362	Receiving Wells	W/Ps	769,568	0	769,568	\$0	\$769,568
56	363	Electric Pumping Equipment	W/Ps	5,327,560	646,377	5,973,937	\$0	\$5,973,937
57	364	Diesel Pumping Equipment	W/Ps	0	0	0	\$0	\$0
58	365	Other Pumping Equipment	W/Ps	1,564,570	0	1,564,570	\$0	\$1,564,570
59		Treatment and Disposal Plant						
60	370	Land & Land Rights	W/Ps	802,774	391,261	1,194,035	\$0	\$1,194,035
61	370.1	Oxidation Lagoon Land & Land Rights	W/Ps	0	0	0	\$0	\$0
62	370.2	Other Land & Land Rights	W/Ps	0	0	0	\$0	\$0
63	371	Structures & Improvements	W/Ps	9,838,613	1,363,856	11,202,469	\$459,979	\$11,662,448
64	372	Treatment and Disposal Plant Equipment	W/Ps	17,837,306	975,374	18,812,680	\$626,124	\$19,438,804
65	373	Plant Sewers	W/Ps	11,770,829	0	11,770,829	\$0	\$11,770,829
66	374	Outfall Sewer Line	W/Ps	362,615	0	362,615	\$0	\$362,615
67	375	Other Treatment and Disposal Plant Equip	W/Ps	0	0	0	\$0	\$0
68		General Plant						
69	389	General Land & Land Rights	W/Ps	1,025,605	0	1,025,605	\$0	\$1,025,605
70	390	Stores Shops Equipment Structures	W/Ps	32,457,617	843,964	33,301,581	\$335,854	\$33,637,435
71	390.1	Office Structures	W/Ps	15,485,724	0	15,485,724	\$0	\$15,485,724
72	390.2	General Structures - HVAC	W/Ps	1,384,915	0	1,384,915	\$0	\$1,384,915
73	390.3	Miscellaneous Structures	W/Ps	3,796,695	0	3,796,695	\$0	\$3,796,695
74	390.9	Structures & Improvements - Leasehold	W/Ps	181,776	0	181,776	\$0	\$181,776
75	391	Office Furniture and Equipment	W/Ps	2,470,025	540,644	3,010,669	\$362,792	\$3,373,461
76	391.1	Computers & Peripheral Equipment	W/Ps	5,905,440	1,523,975	7,429,415	\$807,964	\$8,237,379
77	391.2	Computer Hardware & Software	W/Ps	7,927,122	0	7,927,122	\$0	\$7,927,122
78	391.25	Computer Software	W/Ps	61,894,646	3,898,151	65,792,797	\$2,992,189	\$68,784,986
79	391.26	Personal Computer Software	W/Ps	0	0	0	\$0	\$0
80	391.3	Other Office Equipment	W/Ps	79,610	339,095	418,705	\$170,304	\$589,009
81	391.4	BTS Initial Investment	W/Ps	46,360,756	0	46,360,756	\$0	\$46,360,756
82	392	Transportation Equipment	W/Ps	2,545,720	155,997	2,701,717	\$25,999	\$2,727,716
83	392.1	Transportation Equipment - Light Trucks	W/Ps	19,319,791	2,430,424	21,750,215	\$1,581,792	\$23,332,007
84	392.2	Transportation Equipment - Heavy Trucks	W/Ps	26,012,368	2,969,544	28,981,912	\$494,924	\$29,476,836
85	392.3	Transportation Equipment - Cars	W/Ps	4,833,332	0	4,833,332	\$0	\$4,833,332
86	392.4	Transportation Equipment - Other	W/Ps	9,759,561	969,236	10,728,797	\$161,539	\$10,890,336
87	393	Stores Equipment	W/Ps	863,044	0	863,044	\$0	\$863,044
88	394	Tools, Shop, & Garage Equipment	W/Ps	13,092,875	403,609	13,496,484	\$477,217	\$13,973,701
89	395	Laboratory Equipment	W/Ps	2,216,180	0	2,216,180	\$0	\$2,216,180
90	396	Power Operated Equipment	W/Ps	2,449,397	0	2,449,397	\$0	\$2,449,397
91	397	Communication Equipment	W/Ps	650,344	0	650,344	\$0	\$650,344
92	397.1	Communication Equipment (non telephone)	W/Ps	13,690,238	0	13,690,238	\$0	\$13,690,238
93	397.2	Telephone Equipment	W/Ps	169,776	0	169,776	\$0	\$169,776
94	398	Miscellaneous Equipment	W/Ps	5,838,653	0	5,838,653	\$0	\$5,838,653
95	399	Other Tangible Property	W/Ps	426,282	0	426,282	\$0	\$426,282
96								
97		Total Utility Plant In Service		\$3,507,243,011	\$204,282,409	\$3,711,525,420	\$81,078,309	\$3,792,603,729

		Total Water						
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$60,337	\$0	\$60,337	\$0	\$60,337
3	302	Franchise & Consents	W/Ps	43,698	0	43,698	\$0	\$43,698
4	303	Miscellaneous Intangible Plant Studies	W/Ps	1,164,910	0	1,164,910	\$0	\$1,164,910
5		Source of Supply Plant						
6	310	Land & Land Rights	W/Ps	3,618,176	277,846	3,896,022	\$0	\$3,896,022
7	311	Structures & Improvements	W/Ps	27,394,698	3,646,582	31,041,280	\$0	\$31,041,280
8	312	Collection & Impound Reservoirs	W/Ps	168,617	0	168,617	\$0	\$168,617
9	313	Lake, River, & Other Intakes	W/Ps	7,740,397	0	7,740,397	\$0	\$7,740,397
10	314	Wells & Springs	W/Ps	11,033,720	406,906	11,440,626	\$0	\$11,440,626
11	315	Infiltration Galleries & Tunnels	W/Ps	1,804	0	1,804	\$0	\$1,804
12	316	Supply Mains	W/Ps	22,605,778	0	22,605,778	\$0	\$22,605,778
13	317	Other P/E-Supply	W/Ps	419,088	0	419,088	\$0	\$419,088
14		Pumping Plant						
15	320	Pumping Land & Land Rights	W/Ps	472,629	0	472,629	\$0	\$472,629
16	321	Pumping Structures & Improvements	W/Ps	36,002,175	3,364,374	39,366,549	\$0	\$39,366,549
17	322	Boiler Plant Equipment	W/Ps	0	0	0	\$0	\$0
18	323	Power Generation Equipment	W/Ps	16,133,251	9,525	16,142,776	\$0	\$16,142,776
19	324	Steam Pumping Equipment	W/Ps	234,170	0	234,170	\$0	\$234,170
20	325	Electric Pumping Equipment	W/Ps	86,739,111	3,662,140	90,401,251	\$717,925	\$91,119,176
21	326	Diesel Pumping Equipment	W/Ps	2,447,049	0	2,447,049	\$0	\$2,447,049
22	327	Pump Equip Hydraulic	W/Ps	625,138	0	625,138	\$0	\$625,138
23	328	Other Pumping Equipment	W/Ps	11,521,244	0	11,521,244	\$0	\$11,521,244
24		Water Treatment Plant						
25	330	Water Treatment Land & Land Rights	W/Ps	3,359,621	0	3,359,621	\$0	\$3,359,621
26	331	Water Treatment Structures & Improvements	W/Ps	163,933,657	12,464,304	176,397,961	\$6,888,128	\$183,286,089
27	332	Water Treatment Equipment	W/Ps	172,454,495	15,191,032	187,645,527	\$17,749,059	\$205,394,586
28	333	Water Treatment - Other	W/Ps	1,473,221	0	1,473,221	\$0	\$1,473,221
29		Transmission and Distribution Plant						
30	340	Transmission & Distribution Land	W/Ps	5,404,365	149,274	5,553,639	\$0	\$5,553,639
31	341	Transmission & Distribution Structures & Impr	W/Ps	12,847,998	0	12,847,998	\$0	\$12,847,998
32	342	Distribution Reservoirs & Standpipes	W/Ps	50,337,910	9,889,156	60,227,066	\$0	\$60,227,066
33	342.98	Distribution Reservoirs & Standpipes - Tank Coat	W/Ps	0	0	0	\$0	\$0
34	343	Transmission & Distribution Mains	W/Ps	1,990,961,661	86,098,212	2,077,059,873	\$14,183,654	\$2,091,243,527
35	344	Fire mains	W/Ps	620,420	0	620,420	\$0	\$620,420
36	345	Services	W/Ps	115,273,558	25,804,283	141,077,841	\$26,856,020	\$167,933,861
37	346	Meters	W/Ps	203,577,327	7,704,327	211,281,654	\$1,730,855	\$213,012,509
38	347	Meter Installation	W/Ps	44,730,838	0	44,730,838	\$0	\$44,730,838
39	348	Hydrants	W/Ps	117,945,127	2,162,082	120,107,209	\$448,966	\$120,556,175
40	349	Other Transmission & Distribution Plant	W/Ps	91,457	0	91,457	\$0	\$91,457
41		General Plant						
42	389	General Land & Land Rights	W/Ps	626,326	0	626,326	\$0	\$626,326
43	390	Stores Shops Equipment Structures	W/Ps	30,773,697	634,056	31,407,753	\$0	\$31,407,753
44	390.1	Office Structures	W/Ps	15,458,024	0	15,458,024	\$0	\$15,458,024
45	390.2	General Structures - HVAC	W/Ps	1,384,915	0	1,384,915	\$0	\$1,384,915
46	390.3	Miscellaneous Structures	W/Ps	3,796,695	0	3,796,695	\$0	\$3,796,695
47	390.9	Structures & Improvements - Leasehold	W/Ps	18,989	0	18,989	\$0	\$18,989
48	391	Office Furniture and Equipment	W/Ps	1,835,291	539,771	2,375,062	\$362,792	\$2,737,854
49	391.1	Computers & Peripheral Equipment	W/Ps	2,176,360	0	2,176,360	\$0	\$2,176,360
50	391.2	Computer Hardware & Software	W/Ps	0	0	0	\$0	\$0
51	391.25	Computer Software	W/Ps	1,163,425	0	1,163,425	\$0	\$1,163,425
52	391.26	Personal Computer Software	W/Ps	0	0	0	\$0	\$0
53	391.3	Other Office Equipment	W/Ps	32,906	0	32,906	\$0	\$32,906
54	391.4	BTS Initial Investment	W/Ps	0	0	0	\$0	\$0
55	392	Transportation Equipment	W/Ps	0	0	0	\$0	\$0
56	392.1	Transportation Equipment - Light Trucks	W/Ps	16,003,948	2,083,357	18,087,305	\$347,226	\$18,434,531
57	392.2	Transportation Equipment - Heavy Trucks	W/Ps	25,300,663	2,969,544	28,270,207	\$494,924	\$28,765,131
58	392.3	Transportation Equipment - Cars	W/Ps	3,421,823	0	3,421,823	\$0	\$3,421,823
59	392.4	Transportation Equipment - Other	W/Ps	7,137,431	969,236	8,106,667	\$161,539	\$8,268,206
60	393	Stores Equipment	W/Ps	837,639	0	837,639	\$0	\$837,639
61	394	Tools, Shop, & Garage Equipment	W/Ps	11,794,100	303,783	12,097,883	\$418,126	\$12,516,009
62	395	Laboratory Equipment	W/Ps	2,075,019	0	2,075,019	\$0	\$2,075,019
63	396	Power Operated Equipment	W/Ps	2,235,453	0	2,235,453	\$0	\$2,235,453
64	397	Communication Equipment	W/Ps	0	0	0	\$0	\$0
65	397.1	Communication Equipment (non telephone)	W/Ps	13,153,199	0	13,153,199	\$0	\$13,153,199
66	397.2	Telephone Equipment	W/Ps	42,697	0	42,697	\$0	\$42,697
67	398	Miscellaneous Equipment	W/Ps	5,617,812	0	5,617,812	\$0	\$5,617,812
68	399	Other Tangible Property	W/Ps	312,078	0	312,078	\$0	\$312,078
69								
70		Subtotal		3,256,636,135	178,329,790	3,434,965,925	70,359,214	3,505,325,139
71								
72	1701	Allocated MAWC Corporate	W/Ps	125,160,692	9,018,946	134,179,638	\$8,324,508	\$142,504,146
73								
74		Total Utility Plant In Service		\$3,381,796,827	\$187,348,736	\$3,569,145,563	\$78,683,722	\$3,647,829,285

		Total Sewer						
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$5,700	\$0	\$5,700	\$0	\$5,700
3	302	Franchise & Consents	W/Ps	5,562	0	5,562	\$0	\$5,562
4	303	Miscellaneous Intangible Plant Studies	W/Ps	1,749	0	1,749	\$0	\$1,749
5		Collection Plant						
6	350	Land & Land Rights	W/Ps	117,550	0	117,550	\$0	\$117,550
7	351	Structures & Improvements	W/Ps	3,813,297	0	3,813,297	\$0	\$3,813,297
8	352	Collections Sewers	W/Ps	0	0	0	\$0	\$0
9	352.1	Collections Sewers - Force	W/Ps	8,232,186	50,648	8,282,834	\$0	\$8,282,834
10	352.2	Collections Sewers - Gravity	W/Ps	46,653,733	11,767,806	58,421,539	\$457,084	\$58,878,623
11	352.3	Special Collecting Structures	W/Ps	0	0	0	\$0	\$0
12	353	Services to Customers	W/Ps	3,075,707	636,846	3,712,553	\$130,895	\$3,843,448
13	354	Flow Measuring Devices	W/Ps	580,552	0	580,552	\$0	\$580,552
14	355	Flow Measuring Installations	W/Ps	0	0	0	\$0	\$0
15	356	Other Collection Plant Facilities	W/Ps	129,668	0	129,668	\$0	\$129,668
16		Pumping Plant						
17	360	Land & Land Rights	W/Ps	152,293	3,739	156,032	\$0	\$156,032
18	361	Structures & Improvements	W/Ps	3,394,206	372,069	3,766,275	\$0	\$3,766,275
19	362	Receiving Wells	W/Ps	769,568	0	769,568	\$0	\$769,568
20	363	Electric Pumping Equipment	W/Ps	5,327,560	646,377	5,973,937	\$0	\$5,973,937
21	364	Diesel Pumping Equipment	W/Ps	0	0	0	\$0	\$0
22	365	Other Pumping Equipment	W/Ps	1,564,570	0	1,564,570	\$0	\$1,564,570
23		Treatment and Disposal Plant						
24	370	Land & Land Rights	W/Ps	802,774	391,261	1,194,035	\$0	\$1,194,035
25	370.1	Oxidation Lagoon Land & Land Rights	W/Ps	0	0	0	\$0	\$0
26	370.2	Other Land & Land Rights	W/Ps	0	0	0	\$0	\$0
27	371	Structures & Improvements	W/Ps	9,838,613	1,363,856	11,202,469	\$459,979	\$11,662,448
28	372	Treatment and Disposal Plant Equipment	W/Ps	17,837,306	975,374	18,812,680	\$626,124	\$19,438,804
29	373	Plant Sewers	W/Ps	11,770,829	0	11,770,829	\$0	\$11,770,829
30	374	Outfall Sewer Line	W/Ps	362,615	0	362,615	\$0	\$362,615
31	375	Other Treatment and Disposal Plant Equip	W/Ps	0	0	0	\$0	\$0
32		General Plant						
33	389	General Land & Land Rights	W/Ps	399,279	0	399,279	\$0	\$399,279
34	390	Stores Shops Equipment Structures	W/Ps	1,331,705	209,908	1,541,613	\$335,854	\$1,877,467
35	390.1	Office Structures	W/Ps	0	0	0	\$0	\$0
36	390.2	General Structures - HVAC	W/Ps	0	0	0	\$0	\$0
37	390.3	Miscellaneous Structures	W/Ps	0	0	0	\$0	\$0
38	390.9	Structures & Improvements - Leasehold	W/Ps	112,194	0	112,194	\$0	\$112,194
39	391	Office Furniture and Equipment	W/Ps	100,262	873	101,135	\$0	\$101,135
40	391.1	Computers & Peripheral Equipment	W/Ps	44,315	0	44,315	\$0	\$44,315
41	391.2	Computer Hardware & Software	W/Ps	0	0	0	\$0	\$0
42	391.25	Computer Software	W/Ps	46,872	0	46,872	\$0	\$46,872
43	391.26	Personal Computer Software	W/Ps	0	0	0	\$0	\$0
44	391.3	Other Office Equipment	W/Ps	0	0	0	\$0	\$0
45	391.4	BTS Initial Investment	W/Ps	0	0	0	\$0	\$0
46	392	Transportation Equipment	W/Ps	2,545,720	155,997	2,701,717	\$25,999	\$2,727,716
47	392.1	Transportation Equipment - Light Trucks	W/Ps	0	0	0	\$0	\$0
48	392.2	Transportation Equipment - Heavy Trucks	W/Ps	0	0	0	\$0	\$0
49	392.3	Transportation Equipment - Cars	W/Ps	0	0	0	\$0	\$0
50	392.4	Transportation Equipment - Other	W/Ps	0	0	0	\$0	\$0
51	393	Stores Equipment	W/Ps	25,405	0	25,405	\$0	\$25,405
52	394	Tools, Shop, & Garage Equipment	W/Ps	502,113	23,082	525,195	\$48,673	\$573,868
53	395	Laboratory Equipment	W/Ps	141,161	0	141,161	\$0	\$141,161
54	396	Power Operated Equipment	W/Ps	213,912	0	213,912	\$0	\$213,912
55	397	Communication Equipment	W/Ps	650,344	0	650,344	\$0	\$650,344
56	397.1	Communication Equipment (non telephone)	W/Ps	0	0	0	\$0	\$0
57	397.2	Telephone Equipment	W/Ps	0	0	0	\$0	\$0
58	398	Miscellaneous Equipment	W/Ps	125,467	0	125,467	\$0	\$125,467
59	399	Other Tangible Property	W/Ps	110,814	0	110,814	\$0	\$110,814
60								
61		Subtotal		120,785,601	16,597,836	137,383,437	2,084,608	139,468,045
62								
63	1701	Allocated MAWC Corporate	W/Ps	4,660,583	335,837	4,996,420	\$309,979	\$5,306,399
64								
65		Total Utility Plant In Service		\$125,446,184	\$16,933,673	\$142,379,857	\$2,394,587	\$144,774,444

St. Louis County

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended	Pro Forma	Pro Forma For the	Discrete	Pro Forma For the
				06/30/22	Adjustments	12 Months Ended 12/31/22	Adjustments	12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$22,997	\$0	\$22,997	\$0	\$22,997
3	302	Franchise & Consents	W/Ps	0	0	0	\$0	\$0
4	303	Miscellaneous Intangible Plant Studies	W/Ps	565,461	0	565,461	\$0	\$565,461
5		Source of Supply Plant						
6	310	Land & Land Rights	W/Ps	1,250,782	256,254	1,507,036	\$0	\$1,507,036
7	311	Structures & Improvements	W/Ps	14,035,081	2,784,490	16,819,571	\$0	\$16,819,571
8	312	Collection & Impound Reservoirs	W/Ps	0	0	0	\$0	\$0
9	313	Lake, River, & Other Intakes	W/Ps	350,082	0	350,082	\$0	\$350,082
10	314	Wells & Springs	W/Ps	48,481	349,061	397,542	\$0	\$397,542
11	315	Infiltration Galleries & Tunnels	W/Ps	0	0	0	\$0	\$0
12	316	Supply Mains	W/Ps	6,056,047	0	6,056,047	\$0	\$6,056,047
13	317	Other P/E-Supply	W/Ps	0	0	0	\$0	\$0
14		Pumping Plant						
15	320	Pumping Land & Land Rights	W/Ps	284,360	0	284,360	\$0	\$284,360
16	321	Pumping Structures & Improvements	W/Ps	22,084,350	1,001	22,085,351	\$0	\$22,085,351
17	322	Boiler Plant Equipment	W/Ps	0	0	0	\$0	\$0
18	323	Power Generation Equipment	W/Ps	12,807,292	9,525	12,816,817	\$0	\$12,816,817
19	324	Steam Pumping Equipment	W/Ps	0	0	0	\$0	\$0
20	325	Electric Pumping Equipment	W/Ps	57,459,806	280,057	57,739,863	\$717,925	\$58,457,788
21	326	Diesel Pumping Equipment	W/Ps	1,967,760	0	1,967,760	\$0	\$1,967,760
22	327	Pump Equip Hydraulic	W/Ps	261,087	0	261,087	\$0	\$261,087
23	328	Other Pumping Equipment	W/Ps	8,212,127	0	8,212,127	\$0	\$8,212,127
24		Water Treatment Plant						
25	330	Water Treatment Land & Land Rights	W/Ps	1,902,246	0	1,902,246	\$0	\$1,902,246
26	331	Water Treatment Structures & Improvements	W/Ps	94,952,211	11,833,563	106,785,774	\$6,888,128	\$113,673,902
27	332	Water Treatment Equipment	W/Ps	105,249,069	10,476,689	115,725,758	\$16,850,777	\$132,576,535
28	333	Water Treatment - Other	W/Ps	0	0	0	\$0	\$0
29		Transmission and Distribution Plant						
30	340	Transmission & Distribution Land	W/Ps	3,991,422	100,000	4,091,422	\$0	\$4,091,422
31	341	Transmission & Distribution Structures & Impr	W/Ps	5,758,184	0	5,758,184	\$0	\$5,758,184
32	342	Distribution Reservoirs & Standpipes	W/Ps	13,573,461	3,926,405	17,499,866	\$0	\$17,499,866
33	342.98	Distribution Reservoirs & Standpipes - Tank Coat	W/Ps	0	0	0	\$0	\$0
34	343	Transmission & Distribution Mains	W/Ps	1,614,281,521	64,575,058	1,678,856,579	\$9,264,046	\$1,688,120,625
35	344	Fire mains	W/Ps	0	0	0	\$0	\$0
36	345	Services	W/Ps	43,418,085	19,406,378	62,824,463	\$24,746,786	\$87,571,249
37	346	Meters	W/Ps	155,052,557	5,812,912	160,865,469	\$1,442,456	\$162,307,925
38	347	Meter Installation	W/Ps	22,625,005	0	22,625,005	\$0	\$22,625,005
39	348	Hydrants	W/Ps	87,685,758	1,475,746	89,161,504	\$195,067	\$89,356,571
40	349	Other Transmission & Distribution Plant	W/Ps	0	0	0	\$0	\$0
41		General Plant						
42	389	General Land & Land Rights	W/Ps	1,749	0	1,749	\$0	\$1,749
43	390	Stores Shops Equipment Structures	W/Ps	17,748,261	0	17,748,261	\$0	\$17,748,261
44	390.1	Office Structures	W/Ps	7,858,761	0	7,858,761	\$0	\$7,858,761
45	390.2	General Structures - HVAC	W/Ps	1,384,915	0	1,384,915	\$0	\$1,384,915
46	390.3	Miscellaneous Structures	W/Ps	1,437,308	0	1,437,308	\$0	\$1,437,308
47	390.9	Structures & Improvements - Leasehold	W/Ps	6,585	0	6,585	\$0	\$6,585
48	391	Office Furniture and Equipment	W/Ps	1,021,804	59,562	1,081,366	\$46,064	\$1,127,430
49	391.1	Computers & Peripheral Equipment	W/Ps	1,274,822	0	1,274,822	\$0	\$1,274,822
50	391.2	Computer Hardware & Software	W/Ps	0	0	0	\$0	\$0
51	391.25	Computer Software	W/Ps	932,206	0	932,206	\$0	\$932,206
52	391.26	Personal Computer Software	W/Ps	0	0	0	\$0	\$0
53	391.3	Other Office Equipment	W/Ps	5,539	0	5,539	\$0	\$5,539
54	391.4	BTS Initial Investment	W/Ps	0	0	0	\$0	\$0
55	392	Transportation Equipment	W/Ps	0	0	0	\$0	\$0
56	392.1	Transportation Equipment - Light Trucks	W/Ps	10,270,573	984,001	11,254,574	\$164,000	\$11,418,574
57	392.2	Transportation Equipment - Heavy Trucks	W/Ps	22,150,966	2,969,544	25,120,510	\$494,924	\$25,615,434
58	392.3	Transportation Equipment - Cars	W/Ps	2,059,970	0	2,059,970	\$0	\$2,059,970
59	392.4	Transportation Equipment - Other	W/Ps	4,220,615	0	4,220,615	\$0	\$4,220,615
60	393	Stores Equipment	W/Ps	607,045	0	607,045	\$0	\$607,045
61	394	Tools, Shop, & Garage Equipment	W/Ps	8,055,907	181,060	8,236,967	\$287,949	\$8,524,916
62	395	Laboratory Equipment	W/Ps	1,087,480	0	1,087,480	\$0	\$1,087,480
63	396	Power Operated Equipment	W/Ps	818,743	0	818,743	\$0	\$818,743
64	397	Communication Equipment	W/Ps	0	0	0	\$0	\$0
65	397.1	Communication Equipment (non telephone)	W/Ps	5,917,606	0	5,917,606	\$0	\$5,917,606
66	397.2	Telephone Equipment	W/Ps	1,656	0	1,656	\$0	\$1,656
67	398	Miscellaneous Equipment	W/Ps	3,383,921	0	3,383,921	\$0	\$3,383,921
68	399	Other Tangible Property	W/Ps	80,971	0	80,971	\$0	\$80,971
69								
70		Subtotal		2,364,222,635	125,481,306	2,489,703,941	61,098,122	2,550,802,063
71								
72	1701	Allocated MAWC Corporate	W/Ps	90,537,358	6,524,025	97,061,383	\$6,021,691	\$103,083,074
73								
74		Total Utility Plant In Service		\$2,454,759,993	\$132,005,331	\$2,586,765,324	\$67,119,813	\$2,653,885,137

All Other Water

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended	Pro Forma	Pro Forma For the	Discrete	Pro Forma For the
				06/30/22	Adjustments	12 Months Ended 12/31/22	Adjustments	12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$37,340	\$0	\$37,340	\$0	\$37,340
3	302	Franchise & Consents	W/Ps	43,698	0	43,698	\$0	\$43,698
4	303	Miscellaneous Intangible Plant Studies	W/Ps	599,449	0	599,449	\$0	\$599,449
5		Source of Supply Plant						
6	310	Land & Land Rights	W/Ps	2,367,394	21,592	2,388,986	\$0	\$2,388,986
7	311	Structures & Improvements	W/Ps	13,359,617	862,092	14,221,709	\$0	\$14,221,709
8	312	Collection & Impound Reservoirs	W/Ps	168,617	0	168,617	\$0	\$168,617
9	313	Lake, River, & Other Intakes	W/Ps	7,390,315	0	7,390,315	\$0	\$7,390,315
10	314	Wells & Springs	W/Ps	10,985,239	57,845	11,043,084	\$0	\$11,043,084
11	315	Infiltration Galleries & Tunnels	W/Ps	1,804	0	1,804	\$0	\$1,804
12	316	Supply Mains	W/Ps	16,549,731	0	16,549,731	\$0	\$16,549,731
13	317	Other P/E-Supply	W/Ps	419,088	0	419,088	\$0	\$419,088
14		Pumping Plant						
15	320	Pumping Land & Land Rights	W/Ps	188,269	0	188,269	\$0	\$188,269
16	321	Pumping Structures & Improvements	W/Ps	13,917,825	3,363,373	17,281,198	\$0	\$17,281,198
17	322	Boiler Plant Equipment	W/Ps	0	0	0	\$0	\$0
18	323	Power Generation Equipment	W/Ps	3,325,959	0	3,325,959	\$0	\$3,325,959
19	324	Steam Pumping Equipment	W/Ps	234,170	0	234,170	\$0	\$234,170
20	325	Electric Pumping Equipment	W/Ps	29,279,905	3,382,083	32,661,388	\$0	\$32,661,388
21	326	Diesel Pumping Equipment	W/Ps	479,289	0	479,289	\$0	\$479,289
22	327	Pump Equip Hydraulic	W/Ps	364,051	0	364,051	\$0	\$364,051
23	328	Other Pumping Equipment	W/Ps	3,309,117	0	3,309,117	\$0	\$3,309,117
24		Water Treatment Plant						
25	330	Water Treatment Land & Land Rights	W/Ps	1,457,375	0	1,457,375	\$0	\$1,457,375
26	331	Water Treatment Structures & Improvements	W/Ps	68,981,446	630,741	69,612,187	\$0	\$69,612,187
27	332	Water Treatment Equipment	W/Ps	67,205,426	4,714,343	71,919,769	\$898,282	\$72,818,051
28	333	Water Treatment - Other	W/Ps	1,473,221	0	1,473,221	\$0	\$1,473,221
29		Transmission and Distribution Plant						
30	340	Transmission & Distribution Land	W/Ps	1,412,943	49,274	1,462,217	\$0	\$1,462,217
31	341	Transmission & Distribution Structures & Impr	W/Ps	7,089,814	0	7,089,814	\$0	\$7,089,814
32	342	Distribution Reservoirs & Standpipes	W/Ps	36,764,449	5,962,751	42,727,200	\$0	\$42,727,200
33	342.98	Distribution Reservoirs & Standpipes - Tank Coat	W/Ps	0	0	0	\$0	\$0
34	343	Transmission & Distribution Mains	W/Ps	376,680,140	21,523,154	398,203,294	\$4,919,608	\$403,122,902
35	344	Fire mains	W/Ps	620,420	0	620,420	\$0	\$620,420
36	345	Services	W/Ps	71,855,473	6,397,905	78,253,378	\$2,109,234	\$80,362,612
37	346	Meters	W/Ps	48,524,770	1,891,415	50,416,185	\$288,399	\$50,704,584
38	347	Meter Installation	W/Ps	22,105,833	0	22,105,833	\$0	\$22,105,833
39	348	Hydrants	W/Ps	30,259,369	686,336	30,945,705	\$253,899	\$31,199,604
40	349	Other Transmission & Distribution Plant	W/Ps	91,457	0	91,457	\$0	\$91,457
41		General Plant						
42	389	General Land & Land Rights	W/Ps	624,577	0	624,577	\$0	\$624,577
43	390	Stores Shops Equipment Structures	W/Ps	13,025,436	634,056	13,659,492	\$0	\$13,659,492
44	390.1	Office Structures	W/Ps	7,599,263	0	7,599,263	\$0	\$7,599,263
45	390.2	General Structures - HVAC	W/Ps	0	0	0	\$0	\$0
46	390.3	Miscellaneous Structures	W/Ps	2,359,387	0	2,359,387	\$0	\$2,359,387
47	390.9	Structures & Improvements - Leasehold	W/Ps	12,404	0	12,404	\$0	\$12,404
48	391	Office Furniture and Equipment	W/Ps	813,487	480,209	1,293,696	\$316,728	\$1,610,424
49	391.1	Computers & Peripheral Equipment	W/Ps	901,538	0	901,538	\$0	\$901,538
50	391.2	Computer Hardware & Software	W/Ps	0	0	0	\$0	\$0
51	391.25	Computer Software	W/Ps	231,219	0	231,219	\$0	\$231,219
52	391.26	Personal Computer Software	W/Ps	0	0	0	\$0	\$0
53	391.3	Other Office Equipment	W/Ps	27,367	0	27,367	\$0	\$27,367
54	391.4	BTS Initial Investment	W/Ps	0	0	0	\$0	\$0
55	392	Transportation Equipment	W/Ps	0	0	0	\$0	\$0
56	392.1	Transportation Equipment - Light Trucks	W/Ps	5,733,375	1,099,356	6,832,731	\$183,226	\$7,015,957
57	392.2	Transportation Equipment - Heavy Trucks	W/Ps	3,149,697	0	3,149,697	\$0	\$3,149,697
58	392.3	Transportation Equipment - Cars	W/Ps	1,361,853	0	1,361,853	\$0	\$1,361,853
59	392.4	Transportation Equipment - Other	W/Ps	2,916,816	969,236	3,886,052	\$161,539	\$4,047,591
60	393	Stores Equipment	W/Ps	230,594	0	230,594	\$0	\$230,594
61	394	Tools, Shop, & Garage Equipment	W/Ps	3,738,193	122,723	3,860,916	\$130,177	\$3,991,093
62	395	Laboratory Equipment	W/Ps	987,539	0	987,539	\$0	\$987,539
63	396	Power Operated Equipment	W/Ps	1,416,710	0	1,416,710	\$0	\$1,416,710
64	397	Communication Equipment	W/Ps	0	0	0	\$0	\$0
65	397.1	Communication Equipment (non telephone)	W/Ps	7,235,593	0	7,235,593	\$0	\$7,235,593
66	397.2	Telephone Equipment	W/Ps	41,041	0	41,041	\$0	\$41,041
67	398	Miscellaneous Equipment	W/Ps	2,233,891	0	2,233,891	\$0	\$2,233,891
68	399	Other Tangible Property	W/Ps	231,107	0	231,107	\$0	\$231,107
69								
70		Subtotal		892,413,500	52,848,484	945,261,984	9,261,092	954,523,076
71								
72	1701	Allocated MAWC Corporate	W/Ps	34,623,334	2,494,921	37,118,255	\$2,302,817	\$39,421,072
73								
74		Total Utility Plant In Service		\$927,036,834	\$55,343,405	\$982,380,239	\$11,563,909	\$993,944,148

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Arnold

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended	Pro Forma	Pro Forma For the	Discrete	Pro Forma For the
				06/30/22	Adjustments	12 Months Ended 12/31/22	Adjustments	12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$0	\$0	\$0	\$0	\$0
3	302	Franchise & Consents	W/Ps	0	0	0	\$0	\$0
4	303	Miscellaneous Intangible Plant Studies	W/Ps	0	0	0	\$0	\$0
5		Collection Plant						
6	350	Land & Land Rights	W/Ps	0	0	0	\$0	\$0
7	351	Structures & Improvements	W/Ps	0	0	0	\$0	\$0
8	352	Collections Sewers	W/Ps	0	0	0	\$0	\$0
9	352.1	Collections Sewers - Force	W/Ps	0	0	0	\$0	\$0
10	352.2	Collections Sewers - Gravity	W/Ps	25,845,487	560,778	26,406,265	\$122,705	\$26,528,970
11	352.3	Special Collecting Structures	W/Ps	0	0	0	\$0	\$0
12	353	Services to Customers	W/Ps	0	0	0	\$0	\$0
13	354	Flow Measuring Devices	W/Ps	0	0	0	\$0	\$0
14	355	Flow Measuring Installations	W/Ps	0	0	0	\$0	\$0
15	356	Other Collection Plant Facilities	W/Ps	0	0	0	\$0	\$0
16		Pumping Plant						
17	360	Land & Land Rights	W/Ps	0	0	0	\$0	\$0
18	361	Structures & Improvements	W/Ps	37,493	0	37,493	\$0	\$37,493
19	362	Receiving Wells	W/Ps	0	0	0	\$0	\$0
20	363	Electric Pumping Equipment	W/Ps	163,913	0	163,913	\$0	\$163,913
21	364	Diesel Pumping Equipment	W/Ps	0	0	0	\$0	\$0
22	365	Other Pumping Equipment	W/Ps	0	0	0	\$0	\$0
23		Treatment and Disposal Plant						
24	370	Land & Land Rights	W/Ps	0	0	0	\$0	\$0
25	370.1	Oxidation Lagoon Land & Land Rights	W/Ps	0	0	0	\$0	\$0
26	370.2	Other Land & Land Rights	W/Ps	0	0	0	\$0	\$0
27	371	Structures & Improvements	W/Ps	0	0	0	\$0	\$0
28	372	Treatment and Disposal Plant Equipment	W/Ps	627,464	26,881	654,345	\$38,379	\$692,724
29	373	Plant Sewers	W/Ps	10,390,085	0	10,390,085	\$0	\$10,390,085
30	374	Outfall Sewer Line	W/Ps	0	0	0	\$0	\$0
31	375	Other Treatment and Disposal Plant Equip	W/Ps	0	0	0	\$0	\$0
32		General Plant						
33	389	General Land & Land Rights	W/Ps	168,822	0	168,822	\$0	\$168,822
34	390	Stores Shops Equipment Structures	W/Ps	74,150	0	74,150	\$335,854	\$410,004
35	390.1	Office Structures	W/Ps	0	0	0	\$0	\$0
36	390.2	General Structures - HVAC	W/Ps	0	0	0	\$0	\$0
37	390.3	Miscellaneous Structures	W/Ps	0	0	0	\$0	\$0
38	390.9	Structures & Improvements - Leasehold	W/Ps	112,194	0	112,194	\$0	\$112,194
39	391	Office Furniture and Equipment	W/Ps	82,726	873	83,599	\$0	\$83,599
40	391.1	Computers & Peripheral Equipment	W/Ps	15,740	0	15,740	\$0	\$15,740
41	391.2	Computer Hardware & Software	W/Ps	0	0	0	\$0	\$0
42	391.25	Computer Software	W/Ps	37,207	0	37,207	\$0	\$37,207
43	391.26	Personal Computer Software	W/Ps	0	0	0	\$0	\$0
44	391.3	Other Office Equipment	W/Ps	0	0	0	\$0	\$0
45	391.4	BTS Initial Investment	W/Ps	0	0	0	\$0	\$0
46	392	Transportation Equipment	W/Ps	1,762,454	113,996	1,876,450	\$18,999	\$1,895,449
47	392.1	Transportation Equipment - Light Trucks	W/Ps	0	0	0	\$0	\$0
48	392.2	Transportation Equipment - Heavy Trucks	W/Ps	0	0	0	\$0	\$0
49	392.3	Transportation Equipment - Cars	W/Ps	0	0	0	\$0	\$0
50	392.4	Transportation Equipment - Other	W/Ps	0	0	0	\$0	\$0
51	393	Stores Equipment	W/Ps	0	0	0	\$0	\$0
52	394	Tools, Shop, & Garage Equipment	W/Ps	65,317	5,815	71,132	\$11,950	\$83,082
53	395	Laboratory Equipment	W/Ps	0	0	0	\$0	\$0
54	396	Power Operated Equipment	W/Ps	62,690	0	62,690	\$0	\$62,690
55	397	Communication Equipment	W/Ps	10,722	0	10,722	\$0	\$10,722
56	397.1	Communication Equipment (non telephone)	W/Ps	0	0	0	\$0	\$0
57	397.2	Telephone Equipment	W/Ps	0	0	0	\$0	\$0
58	398	Miscellaneous Equipment	W/Ps	30,476	0	30,476	\$0	\$30,476
59	399	Other Tangible Property	W/Ps	0	0	0	\$0	\$0
60								
61		Subtotal		39,486,940	708,343	40,195,283	527,887	40,723,170
62								
63	1701	Allocated MAWC Corporate	W/Ps	1,869,426	134,709	2,004,135	\$124,337	\$2,128,472
64								
65		Total Utility Plant In Service		\$41,356,366	\$843,052	\$42,199,418	\$652,224	\$42,851,642

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All Other WW

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended	Pro Forma	Pro Forma For the	Discrete	Pro Forma For the
				06/30/22	Adjustments	12 Months Ended 12/31/22	Adjustments	12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$5,700	\$0	\$5,700	\$0	\$5,700
3	302	Franchise & Consents	W/Ps	5,562	0	5,562	\$0	\$5,562
4	303	Miscellaneous Intangible Plant Studies	W/Ps	1,749	0	1,749	\$0	\$1,749
5		Collection Plant						
6	350	Land & Land Rights	W/Ps	117,550	0	117,550	\$0	\$117,550
7	351	Structures & Improvements	W/Ps	3,813,297	0	3,813,297	\$0	\$3,813,297
8	352	Collections Sewers	W/Ps	0	0	0	\$0	\$0
9	352.1	Collections Sewers - Force	W/Ps	8,232,186	50,648	8,282,834	\$0	\$8,282,834
10	352.2	Collections Sewers - Gravity	W/Ps	20,808,246	11,207,028	32,015,274	\$334,379	\$32,349,653
11	352.3	Special Collecting Structures	W/Ps	0	0	0	\$0	\$0
12	353	Services to Customers	W/Ps	3,075,707	636,846	3,712,553	\$130,895	\$3,843,448
13	354	Flow Measuring Devices	W/Ps	580,552	0	580,552	\$0	\$580,552
14	355	Flow Measuring Installations	W/Ps	0	0	0	\$0	\$0
15	356	Other Collection Plant Facilities	W/Ps	129,668	0	129,668	\$0	\$129,668
16		Pumping Plant						
17	360	Land & Land Rights	W/Ps	152,293	3,739	156,032	\$0	\$156,032
18	361	Structures & Improvements	W/Ps	3,356,713	372,069	3,728,782	\$0	\$3,728,782
19	362	Receiving Wells	W/Ps	769,568	0	769,568	\$0	\$769,568
20	363	Electric Pumping Equipment	W/Ps	5,163,647	646,377	5,810,024	\$0	\$5,810,024
21	364	Diesel Pumping Equipment	W/Ps	0	0	0	\$0	\$0
22	365	Other Pumping Equipment	W/Ps	1,564,570	0	1,564,570	\$0	\$1,564,570
23		Treatment and Disposal Plant						
24	370	Land & Land Rights	W/Ps	802,774	391,261	1,194,035	\$0	\$1,194,035
25	370.1	Oxidation Lagoon Land & Land Rights	W/Ps	0	0	0	\$0	\$0
26	370.2	Other Land & Land Rights	W/Ps	0	0	0	\$0	\$0
27	371	Structures & Improvements	W/Ps	9,838,613	1,363,856	11,202,469	\$459,979	\$11,662,448
28	372	Treatment and Disposal Plant Equipment	W/Ps	17,209,842	948,493	18,158,335	\$587,745	\$18,746,080
29	373	Plant Sewers	W/Ps	1,380,744	0	1,380,744	\$0	\$1,380,744
30	374	Outfall Sewer Line	W/Ps	362,615	0	362,615	\$0	\$362,615
31	375	Other Treatment and Disposal Plant Equip	W/Ps	0	0	0	\$0	\$0
32		General Plant						
33	389	General Land & Land Rights	W/Ps	230,457	0	230,457	\$0	\$230,457
34	390	Stores Shops Equipment Structures	W/Ps	1,257,555	209,908	1,467,463	\$0	\$1,467,463
35	390.1	Office Structures	W/Ps	0	0	0	\$0	\$0
36	390.2	General Structures - HVAC	W/Ps	0	0	0	\$0	\$0
37	390.3	Miscellaneous Structures	W/Ps	0	0	0	\$0	\$0
38	390.9	Structures & Improvements - Leasehold	W/Ps	0	0	0	\$0	\$0
39	391	Office Furniture and Equipment	W/Ps	17,536	0	17,536	\$0	\$17,536
40	391.1	Computers & Peripheral Equipment	W/Ps	28,575	0	28,575	\$0	\$28,575
41	391.2	Computer Hardware & Software	W/Ps	0	0	0	\$0	\$0
42	391.25	Computer Software	W/Ps	9,665	0	9,665	\$0	\$9,665
43	391.26	Personal Computer Software	W/Ps	0	0	0	\$0	\$0
44	391.3	Other Office Equipment	W/Ps	0	0	0	\$0	\$0
45	391.4	BTS Initial Investment	W/Ps	0	0	0	\$0	\$0
46	392	Transportation Equipment	W/Ps	783,266	42,001	825,267	\$7,000	\$832,267
47	392.1	Transportation Equipment - Light Trucks	W/Ps	0	0	0	\$0	\$0
48	392.2	Transportation Equipment - Heavy Trucks	W/Ps	0	0	0	\$0	\$0
49	392.3	Transportation Equipment - Cars	W/Ps	0	0	0	\$0	\$0
50	392.4	Transportation Equipment - Other	W/Ps	0	0	0	\$0	\$0
51	393	Stores Equipment	W/Ps	25,405	0	25,405	\$0	\$25,405
52	394	Tools, Shop, & Garage Equipment	W/Ps	436,796	17,267	454,063	\$36,723	\$490,786
53	395	Laboratory Equipment	W/Ps	141,161	0	141,161	\$0	\$141,161
54	396	Power Operated Equipment	W/Ps	151,222	0	151,222	\$0	\$151,222
55	397	Communication Equipment	W/Ps	639,622	0	639,622	\$0	\$639,622
56	397.1	Communication Equipment (non telephone)	W/Ps	0	0	0	\$0	\$0
57	397.2	Telephone Equipment	W/Ps	0	0	0	\$0	\$0
58	398	Miscellaneous Equipment	W/Ps	94,991	0	94,991	\$0	\$94,991
59	399	Other Tangible Property	W/Ps	110,814	0	110,814	\$0	\$110,814
60								
61		Subtotal		81,298,661	15,889,493	97,188,154	1,556,721	98,744,875
62								
63	1701	Allocated MAWC Corporate	W/Ps	2,791,157	201,128	2,992,285	\$185,642	\$3,177,927
64								
65		Total Utility Plant In Service		\$84,089,818	\$16,090,621	\$100,180,439	\$1,742,363	\$101,922,802

