Exhibit No.: Issues:

Witness: Exhibit Type: Sponsoring Party: Case No.: Date: Infrastructure System Replacement Surcharge Brian W. LaGrand Direct Missouri-American Water Company WO-2019-0184 May 7, 2019

### MISSOURI PUBLIC SERVICE COMMISSION

### CASE NO. WO-2019-0184

FILED MAY 2 1 2019

Missouri Public Service Commission

#### DIRECT TESTIMONY

OF

BRIAN W. LAGRAND

#### **ON BEHALF OF**

### MISSOURI-AMERICAN WATER COMPANY

MO-Am	Exh	ibit No.	L	
Date 5/17	19	Repo	rter	RnB
File No.W	0-2	019-	018	4

### DIRECT TESTIMONY BRIAN W. LAGRAND MISSOURI-AMERICAN WATER COMPANY CASE NO. WO-2019-0184

### TABLE OF CONTENTS

1.	Introduction2	•
II.	ISRS Application4	

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### **BEFORE THE PUBLIC SERVICE COMMISSION**

### OF THE STATE OF MISSOURI

IN THE MATTER OF MISSOURI-AMERICAN	)	
WATER COMPANY'S PETITION TO	ý	
ESTABLISH AN INFRASTRUCTURE	ý	CASE NO. WO-2019-0184
REPLACEMENT SURCHARGE	ĵ.	
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### AFFIDAVIT OF BRIAN W. LAGRAND

Brian W. LaGrand, being first duly sworn, deposes and says that he is the witness who sponsors the accompanying testimony entitled "Direct Testimony of Brian W. LaGrand"; that said testimony and schedules were prepared by him and/or under his direction and supervision; that if inquiries were made as to the facts in said testimony and schedules, he would respond as therein set forth; and that the aforesaid testimony and schedules are true and correct to the best of his knowledge.

Brian W! LaGrand

State of Missouri County of St. Louis SUBSCRIBED and sworn to Before me this  $\underline{\lambda}^{\mathcal{M}}$  day of  $\underline{Mais}$  2019.

My commission expires:



### DIRECT TESTIMONY

### **BRIAN W. LAGRAND**

1		I. INTRODUCTION
2	Q.	Please state your name and business address.
3	A.	My name is Brian W. LaGrand, and my business address is 727 Craig Road, St. Louis,
4		MO, 63141.
5		
6	Q.	By whom are you employed and in what capacity?
7	A.	I am employed by Missouri-American Water Company ("MAWC", "Missouri-
8		American" or the "Company") as the Director of Rates and Regulatory Support.
9		
10	Q.	Please summarize your educational background and business experience.
11	A.	I received a Master of Business Administration degree from Washington University in
12		St. Louis in 1998, with a concentration in Finance, and a Bachelor of Science in
13		Business Administration degree from the University of Dayton in 1993, with a major
14		in Accounting. After graduation from the University of Dayton, I was licensed in Ohio
15		as a Certified Public Accountant, and was employed as an Auditor by J.D. Cloud and
16		Associates until 1996. After graduating from Washington University, I spent two years
17		at May Department Stores Company in the Capital Planning & Analysis department,
18		focusing on the evaluation of capital investments. In 2000 I began working for
19		Anheuser-Busch Companies as a Financial Analyst in the Treasury Group. My
20		responsibilities included managing the foreign currency derivative portfolio in Risk
21		Management and running the commercial paper and share repurchase programs in

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Corporate Finance. In 2005 I moved into the Business & Wholesaler Development 1 Group as a Sr. Business Analyst, where I worked on acquisitions of craft breweries and 2 competitive analysis. In 2010 I joined American Water Works Service Company, Inc. 3 ("Service Company") as a Manager in the Corporate Finance Group. My focus has 4 included evaluation of acquisition opportunities across the country and the execution 5 of many acquisitions, including several in Missouri. In November of 2016, I was 6 7 promoted to my current position as Director of Rates and Regulatory Support for MAWC. 8

9

10 Q. What are your current employment responsibilities?

My responsibilities as Director of Rates and Regulatory Support include the following: 11 A. 1) Preparing and presenting all rate change applications and supporting documents and 12 exhibits as prescribed by management policies, guidelines and regulatory commission 13 requirements; 2) Preparing rate analyses and studies to evaluate the effect of proposed 14 15 rates on the revenues, rate of return and tariff structures; 3) Executing the implementation of rate orders, including development of the revised tariff pricing 16 necessary to produce the proposed revenue level; 4) Overseeing the preparation of 17 18 revenue and capital requirements analyses; and 5) Providing support for financial 19 analyses, including preparation of applicable regulatory commission filings.

20

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

22 A.

Yes.

23

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

1	A.	Yes. Please see Schedule BWL-1 for a list of cases where I provided testimony before
2		the Missouri Public Service Commission ("Commission").
3		
4	Q.	What is the purpose of your direct testimony in this proceeding?
5	A.	The purpose of my direct testimony is to sponsor information in support of MAWC's
6		request to change its Infrastructure System Replacement Surcharge ("ISRS").
7		
8		II. ISRS APPLICATION
9	Q.	Would you summarize MAWC's ISRS Application?
10	A.	Yes. On February 20th, 2019, MAWC filed an Application to change its ISRS. The
11		Application includes ISRS-eligible investments, net of Contributions in Aid of
12		Construction, made between October 1, 2018 and March 31, 2019, annualized net
13		depreciation expense, and property taxes due within the next 12 months. In the initial
14		Application, the investment amounts for February and March were estimated.
15		
16	Q.	Has the Company updated the investment amounts?
17	A.	Yes. During Staff's audit, in which they reviewed invoices and other supporting
18		documentation concerning the investment costs, Staff identified a few invoices that are
19		properly excluded from the Application. Additionally, MAWC updated the February
20		and March investments to include actual numbers, rather than estimates. As a result of
21		this process, the Company and Staff are now in agreement as to the amount of
22		investment that should be included in the ISRS rate base. The Company's revised
23		revenue requirement is \$9,706,228. Please see Schedule BWL-2.
24		

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### Q. Do the Company and Staff agree on the total revenue requirement?

A. No. Staff's revenue requirement is \$8,878,845, which is \$827,383 lower than the
Company's calculation. Please see <u>Schedule BWL-3</u> for a reconciliation of the
Company and Staff positions.

5

### 6 Q. What is the difference between the Company and Staff's calculations?

7 A. The Company and Staff both included in rate base the incremental Deferred Tax 8 Liability that arises due to temporary timing differences in the book and tax 9 depreciation expense. However, the Company also included in rate base the 10 incremental Deferred Tax Asset that arises from the Net Operating Loss created by the 11 tax deductions related to the repairs deduction and accelerated depreciation. The 12 Company's position on this issue explained in the direct testimony of Company witness John Wilde. 13

14

### 15 Q. Does this conclude your direct testimony?

16 A. Yes.

# Brian W. LaGrand Missouri American Water MoPSC Case History

Docket Number	Case Type	Date Filed
WA-2012-0066	Acquistion - Saddlebrooke	8/26/2011
WU-2017-0296	Accounting Authority Order - Lead Lines	5/12/2017
WU-2017-0351	Accounting Authority Order - Property Taxes	6/29/2017
WR-2017-0285	General Rate Case	6/30/2017
WO-2018-0373	ISRS	8/20/2018

# Schedule BWL-1

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Missouri-American Water Company

