## Updated Staff Accounting Schedules, in Response to Commission's January 13, 2021, Order Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019

	<u>A</u>	B	<u>C</u>	<u>D</u>
Line		6.23%	6.33%	6.43%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$1,408,978,121	\$1,408,978,121	\$1,408,978,121
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$87,751,157	\$89,146,045	\$90,540,934
4	Net Income Available	\$119,241,734	\$119,241,734	\$119,241,734
5	Additional Net Income Required	-\$31,490,577	-\$30,095,689	-\$28,700,800
6	Income Tax Requirement			
7	Required Current Income Tax	\$18,810,281	\$19,261,008	\$19,711,740
8	Current Income Tax Available	\$28,985,782	\$28,985,782	\$28,985,782
9	Additional Current Tax Required	-\$10,175,501	-\$9,724,774	-\$9,274,042
10	Revenue Requirement	-\$41,666,078	-\$39,820,463	-\$37,974,842
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$19,896,569	\$19,896,569	\$19,896,569
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$21,769,509	-\$19,923,894	-\$18,078,273

## Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 RATE BASE SCHEDULE

	A	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
4	Diané in Comise		
1	Plant In Service		\$2,859,257,415
2	Less Accumulated Depreciation Reserve		\$562,533,631
3	Net Plant In Service		\$2,296,723,784
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$6,947,410
6	Contributions in Aid of Construction Amortization		\$98,106,672
7	Materials & Supplies		\$6,070,568
8	Prepayments		\$2,830,152
9	Prepaid Pension Asset		\$6,138,925
10	TOTAL ADD TO NET PLANT IN SERVICE		\$106,198,907
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		\$401,546
13	State Tax Offset		\$71,307
14	City Tax Offset		\$15,258
15	Interest Expense Offset		\$4,318,031
16	Contributions in Aid of Construction		\$375,995,070
17	Customer Advances		\$3,957,706
18	Accumulated Deferred Income Taxes		\$451,144,884
19	TCJA Excess ADIT		\$148,103,888
20	OPEB Tracker		\$8,307,123
21	Pension Tracker		\$1,629,757
22	TOTAL SUBTRACT FROM NET PLANT		\$993,944,570
23	Total Rate Base		\$1,408,978,121

#### Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	G	Н	
Line	Account #	=	Total	Adjust.	=			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$255,201	P-2	\$0	\$255,201		\$0	\$255,201
3	302.000	Franchises and Consents	\$49,260	P-3	\$0	\$49,260		\$0	\$49,260
4	303.000	Other Plant & Misc. Equipment	\$1,066,525	P-4	\$0	\$1,066,525		\$0	\$1,066,525
5		TOTAL INTANGIBLE PLANT	\$1,370,986		\$0	\$1,370,986		\$0	\$1,370,986
<u> </u>									
6 7	310.000	SOURCE OF SUPPLY PLANT Land and Land Rights - SSP	\$1,888,683	P-7	\$0	\$1,888,683		\$0	\$1,888,683
8	311.000	Structures and Improvements - SSP	\$21,916,876	P-8	\$0 \$0	\$21,916,876		\$0	\$21,916,876
9	312.000	Collecting & Impounding Reservoirs	\$119,689	P-9	\$0	\$119,689		\$0	\$119,689
10	313.000	Lake, River and Other Intakes	\$7,740,397	P-10	\$0	\$7,740,397		\$0	\$7,740,397
11	314.000	Wells and Springs	\$10,111,537	P-11	\$0	\$10,111,537		\$0	\$10,111,537
12	315.000	Infiltration Galleries and Tunnels	\$1,804	P-12	\$0	\$1,804		\$0	\$1,804
13 14	316.000 317.000	Supply Mains Miscellaneous Source of Supply - Other	\$22,341,326	P-13 P-14	\$0 \$0	\$22,341,326 \$318,503		\$0 \$0	\$22,341,326 \$318,503
14	317.000	TOTAL SOURCE OF SUPPLY PLANT	\$318,503 \$64,438,815	F-14	\$0	\$64,438,815		\$0	\$64,438,815
10			<i>\\</i> 04,400,010		ψŪ	φ04,400,010		Ψΰ	<i>w</i> 0 <del>1</del> , <del>1</del> 00,010
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$472,629	P-17	\$0	\$472,629		\$0	\$472,629
18	321.000	Structures and Improvements - PP	\$29,221,795	P-18	\$0	\$29,221,795		\$0	\$29,221,795
19	322.000	Boiler Plant Equipment	\$0	P-19	\$0 \$0	\$0 \$12.055.552		\$0	\$0
20 21	323.000 324.000	Power Generation Equipment Steam Pumping Equipment	\$13,055,553 \$234,170	P-20 P-21	\$0 \$0	\$13,055,553 \$234,170		\$0 \$0	\$13,055,553 \$234,170
22	325.000	Electric Pumping Equipment	\$78,366,762	P-22	\$0	\$78,366,762		\$0 \$0	\$78,366,762
23	326.000	Diesel Pumping Equipment	\$2,524,646	P-23	\$0	\$2,524,646		\$0	\$2,524,646
24	327.000	Hydraulic Pumping Equipment	\$622,816	P-24	\$0	\$622,816		\$0	\$622,816
25	328.000	Other Pumping Equipment	\$3,988,938	P-25	\$0	\$3,988,938		\$0	\$3,988,938
26		TOTAL PUMPING PLANT	\$128,487,309		\$0	\$128,487,309		\$0	\$128,487,309
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$3,339,936	P-28	\$0	\$3,339,936		\$0	\$3,339,936
29	331.000	Structures and Improvements - WTP	\$150,616,143	P-29	\$0	\$150,616,143		\$0	\$150,616,143
30	332.000	Water Treatment Equipment - WTP	\$158,105,843	P-30	\$0	\$158,105,843		\$0	\$158,105,843
31	333.000	Other - WTP	\$1,473,221	P-31	\$0	\$1,473,221		\$0	\$1,473,221
32		TOTAL WATER TREATMENT PLANT	\$313,535,143		\$0	\$313,535,143		\$0	\$313,535,143
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$5,351,276	P-34	\$0	\$5,351,276		\$0	\$5,351,276
35	341.000	Structures and Improvements - TDP	\$15,297,274	P-35	\$0	\$15,297,274		\$0	\$15,297,274
36	341.100	Structures & Improve - Special Crossing	\$0	P-36	\$0	\$0		\$0	\$0
37	342.000	Distribution Reservoirs and Standpipes	\$38,171,484	P-37	\$0	\$38,171,484		\$0	\$38,171,484
38	343.000	Transmission and Distribution Mains	\$1,634,490,720	P-38	\$0	\$1,634,490,720		\$0	\$1,634,490,720
39 40	344.000	Fire Mains Customer Services	\$595,477	P-39 P-40	\$0 \$0	\$595,477 \$58,316,898		\$0 \$0	\$595,477
40 41	345.000 346.000	Customer Meters	\$58,316,898 \$167,193,455	P-40 P-41	\$0 \$0	\$167,193,455		\$0 \$0	\$58,316,898 \$167,193,455
42	347.000	Customer Meter Pits & Installation	\$32,901,790	P-42	\$0	\$32,901,790		\$0	\$32,901,790
43	348.000	Fire Hydrants	\$102,116,229	P-43	\$0	\$102,116,229		\$0	\$102,116,229
44	349.000	Miscellaneous Trans. & Dist Other	\$47,669	P-44	\$0	\$47,669		\$0	\$47,669
45		TOTAL TRANSMISSION & DIST. PLANT	\$2,054,482,272		\$0	\$2,054,482,272		\$0	\$2,054,482,272
16		GENERAL PLANT							
46 47	389.000	Land and Land Rights - GP	\$997,058	P-47	\$0	\$997,058		\$0	\$997,058
48	390.000	Structures and Improve - Shop & Garage	\$21,725,340	P-48	\$0	\$21,725,340		\$0 \$0	\$21,725,340
49	390.100	Structures and Improve - Office Buildings	\$10,408,823	P-49	\$0	\$10,408,823		\$0	\$10,408,823
50	390.200	General Structures - HVAC	\$431,375	P-50	\$0	\$431,375		\$0	\$431,375
51	390.300	Structures & Improve - Miscellaneous	\$3,731,164	P-51	\$0	\$3,731,164		\$0	\$3,731,164
52	390.900	Structures and Improvements - Leasehold	\$180,844	P-52	\$0 \$0	\$180,844		\$0 \$0	\$180,844
53 54	391.000 391.100	Office Furniture Computers & Peripheral Equipment	\$2,142,215 \$7,611,835	P-53 P-54	\$0 \$0	\$2,142,215 \$7,611,835		\$0 \$0	\$2,142,215 \$7,611,835
55	391.100	Computer S & Peripheral Equipment	\$8,305,980	P-54 P-55	\$0 \$0	\$8,305,980		\$0 \$0	\$8,305,980
56	391.250	Computer Software	\$29,083,288	P-56	\$0	\$29,083,288		\$0	\$29,083,288
57	391.260	Personal Computer Software	\$0	P-57	\$0	\$0		\$0	\$0
58	391.300	Other Office Equipment	\$17,830	P-58	\$0	\$17,830		\$0	\$17,830
59	391.400	BTS Initial Investment	\$46,360,757	P-59	\$0	\$46,360,757		\$0	\$46,360,757
60 61	392.000 392.100	Transportation Equipment Transportation Equipment - Light Trucks	\$1,721,733	P-60 P-61	\$0 \$0	\$1,721,733 \$12 561 192		\$0 \$0	\$1,721,733 \$12,561,192
01	392.100	I nansportation Equipment - Light Trucks	\$12,561,192	P-61	۵¢ ا	\$12,561,192	I	<u>۵</u> ۵	\$12,561,192

#### Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Plant In Service

	Α	<u>B</u>	С	D	E	F	G	Н	
Line	Account #	<u>P</u>	Total	Adjust.	<u> </u>		Jurisdictional		MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
62	392.200	Transportation Equipment - Heavy Trucks	\$22,784,225	P-62	\$0	\$22,784,225		\$0	\$22,784,225
63	392.300	Transportation Equipment - Autos	\$1,055,816	P-63	\$0	\$1,055,816		\$0	\$1,055,816
64	392.400	Transportation Equipment - Other	\$9,739,723	P-64	\$0	\$9,739,723		\$0	\$9,739,723
65	393.000	Stores Equipment	\$873,277	P-65	\$0	\$873,277		\$0	\$873,277
66	394.000	Tools, Shop and Garage Equipment	\$9,792,249	P-66	\$0	\$9,792,249		\$0	\$9,792,249
67	395.000	Laboratory Equipment	\$2,034,770	P-67	\$0	\$2,034,770		\$0	\$2,034,770
68	396.000	Power Operated Equipment	\$2,352,670	P-68	\$0	\$2,352,670		\$0	\$2,352,670
69	397.000	Communication Equip	\$440,541	P-69	\$0	\$440,541		\$0	\$440,541
70	397.100	Communication Equip - Non Telephone	\$9,726,053	P-70	\$0	\$9,726,053		\$0	\$9,726,053
71	397.200	Communication Equip - Telephone	\$44,288	P-71	\$0	\$44,288		\$0	\$44,288
72	398.000	Miscellaneous Equipment	\$5,734,398	P-72	\$0	\$5,734,398		\$0	\$5,734,398
73	399.000	Other Tangible Equipment	\$144,292	P-73	\$0	\$144,292		\$0	\$144,292
74		TOTAL GENERAL PLANT	\$210,001,736		\$0	\$210,001,736		\$0	\$210,001,736
75		COLUCTION DI ANT							
75	250.000	COLLECTION PLANT	¢20.000	D 76	¢0	¢20.000		¢0	¢20.000
76 77	350.000 351.000	Land and Land Rights Structures and Improvements	\$30,000	P-76 P-77	\$0 \$0	\$30,000 \$3,411,360		\$0 \$0	\$30,000
78	351.000	Collection Sewers (Force)	\$3,411,360 \$6,580,186	P-77	\$0 \$0	\$6,580,186		\$0 \$0	\$3,411,360 \$6,580,186
78 79	352.100	Collection Sewers (Force)	\$35,100,034	P-78 P-79	\$0 \$0	\$35,100,034		\$0 \$0	\$35,100,034
80	353.000	Services to Customers	\$2,229,725	P-79 P-80	\$0 \$0	\$2,229,725		\$0 \$0	\$2,229,725
81	354.000	Flow Measuring Devices	\$517,923	P-81	\$0 \$0	\$517,923		\$0 \$0	\$517,923
82	356.000	Other Collection Equipment	\$30,048	P-82	\$0	\$30,048		\$0 \$0	\$30,048
83	357.000	Communication Equipment	\$0,040	P-83	\$0	\$0,040		\$0 \$0	\$0,040
84	337.000	TOTAL COLLECTION PLANT	\$47,899,276	1 00	\$0	\$47,899,276		\$0	\$47,899,276
04			\$41,000,210		ΨŪ	\$41,000, <u>2</u> 10		ψu	¢41,000,210
85		SYSTEM PUMPING PLANT							
86	360.000	Land and Land Rights	\$86,505	P-86	\$0	\$86,505		\$0	\$86,505
87	361.000	Structures and Improv	\$1,345,974	P-87	\$0	\$1,345,974		\$0	\$1,345,974
88	362.000	Receiving Wells	\$741,249	P-88	\$0	\$741,249		\$0	\$741,249
89	363.000	Electric Pumping Equipment	\$3,882,388	P-89	\$0	\$3,882,388		\$0	\$3,882,388
90	364.000	Diesel Pumping Equipment	\$0	P-90	\$0	\$0		\$0	\$0
91	365.000	Other Pumping Equipment	\$1,150,247	P-91	\$0	\$1,150,247		\$0	\$1,150,247
92		TOTAL SYSTEM PUMPING PLANT	\$7,206,363		\$0	\$7,206,363		\$0	\$7,206,363
93		TREATMENT & DISPOSAL PLANT	4070.007			A070			<b>A</b> 070.007
94	370.000	Land & Land Rights	\$279,087	P-94	\$0	\$279,087		\$0 \$0	\$279,087
95 06	371.000	Structures and Improvements	\$6,206,540	P-95	\$0 \$0	\$6,206,540		\$0 \$0	\$6,206,540
96 97	372.000 373.000	Treatment & Disposal Equipment Plant Sewers	\$13,078,499	P-96 P-97	\$0 \$0	\$13,078,499 \$12,028,313		\$U \$0	\$13,078,499
97 98	373.000	Outfall Sewers	\$12,028,313 \$243,076	P-97 P-98	\$0 \$0	\$12,028,313 \$243,076		\$0 \$0	\$12,028,313 \$243,076
98 99	374.000	TOTAL TREATMENT & DISPOSAL PLANT	\$31,835,515	F-30	\$0	\$31,835,515		<u>\$0</u> \$0	\$31,835,515
33		TO THE INCATINENT & DISFUSAL FLANT	φ31,033,315		φU	φ51,055,515		φυ	φυ1,000,010
100		TOTAL PLANT IN SERVICE	\$2,859,257,415	·	\$0	\$2,859,257,415		\$0	\$2,859,257,415
					<del>\</del>	,000,_01,110	-	40	12,000,201,110

### Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments			\$0	- -	\$0

## Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
					· · ·
1		INTANGIBLE PLANT			
2	301.000	Organization	\$255,201	0.00%	\$0
3	302.000	Franchises and Consents	\$49,260	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment	\$1,066,525	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,370,986		\$0
6		SOURCE OF SUPPLY PLANT			
7		Land and Land Rights - SSP	\$1,888,683	0.00%	\$0
8		Structures and Improvements - SSP	\$21,916,876	1.97%	\$431,762
9		Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419
10		Lake, River and Other Intakes	\$7,740,397	3.57%	\$276,332
11		Wells and Springs	\$10,111,537	2.52%	\$254,811
12		Infiltration Galleries and Tunnels	\$1,804	1.77%	\$32
13		Supply Mains	\$22,341,326	1.45%	\$323,950
14	317.000	Miscellaneous Source of Supply - Other	\$318,503	4.97%	\$15,830
15		TOTAL SOURCE OF SUPPLY PLANT	\$64,438,815		\$1,303,136
16		PUMPING PLANT			
10	320.000	Land and Land Rights - PP	\$472,629	0.00%	\$0
18		Structures and Improvements - PP	\$29,221,795	3.95%	\$1,154,261
19		Boiler Plant Equipment	\$0	0.00%	\$0
20		Power Generation Equipment	\$13,055,553	3.05%	\$398,195
21		Steam Pumping Equipment	\$234,170	1.89%	\$4,426
22		Electric Pumping Equipment	\$78,366,762	1.89%	\$1,481,132
23		Diesel Pumping Equipment	\$2,524,646	1.89%	\$47,716
24		Hydraulic Pumping Equipment	\$622,816	1.89%	\$11,772
25	328.000	Other Pumping Equipment	\$3,988,938	1.89%	\$75,391
26		TOTAL PUMPING PLANT	\$128,487,309		\$3,172,893
27		WATER TREATMENT PLANT			
28		Land and Land Rights - WTP	\$3,339,936	0.00%	\$0
29		Structures and Improvements - WTP	\$150,616,143	2.34%	\$3,524,418
30	332.000	Water Treatment Equipment - WTP	\$158,105,843	2.18%	\$3,446,707
31	333.000	Other - WTP	\$1,473,221	3.33%	\$49,058
32		TOTAL WATER TREATMENT PLANT	\$313,535,143		\$7,020,183
00		TRANSMISSION & DIGT, DI ANT			
33	0.40.000	TRANSMISSION & DIST. PLANT		0.000/	<b>*</b> ~
34 25	340.000	Land and Land Rights - TDP	\$5,351,276	0.00%	\$0 \$227 827
35	341.000	Structures and Improvements - TDP	\$15,297,274	1.49%	\$227,827
36 27	341.100	Structures & Improve - Special Crossing	\$0 \$29 171 494	0.00%	\$0 \$648.015
37 38	342.000 343.000	Distribution Reservoirs and Standpipes Transmission and Distribution Mains	\$38,171,484	1.70% 1.30%	\$648,915 \$22,710,421
38 39		Fire Mains	\$1,634,490,720 \$595,477	1.39% 1.56%	\$22,719,421 \$9,289
33	344.000	ILIE MIGHIS	acia acia acia acia acia acia acia acia	1.30%	<b>\$9,209</b>

## Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
40	345.000	Customer Services	\$58,316,898	2.92%	\$1,702,854
41	346.000	Customer Meters	\$167,193,455	2.40%	\$4,012,643
42	347.000	Customer Meter Pits & Installation	\$32,901,790	2.40%	\$789,643
43	348.000	Fire Hydrants	\$102,116,229	1.85%	\$1,889,150
44	349.000	Miscellaneous Trans. & Dist Other	\$47,669	2.96%	\$1,411
45		TOTAL TRANSMISSION & DIST. PLANT	\$2,054,482,272		\$32,001,153
46		GENERAL PLANT			
47	389.000	Land and Land Rights - GP	\$997,058	0.00%	\$0
48	390.000	Structures and Improve - Shop & Garage	\$21,725,340	3.02%	\$656,913
49	390.100	Structures and Improve - Office Buildings	\$10,408,823	2.09%	\$217,544
50	390.200	General Structures - HVAC	\$431,375	2.09%	\$9,016
51	390.300	Structures & Improve - Miscellaneous	\$3,731,164	3.72%	\$138,799
52	390.900	Structures and Improvements - Leasehold	\$180,844	4.17%	\$7,535
53	391.000	Office Furniture	\$2,142,215	3.56%	\$76,310
54	391.100	Computers & Peripheral Equipment	\$7,611,835	19.09%	\$1,453,470
55	391.200	Computer Hardware & Software	\$8,305,980	19.09%	\$1,585,720
56	391.250	Computer Software	\$29,083,288	5.00%	\$1,454,165
57	391.260	Personal Computer Software	\$0	0.00%	\$0
58	391.300	Other Office Equipment	\$17,830	10.45%	\$1,863
59	391.400	BTS Initial Investment	\$46,360,757	5.00%	\$2,318,037
60	392.000	Transportation Equipment	\$1,721,733	3.45%	\$59,400
61	392.100	Transportation Equipment - Light Trucks	\$12,561,192	5.56%	\$698,079
62	392.200	Transportation Equipment - Heavy Trucks	\$22,784,225	0.00%	\$36
63	392.300	Transportation Equipment - Autos	\$1,055,816	0.01%	\$156
64 05	392.400	Transportation Equipment - Other	\$9,739,723	6.13%	\$596,636
65 60	393.000	Stores Equipment	\$873,277	3.88%	\$33,914
66 67	394.000	Tools, Shop and Garage Equipment	\$9,792,249	3.76%	\$368,478
67 68	395.000	Laboratory Equipment	\$2,034,770	4.06%	\$82,653
68 69	396.000 397.000	Power Operated Equipment	\$2,352,670	4.76% 6.67%	\$111,979 \$20,284
69 70	397.000	Communication Equip Communication Equip - Non Telephone	\$440,541 \$9,726,053	5.76%	\$29,384 \$560,277
70 71	397.100	Communication Equip - Telephone	\$9,720,033	8.93%	\$3,957
72	398.000	Miscellaneous Equipment	\$5,734,398	6.48%	\$371,488
73	399.000	Other Tangible Equipment	\$144,292	0.56%	\$811
74	333.000	TOTAL GENERAL PLANT	\$210,001,736	0.0070	\$10,836,620
			Ψ210,001,730		ψ10,000,020
75		COLLECTION PLANT			
76	350.000	Land and Land Rights	\$30,000	0.00%	\$0
77	351.000	Structures and Improvements	\$3,411,360	2.03%	\$69,251
78	352.100	Collection Sewers (Force)	\$6,580,186	1.64%	\$107,915
79	352.200	Collection Sewers (Gravity)	\$35,100,034	1.58%	\$554,581
80	353.000	Services to Customers	\$2,229,725	2.87%	\$63,993
81		Flow Measuring Devices	\$517,923		\$17,506
81	354.000	Flow Measuring Devices	\$517,923	3.38%	\$17,506

## Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
82	356.000	Other Collection Equipment	\$30,048	3.15%	\$947
83	357.000	Communication Equipment	\$0	0.00%	\$0
84		TOTAL COLLECTION PLANT	\$47,899,276		\$814,193
85		SYSTEM PUMPING PLANT			
86	360.000	Land and Land Rights	\$86,505	0.00%	\$0
87	361.000	Structures and Improv	\$1,345,974	2.87%	\$38,629
88	362.000	Receiving Wells	\$741,249	4.31%	\$31,948
89	363.000	Electric Pumping Equipment	\$3,882,388	4.31%	\$167,331
90	364.000	Diesel Pumping Equipment	\$0	0.00%	\$0
91	365.000	Other Pumping Equipment	\$1,150,247	4.31%	\$49,576
92		TOTAL SYSTEM PUMPING PLANT	\$7,206,363		\$287,484
93		TREATMENT & DISPOSAL PLANT			
94	370.000	Land & Land Rights	\$279,087	0.00%	\$0
95	371.000	Structures and Improvements	\$6,206,540	1.43%	\$88,754
96	372.000	Treatment & Disposal Equipment	\$13,078,499	3.97%	\$519,216
97	373.000	Plant Sewers	\$12,028,313	1.60%	\$192,453
98	374.000	Outfall Sewer Lines	\$243,076	3.04%	\$7,390
99		TOTAL TREATMENT & DISPOSAL PLANT	\$31,835,515		\$807,813
100		Total Depreciation	\$2,859,257,415		\$56,243,475

#### Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Accumulated Depreciation Reserve

	A	B	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Humber				Rumbor	hajaotinonto			Aujuotinonto	Guileuloiloilui
1	004 000		¢0.000		¢0	¢0.000		¢0.	<b>*</b> 0.000
2 3	301.000 302.000	Organization Franchises and Consents	\$2,933 \$0	R-2 R-3	\$0 \$0	\$2,933 \$0		\$0 \$0	\$2,933 \$0
4	302.000	Other Plant & Misc. Equipment	\$308,373	R-3 R-4	\$0 \$0	\$308,373		\$0 \$0	\$308,373
5		TOTAL INTANGIBLE PLANT	\$311,306		\$0	\$311,306		\$0	\$311,306
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$6,235,786	R-8	\$0	\$6,235,786		\$0	\$6,235,786
9	312.000	Collecting & Impounding Reservoirs	\$99,813	R-9	\$0	\$99,813		\$0	\$99,813
10	313.000	Lake, River and Other Intakes	\$1,670,247	R-10	\$0	\$1,670,247		\$0	\$1,670,247
11 12	314.000 315.000	Wells and Springs Infiltration Galleries and Tunnels	\$2,423,241 \$438	R-11 R-12	\$0 \$0	\$2,423,241 \$438		\$0 \$0	\$2,423,241 \$438
12	316.000	Supply Mains	\$9,291,491	R-12	\$0 \$0	\$9,291,491		\$0 \$0	\$9,291,491
14	317.000	Miscellaneous Source of Supply - Other	\$4,500	R-14	\$0	\$4,500		\$0	\$4,500
15		TOTAL SOURCE OF SUPPLY PLANT	\$19,725,516		\$0	\$19,725,516		\$0	\$19,725,516
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$590	R-17	-\$590	\$0		\$0	\$0
18	321.000	Structures and Improvements - PP	\$9,371,389	R-18	\$0	\$9,371,389		\$0	\$9,371,389
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0		\$0	\$0
20	323.000	Power Generation Equipment	\$1,308,196	R-20	\$0	\$1,308,196		\$0 \$0	\$1,308,196
21 22	324.000 325.000	Steam Pumping Equipment Electric Pumping Equipment	-\$38,879 \$25,064,084	R-21 R-22	\$0 \$0	-\$38,879 \$25,064,084		\$0 \$0	-\$38,879 \$25,064,084
23	326.000	Diesel Pumping Equipment	\$1,931,614	R-23	\$0	\$1,931,614		\$0	\$1,931,614
24	327.000	Hydraulic Pumping Equipment	\$71,112	R-24	\$0	\$71,112		\$0	\$71,112
25	328.000	Other Pumping Equipment	\$48,584	R-25	\$0	\$48,584		\$0	\$48,584
26		TOTAL PUMPING PLANT	\$37,756,690		-\$590	\$37,756,100		\$0	\$37,756,100
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$0	R-28	\$0	\$0		\$0	\$0
29	331.000	Structures and Improvements - WTP	\$46,117,306	R-29	\$0	\$46,117,306		\$0	\$46,117,306
30 31	332.000 333.000	Water Treatment Equipment - WTP Other - WTP	\$43,560,462 \$615,754	R-30 R-31	\$0 \$0	\$43,560,462 \$615,754		\$0 \$0	\$43,560,462 \$615,754
32	333.000	TOTAL WATER TREATMENT PLANT	\$90,293,522	1.01	\$0	\$90,293,522		\$0	\$90,293,522
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$17	R-34	-\$17	\$0		\$0	\$0
35	341.000	Structures and Improvements - TDP	\$5,813,347	R-35	\$0	\$5,813,347		\$0	\$5,813,347
36	341.100	Structures & Improve - Special Crossing	\$0	R-36	\$0	\$0		\$0	\$0
37	342.000	Distribution Reservoirs and Standpipes	\$16,999,465	R-37	\$0	\$16,999,465		\$0	\$16,999,465
38	343.000	Transmission and Distribution Mains	\$249,335,819	R-38	\$0	\$249,335,819		\$0	\$249,335,819
39 40	344.000 345.000	Fire Mains Customer Services	\$189,806 \$14,030,138	R-39 R-40	\$0 \$0	\$189,806 \$14,030,138		\$0 \$0	\$189,806 \$14,030,138
41	346.000	Customer Meters	\$2,705,149	R-41	\$0	\$2,705,149		\$0	\$2,705,149
42	347.000	Customer Meter Pits & Installation	\$14,691,531	R-42	\$0	\$14,691,531		\$0	\$14,691,531
43	348.000	Fire Hydrants	\$16,811,174	R-43	\$0	\$16,811,174		\$0	\$16,811,174
44	349.000	Miscellaneous Trans. & Dist Other	\$16,081	R-44	\$0	\$16,081		\$0	\$16,081
45		TOTAL TRANSMISSION & DIST. PLANT	\$320,592,527		-\$17	\$320,592,510		\$0	\$320,592,510
46	000 000	GENERAL PLANT	A	<b>P</b> 4=	A	<b>*</b> -			
47	389.000 390.000	Land and Land Rights - GP Structures and Improve - Shop & Garage	-\$1,599	R-47 R-48	\$1,599 \$0	\$0 \$2,494,273		\$0 \$0	\$0 \$2 404 272
48 49	390.000	Structures and Improve - Shop & Garage	\$2,494,273 \$878,955	R-48 R-49	\$0 \$0	\$2,494,273 \$878,955		\$0 \$0	\$2,494,273 \$878,955
50	390.200	General Structures - HVAC	\$11,492	R-50	\$0	\$11,492		\$0	\$11,492
51	390.300	Structures & Improve - Miscellaneous	\$1,730,098	R-51	\$0	\$1,730,098		\$0	\$1,730,098
52	390.900	Structures and Improvements - Leasehold	\$193,720	R-52	\$0	\$193,720		\$0	\$193,720
53	391.000	Office Furniture	\$950,331	R-53	\$0	\$950,331		\$0	\$950,331
54	391.100	Computers & Peripheral Equipment	\$4,449,904	R-54	\$0	\$4,449,904		\$0 \$0	\$4,449,904
55 56	391.200 391.250	Computer Hardware & Software Computer Software	\$3,991,513 \$10,885,285	R-55 R-56	\$0 \$0	\$3,991,513 \$10,885,285		\$0 \$0	\$3,991,513 \$10,885,285
57	391.250	Personal Computer Software	\$10,005,205	R-50 R-57	\$0 \$0	\$10,885,285		\$0 \$0	\$10,885,285
58	391.300	Other Office Equipment	-\$21,504	R-58	\$0	-\$21,504		\$0	-\$21,504
59	391.400	BTS Initial Investment	\$16,875,710	R-59	\$0	\$16,875,710		\$0	\$16,875,710
60	392.000	Transportation Equipment	\$612,120	R-60	\$0	\$612,120		\$0	\$612,120
61 62	392.100	Transportation Equipment - Light Trucks	\$2,798,979	R-61	\$0 \$0	\$2,798,979		\$0 \$0	\$2,798,979 \$4,450,925
02	392.200	Transportation Equipment - Heavy Trucks	\$4,450,925	R-62	۵0 ¢U	\$4,450,925	I	\$0	\$4,450,925

#### Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	H	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
			******			<b>*</b> ******			<b>*</b> ******
63	392.300	Transportation Equipment - Autos	\$2,262,037	R-63 R-64	\$0	\$2,262,037		\$0	\$2,262,037
64	392.400	Transportation Equipment - Other	\$2,948,883	-	\$0 \$0	\$2,948,883		\$0	\$2,948,883
65 66	393.000	Stores Equipment	-\$44,057	R-65	\$0 \$0	-\$44,057		\$0 \$0	-\$44,057
66 67	394.000	Tools, Shop and Garage Equipment	\$3,829,749	R-66 R-67	\$0 \$0	\$3,829,749		\$0 \$0	\$3,829,749
-	395.000	Laboratory Equipment	\$762,786	-		\$762,786			\$762,786
68 69	396.000	Power Operated Equipment Communication Equip	\$2,556,189	R-68 R-69	\$0 \$0	\$2,556,189 \$9,423		\$0 \$0	\$2,556,189
	397.000		\$9,423						\$9,423
70	397.100	Communication Equip - Non Telephone	\$1,587,835	R-70	\$0	\$1,587,835		\$0	\$1,587,835
71	397.200	Communication Equip - Telephone	\$75,948	R-71	\$0	\$75,948		\$0	\$75,948
72	398.000	Miscellaneous Equipment	\$1,215,147	R-72	\$0	\$1,215,147		\$0	\$1,215,147
73	399.000	Other Tangible Equipment	-\$274,409	R-73	\$0	-\$274,409		\$0	-\$274,409
74		TOTAL GENERAL PLANT	\$65,229,733		\$1,599	\$65,231,332		\$0	\$65,231,332
75		COLLECTION PLANT							
76	350.000	Land and Land Rights	\$0	R-76	\$0	\$0		\$0	\$0
77	351.000	Structures and Improvements	\$1,448,061	R-77	\$0 \$0	\$1,448,061		\$0	\$1,448,061
78	352.100	Collection Sewers (Force)	\$2,198,312	R-78	\$0 \$0	\$2,198,312		\$0	\$2,198,312
79	352.200	Collection Sewers (Force)	\$13,267,740	R-79	\$0 \$0	\$13,267,740		\$0	\$13,267,740
80	353.000	Services to Customers	\$488,690	R-80	\$0 \$0	\$488,690		\$0 \$0	\$488,690
81	354.000	Flow Measuring Devices	\$328,424	R-81	\$0 \$0	\$328,424		\$0	\$328,424
82	356.000	Other Collection Equipment	\$2,135	R-82	\$0 \$0	\$2,135		\$0	\$2,135
83	357.000	Communication Equipment	\$2,135	R-83	\$0 \$0	\$2,135 \$0		\$0	\$2,135
84	337.000	TOTAL COLLECTION PLANT	\$17,733,362	11-05	\$0	\$17,733,362		\$0	\$17,733,362
04		TOTAL COLLECTION FLANT	\$17,733,302		φU	\$17,735,30Z		φU	\$17,755,502
85		SYSTEM PUMPING PLANT							
86	360.000	Land and Land Rights	\$27	R-86	-\$27	\$0		\$0	\$0
87	361.000	Structures and Improv	\$49,617	R-87	\$0	\$49,617		\$0	\$49,617
88	362.000	Receiving Wells	\$380,817	R-88	\$0	\$380,817		\$0	\$380,817
89	363.000	Electric Pumping Equipment	\$1,619,171	R-89	\$0	\$1,619,171		\$0	\$1,619,171
90	364.000	Diesel Pumping Equipment	\$0	R-90	\$0	\$0		\$0	\$0
91	365.000	Other Pumping Equipment	\$1,202,789	R-91	\$0	\$1,202,789		\$0	\$1,202,789
92		TOTAL SYSTEM PUMPING PLANT	\$3,252,421		-\$27	\$3,252,394		\$0	\$3,252,394
93		TREATMENT & DISPOSAL PLANT							
94	370.000	Land & Land Rights	\$21,963	R-94	-\$21,963	\$0		\$0	\$0
95	371.000	Structures and Improvements	\$1,064,265	R-95	\$0	\$1,064,265		\$0	\$1,064,265
96	372.000	Treatment & Disposal Equipment	\$4,840,507	R-96	\$0	\$4,840,507		\$0	\$4,840,507
97	373.000	Plant Sewers	\$1,705,607	R-97	\$0	\$1,705,607		\$0	\$1,705,607
98	374.000	Outfall Sewer Lines	\$27,210	R-98	\$0	\$27,210		\$0	\$27,210
99		TOTAL TREATMENT & DISPOSAL PLANT	\$7,659,552		-\$21,963	\$7,637,589		\$0	\$7,637,589
400			<b>*</b> 500 554 600	I	¢00.000	*F00 F00 C01	1		#500 500 cod
100		TOTAL DEPRECIATION RESERVE	\$562,554,629		-\$20,998	\$562,533,631		\$0	\$562,533,631

#### Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Adjustments for Depreciation Reserve

		•	-	_	-	
<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-17	Land and Land Rights - PP	320.000		-\$590		\$0
						·
	1. To remove reserve associated with land. (McMellen)		-\$590		\$0	
	1. No Adjustment		\$0		\$0	
R-34	Land and Land Rights - TDP	340.000		-\$17		\$0
	1. No Adjustment		\$0		\$0	
	1. To remove reserve associated with land. (McMellen)		-\$17		\$0	
R-47	Land and Land Rights - GP	389.000		\$1,599		\$0
	1. To remove reserve associated with land. (McMellen)		\$1,599		\$0	
	1. No Adjustment		\$0		\$0	
R-86	Land and Land Rights	0.000		-\$27		\$0
R-86	Receiving Wells	0.000		-\$27		\$0
	1. To remove reserve associated with land. (McMellen)		-\$27		\$0	
	1. No Adjustment		\$0		\$0	
	1. No Adjustment		\$0		\$0	
R-94	Land & Land Rights	370.000		-\$21,963		\$0
11-34		070.000				φυ
	1. To remove reserve associated with land. (McMellen)		-\$21,963		\$0	
	Total Reserve Adjustments			-\$21,025	-	\$0

#### Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Cash Working Capital

	<u>A</u>	B	<u>C</u>	D	E	E	G
Line	_	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
-							
1	OPERATION AND MAINT. EXPENSE						
2	Chemical	\$9,630,797			8.440000	0.023123	\$222,692
3	Group Insurance	\$3,225,030			32.710000	0.089616	\$289,015
4	Labor/Base Payroll	\$29,612,420			31.630000	0.086658	\$2,566,154
5	Pension and OPEB	-\$3,520,433			40.730000	0.111589	-\$392,842
6	401K	\$758,784			26.700000	0.073151	\$55,506
7	Support Services	\$24,043,830			-31.740000	-0.086959	-\$2,090,827
8	Fuel Power	\$10,803,010			21.910000	0.060027	\$648,472
9	Telephone	\$1,197,100			9.430000	0.025837	\$30,929
10	Rents	\$720,915			29.360000	0.080438	\$57,989
11	Postage	\$1,867,491			23.090000	0.063260	\$118,137
12	IOTG	\$4,961,893			100.090000	0.274219	\$1,360,645
13	PSC Assessment	\$2,129,742			79.200000	0.216986	\$462,124
	Waste Disposal	\$2,797,917			-31.020000	-0.084986	-\$237,784
15	Uncollectible Expense	\$2,976,054			0.000000	0.000000	\$0
16	Cash Vouchers	\$18,673,749			-31.740000	-0.086959	-\$1,623,850
17	TOTAL OPERATION AND MAINT. EXPENSE	\$109,878,299					\$1,466,360
18	TAXES						
19	Payroll Tax	\$2,786,587			31.630000	0.086658	\$241,479
20	Property Tax	\$25,421,771			-124.270000	-0.340466	-\$8,655,249
21	TOTAL TAXES	\$28,208,358			-124.270000	-0.340400	-\$8,413,770
21		<i>\\\</i> 20,200,330					-40,410,770
22	CWC REQ'D BEFORE RATE BASE OFFSETS	\$138,086,657			-18,360000	-0.050312	-\$6,947,410
		*,,					····
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$15,845,139			-9.250000	-0.025342	-\$401,546
25	State Tax Offset	\$2,813,769			-9.250000	-0.025342	-\$71,307
26	City Tax Offset	\$602,100			-9.250000	-0.025341	-\$15,258
27	Interest Expense Offset	\$35,844,404			-43.970000	-0.120466	-\$4,318,031
28	TOTAL TAX OFFSET FROM RATE BASE	\$55,105,412					-\$4,806,142
29	TOTAL CASH WORKING CAPITAL REQUIRED	\$193,192,069	- -	·	•	·	-\$11,753,552

		-	-	_	_	_	-				12		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Teat Veer	<u>E</u> Test Year	<u>F</u>	<u>G</u> Total Company	<u>H</u> Tatal Commons	<u> </u>	<u>J</u> Iuriadiational	<u>K</u> MO Final Adj	L MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Test Year Labor	Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	NOIT Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
			(= · = /				(	(0.0)		(,	(		. –
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$213,581,080	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$213,581,080	100.00%	\$4,211,245	\$217,792,325	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$66,206,086			Rev-3		\$66,206,086	100.00%	-\$6,814,894	\$59,391,192		
Rev-4	461.300	Industrial	\$15,749,744			Rev-4		\$15,749,744	100.00%	\$2,169,741	\$17,919,485		
Rev-5	462.000	Private Fire Protection	\$5,012,130			Rev-5		\$5,012,130	100.00%	\$123,498	\$5,135,628		
Rev-6	463.000	Public Fire Protection	-\$137			Rev-6		-\$137	100.00%	\$137	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$1,694,427			Rev-7		\$1,694,427	100.00%	-\$986,958	\$707,469		
Rev-8	472.000	Other Revenue - Rent	\$854,996			Rev-8		\$854,996	100.00%	-\$169,131	\$685,865		
Rev-9	464.000	Other Public Auth.	\$6,369,857			Rev-9		\$6,369,857	100.00%	-\$132,083	\$6,237,774		
Rev-10	466.000	Sales for Resale	\$10,879,185			Rev-10		\$10,879,185	100.00%	-\$1,028,279	\$9,850,906		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$3,873,947			Rev-11		\$3,873,947	100.00%	\$171,470	\$4,045,417		
Rev-12	522.400	Other Public Authority	\$300,694			Rev-12		\$300,694	100.00%	\$99,389	\$400,083		
Rev-13	536.000	Other Sewer Revenue - Oper. Rev.	\$92,672			Rev-13		\$92,672	100.00%	-\$46,874	\$45,798		
Rev-14		TOTAL OPERATING REVENUES	\$324,614,681					\$324,614,681		-\$2,402,739	\$322,211,942		
1 2	601.000	SOURCE OF SUPPLY EXPENSES	\$608,164	\$74,872	\$533,292	E-2	\$0	\$608,164	100.00%	-\$7,992	\$600,172	\$70,588	\$529.584
2	602.000	Operation Labor & Expenses Purchased Water	\$988.136	\$74,872 \$0	\$988.136	E-2 E-3	\$0 \$0	\$988.136	100.00%	-\$7,992 \$82,226	\$1,070,362	\$70,566 \$0	\$529,564 \$1.070.362
3 4	602.000	Miscellaneous Expenses	\$966,136	\$0 \$0	\$5,447,937	E-3 E-4	\$0 \$0	\$966,136 \$5,447,937	100.00%	ە2,220 \$184,205-	\$5,263,732	\$0 \$0	\$5,263,732
4 5		Rents - SSE	\$5,447,937 \$9.087	\$0 \$0	\$5,447,937 \$9.087	E-4 E-5	\$0 \$0		100.00%			\$0 \$0	
5	604.000		4 - 4			E-5 E-6	\$0 \$0	\$9,087		\$77,698	\$86,785	• •	\$86,785
6 7	610.000 611.000	Maint. Supervision & Engineering Maint. of Structures & Improvements	\$280 \$0	\$280 \$0	\$0 \$0	E-0 E-7	\$0 \$0	\$280 \$0	100.00% 0.00%	-\$20 \$0	\$260 \$0	\$260 \$0	\$0 \$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0 \$0	\$0 \$0	\$0 \$0	E-7 E-8	\$0 \$0	\$0 \$0	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0 \$0	\$0 \$0	\$0 \$0	E-0	\$0 \$0	\$0 \$0	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10	614.000	Maint. of Wells & Springs	\$149.328	\$148.923	\$405	E-10	\$0 \$0	\$149,328	100.00%	-\$55.403	\$93.925	\$93,520	\$405
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$149,520	\$140,525	\$0 \$0	E-11	\$0 \$0	\$145,520	0.00%	-\$33,403	\$93,923	\$95,520	\$403 \$0
12	616.000	Maint. of Supply Mains	\$0 \$701	\$0 \$701	\$0 \$0	E-11	\$0 \$0	\$0 \$701	100.00%	-\$58	\$643	\$643	\$0 \$0
13	617.000	Maint. Of Misc. Water Source Plant	\$289,415	\$251,022	\$38,393	E-12	\$0 \$0	\$289,415	100.00%	-\$19,030	\$270,385	\$231,992	\$38,393
14	017.000	TOTAL SOURCE OF SUPPLY EXPENSES	\$7,493,048	\$475,798	\$7,017,250	L-13	\$0	\$7,493,048	100.00 %	-\$106,784	\$7,386,264	\$397,003	\$6,989,261
			<b>\$1,400,040</b>	<b>\$</b> 410,100	¢1,011,200		ψu	<b>\$1,400,040</b>		<i><b></b></i>	ψ1,000, <b>2</b> 04	<i>4001,000</i>	\$0,000,201
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$197,314	\$197,314	\$0	E-16	\$0	\$197,314	100.00%	-\$16,606	\$180,708	\$180,708	\$0
17	621.000	Fuel for Power Production	\$7,315	\$0	\$7,315	E-17	\$0	\$7,315	100.00%	-\$1,489	\$5,826	\$0	\$5,826
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$4,297,144	\$0	\$4,297,144	E-19	\$0	\$4,297,144	100.00%	-\$114,075	\$4,183,069	\$0	\$4,183,069
20	624.000	Pumping Labor and Expenses	\$1,476,506	\$1,423,839	\$52,667	E-20	\$0	\$1,476,506	100.00%	-\$109,699	\$1,366,807	\$1,314,140	\$52,667
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$36,108	\$0	\$36,108	E-22	\$0	\$36,108	100.00%	\$0	\$36,108	\$0	\$36,108
23	627.000	Rents - PE	\$8,860	\$0	\$8,860	E-23	\$0	\$8,860	100.00%	-\$488	\$8,372	\$0	\$8,372
24	630.000	Maint. Supervision & Engineering - PE	\$47,279	\$47,279	\$0	E-24	\$0	\$47,279	100.00%	-\$2,793	\$44,486	\$44,486	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$8,191	\$8,191	\$0	E-25	\$0	\$8,191	100.00%	-\$780	\$7,411	\$7,411	\$0
26	632.000	Maint. of Power Production Equipment	\$1,154	\$1,154	\$0	E-26	\$0	\$1,154	100.00%	-\$82	\$1,072	\$1,072	\$0
27	633.000	Maint. of Pumping Equipment	\$470,797	\$416,535	\$54,262	E-27	\$0	\$470,797	100.00%	-\$25,663	\$445,134	\$390,872	\$54,262
28		TOTAL PUMPING EXPENSES	\$6,550,668	\$2,094,312	\$4,456,356		\$0	\$6,550,668		-\$271,675	\$6,278,993	\$1,938,689	\$4,340,304
29	040.000	WATER TREATMENT EXPENSES	\$007 ( in	£007 4 10	**	F 00	**	£007 440	400.000	¢ 44 000	\$400 C 10	6400.040	**
30	640.000	Operation. Supervision & Engineer WTE	\$227,440	\$227,440	\$0	E-30	\$0	\$227,440	100.00%	-\$41,398	\$186,042	\$186,042	\$0
31	641.000	Chemicals - WTE	\$9,347,821	\$0	\$9,347,821	E-31	\$0	\$9,347,821	100.00%	\$248,058	\$9,595,879	\$0	\$9,595,879
32	642.000	Operation Labor & Expenses - WTE	\$3,413,688	\$2,930,286	\$483,402	E-32	\$0	\$3,413,688	100.00%	-\$262,837	\$3,150,851	\$2,660,991	\$489,860
33	643.000	Miscellanous Expenses - WTE	\$1,658,148	\$0 ©	\$1,658,148	E-33	\$0	\$1,658,148	100.00%	-\$78,714	\$1,579,434	\$0 \$0	\$1,579,434
34	644.000	Rents - WTE	\$144,872	\$0	\$144,872	E-34	\$0	\$144,872	100.00%	-\$14,742	\$130,130	\$0	\$130,130

	<u>A</u>	<u>B</u>	<u><u>c</u></u>	<u>D</u>	<u> </u>	<u>E</u>	G	<u><u> </u></u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	harman Description	Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
			(D+E)				(From Auj. Scn.)	(0+0)		(From Auj. Scn.)	(1 x i) + 3	L + IV	= K
35	650.000	Maint, Supervision & Engineering - WTE	\$1.698.770	\$1.698.770	\$0	E-35	\$0	\$1.698.770	100.00%	-\$129.935	\$1,568,835	\$1.568.835	\$0
36	651.000	Maint, of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0		\$0	\$0	\$0	\$0
37	652.000	Maint. of Water Treatment Equipment	\$849,945	\$125	\$849,820	E-37	\$0	\$849,945		-\$2	\$849,943	\$123	\$849,820
38		TOTAL WATER TREATMENT EXPENSES	\$17,340,684	\$4,856,621	\$12,484,063		\$0	\$17,340,684		-\$279,570	\$17,061,114	\$4,415,991	\$12,645,123
							• •					• • • • • •	
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$71,550	\$71,550	\$0	E-40	\$0	\$71,550	100.00%	-\$2,164	\$69,386	\$69,386	\$0
41	661.000	Storage Facilities Expenses TDE	-\$308	-\$308	\$0	E-41	\$0	-\$308		\$0	-\$308	-\$308	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$1,290,214	\$1,367,567	-\$77,353	E-42	\$0	\$1,290,214		-\$685,641	\$604,573	\$681,926	-\$77,353
43	663.000	Meter Expenses - TDE	\$506,071	\$502,784	\$3,287	E-43	\$0	\$506,071	100.00%	-\$52,025	\$454,046	\$450,760	\$3,286
44	664.000	Customer Installations Expenses - TDE	\$189,807	\$189,807	\$0	E-44	\$0	\$189,807	100.00%	-\$9,657	\$180,150	\$180,150	\$0
45	665.000	Miscellaneous Expenses - TDE	\$5,532,562	\$3,910,558	\$1,622,004	E-45	\$0	\$5,532,562		-\$289,179	\$5,243,383	\$3,608,840	\$1,634,543
46	666.000	Rents - TDE	\$8,807	\$0	\$8,807	E-46	\$0	\$8,807	100.00%	-\$718	\$8,089	\$0	\$8,089
47	670.000	Maint. Supervision and Engineering - TDE	\$70,358	\$70,358	\$0	E-47	\$0	\$70,358		-\$1,112	\$69,246	\$69,246	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49 50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$100,944	\$480	\$100,464	E-49 E-50	\$0 \$0	\$100,944		\$26,971	\$127,915	\$605	\$127,310 \$2.200.689
50 51	673.000 674.000	Maint. of Transmission & Distribution Mains Maint. of Fire Mains - TDE	\$2,111,355 \$0	\$345,002 \$0	\$1,766,353 \$0	E-50 E-51	\$U \$0	\$2,111,355 \$0		\$403,061 \$0	\$2,514,416 \$0	\$313,727 \$0	\$2,200,689 \$0
52	675.000	Maint. of Services - TDE	\$0 \$425.718	\$425.918	-\$200	E-51 E-52	\$0 \$0	\$425,718		-\$27,174	\$398,544	\$0 \$398.744	-\$200
53	676.000	Maint. of Meters - TDE	\$400,514	\$399,901	\$613	E-52 E-53	\$0 \$0	\$425,718		-\$27,174 -\$24,154	\$398,344 \$376,360	\$375,747	\$613
53	677.000	Maint. of Hydrants - TDE	\$400,514	\$335,739	\$2,191	E-53 E-54	\$0 \$0	\$400,514		-\$24,154	\$273,040	\$270,849	\$2,191
55	678.000	Maint. of Miscellaneous Plant - TDE	\$4.141.471	\$2.636.315	\$1,505,156	E-55	\$0 \$0	\$4.141.471	100.00%	-\$363.767	\$3.777.704	\$2,452,183	\$1.325.521
56	010.000	TOTAL TRANSMISSION & DIST. EXPENSES	\$15,186,993	\$10,255,671	\$4,931,322	2 00	\$0	\$15,186,993		-\$1.090.449	\$14,096,544	\$8,871,855	\$5,224,689
				+ , ,	+ .,					+ ,,,	+	+-,,	+-,,
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$21,555	\$21,555	\$0	E-58	\$0	\$21,555		-\$446	\$21,109	\$21,109	\$0
59	902.000	Meter Reading Expenses	\$639,793	\$625,893	\$13,900	E-59	\$0	\$639,793		-\$23,595	\$616,198	\$602,298	\$13,900
60	903.000	Customer Records & Collection Expenses	\$4,221,053	\$390,287	\$3,830,766	E-60	\$0	\$4,221,053		\$22,832	\$4,243,885	\$382,172	\$3,861,713
61	904.000	Uncollectible Amounts	\$1,844,114	\$0	\$1,844,114	E-61	\$0	\$1,844,114		\$1,131,940	\$2,976,054	\$0	\$2,976,054
62	905.000	Misc. Customer Accounts Expense	\$223,935	\$68,112	\$155,823	E-62	\$0	\$223,935		\$704,061	\$927,996	\$65,530	\$862,466
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,950,450	\$1,105,847	\$5,844,603		\$0	\$6,950,450		\$1,834,792	\$8,785,242	\$1,071,109	\$7,714,133
64		CUSTOMER SERVICE EXPENSES											
64 65	907.000	CUSTOMER SERVICE EXPENSES Customer Service & Information Expenses	¢0	¢0	¢0.	F 65	¢0.	¢0	0.00%	¢0.	¢0	¢0	¢o
66	907.000	TOTAL CUSTOMER SERVICE EXPENSES	<u>\$0</u> \$0	<u>\$0</u> \$0	\$0 \$0	E-65	<u>\$0</u> \$0	<u>\$0</u> \$0		<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u> \$0
00		TOTAL COSTOMER SERVICE EXPENSES	φŪ	φU	φU		φU	φU		φU	φυ	φυ	φυ
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$11,132,646	\$11,132,646	\$0	E-71	\$0	\$11,132,646		-\$3,082,991	\$8,049,655	\$8,049,655	\$0
72	921.000	Office Supplies & Expenses	\$2,454,527	\$0	\$2,454,527	E-72	\$0	\$2,454,527		\$326,301	\$2,780,828	\$0	\$2,780,828
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0		\$0	\$0	\$0	\$0
74	923.000	Outside Services Employed	\$39,509,719	\$32,578,064	\$6,931,655	E-74	\$0	\$39,509,719		-\$8,455,158	\$31,054,561	\$32,578,064	-\$1,523,503
75	924.000	Property Insurance	\$4,974,749	\$0	\$4,974,749	E-75	\$0	\$4,974,749		\$844,283	\$5,819,032	\$0	\$5,819,032
76	925.000	Injuries & Damages	\$97,758	\$0	\$97,758	E-76	\$0	\$97,758		-\$2	\$97,756	\$0	\$97,756
77	926.000	Employee Pensions & Benefits	\$9,229,100	\$8,821,345	\$407,755	E-77	\$0	\$9,229,100		-\$7,909,334	\$1,319,766	\$5,834,872	-\$4,515,106
78	927.000	Franchise Requirements	\$0 \$446.440	\$0 \$0	\$0 \$116_110	E-78	\$0 \$0	\$0 £446.440		\$0 \$250 792	\$0	\$0 \$0	\$0 \$56 657
79 80	928.000	Regulatory Commission Expenses Duplicate Charges - Credit	\$416,440 \$0	\$0 \$0	\$416,440 \$0	E-79 E-80	\$0 \$0	\$416,440 \$0		\$359,783- \$0	\$56,657 \$0	\$0 \$0	\$56,657 \$0
80	929.000	Duplicate Glarges - Gredit	<b>2</b> 0	\$U	<b>\$</b> 0	⊑-80	\$0	\$0	0.00%	<b>\$</b> 0	20	20	<b>2</b> 0