MAWC Corp

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended	Pro Forma	Pro Forma For the	Discrete	Pro Forma For the
				06/30/22	Adjustments	12 Months Ended 12/31/22	Adjustments	12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$189,163	\$0	\$189,163	\$0	\$189,163
3	302	Franchise & Consents	W/Ps	0	0	0	\$0	\$0
4	303	Miscellaneous Intangible Plant Studies	W/Ps	133,989	42,817	176,806	\$266,861	\$443,667
5		Source of Supply Plant						
6	310	Land & Land Rights	W/Ps	0	0	0	\$0	\$0
7	311	Structures & Improvements	W/Ps	0	0	0	\$0	\$0
8	312	Collection & Impound Reservoirs	W/Ps	0	0	0	\$0	\$0
9	313	Lake, River, & Other Intakes	W/Ps	0	0	0	\$0	\$0
10	314	Wells & Springs	W/Ps	0	0	0	\$0	\$0
11	315	Infiltration Galleries & Tunnels	W/Ps	0	0	0	\$0	\$0
12	316	Supply Mains	W/Ps	0	0	0	\$0	\$0
13	317	Other P/E-Supply	W/Ps	0	0	0	\$0	\$0
14		Pumping Plant						
15	320	Pumping Land & Land Rights	W/Ps	0	0	0	\$0	\$0
16	321	Pumping Structures & Improvements	W/Ps	0	0	0	\$0	\$0
17	322	Boiler Plant Equipment	W/Ps	0	0	0	\$0	\$0
18	323	Power Generation Equipment	W/Ps	0	0	0	\$0	\$0
19	324	Steam Pumping Equipment	W/Ps	0	0	0	\$0	\$0
20	325	Electric Pumping Equipment	W/Ps	0	0	0	\$0	\$0
21	326	Diesel Pumping Equipment	W/Ps	0	0	0	\$0	\$0
22	327	Pump Equip Hydraulic	W/Ps	0	0	0	\$0	\$0
23	328	Other Pumping Equipment	W/Ps	0	0	0	\$0	\$0
24		Water Treatment Plant						
25	330	Water Treatment Land & Land Rights	W/Ps	0	0	0	\$0	\$0
26	331	Water Treatment Structures & Improvements	W/Ps	0	0	0	\$0	\$0
27	332	Water Treatment Equipment	W/Ps	0	3,051,181	3,051,181	\$0	\$3,051,181
28	333	Water Treatment - Other	W/Ps	0	0	0	\$0	\$0
29		Transmission and Distribution Plant						
30	340	Transmission & Distribution Land	W/Ps	0	0	0	\$0	\$0
31	341	Transmission & Distribution Structures & Impr	W/Ps	205,523	0	205,523	\$0	\$205,523
32	342	Distribution Reservoirs & Standpipes	W/Ps	3,161	75,753	78,914	\$11,264	\$90,178
33	342.98	Distribution Reservoirs & Standpipes - Tank Coat	W/Ps	0	0	0	\$0	\$0
34	343	Transmission & Distribution Mains	W/Ps	0	0	0	\$3,140,921	\$3,140,921
35	344	Fire mains	W/Ps	0	0	0	\$0	\$0
36	345	Services	W/Ps	0	0	0	\$0	\$0
37	346	Meters	W/Ps	0	0	0	\$0	\$0
38	347	Meter Installation	W/Ps	0	0	0	\$0	\$0
39	348	Hydrants	W/Ps	0	0	0	\$0	\$0
40	349	Other Transmission & Distribution Plant	W/Ps	0	0	0	\$0	\$0
41		General Plant						
42	389	General Land & Land Rights	W/Ps	0	0	0	\$0	\$0
43	390	Stores Shops Equipment Structures	W/Ps	352,215	0	352,215	\$0	\$352,215
44	390.1	Office Structures	W/Ps	27,700	0	27,700	\$0	\$27,700
45	390.2	General Structures - HVAC	W/Ps	0	0	0	\$0	\$0
46	390.3	Miscellaneous Structures	W/Ps	0	0	0	\$0	\$0
47	390.9	Structures & Improvements - Leasehold	W/Ps	50,593	0	50,593	\$0	\$50,593
48	391	Office Furniture and Equipment	W/Ps	534,472	0	534,472	\$0	\$534,472
49	391.1	Computers & Peripheral Equipment	W/Ps	3,684,765	1,523,975	5,208,740	\$807,964	\$6,016,704
50	391.2	Computer Hardware & Software	W/Ps	7,927,122	0	7,927,122	\$0	\$7,927,122
51	391.25	Computer Software	W/Ps	60,684,349	3,898,151	64,582,500	\$2,992,189	\$67,574,689
52	391.26	Personal Computer Software	W/Ps	0	0	0	\$0	\$0
53	391.3	Other Office Equipment	W/Ps	46,704	339,095	385,799	\$170,304	\$556,103
54	391.4	BTS Initial Investment	W/Ps	46,360,756	0	46,360,756	\$0	\$46,360,756
55	392	Transportation Equipment	W/Ps	0	0	0	\$0	\$0
56	392.1	Transportation Equipment - Light Trucks	W/Ps	3,315,843	347,067	3,662,910	\$1,234,566	\$4,897,476
57	392.2	Transportation Equipment - Heavy Trucks	W/Ps	711,705	0	711,705	\$0	\$711,705
58	392.3	Transportation Equipment - Cars	W/Ps	1,411,509	0	1,411,509	\$0	\$1,411,509
59	392.4	Transportation Equipment - Other	W/Ps	2,622,130	0	2,622,130	\$0	\$2,622,130
60	393	Stores Equipment	W/Ps	0	0	0	\$0	\$0
61	394	Tools, Shop, & Garage Equipment	W/Ps	796,662	76,744	873,406	\$10,418	\$883,824
62	395	Laboratory Equipment	W/Ps	0	0	0	\$0	\$0
63	396	Power Operated Equipment	W/Ps	32	0	32	\$0	\$32
64	397	Communication Equipment	W/Ps	0	0	0	\$0	\$0
65	397.1	Communication Equipment (non telephone)	W/Ps	537,039	0	537,039	\$0	\$537,039
66	397.2	Telephone Equipment	W/Ps	127,079	0	127,079	\$0	\$127,079
67	398	Miscellaneous Equipment	W/Ps	95,374	0	95,374	\$0	\$95,374
68	399	Other Tangible Property	W/Ps	3,390	0	3,390	\$0	\$3,390
69								
70		Subtotal		129,821,275	9,354,783	139,176,058	8,634,487	147,810,545
71								
72	1701	Allocated MAWC Corporate	W/Ps	(129,821,275)	(9,354,783)	(139,176,058)	(8,634,487)	(\$147,810,545)
73								
74		Total Utility Plant In Service		\$0	\$0	\$0	\$0	\$0

Missouri-American Water Company
Accumulated Provision for Depreciation Summary
For the 12 Months Ended May 31, 2023
Schedule: CAS-5

Case No. WR-2022-0303
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		Total Company						
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$2,933	\$0	\$2,933	\$0	\$2,933
3	302	Franchise & Consents	W/Ps	0	0	0	\$0	0
4	303	Miscellaneous Intangible Plant Studies	W/Ps	264,426	(7,917)	256,509	(\$49,342)	207,167
5		Source of Supply Plant						
6	310	Land & Land Rights	W/Ps	0	0	0	\$0	0
7	311	Structures & Improvements	W/Ps	4,994,160	112,207	5,106,367	\$0	5,106,367
8	312	Collection & Impound Reservoirs	W/Ps	100,737	295	101,032	\$0	101,032
9	313	Lake, River, & Other Intakes	W/Ps	2,222,912	138,166	2,361,078	\$0	2,361,078
10	314	Wells & Springs	W/Ps	2,903,659	139,025	3,042,684	\$0	3,042,684
11	315	Infiltration Galleries & Tunnels	W/Ps	526	15	541	\$0	541
12	316	Supply Mains	W/Ps	9,920,924	163,891	10,084,815	\$0	10,084,815
13	317	Other P/E-Supply	W/Ps	36,442	10,414	46,856	\$0	46,856
14		Pumping Plant						
15	320	Pumping Land & Land Rights	W/Ps	590	0	590	\$0	590
16	321	Pumping Structures & Improvements	W/Ps	11,294,716	88,981	11,383,697	\$0	11,383,697
17	322	Boiler Plant Equipment	W/Ps	0	0	0	\$0	0
18	323	Power Generation Equipment	W/Ps	2,147,674	246,032	2,393,706	\$0	2,393,706
19	324	Steam Pumping Equipment	W/Ps	(30,028)	2,213	(27,815)	\$0	(27,815)
20	325	Electric Pumping Equipment	W/Ps	25,993,823	197,808	26,191,631	(\$132,742)	26,058,889
21	326	Diesel Pumping Equipment	W/Ps	1,947,248	23,125	1,970,373	\$0	1,970,373
22	327	Pump Equip Hydraulic	W/Ps	94,720	5,907	100,627	\$0	100,627
23	328	Other Pumping Equipment	W/Ps	(980,693)	108,876	(871,817)	\$0	(871,817)
24		Water Treatment Plant						
25	330	Water Treatment Land & Land Rights	W/Ps	0	0	0	\$0	0
26	331	Water Treatment Structures & Improvements	W/Ps	51,761,182	(386,584)	51,374,598	(\$1,230,444)	50,144,154
27	332	Water Treatment Equipment	W/Ps	43,621,244	(1,200,959)	42,420,285	(\$3,249,863)	39,170,422
28	333	Water Treatment - Other	W/Ps	713,870	24,530	738,400	\$0	738,400
29		Transmission and Distribution Plant						
30	340	Transmission & Distribution Land	W/Ps	17	0	17	\$0	17
31	341	Transmission & Distribution Structures & Impr	W/Ps	6,174,732	97,248	6,271,980	\$0	6,271,980
32	342	Distribution Reservoirs & Standpipes	W/Ps	18,345,965	(1,023,123)	17,322,842	(\$2,020)	17,320,822
33	342.98	Distribution Reservoirs & Standpipes - Tank Coatir	W/Ps	0	0	0	\$0	0
34	343	Transmission & Distribution Mains	W/Ps	273,141,361	(74,199)	273,067,162	(\$3,127,144)	269,940,018
35	344	Fire mains	W/Ps	208,705	4,840	213,545	\$0	213,545
36	345	Services	W/Ps	12,489,773	(2,533,557)	9,956,216	(\$4,837,674)	5,118,542
37	346	Meters	W/Ps	(1,755,499)	1,059,120	(696,379)	(\$306,405)	(1,002,784)
38	347	Meter Installation	W/Ps	15,951,804	536,770	16,488,574	\$0	16,488,574
39	348	Hydrants	W/Ps	19,137,853	867,116	20,004,969	(\$80,380)	19,924,589
40	349	Other Transmission & Distribution Plant	W/Ps	16,111	1,354	17,465	\$0	17,465
41		Collection Plant						
42	350	Land & Land Rights	W/Ps	0	0	0	\$0	0
43	351	Structures & Improvements	W/Ps	1,593,785	38,705	1,632,490	\$0	1,632,490
44	352	Collections Sewers	W/Ps	0	0	0	\$0	0
45	352.1	Collections Sewers - Force	W/Ps	2,729,588	67,504	2,797,092	\$0	2,797,092
46	352.2	Collections Sewers - Gravity	W/Ps	15,277,673	(129,444)	15,148,229	(\$119,311)	15,028,918
47	352.3	Special Collecting Structures	W/Ps	0	0	0	\$0	0
48	353	Services to Customers	W/Ps	475,552	(5,583)	469,969	(\$33,893)	436,076
49	354	Flow Measuring Devices	W/Ps	376,660	9,812	386,472	\$0	386,472
50	355	Flow Measuring Installations	W/Ps	0	0	0	\$0	0
51	356	Other Collection Plant Facilities	W/Ps	8,003	2,042	10,045	\$0	10,045
52		Pumping Plant						
53	360	Land & Land Rights	W/Ps	27	0	27	\$0	27
54	361	Structures & Improvements	W/Ps	500,183	13,908	514,091	\$0	514,091
55	362	Receiving Wells	W/Ps	429,362	11,043	440,405	\$0	440,405
56	363	Electric Pumping Equipment	W/Ps	2,333,404	(14,423)	2,318,981	\$0	2,318,981
57	364	Diesel Pumping Equipment	W/Ps	0	0	0	\$0	0
58	365	Other Pumping Equipment	W/Ps	1,328,101	33,716	1,361,817	\$0	1,361,817
59		Treatment and Disposal Plant						
60	370	Land & Land Rights	W/Ps	0	0	0	\$0	0
61	370.1	Oxidation Lagoon Land & Land Rights	W/Ps	0	0	0	\$0	0
62	370.2	Other Land & Land Rights	W/Ps	0	0	0	\$0	0
63	371	Structures & Improvements	W/Ps	1,719,137	(82,970)	1,636,167	(\$121,081)	1,515,086
64	372	Treatment and Disposal Plant Equipment	W/Ps	5,681,788	122,179	5,803,967	(\$166,917)	5,637,050
65	373	Plant Sewers	W/Ps	2,084,014	94,166	2,178,180	\$0	2,178,180
66	374	Outfall Sewer Line	W/Ps	35,901	5,512	41,413	\$0	41,413
67	375	Other Treatment and Disposal Plant Equip	W/Ps	0	0	0	\$0	0
68		General Plant						
69	389	General Land & Land Rights	W/Ps	(1,599)	0	(1,599)	\$0	(1,599)
70	390	Stores Shops Equipment Structures	W/Ps	3,010,437	317,727	3,328,164	(\$89,761)	3,238,403
71	390.1	Office Structures	W/Ps	1,446,964	161,826	1,608,790	\$0	1,608,790
72	390.2	General Structures - HVAC	W/Ps	78,300	25,759	104,059	\$0	104,059
73	390.3	Miscellaneous Structures	W/Ps	2,007,159	70,619	2,077,778	\$0	2,077,778
74	390.9	Structures & Improvements - Leasehold	W/Ps	187,232	3,762	190,994	\$0	190,994
75	391	Office Furniture and Equipment	W/Ps	1,026,828	(54,075)	972,753	(\$62,778)	909,975
76	391.1	Computers & Peripheral Equipment	W/Ps	2,225,748	345,624	2,571,372	(\$109,360)	2,462,012
77	391.2	Computer Hardware & Software	W/Ps	6,957,784	75,455	7,113,239	\$0	7,113,239
78	391.25	Computer Software	W/Ps	14,182,893	866,316	15,049,209	(\$497,674)	14,551,535
79	391.26	Personal Computer Software	W/Ps	0	0	0	\$0	0
80	391.3	Other Office Equipment	W/Ps	(29,563)	(52,668)	(82,231)	(\$25,693)	(107,924)
81	391.4	BTS Initial Investment	W/Ps	21,511,786	1,159,019	22,670,805	\$0	22,670,805
82	392	Transportation Equipment	W/Ps	754,197	3,343	757,540	(\$6,592)	750,948
83	392.1	Transportation Equipment - Light Trucks	W/Ps	4,689,219	116,881	4,806,100	(\$274,957)	4,531,143
84	392.2	Transportation Equipment - Heavy Trucks	W/Ps	4,819,037	(549,059)	4,269,978	(\$91,510)	4,178,468
85	392.3	Transportation Equipment - Cars	W/Ps	2,262,036	0	2,262,036	\$0	2,262,036
86	392.4	Transportation Equipment - Other	W/Ps	3,924,392	133,315	4,057,707	(\$26,178)	4,031,529
87	393	Stores Equipment	W/Ps	11,296	16,759	28,055	\$0	28,055
88	394	Tools, Shop, & Garage Equipment	W/Ps	4,203,217	172,423	4,375,640	(\$87,215)	4,288,425
89	395	Laboratory Equipment	W/Ps	900,197	45,171	945,368	\$0	945,368
90	396	Power Operated Equipment	W/Ps	2,037,539	50,609	2,088,148	\$0	2,088,148
91	397	Communication Equipment	W/Ps	89,996	21,688	111,684	\$0	111,684
92	397.1	Communication Equipment (non telephone)	W/Ps	2,539,343	394,278	2,933,621	\$0	2,933,621
93	397.2	Telephone Equipment	W/Ps	103,173	7,588	110,761	\$0	110,761
94	398	Miscellaneous Equipment	W/Ps	1,454,287	189,141	1,643,428	\$0	1,643,428
95	399	Other Tangible Property	W/Ps	(281,842)	3,833	(278,009)	\$0	(278,009)
96								
97		Total Accumulated Provision for Depreciation		\$615,405,121	\$2,973,095	\$618,378,216	(\$14,728,934)	\$603,649,282

		Total Water						
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$2,933	\$0	\$2,933	\$0	\$2,933
3	302	Franchise & Consents	W/Ps	0	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/Ps	281,982	0	281,982	0	\$281,982
5		Source of Supply Plant						
6	310	Land & Land Rights	W/Ps	0	0	0	0	0
7	311	Structures & Improvements	W/Ps	4,994,159	112,207	5,106,366	0	\$5,106,366
8	312	Collection & Impound Reservoirs	W/Ps	100,737	295	101,032	0	\$101,032
9	313	Lake, River, & Other Intakes	W/Ps	2,222,912	138,166	2,361,078	0	\$2,361,078
10	314	Wells & Springs	W/Ps	2,903,659	139,025	3,042,684	0	\$3,042,684
11	315	Infiltration Galleries & Tunnels	W/Ps	526	15	541	0	\$541
12	316	Supply Mains	W/Ps	9,920,924	163,891	10,084,815	0	\$10,084,815
13	317	Other P/E-Supply	W/Ps	36,442	10,414	46,856	0	\$46,856
14		Pumping Plant						
15	320	Pumping Land & Land Rights	W/Ps	590	0	590	0	\$590
16	321	Pumping Structures & Improvements	W/Ps	11,294,716	88,981	11,383,697	0	\$11,383,697
17	322	Boiler Plant Equipment	W/Ps	0	0	0	0	0
18	323	Power Generation Equipment	W/Ps	2,147,669	246,032	2,393,701	0	\$2,393,701
19	324	Steam Pumping Equipment	W/Ps	(30,028)	2,213	(27,815)	0	(\$27,815)
20	325	Electric Pumping Equipment	W/Ps	25,993,823	197,808	26,191,631	(\$132,742)	\$26,058,889
21	326	Diesel Pumping Equipment	W/Ps	1,947,248	23,125	1,970,373	0	\$1,970,373
22	327	Pump Equip Hydraulic	W/Ps	94,720	5,907	100,627	0	\$100,627
23	328	Other Pumping Equipment	W/Ps	(980,693)	108,876	(871,817)	0	(\$871,817)
24		Water Treatment Plant						
25	330	Water Treatment Land & Land Rights	W/Ps	0	0	0	0	0
26	331	Water Treatment Structures & Improvements	W/Ps	51,761,112	(386,584)	51,374,528	(\$1,230,444)	\$50,144,084
27	332	Water Treatment Equipment	W/Ps	43,621,089	(658,978)	42,962,111	(\$3,249,863)	\$39,712,248
28	333	Water Treatment - Other	W/Ps	713,870	24,530	738,400	0	\$738,400
29		Transmission and Distribution Plant						
30	340	Transmission & Distribution Land	W/Ps	17	0	17	0	\$17
31	341	Transmission & Distribution Structures & Impr	W/Ps	6,156,334	95,717	6,252,051	0	\$6,252,051
32	342	Distribution Reservoirs & Standpipes	W/Ps	18,368,356	(1,009,360)	17,358,996	0	\$17,358,996
33	342.98	Distribution Reservoirs & Standpipes - Tank Coatir	W/Ps	0	0	0	0	0
34	343	Transmission & Distribution Mains	W/Ps	273,154,882	(74,199)	273,080,683	(\$2,554,507)	\$270,526,176
35	344	Fire mains	W/Ps	208,705	4,840	213,545	0	\$213,545
36	345	Services	W/Ps	12,489,773	(2,533,557)	9,956,216	(\$4,837,674)	\$5,118,542
37	346	Meters	W/Ps	(1,755,134)	1,059,120	(696,014)	(\$306,405)	(\$1,002,419)
38	347	Meter Installation	W/Ps	15,951,804	536,770	16,488,574	0	\$16,488,574
39	348	Hydrants	W/Ps	19,137,775	867,116	20,004,891	(\$80,380)	\$19,924,511
40	349	Other Transmission & Distribution Plant	W/Ps	16,111	1,354	17,465	0	\$17,465
41		General Plant						
42	389	General Land & Land Rights	W/Ps	(1,599)	0	(1,599)	0	(\$1,599)
43	390	Stores Shops Equipment Structures	W/Ps	2,745,798	347,801	3,093,599	0	\$3,093,599
44	390.1	Office Structures	W/Ps	1,608,011	161,536	1,769,547	0	\$1,769,547
45	390.2	General Structures - HVAC	W/Ps	78,300	25,759	104,059	0	\$104,059
46	390.3	Miscellaneous Structures	W/Ps	2,005,543	70,619	2,076,162	0	\$2,076,162
47	390.9	Structures & Improvements - Leasehold	W/Ps	179,324	262	179,586	0	\$179,586
48	391	Office Furniture and Equipment	W/Ps	847,289	(65,687)	781,602	(\$62,778)	\$718,824
49	391.1	Computers & Peripheral Equipment	W/Ps	1,214,059	207,406	1,421,465	0	\$1,421,465
50	391.2	Computer Hardware & Software	W/Ps	0	0	0	0	0
51	391.25	Computer Software	W/Ps	1,419,611	29,085	1,448,696	0	\$1,448,696
52	391.26	Personal Computer Software	W/Ps	0	0	0	0	0
53	391.3	Other Office Equipment	W/Ps	(21,801)	1,721	(20,080)	0	(\$20,080)
54	391.4	BTS Initial Investment	W/Ps	0	0	0	0	0
55	392	Transportation Equipment	W/Ps	0	0	0	0	0
56	392.1	Transportation Equipment - Light Trucks	W/Ps	3,978,688	84,679	4,063,367	(\$57,017)	\$4,006,350
57	392.2	Transportation Equipment - Heavy Trucks	W/Ps	4,184,577	(549,059)	3,635,518	(\$91,510)	\$3,544,008
58	392.3	Transportation Equipment - Cars	W/Ps	1,576,537	0	1,576,537	0	\$1,576,537
59	392.4	Transportation Equipment - Other	W/Ps	3,461,069	52,685	3,513,754	(\$26,178)	\$3,487,576
60	393	Stores Equipment	W/Ps	(16,872)	16,251	(621)	0	(\$621)
61	394	Tools, Shop, & Garage Equipment	W/Ps	3,931,967	165,895	4,097,862	(\$73,148)	\$4,024,714
62	395	Laboratory Equipment	W/Ps	844,501	40,463	884,964	0	\$884,964
63	396	Power Operated Equipment	W/Ps	1,706,701	42,362	1,749,063	0	\$1,749,063
64	397	Communication Equipment	W/Ps	0	0	0	0	0
65	397.1	Communication Equipment (non telephone)	W/Ps	2,526,360	378,812	2,905,172	0	\$2,905,172
66	397.2	Telephone Equipment	W/Ps	81,769	1,908	83,677	0	\$83,677
67	398	Miscellaneous Equipment	W/Ps	1,325,679	182,017	1,507,696	0	\$1,507,696
68	399	Other Tangible Property	W/Ps	(304,295)	3,792	(300,503)	0	(\$300,503)
69								
70		Subtotal		534,128,229	362,031	534,490,260	(12,702,646)	521,787,614
71								
72	1701	Allocated MAWC Corporate	W/Ps	43,252,139	2,334,320	45,586,459	(\$1,423,451)	\$44,163,008
73								
74		Total Accumulated Provision for Depreciation		\$577,380,368	\$2,696,351	\$580,076,719	(\$14,126,097)	\$565,950,622

		Total Sewer						
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$0	\$0	\$0	\$0	\$0
3	302	Franchise & Consents	W/Ps	0	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/Ps	1,319	0	1,319	\$0	1,319
5		Collection Plant						
6	350	Land & Land Rights	W/Ps	0	0	0	\$0	0
7	351	Structures & Improvements	W/Ps	1,593,785	38,705	1,632,490	\$0	1,632,490
8	352	Collections Sewers	W/Ps	0	0	0	\$0	0
9	352.1	Collections Sewers - Force	W/Ps	2,729,588	67,504	2,797,092	\$0	2,797,092
10	352.2	Collections Sewers - Gravity	W/Ps	15,277,673	(129,444)	15,148,229	(\$119,311)	15,028,918
11	352.3	Special Collecting Structures	W/Ps	0	0	0	\$0	0
12	353	Services to Customers	W/Ps	475,552	(5,583)	469,969	(\$33,893)	436,076
13	354	Flow Measuring Devices	W/Ps	376,660	9,812	386,472	\$0	386,472
14	355	Flow Measuring Installations	W/Ps	0	0	0	\$0	0
15	356	Other Collection Plant Facilities	W/Ps	8,003	2,042	10,045	\$0	10,045
16		Pumping Plant						
17	360	Land & Land Rights	W/Ps	27	0	27	\$0	27
18	361	Structures & Improvements	W/Ps	500,183	13,908	514,091	\$0	514,091
19	362	Receiving Wells	W/Ps	429,362	11,043	440,405	\$0	440,405
20	363	Electric Pumping Equipment	W/Ps	2,333,404	(14,423)	2,318,981	\$0	2,318,981
21	364	Diesel Pumping Equipment	W/Ps	0	0	0	\$0	0
22	365	Other Pumping Equipment	W/Ps	1,328,101	33,716	1,361,817	\$0	1,361,817
23		Treatment and Disposal Plant						
24	370	Land & Land Rights	W/Ps	0	0	0	\$0	0
25	370.1	Oxidation Lagoon Land & Land Rights	W/Ps	0	0	0	\$0	0
26	370.2	Other Land & Land Rights	W/Ps	0	0	0	\$0	0
27	371	Structures & Improvements	W/Ps	1,719,137	(82,970)	1,636,167	(\$121,081)	1,515,086
28	372	Treatment and Disposal Plant Equipment	W/Ps	5,681,788	122,179	5,803,967	(\$166,917)	5,637,050
29	373	Plant Sewers	W/Ps	2,084,014	94,166	2,178,180	\$0	2,178,180
30	374	Outfall Sewer Line	W/Ps	35,901	5,512	41,413	\$0	41,413
31	375	Other Treatment and Disposal Plant Equip	W/Ps	0	0	0	\$0	0
32		General Plant						
33	389	General Land & Land Rights	W/Ps	0	0	0	\$0	0
34	390	Stores Shops Equipment Structures	W/Ps	203,666	(35,393)	168,273	(\$89,761)	78,512
35	390.1	Office Structures	W/Ps	0	0	0	\$0	0
36	390.2	General Structures - HVAC	W/Ps	0	0	0	\$0	0
37	390.3	Miscellaneous Structures	W/Ps	0	0	0	\$0	0
38	390.9	Structures & Improvements - Leasehold	W/Ps	1,402	2,805	4,207	\$0	4,207
39	391	Office Furniture and Equipment	W/Ps	32,850	2,285	35,135	\$0	35,135
40	391.1	Computers & Peripheral Equipment	W/Ps	70,783	4,432	75,215	\$0	75,215
41	391.2	Computer Hardware & Software	W/Ps	0	0	0	\$0	0
42	391.25	Computer Software	W/Ps	41,600	1,173	42,773	\$0	42,773
43	391.26	Personal Computer Software	W/Ps	0	0	0	\$0	0
44	391.3	Other Office Equipment	W/Ps	0	0	0	\$0	0
45	391.4	BTS Initial Investment	W/Ps	0	0	0	\$0	0
46	392	Transportation Equipment	W/Ps	754,197	3,343	757,540	(\$6,592)	750,948
47	392.1	Transportation Equipment - Light Trucks	W/Ps	0	0	0	\$0	0
48	392.2	Transportation Equipment - Heavy Trucks	W/Ps	0	0	0	\$0	0
49	392.3	Transportation Equipment - Cars	W/Ps	0	0	0	\$0	0
50	392.4	Transportation Equipment - Other	W/Ps	0	0	0	\$0	0
51	393	Stores Equipment	W/Ps	28,168	508	28,676	\$0	28,676
52	394	Tools, Shop, & Garage Equipment	W/Ps	103,786	5,824	109,610	(\$12,277)	97,333
53	395	Laboratory Equipment	W/Ps	55,696	4,708	60,404	\$0	60,404
54	396	Power Operated Equipment	W/Ps	330,821	8,247	339,068	\$0	339,068
55	397	Communication Equipment	W/Ps	89,996	21,688	111,684	\$0	111,684
56	397.1	Communication Equipment (non telephone)	W/Ps	0	0	0	\$0	0
57	397.2	Telephone Equipment	W/Ps	0	0	0	\$0	0
58	398	Miscellaneous Equipment	W/Ps	104,491	4,034	108,525	\$0	108,525
59	399	Other Tangible Property	W/Ps	22,229	0	22,229	\$0	22,229
60								
61		Subtotal		36,414,182	189,821	36,604,003	(\$49,832)	36,054,171
62								
63	1701	Allocated MAWC Corporate	W/Ps	1,610,571	86,923	1,697,494	(\$53,005)	1,644,489
64								
65		Total Accumulated Provision for Depreciation		\$38,024,753	\$276,744	\$38,301,497	(\$602,837)	\$37,698,660

St. Louis County									
Line	NARUC	Account Description	Schedule	Base Year Ended	Pro Forma	Pro Forma For the	Discrete	Pro Forma For the	
Number	Account			06/30/22	Adjustments	12 Months Ended	Adjustments	12 Months Ended	
						12/31/22		5/31/23	
1		Intangible Plant							
2	301	Organization	W/Ps	\$0	\$0	\$0	\$0	\$0	
3	302	Franchise & Consents	W/Ps	0	0	0	0	0	
4	303	Miscellaneous Intangible Plant Studies	W/Ps	(14,692)	0	(14,692)	0	(14,692)	
5		Source of Supply Plant							
6	310	Land & Land Rights	W/Ps	0	0	0	0	0	
7	311	Structures & Improvements	W/Ps	3,014,414	138,246	3,152,660	0	3,152,660	
8	312	Collection & Impound Reservoirs	W/Ps	0	0	0	0	0	
9	313	Lake, River, & Other Intakes	W/Ps	77,390	6,249	83,639	0	83,639	
10	314	Wells & Springs	W/Ps	3,084	611	3,695	0	3,695	
11	315	Infiltration Galleries & Tunnels	W/Ps	0	0	0	0	0	
12	316	Supply Mains	W/Ps	4,455,278	43,906	4,499,184	0	4,499,184	
13	317	Other P/E-Supply	W/Ps	0	0	0	0	0	
14		Pumping Plant							
15	320	Pumping Land & Land Rights	W/Ps	0	0	0	0	0	
16	321	Pumping Structures & Improvements	W/Ps	6,195,186	435,981	6,631,167	0	6,631,167	
17	322	Boiler Plant Equipment	W/Ps	0	0	0	0	0	
18	323	Power Generation Equipment	W/Ps	1,636,763	195,311	1,832,074	0	1,832,074	
19	324	Steam Pumping Equipment	W/Ps	0	0	0	0	0	
20	325	Electric Pumping Equipment	W/Ps	20,690,942	542,995	21,233,937	(132,742)	21,101,195	
21	326	Diesel Pumping Equipment	W/Ps	1,813,991	18,596	1,832,587	0	1,832,587	
22	327	Pump Equip Hydraulic	W/Ps	48,722	2,467	51,189	0	51,189	
23	328	Other Pumping Equipment	W/Ps	(726,454)	77,605	(648,849)	0	(648,849)	
24		Water Treatment Plant							
25	330	Water Treatment Land & Land Rights	W/Ps	0	0	0	0	0	
26	331	Water Treatment Structures & Improvements	W/Ps	33,520,711	(1,077,045)	32,443,666	(1,230,444)	31,213,222	
27	332	Water Treatment Equipment	W/Ps	22,005,217	(534,585)	21,470,632	(3,088,785)	18,381,847	
28	333	Water Treatment - Other	W/Ps	0	0	0	0	0	
29		Transmission and Distribution Plant							
30	340	Transmission & Distribution Land	W/Ps	17	0	17	0	17	
31	341	Transmission & Distribution Structures & Impr	W/Ps	4,204,971	42,898	4,247,869	0	4,247,869	
32	342	Distribution Reservoirs & Standpipes	W/Ps	8,677,966	(311,856)	8,366,110	0	8,366,110	
33	342.98	Distribution Reservoirs & Standpipes - Tank Coatir	W/Ps	0	0	0	0	0	
34	343	Transmission & Distribution Mains	W/Ps	219,647,642	987,447	220,635,089	(1,669,908)	218,965,181	
35	344	Fire mains	W/Ps	0	0	0	0	0	
36	345	Services	W/Ps	(1,491,098)	(2,449,922)	(3,941,020)	(4,469,184)	(8,410,204)	
37	346	Meters	W/Ps	1,017,655	815,510	1,833,165	(255,153)	1,578,012	
38	347	Meter Installation	W/Ps	10,053,239	271,500	10,324,739	0	10,324,739	
39	348	Hydrants	W/Ps	15,382,013	706,896	16,088,909	(34,887)	16,054,022	
40	349	Other Transmission & Distribution Plant	W/Ps	0	0	0	0	0	
41		General Plant							
42	389	General Land & Land Rights	W/Ps	0	0	0	0	0	
43	390	Stores Shops Equipment Structures	W/Ps	529,157	267,999	797,156	0	797,156	
44	390.1	Office Structures	W/Ps	959,178	82,124	1,041,302	0	1,041,302	
45	390.2	General Structures - HVAC	W/Ps	78,300	25,759	104,059	0	104,059	
46	390.3	Miscellaneous Structures	W/Ps	841,338	26,734	868,072	0	868,072	
47	390.9	Structures & Improvements - Leasehold	W/Ps	175,809	91	175,900	0	175,900	
48	391	Office Furniture and Equipment	W/Ps	359,732	6,955	366,687	(8,067)	358,620	
49	391.1	Computers & Peripheral Equipment	W/Ps	966,390	121,490	1,087,880	0	1,087,880	
50	391.2	Computer Hardware & Software	W/Ps	0	0	0	0	0	
51	391.25	Computer Software	W/Ps	1,297,746	23,305	1,321,051	0	1,321,051	
52	391.26	Personal Computer Software	W/Ps	0	0	0	0	0	
53	391.3	Other Office Equipment	W/Ps	(6,832)	290	(6,542)	0	(6,542)	
54	391.4	BTS Initial Investment	W/Ps	0	0	0	0	0	
55	392	Transportation Equipment	W/Ps	0	0	0	0	0	
56	392.1	Transportation Equipment - Light Trucks	W/Ps	2,222,160	115,515	2,337,675	(26,930)	2,310,745	
57	392.2	Transportation Equipment - Heavy Trucks	W/Ps	4,188,114	(549,059)	3,639,055	(91,510)	3,547,545	
58	392.3	Transportation Equipment - Cars	W/Ps	1,308,148	0	1,308,148	0	1,308,148	
59	392.4	Transportation Equipment - Other	W/Ps	2,134,767	129,783	2,264,550	0	2,264,550	
60	393	Stores Equipment	W/Ps	(168,771)	11,777	(156,994)	0	(156,994)	
61	394	Tools, Shop, & Garage Equipment	W/Ps	2,427,818	118,038	2,545,856	(50,151)	2,495,705	
62	395	Laboratory Equipment	W/Ps	319,453	21,206	340,659	0	340,659	
63	396	Power Operated Equipment	W/Ps	739,520	15,515	755,035	0	755,035	
64	397	Communication Equipment	W/Ps	0	0	0	0	0	
65	397.1	Communication Equipment (non telephone)	W/Ps	1,661,940	170,427	1,832,367	0	1,832,367	
66	397.2	Telephone Equipment	W/Ps	(14,330)	74	(14,256)	0	(14,256)	
67	398	Miscellaneous Equipment	W/Ps	1,021,779	109,639	1,131,418	0	1,131,418	
68	399	Other Tangible Property	W/Ps	5,504	984	6,488	0	6,488	
69									
70		Subtotal		371,259,877	611,456	371,871,333	(11,057,761)	360,813,572	
71									
72	1701	Allocated MAWC Corporate	W/Ps	31,287,254	1,688,575	32,975,829	(1,029,680)	31,946,149	
73									
74		Total Accumulated Provision for Depreciation		\$402,547,131	\$2,300,031	\$404,847,162	(\$12,087,441)	\$392,759,721	

		All Other Water						
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$2,933	\$0	\$2,933	0	\$2,933
3	302	Franchise & Consents	W/Ps	0	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/Ps	296,674	0	296,674	0	\$296,674
5		Source of Supply Plant						
6	310	Land & Land Rights	W/Ps	0	0	0	0	\$0
7	311	Structures & Improvements	W/Ps	1,979,745	(26,039)	1,953,706	0	\$1,953,706
8	312	Collection & Impound Reservoirs	W/Ps	100,737	295	101,032	0	\$101,032
9	313	Lake, River, & Other Intakes	W/Ps	2,145,522	131,917	2,277,439	0	\$2,277,439
10	314	Wells & Springs	W/Ps	2,900,575	138,414	3,038,989	0	\$3,038,989
11	315	Infiltration Galleries & Tunnels	W/Ps	526	15	541	0	\$541
12	316	Supply Mains	W/Ps	5,465,646	119,985	5,585,631	0	\$5,585,631
13	317	Other P/E-Supply	W/Ps	36,442	10,414	46,856	0	\$46,856
14		Pumping Plant						
15	320	Pumping Land & Land Rights	W/Ps	590	0	590	0	\$590
16	321	Pumping Structures & Improvements	W/Ps	5,099,530	(347,000)	4,752,530	0	\$4,752,530
17	322	Boiler Plant Equipment	W/Ps	0	0	0	0	\$0
18	323	Power Generation Equipment	W/Ps	510,906	50,721	561,627	0	\$561,627
19	324	Steam Pumping Equipment	W/Ps	(30,028)	2,213	(27,815)	0	\$(27,815)
20	325	Electric Pumping Equipment	W/Ps	5,302,881	(345,187)	4,957,694	0	\$4,957,694
21	326	Diesel Pumping Equipment	W/Ps	133,257	4,529	137,786	0	\$137,786
22	327	Pump Equip Hydraulic	W/Ps	45,998	3,440	49,438	0	\$49,438
23	328	Other Pumping Equipment	W/Ps	(254,239)	31,271	(222,968)	0	\$(222,968)
24		Water Treatment Plant						
25	330	Water Treatment Land & Land Rights	W/Ps	0	0	0	0	\$0
26	331	Water Treatment Structures & Improvements	W/Ps	18,240,401	690,461	18,930,862	0	\$18,930,862
27	332	Water Treatment Equipment	W/Ps	21,615,872	(124,393)	21,491,479	(161,078)	\$21,330,401
28	333	Water Treatment - Other	W/Ps	713,870	24,530	738,400	0	\$738,400
29		Transmission and Distribution Plant						
30	340	Transmission & Distribution Land	W/Ps	0	0	0	0	\$0
31	341	Transmission & Distribution Structures & Impr	W/Ps	1,951,363	52,819	2,004,182	0	\$2,004,182
32	342	Distribution Reservoirs & Standpipes	W/Ps	9,690,390	(697,504)	8,992,886	0	\$8,992,886
33	342.98	Distribution Reservoirs & Standpipes - Tank Coatir	W/Ps	0	0	0	0	\$0
34	343	Transmission & Distribution Mains	W/Ps	53,507,240	(1,061,646)	52,445,594	(884,599)	\$51,560,995
35	344	Fire mains	W/Ps	208,705	4,840	213,545	0	\$213,545
36	345	Services	W/Ps	13,980,871	(83,635)	13,897,236	(368,490)	\$13,528,746
37	346	Meters	W/Ps	(2,772,789)	243,610	(2,529,179)	(51,252)	\$(2,580,431)
38	347	Meter Installation	W/Ps	5,898,565	265,270	6,163,835	0	\$6,163,835
39	348	Hydrants	W/Ps	3,755,762	160,220	3,915,982	(45,493)	\$3,870,489
40	349	Other Transmission & Distribution Plant	W/Ps	16,111	1,354	17,465	0	\$17,465
41		General Plant						
42	389	General Land & Land Rights	W/Ps	(1,599)	0	(1,599)	0	\$(1,599)
43	390	Stores Shops Equipment Structures	W/Ps	2,216,641	79,802	2,296,443	0	\$2,296,443
44	390.1	Office Structures	W/Ps	648,833	79,412	728,245	0	\$728,245
45	390.2	General Structures - HVAC	W/Ps	0	0	0	0	\$0
46	390.3	Miscellaneous Structures	W/Ps	1,164,205	43,885	1,208,090	0	\$1,208,090
47	390.9	Structures & Improvements - Leasehold	W/Ps	3,515	171	3,686	0	\$3,686
48	391	Office Furniture and Equipment	W/Ps	487,557	(72,642)	414,915	(54,711)	\$360,204
49	391.1	Computers & Peripheral Equipment	W/Ps	247,669	85,916	333,585	0	\$333,585
50	391.2	Computer Hardware & Software	W/Ps	0	0	0	0	\$0
51	391.25	Computer Software	W/Ps	121,865	5,780	127,645	0	\$127,645
52	391.26	Personal Computer Software	W/Ps	0	0	0	0	\$0
53	391.3	Other Office Equipment	W/Ps	(14,969)	1,431	(13,538)	0	\$(13,538)
54	391.4	BTS Initial Investment	W/Ps	0	0	0	0	\$0
55	392	Transportation Equipment	W/Ps	0	0	0	0	\$0
56	392.1	Transportation Equipment - Light Trucks	W/Ps	1,756,528	(30,836)	1,725,692	(30,087)	\$1,695,605
57	392.2	Transportation Equipment - Heavy Trucks	W/Ps	(3,537)	0	(3,537)	0	\$(3,537)
58	392.3	Transportation Equipment - Cars	W/Ps	268,389	0	268,389	0	\$268,389
59	392.4	Transportation Equipment - Other	W/Ps	1,326,302	(77,098)	1,249,204	(26,178)	\$1,223,026
60	393	Stores Equipment	W/Ps	151,899	4,474	156,373	0	\$156,373
61	394	Tools, Shop, & Garage Equipment	W/Ps	1,504,149	47,857	1,552,006	(22,997)	\$1,529,009
62	395	Laboratory Equipment	W/Ps	525,048	19,257	544,305	0	\$544,305
63	396	Power Operated Equipment	W/Ps	967,181	26,847	994,028	0	\$994,028
64	397	Communication Equipment	W/Ps	0	0	0	0	\$0
65	397.1	Communication Equipment (non telephone)	W/Ps	864,420	208,385	1,072,805	0	\$1,072,805
66	397.2	Telephone Equipment	W/Ps	96,099	1,834	97,933	0	\$97,933
67	398	Miscellaneous Equipment	W/Ps	303,900	72,378	376,278	0	\$376,278
68	399	Other Tangible Property	W/Ps	(309,799)	2,808	(306,991)	0	\$(306,991)
69								
70		Subtotal		162,868,352	(249,425)	162,618,927	(1,644,885)	160,974,042
71								
72	1701	Allocated MAWC Corporate	W/Ps	11,964,885	645,745	12,610,630	(393,771)	\$12,216,859
73								
74		Total Accumulated Provision for Depreciation		\$174,833,237	\$396,320	\$175,229,557	\$(2,038,656)	\$173,190,901

		Arnold						
Line	NARUC	Account Description	Schedule	Base Year Ended	Pro Forma	Pro Forma For the	Discrete	Pro Forma For the
Number	Account			06/30/22	Adjustments	12 Months Ended	Adjustments	12 Months Ended
						12/31/22		5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$0	\$0	\$0	0	\$0
3	302	Franchise & Consents	W/Ps	0	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/Ps	0	0	0	0	0
5		Collection Plant						
6	350	Land & Land Rights	W/Ps	0	0	0	0	0
7	351	Structures & Improvements	W/Ps	0	0	0	0	0
8	352	Collections Sewers	W/Ps	0	0	0	0	0
9	352.1	Collections Sewers - Force	W/Ps	0	0	0	0	0
10	352.2	Collections Sewers - Gravity	W/Ps	11,719,062	54,742	11,773,804	(32,024)	11,741,780
11	352.3	Special Collecting Structures	W/Ps	0	0	0	0	0
12	353	Services to Customers	W/Ps	0	0	0	0	0
13	354	Flow Measuring Devices	W/Ps	0	0	0	0	0
14	355	Flow Measuring Installations	W/Ps	0	0	0	0	0
15	356	Other Collection Plant Facilities	W/Ps	0	0	0	0	0
16		Pumping Plant						
17	360	Land & Land Rights	W/Ps	0	0	0	0	0
18	361	Structures & Improvements	W/Ps	3,447	380	3,827	0	3,827
19	362	Receiving Wells	W/Ps	0	0	0	0	0
20	363	Electric Pumping Equipment	W/Ps	25,586	3,532	29,118	0	29,118
21	364	Diesel Pumping Equipment	W/Ps	0	0	0	0	0
22	365	Other Pumping Equipment	W/Ps	0	0	0	0	0
23		Treatment and Disposal Plant						
24	370	Land & Land Rights	W/Ps	0	0	0	0	0
25	370.1	Oxidation Lagoon Land & Land Rights	W/Ps	0	0	0	0	0
26	370.2	Other Land & Land Rights	W/Ps	0	0	0	0	0
27	371	Structures & Improvements	W/Ps	0	0	0	0	0
28	372	Treatment and Disposal Plant Equipment	W/Ps	633,172	5,518	638,690	(9,834)	628,856
29	373	Plant Sewers	W/Ps	1,722,303	83,120	1,805,423	0	1,805,423
30	374	Outfall Sewer Line	W/Ps	0	0	0	0	0
31	375	Other Treatment and Disposal Plant Equip	W/Ps	0	0	0	0	0
32		General Plant						
33	389	General Land & Land Rights	W/Ps	0	0	0	0	0
34	390	Stores Shops Equipment Structures	W/Ps	29,655	1,153	30,808	(89,761)	(58,953)
35	390.1	Office Structures	W/Ps	0	0	0	0	0
36	390.2	General Structures - HVAC	W/Ps	0	0	0	0	0
37	390.3	Miscellaneous Structures	W/Ps	0	0	0	0	0
38	390.9	Structures & Improvements - Leasehold	W/Ps	1,402	2,805	4,207	0	4,207
39	391	Office Furniture and Equipment	W/Ps	10,685	1,847	12,532	0	12,532
40	391.1	Computers & Peripheral Equipment	W/Ps	53,693	1,574	55,267	0	55,267
41	391.2	Computer Hardware & Software	W/Ps	0	0	0	0	0
42	391.25	Computer Software	W/Ps	39,305	931	40,236	0	40,236
43	391.26	Personal Computer Software	W/Ps	0	0	0	0	0
44	391.3	Other Office Equipment	W/Ps	0	0	0	0	0
45	391.4	BTS Initial Investment	W/Ps	0	0	0	0	0
46	392	Transportation Equipment	W/Ps	354,565	755	355,320	(4,817)	350,503
47	392.1	Transportation Equipment - Light Trucks	W/Ps	0	0	0	0	0
48	392.2	Transportation Equipment - Heavy Trucks	W/Ps	0	0	0	0	0
49	392.3	Transportation Equipment - Cars	W/Ps	0	0	0	0	0
50	392.4	Transportation Equipment - Other	W/Ps	0	0	0	0	0
51	393	Stores Equipment	W/Ps	0	0	0	0	0
52	394	Tools, Shop, & Garage Equipment	W/Ps	3,483	123	3,606	(3,071)	535
53	395	Laboratory Equipment	W/Ps	0	0	0	0	0
54	396	Power Operated Equipment	W/Ps	328,379	2,417	330,796	0	330,796
55	397	Communication Equipment	W/Ps	(13,881)	357	(13,524)	0	(13,524)
56	397.1	Communication Equipment (non telephone)	W/Ps	0	0	0	0	0
57	397.2	Telephone Equipment	W/Ps	0	0	0	0	0
58	398	Miscellaneous Equipment	W/Ps	84,432	980	85,412	0	85,412
59	399	Other Tangible Property	W/Ps	0	0	0	0	0
60								
61		Subtotal		14,995,288	160,234	15,155,522	(139,507)	15,016,015
62								
63	1701	Allocated MAWC Corporate	W/Ps	646,023	34,866	680,889	(21,261)	659,628
64								
65		Total Accumulated Provision for Depreciation		\$15,641,311	\$195,100	\$15,836,411	(\$160,768)	\$15,675,643