### **ISRS Revenue Requirements Calculation**

St. Louis County Operations

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Water Utility Plant Projects - Replacement Mains, and Associated Valves and Hydrants (RM) RSMo 393.1000 (8a):           Tark Orders Placed in Service (TOPS):           STIC Replacement Mains and Associated Valves and Hydrants         \$65,156,806           Net Contributions in Mail of Construction         \$102,222           Deferred Taxes         \$62,156,806           Accumulated Depreciation         \$109,021           Total Net 393,1000 (8a)         \$64,334,662           Water Utility Plant Projects - Main Cleanings and Relinings (RM) RSMo 393,1000 (8b):         Task Orders Placed in Service (TOPS):           STIC Main Cleanings and Relinings         \$0           Net Contributions in Aid of Construction         0           Deferred Taxes         \$0           Accumulated Depreciation         0           Total Net 393,1000 (8b)         \$0           Water Utility Plant Projects - Facilities Relocations (FR) RSMo 393,1000 (8c):         Task Orders Placed Facilities           Task Orders Placed Facilities         \$1,010,834           Net Contributions in Aid of Construction         \$28,250           Deferred Taxes         \$1,010,834           Net Contributions in Aid of Construction         \$28,250           Deferred Taxes         \$1,010,834           Net Contributions in Aid of Construction         \$28,250           Deferre	Infrastructure System Replacement Surcharge Revenue Requirement	
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Total ISRS Rate Base\$64,555,068Overall Pre-Tax Rate Of Return per Last Order9.44%Revenue Requirement on Capital\$6,093,998Depreciation Expense873,085Property Taxes2,739,145Revenue Cap Adjustment0Total Revenue Requirement\$9,706,228Adjusted Total Revenue Requirement\$9,706,228	Tetal	(\$460,778)
Overall Pre-Tax Rate Of Return per Last Order9.44%Revenue Requirement on Capital\$6,093,998Depreciation Expense873,085Property Taxes2,739,145Revenue Cap Adjustment0Total Revenue Requirement\$9,706,228Adjustments: Undercollection from ISRS reconciliation-Adjusted Total Revenue Requirement\$9,706,228		
Revenue Requirement on Capital       \$6,093,998         Depreciation Expense       873,085         Property Taxes       2,739,145         Revenue Cap Adjustment       0         Total Revenue Requirement       \$9,706,228         Adjustments:       Undercollection from ISRS reconciliation         Adjusted Total Revenue Requirement       \$9,706,228	Total ISRS Rate Base	\$64,555,068
Revenue Requirement       873,085         Property Taxes       2,739,145         Revenue Cap Adjustment       0         Total Revenue Requirement       \$9,706,228         Adjustments:       Undercollection from ISRS reconciliation         Adjusted Total Revenue Requirement       \$9,706,228	Overall Pre-Tax Rate Of Return per Last Order	9.44%
Depreciation Expense       873,085         Property Taxes       2,739,145         Revenue Cap Adjustment       0         Total Revenue Requirement       \$9,706,228         Adjustments:       Undercollection from ISRS reconciliation         Adjusted Total Revenue Requirement       \$9,706,228	Revenue Requirement on Capital	\$6,093,998
Property Taxes       2,739,145         Revenue Cap Adjustment       0         Total Revenue Requirement       \$9,706,228         Adjustments:       Undercollection from ISRS reconciliation         Adjusted Total Revenue Requirement       \$9,706,228	•	
Adjustments:       Vide cap Adjustment         Undercollection from ISRS reconciliation       -         Adjusted Total Revenue Requirement       \$9,706,228		2,739,145
Adjustments:         Undercollection from ISRS reconciliation         Adjusted Total Revenue Requirement         \$9,706,228	Revenue Cap Adjustment	0
Undercollection from ISRS reconciliation Adjusted Total Revenue Requirement \$9,706,228	Total Revenue Requirement	\$9,706,228
Undercollection from ISRS reconciliation Adjusted Total Revenue Requirement \$9,706,228	Adjustmente	
Adjusted Total Revenue Requirement \$9,706,228		-
All-coline of Povonia by Class	Adjusted Total Revenue Requirement	\$9,706,228
	All- antide of Percentic by Class	

51	
52	Allocation of Revenue by Class
53	Rate A \$9,664,696
54	Rate B 11,809
54	20 722
55	Rate J 23,723
56	
57	Grand Total Revenues Collected in Proposed ISRS \$9,706,228