	<u>A</u>	<u>B</u>	<u><u> </u></u>	<u>D</u>	<u> </u>	E	G	<u><u>H</u></u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	Income Description	Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
			(D+C)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H X I) + J	L + IV	= n
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$2,381,631	\$0	\$2,381,631	E-82	\$0	\$2,381,631	100.00%	-\$934.040	\$1,447,591	\$0	\$1.447.591
83	930.300	Research & Development Expenses	\$90,873	\$0	\$90,873	E-83	\$0 \$0	\$90,873		\$735	\$91,608	\$0 \$0	\$91,608
84	931.000	Rents - AGE	\$160.648	\$0	\$160,648	E-84	\$0	\$160,648	100.00%	\$209,252	\$369,900	\$0	\$369,900
85	932.000	Maint. of General Plant	\$1,492,147	\$129,306	\$1,362,841	E-85	\$0	\$1,492,147		-\$6,013	\$1,486,134	\$123,294	\$1,362,840
86		TOTAL ADMIN. & GENERAL EXPENSES	\$71,940,238	\$52,661,361	\$19,278,877		\$0	\$71,940,238		-\$19,366,750	\$52,573,488	\$46,585,885	\$5,987,603
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$47,455,673	See note (1)	See note (1)	E-88	See note (1)	\$47,455,673	100.00%	\$7,810,061	\$55,265,734	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$47,455,673	\$0	\$0		\$0	\$47,455,673		\$7,810,061	\$55,265,734	\$0	\$0
				•	•		•			• • • • • • •			
90		OTHER OPERATING EXPENSES											
91	408.100	Property Taxes	\$25,619,522	\$0	\$25,619,522	E-91	\$0	\$25,619,522	100.00%	-\$197,752	\$25,421,770	\$0	\$25,421,770
92	408.100	Payroll Taxes	\$2,420,153	\$2,420,153	\$0	E-92	\$0	\$2,420,153	100.00%	-\$141,665	\$2,278,488	\$2,278,488	\$0
93	408.100	Other Taxes	-\$125,430	\$0	-\$125,430	E-93	\$0	-\$125,430	100.00%	\$0	-\$125,430	\$0	-\$125,430
94	408.100	PSC Assessment	\$2,486,069	\$0	\$2,486,069	E-94	\$0	\$2,486,069	100.00%	-\$356,327	\$2,129,742	\$0	\$2,129,742
95		TOTAL OTHER OPERATING EXPENSES	\$30,400,314	\$2,420,153	\$27,980,161		\$0	\$30,400,314		-\$695,744	\$29,704,570	\$2,278,488	\$27,426,082
96		AMORTIZATION EXPENSE											
97	404.000	Amortization of Expense	\$170,990	\$0	\$170,990	E-97	\$0	\$170,990	100.00%	\$38,088	\$209,078	\$0	\$209,078
98	404.000	Amortization - LTD Term Plant	\$910.874	\$0	\$910,874	E-98	\$0 \$0	\$910.874		\$18,944	\$929.818	\$0 \$0	\$929.818
99	405.000	Amortization of Reg Asset	\$6,419	\$0 \$0	\$6,419	E-99	\$0 \$0	\$6,419		-\$6,419	\$0	\$0 \$0	\$0
100	405.000	Amortization of Reg Asset AFUDC	\$155.987	\$0 \$0	\$155.987	E-100	\$0 \$0	\$155.987	100.00%	-\$155.987	\$0	\$0 \$0	\$0
100	405.000	Amortization of Reg Asset	\$202	\$0 \$0	\$202	E-100	\$0 \$0	\$202		-\$202	\$0	\$0 \$0	\$0
102	403.000	Amortization - Property Losses	\$158.893	\$0 \$0	\$158,893	E-101	\$0 \$0	\$158.893	100.00%	- <del>,202</del> \$1	\$158.894	\$0 \$0	\$158,894
102	407.000	TOTAL AMORTIZATION EXPENSE	\$1,403,365	<u>\$0</u> \$0	\$1,403,365	L-102	\$0	\$1,403,365		-\$105,575	\$1,297,790	<u> </u>	\$1,297,790
105			φ1, <del>4</del> 03,303	<b>4</b> 0	φ1, <del>4</del> 03,303		<b>4</b> 0	φ1,405,505		-9103,373	φ1,2 <i>51</i> ,750	φU	φ1,2 <i>31,13</i> 0
104		COLLECTION OPERATIONS EXPENSES											
105	701.000	Operation Labor & Expenses - COE	\$1,424	\$0	\$1,424	E-105	\$0	\$1,424	100.00%	\$2,129	\$3,553	\$0	\$3,553
106	702.000	Purchased Water - COE	\$12,001	\$0	\$12,001	E-106	\$0	\$12,001	100.00%	-\$12,001	\$0	\$0	\$0
107	703.000	Miscellaneous Expenses - COE	\$10,627	\$0	\$10,627	E-107	\$0	\$10,627	100.00%	\$214	\$10,841	\$0	\$10,841
108	705.000	Rents - COE	\$7	\$0	\$7	E-108	\$0	\$7	100.00%	\$2,449	\$2,456	\$0	\$2,456
109		TOTAL COLLECTION OPERATIONS EXPENSES	\$24,059	\$0	\$24,059		\$0	\$24,059		-\$7,209	\$16,850	\$0	\$16,850
110		COLLECTION MAINT. EXPENSES											
111	710.000	Maint. Supervision & Engineering - CME	\$0	\$0	\$0	E-111	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
112	714.000	Maint. Of Wells & Springs - CME	\$0	\$0	\$0	E-112	\$0	\$0		\$0	\$0	\$0	\$0
113	716.000	Maint. Of Supply Mains - CME	\$43,652	\$30,906	\$12,746	E-113	\$0	\$43,652		-\$30,444	\$13,208	\$462	\$12,746
114		TOTAL COLLECTION MAINT. EXPENSES	\$43,652	\$30,906	\$12,746		\$0	\$43,652		-\$30,444	\$13,208	\$462	\$12,746
115		PUMPING OPERATIONS EXPENSES											
	720.000		\$0	¢0	\$0	E-116	¢0	\$0	0.00%	¢0	\$0	¢0	¢0
116 117	720.000	Operation Supervision & Engineering - POE	\$0 \$4,508	\$0 \$0		E-116 E-117	\$0 \$0	\$0 \$4,508		\$0 -\$25	۵۵ \$4,483	\$0 \$0	\$0 \$4,483
		Fuel or Power Purchased for Pumping - POE			\$4,508		• •			• •			
118	722.000	Pumping Labor & Expenses - POE Miscellaneous Expense - POE	\$0 \$202	\$0 \$0	\$0 \$202	E-118	\$0 \$0	\$0		\$0 \$0	\$0 \$202	\$0 \$0	\$0 \$202
119	724.000	•	\$393	\$0 \$0	\$393	E-119		\$393		\$0 \$0	\$393	\$0	\$393
120	725.000		\$0	<u>\$0</u>	\$0	E-120	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
121		TOTAL PUMPING OPERATIONS EXPENSES	\$4,901	\$0	\$4,901		\$0	\$4,901		-\$25	\$4,876	\$0	\$4,876
122		PUMPING MAINTENANCE EXPENSES											
123	730.000	Maint. Supervision & Engineering - PME	\$0	\$0	\$0	E-123	\$0	\$0		\$0	\$0	\$0	\$0
124	731.000	Maint. Of Structures & Improvements - PME	\$630	\$630	\$0	E-124	\$0	\$630	100.00%	-\$696	-\$66	-\$66	\$0

	Α	B	<u>C</u>	D	E	E	G	Н	<u>l</u>	J	K	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	VI = K
125	732.000	Maint. Of Power Production Equipment - PME	\$2,715	\$708	\$2,007	E-125	\$0	\$2,715	100.00%	-\$708	\$2,007	\$0	\$2,007
126		TOTAL PUMPING MAINTENANCE EXPENSES	\$3,345	\$1,338	\$2,007		\$0	\$3,345		-\$1,404	\$1,941	-\$66	\$2,007
127		TREAT. & DISP. OPER. EXPENSE											
128	740.000	Operation - Supervision & Engineering - TDOE	\$59	\$59	\$0	E-128	\$0	\$59	100.00%	-\$59	\$0	\$0	\$0
129	741.000	Chemicals - TDOE	\$49,926	\$0	\$49,926	E-129	\$0	\$49,926	100.00%	-\$15,007	\$34,919	\$0	\$34,919
130	742.000	Operation Labor & Expense - TDOE	\$897,500	\$866,555	\$30,945	E-130	\$0	\$897,500	100.00%	\$59,713	\$957,213	\$925,988	\$31,225
131	743.000	Miscellaneous Expenses - TDOE	\$1,777,980	\$0	\$1,777,980	E-131	\$0	\$1,777,980	100.00%	\$420,183	\$2,198,163	\$0	\$2,198,163
132	744.000	Miscellaneous Expense - TDOE	\$132,738	\$0	\$132,738	E-132	\$0	\$132,738	100.00%	-\$187,907	-\$55,169	-\$186,508	\$131,339
133	745.000	Rents - TDOE	\$3,709	\$0	\$3,709	E-133	\$0	\$3,709	100.00%	\$11,829	\$15,538	\$0	\$15,538
134		TOTAL TREAT. & DISP. OPER. EXPENSE	\$2,861,912	\$866,614	\$1,995,298		\$0	\$2,861,912		\$288,752	\$3,150,664	\$739,480	\$2,411,184
135		TREAT. & DISP. MAINT. EXPENSES											
136	750.000	Maint. Supervision & Engineering - TDM	\$0	\$0	\$0	E-136	\$0	\$0	0.00%	-\$1,364	-\$1,364	-\$1,364	\$0
137	751.000	Maint. Of Structures & Improvements - TDM	\$0	\$0	\$0	E-137	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
138	752.000	Maint. Of Water Treatment Equipment - TDM	\$244,510	\$52,237	\$192,273	E-138	\$0	\$244,510		\$265,969	\$510,479	\$20,535	\$489,944
139		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$244,510	\$52,237	\$192,273		\$0	\$244,510		\$264,605	\$509,115	\$19,171	\$489,944
140		TOTAL OPERATING EXPENSE	\$207,903,812	\$74,820,858	\$85,627,281		\$0	\$207,903,812	-	-\$11,757,419	\$196,146,393	\$66,318,067	\$74,562,592
141		NET INCOME BEFORE TAXES	\$116,710,869	\$0	\$0		\$0	\$116,710,869		\$9,354,680	\$126,065,549	\$0	\$0
142		INCOME TAXES											
143	409.100	Current Income Taxes	-\$10,407,247	See note (1)	See note (1)	E-143	See note (1)	-\$10,407,247	100.00%	\$39,393,029	\$28,985,782	See note (1)	See note (1)
144		TOTAL INCOME TAXES	-\$10,407,247	\$0	\$0		\$0	-\$10,407,247		\$39,393,029	\$28,985,782	\$0	\$0
145		DEFERRED INCOME TAXES											
146	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$31,764,307	See note (1)	See note (1)	E-146	See note (1)	\$31,764,307	100.00%	-\$30,490,606	\$1,273,701	See note (1)	See note (1)
147	412.200	Amortization of Deferred ITC	-\$103,620			E-147		-\$103,620	100.00%	\$0	-\$103,620		
148	0.000	Amortization of Protected Excess ADIT	\$0			E-148		\$0	0.00%	-\$3,006,185	-\$3,006,185		
149	0.000	Amortization of Unprotected Excess ADIT	\$0			E-149		\$0	0.00%	-\$20,325,863	-\$20,325,863		
150		TOTAL DEFERRED INCOME TAXES	\$31,660,687	\$0	\$0		\$0	\$31,660,687	-	-\$53,822,654	-\$22,161,967	\$0	\$0
151		NET OPERATING INCOME	\$95,457,429	\$0	\$0		\$0	\$95,457,429		\$23,784,305	\$119,241,734	\$0	\$0

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$4,211,245	\$4,211,245
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$4,211,245	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$6,814,894	-\$6,814,894
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$6,814,894	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$2,169,741	\$2,169,741
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$2,169,741	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$123,498	\$123,498
	1. To normalize private fire protection. (A. Sarver)		\$0	\$0		\$0	\$123,498	
Rev-6	Public Fire Protection	463.000	\$0	\$0	\$0	\$0	\$137	\$137
	1. To remove public fire protection. (A. Sarver)		\$0	\$0		\$0	\$137	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	-\$986,958	-\$986,958
	1. To normalize late payment charge. (A. Sarver)		\$0	\$0		\$0	-\$986,958	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	-\$169,131	-\$169,131
	1. To normalize rent. (A. Sarver)		\$0	\$0		\$0	-\$169,131	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	-\$132,083	-\$132,083
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	-\$132,083	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$1,028,279	-\$1,028,279
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$1,028,279	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$171,470	\$171,470
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$171,470	
Rev-12	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$99,389	\$99,389
	1. To normalize other public authority. (A. Sarver)		\$0	\$0		\$0	\$99,389	
Rev-13	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$46,874	-\$46,874
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$46,874	
E-2	Operation Labor & Expenses	601.000	\$0	\$0	\$0	-\$4,284	-\$3,708	-\$7,992
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$4,284	\$0	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$1,563	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	-\$2,145	

<u>A</u> Income Adj. Number	<u>B</u>	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-3	Purchased Water	602.000	\$0	\$0	\$0	\$0		\$82,226
L-3	1. To annualize purchased water. (Sarver)	002.000	\$0 \$0	\$0 \$0	ψŪ	\$0 \$0	\$82,226	<i>402,220</i>
E-4	Miscellaneous Expenses	603.000	\$0	\$0	\$0	\$0	-\$184,205	-\$184,205
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$184,177	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$28	
E-5	Rents - SSE	604.000	\$0	\$0	\$0	\$0	\$77,698	\$77,698
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$414	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$78,112	
E-6	Maint. Supervision & Engineering	610.000	\$0	\$0	\$0	-\$20	\$0	-\$20
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$20	\$0	
E-10	Maint. of Wells & Springs	614.000	\$0	\$0	\$0	-\$55,403	\$0	-\$55,403
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$55,403	\$0	
E-12	Maint. of Supply Mains	616.000	\$0	\$0	\$0	-\$58	\$0	-\$58
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$58	\$0	
E-13	Maint. Of Misc. Water Source Plant	617.000	\$0	\$0	\$0	-\$19,030	\$0	-\$19,030
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$19,030	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$0	\$0	\$0	-\$16,606	\$0	-\$16,606
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$16,606	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$0	\$0	\$0	-\$1,489	-\$1,489
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$1,489	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$0	\$0	\$0	-\$114,075	-\$114,075
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$114,075	
E-20	Pumping Labor and Expenses	624.000	\$0	\$0	\$0	-\$109,699	\$0	-\$109,699
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$109,699	\$0	
E-23	Rents - PE	627.000	\$0	\$0	\$0	\$0	-\$488	-\$488
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$488	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-24	Maint. Supervision & Engineering - PE	630.000	\$0	\$0	\$0	-\$2,793	\$0	-\$2,793
E-24	1. To annualize payroll. (Arabian)	030.000	\$0	\$0	φU	-\$2,793	\$0	-92,195
			φU	φŪ		-92,193	φŪ	
E-25	Maint. of Structures & Improvements - PE	631.000	\$0	\$0	\$0	-\$780	\$0	-\$780
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$780	\$0	
E-26	Maint. of Power Production Equipment	632.000	\$0	\$0	\$0	-\$82	\$0	-\$82
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$82	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$0	\$0	\$0	-\$25,663	\$0	-\$25,663
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$25,663	\$0	
E-30	Operation. Supervision & Engineer WTE	640.000	\$0	\$0	\$0	-\$41,398	\$0	-\$41,398
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$41,398	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$0	\$0	\$0	\$248,058	\$248,058
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$247,968	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove chemicals for corporate. (Sarver)		\$0	\$0		\$0	\$90	
E-32	Operation Labor & Expenses - WTE	642.000	\$0	\$0	\$0	-\$269,295	\$6,458	-\$262,837
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$269,295	\$0	
	2. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$450	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$6,061	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$53	
E-33	Miscellanous Expenses - WTE	643.000	\$0	\$0	\$0	\$0	-\$78,714	-\$78,714
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$24,908	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$4	
	3. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	-\$103,626	
E-34	Rents - WTE	644.000	\$0	\$0	\$0	\$0	-\$14,742	-\$14,742
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$14,742	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$0	\$0	\$0	-\$129,935	\$0	-\$129,935
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$129,935	\$0	
E-37	Maint. of Water Treatment Equipment	652.000	\$0	\$0	\$0	-\$2	\$0	-\$2

<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2	\$0	
E-40	Operation Supervision & Engineering - TDE	660.000	\$0	\$0	\$0	-\$2,164	\$0	-\$2,164
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2,164	\$0	
E-42	Transmission & Distribution Lines Expenses	662.000	\$0	\$0	\$0	-\$685,641	\$0	-\$685,641
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$304,826	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$380,815	\$0	
E-43	Meter Expenses - TDE	663.000	\$0	\$0	\$0	-\$52,024	-\$1	-\$52,025
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$52,024	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		\$0	-\$1	
E-44	Customer Installations Expenses - TDE	664.000	\$0	\$0	\$0	-\$9,657	\$0	-\$9,657
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$9,657	\$0	
E-45	Miscellaneous Expenses - TDE	665.000	\$0	\$0	\$0	-\$301,718	\$12,539	-\$289,179
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$301,705	\$0	
	2. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$6,984	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$6,514	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$13,373	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$13	-\$72	
	6. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$292	
E-46	Rents - TDE	666.000	\$0	\$0	\$0	\$0	-\$718	-\$718
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$718	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$0	\$0	\$0	-\$1,112	\$0	-\$1,112
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,112	\$0	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	\$0	\$0	\$125	\$26,846	\$26,971
	1. To annualize payroll. (Arabian)		\$0	\$0		\$125	\$0	
	2. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$26,514	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$332	

•	<b>n</b>	<u> </u>	D	E	F	<u> </u>		
A Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-50	Maint. of Transmission & Distribution Mains	673.000	\$0	\$0	\$0	-\$31,275	\$434,336	\$403,061
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$31,275	\$0	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	\$434,336	
E-52	Maint. of Services - TDE	675.000	\$0	\$0	\$0	-\$27,174	\$0	-\$27,174
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$27,174	\$0	
E-53	Maint. of Meters - TDE	676.000	\$0	\$0	\$0	-\$24,154	\$0	-\$24,154
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$24,154	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$0	\$0	\$0	-\$64,890	\$0	-\$64,890
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$64,890	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$0	\$0	\$0	-\$184,132	-\$179,635	-\$363,767
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$184,132	\$0	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$182,272	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjustment for Main Break Expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	\$2,637	
E-58	Supervision	901.000	\$0	\$0	\$0	-\$446	\$0	-\$446
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$446	\$0	
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-59	Meter Reading Expenses	902.000	\$0	\$0	\$0	-\$23,595	\$0	-\$23,595
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$23,595	\$0	
	1. No Adjustment		\$0	\$0		\$0	\$0	

E-61	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$1,131,940	
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$2,976,054	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$1,844,114	
	Allocation Factors, To normalize uncollectibles (Newkirk)							
E-62	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$2,582	\$706,643	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2,582	\$0	

903.000

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

-\$8,115

-\$8,115

\$0

\$0

\$0

\$30,947

\$26,762

-\$8,429

\$12,614

\$0

\$22,832

\$1,131,940

\$704,061

E-60 Customer Records & Collection Expenses

1. To annualize payroll. (Arabian)

2. To annualize postage expense. (Barron)

3. To normalize office supplies. (Newkirk)

4. To reallocate MAWC Corporate Expense using Staff's

Allocation Factors, To normalize uniforms (Newkirk)

<u>A</u> Income Adj. Number	<u>B</u>	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Itumber			20001		10101	Luber		
	2. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$179	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To include credit card fees. (Bolin)		\$0	\$0		\$0	\$706,464	
E-71	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$3,082,991	\$0	-\$3,082,991
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$362,100	\$0	
	2. To annualize incentive compensation. (Arabian)		\$0	\$0		-\$1,206,464	\$0	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)		\$0	\$0		-\$1,514,427	\$0	
E-72	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$326,301	\$326,301
	1. To annualize employee expense. (Arabian)		\$0	\$0		\$0	\$156,073	
	2. To adjust outside services. (Barron)		\$0	\$0		\$0	\$3,743	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$562	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$70	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Employee Expenses - Corp (Arabian), Adjust for outside services. (Barron), To normalize bank service charges (Newkirk), To normalize credit line fees (Newkirk), To normalize office & admin supplies (Newkirk), To remove corporate fuel and purchase nower. (Sarver)		\$0	\$ <b>0</b>		\$0	\$165,853	
E-74	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	-\$8,455,158	-\$8,455,158
	1. To adjust maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$450	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$665,137	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$275,992	
	4. To adjust outside services. (Barron)		\$0	\$0		\$0	\$1,964,727	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Service Company (Arabian), To annualize Group Insurance expense - Service Company (Arabian), To annualize 401K expense - Service Company (Arabian), To annualize Payroll Taxes expense - Service Company (Arabian), To annualize Employee Expenses - Service Company (Arabian), To annualize Incentive Compensation - Service Company (Arabian), Adjust for outside services. (Barron), Adjustment for maintenance supplies and services expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	-\$10,030,290	
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$844,283	\$844,283
	1. To annualize insurance premiums. (Newkirk)		\$0	\$0		\$0	-\$12,356	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>l</u> Jurisdictional Adjustments Total
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize insurance premiums- Vehicle (Newkirk), To annualize insurance premiums- General Liability (Newkirk), To annualize insurance premiums- Casualty Reserve (Newkirk), To annualize insurance premiums- Workers Com (Newkirk), To annualize insurance premiums- WC Capitalized Credits (Newkirk), To annualize insurance premiums- Property (Newkirk), To annualize insurance premiums- Other (Newkirk)		\$0	\$0		\$0	\$856,639	
E-76	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$2	-\$2
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$2	
E-77	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	-\$2,986,473	-\$4,922,861	-\$7,909,334
	1. To annualize 401(K). (Arabian)		\$0	\$0		-\$15,699	\$0	
	2. To annualize group insurance. (Arabian)		\$0	\$0		-\$2,492,793	\$0	
	3. To annualize VEBA. (Arabian)		\$0	\$0		-\$8,717	\$0	
	4. To annualize defined contribution plan (DCP) expense. (Foster)		\$0	\$0		-\$88,766	\$0	
	5. To annualize pension expense and amortize pension tracker. (Foster)		\$0	\$0		\$0	-\$1,245,605	
	6. To annualize OPEB expense and amortize OPEB tracker. (Foster)		\$0	\$0		\$0	-\$5,602,322	
	7. To adjust promotional expense. (Barron)		\$0	\$0		\$0	-\$321	
	8. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for promotional expense. (Barron), To annualize OPEB expense. (Foster)		\$0	\$0		\$0	\$1,925,387	
	9. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Group Insurance Expense - Corp (Arabian), To annualize 401K expense - Corp (Arabian). To annualize VEBA - Corp (Arabian)		\$0	\$0		-\$380,498	\$0	
E-79	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$359,783	-\$359,783
	1. To normalize rate case expense. (Amenthor)		\$0	\$0		\$0	-\$7,600	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over three years and to normalize the depreciation study over five years. (Amenthor)		\$0	\$0		\$0	-\$352,183	
E-82	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$934,040	-\$934,040
	1. To adjust advertising costs. (Barron)		\$0	\$0		\$0	-\$21,507	
	2. To adjust advertising customer education and community relations. (Barron)		\$0	\$0		\$0	-\$43,817	
	3. To adjust promotional expense. (Barron)		\$0	\$0		\$0	-\$1,764	
	4. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$15,882	
	5. To annualize transportation expense - Fuel. (Amenthor)		\$0	\$0		\$0	-\$67,772	

<u>A</u>	<u>B</u>	<u>C</u>	D	E	Ē	<u>G</u>	<u>H</u>	<u> </u>
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
Number	i i	Number	\$0	\$0	Total		-\$47.054	Total
	6. To remove dues and donations. (Dhority)					\$0		
	7. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & nublications (Newkirk)		\$0	\$0		\$0	-\$736,244	
E-83	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$735	\$735
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$735	
E-84	Rents - AGE	931.000	\$0	\$0	\$0	\$0	\$209,252	\$209,252
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$207,437	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$1,815	
E-85	Maint. of General Plant	932.000	\$0	\$0	\$0	-\$10,398	-\$34,781	-\$45,179
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$10,398	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$34,781	
E-85	Maint. of General Plant	932.000	\$0	\$0	\$0	\$4,386	\$34,780	\$39,166
	1. To annualize payroll. (Arabian)		\$0	\$0		\$4,386	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$34,780	
E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$7,810,061	\$7,810,061
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$8,787,802	
	2. To remove capitalized depreciation. (McMellen)		\$0	\$0		\$0	-\$977,744	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$3	
E-91	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$197,752	-\$197,752
	1. To adjust property tax expense. (Barron)		\$0	\$0		\$0	-\$229,758	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)		\$0	\$0		\$0	\$32,006	
E-92	Payroll Taxes	408.100	\$0	\$0	\$0	-\$141,665	\$0	-\$141,665
	1. To annualize payroll taxes. (Arabian)		\$0	\$0		-\$1,840	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)		\$0	\$0		-\$139,825	\$0	
E-94	PSC Assessment	408.100	\$0	\$0	\$0	\$0	-\$356,327	-\$356,327
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)		\$0	\$0		\$0	-\$356,327	
E-97	Amortization of Expense	404.000	\$0	\$0	\$0	\$0	\$38,088	\$38,088
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize amortization expense. (McMellen)		\$0	\$0		\$0	\$38,088	
E-98	Amortization - LTD Term Plant	404.000	\$0	\$0	\$0	\$0	\$18,944	\$18,944
	1. To annualize amortization expense. (McMellen)		\$0	\$0		\$0	\$18,944	
E-99	Amortizaton of Reg Asset	405.000	\$0	\$0	\$0	\$0	-\$6,419	-\$6,419
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$6,419	
E-100	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$155,987	-\$155,987
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset - AFUDC (McMellen)		\$0	\$0		\$0	-\$155,987	
E-101	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	-\$202	-\$202
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$202	
E-102	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	\$1	\$1
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$1	
E-105	Operation Labor & Expenses - COE	701.000	\$0	\$0	\$0	\$0	\$2,129	\$2,129
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	\$2,129	
E-106	Purchased Water - COE	702.000	\$0	\$0	\$0	\$0	-\$12,001	-\$12,001
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize purchased water. (Sarver)		\$0	\$0		\$0	-\$12,001	
E-107	Miscellaneous Expenses - COE	703.000	\$0	\$0	\$0	\$0	\$214	\$214
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$185	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$29	

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E-108	Rents - COE	705.000	\$0	\$0	\$0	\$0	\$2,449	\$2,449
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$2,449	
E-113	Maint. Of Supply Mains - CME	716.000	\$0	\$0	\$0	-\$30,444	\$0	-\$30,444
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$30,444	\$0	
E-117	Fuel or Power Purchased for Pumping - POE	721.000	\$0	\$0	\$0	\$0	-\$25	-\$25
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$25	
E-124	Maint. Of Structures & Improvements - PME	731.000	\$0	\$0	\$0	-\$696	\$0	-\$696
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$696	\$0	
E-125	Maint. Of Power Production Equipment - PME	732.000	\$0	\$0	\$0	-\$708	\$0	-\$708
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$708	\$0	
E-128	Operation - Supervision & Engineering - TDOE	740.000	\$0	\$0	\$0	-\$59	\$0	-\$59
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$59	\$0	
E-129	Chemicals - TDOE	741.000	\$0	\$0	\$0	\$0	-\$15,007	-\$15,007
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	-\$15,007	
E-130	Operation Labor & Expense - TDOE	742.000	\$0	\$0	\$0	\$59,433	\$280	\$59,713
	1. To annualize payroll. (Arabian)		\$0	\$0		\$56,724	\$0	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$273	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		\$0	\$0		\$0	\$7	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		\$2,709	\$0	
E-131	Miscellaneous Expenses - TDOE	743.000	\$0	\$0	\$0	\$0	\$420,183	\$420,183
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$1,541	
	2. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	\$418,646	

<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$4	
E-132	Miscellaneous Expense - TDOE	744.000	\$0	\$0	\$0	-\$186,508	-\$1,399	-\$187,907
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$186,508	\$0	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$425	
	3. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$1,822	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$2	
E-133	Rents - TDOE	745.000	\$0	\$0	\$0	\$0	\$11,829	\$11,829
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$11,829	
E-136	Maint. Supervision & Engineering - TDM	750.000	\$0	\$0	\$0	-\$1,364	\$0	-\$1,364
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,364	\$0	
E-138	Maint. Of Water Treatment Equipment - TDM	752.000	\$0	\$0	\$0	-\$31,702	\$297,671	\$265,969
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$31,702	\$0	
	1. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$1,774	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	\$300,056	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$292	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$332	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	-\$571	
E-143	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$39,393,029	\$39,393,029
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$39,393,028	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$1	
E-146	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$30,490,606	-\$30,490,606
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$30,490,607	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$1	
E-148	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$3,006,185	-\$3,006,185
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$3,006,185	
	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$20,325,863	-\$20,325,863

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$20,325,863	
		0.000						
	Total Operating Revenues	-	\$0	\$0	\$0	\$0	-\$2,402,739	-\$2,402,739
	Total Operating & Maint. Expense	-	\$0	\$0	\$0	-\$8,502,791	-\$17,684,253	-\$26,187,044

2 / 3	A Description TOTAL NET INCOME BEFORE TAXES	<u>B</u> Percentage Rate	<u>C</u> Test Year	6.23% Return	<u>E</u> 6.33% Return	6.43% Return
1 2 3	TOTAL NET INCOME BEFORE TAXES	Rate	Year	Return	Return	Return
2 / 3						Netulli
2 / 3			\$126,065,549	\$84,399,471	\$86,245,086	\$88,090,707
3			\$120,005,549	<b>\$04,399,47</b> I	<b>\$00,245,000</b>	\$00,090,707
-	ADD TO NET INCOME BEFORE TAXES					
1	Book Depreciation Expense		\$55,265,734	\$55,265,734	\$55,265,734	\$55,265,734
	Non - Deductible Expenses		\$422,244	\$422,244	\$422,244	\$422,244
5	CIAC		\$8,345,770	\$8,345,770	\$8,345,770	\$8,345,770
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$64,033,748	\$64,033,748	\$64,033,748	\$64,033,748
7	SUBT. FROM NET INC. BEFORE TAXES					
-	Interest Expense calculated at the Rate of		\$35,844,404	\$35,844,404	\$35,844,404	\$35,844,404
	Tax Straight-Line Depreciation		\$38,568,600	\$38,568,600	\$38,568,600	\$38,568,600
	Excess Tax over S/L Tax Depreciation		-\$3,003,085	-\$3,003,085	-\$3,003,085	-\$3,003,085
	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$71,409,919	\$71,409,919	\$71,409,919	\$71,409,919
	TOTAL COBT. TROM NET INC. BEI ONE TAXED		ψ/ 1, <del>4</del> 03,513	φ/1,403,313	φ/1, <del>4</del> 03,313	φ/1, <del>4</del> 05,515
12	NET TAXABLE INCOME		\$118,689,378	\$77,023,300	\$78,868,915	\$80,714,536
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$118,689,378	\$77,023,300	\$78,868,915	\$80,714,536
15	Deduct Missouri Income Tax at the Rate of		\$4,234,427	\$2,747,925	\$2,813,769	\$2,879,615
16	Deduct City Inc Tax - Fed. Inc. Tax		\$906,096	\$588,010	\$602,100	\$616,191
17	Federal Taxable Income - Fed. Inc. Tax		\$113,548,855	\$73,687,365	\$75,453,046	\$77,218,730
18	Federal Income Tax at the Rate of	See Tax Table	\$23,845,259	\$15,474,346	\$15,845,139	\$16,215,934
19	Subtract Federal Income Tax Credits					
20	Credits - Solar		\$0	\$0	\$0	\$0
21	Credit - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		\$23,845,259	\$15,474,346	\$15,845,139	\$16,215,934
23	PROVISION FOR MO. INCOME TAX					
	Net Taxable Income - MO. Inc. Tax		\$118,689,378	\$77,023,300	\$78,868,915	\$80,714,536
	Deduct Federal Income Tax at the Rate of	50.00%	\$11,922,630	\$7,737,173	\$7,922,570	\$8,107,968
	Deduct City Income Tax - MO. Inc. Tax	00.00 /0	\$906,096	\$588,010	\$602,100	\$616,191
	Missouri Taxable Income - MO. Inc. Tax		\$105,860,652	\$68,698,117	\$70,344,245	\$71,990,377
	Subtract Missouri Income Tax Credits		\$100,000,002	<i><i><i>qccjcccjiiii</i></i></i>	<i><i><i>v</i></i>, <i>v</i>, <i>v</i>, <i>v</i>, <i>v</i>, <i>v</i>, <i>v</i>, <i>v</i></i>	<i></i>
-	Test MO State Credit		\$0	\$0	\$0	\$0
-	Missouri Income Tax at the Rate of	6.25%	\$4,234,427	\$2,747,925	\$2,813,769	\$2,879,615
-	PROVISION FOR CITY INCOME TAX					
	Net Taxable Income - City Inc. Tax		\$118,689,378	\$77,023,300	\$78,868,915	\$80,714,536
	Deduct Federal Income Tax - City Inc. Tax		\$23,845,259	\$15,474,346	\$15,845,139	\$16,215,934
	Deduct Missouri Income Tax - City Inc. Tax City Taxable Income		\$4,234,427	\$2,747,925	\$2,813,769	\$2,879,615
	· · · · · · · · · · · · · · · · · · ·		\$90,609,692	\$58,801,029	\$60,210,007	\$61,618,987
	Subtract City Income Tax Credits		<b>^</b>	**	**	**
	Test City Credit City Income Tax at the Rate of	0.00%	\$0 \$906,096	<u>\$0</u> \$588,010	\$0 \$602,100	<u>\$0</u> \$616,191
•••			<i></i>	<i>+</i> ,	<i>••••</i> ,·••	<i>•••••</i> ,•••
39 3	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$23,845,259	\$15,474,346	\$15,845,139	\$16,215,934
41	State Income Tax		\$4,234,427	\$2,747,925	\$2,813,769	\$2,879,615
	City Income Tax		\$906,096	\$588,010	\$602,100	\$616,191
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$28,985,782	\$18,810,281	\$19,261,008	\$19,711,740
44	DEFERRED INCOME TAXES					
	Deferred Income Taxes - Def. Inc. Tax.		\$1,273,701	\$1,273,701	\$1,273,701	\$1,273,701
-	Amortization of Deferred ITC		-\$103,620	-\$103,620	-\$103,620	-\$103,620
-	Amortization of Protected Excess ADIT		-\$3,006,185	-\$3,006,185	-\$3,006,185	-\$3,006,185
	Amortization of Unprotected Excess ADIT		-\$20,325,863	-\$20,325,863	-\$20,325,863	-\$20,325,863
	TOTAL DEFERRED INCOME TAXES	F	-\$22,161,967	-\$22,161,967	-\$22,161,967	-\$22,161,967
		L			. ,	

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.23%	<u>E</u> 6.33%	<u>F</u> 6.43%
Number	Description	Rate	Year	Return	Return	Return
50	TOTAL INCOME TAX	_	\$6,823,815	-\$3,351,686	-\$2,900,959	-\$2,450,227
		-				
	Federal Tax Table					
51	Federal Taxable Income		\$113,548,855	\$73,687,365	\$75,453,046	\$77,218,730
52	15% on first \$50,000		\$30,000	\$30,000	\$30,000	\$30,000
53	25% on next \$25,000		\$25,000	\$25,000	\$25,000	\$25,000
54	34% > \$75,000 < \$100,001		\$34,000	\$34,000	\$34,000	\$34,000
55	39% > \$100,000 < \$335,001		\$366,600	\$366,600	\$366,600	\$366,600
56	34% > \$335,000 < \$10,000,001		\$7,307,950	\$7,548,975	\$7,563,311	\$7,577,648
57	35% > \$10MM < \$15,000,001		\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000
58	38% > \$15MM < \$18,333,334		\$2,533,334	\$2,533,334	\$2,533,334	\$2,533,334
59	35% > \$18,333,333		\$25,916,876	\$11,717,241	\$12,320,471	\$12,923,703
60	Total Federal Income Taxes		\$39,713,760	\$25,755,150	\$26,372,716	\$26,990,285

## INFORMATION CONTAINED IN

# CAPITAL STRUCTURE SCHEDULE ACCOUNTING SCHEDULE: 12

## HAS BEEN DEEMED

## CONFIDENTIAL

## IN ITS ENTIRETY

## Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer - Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.23%	<u>C</u> 6.33%	<u>D</u> 6.43%
Number	Description	Return	Return	6.43% Return
1	Net Orig Cost Rate Base	\$33,646,583	\$33,646,583	\$33,646,583
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$2,095,509	\$2,128,819	\$2,162,129
4	Net Income Available	\$1,535,481	\$1,535,481	\$1,535,481
5	Additional Net Income Required	\$560,028	\$593,338	\$626,648
6	Income Tax Requirement			
7	Required Current Income Tax	\$904,393	\$915,156	\$925,921
8	Current Income Tax Available	\$723,432	\$723,432	\$723,432
9	Additional Current Tax Required	\$180,961	\$191,724	\$202,489
10	Revenue Requirement	\$740,989	\$785,062	\$829,137
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$5,123,808	\$5,123,808	\$5,123,808
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$5,864,797	\$5,908,870	\$5,952,945

### Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 SEWER - RATE BASE SCHEDULE

_	A	B	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$95,187,026
2	Less Accumulated Depreciation Reserve		\$32,718,461
3	Net Plant In Service		\$62,468,565
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$87,260
6	Contributions in Aid of Construction Amortization		\$19,686,919
7	Materials & Supplies		\$22,090
8	Prepayments		\$78,028
9	Prepaid Pension Asset		\$174,821
10	TOTAL ADD TO NET PLANT IN SERVICE		\$19,874,598
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		\$19,078
13	State Tax Offset		\$3,388
14	City Tax Offset		\$725
15	Interest Expense Offset		\$103,115
16	Contributions in Aid of Construction		\$31,807,323
17	Customer Advances		\$48,279
18	Accumulated Deferred Income Taxes		\$12,370,614
19	TCJA Excess ADIT		\$4,061,081
20	OPEB Tracker		\$236,565
21	Pension Tracker		\$46,412
22	TOTAL SUBTRACT FROM NET PLANT		\$48,696,580
23	Total Rate Base		\$33,646,583

#### Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer - Plant In Service

	A	<u>B</u>	<u>C</u>	D	E	F	G	Н	
Line	Account #	<u>D</u>	Total	Adjust.	<u> </u>			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1 2	301.000	INTANGIBLE PLANT Organization	\$11,998	P-2	\$0	\$11,998		\$0	\$11,998
2	301.000	Franchises and Consents	\$5,562	P-2 P-3	\$0 \$0	\$5,562		\$0 \$0	\$11,998
4	303.000	Other Plant & Misc. Equipment	\$1,062	P-4	\$0 \$0	\$1,062		\$0 \$0	\$1,062
5	000.000	TOTAL INTANGIBLE PLANT	\$18,622		\$0	\$18,622		\$0	\$18,622
6		WATER TREATMENT PLANT							
7	330.000	Land and Land Rights - WTP	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Structures and Improvements - WTP	\$0	P-8	\$0	\$0		\$0	\$0
9	332.000	Water Treatment Equipment - WTP	\$0	P-9 P-10	\$0	\$0		\$0	\$0
10 11	333.000	Other - WTP TOTAL WATER TREATMENT PLANT	\$0 \$0	P-10	<u>\$0</u> \$0	<u>\$0</u> \$0		\$0 \$0	\$0 \$0
			40		ψŪ	ψυ		ψυ	ψυ
12		TRANSMISSION & DIST. PLANT							
13	341.000	Structures and Improvements - TDP	\$6,842	P-13	\$0	\$6,842		\$0	\$6,842
14		TOTAL TRANSMISSION & DIST. PLANT	\$6,842		\$0	\$6,842		\$0	\$6,842
15		COLLECTION PLANT							
16	350.000	Land and Land Rights	\$30,000	P-16	\$0	\$30,000		\$0	\$30,000
17	351.000 352.100	Structures and Improvements Collection Sewers (Force)	\$3,411,360	P-17	\$0	\$3,411,360		\$0	\$3,411,360
18 19	352.100	Collection Sewers (Force) Collection Sewers (Gravity)	\$6,580,186 \$35,100,034	P-18 P-19	\$0 \$0	\$6,580,186 \$35,100,034		\$0 \$0	\$6,580,186 \$35,100,034
20	353.000	Services to Customers	\$2,229,725	P-19	\$0 \$0	\$2,229,725		\$0 \$0	\$2,229,725
20	354.000	Flow Measuring Devices	\$517,923	P-21	\$0 \$0	\$517,923		\$0 \$0	\$517,923
22	356.000	Other Collection Equipment	\$30,048	P-22	\$0	\$30,048		\$0	\$30,048
23	357.000	Communication Equipment	\$0	P-23	\$0	\$0		\$0	\$0
24		TOTAL COLLECTION PLANT	\$47,899,276		\$0	\$47,899,276		\$0	\$47,899,276
25		SYSTEM PUMPING PLANT							
26	360.000	Land and Land Rights	\$86,505	P-26	\$0	\$86,505		\$0	\$86,505
27	361.000	Structures and Improv	\$1,345,974	P-27	\$0 \$0	\$1,345,974		\$0	\$1,345,974
28 29	362.000 363.000	Receiving Wells Electric Pumping Equipment	\$741,249 \$3,882,388	P-28 P-29	\$0 \$0	\$741,249 \$3,882,388		\$0 \$0	\$741,249 \$3,882,388
30	364.000	Diesel Pumping Equipment	\$3,882,388	P-30	\$0 \$0	\$3,882,388 \$0		\$0 \$0	\$3,882,388
31	365.000	Other Pumping Equipment	\$1,150,247	P-31	\$0	\$1,150,247		\$0 \$0	\$1,150,247
32		TOTAL SYSTEM PUMPING PLANT	\$7,206,363		\$0	\$7,206,363		\$0	\$7,206,363
33		TREATMENT & DISPOSAL PLANT							
34	370.000	Land & Land Rights	\$279,087	P-34	\$0	\$279,087		\$0	\$279,087
35	371.000	Structures and Improvements	\$6,206,540	P-35	\$0	\$6,206,540		\$0	\$6,206,540
36	372.000	Treatment & Disposal Equipment	\$13,078,499	P-36	\$0	\$13,078,499		\$0	\$13,078,499
37 38	373.000 374.000	Plant Sewers Outfall Sewer Lines	\$12,028,313 \$243,076	P-37 P-38	\$0 \$0	\$12,028,313 \$243,076		\$0 \$0	\$12,028,313 \$243,076
39	374.000	TOTAL TREATMENT & DISPOSAL PLANT	\$31,835,515	F-30	\$0 \$0	\$31,835,515		\$0	\$31,835,515
			401,000,010		ΨŬ	<i><b>Q</b></i> <b>01</b> ,000,010		ţ.	<i><b>40</b>1,000,010</i>
40		GENERAL PLANT							
41	389.000	Land and Land Rights - GP	\$379,441	P-41	\$0	\$379,441		\$0	\$379,441
42	390.000	Structures and Improve - Shop & Garage	\$896,316	P-42	\$0	\$896,316		\$0	\$896,316
43	390.100	Structures and Improve - Office Buildings	\$922	P-43	\$0	\$922		\$0	\$922
44	390.900	Structures and Improvements - Leasehold	\$113,847	P-44	\$0	\$113,847		\$0	\$113,847
45	391.000	Office Furniture	\$102,441	P-45	\$0	\$102,441		\$0	\$102,441
46	391.100	Computers & Peripheral Equipment	\$282,464	P-46	\$0	\$282,464		\$0	\$282,464
47	391.200 391.250	Computer Hardware & Software	\$276,513	P-47	\$0 \$0	\$276,513		\$0 \$0	\$276,513
48 49	391.250	Computer Software Personal Computer Software	\$994,626 \$0	P-48 P-49	\$0 \$0	\$994,626 \$0		\$0 \$0	\$994,626
49 50	391.200	Other Office Equipment	\$72	P-49 P-50	\$0 \$0	\$0 \$72	1	\$0 \$0	\$0 \$72
50	391.400	BTS Initial Investment	\$1,543,388	P-51	\$0 \$0	\$1,543,388	1	\$0 \$0	\$1,543,388
52	392.000	Transportation Equipment	\$1,721,733	P-52	\$0	\$1,721,733	1	\$0 \$0	\$1,721,733
53	392.100	Transportation Equipment - Light Trucks	\$74,471	P-53	\$0	\$74,471	1	\$0	\$74,471
54	392.200	Transportation Equipment - Heavy Trucks	\$1,045	P-54	\$0	\$1,045	1	\$0	\$1,045
55	392.300	Transportation Equipment - Autos	\$4,504	P-55	\$0	\$4,504	1	\$0	\$4,504
56	392.400	Transportation Equipment - Other	\$87,293	P-56	\$0	\$87,293		\$0	\$87,293
57	393.000	Stores Equipment	\$25,405	P-57	\$0	\$25,405	1	\$0	\$25,405
58	394.000	Tools, Shop and Garage Equipment	\$254,163	P-58	\$0	\$254,163	1	\$0	\$254,163
59	395.000	Laboratory Equipment	\$119,013	P-59	\$0 \$0	\$119,013	1	\$0	\$119,013
60	396.000	Power Operated Equipment	\$581,951	P-60	\$0	\$581,951	1	\$0	\$581,951

#### Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer - Plant In Service

	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
61	397.000	Communication Equip	\$440,541	P-61	\$0	\$440,541		\$0	\$440,541
62	397.100	Communication Equip - Non Telephone	\$6,260	P-62	\$0	\$6,260		\$0	\$6,260
63	397.200	Communication Equip - Telephone	\$76	P-63	\$0	\$76		\$0	\$76
64	398.000	Miscellaneous Equipment	\$202,996	P-64	\$0	\$202,996		\$0	\$202,996
65	399.000	Other Tangible Equipment	\$110,927	P-65	\$0	\$110,927		\$0	\$110,927
66		TOTAL GENERAL PLANT	\$8,220,408		\$0	\$8,220,408		\$0	\$8,220,408
67		TOTAL PLANT IN SERVICE	\$95,187,026		\$0	\$95,187,026		\$0	\$95,187,026

### Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer - Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	Ē	G
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Åmount	Adjustments	Adjustments
	Total Plant Adjustments			\$0	Ī	\$0
# Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer Depreciation Expense

	<u>A</u>	B	<u>C</u>	D	Ē
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$11,998	0.00%	\$0
3	302.000	Franchises and Consents	\$5,562	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment	\$1,062	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$18,622		\$0
6		WATER TREATMENT PLANT			
7	330.000	Land and Land Rights - WTP	\$0	0.00%	\$0
8	331.000	Structures and Improvements - WTP	\$0	0.00%	\$0
9	332.000	Water Treatment Equipment - WTP	\$0	0.00%	\$0
10	333.000	Other - WTP	\$0	0.00%	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0
12		TRANSMISSION & DIST. PLANT			
13	341.000	Structures and Improvements - TDP	\$6,842	0.00%	\$0
14		TOTAL TRANSMISSION & DIST. PLANT	\$6,842		\$0
15		COLLECTION PLANT			
16	350.000	Land and Land Rights	\$30,000	0.00%	\$0
17	351.000	Structures and Improvements	\$3,411,360	2.03%	\$69,251
18	352.100	Collection Sewers (Force)	\$6,580,186	1.64%	\$107,915
19	352.200	Collection Sewers (Gravity)	\$35,100,034	1.58%	\$554,581
20	353.000	Services to Customers	\$2,229,725	2.87%	\$63,993
21	354.000	Flow Measuring Devices	\$517,923	3.38%	\$17,506
22	356.000	Other Collection Equipment	\$30,048	3.15%	\$947
23	357.000	Communication Equipment	\$0	0.00%	\$0
24		TOTAL COLLECTION PLANT	\$47,899,276		\$814,193
25		SYSTEM PUMPING PLANT			
25	360.000	Land and Land Rights	\$86,505	0.00%	\$0
			· · · · · · · · · · · · · · · · · · ·	2.87%	
27 28	362.000	Structures and Improv Receiving Wells	\$1,345,974 \$741,249	4.31%	\$38,629 \$31,948
20	363.000	Electric Pumping Equipment	\$3,882,388	4.31%	\$167,331
30	364.000	Diesel Pumping Equipment	\$3,002,300	0.00%	\$107,551
30	365.000	Other Pumping Equipment	\$1,150,247	4.31%	\$49,576
32	303.000	TOTAL SYSTEM PUMPING PLANT	\$7,206,363	4.5170	\$287,484
52			ψ1,200,303		ψ207,404
33		TREATMENT & DISPOSAL PLANT			
34	370.000	Land & Land Rights	\$279,087	0.00%	\$0
35	371.000	Structures and Improvements	\$6,206,540	1.43%	\$88,754
36	372.000	Treatment & Disposal Equipment	\$13,078,499	3.97%	\$519,216
37		Plant Sewers	\$12,028,313	1.60%	\$192,453
38		Outfall Sewer Lines	\$243,076	3.04%	\$7,390
			· · · · · · · · · · · · · · · · · · ·	0.0.70	÷.,

# Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
39		TOTAL TREATMENT & DISPOSAL PLANT	\$31,835,515		\$807,813
40		GENERAL PLANT			
41	389.000	Land and Land Rights - GP	\$379,441	0.00%	\$0
42	390.000	Structures and Improve - Shop & Garage	\$896,316	3.11%	\$27,876
43	390.100	Structures and Improve - Office Buildings	\$922	2.06%	\$19
44	390.900	Structures and Improvements - Leasehold	\$113,847	5.00%	\$5,693
45	391.000	Office Furniture	\$102,441	5.00%	\$5,122
46	391.100	Computers & Peripheral Equipment	\$282,464	20.00%	\$56,492
47	391.200	Computer Hardware & Software	\$276,513	20.00%	\$55,303
48	391.250	Computer Software	\$994,626	5.00%	\$49,731
49	391.260	Personal Computer Software	\$0	0.00%	\$0
50	391.300	Other Office Equipment	\$72	6.94%	\$5
51	391.400	BTS Initial Investment	\$1,543,388	5.00%	\$77,169
52	392.000	Transportation Equipment	\$1,721,733	3.45%	\$59,400
53	392.100	Transportation Equipment - Light Trucks	\$74,471	3.45%	\$2,569
54	392.200	Transportation Equipment - Heavy Trucks	\$1,045	3.44%	\$36
55	392.300	Transportation Equipment - Autos	\$4,504	3.46%	\$156
56	392.400	Transportation Equipment - Other	\$87,293	3.45%	\$3,012
57	393.000	Stores Equipment	\$25,405	4.00%	\$1,016
58	394.000	Tools, Shop and Garage Equipment	\$254,163	5.00%	\$12,708
59	395.000	Laboratory Equipment	\$119,013	6.67%	\$7,938
60	396.000	Power Operated Equipment	\$581,951	7.71%	\$44,868
61	397.000	Communication Equip	\$440,541	6.67%	\$29,384
62	397.100	Communication Equip - Non Telephone	\$6,260	6.66%	\$417
63	397.200	Communication Equip - Telephone	\$76	6.58%	\$5
64	398.000	Miscellaneous Equipment	\$202,996	6.43%	\$13,053
65	399.000	Other Tangible Equipment	\$110,927	0.00%	\$0
66		TOTAL GENERAL PLANT	\$8,220,408		\$451,972
67	I	Total Depreciation	\$95,187,026		\$2,361,462

## Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer - Accumulated Depreciation Reserve

	•	P	<u>^</u>				6		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	I MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment	\$1,787	P-4	\$0	\$1,787		\$0	\$1,787
5		TOTAL INTANGIBLE PLANT	\$1,787		\$0	\$1,787		\$0	\$1,787
<i>c</i>									
6 7	330.000	WATER TREATMENT PLANT Land and Land Rights - WTP	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Structures and Improvements - WTP	\$4	P-8	\$0	\$4		\$0	\$4
9	332.000	Water Treatment Equipment - WTP	\$9	P-9	\$0	\$9		\$0	\$9
10	333.000	Other - WTP	\$0	P-10	\$0	\$0		\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$13		\$0	\$13		\$0	\$13
12		TRANSMISSION & DIST. PLANT							
13	341.000	Structures and Improvements - TDP	\$0	P-13	\$0	\$0		\$0	\$0
14		TOTAL TRANSMISSION & DIST. PLANT	\$0		\$0	\$0		\$0	\$0
15		COLLECTION PLANT		5.40					
16	350.000	Land and Land Rights	\$0 \$1,448,061	P-16 P-17	\$0	\$0 \$1,448,061		\$0	\$0 \$1,448,061
17 18	351.000 352.100	Structures and Improvements Collection Sewers (Force)	\$2,198,312	P-17	\$0 \$0	\$2,198,312		\$0 \$0	\$2,198,312
19	352.100	Collection Sewers (Gravity)	\$13,267,740	P-19	\$0 \$0	\$13,267,740		\$0 \$0	\$13,267,740
20	353.000	Services to Customers	\$488,690	P-20	\$0	\$488,690		\$0	\$488,690
21	354.000	Flow Measuring Devices	\$328,424	P-21	\$0	\$328,424		\$0	\$328,424
22	356.000	Other Collection Equipment	\$2,135	P-22	\$0	\$2,135		\$0	\$2,135
23	357.000	Communication Equipment	\$0	P-23	\$0	\$0		\$0	\$0
24		TOTAL COLLECTION PLANT	\$17,733,362		\$0	\$17,733,362		\$0	\$17,733,362
25		SYSTEM PUMPING PLANT							
26	360.000	Land and Land Rights	\$27	P-26	-\$27	\$0		\$0	\$0
27	361.000	Structures and Improv	\$49,617	P-27	\$0	\$49,617		\$0	\$49,617
28	362.000	Receiving Wells	\$380,817	P-28	\$0	\$380,817		\$0	\$380,817
29	363.000	Electric Pumping Equipment	\$1,619,171	P-29	\$0	\$1,619,171		\$0	\$1,619,171
30	364.000	Diesel Pumping Equipment	\$0	P-30	\$0	\$0		\$0	\$0
31 32	365.000	Other Pumping Equipment TOTAL SYSTEM PUMPING PLANT	\$1,202,789 \$3,252,421	P-31	<u>\$0</u> -\$27	\$1,202,789 \$3,252,394		\$0 \$0	\$1,202,789 \$3,252,394
52			φ <b>3,232,</b> 421		- 421	<i>4</i> 3,232,334		ΨŪ	<i>\$</i> 3,232,334
33		TREATMENT & DISPOSAL PLANT							
34	370.000	Land & Land Rights	\$21,963	P-34	-\$21,963	\$0		\$0	\$0
35	371.000	Structures and Improvements	\$1,064,265	P-35	\$0	\$1,064,265		\$0	\$1,064,265
36 37	372.000 373.000	Treatment & Disposal Equipment Plant Sewers	\$4,840,507 \$1,705,607	P-36 P-37	\$0 \$0	\$4,840,507 \$1,705,607		\$0 \$0	\$4,840,507 \$1,705,607
38	373.000	Outfall Sewer Lines	\$1,705,607	P-37	\$0 \$0	\$1,705,607		\$0	\$1,705,807
39	01 4.000	TOTAL TREATMENT & DISPOSAL PLANT	\$7,659,552		-\$21,963	\$7,637,589		\$0	\$7,637,589
40 41	389.000	GENERAL PLANT Land and Land Rights - GP	\$0	P-41	\$0	\$0		\$0	\$0
41	390.000	Structures and Improve - Shop & Garage	\$127,822	P-41	\$0 \$0	\$127,822		\$0 \$0	\$127,822
43	390.100	Structures and Improve - Office Buildings	-\$9,440	P-43	\$0	-\$9,440		\$0	-\$9,440
44	390.900	Structures and Improvements - Leasehold	\$11,905	P-44	\$0	\$11,905		\$0	\$11,905
45	391.000	Office Furniture	\$33,818	P-45	\$0	\$33,818		\$0	\$33,818
46	391.100	Computers & Peripheral Equipment	\$295,902	P-46	\$0	\$295,902		\$0	\$295,902
47	391.200	Computer Hardware & Software	\$232,295	P-47	\$0	\$232,295		\$0	\$232,295
48	391.250	Computer Software	\$610,454	P-48	\$0	\$610,454		\$0	\$610,454
49 50	391.260	Personal Computer Software	\$0 \$567	P-49	\$0 \$0	\$0 \$567		\$0 \$0	\$0 \$567
50 51	391.300 391.400	Other Office Equipment BTS Initial Investment	-\$567 \$982,121	P-50 P-51	\$0 \$0	-\$567 \$982,121		\$0 \$0	-\$567 \$982,121
52	392.000	Transportation Equipment	\$612,120	P-51	\$0 \$0	\$612,120		\$0	\$612,120
53	392.100	Transportation Equipment - Light Trucks	\$14,342	P-53	\$0	\$14,342		\$0	\$14,342
54	392.200	Transportation Equipment - Heavy Trucks	\$4,849	P-54	\$0	\$4,849		\$0	\$4,849
55	392.300	Transportation Equipment - Autos	\$39,895	P-55	\$0	\$39,895		\$0	\$39,895
56	392.400	Transportation Equipment - Other	\$8,194	P-56	\$0	\$8,194		\$0	\$8,194
57	393.000	Stores Equipment	\$26,223	P-57	\$0	\$26,223		\$0	\$26,223
58	394.000	Tools, Shop and Garage Equipment	\$69,419	P-58	\$0	\$69,419		\$0	\$69,419
59 60	395.000 396.000	Laboratory Equipment	\$44,543 \$770 503	P-59 P-60	\$0 \$0	\$44,543 \$770,503		\$0 \$0	\$44,543 \$770 503
60 61		Power Operated Equipment Communication Equip	\$770,503 \$9,423	P-60 P-61	\$0 \$0	\$770,503 \$9,423		\$0 \$0	\$770,503 \$9,423
51	301.000	I communication Eduity	ψ3,723		ψŪ	ψ5,725	I	u qu	ψ5,725

## Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer - Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
62 63 64 65 66	397.200 398.000	Communication Equip - Non Telephone Communication Equip - Telephone Miscellaneous Equipment Other Tangible Equipment TOTAL GENERAL PLANT	\$806 \$86 \$186,370 <u>\$22,233</u> \$4,093,316	P-62 P-63 P-64 P-65	\$0 \$0 \$0 <u>\$0</u> \$0	\$806 \$86 \$186,370 <u>\$22,233</u> \$4,093,316		\$0 \$0 \$0 \$0 \$0 \$0	\$806 \$86 \$186,370 <u>\$22,233</u> \$4,093,316
67		TOTAL DEPRECIATION RESERVE	\$32,740,451		-\$21,990	\$32,718,461		\$0	\$32,718,461

# Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer - Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-26	Land and Land Rights	360.000		-\$27		\$0
	1. To remove reserve associated with land. (McMellen)		-\$27		\$0	
	1. No Adjustment		\$0		\$0	
R-34	Land & Land Rights	370.000		-\$21,963		\$0
	1. To remove reserve associated with land. (McMellen)		-\$21,963		\$0	
	Total Reserve Adjustments			-\$21,990		\$0

## Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer Cash Working Capital

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
Number	Description		Lug	Lug			<b>D</b> XI
Ì							
1	OPERATION AND MAINT, EXPENSE						
2	Chemical	\$34.919			0.000000	0.000000	\$807
3	Group Insurance	\$135,371			0.000000	0.000000	\$12,132
4	Labor/Base Payroll	\$1,241,163			0.000000	0.000000	\$107,557
5	Pension and OPEB	-\$100,282			0.000000	0.000000	-\$11,190
6	401K	\$36,032			0.000000	0.000000	\$2,636
7	Support Services	\$714,365			0.000000	0.000000	-\$62,120
8	Fuel Power	\$297,867			0.000000	0.000000	\$17,880
9	Telephone	\$35,554			0.000000	0.000000	\$919
10	Rents	\$82,378			0.000000	0.000000	\$6,626
11	Postage	\$66,879			0.000000	0.000000	\$4,231
12	IOTG	\$154,006			0.000000	0.000000	\$42,231
13	PSC Assessment	\$72,585			0.000000	0.000000	\$15,750
14	Waste Disposal	\$1,951,112			0.000000	0.000000	-\$165,817
15	Uncollectible Expense	\$54,737			0.000000	0.000000	\$0
16	Cash Vouchers	\$1,273,344			0.000000	0.000000	-\$110,728
17	TOTAL OPERATION AND MAINT. EXPENSE	\$6,050,030					-\$139,086
18	TAXES						
18	Payroll Tax	\$599,865			0.000000	0.000000	¢54.000
20	Property Tax	۶۵۹۶,۵۵۵ \$461			0.000000	0.000000	\$51,983 -\$157
20	TOTAL TAXES	\$600,326			0.000000	0.00000	\$51,826
21	IOTAL TAKES	\$000,320					<b>\$51,020</b>
22	CWC REQ'D BEFORE RATE BASE OFFSETS	\$6,650,356			0.000000	0.000000	-\$87,260
22							
23 24	TAX OFFSET FROM RATE BASE Federal Tax Offset	¢750.057			0.000000	0.000000	¢40.070
24 25	State Tax Offset	\$752,857					-\$19,078
25 26	City Tax Offset	\$133,691 \$28,608			0.000000 0.000000	0.000000 0.000000	-\$3,388 -\$725
-							• -
27 28	Interest Expense Offset TOTAL TAX OFFSET FROM RATE BASE	\$855,970			0.000000	0.000000	-\$103,115
28	IVIAL IAN UFFSEI FRUM RATE BASE	\$1,771,126					-\$126,306
29	TOTAL CASH WORKING CAPITAL REQUIRED	\$8,421,482		1	1	I	-\$213,566