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All Other WW

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended	Pro Forma	Pro Forma For the	Discrete	Pro Forma For the
				06/30/22	Adjustments	12 Months Ended 12/31/22	Adjustments	12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$0	\$0	\$0	0	\$0
3	302	Franchise & Consents	W/Ps	0	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/Ps	1,319	0	1,319	0	1,319
5		Collection Plant						
6	350	Land & Land Rights	W/Ps	0	0	0	0	0
7	351	Structures & Improvements	W/Ps	1,593,785	38,705	1,632,490	0	1,632,490
8	352	Collections Sewers	W/Ps	0	0	0	0	0
9	352.1	Collections Sewers - Force	W/Ps	2,729,588	67,504	2,797,092	0	2,797,092
10	352.2	Collections Sewers - Gravity	W/Ps	3,558,611	(184,186)	3,374,425	(87,287)	3,287,138
11	352.3	Special Collecting Structures	W/Ps	0	0	0	0	0
12	353	Services to Customers	W/Ps	475,552	(5,583)	469,969	(33,893)	436,076
13	354	Flow Measuring Devices	W/Ps	376,660	9,812	386,472	0	386,472
14	355	Flow Measuring Installations	W/Ps	0	0	0	0	0
15	356	Other Collection Plant Facilities	W/Ps	8,003	2,042	10,045	0	10,045
16		Pumping Plant						
17	360	Land & Land Rights	W/Ps	27	0	27	0	27
18	361	Structures & Improvements	W/Ps	496,736	13,528	510,264	0	510,264
19	362	Receiving Wells	W/Ps	429,362	11,043	440,405	0	440,405
20	363	Electric Pumping Equipment	W/Ps	2,307,818	(17,955)	2,289,863	0	2,289,863
21	364	Diesel Pumping Equipment	W/Ps	0	0	0	0	0
22	365	Other Pumping Equipment	W/Ps	1,328,101	33,716	1,361,817	0	1,361,817
23		Treatment and Disposal Plant						
24	370	Land & Land Rights	W/Ps	0	0	0	0	0
25	370.1	Oxidation Lagoon Land & Land Rights	W/Ps	0	0	0	0	0
26	370.2	Other Land & Land Rights	W/Ps	0	0	0	0	0
27	371	Structures & Improvements	W/Ps	1,719,137	(82,970)	1,636,167	(121,081)	1,515,086
28	372	Treatment and Disposal Plant Equipment	W/Ps	5,048,616	116,661	5,165,277	(157,083)	5,008,194
29	373	Plant Sewers	W/Ps	361,711	11,046	372,757	0	372,757
30	374	Outfall Sewer Line	W/Ps	35,901	5,512	41,413	0	41,413
31	375	Other Treatment and Disposal Plant Equip	W/Ps	0	0	0	0	0
32		General Plant						
33	389	General Land & Land Rights	W/Ps	0	0	0	0	0
34	390	Stores Shops Equipment Structures	W/Ps	174,011	(36,546)	137,465	0	137,465
35	390.1	Office Structures	W/Ps	0	0	0	0	0
36	390.2	General Structures - HVAC	W/Ps	0	0	0	0	0
37	390.3	Miscellaneous Structures	W/Ps	0	0	0	0	0
38	390.9	Structures & Improvements - Leasehold	W/Ps	0	0	0	0	0
39	391	Office Furniture and Equipment	W/Ps	22,165	438	22,603	0	22,603
40	391.1	Computers & Peripheral Equipment	W/Ps	17,090	2,858	19,948	0	19,948
41	391.2	Computer Hardware & Software	W/Ps	0	0	0	0	0
42	391.25	Computer Software	W/Ps	2,295	242	2,537	0	2,537
43	391.26	Personal Computer Software	W/Ps	0	0	0	0	0
44	391.3	Other Office Equipment	W/Ps	0	0	0	0	0
45	391.4	BTS Initial Investment	W/Ps	0	0	0	0	0
46	392	Transportation Equipment	W/Ps	399,632	2,588	402,220	(1,775)	400,445
47	392.1	Transportation Equipment - Light Trucks	W/Ps	0	0	0	0	0
48	392.2	Transportation Equipment - Heavy Trucks	W/Ps	0	0	0	0	0
49	392.3	Transportation Equipment - Cars	W/Ps	0	0	0	0	0
50	392.4	Transportation Equipment - Other	W/Ps	0	0	0	0	0
51	393	Stores Equipment	W/Ps	28,168	508	28,676	0	28,676
52	394	Tools, Shop, & Garage Equipment	W/Ps	100,303	5,701	106,004	(9,206)	96,798
53	395	Laboratory Equipment	W/Ps	55,696	4,708	60,404	0	60,404
54	396	Power Operated Equipment	W/Ps	2,442	5,830	8,272	0	8,272
55	397	Communication Equipment	W/Ps	103,877	21,331	125,208	0	125,208
56	397.1	Communication Equipment (non telephone)	W/Ps	0	0	0	0	0
57	397.2	Telephone Equipment	W/Ps	0	0	0	0	0
58	398	Miscellaneous Equipment	W/Ps	20,059	3,054	23,113	0	23,113
59	399	Other Tangible Property	W/Ps	22,229	0	22,229	0	22,229
60								
61		Subtotal		21,418,894	29,587	21,448,481	(410,325)	21,038,156
62								
63	1701	Allocated MAWC Corporate	W/Ps	964,548	52,057	1,016,605	(31,744)	984,861
64								
65		Total Accumulated Provision for Depreciation		\$22,383,442	\$81,644	\$22,465,086	(\$442,069)	\$22,023,017

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MAWC Corp

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended	Pro Forma	Pro Forma For the	Discrete	Pro Forma For the
				06/30/22	Adjustments	12 Months Ended 12/31/22	Adjustments	12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$0	\$0	\$0	0	\$0
3	302	Franchise & Consents	W/Ps	0	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/Ps	(18,875)	(7,917)	(26,792)	(49,342)	(76,134)
5		Source of Supply Plant						
6	310	Land & Land Rights	W/Ps	0	0	0	0	0
7	311	Structures & Improvements	W/Ps	1	0	1	0	1
8	312	Collection & Impound Reservoirs	W/Ps	0	0	0	0	0
9	313	Lake, River, & Other Intakes	W/Ps	0	0	0	0	0
10	314	Wells & Springs	W/Ps	0	0	0	0	0
11	315	Infiltration Galleries & Tunnels	W/Ps	0	0	0	0	0
12	316	Supply Mains	W/Ps	0	0	0	0	0
13	317	Other P/E-Supply	W/Ps	0	0	0	0	0
14		Pumping Plant						
15	320	Pumping Land & Land Rights	W/Ps	0	0	0	0	0
16	321	Pumping Structures & Improvements	W/Ps	0	0	0	0	0
17	322	Boiler Plant Equipment	W/Ps	0	0	0	0	0
18	323	Power Generation Equipment	W/Ps	5	0	5	0	5
19	324	Steam Pumping Equipment	W/Ps	0	0	0	0	0
20	325	Electric Pumping Equipment	W/Ps	0	0	0	0	0
21	326	Diesel Pumping Equipment	W/Ps	0	0	0	0	0
22	327	Pump Equip Hydraulic	W/Ps	0	0	0	0	0
23	328	Other Pumping Equipment	W/Ps	0	0	0	0	0
24		Water Treatment Plant						
25	330	Water Treatment Land & Land Rights	W/Ps	0	0	0	0	0
26	331	Water Treatment Structures & Improvements	W/Ps	70	0	70	0	70
27	332	Water Treatment Equipment	W/Ps	155	(541,981)	(541,826)	0	(541,826)
28	333	Water Treatment - Other	W/Ps	0	0	0	0	0
29		Transmission and Distribution Plant						
30	340	Transmission & Distribution Land	W/Ps	0	0	0	0	0
31	341	Transmission & Distribution Structures & Impr	W/Ps	18,398	1,531	19,929	0	19,929
32	342	Distribution Reservoirs & Standpipes	W/Ps	(22,391)	(13,763)	(36,154)	(2,020)	(38,174)
33	342.98	Distribution Reservoirs & Standpipes - Tank Coatir	W/Ps	0	0	0	0	0
34	343	Transmission & Distribution Mains	W/Ps	(13,521)	0	(13,521)	(572,637)	(586,158)
35	344	Fire mains	W/Ps	0	0	0	0	0
36	345	Services	W/Ps	0	0	0	0	0
37	346	Meters	W/Ps	(365)	0	(365)	0	(365)
38	347	Meter Installation	W/Ps	0	0	0	0	0
39	348	Hydrants	W/Ps	78	0	78	0	78
40	349	Other Transmission & Distribution Plant	W/Ps	0	0	0	0	0
41		General Plant						
42	389	General Land & Land Rights	W/Ps	0	0	0	0	0
43	390	Stores Shops Equipment Structures	W/Ps	60,973	5,319	66,292	0	66,292
44	390.1	Office Structures	W/Ps	(161,047)	290	(160,757)	0	(160,757)
45	390.2	General Structures - HVAC	W/Ps	0	0	0	0	0
46	390.3	Miscellaneous Structures	W/Ps	1,616	0	1,616	0	1,616
47	390.9	Structures & Improvements - Leasehold	W/Ps	6,506	695	7,201	0	7,201
48	391	Office Furniture and Equipment	W/Ps	146,689	9,327	156,016	0	156,016
49	391.1	Computers & Peripheral Equipment	W/Ps	940,906	133,786	1,074,692	(109,360)	965,332
50	391.2	Computer Hardware & Software	W/Ps	6,957,784	755,455	7,713,239	0	7,713,239
51	391.25	Computer Software	W/Ps	12,721,682	836,058	13,557,740	(497,674)	13,060,066
52	391.26	Personal Computer Software	W/Ps	0	0	0	0	0
53	391.3	Other Office Equipment	W/Ps	(7,762)	(54,389)	(62,151)	(25,693)	(87,844)
54	391.4	BTS Initial Investment	W/Ps	21,511,786	1,159,019	22,670,805	0	22,670,805
55	392	Transportation Equipment	W/Ps	0	0	0	0	0
56	392.1	Transportation Equipment - Light Trucks	W/Ps	710,531	32,202	742,733	(217,940)	524,793
57	392.2	Transportation Equipment - Heavy Trucks	W/Ps	634,460	0	634,460	0	634,460
58	392.3	Transportation Equipment - Cars	W/Ps	685,499	0	685,499	0	685,499
59	392.4	Transportation Equipment - Other	W/Ps	463,323	80,630	543,953	0	543,953
60	393	Stores Equipment	W/Ps	0	0	0	0	0
61	394	Tools, Shop, & Garage Equipment	W/Ps	167,464	704	168,168	(1,790)	166,378
62	395	Laboratory Equipment	W/Ps	0	0	0	0	0
63	396	Power Operated Equipment	W/Ps	17	0	17	0	17
64	397	Communication Equipment	W/Ps	0	0	0	0	0
65	397.1	Communication Equipment (non telephone)	W/Ps	12,983	15,466	28,449	0	28,449
66	397.2	Telephone Equipment	W/Ps	21,404	5,680	27,084	0	27,084
67	398	Miscellaneous Equipment	W/Ps	24,117	3,090	27,207	0	27,207
68	399	Other Tangible Property	W/Ps	224	41	265	0	265
69								
70		Subtotal		44,862,710	2,421,243	47,283,953	(1,476,456)	45,807,497
71								
72	1701	Allocated MAWC Corporate	W/Ps	(44,862,710)	(2,421,243)	(47,283,953)	1,476,456	(45,807,497)
73								
74		Total Accumulated Provision for Depreciation		\$0	\$0	\$0	\$0	\$0

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction Summary
For the 12 Months Ended May 31, 2023
Schedule: CAS-6

Total Company								
1017								
Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the Test year ended 12/31/22	Discrete Adjustments	Pro Forma Balance plus adjustment as of 5/31/2023
1		Customer Advances						
2	252.11	Advances for Construction - NT Mains	W/Ps	\$31,918	\$0	\$31,918	\$0	\$31,918
3	252.12	Advances for Construction - NT Extension Deposit	W/Ps	1,374,237	(13,345)	1,360,892	\$0	1,360,892
4	252.15	Advances for Construction - NT Hydrants	W/Ps	0	0	0	\$0	0
5	252.17	Advances for Construction - NT WIP	W/Ps	0	0	0	\$0	0
6	252.21	Advances for Construction - TAX Mains	W/Ps	0	0	0	\$0	0
7	252.8	Advances for Construction - Reclassed to Cur	W/Ps	0	0	0	(\$4,318)	(4,318)
8								
9		Total Customer Advances		<u>\$1,406,155</u>	<u>(\$13,345)</u>	<u>\$1,392,810</u>	<u>(\$4,318)</u>	<u>\$1,388,492</u>
10								
11		Contributions in Aid Construction						
12	271.11	CIAC-Non Taxable - Mains	W/Ps	\$213,204,498	\$0	\$213,204,498	\$0	\$213,204,498
13	271.12	CIAC-Non Taxable - Ext Dep	W/Ps	77,154,524	0	77,154,524	\$0	77,154,524
14	271.13	CIAC-Non Taxable - Services	W/Ps	415,964	0	415,964	\$0	415,964
15	271.14	CIAC-Non Taxable - Meters	W/Ps	5,890,946	0	5,890,946	\$0	5,890,946
16	271.15	CIAC-Non Taxable - Hydrants	W/Ps	7,706,511	0	7,706,511	\$0	7,706,511
17	271.16	CIAC-Non Taxable - Other	W/Ps	10,268,649	0	10,268,649	\$0	10,268,649
18	271.17	CIAC-Non Taxable - WIP	W/Ps	0	0	0	\$0	0
19	271.21	CIAC-Taxable - Mains	W/Ps	51,274,456	3,054,945	54,329,401	\$2,577,389	56,906,790
20	271.22	CIAC-Taxable - Extension Deposits	W/Ps	10,405,075	0	10,405,075	\$0	10,405,075
21	271.23	CIAC-Taxable - Services	W/Ps	25,325,317	5,923,358	31,248,675	\$707,870	31,956,545
22	271.24	CIAC-Taxable - Meters	W/Ps	758,206	132,000	890,206	\$138,441	1,028,647
23	271.25	CIAC-Taxable - Hydrants	W/Ps	(3,319)	21,835	18,516	\$22,837	41,353
24	271.26	CIAC-Taxable - Other	W/Ps	605,152	0	605,152	\$0	605,152
25	271.27	CIAC-Taxable - WIP	W/Ps	0	0	0	\$0	0
26	271.33	CIAC-Taxable - Services SIT	W/Ps	0	0	0	\$0	0
27	272	Accum Amort CIAC	W/Ps	(110,386,144)	(3,199,571)	(113,585,715)	(\$9,162)	(113,594,877)
28								
29		Total Contributions in Aid Construction		<u>\$292,619,835</u>	<u>\$5,932,567</u>	<u>\$298,552,402</u>	<u>\$3,437,375</u>	<u>\$301,989,777</u>

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction Summary
For the 12 Months Ended May 31, 2023
Schedule: CAS-6

Total Water

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Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the Test year ended 12/31/22	Discrete Adjustments	Pro Forma Balance plus adjustment as of 5/31/2023
1		Customer Advances						
2	252.11	Advances for Construction - NT Mains	W/Ps	\$27,885	\$0	\$27,885	\$0	\$27,885
3	252.12	Advances for Construction - NT Extension Deposit	W/Ps	1,327,697	(13,345)	1,314,352	0	\$1,314,352
4	252.15	Advances for Construction - NT Hydrants	W/Ps	0	0	0	0	\$0
5	252.17	Advances for Construction - NT WIP	W/Ps	0	0	0	0	\$0
6	252.21	Advances for Construction - TAX Mains	W/Ps	0	0	0	0	\$0
7	252.8	Advances for Construction - Reclassed to Cur	W/Ps	0	0	0	0	\$0
8								
9		Subtotal		1,355,582	(13,345)	1,342,237	0	1,342,237
10								
11	1701	Allocated MAWC Corporate	W/Ps	(4,163)	0	(4,163)	(1)	(\$4,164)
12								
13		Total Customer Advances		\$1,351,419	(\$13,345)	\$1,338,074	(\$1)	\$1,338,073
14								
15		Contributions in Aid Construction						
16	271.11	CIAC-Non Taxable - Mains	W/Ps	186,454,910	0	186,454,910	0	\$186,454,910
17	271.12	CIAC-Non Taxable - Ext Dep	W/Ps	75,517,213	0	75,517,213	0	\$75,517,213
18	271.13	CIAC-Non Taxable - Services	W/Ps	207,497	0	207,497	0	\$207,497
19	271.14	CIAC-Non Taxable - Meters	W/Ps	5,897,933	0	5,897,933	0	\$5,897,933
20	271.15	CIAC-Non Taxable - Hydrants	W/Ps	7,706,511	0	7,706,511	0	\$7,706,511
21	271.16	CIAC-Non Taxable - Other	W/Ps	4,954,437	0	4,954,437	0	\$4,954,437
22	271.17	CIAC-Non Taxable - WIP	W/Ps	0	0	0	0	\$0
23	271.21	CIAC-Taxable - Mains	W/Ps	50,762,404	3,054,945	53,817,349	1,842,389	\$55,659,738
24	271.22	CIAC-Taxable - Extension Deposits	W/Ps	10,378,007	0	10,378,007	0	\$10,378,007
25	271.23	CIAC-Taxable - Services	W/Ps	25,093,114	5,838,177	30,931,291	670,311	\$31,601,602
26	271.24	CIAC-Taxable - Meters	W/Ps	758,206	132,000	890,206	138,441	\$1,028,647
27	271.25	CIAC-Taxable - Hydrants	W/Ps	(3,319)	21,835	18,516	22,837	\$41,353
28	271.26	CIAC-Taxable - Other	W/Ps	183,528	0	183,528	0	\$183,528
29	271.27	CIAC-Taxable - WIP	W/Ps	0	0	0	0	\$0
30	271.33	CIAC-Taxable - Services SIT	W/Ps	0	0	0	0	\$0
31	272	Accum Amort CIAC	W/Ps	(89,204,324)	(2,869,440)	(92,073,764)	(6,449)	(\$92,080,213)
32								
33		Subtotal		278,706,117	6,177,517	284,883,634	2,667,529	287,551,163
34								
35	1701	Allocated MAWC Corporate		1,090,473	(7,464)	1,083,009	\$706,150	\$1,789,159
36								
37		Total Contributions in Aid Construction		\$279,796,590	\$6,170,053	\$285,966,643	\$3,373,679	\$289,340,322

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction Summary
For the 12 Months Ended May 31, 2023
Schedule: CAS-6

Total Sewer

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Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the Test year ended 12/31/22	Discrete Adjustments	Pro Forma Balance plus adjustment as of 5/31/2023
1		Customer Advances						
2	252.11	Advances for Construction - NT Mains	W/Ps	\$4,033	\$0	\$4,033	\$0	\$4,033
3	252.12	Advances for Construction - NT Extension Deposit	W/Ps	46,540	0	46,540	0	46,540
4	252.15	Advances for Construction - NT Hydrants	W/Ps	0	0	0	0	0
5	252.17	Advances for Construction - NT WIP	W/Ps	0	0	0	0	0
6	252.21	Advances for Construction - TAX Mains	W/Ps	0	0	0	0	0
7	252.8	Advances for Construction - Reclassed to Cur	W/Ps	0	0	0	0	0
8								
9		Subtotal		50,573	0	50,573	0	50,573
10								
11	1701	Allocated MAWC Corporate	W/Ps	(155)	0	(155)	\$0	(\$155)
12								
13		Total Customer Advances		\$50,418	\$0	\$50,418	\$0	\$50,418
14								
15		Contributions in Aid Construction						
16	271.11	CIAC-Non Taxable - Mains	W/Ps	25,639,576	0	25,639,576	0	25,639,576
17	271.12	CIAC-Non Taxable - Ext Dep	W/Ps	1,637,311	0	1,637,311	0	1,637,311
18	271.13	CIAC-Non Taxable - Services	W/Ps	208,467	0	208,467	0	208,467
19	271.14	CIAC-Non Taxable - Meters	W/Ps	0	0	0	0	0
20	271.15	CIAC-Non Taxable - Hydrants	W/Ps	0	0	0	0	0
21	271.16	CIAC-Non Taxable - Other	W/Ps	5,306,712	0	5,306,712	0	5,306,712
22	271.17	CIAC-Non Taxable - WIP	W/Ps	0	0	0	0	0
23	271.21	CIAC-Taxable - Mains	W/Ps	512,052	0	512,052	0	512,052
24	271.22	CIAC-Taxable - Extension Deposits	W/Ps	27,068	0	27,068	0	27,068
25	271.23	CIAC-Taxable - Services	W/Ps	232,203	85,181	317,384	37,559	354,943
26	271.24	CIAC-Taxable - Meters	W/Ps	0	0	0	0	0
27	271.25	CIAC-Taxable - Hydrants	W/Ps	0	0	0	0	0
28	271.26	CIAC-Taxable - Other	W/Ps	421,624	0	421,624	0	421,624
29	271.27	CIAC-Taxable - WIP	W/Ps	0	0	0	0	0
30	271.33	CIAC-Taxable - Services SIT	W/Ps	0	0	0	0	0
31	272	Accum Amort CIAC	W/Ps	(21,202,373)	(322,389)	(21,524,762)	(159)	(21,524,921)
32								
33		Subtotal		12,782,640	(237,208)	12,545,432	37,400	12,582,832
34								
35	1701	Allocated MAWC Corporate		40,606	(278)	40,328	\$26,294	66,622
36								
37		Total Contributions in Aid Construction		\$12,823,246	(\$237,486)	\$12,585,760	\$63,694	\$12,649,454

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction Summary
For the 12 Months Ended May 31, 2023
Schedule: CAS-6

St. Louis County

1

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the Test year ended 12/31/22	Discrete Adjustments	Pro Forma Balance plus adjustment as of 5/31/2023
1		Customer Advances						
2	252.11	Advances for Construction - NT Mains	W/Ps	\$24,796	\$0	\$24,796	0	\$24,796
3	252.12	Advances for Construction - NT Extension Deposit	W/Ps	1,044,309	(13,345)	1,030,964	0	\$1,030,964
4	252.15	Advances for Construction - NT Hydrants	W/Ps	0	0	0	0	\$0
5	252.17	Advances for Construction - NT WIP	W/Ps	0	0	0	0	\$0
6	252.21	Advances for Construction - TAX Mains	W/Ps	0	0	0	0	\$0
7	252.8	Advances for Construction - Reclassed to Cur	W/Ps	0	0	0	0	\$0
8								
9		Subtotal		1,069,105	(13,345)	1,055,760	0	1,055,760
10								
11	1701	Allocated MAWC Corporate	W/Ps	(3,011)	0	(3,011)	(1)	(\$3,012)
12								
13		Total Customer Advances		<u>\$1,066,094</u>	<u>(\$13,345)</u>	<u>\$1,052,749</u>	<u>(\$1)</u>	<u>\$1,052,748</u>
14								
15		Contributions in Aid Construction						
16	271.11	CIAC-Non Taxable - Mains	W/Ps	149,292,558	0	149,292,558	0	149,292,558
17	271.12	CIAC-Non Taxable - Ext Dep	W/Ps	51,238,345	0	51,238,345	0	51,238,345
18	271.13	CIAC-Non Taxable - Services	W/Ps	9,152	0	9,152	0	9,152
19	271.14	CIAC-Non Taxable - Meters	W/Ps	5,319,778	0	5,319,778	0	5,319,778
20	271.15	CIAC-Non Taxable - Hydrants	W/Ps	5,255,590	0	5,255,590	0	5,255,590
21	271.16	CIAC-Non Taxable - Other	W/Ps	1,909,057	0	1,909,057	0	1,909,057
22	271.17	CIAC-Non Taxable - WIP	W/Ps	0	0	0	0	0
23	271.21	CIAC-Taxable - Mains	W/Ps	25,224,110	3,054,945	28,279,055	1,842,389	30,121,444
24	271.22	CIAC-Taxable - Extension Deposits	W/Ps	2,490,136	0	2,490,136	0	2,490,136
25	271.23	CIAC-Taxable - Services	W/Ps	7,310,768	4,886,681	12,197,449	5,000	12,202,449
26	271.24	CIAC-Taxable - Meters	W/Ps	418,654	84,785	503,439	107,900	611,339
27	271.25	CIAC-Taxable - Hydrants	W/Ps	(47,235)	21,835	(25,400)	22,837	(2,563)
28	271.26	CIAC-Taxable - Other	W/Ps	39,314	0	39,314	0	39,314
29	271.27	CIAC-Taxable - WIP	W/Ps	0	0	0	0	0
30	271.33	CIAC-Taxable - Services SIT	W/Ps	0	0	0	0	0
31	272	Accum Amort CIAC	W/Ps	(59,057,520)	(1,860,179)	(60,917,699)	(3,481)	(60,921,180)
32								
33		Subtotal		189,402,707	6,188,067	195,590,774	1,974,645	197,565,419
34								
35	1701	Allocated MAWC Corporate		788,814	(5,399)	783,415	510,807	1,294,222
36								
37		Total Contributions in Aid Construction		<u>\$190,191,521</u>	<u>\$6,182,668</u>	<u>\$196,374,189</u>	<u>\$2,485,452</u>	<u>\$198,859,641</u>

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction Summary
For the 12 Months Ended May 31, 2023
Schedule: CAS-6

All Other Water

2

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the Test year ended 12/31/22	Discrete Adjustments	Pro Forma Balance plus adjustment as of 5/31/2023
1		Customer Advances						
2	252.11	Advances for Construction - NT Mains	W/Ps	\$3,089	\$0	\$3,089	0	\$3,089
3	252.12	Advances for Construction - NT Extension Deposit	W/Ps	283,388	0	283,388	0	\$283,388
4	252.15	Advances for Construction - NT Hydrants	W/Ps	0	0	0	0	\$0
5	252.17	Advances for Construction - NT WIP	W/Ps	0	0	0	0	\$0
6	252.21	Advances for Construction - TAX Mains	W/Ps	0	0	0	0	\$0
7	252.8	Advances for Construction - Reclassed to Cur	W/Ps	0	0	0	0	\$0
8								
9		Subtotal		286,477	0	286,477	0	286,477
10								
11	1701	Allocated MAWC Corporate	W/Ps	(1,152)	0	(1,152)	0	(\$1,152)
12								
13		Total Customer Advances		\$285,325	\$0	\$285,325	\$0	\$285,325
14								
15		Contributions in Aid Construction						
16	271.11	CIAC-Non Taxable - Mains	W/Ps	37,162,352	0	37,162,352	0	37,162,352
17	271.12	CIAC-Non Taxable - Ext Dep	W/Ps	24,278,868	0	24,278,868	0	24,278,868
18	271.13	CIAC-Non Taxable - Services	W/Ps	198,345	0	198,345	0	198,345
19	271.14	CIAC-Non Taxable - Meters	W/Ps	578,155	0	578,155	0	578,155
20	271.15	CIAC-Non Taxable - Hydrants	W/Ps	2,450,921	0	2,450,921	0	2,450,921
21	271.16	CIAC-Non Taxable - Other	W/Ps	3,045,380	0	3,045,380	0	3,045,380
22	271.17	CIAC-Non Taxable - WIP	W/Ps	0	0	0	0	0
23	271.21	CIAC-Taxable - Mains	W/Ps	25,538,294	0	25,538,294	0	25,538,294
24	271.22	CIAC-Taxable - Extension Deposits	W/Ps	7,887,871	0	7,887,871	0	7,887,871
25	271.23	CIAC-Taxable - Services	W/Ps	17,782,346	951,496	18,733,842	665,311	19,399,153
26	271.24	CIAC-Taxable - Meters	W/Ps	339,552	47,215	386,767	30,541	417,308
27	271.25	CIAC-Taxable - Hydrants	W/Ps	43,916	0	43,916	0	43,916
28	271.26	CIAC-Taxable - Other	W/Ps	144,214	0	144,214	0	144,214
29	271.27	CIAC-Taxable - WIP	W/Ps	0	0	0	0	0
30	271.33	CIAC-Taxable - Services SIT	W/Ps	0	0	0	0	0
31	272	Accum Amort CIAC	W/Ps	(30,146,804)	(1,009,261)	(31,156,065)	(2,968)	(31,159,033)
32								
33		Subtotal		89,303,410	(10,550)	89,292,860	692,884	89,985,744
34								
35	1701	Allocated MAWC Corporate		301,659	(2,065)	299,594	195,343	494,937
36								
37		Total Contributions in Aid Construction		\$89,605,069	(\$12,615)	\$89,592,454	\$888,227	\$90,480,681

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction Summary
For the 12 Months Ended May 31, 2023
Schedule: CAS-6

Arnold

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Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the Test year ended 12/31/22	Discrete Adjustments	Pro Forma Balance plus adjustment as of 5/31/2023
1		Customer Advances						
2	252.11	Advances for Construction - NT Mains	W/Ps	\$0	\$0	\$0	3,089	\$3,089
3	252.12	Advances for Construction - NT Extension Deposit	W/Ps	0	0	\$0	283,388	\$283,388
4	252.15	Advances for Construction - NT Hydrants	W/Ps	0	0	\$0	0	\$0
5	252.17	Advances for Construction - NT WIP	W/Ps	0	0	\$0	0	\$0
6	252.21	Advances for Construction - TAX Mains	W/Ps	0	0	\$0	0	\$0
7	252.8	Advances for Construction - Reclassed to Current						
8								
9		Subtotal		0	0	0	286,477	286,477
10								
11	1701	Allocated MAWC Corporate	W/Ps	(62)	0	(62)	62	0
12								
13		Total Customer Advances		(\$62)	\$0	(\$62)	\$286,539	\$286,477
14								
15		Contributions in Aid Construction						
16	271.11	CIAC-Non Taxable - Mains	W/Ps	19,619,044	0	19,619,044	0	19,619,044
17	271.12	CIAC-Non Taxable - Ext Dep	W/Ps	1,598,734	0	1,598,734	0	1,598,734
18	271.13	CIAC-Non Taxable - Services	W/Ps	0	0	0	0	0
19	271.14	CIAC-Non Taxable - Meters	W/Ps	0	0	0	0	0
20	271.15	CIAC-Non Taxable - Hydrants	W/Ps	0	0	0	0	0
21	271.16	CIAC-Non Taxable - Other	W/Ps	0	0	0	0	0
22	271.17	CIAC-Non Taxable - WIP	W/Ps	0	0	0	0	0
23	271.21	CIAC-Taxable - Mains	W/Ps	474,633	0	474,633	0	474,633
24	271.22	CIAC-Taxable - Extension Deposits	W/Ps	0	0	0	0	0
25	271.23	CIAC-Taxable - Services	W/Ps	0	0	0	0	0
26	271.24	CIAC-Taxable - Meters	W/Ps	0	0	0	0	0
27	271.25	CIAC-Taxable - Hydrants	W/Ps	0	0	0	0	0
28	271.26	CIAC-Taxable - Other	W/Ps	0	0	0	0	0
29	271.27	CIAC-Taxable - WIP	W/Ps	0	0	0	0	0
30	271.33	CIAC-Taxable - Services SIT	W/Ps	0	0	0	0	0
31	272	Accum Amort CIAC	W/Ps	(15,926,772)	(177,878)	(16,104,650)	0	(16,104,650)
32								
33		Subtotal		5,765,639	(177,878)	5,587,761	0	5,587,761
34								
35	1701	Allocated MAWC Corporate		16,288	(112)	16,176	10,547	26,723
36								
37		Total Contributions in Aid Construction		\$5,781,927	(\$177,990)	\$5,603,937	\$10,547	\$5,614,484

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction Summary
For the 12 Months Ended May 31, 2023
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All Other WW

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Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the Test year ended 12/31/22	Discrete Adjustments	Pro Forma Balance plus adjustment as of 5/31/2023
1		Customer Advances						
2	252.11	Advances for Construction - NT Mains	W/Ps	\$4,033	\$0	\$4,033	0	\$4,033
3	252.12	Advances for Construction - NT Extension Deposit	W/Ps	46,540	0	46,540	0	\$46,540
4	252.15	Advances for Construction - NT Hydrants	W/Ps	0	0	0	0	\$0
5	252.17	Advances for Construction - NT WIP	W/Ps	0	0	0	0	\$0
6	252.21	Advances for Construction - TAX Mains	W/Ps	0	0	0	0	\$0
7	252.8	Advances for Construction - Reclassed to Cur	W/Ps	0	0	0	0	\$0
8								
9		Subtotal		50,573	0	50,573	0	50,573
10								
11	1701	Allocated MAWC Corporate	W/Ps	(93)	0	(93)	93	0
12								
13		Total Customer Advances		\$50,480	\$0	\$50,480	\$93	\$50,573
14								
15		Contributions in Aid Construction						
16	271.11	CIAC-Non Taxable - Mains	W/Ps	6,020,532	0	6,020,532	0	6,020,532
17	271.12	CIAC-Non Taxable - Ext Dep	W/Ps	38,577	0	38,577	0	38,577
18	271.13	CIAC-Non Taxable - Services	W/Ps	208,467	0	208,467	0	208,467
19	271.14	CIAC-Non Taxable - Meters	W/Ps	0	0	0	0	0
20	271.15	CIAC-Non Taxable - Hydrants	W/Ps	0	0	0	0	0
21	271.16	CIAC-Non Taxable - Other	W/Ps	5,306,712	0	5,306,712	0	5,306,712
22	271.17	CIAC-Non Taxable - WIP	W/Ps	0	0	0	0	0
23	271.21	CIAC-Taxable - Mains	W/Ps	37,419	0	37,419	0	37,419
24	271.22	CIAC-Taxable - Extension Deposits	W/Ps	27,068	0	27,068	0	27,068
25	271.23	CIAC-Taxable - Services	W/Ps	232,203	85,181	317,384	37,559	354,943
26	271.24	CIAC-Taxable - Meters	W/Ps	0	0	0	0	0
27	271.25	CIAC-Taxable - Hydrants	W/Ps	0	0	0	0	0
28	271.26	CIAC-Taxable - Other	W/Ps	421,624	0	421,624	0	421,624
29	271.27	CIAC-Taxable - WIP	W/Ps	0	0	0	0	0
30	271.33	CIAC-Taxable - Services SIT	W/Ps	0	0	0	0	0
31	272	Accum Amort CIAC	W/Ps	(5,275,601)	(144,511)	(5,420,112)	(159)	(5,420,271)
32								
33		Subtotal		7,017,001	(59,330)	6,957,671	37,400	6,995,071
34								
35	1701	Allocated MAWC Corporate		24,318	(166)	24,152	15,747	39,899
36								
37		Total Contributions in Aid Construction		\$7,041,319	(\$59,496)	\$6,981,823	\$53,147	\$7,034,970

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction Summary
For the 12 Months Ended May 31, 2023
Schedule: CAS-6

MAWC Corp

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Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the Test year ended 12/31/22	Discrete Adjustments	Pro Forma Balance plus adjustment as of 5/31/2023
1		Customer Advances						
2	252.11	Advances for Construction - NT Mains	W/Ps	\$0	\$0	\$0	\$0	\$0
3	252.12	Advances for Construction - NT Extension Deposit	W/Ps	0	0	0	0	0
4	252.15	Advances for Construction - NT Hydrants	W/Ps	0	0	0	0	0
5	252.17	Advances for Construction - NT WIP	W/Ps	0	0	0	0	0
6	252.21	Advances for Construction - TAX Mains	W/Ps	0	0	0	0	0
7	252.8	Advances for Construction - Reclassed to Cur	W/Ps	0	0	0	(4,318)	(4,318)
8								
9		Subtotal		0	0	0	(4,318)	(4,318)
10								
11	1701	Allocated MAWC Corporate	W/Ps	4,318	0	4,318	0	4,318
12								
13		Total Customer Advances		\$4,318	\$0	\$4,318	(\$4,318)	\$0
14								
15		Contributions in Aid Construction						
16	271.11	CIAC-Non Taxable - Mains	W/Ps	1,110,012	0	1,110,012	0	1,110,012
17	271.12	CIAC-Non Taxable - Ext Dep	W/Ps	0	0	0	0	0
18	271.13	CIAC-Non Taxable - Services	W/Ps	0	0	0	0	0
19	271.14	CIAC-Non Taxable - Meters	W/Ps	(6,987)	0	(6,987)	0	(6,987)
20	271.15	CIAC-Non Taxable - Hydrants	W/Ps	0	0	0	0	0
21	271.16	CIAC-Non Taxable - Other	W/Ps	7,500	0	7,500	0	7,500
22	271.17	CIAC-Non Taxable - WIP	W/Ps	0	0	0	0	0
23	271.21	CIAC-Taxable - Mains	W/Ps	0	0	0	735,000	735,000
24	271.22	CIAC-Taxable - Extension Deposits	W/Ps	0	0	0	0	0
25	271.23	CIAC-Taxable - Services	W/Ps	0	0	0	0	0
26	271.24	CIAC-Taxable - Meters	W/Ps	0	0	0	0	0
27	271.25	CIAC-Taxable - Hydrants	W/Ps	0	0	0	0	0
28	271.26	CIAC-Taxable - Other	W/Ps	0	0	0	0	0
29	271.27	CIAC-Taxable - WIP	W/Ps	0	0	0	0	0
30	271.33	CIAC-Taxable - Services SIT	W/Ps	0	0	0	0	0
31	272	Accum Amort CIAC	W/Ps	20,553	(7,742)	12,811	(2,554)	10,257
32								
33		Subtotal		1,131,078	(7,742)	1,123,336	732,446	1,855,782
34								
35	1701	Allocated MAWC Corporate		(1,131,078)	7,742	(1,123,336)	(732,446)	(1,855,782)
36								
37		Total Contributions in Aid Construction		\$0	\$0	\$0	\$0	\$0

Total Company							
1017		Present Rates Pro Forma For the					
Line Number	Expense Category	12 Months Ended 5/31/23	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Purchased Water	\$1,498,324	\$4,105				\$56,238
3	Fuel and Power	12,614,879	34,561				832,927
4	Chemicals	15,968,848	43,750				350,002
5	Waste Disposal	3,122,160	8,554				(273,723)
6	Labor	38,677,254	105,965				3,624,005
7	Pensions	(210,164)	(576)				(28,041)
8	OPEB	(4,597,604)	(12,596)				0
9	Group Insurance	7,244,150	19,847				706,552
10	401K	808,219	2,214				80,822
11	DCP	1,115,804	3,057				111,581
12	ESPP	127,035	348				2,019
13	VEBA	140,329	384				(64,897)
14	Other Benefits	827,269	2,266				15,865
15	Support Services	40,373,441	110,612				5,298,323
16	Contracted services	4,183,727	11,462				(35,533)
17	Building Maintenance and Services	1,453,905	3,983				(27,883)
18	Telecommunication expenses	1,278,743	3,503				47,296
19	Postage, printing and stationary	0	0				0
20	Office supplies and services	802,280	2,198				145,509
21	Employee related expense travel & entertainment	593,590	1,626				(4,553)
22	Rents	266,186	729				23,994
23	Transportation	4,336,714	11,881				(42,773)
24	Miscellaneous	2,811,646	7,703				89,357
25	Uncollectible accounts expense	3,450,186	9,453				0
26	Customer Accounting	1,629,900	4,465				(134,857)
27	Regulatory Expense	346,551	949				43,390
28	Insurance Other than Group	7,626,091	20,893				2,383,937
29	Maintenance supplies and services	10,612,102	29,074				447,744
30							
31	Total Operations and Maintenance	<u>157,101,565</u>					<u>13,647,301</u>
32							
33	Depreciation	70,081,164	192,003				0
34	Amortization	7,516,650	20,594				0
35	Property Taxes	39,433,322	108,036				(12,121,696)
36	Payroll Taxes	2,935,765	8,043				275,077
37	PSC Fees	2,487,686	6,816				556,833
38	Other General Taxes	(121,890)	(334)				(11,421)
39	Current Federal Income Tax	(19,485,960)	(53,386)				(539,200)
40	Current State Income Tax	(3,490,294)	(9,562)				(96,581)
41	Deferred Income Taxes	14,795,957	40,537				0
42	Amortization of Investment Tax Credit	(85,779)	(235)				0
43	Interest Expense Deduction	54,733,602	149,955				(6,073,181)
44	Preferred Stock	0	0				0
45	Total Working Capital Requirement	<u>\$325,901,788</u>					<u>(\$4,362,868)</u>
46							
47	Total Cash and Working Capital Requirement Used						<u>(\$4,362,868)</u> (1)
48							
49							
50							
51							
52							

Total Water							
Line Number	Expense Category	Present Rates Pro Forma For the		Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
		12 Months Ended 5/31/23	Average Daily Expense				
1							
2	Purchased Water	\$1,498,324	\$4,105	45.70	32.00	13.70	\$56,238
3	Fuel and Power	12,044,249	32,998	45.70	21.60	24.10	795,250
4	Chemicals	15,839,834	43,397	45.70	37.70	8.00	347,174
5	Waste Disposal	539,074	1,477	45.70	77.70	(32.00)	(47,261)
6	Labor	37,636,840	103,115	45.70	11.50	34.20	3,526,520
7	Pensions	(209,281)	(573)	45.70	(3.00)	48.70	(27,923)
8	OPEB	(4,578,294)	(12,543)	45.70	45.70	0.00	0
9	Group Insurance	7,109,291	19,478	45.70	10.10	35.60	693,399
10	401K	961,110	2,633	45.70	9.20	36.50	96,111
11	DCP	1,087,959	2,981	45.70	9.20	36.50	108,796
12	ESPP	123,968	340	45.70	39.90	5.80	1,970
13	VEBA	139,805	383	45.70	214.50	(168.80)	(64,655)
14	Other Benefits	766,030	2,099	45.70	38.70	7.00	14,691
15	Support Services	40,188,992	110,107	45.70	(2.20)	47.90	5,274,117
16	Contracted services	4,166,155	11,414	45.70	48.80	(3.10)	(35,384)
17	Building Maintenance and Services	1,447,798	3,967	45.70	52.70	(7.00)	(27,766)
18	Telecommunication expenses	1,273,373	3,489	45.70	32.20	13.50	47,097
19	Postage, printing and stationary	0	0	45.70	34.90	10.80	0
20	Office supplies and services	798,910	2,189	45.70	(20.50)	66.20	144,898
21	Employee related expense travel & entertainment	591,097	1,619	45.70	48.50	(2.80)	(4,534)
22	Rents	212,572	582	45.70	12.80	32.90	19,161
23	Transportation	4,066,848	11,142	45.70	49.30	(3.60)	(40,111)
24	Miscellaneous	2,494,980	6,836	45.70	34.10	11.60	79,293
25	Uncollectible accounts expense	3,274,447	8,971	45.70	45.70	0.00	0
26	Customer Accounting	1,623,190	4,447	45.70	75.90	(30.20)	(134,302)
27	Regulatory Expense	345,095	945	45.70	0.00	45.70	43,208
28	Insurance Other than Group	7,594,062	20,806	45.70	(68.40)	114.10	2,373,925
29	Maintenance supplies and services	10,222,316	28,006	45.70	30.30	15.40	431,298
30							
31	Total Operations and Maintenance	<u>151,258,744</u>					<u>13,671,210</u>
32							
33	Depreciation	66,864,283	183,190	45.70	45.70	0.00	0
34	Amortization	6,456,791	17,690	45.70	45.70	0.00	0
35	Property Taxes	38,109,922	104,411	45.70	157.90	(112.20)	(11,714,886)
36	Payroll Taxes	2,893,595	7,928	45.70	11.50	34.20	271,126
37	PSC Fees	2,477,238	6,787	45.70	(36.00)	81.70	554,494
38	Other General Taxes	(121,509)	(333)	45.70	11.50	34.20	(11,385)
39	Current Federal Income Tax	(19,720,455)	(54,029)	45.70	35.60	10.10	(545,689)
40	Current State Income Tax	(3,531,827)	(9,676)	45.70	35.60	10.10	(97,730)
41	Deferred Income Taxes	14,220,890	38,961	45.70	45.70	0.00	0
42	Amortization of Investment Tax Credit	(85,668)	(235)	45.70	45.70	0.00	0
43	Interest Expense Deduction	52,847,384	144,787	45.70	86.20	(40.50)	(5,863,888)
44	Preferred Stock	0	0	45.70	47.00	(1.30)	0
45	Total Working Capital Requirement	<u>\$311,669,388</u>					<u>(\$3,736,748)</u>
46							
47	Total Cash and Working Capital Requirement Used						<u>(\$3,736,748)</u> (1)
48							
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		Total Sewer					
		Present Rates Pro Forma For the					
Line Number	Expense Category	12 Months Ended 5/31/23	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Purchased Water	\$0	\$0	45.70	32.00	13.70	\$0
3	Fuel and Power	570,630	1,563	45.70	21.60	24.10	37,677
4	Chemicals	129,014	353	45.70	37.70	8.00	2,828
5	Waste Disposal	2,583,086	7,077	45.70	77.70	(32.00)	(226,462)
6	Labor	1,040,414	2,850	45.70	11.50	34.20	97,485
7	Pensions	(883)	(2)	45.70	(3.00)	48.70	(118)
8	OPEB	(19,310)	(53)	45.70	45.70	0.00	0
9	Group Insurance	134,859	369	45.70	10.10	35.60	13,153
10	401K	(152,891)	(419)	45.70	9.20	36.50	(15,289)
11	DCP	27,845	76	45.70	9.20	36.50	2,785
12	ESPP	3,067	8	45.70	39.90	5.80	49
13	VEBA	524	1	45.70	214.50	(168.80)	(242)
14	Other Benefits	61,239	168	45.70	38.70	7.00	1,174
15	Support Services	184,449	505	45.70	(2.20)	47.90	24,206
16	Contracted services	17,572	48	45.70	48.80	(3.10)	(149)
17	Building Maintenance and Services	6,107	17	45.70	52.70	(7.00)	(117)
18	Telecommunication expenses	5,370	15	45.70	32.20	13.50	199
19	Postage, printing and stationary	0	0	45.70	34.90	10.80	0
20	Office supplies and services	3,370	9	45.70	(20.50)	66.20	611
21	Employee related expense travel & entertainment	2,493	7	45.70	48.50	(2.80)	(19)
22	Rents	53,614	147	45.70	12.80	32.90	4,833
23	Transportation	269,866	739	45.70	49.30	(3.60)	(2,662)
24	Miscellaneous	316,666	868	45.70	34.10	11.60	10,064
25	Uncollectible accounts expense	175,739	481	45.70	45.70	0.00	0
26	Customer Accounting	6,710	18	45.70	75.90	(30.20)	(555)
27	Regulatory Expense	1,456	4	45.70	0.00	45.70	182
28	Insurance Other than Group	32,029	88	45.70	(68.40)	114.10	10,012
29	Maintenance supplies and services	389,786	1,068	45.70	30.30	15.40	16,446
30							
31	Total Operations and Maintenance	<u>5,842,821</u>					<u>(23,909)</u>
32							
33	Depreciation	3,216,881	8,813	45.70	45.70	0.00	0
34	Amortization	1,059,859	2,904	45.70	45.70	0.00	0
35	Property Taxes	1,323,400	3,626	45.70	157.90	(112.20)	(406,810)
36	Payroll Taxes	42,170	116	45.70	11.50	34.20	3,951
37	PSC Fees	10,448	29	45.70	(36.00)	81.70	2,339
38	Other General Taxes	(381)	(1)	45.70	11.50	34.20	(36)
39	Current Federal Income Tax	234,495	642	45.70	35.60	10.10	6,489
40	Current State Income Tax	41,533	114	45.70	35.60	10.10	1,149
41	Deferred Income Taxes	575,067	1,576	45.70	45.70	0.00	0
42	Amortization of Investment Tax Credit	(111)	(0)	45.70	45.70	0.00	0
43	Interest Expense Deduction	1,886,218	5,168	45.70	86.20	(40.50)	(209,293)
44	Preferred Stock	0	0	45.70	47.00	(1.30)	0
45	Total Working Capital Requirement	<u>\$14,232,400</u>					<u>(\$626,120)</u>
46							
47	Total Cash and Working Capital Requirement Used						<u>(\$626,120)</u> (1)
48							
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St. Louis County