page 1 of 7

#### Missouri-American Water Company ISRS #18 Deferred Taxes

# Schedule BWL-2

	Penlar	ements	DALA	ations	Toblell	Property
	2018	2019	2018	2019	2018	2019 2019
Plant Additions	ai dagabahahan				¥¥10	2013
Plant Additions	17,018,563	48,138,244	749,353	261,471	17,767,926	48,399
Net Plant Additions	17,018,563	48,138,244				
		NO,130,244	749,363	261,471	17,767,926	48,399
Total Tax Items						Seconds Seconds
Repairs Deduction						
Net Plant Additions	17,018,563	48,138,244	749,363	261,471	17,767,926	48,399
Repairs %	55.4%	55.4%	55.4%	55.4%		
Total Repairs Deduction	9,430,065	26,673,625	415,226	144,882	9,845,291	26,818
Bonus Depreciation						
Net Plant Additions After Repairs	7,588,498	21,454,619	334,138	116,588	7,922,636	21,581
Bonus Depreciation %	0.0%	0.0%	0.0%	0.0%		
Total Bonus Depreciation	a ngalakatiga	1994: 1994: 1994: 1994: 1994: 1994: 1994: 1994: 1994: 1994: 1994: 1994: 1994: 1994: 1994: 1994: 1994: 1994: 19	waanna ay aafa	a papa ang 199		an an an
Regular Depreciation						
Net Plant Additions After Repairs and Bonus	7,588,498	21,454,619	334,138	116,588	7033630	24 554
Year 1 Depreciation Rate	2.0%	21,464,619	2.0%	2.0%	7,922,636	21,581
Months Included	12.0	5.0	12.0	5.0	l	
Year 2 Depreciation Rate	4.0%	4.0%	4.0%	4.0%		
Months included	5.0	5 -	5.0			
Total Regular Depreciation	278,245	178,872	<b>12,252</b>	972	290,497	179,
Taxable Income - Contributions	(11,011)	-	(153,828)	(146,300)	(164,839)	(146,
Total Tax Deductions	9,697,299	26,852,497	273,650	(447)	9,970,949	26,852,
Total Book Items	i concernationali					
Total book itelij					100000000000000000000000000000000000000	
Net Book Depreciation						
Book Depreciation	121,248					
	121,240	187,773	5,967	1,516	127,215	189,
Book Amortization Total Net Book Depreciation Book/Tax Depreciation Temporary Difference	(83) 121,165	187,773 - - 187,773 (25,554,724)	5,967 (1,173) 4,794 (268,856)	1,516 (705) 812 1,258	(1,257) 125,958	( 188,
Book Amortization Total Net Book Depreciation	(83) 121,165	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958	( 188,
Book Amortization Total Net Book Depreciation Book/Tax Depreciation Temporary Difference Net Operating Loss / Taxable Income	(83) 121,165 (9,576,134))	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (9,844,990)	( 183, (26,663)
Book Amortization Total Net Book Deprectation BOOK/TAX Deprectation Temporary Difference Net Operating Loss / Taxable Income Operating Results Through Effective Date of Ne Current ISRS Application	(83) 121,165 (9,576,134))	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958	( 188,
Book Amortization Total Net Book Depreciation Book/I fit Depreciation Temporary Difference Net Operating Loss / Taxable Income Operating Results Through Effective Date of Ne Current ISRS Application ISRS Revenues	(83) 121,165 (9,576,134))	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (9,844,990)	( 183, (26,663)
Book Amortization Total Net Book Depreciation Book/Ifix Depreciation remponent Difference Net Operating Loss / Taxable Income Operating Results Through Effective Date of Ne Current ISRS Application ISRS Revenues Depreciation Expense	(83) 121,165 (9,576,134))	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (9,844,990)) 2018 \$0 (125,958)	(26,663) (26,663) 2019
Book Amortization Total Net Book Depreciation Book/Tox Depreciation Emplorary Difference Net Operating Loss / Taxable Income Operating Results Through Effective Date of Ne Current ISRS Application ISRS Revenues Depreciation Expense Interest Expense	(83) 121,165 (9,576,134))	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (9,844,9900) 2018 \$0 (125,958) (55,303)	(188, 2019 (188, (188, (495,
Book Amortization Total Net Book Depreciation BOOK/TEX Depreciation Temporary Difference Net Operating Loss / Taxable Income Operating Results Through Effective Date of Ne Current ISRS Application ISRS Revenues Depreciation Expense Interest Expense	(83) 121,165 (9,576,134)	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (9,844,990)) 2018 \$0 (125,958)	(188, 2019 (188, (188, (495,
Book Amortization Total Net Book Depreciation 2008/161x Depreciation Templorery Difference Net Operating Loss / Taxable Income Operating Results Through Effective Date of Ne Current ISRS Application ISRS Revenues Depreciation Expense Interest Expense Pre-Tax Income	(83) 121,165 (9,576,134)	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (9,844,990)) 2018 2018 \$0 (125,958) (55,303) (181,261)	( 188, (25,653) 2019 (188, (435, (624,4
Book Amortization Total Net Book Depreciation Book/IEX/Depreciation Temporary Difference Net Operating Loss / Taxable Income Operating Results Through Effective Date of Ne Current ISRS Application SRS Revenues Depreciation Expense Interest Expense Pre-Tax Income Prior ISRS SRS Revenues SRS Revenues	(83) 121,165 (9,576,134)	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (9,844,0900) 2018 \$0 (125,958) (55,303) (181,261) 1,594,490	( 188, (20053) 2019 (188, (435, (624) 2,657,4
Book Amortization Total Net Book Deprectation BOOK/LEX Deprectation Net Operating Loss / Taxable Income Operating Results Through Effective Date of Ne Current ISRS Application ISRS Revenues Depreciation Expense Interest Expense Pre-Tax Income Prior ISRS SRS Revenues Depreciation Expense Depreciation Expense	(83) 121,165 (9,576,134)	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (9,844,950)) 2018 \$0 (125,958) (55,303) (181,261) 1,594,490 (68,875)	(188, 2019 2019 (188, (435, (524, 2,657, (344,
Book Amortization Total Net Book Depreciation Book/Ifix Depreciation remponent Difference Net Operating Loss / Taxable Income Operating Results Through Effective Date of Ne Current ISRS Application ISRS Revenues Depreciation Expense	(83) 121,165 (9,576,134)	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (9)844(590)) 2018 \$0 (125,958) (55,303) (181,261) 1,594,490 (68,875) (12,300)	( 188, (25,565) 2019 (188, (435, (435, (524, 2,657, (344,5) (514,5)
Book Amortization Total Net Book Depreciation Book/IAX Depreciation Temporary Difference Net Operating Loss / Taxable Income Operating Results Through Effective Date of Ne Current ISRS Application ISRS Revenues Depreciation Expense Pre-Tax Income Prior ISRS SRS Revenues Sepreciation Expense Sook/Tax Temporary Difference Interest Expense	(83) 121,165 (9,576,134)	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (9,844,5990) 2018 \$0 (125,958) (55,303) (181,261) 1,594,490 (68,875) (12,300) (334,603)	( 188, 2019 (188, (435, (524, 2,657, (54, (44,) (557,6) (557,6) (557,6)
Book Amortization Total Net Book Deprectation BOOK/IEX Deprectation Net Operating Loss / Taxable Income Operating Results Through Effective Date of Net Current ISRS Application SRS Revenues Depreciation Expense Interest Expense Prior ISRS SRS Revenues Depreciation Expense Sook/Tax Temporary Difference Interest Expense Te-Tax Income	(83) 121,165 (9,576,134)	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (9)844(590)) 2018 \$0 (125,958) (55,303) (181,261) 1,594,490 (68,875) (12,300)	( 188, 2019 (188, (435, (524, 2,657, (54, (44,) (557,6) (557,6) (557,6)
Book Amortization Total Net Book Deprectation Book/IAX Deprectation Recovery Difference Net Operating Loss / Taxable Income Operating Results Through Effective Date of Ne Current ISRS Application ISRS Revenues Depreciation Expense Interest Expense Prior ISRS Sook/Tax Temporary Difference Neterst Expense Pre-Tax Income Book/Tax Depreciation Temporary Difference	(83) 121,165 (9,576,134)	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (E)844/690) 2018 2018 (55,958) (55,958) (55,958) (55,958) (55,958) (15,954) (15,954,490) (58,875) (12,300) (334,603) 1,178,711 (9,844,990)	( 188, 2019 (188, (435, (524, 2,657, (344,3 (61,5) (557,6) (557,6) (26,663,4)
Book Amortization Total Net Book Depreciation Book/IAX Depreciation Temporary Difference Book/IAX Depreciation Temporary Difference Operating Results Through Effective Date of Ne Current ISRS Application ISRS Revenues Depreciation Expense Pre-Tax Income Prior ISRS Sock/Tax Temporary Difference Interest Expense Sock/Tax Depreciation Temporary Difference Tre-NOL Taxable Income / (Loss)	(83) 121,165 (9,576,134)	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (9,844,590)) 2018 \$0 (125,958) (55,303) (181,261) 1,594,490 (68,875) (12,300) (334,603) 1,478,711 (9,844,990) (8,847,541)	( 188, 2019 (188, (435, (524, 2,657, (344, (61,5) (557, (34,5) (557, (34,5) (557, (34,5) (557, (34,5) (557, (34,5) (557, (34,5) (557, (34,5) (557, (34,5) (557,
Book Amortization Total Net Book Depreciation E000/1614 Depreciation E000/1614 Depreciation Templorery Difference Net Operating Loss / Taxable Income Operating Results Through Effective Date of Ne Current ISRS Application SRS Revenues Depreciation Expense Pre-Tax Income Pre-Tax Income Sook/Tax Depreciation Temporary Difference re-Tot Taxable Income Sook/Tax Depreciation Temporary Difference re-Not. Taxable Income / (Loss) OD	(83) 121,165 (9,576,134)	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (9,844,990) ( 2018 \$0 (125,958) (55,303) (181,261) 1,594,490 (68,875) (12,300) (334,603) 3,178,711 (9,844,990) (6,847,541) 8,847,541	( 188, 2019 (188, (435, (524, 2,657,4 (344, (557,6 1,693,9 (26,653,4 (26,653,4 (25,593,5 (25,593,5 (25,593,5 (25,593,5) (25,593,5 (25,593,5) (25,593,5 (25,593,5) (25,
Book Amortization Total Net Book Deprectation Book/Tax Deprectation Temporary Difference Net Operating Loss / Taxable Income Operating Results Through Effective Date of Ne Current ISRS Application ISRS Revenues Depreciation Expense Prior ISRS SRS Revenues Depreciation Expense Prior ISRS SRS Revenues Depreciation Expense Prior ISRS SRS Revenues Depreciation Expense Prior ISRS Sock/Tax Temporary Difference Interest Expense Pre-Tax Income Sock/Tax Depreciation Temporary Difference Pre-NOL Taxable Income / (Loss) IOL Taxable Income	(83) 121,165 (9,576,134))	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (9,844,590)) 2018 \$0 (125,958) (55,303) (181,261) 1,594,490 (68,875) (12,300) (334,603) 1,478,711 (9,844,990) (8,847,541)	( 188, 2019 (188, (435, (524, 2,657, (344, (61,5) (557, (34,5) (557, (34,5) (557, (34,5) (557, (34,5) (557, (34,5) (557, (34,5) (557, (34,5) (557, (34,5) (557,
Book Amortization Total Net Book Depreciation Book/Introductory Difference Net Operating Loss / Taxable Income Operating Results Through Effective Date of Ne Current ISRS Application ISRS Revenues Depreciation Expense Prior ISRS SRS Revenues Depreciation Expense Sook/Tax Temporary Difference Interest Expense Pre-Tax Income Street Tax Depreciation Temporary Difference Pre-Tax Income Street Depreciation Temporary Difference Pre-NOL Taxable Income / (Loss) Street Depreciation Temporary Difference Street Depreciation Temporary Difference Pre-NoL Taxable Income / (Loss)	(83) 121,165 (9,576,134))	187,773	(1,173) <b>4,794</b>	(705) 812	(1,257) 125,958 (9,844,990) ( 2018 \$0 (125,958) (55,303) (181,261) 1,594,490 (68,875) (12,300) (334,603) 3,178,711 (9,844,990) (6,847,541) 8,847,541	( 188, 2019 (188, (435, (524, 2,657, (344, (61,5) (557, (34,5) (557, (34,5) (557, (34,5) (557, (34,5) (557, (34,5) (557, (34,5) (557, (34,5) (557, (34,5) (557,
Book Amortization Total Net Book Deprectation Book/If X Deprectation Book/If X Deprectation Temporary Difference Depreating Loss / Taxable Income Depreating Results Through Effective Date of Net Current ISRS Application SRS Revenues Depreciation Expense Pre-Tax Income Pre-Tax Income Net Figure Second S	(83) 121,165 (9,576,1134)) w ISRS	187,773 (26,669,724)	(1,173) 4,794 (258,855)	(705) 812 1255 	(1,257) 125,958 (9,844,590)) 2018 2018 (125,958) (55,303) (125,958) (55,303) (125,958) (55,303) (125,958) (55,303) (125,958) (55,303) (125,958) (55,303) (125,958) (55,303) (125,958) (125,957) (125,958) (125,957) (125	( 188, (20,555) 2019 (188, (435, (435, (524, (344,) (557, (344,) (557, (344,) (557, (344,) (557, (
Book Amortization Total Net Book Deprectation Book/Tax Deprectation Temporary Difference Net Operating Loss / Taxable Income Operating Results Through Effective Date of Ne Current ISRS Application SRS Revenues Depreciation Expense Pre-Tax Income Pre-Tax Income Sock/Tax Temporary Difference Interest Expense Pre-Tax Income Book/Tax Depreciation Temporary Difference re-Hot. Taxable Income / (Loss) (OL FridMID Informe.	(83) 121,165 (9,576,134)) w ISRS Replaced 2018	187,773 (265650,724)	(1,173) 4,794 (2558,555)	(705) 812 1,255	(1,257) 125,958 (9)844,550) 2018 2018 50 (125,958) (123,900) (134,603) 3,178,711 (9,844,990) (6,847,541) (9,844,990) (6,847,541) (5,847,541) (5,847,541) (5,847,541) (5,847,541) (5,94	( 188, (25,565), 2019 (188, (435, (435, (524, (344,5 (557,6 1,693,9 (26,663,4 (25,593,5 25,593,5 25,593,5 (0)efty 2019
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page 2 of 7