		D	0	<b>D</b>	-	-	<u>^</u>				IZ		M
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>l</u> lurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>∟</u> MO Adj.	<u>M</u> MOAdj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	,	(From Adj. Sch.)	(H x I) + J	L + M	
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$8,252,291	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$8,252,291	100.00%	\$180,412	\$8,432,703	See Note(1)	See Note(1)
Rev-3	522.200	Commercial	\$2,229,367			Rev-3		\$2,229,367	100.00%	-\$114,146	\$2,115,221		
Rev-4	522.300	Industrial	\$184			Rev-4		\$184	100.00%	-\$184	\$0		
Rev-5	522.400	Other Public Authority	\$300,694			Rev-5		\$300,694	100.00%	\$99,389	\$400,083		
Rev-6 Rev-7	536.000	Other Sewer Revenue - Oper. Rev. TOTAL OPERATING REVENUES	\$92,672 \$10.875.208			Rev-6		\$92,672 \$10.875.208	100.00%	<u>-\$46,874</u> \$118,597	\$45,798 \$10,993,805		
Rev-1		TOTAL OPERATING REVENCES	\$10,873,208					\$10,875,208		\$116,397	\$10,993,605		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses - COE	\$1,424	\$0	\$1,424	E-2	\$0	\$1,424	100.00%	\$2,129	\$3,553	\$0	\$3,553
3	702.000	Purchased Water - COE	\$12,001	\$0	\$12,001	E-3	\$0	\$12,001	100.00%	-\$12,001	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses - COE	\$10,627	\$0	\$10,627	E-4	\$0	\$10,627	100.00%	\$214	\$10,841	\$0	\$10,841
5	705.000	Rents - COE	\$7	\$0	\$7	E-5	\$0	\$7	100.00%	\$2,449	\$2,456	\$0	\$2,456
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$24,059	\$0	\$24,059		\$0	\$24,059		-\$7,209	\$16,850	\$0	\$16,850
7		COLLECTION MAINT, EXPENSES											
8	710.000	Maint. Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs - CME	\$0 \$0	\$0 \$0	\$0 \$0	E-9	\$0 \$0	\$0 \$0	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10	716.000	Maint. Of Supply Mains - CME	\$43,652	\$30,906	\$12,746	E-10	\$0 \$0	\$43,652		-\$30,444	\$13,208	\$462	\$12,746
11	/10.000	TOTAL COLLECTION MAINT. EXPENSES	\$43,652	\$30,906	\$12,746	E-10	\$0	\$43.652	100.0078	-\$30,444	\$13,208	\$462	\$12,746
							• •	• • • • • •				• •	• • •
12		PUMPING OPERATIONS EXPENSES											
13	720.000	Operation Supervision & Engineering - POE	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping - POE	\$4,508	\$0	\$4,508	E-14	\$0	\$4,508	100.00%	-\$25	\$4,483	\$0	\$4,483
15	722.000	Pumping Labor & Expenses - POE	\$0	\$0	\$0	E-15	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
16	724.000	Miscellaneous Expense - POE	\$393	\$0	\$393	E-16	\$0	\$393	100.00%	\$0	\$393	\$0	\$393
17 18	725.000	Rent - POE TOTAL PUMPING OPERATIONS EXPENSES	<u>\$0</u> \$4,901	\$0 \$0	\$0 \$4,901	E-17	<u>\$0</u> \$0	\$0 \$4,901	0.00%	<u>\$0</u> -\$25	<u>\$0</u> \$4.876	<u>\$0</u> \$0	\$0 \$4,876
10		TOTAL PUMPING OPERATIONS EXPENSES	\$4,901	\$U	\$4,901		<b>\$</b> 0	\$4,901		-\$25	\$4,070	\$U	\$4,070
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint. Supervision & Engineering - PME	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
21	731.000	Maint. Of Structures & Improvements - PME	\$630	\$630	\$0	E-21	\$0	\$630	100.00%	-\$696	-\$66	-\$66	\$0
22	732.000	Maint. Of Power Production Equipment - PME	\$2,715	\$708	\$2,007	E-22	\$0	\$2,715	100.00%	-\$708	\$2,007	\$0	\$2,007
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$3,345	\$1,338	\$2,007		\$0	\$3,345		-\$1,404	\$1,941	-\$66	\$2,007
24 25	740.000	TREAT. & DISP. OPER. EXPENSE Operation - Supervision & Engineering - TDOE	\$59	\$59	\$0	E-25	\$0	\$59	100.00%	-\$59	\$0	\$0	\$0
25 26	740.000	Chemicals - TDOE	\$59 \$49.926	\$59 \$0	\$0 \$49,926	E-25 E-26	\$0 \$0	\$59 \$49,926	100.00%	-\$09 -\$15,007	ەر \$34,919	\$0 \$0	\$0 \$34,919
20 27	741.000	Operation Labor & Expense - TDOE	\$49,926 \$897.500	ەں \$866.555	\$49,926 \$30.945	E-20 E-27	\$0 \$0	\$49,926 \$897.500	100.00%	\$59.713	\$957,213	ەن \$925.988	\$31,225
27	742.000	Miscellaneous Expenses - TDOE	\$897,500 \$1,777,980	\$800,555 \$0	\$30,945 \$1,777,980	E-27 E-28	\$0 \$0	\$897,500 \$1,777,980	100.00%	\$59,713	\$957,213	\$925,988 \$0	\$2,198,163
20	744.000	Miscellaneous Expense - TDOE	\$132,738	\$0 \$0	\$132,738	E-20	\$0 \$0	\$132,738	100.00%	-\$187,907	-\$55,169	-\$186,508	\$131,339
30	745.000	Rents - TDOE	\$3,709	\$0	\$3,709	E-29	\$0 \$0	\$3,709	100.00%	\$11,829	\$15,538	-\$100,508 \$0	\$15,538
30	1 40.000	TOTAL TREAT. & DISP. OPER. EXPENSE	\$2,861,912	\$866,614	\$1,995,298	<b>∟</b> -50	\$0	\$2,861,912		\$288,752	\$3,150,664	\$739,480	\$2,411,184
32	750 000	TREAT. & DISP. MAINT. EXPENSES	**	••	**	F 00	**		0.000	<b>64</b> 664	¢4.004	¢4 00 4	
33	750.000	Maint. Supervision & Engineering - TDM	\$0 \$0	\$0	\$0 \$0	E-33	\$0 ©	\$0	0.00%	-\$1,364	-\$1,364	-\$1,364	\$0
34	751.000	Maint. Of Structures & Improvements - TDM	\$0 \$244 540	\$0 \$50 007	\$0 \$100.070	E-34	\$0	\$0	0.00%	\$0 \$265.000	\$0 \$540.470	\$0 \$20 525	\$0
35 36	752.000	Maint. Of Water Treatment Equipment - TDM TOTAL TREAT. & DISP. MAINT. EXPENSES	\$244,510	\$52,237	\$192,273	E-35	<u>\$0</u> \$0	\$244,510	100.00%	<u>\$265,969</u> \$264,605	<u>\$510,479</u> \$509,115	\$20,535	\$489,944
30		IVIAL INCAL & DISP. MAINT. EXPENSES	\$244,510	\$52,237	\$192,273		\$U	\$244,510		<b>⊅</b> ∠04,605	ຈວບອ,115	\$19,171	\$489,944

37 CUSTOMER ACCOUNTS EXPENSE

	A	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>	<u>J</u>	<u>K</u>	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$45	\$45	\$0 \$0	E-39	\$0 \$0	\$45		-\$45	\$0	\$0 \$0	\$0
40	903.000	Customer Records & Collection Expenses	\$24,416	\$499	\$23,917	E-40	\$0	\$24,416		\$109,098	\$133,514	\$0	\$133,514
41	904.000	Uncollectible Amounts	\$6.086	\$0	\$6.086	E-41	\$0	\$6.086		\$48.651	\$54,737	\$0	\$54.737
42	905.000	Misc. Customer Accounts Expense	\$1,198	\$181	\$1,017	E-42	\$0	\$1,198		\$20,989	\$22,187	\$176	\$22,011
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$31,745	\$725	\$31,020		\$0	\$31,745		\$178,693	\$210,438	\$176	\$210,262
44		ADMIN. & GENERAL EXPENSES											
45	920.000	Admin. & General Salaries	\$505,500	\$505,500	\$0	E-45	\$0	\$505,500	100.00%	-\$30,937	\$474,563	\$474,563	\$0
46	921.000	Office Supplies & Expenses	\$194,262	\$0	\$194.262	E-46	\$0	\$194,262		\$30,697	\$224,959	\$0	\$224,959
47	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-47	\$0	\$0		\$0	\$0	\$0	\$0
48	923.000	Outside Services Employed	\$281,258	\$107,507	\$173,751	E-48	\$0	\$281,258		\$678,101	\$959.359	\$107,507	\$851,852
49	924.000	Property Insurance	\$56.237	\$0	\$56.237	E-49	\$0	\$56.237	100.00%	\$123,268	\$179,505	\$0	\$179.505
50	925.000	Injuries & Damages	\$192	\$0	\$192	E-50	\$0	\$192		\$1,530	\$1,722	\$0	\$1,722
51	926.000	Employee Pensions & Benefits	\$517.033	\$407.328	\$109.705	E-51	\$0	\$517,033		-\$410,232	\$106.801	\$213,614	-\$106,813
52	927.000	Franchise Requirements	\$0	\$0	\$0	E-52	\$0	\$0		\$0	\$0	\$0	\$0
53	928.000	Regulatory Commission Expenses	\$1,350	\$0	\$1,350	E-53	\$0	\$1.350		\$581	\$1,931	\$0	\$1,931
54	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-54	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
55	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-55	\$0	\$0		\$0	\$0	\$0	\$0
56	930.200	Misc. General Expenses	\$233,890	\$0	\$233,890	E-56	\$0	\$233.890		-\$142,318	\$91,572	\$0	\$91,572
57	930.300	Research & Development Expenses	\$300	\$0	\$300	E-57	\$0	\$300	100.00%	\$2,399	\$2,699	\$0	\$2,699
58	931.000	Rents - AGE	\$10,557	\$0	\$10,557	E-58	\$0	\$10,557	100.00%	\$45,758	\$56,315	\$0	\$56,315
59	932.000	Maint. of General Plant	\$4,346	\$0	\$4,346	E-59	\$0	\$4,346	100.00%	\$39,166	\$43,512	\$4,386	\$39,126
60		TOTAL ADMIN. & GENERAL EXPENSES	\$1,804,925	\$1,020,335	\$784,590		\$0	\$1,804,925	-	\$338,013	\$2,142,938	\$800,070	\$1,342,868
61		DEPRECIATION EXPENSE											
62	403.000	Depreciation Expense, Dep. Exp.	\$1,459,871	See note (1)	See note (1)	E-62	See note (1)	\$1,459,871	100.00%	\$828,251	\$2,288,122	See note (1)	See note (1)
63		TOTAL DEPRECIATION EXPENSE	\$1,459,871	\$0	\$0		\$0	\$1,459,871	-	\$828,251	\$2,288,122	\$0	\$0
64		OTHER OPERATING EXPENSES								• · · · · · ·	• · · · ·		
65	408.100	Property Taxes	\$64,935	\$0	\$64,935	E-65	\$0	\$64,935		-\$64,474	\$461	\$0	\$461
66	408.100	Payroll Taxes	\$114,190	\$114,190	\$0	E-66	\$0	\$114,190		-\$22,425	\$91,765	\$91,765	\$0
67	408.100	Other Taxes	-\$484	\$0	-\$484	E-67	\$0	-\$484		\$0	-\$484	\$0	-\$484
68	408.100	PSC Assessment	\$8,204	\$0	\$8,204	E-68	\$0	\$8,204		\$60,670	\$68,874	\$0	\$68,874
69		TOTAL OTHER OPERATING EXPENSES	\$186,845	\$114,190	\$72,655		\$0	\$186,845		-\$26,229	\$160,616	\$91,765	\$68,851
70		AMORTIZATION EXPENSE											
71	404.000	Amortization - LTD Term Plant	\$910,874	\$0	\$910,874	E-71	\$0	\$910,874		\$18,944	\$929,818	\$0	\$929,818
72	405.000	Amortization of Reg Asset	\$202	\$0	\$202	E-72	\$0	\$202		-\$202	\$0	\$0	\$0
73	405.000	Amortization of Reg Asset AFUDC	\$4,758	\$0	\$4,758	E-73	\$0	\$4,758		-\$4,758	\$0	\$0	\$0
74	407.000	Amortization - Property Losses	\$4,846	\$0	\$4,846	E-74	\$0	\$4,846		-\$489	\$4,357	\$0	\$4,357
75		TOTAL AMORTIZATION EXPENSE	\$920,680	\$0	\$920,680		\$0	\$920,680		\$13,495	\$934,175	\$0	\$934,175
76		TOTAL OPERATING EXPENSE	\$7,586,445	\$2,086,345	\$4,040,229		\$0	\$7,586,445		\$1,846,498	\$9,432,943	\$1,651,058	\$5,493,763
77		NET INCOME BEFORE TAXES	\$3,288,763	\$0	\$0		\$0	\$3,288,763		-\$1,727,901	\$1,560,862	\$0	\$0
78		INCOME TAXES											
78	409.100	Current Income Taxes	-\$34.344	See note (1)	See note (1)	E-79	See note (1)	-\$34.344	100.00%	\$757,776	\$723.432	See note (1)	See note (1)
80	403.100	TOTAL INCOME TAXES	-\$34,344	<u>see note (1)</u> \$0	<u>see note (1)</u> \$0	L-13	<u>see note (1)</u> \$0	-\$34,344		\$757,776	\$723,432	<u></u>	<u>see note (1)</u> \$0
00			-404,044	φŪ	φU		φU	-404,044		<i>4131,11</i> 0	\$123,43Z	φU	φU

Line Number	<u>A</u> Account Number	<u>B</u> Income Description	<u>C</u> Test Year Total (D+E)	<u>D</u> Test Year Labor	<u>E</u> Test Year Non Labor	<u>F</u> Adjust. Number	<u>G</u> Total Company Adjustments (From Adj. Sch.)	<u>H</u> Total Company Adjusted (C+G)	Allocations	<u>J</u> Jurisdictional Adjustments (From Adj. Sch.)	<u>K</u> MO Final Adj Jurisdictional (H x I) + J	<u>L</u> MO Adj. Juris. Labor L + N	<u>M</u> MO Adj. Juris. Non Labor I = K
81 82 83 84 85	410.100 412.200 0.000 0.000	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC Amortization of Protected Excess ADIT Amortization of Unprotected Excess ADIT	\$102,092 -\$5 \$0 \$0	See note (1)	See note (1)	E-82 E-83 E-84 E-85	See note (1)	\$102,092 -\$5 \$0 \$0	100.00% 100.00% 0.00% 0.00%	-\$160,367 \$5 -\$82,431 -\$557,345	-\$58,275 \$0 -\$82,431 -\$557,345	See note (1)	See note (1)
86		TOTAL DEFERRED INCOME TAXES	\$102,087	\$0	\$0		\$0	\$102,087		-\$800,138	-\$698,051	\$0	\$0
87		NET OPERATING INCOME	\$3,221,020	\$0	\$0		\$0	\$3,221,020		-\$1,685,539	\$1,535,481	\$0	\$0

<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	<u>G</u>	H	I
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	\$180,412	\$180,412
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$180,412	
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	-\$114,146	-\$114,146
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$114,146	
Rev-4	Industrial	522.300	\$0	\$0	\$0	\$0	-\$184	-\$184
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	-\$184	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$99,389	\$99,389
	1. To normalize other public authority. (A. Sarver)		\$0	\$0		\$0	\$99,389	
Rev-6	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$46,874	-\$46,874
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$46,874	
E-2	Operation Labor & Expenses - COE	701.000	\$0	\$0	\$0	\$0	\$2,129	\$2,129
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	\$2,129	
E-3	Purchased Water - COE	702.000	\$0	\$0	\$0	\$0	-\$12,001	-\$12,001
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize purchased water. (Sarver)		\$0	\$0		\$0	-\$12,001	
E-4	Miscellaneous Expenses - COE	703.000	\$0	\$0	\$0	\$0	\$214	\$214
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$185	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$29	
E-5	Rents - COE	705.000	\$0	\$0	\$0	\$0	\$2,449	\$2,449
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$2,449	
E-10	Maint. Of Supply Mains - CME	716.000	\$0	\$0	\$0	-\$30,444	\$0	-\$30,444
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$30,444	\$0	
E-14	Fuel or Power Purchased for Pumping - POE	721.000	\$0	\$0	\$0	\$0	-\$25	-\$25
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$25	
E-21	Maint. Of Structures & Improvements - PME	731.000	\$0	\$0	\$0	-\$696	\$0	-\$696
	1. No Adjustment		\$0	\$0		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H	I
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$696	\$0	
E 00	Maint Of Davids Production Environment DNE	700.000	<b>^</b>	¢0.	ŕa	-\$708	<b>^</b>	\$700
E-22	Maint. Of Power Production Equipment - PME 1. No Adjustment	732.000	\$0 \$0	\$0 \$0	\$0	-\$708	\$0 \$0	-\$708
	1. To annualize payroll. (Arabian)		\$0 \$0	\$0 \$0		-\$708	\$0 \$0	
			φU	φu		-9700	φŪ	
E-25	Operation - Supervision & Engineering - TDOE	740.000	\$0	\$0	\$0	-\$59	\$0	-\$59
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$59	\$0	
E-26	Chemicals - TDOE	741.000	\$0	\$0	\$0	\$0	-\$15,007	-\$15,007
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	-\$15,007	
E 07		740.000	<b>^</b>	<b>*</b> •	<b>^</b>	*50.400	****	<b>*</b> 50 740
E-27	Operation Labor & Expense - TDOE	742.000	\$0	\$0 \$0	\$0	\$59,433	\$280 \$0	\$59,713
	<ol> <li>To annualize payroll. (Arabian)</li> <li>To normalize office supplies. (Newkirk)</li> </ol>		\$0 \$0	\$0 \$0		\$56,724 \$0	\$0 \$273	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0 \$0	\$0 \$0		\$0 \$0	\$273	
	Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		φU	φu		φŪ	<b>4</b> 1	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		\$2,709	\$0	
E-28	Miscellaneous Expenses - TDOE	743.000	\$0	\$0	\$0	\$0	\$420,183	\$420,183
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$1,541	
	2. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	\$418,646	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$4	
E-29	Miscellaneous Expense - TDOE	744.000	\$0	\$0	\$0	-\$186,508	-\$1,399	-\$187,907
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$186,508	\$0	,
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$425	
	3. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$1,822	
	4. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$2	
	Allocation Factors, To normalize uniforms (Newkirk)							
E-30	Rents - TDOE	745.000	\$0	\$0	\$0	\$0	\$11,829	\$11,829
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$11,829	
E-33	Maint. Supervision & Engineering - TDM	750.000	\$0	\$0	\$0	-\$1,364	\$0	-\$1,364
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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>l</u> Jurisdictional Adjustments Total
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,364	\$0	
E-35	Maint. Of Water Treatment Equipment - TDM	752.000	\$0	\$0	\$0	-\$31,702	\$297,671	\$265,969
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$31,702	\$0	
	1. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$1,774	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	\$300,056	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$292	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$312	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$20	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	-\$571	
E-39	Meter Reading Expenses	902.000	\$0	\$0	\$0	-\$45	\$0	-\$45
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$45	\$0	
E-40	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	-\$499	\$109,597	\$109,098
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$499	\$0	
	2. To annualize postage expense. (Barron)		\$0	\$0		\$0	\$959	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$2,225	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	\$110,863	
E-41	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$48,651	\$48,651
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$54,737	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uncollectibles (Newkirk)		\$0	\$0		\$0	-\$6,086	
E-42	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$5	\$20,994	\$20,989
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$5	\$0	
	2. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$87	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To include credit card fees. (Bolin)		\$0	\$0		\$0	\$20,907	
E-45	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$30,937	\$0	-\$30,937
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$22,079	\$0	
	2. To annualize incentive compensation. (Arabian)		\$0 \$0	\$0 \$0		-\$55,775	\$0 \$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description 3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)	Number	Labor \$0	Non Labor \$0	Total	Labor \$46,917	Non Labor \$0	Total
E-46	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$30,697	\$30,697
	1. To annualize employee expense. (Arabian)		\$0	\$0		\$0	\$6,712	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$2,149	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$435	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Employee Expenses - Corp (Arabian), Adjust for outside services. (Barron), To normalize bank service charges (Newkirk), To normalize credit line fees (Newkirk), To normalize office & admin supplies (Newkirk), To remove corporate fuel and purchase nower. (Sarver)		\$0	\$0		\$0	\$26,569	
E-48	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	\$678,101	\$678,101
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$71,819	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$3,007	
	4. To adjust outside services. (Barron)		\$0	\$0		\$0	\$107,317	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Service Company (Arabian), To annualize Group Insurance expense - Service Company (Arabian), To annualize 401K expense - Service Company (Arabian), To annualize Payroll Taxes expense - Service Company (Arabian), To annualize Employee Expenses - Service Company (Arabian), To annualize Incentive Compensation - Service Company (Arabian), Adjust for outside services. (Barron), Adjustment for maintenance supplies and services expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	\$639,596	
E-49	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$123,268	\$123,268
	1. To annualize insurance premiums. (Newkirk)		\$0	\$0		\$0	-\$12,186	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize insurance premiums- Vehicle (Newkirk), To annualize insurance premiums- General Liability (Newkirk), To annualize insurance premiums- Casualty Reserve (Newkirk), To annualize insurance premiums- Workers Com (Newkirk), To annualize insurance premiums- WC Capitalized Credits (Newkirk), To annualize insurance premiums- Property (Newkirk), To annualize insurance premiums- Other (Newkirk)		\$0	\$0		\$0	\$135,454	
E-50	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	\$1,530	\$1,530
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$1,530	
E-51	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	-\$193,714	-\$216,518	-\$410,232
	1. To annualize 401(K). (Arabian)		\$0	\$0		-\$6,934	\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	G	H	I
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To annualize group insurance. (Arabian)		\$0	\$0		-\$159,851	\$0	
	3. To annualize VEBA. (Arabian)		\$0	\$0		-\$1,449	\$0	
	4. To annualize defined contribution plan (DCP) expense. (Foster)		\$0	\$0		-\$30,723	\$0	
	5. To annualize pension expense and amortize pension tracker. (Foster)		\$0	\$0		\$0	-\$75,757	
	6. To annualize OPEB expense and amortize OPEB tracker. (Foster)		\$0	\$0		\$0	-\$171,474	
	8. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for promotional expense. (Barron). To annualize OPEB expense. (Foster)		\$0	\$0		\$0	\$30,713	
	9. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Group Insurance Expense - Corp (Arabian), To annualize 401K expense - Corp (Arabian), To annualize VEBA - Corp (Arabian)		\$0	\$0		\$5,243	\$0	
E-53	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	\$581	\$581
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over three years and to normalize the depreciation study over five years. (Amenthor)		\$0	\$0		\$0	\$581	
E-56	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$142,318	-\$142,318
	1. To adjust advertising costs. (Barron)		\$0	\$0		\$0	-\$47	
	5. To annualize transportation expense - Fuel. (Amenthor)		\$0	\$0		\$0	-\$105,744	
	7. To reallocate MAWC Corporate Expense using Staff's							
	Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & publications (Newkirk)		\$0	\$0		\$0	-\$36,527	
E-57	Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books &	930.300	\$0 \$0	\$0 \$0	\$0	\$0 \$0	-\$36,527 \$2,399	\$2,399
E-57	Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & publications (Newkirk)				\$0			\$2,399
E-57	Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & publications (Newkirk) Research & Development Expenses 1. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0	\$0	\$0	\$2,399	\$2,399 \$45,758
	Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & nublications (Nowkirk) Research & Development Expenses 1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)	930.300	\$0 \$0	\$0 \$0		\$0 \$0	\$2,399 \$2,399	
	Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & publications (Nowkirk) Research & Development Expenses 1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk) Rents - AGE	930.300	\$0 \$0 \$0	\$0 \$0 \$0		\$0 \$0 \$0	\$2,399 \$2,399 \$45,758	
	Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & nublications (Nowkirk), To normalize books & nublications (Nowkirk), To normalize books & nublications (Newkirk) Research & Development Expenses 1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk) Rents - AGE 1. To annualize lease expense. (Amenthor) 2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense.	930.300	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0		\$0 \$0 \$0 \$0 \$0	\$2,399 \$2,399 \$45,758 \$43,297	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	H	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$34,780	
E-62	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$828,251	\$828,251
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$901,591	
	2. To remove capitalized depreciation. (McMellen)		\$0	\$0		\$0	-\$68,133	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$5,207	
E-65	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$64,474	-\$64,474
	1. To adjust property tax expense. (Barron)		\$0	\$0		\$0	-\$64,989	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)		\$0	\$0		\$0	\$515	
E-66	Payroll Taxes	408.100	\$0	\$0	\$0	-\$22,425	\$0	-\$22,425
	- 1. To annualize payroll taxes. (Arabian)		\$0	\$0		-\$26,347	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)		\$0	\$0		\$3,922	\$0	
E-68	PSC Assessment	408.100	\$0	\$0	\$0	\$0	\$60,670	\$60,670
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)		\$0	\$0		\$0	\$60,670	
E-71	Amortization - LTD Term Plant	404.000	\$0	\$0	\$0	\$0	\$18,944	\$18,944
	1. To annualize amortization expense. (McMellen)		\$0	\$0		\$0	\$18,944	
E-72	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	-\$202	-\$202
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$202	
E-73	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$4,758	-\$4,758
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset - AFUDC (McMellen)		\$0	\$0		\$0	-\$4,758	
E-74	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	-\$489	-\$489
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$489	
E-79	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$757,776	\$757,776
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,078,131	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$320,355	
E-82	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$160,367	-\$160,367

<u>A</u> Income	B	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Number	income Aujustment Description	Number	Labol	NON Labor	Total	Laboi	NOI Labor	Total
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$1,112,673	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$952,306	
E-83	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$5	\$5
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$50	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$45	
E-84	Amortization of Protected Excess ADIT	0.000	\$0	\$0	\$0	\$0	-\$82,431	-\$82,431
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$82,431	
E-85	Amortization of Unprotected Excess ADIT	0.000	\$0	\$0	\$0	\$0	-\$557,345	-\$557,345
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$557,345	
		0.000						
	Total Operating Revenues	=	\$0	\$0	\$0	\$0	\$118,597	\$118,597
	Total Operating & Maint. Expense	-	\$0	\$0	\$0	-\$435,287	\$2,239,423	\$1,804,136
	Total operating & maint. Expense	-	<b>Φ</b> 0		φU	-9433,207	φ2,233,423	φ1,00 <del>4</del> ,130

### Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer Income Tax Calculation

	<u>A</u>	<u> </u>	<u>_</u>	<u>D</u>	<u>E</u>	<u> </u>
Line	Description	Percentage	Test	6.23%	6.33%	6.43%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,560,862	\$2,301,851	\$2,345,924	\$2,389,99
			+-,,		+_,,	+_,,,
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,288,122	\$2,288,122	\$2,288,122	\$2,288,122
4	Non - Deductible Expenses		\$11,432	\$11,432	\$11,432	\$11,43
5	CIAC		\$655,138	\$655,138	\$655,138	\$655,13
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,954,692	\$2,954,692	\$2,954,692	\$2,954,692
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of		\$855,970	\$855,970	\$855,970	\$855,97
9	Tax Straight-Line Depreciation		\$1,596,893	\$1,596,893	\$1,596,893	\$1,596,89
10	Excess Tax over S/L Tax Depreciation		-\$899,580	-\$899,580	-\$899,580	-\$899,58
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,553,283	\$1,553,283	\$1,553,283	\$1,553,28
	TOTAL SOBT. FROM NET INC. BEFORE TAXES		\$1,555,265	\$1,555,265	\$1,555,265	\$1,555,20
12	NET TAXABLE INCOME		\$2,962,271	\$3,703,260	\$3,747,333	\$3,791,40
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$2,962,271	\$3,703,260	\$3,747,333	\$3,791,40
15	Deduct Missouri Income Tax at the Rate of		\$105,684	\$132,120	\$133,691	\$135,26
16	Deduct City Inc Tax - Fed. Inc. Tax		\$22,614	\$28,271	\$28,608	\$28,94
17	Federal Taxable Income - Fed. Inc. Tax		\$2,833,973	\$3,542,869	\$3,585,034	\$3,627,19
18	Federal Income Tax at the Rate of		\$595,134	\$744,002	\$752,857	\$761,71
19	Subtract Federal Income Tax Credits		<i><i>vvvvvvvvvvvvv</i></i>	<b>\$1.1,001</b>	<i></i>	ф. с.,.
20	Credit - Solar		\$0	\$0	\$0	\$
21	Net Federal Income Tax		\$595,134	\$744,002	\$752,857	\$761,71
23	PROVISION FOR MO. INCOME TAX					<b>.</b>
24	Net Taxable Income - MO. Inc. Tax		\$2,962,271	\$3,703,260	\$3,747,333	\$3,791,40
25	Deduct Federal Income Tax at the Rate of		\$297,567	\$372,001	\$376,429	\$380,85
26	Deduct City Income Tax - MO. Inc. Tax		\$22,614	\$28,271	\$28,608	\$28,94
27	Missouri Taxable Income - MO. Inc. Tax		\$2,642,090	\$3,302,988	\$3,342,296	\$3,381,60
28	Subtract Missouri Income Tax Credits					
29	Test MO State Credit		\$0	\$0	\$0	4
30	Missouri Income Tax at the Rate of		\$105,684	\$132,120	\$133,691	\$135,26
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$2,962,271	\$3,703,260	\$3,747,333	\$3,791,40
34	Deduct Federal Income Tax - City Inc. Tax		\$595,134	\$744,002	\$752,857	\$761,71
35	Deduct Missouri Income Tax - City Inc. Tax		\$105,684	\$132,120	\$133,691	\$135,26
36	City Taxable Income		\$2,261,453	\$2,827,138	\$2,860,785	\$2,894,43
37	Subtract City Income Tax Credits		Ψ2,201,400	ψ2,027,130	ψ2,000,705	ψ2,034,43
38	Test City Credit		\$0	\$0	\$0	\$
39	City Income Tax at the Rate of		\$22,614	\$28,271	\$28,608	\$28,94
41	SUMMARY OF CURRENT INCOME TAX		<b>#FOF 101</b>	A744.000	A750 057	A704 - 4
42	Federal Income Tax		\$595,134	\$744,002	\$752,857	\$761,71
43	State Income Tax		\$105,684	\$132,120	\$133,691	\$135,26
44			\$22,614	\$28,271	\$28,608	\$28,94
45	TOTAL SUMMARY OF CURRENT INCOME TAX		\$723,432	\$904,393	\$915,156	\$925,92
46	DEFERRED INCOME TAXES					
47	Deferred Income Taxes - Def. Inc. Tax.		-\$58,275	-\$58,275	-\$58,275	-\$58,27
48	Amortization of Deferred ITC		\$0	\$0	\$0	\$
49	Amortization of Protected Excess ADIT		-\$82,431	-\$82,431	-\$82,431	-\$82,43
50	Amortization of Unprotected Excess ADIT		-\$557,345	-\$557,345	-\$557,345	-\$557,34
51	TOTAL DEFERRED INCOME TAXES		-\$698,051	-\$698,051	-\$698,051	-\$698,05

### Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Sewer Income Tax Calculation

Line	A	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.23%	<u>E</u> 6.33%	<u>F</u> 6.43%
Number	Description	Rate	Year	Return	Return	Return
	Federal Tax Table					
	Federal Taxable Income		\$2,833,973	\$3,542,869	\$3,585,034	\$3,627,199
	15% on first \$50,000		\$15,000	\$15,000	\$15,000	\$15,000
	25% on next \$25,000		\$12,500	\$12,500	\$12,500	\$12,500
	34% > \$75,000 < \$100,001		\$17,000	\$17,000	\$17,000	\$17,000
	39% > \$100,000 < \$335,001		\$183,300	\$183,300	\$183,300	\$183,300
	34% > \$335,000 < \$10,000,001		\$735,750	\$976,775	\$991,111	\$1,005,448
	35% > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
	38% > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
	35% > \$18,333,333		\$0	\$0	\$0	\$0
	Total Federal Income Taxes		\$963,550	\$1,204,575	\$1,218,911	\$1,233,248

# Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water - Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.23%	<u>C</u> 6.33%	<u>D</u> 6.43%
Number	Description	Return	Return	Return
Itamoor	Becchiption			Itotaini
1	Net Orig Cost Rate Base	\$1,375,331,538	\$1,375,331,538	\$1,375,331,538
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$85,655,648	\$87,017,226	\$88,378,805
4	Net Income Available	\$117,706,253	\$117,706,253	\$117,706,253
5	Additional Net Income Required	-\$32,050,605	-\$30,689,027	-\$29,327,448
6	Income Tax Requirement			
7	Required Current Income Tax	\$17,905,888	\$18,345,852	\$18,785,819
8	Current Income Tax Available	\$28,262,350	\$28,262,350	\$28,262,350
9	Additional Current Tax Required	-\$10,356,462	-\$9,916,498	-\$9,476,531
10	Revenue Requirement	-\$42,407,067	-\$40,605,525	-\$38,803,979
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$14,772,761	\$14,772,761	\$14,772,761
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$27,634,306	-\$25,832,764	-\$24,031,218

# Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 WATER - RATE BASE SCHEDULE

	A	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
4	Blant In Comica		¢0.704.070.000
1	Plant In Service		\$2,764,070,389
2	Less Accumulated Depreciation Reserve		\$529,815,170
3	Net Plant In Service		\$2,234,255,219
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$6,860,150
6	Contributions in Aid of Construction Amortization		\$78,419,753
7	Materials & Supplies		\$6,048,478
8	Prepayments		\$2,752,124
9	Prepaid Pension Asset		\$5,964,104
10	TOTAL ADD TO NET PLANT IN SERVICE		\$86,324,309
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		\$382,468
13	State Tax Offset		\$67,919
14	City Tax Offset		\$14,533
15	Interest Expense Offset		\$4,214,916
16	Contributions in Aid of Construction		\$344,187,747
17	Customer Advances		\$3,909,427
18	Accumulated Deferred Income Taxes		\$438,774,270
19	TCJA Excess ADIT		\$144,042,807
20	OPEB Tracker		\$8,070,558
21	Pension Tracker		\$1,583,345
22	TOTAL SUBTRACT FROM NET PLANT		\$945,247,990
23	Total Rate Base		\$1,375,331,538

### Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water - Plant In Service

	A	<u>B</u>	<u>C</u>	D	E	F	G	Н	I
Line	Account #	=	Total	Adjust.	=			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT	<b>*</b> ~ <b>/</b> ~ <b>~</b> ~			<b>*</b> 2.42.000			<b>*</b> 2 42 222
2	301.000	Organization Franchises and Consents	\$243,203	P-2 P-3	\$0 \$0	\$243,203		\$0	\$243,203
3 4	302.000 303.000	Other Plant & Misc. Equipment	\$43,698 \$1,065,463	P-3 P-4	\$0 \$0	\$43,698 \$1,065,463		\$0 \$0	\$43,698 \$1,065,463
5	303.000	TOTAL INTANGIBLE PLANT	\$1,352,364	F-4	\$0	\$1,352,364		\$0	\$1,352,364
Ū			\$1,002,004		ΨŬ	\$1,002,004		<i>v</i>	\$1,002,004
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$1,888,683	P-7	\$0	\$1,888,683		\$0	\$1,888,683
8	311.000	Structures and Improvements - SSP	\$21,916,876	P-8	\$0	\$21,916,876		\$0	\$21,916,876
9	312.000	Collecting & Impounding Reservoirs	\$119,689	P-9	\$0	\$119,689		\$0	\$119,689
10	313.000	Lake, River and Other Intakes	\$7,740,397	P-10	\$0	\$7,740,397		\$0	\$7,740,397
11	314.000	Wells and Springs	\$10,111,537	P-11	\$0	\$10,111,537		\$0	\$10,111,537
12	315.000	Infiltration Galleries and Tunnels	\$1,804	P-12	\$0	\$1,804		\$0	\$1,804
13 14	316.000 317.000	Supply Mains Miscellaneous Source of Supply - Other	\$22,341,326 \$318,503	P-13 P-14	\$0 \$0	\$22,341,326 \$318,503		\$0 \$0	\$22,341,326 \$318,503
14	517.000	TOTAL SOURCE OF SUPPLY PLANT	\$64,438,815	F-14	\$0	\$64,438,815		\$0	\$64,438,815
10			φ04,400,010		ψυ	φ0 <del>4</del> ,400,010		ΨŪ	φ04,400,010
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$472,629	P-17	\$0	\$472,629		\$0	\$472,629
18	321.000	Structures and Improvements - PP	\$29,221,795	P-18	\$0	\$29,221,795		\$0	\$29,221,795
19	322.000	Boiler Plant Equipment	\$0	P-19	\$0	\$0		\$0	\$0
20	323.000	Power Generation Equipment	\$13,055,553	P-20	\$0	\$13,055,553		\$0	\$13,055,553
21	324.000	Steam Pumping Equipment	\$234,170	P-21	\$0	\$234,170		\$0	\$234,170
22	325.000	Electric Pumping Equipment	\$78,366,762	P-22	\$0	\$78,366,762		\$0	\$78,366,762
23	326.000	Diesel Pumping Equipment	\$2,524,646	P-23	\$0 \$0	\$2,524,646		\$0	\$2,524,646
24 25	327.000 328.000	Hydraulic Pumping Equipment Other Pumping Equipment	\$622,816 \$3,988,938	P-24 P-25	\$0 \$0	\$622,816 \$3,988,938		\$0 \$0	\$622,816 \$3,988,938
25 26	320.000	TOTAL PUMPING PLANT	\$128,487,309	F-20	\$0	\$128,487,309		\$0	\$128,487,309
20			ψ120,407,000		ψυ	ψ120,401,505		ΨŪ	ψ120,401,505
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$3,339,936	P-28	\$0	\$3,339,936		\$0	\$3,339,936
29	331.000	Structures and Improvements - WTP	\$150,616,143	P-29	\$0	\$150,616,143		\$0	\$150,616,143
30	332.000	Water Treatment Equipment - WTP	\$158,105,843	P-30	\$0	\$158,105,843		\$0	\$158,105,843
31	333.000	Other - WTP	\$1,473,221	P-31	\$0	\$1,473,221		\$0	\$1,473,221
32		TOTAL WATER TREATMENT PLANT	\$313,535,143		\$0	\$313,535,143		\$0	\$313,535,143
22		TRANSMISSION & DIST. PLANT							
33 34	340.000	Land and Land Rights - TDP	\$5,351,276	P-34	\$0	\$5,351,276		\$0	\$5,351,276
34	341.000	Structures and Improvements - TDP	\$15,290,432	P-34	\$0 \$0	\$15,290,432		\$0	\$15,290,432
36	341.100	Structures & Improve - Special Crossing	\$0	P-36	\$0	\$0		\$0	\$0
37	342.000	Distribution Reservoirs and Standpipes	\$38,171,484	P-37	\$0	\$38,171,484		\$0	\$38,171,484
38	343.000	Transmission and Distribution Mains	\$1,634,490,720	P-38	\$0	\$1,634,490,720		\$0	\$1,634,490,720
39	344.000	Fire Mains	\$595,477	P-39	\$0	\$595,477		\$0	\$595,477
40	345.000	Customer Services	\$58,316,898	P-40	\$0	\$58,316,898		\$0	\$58,316,898
41	346.000	Customer Meters	\$167,193,455	P-41	\$0	\$167,193,455		\$0	\$167,193,455
42	347.000	Customer Meter Pits & Installation	\$32,901,790	P-42	\$0	\$32,901,790		\$0	\$32,901,790
43	348.000	Fire Hydrants	\$102,116,229	P-43	\$0	\$102,116,229		\$0	\$102,116,229
44 45	349.000	Miscellaneous Trans. & Dist Other TOTAL TRANSMISSION & DIST. PLANT	\$47,669 \$2,054,475,430	P-44	\$0 \$0	\$47,669 \$2,054,475,430		\$0 \$0	\$47,669
43		TOTAL TRANSMISSION & DIST. FLANT	φ <b>2,034,</b> 473,430		φU	\$2,034,473,430		φŪ	\$2,034,473,430
46		GENERAL PLANT							
47	389.000	Land and Land Rights - GP	\$617,617	P-47	\$0	\$617,617	1	\$0	\$617,617
48	390.000	Structures and Improve - Shop & Garage	\$20,829,024	P-48	\$0	\$20,829,024		\$0	\$20,829,024
49	390.100	Structures and Improve - Office Buildings	\$10,407,901	P-49	\$0	\$10,407,901		\$0	\$10,407,901
50	390.200	General Structures - HVAC	\$431,375	P-50	\$0	\$431,375		\$0	\$431,375
51	390.300	Structures & Improve - Miscellaneous	\$3,731,164	P-51	\$0	\$3,731,164	1	\$0	\$3,731,164
52	390.900	Structures and Improvements - Leasehold	\$66,997	P-52	\$0	\$66,997	1	\$0	\$66,997
53	391.000	Office Furniture	\$2,039,774	P-53	\$0	\$2,039,774	1	\$0	\$2,039,774
54	391.100	Computers & Peripheral Equipment	\$7,329,371	P-54	\$0 \$0	\$7,329,371	1	\$0	\$7,329,371
55	391.200	Computer Hardware & Software	\$8,029,467	P-55	\$0 \$0	\$8,029,467	1	\$0	\$8,029,467
56 57	391.250 391.260	Computer Software Personal Computer Software	\$28,088,662 \$0	P-56 P-57	\$0 \$0	\$28,088,662 \$0	1	\$0 \$0	\$28,088,662 \$0
57	391.200	Other Office Equipment	\$0 \$17,758	P-57 P-58	\$0 \$0	ەن \$17,758	1	\$0	\$0 \$17,758
59	391.400	BTS Initial Investment	\$44,817,369	P-59	\$0 \$0	\$44,817,369	1	\$0	\$44,817,369
60	392.100	Transportation Equipment - Light Trucks	\$12,486,721	P-60	\$0	\$12,486,721	1	\$0	\$12,486,721
61		Transportation Equipment - Heavy Trucks	\$22,783,180	P-61	\$0	\$22,783,180	1	\$0	\$22,783,180
	-			•					

Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water - Plant In Service

	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G	H	1
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
62	392.300	Transportation Equipment - Autos	\$1,051,312	P-62	\$0	\$1,051,312		\$0	\$1,051,312
63	392.400	Transportation Equipment - Other	\$9,652,430	P-63	\$0	\$9,652,430		\$0	\$9,652,430
64	393.000	Stores Equipment	\$847,872	P-64	\$0	\$847,872		\$0	\$847,872
65	394.000	Tools, Shop and Garage Equipment	\$9,538,086	P-65	\$0	\$9,538,086		\$0	\$9,538,086
66	395.000	Laboratory Equipment	\$1,915,757	P-66	\$0	\$1,915,757		\$0	\$1,915,757
67	396.000	Power Operated Equipment	\$1,770,719	P-67	\$0	\$1,770,719		\$0	\$1,770,719
68	397.100	Communication Equip - Non Telephone	\$9,719,793	P-68	\$0	\$9,719,793		\$0	\$9,719,793
69	397.200	Communication Equip - Telephone	\$44,212	P-69	\$0	\$44,212		\$0	\$44,212
70	398.000	Miscellaneous Equipment	\$5,531,402	P-70	\$0	\$5,531,402		\$0	\$5,531,402
71	399.000	Other Tangible Equipment	\$33,365	P-71	\$0	\$33,365		\$0	\$33,365
72		TOTAL GENERAL PLANT	\$201,781,328		\$0	\$201,781,328		\$0	\$201,781,328
					-			-	
73	•	TOTAL PLANT IN SERVICE	\$2,764,070,389		\$0	\$2,764,070,389		\$0	\$2,764,070,389

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	Ē	G
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Åmount	Adjustments	Adjustments
	Total Plant Adjustments			\$0	Ī	\$0

# Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water Depreciation Expense

	A	B	<u>C</u>	D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$243,203	0.00%	\$0
3	302.000	Franchises and Consents	\$43,698	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment	\$1,065,463	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,352,364		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$1,888,683	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$21,916,876	1.97%	\$431,762
9	312.000	Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419
10	313.000	Lake, River and Other Intakes	\$7,740,397	3.57%	\$276,332
11	314.000	Wells and Springs	\$10,111,537	2.52%	\$254,811
12	315.000	Infiltration Galleries and Tunnels	\$1,804	1.77%	\$32
13	316.000	Supply Mains	\$22,341,326	1.45%	\$323,950
14	317.000	Miscellaneous Source of Supply - Other	\$318,503	4.97%	\$15,830
15		TOTAL SOURCE OF SUPPLY PLANT	\$64,438,815		\$1,303,136
16		PUMPING PLANT			
17	320.000	Land and Land Rights - PP	\$472,629	0.00%	\$0
18	321.000	Structures and Improvements - PP	\$29,221,795	3.95%	\$1,154,261
19	322.000	Boiler Plant Equipment	\$0	0.00%	\$0
20	323.000	Power Generation Equipment	\$13,055,553	3.05%	\$398,195
21	324.000	Steam Pumping Equipment	\$234,170	1.89%	\$4,426
22	325.000	Electric Pumping Equipment	\$78,366,762	1.89%	\$1,481,132
23	326.000	Diesel Pumping Equipment	\$2,524,646	1.89%	\$47,716
24	327.000	Hydraulic Pumping Equipment	\$622,816	1.89%	\$11,772
25	328.000	Other Pumping Equipment	\$3,988,938	1.89%	\$75,391
26		TOTAL PUMPING PLANT	\$128,487,309		\$3,172,893
27		WATER TREATMENT PLANT			
28		Land and Land Rights - WTP	\$3,339,936	0.00%	\$0
29	331.000	Structures and Improvements - WTP	\$150,616,143	2.34%	\$3,524,418
30	332.000	Water Treatment Equipment - WTP	\$158,105,843	2.18%	\$3,446,707
31	333.000	Other - WTP	\$1,473,221	3.33%	\$49,058
32		TOTAL WATER TREATMENT PLANT	\$313,535,143		\$7,020,183
33		TRANSMISSION & DIST. PLANT	<b>**</b> • • • •	<b>-</b>	-
34	340.000	Land and Land Rights - TDP	\$5,351,276	0.00%	\$0
35	341.000	Structures and Improvements - TDP	\$15,290,432	1.49%	\$227,827
36	341.100	Structures & Improve - Special Crossing	\$0	0.00%	\$0
37	342.000	Distribution Reservoirs and Standpipes	\$38,171,484	1.70%	\$648,915
38	343.000	Transmission and Distribution Mains	\$1,634,490,720	1.39%	\$22,719,421
39	344.000	Fire Mains	\$595,477	1.56%	\$9,289

# Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
					,
40	345.000	Customer Services	\$58,316,898	2.92%	\$1,702,854
41	346.000	Customer Meters	\$167,193,455	2.40%	\$4,012,643
42	347.000	Customer Meter Pits & Installation	\$32,901,790	2.40%	\$789,643
43	348.000	Fire Hydrants	\$102,116,229	1.85%	\$1,889,150
44	349.000	Miscellaneous Trans. & Dist Other	\$47,669	2.96%	\$1,411
45		TOTAL TRANSMISSION & DIST. PLANT	\$2,054,475,430		\$32,001,153
46		GENERAL PLANT			
47	389.000	Land and Land Rights - GP	\$617,617	0.00%	\$0
48	390.000	Structures and Improve - Shop & Garage	\$20,829,024	3.02%	\$629,037
49	390.100	Structures and Improve - Office Buildings	\$10,407,901	2.09%	\$217,525
50	390.200	General Structures - HVAC	\$431,375	2.09%	\$9,016
51	390.300	Structures & Improve - Miscellaneous	\$3,731,164	3.72%	\$138,799
52	390.900	Structures and Improvements - Leasehold	\$66,997	2.75%	\$1,842
53	391.000	Office Furniture	\$2,039,774	3.49%	\$71,188
54	391.100	Computers & Peripheral Equipment	\$7,329,371	19.06%	\$1,396,978
55	391.200	Computer Hardware & Software	\$8,029,467	19.06%	\$1,530,417
56	391.250	Computer Software	\$28,088,662	5.00%	\$1,404,434
57	391.260	Personal Computer Software	\$0	0.00%	\$0
58	391.300	Other Office Equipment	\$17,758	10.46%	\$1,858
59	391.400	BTS Initial Investment	\$44,817,369	5.00%	\$2,240,868
60	392.100	Transportation Equipment - Light Trucks	\$12,486,721	5.57%	\$695,510
61	392.200	Transportation Equipment - Heavy Trucks	\$22,783,180	0.00%	\$0
62	392.300	Transportation Equipment - Autos	\$1,051,312	0.00%	\$0
63	392.400	Transportation Equipment - Other	\$9,652,430	6.15%	\$593,624
64	393.000	Stores Equipment	\$847,872	3.88%	\$32,898
65	394.000	Tools, Shop and Garage Equipment	\$9,538,086	3.73%	\$355,770
66	395.000	Laboratory Equipment	\$1,915,757	3.90%	\$74,715
67	396.000	Power Operated Equipment	\$1,770,719	3.79%	\$67,111
68	397.100	Communication Equip - Non Telephone	\$9,719,793	5.76%	\$559,860
69	397.200	Communication Equip - Telephone	\$44,212	8.94%	\$3,952
70	398.000	Miscellaneous Equipment	\$5,531,402	6.48%	\$358,435
71	399.000	Other Tangible Equipment	\$33,365	2.43%	\$811
72		TOTAL GENERAL PLANT	\$201,781,328		\$10,384,648
73		Total Depreciation	\$2,764,070,389		\$53,882,013

## Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water- Accumulated Depreciation Reserve

	٨	B	<b>^</b>	D	E	F	C	U	
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1 2	301.000	INTANGIBLE PLANT Organization	\$2,933	P-2	\$0	\$2,933		\$0	\$2,933
2	302.000	Franchises and Consents	\$2,955 \$0	P-3	\$0 \$0	\$2,933 \$0		\$0 \$0	\$0
4	303.000	Other Plant & Misc. Equipment	\$306,586	P-4	\$0	\$306,586		\$0	\$306,586
5		TOTAL INTANGIBLE PLANT	\$309,519		\$0	\$309,519		\$0	\$309,519
6	040.000	SOURCE OF SUPPLY PLANT	<b>*</b> 0	<b>D</b> 7	<b>*</b> 0	<b>*</b> 0		¢0	<u>^</u>
7 8	310.000 311.000	Land and Land Rights - SSP Structures and Improvements - SSP	\$0 \$6,235,786	P-7 P-8	\$0 \$0	\$0 \$6,235,786		\$0 \$0	\$0 \$6,235,786
9	312.000	Collecting & Impounding Reservoirs	\$99,813	P-9	\$0 \$0	\$99,813		\$0 \$0	\$99,813
10	313.000	Lake, River and Other Intakes	\$1,670,247	P-10	\$0	\$1,670,247		\$0	\$1,670,247
11	314.000	Wells and Springs	\$2,423,241	P-11	\$0	\$2,423,241		\$0	\$2,423,241
12	315.000	Infiltration Galleries and Tunnels	\$438	P-12	\$0	\$438		\$0	\$438
13	316.000	Supply Mains	\$9,291,491	P-13	\$0	\$9,291,491		\$0	\$9,291,491
14 15	317.000	Miscellaneous Source of Supply - Other TOTAL SOURCE OF SUPPLY PLANT	\$4,500 \$19,725,516	P-14	<u>\$0</u> \$0	\$4,500 \$19,725,516		\$0 \$0	\$4,500 \$19,725,516
15			\$13,723,310		ψŪ	φ13,723,310		ψŪ	\$13,723,310
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$590	P-17	-\$590	\$0		\$0	\$0
18	321.000	Structures and Improvements - PP	\$9,371,389	P-18	\$0	\$9,371,389		\$0	\$9,371,389
19	322.000	Boiler Plant Equipment	\$0	P-19	\$0	\$0		\$0	\$0
20 21	323.000 324.000	Power Generation Equipment Steam Pumping Equipment	\$1,308,196 -\$38,879	P-20 P-21	\$0 \$0	\$1,308,196 -\$38,879		\$0 \$0	\$1,308,196 -\$38,879
21	325.000	Electric Pumping Equipment	\$25,064,084	P-21	\$0 \$0	\$25,064,084		\$0	\$25,064,084
23	326.000	Diesel Pumping Equipment	\$1,931,614	P-23	\$0	\$1,931,614		\$0	\$1,931,614
24	327.000	Hydraulic Pumping Equipment	\$71,112	P-24	\$0	\$71,112		\$0	\$71,112
25	328.000	Other Pumping Equipment	\$48,584	P-25	\$0	\$48,584		\$0	\$48,584
26		TOTAL PUMPING PLANT	\$37,756,690		-\$590	\$37,756,100		\$0	\$37,756,100
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$0	P-28	\$0	\$0		\$0	\$0
29	331.000	Structures and Improvements - WTP	\$46,117,302	P-29	\$0	\$46,117,302		\$0	\$46,117,302
30	332.000	Water Treatment Equipment - WTP	\$43,560,453	P-30	\$0	\$43,560,453		\$0	\$43,560,453
31	333.000	Other - WTP	\$615,754	P-31	\$0	\$615,754		\$0	\$615,754
32		TOTAL WATER TREATMENT PLANT	\$90,293,509		\$0	\$90,293,509		\$0	\$90,293,509
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$17	P-34	-\$17	\$0		\$0	\$0
35	341.000	Structures and Improvements - TDP	\$5,813,347	P-35	\$0	\$5,813,347		\$0	\$5,813,347
36	341.100	Structures & Improve - Special Crossing	\$0	P-36	\$0	\$0		\$0	\$0
37	342.000	Distribution Reservoirs and Standpipes	\$16,999,465	P-37	\$0	\$16,999,465		\$0	\$16,999,465
38	343.000	Transmission and Distribution Mains	\$249,335,819	P-38	\$0	\$249,335,819		\$0	\$249,335,819
39 40	344.000 345.000	Fire Mains Customer Services	\$189,806 \$14,030,138	P-39 P-40	\$0 \$0	\$189,806 \$14,030,138		\$0 \$0	\$189,806 \$14,030,138
41	346.000	Customer Meters	\$2,705,149	P-41	\$0 \$0	\$2,705,149		\$0	\$2,705,149
42	347.000	Customer Meter Pits & Installation	\$14,691,531	P-42	\$0	\$14,691,531		\$0	\$14,691,531
43	348.000	Fire Hydrants	\$16,811,174	P-43	\$0	\$16,811,174		\$0	\$16,811,174
44	349.000	Miscellaneous Trans. & Dist Other	\$16,081	P-44	\$0	\$16,081		\$0	\$16,081
45		TOTAL TRANSMISSION & DIST. PLANT	\$320,592,527		-\$17	\$320,592,510		\$0	\$320,592,510
46		GENERAL PLANT							
47	389.000	Land and Land Rights - GP	-\$1,599	P-47	\$1,599	\$0		\$0	\$0
48	390.000	Structures and Improve - Shop & Garage	\$2,366,451	P-48	\$0	\$2,366,451		\$0	\$2,366,451
49	390.100	Structures and Improve - Office Buildings	\$888,395	P-49	\$0	\$888,395		\$0	\$888,395
50	390.200	General Structures - HVAC	\$11,492	P-50	\$0	\$11,492		\$0	\$11,492
51	390.300	Structures & Improve - Miscellaneous	\$1,730,098	P-51	\$0 \$0	\$1,730,098		\$0	\$1,730,098
52 53	390.900 391.000	Structures and Improvements - Leasehold Office Furniture	\$181,815 \$916,513	P-52 P-53	\$0 \$0	\$181,815 \$916,513		\$0 \$0	\$181,815 \$916,513
54	391.000	Computers & Peripheral Equipment	\$4,154,002	P-54	\$0 \$0	\$4,154,002		\$0	\$4,154,002
55	391.200	Computer Hardware & Software	\$3,759,218	P-55	\$0	\$3,759,218		\$0	\$3,759,218
56	391.250	Computer Software	\$10,274,831	P-56	\$0	\$10,274,831		\$0	\$10,274,831
57	391.260	Personal Computer Software	\$0	P-57	\$0	\$0		\$0	\$0
58	391.300	Other Office Equipment	-\$20,937	P-58	\$0 \$0	-\$20,937		\$0	-\$20,937
59 60	391.400 392.100	BTS Initial Investment Transportation Equipment - Light Trucks	\$15,893,589 \$2,784,637	P-59 P-60	\$0 \$0	\$15,893,589 \$2,784,637		\$0 \$0	\$15,893,589 \$2,784,637
61	392.100	Transportation Equipment - Light Trucks	\$4,446,076	P-60	\$0 \$0	\$4,446,076		\$0	\$4,446,076
62		Transportation Equipment - Autos	\$2,222,142		\$0	\$2,222,142		\$0	\$2,222,142

## Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water- Accumulated Depreciation Reserve

	A	<u>B</u>	<u>_</u>	D	E	<u>F</u>	G	<u> </u>	<u> </u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
63	392.400	Transportation Equipment - Other	\$2,940,689	P-63	\$0	\$2,940,689		\$0	\$2,940,689
64	393.000	Stores Equipment	-\$70,280	P-64	\$0	-\$70,280		\$0	-\$70,280
65	394.000	Tools, Shop and Garage Equipment	\$3,760,330	P-65	\$0	\$3,760,330		\$0	\$3,760,330
66	395.000	Laboratory Equipment	\$718,243	P-66	\$0	\$718,243		\$0	\$718,243
67	396.000	Power Operated Equipment	\$1,785,686	P-67	\$0	\$1,785,686		\$0	\$1,785,686
68	397.100	Communication Equip - Non Telephone	\$1,587,029	P-68	\$0	\$1,587,029		\$0	\$1,587,029
69	397.200	Communication Equip - Telephone	\$75,862	P-69	\$0	\$75,862		\$0	\$75,862
70	398.000	Miscellaneous Equipment	\$1,028,777	P-70	\$0	\$1,028,777		\$0	\$1,028,777
71	399.000	Other Tangible Equipment	-\$296,642	P-71	\$0	-\$296,642		\$0	-\$296,642
72		TOTAL GENERAL PLANT	\$61,136,417		\$1,599	\$61,138,016		\$0	\$61,138,016
						-			
73		TOTAL DEPRECIATION RESERVE	\$529,814,178		\$992	\$529,815,170		\$0	\$529,815,170

# Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water - Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-2	Organization	301.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-17	Land and Land Rights - PP	320.000		-\$590		\$0
	1. To remove reserve associated with land. (McMellen)		-\$590		\$0	
	1. No Adjustment		\$0		\$0	
R-34	Land and Land Rights - TDP	340.000		-\$17		\$0
	1. No Adjustment		\$0		\$0	
	1. To remove reserve associated with land. (McMellen)		-\$17		\$0	
R-47	Land and Land Rights - GP	389.000		\$1,599		\$0
	1. To remove reserve associated with land. (McMellen)		\$1,599		\$0	
	1. No Adjustment		\$0		\$0	
	Total Reserve Adjustments		-	\$992		\$0

## Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water Cash Working Capital

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
Number	Description	Auj. Expenses	Lay	Lay			
I							
1	OPERATION AND MAINT. EXPENSE						
2	Chemical	\$9,595,878			0.000000	0.000000	\$221,885
3	Group Insurance	\$3,089,659			0.000000	0.000000	\$276,883
4	Labor/Base Payroll	\$28,371,257			0.000000	0.000000	\$2,458,597
5	Pension and OPEB	-\$3,420,151			0.000000	0.000000	-\$381,652
6	401K	\$722,752			0.000000	0.000000	\$52,870
7	Support Services	\$23,329,465			0.000000	0.000000	-\$2,028,707
8	Fuel Power	\$10,505,143			0.000000	0.000000	\$630,592
9	Telephone	\$1,161,546			0.000000	0.000000	\$30,010
10	Rents	\$638,537			0.000000	0.000000	\$51,363
11	Postage	\$1,800,612			0.000000	0.000000	\$113,906
12	IOTG	\$4,807,887			0.000000	0.000000	\$1,318,414
13	PSC Assessment	\$2,057,157			0.000000	0.000000	\$446,374
14	Waste Disposal	\$846,805			0.000000	0.000000	-\$71,967
15	Uncollectible Expense	\$2,921,317			0.000000	0.000000	\$0
16	Cash Vouchers	\$17,400,405			0.000000	0.000000	-\$1,513,122
17	TOTAL OPERATION AND MAINT. EXPENSE	\$103,828,269					\$1,605,446
18	TAXES						
19	Payroll Tax	\$2,186,722			0.000000	0.000000	\$189,496
20	Property Tax	\$25,421,310			0.000000	0.000000	-\$8,655,092
21	TOTAL TAXES	\$27,608,032					-\$8,465,596
22	CWC REQ'D BEFORE RATE BASE OFFSETS	\$131,436,301			0.000000	0.000000	-\$6,860,150
23 24	TAX OFFSET FROM RATE BASE Federal Tax Offset	\$4E 000 000			0.000000	0.000000	¢000 400
		\$15,092,282			0.000000	0.000000	-\$382,468
25	State Tax Offset	\$2,680,078			0.000000	0.000000	-\$67,919
26	City Tax Offset	\$573,492			0.000000	0.000000	-\$14,533
27	Interest Expense Offset	\$34,988,434			0.000000	0.000000	-\$4,214,916
28	TOTAL TAX OFFSET FROM RATE BASE	\$53,334,286					-\$4,679,836
29	TOTAL CASH WORKING CAPITAL REQUIRED	\$184,770,587	1	1	1	1	-\$11,539,986

		<u>n</u>		<b>D</b>	-	-	<u>^</u>		•		1/	1	
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>I</u> Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Humber		(D+E)	Labor	Non Labor	Humber	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
_													
Rev-1	404 400	OPERATING REVENUES	\$005 000 TO	0	On a Nata (1)	<b>D A</b>	One Neterit	****	400.000	¢ 4 000 000		One Maria (1)	0
Rev-2	461.100	Residential	\$205,328,789	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$205,328,789	100.00%	\$4,030,833	\$209,359,622	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$63,976,719			Rev-3		\$63,976,719	100.00%	-\$6,700,748	\$57,275,971		
Rev-4	461.300	Industrial	\$15,749,560			Rev-4		\$15,749,560	100.00%	\$2,169,925	\$17,919,485		
Rev-5	462.000	Private Fire Protection	\$5,012,130			Rev-5		\$5,012,130	100.00%	\$123,498	\$5,135,628		
Rev-6	463.000	Public Fire Protection	-\$137			Rev-6		-\$137	100.00%	\$137	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$1,694,427			Rev-7		\$1,694,427	100.00%	-\$986,958	\$707,469		
Rev-8	472.000	Other Revenue - Rent	\$854,996			Rev-8		\$854,996	100.00%	-\$169,131	\$685,865		
Rev-9	464.000	Other Public Auth.	\$6,369,857			Rev-9		\$6,369,857		-\$132,083	\$6,237,774		
Rev-10	466.000	Sales for Resale	\$10,879,185			Rev-10		\$10,879,185	100.00%	-\$1,028,279	\$9,850,906		
Rev-11	471.000	Other Water Revenue - Oper. Rev. TOTAL OPERATING REVENUES	\$3,873,947			Rev-11		\$3,873,947	100.00%	<u>\$171,470</u> -\$2,521,336	\$4,045,417		
Rev-12		TOTAL OPERATING REVENUES	\$313,739,473					\$313,739,473		-\$2,521,336	\$311,218,137		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$608,164	\$74,872	\$533,292	E-2	\$0	\$608,164	100.00%	-\$7,992	\$600,172	\$70,588	\$529,584
3	602.000	Purchased Water	\$988,136	\$0	\$988,136	E-3	\$0	\$988,136	100.00%	\$82,226	\$1,070,362	\$0	\$1,070,362
4	603.000	Miscellaneous Expenses	\$5,447,937	\$0	\$5,447,937	E-4	\$0	\$5,447,937	100.00%	-\$184,205	\$5,263,732	\$0	\$5,263,732
5	604.000	Rents - SSE	\$9,087	\$0	\$9,087	E-5	\$0	\$9,087	100.00%	\$77,698	\$86,785	\$0	\$86,785
6	610.000	Maint. Supervision & Engineering	\$280	\$280	\$0	E-6	\$0	\$280	100.00%	-\$20	\$260	\$260	\$0
7	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-7	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$149,328	\$148,923	\$405	E-10	\$0	\$149,328	100.00%	-\$55,403	\$93,925	\$93,520	\$405
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
12	616.000	Maint. of Supply Mains	\$701	\$701	\$0	E-12	\$0	\$701	100.00%	-\$58	\$643	\$643	\$0
13	617.000	Maint. Of Misc. Water Source Plant	\$289,415	\$251,022	\$38,393	E-13	\$0	\$289,415	100.00%	-\$19,030	\$270,385	\$231,992	\$38,393
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$7,493,048	\$475,798	\$7,017,250		\$0	\$7,493,048		-\$106,784	\$7,386,264	\$397,003	\$6,989,261
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$197,314	\$197,314	\$0	E-16	\$0	\$197,314	100.00%	-\$16,606	\$180,708	\$180,708	\$0
17	621.000	Fuel for Power Production	\$7,315	\$0	\$7,315	E-17	\$0	\$7,315	100.00%	-\$1,489	\$5,826	\$0	\$5,826
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0		\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$4.297.144	\$0	\$4,297,144	E-19	\$0	\$4.297.144	100.00%	-\$114.075	\$4,183,069	\$0	\$4.183.069
20	624.000	Pumping Labor and Expenses	\$1,476,506	\$1,423,839	\$52,667	E-20	\$0	\$1,476,506	100.00%	-\$109,699	\$1,366,807	\$1,314,140	\$52,667
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$36,108	\$0	\$36,108	E-22	\$0	\$36,108	100.00%	\$0	\$36,108	\$0	\$36,108
23	627.000	Rents - PE	\$8,860	\$0	\$8,860	E-23	\$0	\$8,860	100.00%	-\$488	\$8,372	\$0	\$8,372
24	630.000	Maint. Supervision & Engineering - PE	\$47,279	\$47,279	\$0	E-24	\$0	\$47,279	100.00%	-\$2,793	\$44,486	\$44,486	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$8,191	\$8,191	\$0	E-25	\$0	\$8,191	100.00%	-\$780	\$7,411	\$7,411	\$0
26	632.000	Maint. of Power Production Equipment	\$1,154	\$1,154	\$0	E-26	\$0	\$1,154	100.00%	-\$82	\$1,072	\$1,072	\$0
27	633.000	Maint. of Pumping Equipment	\$470,797	\$416,535	\$54,262	E-27	\$0	\$470,797	100.00%	-\$25,663	\$445,134	\$390,872	\$54,262
28		TOTAL PUMPING EXPENSES	\$6,550,668	\$2,094,312	\$4,456,356		\$0	\$6,550,668		-\$271,675	\$6,278,993	\$1,938,689	\$4,340,304
29		WATER TREATMENT EXPENSES	\$007 ( IS	\$007 4 fo	**	F 66	**	****	100.000	A 44 655	\$400 C 10	\$400 0 fr	**
30	640.000	Operation. Supervision & Engineer WTE	\$227,440	\$227,440	\$0 \$0.247.824	E-30	\$0 \$0	\$227,440	100.00%	-\$41,398	\$186,042	\$186,042	\$0 \$0 505 970
31	641.000	Chemicals - WTE	\$9,347,821	\$0 \$2,020,286	\$9,347,821	E-31	\$0 \$0	\$9,347,821	100.00%	\$248,058	\$9,595,879	\$0 \$2,660,001	\$9,595,879
32 33	642.000 643.000	Operation Labor & Expenses - WTE	\$3,413,688 \$1,658,148	\$2,930,286 \$0	\$483,402	E-32 E-33	\$0 \$0	\$3,413,688 \$1,658,148	100.00% 100.00%	-\$262,837	\$3,150,851	\$2,660,991	\$489,860 \$1,579,434
33 34	643.000 644.000	Miscellanous Expenses - WTE Rents - WTE		\$U \$0	\$1,658,148	E-33 E-34	\$0 \$0			-\$78,714 -\$14,742	\$1,579,434 \$130,130	\$0 \$0	\$1,579,434 \$130,130
34 35	644.000 650.000	Rents - WIE Maint. Supervision & Engineering - WTE	\$144,872 \$1,698,770	ەں \$1.698.770	\$144,872 \$0	E-34 E-35	\$0 \$0	\$144,872 \$1,698,770	100.00%	-\$14,742 -\$129,935	\$130,130 \$1,568,835	ەت \$1,568,835	\$130,130 \$0
35 36	650.000 651.000	Maint. Supervision & Engineering - WIE Maint, of Structures & Improvements - WTE	\$1,698,770 \$0	\$1,698,770 \$0	\$0 \$0	E-35 E-36	\$0 \$0	\$1,698,770 \$0	100.00%	-\$129,935 \$0	\$1,568,835 \$0	\$1,568,835 \$0	\$0 \$0
30	001.000	maint. Or Structures & improvements - WIE	\$0	\$0	\$U	⊏-36	\$U	\$0	0.00%	\$0	\$0	\$0	\$0

	A	B	<u>c</u>	<u>D</u>	<u> </u>	E	G	<u><u>H</u></u>	1	<u>J</u>	<u>K</u>	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company		Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + I	1 = K
37	652.000	Maint. of Water Treatment Equipment	\$849,945	\$125	\$849,820	E-37	\$0	\$849,945	100.00%	-\$2	\$849.943	\$123	\$849,820
38	052.000	TOTAL WATER TREATMENT EXPENSES	\$17,340,684	\$4,856,621	\$12,484,063	E-57	\$0	\$17,340,684		-\$279,570	\$17,061,114	\$4,415,991	\$12,645,123
00			<b>W11,040,004</b>	ψ <del>1</del> ,000,021	<i><i><i></i></i></i>		ΨŬ	\$11,040,004		<i><b>Q</b>210,010</i>	<b>\$11,001,114</b>	¥4,410,001	ψ12,040,120
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$71,550	\$71,550	\$0	E-40	\$0	\$71,550	100.00%	-\$2,164	\$69,386	\$69,386	\$0
41	661.000	Storage Facilities Expenses TDE	-\$308	-\$308	\$0	E-41	\$0	-\$308		\$0	-\$308	-\$308	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$1,290,214	\$1,367,567	-\$77,353	E-42	\$0	\$1,290,214	100.00%	-\$685,641	\$604,573	\$681,926	-\$77,353
43	663.000	Meter Expenses - TDE	\$506,071	\$502,784	\$3,287	E-43	\$0	\$506,071	100.00%	-\$52,025	\$454,046	\$450,760	\$3,286
44	664.000	Customer Installations Expenses - TDE	\$189,807	\$189,807	\$0	E-44	\$0	\$189,807	100.00%	-\$9,657	\$180,150	\$180,150	\$0
45	665.000	Miscellaneous Expenses - TDE	\$5,532,562	\$3,910,558	\$1,622,004	E-45	\$0	\$5,532,562	100.00%	-\$289,179	\$5,243,383	\$3,608,840	\$1,634,543
46	666.000	Rents - TDE	\$8,807	\$0	\$8,807	E-46	\$0	\$8,807	100.00%	-\$718	\$8,089	\$0	\$8,089
47	670.000	Maint. Supervision and Engineering - TDE	\$70,358	\$70,358	\$0	E-47	\$0	\$70,358	100.00%	-\$1,112	\$69,246	\$69,246	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$100,944	\$480	\$100,464	E-49	\$0	\$100,944		\$26,971	\$127,915	\$605	\$127,310
50	673.000	Maint. of Transmission & Distribution Mains	\$2,111,355	\$345,002	\$1,766,353	E-50	\$0	\$2,111,355		\$403,061	\$2,514,416	\$313,727	\$2,200,689
51	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52	675.000	Maint. of Services - TDE	\$425,718	\$425,918	-\$200	E-52	\$0	\$425,718		-\$27,174	\$398,544	\$398,744	-\$200
53	676.000	Maint. of Meters - TDE	\$400,514	\$399,901	\$613	E-53	\$0	\$400,514		-\$24,154	\$376,360	\$375,747	\$613
54	677.000	Maint. of Hydrants - TDE	\$337,930	\$335,739	\$2,191	E-54	\$0	\$337,930		-\$64,890	\$273,040	\$270,849	\$2,191
55	678.000	Maint. of Miscellaneous Plant - TDE	\$4,141,471	\$2,636,315	\$1,505,156	E-55		\$4,141,471		-\$363,767	\$3,777,704	\$2,452,183	\$1,325,521
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$15,186,993	\$10,255,671	\$4,931,322		\$0	\$15,186,993		-\$1,090,449	\$14,096,544	\$8,871,855	\$5,224,689
57		CUSTOMER ACCOUNTS EXPENSE											
57	901.000	Supervision	\$21,555	\$21,555	\$0	E-58	\$0	\$21,555	100.00%	-\$446	\$21,109	\$21,109	\$0
58	901.000	Meter Reading Expenses	\$639,748	\$625,848	\$0 \$13,900	E-56 E-59	\$0 \$0	\$639.748		-\$446 -\$23,550	\$616,198	\$602,298	\$0 \$13,900
59 60	902.000	Customer Records & Collection Expenses	\$639,748	\$389,788	\$3,806,849	E-59 E-60	\$0 \$0	\$4,196,637		-\$25,550	\$4,110,371	\$382,172	\$3,728,199
61	903.000	Uncollectible Amounts	\$1,838,028	\$309,788 \$0	\$1,838,028	E-60	\$0 \$0	\$1,838,028		\$1,083,289	\$2,921,317	\$302,172 \$0	\$2,921,317
62	905.000	Misc. Customer Accounts Expense	\$222,737	\$67,931	\$154,806	E-62	• •	\$222,737		\$683,072	\$905,809	\$65,354	\$840,455
63	000.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,918,705	\$1,105,122	\$5,813,583	2 02	\$0	\$6,918,705		\$1,656,099	\$8,574,804	\$1,070,933	\$7,503,871
			\$0,010,100	¢.,	\$0,010,000		••	¢0,010,100		\$1,000,000	<b>\$</b> 0,07 1,001	\$1,010,000	¢.,000,0
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-65	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0		\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES	\$40.007.4.fc	\$40.007.4.C	**		**	\$40.00 <del>7</del> .440	400.000	\$0.0F0.CF		** ***	**
71 72	920.000	Admin. & General Salaries	\$10,627,146	\$10,627,146 \$0	\$0 \$2,200,205	E-71 E-72	\$0	\$10,627,146		-\$3,052,054	\$7,575,092	\$7,575,092	\$0 \$2.555.860
	921.000	Office Supplies & Expenses	\$2,260,265	\$U \$0	\$2,260,265	E-72 E-73		\$2,260,265 \$0		\$295,604 \$0	\$2,555,869	\$0 \$0	\$2,555,869
73 74	922.000 923.000	Admin. Expenses Transferred - Credit Outside Services Employed	\$0 \$20,228,464	ەن \$32,470,557	\$0 \$6,757,904	E-73 E-74	\$0 \$0	۵۵ \$39,228,461		ەپ \$9,133,259-	\$0 \$20,005,202	۵۵ \$32,470,557	\$0 \$2,375,355-
74 75	923.000 924.000	Property Insurance	\$39,228,461 \$4,918,512	\$32,470,557 \$0	\$6,757,904 \$4,918,512	E-74 E-75	\$0 \$0	\$39,228,461 \$4,918,512		-\$9,133,259 \$721,015	\$30,095,202 \$5,639,527	\$32,470,557 \$0	-\$2,375,355 \$5,639,527
75	924.000 925.000	Injuries & Damages	\$4,918,512	\$0 \$0	\$4,918,512	E-75 E-76	\$0 \$0	\$4,918,512		-\$1,532	\$5,639,527 \$96,034	\$0 \$0	\$5,639,527 \$96,034
76	925.000	Employee Pensions & Benefits	\$97,566 \$8,712,067	ەں \$8,414,017	\$97,500 \$298,050	E-76 E-77	\$0 \$0	\$97,506 \$8,712,067		-\$1,532 -\$7,499,102	\$96,034 \$1,212,965	ەن \$5,621,258	\$96,034 -\$4,408,293
78	920.000	Franchise Requirements	\$0,712,007	\$0,414,017	\$298,050 \$0	E-77	\$0 \$0	۶۵,712,007 \$0		-\$7,499,102	\$1,212,905 \$0	\$5,021,258 \$0	-\$4,408,293 \$0
79	928.000	Regulatory Commission Expenses	\$415,090	\$0 \$0	\$415,090	E-79	\$0 \$0	\$415,090		-\$360,364	\$54,726	\$0 \$0	\$54,726
80	929.000	Duplicate Charges - Credit	\$0	\$0 \$0	\$0 \$0	E-80	\$0 \$0	\$0		-\$300,504 \$0	\$0	\$0 \$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0 \$0	\$0 \$0	\$0	E-81	\$0 \$0	\$0		\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$2,147,741	\$0 \$0	\$2,147,741	E-82	\$0 \$0	\$2,147,741		-\$791,722	\$1,356,019	\$0	\$1,356,019
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	A	B	<u>C</u>	D	E	E	G	Н	<u>l</u>	J	K	L	M
Line	Account	-	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		· · · · · · · · · · · · · · · · · · ·	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	1 = K
			···					···					
83	930.300	Research & Development Expenses	\$90,573	\$0	\$90,573	E-83	\$0	\$90,573		-\$1,664	\$88,909	\$0	\$88,909
84	931.000	Rents - AGE	\$150,091	\$0	\$150,091	E-84	\$0	\$150,091		\$163,494	\$313,585	\$0	\$313,585
85	932.000	Maint. of General Plant	\$1,487,801	\$129,306	\$1,358,495	E-85	\$0	\$1,487,801		-\$45,179	\$1,442,622	\$118,908	\$1,323,714
86		TOTAL ADMIN. & GENERAL EXPENSES	\$70,135,313	\$51,641,026	\$18,494,287		\$0	\$70,135,313		-\$19,704,763	\$50,430,550	\$45,785,815	\$4,644,735
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$45,995,802	See note (1)	See note (1)	E-88	See note (1)	\$45,995,802	100.00%	\$6,981,810	\$52,977,612	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$45,995,802	\$0	\$0		\$0	\$45,995,802		\$6,981,810	\$52,977,612	\$0	\$0
90		OTHER OPERATING EXPENSES	AAE EE ( EAE		AAE EE ( EAE			AAE EE ( EA	100.000	A			AAE 444 AAA
91	408.100	Property Taxes	\$25,554,587	\$0	\$25,554,587	E-91	\$0	\$25,554,587		-\$133,278	\$25,421,309	\$0	\$25,421,309
92	408.100	Payroll Taxes	\$2,305,963	\$2,305,963	\$0	E-92	\$0	\$2,305,963		-\$119,240	\$2,186,723	\$2,186,723	\$0
93 94	408.100 408.100	Other Taxes PSC Assessment	-\$124,946 \$2,477,865	\$0 \$0	-\$124,946 \$2,477,865	E-93 E-94	\$0	-\$124,946 \$2,477,865		\$0	-\$124,946 \$2,060,868	\$0 \$0	-\$124,946 \$2,060,868
94 95	408.100	TOTAL OTHER OPERATING EXPENSES	\$2,477,865	\$2,305,963	\$2,477,865	E-94	<u>\$0</u> \$0	\$2,477,805		-\$416,997 -\$669.515	\$2,060,868		
95		TOTAL OTHER OPERATING EXPENSES	\$30,213,469	\$2,305,963	\$27,907,506		<b>\$</b> 0	\$30,213,409		-3009,515	\$29,343,954	\$2,186,723	\$27,357,231
96		AMORTIZATION EXPENSE											
97	404.000	Amortization of Expense	\$170,990	\$0	\$170,990	E-97	\$0	\$170,990	100.00%	\$38,088	\$209,078	\$0	\$209,078
98	405.000	Amortizaton of Reg Asset	\$6,419	\$0	\$6,419	E-98	\$0	\$6,419	100.00%	-\$6,419	\$0	\$0	\$0
99	405.000	Amortization of Reg Asset AFUDC	\$151,229	\$0	\$151,229	E-99	\$0	\$151,229	100.00%	-\$151,229	\$0	\$0	\$0
100	407.000	Amortization - Property Losses	\$154,047	\$0	\$154,047	E-100	\$0	\$154,047	100.00%	\$490	\$154,537	\$0	\$154,537
101		TOTAL AMORTIZATION EXPENSE	\$482,685	\$0	\$482,685		\$0	\$482,685		-\$119,070	\$363,615	\$0	\$363,615
102		TOTAL OPERATING EXPENSE	\$200.317.367	\$72.734.513	\$81,587,052		\$0	\$200.317.367		-\$13,603,917	\$186,713,450	\$64,667,009	\$69,068,829
102			<u> </u>	<i><i><i>ψ</i>/2,/04,010</i></i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		<del>\</del>		-	<i><i>w</i>10,000,011</i>	\$100,110,400	<b>\$04,001,000</b>	<del></del>
103		NET INCOME BEFORE TAXES	\$113,422,106	\$0	\$0		\$0	\$113,422,106		\$11,082,581	\$124,504,687	\$0	\$0
104		INCOME TAXES											
104	409.100	Current Income Taxes	-\$10,372,903	See note (1)	See mate (4)	E 405	See mate (4)	-\$10,372,903	100.00%	\$38,635,253	\$28,262,350	See note (1)	Cas mate (4)
105	409.100	TOTAL INCOME TAXES	-\$10,372,903	See note (1) \$0	See note (1) \$0	E-105	See note (1) \$0	-\$10,372,903		\$38,635,253	\$28,262,350		See note (1) \$0
100		TOTAL INCOME TAXES	-\$10,372,903	φU	φU		φU	-\$10,372,903		<b>\$30,033,233</b>	\$20,202,330	φU	<b>\$</b> 0
107		DEFERRED INCOME TAXES											
108	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$31,662,215	See note (1)	See note (1)	E-108	See note (1)	\$31,662,215	100.00%	-\$30,330,239	\$1,331,976	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC	-\$103,615			E-109		-\$103,615	100.00%	-\$5	-\$103,620		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0		-\$2,923,754	-\$2,923,754		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0		-\$19,768,518	-\$19,768,518		
112		TOTAL DEFERRED INCOME TAXES	\$31,558,600	\$0	\$0		\$0	\$31,558,600		-\$53,022,516	-\$21,463,916	\$0	\$0
113		NET OPERATING INCOME	¢00, 200, 400	\$0	\$0		\$0	¢00 000 400	-	\$25,469,844	\$117,706,253	\$0	\$0
113		NET OFERATING INCOME	\$92,236,409	<u>\$0</u>	\$0		\$0	\$92,236,409	-	<b>⊅∠</b> 3,469,844	\$117,706,253	\$0	\$0

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$4,030,833	\$4,030,833
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$4,030,833	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$6,700,748	-\$6,700,748
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$6,700,748	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$2,169,925	\$2,169,925
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$2,169,925	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$123,498	\$123,498
	1. To normalize private fire protection. (A. Sarver)		\$0	\$0		\$0	\$123,498	
Rev-6	Public Fire Protection	463.000	\$0	\$0	\$0	\$0	\$137	\$137
	1. To remove public fire protection. (A. Sarver)		\$0	\$0		\$0	\$137	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	-\$986,958	-\$986,958
	1. To normalize late payment charge. (A. Sarver)		\$0	\$0		\$0	-\$986,958	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	-\$169,131	-\$169,131
	1. To normalize rent. (A. Sarver)		\$0	\$0		\$0	-\$169,131	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	-\$132,083	-\$132,083
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	-\$132,083	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$1,028,279	-\$1,028,279
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$1,028,279	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$171,470	\$171,470
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$171,470	
E-2	Operation Labor & Expenses	601.000	\$0	\$0	\$0	-\$4,284	-\$3,708	-\$7,992
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$4,284	\$0	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$1,563	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	-\$2,145	
E-3	Purchased Water	602.000	\$0	\$0	\$0	\$0	\$82,226	\$82,226
	1. To annualize purchased water. (Sarver)		\$0	\$0		\$0	\$82,226	
E-4	Miscellaneous Expenses	603.000	\$0	\$0	\$0	\$0	-\$184,205	-\$184,205
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$184,177	

<u>A</u> Income Adj. Number	<u>B</u>	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$28	
E-5	Rents - SSE	604.000	\$0	\$0	\$0	\$0	\$77,698	\$77,698
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$414	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$78,112	
E-6	Maint. Supervision & Engineering	610.000	\$0	\$0	\$0	-\$20	\$0	-\$20
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$20	\$0	
E-10	Maint. of Wells & Springs	614.000	\$0	\$0	\$0	-\$55,403	\$0	-\$55,403
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$55,403	\$0	
E-12	Maint. of Supply Mains	616.000	\$0	\$0	\$0	-\$58	\$0	-\$58
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$58	\$0	
E-13	Maint. Of Misc. Water Source Plant	617.000	\$0	\$0	\$0	-\$19,030	\$0	-\$19,030
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$19,030	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$0	\$0	\$0	-\$16,606	\$0	-\$16,606
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$16,606	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$0	\$0	\$0	-\$1,489	-\$1,489
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$1,489	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$0	\$0	\$0	-\$114,075	-\$114,075
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$114,075	
E-20	Pumping Labor and Expenses	624.000	\$0	\$0	\$0	-\$109,699	\$0	-\$109,699
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$109,699	\$0	
E-23	Rents - PE	627.000	\$0	\$0	\$0	\$0	-\$488	-\$488
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$488	
E-24	Maint. Supervision & Engineering - PE	630.000	\$0	\$0	\$0	-\$2,793	\$0	-\$2,793
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2,793	\$0	
E-25	Maint. of Structures & Improvements - PE	631.000	\$0	\$0	\$0	-\$780	\$0	-\$780
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$780	\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	H	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-26	Maint. of Power Production Equipment	632.000	\$0	\$0	\$0	-\$82	\$0	-\$82
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$82	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$0	\$0	\$0	-\$25,663	\$0	-\$25,663
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$25,663	\$0	
E-30	Operation. Supervision & Engineer WTE	640.000	\$0	\$0	\$0	-\$41,398	\$0	-\$41,398
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$41,398	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$0	\$0	\$0	\$248,058	\$248,058
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$247,968	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove chemicals for corporate. (Sarver)		\$0	\$0		\$0	\$90	
E-32	Operation Labor & Expenses - WTE	642.000	\$0	\$0	\$0	-\$269,295	\$6,458	-\$262,837
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$269,295	\$0	
	2. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$450	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$6,061	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$53	
E-33	Miscellanous Expenses - WTE	643.000	\$0	\$0	\$0	\$0	-\$78,714	-\$78,714
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$24,908	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$4	
	Allocation Factors. (Newkirk)		<b>^</b>	<b>\$</b> 0		<b>*</b> •	<b>*</b> 400.000	
	3. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	-\$103,626	
E-34	Rents - WTE	644.000	\$0	\$0	\$0	\$0	-\$14,742	-\$14,742
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$14,742	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$0	\$0	\$0	-\$129,935	\$0	-\$129,935
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$129,935	\$0	
E-37	Maint. of Water Treatment Equipment	652.000	\$0	\$0	\$0	-\$2	\$0	-\$2
	1. No Adjustment		\$0	\$0		\$0	\$0	
	- 1. To annualize payroll. (Arabian)		\$0	\$0		-\$2	\$0	
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E-40	Operation Supervision & Engineering - TDE	660.000	\$0	\$0	\$0	-\$2,164	\$0	-\$2,164
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2,164	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-42	Transmission & Distribution Lines Expenses	662.000	\$0	\$0	\$0	-\$685,641	\$0	-\$685,641
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$304,826	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$380,815	\$0	
E-43	Meter Expenses - TDE	663.000	\$0	\$0	\$0	-\$52,024	-\$1	-\$52,025
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$52,024	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		\$0	-\$1	
E-44	Customer Installations Expenses - TDE	664.000	\$0	\$0	\$0	-\$9,657	\$0	-\$9,657
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$9,657	\$0	
E-45	Miscellaneous Expenses - TDE	665.000	\$0	\$0	\$0	-\$301,718	\$12,539	-\$289,179
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$301,705	\$0	
	2. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$6,984	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$6,514	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$13,373	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$13	-\$72	
	6. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$292	
E-46	Rents - TDE	666.000	\$0	\$0	\$0	\$0	-\$718	-\$718
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$718	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$0	\$0	\$0	-\$1,112	\$0	-\$1,112
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,112	\$0	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	\$0	\$0	\$125	\$26,846	\$26,971
	1. To annualize payroll. (Arabian)		\$0	\$0		\$125	\$0	
	2. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$26,514	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$332	
E-50	Maint. of Transmission & Distribution Mains	673.000	\$0	\$0	\$0	-\$31,275	\$434,336	\$403,061
	1. To annualize payroll. (Arabian)	0.0000	\$0	\$0	ψυ	-\$31,275	\$0	÷ +00,001
	2. To normalize main break expense. (Niemeier)		\$0 \$0	\$0 \$0		-\$31,273	\$434,336	
E-52	Maint. of Services - TDE	675.000	\$0	\$0	\$0	-\$27,174	\$0	-\$27,174
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Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$27,174	\$0	
E-53	Maint. of Meters - TDE	676.000	\$0	\$0	\$0	-\$24,154	\$0	-\$24,154
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$24,154	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$0	\$0	\$0	-\$64,890	\$0	-\$64,890
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$64,890	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$0	\$0	\$0	-\$184,132	-\$179,635	-\$363,767
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$184,132	\$0	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$182,272	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjustment for Main Break Expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	\$2,637	
E-58	Supervision	901.000	\$0	\$0	\$0	-\$446	\$0	-\$446
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$446	\$0	
E-59	Meter Reading Expenses	902.000	\$0	\$0	\$0	-\$23,550	\$0	-\$23,550
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$23,550	\$0	
E-60	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	-\$7,616	-\$78,650	-\$86,266
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$7,616	\$0	
	2. To annualize postage expense. (Barron)		\$0	\$0		\$0	\$25,803	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$6,204	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$98,249	
E-61	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$1,083,289	\$1,083,289
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$2,921,317	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uncollectibles (Newkirk)		\$0	\$0		\$0	-\$1,838,028	
E-62	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$2,577	\$685,649	\$683,072
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2,577	\$0	
	2. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$92	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To include credit card fees. (Bolin)		\$0	\$0		\$0	\$685,557	
E-71	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$3,052,054	\$0	-\$3,052,054
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$340,021	\$0	
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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Number	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)	Number	\$0	\$0	Total	-\$1,561,344	\$0	Total
E-72	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$295,604	\$295,604
	1. To annualize employee expense. (Arabian)		\$0	\$0		\$0	\$149,361	
	2. To adjust outside services. (Barron)		\$0	\$0		\$0	\$3,743	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$2,711	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$505	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Employee Expenses - Corp (Arabian), Adjust for outside services. (Barron), To normalize bank service charges (Newkirk), To normalize credit line fees (Newkirk), To normalize office & admin supplies (Newkirk), To remove corporate fuel and purchase power. (Sarver)		\$0	\$0		\$0	\$139,284	
E-74	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	-\$9,133,259	-\$9,133,259
	1. To adjust maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$450	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$593,318	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$272,985	
	4. To adjust outside services. (Barron)		\$0	\$0		\$0	\$1,857,410	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Service Company (Arabian), To annualize Group Insurance expense - Service Company (Arabian), To annualize 401K expense - Service Company (Arabian), To annualize Payroll Taxes expense - Service Company (Arabian), To annualize Employee Expenses - Service Company (Arabian), To annualize Incentive Compensation - Service Company (Arabian), Adjust for outside services. (Barron), Adjustment for maintenance supplies and services expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	-\$10,669,886	
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$721,015	\$721,015
	1. To annualize insurance premiums. (Newkirk)		\$0	\$0		\$0	-\$170	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize insurance premiums- Vehicle (Newkirk), To annualize insurance premiums- General Liability (Newkirk), To annualize insurance premiums- Casualty Reserve (Newkirk), To annualize insurance premiums- Workers Com (Newkirk), To annualize insurance premiums- WC Capitalized Credits (Newkirk), To annualize insurance premiums- Property (Newkirk), To annualize insurance premiums- Other (Newkirk)		\$0	\$0		\$0	\$721,185	
E-76	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$1,532	-\$1,532
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$1,532	

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
Number		Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-77	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	-\$2,792,759	-\$4,706,343	-\$7,499,102
	1. To annualize 401(K). (Arabian)		\$0	\$0		-\$8,765	\$0	
	2. To annualize group insurance. (Arabian)		\$0	\$0		-\$2,332,942	\$0	
	3. To annualize VEBA. (Arabian)		\$0	\$0		-\$7,268	\$0	
	4. To annualize defined contribution plan (DCP) expense. (Foster)		\$0	\$0		-\$58,043	\$0	
	5. To annualize pension expense and amortize pension tracker. (Foster)		\$0	\$0		\$0	-\$1,169,848	
	6. To annualize OPEB expense and amortize OPEB tracker. (Foster)		\$0	\$0		\$0	-\$5,430,848	
	7. To adjust promotional expense. (Barron)		\$0	\$0		\$0	-\$321	
	8. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for promotional expense. (Barron). To annualize OPEB expense. (Foster)		\$0	\$0		\$0	\$1,894,674	
	9. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Group Insurance Expense - Corp (Arabian), To annualize 401K expense - Corp (Arabian). To annualize VEBA - Corp (Arabian)		\$0	\$0		-\$385,741	\$0	
E-79	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$360,364	-\$360,364
	1. To normalize rate case expense. (Amenthor)		\$0	\$0		\$0	-\$7,600	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over three years and to normalize the depreciation study over five years. (Amenthor)		\$0	\$0		\$0	-\$352,764	
E-82	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$791,722	-\$791,722
	1. To adjust advertising costs. (Barron)		\$0	\$0		\$0	-\$21,460	
	2. To adjust advertising customer education and community relations. (Barron)		\$0	\$0		\$0	-\$43,817	
	3. To adjust promotional expense. (Barron)		\$0	\$0		\$0	-\$1,764	
	4. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$15,882	
	5. To annualize transportation expense - Fuel. (Amenthor)		\$0	\$0		\$0	\$37,972	
	6. To remove dues and donations. (Dhority)		\$0	\$0		\$0	-\$47,054	
	7. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & publications (Newkirk)		\$0	\$0		\$0	-\$699,717	
E-83	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	-\$1,664	-\$1,664

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H	l
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$1,664	
E-84	Rents - AGE	931.000	\$0	\$0	\$0	\$0	\$163,494	\$163,494
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$164,140	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	-\$646	
E-85	Maint. of General Plant	932.000	\$0	\$0	\$0	-\$10,398	-\$34,781	-\$45,179
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$10,398	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$34,781	
E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$6,981,810	\$6,981,810
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$7,886,211	
	2. To remove capitalized depreciation. (McMellen)		\$0	\$0		\$0	-\$909,611	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$5,210	
E-91	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$133,278	-\$133,278
	1. To adjust property tax expense. (Barron)		\$0	\$0		\$0	-\$164,769	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)		\$0	\$0		\$0	\$31,491	
E-92	Payroll Taxes	408.100	\$0	\$0	\$0	-\$119,240	\$0	-\$119,240
	1. To annualize payroll taxes. (Arabian)		\$0	\$0		\$24,507	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)		\$0	\$0		-\$143,747	\$0	
E-94	PSC Assessment	408.100	\$0	\$0	\$0	\$0	-\$416,997	-\$416,997
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)		\$0	\$0		\$0	-\$416,997	
E-97	Amortization of Expense	404.000	\$0	\$0	\$0	\$0	\$38,088	\$38,088
	1. No Adjustment		\$0	\$0		\$0	\$0	
	1. To annualize amortization expense. (McMellen)		\$0	\$0		\$0	\$38,088	
E 00	American of Dec Acost	405 000		<u> </u>	<u> </u>	<u> </u>	AC 440	¢0.440
E-98	Amortizaton of Reg Asset	405.000	\$0	\$0 \$0	\$0	\$0 \$0	-\$6,419	-\$6,419
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$6,419	
E-99	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$151,229	-\$151,229

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset - AFUDC (McMellen)		\$0	\$0		\$0	-\$151,229	
E-100	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	\$490	\$490
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$490	
E-105	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$38,635,253	\$38,635,253
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$38,314,897	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$320,356	
E-108	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$30,330,239	-\$30,330,239
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$29,377,934	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$952,305	
E-109	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	-\$5	-\$5
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$50	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$45	
E-110	Amortization of Protected Excess ADIT	0.000	\$0	\$0	\$0	\$0	-\$2,923,754	-\$2,923,754
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$2,923,754	
E-111	Amortization of Unprotected Excess ADIT	0.000	\$0	\$0	\$0	\$0	-\$19,768,518	-\$19,768,518
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$19,768,518	
		0.000						
	Total Operating Revenues	0.000	\$0	\$0	\$0	\$0	-\$2,521,336	-\$2,521,336
	Total Operating & Maint. Expense	-	\$0	\$0	\$0	-\$8,067,504	-\$19,923,676	-\$27,991,180

## Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water - Income Tax Calculation

1.2	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>
Line Number	Description	Percentage Rate	Test Year	6.23% Return	6.33% Return	6.43% Return
Number	Description	Rate	rear	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$124,504,687	\$82,097,620	\$83,899,162	\$85,700,70
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$52,977,612	\$52,977,612	\$52,977,612	\$52,977,61
4	Non - Deductible Expenses		\$410,812	\$410,812	\$410,812	\$410,81
5	CIAC		\$7,690,632	\$7,690,632	\$7,690,632	\$7,690,63
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$61,079,056	\$61,079,056	\$61,079,056	\$61,079,05
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of		\$34,988,434	\$34,988,434	\$34,988,434	\$34,988,43
9	Tax Straight-Line Depreciation		\$36,971,707	\$36,971,707	\$36,971,707	\$36,971,70
10	Excess Tax over S/L Tax Depreciation		-\$2,103,505	-\$2,103,505	-\$2,103,505	-\$2,103,50
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$69,856,636	\$69,856,636	\$69,856,636	\$69,856,63
12	NET TAXABLE INCOME		\$115,727,107	\$73,320,040	\$75,121,582	\$76,923,12
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$115,727,107	\$73,320,040	\$75,121,582	\$76,923,12
15	Deduct Missouri Income Tax at the Rate of		\$4,128,743	\$2,615,805	\$2,680,078	\$2,744,35
16	Deduct City Inc Tax - Fed. Inc. Tax		\$883,482	\$559,739	\$573,492	\$587,24
17	Federal Taxable Income - Fed. Inc. Tax		\$110,714,882	\$70,144,496	\$71,868,012	\$73,591,53
18	Federal Income Tax at the Rate of		\$23,250,125	\$14,730,344	\$15,092,282	\$15,454,22
19	Subtract Federal Income Tax Credits					
20	Credits - Solar		\$0	\$0	\$0	\$
21	Net Federal Income Tax		\$23,250,125	\$14,730,344	\$15,092,282	\$15,454,22
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$115,727,107	\$73,320,040	\$75,121,582	\$76,923,12
25	Deduct Federal Income Tax at the Rate of		\$11,625,063	\$7,365,172	\$7,546,141	\$7,727,11
26	Deduct City Income Tax - MO. Inc. Tax		\$883,482	\$559,739	\$573,492	\$587,24
27	Missouri Taxable Income - MO. Inc. Tax		\$103,218,562	\$65,395,129	\$67,001,949	\$68,608,77
28	Subtract Missouri Income Tax Credits					
29	Test MO State Credit		\$0	\$0	\$0	9
30	Missouri Income Tax at the Rate of	Γ	\$4,128,743	\$2,615,805	\$2,680,078	\$2,744,35
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$115,727,107	\$73,320,040	\$75,121,582	\$76,923,12
34	Deduct Federal Income Tax - City Inc. Tax		\$23,250,125	\$14,730,344	\$15,092,282	\$15,454,22
35	Deduct Missouri Income Tax - City Inc. Tax		\$4,128,743	\$2,615,805	\$2,680,078	\$2,744,35
36	City Taxable Income		\$88,348,239	\$55,973,891	\$57,349,222	\$58,724,55
37	Subtract City Income Tax Credits					
38	Test City Credit		\$0	\$0	\$0	\$
39	City Income Tax at the Rate of	F	\$883,482	\$559,739	\$573,492	\$587,24
41	SUMMARY OF CURRENT INCOME TAX					
42	Federal Income Tax		\$23,250,125	\$14,730,344	\$15,092,282	\$15,454,22
43	State Income Tax		\$4,128,743	\$2,615,805	\$2,680,078	\$2,744,35
44	City Income Tax		\$883,482	\$559,739	\$573,492	\$587,24
45	TOTAL SUMMARY OF CURRENT INCOME TAX	Γ	\$28,262,350	\$17,905,888	\$18,345,852	\$18,785,81
46	DEFERRED INCOME TAXES					
47	Deferred Income Taxes - Def. Inc. Tax.		\$1,331,976	\$1,331,976	\$1,331,976	\$1,331,97
48	Amortization of Deferred ITC		-\$103,620	-\$103,620	-\$103,620	-\$103,62
49	Amortization of Protected Excess ADIT		-\$2,923,754	-\$2,923,754	-\$2,923,754	-\$2,923,75
50	Amortization of Unprotected Excess ADIT		-\$19,768,518	-\$19,768,518	-\$19,768,518	-\$19,768,51
51	TOTAL DEFERRED INCOME TAXES	Γ	-\$21,463,916	-\$21,463,916	-\$21,463,916	-\$21,463,91
52	TOTAL INCOME TAX		\$6,798,434	-\$3,558,028	-\$3,118,064	-\$2,678,09

## Missouri-American Water Company Case No. WR-2020-0344 Total Company EMS Test Year Ending 12-31-2019 Water - Income Tax Calculation

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.23%	<u>E</u> 6.33%	<u>F</u> 6.43%
Number	Description	Rate	Year	Return	Return	Return
	Federal Tax Table					
	Federal Taxable Income		\$110,714,882	\$70,144,496	\$71,868,012	\$73,591,531
	15% on first \$50,000		\$15,000	\$15,000	\$15,000	\$15,000
	25% on next \$25,000		\$12,500	\$12,500	\$12,500	\$12,500
	34% > \$75,000 < \$100,001		\$17,000	\$17,000	\$17,000	\$17,000
	39% > \$100,000 < \$335,001		\$183,300	\$183,300	\$183,300	\$183,300
	34% > \$335,000 < \$10,000,001		\$6,572,200	\$6,572,200	\$6,572,200	\$6,572,200
	35% > \$10MM < \$15,000,001		\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000
	38% > \$15MM < \$18,333,334		\$2,533,334	\$2,533,334	\$2,533,334	\$2,533,334
	35% > \$18,333,333	_	\$25,916,876	\$11,717,241	\$12,320,471	\$12,923,703
	Total Federal Income Taxes		\$38,750,210	\$24,550,575	\$25,153,805	\$25,757,037

# Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Revenue Requirement

Line	A	<u>B</u>	<u>C</u> 6.33%	<u>D</u>
Line Number	Description	6.23% Return	6.33% Return	6.43% Return
Number	Description	Ketuin	Netum	Ketum
1	Net Orig Cost Rate Base	\$992,848,240	\$992,848,240	\$992,848,240
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$61,834,588	\$62,817,508	\$63,800,428
4	Net Income Available	\$80,785,445	\$80,785,445	\$80,785,445
5	Additional Net Income Required	-\$18,950,857	-\$17,967,937	-\$16,985,017
6	Income Tax Requirement			
7	Required Current Income Tax	\$11,929,942	\$12,247,551	\$12,565,161
8	Current Income Tax Available	\$18,053,502	\$18,053,502	\$18,053,502
9	Additional Current Tax Required	-\$6,123,560	-\$5,805,951	-\$5,488,341
10	Revenue Requirement	-\$25,074,417	-\$23,773,888	-\$22,473,358
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$10,124,490	\$10,124,490	\$10,124,490
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$14,949,927	-\$13,649,398	-\$12,348,868

# Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$1,968,067,168
2	Less Accumulated Depreciation Reserve		\$369,603,035
3	Net Plant In Service		\$1,598,464,133
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$5,012,637
6	Contributions in Aid of Construction Amortization		\$52,183,781
7	Materials & Supplies		\$4,232,272
8	Prepayments		\$1,967,022
9	Prepaid Pension Asset		\$4,490,835
10	TOTAL ADD TO NET PLANT IN SERVICE		\$57,861,273
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	2.5342%	\$255,333
13	State Tax Offset	2.5342%	\$45,342
14	City Tax Offset	2.5342%	\$9,702
15	Interest Expense Offset	12.0466%	\$3,042,737
16	Contributions in Aid of Construction		\$232,984,285
17	Customer Advances		\$2,974,561
18	Accumulated Deferred Income Taxes		\$313,860,491
19	TCJA Excess ADIT		\$103,035,545
20	OPEB Tracker		\$6,076,947
21	Pension Tracker		\$1,192,223
22	TOTAL SUBTRACT FROM NET PLANT		\$663,477,166
23	Total Rate Base	II	\$992,848,240

## Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Plant In Service

	A	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	G	Н	<u>I</u>
	Account #		Total	Adjust.			Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$153,201	P-2	\$0	\$153,201	100.00%	\$0	\$153,201
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment	\$507,959	P-4	\$0	\$507,959	100.00%	\$0	\$507,959
5		TOTAL INTANGIBLE PLANT	\$661,160		\$0	\$661,160		\$0	\$661,160
6		SOURCE OF SUPPLY PLANT		_					
7	310.000	Land and Land Rights - SSP	\$78,261	P-7	\$0	\$78,261	100.00%	\$0	\$78,261
8 9	311.000	Structures and Improvements - SSP	\$10,326,049 \$0	P-8 P-9	\$0 \$0	\$10,326,049	100.00%	\$0 \$0	\$10,326,049
9 10	312.000 313.000	Collecting & Impounding Reservoirs Lake, River and Other Intakes	\$350,082	P-10	\$0 \$0	\$0 \$350,082	100.00% 100.00%	\$0 \$0	\$0 \$350,082
11	314.000	Wells and Springs	\$48,481	P-11	\$0 \$0	\$48,481	100.00%	\$0 \$0	\$48,481
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0 \$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$6,076,315	P-13	\$0	\$6,076,315	100.00%	\$0	\$6,076,315
14	317.000	Miscellaneous Source of Supply - Other	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$16,879,188		\$0	\$16,879,188		\$0	\$16,879,188
16		PUMPING PLANT				<b>.</b>		<b>.</b>	
17	320.000	Land and Land Rights - PP	\$284,360	P-17	\$0	\$284,360	100.00%	\$0	\$284,360
18	321.000 322.000	Structures and Improvements - PP	\$16,241,739 \$0	P-18 P-19	\$0 \$0	\$16,241,739 \$0	100.00% 100.00%	\$0 \$0	\$16,241,739 \$0
19 20	323.000	Boiler Plant Equipment Power Generation Equipment	\$10,029,960	P-19 P-20	\$0 \$0	ەر \$10,029,960	100.00%	\$0 \$0	\$0 \$10,029,960
20	323.000	Steam Pumping Equipment	\$10,029,900	P-20	\$0 \$0	\$10,029,900	100.00%	\$0	\$10,029,900
22	325.000	Electric Pumping Equipment	\$52,783,081	P-22	\$0	\$52,783,081	100.00%	\$0	\$52,783,081
23	326.000	Diesel Pumping Equipment	\$2,045,357	P-23	\$0	\$2,045,357	100.00%	\$0	\$2,045,357
24	327.000	Hydraulic Pumping Equipment	\$261,087	P-24	\$0	\$261,087	100.00%	\$0	\$261,087
25	328.000	Other Pumping Equipment	\$1,814,325	P-25	\$0	\$1,814,325	100.00%	\$0	\$1,814,325
26		TOTAL PUMPING PLANT	\$83,459,909		\$0	\$83,459,909		\$0	\$83,459,909
27	222.000	WATER TREATMENT PLANT	¢4 000 050	<b>D</b> 00	¢0	¢4 000 050	400.000/	¢0.	\$4 000 0FC
28	330.000 331.000	Land and Land Rights - WTP	\$1,902,256 \$82,396,805	P-28 P-29	\$0 \$0	\$1,902,256 \$82,396,805	100.00% 100.00%	\$0 \$0	\$1,902,256 \$82,396,805
29 30	332.000	Structures and Improvements - WTP Water Treatment Equipment - WTP	\$94,318,263	P-29 P-30	\$0 \$0	\$94,318,263	100.00%	\$0 \$0	\$94,318,263
30	333.000	Other - WTP	\$94,518,205	P-30	\$0 \$0	\$94,518,205	100.00%	\$0	\$94,518,205
32	000.000	TOTAL WATER TREATMENT PLANT	\$178,617,324		\$0	\$178,617,324	10010070	\$0	\$178,617,324
			· · /· /·		• -	• • • • • •		• -	• • • • • •
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$3,991,422	P-34	\$0	\$3,991,422	100.00%	\$0	\$3,991,422
35	341.000	Structures and Improvements - TDP	\$5,989,216	P-35	\$0	\$5,989,216	100.00%	\$0	\$5,989,216
36	341.100	Structures & Improve - Special Crossing	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37 38	342.000 343.000	Distribution Reservoirs and Standpipes Transmission and Distribution Mains	\$12,529,418 \$1,316,517,867	P-37 P-38	\$0 \$0	\$12,529,418 \$1,316,517,867	100.00% 100.00%	\$0 \$0	\$12,529,418 \$1,316,517,867
39	343.000	Fire Mains	\$1,310,317,807	P-39	\$0 \$0	\$1,510,517,807	100.00%	\$0	\$1,510,517,807
40	345.000	Customer Services	\$76,258	P-40	\$0	\$76,258	100.00%	\$0	\$76,258
41	346.000	Customer Meters	\$125,866,005	P-41	\$0	\$125,866,005	100.00%	\$0	\$125,866,005
42	347.000	Customer Meter Pits & Installation	\$13,108,690	P-42	\$0	\$13,108,690	100.00%	\$0	\$13,108,690
43	348.000	Fire Hydrants	\$77,784,721	P-43	\$0	\$77,784,721	100.00%	\$0	\$77,784,721
44	349.000	Miscellaneous Trans. & Dist Other	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45		TOTAL TRANSMISSION & DIST. PLANT	\$1,555,863,597		\$0	\$1,555,863,597		\$0	\$1,555,863,597
40		CENERAL PLANT							
46 47	389.000	GENERAL PLANT	64 740	P-47	¢.	¢4 740	100.00%	¢0.	¢4 740
47	390.000	Land and Land Rights - GP Structures and Improve - Shop & Garage	\$1,749 \$8,942,381	P-47 P-48	\$0 \$0	\$1,749 \$8,942,381	100.00%	\$0 \$0	\$1,749 \$8,942,381
49	390.100	Structures and Improve - Office Buildings	\$3,914,848	P-49	\$0 \$0	\$3,914,848	100.00%	\$0 \$0	\$3,914,848
50	390.200	General Structures - HVAC	\$431,375	P-50	\$0	\$431,375	100.00%	\$0	\$431,375
51	390.300	Structures & Improve - Miscellaneous	\$1,437,308	P-51	\$0	\$1,437,308	100.00%	\$0	\$1,437,308
52	390.900	Structures and Improvements - Leasehold	\$40,768	P-52	\$0	\$40,768	100.00%	\$0	\$40,768
53	391.000	Office Furniture	\$1,230,579	P-53	\$0	\$1,230,579	100.00%	\$0	\$1,230,579
54	391.100	Computers & Peripheral Equipment	\$4,367,113	P-54	\$0	\$4,367,113	100.00%	\$0	\$4,367,113
55	391.200	Computer Hardware & Software	\$5,717,123	P-55	\$0	\$5,717,123	100.00%	\$0	\$5,717,123
56	391.250	Computer Software	\$20,103,452	P-56	\$0	\$20,103,452	100.00%	\$0	\$20,103,452
57	391.260	Personal Computer Software	\$0	P-57	\$0 \$0	\$0 ¢1 480	100.00%	\$0 \$0	\$0
58 59	391.300 391.400	Other Office Equipment BTS Initial Investment	\$1,489 \$31,910,762	P-58 P-59	\$0 \$0	\$1,489 \$31,910,762	100.00% 100.00%	\$0 \$0	\$1,489 \$31,910,762
59 60		Transportation Equipment - Light Trucks	\$7,748,946	P-59 P-60	\$0 \$0	\$7,748,946		\$0 \$0	\$7,748,946
50	302.100	I	<b>\$1,140,040</b>		ψŪ	<i>w</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1.00.0070	φυ	<b>•••</b> •••••••••••••••••••••••••••••••••

### Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
61	392.200	Transportation Equipment - Heavy Trucks	\$21,562,324	P-61	\$0	\$21,562,324	100.00%	\$0	\$21,562,324
62	392.300	Transportation Equipment - Autos	\$866,500	P-62	\$0	\$866,500	100.00%	\$0	\$866,500
63	392.400	Transportation Equipment - Other	\$7,306,770	P-63	\$0	\$7,306,770	100.00%	\$0	\$7,306,770
64	393.000	Stores Equipment	\$614,762	P-64	\$0	\$614,762	100.00%	\$0	\$614,762
65	394.000	Tools, Shop and Garage Equipment	\$6,194,812	P-65	\$0	\$6,194,812	100.00%	\$0	\$6,194,812
66	395.000	Laboratory Equipment	\$1,028,067	P-66	\$0	\$1,028,067	100.00%	\$0	\$1,028,067
67	396.000	Power Operated Equipment	\$786,504	P-67	\$0	\$786,504	100.00%	\$0	\$786,504
68	397.100	Communication Equip - Non Telephone	\$4,846,181	P-68	\$0	\$4,846,181	100.00%	\$0	\$4,846,181
69	397.200	Communication Equip - Telephone	\$3,234	P-69	\$0	\$3,234	100.00%	\$0	\$3,234
70	398.000	Miscellaneous Equipment	\$3,526,610	P-70	\$0	\$3,526,610	100.00%	\$0	\$3,526,610
71	399.000	Other Tangible Equipment	\$2,333	P-71	\$0	\$2,333	100.00%	\$0	\$2,333
72		TOTAL GENERAL PLANT	\$132,585,990		\$0	\$132,585,990		\$0	\$132,585,990
73		TOTAL PLANT IN SERVICE	\$1,968,067,168		\$0	\$1,968,067,168		\$0	\$1,968,067,168