1

Line Number	Expense Category	Present Rates Pro Forma For the		Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
		12 Months Ended 5/31/23	Average Daily Expense				
1							
2	Purchased Water	\$479,903	\$1,315	45.70	32.00	13.70	\$18,013
3	Fuel and Power	8,089,334	22,163	45.70	21.60	24.10	534,118
4	Chemicals	12,342,072	33,814	45.70	37.70	8.00	270,511
5	Waste Disposal	5,874	16	45.70	77.70	(32.00)	(515)
6	Labor	27,708,699	75,914	45.70	11.50	34.20	2,596,267
7	Pensions	(141,420)	(387)	45.70	(3.00)	48.70	(18,869)
8	OPEB	(3,093,727)	(8,476)	45.70	45.70	0.00	0
9	Group Insurance	4,891,635	13,402	45.70	10.10	35.60	477,102
10	401K	582,440	1,596	45.70	9.20	36.50	58,244
11	DCP	761,393	2,086	45.70	9.20	36.50	76,139
12	ESPP	82,506	226	45.70	39.90	5.80	1,311
13	VEBA	114,542	314	45.70	214.50	(168.80)	(52,972)
14	Other Benefits	514,358	1,409	45.70	38.70	7.00	9,864
15	Support Services	27,201,841	74,526	45.70	(2.20)	47.90	3,569,776
16	Contracted services	2,815,229	7,713	45.70	48.80	(3.10)	(23,910)
17	Building Maintenance and Services	978,332	2,680	45.70	52.70	(7.00)	(18,763)
18	Telecommunication expenses	860,467	2,357	45.70	32.20	13.50	31,825
19	Postage, printing and stationary	0	0	45.70	34.90	10.80	0
20	Office supplies and services	539,854	1,479	45.70	(20.50)	66.20	97,913
21	Employee related expense travel & entertainment	399,427	1,094	45.70	48.50	(2.80)	(3,064)
22	Rents	125,603	344	45.70	12.80	32.90	11,321
23	Transportation	3,241,582	8,881	45.70	49.30	(3.60)	(31,972)
24	Miscellaneous	1,302,307	3,568	45.70	34.10	11.60	41,388
25	Uncollectible accounts expense	2,403,310	6,584	45.70	45.70	0.00	0
26	Customer Accounting	1,106,497	3,031	45.70	75.90	(30.20)	(91,551)
27	Regulatory Expense	233,194	639	45.70	0.00	45.70	29,197
28	Insurance Other than Group	5,131,597	14,059	45.70	(68.40)	114.10	1,604,151
29	Maintenance supplies and services	6,949,966	19,041	45.70	30.30	15.40	293,231
30							
31	Total Operations and Maintenance	<u>105,626,815</u>					<u>9,478,755</u>
32							
33	Depreciation	47,103,625	129,051	45.70	45.70	0.00	0
34	Amortization	5,160,359	14,138	45.70	45.70	0.00	0
35	Property Taxes	28,327,198	77,609	45.70	157.90	(112.20)	(8,707,703)
36	Payroll Taxes	2,102,386	5,760	45.70	11.50	34.20	196,991
37	PSC Fees	1,673,964	4,586	45.70	(36.00)	81.70	374,693
38	Other General Taxes	(93,694)	(257)	45.70	11.50	34.20	(8,779)
39	Current Federal Income Tax	(12,369,094)	(33,888)	45.70	35.60	10.10	(342,268)
40	Current State Income Tax	(2,225,086)	(6,096)	45.70	35.60	10.10	(61,571)
41	Deferred Income Taxes	9,065,741	24,838	45.70	45.70	0.00	0
42	Amortization of Investment Tax Credit	(74,894)	(205)	45.70	45.70	0.00	0
43	Interest Expense Deduction	38,652,710	105,898	45.70	86.20	(40.50)	(4,288,862)
44	Preferred Stock	0	0	45.70	47.00	(1.30)	0
45	Total Working Capital Requirement	<u>\$222,950,030</u>					<u>(\$3,358,744)</u>
46							
47	Total Cash and Working Capital Requirement Used						(\$3,358,744)
48							
49							
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52							

All Other Water

2

Line Number	Expense Category	Present Rates Pro Forma For the		Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
		12 Months Ended 5/31/23	Average Daily Expense				
1							
2	Purchased Water	\$1,018,421	\$2,790	45.70	32.00	13.70	\$38,226
3	Fuel and Power	3,954,915	10,835	45.70	21.60	24.10	261,133
4	Chemicals	3,497,762	9,583	45.70	37.70	8.00	76,663
5	Waste Disposal	533,200	1,461	45.70	77.70	(32.00)	(46,746)
6	Labor	9,928,141	27,200	45.70	11.50	34.20	930,253
7	Pensions	(67,861)	(186)	45.70	(3.00)	48.70	(9,054)
8	OPEB	(1,484,567)	(4,067)	45.70	45.70	0.00	0
9	Group Insurance	2,217,656	6,076	45.70	10.10	35.60	216,297
10	401K	378,670	1,037	45.70	9.20	36.50	37,867
11	DCP	326,566	895	45.70	9.20	36.50	32,657
12	ESPP	41,463	114	45.70	39.90	5.80	659
13	VEBA	25,263	69	45.70	214.50	(168.80)	(11,683)
14	Other Benefits	251,673	690	45.70	38.70	7.00	4,827
15	Support Services	12,987,151	35,581	45.70	(2.20)	47.90	1,704,341
16	Contracted services	1,350,925	3,701	45.70	48.80	(3.10)	(11,474)
17	Building Maintenance and Services	469,466	1,286	45.70	52.70	(7.00)	(9,003)
18	Telecommunication expenses	412,906	1,131	45.70	32.20	13.50	15,272
19	Postage, printing and stationary	0	0	45.70	34.90	10.80	0
20	Office supplies and services	259,056	710	45.70	(20.50)	66.20	46,985
21	Employee related expense travel & entertainment	191,670	525	45.70	48.50	(2.80)	(1,470)
22	Rents	86,969	238	45.70	12.80	32.90	7,839
23	Transportation	825,266	2,261	45.70	49.30	(3.60)	(8,140)
24	Miscellaneous	1,192,673	3,268	45.70	34.10	11.60	37,904
25	Uncollectible accounts expense	871,137	2,387	45.70	45.70	0.00	0
26	Customer Accounting	516,693	1,416	45.70	75.90	(30.20)	(42,751)
27	Regulatory Expense	111,901	307	45.70	0.00	45.70	14,011
28	Insurance Other than Group	2,462,465	6,746	45.70	(68.40)	114.10	769,773
29	Maintenance supplies and services	3,272,350	8,965	45.70	30.30	15.40	138,066
30							
31	Total Operations and Maintenance	<u>45,631,930</u>					<u>4,192,452</u>
32							
33	Depreciation	19,760,658	54,139	45.70	45.70	0.00	0
34	Amortization	1,296,431	3,552	45.70	45.70	0.00	0
35	Property Taxes	9,782,724	26,802	45.70	157.90	(112.20)	(3,007,183)
36	Payroll Taxes	791,209	2,168	45.70	11.50	34.20	74,135
37	PSC Fees	803,274	2,201	45.70	(36.00)	81.70	179,801
38	Other General Taxes	(27,814)	(76)	45.70	11.50	34.20	(2,606)
39	Current Federal Income Tax	(7,351,361)	(20,141)	45.70	35.60	10.10	(203,421)
40	Current State Income Tax	(1,306,741)	(3,580)	45.70	35.60	10.10	(36,159)
41	Deferred Income Taxes	5,155,149	14,124	45.70	45.70	0.00	0
42	Amortization of Investment Tax Credit	(10,774)	(30)	45.70	45.70	0.00	0
43	Interest Expense Deduction	14,194,675	38,890	45.70	86.20	(40.50)	(1,575,026)
44	Preferred Stock	0	0	45.70	47.00	(1.30)	0
45	Total Working Capital Requirement	<u>\$88,719,360</u>					<u>(\$378,007)</u>
46							
47	Total Cash and Working Capital Requirement Used						<u>(\$378,007)</u>
48							
49							
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52							

Arnold

51

Line Number	Expense Category	Present Rates Pro Forma For the		Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
		12 Months Ended 5/31/23	Average Daily Expense				
1							
2	Purchased Water	\$0	\$0	45.70	32.00	13.70	\$0
3	Fuel and Power	5,990	16	45.70	21.60	24.10	396
4	Chemicals	0	0	45.70	37.70	8.00	0
5	Waste Disposal	1,269,743	3,479	45.70	77.70	(32.00)	(111,320)
6	Labor	173,277	475	45.70	11.50	34.20	16,236
7	Pensions	(84)	(0)	45.70	(3.00)	48.70	(11)
8	OPEB	(1,840)	(5)	45.70	45.70	0.00	0
9	Group Insurance	24,713	68	45.70	10.10	35.60	2,410
10	401K	4,573	13	45.70	9.20	36.50	457
11	DCP	3,006	8	45.70	9.20	36.50	301
12	ESPP	26	0	45.70	39.90	5.80	0
13	VEBA	0	0	45.70	214.50	(168.80)	0
14	Other Benefits	272	1	45.70	38.70	7.00	5
15	Support Services	16,011	44	45.70	(2.20)	47.90	2,101
16	Contracted services	1,673	5	45.70	48.80	(3.10)	(14)
17	Building Maintenance and Services	582	2	45.70	52.70	(7.00)	(11)
18	Telecommunication expenses	511	1	45.70	32.20	13.50	19
19	Postage, printing and stationary	0	0	45.70	34.90	10.80	0
20	Office supplies and services	321	1	45.70	(20.50)	66.20	58
21	Employee related expense travel & entertainment	237	1	45.70	48.50	(2.80)	(2)
22	Rents	49,686	136	45.70	12.80	32.90	4,479
23	Transportation	122,117	335	45.70	49.30	(3.60)	(1,204)
24	Miscellaneous	2,660	7	45.70	34.10	11.60	85
25	Uncollectible accounts expense	64,149	176	45.70	45.70	0.00	0
26	Customer Accounting	639	2	45.70	75.90	(30.20)	(53)
27	Regulatory Expense	139	0	45.70	0.00	45.70	17
28	Insurance Other than Group	3,050	8	45.70	(68.40)	114.10	953
29	Maintenance supplies and services	22,646	62	45.70	30.30	15.40	955
30							
31	Total Operations and Maintenance	<u>1,764,097</u>					<u>(84,143)</u>
32							
33	Depreciation	503,484	1,379	45.70	45.70	0.00	0
34	Amortization	969,169	2,655	45.70	45.70	0.00	0
35	Property Taxes	378,617	1,037	45.70	157.90	(112.20)	(116,386)
36	Payroll Taxes	13,329	37	45.70	11.50	34.20	1,249
37	PSC Fees	995	3	45.70	(36.00)	81.70	223
38	Other General Taxes	(35)	(0)	45.70	11.50	34.20	(3)
39	Current Federal Income Tax	200,986	551	45.70	35.60	10.10	5,562
40	Current State Income Tax	35,651	98	45.70	35.60	10.10	987
41	Deferred Income Taxes	247,575	678	45.70	45.70	0.00	0
42	Amortization of Investment Tax Credit	(10)	(0)	45.70	45.70	0.00	0
43	Interest Expense Deduction	399,200	1,094	45.70	86.20	(40.50)	(44,295)
44	Preferred Stock	0	0	45.70	47.00	(1.30)	0
45	Total Working Capital Requirement	<u>\$4,513,058</u>					<u>(\$236,806)</u>
46							
47	Total Cash and Working Capital Requirement Used						<u>(\$236,806)</u>
48							
49							
50							
51							
52							

All Other WW

52

Line Number	Expense Category	Present Rates Pro Forma For the		Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
		12 Months Ended 5/31/23	Average Daily Expense				
1							
2	Purchased Water	\$0	\$0	45.70	32.00	13.70	\$0
3	Fuel and Power	564,640	1,547	45.70	21.60	24.10	37,282
4	Chemicals	129,014	353	45.70	37.70	8.00	2,828
5	Waste Disposal	1,313,343	3,598	45.70	77.70	(32.00)	(115,142)
6	Labor	867,137	2,376	45.70	11.50	34.20	81,250
7	Pensions	(799)	(2)	45.70	(3.00)	48.70	(107)
8	OPEB	(17,470)	(48)	45.70	45.70	0.00	0
9	Group Insurance	110,146	302	45.70	10.10	35.60	10,743
10	401K	(157,464)	(431)	45.70	9.20	36.50	(15,746)
11	DCP	24,839	68	45.70	9.20	36.50	2,484
12	ESPP	3,041	8	45.70	39.90	5.80	48
13	VEBA	524	1	45.70	214.50	(168.80)	(242)
14	Other Benefits	60,967	167	45.70	38.70	7.00	1,169
15	Support Services	168,438	461	45.70	(2.20)	47.90	22,105
16	Contracted services	15,898	44	45.70	48.80	(3.10)	(135)
17	Building Maintenance and Services	5,525	15	45.70	52.70	(7.00)	(106)
18	Telecommunication expenses	4,859	13	45.70	32.20	13.50	180
19	Postage, printing and stationary	0	0	45.70	34.90	10.80	0
20	Office supplies and services	3,049	8	45.70	(20.50)	66.20	553
21	Employee related expense travel & entertainment	2,256	6	45.70	48.50	(2.80)	(17)
22	Rents	3,928	11	45.70	12.80	32.90	354
23	Transportation	147,749	405	45.70	49.30	(3.60)	(1,457)
24	Miscellaneous	314,006	860	45.70	34.10	11.60	9,979
25	Uncollectible accounts expense	111,590	306	45.70	45.70	0.00	0
26	Customer Accounting	6,071	17	45.70	75.90	(30.20)	(502)
27	Regulatory Expense	1,317	4	45.70	0.00	45.70	165
28	Insurance Other than Group	28,979	79	45.70	(68.40)	114.10	9,059
29	Maintenance supplies and services	367,140	1,006	45.70	30.30	15.40	15,490
30							
31	Total Operations and Maintenance	<u>4,078,723</u>					<u>60,235</u>
32							
33	Depreciation	2,713,397	7,434	45.70	45.70	0.00	0
34	Amortization	90,690	248	45.70	45.70	0.00	0
35	Property Taxes	944,783	2,588	45.70	157.90	(112.20)	(290,424)
36	Payroll Taxes	28,841	79	45.70	11.50	34.20	2,702
37	PSC Fees	9,453	26	45.70	(36.00)	81.70	2,116
38	Other General Taxes	(346)	(1)	45.70	11.50	34.20	(32)
39	Current Federal Income Tax	33,509	92	45.70	35.60	10.10	927
40	Current State Income Tax	5,882	16	45.70	35.60	10.10	163
41	Deferred Income Taxes	327,492	897	45.70	45.70	0.00	0
42	Amortization of Investment Tax Credit	(101)	(0)	45.70	45.70	0.00	0
43	Interest Expense Deduction	1,487,018	4,074	45.70	86.20	(40.50)	(164,998)
44	Preferred Stock	0	0	45.70	47.00	(1.30)	0
45	Total Working Capital Requirement	<u>\$9,719,341</u>					<u>(\$389,311)</u>
46							
47	Total Cash and Working Capital Requirement Used						<u>(\$389,311)</u>
48							
49							
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51							
52							

Missouri-American Water Company
Adjustment to Revenues Per Books and Pro Forma
For the 12 Months Ended May 31, 2023
Schedule: CAS-8

Total Company

Line Number	Description	Schedule	Base Year Ended	Eliminate Unbilled	WSIRA Surcharge	Bill Analysis	Present Rates	Pro Forma	Present Rates	Discrete	Present Rates
			06/30/22	Revenue	Adjustment	Normalization	Year Ended 06/30/22	Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1											
2	Sales of Water, Sewer, & Flat Rate										
3	Metered & Flat Rate Sales										
4	Residential	CAS-12	\$231,259,901	\$722,271	(\$5,766,121)	\$1,458,902	\$227,674,953	\$2,880,174	\$230,555,127	(\$991,262)	\$229,563,865
5	Commercial	CAS-12	68,874,031	582,140	(1,667,336)	4,304,829	72,093,664	2,042,110	74,135,774	(3,499,443)	70,636,331
6	Industrial	CAS-12	15,044,820	(93,736)	(76,705)	(1,637,149)	13,237,230	(226,519)	13,010,711	(352,887)	12,657,824
7	Other Public Authority	CAS-12	7,755,912	914	(100,511)	(45,470)	7,610,844	52,386	7,663,230	(237,724)	7,425,506
8	Sales for Resale	CAS-12	11,464,271	(6,329)	(44,924)	(153,856)	11,259,162	78,772	11,337,934	3,683	11,341,617
9	Miscellaneous Revenue	CAS-12	286,752	368	0	32,488	319,608	0	319,608	0	319,608
10											
11	Metered & Flat Rate Sales		334,685,687	1,205,627	(7,655,597)	3,959,744	332,195,461	4,826,923	337,022,384	(5,077,633)	331,944,751
12											
13											
14	Private Fire Service	CAS-12	5,123,321	(32,402)	0	52,161	5,143,080	42,056	5,185,136	15,913	5,201,049
15											
16											
17	Water & Sewer Revenues		339,809,008	1,173,225	(7,655,597)	4,011,905	337,338,541	4,868,979	342,207,520	(5,061,720)	337,145,800
18											
19											
20	Other Revenues										
21	Reconnect Charges	CAS-11	383,091	0	0	45,168	428,259	156,269	584,528	85,867	670,395
22	Returned Check Charge	CAS-11	104,016	0	0	215	104,231	(1,870)	102,361	(4,001)	98,360
23	Application Fee	CAS-11	1,413,895	0	0	9,856	1,423,751	73,314	1,497,065	41,459	1,538,524
24	Miscellaneous Other Revenue	CAS-11	1,055,539	0	0	901	1,056,440	74,115	1,130,555	(112,992)	1,017,563
25	Rents from Water Property	CAS-11	807,191	0	0	27,512	834,703	17,069	851,772	0	851,772
26	Late Fees	CAS-11	1,082,161	0	0	89,209	1,171,370	8,573	1,179,943	(22,318)	1,157,625
27											
28	Other Revenues		4,845,893	0	0	172,861	5,018,754	327,470	5,346,224	(11,985)	5,334,239
29											
30											
31	Operating Revenues		\$344,654,901	\$1,173,225	(\$7,655,597)	\$4,184,765	\$342,357,295	\$5,196,449	\$347,553,744	(\$5,073,705)	\$342,480,039

Total Water

Line Number	Description	Schedule	Base Year Ended	Eliminate Unbilled	WSIRA Surcharge	Bill Analysis	Present Rates	Pro Forma	Present Rates	Discrete	Present Rates
			06/30/22	Revenue	Adjustment	Normalization	Year Ended 06/30/22	Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1											
2	Sales of Water										
3	Metered Sales										
4	Residential	CAS-12	\$221,296,254	\$809,005	(\$5,744,585)	\$858,184	\$217,218,858	(\$21,050)	\$217,197,808	(\$997,859)	\$216,199,949
5	Commercial	CAS-12	66,387,491	583,526	(1,667,336)	4,195,854	69,499,536	929,018	70,428,554	(3,518,452)	66,910,102
6	Industrial	CAS-12	15,038,751	(93,748)	(76,705)	(1,632,338)	13,235,960	(240,495)	12,995,465	(352,887)	12,642,578
7	Other Public Authority	CAS-12	7,253,550	19,444	(95,524)	(83,094)	7,094,376	2,854	7,097,230	(237,874)	6,859,356
8	Sales for Resale	CAS-12	11,464,271	(6,329)	(44,924)	(153,856)	11,259,162	78,772	11,337,934	3,683	11,341,617
9	Miscellaneous Revenue	CAS-12	284,634	368	0	34,606	319,608	0	319,608	0	319,608
10											
11	Metered Sales		321,724,950	1,312,266	(7,629,074)	3,219,357	318,627,500	749,099	319,376,599	(5,103,389)	314,273,210
12											
13											
14	Private Fire Service	CAS-12	5,123,321	(32,402)	0	52,161	5,143,080	42,056	5,185,136	15,913	\$5,201,049
15											
16											
17	Water Revenues		326,848,271	1,279,864	(7,629,074)	3,271,518	323,770,580	791,155	324,561,735	(5,087,476)	319,474,259
18											
19											
20	Other Revenues										
21	Reconnect Charges	CAS-11	385,451	0	0	42,766	428,217	\$155,895	584,112	\$85,761	\$669,873
22	Returned Check Charge	CAS-11	102,648	0	0	149	102,797	(\$1,833)	100,964	(4,057)	96,907
23	Application Fee	CAS-11	1,413,883	0	0	9,813	1,423,696	\$73,314	1,497,010	41,254	1,538,264
24	Miscellaneous Other Revenue	CAS-11	1,048,112	0	0	(3,330)	1,044,782	\$80,188	1,124,970	(112,222)	1,012,748
25	Rents from Water Property	CAS-11	802,689	0	0	32,014	834,703	\$0	834,703	0	834,703
26	Late Fees	CAS-11	1,029,885	0	0	81,071	1,110,956	\$5,049	1,116,005	(22,467)	1,093,538
27											
28	Other Revenues		4,782,668	0	0	162,483	4,945,151	312,613	5,257,764	(11,731)	5,246,033
29											
30											
31	Operating Revenues		\$331,630,939	\$1,279,864	(\$7,629,074)	\$3,434,001	\$328,715,731	\$1,103,768	\$329,819,499	(\$5,099,207)	\$324,720,292

Total Sewer

Line Number	Description	Schedule	Base Year Ended	Eliminate Unbilled	WSIRA Surcharge	Bill Analysis	Present Rates	Pro Forma	Present Rates	Discrete	Present Rates
			06/30/22	Revenue	Adjustment	Normalization	Year Ended 06/30/22	Adjustments	12 Months Ended 12/31/22	Adjustments	12 Months Ended 5/31/23
1											
2	Sales of Sewer										
3	Metered & Flat Rate										
4	Residential	CAS-12	\$9,963,647	(\$86,734)	(\$21,536)	\$600,718	\$10,456,095	\$2,901,224	\$13,357,319	\$6,597	\$13,363,916
5	Commercial	CAS-12	2,486,540	(1,386)	0	108,974	2,594,128	1,113,092	3,707,220	19,009	3,726,229
6	Industrial	CAS-12	6,069	12	0	(4,811)	1,270	13,976	15,246	0	15,246
7	Other Public Authority	CAS-12	502,362	(18,530)	(4,987)	37,623	516,468	49,532	566,000	150	566,150
8	Sales for Resale	CAS-12	0	0	0	0	0	0	0	0	0
9	Miscellaneous Revenue	CAS-12	2,118	0	0	(2,118)	0	0	0	0	0
10											
11	Metered & Flat Rate		12,960,737	(106,639)	(26,523)	740,387	13,567,961	4,077,824	17,645,785	25,756	17,671,541
12											
13											
14	Private Fire Service	CAS-12	0	0	0	0	0	0	0	0	0
15											
16											
17	Sewer Revenues		12,960,737	(106,639)	(26,523)	740,387	13,567,961	4,077,824	17,645,785	25,756	17,671,541
18											
19											
20	Other Revenues										
21	Reconnect Charges	CAS-11	(2,360)	0	0	2,402	42	374	416	106	522
22	Returned Check Charge	CAS-11	1,368	0	0	66	1,434	(37)	1,397	56	1,453
23	Application Fee	CAS-11	12	0	0	43	55	0	55	205	260
24	Miscellaneous Other Revenue	CAS-11	7,428	0	0	4,230	11,658	(6,073)	5,585	(770)	4,815
25	Rents from Water Property	CAS-11	4,502	0	0	(4,502)	0	17,069	17,069	0	17,069
26	Late Fees	CAS-11	52,276	0	0	8,138	60,414	3,524	63,938	149	64,087
27											
28	Other Revenues		63,226	0	0	10,377	73,603	14,857	88,460	(254)	88,206
29											
30											
31	Operating Revenues		\$13,023,962	(\$106,639)	(\$26,523)	\$750,764	\$13,641,564	\$4,092,681	\$17,734,245	\$25,502	\$17,759,747

St. Louis County

Line Number	Description	Schedule	Base Year Ended	Eliminate Unbilled	WSIRA Surcharge	Bill Analysis	Present Rates	Pro Forma	Present Rates	Discrete	Present Rates
			06/30/22	Revenue	Adjustment	Normalization	Year Ended 06/30/22	Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1											
2	Sales of Water										
3	Metered Sales										
4	Residential	CAS-12	\$168,013,475	\$431,607	(\$5,590,147)	\$2,389,280	\$165,244,215	\$1,764,533	\$167,008,748	\$215,709	\$167,224,457
5	Commercial	CAS-12	46,992,395	500,964	(1,598,200)	4,248,690	50,143,849	820,633	50,964,482	(\$2,450,733)	\$48,513,749
6	Industrial	CAS-12	5,202,838	(9,695)	(38,457)	(838,692)	4,315,994	(240,495)	4,075,499	(\$60,124)	\$4,015,375
7	Other Public Authority	CAS-12	3,147,914	3,236	(83,169)	(100,755)	2,967,226	(3,844)	2,963,382	(\$114,457)	\$2,848,925
8	Sales for Resale	CAS-12	7,920,788	(40,184)	(33,441)	283,368	8,130,531	79,025	8,209,556	\$0	\$8,209,556
9	Miscellaneous Revenue	CAS-12	225,854	9	0	52,278	278,141	0	278,141	\$0	\$278,141
10											
11	Metered Sales		231,503,264	885,937	(7,343,415)	6,034,170	231,079,956	2,419,852	233,499,808	(2,409,605)	231,090,203
12											
13											
14	Private Fire Service	CAS-12	3,632,876	44,954	0	42,766	3,720,597	30,279	3,750,876	8,363	3,759,239
15											
16											
17	Water Revenues		235,136,140	930,891	(7,343,415)	6,076,936	234,800,553	2,450,131	237,250,684	(2,401,242)	234,849,442
18											
19											
20	Other Revenues										
21	Reconnect Charges	CAS-11	142,782	0	0	6,848	149,630	151,632	301,262	75,476	376,738
22	Returned Check Charge	CAS-11	76,136	0	0	105	76,241	(360)	75,881	(2,851)	73,030
23	Application Fee	CAS-11	856,188	0	0	11,617	867,805	74,512	942,317	40,350	982,667
24	Miscellaneous Other Revenue	CAS-11	816,285	0	0	(30,359)	785,926	128,656	914,582	(94,547)	820,035
25	Rents from Water Property	CAS-11	509,608	0	0	(35,255)	474,353	0	474,353	0	474,353
26	Late Fees	CAS-11	820,275	0	0	33,878	854,153	11,789	865,942	(11,553)	854,389
27											
28	Other Revenues		3,221,273	0	0	(13,165)	3,208,108	366,229	3,574,337	6,875	3,581,212
29											
30											
31	Operating Revenues		\$238,357,413	\$930,891	(\$7,343,415)	\$6,063,771	\$238,008,661	\$2,816,360	\$240,825,021	(\$2,394,367)	\$238,430,654

All Other Water

Line Number	Description	Schedule	Base Year Ended	Eliminate Unbilled	WSIRA Surcharge	Bill Analysis	Present Rates	Pro Forma	Pro Forma For the	Discrete	Present Rates
			06/30/22	Revenue	Adjustment	Normalization	Year Ended 06/30/22	Adjustments	12 Months Ended 12/31/22	Adjustments	Pro Forma For the 5/31/23
1											
2	Sales of Water										
3	Metered Sales										
4	Residential	CAS-12	\$53,282,779	\$377,398	(\$154,438)	(\$1,531,097)	\$51,974,642	(\$1,785,582)	\$50,189,060	(\$1,213,568)	\$48,975,492
5	Commercial	CAS-12	19,395,095	82,563	(69,135)	(52,836)	19,355,687	108,385	\$19,464,072	(1,067,719)	\$18,396,353
6	Industrial	CAS-12	9,835,913	(84,053)	(38,248)	(793,645)	8,919,966	0	\$8,919,966	(292,763)	\$8,627,203
7	Other Public Authority	CAS-12	4,105,636	16,209	(12,355)	17,661	4,127,150	6,698	\$4,133,848	(123,418)	\$4,010,430
8	Sales for Resale	CAS-12	3,543,483	33,855	(11,483)	(437,224)	3,128,631	(253)	\$3,128,378	3,683	\$3,132,061
9	Miscellaneous Revenue	CAS-12	58,780	359	0	(17,672)	41,467	0	\$41,467	0	\$41,467
10											
11	Metered Sales		90,221,687	426,330	(285,659)	(2,814,814)	87,547,543	(1,670,752)	85,876,791	(2,693,785)	83,183,006
12											
13											
14	Private Fire Service	CAS-12	1,490,444	(77,356)	0	9,395	1,422,483	11,777	\$1,434,260	7,550	\$1,441,810
15											
16											
17	Water Revenues		91,712,131.00	348,973	(285,659)	(2,805,419)	88,970,026	(1,658,975)	87,311,051	(2,686,235)	84,624,816
18											
19											
20	Other Revenues										
21	Reconnect Charges	CAS-11	242,669	0	0	35,918	278,587	4,263	282,850	10,285	293,135
22	Returned Check Charge	CAS-11	26,512	0	0	43	26,555	(1,472)	25,083	(1,206)	23,877
23	Application Fee	CAS-11	557,695	0	0	(1,804)	555,891	(1,198)	554,693	905	555,598
24	Miscellaneous Other Revenue	CAS-11	231,827	0	0	27,029	258,856	(48,468)	210,388	(17,675)	192,713
25	Rents from Water Property	CAS-11	293,082	0	0	67,268	360,350	0	360,350	0	360,350
26	Late Fees	CAS-11	209,611	0	0	47,191	256,802	(6,739)	250,063	(10,913)	239,150
27											
28	Other Revenues		1,561,395	0	0	175,646	1,737,041	(53,614)	1,683,427	(18,604)	1,664,823
29											
30											
31	Operating Revenues		\$93,273,526	\$348,973	(\$285,659)	(\$2,629,772)	\$90,707,067	(\$1,712,589)	\$88,994,478	(\$2,704,839)	\$86,289,639

Missouri-American Water Company
 Adjustment to Revenues Per Books and Pro Forma
 For the 12 Months Ended May 31, 2023
 Schedule: CAS-8

Arnold

Line Number	Description	Schedule	Base Year Ended	Eliminate Unbilled	WSIRA Surcharge	Bill Analysis	Present Rates	Pro Forma	Pro Forma For the	Discrete	Present Rates
			06/30/22	Revenue	Adjustment	Normalization	Year Ended 06/30/22	Adjustments	12 Months Ended 12/31/22	Adjustments	12 Months Ended 5/31/23
1											
2	Sales of Sewer										
3	Metered & Flat Rate										
4	Residential	CAS-12	\$3,897,784	(\$11,960)	(\$2,247)	\$130,657	\$4,014,234	\$7,083	\$4,021,317	\$6,598	\$4,027,915
5	Commercial	CAS-12	1,751,748	3,439	0	51,407	1,806,594	34,504	1,841,098	19,009	1,860,107
6	Industrial	CAS-12	31	12	0	(44)	0	0	0	0	0
7	Other Public Authority	CAS-12	408,711	(17,351)	(3,726)	36,479	424,113	9,144	433,257	151	433,408
8	Sales for Resale	CAS-12	0	0	0	0	0	0	0	0	0
9	Miscellaneous Revenue	CAS-12	785	0	0	(785)	0	0	0	0	0
10											
11	Metered & Flat Rate		6,059,059	(25,860)	(5,973)	217,715	6,244,941	50,731	6,295,672	25,758	6,321,430
12											
13											
14	Private Fire Service	CAS-12	0	0	0	0	0	0	0	0	0
15											
16											
17	Sewer Revenues		6,059,059	(25,860)	(5,973)	217,715	6,244,941	50,731	6,295,672	25,758	6,321,430
18											
19											
20	Other Revenues										
21	Reconnect Charges	CAS-11	(967)	0	0	967	0	220	220	100	320
22	Returned Check Charge	CAS-11	964	0	0	27	991	75	1,066	41	1,107
23	Application Fee	CAS-11	10	0	0	(10)	0	0	0	939	939
24	Miscellaneous Other Revenue	CAS-11	(1,881)	0	0	2,041	160	(2)	158	640	798
25	Rents from Water Property	CAS-11	1,806	0	0	(1,806)	0	0	0	0	0
26	Late Fees	CAS-11	31,805	0	0	(1,911)	29,894	293	30,187	148	30,335
27											
28	Other Revenues		31,737	0	0	(692)	31,045	586	31,631	1,868	33,499
29											
30											
31	Operating Revenues		\$6,090,796	(\$25,860)	(\$5,973)	\$217,022	\$6,275,986	\$51,317	\$6,327,303	\$27,626	\$6,354,929

All Other WW

Line Number	Description	Schedule	Base Year Ended	Eliminate Unbilled	WSIRA Surcharge	Bill Analysis	Present Rates	Pro Forma	Pro Forma For the	Discrete	Present Rates
			06/30/22	Revenue	Adjustment	Normalization	Year Ended 06/30/22	Adjustments	12 Months Ended 12/31/22	Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1											
2	Sales of Sewer										
3	Metered & Flat Rate										
4	Residential	CAS-12	\$6,065,863	(\$74,774)	(\$19,289)	\$470,061	\$6,441,861	\$2,894,141	\$9,336,002	\$0	\$9,336,002
5	Commercial	CAS-12	734,792	(4,826)	0	57,567	787,534	1,078,589	1,866,123	0	1,866,123
6	Industrial	CAS-12	6,037	0	0	(4,767)	1,270	13,976	15,246	0	15,246
7	Other Public Authority	CAS-12	93,651	(1,179)	(1,261)	1,144	92,355	40,388	132,743	0	132,743
8	Sales for Resale	CAS-12	0	0	0	0	0	0	0	0	0
9	Miscellaneous Revenue	CAS-12	1,333	0	0	(1,333)	0	0	0	0	0
10											
11	Metered & Flat Rate		6,901,678	(80,780)	(20,550)	522,672	7,323,020	4,027,094	11,350,114	0	11,350,114
12											
13											
14	Private Fire Service	CAS-12	0	0	0	0	0	0	0	0	0
15											
16											
17	Sewer Revenues		6,901,678	(80,780)	(20,550)	522,672	7,323,020	4,027,094	11,350,114	0	11,350,114
18											
19											
20	Other Revenues										
21	Reconnect Charges	CAS-11	(1,393)	0	0	1,435	42	154	196	6	202
22	Returned Check Charge	CAS-11	404	0	0	39	443	(113)	330	16	346
23	Application Fee	CAS-11	2	0	0	53	55	0	55	(734)	(679)
24	Miscellaneous Other Revenue	CAS-11	9,309	0	0	2,189	11,498	(6,071)	5,427	(1,410)	4,017
25	Rents from Water Property	CAS-11	2,696	0	0	(2,696)	0	17,069	17,069	0	17,069
26	Late Fees	CAS-11	20,471	0	0	10,049	30,520	3,232	33,752	0	33,752
27											
28	Other Revenues		31,488	0	0	11,070	42,558	14,271	56,829	(2,122)	54,707
29											
30											
31	Operating Revenues		\$6,933,166	(\$80,780)	(\$20,550)	\$533,742	\$7,365,578	\$4,041,365	\$11,406,943	(\$2,122)	\$11,404,821

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the 12 Months Ended May 31, 2023
 Schedule: CAS-9

Case No. WR-2022-0303

Case No. SR-2022-0304

Page 1 of 7

Total Company								
Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Present Rates	
							Pro Forma For the 12 Months Ended 5/31/23	
1								
2	Purchased Water	W/Ps	\$1,251,852	\$205,314	\$1,457,166	\$41,158	\$1,498,324	
3	Fuel and Power	W/Ps	11,984,444	688,986	12,673,431	(\$58,552)	12,614,879	
4	Chemicals	W/Ps	10,077,739	4,176,933	14,254,672	\$1,714,176	15,968,848	
5	Waste Disposal	W/Ps	3,453,451	(210,812)	3,242,639	(\$120,479)	3,122,160	
6	Labor	W/Ps	34,903,185	477,091	35,380,275	\$3,296,979	38,677,254	
7	Pensions	W/Ps	1,040,898	(6,322,009)	(5,281,111)	\$5,070,947	(210,164)	
8	OPEB	W/Ps	(6,245,725)	3,146,882	(3,098,842)	(\$1,498,762)	(4,597,604)	
9	Group Insurance	W/Ps	6,446,611	797,539	7,244,150	\$0	7,244,150	
10	401K	W/Ps	885,648	(121,308)	764,340	\$43,879	808,219	
11	DCP	W/Ps	973,102	134,736	1,107,838	\$7,966	1,115,804	
12	ESPP	W/Ps	204,596	(77,561)	127,035	\$0	127,035	
13	VEBA	W/Ps	133,466	1,899	135,365	\$4,964	140,329	
14	Other Benefits	W/Ps	661,277	77,837	739,115	\$88,154	827,269	
15	Support Services	W/Ps	36,465,742	3,301,921	39,767,663	\$605,778	40,373,441	
16	Contracted services	W/Ps	4,937,483	(753,757)	4,183,726	\$0	4,183,727	
17	Building Maintenance and Services	W/Ps	1,414,191	32,513	1,446,704	\$7,201	1,453,905	
18	Telecommunication expenses	W/Ps	1,219,239	59,505	1,278,744	\$0	1,278,743	
19	Postage, printing and stationary	W/Ps	40,817	(40,817)	0	\$0	0	
20	Office supplies and services	W/Ps	823,035	(20,756)	802,279	\$0	802,280	
21	Employee related expense travel & entertainment	W/Ps	777,868	(184,278)	593,590	\$0	593,590	
22	Rents	W/Ps	306,447	(27,958)	278,489	(\$12,303)	266,186	
23	Transportation	W/Ps	2,213,047	2,123,667	4,336,714	\$0	4,336,714	
24	Miscellaneous	W/Ps	6,627,596	(3,815,951)	2,811,646	\$0	2,811,646	
25	Uncollectible accounts expense	W/Ps	1,964,865	1,536,539	3,501,404	(\$51,218)	3,450,186	
26	Customer Accounting	W/Ps	1,513,457	116,443	1,629,900	\$0	1,629,900	
27	Regulatory Expense	W/Ps	305,757	40,794	346,551	\$0	346,551	
28	Insurance Other than Group	W/Ps	5,094,379	2,076,035	7,170,413	\$455,678	7,626,091	
29	Maintenance supplies and services	W/Ps	8,010,537	2,601,566	10,612,103	\$0	10,612,102	
30	Total Operations and Maintenance		137,485,004	10,020,993.75	147,505,999	9,595,567	157,101,565	
31								
32	Depreciation	W/Ps	55,845,999	(55,845,999)	0	70,081,164	70,081,164	
33	Amortization	W/Ps	3,042,406	4,092,783	7,135,190	381,460	7,516,650	
34	Total Depreciation and Amortization		58,888,405	(51,753,215.77)	7,135,190	70,462,624	77,597,814	
35								
36	Property Taxes	W/Ps	30,612,858	7,651,920	38,264,777	1,168,545	39,433,322	
37	Payroll Taxes	W/Ps	2,542,028	146,832	2,688,860	246,905	2,935,765	
38	PSC Fees	W/Ps	3,069,453	(581,766)	2,487,687	(0)	2,487,686	
39	Other General Taxes	W/Ps	(121,890)	0	(121,890)	(0)	(121,890)	
40	Total Taxes Other Than Income Taxes		\$36,102,449	\$7,216,986	\$43,319,434	\$1,415,449	\$44,734,883	

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the 12 Months Ended May 31, 2023
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			Total Water				Present Rates	
Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23	
1								
2	Purchased Water	W/Ps	\$1,239,315	\$217,851	\$1,457,166	\$41,158	\$1,498,324	
3	Fuel and Power	W/Ps	11,619,954	\$478,019	\$12,097,973	(\$53,724)	12,044,249	
4	Chemicals	W/Ps	10,045,093	\$4,087,160	\$14,132,253	\$1,707,581	15,839,834	
5	Waste Disposal	W/Ps	1,064,571	(\$173,678)	\$890,893	(\$351,819)	539,074	
6	Labor	W/Ps	33,294,203	\$1,099,362	\$34,393,565	\$3,243,275	37,636,840	
7	Pensions	W/Ps	934,477	(\$6,193,408)	(\$5,258,931)	\$5,049,650	(209,281)	
8	OPEB	W/Ps	(6,233,355)	\$3,147,529	(\$3,085,826)	(\$1,492,468)	(4,578,294)	
9	Group Insurance	W/Ps	6,107,921	\$1,001,370	\$7,109,291	\$0	7,109,291	
10	401K	W/Ps	838,555	\$31,977	\$870,532	\$90,578	961,110	
11	DCP	W/Ps	907,925	\$166,715	\$1,074,640	\$13,319	1,087,959	
12	ESPP	W/Ps	203,737	(\$76,947)	\$126,790	(\$2,822)	123,968	
13	VEBA	W/Ps	132,083	\$10,610	\$142,693	(\$2,888)	139,805	
14	Other Benefits	W/Ps	653,155	\$25,092	\$678,247	\$87,783	766,030	
15	Support Services	W/Ps	36,312,587	\$3,273,172	\$39,585,759	\$603,233	40,188,992	
16	Contracted services	W/Ps	4,835,438	(\$669,283)	\$4,166,155	\$0	4,166,155	
17	Building Maintenance and Services	W/Ps	1,213,336	\$227,292	\$1,440,628	\$7,170	1,447,798	
18	Telecommunication expenses	W/Ps	1,169,539	\$103,834	\$1,273,373	\$0.00	1,273,373	
19	Postage, printing and stationary	W/Ps	35,380	(\$35,380)	\$0	\$0	0	
20	Office supplies and services	W/Ps	799,439	(\$529)	\$798,910	\$0	798,910	
21	Employee related expense travel & entertainment	W/Ps	767,579	(\$176,482)	\$591,097	\$0	591,097	
22	Rents	W/Ps	252,012	(\$39,440)	\$212,572	\$0	212,572	
23	Transportation	W/Ps	1,963,080	\$2,103,768	\$4,066,848	\$0	4,066,848	
24	Miscellaneous	W/Ps	6,491,627	(\$3,996,648)	\$2,494,980	\$0	2,494,980	
25	Uncollectible accounts expense	W/Ps	1,956,613	\$1,369,309	\$3,325,922	(\$51,475)	3,274,447	
26	Customer Accounting	W/Ps	1,507,341	\$115,849	\$1,623,190	\$0	1,623,190	
27	Regulatory Expense	W/Ps	304,505	\$40,590	\$345,095	\$0	345,095	
28	Insurance Other than Group	W/Ps	5,041,829	\$2,098,468	\$7,140,297	\$453,765	7,594,062	
29	Maintenance supplies and services	W/Ps	7,717,637	\$2,504,679	\$10,222,316	\$0	10,222,316	
30	Total Operations and Maintenance		131,175,576	10,740,853	141,916,429	9,342,316	151,258,744	
31								
32	Depreciation	W/Ps	53,743,848	(53,743,848)	\$0	\$66,864,283	66,864,283	
33	Amortization	W/Ps	2,069,324	4,006,008	\$6,075,332	\$381,459	6,456,791	
34	Total Depreciation and Amortization		55,813,172	(49,737,840)	6,075,332	67,245,742	73,321,074	
35								
36	Property Taxes	W/Ps	30,597,568	6,363,512	\$36,961,080	\$1,148,842	38,109,922	
37	Payroll Taxes	W/Ps	2,420,015	311,524	\$2,731,539	\$162,056	2,893,595	
38	PSC Fees	W/Ps	3,056,561	(579,323)	\$2,477,238	(\$0)	2,477,238	
39	Other General Taxes	W/Ps	(121,509)	0	(\$121,509)	(\$0)	(121,509)	
40	Total Taxes Other Than Income Taxes		\$35,952,635	\$6,095,714	\$42,048,349	\$1,310,897	\$43,359,246	