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# Missouri-American Water Company ISRS #18 Tariff Rates

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## Schedule BWL-2

page 3 of 7

				÷ .
		ISRS Revenue	Customer	Required Rate
1		Requirement	Usage (000g) <sup>1</sup>	per 1,000 Gallons
2	Rate A	\$9,664,696	32,207,358	\$0.30008
3	Rate B	11,809	1,609,828	\$0.00734
4	Rate J	29,723	4,227,969	\$0.00703
5	Total	\$9,706,228	38,045,155	
6				
7	<sup>1</sup> Per billing determinants in Case WR-2017-0285			
8				
9		Current	Proposed	Adjustment to
9		Rate	Rate	Current Rate
10	Rate Per 1,000 Gallons			
11	Rate A	\$0.19770	\$0.30008	\$0.49778
12	Rate B	\$0.00180	\$0.00734	\$0.00914
13	Rate J	\$0.00170	\$0.00703	\$0.00873
14				
15		Current	Proposed	Adjustment to
10		Rate	Rate	Current Rate
16	Rate Per 100 Gallons			
17	Rate A	\$0.01977	\$0.03001	\$0.04978
18	Rate B	\$0.00018	\$0.00073	\$0.00091
19	Rate J	\$0.00017	\$0.00070	\$0.00087