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments			\$0	-	\$0

## Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Depreciation Expense

ABCDEFLineAccountPlant Account DescriptionJurisdictionalDepreciationDepreciationAverag1301.000Plant Account DescriptionJurisdictionalRateExpenseLife12301.000Organization\$153,2010.00%\$0\$03302.000Franchises and Consents\$00.00%\$0\$04303.000Other Plant & Misc. Equipment\$507,9590.00%\$0\$050SOURCE OF SUPPLY PLANT\$661,160\$0\$0\$06SOURCE OF SUPPLY PLANTLand and Land Rights - SSP\$10,326,0491.97%\$203,4239312.000Collecting & Impounding Reservoirs\$00.35%\$010313.000Lake, River and Other Intakes\$350,0823.57%\$11,249811314.000Wells and Springs\$48,4812.52%\$1,22212315.000Infiltration Galleries and Tunnels\$01.77%\$013316.000Supply Mains\$6,076,3151.45%\$88,10714317.000Miscellaneous Source of Supply - Other TOTAL SOURCE OF SUPPLY PLANT\$16,879,188\$305,250	e G Net Salvage 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 60 -25.00% 85 0.00% 85 0.00% 55 -5.00% 60 0.00% 80 -25.00%
1         INTANGIBLE PLANT         \$153,201         0.00%         \$0           3         302.000         Franchises and Consents         \$0         0.00%         \$0           4         303.000         Other Plant & Misc. Equipment         \$507,959         0.00%         \$0           5         TOTAL INTANGIBLE PLANT         \$661,160         \$0         \$0           6         SOURCE OF SUPPLY PLANT         \$6661,160         \$0         \$0           8         311.000         Structures and Improvements - SSP         \$10,326,049         1.97%         \$203,423           9         312.000         Collecting & Impounding Reservoirs         \$0         0.35%         \$0           10         313.000         Lake, River and Other Intakes         \$350,082         3.57%         \$12,498           11         314.000         Wells and Springs         \$48,481         2.52%         \$1,222           12         315.000         Infiltration Galleries and Tunnels         \$0         1.77%         \$0           13         316.000         Supply Mains         \$6,076,315         1.45%         \$88,107           14         317.000         Miscellaneous Source of Supply - Other         \$0         4.97%         \$0	0 0.00% 0 0.00% 0 0.00% 60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
2       301.000       Organization       \$153,201       0.00%       \$0         3       302.000       Franchises and Consents       \$0       0.00%       \$0         4       303.000       Other Plant & Misc. Equipment       \$507,959       0.00%       \$0         5       TOTAL INTANGIBLE PLANT       \$661,160       \$0       \$0         6       SOURCE OF SUPPLY PLANT       \$661,160       \$0         7       310.000       Land and Land Rights - SSP       \$78,261       0.00%       \$0         8       311.000       Structures and Improvements - SSP       \$10,326,049       1.97%       \$203,423         9       312.000       Collecting & Impounding Reservoirs       \$0       0.35%       \$0         10       313.000       Lake, River and Other Intakes       \$350,082       3.57%       \$12,498         11       314.000       Wells and Springs       \$48,481       2.52%       \$1,222         12       315.000       Infiltration Galleries and Tunnels       \$0       1.77%       \$0         13       316.000       Supply Mains       \$6,076,315       1.45%       \$88,107         14       317.000       Miscellaneous Source of Supply - Other       \$0       4.97%	0 0.00% 0 0.00% 60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
2       301.000       Organization       \$153,201       0.00%       \$0         3       302.000       Franchises and Consents       \$0       0.00%       \$0         4       303.000       Other Plant & Misc. Equipment       \$507,959       0.00%       \$0         5       TOTAL INTANGIBLE PLANT       \$661,160       \$0       \$0         6       SOURCE OF SUPPLY PLANT       \$661,160       \$0         7       310.000       Land and Land Rights - SSP       \$78,261       0.00%       \$0         8       311.000       Structures and Improvements - SSP       \$10,326,049       1.97%       \$203,423         9       312.000       Collecting & Impounding Reservoirs       \$0       0.35%       \$0         10       313.000       Lake, River and Other Intakes       \$350,082       3.57%       \$12,498         11       314.000       Wells and Springs       \$48,481       2.52%       \$1,222         12       315.000       Infiltration Galleries and Tunnels       \$0       1.77%       \$0         13       316.000       Supply Mains       \$6,076,315       1.45%       \$88,107         14       317.000       Miscellaneous Source of Supply - Other       \$0       4.97%	0 0.00% 0 0.00% 60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
2       301.000       Organization       \$153,201       0.00%       \$0         3       302.000       Franchises and Consents       \$0       0.00%       \$0         4       303.000       Other Plant & Misc. Equipment       \$507,959       0.00%       \$0         5       TOTAL INTANGIBLE PLANT       \$661,160       \$0       \$0         6       SOURCE OF SUPPLY PLANT       \$661,160       \$0         7       310.000       Land and Land Rights - SSP       \$78,261       0.00%       \$0         8       311.000       Structures and Improvements - SSP       \$10,326,049       1.97%       \$203,423         9       312.000       Collecting & Impounding Reservoirs       \$0       0.35%       \$0         10       313.000       Lake, River and Other Intakes       \$350,082       3.57%       \$12,498         11       314.000       Wells and Springs       \$48,481       2.52%       \$1,222         12       315.000       Infiltration Galleries and Tunnels       \$0       1.77%       \$0         13       316.000       Supply Mains       \$6,076,315       1.45%       \$88,107         14       317.000       Miscellaneous Source of Supply - Other       \$0       4.97%	0 0.00% 0 0.00% 60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
3       302.000       Franchises and Consents       \$0       0.00%       \$0         4       303.000       Other Plant & Misc. Equipment       \$507,959       0.00%       \$0         5       0       TOTAL INTANGIBLE PLANT       \$661,160       \$0       \$0         6       SOURCE OF SUPPLY PLANT       \$661,160       \$0       \$0         7       310.000       Land and Land Rights - SSP       \$78,261       0.00%       \$0         8       311.000       Structures and Improvements - SSP       \$10,326,049       1.97%       \$203,423         9       312.000       Collecting & Impounding Reservoirs       \$0       0.35%       \$0         10       313.000       Lake, River and Other Intakes       \$350,082       3.57%       \$12,498         11       314.000       Wells and Springs       \$48,481       2.52%       \$1,222         12       315.000       Infiltration Galleries and Tunnels       \$0       1.77%       \$0         13       316.000       Supply Mains       \$6,076,315       1.45%       \$88,107         14       317.000       Miscellaneous Source of Supply - Other       \$0       4.97%       \$0	0 0.00% 0 0.00% 60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
4       303.000       Other Plant & Misc. Equipment TOTAL INTANGIBLE PLANT       \$507,959       0.00%       \$0         6       SOURCE OF SUPPLY PLANT       \$661,160       \$0         7       310.000       Land and Land Rights - SSP       \$78,261       0.00%       \$0         8       311.000       Structures and Improvements - SSP       \$10,326,049       1.97%       \$203,423         9       312.000       Collecting & Impounding Reservoirs       \$0       0.35%       \$0         10       313.000       Lake, River and Other Intakes       \$350,082       3.57%       \$12,498         11       314.000       Wells and Springs       \$48,481       2.52%       \$1,222         12       315.000       Infiltration Galleries and Tunnels       \$0       1.77%       \$0         13       316.000       Supply Mains       \$6,076,315       1.45%       \$88,107         14       317.000       Miscellaneous Source of Supply - Other       \$0       4.97%       \$0	0 0.00% 0 0.00% 60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
5         TOTAL INTANGIBLE PLANT         \$661,160         \$0           6         SOURCE OF SUPPLY PLANT         \$         \$0           7         310.000         Land and Land Rights - SSP         \$78,261         0.00%         \$0           8         311.000         Structures and Improvements - SSP         \$10,326,049         1.97%         \$203,423           9         312.000         Collecting & Impounding Reservoirs         \$0         0.35%         \$0           10         313.000         Lake, River and Other Intakes         \$350,082         3.57%         \$12,498           11         314.000         Wells and Springs         \$48,481         2.52%         \$1,222           12         315.000         Infiltration Galleries and Tunnels         \$0         1.77%         \$0           13         316.000         Supply Mains         \$6,076,315         1.45%         \$88,107           14         317.000         Miscellaneous Source of Supply - Other         \$0         4.97%         \$0	0 0.00% 60 -25.00% 85 0.00% 70 -10.00% 55 -5.00% 60 0.00% 80 -25.00%
6         SOURCE OF SUPPLY PLANT         4           7         310.000         Land and Land Rights - SSP         \$78,261         0.00%         \$0           8         311.000         Structures and Improvements - SSP         \$10,326,049         1.97%         \$203,423           9         312.000         Collecting & Impounding Reservoirs         \$0         0.35%         \$0           10         313.000         Lake, River and Other Intakes         \$350,082         3.57%         \$12,498           11         314.000         Wells and Springs         \$48,481         2.52%         \$1,222           12         315.000         Infiltration Galleries and Tunnels         \$0         1.77%         \$0           13         316.000         Supply Mains         \$6,076,315         1.45%         \$88,107           14         317.000         Miscellaneous Source of Supply - Other         \$0         4.97%         \$0	60         -25.00%           85         0.00%           70         -10.00%           55         -5.00%           60         0.00%           80         -25.00%
7       310.000       Land and Land Rights - SSP       \$78,261       0.00%       \$0         8       311.000       Structures and Improvements - SSP       \$10,326,049       1.97%       \$203,423         9       312.000       Collecting & Impounding Reservoirs       \$0       0.35%       \$0         10       313.000       Lake, River and Other Intakes       \$350,082       3.57%       \$12,498         11       314.000       Wells and Springs       \$48,481       2.52%       \$1,222         12       315.000       Infiltration Galleries and Tunnels       \$0       1.77%       \$0         13       316.000       Supply Mains       \$6,076,315       1.45%       \$88,107         14       317.000       Miscellaneous Source of Supply - Other       \$0       4.97%       \$0	60         -25.00%           85         0.00%           70         -10.00%           55         -5.00%           60         0.00%           80         -25.00%
7       310.000       Land and Land Rights - SSP       \$78,261       0.00%       \$0         8       311.000       Structures and Improvements - SSP       \$10,326,049       1.97%       \$203,423         9       312.000       Collecting & Impounding Reservoirs       \$0       0.35%       \$0         10       313.000       Lake, River and Other Intakes       \$350,082       3.57%       \$12,498         11       314.000       Wells and Springs       \$48,481       2.52%       \$1,222         12       315.000       Infiltration Galleries and Tunnels       \$0       1.77%       \$0         13       316.000       Supply Mains       \$6,076,315       1.45%       \$88,107         14       317.000       Miscellaneous Source of Supply - Other       \$0       4.97%       \$0	60         -25.00%           85         0.00%           70         -10.00%           55         -5.00%           60         0.00%           80         -25.00%
9         312.000         Collecting & Impounding Reservoirs         \$0         0.35%         \$0           10         313.000         Lake, River and Other Intakes         \$350,082         3.57%         \$12,498           11         314.000         Wells and Springs         \$48,481         2.52%         \$1,222           12         315.000         Infiltration Galleries and Tunnels         \$0         1.77%         \$0           13         316.000         Supply Mains         \$6,076,315         1.45%         \$88,107           14         317.000         Miscellaneous Source of Supply - Other         \$0         4.97%         \$0	85         0.00%           70         -10.00%           55         -5.00%           60         0.00%           80         -25.00%
10       313.000       Lake, River and Other Intakes       \$350,082       3.57%       \$12,498         11       314.000       Wells and Springs       \$48,481       2.52%       \$1,222         12       315.000       Infiltration Galleries and Tunnels       \$0       1.77%       \$0         13       316.000       Supply Mains       \$6,076,315       1.45%       \$88,107         14       317.000       Miscellaneous Source of Supply - Other       \$0       4.97%       \$0	70         -10.00%           55         -5.00%           60         0.00%           80         -25.00%
11       314.000       Wells and Springs       \$48,481       2.52%       \$1,222         12       315.000       Infiltration Galleries and Tunnels       \$0       1.77%       \$0         13       316.000       Supply Mains       \$6,076,315       1.45%       \$88,107         14       317.000       Miscellaneous Source of Supply - Other       \$0       4.97%       \$0	55         -5.00%           60         0.00%           80         -25.00%
12       315.000       Infiltration Galleries and Tunnels       \$0       1.77%       \$0         13       316.000       Supply Mains       \$6,076,315       1.45%       \$88,107         14       317.000       Miscellaneous Source of Supply - Other       \$0       4.97%       \$0	60 0.00% 80 -25.00%
13         316.000         Supply Mains         \$6,076,315         1.45%         \$88,107           14         317.000         Miscellaneous Source of Supply - Other         \$0         4.97%         \$0	80 -25.00%
14 317.000 Miscellaneous Source of Supply - Other \$0 4.97% \$0	
	25 0.00%
15   IOTAL SOURCE OF SUPPLY PLANT \$16,879,188   \$305,250	
16 PUMPING PLANT	
17 320.000 Land and Land Rights - PP \$284,360 0.00% \$0	0 -15.00%
18 321.000 Structures and Improvements - PP \$16,241,739 3.95% \$641,549	75 -5.00%
19 322.000 Boiler Plant Equipment \$0 3.05% \$0	37 -5.00%
20 323.000 Power Generation Equipment \$10,029,960 3.05% \$305,914	37 -10.00%
21 324.000 Steam Pumping Equipment \$0 1.89% \$0	47 -10.00%
22 325.000 Electric Pumping Equipment \$52,783,081 1.89% \$997,600	47 -10.00%
23 326.000 Diesel Pumping Equipment \$2,045,357 1.89% \$38,657	47 -10.00%
24 327.000 Hydraulic Pumping Equipment \$261,087 1.89% \$4,935	47 -10.00%
25 328.000 Other Pumping Equipment \$1,814,325 1.89% \$34,291	47 -10.00%
26 TOTAL PUMPING PLANT \$83,459,909 \$2,022,946	
27         WATER TREATMENT PLANT           28         330.000         Land and Land Rights - WTP         \$1,902,256         0.00%         \$0	0 0.00%
28         330.000         Land and Land Rights - WTP         \$1,902,256         0.00%         \$0           29         331.000         Structures and Improvements - WTP         \$82,396,805         2.34%         \$1,928,085	80 -15.00%
30         332.000         Water Treatment Equipment - WTP         \$94,318,263         2.14%         \$1,328,003	48 -20.00%
31 333.000 Other - WTP \$0 3.33% \$0	30 0.00%
32 TOTAL WATER TREATMENT PLANT \$178,617,324 \$3,984,223	
33 TRANSMISSION & DIST. PLANT	
34 340.000 Land and Land Rights - TDP \$3,991,422 0.00% \$0	0 0.00%
35 341.000 Structures and Improvements - TDP \$5,989,216 1.49% \$89,239	55 -20.00%
36341.100Structures & Improve - Special Crossing\$01.49%\$0	55 -20.00%
37         342.000         Distribution Reservoirs and Standpipes         \$12,529,418         1.70%         \$213,000	65 -25.00%
38         343.000         Transmission and Distribution Mains         \$1,316,517,867         1.39%         \$18,299,598           38         343.000         Transmission and Distribution Mains         \$1,316,517,867         1.39%         \$18,299,598	90 -30.00%
39         344.000         Fire Mains         \$0         1.56%         \$0           40         345.000         Customer Services         \$76.258         2.92%         \$2.227	85 -30.00%
40         345.000         Customer Services         \$76,258         2.92%         \$2,227           41         346.000         Customer Meters         \$125,866,005         2.40%         \$3,020,784	65 -100.00% 42 -10.00%
41 340.000 Customer Meters 42 347.000 Customer Meter Pits & Installation \$13,108,690 2.40% \$314,609	42 -10.00%
42 347.000 Educioner meter Fits & instantion \$13,100,050 2.40% \$314,005 43 348.000 Fire Hydrants \$77,784,721 1.85% \$1,439,017	65 -30.00%
44 349.000 Miscellaneous Trans. & Dist Other \$0 2.96% \$0	50 0.00%
45 TOTAL TRANSMISSION & DIST. PLANT \$1,555,863,597 \$23,378,474	
46 GENERAL PLANT	
47 389.000 Land and Land Rights - GP \$1,749 0.00% \$0	0 0.00%
48 390.000 Structures and Improve - Shop & Garage \$8,942,381 3.02% \$270,060	55 -20.00%
49 390.100 Structures and Improve - Office Buildings \$3,914,848 2.09% \$81,820	47 -20.00%

## Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
50	390.200	General Structures - HVAC	\$431,375	2.09%	\$9,016	47	-20.00%
51	390.300	Structures & Improve - Miscellaneous	\$1,437,308	3.72%	\$53,468	55	-20.00%
52	390.900	Structures and Improvements - Leasehold	\$40,768	2.75%	\$1,121	25	0.00%
53	391.000	Office Furniture	\$1,230,579	3.49%	\$42,947	20	0.00%
54	391.100	Computers & Peripheral Equipment	\$4,367,113	19.06%	\$832,372	5	0.00%
55	391.200	Computer Hardware & Software	\$5,717,123	19.06%	\$1,089,684	5	0.00%
56	391.250	Computer Software	\$20,103,452	5.00%	\$1,005,173	20	0.00%
57	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
58	391.300	Other Office Equipment	\$1,489	10.46%	\$156	15	0.00%
59	391.400	BTS Initial Investment	\$31,910,762	5.00%	\$1,595,538	20	0.00%
60	392.100	Transportation Equipment - Light Trucks	\$7,748,946	5.57%	\$431,616	9	15.00%
61	392.200	Transportation Equipment - Heavy Trucks	\$21,562,324	0.00%	\$0	10	15.00%
62	392.300	Transportation Equipment - Autos	\$866,500	0.00%	\$0	6	15.00%
63	392.400	Transportation Equipment - Other	\$7,306,770	6.15%	\$449,366	15	5.00%
64	393.000	Stores Equipment	\$614,762	3.88%	\$23,853	25	0.00%
65	394.000	Tools, Shop and Garage Equipment	\$6,194,812	3.73%	\$231,066	20	0.00%
66	395.000	Laboratory Equipment	\$1,028,067	3.90%	\$40,095	15	0.00%
67	396.000	Power Operated Equipment	\$786,504	3.79%	\$29,809	12	20.00%
68	397.100	Communication Equip - Non Telephone	\$4,846,181	5.76%	\$279,140	15	0.00%
69	397.200	Communication Equip - Telephone	\$3,234	8.94%	\$289	10	0.00%
70	398.000	Miscellaneous Equipment	\$3,526,610	6.48%	\$228,524	15	0.00%
71	399.000	Other Tangible Equipment	\$2,333	2.43%	\$57	20	0.00%
72		TOTAL GENERAL PLANT	\$132,585,990		\$6,695,170		
73		Total Depreciation	\$1,968,067,168		\$36,386,063		

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

## Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Accumulated Depreciation Reserve

	A	<u>B</u>	<u>C</u>	D	E	F	G	Н	I
Line	Account		Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$4,157,793	R-8	\$0	\$4,157,793	100.00%	\$0	\$4,157,793
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10 11	313.000 314.000	Lake, River and Other Intakes Wells and Springs	\$52,394 \$641	R-10 R-11	\$0 \$0	\$52,394 \$641	100.00% 100.00%	\$0 \$0	\$52,394 \$641
12	314.000	Infiltration Galleries and Tunnels	\$041	R-12	\$0 \$0	\$041	100.00%	\$0 \$0	\$0
13	316.000	Supply Mains	\$4,299,783	R-13	\$0	\$4,299,783	100.00%	\$0	\$4,299,783
14	317.000	Miscellaneous Source of Supply - Other	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$8,510,611		\$0	\$8,510,611		\$0	\$8,510,611
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	321.000	Structures and Improvements - PP	\$5,349,995	R-18	\$0	\$5,349,995	100.00%	\$0	\$5,349,995
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	323.000	Power Generation Equipment	\$892,362	R-20	\$0	\$892,362	100.00%	\$0	\$892,362
21	324.000	Steam Pumping Equipment	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	325.000	Electric Pumping Equipment	\$20,403,512	R-22	\$0	\$20,403,512	100.00%	\$0	\$20,403,512
23 24	326.000 327.000	Diesel Pumping Equipment Hydraulic Pumping Equipment	\$1,816,474 \$38,853	R-23 R-24	\$0 \$0	\$1,816,474 \$38,853	100.00% 100.00%	\$0 \$0	\$1,816,474 \$38,853
25	328.000	Other Pumping Equipment	-\$71,159	R-24	\$0 \$0	-\$71,159	100.00%	\$0 \$0	-\$71,159
26	0_0.000	TOTAL PUMPING PLANT	\$28,430,037		\$0	\$28,430,037	10010070	\$0	\$28,430,037
27		WATER TREATMENT PLANT	<b>*</b> 0	<b>D</b> 00	¢0.	¢0.	400.000/	¢0.	<b>*</b> 0
28 29	330.000 331.000	Land and Land Rights - WTP Structures and Improvements - WTP	\$0 \$30,977,785	R-28 R-29	\$0 \$0	\$0 \$30,977,785	100.00% 100.00%	\$0 \$0	\$0 \$30,977,785
30	332.000	Water Treatment Equipment - WTP	\$23,660,676	R-29	\$0 \$0	\$23,660,676	100.00%	\$0 \$0	\$23,660,676
31	333.000	Other - WTP	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$54,638,461		\$0	\$54,638,461		\$0	\$54,638,461
22		TRANSMISSION & DIST. DI ANT							
33 34	340.000	TRANSMISSION & DIST. PLANT Land and Land Rights - TDP	\$17	R-34	-\$17	\$0	100.00%	\$0	\$0
35	341.000	Structures and Improvements - TDP	\$4,045,394	R-35	\$0	\$4,045,394	100.00%	\$0	\$4,045,394
36	341.100	Structures & Improve - Special Crossing	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	342.000	Distribution Reservoirs and Standpipes	\$8,237,728	R-37	\$0	\$8,237,728	100.00%	\$0	\$8,237,728
38	343.000	Transmission and Distribution Mains	\$198,192,966	R-38	\$0	\$198,192,966	100.00%	\$0	\$198,192,966
39	344.000	Fire Mains	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40 41	345.000 346.000	Customer Services Customer Meters	\$79,638 \$4,352,290	R-40 R-41	\$0 \$0	\$79,638 \$4,352,290	100.00% 100.00%	\$0 \$0	\$79,638 \$4,352,290
41	346.000	Customer Meters	\$9,263,881	R-41 R-42	\$0 \$0	\$9,263,881	100.00%	\$0 \$0	\$9,263,881
43	348.000	Fire Hydrants	\$12,794,520	R-43	\$0	\$12,794,520	100.00%	\$0	\$12,794,520
44	349.000	Miscellaneous Trans. & Dist Other	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45		TOTAL TRANSMISSION & DIST. PLANT	\$236,966,434		-\$17	\$236,966,417		\$0	\$236,966,417
46		GENERAL PLANT							
40 47	389.000	Land and Land Rights - GP	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	390.000	Structures and Improve - Shop & Garage	\$822,447	R-48	\$0	\$822,447	100.00%	\$0	\$822,447
49	390.100	Structures and Improve - Office Buildings	\$568,686	R-49	\$0	\$568,686	100.00%	\$0	\$568,686
50	390.200	General Structures - HVAC	\$11,492	R-50	\$0	\$11,492	100.00%	\$0	\$11,492
51	390.300	Structures & Improve - Miscellaneous	\$734,403	R-51	\$0	\$734,403	100.00%	\$0	\$734,403
52 52	390.900	Structures and Improvements - Leasehold	\$177,913	R-52	\$0 \$0	\$177,913	100.00%	\$0 \$0	\$177,913 \$422,008
53 54	391.000 391.100	Office Furniture Computers & Peripheral Equipment	\$432,008 \$2,524,295	R-53 R-54	\$0 \$0	\$432,008 \$2,524,295	100.00% 100.00%	\$0 \$0	\$432,008 \$2,524,295
54 55	391.100	Computer Bardware & Software	\$2,622,464	R-54 R-55	\$0 \$0	\$2,622,464	100.00%	\$0 \$0	\$2,622,464
56	391.250	Computer Software	\$7,464,341	R-56	\$0	\$7,464,341	100.00%	\$0	\$7,464,341
57	391.260	Personal Computer Software	\$0	R-57	\$0	\$0	100.00%	\$0	\$0
58	391.300	Other Office Equipment	-\$12,522	R-58	\$0	-\$12,522	100.00%	\$0	-\$12,522
59	391.400	BTS Initial Investment	\$11,087,508	R-59	\$0	\$11,087,508	100.00%	\$0	\$11,087,508
60 61	392.100 392.200	Transportation Equipment - Light Trucks Transportation Equipment - Heavy Trucks	\$1,457,014 \$4,425,881	R-60 R-61	\$0 \$0	\$1,457,014 \$4 425 881	100.00% 100.00%	\$0 \$0	\$1,457,014 \$4,425,881
01	392.200	mansportation Equipment - neavy Trucks	\$4,425,881	R-61	Uچ ا	\$4,425,881	100.00%	Uچ ا	\$4,425,881

Accounting Schedule: 06 Sponsor: Amanda C. McMellen Page: 1 of 2 Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
62	392.300	Transportation Equipment - Autos	\$1,758,528	R-62	\$0	\$1,758,528	100.00%	\$0	\$1,758,528
63	392.400	Transportation Equipment - Other	\$1,792,812	R-63	\$0	\$1,792,812	100.00%	\$0	\$1,792,812
64	393.000	Stores Equipment	-\$208,317	R-64	\$0	-\$208,317	100.00%	\$0	-\$208,317
65	394.000	Tools, Shop and Garage Equipment	\$2,333,606	R-65	\$0	\$2,333,606	100.00%	\$0	\$2,333,606
66	395.000	Laboratory Equipment	\$263,756	R-66	\$0	\$263,756	100.00%	\$0	\$263,756
67	396.000	Power Operated Equipment	\$914,140	R-67	\$0	\$914,140	100.00%	\$0	\$914,140
68	397.100	Communication Equip - Non Telephone	\$1,148,489	R-68	\$0	\$1,148,489	100.00%	\$0	\$1,148,489
69	397.200	Communication Equip - Telephone	-\$13,653	R-69	\$0	-\$13,653	100.00%	\$0	-\$13,653
70	398.000	Miscellaneous Equipment	\$734,849	R-70	\$0	\$734,849	100.00%	\$0	\$734,849
71	399.000	Other Tangible Equipment	\$17,369	R-71	\$0	\$17,369	100.00%	\$0	\$17,369
72		TOTAL GENERAL PLANT	\$41,057,509		\$0	\$41,057,509		\$0	\$41,057,509
73		TOTAL DEPRECIATION RESERVE	\$369,603,052		-\$17	\$369,603,035		\$0	\$369,603,035

## Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Adjustments for Depreciation Reserve

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-34	Land and Land Rights - TDP	340.000		-\$17		\$0
	1. To remove reserve associated with land. (McMellen)		-\$17		\$0	
	Total Reserve Adjustments		-	-\$17		\$0

## Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Cash Working Capital

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	B x F
Mumber	Description		Lay	Lay	0-0		DXL
1	OPERATION AND MAINT. EXPENSE						
2	Chemical	\$7,661,090	43.63	35.19	8.44	0.023123	\$177,147
3	Group Insurance	\$2,063,024	43.63	10.92	32.71	0.089616	\$184,880
4	Labor/Base Payroll	\$20,076,123	43.63	12.00	31.63	0.086658	\$1,739,757
5	Pension and OPEB	-\$2,575,296	43.63	2.90	40.73	0.111589	-\$287,375
6	401K	\$510,645	43.63	16.93	26.70	0.073151	\$37,354
7	Support Services	\$17,175,848	43.63	75.37	-31.74	-0.086959	-\$1,493,595
8	Fuel Power	\$6,538,271	43.63	21.72	21.91	0.060027	\$392,473
9	Telephone	\$855,208	43.63	34.20	9.43	0.025836	\$22,095
10	Rents	\$496,804	43.63	14.27	29.36	0.080438	\$39,962
11	Postage	\$1,219,543	43.63	20.54	23.09	0.063260	\$77,148
12	IOTG	\$3,547,741	43.63	-56.46	100.09	0.274219	\$972,858
13	PSC Assessment	\$1,415,911	43.63	-35.57	79.20	0.216986	\$307,233
14	Waste Disposal	\$349,417	43.63	74.65	-31.02	-0.084986	-\$29,696
15	Uncollectible Expense	\$2,170,858	0.00	0.00	0.00	0.000000	\$0
16	Cash Vouchers	\$11,937,006	43.63	75.37	-31.74	-0.086959	-\$1,038,030
17	TOTAL OPERATION AND MAINT. EXPENSE	\$73,442,193					\$1,102,211
18	TAXES						
19	Payroll Tax	\$1,546,118	43.63	12.00	31.63	0.086658	\$133,983
20	Property Tax	\$18,353,758	43.63	167.90	-124.27	-0.340466	-\$6,248,831
21	TOTAL TAXES	\$19,899,876					-\$6,114,848
22	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$5,012,637
23	TAX OFFSET FROM RATE BASE		10.00	50.00		0.0056.45	
24	Federal Tax Offset	\$10,075,492	43.63	52.88	-9.25	-0.025342	-\$255,333
25	State Tax Offset	\$1,789,200	43.63	52.88	-9.25	-0.025342	-\$45,342
26	City Tax Offset	\$382,859	43.63	52.88	-9.25	-0.025342	-\$9,702
27	Interest Expense Offset	\$25,258,059	43.63	87.60	-43.97	-0.120466	-\$3,042,737
28	TOTAL OFFSET FROM RATE BASE	\$37,505,610					-\$3,353,114
20		I					¢0.005.754
29	TOTAL CASH WORKING CAPITAL REQUIRED						-\$8,365,751

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>E</u> Adjust	<u>G</u> Total Company	<u>H</u> Total Company	<u> </u>  uriedictions	<u>J</u> Jurisdictions	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adi Juris
Number	Number	Income Description	Total	Labor	Non Labor	Adjust. Number	Adjustments	Adjusted		Adjustments	Jurisdictional	Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)		Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		OPERATING REVENUES	(										
Rev-2	461.100	Residential	\$154,193,104	See note (1)	See note (1)	Rev-2	See note (1)	\$154,193,104	100.00%	-\$2,068,019	\$152,125,085	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$45,026,517			Rev-3		\$45,026,517	100.00%	-\$6,274,726	\$38,751,791		
Rev-4	461.300	Industrial	\$6,272,508			Rev-4		\$6,272,508	100.00%	\$967,396	\$7,239,904		
Rev-5	462.000	Private Fire Protection	\$3,800,894			Rev-5		\$3,800,894	100.00%	-\$85,753	\$3,715,141		
Rev-6	463.000	Public Fire Protection	-\$61			Rev-6		-\$61	100.00%	\$61	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$1,250,735			Rev-7		\$1,250,735	100.00%	-\$743,467	\$507,268		
Rev-8	472.000	Other Revenue - Rent	\$563,574			Rev-8		\$563,574	100.00%	-\$172,581	\$390,993		
Rev-9	464.000	Other Public Auth.	\$2,471,362			Rev-9		\$2,471,362	100.00%	-\$120,156	\$2,351,206		
Rev-10	466.000	Sales for Resale	\$7,515,366			Rev-10		\$7,515,366	100.00%	-\$1,009,624	\$6,505,742		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$2,664,716			Rev-11		\$2,664,716	100.00%	-\$42,714	\$2,622,002		
Rev-12		TOTAL OPERATING REVENUES	\$223,758,715					\$223,758,715		-\$9,549,583	\$214,209,132		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$256,534	\$0	\$256.534	E-2	\$0	\$256,534	100.00%	-\$844	\$255,690	\$0	\$255.690
3	602.000	Purchased Water	\$334,728	\$0	\$334,728	E-3	\$0 \$0	\$334,728	100.00%	\$40,496	\$375,224	\$0	\$375,224
4	603.000	Miscellaneous Expenses	\$4,087,839	\$0	\$4,087,839	E-4	\$0	\$4,087,839	100.00%	-\$230,806	\$3,857,033	\$0	\$3,857,033
5	604.000	Rents - SSE	\$8,006	\$0	\$8.006	E-5	\$0	\$8,006	100.00%	\$56,879	\$64,885	\$0	\$64,885
6	610.000	Maint. Supervision & Engineering	\$280	\$280	\$0	E-6	\$0	\$280	100.00%	-\$20	\$260	\$260	\$0
7	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$61	\$61	\$0	E-10	\$0	\$61	100.00%	-\$4	\$57	\$57	\$0
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	616.000	Maint. of Supply Mains	\$701	\$701	\$0	E-12	\$0	\$701	100.00%	-\$58	\$643	\$643	\$0
13	617.000	Maint. Of Misc. Water Source Plant	\$248,563	\$246,373	\$2,190	E-13	\$0	\$248,563	100.00%	-\$18,097	\$230,466	\$228,276	\$2,190
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$4,936,712	\$247,415	\$4,689,297		\$0	\$4,936,712		-\$152,454	\$4,784,258	\$229,236	\$4,555,022
15 16	620.000	PUMPING EXPENSES	£20.000	¢20.000	¢0.	E-16	\$0	\$20.888	100.00%	¢4 400	£40.200	£40.200	¢0
16	620.000 621.000	Operation Supervision & Engineering - PE Fuel for Power Production	\$20,888 \$1,869	\$20,888 \$0	\$0 \$1,869	E-16 E-17	\$0 \$0	\$20,888 \$1,869	100.00%	-\$1,498 -\$106	\$19,390 \$1,763	\$19,390 \$0	\$0 \$1,763
17	622.000	Power Production Labor & Expenses	\$1,669 \$0	\$0 \$0	\$1,669	E-17 E-18	\$0 \$0	\$1,869	100.00%	-\$106	\$1,763	\$0 \$0	\$1,763
19	622.000	Fuel or Power Purchased for Pumping	\$2,814,567	\$0 \$0	\$2,814,567	E-18 E-19	\$0 \$0	\$2,814,567	100.00%	-\$159,033	\$2,655,534	\$0 \$0	\$2,655,534
20	623.000	Pumping Labor and Expenses	\$457,244	\$404,605	\$2,814,567	E-19 E-20	\$0 \$0	\$457,244	100.00%	-\$159,033	\$428,221	\$0 \$375,582	\$2,655,534
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-20	\$0 \$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$12.973	\$0	\$12.973	E-22	\$0	\$12,973	100.00%	\$0	\$12,973	\$0	\$12,973
23	627.000	Rents - PE	\$5,518	\$0	\$5,518	E-23	\$0	\$5,518	100.00%	-\$561	\$4,957	\$0	\$4,957
24	630.000	Maint. Supervision & Engineering - PE	\$20,842	\$20,842	\$0	E-24	\$0	\$20,842	100.00%	-\$1,503	\$19,339	\$19,339	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$8,031	\$8,031	\$0	E-25	\$0	\$8,031	100.00%	-\$770	\$7,261	\$7,261	\$0
26	632.000	Maint. of Power Production Equipment	\$1,154	\$1,154	\$0	E-26	\$0	\$1,154	100.00%	-\$82	\$1,072	\$1,072	\$0
27	633.000	Maint. of Pumping Equipment	\$286,748	\$273,246	\$13,502	E-27	\$0	\$286,748	100.00%	-\$19,880	\$266,868	\$253,366	\$13,502
28		TOTAL PUMPING EXPENSES	\$3,629,834	\$728,766	\$2,901,068		\$0	\$3,629,834	1	-\$212,456	\$3,417,378	\$676,010	\$2,741,368
~~													
29	640.000	WATER TREATMENT EXPENSES	\$44 FOO	\$44 F00	**	F 20	<b>*</b> •	\$44 F00	100.00%	\$4 CE4	640.440	¢40.440	**
30 31	640.000 641.000	Operation. Supervision & Engineer WTE Chemicals - WTE	\$11,500 \$7,544,710	\$11,500 \$0	\$0 \$7,544,710	E-30 E-31	\$0 \$0	\$11,500 \$7,544,710	100.00% 100.00%	-\$1,054 \$116,347	\$10,446 \$7,661,057	\$10,446 \$0	\$0 \$7,661,057
31	641.000 642.000	Operation Labor & Expenses - WTE	\$7,544,710 \$2.864.725	\$0 \$2,591,280	\$7,544,710 \$273.445	E-31 E-32	\$0 \$0	\$7,544,710 \$2.864.725	100.00%	\$116,347 -\$179,794	\$7,661,057 \$2,684,931	ەں \$2,405,111	\$7,661,057 \$279.820
32	642.000 643.000	Miscellanous Expenses - WTE	\$2,664,725 \$452,323	\$2,591,280 \$0	\$452,323	E-32 E-33	\$0 \$0	\$2,864,725	100.00%	-\$179,794 -\$72,386	\$379,937	\$2,405,111	\$279,820 \$379,937
33	644.000	Rents - WTE	\$452,525	\$0 \$0	\$144,732	E-33 E-34	\$0 \$0	\$144,732	100.00%	-\$72,300	\$130,015	\$0 \$0	\$130,015
35	650.000	Maint. Supervision & Engineering - WTE	\$1,547,058	\$1,547,058	\$144,752	E-34 E-35	\$0 \$0	\$1,547,058	100.00%	-\$109,886	\$1,437,172	\$1,437,172	\$130,015
36	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	652.000	Maint. of Water Treatment Equipment	\$773,987	\$90	\$773,897	E-37	\$0	\$773,987		\$0	\$773,987	\$90	\$773,897
	302.000		<i>ψ</i> , , 5, 507	φ50	φ		φ0	<i><i>wii0,001</i></i>	100.0070	φυ	<i>w</i> 110,007	450	<i><i><i>q</i></i>, 10,007</i>

Accounting Schedule: 09 Sponsor: Amanda C. McMellen Page: 1 of 3

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>E</u>	G	H	<u> </u>	<u>J</u>	<u>K</u>	L	M
Line	Account	Income Description	Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
38		TOTAL WATER TREATMENT EXPENSES	\$13,339,035	\$4,149,928	\$9,189,107	r	(FIOIII Adj. 3cii.) \$0	\$13,339,035	Т	-\$261,490	\$13,077,545	\$3,852,819	\$9,224,726
30		TOTAL WATER TREATMENT EXPENSES	\$13,339,035	\$4,149,920	\$9,169,107		φU	\$13,339,035		-\$201,490	\$13,077,545	\$3,652,619	\$9,224,720
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$34,817	\$34,817	\$0	E-40	\$0	\$34,817	100.00%	-\$2,490	\$32,327	\$32,327	\$0
41	661.000	Storage Facilities Expenses TDE	-\$308	-\$308	\$0	E-41	\$0	-\$308		\$0	-\$308	-\$308	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$19,875	\$122,439	-\$102,564	E-42	\$0	\$19,875	100.00%	-\$601,461	-\$581,586	-\$479,022	-\$102,564
43	663.000	Meter Expenses - TDE	\$52,339	\$52,339	\$0	E-43	\$0	\$52,339	100.00%	-\$5,560	\$46,779	\$46,779	\$0
44	664.000	Customer Installations Expenses - TDE	\$140,285	\$140,285	\$0	E-44	\$0	\$140,285	100.00%	-\$12,071	\$128,214	\$128,214	\$0
45	665.000	Miscellaneous Expenses - TDE	\$4,688,618	\$3,767,146	\$921,472	E-45	\$0	\$4,688,618	100.00%	-\$261,701	\$4,426,917	\$3,507,069	\$919,848
46	666.000	Rents - TDE	\$7,911	\$0	\$7,911	E-46	\$0	\$7,911	100.00%	-\$805	\$7,106	\$0	\$7,106
47	670.000	Maint. Supervision and Engineering - TDE	\$5,032	\$5,032	\$0	E-47	\$0	\$5,032		-\$356	\$4,676	\$4,676	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$72,412	\$0	\$72,412	E-49	\$0	\$72,412		\$3,354	\$75,766	\$0	\$75,766
50	673.000	Maint. of Transmission & Distribution Mains	\$1,608,165	\$139	\$1,608,026	E-50	\$0	\$1,608,165		\$567,655	\$2,175,820	\$139	\$2,175,681
51	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52 53	675.000 676.000	Maint. of Services - TDE Maint. of Meters - TDE	\$391,554 \$359.962	\$391,754 \$359,962	-\$200 \$0	E-52 E-53	\$0 \$0	\$391,554 \$359,962		-\$28,035 -\$24,652	\$363,519 \$335,310	\$363,719 \$335.310	-\$200 \$0
53 54	676.000	Maint. of Hydrants - TDE	\$359,962 \$248,220	\$359,962 \$248,220	\$0 \$0	E-53 E-54	\$0	\$359,962 \$248,220		-\$24,652 -\$18,693	\$229.527	\$229,527	\$0 \$0
55	678.000	Maint. of Miscellaneous Plant - TDE	\$3,686,251	\$2,522,430	\$0 \$1,163,821	E-54 E-55	\$0	\$3,686,251	100.00%	-\$18,693	\$3,241,460	\$2,346,292	\$895,168
56	078.000	TOTAL TRANSMISSION & DIST. EXPENSES	\$11,315,133	\$7,644,255	\$3,670,878	L-33	\$0	\$11,315,133		-\$829,606	\$10,485,527	\$6,514,722	\$3,970,805
00			\$11,010,100	<i><b>ψ</b></i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$0,010,010		ΨŬ	\$11,010,100		<i>4020,000</i>	\$10,400,0 <u>2</u> 1	<i>\\</i> 0,014,122	\$0,010,000
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$8,067	\$8,067	\$0	E-58	\$0	\$8.067	100.00%	-\$576	\$7,491	\$7,491	\$0
59	902.000	Meter Reading Expenses	\$175,021	\$166,665	\$8,356	E-59	\$0	\$175,021	100.00%	-\$15,577	\$159,444	\$151,088	\$8,356
60	903.000	Customer Records & Collection Expenses	\$2,830,852	\$96,069	\$2,734,783	E-60	\$0	\$2,830,852	100.00%	-\$123,035	\$2,707,817	\$87,342	\$2,620,475
61	904.000	Uncollectible Amounts	\$1,324,811	\$0	\$1,324,811	E-61	\$0	\$1,324,811	100.00%	\$846,047	\$2,170,858	\$0	\$2,170,858
62	905.000	Misc. Customer Accounts Expense	\$72,957	\$59	\$72,898	E-62	\$0	\$72,957	100.00%	\$498,994	\$571,951	\$55	\$571,896
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,411,708	\$270,860	\$4,140,848		\$0	\$4,411,708		\$1,205,853	\$5,617,561	\$245,976	\$5,371,585
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-65	\$0	\$0		\$0	\$0	\$0	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		SALES PROMOTION EXPENSES			••	=			400.000/				
68 69	910.000	Sales Promotion Expenses - SPE TOTAL SALES PROMOTION EXPENSES	<u>\$0</u> \$0	\$0 \$0	\$0 \$0	E-68	<u>\$0</u> \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	<u>\$0</u> \$0
69		TOTAL SALES PROMOTION EXPENSES	<b>\$</b> 0	\$U	φU		φU	<b>\$</b> 0		\$U	\$U	\$U	\$U
70		ADMIN. & GENERAL EXPENSES							1				
71	920.000	Admin. & General Salaries	\$7,572,968	\$7,572,968	\$0	E-71	\$0	\$7,572,968	100.00%	-\$2,176,802	\$5,396,166	\$5,396,166	\$0
72	921.000	Office Supplies & Expenses	\$1,321,688	\$0	\$1.321.688	E-72	\$0	\$1,321,688		\$253,251	\$1,574,939	\$0	\$1.574.939
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0		\$0	\$0	\$0	\$0
74	923.000	Outside Services Employed	\$27,990,492	\$23,404,081	\$4,586,411	E-74	\$0	\$27,990,492		-\$5,897,062	\$22,093,430	\$23,404,081	-\$1,310,651
75	924.000	Property Insurance	\$3,527,918	\$0	\$3,527,918	E-75	\$0	\$3,527,918	100.00%	\$632,083	\$4,160,001	\$0	\$4,160,001
76	925.000	Injuries & Damages	\$72,830	\$0	\$72,830	E-76	\$0	\$72,830	100.00%	-\$235	\$72,595	\$0	\$72,595
77	926.000	Employee Pensions & Benefits	\$5,656,479	\$5,485,373	\$171,106	E-77	\$0	\$5,656,479		-\$5,122,679	\$533,800	\$3,841,933	-\$3,308,133
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0		\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$293,710	\$0	\$293,710	E-79	\$0	\$293,710		-\$256,043	\$37,667	\$0	\$37,667
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0		\$0	\$0	\$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0		\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$1,456,341	\$0 ©0	\$1,456,341	E-82	\$0	\$1,456,341	100.00%	-\$531,922	\$924,419	\$0	\$924,419
83	930.300	Research & Development Expenses Rents - AGE	\$65,277	\$0 \$0	\$65,277	E-83	\$0	\$65,277	100.00%	\$368	\$65,645	\$0	\$65,645
84	931.000	Rents - AGE	\$98,086	\$0	\$98,086	E-84	\$0	\$98,086	100.00%	-\$2,389	\$95,697	\$0	\$95,697

Accounting Schedule: 09 Sponsor: Amanda C. McMellen Page: 2 of 3

	Δ	<u>B</u>	<u>C</u>	D	E	F	G	Н		_	к		Μ
Line	Account	<u> </u>	Test Year	Test Year	Test Year	Adjust.	Total Company		Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)			(From Adj. Sch.)	(H x I) + J		M = K
85	932.000	Maint. of General Plant	\$1,121,238	\$129.173	\$992.065	E-85	\$0	\$1,121,238	100.00%	-\$15.673	\$1,105,565	\$118.826	\$986.739
86		TOTAL ADMIN. & GENERAL EXPENSES	\$49.177.027	\$36.591.595	\$12,585,432		\$0	\$49.177.027		-\$13.117.103	\$36,059,924	\$32,761,006	\$3,298,918
			• - , , , -					, ,.		, ,	,,.	, . ,	
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$31,001,220	See note (1)	See note (1)	E-88	See note (1)	\$31,001,220	100.00%	\$4,789,911	\$35,791,131	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$31,001,220	\$0	\$0		\$0	\$31,001,220		\$4,789,911	\$35,791,131	\$0	\$0
90		AMORTIZATION EXPENSE											
91	404.000	Amortization of Expense	\$160,839	\$0	\$160,839	E-91	\$0	\$160,839	100.00%	\$0	\$160,839	\$0	\$160,839
92	405.000	Amortizaton of Reg Asset	\$4,674	\$0	\$4,674	E-92	\$0	\$4,674	100.00%	-\$4,674	\$0	\$0	\$0
93	405.000	Amortization of Reg Asset AFUDC	\$110,111	\$0	\$110,111	E-93	\$0	\$110,111	100.00%	-\$110,111	\$0	\$0	\$0
94	407.000	Amortization - Property Losses	\$112,163	\$0	\$112,163	E-94	\$0	\$112,163	100.00%	-\$1,621	\$110,542	\$0	\$110,542
95		TOTAL AMORTIZATION EXPENSE	\$387,787	\$0	\$387,787		\$0	\$387,787		-\$116,406	\$271,381	\$0	\$271,381
96		OTHER OPERATING EXPENSES											
97	408.100	Property Taxes	\$18,403,929	\$0	\$18,403,929	E-97	\$0	\$18,403,929	100.00%	-\$50,172	\$18,353,757	\$0	\$18,353,757
98	408.100	Payroll Taxes	\$1,612,131	\$1,612,131	\$0	E-98	\$0	\$1,612,131	100.00%	-\$66,012	\$1,546,119	\$1,546,119	
99	408.100	Other Taxes	-\$113,560	\$0	-\$113,560	E-99	\$0	-\$113,560	100.00%	\$0	-\$113,560	\$0	-\$113,560
100	408.100	PSC Assessment	\$1,785,992	\$0	\$1,785,992	E-100	\$0	\$1,785,992	100.00%	-\$369,513	\$1,416,479	\$0	\$1,416,479
101		TOTAL OTHER OPERATING EXPENSE	\$21,688,492	\$1,612,131	\$20,076,361		\$0	\$21,688,492		-\$485,697	\$21,202,795	\$1,546,119	\$19,656,676
102		TOTAL OPERATING EXPENSE	\$139,886,948	\$51,244,950	\$57,640,778		\$0	\$139,886,948		-\$9,179,448	\$130,707,500	\$45,825,888	\$49,090,481
103		NET INCOME BEFORE TAXES	\$83,871,767					\$83,871,767		-\$370,135	\$83,501,632		
104			AT 170 500	0	0		0	AT 170 500	400.000/	405 500 000		0	0
105	409.100	Current Income Taxes	-\$7,476,566	See note (1)	See note (1)	E-105	See note (1)	-\$7,476,566	100.00%	\$25,530,068	\$18,053,502	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$7,476,566					-\$7,476,566		\$25,530,068	\$18,053,502		
407		DEFERRED INCOME TAXES											
107 108	440 400	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax.	¢00.040.000	0	0	E-108	0	¢00.040.000	400.000/	¢00.040.005	¢004.004	0	0
	410.100		\$23,042,699	See note (1)	See note (1)	E-108 E-109	See note (1)	\$23,042,699	100.00% 100.00%	-\$22,048,305	\$994,394 -\$99.655	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC Amortization of Protected Excess ADIT	-\$99,244					-\$99,244		-\$411			
110 111	0.000 0.000	Amortization of Protected Excess ADIT Amortization of Unprotected Excess ADIT	\$0 \$0			E-110 E-111		\$0	100.00% 100.00%	-\$2,091,396	-\$2,091,396		
111 112	0.000	TOTAL DEFERRED INCOME TAXES	\$0 \$22,943,455			E-111		\$0 \$22,943,455	100.00%	-\$14,140,658	-\$14,140,658		
112		TOTAL DEFERRED INCOME TAXES	<b>⊅∠∠,943,455</b>					<b>⊅</b> ∠2,943,455		-\$38,280,770	-\$15,337,315		
113		NET OPERATING INCOME	\$68.404.878			1	1	\$68,404,878	.1	\$12,380,567	\$80,785,445	1	1
113			010,404,070					\$U0,404,070		912,300,307	900,703,443		

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

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	-\$2,068,019	-\$2,068,019
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$2,068,019	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$6,274,726	-\$6,274,726
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$6,274,726	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$967,396	\$967,396
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$967,396	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	-\$85,753	-\$85,753
	1. To normalize private fire protection. (A. Sarver)		\$0	\$0		\$0	-\$85,753	
Rev-6	Public Fire Protection	463.000	\$0	\$0	\$0	\$0	\$61	\$61
	1. To remove public fire protection. (A. Sarver)		\$0	\$0		\$0	\$61	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	-\$743,467	-\$743,467
	1. To normalize late payment charge. (A. Sarver)		\$0	\$0		\$0	-\$743,467	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	-\$172,581	-\$172,581
	1. To normalize rent. (A. Sarver)		\$0	\$0		\$0	-\$172,581	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	-\$120,156	-\$120,156
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	-\$120,156	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$1,009,624	-\$1,009,624
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$1,009,624	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$42,714	-\$42,714
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$42,714	
E-2	Operation Labor & Expenses	601.000	\$0	\$0	\$0	\$0	-\$844	-\$844
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$54	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	-\$898	
E-3	Purchased Water	602.000	\$0	\$0	\$0	\$0	\$40,496	\$40,496
	1. To annualize purchased water. (Sarver)		\$0	\$0		\$0	\$40,496	
E-4	Miscellaneous Expenses	603.000	\$0	\$0	\$0	\$0	-\$230,806	-\$230,806
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$230,793	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$13	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-5	Rents - SSE	604.000	\$0	\$0	\$0	\$0	\$56,879	\$56,879
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$661	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$57,540	
E-6	Maint. Supervision & Engineering	610.000	\$0	\$0	\$0	-\$20	\$0	-\$20
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$20	\$0	
E-10	Maint. of Wells & Springs	614.000	\$0	\$0	\$0	-\$4	\$0	-\$4
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$4	\$0	
E-12	Maint. of Supply Mains	616.000	\$0	\$0	\$0	-\$58	\$0	-\$58
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$58	\$0	
E-13	Maint. Of Misc. Water Source Plant	617.000	\$0	\$0	\$0	-\$18,097	\$0	-\$18,097
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$18,097	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$0	\$0	\$0	-\$1,498	\$0	-\$1,498
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,498	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$0	\$0	\$0	-\$106	-\$106
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$106	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$0	\$0	\$0	-\$159,033	-\$159,033
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$159,033	
E-20	Pumping Labor and Expenses	624.000	\$0	\$0	\$0	-\$29,023	\$0	-\$29,023
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$29,023	\$0	
E-23	Rents - PE	627.000	\$0	\$0	\$0	\$0	-\$561	-\$561
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$561	
E-24	Maint. Supervision & Engineering - PE	630.000	\$0	\$0	\$0	-\$1,503	\$0	-\$1,503
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,503	\$0	
E-25	Maint. of Structures & Improvements - PE	631.000	\$0	\$0	\$0	-\$770	\$0	-\$770
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$770	\$0	
E-26	Maint. of Power Production Equipment	632.000	\$0	\$0	\$0	-\$82	\$0	-\$82
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$82	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$0	\$0	\$0	-\$19,880	\$0	-\$19,880
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$19,880	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-30	Operation. Supervision & Engineer WTE	640.000	\$0	\$0	\$0	-\$1,054	\$0	-\$1,054
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,054	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$0	\$0	\$0	\$116,347	\$116,347
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$116,290	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove chemicals for corporate. (Sarver)		\$0	\$0		\$0	\$57	
E-32	Operation Labor & Expenses - WTE	642.000	\$0	\$0	\$0	-\$186,169	\$6,375	-\$179,794
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$186,169	\$0	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$6,576	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$201	
E-33	Miscellanous Expenses - WTE	643.000	\$0	\$0	\$0	\$0	-\$72,386	-\$72,386
	3. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	-\$72,386	
E-34	Rents - WTE	644.000	\$0	\$0	\$0	\$0	-\$14,717	-\$14,717
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$14,717	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$0	\$0	\$0	-\$109,886	\$0	-\$109,886
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$109,886	\$0	
E-40	Operation Supervision & Engineering - TDE	660.000	\$0	\$0	\$0	-\$2,490	\$0	-\$2,490
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2,490	\$0	
E-42	Transmission & Distribution Lines Expenses	662.000	\$0	\$0	\$0	-\$601,461	\$0	-\$601,461
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$321,007	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$280,454	\$0	
E-43	Meter Expenses - TDE	663.000	\$0	\$0	\$0	-\$5,560	\$0	-\$5,560
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$5,560	\$0	
E-44	Customer Installations Expenses - TDE	664.000	\$0	\$0	\$0	-\$12,071	\$0	-\$12,071
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$12,071	\$0	
E-45	Miscellaneous Expenses - TDE	665.000	\$0	\$0	\$0	-\$260,077	-\$1,624	-\$261,701
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$260,064	\$0	
	2. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$650	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$263	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$1,025	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$13	\$0	
	6. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$212	
E-46	Rents - TDE	666.000	\$0	\$0	\$0	\$0	-\$805	-\$80
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$805	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$0	\$0	\$0	-\$356	\$0	-\$3
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$356	\$0	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	\$0	\$0	\$0	\$3,354	\$3,3
	2. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$8,875	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$5,521	
E-50	Maint. of Transmission & Distribution Mains	673.000	\$0	\$0	\$0	\$0	\$567,655	\$567,6
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	\$567,655	
E-52	Maint. of Services - TDE	675.000	\$0	\$0	\$0	-\$28,035	\$0	-\$28,0
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$28,035	\$0	
E-53	Maint. of Meters - TDE	676.000	\$0	\$0	\$0	-\$24,652	\$0	-\$24,6
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$24,652	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$0	\$0	\$0	-\$18,693	\$0	-\$18,6
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$18,693	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$0	\$0	\$0	-\$176,138	-\$268,653	-\$444,7
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$176,138	\$0	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$260,556	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjustment for Main Break Expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	-\$8,097	
E-58	Supervision	901.000	\$0	\$0	\$0	-\$576	\$0	-\$5
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$576	\$0	
E-59	Meter Reading Expenses	902.000	\$0	\$0	\$0	-\$15,577	\$0	-\$15,5
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$15,577	\$0	
E-60	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	-\$8,727	-\$114,308	-\$123,0