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
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				Total Sewer				
Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Present Rates	
							Pro Forma For the 12 Months Ended 5/31/23	
1								
2	Purchased Water	W/Ps	\$12,537	(\$12,537)	\$0	\$0	\$0	
3	Fuel and Power	W/Ps	364,490	210,967	\$575,458	(\$4,828)	570,630	
4	Chemicals	W/Ps	32,646	89,773	\$122,419	\$6,595	129,014	
5	Waste Disposal	W/Ps	2,388,880	(37,133)	\$2,351,747	\$231,339	2,583,086	
6	Labor	W/Ps	1,608,982	(622,272)	\$986,709	\$53,705	1,040,414	
7	Pensions	W/Ps	106,421	(128,601)	(\$22,180)	\$21,297	(883)	
8	OPEB	W/Ps	(12,370)	(647)	(\$13,016)	(\$6,294)	(19,310)	
9	Group Insurance	W/Ps	338,690	(203,831)	\$134,859	\$0	134,859	
10	401K	W/Ps	47,093	(153,285)	(\$106,192)	(\$46,699)	(152,891)	
11	DCP	W/Ps	65,177	(31,979)	\$33,198	(\$5,353)	27,845	
12	ESPP	W/Ps	859	(614)	\$245	\$2,822	3,067	
13	VEBA	W/Ps	1,383	(8,711)	(\$7,328)	\$7,852	524	
14	Other Benefits	W/Ps	8,122	52,745	\$60,868	\$371	61,239	
15	Support Services	W/Ps	153,155	28,749	\$181,904	\$2,545	184,449	
16	Contracted services	W/Ps	102,045	(84,473)	\$17,572	\$0	17,572	
17	Building Maintenance and Services	W/Ps	200,855	(194,779)	\$6,076	\$31	6,107	
18	Telecommunication expenses	W/Ps	49,700	(44,329)	\$5,371	\$0	5,370	
19	Postage, printing and stationary	W/Ps	5,437	(5,437)	\$0	\$0	0	
20	Office supplies and services	W/Ps	23,596	(20,226)	\$3,370	\$0	3,370	
21	Employee related expense travel & entertainment	W/Ps	10,289	(7,796)	\$2,493	\$0	2,493	
22	Rents	W/Ps	54,435	11,482	\$65,917	(\$12,303)	53,614	
23	Transportation	W/Ps	249,967	19,899	\$269,866	\$0	269,866	
24	Miscellaneous	W/Ps	135,969	180,697	\$316,666	\$0	316,666	
25	Uncollectible accounts expense	W/Ps	8,252	167,230	\$175,482	\$257	175,739	
26	Customer Accounting	W/Ps	6,116	594	\$6,710	\$0	6,710	
27	Regulatory Expense	W/Ps	1,252	204	\$1,456	\$0	1,456	
28	Insurance Other than Group	W/Ps	52,550	(22,433)	\$30,116	\$1,913	32,029	
29	Maintenance supplies and services	W/Ps	292,900	96,887	\$389,787	\$0.00	389,786	
30	Total Operations and Maintenance		6,309,428	(719,859)	5,589,570	253,251	5,842,821	
31								
32	Depreciation	W/Ps	2,102,151	(2,102,151)	\$0	\$3,216,881	3,216,881	
33	Amortization	W/Ps	973,082	86,775	\$1,059,858	\$1	1,059,859	
34	Total Depreciation and Amortization		3,075,233	(2,015,376)	1,059,858	3,216,882	4,276,740	
35								
36	Property Taxes	W/Ps	15,290	1,288,408	\$1,303,697	\$19,703	1,323,400	
37	Payroll Taxes	W/Ps	122,013	(164,692)	(\$42,679)	\$84,849	42,170	
38	PSC Fees	W/Ps	12,892	(2,444)	\$10,448	(\$0)	10,448	
39	Other General Taxes	W/Ps	(381)	(0)	(\$381)	\$0	(381)	
40	Total Taxes Other Than Income Taxes		\$149,814	\$1,121,272	\$1,271,085	\$104,553	\$1,375,637	

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the 12 Months Ended May 31, 2023
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St. Louis County

Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Present Rates
							Pro Forma For the 12 Months Ended 5/31/23
1							
2	Purchased Water	W/Ps	\$382,876	\$55,869	\$438,745	\$41,158	\$479,903
3	Fuel and Power	W/Ps	7,558,509	\$530,078	\$8,088,587	\$747	8,089,334
4	Chemicals	W/Ps	8,034,390	\$2,988,593	\$11,022,983	\$1,319,089	12,342,072
5	Waste Disposal	W/Ps	417,176	(\$52,321)	\$364,855	(\$358,981)	5,874
6	Labor	W/Ps	22,726,387	\$2,240,195	\$24,966,582	\$2,742,117	27,708,699
7	Pensions	W/Ps	647,209	(\$4,200,869)	(\$3,553,660)	\$3,412,240	(141,420)
8	OPEB	W/Ps	(4,210,097)	\$2,124,887	(\$2,085,210)	(\$1,008,517)	(3,093,727)
9	Group Insurance	W/Ps	3,822,438	\$1,069,197	\$4,891,635	\$0	4,891,635
10	401K	W/Ps	567,887	(\$15,017)	\$552,870	\$29,570	582,440
11	DCP	W/Ps	563,586	\$175,607	\$739,193	\$22,200	761,393
12	ESPP	W/Ps	137,673	(\$55,290)	\$82,383	\$123	82,506
13	VEBA	W/Ps	100,539	\$9,693	\$110,232	\$4,310	114,542
14	Other Benefits	W/Ps	456,845	(\$1,806)	\$455,039	\$59,319	514,358
15	Support Services	W/Ps	24,537,799	\$2,256,415	\$26,794,214	\$407,627	27,201,841
16	Contracted services	W/Ps	3,818,719	(\$1,003,490)	\$2,815,229	(\$0)	2,815,229
17	Building Maintenance and Services	W/Ps	588,479	\$385,008	\$973,487	\$4,845	978,332
18	Telecommunication expenses	W/Ps	761,920	\$98,547	\$860,467	\$0	860,467
19	Postage, printing and stationary	W/Ps	15,565	(\$15,565)	\$0	\$0	0
20	Office supplies and services	W/Ps	523,444	\$16,410	\$539,854	\$0	539,854
21	Employee related expense travel & entertainment	W/Ps	504,959	(\$105,532)	\$399,427	\$0	399,427
22	Rents	W/Ps	165,124	(\$37,586)	\$127,538	(\$1,935)	125,603
23	Transportation	W/Ps	1,530,401	\$1,711,181	\$3,241,582	(\$0)	3,241,582
24	Miscellaneous	W/Ps	4,234,317	(\$2,932,010)	\$1,302,307	\$0	1,302,307
25	Uncollectible accounts expense	W/Ps	1,322,158	\$1,105,322	\$2,427,480	(\$24,170)	2,403,310
26	Customer Accounting	W/Ps	1,018,231	\$88,266	\$1,106,497	(\$0)	1,106,497
27	Regulatory Expense	W/Ps	200,630	\$32,564	\$233,194	\$0	233,194
28	Insurance Other than Group	W/Ps	3,412,034	\$1,412,937	\$4,824,971	\$306,626	5,131,597
29	Maintenance supplies and services	W/Ps	5,497,513	\$1,452,453	\$6,949,966	\$0	6,949,966
30	Total Operations and Maintenance		89,336,711	9,333,735	98,670,446	6,956,369	105,626,815
31							
32	Depreciation	W/Ps	36,910,988	(36,910,988)	\$0	\$47,103,625	47,103,625
33	Amortization	W/Ps	1,775,911	3,156,553	\$4,932,464	\$227,895	5,160,359
34	Total Depreciation and Amortization		38,686,899	(33,754,435)	4,932,464	47,331,520	52,263,984
35							
36	Property Taxes	W/Ps	22,282,236	5,013,639	\$27,295,875	1,031,323	28,327,198
37	Payroll Taxes	W/Ps	1,649,098	246,315	\$1,895,413	206,973	2,102,386
38	PSC Fees	W/Ps	2,065,435	(391,471)	\$1,673,964	(0)	1,673,964
39	Other General Taxes	W/Ps	(93,694)	(0)	(\$93,694)	0	(93,694)
40	Total Taxes Other Than Income Taxes		\$25,903,075	\$4,868,483	\$30,771,558	\$1,238,296	\$32,009,854

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the 12 Months Ended May 31, 2023
 Schedule: CAS-9

All Other Water

Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Present Rates
							Pro Forma For the 12 Months Ended 5/31/23
1							
2	Purchased Water	W/Ps	\$856,439	\$161,982	\$1,018,421	\$0	\$1,018,421
3	Fuel and Power	W/Ps	4,061,445	(\$52,059)	\$4,009,386	(\$54,471)	3,954,915
4	Chemicals	W/Ps	2,010,703	\$1,098,567	\$3,109,270	\$388,492	3,497,762
5	Waste Disposal	W/Ps	647,395	(\$121,357)	\$526,038	\$7,162	533,200
6	Labor	W/Ps	10,567,816	(\$1,140,833)	\$9,426,983	\$501,158	9,928,141
7	Pensions	W/Ps	287,268	(\$1,992,538)	(\$1,705,270)	\$1,637,409	(67,861)
8	OPEB	W/Ps	(2,023,258)	\$1,022,642	(\$1,000,616)	(\$483,951)	(1,484,567)
9	Group Insurance	W/Ps	2,285,483	(\$67,827)	\$2,217,656	\$0	2,217,656
10	401K	W/Ps	270,668	\$46,994	\$317,662	\$61,008	378,670
11	DCP	W/Ps	344,339	(\$8,891)	\$335,448	(\$8,882)	326,566
12	ESPP	W/Ps	66,064	(\$21,657)	\$44,407	(\$2,944)	41,463
13	VEBA	W/Ps	31,544	\$917	\$32,461	(\$7,198)	25,263
14	Other Benefits	W/Ps	196,311	\$26,897	\$223,208	\$28,465	251,673
15	Support Services	W/Ps	11,774,788	\$1,016,757	\$12,791,545	\$195,606	12,987,151
16	Contracted services	W/Ps	1,016,718	\$334,207	\$1,350,925	(\$0)	1,350,925
17	Building Maintenance and Services	W/Ps	624,856	(\$157,715)	\$467,141	\$2,325	469,466
18	Telecommunication expenses	W/Ps	407,620	\$5,286	\$412,906	(\$0)	412,906
19	Postage, printing and stationary	W/Ps	19,815	(\$19,815)	\$0	\$0	0
20	Office supplies and services	W/Ps	275,995	(\$16,939)	\$259,056	(\$0)	259,056
21	Employee related expense travel & entertainment	W/Ps	262,621	(\$70,951)	\$191,670	(\$0)	191,670
22	Rents	W/Ps	86,888	(\$1,853)	\$85,035	\$1,934	86,969
23	Transportation	W/Ps	432,679	\$392,587	\$825,266	\$0	825,266
24	Miscellaneous	W/Ps	2,257,310	(\$1,064,637)	\$1,192,673	(\$0)	1,192,673
25	Uncollectible accounts expense	W/Ps	634,455	\$263,987	\$898,442	(\$27,305)	871,137
26	Customer Accounting	W/Ps	489,111	\$27,582	\$516,693	\$0	516,693
27	Regulatory Expense	W/Ps	103,875	\$8,026	\$111,901	\$0	111,901
28	Insurance Other than Group	W/Ps	1,629,795	\$685,531	\$2,315,326	\$147,139	2,462,465
29	Maintenance supplies and services	W/Ps	2,220,124	\$1,052,226	\$3,272,350	(\$0)	3,272,350
30	Total Operations and Maintenance		41,838,867	1,407,116	43,245,983	2,385,947	45,631,930
31							
32	Depreciation	W/Ps	16,832,860	(16,832,860)	\$0	\$19,760,658	19,760,658
33	Amortization	W/Ps	293,414	849,454	\$1,142,868	\$153,563	1,296,431
34	Total Depreciation and Amortization		17,126,274	(15,983,406)	1,142,868	19,914,221	21,057,089
35							
36	Property Taxes	W/Ps	8,315,332	1,349,874	\$9,665,206	117,518	9,782,724
37	Payroll Taxes	W/Ps	770,917	65,209	\$836,126	(44,917)	791,209
38	PSC Fees	W/Ps	991,126	(187,852)	\$803,274	0	803,274
39	Other General Taxes	W/Ps	(27,814)	(0)	(\$27,814)	0	(27,814)
40	Total Taxes Other Than Income Taxes		\$10,049,561	\$1,227,230	\$11,276,791	\$72,602	\$11,349,393

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the 12 Months Ended May 31, 2023
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Arnold

Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Present Rates
							Pro Forma For the 12 Months Ended 5/31/23
1							
2	Purchased Water	W/Ps	\$0	\$0	\$0	\$0	\$0
3	Fuel and Power	W/Ps	6,358	(\$285)	\$6,073	(\$83)	5,990
4	Chemicals	W/Ps	0	\$0	\$0	\$0	0
5	Waste Disposal	W/Ps	1,129,722	\$140,021	\$1,269,743	(\$0)	1,269,743
6	Labor	W/Ps	366,500	(\$195,372)	\$171,128	\$2,149	173,277
7	Pensions	W/Ps	24,918	(\$27,030)	(\$2,112)	\$2,028	(84)
8	OPEB	W/Ps	903	(\$2,143)	(\$1,240)	(\$600)	(1,840)
9	Group Insurance	W/Ps	67,899	(\$43,186)	\$24,713	\$0	24,713
10	401K	W/Ps	10,880	(\$6,375)	\$4,505	\$68	4,573
11	DCP	W/Ps	13,956	(\$7,930)	\$6,026	(\$3,020)	3,006
12	ESPP	W/Ps	82	(\$56)	\$26	\$0	26
13	VEBA	W/Ps	(5)	\$5	\$0	\$0	0
14	Other Benefits	W/Ps	977	(\$741)	\$236	\$36	272
15	Support Services	W/Ps	14,585	\$1,183	\$15,768	\$243	16,011
16	Contracted services	W/Ps	8,760	(\$7,087)	\$1,673	\$0	1,673
17	Building Maintenance and Services	W/Ps	9,675	(\$9,096)	\$579	\$3	582
18	Telecommunication expenses	W/Ps	10,078	(\$9,567)	\$511	\$0	511
19	Postage, printing and stationary	W/Ps	37	(\$37)	\$0	\$0	0
20	Office supplies and services	W/Ps	13,413	(\$13,092)	\$321	\$0	321
21	Employee related expense travel & entertainment	W/Ps	152	\$85	\$237	(\$0)	237
22	Rents	W/Ps	42,496	\$6,965	\$49,461	\$225	49,686
23	Transportation	W/Ps	123,931	(\$1,814)	\$122,117	\$0	122,117
24	Miscellaneous	W/Ps	4,009	(\$1,349)	\$2,660	\$0	2,660
25	Uncollectible accounts expense	W/Ps	786	\$63,084	\$63,870	\$279	64,149
26	Customer Accounting	W/Ps	601	\$38	\$639	\$0	639
27	Regulatory Expense	W/Ps	119	\$20	\$139	\$0	139
28	Insurance Other than Group	W/Ps	9,684	(\$6,816)	\$2,868	\$182	3,050
29	Maintenance supplies and services	W/Ps	20,699	\$1,947	\$22,646	\$0	22,646
30	Total Operations and Maintenance		1,881,215	(118,626)	1,762,589	1,510	1,764,097
31							
32	Depreciation	W/Ps	462,858	(462,858)	\$0	\$503,484	503,484
33	Amortization	W/Ps	922,243	46,926	\$969,169	\$0	969,169
34	Total Depreciation and Amortization		1,385,101	(415,932)	969,169	503,484	1,472,653
35							
36	Property Taxes	W/Ps	13,911	359,773	\$373,684	\$4,933	378,617
37	Payroll Taxes	W/Ps	28,430	(15,263)	\$13,167	\$162	13,329
38	PSC Fees	W/Ps	1,228	(233)	\$995	(\$0)	995
39	Other General Taxes	W/Ps	(35)	0	(\$35)	\$0	(35)
40	Total Taxes Other Than Income Taxes		\$43,534	\$344,277	\$387,811	\$5,095	\$392,906

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the 12 Months Ended May 31, 2023
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All Other WW

Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Present Rates
							Pro Forma For the 12 Months Ended 5/31/23
1							
2	Purchased Water	W/Ps	\$12,537	(\$12,537)	\$0	\$0	\$0
3	Fuel and Power	W/Ps	358,133	211,252	569,385	(4,745)	564,640
4	Chemicals	W/Ps	32,646	89,773	122,419	6,595	129,014
5	Waste Disposal	W/Ps	1,259,158	(177,155)	1,082,003	231,340	1,313,343
6	Labor	W/Ps	1,242,481	(426,900)	815,581	51,556	867,137
7	Pensions	W/Ps	81,503	(101,571)	(20,068)	19,269	(799)
8	OPEB	W/Ps	(13,272)	1,496	(11,776)	(5,694)	(17,470)
9	Group Insurance	W/Ps	270,791	(160,645)	110,146	0	110,146
10	401K	W/Ps	36,213	(146,910)	(110,697)	(46,767)	(157,464)
11	DCP	W/Ps	51,221	(24,048)	27,173	(2,334)	24,839
12	ESPP	W/Ps	777	(558)	219	2,822	3,041
13	VEBA	W/Ps	1,388	(8,716)	(7,328)	7,852	524
14	Other Benefits	W/Ps	7,146	53,486	60,632	335	60,967
15	Support Services	W/Ps	138,570	27,566	166,136	2,302	168,438
16	Contracted services	W/Ps	93,285	(77,387)	15,898	0	15,898
17	Building Maintenance and Services	W/Ps	191,180	(185,683)	5,497	28	5,525
18	Telecommunication expenses	W/Ps	39,622	(34,763)	4,859	(0)	4,859
19	Postage, printing and stationary	W/Ps	5,400	(5,400)	0	0	0
20	Office supplies and services	W/Ps	10,183	(7,134)	3,049	0	3,049
21	Employee related expense travel & entertainment	W/Ps	10,137	(7,881)	2,256	0	2,256
22	Rents	W/Ps	11,939	4,516	16,455	(12,527)	3,928
23	Transportation	W/Ps	126,036	21,713	147,749	(0)	147,749
24	Miscellaneous	W/Ps	131,960	182,046	314,006	(0)	314,006
25	Uncollectible accounts expense	W/Ps	7,466	104,146	111,612	(22)	111,590
26	Customer Accounting	W/Ps	5,515	556	6,071	0	6,071
27	Regulatory Expense	W/Ps	1,133	184	1,317	0	1,317
28	Insurance Other than Group	W/Ps	42,865	(15,617)	27,248	1,731	28,979
29	Maintenance supplies and services	W/Ps	272,201	94,939	367,140	0	367,140
30	Total Operations and Maintenance		4,428,214	(601,233)	3,826,981	251,742	4,078,723
31							
32	Depreciation	W/Ps	1,639,293	(1,639,293)	0	2,713,397	2,713,397
33	Amortization	W/Ps	50,840	39,850	90,690	0	90,690
34	Total Depreciation and Amortization		1,690,133	(1,599,443)	90,690	2,713,397	2,804,087
35							
36	Property Taxes	W/Ps	1,378	928,635	930,013	14,770	944,783
37	Payroll Taxes	W/Ps	93,583	(149,429)	(55,846)	84,687	28,841
38	PSC Fees	W/Ps	11,664	(2,211)	9,453	0	9,453
39	Other General Taxes	W/Ps	(346)	(0)	(346)	0	(346)
40	Total Taxes Other Than Income Taxes		\$106,279	\$776,995	\$883,274	\$99,457	\$982,731

Missouri-American Water Company
Pro Forma Current State and Federal Income Taxes at Present and Proposed Rates
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Line Number	Description	Total Company			
		At Present Rates 05/31/2023		At Proposed Rates 05/31/2023	
		Federal	State	Federal	State
1					
2	Operating Revenues	\$342,480,042	\$342,480,042	\$487,784,900	\$487,784,900
3	Less:				
4	Operation & Maintenance Expense	157,101,565	157,101,565	158,568,321	158,568,321
5	Depreciation & Amortization Expense	77,597,814	77,597,814	77,597,814	77,597,814
6	Taxes Other Than Income	44,734,883	44,734,883	44,734,883	44,734,883
7	Domestic Manufacturing Deduction	0	0	0	0
8	Other Permanent Deductions	(114,075)	(114,075)	(114,075)	(114,075)
9	Interest Expense (1)	54,733,602	54,733,602	54,733,602	54,733,602
10	Excess of Tax Depreciation Over Book	(12,820,328)	(12,278,223)	(12,820,328)	(12,278,223)
11	Gain/loss	8,346,294	8,470,315	8,346,294	8,470,315
12	Taxable CIAC	0	0	0	0
13	Other Book versus Tax Timing Differences	(204,162)	(36,255)	(204,162)	(36,255)
14	Repairs Expense (2)	109,355,178	109,355,178	109,355,178	109,355,178
15	Total Deductions	438,730,771	439,564,804	440,197,527	441,031,560
16					
17	Taxable Income	(96,250,729)	(97,084,762)	47,587,373	46,753,340
18					
19	NOL Build (Utilization)	0	0	0	0
20					
21	Adjusted Taxable Income	(96,250,729)	(97,084,762)	47,587,373	46,753,340
22					
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
24					
25	Pro Forma Current Income Tax	(\$19,485,960)	(\$3,490,294)	\$9,634,064	\$1,680,830
26					
27					
28	Deferred Income Tax:				
29	Excess of Tax Depreciation Over Book	(\$12,820,328)	(\$12,278,223)	(\$12,820,328)	(\$12,278,223)
30	Gain/loss	8,346,294	8,470,315	8,346,294	8,470,315
31	Taxable CIAC	0	0	0	0
32	Other Book versus Tax Timing Differences	(204,162)	(36,255)	(204,162)	(36,255)
33	Repairs Expense (2)	109,355,178	109,355,178	109,355,178	109,355,178
34	NOL	0	0	0	0
35	Total Book versus Tax Timing Differences	104,676,982	105,511,015	104,676,982	105,511,015
36					
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
38					
39	Deferred Income Tax	21,191,855	3,793,227	21,191,855	3,793,227
40					
41	Amortization of Flow-Through Regulatory Asset	(10,189,125)	0	(10,189,125)	0
42					
43	Proforma Deferred Income Tax	\$11,002,730	\$3,793,227	\$11,002,730	\$3,793,227
44					
45					
46	Note (1) Interest synchronization calculation:				
47	Rate Base	\$2,379,721,004	\$2,379,721,004	\$2,379,721,004	\$2,379,721,004
48	Weighted Cost of Debt	2.23%	2.23%	2.23%	2.23%
49	Interest Expense Deduction - Rate Base	53,067,778	53,067,778	53,067,778	53,067,778
50					
51	Customer Lead Lines	\$37,018,314	\$37,018,314	\$37,018,314	\$37,018,314
52	Cost of Debt	4.50%	4.50%	4.50%	4.50%
53	Interest Expense Deduction - Lead Lines	1,665,824	1,665,824	1,665,824	1,665,824
54					
55	Interest Expense Deduction	\$54,733,602	\$54,733,602	\$54,733,602	\$54,733,602
56					
57	(2) Repairs expense tax deduction; capitalized on books.				
58	(3) Based on a 6.25% statutory rate for SIT and 35% for FIT				
59					

Missouri-American Water Company
Pro Forma Current State and Federal Income Taxes at Present and Proposed Rates
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Line Number	Description	Total Water			
		At Present Rates 05/31/2023		At Proposed Rates 05/31/2023	
		Federal	State	Federal	State
1					
2	Operating Revenues	\$324,720,292	\$324,720,292	\$468,757,640	\$468,757,640
3	Less:				
4	Operation & Maintenance Expense	151,258,744	151,258,744	152,712,705	152,712,705
5	Depreciation & Amortization Expense	73,321,074	73,321,074	73,321,074	73,321,074
6	Taxes Other Than Income	43,359,246	43,359,246	43,359,246	43,359,246
7	Domestic Manufacturing Deduction	0	0	0	0
8	Other Permanent Deductions	(149,016)	(149,016)	(149,016)	(149,016)
9	Interest Expense (1)	52,847,384	52,847,384	52,847,384	52,847,384
10	Excess of Tax Depreciation Over Book	(13,071,033)	(12,528,928)	(13,071,033)	(12,528,928)
11	Gain/loss	7,745,333	7,869,356	7,745,333	7,869,356
12	Taxable CIAC	0	0	0	0
13	Other Book versus Tax Timing Differences	(200,468)	(35,599)	(200,468)	(35,599)
14	Repairs Expense (2)	107,018,043	107,018,043	107,018,043	107,018,043
15	Total Deductions	422,129,307	422,960,304	423,583,268	424,414,265
16					
17	Taxable Income	(97,409,015)	(98,240,012)	45,174,372	44,343,375
18					
19	NOL Build (Utilization)	0	0	0	0
20					
21	Adjusted Taxable Income	(97,409,015)	(98,240,012)	45,174,372	44,343,375
22					
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
24					
25	Pro Forma Current Income Tax	(\$19,720,455)	(\$3,531,827)	\$9,145,552	\$1,594,189
26					
27					
28	Deferred Income Tax:				
29	Excess of Tax Depreciation Over Book	(\$13,071,033)	(\$12,528,928)	(\$13,071,033)	(\$12,528,928)
30	Gain/loss	7,745,333	7,869,356	7,745,333	7,869,356
31	Taxable CIAC	0	0	0	0
32	Other Book versus Tax Timing Differences	(200,468)	(35,599)	(200,468)	(35,599)
33	Repairs Expense (2)	107,018,043	107,018,043	107,018,043	107,018,043
34	NOL	0	0	0	0
35	Total Book versus Tax Timing Differences	101,491,875	102,322,872	101,491,875	102,322,872
36					
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
38					
39	Deferred Income Tax	20,547,030	3,678,610	20,547,030	3,678,610
40					
41	Amortization of Flow-Through Regulatory Asset	(10,004,750)	0	(10,004,750)	0
42					
43	Proforma Deferred Income Tax	\$10,542,280	\$3,678,610	\$10,542,280	\$3,678,610
44					
45					
46	Note (1) Interest synchronization calculation:				
47	Rate Base	\$2,295,137,234	\$2,295,137,234	\$2,295,137,234	\$2,295,137,234
48	Weighted Cost of Debt	2.23%	2.23%	2.23%	2.23%
49	Interest Expense Deduction - Rate Base	51,181,560	51,181,560	51,181,560	51,181,560
50					
51	Customer Lead Lines	37,018,314	37,018,314	37,018,314	37,018,314
52	Cost of Debt	4.50%	4.50%	4.50%	4.50%
53	Interest Expense Deduction - Lead Lines	1,665,824	1,665,824	1,665,824	1,665,824
54					
55	Interest Expense Deduction	\$52,847,384	\$52,847,384	\$52,847,384	\$52,847,384
56					
57	(2) Repairs expense tax deduction; capitalized on books.				
58	(3) Based on a 6.25% statutory rate for SIT and 35% for FIT				
59					

Missouri-American Water Company
Pro Forma Current State and Federal Income Taxes at Present and Proposed Rates
For the 12 Months Ended May 31, 2023
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Line Number	Description	Total Sewer		At Proposed Rates	
		At Present Rates 05/31/2023		05/31/2023	
		Federal	State	Federal	State
1					
2	Operating Revenues	\$17,759,750	\$17,759,750	\$19,027,260	\$19,027,260
3	Less:				
4	Operation & Maintenance Expense	5,842,821	5,842,821	5,855,616	5,855,616
5	Depreciation & Amortization Expense	4,276,740	4,276,740	4,276,740	4,276,740
6	Taxes Other Than Income	1,375,637	1,375,637	1,375,637	1,375,637
7	Domestic Manufacturing Deduction	0	0	0	0
8	Other Permanent Deductions	34,941	34,941	34,941	34,941
9	Interest Charges (1)	1,886,218	1,886,218	1,886,218	1,886,218
10	Excess of Tax Depreciation Over Book	250,705	250,705	250,705	250,705
11	Gain/loss	600,961	600,959	600,961	600,959
12	Taxable CIAC	0	0	0	0
13	Other Book versus Tax Timing Differences	(3,694)	(656)	(3,694)	(656)
14	Repairs Expense (2)	2,337,135	2,337,135	2,337,135	2,337,135
15	Total Deductions	16,601,464	16,604,500	16,614,259	16,617,295
16					
17	Taxable Income	1,158,286	1,155,250	2,413,001	2,409,965
18					
19	NOL Build (Utilization)	0	0	0	0
20					
21	Adjusted Taxable Income	1,158,286	1,155,250	2,413,001	2,409,965
22					
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
24					
25	Pro Forma Current Income Tax	\$234,495	\$41,533	\$488,512	\$86,641
26					
27					
28	Deferred Income Tax:				
29	Excess of Tax Depreciation Over Book	\$250,705	\$250,705	\$250,705	\$250,705
30	Gain/loss	600,961	600,959	600,961	600,959
31	Taxable CIAC	0	0	0	0
32	Other Book versus Tax Timing Differences	(3,694)	(656)	(3,694)	(656)
33	Repairs Expense (2)	2,337,135	2,337,135	2,337,135	2,337,135
34	NOL	0	0	0	0
35	Total Book versus Tax Timing Differences	3,185,107	3,188,143	3,185,107	3,188,143
36					
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
38					
39	Deferred Income Tax	644,825	114,617	644,825	114,617
40					
41	Amortization of Flow-Through Regulatory Asset	(184,375)	0	(184,375)	0
42					
43	Proforma Deferred Income Tax	\$460,450	\$114,617	\$460,450	\$114,617
44					
45					
46	Note (1) Interest synchronization calculation:				
47	Rate Base	\$84,583,770	\$84,583,770	\$84,583,770	\$84,583,770
48	Weighted Cost of Debt	2.23%	2.23%	2.23%	2.23%
49	Interest Expense Deduction - Rate Base	1,886,218	1,886,218	1,886,218	1,886,218
50					
51	Customer Lead Lines	0	0	0	0
52	Cost of Debt	4.50%	4.50%	4.50%	4.50%
53	Interest Expense Deduction - Lead Lines	0	0	0	0
54					
55	Interest Expense Deduction	\$1,886,218	\$1,886,218	\$1,886,218	\$1,886,218

56
57 (2) Repairs expense tax deduction; capitalized on books.
58 (3) Based on a 6.25% statutory rate for SIT and 35% for FIT
59

Missouri-American Water Company
Pro Forma Current State and Federal Income Taxes at Present and Proposed Rates
For the 12 Months Ended May 31, 2023
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St. Louis County

Line Number	Description	At Present Rates 05/31/2023		At Proposed Rates 05/31/2023	
		Federal	State	Federal	State
1					
2	Operating Revenues	\$238,430,654	\$238,430,654	\$335,162,790	\$335,162,790
3	Less:				
4	Operation & Maintenance Expense	105,626,815	105,626,815	106,603,261	106,603,261
5	Depreciation & Amortization Expense	52,263,984	52,263,984	52,263,984	52,263,984
6	Taxes Other Than Income	32,009,854	32,009,854	32,009,854	32,009,854
7	Domestic Manufacturing Deduction	0	0	0	0
8	Other Permanent Deductions	(72,933)	(72,933)	(72,933)	(72,933)
9	Interest Charges (1)	38,652,710	38,652,710	38,652,710	38,652,710
10	Excess of Tax Depreciation Over Book	(16,791,823)	(16,250,848)	(16,791,823)	(16,250,848)
11	Gain/loss	5,845,780	5,969,748	5,845,780	5,969,748
12	Taxable CIAC	0	0	0	0
13	Other Book versus Tax Timing Differences	(158,306)	(28,112)	(158,306)	(28,112)
14	Repairs Expense (2)	82,151,604	82,151,604	82,151,604	82,151,604
15	Total Deductions	299,527,685	300,322,822	300,504,131	301,299,268
16					
17	Taxable Income	(61,097,031)	(61,892,168)	34,658,659	33,863,522
18					
19	NOL Build (Utilization)	0	0	0	0
20					
21	Adjusted Taxable Income	(61,097,031)	(61,892,168)	34,658,659	33,863,522
22					
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
24					
25	Pro Forma Current Income Tax	(\$12,369,094)	(\$2,225,086)	\$7,016,645	\$1,217,427
26					
27					
28	Deferred Income Tax:				
29	Excess of Tax Depreciation Over Book	(\$16,791,823)	(\$16,250,848)	(\$16,791,823)	(\$16,250,848)
30	Gain/loss	5,845,780	5,969,748	5,845,780	5,969,748
31	Taxable CIAC	0	0	0	0
32	Other Book versus Tax Timing Differences	(158,306)	(28,112)	(158,306)	(28,112)
33	Repairs Expense (2)	82,151,604	82,151,604	82,151,604	82,151,604
34	NOL	0	0	0	0
35	Total Book versus Tax Timing Differences	71,047,255	71,842,392	71,047,255	71,842,392
36					
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
38					
39	Deferred Income Tax	14,383,517	2,582,806	14,383,517	2,582,806
40					
41	Amortization of Flow-Through Regulatory Asset	(7,900,582)	0	(7,900,582)	0
42					
43	Proforma Deferred Income Tax	\$6,482,935	\$2,582,806	\$6,482,935	\$2,582,806
44					
45					
46	Note (1) Interest synchronization calculation:				
47	Rate Base	\$1,668,076,710	\$1,668,076,710	\$1,668,076,710	\$1,668,076,710
48	Weighted Cost of Debt	2.23%	2.23%	2.23%	2.23%
49	Interest Expense Deduction - Rate Base	37,198,111	37,198,111	37,198,111	37,198,111
50					
51	Customer Lead Lines	32,324,422	32,324,422	32,324,422	32,324,422
52	Cost of Debt	4.50%	4.50%	4.50%	4.50%
53	Interest Expense Deduction - Lead Lines	1,454,599	1,454,599	1,454,599	1,454,599
54					
55	Interest Expense Deduction	\$38,652,710	\$38,652,710	\$38,652,710	\$38,652,710
56					
57	(2) Repairs expense tax deduction; capitalized on books.				
58	(3) Based on a 6.25% statutory rate for SIT and 35% for FIT				
59					

All Other Water					
Line Number	Description	At Present Rates 05/31/2023		At Proposed Rates 05/31/2023	
		Federal	State	Federal	State
1					
2	Operating Revenues	\$86,289,639	\$86,289,639	\$133,594,850	\$133,594,850
3	Less:				
4	Operation & Maintenance Expense	45,631,930	45,631,930	46,109,445	46,109,445
5	Depreciation & Amortization Expense	21,057,089	21,057,089	21,057,089	21,057,089
6	Taxes Other Than Income	11,349,393	11,349,393	11,349,393	11,349,393
7	Domestic Manufacturing Deduction	0	0	0	0
8	Other Permanent Deductions	(76,082)	(76,082)	(76,082)	(76,082)
9	Interest Charges (1)	14,194,675	14,194,675	14,194,675	14,194,675
10	Excess of Tax Depreciation Over Book	3,720,789	3,721,921	3,720,789	3,721,921
11	Gain/loss	1,899,553	1,899,607	1,899,553	1,899,607
12	Taxable CIAC	0	0	0	0
13	Other Book versus Tax Timing Differences	(42,162)	(7,487)	(42,162)	(7,487)
14	Repairs Expense (2)	24,866,439	24,866,439	24,866,439	24,866,439
15	Total Deductions	122,601,624	122,637,485	123,079,139	123,115,000
16					
17	Taxable Income	(36,311,985)	(36,347,846)	10,515,711	10,479,850
18					
19	NOL Build (Utilization)	0	0	0	0
20					
21	Adjusted Taxable Income	(36,311,985)	(36,347,846)	10,515,711	10,479,850
22					
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
24					
25	Pro Forma Current Income Tax	(\$7,351,361)	(\$1,306,741)	\$2,128,906	\$376,761
26					
27					
28	Deferred Income Tax:				
29	Excess of Tax Depreciation Over Book	\$3,720,789	\$3,721,921	\$3,720,789	\$3,721,921
30	Gain/loss	1,899,553	1,899,607	1,899,553	1,899,607
31	Taxable CIAC	0	0	0	0
32	Other Book versus Tax Timing Differences	(42,162)	(7,487)	(42,162)	(7,487)
33	Repairs Expense (2)	24,866,439	24,866,439	24,866,439	24,866,439
34	NOL	0	0	0	0
35	Total Book versus Tax Timing Differences	30,444,619	30,480,480	30,444,619	30,480,480
36					
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
38					
39	Deferred Income Tax	6,163,513	1,095,804	6,163,513	1,095,804
40					
41	Amortization of Flow-Through Regulatory Asset	(2,104,168)	0	(2,104,168)	0
42					
43	Proforma Deferred Income Tax	\$4,059,345	\$1,095,804	\$4,059,345	\$1,095,804
44					
45					
46	Note (1) Interest synchronization calculation:				
47	Rate Base	\$627,060,524	\$627,060,524	\$627,060,524	\$627,060,524
48	Weighted Cost of Debt	2.23%	2.23%	2.23%	2.23%
49	Interest Expense Deduction - Rate Base	13,983,450	13,983,450	13,983,450	13,983,450
50					
51	Customer Lead Lines	4,693,893	4,693,893	4,693,893	4,693,893
52	Cost of Debt	4.50%	4.50%	4.50%	4.50%
53	Interest Expense Deduction - Lead Lines	211,225	211,225	211,225	211,225
54					
55	Interest Expense Deduction	\$14,194,675	\$14,194,675	\$14,194,675	\$14,194,675
56					
57	(2) Repairs expense tax deduction; capitalized on books.				
58	(3) Based on a 6.25% statutory rate for SIT and 35% for FIT				
59					

Missouri-American Water Company
Pro Forma Current State and Federal Income Taxes at Present and Proposed Rates
For the 12 Months Ended May 31, 2023
Schedule: CAS-10

Case No. WR-2022-0303
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Arnold					
Line Number	Description	At Present Rates 05/31/2023		At Proposed Rates 05/31/2023	
		Federal	State	Federal	State
1					
2	Operating Revenues	\$6,354,929	\$6,354,929	\$5,170,307	\$5,170,307
3	Less:				
4	Operation & Maintenance Expense	1,764,098	1,764,098	1,752,140	1,752,140
5	Depreciation & Amortization Expense	1,472,653	1,472,653	1,472,653	1,472,653
6	Taxes Other Than Income	392,906	392,906	392,906	392,906
7	Domestic Manufacturing Deduction	0	0	0	0
8	Other Permanent Deductions	7,725	7,725	7,725	7,725
9	Interest Charges (1)	399,200	399,200	399,200	399,200
10	Excess of Tax Depreciation Over Book	546,580	546,580	546,580	546,580
11	Gain/loss	339,183	339,182	339,183	339,182
12	Taxable CIAC	0	0	0	0
13	Other Book versus Tax Timing Differences	(1,372)	(244)	(1,372)	(244)
14	Repairs Expense (2)	441,186	441,186	441,186	441,186
15	Total Deductions	5,362,159	5,363,286	5,350,201	5,351,328
16					
17	Taxable Income	992,770	991,643	(179,894)	(181,021)
18					
19	NOL Build (Utilization)	0	0	0	0
20					
21	Adjusted Taxable Income	992,770	991,643	(179,894)	(181,021)
22					
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
24					
25	Pro Forma Current Income Tax	\$200,986	\$35,651	(\$36,420)	(\$6,508)
26					
27					
28	Deferred Income Tax:				
29	Excess of Tax Depreciation Over Book	\$546,580	\$546,580	\$546,580	\$546,580
30	Gain/loss	339,183	339,182	339,183	339,182
31	Taxable CIAC	0	0	0	0
32	Other Book versus Tax Timing Differences	(1,372)	(244)	(1,372)	(244)
33	Repairs Expense (2)	441,186	441,186	441,186	441,186
34	NOL	0	0	0	0
35	Total Book versus Tax Timing Differences	1,325,577	1,326,704	1,325,577	1,326,704
36					
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
38					
39	Deferred Income Tax	268,363	47,696	268,363	47,696
40					
41	Amortization of Flow-Through Regulatory Asset	(68,484)	0	(68,484)	0
42					
43	Proforma Deferred Income Tax	\$199,879	\$47,696	\$199,879	\$47,696
44					
45					
46	Note (1) Interest synchronization calculation:				
47	Rate Base	\$17,901,327	\$17,901,327	\$17,901,327	\$17,901,327
48	Weighted Cost of Debt	2.23%	2.23%	2.23%	2.23%
49	Interest Expense Deduction - Rate Base	399,200	399,200	399,200	399,200
50					
51	Customer Lead Lines	0	0	0	0
52	Cost of Debt	4.50%	4.50%	4.50%	4.50%
53	Interest Expense Deduction - Lead Lines	0	0	0	0
54					
55	Interest Expense Deduction	\$399,200	\$399,200	\$399,200	\$399,200
56					
57	(2) Repairs expense tax deduction; capitalized on books.				
58	(3) Based on a 6.25% statutory rate for SIT and 35% for FIT				
59					

Missouri-American Water Company
Pro Forma Current State and Federal Income Taxes at Present and Proposed Rates
For the 12 Months Ended May 31, 2023
Schedule: CAS-10

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All Other WW					
Line Number	Description	At Present Rates 05/31/2023		At Proposed Rates 05/31/2023	
		Federal	State	Federal	State
1					
2	Operating Revenues	\$11,404,821	\$11,404,821	\$13,856,953	\$13,856,953
3	Less:				
4	Operation & Maintenance Expense	4,078,723	4,078,723	4,103,476	4,103,476
5	Depreciation & Amortization Expense	2,804,087	2,804,087	2,804,087	2,804,087
6	Taxes Other Than Income	982,731	982,731	982,731	982,731
7	Domestic Manufacturing Deduction	0	0	0	0
8	Other Permanent Deductions	27,216	27,216	27,216	27,216
9	Interest Charges (1)	1,487,018	1,487,018	1,487,018	1,487,018
10	Excess of Tax Depreciation Over Book	(295,875)	(295,875)	(295,875)	(295,875)
11	Gain/loss	261,778	261,777	261,778	261,777
12	Taxable CIAC	0	0	0	0
13	Other Book versus Tax Timing Differences	(2,322)	(412)	(2,322)	(412)
14	Repairs Expense (2)	1,895,949	1,895,949	1,895,949	1,895,949
15	Total Deductions	11,239,305	11,241,214	11,264,058	11,265,967
16					
17	Taxable Income	165,516	163,607	2,592,895	2,590,986
18					
19	NOL Build (Utilization)	0	0	0	0
20					
21	Adjusted Taxable Income	165,516	163,607	2,592,895	2,590,986
22					
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
24					
25	Pro Forma Current Income Tax	\$33,509	\$5,882	\$524,932	\$93,149
26					
27					
28	Deferred Income Tax:				
29	Excess of Tax Depreciation Over Book	(\$295,875)	(\$295,875)	(\$295,875)	(\$295,875)
30	Gain/loss	261,778	261,777	261,778	261,777
31	Taxable CIAC	0	0	0	0
32	Other Book versus Tax Timing Differences	(2,322)	(412)	(2,322)	(412)
33	Repairs Expense (2)	1,895,949	1,895,949	1,895,949	1,895,949
34	NOL	0	0	0	0
35	Total Book versus Tax Timing Differences	1,859,530	1,861,439	1,859,530	1,861,439
36					
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
38					
39	Deferred Income Tax	376,462	66,921	376,462	66,921
40					
41	Amortization of Flow-Through Regulatory Asset	(115,891)	0	(115,891)	0
42					
43	Proforma Deferred Income Tax	\$260,571	\$66,921	\$260,571	\$66,921
44					
45					
46	Note (1) Interest synchronization calculation:				
47	Rate Base	\$66,682,443	\$66,682,443	\$66,682,443	\$66,682,443
48	Weighted Cost of Debt	2.23%	2.23%	2.23%	2.23%
49	Interest Expense Deduction - Rate Base	1,487,018	1,487,018	1,487,018	1,487,018
50					
51	Customer Lead Lines	0	0	0	0
52	Cost of Debt	4.50%	4.50%	4.50%	4.50%
53	Interest Expense Deduction - Lead Lines	0	0	0	0
54					
55	Interest Expense Deduction	\$1,487,018	\$1,487,018	\$1,487,018	\$1,487,018
56					
57	(2) Repairs expense tax deduction; capitalized on books.				
58	(3) Based on a 4.00% statutory rate for SIT and 35% for FIT				
59					