### Missouri-American Water Company ISRS #18 Property Taxes

### Schedule BWL-2

page 4 of 7

Vintage Year         1         N/A           Plant Additions         64,158,929         0           W02-2019-0184         17,767,926         48,399,714           Total Investment         81,926,855         48,399,714           Subbotal         78,855,598         N/A           Retirements         0         0           W02-2019-0184         (1,387,596)         (1,921,839)           K Good         (2,189,2317)         0           W02-2019-0184         (1,387,596)         (1,921,839)           K Good         20,000 N/A         Subtotal         (1,037,983)           V Good         20,000 N/A         Subtotal         (1,037,983)           V Good         20,000 N/A         Subtotal         (1,037,983)           Vel Plant to be Assessed         77,816,616         N/A           Subtotal         11,000 N         10,000 N           Ray Bate         11,000 N         10,000 N           Ray Bate         11,000 N         10,000 N           Ray Bate         11,000 N         10,000 N           Ray Bate Sol Using Form filing?         Ves         No           Property Tax Allowed in Prior ISRS         2785           Vesir         MACris         52,050	Property Tax Estim		unty				
Pant Additions WO-2018-0373 WO-2018-0373 WO-2019-0144 17/67,926 48,399,714 Stood 96,250% N/A Subbiol 78,845,598 WO-2018-0373 WO-2018-0373 WO-2018-0373 WO-2018-0373 WO-2018-0373 WO-2019-0144 (1,387,596) (1,921,839) WO-2019-0144 (1,387,596) (1,921,839) WO-2019-0144 (1,387,596) (1,921,839) WO-2019-0144 (1,387,596) (1,921,839) WO-2018-0373 WO-2019-0144 (1,387,596) (1,921,839) WO-2019-0148 WO-2019-0148 WO-2019-0148 WO-2019-0148 WO-2019-0148 WO-2019-0148 WO-2019-0148 WO-2019-0148 WO-2018-0373 WO-2019-0148 WO-2019-0148 WO-2018-0373 WO-2019-0148 WO-2018-0373 WO-2019-0148 WO-2018-0373 WO-2018-0373 WO-2018-0373 WO-2018-0373 WO-2018-0373 WO-2018-0373 WO-2018-0373 WO-2018-0373 WO-2018-0373 WO-2018-0373 WO-2018-0378 W	alan di kanda kana kana kana kana kana kana kan	lce			2018	2019	Total
WO-2018 0373     64.155.929     0       WO-2019 0184     17,76,926     48,399,714       Otal Investment     81,926,855     48,399,714       X Good     96.250%     N/A       Subtotal     78,854,598     N/A       Retrements     (1,387,596)     (1,221,839)       WO-2018-0373     (1,387,596)     (1,221,839)       WO-2010-0184     (1,387,596)     (1,221,839)       K Good     20,000%     N/A       Subtotal     (1,037,983)     N/A       WO-2010-0184     (1,037,983)     N/A       Subtotal     (1,037,983)     N/A       Subtotal     (1,037,983)     N/A       Subtotal     (1,000%)     11,000%       Subtotal     24,000%     11,000%       Subtotal     27,859,165     N/A       Subsessment Rate     22,729,163     N/A       Subsessment Rate <td< th=""><th>vintage Year</th><th></th><th></th><th></th><th>1</th><th>N/A</th><th></th></td<>	vintage Year				1	N/A	
WO-2018 0373         64,155,929         0           WO-2019 0184         17,76,926         48,399,714           Otal Investment         81,926,855         48,399,714           X6 God         96,250%         N/A           Subtotal         78,854,598         N/A           Retirements         (1,387,595)         (1,221,839)           WO-2018 0373         (1,387,595)         (1,221,839)           WO-2018 0373         (1,387,595)         (1,221,839)           WO-2018 0373         (1,387,595)         (1,221,839)           WO-2018 0473         (1,037,983)         N/A           WO-2018 041         (1,037,983)         N/A           Subtotal         (1,037,983)         N/A           Subtotal         (1,000%)         11,000%           Subtotal         (1,000%)         11,000%           Subsessment Rate         24,001,317         N/A           Sussesset Value         24,01,317         N/A           Sussesset Value         24,01,317         N/A           Sussesset Value         24,001,317         N/A           Sussesset Value         24,001,317         N/A           Sussesset Value         24,01,317         N/A           Sussesset Value </td <td>Diant Additions</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Diant Additions						
WO-2019-0184         17,77; 926         48,399;714           WG-2019-0184         81,926,655         48,399;714           WG-2019-0184         96,250%         N/A           Subtotal         78,654,598         N/A           Subtotal         78,654,598         N/A           Retirements         (3,802,317)         0           WO-2019-0184         (1,387,596)         (1,921,839)           Goal Retirements         (5,189,913)         (1,921,839)           K Goad         20,000%         N/A           Subtotal         (1,037,983)         N/A           Vet Plant to be Assessed         77,816,616         N/A           Subsessment Rate         32,000%         Sassessed Value         24,901,317           Car Rate         11,000%         11,000%         SM/A           Oue within 12 months from filing?         Yes         No           Vroperty Tax Allowed in Prior ISRS         27,2914.55         27,292           O Year MACRS Table         27,292         No           Year MACRS Table         27,292         10         4,462%         23,346%           11         4,462%         47,392%         57,69%         9         4,462%         39,461%           12					64 159 070		
Total Investment     81,926,855     46,399,714       % Good     36,250%     N/A       Subtotal     78,854,598     N/A       Retirements     (1,387,596)     (1,921,839)       WO-2019-0184     (1,387,596)     (1,921,839)       Otal Retirements     (5,189,913)     (1,921,839)       % Good     20.000%     N/A       Subtotal     (1,037,983)     N/A       Net Plant to be Assessed     77,816,616     N/A       Sessment Rate     32.000%     32.000%       Sasessed Value     32.000%     32.000%       Sasessed Value     32.000%     10.00%       Fax Rate     11.000%     11.000%       EVDIG on ISIGS Investment     27,739,4651     N/A       Over within 12 months from filing?     Yes     No       Property Tax Expense to Include in ISRS (Due within 12 Months)     2,735       Year     No     27,255       10     3.6,6775%     82,2564%       11     3.750%     96,250%       2     7.713%     70.464%       6     5.285%     65.173%       7     7     4.822%     51.307%       10     4.461%     42.384%       11     4.462%     42.384%       12     4.461%     20.0							
% Good         96,250%         N/A           Subtotal         78,854,598         N/A           Subtotal         78,854,598         N/A           Subtotal         (1,387,596)         (1,921,839)           MO-2019-0184         (1,387,596)         (1,921,839)           Folal Retirements         (5,189,913)         (1,021,239)           & Good         20,000%         N/A           Subtotal         (1,037,983)         N/A           Vet Plant to be Assessed         77,816,616         N/A           Sassessment Rate         32,000%         32,000%           Sassessed Value         24,900,317         N/A           fax Rate         11,000%         11,000%           EX Dird on JSRS Investment         2739,105         N/A           Due within 12 months from filing?         Yes         No           Property Tax Expense to Include In ISRS (Due within 12 Months)         2,735         2,735           Property Tax Expense to Include In ISRS (Due within 12 Months)         2,735         2,735           Property Tax Expense to Include In ISRS (Due within 12 Months)         2,735         2,735           Property Tax Research I Robed In Trib ISRS         2,735         2,735           O Year MACRS Table         2,2,506							
Subtotal         78,854,598         N/A           Retirements         0         0           W0-2019-0184         (1,387,596)         (1,921,839)           Total Retirements         (5,189,013)         (1,921,839)           % Good         20.000%         N/A           Subtotal         (1,037,983)         N/A           Savesement Bate         32,000%         32,000%           Assessed Value         24,901,317         N/A           Ask Rate         11,000%         11,000%           Due within 12 months from filing?         Yes         No           Property Tax Expense to Include In ISRS (Due within 12 Months)         2,735           Storerty Tax Allowed in Prior ISRS         2,725           Notes Table         2         2           Weat MACRS Table         2,735           Year         MACRS         53,07%           3         6,677%         82,031%          3							
Retirements       (3,802,317)       0         WO-2018-0373       (1,337,595)       (1,921,839)         WO-2019-0184       (1,337,595)       (1,921,839)         Total Retirements       (5,189,913)       (1,921,839)         % Good       20.000%       N/A         Subtotal       (1,037,983)       N/A         Assessment Rate       32.000%       32.000%         Assessed Value       24,901,317       N/A         Tax Rate       11.000%       11.000%         Tax Rate       2,739,145       N/A         Due within 12 months from filing?       Yes       No         Property Tax Expense to Include In ISRS (Due within 12 Months)       2,739       2,735         Property Tax Allowed in Prior ISRS       2,725       2,725         Vear       MACKIS       % Good       2,725         20 Year MACRS Table       2,725       2,725       2,725         Year Adc2x       53,07%       96,250%       2,725       2,725         10       4,461%       46,846%       11       4,617%       7,725         5       5,713%       70,464%       60,291%       32,461%       11         10       4,461%       46,846%       110       4	······································						