<u>A</u> ncome Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdiction Adjustment
lumber	Income Adjustment Description 1. To annualize payroll. (Arabian)	Number	Labor \$0	Non Labor \$0	Total	Labor -\$8,727	Non Labor \$0	Total
	2. To annualize postage expense. (Barron)		\$0	\$0		\$0	\$17,476	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$6,349	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$125,435	
E-61	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$846,047	\$846,0
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$2,170,858	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$1,324,811	
	Allocation Factors, To normalize uncollectibles (Newkirk)						••••	
E-62	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$4	\$498,998	\$498,9
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$4	\$0	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$498,998	
	Allocation Factors, To include credit card fees. (Bolin)							
E-71	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$2,176,802	\$0	-\$2,176,
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$292,987	\$0	
	2. To annualize incentive compensation. (Arabian)		\$0	\$0		-\$787,900	\$0	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		-\$1,095,915	\$0	
	Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)							
E-72	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$253,251	\$253,2
	1. To annualize employee expense. (Arabian)		\$0	\$0		\$0	\$133,251	
	2. To adjust outside services. (Barron)		\$0	\$0		\$0	\$3,743	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$1,326	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$602	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Employee Expenses -		\$0	\$0		\$0	\$115,533	
	Corp (Arabian), Adjust for outside services. (Barron), To normalize bank service charges (Newkirk), To normalize							
	credit line fees (Newkirk), To normalize office & admin							
	supplies (Newkirk), To remove corporate fuel and purchase power. (Sarver)							
		923.000	\$0	\$0	\$0	\$0	-\$5,897,062	-\$5,897,0
E-74	Outside Services Employed	923.000						
E-74	Outside Services Employed 2. To normalize main break expense. (Niemeier)	923.000	\$0	\$0		\$0	-\$40,528	
E-74		923.000	\$0 \$0	\$0 \$0		\$0 \$0	-\$40,528 \$91,379	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Service Company (Arabian), To annualize Group Insurance		\$0	\$0		\$0	-\$7,308,773	
	expense - Service Company (Arabian), To annualize 401K (expense - Service Company (Arabian), To annualize							
	Payroll Taxes expense - Service Company (Arabian), To annualize Employee Expenses - Service Company							
	(Arabian), To annualize Incentive Compensation - Service Company (Arabian), Adjust for outside services. (Barron), Adjustment for maintenance supplies and services expense. (Niemeier), Adjustment for Main Break Expense.							
	(Niamaiar)							
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$632,083	\$632,0
	1. To annualize insurance premiums. (Newkirk)		\$0	\$0		\$0	\$36,983	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize insurance premiums- Vehicle (Newkirk), To annualize insurance premiums- General Liability (Newkirk), To annualize insurance premiums- Casualty Reserve (Newkirk), To annualize insurance premiums- Workers Com (Newkirk), To		\$0	\$0		\$0	\$595,100	
	annualize insurance premiums- WC Capitalized Credits (Newkirk), To annualize insurance premiums- Property (Newkirk), To annualize insurance premiums- Other (Newkirk)							
E-76	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$235	-\$2
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$235	
E-77	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	-\$1,643,440	-\$3,479,239	-\$5,122,6
	1. To annualize 401(K). (Arabian)		\$0	\$0		-\$3,065	\$0	
	2. To annualize group insurance. (Arabian)		\$0	\$0		-\$1,371,368	\$0	
	3. To annualize VEBA. (Arabian)		\$0	\$0		\$1,270	\$0	
	4. To annualize defined contribution plan (DCP) expense. (Foster)		\$0	\$0		\$4,069	\$0	
	5. To annualize pension expense and amortize pension tracker. (Foster)		\$0	\$0		\$0	-\$794,213	
	7. To adjust promotional expense. (Barron)		\$0	\$0		\$0	-\$321	
	6. To annualize OPEB expense and amortize OPEB tracker. (Foster)		\$0	\$0		\$0	-\$4,064,172	
	8. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for promotional expense. (Barron), To annualize OPEB expense. (Foster)		\$0	\$0		\$0	\$1,379,467	
	9. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Group Insurance Expense - Corp (Arabian), To annualize 401K expense - Corp (Arabian). To annualize VEBA - Corp (Arabian)		\$0	\$0		-\$274,346	\$0	
E-79	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$256,043	-\$256,0
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over three years and to normalize the depreciation study over five years. (Amenthor)		\$0	\$0		\$0	-\$256,043	

<u>A</u> Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>E</u> Company	<u>G</u> Iurisdictional	<u>H</u> lurisdictional	<u>I</u> Jurisdictional
Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-82	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$531,922	-\$531,92
	1. To adjust advertising costs. (Barron)		\$0	\$0		\$0	-\$18	
	2. To adjust advertising customer education and community relations. (Barron)		\$0	\$0		\$0	-\$1,931	
	3. To adjust promotional expense. (Barron)		\$0	\$0		\$0	-\$79	
	4. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$15,638	
	5. To annualize transportation expense - Fuel. (Amenthor)		\$0	\$0		\$0	\$9,692	
	6. To remove dues and donations. (Dhority)		\$0	\$0		\$0	-\$466	
	7. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To permalize books & publications (Newkirk)		\$0	\$0		\$0	-\$523,482	
E-83	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$368	\$36
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$368	
E-84	Rents - AGE	931.000	\$0	\$0	\$0	\$0	-\$2,389	-\$2,38
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$3,317	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$928	
E-85	Maint. of General Plant	932.000	\$0	\$0	\$0	-\$10,347	-\$5,326	-\$15,67
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$10,347	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$5,326	
E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$4,789,911	\$4,789,91
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,384,843	
	2. To remove capitalized depreciation. (McMellen)		\$0	\$0		\$0	-\$650,644	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$55,712	
E-92	Amortizaton of Reg Asset	405.000	\$0	\$0	\$0	\$0	-\$4,674	-\$4,67
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$4,674	

Acjument       Adjustment	<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
I. To reallocate MAVC Corporate Expense using Staff's Allocation Factors, To remove amontization of regulatory asset - AFUDC (McMeller)         \$0         \$0         \$0         \$0         \$0         \$11.0           E-94         Amortization - Property Losses         407.000         \$0         \$0         \$0         \$0         \$0         \$11.0           E-94         Amortization - Property Losses         407.000         \$0         \$0         \$0         \$0         \$0         \$0         \$11.0           E-94         Amortization - Property Losses         406.100         \$0         \$0         \$0         \$0         \$0         \$11.0           E-97         Property Taxes         406.100         \$0         \$0         \$0         \$0         \$0         \$22.5           1. To adjust property tax expense. (Barron)         \$0         \$0         \$0         \$0         \$0         \$22.5           1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroli Taxes expense - Corp (Arabian)         \$0         \$0         \$0         \$35.109           2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroli Taxes expense.         \$0         \$0         \$0         \$36.9           E-100         PC Assessment         406.100         \$0 <t< th=""><th></th><th>Income Adjustment Description</th><th></th><th></th><th>Adjustment</th><th>Adjustments</th><th>Adjustment</th><th>Adjustment</th><th>Adjustments Total</th></t<>		Income Adjustment Description			Adjustment	Adjustments	Adjustment	Adjustment	Adjustments Total
1. To reallocate MAWC Corporate Expense using Staff's       S0       S0       S0       S0       S0       S16         E-97       Property Taxes       408.100       S0       S0 <td< td=""><td>1 A</td><td>1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory</td><td></td><td></td><td></td><td>Total</td><td></td><td>-\$110,111</td><td>Total</td></td<>	1 A	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory				Total		-\$110,111	Total
Allocation Factors. (Newkirk)408.10050	E-94 A	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	-\$1,621	-\$1,621
1. To adjust property tax expense. (Barron)\$0\$0\$0\$0\$73.12. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)408.100\$0\$0\$0\$0\$0\$22.5E-98Payroll Taxes408.100\$0\$0\$0\$0\$0\$35.109\$35.1092. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense- Corp (Arabian)\$0\$0\$0\$0\$0\$0\$30\$36.50E-100PSC Assessment Allocation Factors/Annualize PSC Assessment. (Dhority)408.100\$0\$0\$0\$0\$0\$30\$30\$36.51E-105Current income Taxes409.100\$0\$0\$0\$0\$0\$0\$25.530.01E-106Current income Taxes409.100\$0\$0\$0\$0\$0\$25.530.01E-107Current income Taxes409.100\$0\$0\$0\$0\$0\$25.530.01E-108Deferred Income Taxes - Def. Inc. Tax.400.100\$0\$0\$0\$0\$20.557.51E-108Deferred Income Taxes - Def. Inc. Tax.\$0\$0\$0\$0\$0\$42.392.51E-109Amoritzation of Deferred ITC\$10.20\$0\$0\$0\$42.392.51E-108Deferred Income Taxes - Def. Inc. Tax.\$0\$0\$0\$0\$42.392.51E-109Amoritzation of Deferred ITC\$10\$0\$0\$0\$0 </td <td></td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td>\$0</td> <td>-\$1,621</td> <td></td>				\$0	\$0		\$0	-\$1,621	
2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)       \$0       \$0       \$22,5         E-98       Payroll Taxes       408.100       \$0       \$0       \$0       \$22,5         I. To annualize payroll taxes. (Arabian)       \$0	E-97 F	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$50,172	-\$50,172
Allocation Factors, Adjust for property taxes. (Barron)408.10050505050E-98Payroll Taxes(Arabian)505050\$35,1092. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)5050\$0\$35,109E-100PSC Assessment408.1005050\$0\$0\$30\$30I. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)408.100\$0\$0\$0\$30\$24,972.5E-105Current Income Taxes409.100\$0\$0\$0\$0\$22,530.01. To Annualize Current Income Taxes50\$0\$0\$0\$22,472.52. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, (NewKirk)410.100\$0\$0\$0\$0E-108Deferred Income Taxes410.100\$0\$0\$0\$0\$22,492.5Allocation Factors, (NewKirk)410.100\$0\$0\$0\$0\$22,2048.31. To Annualize Deferred Income Taxes - Def. Inc. Tax.410.100\$0\$0\$0\$20\$202. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, (NewKirk)\$0\$0\$0\$0\$41,557.3E-109Amortization of Deferred ITC Allocation Factors, (NewKirk)412.200\$0\$0\$0\$42E-109Amortization of Deferred ITC Allocation Factors, (NewKirk)\$0\$0\$0 <td>1</td> <td>1. To adjust property tax expense. (Barron)</td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td>\$0</td> <td>-\$73,103</td> <td></td>	1	1. To adjust property tax expense. (Barron)		\$0	\$0		\$0	-\$73,103	
InclusterSo <th< td=""><td></td><td></td><td></td><td>\$0</td><td>\$0</td><td></td><td>\$0</td><td>\$22,931</td><td></td></th<>				\$0	\$0		\$0	\$22,931	
2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)\$0\$0\$0\$0\$0\$0\$30 <t< td=""><td>E-98 F</td><td>Payroll Taxes</td><td>408.100</td><td>\$0</td><td>\$0</td><td>\$0</td><td>-\$66,012</td><td>\$0</td><td>-\$66,012</td></t<>	E-98 F	Payroll Taxes	408.100	\$0	\$0	\$0	-\$66,012	\$0	-\$66,012
Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)408.100505050505369,5E-100PSC Assessment408.100505050\$0\$369,5\$0\$369,51. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)505050\$0\$22,530,0E-105Current Income Taxes409,100\$0\$0\$0\$0\$24,972,51. To Annualize Current Income Taxes409,100\$0\$0\$0\$0\$24,972,52. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)\$0\$0\$0\$0\$0\$22,972,5E-108Deferred Income Taxes - Def. Inc. Tax.410.100\$0\$0\$0\$0\$22,972,51. To Annualize Deferred Income Taxes - Def. Inc. Tax.\$0\$0\$0\$24,972,52. To reallocate MAWC Corporate Expense using Staff's 	1	1. To annualize payroll taxes. (Arabian)		\$0	\$0		\$35,109	\$0	
I. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)       \$0       \$25,530,0       \$0       \$0       \$0       \$24,972,5       \$0       \$0       \$0       \$24,972,5       \$0       \$0       \$0       \$24,972,5       \$0       \$0       \$0       \$24,972,5       \$0       \$0       \$0       \$24,972,5       \$0       \$0       \$0       \$24,972,5       \$0       \$0       \$0       \$50       \$0       \$0       \$50       \$0       \$0       \$57,5       \$0       \$0       \$0       \$50       \$0       \$0       \$57,5       \$0       \$0       \$0       \$57,5       \$0       \$0       \$0       \$0       \$57,5       \$0       \$0	A	Allocation Factors, To annualize Payroll Taxes expense -		\$0	\$0		-\$101,121	\$0	
Allocation Factors/Annualize PSC Assessment. (Dhority)409.100\$0\$0\$0\$0\$0\$0\$0\$25,530,0E-105Current Income Taxes\$0\$0\$0\$0\$0\$24,972,5\$0\$0\$24,972,52. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (NewKirk)\$0\$0\$0\$0\$0\$57,5E-108Deferred Income Taxes - Def. Inc. Tax.410.100\$0\$0\$0\$0\$22,948,31. To Annualize Deferred Income Taxes - Def. Inc. Tax.\$0\$0\$0\$20,930,52. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (NewKirk)\$0\$0\$0\$0E-109Amortization of Deferred ITC Allocation Factors. (NewKirk)412.200\$0\$0\$02. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (NewKirk)412.200\$0\$0\$0E-109Amortization of Deferred ITC Allocation Factors. (NewKirk)\$0\$0\$0\$02. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (NewKirk)\$0\$0\$0\$02. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (NewKirk)\$0\$0\$0\$02. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (NewKirk)\$0\$0\$0\$02. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (NewKirk)\$0\$0\$0\$02. To reallocate MAWC Corporate Expense using Staff's <td>E-100 F</td> <td>PSC Assessment</td> <td>408.100</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>-\$369,513</td> <td>-\$369,513</td>	E-100 F	PSC Assessment	408.100	\$0	\$0	\$0	\$0	-\$369,513	-\$369,513
1. To Annualize Current Income Taxes\$0\$0\$0\$24,972,52. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)410.100\$0\$0\$0\$0\$57,5E-108Deferred Income Taxes - Def. Inc. Tax.410.100\$0\$0\$0\$0\$0\$22,048,31. To Annualize Deferred Income Taxes - Def. Inc. Tax.410.100\$0\$0\$0\$0\$22,048,32. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)\$0\$0\$0\$0\$0\$0E-109Amortization of Deferred ITC 2. To reallocate MAWC Corporate Expense using Staff's 				\$0	\$0		\$0	-\$369,513	
2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)       \$0       \$0       \$0       \$0       \$57,5         E-108       Deferred Income Taxes - Def. Inc. Tax.       410.100       \$0       \$0       \$0       \$0       -\$22,048,3         1. To Annualize Deferred Income Taxes - Def. Inc. Tax.       \$0       \$0       \$0       \$0       -\$22,048,3         2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)       \$0       \$0       \$0       \$0       -\$22,030,5         E-109       Amortization of Deferred ITC       412.200       \$0       \$0       \$0       -\$1,657,3         I. To Annualize Amortization of Deferred ITC       412.200       \$0       \$0       \$0       -\$4         2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)       \$0       \$0       \$0       \$0       -\$4         E-109       Amortization of Deferred ITC       \$0       \$0       \$0       -\$4         2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)       \$0       \$0       \$0       \$0       -\$4         1. To Annualize Amortization of Protected Excess ADIT       \$0       \$0       \$0       \$0       -\$2,091,3         1. To Annualize Amortization of Protected Excess ADIT	E-105 C	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$25,530,068	\$25,530,068
Allocation Factors. (Newkirk)       410.100       \$0       \$0       \$0       \$0       \$22,048,3         E-108       Deferred Income Taxes - Def. Inc. Tax.       410.100       \$0       \$0       \$0       \$0       \$22,048,3         1. To Annualize Deferred Income Taxes - Def. Inc. Tax.       \$0       \$0       \$0       \$0       -\$22,048,3         2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)       \$0       \$0       \$0       \$0       -\$20,390,9         E-109       Amortization of Deferred ITC       412.200       \$0       \$0       \$0       -\$1,657,3         Allocation Factors. (Newkirk)       412.200       \$0       \$0       \$0       -\$4         1. To Annualize Amortization of Deferred ITC       \$0       \$0       \$0       -\$4         2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)       \$0       \$0       \$0       -\$4         2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)       \$0       \$0       \$0       -\$4         1. To Annualize Amortization of Protected Excess ADIT       \$0       \$0       \$0       -\$2,091,3         1. To Annualize Amortization of Protected Excess ADIT       \$0       \$0       \$0       -\$2,091,3	1	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$24,972,524	
1. To Annualize Deferred Income Taxes - Def. Inc. Tax.\$0\$0\$0\$0-\$20,390,52. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)\$0\$0\$0\$0\$0-\$1,657,3E-109Amortization of Deferred ITC412.200\$0\$0\$0\$0-\$41. To Annualize Amortization of Deferred ITC\$0\$0\$0\$0-\$42. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)\$0\$0\$0\$0-\$41. To Annualize Amortization of Deferred ITC\$0\$0\$0\$0-\$42. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)\$0\$0\$0\$0-\$4E-110Amortization of Protected Excess ADIT\$0\$0\$0-\$2,091,3I. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0-\$2,091,3I. To Annualize Amortization of Unprotected Excess ADIT\$0\$0\$0-\$14,140,6				\$0	\$0		\$0	\$557,544	
2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)\$0 <t< td=""><td>E-108 [</td><td>Deferred Income Taxes - Def. Inc. Tax.</td><td>410.100</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>-\$22,048,305</td><td>-\$22,048,305</td></t<>	E-108 [	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$22,048,305	-\$22,048,305
Allocation Factors. (Newkirk)       Allocation Factors. (Newkirk)         E-109       Amortization of Deferred ITC         1. To Annualize Amortization of Deferred ITC       \$0         2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)       \$0         E-110       Amortization of Protected Excess ADIT       \$0         1. To Annualize Amortization of Protected Excess ADIT       \$0       \$0         2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)       \$0       \$0       \$0         E-110       Amortization of Protected Excess ADIT       \$0       \$0       \$0       \$0       \$0         E-111       Amortization of Unprotected Excess ADIT       \$0       \$14,140,60       <	1	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$20,390,920	
1. To Annualize Amortization of Deferred ITC       \$0				\$0	\$0		\$0	-\$1,657,385	
2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)       \$0	E-109 A	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	-\$411	-\$411
Allocation Factors. (Newkirk)       Allocation Factors. (Newkirk)         E-110       Amortization of Protected Excess ADIT         1. To Annualize Amortization of Protected Excess ADIT       \$0         \$0       \$0	1	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$418	
I. To Annualize Amortization of Protected Excess ADIT     \$0     \$0     \$0     \$0     \$0     \$2,091,3       E-111     Amortization of Unprotected Excess ADIT     \$0     \$0     \$0     \$0     \$0     \$14,140,6				\$0	\$0		\$0	\$7	
I. To Annualize Amortization of Protected Excess ADIT       \$0       \$0       \$0       -\$2,091,3         E-111       Amortization of Unprotected Excess ADIT       \$0       \$0       \$0       \$0       -\$14,140,6	E-110 /	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$2,091,396	-\$2,091,396
	1	1. To Annualize Amortization of Protected Excess ADIT		· · ·	· · · ·			-\$2,091,396	
1. To Annualize Amortization of Unprotected Excess ADIT     \$0     \$0     \$0     \$14,140,6	E-111 #	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$14,140,658	-\$14,140,658
	1	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$14,140,658	
Total Operating Revenues \$0 \$0 \$0 -\$9,549,5	T	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$9,549,583	-\$9,549,583
	Т	Total Operating & Maint, Expense	-		\$0	\$0	-\$5,419.062	-\$16,511,088	-\$21,930,150

## Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Income Tax Calculation

Line	A	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.23%	<u>E</u> 6.33%	<u>F</u> 6.43%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$83,501,632	\$58,427,215	\$59,727,744	\$61,028,274
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$35,791,131	\$35,791,131	\$35,791,131	\$35,791,131
4	Non - Deductible Expenses		\$284,579	\$284,579	\$284,579	\$284,579
5	CIAC		\$4,377,002	\$4,377,002	\$4,377,002	\$4,377,002
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$40,452,712	\$40,452,712	\$40,452,712	\$40,452,712
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.5440%	\$25,258,059	\$25,258,059	\$25,258,059	\$25,258,059
9	Tax Straight-Line Depreciation		\$24,977,706	\$24,977,706	\$24,977,706	\$24,977,706
10	Excess Tax over S/L Tax Depreciation		-\$205,903	-\$205,903	-\$205,903	-\$205,903
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$50,029,862	\$50,029,862	\$50,029,862	\$50,029,862
12	NET TAXABLE INCOME		\$73,924,482	\$48,850,065	\$50,150,594	\$51,451,124
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$73,924,482	\$48,850,065	\$50,150,594	\$51,451,124
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,637,370	\$1,742,801	\$1,789,200	\$1,835,598
16	Deduct City Inc Tax - Fed. Inc. Tax		\$564,353	\$372,931	\$382,859	\$392,788
17	Federal Taxable Income - Fed. Inc. Tax	04.0000/	\$70,722,759	\$46,734,333	\$47,978,535	\$49,222,738
18 19	Federal Income Tax at the Rate of Subtract Federal Income Tax Credits	21.000%	\$14,851,779	\$9,814,210	\$10,075,492	\$10,336,775
20	Credits - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$14,851,779	\$9,814,210	\$10,075,492	\$10,336,775
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$73,924,482	\$48,850,065	\$50,150,594	\$51,451,124
24	Deduct Federal Income Tax at the Rate of	50.000%	\$7,425,890	\$4,907,105	\$5,037,746	\$5,168,388
25	Deduct City Income Tax - MO. Inc. Tax		\$564,353	\$372,931	\$382,859	\$392,788
26 27	Missouri Taxable Income - MO. Inc. Tax Subtract Missouri Income Tax Credits		\$65,934,239	\$43,570,029	\$44,729,989	\$45,889,948
27	Test MO State Credit		\$0	\$0	\$0	\$0
20	Missouri Income Tax at the Rate of	4.000%	\$2,637,370	\$0 \$1,742,801	\$1,789,200	\$1,835,598
-		4.000 //	<i>42,031,310</i>	ψ1,7 <b>42,00</b> 1	ψ1,703,200	ψ1,000,000
30 31	PROVISION FOR CITY INCOME TAX Net Taxable Income - City Inc. Tax		\$73,924,482	\$48,850,065	\$50,150,594	\$51,451,124
32	Deduct Federal Income Tax - City Inc. Tax		\$13,924,482	\$9,814,210	\$10,075,492	\$10.336.775
33	Deduct Missouri Income Tax - City Inc. Tax		\$2,637,370	\$1,742,801	\$1,789,200	\$1,835,598
34	City Taxable Income		\$56,435,333	\$37,293,054	\$38,285,902	\$39,278,751
35	Subtract City Income Tax Credits		···;			,,
36	Test City Credit		\$0	\$0	\$0	\$0
37	City Income Tax at the Rate of	1.000%	\$564,353	\$372,931	\$382,859	\$392,788
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$14,851,779	\$9,814,210	\$10,075,492	\$10,336,775
40	State Income Tax		\$2,637,370	\$1,742,801	\$1,789,200	\$1,835,598
41	City Income Tax		\$564,353	\$372,931	\$382,859	\$392,788
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$18,053,502	\$11,929,942	\$12,247,551	\$12,565,161
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$994,394	\$994,394	\$994,394	\$994,394
45	Amortization of Deferred ITC		-\$99,655	-\$99,655	-\$99,655	-\$99,655
46	Amortization of Protected Excess ADIT		-\$2,091,396	-\$2,091,396	-\$2,091,396	-\$2,091,396
47 48	Amortization of Unprotected Excess ADIT TOTAL DEFERRED INCOME TAXES		-\$14,140,658	<u>-\$14,140,658</u> -\$15,337,315	<u>-\$14,140,658</u> \$15,337,315	<u>-\$14,140,658</u> -\$15,337,315
40	I UTAL DEFERRED INCOME TAKES		-\$15,337,315	-\$15,337,315	-\$15,337,315	-\$15,337,315
	I	1	I			

## Missouri-American Water Company Case No. WR-2020-0344 St. Louis County Water District 1 Test Year Ending December 31, 2019 Income Tax Calculation

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.23%	6.33%	6.43%
Number	Description	Rate	Year	Return	Return	Return
49	TOTAL INCOME TAX		\$2,716,187	-\$3,407,373	-\$3,089,764	-\$2,772,154

# Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.23%	<u>C</u> 6.33%	<u>D</u> 6.43%
Number	Description	Return	Return	8.43% Return
1	Net Orig Cost Rate Base	\$382,483,298	\$382,483,298	\$382,483,298
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$23,821,060	\$24,199,718	\$24,578,377
4	Net Income Available	\$36,920,808	\$36,920,808	\$36,920,808
5	Additional Net Income Required	-\$13,099,748	-\$12,721,090	-\$12,342,431
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,975,946	\$6,098,301	\$6,220,658
8	Current Income Tax Available	\$10,208,848	\$10,208,848	\$10,208,848
9	Additional Current Tax Required	-\$4,232,902	-\$4,110,547	-\$3,988,190
10	Revenue Requirement	-\$17,332,650	-\$16,831,637	-\$16,330,621
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$4,648,271	\$4,648,271	\$4,648,271
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$12,684,379	-\$12,183,366	-\$11,682,350

# Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$796,003,221
2	Less Accumulated Depreciation Reserve		\$160,212,135
3	Net Plant In Service		\$635,791,086
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,847,513
6	Contributions in Aid of Construction Amortization		\$26,235,972
	Materials & Supplies		\$1,816,206
8	Prepayments		\$785,102
9	Prepaid Pension Asset	║	\$1,473,269
10	TOTAL ADD TO NET PLANT IN SERVICE		\$28,463,036
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	2.5342%	\$127,135
13	State Tax Offset	2.5342%	\$22,577
14	City Tax Offset	2.5342%	\$4,831
15	Interest Expense Offset	12.0466%	\$1,172,179
16	Contributions in Aid of Construction		\$111,203,462
17	Customer Advances		\$934,866
18	Accumulated Deferred Income Taxes		\$124,913,779
19	TCJA Excess ADIT		\$41,007,262
20	OPEB Tracker		\$1,993,611
21	Pension Tracker		\$391,122
22	TOTAL SUBTRACT FROM NET PLANT		\$281,770,824
23	Total Rate Base	и Ц =	\$382,483,298

## Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Plant In Service

Line Account #         Account #         Adjustment         Adju		A	B	<u>C</u>	D	E	<u>F</u>	G	Н	1
1         201.000         IVTANCIBLE PLANT         500.002         P2         50         500.002         100.00%         50         500.002           303.000         Other Franchises and Consents         5557.504         P-4         50         5557.504         100.00%         50         5557.504           6         SUBLED FLANT         5697.1204         FA         50         5557.504         100.00%         50         5557.504           7         310.000         Chard and Land Rights - SSP         51 (510.022         P-7         50         51 (510.022         100.00%         50         51 (510.422           8         311.000         Collecting & Rimouring Reservoirs         S11 (500.527         P-8         50         51 (510.642         100.00%         50         51 (510.422           2         315.000         Collecting & Rimouring Reservoirs         S1 (500.526         P-11         50         51 (500.642         100.00%         50         51 (500.742         50         51 (500.742         50         51 (500.742         50         51 (500.742         50         51 (500.742         50         51 (500.742         51 (500.742         50         51 (500.742         50         51 (500.742         51 (500.742         50         51 (500.742		Account #	_	Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	
2         301.000         Organization         580.002         P-2         50         \$80.007         \$80         \$80.007           3         302.000         Other Franchess and Concerns         557.564         P-4         30         557.564         100.00%         80         557.564           6         SOURCE OF SUPPLY FLANT         565.504         P-4         30         557.564         100.00%         80         559.204           7         310.000         Structures and Improvements - SSP         51.510.422         P-7         50         51.810.422         100.00%         80         51.510.422           10         31.3000         Structures and Improvements - SSP         51.510.627         P-3         50         51.810.422         100.00%         80         51.510.422           10         31.3000         Structures and Improvements - SSP         51.550.315         P-1         50         51.300.07%         80         51.300.315         P-1         50         51.300.07%         80         51.300.315         P-1         50         51.300.07%         80         51.300.315         P-1         50         51.300.07%         80         51.300.07%         50         51.300.07%         50         51.300.07%         50         51.800.	Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2         301.000         Organization         580.002         P-2         50         \$80.007         \$80         \$80.007           3         302.000         Other Franchess and Concerns         557.564         P-4         30         557.564         100.00%         80         557.564           6         SOURCE OF SUPPLY FLANT         565.504         P-4         30         557.564         100.00%         80         559.204           7         310.000         Structures and Improvements - SSP         51.510.422         P-7         50         51.810.422         100.00%         80         51.510.422           10         31.3000         Structures and Improvements - SSP         51.510.627         P-3         50         51.810.422         100.00%         80         51.510.422           10         31.3000         Structures and Improvements - SSP         51.550.315         P-1         50         51.300.07%         80         51.300.315         P-1         50         51.300.07%         80         51.300.315         P-1         50         51.300.07%         80         51.300.315         P-1         50         51.300.07%         80         51.300.07%         50         51.300.07%         50         51.300.07%         50         51.800.										
2         301.000         Organization         580.002         P-2         50         \$80.007         \$80         \$80.007           3         302.000         Other Franchess and Concerns         557.564         P-4         30         557.564         100.00%         80         557.564           6         SOURCE OF SUPPLY FLANT         565.504         P-4         30         557.564         100.00%         80         559.204           7         310.000         Structures and Improvements - SSP         51.510.422         P-7         50         51.810.422         100.00%         80         51.510.422           10         31.3000         Structures and Improvements - SSP         51.510.627         P-3         50         51.810.422         100.00%         80         51.510.422           10         31.3000         Structures and Improvements - SSP         51.550.315         P-1         50         51.300.07%         80         51.300.315         P-1         50         51.300.07%         80         51.300.315         P-1         50         51.300.07%         80         51.300.315         P-1         50         51.300.07%         80         51.300.07%         50         51.300.07%         50         51.300.07%         50         51.800.	1		INTANGIBLE PLANT							
4         303.00         Other Plant & Misc. Equipment         557.504         924         50         557.504         900.00%         50         557.504           6         SOURCE OF SUPPLY PLANT         50         501.204         50         501.204         50           7         310.00         Structures and Improvements - SSP         511.500.827         P-8         50         511.810.422         100.00%         50         515.910.422           313.00         Calcein R, Murounding Reservoirs         511.816.89         P-0         50         57.300.315         100.00%         50         51.910.422           313.00         Lake, River and Other Intakes         50.3524         P-10         50         57.300.315         100.00%         50         51.930.424           316.00         Supply Mains         516.265.011         5318.503         P-14         50         516.255.101         5318.503         100.00%         50         512.880.656           16         Structures and Improvements - PP         518.269         P-17         50         518.265         100.00%         50         512.880.656         50           322.000         Lake Ingrowents - PP         518.269         P-17         50         518.267.501         50         53.22		301.000		\$90,002	P-2	\$0	\$90,002	100.00%	\$0	\$90,002
5         IOTAL INTANGIBLE PLANT         Sel1.204         50         Sel1.204         50         Sel1.204           6         310.000         and and and Rights - SSP         \$113.99.227         100.00%         \$50         \$113.99.227           8         3112.000         Caliceting & Impounding Reservoirs         \$131.99.227         \$10.000         \$50         \$113.99.227           131.2000         Caliceting & Impounding Reservoirs         \$130.004         \$10.000%         \$0         \$11.99.227           131.2000         Caliceting & Impounding Reservoirs         \$10.053.056         \$11.99.227         \$10.000%         \$0         \$11.99.927           131.4000         Wells and Springs         \$10.053.056         \$10.053.056         \$10.050.06         \$13.3000         \$10.000%         \$0         \$13.3000           131.2000         Intrinston Galicetine and Tunnels         \$1.30.01         \$10.000%         \$0         \$13.200.01         \$10.000%         \$0         \$13.200.00         \$13.200.00         \$13.200.00         \$13.200.00         \$13.200.00         \$13.200.00         \$13.200.00         \$13.200.00         \$13.200.00         \$13.200.00         \$13.200.00         \$13.200.00         \$13.200.00         \$13.200.00         \$13.200.00         \$13.200.00         \$13.200.00         \$13.200.00		302.000	Franchises and Consents	\$43,698		\$0	\$43,698			\$43,698
6         SOURCE OF SUPPLY PLANT         51,810,422         P-7         50         51,810,422         100,00%         50         51,810,422           5         311,000         Exadures and Improvements - Stres         51,510,227         P-7         50         51,810,422         100,00%         50         51,810,422           313,000         Lake, River and Other Intakes         57,330,315         FP-7         50         51,810,622         100,00%         50         51,300,325           131,300         Lake, River and Other Intakes         57,330,315         50         51,005,056         F0-10         50         51,006,056         51,006,056         51,006,056         51,006,056         51,006,056         51,006,056         51,026,056         51		303.000			P-4			100.00%		
7       310.000       Land and Land Rights - SSP       \$1,10.022       P-7       \$0       \$1,10.022       100.00%       \$0       \$1,10.022         9       312.000       Collecting & Impounding Reservoirs       \$11,50.027       \$10.00%       \$0       \$11,50.027         9       312.000       Collecting & Impounding Reservoirs       \$11,50.027       \$10.00%       \$0       \$11,50.027         9       312.000       Indianticon Galleries and Tunnels       \$10.021       \$10.00%       \$0       \$12.400.06%       \$0       \$12.400.06%       \$0       \$12.400.06%       \$0       \$12.400.06%       \$0       \$12.400.06%       \$0       \$12.400.06%       \$0	5		TOTAL INTANGIBLE PLANT	\$691,204		\$0	\$691,204		\$0	\$691,204
7       310.000       Land and Land Rights - SSP       \$1,10.022       P-7       \$0       \$1,10.022       100.00%       \$0       \$1,10.022         9       312.000       Collecting & Impounding Reservoirs       \$11,50.027       \$10.00%       \$0       \$11,50.027         9       312.000       Collecting & Impounding Reservoirs       \$11,50.027       \$10.00%       \$0       \$11,50.027         9       312.000       Indianticon Galleries and Tunnels       \$10.021       \$10.00%       \$0       \$12.400.06%       \$0       \$12.400.06%       \$0       \$12.400.06%       \$0       \$12.400.06%       \$0       \$12.400.06%       \$0       \$12.400.06%       \$0	6									
8         311.000         Structures and Improvements - SSP         \$11,390.277         P-9         S0         \$11,590.277         P-9         S0         \$11,590.277         P-9         S0         \$11,590.277         P-10         S0         \$11,590.277         S0         \$11,590.277         S0         \$11,590.277         S0         \$11,590.277         S0         \$10,820.375         S0         \$10,820.375         S0         \$10,820.375         S0         \$11,590.277         S0         \$11,590.277         S0         \$11,590.277         S0         \$12,820.077         S0         \$12,820.076		310.000		\$1,810,422	P-7	\$0	\$1,810,422	100.00%	\$0	\$1,810,422
9         912.000         Collecting & Impounding Reservoirs         \$119.880         P-9         \$0         \$119.880         100.00%         \$0         \$119.880           11         314.000         Usek, River and Other Inskes         \$7,309.315         F10.00%         \$0         \$7,309.315           13         314.000         Wells and Springs         \$10.00%         \$0         \$1,304           13         100.00%         \$0         \$1,304         F11         \$0         \$10.00%         \$0         \$1,304           13         100.00%         \$0         \$1,304         F11         \$0         \$10.00%         \$0         \$1,304           13         100.00%         \$0         \$1,304         \$0         \$31,304         \$0         \$31,304           13         100.00%         \$0         \$31,802         F14         \$0         \$318,209         \$0         \$47,509,627         \$0         \$47,509,627         \$0         \$318,209         \$0         \$0         \$318,209         \$0         \$318,209         \$0         \$312,200,58         \$0         \$0         \$312,200,58         \$0         \$0         \$312,200,58         \$0         \$0         \$312,593         \$0         \$0         \$312,593 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
11       314.000       Weils and Springs       \$10.063.056       P-11       \$0       \$10.063.056       100.00%       \$0       \$1.804         13       316.000       Supply Mains       \$16.265.011       P-13       \$0       \$11.655.011       100.00%       \$0       \$15.804         14       317.000       Miscellancous Source of Supply - Other       \$16.265.011       P-13       \$0       \$11.650.01       \$10.00%       \$0       \$15.804         15       TOTAL SOURCE OF SUPLY FLANT       \$47.590.227       P-14       \$0       \$17.800.05%       \$0       \$16.265.011       \$0       \$17.800.05%       \$0       \$16.265.011       \$0       \$17.800.05%       \$0       \$16.265.011       \$0       \$17.800.05%       \$0       \$16.265.011       \$0       \$17.800.05%       \$0       \$18.280       \$0       \$0.000%       \$0       \$188.209       \$0       \$0.000%       \$0       \$188.209       \$0       \$0.000%       \$0       \$188.209       \$0       \$12.80.056       \$0       \$1.82.80.056       \$0       \$1.82.80.056       \$0       \$1.82.780.056       \$0       \$1.82.780.056       \$0       \$1.82.780.056       \$0       \$1.82.780.056       \$0       \$1.82.780.056       \$0       \$1.82.780.056       \$1.82.780.056       \$1.8	9	312.000	Collecting & Impounding Reservoirs		P-9	\$0	\$119,689	100.00%	\$0	\$119,689
12       315.000       Initiration Galleries and Tunnels       51.804       P-12       \$0       \$18.00%       \$0       \$1.804         13       317.000       Miscellaneous Source of Supply - Other       \$218.502       P-14       \$0       \$51.804       100.00%       \$0       \$1.6,255.011         14       317.000       Miscellaneous Source of Supply - Other       \$51.804       P-13       \$0       \$51.804       100.00%       \$0       \$1.6,255.011         15       TOTAL SOURCE OF SUPPLY PLANT       \$30       \$51.804, 200       \$100.00%       \$0       \$15.82,200       \$0       \$1.804, 200			· ·							
13         316.000         Supply Mains         516.255.011         P-13         50         517.255.011         100.00%         50         518.503           15         317.000         Miscellaneous Source of Supply - Other TOTAL SOURCE OF SUPPLY PLANT         \$47.559.527         100.00%         \$0         \$151.503           16         June Miscellaneous Source of Supply - Other TOTAL SOURCE OF SUPPLY PLANT         \$188.268         100.00%         \$0         \$188.268         100.00%         \$0         \$188.268           17         320.000         Land and Land Rights - P         \$12,980.056         P-16         \$0         \$158.268         100.00%         \$0         \$188.268         100.00%         \$0         \$12,980.056         P-17         \$0         \$12,980.056         P-16         \$0         \$12,980.056         \$0         \$12,980.056         \$0         \$12,980.056         \$0         \$12,980.056         \$0         \$13,025,953         \$0         \$12,980.056         \$0         \$12,980.056         \$0         \$12,980.056         \$0         \$12,980.056         \$0         \$12,780.056         \$10.000%         \$0         \$22,74,613         \$0.000%         \$0         \$22,74,613         \$0.056,787,780         \$0         \$24,74,613         \$0.565,787,7680         \$00.000%         \$0										
14         317.000         Miscellaneous Source of Supply - Other         \$215.50.2         P-14         \$00         \$218.50.3         P0.00%         \$00         \$218.50.3           15         TOTAL SOURCE OF SUPPLY PLANT         \$47.559.627         \$00         \$47.559.627         \$00         \$47.559.627           16         320.000         Land and Land Rights - PP         \$188.269         P-17         \$00         \$12.980.056         \$100.00%         \$00         \$168.269           13         322.000         Boiler Plant Equipment         \$30.25.00         \$100.00%         \$00         \$12.980.056         \$100.00%         \$00         \$12.980.056         \$100.00%         \$00         \$12.980.056         \$100.00%         \$00         \$12.980.056         \$100.00%         \$00         \$12.980.056         \$100.00%         \$00         \$12.980.056         \$100.00%         \$00         \$100.577.289         \$22.080         \$100.00%         \$00         \$25.53.581         \$100.00%         \$00         \$25.53.581         \$100.00%         \$00         \$25.53.581         \$100.00%         \$00         \$25.53.581         \$100.00%         \$00         \$25.53.581         \$100.00%         \$00         \$25.53.581         \$100.00%         \$00         \$25.74.572.892         \$23.2000         \$10.577.283									• •	
15         TOTAL SOURCE OF SUPPLY PLANT         \$47,559,627         \$0         \$47,559,627         \$0         \$47,559,627           16         20,000         Executives and improvements - PP         \$188,269         P-17         \$0         \$188,269         100,00%         \$0         \$188,269           17         20,000         Bolier Flant Equipment         \$2,000,65         P-18         \$0         \$12,280,056         100,00%         \$0         \$12,280,056           21         22,000         Bolier Flant Equipment         \$2,23,361         P-21         \$0         \$2,24,07         \$100,00%         \$0         \$12,280,056           22         32,000         Steam Funging Equipment         \$22,53,361         P-21         \$0         \$2,24,1613         \$100,00%         \$0         \$2,23,561           23,000         Dense Impring Equipment         \$22,17,4613         P-25         \$0         \$4,5027,400         \$0         \$4,17,680         \$1,437,680         \$100,00%         \$0         \$1,437,680         \$100,00%         \$0         \$1,437,680         \$100,00%         \$0         \$1,437,680         \$100,00%         \$0         \$1,437,680         \$100,00%         \$0         \$1,437,680         \$100,00%         \$0         \$1,437,680         \$100,00%										
16         PUMPING PLANT         518.269         P-17         50         \$18.2.69         100.00%         \$0         \$12.880.05           19         322.000         Boiler Plant Equipment         \$2.980.056         100.00%         \$0         \$12.880.056         100.00%         \$0         \$12.880.056         100.00%         \$0         \$12.880.056         100.00%         \$0         \$12.880.056         100.00%         \$0         \$12.880.056         \$0         \$12.880.056         100.00%         \$0         \$12.880.056         \$0         \$12.880.056         \$100.00%         \$0         \$12.880.056         \$100.00%         \$0         \$12.880.056         \$100.00%         \$0         \$12.880.060         \$100.00%         \$0         \$12.88.016         \$100.00%         \$0         \$12.876.016         \$100.00%         \$0         \$12.876.016         \$100.00%         \$0         \$12.176.513         \$100.00%         \$0         \$12.176.513         \$100.00%         \$0         \$12.176.513         \$100.00%         \$0         \$12.176.513         \$100.00%         \$0         \$14.37.680         \$12.176.513         \$100.00%         \$0         \$14.37.680         \$14.37.680         \$12.876.612         \$14.37.680         \$14.37.680         \$14.37.680         \$14.37.680         \$14.37.680         \$14.37.68		517.000			1 14			100.0070		
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $				• • • • • • • •			• ,,-		• -	• • • • • • •
18       321.000       Structures and Improvements - PP       \$12,980.056       P-18       \$0       \$12,980.056       \$100.00%       \$0       \$12,980.056         19       322.000       Boker Plane Equipment       \$23,177       \$100.00%       \$0       \$30,25,593       \$100.00%       \$0       \$32,325,593       \$100.00%       \$0       \$32,325,593,681       \$100.00%       \$0       \$32,325,738,381       \$100.00%       \$0       \$32,325,738,381       \$100.00%       \$0       \$32,325,738,381       \$100.00%       \$0       \$32,533,681       \$22,2       \$0       \$357,7281       \$100.00%       \$0       \$347,280       \$0       \$347,280       \$0       \$347,280       \$0       \$347,280       \$0       \$351,279       \$0       \$25,533,681       \$0,22       \$0       \$351,728       \$100.00%       \$0       \$351,728       \$0       \$361,729       \$0       \$351,728       \$100.00%       \$0       \$351,728       \$0       \$14,37,680       \$0       \$351,728       \$0       \$14,37,680       \$0       \$14,37,680       \$0       \$0       \$351,728       \$0       \$14,37,680       \$0       \$0       \$563,77,580       \$0       \$14,37,680       \$0       \$14,37,680       \$0       \$14,37,7680       \$0       \$14,37,7680       \$0 <td>16</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	16									
19         322.000         Boiler Plant Equipment         50         50         100.00%         50         55         50         50         50         50         55         55         50         50         55										
20         323.000         Power Generation Equipment         53.025.933         P.20         S0         S3.025.933         100.00%,         S0         S3.025.933           13         324.000         Steam Pumping Equipment         S224,770         P-21         S0         S25,83.681         100.00%,         S0         S25,733.681           13         326.000         Diesel Pumping Equipment         S381,729         P-24         S0         S361,729         100.00%,         S0         S374,728           25         328.000         Other Pumping Equipment         S374,729         P24         S0         S361,729         100.00%,         S0         S374,760           26         Other Pumping Equipment         S1,473,680         P-24         S0         S45,027,400         S0         S45,027,400         S0         S45,027,400         S0         S45,027,400         S0         S45,027,400         S0         S45,027,400         S0         S45,027,600         S0         S1,437,680         N0         S0         S68,219,338         N0         S0         S63,219,338         N0         S0         S1,437,680         S0         S1,437,680         S0         S1,437,680         S0         S1,437,680         S0         S1,437,680         S0         S1,43			•		-				• -	
21       324.000       Steam Pumping Equipment       \$234,170       P-21       \$0       \$234,170       100.00%       \$0       \$254,170         23       326.000       Diesel Pumping Equipment       \$3479,289       P-23       \$0       \$545,583,681       100.00%       \$0       \$5479,289         43       327.000       Hydraulic Pumping Equipment       \$361,729       P-24       \$0       \$\$545,727,400       \$0       \$5361,729       100.00%       \$0       \$\$531,729         26       TOTAL PUMPING PLANT       \$545,027,400       \$0       \$\$45,027,400       \$0       \$45,027,400       \$0       \$54,217,4613       \$52,173,681       100.00%       \$0       \$51,437,680       \$10,000%       \$0       \$51,437,680       \$10,000%       \$0       \$55,77,680       \$0       \$53,787,580       \$100,00%       \$0       \$55,787,580       \$0       \$53,787,580       \$0       \$14,37,680       \$0       \$0,53,787,580       \$0       \$14,37,619       \$0       \$14,37,221       \$31       \$0       \$14,73,221       \$31       \$0       \$14,73,221       \$31       \$0       \$14,73,221       \$31       \$0       \$14,73,221       \$31       \$0       \$14,73,221       \$31       \$0       \$14,73,221       \$31       \$0       \$1										
22         325.000         Electric Pumping Equipment         \$25,583,681         P-22         \$0         \$25,583,681         100.00%         \$0         \$25,583,681           23         325,000         Diesel Pumping Equipment         \$361,729         P-24         \$0         \$361,729         100.00%         \$0         \$351,729           25         322,000         Other Pumping Equipment         \$2174,613         P-25         \$0         \$45,027,400         \$0         \$45,027,400           27         Other Pumping Equipment         \$1,437,680         P-28         \$0         \$1,437,680         \$0         \$45,027,400         \$0         \$45,027,400         \$0         \$56,219,338         \$0         \$66,219,338         \$0         \$66,376,750         \$0         \$68,376,750         \$0         \$66,376,750         \$0         \$66,376,750         \$0         \$66,376,750         \$0         \$1,437,680         \$0         \$1,437,680         \$0         \$1,437,680         \$0         \$1,437,680         \$0         \$1,437,680         \$0         \$1,437,680         \$0         \$1,437,680         \$0         \$1,437,680         \$0         \$1,437,680         \$0         \$1,437,680         \$0         \$1,437,580         \$0         \$1,437,587         \$0         \$1,437,587										
23         326.000         Diesel Pumping Equipment         \$473,289         P-23         \$0         \$473,289         100.00%         \$0         \$477,289           25         328.000         Other Pumping Equipment         \$2174,613         \$00         \$00,0%         \$0         \$2174,613           26         328.000         Other Pumping Equipment         \$2174,613         \$00         \$45,027,400         \$0         \$2174,613           27         WATER TREATMENT PLANT         545,027,400         \$0         \$44,027,680         \$0         \$1,437,680         \$00,0%         \$0         \$1,437,680           29         330,000         Structures and Improvements - WTP         \$68,219,338         P-28         \$0         \$1,437,680         \$0         \$1,473,680         \$0         \$63,77,580         \$1,473,621         \$0         \$1,473,680         \$0         \$1,473,221         \$0         \$1,473,680         \$0         \$1,473,221         \$0         \$1,473,221         \$0         \$1,473,680         \$0         \$0         \$1,473,680         \$0         \$1,473,221         \$0         \$1,473,221         \$0         \$1,473,221         \$0         \$1,473,221         \$0         \$1,473,221         \$0         \$1,473,221         \$0         \$1,473,221         \$0									• -	
25         328.000         Other Pumping Equipment TOTAL PUMPING PLANT         52.174.613 \$45,027,400         P-25         50         52.174.613 \$45,027,400         100.00% \$0         \$0         \$2.174.613 \$45,027,400           27         WATER TREATMENT PLANT         545,027,400         \$0         \$1,437,680         100.00%         \$0         \$45,027,400           28         330.000         Land and Land Rights - WTP         \$58,219,338         P-28         \$0         \$58,219,338         100.00%         \$0         \$56,219,338           20         330.000         Utare restment Equipment - WTP         \$56,378,7580         P-30         \$0         \$513,497,7819         100.00%         \$0         \$13,473,221           21         TOTAL WATER TREATMENT PLANT         \$134,917,619         \$0         \$134,917,819         \$0         \$134,917,819         \$0         \$13,473,221         \$0         \$13,473,221         \$0         \$13,497,819         \$0         \$13,473,221         \$0         \$13,473,221         \$0         \$13,497,819         \$0         \$13,497,619         \$0         \$0         \$13,497,619         \$0         \$0         \$13,473,211         \$0         \$13,497,619         \$0         \$0         \$13,473,211         \$0         \$13,497,7619         \$0         \$0         \$0 </td <td></td>										
26         TOTAL PUMPING PLANT         \$45,027,400         \$0         \$45,027,400         \$0         \$45,027,400           27         WATER TREATMENT PLANT         50         \$1,437,680         100.00%         \$0         \$1,437,680           28         330.000         Land and Land Rights - WTP         \$68,219,338         P-29         \$0         \$63,77,580         100.00%         \$0         \$63,77,580           21         332.000         Other VTP         \$11,437,680         P-30         \$0         \$14,73,221         100.00%         \$0         \$563,77,580           31         333.000         Other VTP         \$11,437,619         P-31         \$0         \$14,73,221         100.00%         \$0         \$53,77,580           33         TRANSMISSION & DIST. PLANT         \$134,917,819         P-34         \$0         \$1,359,854         100.00%         \$0         \$1,359,854           341.000         Structures and Improvements - TDP         \$1,359,854         P-34         \$0         \$100.00%         \$0         \$25,642,066         P-37         \$0         \$25,642,066         P-37         \$0         \$25,642,066         P-37         \$0         \$52,642,066         P-37         \$0         \$52,642,066         P-37         \$0         \$52,642,066	24	327.000		\$361,729	P-24	\$0	\$361,729	100.00%	\$0	\$361,729
27         28         330.000         WATER TREATMENT PLANT         \$1,437,680         P-28         \$0         \$1,437,680         100.00%         \$0         \$1,437,680           29         333.000         Water Treatment Equipment - WTP         \$68,219,338         50         \$68,3787,580         100.00%         \$0         \$68,219,338         100.00%         \$0         \$58,3787,580         100.00%         \$0         \$58,3787,580         100.00%         \$0         \$58,3787,580         100.00%         \$0         \$51,473,221         100.00%         \$0         \$51,473,221         100.00%         \$0         \$1,473,221         100.00%         \$0         \$1,437,619         \$0         \$1,4397,619         \$0         \$1,4397,619         \$0         \$1,4397,619         \$0         \$1,4397,619         \$0         \$1,439,67,619         \$0         \$1,439,67,619         \$0         \$1,359,854         100.00%         \$0         \$1,359,854         \$0         \$1,359,854         \$0         \$1,359,854         \$0         \$1,359,854         \$0         \$1,359,854         \$0         \$1,359,854         \$0         \$1,359,8547         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0		328.000			P-25			100.00%		
28         330.000         Land and Land Rights - WTP         \$1,437,680         P-28         \$0         \$1,437,680         100.00%         \$0         \$1,437,680           29         331.000         Structures and Improvements - WTP         \$68,219,338         100.00%         \$0         \$68,219,338         100.00%         \$0         \$68,219,338         100.00%         \$0         \$68,219,338         100.00%         \$0         \$68,219,338         100.00%         \$0         \$63,787,580         \$0         \$563,787,580         \$0         \$51,473,221         100.00%         \$0         \$14,34,917,819           31         33,000         Other - WTP         \$1,43,917,819         \$0         \$13,497,819         \$0         \$14,37,221         100.00%         \$0         \$1,43,917,819           33         TRANSMISSION & DIST. PLANT         \$1,359,854         P-34         \$0         \$1,359,854         100.00%         \$0         \$1,359,854         \$0         \$30,1216         100.00%         \$0         \$52,542,066         \$0         \$0         \$0         \$52,542,066         \$0         \$0         \$0         \$53,772,283         \$0         \$31,797,2853         \$0         \$31,797,2853         \$0         \$31,797,2853         \$0         \$324,37,400         \$34,000         \$	26		TOTAL PUMPING PLANT	\$45,027,400		\$0	\$45,027,400		\$0	\$45,027,400
28         330.000         Land and Land Rights - WTP         \$1,437,680         P-28         \$0         \$1,437,680         100.00%         \$0         \$1,437,680           29         331.000         Structures and Improvements - WTP         \$68,219,338         100.00%         \$0         \$68,219,338         100.00%         \$0         \$68,219,338         100.00%         \$0         \$68,219,338         100.00%         \$0         \$68,219,338         100.00%         \$0         \$63,787,580         \$0         \$563,787,580         \$0         \$51,473,221         100.00%         \$0         \$14,34,917,819           31         33,000         Other - WTP         \$1,43,917,819         \$0         \$13,497,819         \$0         \$14,37,221         100.00%         \$0         \$1,43,917,819           33         TRANSMISSION & DIST. PLANT         \$1,359,854         P-34         \$0         \$1,359,854         100.00%         \$0         \$1,359,854         \$0         \$30,1216         100.00%         \$0         \$52,542,066         \$0         \$0         \$0         \$52,542,066         \$0         \$0         \$0         \$53,772,283         \$0         \$31,797,2853         \$0         \$31,797,2853         \$0         \$31,797,2853         \$0         \$324,37,400         \$34,000         \$	27									
29         331.000         Structures and Improvements - WTP         \$68,219.338         P-29         \$0         \$68,219.338         100.00%         \$0         \$68,219.338           30         332.000         Water Treatment Equipment - WTP         \$14.73,221         100.00%         \$0         \$63,787,580         100.00%         \$0         \$563,787,580         100.00%         \$0         \$563,787,580         100.00%         \$0         \$563,787,580         \$14.73,221         100.00%         \$0         \$51.473,221         100.00%         \$0         \$51.473,221         100.00%         \$0         \$51.473,221         100.00%         \$0         \$51.473,221         \$0         \$1.473,221         100.00%         \$0         \$1.473,221         \$0         \$1.473,221         \$0         \$1.473,221         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$1.473,221         \$0         \$50         \$0         \$0         \$0         \$25		330.000		\$1,437,680	P-28	\$0	\$1,437,680	100.00%	\$0	\$1,437,680
30         332.000         Water Treatment Equipment - WTP         \$63,787,580         P-31         \$0         \$63,787,580         100.00%         \$0         \$63,787,580           31         333.000         Other - WTP         \$1473,221         \$10         \$00         \$1473,221         \$100.00%         \$0         \$51,37,7580         \$100.00%         \$0         \$5134,917,519           33         TOTAL WATER TREATMENT PLANT         \$1,359,854         P-34         \$0         \$134,917,819         \$0         \$125,642,066         \$0         \$0         \$125,642,066         \$0         \$0         \$125,642,066			-							
32         TOTAL WATER TREATMENT PLANT         \$134,917,819         \$0         \$134,917,819           33         TRANSMISSION & DIST. PLANT         \$1,359,854         P-34         \$0         \$1,359,854         100.00%         \$0         \$1,359,854           34         340.000         Structures and Improvements - TDP         \$1,359,854         P-34         \$0         \$1,359,854         100.00%         \$0         \$3,301,216           36         341.000         Structures and Improvements - TDP         \$3,317,972,833         P-36         \$0         \$0         \$0         \$25,642,066         100.00%         \$0         \$25,642,066         100.00%         \$0         \$25,642,066         100.00%         \$0         \$25,642,066         100.00%         \$0         \$25,642,066         100.00%         \$0         \$25,642,066         100.00%         \$0         \$25,642,066         100.00%         \$0         \$25,642,066         100.00%         \$0         \$25,642,066         100.00%         \$0         \$25,642,066         100.00%         \$0         \$25,642,066         100.00%         \$0         \$25,642,066         \$317,972,853         100.00%         \$0         \$25,642,066         \$10,000%         \$0         \$25,642,066         \$100.00%         \$0         \$25,642,066         \$10,000% <td>30</td> <td>332.000</td> <td>Water Treatment Equipment - WTP</td> <td>\$63,787,580</td> <td>P-30</td> <td>\$0</td> <td>\$63,787,580</td> <td>100.00%</td> <td>\$0</td> <td>\$63,787,580</td>	30	332.000	Water Treatment Equipment - WTP	\$63,787,580	P-30	\$0	\$63,787,580	100.00%	\$0	\$63,787,580
33         TRANSMISSION & DIST. PLANT         51,359,854         P-34         \$0         \$1,359,854         100.00%         \$0         \$1,359,854           36         341.000         Structures and Improvements - TDP         \$9,301,216         \$0         \$50         \$50,9301,216         100.00%         \$0         \$8,9301,216           36         341.000         Transmission and Distribution Reservoirs and Standpipes         \$25,642,066         \$77         \$50         \$25,642,066         100.00%         \$0         \$22,5642,066           38         343.000         Transmission and Distribution Mains         \$317,972,853         \$30         \$317,972,853         \$10.00%         \$0         \$559,477           39         344.000         Fire Mains         \$41,327,450         P-41         \$0         \$56,240,640         \$14,327,450           41         346.000         Customer Meter's         \$41,317,450         P-42         \$0         \$19,793,100         \$10,00%         \$0         \$13,279,3100           42         347.000         Miscellaneous Trans. & Dist Other         \$47,669         P-42         \$0         \$19,793,100         \$10,00%         \$0         \$42,331,08           44         349,000         Miscellaneous Trans. & Dist Other         \$47,669		333.000			P-31			100.00%		
34         340.000         Land and Land Rights - TDP         \$1,359,854         \$0         \$1,359,854         \$00.00%         \$0         \$1,359,854           35         341.000         Structures and Improve - Special Crossing         \$0,9,301,216         P-36         \$0         \$0,000%         \$0         \$0,000%         \$0         \$0,000%         \$0         \$0,000%         \$0         \$0,000%         \$0         \$0,000%         \$0         \$0,000%         \$0         \$0,000%         \$0         \$0,000%         \$0         \$25,642,066         100.00%         \$0         \$25,642,066         100.00%         \$0         \$25,642,066         \$0,000%         \$0         \$25,642,066         \$10,000%         \$0         \$25,642,066         \$10,000%         \$0         \$21,79,78,53         \$0         \$25,642,066         \$100.00%         \$0         \$21,79,78,53         \$100,00%         \$0         \$21,79,78,53         \$100,00%         \$0         \$21,79,78,53         \$100,00%         \$0         \$21,79,78,53         \$100,00%         \$0         \$24,79,74,50         \$10,000%         \$0         \$24,79,74,50         \$100,00%         \$0         \$24,73,74,50         \$10,000%         \$0         \$24,31,508         \$100,00%         \$0         \$24,31,508         \$100,00%         \$0         \$24,31,5	32		TOTAL WATER TREATMENT PLANT	\$134,917,819		\$0	\$134,917,819		\$0	\$134,917,819
34         340.000         Land and Land Rights - TDP         \$1,359,854         \$0         \$1,359,854         \$00.00%         \$0         \$1,359,854           35         341.000         Structures and Improve - Special Crossing         \$0,9,301,216         P-36         \$0         \$0,000%         \$0         \$0,000%         \$0         \$0,000%         \$0         \$0,000%         \$0         \$0,000%         \$0         \$0,000%         \$0         \$0,000%         \$0         \$0,000%         \$0         \$0,000%         \$0         \$25,642,066         100.00%         \$0         \$25,642,066         100.00%         \$0         \$25,642,066         \$0,000%         \$0         \$25,642,066         \$10,000%         \$0         \$25,642,066         \$10,000%         \$0         \$21,79,78,53         \$0         \$25,642,066         \$100.00%         \$0         \$21,79,78,53         \$100,00%         \$0         \$21,79,78,53         \$100,00%         \$0         \$21,79,78,53         \$100,00%         \$0         \$21,79,78,53         \$100,00%         \$0         \$24,79,74,50         \$10,000%         \$0         \$24,79,74,50         \$100,00%         \$0         \$24,73,74,50         \$10,000%         \$0         \$24,31,508         \$100,00%         \$0         \$24,31,508         \$100,00%         \$0         \$24,31,5	22		TRANSMISSION & DIST. DI ANT							
35       341.000       Structures and Improvements - TDP       \$9,301,216       P-35       \$0       \$9,301,216       100.00%       \$0       \$0         36       341.100       Structures & Improve - Special Crossing       \$25,642,066       P-36       \$0       \$0       \$0       \$0       \$25,642,066         38       343.000       Transmission and Distribution Mains       \$317,972,853       P-38       \$0       \$537,77,92,853       100.00%       \$0       \$52,642,066         38       344.000       Fire Mains       \$595,477       P-39       \$0       \$58,240,640       100.00%       \$0       \$55,477         41       346.000       Customer Meters       \$41,327,450       100.00%       \$0       \$58,240,640         41       346.000       Customer Meter Pits & Installation       \$19,793,100       P-42       \$0       \$19,793,100       100.00%       \$0       \$24,331,508         42       347.000       Customer Meter Pits & Installation       \$19,793,100       P-42       \$0       \$24,331,508       100.00%       \$0       \$24,331,508         44       349.000       Miscellaneous Trans. & Dist Other       \$47,669       P-44       \$0       \$41,663       100.00%       \$0       \$47,669       \$498,611,833 <td></td> <td>340.000</td> <td></td> <td>\$1 350 854</td> <td>P-34</td> <td>\$0</td> <td>\$1 350 854</td> <td>100 00%</td> <td>\$0</td> <td>¢1 350 854</td>		340.000		\$1 350 854	P-34	\$0	\$1 350 854	100 00%	\$0	¢1 350 854
36         341.100         Structures & Improve - Special Crossing Distribution Reservoirs and Standpipes 38         56,42,06 P-37         \$0         \$25,642,066         100.00%         \$0         \$25,642,066           38         342.000         Fire Mains         \$25,642,066         P-37         \$0         \$25,642,066         100.00%         \$0         \$25,642,066           39         344.000         Fire Mains         \$595,477         P-39         \$0         \$595,477         100.00%         \$0         \$558,240,640           41         346.000         Customer Services         \$58,240,640         P-40         \$0         \$58,240,640         100.00%         \$0         \$58,240,640           41         346.000         Customer Meters         \$41,327,450         P-41         \$0         \$14,327,450         100.00%         \$0         \$19,733,100           43         348.000         Fire Hydrants         \$24,31,508         P-43         \$0         \$24,31,508         100.00%         \$0         \$43,31,508           44         349.000         Structures and Improve - Shop & Garage         \$11,886,643         P-47         \$0         \$615,868         100.00%         \$0         \$438,611,833           46         GENERAL PLANT         Land and Land Rights - GP<										
38       343.000       Transmission and Distribution Mains       \$317,972,853       P-38       \$0       \$317,972,853       100.00%       \$0       \$317,972,853         39       344.000       Fire Mains       \$598,477       P-39       \$0       \$595,477       100.00%       \$0       \$58,240,640         40       345.000       Customer Services       \$58,240,640       \$0       \$58,240,640       100.00%       \$0       \$58,240,640         41       346.000       Customer Meters       \$19,793,100       P-41       \$0       \$41,327,450       100.00%       \$0       \$19,793,100         42       347.000       Customer Meter Pits & Installation       \$19,793,100       P-42       \$0       \$19,793,100       100.00%       \$0       \$19,793,100         43       348.000       Fire Hydrants       \$24,331,508       P-43       \$0       \$24,331,508       100.00%       \$0       \$43,31,508         45       TOTAL TRANSMISSION & DIST. PLANT       \$498,611,833       \$0       \$438,600       \$11,886,643       100.00%       \$0       \$11,886,643       \$408,511,833       \$0       \$498,611,833         46       GENERAL PLANT       \$498,611,833       \$0       \$11,886,643       100.00%       \$0       \$11,886,643 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			-							
39       344.000       Fire Mains       \$595,477       P-39       \$0       \$595,477       100.00%       \$0       \$595,477         40       345.000       Customer Services       \$58,240,640       P-40       \$0       \$58,240,640       100.00%       \$0       \$58,240,640         41       346.000       Customer Meters       \$41,327,450       100.00%       \$0       \$51,373,100       100.00%       \$0       \$19,793,100         42       347.000       Customer Meter Pits & Installation       \$19,793,100       P-42       \$0       \$19,793,100       100.00%       \$0       \$19,793,100         43       348.000       Fire Hydrants       \$24,331,508       P-43       \$0       \$24,7695       100.00%       \$0       \$24,331,508         44       349.000       Hirsellaneous Trans. & Dist Other       \$498,611,833       \$0       \$498,611,833       \$0       \$498,611,833       \$0       \$498,611,833       \$0       \$498,611,833       \$0       \$498,611,833       \$0       \$498,611,833       \$0       \$11,886,643       100.00%       \$0       \$615,868       \$100.00%       \$0       \$615,868       \$100.00%       \$0       \$6145,868       \$100.00%       \$0       \$6145,868       \$100.00%       \$0       \$6145,	37	342.000	Distribution Reservoirs and Standpipes	\$25,642,066	P-37	\$0	\$25,642,066	100.00%	\$0	\$25,642,066
40       345.000       Customer Services       \$58,240,640       P-40       \$0       \$58,240,640       100.00%       \$0       \$58,240,640         41       346.000       Customer Meters       \$41,327,450       P-41       \$0       \$41,327,450       \$0       \$41,327,450         42       347.000       Customer Meter Pits & Installation       \$19,793,100       P-42       \$0       \$19,793,100       100.00%       \$0       \$19,793,100         43       348.000       Fire Hydrants       \$24,331,508       P-43       \$0       \$24,331,508       100.00%       \$0       \$19,793,100         44       349.000       Miscellaneous Trans. & Dist Other       \$47,669       P-44       \$0       \$47,669       100.00%       \$0       \$42,331,508         46       GENERAL PLANT       \$498,611,833       *0       \$11,886,643       P-47       \$0       \$615,868       100.00%       \$0       \$615,864         49       390.000       Structures and Improve - Shop & Garage       \$11,886,643       P-47       \$0       \$6493,053       100.00%       \$0       \$6493,053         50       390.000       Structures and Improve - Office Buildings       \$6,493,053       P-49       \$0       \$6493,053       100.00%       \$0 <td></td>										
41       346.000       Customer Meters       \$41,327,450       P-41       \$0       \$41,327,450       100.00%       \$0       \$41,327,450         42       347.000       Customer Meter Pits & Installation       \$19,793,100       P-42       \$0       \$19,793,100       100.00%       \$0       \$19,793,100         43       348.000       Fire Hydrants       \$24,331,508       P-43       \$0       \$24,331,508       100.00%       \$0       \$24,331,508         44       349.000       Miscellaneous Trans. & Dist Other       \$47,669       P-44       \$0       \$47,669       \$0       \$49,611,833         46       GENERAL PLANT       \$498,611,833       \$0       \$41,327,450       \$0       \$615,868       100.00%       \$0       \$615,868         48       390.000       Structures and Improve - Shop & Garage       \$11,886,643       P-48       \$0       \$11,886,643       100.00%       \$0       \$64,83,053         50       390.300       Structures and Improve - Office Buildings       \$6,493,053       P-48       \$0       \$2,293,856       100.00%       \$0       \$2,293,856         51       390.300       Structures and Improve - Miscellaneous       \$2,293,856       P-50       \$0       \$2,2,293,856       100.00%       \$										
42       347.000       Customer Meter Pits & Installation       \$19,793,100       P-42       \$0       \$19,793,100       \$10,00%       \$0       \$19,793,100         43       348.000       Fire Hydrants       \$24,331,508       P-43       \$0       \$24,331,508       100.00%       \$0       \$24,331,508         44       349.000       Miscellaneous Trans. & Dist Other       \$47,669       \$0       \$47,669       \$0       \$47,669       \$0       \$47,669       \$0       \$44,661       \$0       \$47,669       \$0       \$47,669       \$0       \$44,661       \$0       \$47,669       \$0       \$49,611,833       \$0       \$0       \$47,669       \$0       \$49,611,833       \$0       \$0       \$49,611,833       \$0       \$0       \$49,611,833       \$0       \$0       \$49,611,833       \$0       \$10,00%       \$0       \$615,868       \$0       \$11,886,643       \$0       \$11,886,643       \$0       \$11,886,643       \$0       \$11,886,643       \$0       \$11,886,643       \$0       \$11,886,643       \$0       \$11,886,643       \$0       \$11,886,643       \$0       \$2,293,853       \$0       \$2,293,856       \$0       \$2,293,856       \$0       \$2,293,856       \$0       \$2,293,856       \$0       \$2,293,856       \$0					-					
43       348.000       Fire Hydrants       \$24,331,508       P-43       \$0       \$24,331,508       100.00%       \$0       \$24,331,508         44       349.000       Miscellaneous Trans. & Dist Other       \$47,669       P-44       \$0       \$47,669       100.00%       \$0       \$44,331,508         45       GENERAL PLANT       \$498,611,833       \$0       \$498,611,833       \$0       \$615,868       100.00%       \$0       \$615,868         48       390.000       Structures and Improve - Shop & Garage       \$615,868       P-47       \$0       \$615,868       100.00%       \$0       \$615,868         49       390.100       Structures and Improve - Office Buildings       \$6,493,053       P-49       \$0       \$6,493,053       100.00%       \$0       \$6,493,053         50       390.300       Structures and Improve - Miscellaneous       \$2,223,856       P-50       \$0       \$2,223,856       100.00%       \$0       \$2,493,053         51       390.900       Structures and Improve - Miscellaneous       \$2,262,258       P-51       \$0       \$2,223,856       100.00%       \$0       \$2,293,856         53       391.000       Office Furniture       \$809,195       P-52       \$0       \$2,862,258       100.00%									• -	
44         349.000         Miscellaneous Trans. & Dist Other TOTAL TRANSMISSION & DIST. PLANT         \$47,669 \$498,611,833         P-44         \$0         \$47,669 \$498,611,833         100.00%         \$0         \$47,669 \$498,611,833           46         GENERAL PLANT         \$498,611,833         \$0         \$615,868 \$100.00%         \$00         \$615,868 \$100.00%         \$00         \$615,868 \$11,886,643         100.00%         \$0         \$615,868 \$615,868           48         390.000         Structures and Improve - Shop & Garage \$11,886,643         \$11,886,643         100.00%         \$00         \$11,886,643           49         390.100         Structures & Improve - Office Buildings \$6,493,053         \$2,293,856         \$00         \$6,493,053         100.00%         \$0         \$2,293,856           50         390.300         Structures & Improve - Miscellaneous         \$2,293,856         \$00         \$2,293,856         100.00%         \$0         \$2,293,856           51         390.900         Structures and Improvements - Leasehold         \$2,292,856         \$50         \$2,992,856         100.00%         \$0         \$2,292,856           53         391.000         Office Furniture         \$2,992,258         \$53         \$0         \$2,962,258         100.00%         \$0         \$2,962,258										
46         GENERAL PLANT         50         \$615,868         100.00%         \$00         \$615,868           47         389.000         Land and Land Rights - GP         \$615,868         P-47         \$00         \$615,868         100.00%         \$00         \$615,868           48         390.000         Structures and Improve - Shop & Garage         \$11,886,643         P-48         \$0         \$11,886,643         100.00%         \$00         \$11,886,643           49         390.100         Structures and Improve - Office Buildings         \$6,493,053         P-49         \$0         \$6,493,053         100.00%         \$00         \$2,293,856           50         390.300         Structures and Improve - Miscellaneous         \$2,293,856         P-50         \$0         \$2,293,856         100.00%         \$00         \$2,293,856           51         390.900         Structures and Improvements - Leasehold         \$2,6229         P-51         \$0         \$2,293,856         100.00%         \$00         \$2,293,856           52         391.000         Office Furniture         \$809,195         P-52         \$0         \$809,195         100.00%         \$0         \$2,962,258           53         391.200         Computer Hardware & Software         \$2,312,344         P-54<										
47389.000Land and Land Rights - GP\$615,868P-47\$0\$615,868100.00%\$0\$615,86848390.000Structures and Improve - Shop & Garage\$11,886,643P-48\$0\$11,886,643100.00%\$0\$11,886,64349390.100Structures and Improve - Office Buildings\$6,493,053P-49\$0\$6,493,053100.00%\$0\$6,493,05350390.300Structures and Improve - Miscellaneous\$2,293,856P-50\$0\$2,223,856100.00%\$0\$2,293,85651390.900Structures and Improvements - Leasehold\$26,229P-51\$0\$26,229100.00%\$0\$26,22952391.000Office Furniture\$809,195P-52\$0\$809,195100.00%\$0\$22,962,25854391.200Computer Hardware & Software\$2,312,344P-54\$0\$2,312,344100.00%\$0\$2,312,34455391.250Computer Software\$7,985,210P-55\$0\$7,985,210100.00%\$0\$7,985,21056391.260Personal Computer Software\$0P-56\$0\$0\$0\$7,985,21058391.400BTS Initial Investment\$16,269P-57\$0\$16,269100.00%\$0\$16,26958391.400BTS Initial Investment\$12,906,607P-58\$0\$12,906,607\$0\$12,906,60759392.100Transportation Equipment - Light Trucks\$4,737,775P-59<	45		TOTAL TRANSMISSION & DIST. PLANT						\$0	
47389.000Land and Land Rights - GP\$615,868P-47\$0\$615,868100.00%\$0\$615,86848390.000Structures and Improve - Shop & Garage\$11,886,643P-48\$0\$11,886,643100.00%\$0\$11,886,64349390.100Structures and Improve - Office Buildings\$6,493,053P-49\$0\$6,493,053100.00%\$0\$6,493,05350390.300Structures and Improve - Miscellaneous\$2,293,856P-50\$0\$2,223,856100.00%\$0\$2,293,85651390.900Structures and Improvements - Leasehold\$26,229P-51\$0\$26,229100.00%\$0\$26,22952391.000Office Furniture\$809,195P-52\$0\$809,195100.00%\$0\$22,962,25854391.200Computer Hardware & Software\$2,312,344P-54\$0\$2,312,344100.00%\$0\$2,312,34455391.250Computer Software\$7,985,210P-55\$0\$7,985,210100.00%\$0\$7,985,21056391.260Personal Computer Software\$0P-56\$0\$0\$0\$7,985,21058391.400BTS Initial Investment\$16,269P-57\$0\$16,269100.00%\$0\$16,26958391.400BTS Initial Investment\$12,906,607P-58\$0\$12,906,607\$0\$12,906,60759392.100Transportation Equipment - Light Trucks\$4,737,775P-59<										
48       390.000       Structures and Improve - Shop & Garage       \$11,886,643       P-48       \$0       \$11,886,643       100.00%       \$0       \$11,886,643         49       390.100       Structures and Improve - Office Buildings       \$6,493,053       P-49       \$0       \$6,493,053       100.00%       \$0       \$6,493,053         50       390.300       Structures & Improve - Miscellaneous       \$2,293,856       P-50       \$0       \$2,223,856       100.00%       \$0       \$2,293,856         51       390.900       Structures and Improvements - Leasehold       \$26,229       P-51       \$0       \$26,229       100.00%       \$0       \$26,293,856         53       391.000       Office Furniture       \$809,195       P-52       \$0       \$2092,258       100.00%       \$0       \$22,92,258         54       391.200       Computer S & Peripheral Equipment       \$2,962,258       P-53       \$0       \$2,312,344       100.00%       \$0       \$2,312,344         55       391.260       Computer Software       \$7,985,210       P-55       \$0       \$7,985,210       100.00%       \$0       \$7,985,210         56       391.260       Personal Computer Software       \$0       P-56       \$0       \$0       100.00%				<b>*•••••••••••••</b>		**	A045 000	400.000/	<u>^</u>	<b>*</b> ***
49       390.100       Structures and Improve - Office Buildings       \$6,493,053       P-49       \$0       \$6,493,053       100.00%       \$0       \$6,493,053         50       390.300       Structures & Improve - Miscellaneous       \$2,293,856       P-50       \$0       \$2,293,856       100.00%       \$0       \$2,293,856         51       390.900       Structures and Improvements - Leasehold       \$26,229       P-51       \$0       \$26,229       100.00%       \$0       \$26,229         52       391.000       Office Furniture       \$809,195       P-52       \$0       \$809,195       100.00%       \$0       \$26,229         53       391.00       Computers & Peripheral Equipment       \$2,962,258       P-53       \$0       \$2,962,258       100.00%       \$0       \$2,962,258         54       391.200       Computer Hardware & Software       \$2,312,344       P-54       \$0       \$2,312,344       100.00%       \$0       \$2,312,344         55       391.200       Computer Software       \$7,985,210       P-55       \$0       \$7,985,210       100.00%       \$0       \$7,985,210         56       391.260       Personal Computer Software       \$0       P-56       \$0       \$0       100.00%       \$0										
50         390.300         Structures & Improve - Miscellaneous         \$2,293,856         P-50         \$0         \$2,293,856         100.00%         \$0         \$2,293,856           51         390.900         Structures and Improvements - Leasehold         \$26,229         P-51         \$0         \$26,229         100.00%         \$0         \$26,229           52         391.000         Office Furniture         \$809,195         P-52         \$0         \$809,195         100.00%         \$0         \$26,229           53         391.00         Computers & Peripheral Equipment         \$2,962,258         P-53         \$0         \$2,962,258         100.00%         \$0         \$2,962,258           54         391.200         Computer Hardware & Software         \$2,312,344         P-54         \$0         \$2,312,344         100.00%         \$0         \$2,312,344           55         391.200         Computer Software         \$7,985,210         P-55         \$0         \$7,985,210         100.00%         \$0         \$2,312,344           55         391.260         Personal Computer Software         \$0         P-56         \$0         \$0         100.00%         \$0         \$16,269           57         391.300         Other Office Equipment         \$16,269 </td <td></td>										
51       390.900       Structures and Improvements - Leasehold       \$26,229       P-51       \$0       \$26,229       100.00%       \$0       \$26,229         52       391.000       Office Furniture       \$809,195       P-52       \$0       \$809,195       100.00%       \$0       \$809,195         53       391.100       Computers & Peripheral Equipment       \$2,962,258       P-53       \$0       \$2,962,258       100.00%       \$0       \$2,962,258         54       391.200       Computer Hardware & Software       \$2,312,344       P-54       \$0       \$2,312,344       100.00%       \$0       \$2,312,344         55       391.200       Computer Software       \$7,985,210       P-55       \$0       \$7,985,210       100.00%       \$0       \$2,312,344         55       391.260       Personal Computer Software       \$0       P-56       \$0       \$100.00%       \$0       \$7,985,210         56       391.260       Personal Computer Software       \$0       P-57       \$0       \$16,269       \$0       \$0       \$0       \$0         57       391.300       Other Office Equipment       \$12,906,607       P-58       \$0       \$12,906,607       \$100.00%       \$0       \$16,269       \$12,906,607										
52         391.000         Office Furniture         \$809,195         P-52         \$0         \$809,195         100.00%         \$0         \$809,195           53         391.100         Computers & Peripheral Equipment         \$2,962,258         P-53         \$0         \$2,962,258         100.00%         \$0         \$2,962,258           54         391.200         Computer Hardware & Software         \$2,312,344         P-54         \$0         \$2,312,344         100.00%         \$0         \$2,312,344           55         391.250         Computer Software         \$7,985,210         P-55         \$0         \$7,985,210         100.00%         \$0         \$7,985,210           56         391.260         Personal Computer Software         \$0         P-56         \$0         \$0         100.00%         \$0         \$7,985,210           57         391.300         Other Office Equipment         \$16,269         P-57         \$0         \$16,269         100.00%         \$0         \$16,269           58         391.400         BTS Initial Investment         \$12,906,607         P-58         \$0         \$12,906,607         100.00%         \$0         \$12,906,607           59         392.100         Transportation Equipment - Light Trucks         \$4,737,775										
54         391.200         Computer Hardware & Software         \$2,312,344         P-54         \$0         \$2,312,344         100.00%         \$0         \$2,312,344           55         391.250         Computer Software         \$7,985,210         P-55         \$0         \$7,985,210         100.00%         \$0         \$7,985,210           56         391.260         Personal Computer Software         \$0         P-56         \$0         \$0         100.00%         \$0         \$0           57         391.300         Other Office Equipment         \$16,269         P-57         \$0         \$16,269         100.00%         \$0         \$16,269           58         391.400         BTS Initial Investment         \$12,906,607         P-58         \$0         \$12,906,607         100.00%         \$0         \$12,906,607           59         392.100         Transportation Equipment - Light Trucks         \$4,737,775         P-59         \$0         \$4,737,775         100.00%         \$0         \$4,737,775			•							
55         391.250         Computer Software         \$7,985,210         P-55         \$0         \$7,985,210         100.00%         \$0         \$7,985,210           56         391.260         Personal Computer Software         \$0         P-56         \$0         \$16,269         \$0         \$12,906,607         \$100.00%         \$0         \$12,906,607         \$0         \$12,906,607         \$100.00%         \$0         \$12,906,607         \$0         \$4,737,775         \$00         \$4,737,775         \$100.00%         \$0         \$4,737,775           59         392.100         Transportation Equipment - Light Trucks         <										
56         391.260         Personal Computer Software         \$0         P-56         \$0         \$0         \$10.00%         \$0         \$0           57         391.300         Other Office Equipment         \$16,269         P-57         \$0         \$16,269         100.00%         \$0         \$16,269           58         391.400         BTS Initial Investment         \$12,906,607         P-58         \$0         \$12,906,607         100.00%         \$0         \$12,906,607           59         392.100         Transportation Equipment - Light Trucks         \$4,737,775         P-59         \$0         \$4,737,775         100.00%         \$0         \$4,737,775										
57         391.300         Other Office Equipment         \$16,269         P-57         \$0         \$16,269         100.00%         \$0         \$16,269           58         391.400         BTS Initial Investment         \$12,906,607         P-58         \$0         \$12,906,607         100.00%         \$0         \$12,906,607           59         392.100         Transportation Equipment - Light Trucks         \$4,737,775         P-59         \$0         \$4,737,775         100.00%         \$0         \$4,737,775										
58         391.400         BTS Initial Investment         \$12,906,607         P-58         \$0         \$12,906,607         100.00%         \$0         \$12,906,607           59         392.100         Transportation Equipment - Light Trucks         \$4,737,775         P-59         \$0         \$4,737,775         100.00%         \$0         \$4,737,775			-							
59         392.100         Transportation Equipment - Light Trucks         \$4,737,775         P-59         \$0         \$4,737,775         100.00%         \$0         \$4,737,775										

## Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
61	392.300	Transportation Equipment - Autos	\$184,812	P-61	\$0	\$184,812	100.00%	\$0	\$184,812
62	392.400	Transportation Equipment - Other	\$2,345,660	P-62	\$0	\$2,345,660	100.00%	\$0	\$2,345,660
63	393.000	Stores Equipment	\$233,110	P-63	\$0	\$233,110	100.00%	\$0	\$233,110
64	394.000	Tools, Shop and Garage Equipment	\$3,343,274	P-64	\$0	\$3,343,274	100.00%	\$0	\$3,343,274
65	395.000	Laboratory Equipment	\$887,690	P-65	\$0	\$887,690	100.00%	\$0	\$887,690
66	396.000	Power Operated Equipment	\$984,215	P-66	\$0	\$984,215	100.00%	\$0	\$984,215
67	397.100	Communication Equip - Non Telephone	\$4,873,612	P-67	\$0	\$4,873,612	100.00%	\$0	\$4,873,612
68	397.200	Communication Equip - Telephone	\$40,978	P-68	\$0	\$40,978	100.00%	\$0	\$40,978
69	398.000	Miscellaneous Equipment	\$2,004,792	P-69	\$0	\$2,004,792	100.00%	\$0	\$2,004,792
70	399.000	Other Tangible Equipment	\$31,032	P-70	\$0	\$31,032	100.00%	\$0	\$31,032
71		TOTAL GENERAL PLANT	\$69,195,338		\$0	\$69,195,338		\$0	\$69,195,338
72		TOTAL PLANT IN SERVICE	\$796,003,221		\$0	\$796,003,221		\$0	\$796,003,221

## Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	_ <u>E</u>	<u>F</u>	<u><u> </u></u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments			\$0		\$0
# Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Depreciation Expense

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Line	Account Number	Diant Assount Description	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$90,002	0.00%	\$0	0	0.00%
3		Franchises and Consents	\$43,698	0.00%	\$0	0	0.00%
4	303.000	Other Plant & Misc. Equipment	\$557,504	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$691,204		\$0		
6		SOURCE OF SUPPLY PLANT			•		
7	310.000	Land and Land Rights - SSP	\$1,810,422	0.00%	\$0	0	0.00%
8	311.000	Structures and Improvements - SSP	\$11,590,827	1.97%	\$228,339	60	-25.00%
9	312.000	Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419	85	0.00%
10 11	313.000 314.000	Lake, River and Other Intakes	\$7,390,315	3.57% 2.52%	\$263,834 \$253,580	70 55	-10.00% -5.00%
12	315.000	Wells and Springs Infiltration Galleries and Tunnels	\$10,063,056 \$1,804	2.52% 1.77%	\$253,589 \$32	55 60	-5.00%
13	316.000	Supply Mains	\$16,265,011	1.45%	\$235,843	80	-25.00%
14		Miscellaneous Source of Supply - Other	\$318,503	4.97%	\$15,830	25	0.00%
15	0111000	TOTAL SOURCE OF SUPPLY PLANT	\$47,559,627		\$997,886		010070
			<i>•••••••••••••••••••••••••••••••••••••</i>		+,		
16		PUMPING PLANT					
17	320.000	Land and Land Rights - PP	\$188,269	0.00%	\$0	0	-15.00%
18	321.000	Structures and Improvements - PP	\$12,980,056	3.95%	\$512,712	75	-5.00%
19		Boiler Plant Equipment	\$0	3.05%	\$0	37	-5.00%
20	323.000	Power Generation Equipment	\$3,025,593	3.05%	\$92,281	37	-10.00%
21	324.000	Steam Pumping Equipment	\$234,170	1.89%	\$4,426	47	-10.00%
22	325.000	Electric Pumping Equipment	\$25,583,681	1.89%	\$483,532	47	-10.00%
23	326.000	Diesel Pumping Equipment	\$479,289	1.89%	\$9,059	47	-10.00%
24 25	327.000 328.000	Hydraulic Pumping Equipment	\$361,729	1.89% 1.89%	\$6,837 \$41,100	47 47	-10.00% -10.00%
25 26	320.000	Other Pumping Equipment TOTAL PUMPING PLANT	\$2,174,613 \$45,027,400	1.09%	<u>\$41,100</u> \$1,149,947	47	-10.00%
20			φ <del>4</del> 3,027,400		\$1,145,547		
27		WATER TREATMENT PLANT					
28	330.000	Land and Land Rights - WTP	\$1,437,680	0.00%	\$0	0	0.00%
29	331.000	Structures and Improvements - WTP	\$68,219,338	2.34%	\$1,596,333	80	-15.00%
30	332.000	Water Treatment Equipment - WTP	\$63,787,580	2.18%	\$1,390,569	48	-20.00%
31	333.000	Other - WTP	\$1,473,221	3.33%	\$49,058	30	0.00%
32		TOTAL WATER TREATMENT PLANT	\$134,917,819		\$3,035,960		
33		TRANSMISSION & DIST. PLANT					
34	340.000	Land and Land Rights - TDP	\$1,359,854	0.00%	\$0	0	0.00%
35		Structures and Improvements - TDP	\$9,301,216	1.49%	\$138,588	55	-20.00%
36 37		Structures & Improve - Special Crossing Distribution Reservoirs and Standpipes	\$0 \$25,642,066	1.49% 1.70%	\$0 \$435,915	55 65	-20.00% -25.00%
38	342.000	Transmission and Distribution Mains	\$25,642,000	1.39%	\$4,419,823	90	-30.00%
39	344.000	Fire Mains	\$595,477	1.56%	\$9,289	85	-30.00%
40	345.000	Customer Services	\$58,240,640	2.92%	\$1,700,627	65	-100.00%
40	346.000	Customer Meters	\$41,327,450	2.40%	\$991,859	42	-10.00%
42	347.000	Customer Meter Pits & Installation	\$19,793,100	2.40%	\$475,034	42	-10.00%
43		Fire Hydrants	\$24,331,508	1.85%	\$450,133	65	-30.00%
44		Miscellaneous Trans. & Dist Other	\$47,669	2.96%	\$1,411	50	0.00%
45		TOTAL TRANSMISSION & DIST. PLANT	\$498,611,833		\$8,622,679		
46		GENERAL PLANT					
47	389.000	Land and Land Rights - GP	\$615,868	0.00%	\$0	0	0.00%
48	390.000	Structures and Improve - Shop & Garage	\$11,886,643	3.02%	\$358,977	55	-20.00%
49	390.100	Structures and Improve - Office Buildings	\$6,493,053	2.09%	\$135,705	47	-20.00%

# Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Depreciation Expense

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u> </u>	G
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
50		Structures & Improve - Miscellaneous	\$2,293,856	3.72%	\$85,331	55	-20.00%
51	390.900	Structures and Improvements - Leasehold	\$26,229	2.75%	\$721	25	0.00%
52	391.000	Office Furniture	\$809,195	3.49%	\$28,241	20	0.00%
53	391.100	Computers & Peripheral Equipment	\$2,962,258	19.06%	\$564,606	5	0.00%
54	391.200	Computer Hardware & Software	\$2,312,344	19.06%	\$440,733	5	0.00%
55	391.250	Computer Software	\$7,985,210	5.00%	\$399,261	20	0.00%
56	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
57	391.300	Other Office Equipment	\$16,269	10.46%	\$1,702	15	0.00%
58	391.400	BTS Initial Investment	\$12,906,607	5.00%	\$645,330	20	0.00%
59	392.100	Transportation Equipment - Light Trucks	\$4,737,775	5.57%	\$263,894	9	15.00%
60	392.200	Transportation Equipment - Heavy Trucks	\$1,220,856	0.00%	\$0	10	15.00%
61	392.300	Transportation Equipment - Autos	\$184,812	0.00%	\$0	6	15.00%
62	392.400	Transportation Equipment - Other	\$2,345,660	6.15%	\$144,258	15	5.00%
63	393.000	Stores Equipment	\$233,110	3.88%	\$9,045	25	0.00%
64	394.000	Tools, Shop and Garage Equipment	\$3,343,274	3.73%	\$124,704	20	0.00%
65	395.000	Laboratory Equipment	\$887,690	3.90%	\$34,620	15	0.00%
66	396.000	Power Operated Equipment	\$984,215	3.79%	\$37,302	12	20.00%
67	397.100	Communication Equip - Non Telephone	\$4,873,612	5.76%	\$280,720	15	0.00%
68	397.200	Communication Equip - Telephone	\$40,978	8.94%	\$3,663	10	0.00%
69	398.000	Miscellaneous Equipment	\$2,004,792	6.48%	\$129,911	15	0.00%
70	399.000	Other Tangible Equipment	\$31,032	2.43%	\$754	20	0.00%
71		TOTAL GENERAL PLANT	\$69,195,338		\$3,689,478	-	
72		Total Depreciation	\$796,003,221		\$17,495,950		

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

# Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Accumulated Depreciation Reserve