**Test Year Operating Revenues at Present Rates vs Proposed Rates
Total Company (Water & Wastewater)**

Missouri-American Water Company
Schedule CAS 11 and 12
Total Company

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022		12 Months Ending December 2022		Present Rate Revenues May 2023		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1											
2											
3											
4	Residential	294,938,760	\$227,674,952	293,758,010	\$230,555,128	292,143,334	\$229,563,865	292,143,334	\$329,227,719	\$99,663,854	43.41%
5	Commercial	113,298,577	72,093,664	115,734,262	74,135,774	115,813,058	70,636,331	115,813,058	103,362,908	32,726,576	46.33%
6	Industrial	57,380,573	13,237,230	56,053,644	13,010,711	55,718,498	12,657,824	55,718,498	18,328,594	5,670,770	44.80%
7	Other Public Authority	11,516,410	7,610,843	11,526,645	7,663,230	11,573,600	7,425,506	11,573,600	10,514,873	3,089,367	41.60%
8	Other Water Utilities	51,960,833	11,259,162	51,960,833	11,337,934	51,960,833	11,341,617	51,960,833	13,136,952	1,795,335	15.83%
9	Private Fire	565,449	5,143,080	565,449	5,185,136	565,449	5,201,049	565,449	7,560,009	2,358,959	45.36%
10	Public Fire		0		0		0		0	0	0.00%
11	Miscellaneous		319,608		319,608		319,608		319,608	0	0.00%
12											
13											
14											
15											
16											
17											
18											
19	Total	<u>529,660,602</u>	<u>\$337,338,540</u>	<u>529,598,842</u>	<u>\$342,207,521</u>	<u>527,774,773</u>	<u>\$337,145,801</u>	<u>527,774,773</u>	<u>\$482,450,662</u>	<u>\$145,304,862</u>	<u>43.10%</u>
20											
21	Miscellaneous Revenues:										
22											
23	Reconnect Charges		428,259		584,528		670,395		670,395	0	0.00%
24	Returned Check Charge		104,231		102,361		98,360		98,360	0	0.00%
25	Application Fee		1,423,751		1,497,065		1,538,524		1,538,524	0	0.00%
26	Miscellaneous Other Revenue		1,056,439		1,130,555		1,017,562		1,017,562	0	0.00%
27	Rents from Water Property		834,703		834,703		834,703		834,703	0	0.00%
28	Late Fees		1,171,370		1,197,012		1,174,694		1,174,694	0	0.00%
29											
30			<u>\$342,357,293</u>		<u>\$347,553,744</u>		<u>\$342,480,039</u>		<u>\$487,784,901</u>	<u>\$145,304,862</u>	<u>42.43%</u>

**Test Year Operating Revenues at Present Rates vs Proposed Rates
Water Division**

Missouri Public Service Commission
Company: Missouri-American Water Company
Water Division

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022		12 Months Ending December 2022		Present Rate Revenues May 2023		Proposed Pro Forma Rates			
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Dollar Change	Percentage Change
1											
2											
3											
4	Residential	289,591,456	\$217,218,858	288,372,920	\$217,197,808	286,729,815	\$216,199,949	286,729,815	\$314,829,884	\$98,629,935	45.62%
5	Commercial	110,343,006	69,499,536	111,809,326	70,428,554	111,862,215	66,910,102	111,862,215	99,421,244	32,511,142	48.59%
6	Industrial	57,379,332	13,235,960	56,038,752	12,995,465	55,703,606	12,642,578	55,703,606	18,311,362	5,668,784	44.84%
7	Other Public Authority	11,455,867	7,094,376	11,446,790	7,097,230	11,492,909	6,859,356	11,492,909	9,932,548	3,073,192	44.80%
8	Other Water Utilities	51,960,833	11,259,162	51,960,833	11,337,934	51,960,833	11,341,617	51,960,833	13,136,952	1,795,335	15.83%
9	Private Fire	565,449	5,143,080	565,449	5,185,136	565,449	5,201,049	565,449	7,560,009	2,358,959	45.36%
10	Public Fire		0		0		0		0	0	0.00%
11	Miscellaneous		319,608		319,608		319,608		319,608	0	0.00%
12											
13											
14											
15											
16											
17											
18											
19	Total	<u>521,295,943</u>	<u>\$323,770,580</u>	<u>520,194,069</u>	<u>\$324,561,736</u>	<u>518,314,827</u>	<u>\$319,474,259</u>	<u>518,314,827</u>	<u>\$463,511,606</u>	<u>\$144,037,348</u>	<u>45.09%</u>
20											
21	Miscellaneous Revenues:										
22											
23	Reconnect Charges		428,217		584,112		669,873		669,873	0	0.00%
24	Returned Check Charge		102,797		100,964		96,907		96,907	0	0.00%
25	Application Fee		1,423,696		1,497,010		1,538,264		1,538,264	0	0.00%
26	Miscellaneous Other Revenue		1,044,782		1,124,970		1,012,748		1,012,748	0	0.00%
27	Rents from Water Property		834,703		834,703		834,703		834,703	0	0.00%
28	Late Fees		1,110,956		1,116,005		1,093,538		1,093,538	0	0.00%
29											
30			<u>\$328,715,730</u>		<u>\$329,819,500</u>		<u>\$324,720,292</u>		<u>\$468,757,639</u>	<u>\$144,037,348</u>	<u>44.36%</u>

**Test Year Operating Revenues at Present Rates vs Proposed Rates
Wastewater Division**

Missouri Public Service Commission
Company: Missouri-American Water Company
Wastewater Division

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022		12 Months Ending December 2022		Present Rate Revenues May 2023		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1											
2	Monthly Billing:										
3											
4	Residential	5,347,304	\$10,456,095	5,385,090	\$13,357,319	5,413,520	\$13,363,916	5,413,520	\$14,397,835	\$1,033,919	7.74%
5	Commercial	2,955,571	2,594,128	3,924,937	3,707,220	3,950,843	3,726,229	3,950,843	3,941,664	215,435	5.78%
6	Industrial	1,241	1,270	14,892	15,246	14,892	15,246	14,892	17,232	1,986	13.03%
7	Other Public Authority	60,543	516,468	79,854	566,000	80,691	566,150	80,691	582,325	16,175	2.86%
8	Bulk Wastewater	0	0	0	0	0	0	0	0	0	0.00%
9	Miscellaneous		0		0		0		0	0	0.00%
10											
11											
12	Total	<u>8,364,659</u>	<u>\$13,567,961</u>	<u>9,404,773</u>	<u>\$17,645,785</u>	<u>9,459,946</u>	<u>\$17,671,542</u>	<u>9,459,946</u>	<u>\$18,939,056</u>	<u>\$1,267,514</u>	<u>7.17%</u>
13											
14											
15											
16											
17	Miscellaneous Revenues:										
18											
19	Reconnect Charges		\$42		\$416		\$522		\$522	\$0	0.00%
20	Returned Check Charge		1,434		1,397		1,453		1,453	0	0.00%
21	Application Fee		55		55		260		260	0	0.00%
22	Miscellaneous Other Revenue		11,658		5,585		4,815		4,815	0	0.00%
23			0		0		0		0		
24	Late Fees		60,414		81,007		81,156		81,156	0	0.00%
25											
26			<u>\$13,641,563</u>		<u>\$17,734,244</u>		<u>\$17,759,747</u>		<u>\$19,027,261</u>	<u>\$1,267,514</u>	<u>7.14%</u>

**Test Year Operating Revenues at Present Rates vs Proposed Rates
St. Louis County Service Area**

Missouri Public Service Commission
Company: Missouri-American Water Company
St. Louis County

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022		12 Months Ending December 2022		Present Rate Revenues May 2023		Proposed Proforma Revenues			
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Dollar Change	% Change
1											
2											
3											
4	Residential	227,924,258	\$165,244,215	227,036,425	\$164,768,976	227,374,557	\$164,984,685	227,374,557	\$244,559,825	\$79,575,140	48.23%
5	Commercial	81,442,176	\$50,143,849	81,525,250	50,188,341	81,530,137	47,737,608	81,530,137	72,767,520	25,029,913	52.43%
6	Industrial	22,789,875	\$4,315,994	21,449,294	4,075,499	21,114,149	4,015,375	21,114,149	6,645,276	2,629,900	65.50%
7	Other Public Authority	4,823,937	\$2,967,226	4,773,687	2,942,826	4,801,604	2,828,369	4,801,604	4,332,351	1,503,982	53.17%
8	Other Water Utilities	40,450,508	\$8,130,531	40,450,508	8,209,556	40,450,508	8,209,556	40,450,508	9,250,851	1,041,295	12.68%
9	Private Fire	522,754	\$3,720,597	522,754	3,750,876	522,754	3,759,239	522,754	5,471,769	1,712,529	45.56%
10	Public Fire										
11	Miscellaneous		\$278,141		278,141		278,141		278,141		
12											
13											
14											
15	Total	377,953,507	\$234,800,553	375,757,919	\$234,214,215	375,793,708	\$231,812,973	375,793,708	\$343,305,733	\$111,492,760	48.10%
16											
17											
18	Miscellaneous Revenues:										
19											
20	Reconnect Charges		\$149,630		\$301,262		\$376,738		\$376,738	\$0	0.00%
21	Returned Check Charge		76,241		75,881		73,030		73,030	0	0.00%
22	Application Fee		867,805		942,317		982,667		982,667	0	0.00%
23	Miscellaneous Other Revenue		785,926		914,582		820,035		820,035	0	0.00%
24	Rents from Water Property		474,353		474,353		474,353		474,353	0	0.00%
25	Late Fees		854,153		851,332		839,779		839,779		
26											
27			\$238,008,661		\$237,773,944		\$235,379,574		\$346,872,334	\$111,492,760	47.37%

**Test Year Operating Revenues at Present Rates vs Proposed Rates
St. Louis County Service Area**

Missouri Public Service Commission
Company: Missouri-American Water Company
Residential

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Residential Monthly Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"	3,097,386		\$9.00	\$27,876,478	3,097,386		\$9.00	\$27,876,478	3,307,379		\$9.00	\$29,766,408	3,413,842		\$12.00	\$40,966,105	\$11,199,697	37.63%
6	3/4"	284,131		12.25	3,480,606	284,131		12.25	3,480,606	289,795		12.25	3,549,987	292,675		16.00	4,682,798	1,132,811	31.91%
7	1"	98,761		16.58	1,637,458	98,761		16.58	1,637,458	102,227		16.58	1,694,928	104,003		25.00	2,600,082	905,154	53.40%
8	1-1/2"	3,825		27.42	104,875	3,825		27.42	104,875	4,394		27.42	120,470	4,622		45.00	207,968	87,498	72.63%
9	2"	9,956		40.43	402,504	9,956		40.43	402,504	11,582		40.43	468,272	12,350		65.00	802,769	334,497	71.43%
10	3"	248		71.10	17,622	248		71.10	17,622	251		71.10	17,835	251		115.00	28,847	11,012	61.74%
11	4"	247		114.11	28,139	247		114.11	28,139	290		114.11	33,070	302		180.00	54,325	21,255	64.27%
12	6"	278		222.47	61,797	278		222.47	61,797	278		222.47	61,797	290		350.00	101,421	39,625	64.12%
13	8"	494		379.54	187,614	494		379.54	187,614	515		379.54	195,585	515		560.00	288,580	92,995	47.55%
14	10"	36		637.71	22,958	36		637.71	22,958	36		637.71	22,958	36		850.00	30,600	7,642	33.29%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0		1,375.00	0	0	0.00%	
16																			
17	Residential Quarterly Billing:																		
18	<u>Minimum Charge:</u>																		
19	5/8"	103,637		\$27.00	\$2,798,204	103,637		\$27.00	\$2,798,204	34,548		\$27.00	\$932,796	0		\$36.00	\$0	(\$932,796)	-100.00%
20	3/4"	2,848		36.75	104,661	2,848		36.75	104,661	960		36.75	35,280	0		48.00	0	(35,280)	-100.00%
21	1"	1,747		49.74	86,917	1,747		49.74	86,917	592		49.74	29,446	0		75.00	0	(29,446)	-100.00%
22	1-1/2"	266		82.26	21,846	266		82.26	21,846	76		82.26	6,252	0		135.00	0	(6,252)	-100.00%
23	2"	798		121.29	96,819	798		121.29	96,819	256		121.29	31,050	0		195.00	0	(31,050)	-100.00%
24	3"	1		213.30	213	1		213.30	213	0		213.30	0		345.00	0	0	0.00%	
25	4"	18		342.33	6,300	18		342.33	6,300	4		342.33	1,369	0		540.00	0	(1,369)	-100.00%
26	6"	4		667.41	2,670	4		667.41	2,670	4		667.41	2,670	0		1,050.00	0	(2,670)	-100.00%
27	8"	7		1,138.62	7,970	7		1,138.62	7,970	0		1,138.62	0	0		1,680.00	0	0	0.00%
28	10"	0		1,913.13	0	0		1,913.13	0	0		1,913.13	0	0		2,550.00	0	0	0.00%
29	12"	0		2,295.75	0	0		2,295.75	0	0		2,295.75	0	0		4,125.00	0	0	0.00%
30																			
31	<u>Volumetric Charges:</u>																		
32	All Usage		232,598,697	\$0.5629	\$130,929,807		227,924,258	\$0.5629	\$128,298,565		227,036,425	\$0.5629	\$127,798,804		227,374,557	\$0.8567	\$194,796,330	\$66,997,526	52.42%
33																			
34																			
35	<u>Adjustment (1):</u>																		
36	Quarterly to Monthly Billing Conversion																		
37	5/8"					207,268		\$9.00	\$1,865,408	103,644		\$9.00	\$932,796						
38	3/4"					5,664		12.25	69,381	2,880		12.25	35,280						
39	1"					3,466		16.58	57,470	1,776		16.58	29,446						
40	1-1/2"					569		27.42	15,595	228		27.42	6,252						
41	2"					1,627		40.43	65,768	768		40.43	31,050						
42	3"					3		71.10	213	0		71.10	0						
43	4"					43		114.11	4,930	12		114.11	1,369						
44	6"					0		222.47	0	12		222.47	2,670						
45	8"					21		379.54	7,970	0		379.54	0						
46	Quarterly Bills Converted																		
47	5/8"					(69,089)		\$27.00	(\$1,865,408)	(34,548)		\$27.00	(\$932,796)						
48	3/4"					(1,888)		36.75	(69,381)	(960)		36.75	(35,280)						
49	1"					(1,155)		49.74	(57,470)	(592)		49.74	(29,446)						
50	1-1/2"					(190)		82.26	(15,595)	(76)		82.26	(6,252)						
51	2"					(542)		121.29	(65,768)	(256)		121.29	(31,050)						
52	3"					(1)		213.30	(213)	0		213.30	0						
53	4"					(14)		342.33	(4,930)	(4)		342.33	(1,369)						
54	6"					0		667.41	0	(4)		667.41	(2,670)						
55	8"					(7)		1,138.62	(7,970)	0		1,138.62	0						
56	<u>Adjustment (2): Growth</u>																		
57	5/8"					2,725		\$9.00	\$24,521	2,819		\$9.00	\$25,375						
58																			
59	<u>Adjustment (3):</u>																		
60	Usage Normalization		(4,674,440)	\$0.5629	(\$2,631,242)		(887,833)	\$0.5629	(\$499,761)		338,132	\$0.5629	\$190,334						
61																			
62																			
63																			
64																			
65																			
66																			
67	Total		<u>227,924,258</u>		<u>\$165,244,215</u>		<u>227,036,425</u>		<u>\$164,768,976</u>		<u>227,374,557</u>		<u>\$164,984,685</u>		<u>227,374,557</u>		<u>\$244,559,825</u>	<u>\$79,790,849</u>	<u>48.36%</u>

**Test Year Operating Revenues at Present Rates vs Proposed Rates
St. Louis County Service Area**

Missouri Public Service Commission
Company: Missouri-American Water Company
Commercial - Rate A

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Commercial Rate A Monthly Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"	80,082		\$9.00	\$720,737	80,082		\$9.00	\$720,737	83,175		\$9.00	\$748,571	84,681		\$12.00	\$1,016,174	\$267,603	35.75%
6	3/4"	30,210		12.25	370,073	30,210		12.25	370,073	33,090		12.25	405,356	34,542		16.00	552,676	147,321	36.34%
7	1"	18,181		16.58	301,438	18,181		16.58	301,438	22,117		16.58	366,707	24,037		25.00	600,935	234,229	63.87%
8	1-1/2"	8,680		27.42	238,017	8,680		27.42	238,017	10,787		27.42	295,773	11,747		45.00	528,605	232,832	78.72%
9	2"	26,861		40.43	1,085,984	26,861		40.43	1,085,984	33,111		40.43	1,338,679	36,113		65.00	2,347,373	1,008,694	75.35%
10	3"	2,760		71.10	196,253	2,760		71.10	196,253	3,051		71.10	216,898	3,099		115.00	356,340	139,442	64.29%
11	4"	2,158		114.11	246,268	2,158		114.11	246,268	2,293		114.11	261,672	2,172		180.00	390,989	129,316	49.42%
12	6"	1,935		222.47	430,548	1,935		222.47	430,548	2,025		222.47	450,570	1,954		350.00	684,008	233,438	51.81%
13	8"	2,793		379.54	1,059,987	2,793		379.54	1,059,987	2,880		379.54	1,093,007	2,740		560.00	1,534,300	441,292	40.37%
14	10"	674		637.71	430,129	674		637.71	430,129	683		637.71	435,869	647		850.00	550,367	114,498	26.27%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0		1,375.00	0	0	0.00%	
16																			
17	Commercial Rate A Quarterly Billing:																		
18	<u>Minimum Charge:</u>																		
19	5/8"	1,461		\$27.00	\$39,449	1,461		\$27.00	\$39,449	500		\$27.00	\$13,500	0		\$36.00	\$0	(\$13,500)	-100.00%
20	3/4"	1,448		36.75	53,217	1,448		36.75	53,217	488		36.75	17,934	0		48.00	0	(17,934)	-100.00%
21	1"	1,956		49.74	97,301	1,956		49.74	97,301	644		49.74	32,033	0		75.00	0	(32,033)	-100.00%
22	1-1/2"	1,034		82.26	85,066	1,034		82.26	85,066	332		82.26	27,310	0		135.00	0	(27,310)	-100.00%
23	2"	3,139		121.29	380,777	3,139		121.29	380,777	1,056		121.29	128,082	0		195.00	0	(128,082)	-100.00%
24	3"	133		213.30	28,324	133		213.30	28,324	36		213.30	7,679	0		345.00	0	(7,679)	-100.00%
25	4"	49		342.33	16,774	49		342.33	16,774	4		342.33	1,369	0		540.00	0	(1,369)	-100.00%
26	6"	34		667.41	22,692	34		667.41	22,692	4		667.41	2,670	0		1,050.00	0	(2,670)	-100.00%
27	8"	29		1,138.62	33,020	29		1,138.62	33,020	0		1,138.62	0	0		1,680.00	0	0	0.00%
28	10"	3		1,913.13	5,739	3		1,913.13	5,739	0		1,913.13	0	0		2,550.00	0	0	0.00%
29	12"	0		2,295.75	0	0		2,295.75	0	0		2,295.75	0	0		4,125.00	0	0	0.00%
30																			
31	<u>Volumetric Charges:</u>																		
32	All Usage		72,954,283	\$0.5629	\$41,065,966		77,233,417	\$0.5629	\$43,474,691		77,305,697	\$0.5629	\$43,515,377		70,936,585	\$0.8567	\$60,772,791	\$17,257,414	39.66%
33																			
34	<u>Adjustment(1):</u>																		
35	Quarterly to Monthly Billing Conversion																		
36	5/8"					2,883		\$9.00	\$25,949	1,500		\$9.00	\$13,500						
37	3/4"					2,880		12.25	35,283	1,464		12.25	17,934						
38	1"					3,937		16.58	65,269	1,932		16.58	32,033						
39	1-1/2"					2,106		27.42	57,756	996		27.42	27,310						
40	2"					6,250		40.43	252,694	3,168		40.43	128,082						
41	3"					290		71.10	20,645	108		71.10	7,679						
42	4"					135		114.11	15,405	12		114.11	1,369						
43	6"					90		222.47	20,022	12		222.47	2,670						
44	8"					87		379.54	33,020	0		379.54	0						
45	10"					9		637.71	5,739	0		637.71	0						
46								765.25	0			765.25	0						
47	Quarterly Bills Converted																		
48	5/8"					(961)		\$27.00	(\$25,949)	(500)		\$27.00	(\$13,500)						
49	3/4"					(960)		36.75	(35,283)	(488)		36.75	(17,934)						
50	1"					(1,312)		49.74	(65,269)	(644)		49.74	(32,033)						
51	1-1/2"					(702)		82.26	(57,756)	(332)		82.26	(27,310)						
52	2"					(2,083)		121.29	(252,694)	(1,056)		121.29	(128,082)						
53	3"					(97)		213.30	(20,645)	(36)		213.30	(7,679)						
54	4"					(45)		342.33	(15,405)	(4)		342.33	(1,369)						
55	6"					(30)		667.41	(20,022)	(4)		667.41	(2,670)						
56	8"					(29)		1,138.62	(33,020)	0		1,138.62	0						
57	10"					(3)		1,913.13	(5,739)	0		1,913.13	0						
58																			
59																			
60	<u>Adjustment(2): Growth</u>																		
61	5/8"					209		\$9.00	\$1,885	7		\$9.00	\$59						
62																			
63	<u>Adjustment(3):</u>																		
64	Usage Normalization		4,279,135	\$0.5629	\$2,408,725		72,280	\$0.5629	\$40,686		4,252	\$0.5629	\$2,393						

67	<u>Adjustment(4):</u>										
68	Rate A to J Meter Count Transfer										
69	5/8"					0	\$9.00	\$0			
70	3/4"					(12)	12.25	(147)			
71	1"					(12)	16.58	(199)			
72	1-1/2"					(36)	27.42	(987)			
73	2"					(166)	40.43	(6,695)			
74	3"					(60)	71.10	(4,266)			
75	4"					(133)	114.11	(15,177)			
76	6"					(83)	222.47	(18,465)			
77	8"					(140)	379.54	(53,136)			
78	10"					(36)	637.71	(22,958)			
79											
80	Rate A to Rate J Usage					(6,373,364)	\$0.5629	(\$3,587,567)			
81											
82											
83	Total	<u>77,233,417</u>	<u>\$49,316,486</u>	<u>77,305,697</u>	<u>\$49,359,057</u>	<u>70,936,585</u>	<u>\$45,651,914</u>	<u>70,936,585</u>	<u>\$69,334,558</u>	<u>\$19,975,501</u>	<u>43.76%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
St. Louis County Service Area

Missouri Public Service Commission
Company: Missouri-American Water Company
Commercial - Rate J

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Commercial Rate J Monthly Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"	0		\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0	12		16.00	192	192	0.00%
7	1"	0		16.58	0	0		16.58	0	0		16.58	0	12		25.00	300	300	0.00%
8	1-1/2"	12		27.42	329	12		27.42	329	12		27.42	329	48		45.00	2,160	1,831	556.46%
9	2"	24		40.43	970	24		40.43	970	24		40.43	970	190		65.00	12,323	11,353	1170.04%
10	3"	12		71.10	853	12		71.10	853	12		71.10	853	72		115.00	8,280	7,427	870.46%
11	4"	46		114.11	5,249	46		114.11	5,249	46		114.11	5,249	179		180.00	32,220	26,971	513.82%
12	6"	24		222.47	5,339	24		222.47	5,339	24		222.47	5,339	107		350.00	37,450	32,111	601.41%
13	8"	72		379.54	27,327	72		379.54	27,327	72		379.54	27,327	212		560.00	118,720	91,393	334.44%
14	10"	60		637.71	38,263	60		637.71	38,263	60		637.71	38,263	96		850.00	81,600	43,337	113.26%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	<u>Volumetric Charges:</u>																		
19	All Usage		3,569,719	\$0.17797	\$635,303		4,208,758	\$0.17797	\$749,033		4,219,552	\$0.17797	\$750,954		10,593,552	\$0.29638	\$3,139,717	\$2,388,763	318.10%
20																			
21																			
22																			
23																			
24	<u>Adjustment(1):</u>																		
25	Usage Normalization		639,039	\$0.17797	\$113,730		10,794	\$0.17797	\$1,921		635	\$0.17797	\$113						
26																			
27																			
28	<u>Adjustment(2):</u>																		
29	Rate A to J Meter Count Transfer																		
30	5/8"									0		\$9.00	\$0						
31	3/4"									12		12.25	147						
32	1"									12		16.58	199						
33	1-1/2"									36		27.42	987						
34	2"									166		40.43	6,695						
35	3"									60		71.10	4,266						
36	4"									133		114.11	15,177						
37	6"									83		222.47	18,465						
38	8"									140		379.54	53,136						
39	10"									36		637.71	22,958						
40																			
41	Rate A to Rate J Usage										6,373,364	\$0.17797	\$1,134,268						
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total		<u>4,208,758</u>		<u>\$827,363</u>		<u>4,219,552</u>		<u>\$829,284</u>		<u>10,593,552</u>		<u>\$2,085,694</u>		<u>10,593,552</u>		<u>\$3,432,962</u>	<u>\$2,603,678</u>	<u>124.84%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
St. Louis County Service Area

Missouri Public Service Commission
Company: Missouri-American Water Company
Industrial - Rate A

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Industrial Rate A Monthly Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"	0		\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"	0		16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2"	0		27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"	0		40.43	0	1		40.43	43	1		40.43	43	1		65.00	69	26	60.78%
10	3"	0		71.10	0	11		71.10	782	11		71.10	782	11		115.00	1,265	483	61.74%
11	4"	0		114.11	0	18		114.11	2,054	18		114.11	2,054	18		180.00	3,240	1,186	57.74%
12	6"	0		222.47	0	11		222.47	2,447	11		222.47	2,447	11		350.00	3,850	1,403	57.32%
13	8"	0		379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"	0		637.71	0	2		637.71	1,275	2		637.71	1,275	2		850.00	1,700	425	33.29%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	Industrial Rate A Quarterly Billing:																		
19	<u>Minimum Charge:</u>																		
20	5/8"	0		\$27.00	\$0	0		\$27.00	\$0	0		\$27.00	\$0	0		\$36.00	\$0	\$0	0.00%
21	3/4"	0		36.75	0	0		36.75	0	0		36.75	0	0		48.00	0	0	0.00%
22	1"	0		49.74	0	0		49.74	0	0		49.74	0	0		75.00	0	0	0.00%
23	1-1/2"	0		82.26	0	0		82.26	0	0		82.26	0	0		135.00	0	0	0.00%
24	2"	0		121.29	0	0		121.29	0	0		121.29	0	0		195.00	0	0	0.00%
25	3"	0		213.30	0	0		213.30	0	0		213.30	0	0		345.00	0	0	0.00%
26	4"	0		342.33	0	0		342.33	0	0		342.33	0	0		540.00	0	0	0.00%
27	6"	0		667.41	0	0		667.41	0	0		667.41	0	0		1,050.00	0	0	0.00%
28	8"	0		1,138.62	0	0		1,138.62	0	0		1,138.62	0	0		1,680.00	0	0	0.00%
29	10"	0		1,913.13	0	0		1,913.13	0	0		1,913.13	0	0		2,550.00	0	0	0.00%
30	12"	0		2,295.75	0	0		2,295.75	0	0		2,295.75	0	0		4,125.00	0	0	0.00%
31																			
32																			
33	<u>Volumetric Charges:</u>																		
34	All Usage		0	\$0.5629	\$0		84,431	\$0.5629	\$47,526		79,464	\$0.5629	\$44,730		78,223	\$0.8567	\$67,015	\$22,284	49.82%
35																			
36	<u>Adjustment(1):</u>																		
37	Rate J to A Meter Count Transfer																		
38	5/8"	0		\$9.00	\$0														
39	3/4"	0		12.25	0														
40	1"	0		16.58	0														
41	1-1/2"	0		27.42	0														
42	2"	1		40.43	43														
43	3"	11		71.10	782														
44	4"	18		114.11	2,054														
45	6"	11		222.47	2,447														
46	8"	0		379.54	0														
47	10"	2		637.71	1,275														
48																			
49																			
50	Rate J to Rate A Usage		100,013	\$0.5629	\$56,298														
51																			
52																			
53	<u>Adjustment(2):</u>																		
54	Usage Normalization		(15,583)	0.5629	(8,771)		(4,967)	\$0.5629	(\$2,796)		(1,242)	\$0.5629	(\$699)						
55																			
56																			
57																			
58	Total		<u>84,431</u>		<u>\$54,128</u>		<u>79,464</u>		<u>\$51,332</u>		<u>78,223</u>		<u>\$50,633</u>		<u>78,223</u>		<u>\$77,139</u>	<u>\$25,807</u>	<u>50.97%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
St. Louis County Service Area

Missouri Public Service Commission
Company: Missouri-American Water Company
Industrial - Rate J

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Industrial Rate J Monthly Billing:																		
4	Minimum Charge:																		
5	5/8"	0		\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"	0		16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2"	12		27.42	329	12		27.42	329	12		27.42	329	12		45.00	540	211	64.11%
9	2"	121		40.43	4,895	120		40.43	4,852	120		40.43	4,852	120		65.00	7,800	2,948	60.77%
10	3"	179		71.10	12,727	168		71.10	11,945	168		71.10	11,945	168		115.00	19,320	7,375	61.74%
11	4"	342		114.11	39,026	324		114.11	36,972	324		114.11	36,972	324		180.00	58,320	21,348	57.74%
12	6"	371		222.47	82,536	360		222.47	80,089	360		222.47	80,089	360		350.00	126,000	45,911	57.32%
13	8"	108		379.54	40,990	108		379.54	40,990	108		379.54	40,990	108		560.00	60,480	19,490	47.55%
14	10"	74		637.71	47,077	72		637.71	45,802	72		637.71	45,802	72		850.00	61,049	15,247	33.29%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	Volumetric Charges:																		
19	All Usage		26,996,013	\$0.17797	\$4,804,480		22,705,444	\$0.17797	\$4,040,888		21,369,830	\$0.17797	\$3,803,189		21,035,926	\$0.29638	\$6,234,628	\$2,431,439	63.93%
20																			
21																			
22	Adjustment(1):																		
23	Usage Normalization		(4,190,556)	\$0.17797	(\$745,793)		(1,335,614)	\$0.17797	(\$237,699)		(333,904)	0.17797	(\$59,425)						
24																			
25																			
26	Adjustment(2):																		
27	Rate J to A Meter Count Transfer																		
28	5/8"	0		\$9.00	\$0														
29	3/4"	0		12.25	0														
30	1"	0		16.58	0														
31	1-1/2"	0		27.42	0														
32	2"	(1)		40.43	(43)														
33	3"	(11)		71.10	(782)														
34	4"	(18)		114.11	(2,054)														
35	6"	(11)		222.47	(2,447)														
36	8"	0		379.54	0														
37	10"	(2)		637.71	(1,275)														
38																			
39	Rate J to Rate A		(100,013)	\$0.17797	(\$17,799)														
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49																			
50																			
51																			
52																			
53																			
54																			
55																			
56																			
57																			
58																			
59																			
60																			
61																			
62																			
63	Total		<u>22,705,444</u>		<u>\$4,261,866</u>		<u>21,369,830</u>		<u>\$4,024,167</u>		<u>21,035,926</u>		<u>\$3,964,742</u>		<u>21,035,926</u>		<u>\$6,568,136</u>	<u>\$2,543,970</u>	<u>64.16%</u>

**Test Year Operating Revenues at Present Rates vs Proposed Rates
St. Louis County Service Area**

Missouri Public Service Commission
Company: Missouri-American Water Company
Public Authority - Rate A

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Public Authority Rate A Monthly Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"	1,577		\$9.00	\$14,189	1,577		\$9.00	\$14,189	1,673		\$9.00	\$15,053	1,756		\$12.00	\$21,071	\$6,018	39.98%
6	3/4"	1,578		12.25	19,330	1,578		12.25	19,330	1,870		12.25	22,912	2,050		16.00	32,806	9,894	43.18%
7	1"	1,186		16.58	19,666	1,186		16.58	19,666	1,471		16.58	24,391	1,639		25.00	40,978	16,587	68.00%
8	1-1/2"	657		27.42	18,005	657		27.42	18,005	758		27.42	20,779	842		45.00	37,881	17,102	82.31%
9	2"	2,059		40.43	83,256	2,059		40.43	83,256	2,636		40.43	106,574	2,936		65.00	190,842	84,267	79.07%
10	3"	418		71.10	29,694	418		71.10	29,694	421		71.10	29,908	457		115.00	52,514	22,606	75.59%
11	4"	242		114.11	27,594	242		114.11	27,594	329		114.11	37,522	329		180.00	59,188	21,666	57.74%
12	6"	449		222.47	99,972	449		222.47	99,972	467		222.47	103,976	467		350.00	163,580	59,604	57.32%
13	8"	150		379.54	56,931	150		379.54	56,931	156		379.54	59,208	156		560.00	87,360	28,152	47.55%
14	10"	36		637.71	22,958	36		637.71	22,958	48		637.71	30,610	36		850.00	30,600	(10)	-0.03%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17	Public Authority Rate A Quarterly Billing:																		
18	<u>Minimum Charge:</u>																		
19	5/8"	40		\$27.00	\$1,080	40		\$27.00	\$1,080	8		\$27.00	\$216	0		\$36.00	\$0	(\$216)	-100.00%
20	3/4"	157		36.75	5,787	157		36.75	5,787	60		36.75	2,205	0		48.00	0	(2,205)	-100.00%
21	1"	151		49.74	7,511	151		49.74	7,511	56		49.74	2,785	0		75.00	0	(2,785)	-100.00%
22	1-1/2"	62		82.26	5,077	62		82.26	5,077	28		82.26	2,303	0		135.00	0	(2,303)	-100.00%
23	2"	292		121.29	35,447	292		121.29	35,447	100		121.29	12,129	0		195.00	0	(12,129)	-100.00%
24	3"	13		213.30	2,773	13		213.30	2,773	12		213.30	2,560	0		345.00	0	(2,560)	-100.00%
25	4"	29		342.33	9,928	29		342.33	9,928	0		342.33	0	0		540.00	0	0	0.00%
26	6"	6		667.41	4,004	6		667.41	4,004	0		667.41	0	0		1,050.00	0	0	0.00%
27	8"	2		1,138.62	2,277	2		1,138.62	2,277	0		1,138.62	0	0		1,680.00	0	0	0.00%
28	10"	4		1,913.13	7,653	4		1,913.13	7,653	0		1,913.13	0	0		2,550.00	0	0	0.00%
29	12"	0		2,295.75	0	0		2,295.75	0	0		2,295.75	0	0		4,125.00	0	0	0.00%
30																			
31	<u>Volumetric Charges:</u>																		
32	All Usage		4,742,497	\$0.5629	\$2,669,552		4,188,915	\$0.5629	\$2,357,940		4,148,759	\$0.5629	\$2,335,337		3,837,119	\$0.8567	\$3,287,337	\$952,000	40.77%
33																			
34																			
35	<u>Adjustment(1):</u>																		
36	Quarterly to Monthly Billing Conversion																		
37	5/8"					96		\$9.00	\$864	24		\$9.00	\$216						
38	3/4"					292		12.25	3,582	180		12.25	2,205						
39	1"					285		16.58	4,725	168		16.58	2,785						
40	1-1/2"					101		27.42	2,774	84		27.42	2,303						
41	2"					577		40.43	23,318	300		40.43	12,129						
42	3"					3		71.10	213	36		71.10	2,560						
43	4"					87		114.11	9,928	0		114.11	0						
44	6"					18		222.47	4,004	0		222.47	0						
45	8"					6		379.54	2,277	0		379.54	0						
46	10"					12		637.71	7,653	0		637.71	0						
47																			
48	Quarterly Bills Converted																		
49	5/8"					(32)		\$27.00	(\$864)	(8)		\$27.00	(\$216)						
50	3/4"					(97)		36.75	(3,582)	(60)		36.75	(2,205)						
51	1"					(95)		49.74	(4,725)	(56)		49.74	(2,785)						
52	1-1/2"					(34)		82.26	(2,774)	(28)		82.26	(2,303)						
53	2"					(192)		121.29	(23,318)	(100)		121.29	(12,129)						
54	3"					(1)		213.30	(213)	(12)		213.30	(2,560)						
55	4"					(29)		342.33	(9,928)	0		342.33	0						
56	6"					(6)		667.41	(4,004)	0		667.41	0						
57	8"					(2)		1,138.62	(2,277)	0		1,138.62	0						
58	10"					(4)		1,913.13	(7,653)	0		1,913.13	0						
59																			
60	<u>Adjustment(2): Growth</u>																		
61	5/8"					0		\$9.00	\$0	59		\$9.00	\$535						
62																			
63	<u>Adjustment(3):</u>																		
64	Usage Normalization		(553,582)	\$0.5629	(311,611)		(40,156)	\$0.5629	(22,604)		22,309	\$0.5629	12,558						

66	<u>Adjustment(4):</u>											
67	Rate A to J Meter Count Transfer											
68	5/8"				0	\$9.00	\$0					
69	3/4"				0	12.25	0					
70	1"				0	16.58	0					
71	1-1/2"				0	27.42	0					
72	2"				0	40.43	0					
73	3"				0	71.10	0					
74	4"				0	114.11	0					
75	6"				0	222.47	0					
76	8"				0	379.54	0					
77	10"				(12)	637.71	(7,653)					
78												
79	Rate A to Rate J				(333,949)	\$0.5629	(\$187,980)					
80												
81	Total		<u>4,188,915</u>	<u>\$2,831,073</u>	<u>4,148,759</u>	<u>\$2,808,469</u>	<u>3,837,119</u>	<u>\$2,625,929</u>	<u>3,837,119</u>	<u>\$4,004,157</u>	<u>\$1,195,688</u>	<u>45.53%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
St. Louis County Service Area

Missouri Public Service Commission
Company: Missouri-American Water Company
Public Authority - Rate J

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Public Authority Rate J Monthly Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"	0		\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"	0		16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2"	0		27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"	0		40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
10	3"	0		71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11	4"	0		114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"	0		222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"	24		379.54	9,109	24		379.54	9,109	24		379.54	9,109	24		560.00	13,440	4,331	47.55%
14	10"	22		637.71	14,030	22		637.71	14,030	22		637.71	14,030	34		850.00	28,900	14,870	105.99%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	<u>Volumetric Charges:</u>																		
19	All Usage		774,168	\$0.17797	\$137,779		635,021	\$0.17797	\$113,015		624,928	\$0.17797	\$111,218		964,484	\$0.29638	\$285,854	\$174,635	157.02%
20																			
21																			
22	<u>Adjustment(1):</u>																		
23	Usage Normalization		(139,146)	\$0.17797	(\$24,764)		(10,093)	\$0.17797	(\$1,796)		5,607	\$0.17797	\$998						
24																			
25																			
26	<u>Adjustment(2):</u>																		
27	Rate A to J Meter Count Transfer																		
28	5/8"									0		\$9.00	\$0						
29	3/4"									0		12.25	0						
30	1"									0		16.58	0						
31	1-1/2"									0		27.42	0						
32	2"									0		40.43	0						
33	3"									0		71.10	0						
34	4"									0		114.11	0						
35	6"									0		222.47	0						
36	8"									0		379.54	0						
37	10"									12		637.71	7,653						
38																			
39	Rate A to Rate J																		
40											333,949	\$0.17797	\$59,433						
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49																			
50																			
51																			
52																			
53																			
54																			
55																			
56																			
57																			
58																			
59																			
60																			
61	Total		<u>635,021</u>		<u>\$136,153</u>		<u>624,928</u>		<u>\$134,357</u>		<u>964,484</u>		<u>\$202,440</u>		<u>964,484</u>		<u>\$328,194</u>	<u>\$193,837</u>	<u>95.75%</u>

**Test Year Operating Revenues at Present Rates vs Proposed Rates
St. Louis County Service Area**

Missouri Public Service Commission
Company: Missouri-American Water Company
Other Water Utilities

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2	OWU Monthly Billing																		
3																			
4	<u>Minimum Charge:</u>																		
5	5/8"	0		\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"	0		16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2"	0		27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"	0		40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
10	3"	0		71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11	4"	0		114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"	0		222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"	0		379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"	0		637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15																			
16																			
17	C-1 Fix Revenue	12		118,510	\$1,422,125	12			1,422,125	12			1,422,125	12			1,422,125	\$0	0.00%
18																			
19	<u>Volumetric Charges:</u>																		
20	Rate B		16,156,639	0.261940	\$4,232,070		16,156,639	0.261940	\$4,232,070		16,156,639	0.26194	\$4,232,070		16,156,639	0.32639	\$5,273,365	\$1,041,295	24.60%
21																			
22	City of Kirkwood		12,097,931	0.104040	1,258,669		12,097,931	0.107570	\$1,301,374		12,097,931	0.10757	\$1,301,374		12,097,931	0.10757	\$1,301,374	\$0	0.00%
23																			
24	PWSD #C-1 Jefferson		12,195,938	0.099842	1,217,667		12,195,938	0.102820	\$1,253,986		12,195,938	0.10282	\$1,253,986		12,195,938	0.10282	\$1,253,986	\$0	0.00%
25																			
26																			
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
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39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total		<u>40,450,508</u>		<u>\$8,130,531</u>		<u>40,450,508</u>		<u>\$8,209,556</u>		<u>40,450,508</u>		<u>\$8,209,556</u>		<u>40,450,508</u>		<u>\$9,250,851</u>	<u>\$1,041,295</u>	<u>12.68%</u>

**Test Year Operating Revenues at Present Rates vs Proposed Rates
St. Louis County Service Area**

Missouri Public Service Commission
Company: Missouri-American Water Company
Private Fire

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2	Rate F:																		
3																			
4	Monthly (Note 1)																		
5	2" or Less	1,616		\$6.00	\$9,696	1,616		\$6.00	\$9,696	1,620		\$6.00	\$9,720	1,620		8.70	\$14,094	\$4,374	45.00%
6	3"	12		19.36	232	12		19.36	232	12		19.36	232	12		26.00	312	80	34.30%
7	4"	6,568		23.85	156,647	6,568		23.85	156,647	6,626		23.85	158,030	6,631		34.60	229,433	71,403	45.18%
8	6"	27,136		53.70	1,457,203	27,136		53.70	1,457,203	27,417		53.70	1,472,293	27,494		77.90	2,141,783	669,490	45.47%
9	8"	15,809		95.55	1,510,550	15,809		95.55	1,510,550	15,921		95.55	1,521,252	15,964		138.50	2,211,014	689,762	45.34%
10	10"	384		149.25	57,312	384		149.25	57,312	396		149.25	59,103	396		216.00	85,536	26,433	44.72%
11	12"	978		214.94	210,211	978		214.94	210,211	984		214.94	211,501	984		311.20	306,221	94,720	44.78%
12	Hydrant	456		53.70	24,487	456		53.70	24,487	456		53.70	24,487	456		77.90	35,522	11,035	45.07%
13																			
14																			
15																			
16																			
17	Volumetric Charges:																		
18	Usage		522,754	0.56290	\$294,258		522,754	0.56290	\$294,258		522,754	0.56290	\$294,258		522,754	0.85672	\$447,854	\$153,596	52.20%
19																			
20																			
21																			
22																			
23																			
24	Adjustments (1): Growth																		
25	2" or Less					4		\$6.00	\$24	0		\$6.00	\$0						
26	3"					0		19.36	0	0		19.36	0						
27	4"					58		23.85	1,383	5		23.85	119						
28	6"					281		53.70	15,090	77		53.70	4,135						
29	8"					112		95.55	10,702	43		95.55	4,109						
30	10"					12		149.25	1,791	0		149.25	0						
31	12"					6		214.94	1,290	0		214.94	0						
32	Hydrant					0		53.70	0	0		53.70	0						
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total Rate F		<u>522,754</u>		<u>\$3,720,597</u>		<u>522,754</u>		<u>\$3,750,876</u>		<u>522,754</u>		<u>\$3,759,239</u>		<u>522,754</u>		<u>\$5,471,769</u>	<u>\$1,720,892</u>	<u>45.78%</u>

**Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas Outside of St Louis County**

Missouri Public Service Commission
Company: Missouri-American Water Company
All Other Missouri

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022		12 Months Ending December 2022		Present Rate Revenues May 2023		Proposed Proforma Revenues			
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Dollar Change	% Change
1	Monthly Billing:										
2											
3											
4	Residential	61,667,198	\$51,974,642	58,219,696	\$49,900,935	56,238,459	\$48,687,367	56,238,459	\$66,480,521	\$17,793,154	36.55%
5	Commercial	28,900,830	19,355,687	29,065,841	19,452,989	29,113,844	18,385,270	29,113,844	25,453,954	\$7,068,684	38.45%
6	Industrial	34,589,458	8,919,966	34,589,458	8,919,966	34,589,458	8,627,203	34,589,458	11,666,086	\$3,038,884	35.22%
7	Other Public Authority	6,631,931	4,127,150	6,644,066	4,133,848	6,662,269	4,010,430	6,662,269	5,568,672	\$1,558,242	38.85%
8	Other Water Utilities	11,510,324	3,128,631	11,510,324	3,128,378	11,510,324	3,132,061	11,510,324	3,886,101	\$754,040	24.07%
9	Private Fire	42,694	1,422,483	42,694	1,434,260	42,694	1,441,810	42,694	2,088,240	\$646,430	44.83%
10	Public Fire										
11	Miscellaneous		41,467		41,467		41,467		41,467		
12											
13											
14											
15	Total	<u>143,342,436</u>	<u>\$88,970,026</u>	<u>140,072,079</u>	<u>\$87,011,842</u>	<u>138,157,048</u>	<u>\$84,325,608</u>	<u>138,157,048</u>	<u>\$115,185,042</u>	<u>\$30,859,434</u>	<u>36.60%</u>
16											
17											
18	Miscellaneous Revenues:										
19											
20	Reconnect Charges		\$278,587		\$282,850		\$293,135		\$293,135	\$0	0.00%
21	Returned Check Charge		26,555		25,083		23,877		23,877	0	0.00%
22	Application Fee		555,891		554,693		555,598		555,598	0	0.00%
23	Miscellaneous Other Revenue		258,856		210,388		192,713		192,713	0	0.00%
24	Rents from Water Property		360,350		360,350		360,350		360,350	0	0.00%
25	Late Fees		256,802		248,847		237,934		237,934	0	0.00%
26											
27			<u>\$90,707,068</u>		<u>\$88,694,053</u>		<u>\$85,989,215</u>		<u>\$116,848,649</u>	<u>\$30,859,434</u>	<u>35.89%</u>

**Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas Outside of St Louis County**

Missouri Public Service Commission
Company: Missouri-American Water Company
Residential