WO-2019-0184       (1,387,556)       (1,921,839)         WO-2019-0184       (1,387,556)       (1,921,839)         Codal Retirements       (5,189,913)       (1,921,839)         % Good       20,000%       N/A         Subtotal       (1,037,963)       N/A         Net Plant to be Assessed       77,816,616       N/A         Assessed Value       24,901,317       N/A         Sasses Ment Rate       32,000%       32,000%         Assessed Value       24,901,317       N/A         Fax Rate       11,000%       11,000%         Tax Rate       11,000%       11,000%         Due within 12 months from filing?       Yes       No         Property Tax Expense to Include In ISRS (Due within 12 Months)       2,733         Property Tax Allowed in Prior ISRS       2,723         Year       MACRS Table       2,723         Year MACRS Table       2,723         Year MACRS Table       5,713%       70,464%         Year MACRS 5,713%       70,464%       60,213%         Year MACRS 42,284%       51,007%       10       4,462%       51,307%         Year MACRS 42,284%       33,461%       11       4,462%       32,93%         Year MACRS 2, 28,99%							
WO-2019-0184       (1,387,596)       (1,921,839)         Total Retirements       (5,189,913)       (1,921,839)         & Good       20,000%       N/A         Subtotal       (1,037,983)       N/A         Net Plant to be Assessed       77,816,616       N/A         Assessment Rate       32,000%       32,000%         Assessed       24,901,317       N/A         Tax Rate       11,000%       11,000%         Tax Rate       11,000%       11,000%         Due within 12 months from filing?       Yes       No         Property Tax Expense to Include in ISRS (Due within 12 Months)       2,735         Property Tax Allowed in Prior ISRS       2,735         Vear MACRS Table       2,725         Vear MACRS Table       2,725         Year       MACRS 5, 5,713%       70,464%         4       6,177%       82,354%         4       6,177%       5,5,769%         9       4,462%       51,307%         10       4,461%       33,461%         11       4,462%       24,399%         15       4,461%       20,077%         16       4,461%       20,077%         17       4,462%       24,538%<	Retirements				1. State 1.		
Total Retirements       (5,189,913)       (1,921,839)         % Good       20.000%       N/A         Subtotal       (1,037,983)       N/A         Net Plant to be Assessed       77,816,616       N/A         Assessed Value       24,901,317       N/A         Tax Rate       11.000%       11.000%         Tax Rate       11.000%       11.000%         Due within 12 months from filing?       Yes       No         Property Tax Expense to Include in ISRS (Due within 12 Months)       2,735         Property Tax Allowed in Prior ISRS       2,735         Vest MACRS Table       2,725         Year       MACRS       6         Year       7       4.888%       60.291%         7       4.888%       60.291%         7       4.888%       60.291%         7       4.888%       60.291%         9       4.462%       51.307%         10       4.462%       37.922%         13       4.461%       33.461%         14       4.462%       28.999%         15       4.461%       24.538%         16       4.461%       20.007%	WO-2018-0373		an a		(3,802,317)	0	
% Good     20.000%     N/A       Subtatal     (1,037,983)     N/A       Net Plant to be Assessed     77,816,616     N/A       Assessment Rate     32.000%     32.000%       Assessed Value     24,901,317     N/A       Tax Rate     11.000%     11.000%       Due within 12 months from filing?     Yes     No       Property Tax Expense to Include in ISRS (Due within 12 Months)     2,739       Property Tax Allowed in Prior ISRS     2,739       Vear     MACRS     % Good       1     3.750%     96.250%       2     7.219%     89.031%       3     6.677%     82.354%       4     6.177%     82.354%       4     6.177%     82.354%       10     4.461%     45.465%       11     4.462%     51.307%       9     4.462%     51.307%       11     4.462%     28.899%       12     4.462%     79.928%       13     4.461%     33.461%       14     4.462%     28.999%       15     4.461%     20.007%       15     4.461%     20.007%	WO-2019-0184	and the base of the			(1,387,596)	(1,921,839)	
Subtotal         (1,037,983)         N/A           Net Plant to be Assessed         77,816,615         N/A           Assessed Value         32,000%         32,000%           Assessed Value         24,901,317         N/A           Tax Rate         11.000%         11.000%           Fax Due on ISRS Investment         2/739,145         N/A           Due within 12 months from filing?         Yes         No           Property Tax Expense to Include In ISRS (Due within 12 Months)         2,739         2,739           Property Tax Expense to Include In ISRS (Due within 12 Months)         2,739         2,739           Property Tax Expense to Include In Thils ISRS         2,725         2,739           Vear         MACRIS         5/6 Good         2,725           20 Year MACRS Table         2,739         2,725         2,725           Year         MACRIS         5/6 Good         2,725         2,725           20 Year MACRS Table         2,739         2,725         2,725         2,725           1         3,750%         96,250%         2,725         2,725         2,725         2,725         2,725         2,725         2,725         2,725         2,725         2,725         2,725         2,725         2,725	Total Retirements				(5,189,913)	(1,921,839)	
Yet Plant to be Assessed     77,816,616     N/A       Assessment Rate     32,000%     32,000%       Assessed Value     24,901,317     N/A       Tax Rate     11,000%     11,000%       Tax Rate     11,000%     11,000%       Due on ISRS Investment     27,739,145     N/A       Due within 12 months from filing?     Yes     No       Property Tax Expense to Include In ISRS (Due within 12 Months)     2,735       Property Tax Allowed in Prior ISRS     27,735       Vet Incremental Property Tax Included In This ISRS     27,735       2     7,213%     89,031%       3     6,677%     82,354%       4     6,177%     76,177%       5     5,713%     70,464%       6     5,285%     65,129%       9     4,462%     51,307%       9     4,462%     51,307%       10     4,615%     42,384%       12     4,462%     28,99%       13     4,613%     20,077%       14     4,462%     28,99%       15     4,461%     20,077%       15     4,461%     20,077%       15     4,461%     20,077%       16     4,462%     20,000%	% Good				20.000%	N/A	
Assessed Value     32.000%     32.000%       Assessed Value     24,901,317     N/A       Tax Rate     11.000%     11.000%       Tax Due on ISRS Investment     2,739,145     N/A   Due within 12 months from filing?       Yes     No   Property Tax Expense to Include in ISRS (Due within 12 Months)       27,739     2,739   Property Tax Expense to Include in ISRS (Due within 12 Months)       27,739     2,739   Property Tax Allowed in Prior ISRS       Vet Incremental Property Tax Included in This ISRS     2,739         Year     MACRS	Subtotal				(1,037,983)	N/A	
Assessed Value     32.000%     32.000%       Assessed Value     24,901,317     N/A       Tax Rate     11.000%     11.000%       Tax Due on ISRS Investment     2,739,145     N/A   Due within 12 months from filing?       Yes     No   Property Tax Expense to Include in ISRS (Due within 12 Months)       27,739     2,739   Property Tax Expense to Include in ISRS (Due within 12 Months)       27,739     2,739   Property Tax Allowed in Prior ISRS       Vet Incremental Property Tax Included in This ISRS     2,739         Year     MACRS							
Assessed Value     24,901,317     N/A       Tax Rate     11.000%     11.000%       Tox Dire on ISRS Investment     2,739,145     N/A       Due within 12 months from filing?     Yes     No       Property Tax Expense to Include in ISRS (Due within 12 Months)     2,735       Property Tax Allowed in Prior ISRS     2,735       Vet Incremental Property Tax included in This ISRS     2,735       20 Year MACRS Table     2       Year     MACRS       4     6,177%       5     5,173%       7     4.888%       6     5,285%       5     5,173%       7     4.888%       10     4.461%       11     4.462%       12     4.462%       13     4.461%       14     4.462%       15     4.461%       15     4.461%       16     4.461%       17     4.462%       15     4.461%       16     4.461%       17     4.462%       16     4.461%	area transmissioner and a second s	essed			auto a constant a const	Discribution of the second oppiblic system of the	
Tax Rate     11.000%     11.000%       fox Due on ISRS Investment     2,739,145     N/A       Due within 12 months from filing?     Yes     No       Property Tax Expense to Include In ISRS (Due within 12 Months)     2,735       Property Tax Allowed in Prior ISRS     2,735       Vet Incremental Property Tax Included in Thils ISRS     2,725       20 Year MACRS Table     2       Year     MACRS       4     6,77%       5     5,73%       7     4,888%       6     5,285%       6     5,285%       6     5,285%       7     4,888%       10     4,461%       4,462%     37,922%       13     4,462%       14     4,462%       15     4,461%       15     4,461%       16     4,461%       17     4,462%							
Tax Due on ISRS Investment         2,739,145         N/A           Due within 12 months from filing?         Yes         No           Property Tax Expense to Include in ISRS (Due within 12 Months)         2,739           Property Tax Allowed in Prior ISRS         2,739           Vet Incremental Property Tax Included in This ISRS         2,739           20 Year MACRS Table         2,739           Year         MACRS         % Good           1         3,750%         96.250%           2         7,219%         89.031%           3         6.677%         82.354%           4         6.177%         82.354%           4         6.177%         70.464%           6         5.285%         65.179%           7         4.888%         60.291%           8         4.522%         55.769%           9         4.462%         31.307%           10         4.461%         42.384%           12         4.462%         37.922%           13         4.461%         24.538%           15         4.461%         24.538%           15         4.461%         20.007%           15         4.461%         20.007%           <		$a_1 = 1 + 1 + 1$					
Yes         No           Property Tax Expense to Include in ISRS (Due within 12 Months)         2,733           Property Tax Allowed in Prior ISRS         2,735           Vet Incremental Property Tax Included In This ISRS         2,725           20 Year MACRS Table         2,735           Year         MACRS         % Good           1         3,750%         96.250%           2         7,219%         89.031%           3         6.677%         82.354%           4         6.177%         76.177%           5         5.713%         70.464%           6         5.285%         65.179%           7         4.888%         60.291%           8         4.522%         55.769%           9         4.462%         31.307%           10         4.461%         33.461%           11         4.462%         28.999%           15         4.461%         33.461%           14         4.462%         28.999%           15         4.461%         20.000%				inter-proprieto mandro algeneración estimativado			
Property Tax Expense to Include In ISRS (Due within 12 Months)       2,735         Property Tax Allowed in Prior ISRS       2,735         Net Incremental Property Tax Included in This ISRS       2,735         20 Year MACRS Table       2         Year       MACRS       % 600d         1       3,750%       96,250%         2       7,219%       89,031%         3       6,677%       82,354%         4       6,177%       76,177%         5       5,713%       70,464%         6       5,285%       65,179%         9       4,462%       51,307%         10       4,461%       42,384%         11       4,462%       13,34,61%         12       4,462%       37,922%         13       4,461%       33,461%         14       4,462%       28,999%         15       4,461%       20,000%	Tax Due on ISRS Inv	restment			2,739,145	N/A	
Property Tax Expense to Include In ISRS (Due within 12 Months)       2,735         Property Tax Allowed in Prior ISRS       2,735         Net Incremental Property Tax Included in This ISRS       2,735         20 Year MACRS Table       2         Year       MACRS       % 600d         1       3,750%       96,250%         2       7,219%       89,031%         3       6,677%       82,354%         4       6,177%       76,177%         5       5,713%       70,464%         6       5,285%       65,179%         9       4,462%       51,307%         10       4,461%       42,384%         11       4,462%       13,34,61%         12       4,462%       37,922%         13       4,461%       33,461%         14       4,462%       28,999%         15       4,461%       20,000%	D						
Property Tax Allowed in Prior ISRS       2,739         Net Incremental Property Tax Included in This ISRS       2,739         20 Year MACRS Table       % Good         1       3.750%       96.250%         2       7.219%       89.031%         3       6.677%       82.354%         4       6.177%       76.177%         5       5.713%       70.464%         6       5.285%       65.179%         7       4.888%       60.291%         8       4.522%       55.769%         9       4.462%       51.307%         10       4.461%       46.846%         11       4.462%       28.999%         15       4.461%       33.461%         14       4.462%       28.999%         15       4.461%       20.077%         16       4.461%       20.007%	Due within 12 mon	ins from filing?		l	Yes	NO	
Property Tax Allowed in Prior ISRS       2,739         Net Incremental Property Tax Included in This ISRS       2,739         20 Year MACRS Table       % Good         1       3.750%       96.250%         2       7.219%       89.031%         3       6.677%       82.354%         4       6.177%       76.177%         5       5.713%       70.464%         6       5.285%       65.179%         7       4.888%       60.291%         8       4.522%       55.769%         9       4.462%       51.307%         10       4.461%       46.846%         11       4.462%       28.999%         15       4.461%       33.461%         14       4.462%       28.999%         15       4.461%       20.077%         16       4.461%       20.007%			CDC /D				
Year         MACRS         % Good         2,739           20 Year MACRS Table         1         3.750%         96.250%         2         7.219%         89.031%         3         6.677%         82.354%         4         6.177%         76.177%         5         5.713%         70.464%         6         5.285%         65.179%         7         4.888%         60.291%         8         4.522%         55.769%         9         4.462%         51.307%         10         4.461%         33.461%         11         4.462%         37.922%         13         4.461%         33.461%         14         4.462%         28.999%         15         4.461%         28.999%         15         4.461%         20.007%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4		oc to mendue mi		Indittio)			~;; <del>.</del> . ,
Year         MACRS         % Good         2,739           20 Year MACRS Table         1         3.750%         96.250%         2         7.219%         89.031%         3         6.677%         82.354%         4         6.177%         76.177%         5         5.713%         70.464%         6         5.285%         65.179%         7         4.888%         60.291%         8         4.522%         55.769%         9         4.462%         51.307%         10         4.461%         33.461%         11         4.462%         37.922%         13         4.461%         33.461%         14         4.462%         28.999%         15         4.461%         28.999%         15         4.461%         20.007%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4.462%         20.000%         17         4	Property Tax Allowe	d in Prior ISRS					
Year       MACRS Solution         1       3.750%       96.250%         2       7.219%       89.031%         3       6.677%       82.354%         4       6.177%       70.464%         6       5.285%       65.179%         7       4.888%       60.291%         8       4.522%       55.769%         9       4.462%       51.307%         10       4.461%       46.846%         11       4.462%       37.922%         13       4.461%       33.461%         14       4.462%       28.999%         15       4.461%       24.538%         16       4.461%       20.007%	· · · · · · · · · · · · · · · · · · ·						
Year       MACRS Solution         1       3.750%       96.250%         2       7.219%       89.031%         3       6.677%       82.354%         4       6.177%       70.464%         6       5.285%       65.179%         7       4.888%       60.291%         8       4.522%       55.769%         9       4.462%       51.307%         10       4.461%       46.846%         11       4.462%       37.922%         13       4.461%       33.461%         14       4.462%       28.999%         15       4.461%       24.538%         16       4.461%       20.007%	Net Incremental Pr	operty Tax Includ	led in This ISRS				2,739,
Year         MACRS         % Good           1         3.750%         96.250%           2         7.219%         89.031%           3         6.677%         82.354%           4         6.177%         76.177%           5         5.713%         70.464%           6         5.285%         65.179%           7         4.888%         60.291%           8         4.522%         55.769%           9         4.462%         51.307%           10         4.461%         46.846%           11         4.462%         37.922%           13         4.461%         33.461%           14         4.462%         28.999%           15         4.461%         20.077%           17         4.462%         20.000%							
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6 $5.285%$ $65.179%$ $7$ $4.888%$ $60.291%$ $8$ $4.522%$ $55.769%$ $9$ $4.462%$ $51.307%$ $10$ $4.461%$ $46.846%$ $11$ $4.462%$ $42.384%$ $12$ $4.462%$ $37.922%$ $13$ $4.461%$ $33.461%$ $14$ $4.462%$ $28.999%$ $15$ $4.461%$ $24.538%$ $16$ $4.461%$ $20.007%$ $17$ $4.462%$ $20.000%$			* · · · · · · · · · · · · · · · · · · ·				
7       4.888%       60.291%         8       4.522%       55.769%         9       4.462%       51.307%         10       4.461%       46.846%         11       4.462%       42.384%         12       4.462%       37.922%         13       4.461%       33.461%         14       4.462%       28.999%         15       4.461%       20.077%         17       4.462%       20.000%							
8       4.522%       55.769%         9       4.462%       51.307%         10       4.461%       46.846%         11       4.462%       42.384%         12       4.462%       37.922%         13       4.461%       33.461%         14       4.462%       28.999%         15       4.461%       24.538%         16       4.461%       20.007%         17       4.462%       20.000%							
9       4.462%       51.307%         10       4.461%       46.846%         11       4.462%       42.384%         12       4.462%       37.922%         13       4.461%       33.461%         14       4.462%       28.999%         15       4.461%       24.538%         16       4.461%       20.077%         17       4.462%       20.000%							
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11       4.462%       42.384%         12       4.462%       37.922%         13       4.461%       33.461%         14       4.462%       28.999%         15       4.461%       24.538%         16       4.461%       20.077%         17       4.462%       20.000%			+ · · · · · · · · · · · · · · · · · · ·				
12       4.462%       37.922%         13       4.461%       33.461%         14       4.462%       28.999%         15       4.461%       24.538%         16       4.461%       20.077%         17       4.462%       20.000%			1				
13       4.461%       33.461%         14       4.462%       28.999%         15       4.461%       24.538%         16       4.461%       20.077%         17       4.462%       20.000%							
14         4.462%         28.999%           15         4.461%         24.538%           16         4.461%         20.077%           17         4.462%         20.000%							
15         4.461%         24.538%           16         4.461%         20.077%           17         4.462%         20.000%			· · · · · · · · · · · · · · · · · · ·				
16         4.461%         20.077%           17         4.462%         20.000%		4.462%	1 28.999%				
17 4.462% 20.000%							
			24.538%				
18 4.461% 20.000%		4.461%	24.538% 20.077%				