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Residential Monthly Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"	1,257,632		\$9.00	\$11,318,687	1,257,632		\$9.00	\$11,318,687	1,266,511		\$9.00	\$11,398,601	1,269,188		\$12.00	\$15,230,255	\$3,831,655	33.62%
6	3/4"	18,940		12.25	232,011	18,940		12.25	232,011	18,940		12.25	232,011	18,940		16.00	303,034	71,024	30.61%
7	1"	70,885		16.58	1,175,277	70,885		16.58	1,175,277	70,885		16.58	1,175,277	70,885		25.00	1,772,130	596,854	50.78%
8	1-1/2"	1,789		27.42	49,060	1,789		27.42	49,060	1,789		27.42	49,060	1,789		45.00	80,514	31,454	64.11%
9	2"	1,541		40.43	62,289	1,541		40.43	62,289	1,541		40.43	62,289	1,541		65.00	100,144	37,854	60.77%
10	3"	12		71.10	853	12		71.10	853	12		71.10	853	12		115.00	1,380	527	61.74%
11	4"	0		114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"	0		222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"	12		379.54	4,549	12		379.54	4,549	12		379.54	4,549	12		560.00	6,712	2,163	47.55%
14	10"	0		637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	<u>Flat Rate</u>																		
19	RT 1.2 Flat Rate	2,690		\$48.40	\$130,204	2,690		\$48.40	\$130,204	2,690		\$48.40	\$130,204	2,690		\$55.00	\$147,959	\$17,755	13.64%
20	RT 1.5 Table Rock	370		20.58	7,610	370		20.58	7,610	370		20.58	7,610	370		55.00	20,337	12,727	167.25%
21																			
22	Low Income				(4,653)				(4,653)				(4,653)						
23																			
24																			
25	<u>Volumetric Charges:</u>																		
26	All Usage		62,597,737	\$0.6247	\$39,104,180		59,938,653	\$0.6247	\$37,443,077		56,491,151	\$0.6247	\$35,289,457		54,509,914	\$0.8567	\$46,699,734	\$11,410,276	32.33%
27																			
28																			
29																			
30	<u>Adjustment (1): Growth</u>																		
31	5/8"					8,879		\$9.0000	\$79,913	2,677		\$9.00	\$24,091						
32																			
33	<u>Adjustment (2):</u>																		
34	Usage Normalization		(2,659,083)	\$0.6247	(\$1,661,103)		(3,447,502)	\$0.6247	(\$2,153,620)		(1,981,237)	\$0.6247	(\$1,237,659)						
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total		<u>59,938,653</u>		<u>\$50,418,965</u>		<u>56,491,151</u>		<u>\$48,345,258</u>		<u>54,509,914</u>		<u>\$47,131,690</u>		<u>\$4,509,914</u>		<u>\$64,362,199</u>	<u>\$16,012,289</u>	<u>33.97%</u>

**Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas Outside of St Louis County**

Missouri Public Service Commission
Company: Missouri-American Water Company
Residential - Mexico

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Residential Mexico Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"	51,782		\$9.00	\$466,041	51,782		\$9.00	\$466,041	51,782		\$9.00	\$466,041	51,782		\$12.00	\$621,387	\$155,347	33.33%
6	3/4"	40		12.25	487	40		12.25	487	40		12.25	487	40		16.00	636	149	30.61%
7	1"	444		16.58	7,362	444		16.58	7,362	444		16.58	7,362	444		25.00	11,100	3,738	50.78%
8	1-1/2"	0		27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"	24		40.43	970	24		40.43	970	24		40.43	970	24		65.00	1,560	590	60.77%
10	3"	24		71.10	1,706	24		71.10	1,706	24		71.10	1,706	24		115.00	2,760	1,054	61.74%
11	4"	0		114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"	0		222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"	0		379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"	0		637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18																			
19	<u>Volumetric Charges:</u>																		
20	First 30 CGL		1,152,920	\$0.5727	\$660,231		1,152,920	\$0.5727	\$660,231		1,152,920	\$0.5727	\$660,231		1,152,920	\$0.8567	\$987,730	\$327,498	49.60%
21	Next 70 CGL		483,863	0.7158	346,363		483,863	0.7158	346,363		483,863	0.7158	346,363		483,863	0.8567	414,535	68,171	19.68%
22	Over 100 CGL		91,762	0.7903	72,517		91,762	0.7903	72,517		91,762	0.7903	72,517		91,762	0.8567	78,615	6,098	8.41%
23																			
24																			
25																			
26																			
27																			
28																			
29																			
30																			
31																			
32																			
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40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total		<u>1,728,545</u>		<u>\$1,555,677</u>		<u>1,728,545</u>		<u>\$1,555,677</u>		<u>1,728,545</u>		<u>\$1,555,677</u>		<u>1,728,545</u>		<u>\$2,118,322</u>	<u>\$562,645</u>	<u>36.17%</u>

**Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas Outside of St Louis County**

Missouri Public Service Commission
Company: Missouri-American Water Company
Commercial - Rate A

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Commercial Rate A Monthly Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"	66,002		\$9.00	\$594,017	66,002		\$9.00	\$594,017	66,664		\$9.00	\$599,980	66,854		\$12.00	\$802,247	\$202,267	33.71%
6	3/4"	1,929		12.25	23,626	1,929		12.25	23,626	1,929		12.25	23,626	1,929		16.00	30,858	7,232	30.61%
7	1"	22,078		16.58	366,049	22,078		16.58	366,049	22,078		16.58	366,049	22,078		25.00	551,943	185,895	50.78%
8	1-1/2"	4,128		27.42	113,179	4,128		27.42	113,179	4,128		27.42	113,179	4,128		45.00	185,743	72,564	64.11%
9	2"	20,032		40.43	809,884	20,032		40.43	809,884	20,032		40.43	809,884	19,920		65.00	1,294,794	484,910	59.87%
10	3"	621		71.10	44,170	621		71.10	44,170	621		71.10	44,170	609		115.00	70,062	25,892	58.62%
11	4"	1,002		114.11	114,338	1,002		114.11	114,338	1,002		114.11	114,338	948		180.00	170,574	56,236	49.18%
12	6"	230		222.47	51,121	230		222.47	51,121	230		222.47	51,121	201		350.00	70,276	19,155	37.47%
13	8"	203		379.54	77,041	203		379.54	77,041	203		379.54	77,041	179		560.00	100,232	23,191	30.10%
14	10"	53		637.71	33,799	53		637.71	33,799	53		637.71	33,799	17		850.00	14,450	(19,349)	-57.25%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	<u>Volumetric Charges:</u>																		
19	All Usage		26,520,783	\$0.6247	\$16,567,268		26,092,355	\$0.6247	\$16,299,633		26,223,033	\$0.6247	\$16,381,267		23,056,478	\$0.8567	\$19,752,946	\$3,371,679	20.58%
20																			
21																			
22																			
23																			
24	<u>Adjustment(1):</u>																		
25	Usage Normalization		(428,428)	\$0.6247	(\$267,635)		130,679	\$0.6247	\$81,634		38,016	\$0.6247	\$23,748						
26																			
27																			
28	<u>Adjustment(2): Growth</u>																		
29	5/8"					663		\$9.00	\$5,963	189		\$9.00	\$1,705						
30																			
31																			
32	<u>Adjustment(3):</u>																		
33	Rate A to J Meter Count Transfer																		
34	5/8"									0		\$9.00	\$0						
35	3/4"									0		12.25	0						
36	1"									0		16.58	0						
37	1-1/2"									0		27.42	0						
38	2"									(112)		40.43	(4,522)						
39	3"									(12)		71.10	(853)						
40	4"									(54)		114.11	(6,204)						
41	6"									(29)		222.47	(6,452)						
42	8"									(24)		379.54	(9,109)						
43	10"									(36)		637.71	(22,958)						
44																			
45	Rate A to Rate J Usage										(3,204,571)	\$0.6247	(\$2,001,863)						
46																			
47																			
48																			
49	Total		<u>26,092,355</u>		<u>\$18,526,857</u>		<u>26,223,033</u>		<u>\$18,614,453</u>		<u>23,056,478</u>		<u>\$16,587,946</u>		<u>23,056,478</u>		<u>\$23,044,126</u>	<u>\$4,429,672</u>	<u>26.70%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas Outside of St Louis County

Missouri Public Service Commission
Company: Missouri-American Water Company
Commercial - Rate J

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Commercial Rate J Monthly Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"	0		\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"	12		16.58	199	12		16.58	199	12		16.58	199	12		25.00	300	101	50.78%
8	1-1/2"	0		27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"	119		40.43	4,800	119		40.43	4,800	119		40.43	4,800	231		65.00	14,988	10,187	212.22%
10	3"	48		71.10	3,413	48		71.10	3,413	48		71.10	3,413	60		115.00	6,900	3,487	102.18%
11	4"	30		114.11	3,381	30		114.11	3,381	30		114.11	3,381	84		180.00	15,120	11,739	347.14%
12	6"	104		222.47	23,137	104		222.47	23,137	104		222.47	23,137	133		350.00	46,550	23,413	101.19%
13	8"	0		379.54	0	0		379.54	0	0		379.54	0	24		560.00	13,440	13,440	0.00%
14	10"	0		637.71	0	0		637.71	0	0		637.71	0	36		850.00	30,600	30,600	0.00%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	<u>Volumetric Charges:</u>																		
19	All Usage		2,921,032	\$0.28268	\$825,717		2,808,476	\$0.28268	\$793,900		2,842,807	\$0.28268	\$803,605		6,057,365	\$0.37672	\$2,281,931	\$1,478,326	183.96%
20																			
21																			
22																			
23																			
24	<u>Adjustment(1):</u>																		
25	Usage Normalization		(112,556)	\$0.28268	(31,817)		34,332	\$0.28268	\$9,705		9,987	\$0.28268	\$2,823						
26																			
27																			
28	<u>Adjustment(2):</u>																		
29	Rate A to J Meter Count Transfer																		
30	5/8"									0		\$9.00	\$0						
31	3/4"									0		12.25	0						
32	1"									0		16.58	0						
33	1-1/2"									0		27.42	0						
34	2"									112		40.43	4,522						
35	3"									12		71.10	853						
36	4"									54		114.11	6,204						
37	6"									29		222.47	6,452						
38	8"									24		379.54	9,109						
39	10"									36		637.71	22,958						
40																			
41	Rate A to Rate J Usage										3,204,571	\$0.2827	\$905,868						
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total		<u>2,808,476</u>		<u>\$828,830</u>		<u>2,842,807</u>		<u>\$838,535</u>		<u>6,057,365</u>		<u>\$1,797,324</u>		<u>6,057,365</u>		<u>\$2,409,828</u>	<u>\$1,571,293</u>	<u>87.42%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas Outside of St Louis County

Missouri Public Service Commission
Company: Missouri-American Water Company
Industrial - Rate A

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Industrial Rate A Monthly Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"	351		\$9.00	\$3,161	351		\$9.00	\$3,161	351		\$9.00	\$3,161	334		\$12.00	\$4,008	\$847	26.80%
6	3/4"	60		12.25	734	60		12.25	734	60		12.25	734	48		16.00	767	33	4.45%
7	1"	360		16.58	5,975	360		16.58	5,975	360		16.58	5,975	348		25.00	8,710	2,735	45.76%
8	1-1/2"	12		27.42	329	12		27.42	329	12		27.42	329	12		45.00	540	211	64.11%
9	2"	921		40.43	37,217	921		40.43	37,217	921		40.43	37,217	873		65.00	56,714	19,497	52.39%
10	3"	66		71.10	4,671	66		71.10	4,671	66		71.10	4,671	74		115.00	8,531	3,861	82.66%
11	4"	133		114.11	15,177	133		114.11	15,177	133		114.11	15,177	97		180.00	17,460	2,283	15.05%
12	6"	64		222.47	14,177	64		222.47	14,177	64		222.47	14,177	64		350.00	22,303	8,127	57.32%
13	8"	48		379.54	18,218	48		379.54	18,218	48		379.54	18,218	48		560.00	26,880	8,662	47.55%
14	10"	0		637.71	0	0		637.71	0	0		637.71	0			850.00	0	0	0.00%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0			1,375.00	0	0	0.00%
16																			
17																			
18	<u>Volumetric Charges:</u>																		
19	All Usage		2,318,785	\$0.62469	\$1,448,522		2,182,659	\$0.62469	\$1,363,485		2,182,659	\$0.62469	\$1,363,485		1,326,651	\$0.85672	\$1,136,569	(\$226,916)	-16.64%
20																			
21	Triumph		8,310,220	\$0.06284	\$522,198		7,902,004	\$0.06284	\$496,546		7,902,004	\$0.06284	\$496,546		7,902,004	\$0.09615	\$759,778	\$263,232	53.01%
22	Empire		1,889,638	0.25145	475,150		1,952,849	0.25145	491,044		1,952,849	0.25145	491,044		1,952,849	0.33268	649,674	158,630	32.30%
23																			
24																			
25	<u>Adjustment(1):</u>																		
26	Usage Normalization		(136,126)	\$0.62469	(\$85,036)		0	\$0.62469	\$0		0	\$0.62469	\$0						
27	Triumph		(408,216)	0.06284	(25,652)		0	0.06284	0		0	0.06284	0						
28	Empire		63,211	0.25145	15,894		0	0.25145	0		0	0.25145	0						
29																			
30																			
31	<u>Adjustment(2):</u>																		
32	Rate A to J Meter Count Transfer																		
33	5/8"									(17)		\$9.00	(\$155)						
34	3/4"									(12)		12.25	(147)						
35	1"									(12)		16.58	(199)						
36	1-1/2"									0		27.42	0						
37	2"									(48)		40.43	(1,941)						
38	3"									8		71.10	604						
39	4"									(36)		114.11	(4,108)						
40	6"									0		222.47	0						
41	8"									0		379.54	0						
42																			
43	Rate A to Rate J Usage										(856,008)	\$0.6247	(\$534,739)						
44																			
45																			
46																			
47																			
48																			
49	Total		<u>12,037,512</u>		<u>\$2,450,733</u>		<u>12,037,512</u>		<u>\$2,450,733</u>		<u>11,181,504</u>		<u>\$1,910,048</u>		<u>11,181,504</u>		<u>\$2,691,933</u>	<u>\$241,200</u>	<u>12.63%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas Outside of St Louis County

Missouri Public Service Commission
Company: Missouri-American Water Company
Industrial - Rate J

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change		
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue				
1																					
2																					
3	Industrial Rate J Monthly Billing:																				
4	<u>Minimum Charge:</u>																				
5	5/8"	95		\$9.00	\$859	95		\$9.00	\$859	95		\$9.00	\$859	113		\$12.00	\$1,352	\$493	57.38%		
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0	12		16.00	192	192	0.00%		
7	1"	48		16.58	796	48		16.58	796	48		16.58	796	60		25.00	1,500	704	88.48%		
8	1-1/2"	0		27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%		
9	2"	312		40.43	12,614	312		40.43	12,614	312		40.43	12,614	360		65.00	23,400	10,786	85.51%		
10	3"	83		71.10	5,881	83		71.10	5,881	83		71.10	5,881	74		115.00	8,535	2,654	45.14%		
11	4"	210		114.11	23,977	210		114.11	23,977	210		114.11	23,977	246		180.00	44,301	20,325	84.77%		
12	6"	123		222.47	27,351	123		222.47	27,351	123		222.47	27,351	123		350.00	43,029	15,679	57.32%		
13	8"	60		379.54	22,772	60		379.54	22,772	60		379.54	22,772	60		560.00	33,600	10,828	47.55%		
14	10"	0		637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%		
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%		
16																					
17																					
18	<u>Volumetric Charges:</u>																				
19	All Usage		24,953,803	\$0.28268	\$7,053,941		22,551,946	\$0.28268	\$6,374,984		22,551,946	\$0.28268	\$6,374,984		23,407,954	\$0.37672	\$8,818,244	\$2,443,260	38.33%		
20																					
21																					
22																					
23																					
24	<u>Adjustment(1):</u>																				
25	Usage Normalization		(2,401,856)	\$0.28268	(\$678,957)		0	\$0.28268	\$0		0	\$0.28268	\$0								
26																					
27																					
28	<u>Adjustment(2):</u>																				
29	Rate A to J Meter Count Transfer																				
30	5/8"									17		\$9.00	\$155								
31	3/4"									12		12.25	147								
32	1"									12		16.58	199								
33	1-1/2"									0		27.42	0								
34	2"									48		40.43	1,941								
35	3"									(8)		71.10	(604)								
36	4"									36		114.11	4,108								
37	6"									0		222.47	0								
38	8"									0		379.54	0								
39																					
40	Rate A to Rate J Usage										856,008	\$0.2827	\$241,976								
41																					
42																					
43																					
44																					
45																					
46																					
47																					
48																					
49	Total		<u>22,551,946</u>		<u>\$6,469,233</u>		<u>22,551,946</u>		<u>\$6,469,233</u>		<u>23,407,954</u>		<u>\$6,717,155</u>		<u>23,407,954</u>		<u>\$8,974,153</u>	<u>\$2,504,920</u>	<u>37.29%</u>		

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas Outside of St Louis County

Missouri Public Service Commission
Company: Missouri-American Water Company
Public Authority - Rate A

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Public Authority Rate A Monthly Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"	3,732		\$9.00	\$33,586	3,732		\$9.00	\$33,586	3,760		\$9.00	\$33,836	3,792		\$12.00	\$45,502	\$11,665	34.48%
6	3/4"	227		12.25	2,775	227		12.25	2,775	227		12.25	2,775	227		16.00	3,624	849	30.61%
7	1"	2,218		16.58	36,775	2,218		16.58	36,775	2,218		16.58	36,775	2,218		25.00	55,452	18,676	50.78%
8	1-1/2"	1,007		27.42	27,609	1,007		27.42	27,609	1,007		27.42	27,609	1,007		45.00	45,310	17,701	64.11%
9	2"	4,599		40.43	185,926	4,599		40.43	185,926	4,599		40.43	185,926	4,539		65.00	295,064	109,138	58.70%
10	3"	551		71.10	39,206	551		71.10	39,206	551		71.10	39,206	551		115.00	63,413	24,207	61.74%
11	4"	539		114.11	61,457	539		114.11	61,457	539		114.11	61,457	539		180.00	96,944	35,487	57.74%
12	6"	96		222.47	21,357	96		222.47	21,357	96		222.47	21,357	96		350.00	33,600	12,243	57.32%
13	8"	108		379.54	40,990	108		379.54	40,990	108		379.54	40,990	108		560.00	60,480	19,490	47.55%
14	10"	0		637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	<u>Volumetric Charges:</u>																		
19	All Usage		5,277,673	\$0.62469	\$3,296,910		5,212,600	\$0.62469	\$3,256,259		5,221,425	\$0.62469	\$3,261,772		4,844,672	\$0.85672	\$4,150,527	\$888,755	27.25%
20																			
21																			
22																			
23																			
24	<u>Adjustment(1):</u>																		
25	Usage Normalization		(65,073)	\$0.62469	(40,650)		8,825	\$0.62469	\$5,513		13,237	\$0.62469	\$8,269						
26																			
27																			
28	<u>Adjustment(2): Growth</u>																		
29	5/8"					28		\$9.00	\$250	32		\$9.00	\$290						
30																			
31																			
32	<u>Adjustment(3):</u>																		
33	Rate A to J Meter Count Transfer																		
34	5/8"									0		\$9.00	\$0						
35	3/4"									0		12.25	0						
36	1"									0		16.58	0						
37	1-1/2"									0		27.42	0						
38	2"									(59)		40.43	(2,396)						
39	3"									0		71.10	0						
40	4"									0		114.11	0						
41	6"									0		222.47	0						
42	8"									0		379.54	0						
43																			
44	Rate A to Rate J Usage																		
45																			
46																			
47																			
48																			
49																			
50																			
51																			
52																			
53																			
54																			
55																			
56																			
57																			
58																			
59	Total		<u>5,212,600</u>		<u>\$3,705,941</u>		<u>5,221,425</u>		<u>\$3,711,703</u>		<u>4,844,672</u>		<u>\$3,474,243</u>		<u>4,844,672</u>		<u>\$4,849,915</u>	<u>\$1,138,212</u>	<u>32.76%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas Outside of St Louis County

Missouri Public Service Commission
Company: Missouri-American Water Company
Public Authority - Rate J

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Public Authority Rate J Monthly Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"	0		\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"	24		16.58	398	24		16.58	398	24		16.58	398	24		25.00	600	202	50.78%
8	1-1/2"	0		27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"	24		40.43	970	24		40.43	970	24		40.43	970	83		65.00	5,412	4,442	457.76%
10	3"	12		71.10	853	12		71.10	853	12		71.10	853	12		115.00	1,380	527	61.74%
11	4"	36		114.11	4,108	36		114.11	4,108	36		114.11	4,108	36		180.00	6,480	2,372	57.74%
12	6"	0		222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"	36		379.54	13,663	36		379.54	13,663	36		379.54	13,663	36		560.00	20,160	6,497	47.55%
14	10"	0		637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	<u>Volumetric Charges:</u>																		
19	All Usage		1,443,744	\$0.28268	\$408,117		1,419,330	\$0.28268	\$401,216		1,422,641	\$0.28268	\$402,152		1,817,597	\$0.37672	\$684,725	\$282,573	70.27%
20																			
21																			
22																			
23																			
24	<u>Adjustment(1):</u>																		
25	Usage Normalization		(24,414)	\$0.28268	(\$6,901)		3,311	\$0.28268	\$936		4,966	\$0.28268	\$1,404						
26																			
27																			
28	<u>Adjustment(3):</u>																		
29	Rate A to J Meter Count Transfer																		
30	5/8"									0		\$9.00	\$0						
31	3/4"									0		12.25	0						
32	1"									0		16.58	0						
33	1-1/2"									0		27.42	0						
34	2"									59		40.43	2,396						
35	3"									0		71.10	0						
36	4"									0		114.11	0						
37	6"									0		222.47	0						
38	8"									0		379.54	0						
39																			
40	Rate A to Rate J Usage										389,990	\$0.2827	\$110,242						
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total		<u>1,419,330</u>		<u>\$421,209</u>		<u>1,422,641</u>		<u>\$422,145</u>		<u>1,817,597</u>		<u>\$536,187</u>		<u>1,817,597</u>		<u>\$718,757</u>	<u>\$296,612</u>	<u>55.32%</u>

**Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas Outside of St Louis County**

Missouri Public Service Commission
Company: Missouri-American Water Company
Other Water Utilities:

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2	OWU Monthly Billing:																		
3																			
4	Minimum Charge:																		
5	5/8"	5		\$9.00	\$47	5		\$9.00	\$47	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"	20		16.58	332	20		16.58	332	24		16.58	398	24		25.00	600	202	50.78%
8	1-1/2"	0		27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"	152		40.43	6,145	152		40.43	6,145	156		40.43	6,307	156		65.00	10,140	3,833	60.77%
10	3"	48		71.10	3,413	48		71.10	3,413	48		71.10	3,413	48		115.00	5,520	2,107	61.74%
11	4"	104		114.11	11,867	104		114.11	11,867	108		114.11	12,324	108		180.00	19,440	7,116	57.74%
12	6"	76		222.47	16,908	76		222.47	16,908	72		222.47	16,018	72		350.00	25,200	9,182	57.32%
13	8"	12		379.54	4,554	12		379.54	4,554	12		379.54	4,554	12		560.00	6,720	2,166	47.55%
14	10"	0		637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	Volumetric Charges:																		
19																			
20	Rate B		11,313,268	\$0.26194	\$2,963,397		11,313,268	\$0.26194	\$2,963,397		11,313,268	\$0.26194	\$2,963,397		11,313,268	\$0.32639	\$3,692,537	\$729,140	24.60%
21																			
22	Chariton Co Dist#2		192,497	\$0.62740	120,772		192,497	\$0.62740	120,772		192,497	\$0.64653	124,455		192,497	\$0.64653	124,455	0	0.00%
23	Village of Weldon Spring Heights		4,560	0.26194	1,194		4,560	0.26194	1,194		4,560	0.26194	1,194		4,560	0.32639	1,488	294	24.60%
24																			
25																			
26	Adjustment(1):																		
27	5/8"					(5)		\$9.00	(\$47)										
28	3/4"					0		12.25	0										
29	1"					4		16.58	66										
30	1-1/2"					0		27.42	0										
31	2"					4		40.43	162										
32	3"					0		71.10	0										
33	4"					4		114.11	456										
34	6"					(4)		222.47	(890)										
35	8"					0		379.54	0										
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total		<u>11,510,324</u>		<u>\$3,128,631</u>		<u>11,510,324</u>		<u>\$3,128,378</u>		<u>11,510,324</u>		<u>\$3,132,061</u>		<u>11,510,324</u>		<u>\$3,886,101</u>	<u>\$754,040</u>	<u>24.10%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas Outside of St Louis County

Missouri Public Service Commission
Company: Missouri-American Water Company
Private Fire

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Rate F:																		
4																			
5	Monthly																		
6	2" or Less	970		\$6.00	\$5,820	970		\$6.00	\$5,820	995		\$6.00	\$5,970	1,012		\$8.70	\$8,804	\$2,834	47.48%
7	3"	36		19.36	697	36		19.36	697	36		19.36	697	36		26.00	936	239	34.30%
8	4"	4,164		23.85	99,311	4,164		23.85	99,311	4,179		23.85	99,669	4,195		34.60	145,147	45,478	45.63%
9	6"	8,662		53.70	465,149	8,662		53.70	465,149	8,731		53.70	468,855	8,771		77.90	683,261	214,406	45.73%
10	8"	5,178		95.55	494,758	5,178		95.55	494,758	5,220		95.55	498,771	5,245		138.50	726,433	227,662	45.64%
11	10"	802		149.25	119,699	802		149.25	119,699	806		149.25	120,296	810		216.00	174,960	54,665	45.44%
12	12"	252		214.94	54,165	252		214.94	54,165	252		214.94	54,165	252		311.20	78,422	24,258	44.78%
13	Hydrant	2,909		53.70	156,213	2,909		53.70	156,213	2,964		53.70	159,167	3,000		77.90	233,700	74,533	46.83%
14																			
15																			
16																			
17																			
18	Volumetric Charges:																		
19	Usage		42,694	0.62469	26,671		42,694	0.62469	26,671		42,694	0.62469	26,671		42,694	0.85672	36,577	9,906	37.14%
20																			
21																			
22																			
23																			
24	Adjustments (1): Growth																		
25	2" or Less					25		\$6.00	\$150	17		\$6.00	\$102						
26	3"					0		19.36	0	0		19.36	0						
27	4"					15		23.85	358	16		23.85	382						
28	6"					69		53.70	3,705	40		53.70	2,148						
29	8"					42		95.55	4,013	25		95.55	2,389						
30	10"					4		149.25	597	4		149.25	597						
31	12"					0		214.94	0	0		214.94	0						
32	Hydrant					55		53.70	2,954	36		53.70	1,933						
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48	Total Rate F		<u>42,694</u>		<u>\$1,422,483</u>		<u>42,694</u>		<u>\$1,434,260</u>		<u>42,694</u>		<u>\$1,441,810</u>		<u>42,694</u>		<u>\$2,088,240</u>	<u>\$653,981</u>	<u>45.36%</u>

**Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas - Water Acquisitions**

Missouri Public Service Commission
Company: Missouri-American Water Company
Acquisitions

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022		12 Months Ending December 2022		Present Rate Revenues May 2023		Proposed Proforma Revenues			
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Dollar Change	% Change
1											
2	Monthly Billing:										
3											
4	Residential	0	\$0	3,116,799	\$2,527,897	3,116,799	\$2,527,897	3,116,799	\$3,789,538	\$1,261,641	49.91%
5	Commercial	0	0	1,218,235	787,225	1,218,235	787,225	1,218,235	1,199,769	\$412,545	52.40%
6	Industrial	0	0	0	0	0	0	0	0	\$0	0.00%
7	Other Public Authority	0	0	29,037	20,556	29,037	20,556	29,037	31,525	\$10,968	53.36%
8	Other Water Utilities									\$0	0.00%
9	Private Fire									\$0	0.00%
10	Public Fire										
11	Miscellaneous										
12											
13											
14											
15	Total	<u>0</u>	<u>\$0</u>	<u>4,364,071</u>	<u>\$3,335,678</u>	<u>4,364,071</u>	<u>\$3,335,678</u>	<u>4,364,071</u>	<u>\$5,020,832</u>	<u>\$1,685,154</u>	<u>50.52%</u>
16											
17											
18	Miscellaneous Revenues:										
19											
20	Reconnect Charges									\$0	0.00%
21	Returned Check Charge									0	0.00%
22	Application Fee									0	0.00%
23	Miscellaneous Other Revenue									0	0.00%
24	Rents from Water Property									0	0.00%
25	Late Fees		\$0		\$15,825		\$15,825		\$15,825	0	0.00%
26			<u>\$0</u>		<u>\$3,351,503</u>		<u>\$3,351,503</u>		<u>\$5,036,657</u>	<u>\$1,685,154</u>	<u>50.28%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas - Water Acquisitions

Missouri Public Service Commission
Company: Missouri-American Water Company
Residential - Eureka

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Residential Eureka																		
4	Monthly Billing:																		
5	Minimum Charge:																		
6	5/8"			\$9.00	\$0	15,057		\$9.00	\$135,513	15,057		\$9.00	\$135,513	15,057		\$12.00	\$180,684	\$45,171	33.33%
7	3/4"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
8	1"			16.58	0	23,594		16.58	391,189	23,594		16.58	391,189	23,594		25.00	589,850	198,661	50.78%
9	1-1/2"			27.42	0	4,460		27.42	122,293	4,460		27.42	122,293	4,460		45.00	200,700	78,407	64.11%
10	2"			40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
11	3"			71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
12	4"			114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
13	6"			222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
14	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
15	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
16	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
17																			
18																			
19																			
20																			
21																			
22																			
23																			
24																			
25	Volumetric Charges:																		
26	All Usage			\$0.56290	\$0		2,826,039	\$0.5629	\$1,590,777		2,826,039	\$0.5629	\$1,590,777		2,826,039	\$0.8567	\$2,421,124	\$830,347	52.20%
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total			<u>0</u>	<u>\$0</u>		<u>2,826,039</u>		<u>\$2,239,772</u>		<u>2,826,039</u>		<u>\$2,239,772</u>		<u>2,826,039</u>		<u>\$3,392,358</u>	<u>\$1,152,586</u>	<u>51.46%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas - Water Acquisitions

Missouri Public Service Commission
Company: Missouri-American Water Company
Residential - Monsees Lake

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Residential Monsees Lake Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"			\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"			16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2"			27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"			40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
10	3"			71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11	4"			114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"			222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	<u>Flat Rate</u>																		
19	RT 1.2 Flat Rate			\$35.30	\$0	768		\$35.30	\$27,110	768		\$35.30	\$27,110	768		\$55.00	\$42,240	\$15,130	55.81%
20																			
21																			
22																			
23																			
24																			
25																			
26																			
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total			<u>0</u>	<u>\$0</u>			<u>0</u>	<u>\$27,110</u>			<u>0</u>	<u>\$27,110</u>			<u>0</u>	<u>\$42,240</u>	<u>\$15,130</u>	<u>55.81%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas - Water Acquisitions

Missouri Public Service Commission
Company: Missouri-American Water Company
Residential - Purcell

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Residential Purcell Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"			\$9.00	\$0	1,968		\$9.00	\$17,712	1,968		\$9.00	\$17,712	1,968		\$12.00	\$23,616	\$5,904	33.33%
6	3/4"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"			16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2"			27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"			40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
10	3"			71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11	4"			114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"			222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	<u>Flat Rate</u>																		
19	RT 1.2 Flat Rate			\$48.40	\$0	0		\$48.40	\$0	0		\$48.40	\$0	0		\$55.00	\$0	\$0	0.00%
20																			
21																			
22																			
23																			
24																			
25	<u>Volumetric Charges:</u>																		
26	All Usage			\$0.6247	\$0		59,040	\$0.6247	\$36,882		59,040	\$0.6247	\$36,882		59,040	\$0.8567	\$50,581	\$13,699	37.14%
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total			<u>0</u>	<u>\$0</u>		<u>\$9,040</u>		<u>\$54,594</u>		<u>\$9,040</u>		<u>\$54,594</u>		<u>\$9,040</u>		<u>\$74,197</u>	<u>\$19,603</u>	<u>35.91%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas - Water Acquisitions

Missouri Public Service Commission
Company: Missouri-American Water Company
Residential - Stewartsville

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Residential Stewartsville Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"			\$9.00	\$0	4,236		\$9.00	\$38,124	4,236		\$9.00	\$38,124	4,236		\$12.00	\$50,832	\$12,708	33.33%
6	3/4"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"			16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2"			27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"			40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
10	3"			71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11	4"			114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"			222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	<u>Flat Rate</u>																		
19	RT 1.2 Flat Rate			\$48.40	\$0	0		\$48.40	\$0	0		\$48.40	\$0	0		\$55.00	\$0	\$0	0.00%
20																			
21																			
22																			
23																			
24																			
25	<u>Volumetric Charges:</u>																		
26	All Usage			\$0.6247	\$0		127,080	\$0.6247	\$79,386		127,080	\$0.6247	\$79,386		127,080	\$0.8567	\$108,872	\$29,486	37.14%
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
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39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total			<u>0</u>	<u>\$0</u>		<u>127,080</u>		<u>\$117,510</u>		<u>127,080</u>		<u>\$117,510</u>		<u>127,080</u>		<u>\$159,704</u>	<u>\$42,194</u>	<u>35.91%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas - Water Acquisitions

Missouri Public Service Commission
Company: Missouri-American Water Company
Residential - Smithton

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Residential Smithton Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"			\$9.00	\$0	2,616		\$9.00	\$23,544	2,616		\$9.00	\$23,544	2,616		\$12.00	\$31,392	\$7,848	33.33%
6	3/4"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"			16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2"			27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"			40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
10	3"			71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11	4"			114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"			222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	<u>Flat Rate</u>																		
19	RT 1.2 Flat Rate			\$48.40	\$0	0		\$48.40	\$0	0		\$48.40	\$0	0		\$55.00	\$0	\$0	0.00%
20																			
21																			
22																			
23																			
24																			
25	<u>Volumetric Charges:</u>																		
26	All Usage			\$0.6247	\$0		104,640	\$0.6247	\$65,368		104,640	\$0.6247	\$65,368		104,640	\$0.8567	\$89,647	\$24,280	37.14%
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total			<u>0</u>	<u>\$0</u>		<u>104,640</u>		<u>\$88,912</u>		<u>104,640</u>		<u>\$88,912</u>		<u>104,640</u>		<u>\$121,039</u>	<u>\$32,128</u>	<u>36.13%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas - Water Acquisitions

Missouri Public Service Commission
Company: Missouri-American Water Company
Commercial - Eureka

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Commercial Eureka Monthly Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"			\$9.00	\$0	1,657		\$9.00	\$14,913	1,657		\$9.00	\$14,913	1,657		\$12.00	\$19,884	\$4,971	33.33%
6	3/4"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"			16.58	0	908		16.58	15,055	908		16.58	15,055	908		25.00	22,700	7,645	50.78%
8	1-1/2"			27.42	0	668		27.42	18,317	668		27.42	18,317	668		45.00	30,060	11,743	64.11%
9	2"			40.43	0	876		40.43	35,417	876		40.43	35,417	876		65.00	56,940	21,523	60.77%
10	3"			71.10	0	105		71.10	7,466	105		71.10	7,466	105		115.00	12,075	4,610	61.74%
11	4"			114.11	0	48		114.11	5,477	48		114.11	5,477	48		180.00	8,640	3,163	57.74%
12	6"			222.47	0	12		222.47	2,670	12		222.47	2,670	12		350.00	4,200	1,530	57.32%
13	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18																			
19																			
20																			
21																			
22																			
23																			
24																			
25	<u>Volumetric Charges:</u>																		
26	All Usage			\$0.56290	\$0		1,202,395	\$0.56290	\$676,828		1,202,395	\$0.56290	\$676,828		1,202,395	\$0.85672	\$1,030,116	\$353,288	52.20%
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
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39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total			<u>0</u>	<u>\$0</u>		<u>1,202,395</u>		<u>\$776,141</u>		<u>1,202,395</u>		<u>\$776,141</u>		<u>1,202,395</u>		<u>\$1,184,615</u>	<u>\$408,473</u>	<u>52.63%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas - Water Acquisitions

Missouri Public Service Commission
Company: Missouri-American Water Company
Commercial - Monsees Lake

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Commercial Monsees Lake Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"			\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"			16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2"			27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"			40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
10	3"			71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11	4"			114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"			222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	<u>Flat Rate</u>																		
19	RT 1.2 Flat Rate			\$35.30	\$0	0		\$35.30	\$0	0		\$35.30	\$0	0		\$55.00	\$0	\$0	0.00%
20																			
21																			
22																			
23																			
24																			
25																			
26																			
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39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total			<u>0</u>	<u>\$0</u>			<u>0</u>	<u>\$0</u>			<u>0</u>	<u>\$0</u>			<u>0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas - Water Acquisitions

Missouri Public Service Commission
Company: Missouri-American Water Company
Commercial - Stewartville

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Commercial Stewartville Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"			\$9.00	\$0	48		\$9.00	\$432	48		\$9.00	\$432	48		\$12.00	\$576	\$144	33.33%
6	3/4"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"			16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2"			27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"			40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
10	3"			71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11	4"			114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"			222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	<u>Flat Rate</u>																		
19	RT 1.2 Flat Rate			\$48.40	\$0	0		\$48.40	\$0	0		\$48.40	\$0	0		\$55.00	\$0	\$0	0.00%
20																			
21																			
22																			
23																			
24																			
25	<u>Volumetric Charges:</u>																		
26	All Usage			\$0.6247	\$0		5,760	\$0.6247	\$3,598		5,760	\$0.6247	\$3,598		5,760	\$0.8567	\$4,935	\$1,337	37.14%
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total			<u>0</u>	<u>\$0</u>		<u>5,760</u>		<u>\$4,030</u>		<u>5,760</u>		<u>\$4,030</u>		<u>5,760</u>		<u>\$5,511</u>	<u>\$1,481</u>	<u>36.74%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas - Water Acquisitions

Missouri Public Service Commission
Company: Missouri-American Water Company
Commercial - Smithton

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Commercial Smithton Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"			\$9.00	\$0	84		\$9.00	\$756	84		\$9.00	\$756	84		\$12.00	\$1,008	\$252	33.33%
6	3/4"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"			16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2"			27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"			40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
10	3"			71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11	4"			114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"			222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	<u>Flat Rate</u>																		
19	RT 1.2 Flat Rate			\$48.40	\$0	0		\$48.40	\$0	0		\$48.40	\$0	0		\$55.00	\$0	\$0	0.00%
20																			
21																			
22																			
23																			
24																			
25	<u>Volumetric Charges:</u>																		
26	All Usage			\$0.6247	\$0		10,080	\$0.6247	\$6,297		10,080	\$0.6247	\$6,297		10,080	\$0.8567	\$8,636	\$2,339	37.14%
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
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39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total			<u>0</u>	<u>\$0</u>		<u>10,080</u>		<u>\$7,053</u>		<u>10,080</u>		<u>\$7,053</u>		<u>10,080</u>		<u>\$9,644</u>	<u>\$2,591</u>	<u>36.73%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas - Water Acquisitions

Missouri Public Service Commission
Company: Missouri-American Water Company
Public Authority - Eureka

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Proforma Revenues				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Public Authority Eureka Monthly Billing:																		
4	<u>Minimum Charge:</u>																		
5	5/8"			\$9.00	\$0	24		\$9.00	\$216	24		\$9.00	\$216	24		\$12.00	\$288	\$72	33.33%
6	3/4"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"			16.58	0	78		16.58	1,293	78		16.58	1,293	78		25.00	1,950	657	50.78%
8	1-1/2"			27.42	0	72		27.42	1,974	72		27.42	1,974	72		45.00	3,240	1,266	64.11%
9	2"			40.43	0	18		40.43	728	18		40.43	728	18		65.00	1,170	442	60.77%
10	3"			71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11	4"			114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"			222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18																			
19																			
20																			
21																			
22																			
23																			
24																			
25	<u>Volumetric Charges:</u>																		
26	All Usage			\$0.56290	\$0		29,037	\$0.56290	\$16,345		29,037	\$0.56290	\$16,345		29,037	\$0.85672	\$24,877	\$8,532	52.20%
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
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47																			
48																			
49	Total			<u>0</u>	<u>\$0</u>		<u>29,037</u>		<u>\$20,556</u>		<u>29,037</u>		<u>\$20,556</u>		<u>29,037</u>		<u>\$31,525</u>	<u>\$10,968</u>	<u>53.36%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
City of Arnold Wastewater

Missouri Public Service Commission
Company: Missouri-American Water Company
Rate Zone 1: City of Arnold

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022		12 Months Ending December 2022		Present Rate Revenues May 2023		Proposed Pro Forma Rates			
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Dollar Change	% Change
1											
2	Monthly Billing:										
3											
4	Residential:	5,347,304	\$4,014,234	5,385,090	\$4,021,317	5,413,520	\$4,027,915	5,413,520	\$4,056,988	\$29,073	0.72%
5	Commercial	2,367,148	1,806,594	2,413,330	1,841,098	2,439,237	1,860,107	2,439,237	1,872,743	12,637	0.68%
6	Industrial	0	0	0	0	0	0	0	0	0	0.00%
7	Public Authority	2,629	424,113	4,001	433,257	4,838	433,408	4,838	436,550	3,143	0.73%
8	Bulk Wastewater	0	0	0	0	0	0	0	0	0	0.00%
9	Miscellaneous										
10											
11											
12	Total	<u>7,717,082</u>	<u>\$6,244,940</u>	<u>7,802,422</u>	<u>\$6,295,672</u>	<u>7,857,594</u>	<u>\$6,321,429</u>	<u>7,857,594</u>	<u>\$6,366,282</u>	<u>\$44,853</u>	<u>0.71%</u>
13											
14											
15											
16											
17	Miscellaneous Revenues:										
18											
19	Reconnect Charges		0		220		320		320	0	0.00%
20	Returned Check Charge		991		1,066		1,107		1,107	0	0.00%
21	Application Fee		0		0		939		939	0	0.00%
22	Miscellaneous Other Revenue		160		158		798		798	0	0.00%
23										0	0.00%
24	Late Fees		29,894		30,187		30,335		30,335	0	0.00%
25											
26			<u>\$6,275,985</u>		<u>\$6,327,302</u>		<u>\$6,354,927</u>		<u>\$6,399,779</u>	<u>\$44,853</u>	<u>0.71%</u>

Test Year Operating Revenues at Present Rates vs Proposed Rates
City of Arnold Wastewater

Missouri Public Service Commission
Company: Missouri-American Water Company
Rate Zone 1: City of Arnold

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Pro Forma Rates				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Residential:																		
4																			
5	Minimum Charge	101,096		\$37.23	\$3,763,815	101,096		\$37.23	\$3,763,815	101,239		\$37.23	\$3,769,130	101,380		\$37.50	\$3,801,768	\$32,639	0.87%
6																			
7																			
8																			
9																			
10																			
11																			
12	<u>Volumetric Charges:</u>																		
13	Usage < 50 CGL		4,996,583	\$0.0000	\$0		4,996,583	\$0.0000	\$0		5,031,891	\$0.0000	\$0		5,058,456	\$0.0000	\$0	0	0.00%
14	Usage > 50 CGL		350,721	0.7140	250,418		350,721	0.7140	250,418		353,199	0.7140	252,188		355,064	0.7188	255,220	3,032	1.20%
15																			
16																			
17																			
18																			
19																			
20																			
21	<u>Adjustments (1):</u>																		
22																			
23	Minimum Charge					143		\$37.23	\$5,314	141		\$37.23	\$5,266						
24																			
25	<u>Volumetric Charges:</u>																		
26	Usage < 50 CGL		35,307	\$0.0000	\$0		35,307	\$0.0000	\$0		26,565	\$0.0000	\$0						
27	Usage > 50 CGL		2,478	0.7140	1,770		2,478	0.7140	1,770		1,865	0.7140	1,331						
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38	Total		<u>5,347,304</u>		<u>\$4,014,234</u>		<u>5,385,090</u>		<u>\$4,021,317</u>		<u>5,413,520</u>		<u>\$4,027,915</u>		<u>5,413,520</u>		<u>\$4,056,988</u>	<u>\$35,671</u>	<u>0.89%</u>
39																			
40																			
41																			
42	Note (1):																		

Note (1): Adjustment from customer growth using a 5-year average growth and usage per customer trend

Test Year Operating Revenues at Present Rates vs Proposed Rates
City of Arnold Wastewater

Missouri Public Service Commission
Company: Missouri-American Water Company
Rate Zone 1: City of Arnold

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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Pro Forma Rates				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Commercial																		
4																			
5	Minimum Charge	7,742		\$37.23	\$288,230	7,742		\$37.23	\$288,230	7,782		\$37.23	\$289,718	7,798		\$37.50	\$292,413 0	\$2,695 0	0.93%
6																			
7																			
8																			
9																			
10																			
11																			
12	<u>Volumetric Charges:</u>																		
13	Usage < 50 CGL		240,618	\$0.0000	\$0		240,618	\$0.0000	\$0		240,560	\$0.0000	\$0		240,669	\$0.0000	\$0	\$0	0.00%
14	Usage > 50 CGL		2,289,893	0.7140	1,635,007		2,289,893	0.7140	1,635,007		2,344,344	0.7140	1,673,885		2,374,597	0.7188	1,706,860	32,976	1.97%
15																			
16	Usage Discount		(163,363)	0.7140	(116,643)		(163,363)	0.7140	(116,643)		(171,574)	0.7140	(122,505)		(176,030)	0.7188	(126,530)	(4,025)	3.29%
17																			
18																			
19																			
20																			
21	<u>Adjustments (1):</u>																		
22																			
23	Minimum Charge					40		\$37.23	\$1,488	16		\$37.23	\$590						
24																			
25	<u>Volumetric Charges:</u>																		
26	Usage < 50 CGL						(58)	\$0.0000	\$0		109	\$0.0000	\$0						
27	Usage > 50 CGL						54,451	0.7140	38,878		30,254	0.7140	21,601						
28	Usage Discount						(8,211)	0.7140	(5,863)		(4,456)	0.7140	(3,182)						
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38	Total		<u>2,367,148</u>		<u>\$1,806,594</u>		<u>2,413,330</u>		<u>\$1,841,098</u>		<u>2,439,237</u>		<u>\$1,860,107</u>		<u>2,439,237</u>		<u>\$1,872,743</u>	<u>\$31,646</u>	<u>1.70%</u>
39																			
40																			
41																			
42	Note (1):																		

Note (1): Adjustment from customer growth using a 5-year average growth and usage per customer trend

Test Year Operating Revenues at Present Rates vs Proposed Rates
City of Arnold Wastewater

Missouri Public Service Commission
Company: Missouri-American Water Company
Rate Zone 1: City of Arnold

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Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Pro Forma Rates				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Public Authority																		
4																			
5	Minimum Charge	11,379		\$37.23	\$423,640	11,379		\$37.23	\$423,640	11,618		\$37.23	\$432,538	11,618		\$37.50	\$435,675	\$3,137	0.73%
6																			
7																			
8																			
9																			
10																			
11																			
12	<u>Volumetric Charges:</u>																		
13	Usage < 50 CGL		1,967	\$0.0000	\$0		1,967	\$0.0000	\$0		2,994	\$0.0000	\$0		3,620	\$0.0000	\$0	\$0	0.00%
14	Usage > 50 CGL		662	0.7140	472		662	0.7140	472		1,007	0.7140	719		1,218	0.7188	875	156	21.72%
15																			
16																			
17																			
18																			
19																			
20																			
21	<u>Adjustments (1):</u>																		
22																			
23	Minimum Charge					239		\$37.23	\$8,898	0		\$37.23	\$0						
24																			
25	<u>Volumetric Charges:</u>																		
26	Usage < 50 CGL						1,027	\$0.0000	\$0		626	\$0.0000	\$0						
27	Usage > 50 CGL						345	0.7140	247		211	0.7140	150						
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38	Total		<u>2,629</u>		<u>\$424,113</u>		<u>4,001</u>		<u>\$433,257</u>		<u>4,838</u>		<u>\$433,408</u>		<u>4,838</u>		<u>\$436,550</u>	<u>\$3,293</u>	<u>0.76%</u>
39																			
40																			
41																			

42 Note (1): December 2022 adjustment is based on count of active units billed as of March 2022. Usage adjustment is based on 5-year usage per customer trend.

**Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas Excluding City of Arnold**

Missouri Public Service Commission
Company: Missouri-American Water Company
Wastewater Division Excluding City of Arnold

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Pro Forma Rates				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Residential:																		
4																			
5	<u>Service Charge</u>																		
6																			
7	Rate Tariff 2.1	69,068		\$61.64	\$4,257,360	69,068		\$61.64	\$4,257,360	70,065		\$61.64	\$4,318,806	70,065		\$66.70	\$4,673,335	\$354,529	8.21%
8																			
9	Rate Tariff 3.1	40,252		\$44.03	\$1,772,308	40,252		\$44.03	\$1,772,308	45,828		\$44.03	\$2,017,802	45,828		\$49.65	\$2,275,354	\$257,553	12.76%
10																			
11	Rate Tariff 3.2	4,740		\$65.00	\$308,112	4,740		\$65.00	\$308,112	5,169		\$65.00	\$335,983	5,169		\$66.70	\$344,771	\$8,787	2.62%
12																			
13	Rate Tariff 4.1	2,686		\$38.75	\$104,080	2,686		\$38.75	\$104,080	8,052		\$38.75	\$312,015	8,052		\$49.65	\$399,782	\$87,767	28.13%
14																			
15																			
16	<u>Adjustments:</u>																		
17																			
18	Rate Tariff 2.1 (1)					997		\$61.64	\$61,446										
19	Rate Tariff 3.1 (2)					5,576		44.03	245,493										
20	Rate Tariff 3.2 (3)					429		65.00	27,871										
21	Rate Tariff 4.1 (4)					5,366		38.75	207,935										
22																			
23																			
24																			
25																			
26																			
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37	Total				<u>\$6,441,861</u>				<u>\$6,984,606</u>				<u>\$6,984,606</u>				<u>\$7,693,242</u>	<u>\$708,636</u>	10.15%
38																			
39																			
40																			
41	Note (1):																		
42	Note (2):																		
43	Note (3):																		
44	Note (4):																		
45																			

Note (1): Adjustment from customer growth using a 5-year average growth
 Note (2): Adjustment to annualize Garden City WW
 Note (3): Adjustment to annualize Taos WW
 Note (4): Adjustment to annualize Hallsville WW

**Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas Excluding City of Arnold**

Missouri Public Service Commission
Company: Missouri-American Water Company
Wastewater Division Excluding City of Arnold

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Pro Forma Rates				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
3	Commercial:																		
5	<u>Rate Tariff 2.1</u>																		
6	Minimum Charge	845		\$61.64	\$52,071	845		\$61.64	\$52,071	860		\$61.64	\$53,010	860		\$66.70	\$57,362	\$4,352	8.21%
8	<u>Meter Charge</u>																		
9	5/8-Meter	538		\$61.64	\$33,156	538		\$61.64	\$33,156	538		\$61.64	\$33,156	538		\$66.70	\$35,877	2,722	8.21%
10	3/4-Meter	0		80.19	0	0		80.19	0	0		80.19	0	0		86.80	0	0	0.00%
11	1-Meter	382		117.20	44,757	382		117.20	44,757	372		117.20	43,598	372		126.80	47,170	3,571	8.19%
12	1 1/2-Meter	168		209.79	35,245	168		209.79	35,245	168		209.79	35,245	168		227.00	38,136	2,891	8.20%
13	2-Meter	186		320.90	59,687	186		320.90	59,687	198		320.90	63,538	198		347.20	68,746	5,207	8.20%
14	3-Meter	0		565.37	0	0		565.37	0	0		565.37	0	0		611.80	0	0	0.00%
15	4-Meter	0		926.33	0	0		926.33	0	0		926.33	0	0		1,002.40	0	0	0.00%
17	<u>Usage Charge</u>																		
18	Usage < 60 CGL		66,369	\$0.0000	\$0		66,369	\$0.0000	\$0		66,369	\$0.0000	\$0		66,369	\$0.0000	\$0	0	0.00%
19	Usage > 60 CGL		227,331	1.0274	233,553		227,331	1.0274	233,553		227,331	1.0274	233,553		227,331	1.0540	239,607	6,054	2.59%
21	<u>Adjustments:(1)</u>																		
23	Minimum Charge					15		\$61.64	\$939										
25	1-Meter					(10)		117.20	(\$1,159)										
26	2-Meter					12		320.90	3,851										
37	Rate Tariff 2.1																		
38	Total Commercial				<u>\$458,469</u>				<u>\$462,100</u>				<u>\$462,100</u>				<u>\$486,897</u>	<u>\$24,797</u>	5.37%

**Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas Excluding City of Arnold**

Missouri Public Service Commission
Company: Missouri-American Water Company
Wastewater Division Excluding City of Arnold

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Pro Forma Rates				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
3	Commercial:																		
5	Rate Tariff 3.1																		
6	Minimum Charge	0		\$44.03	\$0	0		\$44.03	\$0	0		\$44.03	\$0	0		\$49.65	\$0	\$0	0.00%
8	Meter Charge																		
9	5/8-Meter	1,366		\$44.03	\$60,131	1,366		\$44.03	\$60,131	1,989		\$44.03	\$87,554	1,989		\$49.65	\$98,730	11,175	12.76%
10	3/4-Meter	0		57.28	0	0		57.28	0	0		57.28	0	0		64.60	0	0	0.00%
11	1-Meter	71		83.71	5,943	71		83.71	5,943	108		83.71	9,041	108		94.40	10,195	1,155	12.77%
12	1 1/2-Meter	96		149.85	14,386	96		149.85	14,386	132		149.85	19,780	132		169.00	22,308	2,528	12.78%
13	2-Meter	153		229.22	35,029	153		229.22	35,029	180		229.22	41,312	180		258.50	46,589	5,277	12.77%
14	3-Meter	12		403.84	4,846	12		403.84	4,846	12		403.84	4,846	12		455.40	5,465	619	12.77%
15	4-Meter	15		661.66	9,925	15		661.66	9,925	24		661.66	15,880	24		746.05	17,905	2,025	12.75%
17	Usage Charge																		
18	Usage < 60 CGL		48,079	\$0.0000	\$0		48,079	\$0.0000	\$0		56,485	\$0.0000	\$0		56,485	\$0.0000	\$0	0	0.00%
19	Usage > 60 CGL		246,644	0.7338	180,995		246,644	0.7338	180,995		253,568	0.7338	186,076		253,568	0.8303	210,537	24,462	13.15%
21	Adjustments (1):																		
22	5/8-Meter					623		\$44.03	\$27,424										
23	3/4-Meter					0		57.28	0										
24	1-Meter					37		83.71	3,097										
25	1 1/2-Meter					36		149.85	5,395										
26	2-Meter					27		229.22	6,284										
27	3-Meter					0		403.84	0										
28	4-Meter					9		661.66	5,955										
30	Usage < 60 CGL						8,406	\$0.0000	\$0										
31	Usage > 60 CGL						6,924	0.7338	5,081										
33	Rate Tariff 3.2																		
34	Minimum Charge	121		\$65.00	\$7,866	121		\$65.00	\$7,866	132		\$65.00	\$8,580	132		\$66.70	\$8,804	\$224	2.62%
36	Adjustments (2):																		
37	Minimum Charge					11		\$65.00	\$714										
40	Rate Tariff 4.1																		
41	Minimum Charge	204		\$48.75	\$9,945	204		\$48.75	\$9,945	612		\$48.75	\$29,835	612		\$49.65	\$30,386	\$551	1.85%
43	Adjustments (3):																		
44	Minimum Charge					408		\$48.75	\$19,890										
47	Total				<u>\$329,065</u>				<u>\$402,904</u>				<u>\$402,904</u>				<u>\$450,920</u>	<u>\$48,016</u>	11.92%

50 Note (1) : Adjustment to annualize Garden City WW
51 Note (2) : Adjustment to annualize Taos WW
52 Note (3) : Adjustment to annualize Hallsville WW

**Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas Excluding City of Arnold**

Missouri Public Service Commission
Company: Missouri-American Water Company
Wastewater Division Excluding City of Arnold

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Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Pro Forma Rates				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Public Authority:																		
4																			
5	<u>Rate Tariff 3.1</u>																		
6	Minimum Charge	0		\$44.03	\$0	0		\$44.03	\$0	0		\$44.03	\$0	0		\$49.65	\$0	\$0	0.00%
7																			
8	<u>Meter Charge</u>																		
9	5/8-Meter	149		\$44.03	\$6,578	149		\$44.03	\$6,578	144		\$44.03	\$6,340	144		\$49.65	\$7,150	809	12.76%
10	3/4-Meter	0		57.28	0	0		57.28	0	0		57.28	0	0		64.60	0	0	0.00%
11	1-Meter	30		83.71	2,503	30		83.71	2,503	36		83.71	3,014	36		94.40	3,398	385	12.77%
12	1 1/2-Meter	20		149.85	2,987	20		149.85	2,987	24		149.85	3,596	24		169.00	4,056	460	12.78%
13	2-Meter	70		229.22	15,990	70		229.22	15,990	84		229.22	19,254	84		258.50	21,714	2,460	12.77%
14	3-Meter	0		403.84	0	0		403.84	0	0		403.84	0	0		455.40	0	0	0.00%
15	4-Meter	0		661.66	0	0		661.66	0	0		661.66	0	0		746.05	0	0	0.00%
16																			
17	<u>Usage Charge</u>																		
18	Usage > 60 CGL		13,236	\$0.0000	\$0		13,236	\$0.0000	\$0		13,236	\$0.0000	\$0		13,236	\$0.0000	\$0	0	0.00%
19	Usage > 60 CGL		18,399	0.7338	13,502		18,399	0.7338	13,502		18,399	0.7338	13,502		18,399	0.8303	15,277	1,775	13.15%
20																			
21	<u>Adjustments (1):</u>																		
22	5/8-Meter					(5)		\$44.03	(\$238)										
23	3/4-Meter					0		57.28	0										
24	1-Meter					6		83.71	511										
25	1 1/2-Meter					4		149.85	610										
26	2-Meter					14		229.22	3,264										
27	3-Meter					0		403.84	0										
28	4-Meter					0		661.66	0										
29																			
30																			
31																			
32	<u>Rate Tariff 3.2</u>																		
33	Minimum Charge	11		\$65.00	\$715	11		\$65.00	\$715	12		\$65.00	\$780	12		\$66.70	\$800	\$20	2.62%
34																			
35	<u>Adjustments (2):</u>																		
36	Minimum Charge					1		\$65.00	\$65										
37																			
38																			
39	<u>Rate Tariff 4.1</u>																		
40	Minimum Charge	28		\$48.75	\$1,365	28		\$48.75	\$1,365	84		\$48.75	\$4,095	84		\$49.65	\$4,171	\$76	1.85%
41																			
42	<u>Adjustments (3):</u>																		
43	Minimum Charge					56		\$48.75	\$2,730										
44																			
45																			
46																			
47	Total				<u>\$43,640</u>				<u>\$50,582</u>				<u>\$50,582</u>				<u>\$56,566</u>	<u>\$5,984</u>	<u>11.83%</u>
48																			
49																			

50 Note (1) : Adjustment to annualize Garden City WW
51 Note (2) : Adjustment to annualize Taos WW
52 Note (3) : Adjustment to annualize Hallsville WW

**Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas - WW Acquisitions**

Missouri Public Service Commission
Company: Missouri-American Water Company
Acquisitions - Wastewater

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Pro Forma Rates				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Residential:																		
4																			
5	<u>Service Charge</u>																		
6																			
7																			
8	City of Eureka			\$44.03	\$0	43,148		\$44.03	\$1,899,806	43,148		\$44.03	\$1,899,806	43,148		\$49.65	\$2,142,298	\$242,492	12.76%
9																			
10	Monsees Lake			\$58.00	\$0	768		\$58.00	\$44,544	768		\$58.00	\$44,544	768		\$66.70	\$51,226	\$6,682	15.00%
11																			
12	Purcell			\$61.64	\$0	1,752		\$61.64	\$107,993	1,752		\$61.64	\$107,993	1,752		\$66.70	\$116,858	\$8,865	8.21%
13	Rate Tariff 2.1																		
14																			
15	Stewartsville			\$44.03	\$0	4,200		\$44.03	\$184,926	4,200		\$44.03	\$184,926	4,200		\$49.65	\$208,530	\$23,604	12.76%
16	Rate Tariff 3.1																		
17																			
18	Smithton			\$44.03	\$0	2,592		\$44.03	\$114,126	2,592		\$44.03	\$114,126	2,592		\$49.65	\$128,693	\$14,567	12.76%
19	Rate Tariff 3.1																		
20																			
21																			
22																			
23																			
24																			
25																			
26																			
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41	Total		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$2,351,395</u>		<u>0</u>		<u>\$2,351,395</u>		<u>0</u>		<u>\$2,647,605</u>	<u>\$296,210</u>	12.60%

**Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas - WW Acquisitions**

Missouri Public Service Commission
Company: Missouri-American Water Company
Acquisitions - Wastewater

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Pro Forma Rates				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Commercial:																		
4																			
5	City of Eureka																		
6																			
7	Minimum Charge			\$44.03	\$0			\$44.03	\$0			\$44.03	\$0			\$49.65	\$0	\$0	0.00%
8																			
9	5/8-Meter			\$44.03	\$0	1,600		\$44.03	\$70,448	1,600		\$44.03	\$70,448	1,600		\$49.65	\$79,440	\$8,992	12.76%
10	3/4-Meter			57.28	0	0		57.28	0	0		57.28	0	0		64.60	0	0	0.00%
11	1-Meter			83.71	0	716		83.71	59,936	716		83.71	59,936	716		94.40	67,590	7,654	12.77%
12	1 1/2-Meter			149.85	0	622		149.85	93,207	622		149.85	93,207	622		169.00	105,118	11,911	12.78%
13	2-Meter			229.22	0	641		229.22	146,930	641		229.22	146,930	641		258.50	165,699	18,768	12.77%
14	3-Meter			403.84	0	81		403.84	32,711	81		403.84	32,711	81		455.40	36,887	4,176	12.77%
15	4-Meter			661.66	0	24		661.66	15,880	24		661.66	15,880	24		746.05	17,905	2,025	12.75%
16	6-Meter			661.66	0	12		661.66	7,940	12		661.66	7,940	12		746.05	8,953	1,013	12.75%
17																			
18	<u>Usage Charge</u>																		
19	Usage < 60 CGL			\$0.0000			133,486	\$0.0000	\$0		133,486	\$0.0000	\$0		133,486	\$0.0000	\$0	\$0	0.00%
20	Usage > 60 CGL			0.7338			774,368	0.7338	568,254		774,368	0.7338	568,254		774,368	0.8303	642,958	74,703	13.15%
21																			
22																			
23																			
24	Monsees Lake																		
25																			
26	Minimum Charge			\$58.00	\$0	0		\$58.00	\$0	0		\$58.00	\$0	0		\$66.70	\$0	\$0	0.00%
27																			
28																			
29	Purcell																		
30	Rate Tariff 2.1																		
31	Minimum Charge			\$61.64	\$0	0		\$61.64	\$0	0		\$61.64	\$0	0		\$66.70	\$0	\$0	0.00%
32																			
33																			
34	Stewartsville																		
35	Rate Tariff 3.1																		
36	Minimum Charge			\$44.03	\$0	48		\$44.03	\$2,113	48		\$44.03	\$2,113	48		\$49.65	\$2,383	\$270	12.76%
37																			
38																			
39	Smithton																		
40	Rate Tariff 3.1																		
41	Minimum Charge			\$44.03	\$0	84		\$44.03	\$3,699	84		\$44.03	\$3,699	84		\$49.65	\$4,171	\$472	12.76%
42																			
43																			
44	Total Commercial			<u>0</u>	<u>\$0</u>		<u>907,854</u>		<u>\$1,001,118</u>		<u>907,854</u>		<u>\$1,001,118</u>		<u>907,854</u>		<u>\$1,131,104</u>	<u>\$129,985</u>	12.98%

Test Year Operating Revenues at Present Rates vs Proposed Rates
All Other Areas - WW Acquisitions

Missouri Public Service Commission
Company: Missouri-American Water Company
Acquisitions - Wastewater

Case No. WR-2022-0303 & SR-2022-0304
Witness: Charles Rea
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Line #	Class/ Description	12 Months Ending June 2022				12 Months Ending December 2022				Present Rate Revenues May 2023				Proposed Pro Forma Rates				Dollar Change	% Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1																			
2																			
3	Public Authority:																		
4																			
5	City of Eureka																		
6																			
7																			
8	5/8-Meter			\$44.03	\$0	24		\$44.03	\$1,057	24		\$44.03	\$1,057	24		\$49.65	\$1,192	\$135	12.76%
9	3/4-Meter			57.28	0	0		57.28	0	0		57.28	0	0		64.60	0	0	0.00%
10	1-Meter			83.71	0	78		83.71	6,529	78		83.71	6,529	78		94.40	7,363	834	12.77%
11	1 1/2-Meter			149.85	0	72		149.85	10,789	72		149.85	10,789	72		169.00	12,168	1,379	12.78%
12	2-Meter			229.22	0	18		229.22	4,126	18		229.22	4,126	18		258.50	4,653	527	12.77%
13	3-Meter			403.84	0	0		403.84	0	0		403.84	0	0		455.40	0	0	0.00%
14	4-Meter			661.66	0	0		661.66	0	0		661.66	0	0		746.05	0	0	0.00%
15																			
16																			
17	Usage Charge																		
18	Usage < 60 CGL			\$0.0000			3,025	\$0.0000	\$0		3,025	\$0.0000	\$0		3,025	\$0.0000	\$0	\$0	0.00%
19	Usage > 60 CGL			0.7338			14,914	0.7338	\$10,944		14,914	0.7338	\$10,944		14,914	0.8303	\$12,383	1,439	13.15%
20																			
21																			
22																			
23																			
24																			
25																			
26																			
27																			
28																			
29																			
30																			
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34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44	Total			<u>0</u>	<u>\$0</u>		<u>17,939</u>		<u>\$33,446</u>		<u>17,939</u>		<u>\$33,446</u>		<u>17,939</u>		<u>\$37,759</u>	<u>\$4,313</u>	<u>12.90%</u>

Total Company								Present Rates	
Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23	Narrative Discussion of Proposed Adjustment	
1	Purchased Water	W/Ps	\$1,251,852	\$205,314	\$1,457,166	\$41,158	\$1,498,324	In order to calculate the expense for purchased water, MAWC used the three year average usage (except for City of California and City of Orrick as noted below), and applied the most recent rates and fees billed. MAWC also included known rate increases that will be in effect before the end of the Test Year (12 months ending 12/31/22). For the City of California, the first usage was billed in April 2021, so usage through February 2022 was used to determine usage for the Test Year. For the City of Orrick, the first three months average billed usage and contracted rates were used. Adjustments for the Discrete Adjustment Period ending 5/31/23, discussed in the direct testimony of MAWC witness Wes Selinger, were also made.	
2	Fuel and Power	W/Ps	11,984,444	688,986	\$12,673,430	(58,552)	\$12,614,878	The fuel and power expense was derived by starting with the historical period (12 months ending 12/31/21) expense and normalizing, annualizing, and adjusting that expense for known changes in treatment processes. This normalized level of expense was then adjusted for the annual impact of price changes during the Test Year (12 months ending 12/31/22). This adjusted amount was then divided by system delivery for the same historic base year 2021 time period to develop an expense per system delivery rate. The same time period of system delivery as the base year expense was used because this allows for the actual average fuel and power cost per unit of water produced to be determined. The expense per system delivery was then multiplied by pro forma system delivery for the Test Year ending 12/ 31/22. Miscellaneous fuel expense (approximately 1% of pro forma fuel and power expense) was normalized, and the most recent invoiced price was applied. Adjustments were also made to include expense for acquisitions.	
3	Chemicals	W/Ps	10,077,739	4,176,933	\$14,254,672	1,714,176	\$15,968,848	Chemicals expense was calculated by starting with the 36 month period ending December 31, 2021 and calculating the annual average usage by plant and chemical. This three-year average was then adjusted for known changes in the treatment processes at each plant, or for new or discontinued chemicals. The adjusted three-year average was then divided by the three-year annual average of system delivery from the same time period, to develop a chemical usage per system delivery rate. Pro forma chemical usage was then calculated by multiplying the chemical usage rate per system delivery by the pro forma system delivery for the Test Year ending 12/31/22. Chemical expense was then calculated by multiplying pro forma chemical usage by the expected chemical price as of 12/31/22. Chemical pricing was adjusted to reflect market conditions, as discussed in the direct testimony of MAWC witness Thomas O'Drain. Miscellaneous chemicals and other expenses (less than .5% of pro forma chemicals expense) were normalized to the three-year average expense. Adjustments were also made to include expense for acquisitions. Adjustments for the Discrete Adjustment Period ending 5/31/23, discussed in the direct testimony of MAWC witness Wes Selinger, were calculated similarly. These adjustments are reflected on Schedule CAS-9.	
4	Waste Disposal	W/Ps	3,453,451	(210,812)	\$3,242,639	(120,479)	\$3,122,160	The expense for waste disposal includes costs incurred and accrued-for based on the scheduled frequency of cleanings as the result of current operations. MAWC started with the historical period, 12 months ending 12/31/21, and normalized costs based on waste disposal costs incurred and the frequency of the cleanings by individual location. Adjustments were also made to include expense for acquisitions. Adjustments for the Discrete Adjustment Period ending 5/31/23, discussed in the direct testimony of MAWC witness Wes Selinger, were calculated similarly. These adjustments are reflected on Schedule CAS-9.	
5	Labor	W/Ps	34,903,185	477,091	\$35,380,276	3,296,979	\$38,677,255	<p>Base Pay - In order to calculate the base pay, the per hour wage levels as of March 31, 2022, were applied to 2,088 and 2080 hours, for hourly non-CBU and exempt employees respectively, for each full-time position and then were added together. Wages for CBU employees were based on the CBA wage rates through 2022. If a contract rate has not been negotiated through this date, an hourly rate was calculated using a three-year average increase for each CBU. Non-CBU and exempt employees' wage rates were based on actual rates effective at March 31, 2022, to derive the 2022 expense levels. To calculate the expense for the discrete adjustment effective May 31, 2023, the salaries and wages for each non-CBU and exempt position were adjusted using a three-year average increase percentage.</p> <p>Overtime - The second component of the labor expense is overtime expense. Overtime was calculated based on a three-year average of actual over time dollars from 2019, 2020 and 2021. The actual regular labor dollars were divided by the average overtime dollars to determine an overtime percentage. This percentage was then applied to the base wages for the pro forma periods ending December 31, 2022, and May 31, 2023, to calculate overtime dollars for December 31, 2022, and the discrete adjustment effective May 31, 2023.</p> <p>Premium Pay - The third component of the labor expense is the wage rate premiums required by the CBAs for employees who obtain special licenses, who work particular shifts, who operate backhoes, or who work scheduled holidays such as Thanksgiving, Christmas, and the Fourth of July. The premium pay expense is based on the 2021-dollar amount by employee and applied to the pro forma periods ending December 31, 2022 and May 31, 2023.</p> <p>Performance Pay - The fourth component of labor expense is the annual and long-term performance compensation for eligible employees. Performance Pay was calculated on a position by position basis. It was based on each position's target percent for both the Annual Performance Plan ("APP") and Long-Term Performance Plan ("LTPP"). The target percent was multiplied by each eligible employee's 2022 pro forma base salary to determine APP and LTPP. The discrete adjustments for APP and LTPP were calculated using the same methodology leveraging the pro forma base salaries as of May 31, 2023.</p>	

Total Company								Present Rates	
Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23	Narrative Discussion of Proposed Adjustment	
6	Pensions	W/Ps	1,040,898	(6,322,009)	(\$5,281,111)	5,070,947	(\$210,164)	<p>Missouri-American provides a defined pension benefit to non-union employees hired before January 1, 2006, and to union employees hired before January 1, 2001. Pro forma pension expense for Missouri-American is comprised of two components. First, consistent with MAWC's calculation of pension expense in its last base rate case, the Company calculated its pension expense claim in accordance with Financial Account Standards Board Accounting Standards Codification Topic 715 or "ASC 715" (formerly Statement of Financial Accounting Standards 87). The Company started with the report furnished by its actuary, Willis Tower Watson, that furnished pension costs for 2023 determined in accordance with ASC 715. From that report, the Company identified \$2,604,655 of service costs and \$582,699 of non-service costs. The service cost portion was reduced by the capitalization rate of 44.79% to determine the portion of service costs recorded as an expense. The net Pension expense is \$2,020,818. The non-service costs are all expensed.</p> <p>The second component of Missouri-American's pro forma pension expense is the amortization of the Company's pension tracker. The total forecasted balance of the pension tracker at May 31, 2023 is a credit of \$11,154,911. The Company is proposing a five-year amortization of the credit balance, which would reduce expense by \$2,230,982 annually. Total pro forma pension expense is the sum of these components. For the forecasted twelve months ended May 31, 2023, the sum is a credit of \$210,164 (\$2,020,818 + (2,230,982)).</p>	
7	OPEB	W/Ps	(6,245,725)	3,146,882	(\$3,098,843)	(1,498,762)	(\$4,597,605)	<p>Like Pension expense, pro forma OPEB expense for Missouri-American is comprised of two components. This first component of OPEB expense is based on the accrual cost recognized under ASC 715 (formerly Statement of Financial Accounting Standards 106), as projected by Willis Towers Watson for 2023. From that schedule, the Company identified \$215,706 of service costs and (\$3,324,771) of non-service costs. The service cost portion was reduced by the capitalization rate of 44.79% to determine the portion of service costs recorded as an expense. The net OPEB expense is (\$3,205,672). The non-service costs are all expenses.</p> <p>The second component of Missouri-American's pro forma OPEB expense is the amortization of the Company's OPEB tracker. The total forecasted balance of the OPEB tracker at May 31, 2023 is a credit of \$6,959,657. The Company is proposing a five-year amortization of the credit balance, which would reduce expense by \$1,391,931 million annually. Total pro forma OPEB expense is the sum of these two components, or a negative \$4,597,604 million for the twelve months ended May 31, 2023.</p>	
8	Group Insurance	W/Ps	6,446,611	797,539	\$7,244,150	0	\$7,244,150	<p>Basic life, short- and long-term disability and AD&D. The 12/31/22 pro forma expense and the 5/31/23 discrete adjustment, for this category, were calculated based upon the current 2022 plan rates. The resulting plan costs and contributions rates were used to calculate costs for each employee, according to the insurance stipulations and applying any differences for CBU and non-CBU or exempt employees.</p> <p>Medical, dental, vision insurance, and HSA. This category of insurance involves a Company cost net of employee contributions for medical, dental and vision and Company contributions for HSAs. The costs and contributions vary by plan type (e.g. family, employee, or employee plus spouse). Costs and contributions were calculated on a position-by-position basis, considering actual employee plan selections. The 12/31/22 pro forma expense, the 5/31/23 discrete adjustment, along with employee contributions were based on current 2022 rates. The resulting plan costs and contribution rates were used to calculate costs for each employee, according to the insurance stipulations and applying any differences for CBU and non-CBU or exempt employees. No discrete adjustment was applied.</p>	
9	401K	W/Ps	885,648	(121,308)	\$764,340	43,879	\$808,219	<p>Missouri-American incurs 401k expense when it matches employee contributions to 401k retirement accounts. The matching amounts are determined by each employee's benefit group or hire date. For employees whose benefit group falls into an "original" category (including CBA employees hired before 2001 and non-CBA and exempt employees hired before 2006), the Company matches 50% of the first 5% of the employee's contribution (for a maximum of 2.5%). For the remaining employees, the Company matches 100% of the first 3%, and 50% of the next 2% of the employee's contributions (for a maximum of 4%). The 12/31/22 pro forma 401k costs were calculated for each employee based on his or her 2022 wages, his or her current employee contribution levels, and the corresponding match for his or her benefit group. The 5/31/23 discrete adjustment for 401k costs were calculated based on the adjusted 2023 wages, current employee contribution levels and the corresponding match for their benefit group.</p>	
10	DCP	W/Ps	973,102	134,736	\$1,107,838	7,966	\$1,115,804	<p>DCP is a retirement savings program for employees not eligible for the defined benefit pension program. Under the DCP, Missouri-American contributes an amount equal to 5.25% of an employee's base pay into a retirement account. The 12/31/22 pro forma DCP expense was calculated by multiplying the 2022 pro forma regular time pay of each eligible employee by 5.25%. The 5/31/23 discrete adjustment DCP expense was calculated using the same methodology; however, they were based on the employees' adjusted 5/31/23 pro forma wages.</p>	
11	ESPP	W/Ps	204,596	(77,561)	\$127,035	0	\$127,035	<p>ESPP expense relates to the Company funded 15% discount of American Water stock purchases made through payroll deductions by enrolled employees. The expense was calculated based on the 2022 wages for each employee who participates in the plan. The employees 2022 base wage, times their individual contribution amount, applied to the fifteen percent company discount, was used to calculate the 2022 expense. The 5/31/23 discrete adjustment ESPP expense amount was calculated using the same methodology; however, they were based on the employee's adjusted 5/31/23 pro forma wages. No discrete adjustment was applied.</p>	

Missouri-American Water Company
 Summary of Adjustments to Operations and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the 12 Months Ended December 31, 2022 &
 For the 12 Months Ended May 31, 2023
 Schedule: CAS-13

Line Number	Description	Schedule	Total Company					Present Rates		Narrative Discussion of Proposed Adjustment
			Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23			
12	VEBA	W/Ps	133,466	1,899	\$135,365	4,964	\$140,329	CBU employees who are not eligible for PBOP, are entitled to Company-provided retiree medical benefits. Missouri-American has set up a trust (referred to as the Voluntary Employee Benefits Association, or VEBA) to fund this benefit in the amount of \$600 per eligible employee. In an effort to control costs, the Company excludes those employees from PBOP coverage. The 5/31/23 discrete adjustment for VEBA expense was calculated using the same methodology; however, 15 additional qualifying positions are forecasted by 5/31/23 at the same \$600 per eligible employee cost hence increasing the expense as of 5/31/23.		
13	Other Benefits	W/Ps	661,277	77,837	\$739,114	88,154	\$827,268	The purpose of this adjustment is to annualize the Company's expense associated with other employee benefits. These benefits include certain employee related expenses associated with training, tuition reimbursement, employee rewards, and other such benefits. A 3 year average expense for the 2018, 2019, and 2021 was used to determine the 12/31/22 pro forma adjustment. Additionally, a discrete adjustment was applied to this expense as of 5/31/23 utilizing a 3 year average of year over year percentage increase in cost over the same time periods. The percentage was applied to the 12/31/22 pro forma amount to derive an on-going level of expense as of 5/31/23.		
14	Support Services	W/Ps	36,465,742	3,301,921	\$39,767,663	605,778	\$40,373,441	The services provided by the Service Company include customer service, water quality testing, innovation and environmental stewardship, human resources, communications, information technology, finance, accounting, payroll, tax, legal, engineering, accounts payable, supply chain, and risk management services. The Service Company operates customer service centers that handle customer calls, billing, and collection activities for MAWC and its regulated utility affiliates. The customer service centers respond to customer inquiries and correspondence, and process service order requests. In addition, the Service Company operates two Field Resource Coordination Centers responsible for tracking and dispatching service orders for our field representatives and distribution crews. The Service Company also operates the Central Laboratory, located in Belleville, Illinois—one of the most advanced water quality laboratories in the United States. The increase in expense is due in large part to the annualizing of the base pay increase effective 3/7/22 at 3.15%, then the 3 year average merit increase (based on 2020, 2021, and 2022) of 2.99% applied to non-union employees for the discrete adjustment period through 5/31/23. For union employees, the actual contract rate increases were applied to derive the pro forma compensation and related expense levels. Additionally, adjustments were made to eliminate severance expense, to normalize pension and OPEB costs to reflect the projection for 2023, and to reflect the movement of employees between the Company and the Service Company. Additional adjustments were made for depreciation, interest associated with capital leases and travel expense. Lastly, the Company removed certain expenses for 1 time costs from its requested pro forma expense including, but not limited to, charitable contribution, donations, injuries and damages, and penalties.		
15	Contracted services	W/Ps	4,937,483	(753,757)	\$4,183,726	0	\$4,183,727	The contracted services expense includes costs associated with landscaping, excavating, janitorial, Missouri one call, accounting, audit and legal fees that are performed by a contracted third party. In order to calculate the appropriate expense levels for 12 months ending 12/31/22, the Company took the 2021 actual expenses and adjusted for a trend analysis that showed an average 10.91% annual increase in cost from 2019 thru 2021. No discrete adjustment was applied.		
16	Building Maintenance and Services	W/Ps	1,414,191	32,513	\$1,446,704	7,201	\$1,453,905	The Company used the historical period, 12 months ending 12/31/21, expense as the basis for calculating going level of expense for the test year. MAWC then adjusted expenses with known rate changes to the latest expected rates. For other expenses, MAWC made a pro forma adjustment to align with the average annual expense increases incurred from 2019 to 2021. Adjustments of the Discrete Adjustment Period ending 5/31/23, discussed in the direct testimony of MAWC witness Wes Selinger, were also made.		
17	Telecommunication expenses	W/Ps	1,219,239	59,505	\$1,278,744	0	\$1,278,744	The operating expense for telecommunications expense includes those expenses associated with office phone services, wireless services, and other data lines used by the Company. In order to calculate the appropriate expense level, the Company took the 2021 actual expenses and projected the on-going level of expense as of 12 months ending 12/31/22. No discrete adjustment was applied.		
18	Postage, printing and stationary	W/Ps	40,817	(40,817)	\$0	0	\$0	The pro forma amount for these costs is zero as the postage function has been moved to Service Company. No discrete adjustment was applied.		
19	Office supplies and services	W/Ps	823,035	(20,756)	\$802,279	0	\$802,279	The operating expense for office supply and services are those expenses related to software licenses, bank fees, and other various office supplies. In order to calculate the projected expense, the Company first removed any accrued expense. The Company then took the most recent monthly license fee amounts and annualized the expense through the end of the test year 12/31/22. The Company projected the 12 months ending December 31, 2022 for the remaining office supply and service expenses by taking the actual 2021 expenses for these items and adjusting for trends and known changes that are expected to occur in 2022. No discrete adjustment was applied.		
20	Employee related expense travel & entertainment	W/Ps	777,868	(184,278)	\$593,590	0	\$593,590	The operating expense related to employee expense includes those expenses associated with employee travel and relocation expense. In order to calculate the projected test year expense for the period 12 months ending December 31, 2022 the Company used a three-year average of expense for the years 2019, 2020, and 2021 to determine the December 31, 2022 pro forma adjustment. No discrete adjustment was applied.		
21	Rents	W/Ps	306,447	(27,958)	\$278,489	(12,303)	\$266,186	In order to calculate the appropriate rents expense, the Company began with the historical base period, 12 months ending December 31, 2021, actual expense, then normalized and annualized this activity to arrive at an expected 12 months of on-going expense. MAWC also made adjustments to reflect known rental changes through May 31, 2023. This adjustment is reflected on Schedule CAS-9.		

Total Company						Present Rates		Narrative Discussion of Proposed Adjustment
Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23	
22	Transportation	W/Ps	2,213,047	2,123,667	\$4,336,714	0	\$4,336,714	Transportation expense is driven by costs associated with operating the Company's motor vehicle fleet in addition to general miscellaneous transportation costs incurred by the Company. These costs include accident management, titling, registration, fleet administration service fees, operating, vehicle and other rental, repairs and maintenance, and fuel costs. Miscellaneous costs include, inter alia, towing, delivery, washing vehicles, and employee reimbursement for personal car use. The Company calculated its annualized 2022 pro forma fuel expense based on 2021 fuel usage in gallons multiplied by the most up to date, Mid-West region of the United States, per gallon fuel prices. The Mid-West region fuel prices are promulgated by the U.S. Energy Information Administration on their website www.eia.gov and are delineated as the prices for the PADD 2 region (or, Petroleum Administration for Defense District number 2). The PADD-2 region comprises thirteen midwestern states including Missouri. As of the month ending May 31, 2022, the Mid-West region per gallon fuel price is listed as \$4.260 on the eia.gov website. The remainder of transportation costs were calculated using a 3-year average expense on actual costs 12 months ending on the dates: December 31, 2019, December 31, 2020, and December 31, 2021. No discrete adjustment was applied.
23	Charitable Contribution	W/Ps	173,934	(74,474)	\$99,460	0	\$99,460	Refer to Miscellaneous expense
24	Lobbying Expenses	W/Ps	136,337	(136,337)	\$0	0	\$0	Refer to Miscellaneous expense
24	Penalties, Com Rel, & Mem dues	W/Ps	487,441	(63,499)	\$423,942	0	\$423,942	Refer to Miscellaneous expense
25	Miscellaneous Expenses	W/Ps	5,829,884	(3,541,640)	\$2,288,244	0	\$2,288,244	The operating expense described as miscellaneous expense includes expenses for charitable contributions, lobbying, penalties and membership dues, as well as other miscellaneous expenses; such as telephone, cell phone, shipping, uniforms, and customer education expenses. The miscellaneous expense adjustment removes expenses for charitable contributions, certain penalties and membership dues, lobbying, and engineered coatings. Additionally, the Company re-classed O&M expenses in engineered coatings to O&M maintenance, therefore the amounts associated with engineered coatings that were included in miscellaneous expenses were removed and re-classed to O&M maintenance. No discrete adjustment was applied.
26	Uncollectible accounts expense	W/Ps	1,964,865	1,536,539	\$3,501,404	(51,218)	\$3,450,186	The Company calculated an uncollectible rate for the years 2018, 2019, & 2021 by taking actual net charge-offs over annual billed revenue. Any adjustments for the recording of an allowance for doubtful accounts have been removed from the calculation. The uncollectible rate has been trending slightly upward, increasing year over year from 2018 to 2019 and then again in 2021. The Company concluded a 3-year average for the years 2018, 2019 & 2021, applied to present and proposed rate revenues as of 12/31/22 and 5/31/23, was the more accurate calculation of uncollectible expense.
27	Customer Accounting	W/Ps	1,513,457	116,443	\$1,629,900	0	\$1,629,900	The Company incurs operating expenses for customer accounting that include costs related to lock box fees for payment collection and bank fees. In order to derive the pro forma for customer accounting expense as of 12/31/22, the Company started with the 3 year average of expense for 2019, 2020, & 2021. MAWC also included projected annualized fees that were in effect at the end of 2021 and will be in effect through the end of the Test Year (12 months ending 12/31/22). No discrete adjustment was applied.
28	Regulatory Expense	W/Ps	305,757	40,794	\$346,551	0	\$346,551	The purpose of this adjustment is to normalize and annualize incurred and projected rate case expense for the costs related to this rate filing, and to recover the annual amounts necessary to amortize other regulatory expenses that were incurred by the Company with the commission's prior approval. Estimated costs related to the rate filing include: legal fees, consultant costs, travel expenses, Service Company charges, and other expenses. MAWC proposes that these costs be amortized over a three year period. No discrete adjustment was applied.
29	Insurance Other than Group	W/Ps	5,094,379	2,076,035	\$7,170,414	455,678	\$7,626,092	The majority of the Company's IOTG premiums renew on January 1st of each year (Directors & Officers Liability insurance renews in May of each year, Crime, Employment, Fiduciary, Lawyers, and Travel insurance renews in April each year). Development of the pro forma expense begins with adjustments to the 2022 base year (12 months ending 6/30/22), which remove certain credits and capitalized credits for certain insurance premiums not capitalized by other MAWC affiliates. The Company then leverages the annual premiums owed as of early 2022. The 2022 level of IOTG expense is adjusted to arrive at the annualized expense level for 2023. The 2023 expense is then adjusted to arrive at a forecast expense for the twelve months ending May 31, 2023. The pro forma capitalized labor percentage was multiplied by the new Worker's Compensation premium, to reduce the expense.
30	Maintenance supplies and services	W/Ps	8,010,537	2,601,566	\$10,612,103	0	\$10,612,103	The Company used the historical period, three-years ending December 31, 2021, as the basis for the going level of expense. No discrete adjustment was applied. This adjustment is reflected on Schedule CAS-9.
31	Total Operations and Maintenance		137,485,004	10,020,994	147,505,998	9,595,567	157,101,566	
32								
33	Depreciation	W/Ps	55,845,999	(55,845,999)	\$0	70,081,164	\$70,081,164	Depreciation expense (Schedule CAS-9, line 32) is calculated based on the pro forma UPIS balance on Schedule CAS-4 by account and by consolidated water tariff group and sewer tariff groups. This balance includes adjustments through 12/31/22. The depreciation rates used for the calculation are the existing depreciation rates authorized in Case. No. WR-2020-0344. Adjustments for the Discrete Adjustment Period ending 5/31/23 were also made. This adjustment is reflected on Schedule CAS-9.

Paragraph from Stipulation & Agreement in WR-2020-0344	Status
<p>8. Valve/Hydrant Maintenance: MAWC agrees to meet with Staff within six (6) months after the effective date of rates resulting from this case to agree on the best approach to account for non-labor costs related to valve and hydrant maintenance, with the goal of improving Staff’s ability to audit these costs, and to ensure that potential changes are within the capabilities of MAWC’s reporting systems.</p>	<p>The Company met with Staff on November 19, 2021 to discuss ways to better provide information Staff requires in future cases.</p>
<p>9. Main Break and Water Loss Report: MAWC agrees to conduct an annual review regarding its water main breaks and water loss by district, and, for those districts in which water loss is greater than 20%, MAWC shall include a list of items believed to be major contributors to that water loss.) MAWC shall provide such review to Staff, OPC, and other interested Signatories no later than February 15th of each year, until the completion of MAWC’s next general rate case. MAWC agrees to meet with Staff, OPC, and other interested Signatories within four (4) months after the effective date of rates resulting from this case to develop the scope and format of the report.</p>	<p>The Company met with Staff, OPC and other parties on September 7, 2021. Draft reports were presented to the group for feedback, and the final report was provided to parties on February 15, 2022.</p>
<p>10. Water Loss Analysis: MAWC agrees to meet with Staff, OPC, and other interested Signatories within four (4) months after the effective date of rates resulting from this case to develop the scope of analysis to be performed, system priorities, and frequency of such analysis related to those service areas with greater than 20% lost or unaccounted for water, with the goal of identifying sources of water loss and enabling MAWC to better enact modifications, repairs, construction, or operational changes necessary to reduce water loss. Such analysis shall not be required to be conducted more often than once every five years for any one system. The results of the first analysis shall be delivered to Staff and OPC no later than one year after the effective date of rates resulting from this case.</p>	<p>The Company met with Staff, OPC and other parties on September 7, 2021. The Joplin system was selected for the first analysis. The Company worked with Staff to fine-tune the report and provided the report to Staff and OPC on May 25, 2022. The Company met with Staff and OPC on May 31, 2022 to present the results.</p>
<p>12. Class Cost of Service Study (“CCOS”): MAWC will include a CCOS with its direct testimony in its next general rate case that reflects, at a minimum, districts and classes as approved in this case, and a separate CCOS for sewer.</p>	<p>The class cost of service studies are included with this case filing.</p>
<p>18. Low Income Tariff: MAWC shall be authorized to continue the Low Income Pilot Program as it is currently administered, with the inclusion of the Lawson service area. In addition, the Signatories agree that MAWC shall be authorized to record on its books a regulatory asset that represents the actual discounts provided to those customers participating in the Pilot Program, along with any third-party administrative costs. MAWC shall maintain this regulatory asset on its books until the effective date of rates resulting</p>	<p>The Company met with Staff and OPC on April 26, 2022. The parties concluded that the very low interest in the pilot program did not warrant its continuation and we agreed the Company would propose ending the pilot program in this case. The new LIWAP program and other existing customer programs offered by the</p>

<p>from MAWC's next general rate proceeding. Deferred amounts as of December 31, 2020, will be amortized over three (3) years beginning with the effective date of new rates resulting from this case. MAWC will meet with Staff and OPC approximately 90 days prior to filing its next general rate case to discuss this program and the data that has been collected.</p>	<p>Company, provide many options for customers assistance. The Company will continue discussions with OPC about the Critical Needs Program they are working to establish and see how MAWC can best support those efforts.</p>
<p>20. Inclining Block Rates: The Mexico inclining block rate pilot program will continue with the following block differentials: 30% between blocks 1 and 2; and 38.5% between blocks 2 and 3. MAWC will meet with Staff and OPC approximately 90 days prior to filing its next general rate case to discuss this program and the data that has been collected.</p>	<p>The Company met with Staff and OPC on April 26, 2022. The parties concluded that there is no data to support the continuation of the inclining block pilot program and agreed that the Company should not propose to continue it. Please see the Direct Testimony of Company witness Charles Rea for more discussion on the inclining block pilot program.</p>