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Notes: 1) MACRS % from IRS Publication 946, Table A-1

4.462%

4.461%

2.231%

20.000%

20.000%

20.000%

2) There is a 20% floor on the % Good

# Missouri-American Water Company ISRS #18 Cost of Service Allocation

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### Schedule BWL-2

page 5 of 7

			Base Revenues	Share of
1			WR-2017-0285	Base Revenue
2	Rate A Customers		\$194,983,761	94.64%
3	Rate B Customers		3,141,065	1.52%
4	Rate J Customers		7,906,028	3.84%
5				
6	Total		\$206,030,853	100.00%
7	2759/0780/1/2014/09/07277224/2/2/14/19/0/16/2/14/19/0/1/2/2/14/2/14/14/14/14/14/14/14/14/14/14/14/14/14/			· · · ·
8			Plant Additions	Share of Plant Additions
9	Mains Less Than or Equal to 12"		\$58,969,276	89.121%
10	Hydrants		1,917,963	2.899%
11	Subtotal - Small Mains and Hydrants		60,887,239	92.020%
12				
13	Mains Greater than 12"		5,280,401	7.980%
14				
15	Total		\$66,167,640	100.000%
16			Share of Small	Share of
17			Mains & Hydrants	Large Mains
18	Rate A Customers		100.000%	94.638%
19	Rate B Customers		0.000%	1.525%
20	Rate J Customers		0.000%	3.837%
21			0.00070	5.05176
22	Total		100.000%	100.000%
23		na kantan kalente er mentek ken inter et besen et kantan et begrek kantan persekter i begrepen persekter i beg		
24		Share of ISRS	Base Revenues	Percent
		Revenues	WR-2017-0285	Increase
25	Rate A Customers	9,664,696	194,983,761	4.957%
26	Rate B Customers	11,809	3,141,065	0.376%
27	Rate J Customers	29,723	7,906,028	0.376%
28 29	 Total	0 706 229	206 030 852	A 7110/
29	Total	9,706,228	206,030,853	4.711%

### Schedule BWL-2

page 6 of 7

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Mains, Valves and Hydrant Replacer	ments Oct-18 - Mar-19	Apr-19 - May-19	Total
Reimbursements	(\$11,011)	\$0	(\$11,011)
Amortization	\$83	\$0	\$83
Net CIAC	(\$10,928)	\$0	(\$10,928)
			1
	2010/01/16/16/2010/02/2020/01/12/01/05/01/06/01/06/01/06/01/06/01/06/01/06/01/06/01/06/01/06/01/06/01/06/01/06	ร่งจัดแต่งกับชาวที่สาวสีมสีตระไปมีสามารถสาวสาวสาวสาวสีว่าได้การจะเป็นไป	
Relocations	Oct-18 - Mar-19		Total
Reimbursements	(\$238,478)	(\$61,650)	(\$300,128)
Amortization	\$1,664	\$214	\$1,878
Net CIAC	(\$236,814)	(\$61,436)	(\$298,250)
	Reimbursements Amortization Net CIAC Relocations Reimbursements Amortization	Reimbursements(\$11,011)Amortization\$83Net CIAC(\$10,928)RelocationsOct-18 - Mar-19Reimbursements(\$238,478)Amortization\$1,564	Reimbursements(\$11,011)\$0Amortization\$83\$0Net CIAC(\$10,928)\$0RelocationsOct-18 - Mar-19Apr-19 - May-19Reimbursements(\$238,478)(\$61,650)Amortization\$1,664\$214

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## Missouri-American Water Company ISRS #18 Net Depreciation Expense

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1		Replacements	Relocations	Total
2	Base Depreciation Expense	\$913,778	\$14,772	\$928,549
3				
4	Reimbursements' Amortization	(153)	(4,172)	(4,325)
5				
6	Depreciation Expense Associated with Retirements			(51,139)
7				
8	Net Depreciation Expense			\$873,085

# Missouri American Water WO-2019-0184 ISRS Reconciliation

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1	Original Company ISRS Application	8,405,079
2		
3	Update for February & March 2019 Actuals	1,302,150
4		
5	Updated Company ISRS Request	9,707,229
6		
7	Staff Adjustments - Accepted by Company	(1,001)
8		
9	Adjusted Company ISRS Request	9,706,228
10		
11	Net Operating Loss Deferred Tax Asset Excluded by Staff	(827,383)
12		
13	Staff ISRS Recommendation	8,878,845

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