Line         Account         Total         Asjigate         Asjigate         Juncational         Juncational         Juncational         Juncational           1         301.000         Organization         Rearw Dacry Dacry Data         Number         Aujustments         Rearw Dacry Dacry Data         Aujustments         Rearw Dacry Data         Aujustments         Rearw Dacry Data         Aujustments         Rearw Dacry Data         South Control         South Contro         South Control         South C		A	B	<u>C</u>	D	E	F	G	H	
J         John M         Mark Mollis E PLANT         Status         Status <th< th=""><th></th><th>Account</th><th></th><th>Total</th><th>Adjust.</th><th></th><th>As Adjusted</th><th>Jurisdictional</th><th>Jurisdictional</th><th></th></th<>		Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	
2         301.000         Organization         52.533         R-2         50         52.533         R-2         50         52.533         R-2         50         52.533         R-2         50         52.535         R-4         50         500.00%         50         50.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
2         301.000         Organization         52.533         R-2         50         52.533         R-2         50         52.533         R-2         50         52.533         R-2         50         52.535         R-4         50         500.00%         50         50.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50										
2         301.000         Organization         52.533         R-2         50         52.533         R-2         50         52.533         R-2         50         52.533         R-2         50         52.535         R-4         50         500.00%         50         50.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         500.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         520.00%         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50	1		INTANGIBLE PLANT							
4         903.00         Other Plant & Mics. Equipment         3306,586         R-4         50         5309,519         400.00%         50         5309,519           6         SOURCE OF SUPPLY PLANT         309,818         R-4         50         5309,519         50 <td< td=""><td></td><td>301.000</td><td></td><td>\$2,933</td><td>R-2</td><td>\$0</td><td>\$2,933</td><td>100.00%</td><td>\$0</td><td>\$2,933</td></td<>		301.000		\$2,933	R-2	\$0	\$2,933	100.00%	\$0	\$2,933
5         IOTAL INTANGUEL PLANT         \$300.519         50         \$300.519         80         \$300.519           6         SOLICE OF SUPPLY PLANT         50		302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
6         SURCE OF SUPPLY PLANT         50         R-7         80         50         100.00%         50         50           310.000         Land and Land Rights -SP         SSP         S2.077.80         SSP.813         100.00%         50         SSP.813         100.00%         SSP.813         SSP.813         100.00%         SSP.813         SSP.813         100.00%         SSP.813         SSP.813         SSP.813         SSP.813         SSP.813         SSP.813         SSP.8		303.000			R-4			100.00%		
7       310.000       Land and Land Rights - SSP       50       7.0       50       50       100.00%,       50       42077,93         9       312.000       Collecting & Impounding Reservoirs       590,813       R4       50       590,913       100.00%,       50       52077,933         11       312.000       Lake, River and Orb Intakes       52,077,933       R4       50       52,077,933       100.00%,       50       52,077,933         13       315.000       Intification Calleries and Tunnels       52,027,931       R4       50       54,931,708       100.00%,       50       52,4543         13       315.000       Suppt Mins       44,991,708       R-14       50       54,931,708       100.00%,       50       54,941,708         15       TOTAL SOURCE OF SUPPLY PLAY       51,214,4905       R-14       50       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,050,72	5		TOTAL INTANGIBLE PLANT	\$309,519		\$0	\$309,519		\$0	\$309,519
7       310.000       Land and Land Rights - SSP       50       7.0       50       50       100.00%,       50       42077,93         9       312.000       Collecting & Impounding Reservoirs       590,813       R4       50       590,913       100.00%,       50       52077,933         11       312.000       Lake, River and Orb Intakes       52,077,933       R4       50       52,077,933       100.00%,       50       52,077,933         13       315.000       Intification Calleries and Tunnels       52,027,931       R4       50       54,931,708       100.00%,       50       52,4543         13       315.000       Suppt Mins       44,991,708       R-14       50       54,931,708       100.00%,       50       54,941,708         15       TOTAL SOURCE OF SUPPLY PLAY       51,214,4905       R-14       50       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,021,344       80       54,050,72	6									
8         311.000         Structures and Improvements - SSP         32.077.903         R-8         50         52.077.933         100.00%         50         539.813           10         313.000         Lake, River and Other Intakes         \$1.617.633         R-10         S0         \$1.617.633         100.00%         S0         \$4.227.690         R-11         S0         \$5.422.600         R-11         S0         \$5.422.600         R-11         S0         \$5.427.600         R-11         S0         \$5.427.600         S0         \$5.427.708         S0         \$5.0         \$5.437.134         R-13         S0         \$5.497.134         \$5.97.700         S0         \$5.427.134         \$5.427.134         \$5.427.134         \$5.000.00%         S0         \$5.427.134         \$5.427.134         \$5.427.134         \$5.427.134         \$5.427.134         \$5.427.134         \$5.427.134         \$5.427.134         \$5.427.134         \$5.427.134         \$5.22.52         \$5.000.00%         \$5.0         \$5.427.134         \$5.22.52         \$5.000.00%         \$5.0         \$5.427.		310 000		\$0	R-7	\$0	\$0	100 00%	\$0	\$0
9         312.000         Collecting & Impounding Reservoirs         399,613         R-0         S0         S99,813         100.00%,         S0         \$15,17,853           11         314.000         Ueke, River and Other Inskes         \$15,17,853         R-0         \$50         \$51,617,853         100.00%,         \$50         \$51,417,853           11         314.000         Wells and Springs         \$2,422,600         R-11         \$50         \$2,422,600         100.00%,         \$50         \$51,417,853           12         317,000         Microelines and Tunnels         \$4,430         R-14         \$50         \$51,417,853         100.00%,         \$50         \$51,417,853           15         7700M         Microelines and Innervowments - PP         \$4,021,344         R-10         \$50         \$51,214,905         \$50         \$50         \$51,214,905         \$50           16         220,000         Swert Censan Inprovements - PP         \$4,021,344         R-20         \$50         \$41,021,344         \$50         \$51,617,833         100.00%,         \$50         \$43,273,873           12         320,000         Rever Censantion Equipment         \$41,534         R-20         \$50         \$41,534         \$50         \$50         \$51,51,51,517         \$51,51,5										
11         314.000         Wells and Springs         52.422.600         R-11         50         52.422.600         100.00%         50         52.422.60           13         316.00         Miscellineous Source of Supply - Other         54.38         71.3         50         54.991.708         100.00%         50         54.580           14         317.00         Miscellineous Source of Supply - Other         51.214.905         74         50         54.991.708         100.00%         50         54.520           15         77.00         Miscellineous Source of Supply - Other         51.214.905         74         50         54.021.304         75.0         50         54.021.304         75.0         50         54.021.304         75.0         54.021.304         75.0         54.021.304         75.0         54.021.304         75.0         54.021.304         75.0         53.0         100.00%         50         54.221.304         53.0         75.0         54.021.304         75.0         53.0         75.0         54.021.304         75.0         75.0         54.021.304         75.0         75.2         75.0         75.0         75.0         75.0         75.0         75.0         75.0         75.0         75.0         75.0         75.0         75.0	9	312.000	-		R-9	\$0	\$99,813	100.00%	\$0	
12       315.000       Initiration Galleries and Tunnels       54.38       100.00%, 50       54.38       100.00%, 50       54.3491.708         13       317.000       Miscellaneous Source of Supply Other       54.991.708       R-14       50       54.391.708       100.00%, 50       50       54.991.708         16       PUMPING PLANT       S11.214.905       S11.214.905       S0       S11.214.905       S0       54.021.394       R-16       50       54.021.394       R-17       550       S0       54.021.394       R-18       50       54.021.394       R-18       50       54.021.394       R-18       50       54.021.394       R-18       50       54.021.394       R-10.00%       50       54.021.394       100.00%       50       54.021.394       100.00%       50       54.021.394       100.00%       50       54.021.394       100.00%       50       54.021.394       100.00%       50       54.021.394       100.00%       50       54.021.394       100.00%       50       54.021.394       100.00%       50       53.2293       52.229       52.229       52.229       52.229       52.229       52.229       52.229       52.229       52.229       52.229       52.229       52.229       52.229       52.229       52.229 </td <td></td>										
13         316.000         Supply Mains         44.991.708         R-13         50         54.991.708         R-13         50         54.991.708         R-13         50         54.991.708         R-13         50         54.991.708         R-14         50         54.500         50         54.500         511.214.905         F0         50         50         100.00%         50         54.221.384           13         220.000         Power Generation Equipment         54.560.77         R-21         50         54.563.77         100.00%         50         54.660.572           232.000         Electric Pumping Equipment         531.574         72.20         50         531.22.81         100.00%         50         531.52.20           232.000         Electric Pumping Equipment         531.52.36         -500         531.22.30         100.00%         50         531.52.20         511.52.31         100.00%										
14         317.000         Micesialaneous Source of Supply-Other TOTAL SOURCE OF SUPPLY PLANT         51.214.905         100.00%         50         51.214.905           16         PUMPING PLANT         \$11.214.905         S11.214.905         S0         \$11.214.905         S0         \$11.214.905           16         220.000         Land and Land Rights - PP         \$530         R-17         -5590         S0         100.00%         S0         \$4.021.348           13         220.000         Borner Tam Equipment         \$41.63.41         R-20         S0         \$41.63.44         100.00%         S0         \$4.021.348           13         220.000         Bean Fumping Equipment         \$41.63.47         R-20         S0         \$41.63.44         100.00%         \$0         \$43.879           23         25.000         Bean Fumping Equipment         \$51.54.47         R-22         \$0         \$4.660.72         100.00%         \$0         \$151.61.40           23         25.000         Desel Fumping Equipment         \$32.729         R-24         \$0         \$32.259         100.00%         \$0         \$151.743.751           23         32.000         Detar Fumping Equipment         \$32.729         R-24         \$0         \$32.729         \$0										
15         TOTAL SOURCE OF SUPPLY PLANT         \$11,214,905         50         \$11,214,905         50         \$11,214,905           16         PUMPING PLANT         \$32,000         Land and Land Rights - PP         \$530         R-17         -5590         \$50         \$11,214,905         \$0         \$100,00%         \$0         \$1,214,905           18         321,000         Bolier Flant Equipment         \$4,021,394         R-18         \$0         \$4,021,394         \$0         \$100,00%         \$0         \$4,021,394           22         325,000         Bolier Flant Equipment         \$4,650,577         \$2         \$0         \$4,650,577         \$100,00%         \$0         \$4,650,577           23         326,000         Disertic Pumping Equipment         \$113,743         R-24         \$50         \$315,140         \$100,00%         \$0         \$113,743           26         330,000         Leart Ractament Full         \$113,743         R-24         \$50         \$315,143,171         \$100,00%         \$0         \$15,139,517           27         WATER TREATMENT PLANT         \$30         \$61,724,734         R-28         \$0         \$15,139,517         \$100,00%         \$0         \$15,139,517         \$100,00%         \$0         \$15,139,517         \$100,00% <td></td>										
16         PUMPING PLANT         5590         R-17         -5590         50         100.00%         50         50           18         321.000         Barding Plant Equipment         50         54.021.394         100.00%         50         50           19         322.000         Boline Plant Equipment         515.595         R-19         50         54.021.394         100.00%         50         54.021.394           10         322.000         Power Generation Equipment         515.596         R-17         50         54.021.394         100.00%         50         54.021.394           11         322.000         Divesel Pumping Equipment         5115.748.517         R-22         50         5115.740         100.00%         50         5115.743.517           12         326.000         Other Pumping Equipment         5312.529         R-24         50         532.259         100.00%         50         515.139.517           13         320.000         Uther Pumping Equipment         5115.748.517         80         5115.139.517         80         5119.431         100.00%         50         515.139.517           13         30.000         Uther VTH PLANT         53         550         513.98.90777         80         5119.889.7		517.000			N-14			100.0078		
17     320.000     Land and Land Rights - PP     5590     R-17     -5590     50     100.00%,     50     \$0 </td <td></td> <td></td> <td></td> <td>•••,=••,••••</td> <td></td> <td></td> <td>···,-··</td> <td></td> <td></td> <td>···,_··,-··</td>				•••,=••,••••			···,-··			···,_··,-··
16         321.000         Structures and Improvements - PP         54.021.394         R-18         Sto         Sto.000%         Sto         Sto.00%            28.0000           Curd WAT	16		PUMPING PLANT							
19         322.000         Boiler Plant Equipment         50         R-19         S0         50         100.00%,         S0         50           20         323.000         Power Generation Equipment         533.879         R-21         S0         541.534         100.00%,         S0         5415.344           21         325.000         Electric Pumping Equipment         5415.644         R-23         S0         541.6534         100.00%,         S0         541.5634           21         325.000         Diesel Pumping Equipment         S115.140         R-23         S0         S151.5140         100.00%,         S0         S152.259           23         326.000         Diver Pumping Equipment         S112.743         R-25         S0         S119.743         R-25         S0         S0         S0         S12.259           26         TOTAL PUMPINO PLANT         S9.326.063         S0         S119.743         R-25         S0         S15.139.517         R0         S3.655.064         S0         S15.139.517         S0         S15.139.517         S0         S15.655.048         S0         S15.139.517         S0         S15.655.048         S0         S15.139.517         S0         S3.655.048         S0         S35.655.048         S0 <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			_							
20         323.000         Power Generation Equipment         \$415,834         R-20         \$0         \$543,879         100.00%         \$00         \$415,834           21         325.000         Electric Pumping Equipment         \$445,803         R-22         \$0         \$54,660,572         R-22         \$0         \$54,660,572         R00.00%         \$0         \$54,660,572           23         325.000         Diesel Pumping Equipment         \$315,741         R00.00%         \$0         \$512,743           26         Other Pumping Equipment         \$32,259         R-24         \$0         \$532,259         100.00%         \$0         \$532,259           26         Other PumPing Equipment         \$317,773         \$0         \$53,259,063         \$0         \$0         \$53,250,063           27         WATER TREATMENT PLANT         \$9,326,663         \$0         \$10,00%         \$0         \$15,139,517         \$10,00%         \$0         \$15,139,517         \$10,00%         \$0         \$15,139,517         \$10,00%         \$0         \$15,139,517         \$10,00%         \$0         \$15,139,517         \$10,00%         \$0         \$15,139,517         \$10,00%         \$0         \$15,139,517         \$10,00%         \$0         \$15,139,517         \$10,00%         \$0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>• • • • • •</td> <td></td> <td></td> <td>• /- /</td>							• • • • • •			• /- /
21         324.000         Steam Pumping Equipment         -538,879         R-21         S0         5486.0572         100.00%         S0         5438,672           23         326.000         Diesel Pumping Equipment         \$115,140         R-23         S0         \$4560.572         100.00%         \$0         \$115,140         100.00%         \$0         \$115,140         100.00%         \$0         \$115,140         100.00%         \$0         \$115,140         100.00%         \$0         \$115,140         100.00%         \$0         \$119,743         100.00%         \$0         \$119,743         100.00%         \$0         \$100.00%         \$0         \$100.00%         \$0         \$119,743         100.00%         \$0         \$100.00%         \$0         \$100.00%         \$0         \$100.00%         \$0         \$100.00%         \$0         \$100.00%         \$0         \$100.00%         \$0         \$100.00%         \$0         \$15.139,517         \$100.00%         \$0         \$15.139,517         \$100.00%         \$0         \$15.139,517         \$100.00%         \$0         \$15.139,517         \$100.00%         \$0         \$15.139,517         \$100.00%         \$0         \$15.139,517         \$100.00%         \$0         \$15.1574         \$100.00%         \$0         \$15.1574							• -			• -
22         325.000         Electric Pumping Equipment         \$4,660.572         R-22         \$0         \$4,660.572         100.00%         \$0         \$4,660.572           23         322.000         Diesel Pumping Equipment         \$32,259         R-24         \$0         \$32,229         100.00%         \$0         \$32,229           25         322.000         Other Pumping Equipment         \$319,743         R-25         \$0         \$32,229         100.00%         \$0         \$32,229           26         Other Pumping Equipment         \$119,743         R-25         \$0         \$50,326,063         \$0         \$0         \$3119,743           27         Overament Equipment - WTP         \$0         R-28         \$0         \$15,139,517         100.00%         \$0         \$151,39,517           28         330.00         Varter TREATMENT PLANT         \$35,655,048         \$0         \$515,534         100.00%         \$0         \$151,899,777         100.00%         \$0         \$35,655,048         \$0         \$36,655,048         \$0         \$36,655,048         \$0         \$36,655,048         \$0         \$36,655,048         \$0         \$36,655,048         \$0         \$36,655,048         \$0         \$37,672,653         \$0         \$0         \$36,655,048         <										
23         226.000         Diesel Pumping Equipment         \$115,140         R-23         50         \$115,140         100.00%         \$0         \$151,51,40           24         327.000         Hydraulic Pumping Equipment         \$119,743         \$100.00%         \$0         \$115,140           26         TOTAL PUMPING PLANT         \$9,326,653         \$119,743         \$100.00%         \$0         \$19,263.063           27         WATER TREATMENT PLANT         \$0         \$2.259         \$2.4         \$0         \$0         \$100.00%         \$0         \$3,326,663           29         330.000         Structures and Improvements - WTP         \$0         \$7.28         \$0         \$0         \$15,139,517         \$100.00%         \$0         \$15,139,517           32         00         Other - WTP         \$15,139,517         \$0.20         \$15,734         \$1         \$0         \$51,767,853         \$100.00%         \$0         \$15,735,45           32         00         Other - WTP         \$51,552,48         \$0         \$55,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,765,753         \$100.00%         \$0         \$1,767,953         \$36,50         \$0         \$0										
25         328.000         Other Pumping Equipment TOTAL PUMPING PLANT         \$119,743 \$9,326,653         R-25 \$9,326,653         50 \$9,326,653         110.00% \$9,326,063         50 \$9,326,063           27         WATER TREATMENT PLANT         50         R-28 \$0,326,053         50         100.00% \$0         \$50         \$50           28         330.000         Branch Land and Land Rights - WTP \$15,139,517         S0         \$15,139,517         100.00% \$0         \$515,134,517         100.00% \$0         \$515,134,517           33         000         Water Treatment Equipment - WTP TOTAL WATER TREATMENT PLANT         \$35,655,048         \$0         \$35,655,048         \$0         \$51,754 \$0         \$0         \$51,754 \$0         \$0         \$51,754 \$0         \$0         \$51,754 \$0         \$0         \$51,754 \$0         \$0         \$51,767,953 \$0         \$0         \$0         \$50										
26         TOTAL PUMPING PLANT         \$9,326,653         -\$590         \$9,326,063           27         WATER TREATMENT PLANT         \$9,326,053         \$0         \$0         \$0         \$0           28         330,000         Structures and Improvements - WTP         \$15,139,517         \$100,00%         \$0         \$15,139,517           333,000         Water Treatment Equipment - WTP         \$15,899,9777         \$0         \$0         \$51,899,9777         \$100,00%         \$0         \$15,139,517           333,000         Other + WTP         TRANSINSION & DIST. PLANT         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$1,767,953         \$100,00%         \$0         \$1,767,953         \$100,00%         \$0         \$1,767,953         \$100,00%         \$0	24	327.000	Hydraulic Pumping Equipment	\$32,259	R-24	\$0	\$32,259	100.00%	\$0	\$32,259
27         WATER TREATMENT PLANT         50         R-28         50         50         100.00%         50         50           29         330.000         Land and Land Rights - WTP         \$15,139,517         R-28         \$0         \$15,139,517         100.00%         \$0         \$15,139,517           30         332.000         Water Treatment Equipment - WTP         \$15,139,517         R-30         \$0         \$15,139,517         100.00%         \$0         \$15,139,517           31         330.000         Other - WTP         \$515,754         R-31         \$0         \$515,755,51         100.00%         \$0         \$15,39,50,50,48           32         TOTAL WATER TREATMENT PLANT         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$34,300.000         \$10,282,333         \$30,000         \$11,61,100,577,177,77         \$37,37         \$30,30,000         \$10,282,333         \$30,551,124,2833         \$30,000         <		328.000			R-25			100.00%		
28         330.000         Land and Land Rights - WTP         \$00         R-28         \$00         \$50         \$00         \$00           29         331.000         Structures and Improvements - WTP         \$15139.517         R-29         \$50         \$151.515.517         100.00%         \$50         \$515.139.517           31         333.000         Other - WTP         \$515.754         R-31         \$50         \$515.754         100.00%         \$50         \$515.754           32         TOTAL WATER TREATMENT PLANT         \$35.655.048         \$0         \$35.655.048         \$0         \$35.655.048         \$0         \$35.655.048         \$0         \$35.655.048         \$0         \$35.655.048         \$0         \$35.655.048         \$0         \$0.00%         \$0         \$0.50           33         TRANSMISSION & DIST. PLANT         Land and Land Rights - TDP         \$0         R-34         \$0         \$1.767.953         100.00%         \$0         \$1.767.953         \$100.00%         \$0         \$51.742.853         \$30         \$1.767.953         100.00%         \$0         \$51.742.853         \$30         \$1.767.953         100.00%         \$0         \$51.767.737         \$3         33.400         Transmission and Distribution Mains         \$51.42.853         R-34         \$0<	26		TOTAL PUMPING PLANT	\$9,326,653		-\$590	\$9,326,063		\$0	\$9,326,063
28         330.000         Land and Land Rights - WTP         \$00         R-28         \$00         \$50         \$00         \$00           29         331.000         Structures and Improvements - WTP         \$15139.517         R-29         \$50         \$151.515.517         100.00%         \$50         \$515.139.517           31         333.000         Other - WTP         \$515.754         R-31         \$50         \$515.754         100.00%         \$50         \$515.754           32         TOTAL WATER TREATMENT PLANT         \$35.655.048         \$0         \$35.655.048         \$0         \$35.655.048         \$0         \$35.655.048         \$0         \$35.655.048         \$0         \$35.655.048         \$0         \$35.655.048         \$0         \$0.00%         \$0         \$0.50           33         TRANSMISSION & DIST. PLANT         Land and Land Rights - TDP         \$0         R-34         \$0         \$1.767.953         100.00%         \$0         \$1.767.953         \$100.00%         \$0         \$51.742.853         \$30         \$1.767.953         100.00%         \$0         \$51.742.853         \$30         \$1.767.953         100.00%         \$0         \$51.767.737         \$3         33.400         Transmission and Distribution Mains         \$51.42.853         R-34         \$0<	27		WATER TREATMENT DI ANT							
22         331.000         Structures and Improvements - WTP         \$15,139,517         R-20         \$0         \$15,139,517         100.00%         \$00         \$15,139,517           33         330.000         Other - WTP         \$19,899,777         R-30         \$0         \$19,899,777         100.00%         \$00         \$19,899,777           34         330.000         Other - WTP         \$35,655,048         \$0         \$31,575         \$100.00%         \$0         \$51,754           34         340.000         Land and Land Rights - TDP         \$0         R-34         \$0         \$31,767,953         \$100.00%         \$0         \$17,67,953           36         341.000         Structures & Improve - Special Crossing         \$0         R-36         \$0         \$00         \$00         \$0         \$0         \$0         \$0         \$17,67,953         \$14,263         \$100.00%         \$0         \$51,142,853         \$100,00%         \$0         \$51,142,853         \$100,00%         \$0         \$51,142,853         \$100,00%         \$0         \$51,142,853         \$100,00%         \$0         \$51,142,853         \$100,00%         \$0         \$51,42,853         \$100,00%         \$0         \$51,647,141         \$100,00%         \$0         \$51,647,141         \$100,00%		330 000		\$0	R-28	\$0	\$0	100 00%	\$0	\$0
30         332.000         Water Treatment Equipment - WTP         \$19,899,777         R-30         \$0         \$19,899,777         100.00%         \$0         \$19,899,777           31         333.000         Other - WTP         \$35,655,048         R-31         \$50         \$515,754         \$00         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048         \$0         \$33         \$00.00%         \$0         \$35,655,048         \$0         \$33         \$0         \$0         \$00.00%         \$0         \$35,655,048         \$0         \$33         \$0         \$100.00%         \$0         \$1,767,953         \$35,761,737         \$0         \$8,761,737         \$0         \$8,761,737         \$0         \$8,761,737         \$0         \$8,761,737         \$0         \$8,761,737         \$0         \$8,761,737         \$0         \$8,761,737         \$0         \$8,761,737         \$0         \$8,761,737         \$0         \$8,761,737         \$0         \$8,761,737         \$0         \$8,761,737         \$0         \$8,761,737         \$0         \$8,761,737         \$0         \$8,761,737         \$0         \$0         \$13,950,500         \$10,000%         \$0         \$13,950,500         \$100.00%			_							
32         TOTAL WATER TREATMENT PLANT         \$35,655,048         \$0         \$35,655,048         \$0         \$35,655,048           33         TRANSMISSION & DIST. PLANT         Land and Land Rights - TDP         \$0         \$30         \$0         \$0         \$00         \$00           34         340.000         Structures and Improvements - TDP         \$1,767,953         \$0         \$100.00%         \$0         \$1,767,953           36         341.000         Structures & Improve - Special Crossing         \$0         \$-37         \$0         \$8,761,737         \$0         \$8,761,737         \$100.00%         \$0         \$5,761,737           38         343.000         Transmission and Distribution Mains         \$11,362,0500         R-34         \$0         \$11,3260,000         \$100.00%         \$0         \$5,761,737           38         344.000         Fire Mains         \$13,350,000         R-40         \$0         \$13,350,000         100.00%         \$0         \$5,427,650           41         346,000         Fire Mains         \$1,647,141         R-41         \$0         \$16,651         100.00%         \$0         \$5,427,650           43         346,000         Fire Hydrants         \$4,016,654         R-42         \$0         \$5,427,650										
33         TRANSMISSION & DIST. PLANT         50         R-34         50         50         100.00%         50           34         340.000         Structures and Improvements - TDP         \$1,767,953         \$50         \$1,767,953         100.00%         \$0         \$1,767,953           36         341.000         Structures & Improve - Special Crossing         \$0         R-36         \$0         \$100.00%         \$0         \$1,767,953           36         341.000         Distribution Reservoirs and Standpipes         \$8,761,737         R-37         \$0         \$8,761,737         100.00%         \$0         \$51,142,853           33         344.000         Fire Mains         \$51,142,853         \$189,006         100.00%         \$0         \$189,006           40         345.000         Customer Meters         \$1,647,141         R-44         \$0         \$1,3950,500         100.00%         \$0         \$1,3950,500           41         346.000         Customer Meters         \$1,647,141         R-44         \$0         \$1,647,141         \$40         \$6,4016,654         100.00%         \$0         \$5,427,650           43         340.000         Fire Hydrants         \$4,016,654         R-43         \$0         \$4,016,654         100.00%		333.000			R-31			100.00%		
34         340.000         Land and Land Rights - TDP         \$0         \$-34         \$00         \$0         \$00         \$00           35         341.000         Structures and Improvements - TDP         \$1,767,953         R-35         \$0         \$1,767,953         100.00%         \$0         \$1,767,953         \$0         \$37         342.000         Distribution Reservoirs and Standpipes         \$\$,761,737         \$0         \$\$,761,737         100.00%         \$0         \$\$1,876,753         \$0         \$\$1,42,853         100.00%         \$0         \$\$1,8,866         \$\$33         \$0         \$\$14,8253         100.00%         \$0         \$\$14,82,853         \$\$39         344.000         Fire Mains         \$\$13,950,500         R-40         \$0         \$\$13,950,500         \$100.00%         \$0         \$\$13,950,500           40         345.000         Customer Meters         \$\$13,950,500         R-42         \$0         \$\$4,27,650         \$100.00%         \$0         \$\$13,950,500           41         346.000         Customer Meters         \$\$10,6154         R-42         \$0         \$\$4,27,650         \$100.00%         \$0         \$\$4,016,654           43         340.000         Micrel Hydrants         \$\$4,016,654         R-43         \$0         \$\$10,000% <t< td=""><td>32</td><td></td><td>TOTAL WATER TREATMENT PLANT</td><td>\$35,655,048</td><td></td><td>\$0</td><td>\$35,655,048</td><td></td><td>\$0</td><td>\$35,655,048</td></t<>	32		TOTAL WATER TREATMENT PLANT	\$35,655,048		\$0	\$35,655,048		\$0	\$35,655,048
34         340.000         Land and Land Rights - TDP         \$0         \$-34         \$00         \$0         \$00         \$00           35         341.000         Structures and Improvements - TDP         \$1,767,953         R-35         \$0         \$1,767,953         100.00%         \$0         \$1,767,953         \$0         \$37         342.000         Distribution Reservoirs and Standpipes         \$\$,761,737         \$0         \$\$,761,737         100.00%         \$0         \$\$1,876,753         \$0         \$\$1,42,853         100.00%         \$0         \$\$1,8,866         \$\$33         \$0         \$\$14,8253         100.00%         \$0         \$\$14,82,853         \$\$39         344.000         Fire Mains         \$\$13,950,500         R-40         \$0         \$\$13,950,500         \$100.00%         \$0         \$\$13,950,500           40         345.000         Customer Meters         \$\$13,950,500         R-42         \$0         \$\$4,27,650         \$100.00%         \$0         \$\$13,950,500           41         346.000         Customer Meters         \$\$10,6154         R-42         \$0         \$\$4,27,650         \$100.00%         \$0         \$\$4,016,654           43         340.000         Micrel Hydrants         \$\$4,016,654         R-43         \$0         \$\$10,000% <t< td=""><td>22</td><td></td><td>TRANSMISSION &amp; DIST. DI ANT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	22		TRANSMISSION & DIST. DI ANT							
35         341.000         Structures and Improvements - TDP         \$1,767,953         R-35         \$0         \$1,767,953         100.00%         \$0         \$1,767,953           36         341.000         Structures & Improve - Special Crossing         \$8,761,737         \$0         \$0         \$13,950,500         \$0         \$13,950,500         \$0         \$13,950,500         \$0         \$13,950,500         \$0         \$13,950,500         \$0         \$13,950,500         \$0         \$13,950,500         \$0         \$13,950,500         \$0         \$13,950,500         \$0         \$13,950,500         \$0         \$0         \$13,950,500         \$0		340 000		\$0	R-34	\$0	\$0	100 00%	\$0	\$0
36         341.100         Structures & Improve - Special Crossing Distribution Reservoirs and Standpipes         50         8-36         50         \$0         100.00%         50         \$00           37         342.000         Transmission and Distribution Mains         \$51,142,853         R-37         \$00         \$8,761,737         100.00%         \$0         \$51,737           38         344.000         Fire Mains         \$189,806         R-39         \$0         \$189,806         100.00%         \$0         \$51,89,806           40         345.000         Customer Services         \$13,950,500         R-40         \$0         \$13,950,500         \$100.00%         \$0         \$13,89,50,500           41         346.000         Customer Meters         -\$1,647,141         R-41         \$0         \$1,647,141         100.00%         \$0         \$3,427,650           43         340.000         Fire Hydrants         \$4,016,654         R-42         \$0         \$4,016,654         \$100.00%         \$0         \$4,3427,650           44         349.000         Land And Land Rights - OP         \$16,081         R-44         \$0         \$16,081         100.00%         \$0         \$13,920           45         GENERAL PLANT         GENERAL PLANT         \$83,6			_							
38         343.000         Transmission and Distribution Mains         \$51,142,853         R-38         \$0         \$51,142,853         100.00%         \$0         \$51,142,853           39         344.000         Fire Mains         \$139,80,60         R-39         \$0         \$13,950,500         100.00%         \$0         \$13,950,500           40         345.000         Customer Services         \$13,950,500         R-40         \$0         \$13,950,500         100.00%         \$0         \$13,950,500           41         346.000         Customer Meters         -\$1,647,141         R-41         \$0         \$51,647,141         100.00%         \$0         \$54,271,650           43         348.000         Miscellaneous Trans. & Dist Other         \$16,081         R-42         \$0         \$54,016,654         100.00%         \$0         \$54,271,650           44         349.000         Miscellaneous Trans. & Dist Other         \$16,081         R-44         \$0         \$16,081         100.00%         \$0         \$16,081           45         TOTAL TRANSMISSION & DIST. PLANT         \$83,626,093         \$0         \$83,626,093         \$0         \$10,00%         \$0         \$1,54,004           46         GENERAL PLANT         \$1,999         R-47 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
39         344.000         Fire Mains         \$189,806         R-39         \$0         \$189,806         100.00%         \$0         \$189,806           40         345.000         Customer Meters         \$1,647,141         \$0         \$1,3,950,500         100.00%         \$0         \$13,950,500           41         346.000         Customer Meters         \$1,647,141         \$0         \$1,647,141         \$0         \$1,647,141         \$0         \$1,647,141         \$0         \$1,647,141         \$0         \$1,647,141         \$0         \$1,647,141         \$0         \$1,647,141         \$0         \$1,647,141         \$0         \$1,647,141         \$0         \$1,647,141         \$0         \$1,647,141         \$0         \$1,647,141         \$0         \$1,647,141         \$0         \$1,647,141         \$0         \$1,647,141         \$0         \$1,647,141         \$0         \$1,64,044         \$0         \$1,647,141         \$0         \$1,64,044         \$0         \$1,64,04         \$0         \$1,64,04         \$0         \$1,64,04         \$0         \$1,64,04         \$0         \$1,64,04         \$1         \$0         \$1,64,04         \$1         \$0         \$1,54,004         \$0         \$1,54,004         \$0         \$1,54,004         \$1         \$0         \$1,5	37	342.000	Distribution Reservoirs and Standpipes	\$8,761,737	R-37	\$0	\$8,761,737	100.00%	\$0	\$8,761,737
40       345.000       Customer Services       \$13,950,500       R-40       \$0       \$13,950,500       100.00%       \$0       \$13,950,500         41       346.000       Customer Meters       -\$1,647,141       R-41       \$0       \$51,647,141       100.00%       \$0       \$51,647,141         42       347.000       Customer Meter Pits & Installation       \$5,427,650       \$0       \$5,427,650       100.00%       \$0       \$4,016,654         43       348.000       Fire Hydrants       Dist Other       \$16,081       R-44       \$0       \$4,016,654       100.00%       \$0       \$4,016,654         44       349.000       Miscellaneous Trans. & Dist Other       \$16,081       R-44       \$0       \$33,626,093       \$0       \$100.00%       \$0       \$4,016,654         45       TOTAL TRANSMISSION & DIST. PLANT       \$83,626,093       \$0       \$100.00%       \$0       \$15,44,004       \$0       \$1,544,004       \$0       \$1,544,004       \$0       \$1,544,004       \$0       \$1,544,004       \$0       \$1,544,004       \$0       \$1,544,004       \$0       \$1,544,004       \$0       \$319,709       \$0       \$0       \$1,544,004       \$0       \$319,709       \$0       \$0       \$319,709       \$0										
41       346.000       Customer Meters       -\$1,647,141       \$0       -\$1,647,141       100.00%       \$0       -\$1,647,141         42       347.000       Customer Meter Pits & Installation       \$\$4,27,650       R-42       \$0       \$\$4,27,650       100.00%       \$0       \$\$4,016,654         43       348.000       Fire Hydrants       \$0       \$4,016,654       \$100.00%       \$0       \$4,016,654         45       Miscellaneous Trans. & Dist Other       TOTAL TRANSMISSION & DIST. PLANT       \$83,626,093       \$0       \$83,626,093       \$0       \$83,626,093         46       GENERAL PLANT       \$83,626,093       \$0       \$11,544,004       100.00%       \$0       \$0       \$14,544,004         49       390.000       Structures and Improve - Shop & Garage       \$14,599       \$0       \$11,544,004       100.00%       \$0       \$15,544,004         49       390.100       Structures and Improve - Miscellaneous       \$995,695       R-50       \$0       \$19,709       100.00%       \$0       \$319,709         50       390.300       Structures and Improve - Miscellaneous       \$995,695       R-50       \$0       \$3995,695       100.00%       \$0       \$319,709         51       390.300       Structures and I										
42         347.000         Customer Meter Pits & Installation         \$5,427,650         R-42         \$0         \$5,427,650         100.00%         \$0         \$5,427,650           43         348.000         Fire Hydrants         \$4,016,654         R-43         \$0         \$4,016,654         100.00%         \$0         \$4,016,654           44         349.000         Miscellaneous Trans. & Dist Other TOTAL TRANSMISSION & DIST. PLANT         \$83,626,093         \$0         \$83,626,093         \$0         \$83,626,093           46         GENERAL PLANT         \$83,626,093         \$0         \$83,626,093         \$0         \$0         \$10,00%         \$0         \$0           48         390.000         Structures and Improve - Shop & Garage         \$1,544,004         R-44         \$0         \$11,00,00%         \$0         \$1,544,004           49         390.100         Structures and Improve - Miscellaneous         \$995,695         R-50         \$0         \$319,709         100.00%         \$0         \$319,709           51         390.300         Structures and Improve - Miscellaneous         \$995,695         R-50         \$0         \$33,902         100.00%         \$0         \$399,5695           53         391.900         Structures and Improve - Miscellaneous         \$9							• • • • • • • • • • •			
43       348.000       Fire Hydrants       \$4,016,654       R-43       \$0       \$4,016,654       100.00%       \$0       \$1,016,654         44       349.000       Miscellaneous Trans. & Dist Other TOTAL TRANSMISSION & DIST. PLANT       \$83,626,093       \$0       \$83,626,093       \$0       \$83,626,093       \$0       \$83,626,093         46       GENERAL PLANT       \$83,626,093       \$0       \$1,544,004       R-47       \$1,599       \$0       100.00%       \$0       \$83,626,093         46       GENERAL PLANT       \$83,026,093       \$1,544,004       R-48       \$0       \$1,544,004       100.00%       \$0       \$1,544,004         49       390.000       Structures and Improve - Shop & Garage       \$1,544,004       R-48       \$0       \$319,709       100.00%       \$0       \$1,544,004         49       390.000       Structures and Improve - Miscellaneous       \$995,695       R-50       \$0       \$3995,095       100.00%       \$0       \$33,902         51       390.900       Structures & Improve - Miscellaneous       \$995,695       R-52       \$0       \$484,505       100.00%       \$0       \$3,902         52       391.000       Office Furniture       \$484,505       R-52       \$0       \$484,505										
44         349.000         Miscellaneous Trans. & Dist Other TOTAL TRANSMISSION & DIST. PLANT         \$16,081 \$83,626,093         R-44         \$0         \$16,081 \$0         100.00%         \$0         \$16,081 \$83,626,093           46         GENERAL PLANT         \$83,626,093         \$0         \$83,626,093         \$0         \$83,626,093         \$0         \$83,626,093         \$0         \$83,626,093         \$0         \$83,626,093         \$0         \$83,626,093         \$0         \$83,626,093         \$0         \$83,626,093         \$0         \$83,626,093         \$0         \$83,626,093         \$0         \$83,626,093         \$0         \$83,626,093         \$0         \$0         \$83,626,093         \$0         \$0         \$83,626,093         \$0         \$0         \$83,626,093         \$0         \$0         \$0         \$83,626,093         \$0         \$1,544,004         \$0         \$1,544,004         \$0         \$1,544,004         \$0         \$1,544,004         \$0         \$1,544,004         \$0         \$1,50,505         \$0										
45         TOTAL TRANSMISSION & DIST. PLANT         \$83,626,093         \$0         \$83,626,093         \$0         \$83,626,093           46         GENERAL PLANT         -										
47389.000Land and Land Rights - GP-\$1,599R-47\$1,599\$0100.00%\$0\$048390.000Structures and Improve - Shop & Garage\$1,544,004R-48\$0\$1,544,004100.00%\$0\$1,544,00449390.100Structures and Improve - Office Buildings\$319,709R-49\$0\$319,709100.00%\$0\$319,70950390.300Structures & Improve - Miscellaneous\$995,695R-50\$0\$995,695100.00%\$0\$33,90251390.900Structures and Improvements - Leasehold\$3,902R-51\$0\$3,902100.00%\$0\$3,90252391.000Office Furniture\$484,505R-52\$0\$484,505100.00%\$0\$1,629,70754391.200Computer S Peripheral Equipment\$1,629,707R-53\$0\$1,136,754100.00%\$0\$1,136,75455391.200Computer Software\$1,136,754R-54\$0\$1,136,754100.00%\$0\$1,136,75455391.200Computer Software\$0R-55\$0\$2,810,490\$0\$2,810,49056391.200Other Office Equipment-\$8,415R-57\$0-\$8,415100.00%\$0\$2,810,49056391.200Computer Software\$0R-56\$0\$0\$0\$0\$2,810,49057391.300Other Office Equipment-\$8,415R-57\$0-\$8,415100.00%\$0\$4	45		TOTAL TRANSMISSION & DIST. PLANT				\$83,626,093			
47389.000Land and Land Rights - GP-\$1,599R-47\$1,599\$0100.00%\$0\$048390.000Structures and Improve - Shop & Garage\$1,544,004R-48\$0\$1,544,004100.00%\$0\$1,544,00449390.100Structures and Improve - Office Buildings\$319,709R-49\$0\$319,709100.00%\$0\$319,70950390.300Structures & Improve - Miscellaneous\$995,695R-50\$0\$995,695100.00%\$0\$33,90251390.900Structures and Improvements - Leasehold\$3,902R-51\$0\$3,902100.00%\$0\$3,90252391.000Office Furniture\$484,505R-52\$0\$484,505100.00%\$0\$1,629,70754391.200Computer S Peripheral Equipment\$1,629,707R-53\$0\$1,136,754100.00%\$0\$1,136,75455391.200Computer Software\$1,136,754R-54\$0\$1,136,754100.00%\$0\$1,136,75455391.200Computer Software\$0R-55\$0\$2,810,490\$0\$2,810,49056391.200Other Office Equipment-\$8,415R-57\$0-\$8,415100.00%\$0\$2,810,49056391.200Computer Software\$0R-56\$0\$0\$0\$0\$2,810,49057391.300Other Office Equipment-\$8,415R-57\$0-\$8,415100.00%\$0\$4										
48       390.000       Structures and Improve - Shop & Garage       \$1,544,004       R-48       \$0       \$1,544,004       100.00%       \$0       \$1,544,004         49       390.100       Structures and Improve - Office Buildings       \$319,709       R-49       \$0       \$319,709       100.00%       \$0       \$319,709         50       390.300       Structures & Improve - Miscellaneous       \$995,695       R-50       \$0       \$995,695       100.00%       \$0       \$995,695         51       390.900       Structures and Improvements - Leasehold       \$3,902       R-51       \$0       \$3,902       100.00%       \$0       \$3,992         52       391.000       Office Furniture       \$484,505       R-52       \$0       \$484,505       100.00%       \$0       \$434,507         53       391.100       Computers & Peripheral Equipment       \$1,629,707       R-53       \$0       \$1,136,754       100.00%       \$0       \$1,629,707         54       391.200       Computer Software       \$1,136,754       R-54       \$0       \$1,136,754       100.00%       \$0       \$1,629,707         55       391.260       Personal Computer Software       \$1,629,707       R-53       \$0       \$1,136,754       100.00% <td< td=""><td></td><td></td><td></td><td>A</td><td>D /-</td><td></td><td>*-</td><td>400.000</td><td></td><td>*-</td></td<>				A	D /-		*-	400.000		*-
49       390.100       Structures and Improve - Office Buildings       \$319,709       R-49       \$0       \$319,709       100.00%       \$0       \$319,709         50       390.300       Structures & Improve - Miscellaneous       \$995,695       R-50       \$0       \$995,695       100.00%       \$0       \$995,695         51       390.900       Structures and Improvements - Leasehold       \$3,902       R-51       \$0       \$3,902       100.00%       \$0       \$3,902         52       391.000       Office Furniture       \$484,505       R-52       \$0       \$484,505       100.00%       \$0       \$4,805         53       391.100       Computers & Peripheral Equipment       \$1,629,707       R-53       \$0       \$1,136,754       100.00%       \$0       \$1,629,707         54       391.200       Computer Hardware & Software       \$1,136,754       R-54       \$0       \$1,136,754       100.00%       \$0       \$1,136,754         55       391.200       Computer Software       \$0       R-55       \$0       \$2,810,490       \$0       \$2,810,490         56       391.260       Personal Computer Software       \$0       R-56       \$0       \$0       \$0       \$2,810,490         57										
50         390.300         Structures & Improve - Miscellaneous         \$995,695         R-50         \$0         \$995,695         100.00%         \$0         \$995,695           51         390.900         Structures and Improvements - Leasehold         \$3,902         R-51         \$0         \$3,902         100.00%         \$0         \$3,902           52         391.000         Office Furniture         \$484,505         R-52         \$0         \$484,505         100.00%         \$0         \$484,505           53         391.000         Computers & Peripheral Equipment         \$1,629,707         R-53         \$0         \$1,629,707         100.00%         \$0         \$1,629,707           54         391.200         Computer Hardware & Software         \$1,136,754         R-54         \$0         \$1,136,754         100.00%         \$0         \$1,629,707           55         391.200         Computer Software         \$1,136,754         R-54         \$0         \$1,136,754         100.00%         \$0         \$1,629,707           56         391.260         Personal Computer Software         \$2,810,490         R-55         \$0         \$2,810,490         \$0         \$2,810,490           57         391.300         Other Office Equipment         \$4,806,081										
51       390.900       Structures and Improvements - Leasehold       \$3,902       R-51       \$0       \$3,902       100.00%       \$0       \$3,902         52       391.000       Office Furniture       \$484,505       R-52       \$0       \$484,505       100.00%       \$0       \$484,505         53       391.100       Computers & Peripheral Equipment       \$1,629,707       R-53       \$0       \$1,629,707       100.00%       \$0       \$1,629,707         54       391.200       Computer Hardware & Software       \$1,136,754       R-54       \$0       \$1,136,754       100.00%       \$0       \$1,629,707         55       391.250       Computer Software       \$1,136,754       R-54       \$0       \$1,136,754       100.00%       \$0       \$1,136,754         56       391.260       Personal Computer Software       \$0       R-56       \$0       \$0       100.00%       \$0       \$2,810,490         57       391.300       Other Office Equipment       \$-\$8,415       R-57       \$0       \$48,415       100.00%       \$0       \$8,415         58       391.400       BTS Initial Investment       \$4,806,081       R-58       \$0       \$4,806,081       100.00%       \$0       \$4,806,081										
52       391.000       Office Furniture       \$484,505       R-52       \$0       \$484,505       100.00%       \$0       \$484,505         53       391.100       Computers & Peripheral Equipment       \$1,629,707       R-53       \$0       \$1,629,707       100.00%       \$0       \$1,629,707         54       391.200       Computer Hardware & Software       \$1,136,754       R-54       \$0       \$1,136,754       100.00%       \$0       \$1,136,754         55       391.250       Computer Software       \$2,810,490       R-55       \$0       \$2,810,490       100.00%       \$0       \$2,810,490         56       391.260       Personal Computer Software       \$0       R-56       \$0       \$0       100.00%       \$0       \$2,810,490         57       391.300       Other Office Equipment       -\$8,415       R-57       \$0       -\$8,415       100.00%       \$0       -\$8,415         58       391.400       BTS Initial Investment       \$4,806,081       R-58       \$0       \$4,806,081       100.00%       \$0       \$4,806,081         59       392.100       Transportation Equipment - Light Trucks       \$1,327,623       R-59       \$0       \$1,327,623       100.00%       \$0       \$1,327,623			-							
54         391.200         Computer Hardware & Software         \$1,136,754         R-54         \$0         \$1,136,754         100.00%         \$0         \$1,136,754           55         391.250         Computer Software         \$2,810,490         R-55         \$0         \$2,810,490         100.00%         \$0         \$2,810,490           56         391.260         Personal Computer Software         \$0         R-56         \$0         \$0         100.00%         \$0         \$2,810,490           57         391.300         Other Office Equipment         -\$8,415         R-57         \$0         -\$8,415         100.00%         \$0         -\$8,415           58         391.400         BTS Initial Investment         \$4,806,081         R-58         \$0         \$4,806,081         100.00%         \$0         \$4,806,081           59         392.100         Transportation Equipment - Light Trucks         \$1,327,623         R-59         \$0         \$1,327,623         100.00%         \$0         \$4,806,081           50         392.200         Transportation Equipment - Heavy Trucks         \$20,195         R-60         \$0         \$20,195         100.00%         \$0         \$20,195	52	391.000	Office Furniture	\$484,505			\$484,505	100.00%	\$0	\$484,505
55         391.250         Computer Software         \$2,810,490         R-55         \$0         \$2,810,490         100.00%         \$0         \$2,810,490           56         391.260         Personal Computer Software         \$0         R-56         \$0         \$0         100.00%         \$0         \$00         \$0           57         391.300         Other Office Equipment         -\$8,415         R-57         \$0         -\$8,415         100.00%         \$0         -\$8,415           58         391.400         BTS Initial Investment         \$4,806,081         R-58         \$0         \$4,806,081         100.00%         \$0         \$4,806,081           59         392.100         Transportation Equipment - Light Trucks         \$1,327,623         R-59         \$0         \$1,327,623         100.00%         \$0         \$1,327,623           60         392.200         Transportation Equipment - Heavy Trucks         \$20,195         R-60         \$0         \$20,195         100.00%         \$0         \$20,195										
56         391.260         Personal Computer Software         \$0         R-56         \$0         \$0         \$100.00%         \$0         \$0           57         391.300         Other Office Equipment         -\$8,415         R-57         \$0         -\$8,415         100.00%         \$0         -\$8,415           58         391.400         BTS Initial Investment         \$4,806,081         R-58         \$0         \$4,806,081         100.00%         \$0         \$4,806,081           59         392.100         Transportation Equipment - Light Trucks         \$1,327,623         R-59         \$0         \$1,327,623         100.00%         \$0         \$1,327,623           60         392.200         Transportation Equipment - Heavy Trucks         \$20,195         R-60         \$0         \$20,195         100.00%         \$0         \$20,195										
57391.300Other Office Equipment-\$8,415R-57\$0-\$8,415100.00%\$0-\$8,41558391.400BTS Initial Investment\$4,806,081R-58\$0\$4,806,081100.00%\$0\$4,806,08159392.100Transportation Equipment - Light Trucks\$1,327,623R-59\$0\$1,327,623100.00%\$0\$1,327,62360392.200Transportation Equipment - Heavy Trucks\$20,195R-60\$0\$20,195100.00%\$0\$20,195										
58         391.400         BTS Initial Investment         \$4,806,081         R-58         \$0         \$4,806,081         100.00%         \$0         \$4,806,081           59         392.100         Transportation Equipment - Light Trucks         \$1,327,623         R-59         \$0         \$1,327,623         100.00%         \$0         \$1,327,623           60         392.200         Transportation Equipment - Heavy Trucks         \$20,195         R-60         \$0         \$20,195         100.00%         \$0         \$20,195										
59         392.100         Transportation Equipment - Light Trucks         \$1,327,623         R-59         \$0         \$1,327,623         100.00%         \$0         \$1,327,623           60         392.200         Transportation Equipment - Heavy Trucks         \$1,327,623         R-60         \$0         \$20,195         100.00%         \$0         \$20,195										
60         392.200         Transportation Equipment - Heavy Trucks         \$20,195         R-60         \$0         \$20,195         100.00%         \$0         \$20,195										
61   392.300  Transportation Equipment - Autos   \$463,614   R-61   \$0   \$463,614   100.00%   \$0   \$463,614										
	61	392.300	Transportation Equipment - Autos	\$463,614	R-61	\$0	\$463,614	100.00%	\$0	\$463,614

# Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
62	392.400	Transportation Equipment - Other	\$1,147,877	R-62	\$0	\$1,147,877	100.00%	\$0	\$1,147,877
63	393.000	Stores Equipment	\$138,037	R-63	\$0	\$138,037	100.00%	\$0	\$138,037
64	394.000	Tools, Shop and Garage Equipment	\$1,426,724	R-64	\$0	\$1,426,724	100.00%	\$0	\$1,426,724
65	395.000	Laboratory Equipment	\$454,487	R-65	\$0	\$454,487	100.00%	\$0	\$454,487
66	396.000	Power Operated Equipment	\$871,546	R-66	\$0	\$871,546	100.00%	\$0	\$871,546
67	397.100	Communication Equip - Non Telephone	\$438,540	R-67	\$0	\$438,540	100.00%	\$0	\$438,540
68	397.200	Communication Equip - Telephone	\$89,515	R-68	\$0	\$89,515	100.00%	\$0	\$89,515
69	398.000	Miscellaneous Equipment	\$293,928	R-69	\$0	\$293,928	100.00%	\$0	\$293,928
70	399.000	Other Tangible Equipment	-\$314,011	R-70	\$0	-\$314,011	100.00%	\$0	-\$314,011
71		TOTAL GENERAL PLANT	\$20,078,908		\$1,599	\$20,080,507		\$0	\$20,080,507
72		TOTAL DEPRECIATION RESERVE	\$160,211,126		\$1,009	\$160,212,135		\$0	\$160,212,135

# Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-17	Land and Land Rights - PP	320.000		-\$590		\$0
	1. To remove reserve associated with land. (McMellen)		-\$590		\$0	
R-47	Land and Land Rights - GP	389.000		\$1,599		\$0
	1. To remove reserve associated with land. (McMellen)		\$1,599		\$0	
	Total Reserve Adjustments			\$1,009		\$0

# Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Cash Working Capital

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Evnence	<u>E</u> Not Log	<u>F</u> Factor	<u>G</u> CWC Box
Number	Description			Expense	Net Lag C - D	Factor (Col E / 365)	CWC Req B x F
Number	Description	Adj. Expenses	Lag	Lag	C-D	(COLE / 305)	БХГ
1	OPERATION AND MAINT. EXPENSE						
2	Chemical	\$1,934,788	43.63	35.19	8.44	0.023123	\$44,738
3	Group Insurance	\$1,026,635	43.63	10.92	32.71	0.089616	\$92,003
4	Labor/Base Payroll	\$8,295,134	43.63	12.00	31.63	0.086658	\$718,840
5	Pension and OPEB	-\$844,855	43.63	2.90	40.73	0.111589	-\$94,277
6	401K	\$212,107	43.63	16.93	26.70	0.073151	\$15,516
7	Support Services	\$6,153,617	43.63	75.37	-31.74	-0.086959	-\$535,112
8	Fuel Power	\$3,966,872	43.63	21.72	21.91	0.060027	\$238,119
9	Telephone	\$306,338	43.63	34.20	9.43	0.025836	\$7,915
10	Rents	\$141,733	43.63	14.27	29.36	0.080438	\$11,401
11	Postage	\$581,069	43.63	20.54	23.09	0.063260	\$36,758
12	IOTG	\$1,260,146	43.63	-56.46	100.09	0.274219	\$345,556
13	PSC Assessment	\$641,246	43.63	-35.57	79.20	0.216986	\$139,141
14	Waste Disposal	\$497,388	43.63	74.65	-31.02	-0.084986	-\$42,271
15	Uncollectible Expense	\$750,459	0.00	0.00	0.00	0.000000	\$0
16	Cash Vouchers	\$5,463,399	43.63	75.37	-31.74	-0.086959	-\$475,092
17	TOTAL OPERATION AND MAINT. EXPENSE	\$30,386,076					\$503,235
18	TAXES						
19	Payroll Tax	\$640,604	43.63	12.00	31.63	0.086658	\$55,513
20	Property Tax	\$7,067,552	43.63	167.90	-124.27	-0.340466	-\$2,406,261
21	TOTAL TAXES	\$7,708,156					-\$2,350,748
22	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,847,513
23	TAX OFFSET FROM RATE BASE						<b>•</b> · · • <b>•</b> · • <b>•</b>
24	Federal Tax Offset	\$5,016,790	43.63	52.88	-9.25	-0.025342	-\$127,135
25	State Tax Offset	\$890,878	43.63	52.88	-9.25	-0.025342	-\$22,577
26	City Tax Offset	\$190,633	43.63	52.88	-9.25	-0.025342	-\$4,831
27	Interest Expense Offset	\$9,730,375	43.63	87.60	-43.97	-0.120466	-\$1,172,179
28	TOTAL OFFSET FROM RATE BASE	\$15,828,676					-\$1,326,722
		I					<b>.</b>
29	TOTAL CASH WORKING CAPITAL REQUIRED						-\$3,174,235

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17	A	<u>B</u>	<u>C</u> Test Veer	<u>D</u> Test Veer	<u>E</u> Taat Vaar	<u>F</u>	<u>G</u> Tatal Commony	<u>H</u> Tatal Commonie	luniadictics.	<u>J</u> Iuriadiational	<u>K</u> MO Final Adi		<u>M</u> MO Adi, huria
Line	Account Number	Income Decembrican	Test Year	Test Year	Test Year	Adjust. Number		Total Company			MO Final Adj Jurisdictional	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	(H x I) + J	Juris. Labor L + N	Non Labor
Rev-1		OPERATING REVENUES	(0+L)				(From Auj. Och.)	(0+0)	1	(From Adj. Och.)	(11 x 1) + 0	L T 1	1 - K
Rev-2	461.100	Residential	\$51,135,685	See note (1)	See note (1)	Rev-2	See note (1)	\$51,135,685	100.00%	\$6,098,852	\$57,234,537	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$18,950,202			Rev-3		\$18,950,202	100.00%	-\$426.022	\$18.524.180		
Rev-4	461.300	Industrial	\$9,477,052			Rev-4		\$9,477,052	100.00%	\$1,202,529	\$10,679,581		
Rev-5	462.000	Private Fire Protection	\$1,211,236			Rev-5		\$1,211,236	100.00%	\$209,251	\$1,420,487		
Rev-6	463.000	Public Fire Protection	-\$76			Rev-6		-\$76	100.00%	\$76	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$443,692			Rev-7		\$443,692	100.00%	-\$243,491	\$200,201		
Rev-8	472.000	Other Revenue - Rent	\$291,422			Rev-8		\$291,422	100.00%	\$3.450	\$294,872		
Rev-9	464.000	Other Public Auth.	\$3,898,495			Rev-9		\$3,898,495	100.00%	-\$11,927	\$3,886,568		
Rev-10	466.000	Sales for Resale	\$3,363,819			Rev-10		\$3,363,819	100.00%	-\$18,655	\$3,345,164		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$1,209,231			Rev-11		\$1,209,231	100.00%	\$214,184	\$1,423,415		
Rev-12		TOTAL OPERATING REVENUES	\$89,980,758					\$89,980,758		\$7,028,247	\$97,009,005		
			,							,			
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$351,630	\$74,872	\$276,758	E-2	\$0	\$351,630	100.00%	-\$7,148	\$344,482	\$70,588	\$273,894
3	602.000	Purchased Water	\$653,408	\$0	\$653,408	E-3	\$0	\$653,408	100.00%	\$41,730	\$695,138	\$0	\$695,138
4	603.000	Miscellaneous Expenses	\$1,360,098	\$0	\$1,360,098	E-4	\$0	\$1,360,098	100.00%	\$46,601	\$1,406,699	\$0	\$1,406,699
5	604.000	Rents - SSE	\$1,081	\$0	\$1,081	E-5	\$0	\$1,081	100.00%	\$20,819	\$21,900	\$0	\$21,900
6	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$149,267	\$148,862	\$405	E-10	\$0	\$149,267	100.00%	-\$55,399	\$93,868	\$93,463	\$405
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	617.000	Maint. Of Misc. Water Source Plant	\$40,852	\$4,649	\$36,203	E-13	\$0	\$40,852	100.00%	-\$933	\$39,919	\$3,716	\$36,203
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$2,556,336	\$228,383	\$2,327,953		\$0	\$2,556,336		\$45,670	\$2,602,006	\$167,767	\$2,434,239
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$176,426	\$176,426	\$0	E-16	\$0	\$176,426	100.00%	-\$15,108	\$161,318	\$161,318	\$0
17	621.000	Fuel for Power Production	\$5,446	\$0	\$5,446	E-17	\$0	\$5,446	100.00%	-\$1,383	\$4,063	\$0	\$4,063
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$1,482,577	\$0	\$1,482,577	E-19	\$0	\$1,482,577	100.00%	\$44,958	\$1,527,535	\$0	\$1,527,535
20	624.000	Pumping Labor and Expenses	\$1,019,262	\$1,019,234	\$28	E-20	\$0	\$1,019,262	100.00%	-\$80,676	\$938,586	\$938,558	\$28
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$23,135	\$0	\$23,135	E-22	\$0	\$23,135	100.00%	\$0	\$23,135	\$0	\$23,135
23	627.000	Rents - PE	\$3,342	\$0	\$3,342	E-23	\$0	\$3,342	100.00%	\$73	\$3,415	\$0	\$3,415
24	630.000	Maint. Supervision & Engineering - PE	\$26,437	\$26,437	\$0	E-24	\$0	\$26,437	100.00%	-\$1,290	\$25,147	\$25,147	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$160	\$160	\$0	E-25	\$0	\$160	100.00%	-\$10	\$150	\$150	\$0
26	632.000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	633.000	Maint. of Pumping Equipment	\$184,049	\$143,289	\$40,760	E-27	\$0	\$184,049	100.00%	-\$5,783	\$178,266	\$137,506	\$40,760
28		TOTAL PUMPING EXPENSES	\$2,920,834	\$1,365,546	\$1,555,288		\$0	\$2,920,834		-\$59,219	\$2,861,615	\$1,262,679	\$1,598,936
29		WATER TREATMENT EXPENSES											
29 30	640.000	Operation. Supervision & Engineer WTE	\$04E 0.40	\$215.940	60	E 20	**	\$215.940	100.000/	-\$40.344	\$475 E00	\$475 500	**
	640.000 641.000	Chemicals - WTE	\$215,940 \$1 802 111	• • • • •	\$0 \$1 902 111	E-30	\$0 \$0		100.00%		\$175,596	\$175,596 \$0	\$0 \$1 024 822
31	641.000		\$1,803,111	\$0 \$220.006	\$1,803,111	E-31 E-32	\$0 \$0	\$1,803,111	100.00% 100.00%	\$131,711 -\$83.043	\$1,934,822		\$1,934,822 \$210.040
32 33	642.000 643.000	Operation Labor & Expenses - WTE Miscellanous Expenses - WTE	\$548,963 \$1,205,825	\$339,006 \$0	\$209,957 \$1,205,825	E-32 E-33	\$0 \$0	\$548,963 \$1,205,825	100.00%	-\$83,043 -\$6,328	\$465,920 \$1,199,497	\$255,880 \$0	\$210,040 \$1,199,497
33 34	643.000 644.000	Rents - WTE	\$1,205,825	\$0 \$0	\$1,205,825	E-33 E-34	\$0 \$0	\$1,205,825	100.00%	-\$0,328 -\$25	\$1,199,497	\$0 \$0	\$1,199,497
34 35	644.000 650.000	Maint. Supervision & Engineering - WTE	\$140	ەر \$151,712	\$140	E-34 E-35	\$0 \$0	\$140	100.00%	-\$20,049	\$131,663	\$0 \$131,663	\$115
36	651.000	Maint. Supervision & Engineering - WTE Maint. of Structures & Improvements - WTE	\$151,712	\$151,712	\$0	E-35 E-36	\$0 \$0	\$151,712	100.00%	-\$20,049	\$131,003	\$131,003	\$0 \$0
30	652.000	Maint. of Water Treatment Equipment	\$0 \$75,958	\$35	\$75,923	E-30 E-37	\$0 \$0	\$0 \$75,958		-\$2	\$75,956	\$33	\$0 \$75,923
31	002.000	mant. or water freatment Equipment	a/ 0,958	\$35	ə/ <b>5</b> ,923	E-3/	<u>۵</u>	a/ 0,958	100.00%	-\$2	\$10,956	\$33	a/0,923

Accounting Schedule: 09 Sponsor: Amanda C. McMellen Page: 1 of 3

Linker         B         Technar         Techn					_									
Number         Number         Labor         Number         Labor         Number         Augurments         Augur	Line		B	<u>C</u> Teat Year	<u>D</u> Teat Year	<u>E</u> Test Veer	<u>F</u>	<u>G</u> Tatal Commony	<u>H</u> Tatal Commonie	lunia di ati cu al	<u>J</u> Luriadiation - L	<u>K</u> MO Final Adi		MO Adi Iuria
Unit         Unit <th< td=""><td></td><td></td><td>Income Decorintian</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>			Income Decorintian											
38         TOTAL WATER TREATMENT EXPENSES         4.601.649         50         9.4001.649         50         9.4001.649         50.838.358         508.733         50.000%         53.838.358         508.733         50.000%         53.838.358         50.753         50.000%         53.80.358         57.059         50         50.000%         53.87.33         50.000%         53.87.33         50.000%         53.87.33         50.000%         53.87.33         50.000%         53.87.33         50.000%         53.87.33         50.000%         53.87.33         50.000%         53.87.33         50.000%         53.87.33         50.000%         53.87.33         50.000%         53.87.33         50.000%         53.87.33         50.000%         53.87.33         50.000%         53.87.33         50.000%         53.87.33         50.000%         53.87.33         50.000%         53.87.53         50.000%         53.87.53         50.000%         53.87.53         50.000%         53.87.53         50.000%         53.87.53         50.000%         53.87.56         50.000%         53.87.57         53.66.65         50.000%         53.87.57         53.66.65         50.000%         53.87.57         53.66.65         50.000%         53.87.57         53.66.65         50.000%         53.87.57         53.57.57         53.57.57	Number	Number	income Description		Labor	NON Labor	Number			Allocations				
39         50         53<	38		TOTAL WATER TREATMENT EXPENSES		\$706.693	\$3 294 956				1				
6         660.00         Operation Supervision A Engineering - TDE         33,733         36,733         100,00%         3326         37,089         57	50		TOTAL WATER TREATMENT EXPENSES	\$ <del>4</del> ,001,045	\$700,055	<i>\$</i> 5,254,550		φυ	\$4,001,045		-\$10,000	43,303,303	\$505,172	<i>4</i> 5,420,557
6         660.00         Operation Supervision A Engineering - TDE         33,733         36,733         100,00%         3326         37,089         57	39		TRANSMISSION & DIST. EXPENSES											
41         661.000         Storage Facilities Expanses TDE         0.00         100.00%         0.00		660.000		\$36,733	\$36,733	\$0	E-40	\$0	\$36,733	100.00%	\$326	\$37.059	\$37.059	\$0
42         662.000         Transmission & Distribution Lines Expenses         51,273,33         51,245,220         522,211         E-42         50         51,273,33         51,465,48         523,201           44         663.000         Inter Expenses - TDE         543,323         540,442         572,07         553,350         51,957,97         553,350         551,957,957         551,957,95														
43         663.000         More Expenses - TDE         543.722         540.045         53.23         500.00%         544.465         540.726         540.981         53.236           44         664.000         Biscultanine Expenses - TDE         543.324         51.540         51.540         51.540         51.540         51.540         51.540         51.540         51.540         50.525         50	42	662.000	Transmission & Distribution Lines Expenses	\$1,270,339	\$1,245,128	\$25,211	E-42		\$1,270,339	100.00%	-\$84,180	\$1,186,159	\$1,160,948	\$25,211
45         665.000         Micellaneous Expenses. TDE         \$943.344         \$134.412         \$703.000         \$981.646         \$101.771         \$774.465           46         666.000         Rents. TDE         \$569.530         538.56         500.000%         \$375         \$581.646         \$510.771         \$574.465         \$583.50         100.00%         \$375         \$54.570         \$54.570         \$54.570         \$54.570         \$54.570         \$54.570         \$54.570         \$54.570         \$54.570         \$54.570         \$56.555         \$56.555         \$55.551         \$56.555         \$55.551         \$50.555         \$55.552         \$50.555         \$55.552         \$50.555		663.000	Meter Expenses - TDE	\$453,732	\$450,445	\$3,287	E-43		\$453,732	100.00%	-\$46,465	\$407,267	\$403,981	\$3,286
46         666.000         Rest: TDE         \$896         100         \$877         \$5983         \$00         \$8933           47         677.000         Maint. Supervision and Engineering - TDE         \$80         \$80.5         \$80.5         \$80         \$80.5	44	664.000	Customer Installations Expenses - TDE	\$49,522	\$49,522	\$0	E-44	\$0	\$49,522	100.00%	\$2,414	\$51,936	\$51,936	\$0
47       670.00       Mair. Supervision and Engineering - TDE       955.326       950.25       950.2	45	665.000	Miscellaneous Expenses - TDE	\$843,944	\$143,412	\$700,532	E-45	\$0	\$843,944	100.00%	-\$27,478	\$816,466	\$101,771	\$714,695
48         671.000         Maint. of Diructures & Improvements. TPE         50         50         50         100.00%         50       <	46	666.000	Rents - TDE	\$896	\$0	\$896	E-46	\$0	\$896	100.00%	\$87	\$983	\$0	\$983
49         672.000         Main: of Dist. Reservoirs & Standpipes - TDE         523,522         5480         558,522         E-49         50         553,521         100,00%         523,217         552,149         5800         553,627           51         677,000         Main: of Nervies - TDE         534         53         54         67         50         530         57         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         510,620         513,645         513,645         513,645         513,645         513,645         513,645         513,645         513,545         524,033         513,545         524,033         513,545         510,545         524,033         513,545         513,545         513,545         513,545         513,545		670.000	Maint. Supervision and Engineering - TDE	\$65,326	\$65,326	\$0	E-47		\$65,326	100.00%	-\$756	\$64,570	\$64,570	\$0
50         672.000         Maint. of transmission & Distribution Mains         550,190         S344,863         S184,863         S182,27         E-50         50         500,090         S152,170         S100,00%         S414,64         S330,596         S331,888         S22,005         S0         S00,00%         S44,64         S330,596         S331,888         S22,005         S0         S00,00%         S44,64         S330,596         S		671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48		\$0	100.00%	\$0	\$0	\$0	\$0
51       67.000       Maint. of Fire Mains - TDE       50       53       50		672.000	Maint. of Dist. Reservoirs & Standpipes - TDE		\$480									
52       67.000       Maint. of Services. TDE       534,164       534,164       534,164       50       E-52       50       534,164       100,00%       5861       535,025       535,01,007       537,03       535,025       535,025       530,057       530,007       531,045,75       531,047,100,00%       531,047,100,00%       531,02,54       <		673.000		\$503,190	\$344,863	\$158,327			\$503,190	100.00%	-\$164,594	\$338,596	\$313,588	\$25,008
53       67.000       Maint. of Meter - TDE       \$40.552       \$30.393.30       \$613       E-53       \$50       \$40.522       \$100.00%       \$448       \$41.050       \$44.0473       \$51.51       \$51.22       \$51.313       \$51.322       \$51.313       \$51.322       \$51.313       \$51.322       \$51.313       \$51.322       \$51.313       \$51.322       \$51.313       \$51.322       \$51.313       \$51.322       \$51.313       \$51.322       \$51.313       \$51.322       \$51.313       \$51.322       \$51.313       \$51.323       \$51.323       \$51.328       \$53.271       \$50       \$50       \$55.272       \$50.357.85       \$53.271.80       \$51.41141       \$51.326.84       \$51.31117       \$51.32.357.85       \$53.3217       \$51.66       \$60       \$51.348       \$50       \$54.4777       \$100.00%       \$51.37.85       \$51.37.757       \$51.37.757       \$51.37.77       \$51.07.760       \$51.37.77       \$51.07.760       \$51.37.77       \$51.07.757       \$51.37.77       \$51.37.77       \$51.37.77       \$51.37.77       \$51.37.77       \$51.37.77       \$51.37.77       \$51.37.77       \$51.37.77       \$51.37.77       \$50       \$57.59.57       \$51.44.77       \$50.377.72       \$51.37.77       \$51.37.77       \$51.37.77       \$51.37.77       \$51.37.77       \$51.37.77 <th< td=""><td></td><td></td><td></td><td></td><td>÷ -</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>					÷ -									
64       67.000       Maint. of Hydrants-TDE       580,710       580,710       100,00%       346,17       541,325       541,324       543,033       543,0353       544,127       543,0353       544,127       543,0353       544,127       543,0161       553,041,177														
55     678.000     Maint. of Miscellaneous Plant - TDE     545.520     513.818 <td></td> <td>• • • •</td> <td>• • •</td>													• • • •	• • •
56         TOTAL TRANSISION & DIST. EXPENSES         \$3,871,860         \$2,261,1416         \$1,260,444         \$0         \$3,871,860         \$-280,843         \$3,361,017         \$2,357,133         \$1,253,884           57         CUSTOMER ACCOUNTS EXPENSE         \$13,488         \$13,488         \$5,544         \$5,99         \$50         \$13,488         \$13,488         \$5,544         \$5,544         \$5,544         \$5,544         \$5,544         \$5,544         \$5,544         \$5,544         \$5,544         \$5,544         \$2,257,733         \$5,554,453         \$5,544         \$5,544         \$5,544         \$5,544         \$2,257,733         \$5,554,453         \$5,260,453         \$5,142,754         \$2,857,743         \$5,11,017         \$2,357,743         \$5,11,017,724         \$2,357,743         \$5,11,017,724         \$2,357,453         \$5,11,017,724         \$2,357,453         \$5,11,017,724         \$2,357,453         \$5,11,017,724 </td <td></td>														
57         CUSTOMER ACCOUNTS EXPENSE         \$13,488         \$13,488         \$13,488         \$13,488         \$0         E-58         \$0         \$13,488         \$13,618         \$140,2554         \$13,618         \$140,2554         \$123,258         \$140,2554         \$123,258         \$140,2554         \$123,33,358         \$140,2554         \$152,56,997         \$2,182,266,599		678.000					E-55			100.00%				
58         901.000         Supervision         \$13,488         \$13,488         \$53,488         \$50         E-58         \$50         \$544,727         \$55,745         \$51,312,17         \$55,544           60         903.000         Customer Reading Expenses         \$1,365,785         \$22,37,91         \$1,02,066         E-60         \$0         \$1,365,785         \$22,37,94         \$51,027,75         \$57,945         \$52,445,95         \$57,945         \$52,645,95         \$57,945         \$52,564,595         \$57,945         \$52,564,595         \$57,945         \$52,57,459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$52,569,997         \$51,027,72         \$51,027,7872         \$51,027,7872         \$51,027,872         \$50         \$	56		TOTAL TRANSMISSION & DIST. EXPENSES	\$3,871,860	\$2,611,416	\$1,260,444		\$0	\$3,871,860		-\$260,843	\$3,611,017	\$2,357,133	\$1,253,884
58         901.000         Supervision         \$13,488         \$13,488         \$53,488         \$50         E-58         \$50         \$544,727         \$55,745         \$51,312,17         \$55,544           60         903.000         Customer Reading Expenses         \$1,365,785         \$22,37,91         \$1,02,066         E-60         \$0         \$1,365,785         \$22,37,94         \$51,027,75         \$57,945         \$52,445,95         \$57,945         \$52,645,95         \$57,945         \$52,564,595         \$57,945         \$52,564,595         \$57,945         \$52,57,459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$57,6459         \$52,569,997         \$51,027,72         \$51,027,7872         \$51,027,7872         \$51,027,872         \$50         \$														
95       902.000       Meter Reading Expenses       \$464,727       \$55,544       E-59       \$50       \$464,727       100.00%       \$7,773       \$456,754       \$451,210       \$55,244       \$51,357,763       \$466,727       \$1002,065       \$51,357,763       \$1002,065       \$51,357,763       \$1002,065       \$51,357,763       \$1002,065       \$51,357,763       \$1002,065       \$51,357,763       \$1002,065       \$51,357,763       \$1002,065       \$51,357,763       \$1002,065       \$51,357,763       \$1002,065       \$51,357,763       \$50       \$52,599       \$52,599       \$52,599       \$52,589,597       \$50       \$51,357,763       \$50       \$52,596,997       \$50       \$52,596,997       \$50       \$52,596,997       \$52,596,997       \$50				<b>A</b> ( <b>A</b> )	<b>A</b> ( <b>A</b> )	••			<b>A</b> 10,100	400.000/	<b>A</b> 100	<b>A</b> 10 A10	<b>A</b> 10 A10	
60         903.000         Customer Records & Collection Expenses         \$1,365,765         \$23,719         \$1,072,066         E-60         \$0         \$1,365,765         \$100,00%         \$38,769         \$1,402,554         \$22,84,830         \$1,107,724           62         905,000         Misc. Customer Accounts Expense         \$149,780         \$873,429         \$513,277         \$240         \$50         \$513,270         \$513,276         \$22,505,997         \$268,559         \$268,559         \$268,559         \$268,559         \$268,559         \$268,559         \$268,559         \$268,559         \$268,559         \$268,559         \$268,559         \$268,559         \$268,559         \$268,559         \$268,559         \$268,559         \$268,559         \$2,506,997         \$824,957         \$2,132,286         \$450,246         \$2,957,243         \$824,957         \$2,132,286           64         CUSTOMER SERVICE EXPENSES         \$0						• •								
61       904.000       Uncollectible Amounts       \$513,217       \$0       \$513,217       \$0       \$513,217       \$0       \$513,217       \$0       \$513,217       \$0       \$513,217       \$0       \$513,217       \$0       \$513,217       \$0       \$513,217       \$0       \$513,217       \$0       \$513,217       \$0       \$513,217       \$0       \$513,217       \$0       \$513,217       \$0       \$513,217       \$00       \$143,720       \$100,00%       \$123,724       \$576,459       \$562,859       \$22,506,997       \$233,528       \$562,859       \$22,506,997       \$23,524       \$22,506,997       \$23,524,957,243       \$824,957       \$2,132,286       \$50														
62         905.000         Misc. Customer Accounts Expense         \$149.780         \$67,972         \$51,972         \$51,972         \$51,972         \$51,972         \$51,978         \$52,506,997         \$533,858         \$55,259         \$228,559         \$228,559         \$228,559         \$52,305,977         \$52,305,997         \$52,305,997         \$52,305,997         \$52,305,997         \$52,305,997         \$52,305,243         \$562,495         \$53,495         \$50														
63         TOTAL CUSTOMER ACCOUNTS EXPENSE         \$2,506,997         \$834,262         \$1,672,735         \$0         \$2,506,997         \$450,246         \$2,957,243         \$824,957         \$2,132,286           64         CUSTOMER SERVICE EXPENSES         \$0						• • • • •	-						• •	
Customer Service EXPENSES         S0		905.000					E-62			100.00%				
65         907.000         Customer Service & Information Expenses         \$0         \$	03		TOTAL COSTOMER ACCOUNTS EXPENSE	\$2,500,997	<b>\$034,202</b>	\$1,072,735		φU	\$2,500,997		\$430,240	\$2,937,243	<b>\$024,9</b> 57	<b>φ</b> 2,132,200
65         907.000         Customer Service & Information Expenses         \$0         \$	64													
66         TOTAL CUSTOMER SERVICE EXPENSES         \$0		907 000		\$0	\$0	\$0	E-65	\$0	\$0	100 00%	\$0	\$0	\$0	\$0
67         SALES PROMOTION EXPENSES         50         5		307.000					L-05			100.0078				
68         910.00         Sales Promotion Expenses - SPE         50         \$0			TOTAL OUDTOIMER DERVICE EXTENDED	ΨŬ	φu	ψŪ		ψŪ	<i>\$</i> 0		ψ <b>υ</b>	ψŰ	ΨŬ	ψŪ
68         910.00         Sales Promotion Expenses - SPE         50         \$0	67		SALES PROMOTION EXPENSES											
69         TOTAL SALES PROMOTION EXPENSES         \$0		910.000		\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71920.00Admin. & General Salaries\$3,054,178\$3,054,178\$0E-71\$0\$3,054,178100.00%-\$875,252\$2,178,926\$2,178,926\$072921.000Office Supplies & Expenses\$938,577\$0\$938,577E-72\$0\$938,577100.00%\$42,353\$980,930\$0\$980,93073922.000Admin. Expenses Transferred - Credit\$0\$0\$0E-73\$0\$100.00%\$0\$0\$0\$0\$074923.000Outside Services Employed\$11,237,969\$9,066476\$2,171,493E-74\$0\$11,237,969100.00%\$8,001,772\$9,066,476\$1,479,52675924.000Property Insurance\$1,390,594\$0\$11,390,594E-75\$0\$1,390,594100.00%\$88,932\$1,479,526\$0\$1,479,52676925.000Injuries & Damages\$2,4736\$0\$24,736E-76\$0\$24,736100.00%\$\$1,297\$23,439\$0\$23,43977926.000Employee Pensions & Benefits\$3,055,588\$2,928,644\$126,944E-77\$0\$3,055,588100.00%-\$2,376,423\$679,165\$1,779,325\$1,100,16078927.000Franchise Requirements\$0\$0\$121,380E-79\$0\$100.00%-\$104,321\$17,059\$0\$11,010,16079928.000Duplicate Charges - Credit\$0\$0\$0E-79\$0\$10.00%-\$104,321\$17,059<						\$0								
71920.00Admin. & General Salaries\$3,054,178\$3,054,178\$0E-71\$0\$3,054,178100.00%-\$875,252\$2,178,926\$2,178,926\$072921.000Office Supplies & Expenses\$938,577\$0\$938,577E-72\$0\$938,577100.00%\$42,353\$980,930\$0\$980,93073922.000Admin. Expenses Transferred - Credit\$0\$0\$0E-73\$0\$100.00%\$0\$0\$0\$0\$074923.000Outside Services Employed\$11,237,969\$9,066476\$2,171,493E-74\$0\$11,237,969100.00%\$8,001,772\$9,066,476\$1,479,52675924.000Property Insurance\$1,390,594\$0\$11,390,594E-75\$0\$1,390,594100.00%\$88,932\$1,479,526\$0\$1,479,52676925.000Injuries & Damages\$2,4736\$0\$24,736E-76\$0\$24,736100.00%\$\$1,297\$23,439\$0\$23,43977926.000Employee Pensions & Benefits\$3,055,588\$2,928,644\$126,944E-77\$0\$3,055,588100.00%-\$2,376,423\$679,165\$1,779,325\$1,100,16078927.000Franchise Requirements\$0\$0\$121,380E-79\$0\$100.00%-\$104,321\$17,059\$0\$11,010,16079928.000Duplicate Charges - Credit\$0\$0\$0E-79\$0\$10.00%-\$104,321\$17,059<				, , , , , , , , , , , , , , , , , , ,										
72       921.000       Office Supplies & Expenses       \$938,577       \$0       \$938,577       E-72       \$0       \$938,577       100.00%       \$42,353       \$980,930       \$0       \$980,930         73       922.000       Admin. Expenses Transferred - Credit       \$0       \$0       \$0       E-73       \$0	70		ADMIN. & GENERAL EXPENSES											
72       921.000       Office Supplies & Expenses       \$938,577       \$0       \$938,577       E-72       \$0       \$938,577       100.00%       \$42,353       \$980,930       \$0       \$980,930         73       922.000       Admin. Expenses Transferred - Credit       \$0       \$0       E-73       \$0       \$0       100.00%       \$0       \$0       \$0       \$0         74       923.000       Outside Services Employed       \$11,237,969       \$9,066,476       \$2,171,493       E-74       \$0       \$11,237,969       \$8,001,772       \$9,066,476       -\$1,040         75       924.000       Property Insurance       \$1,390,594       \$0       \$1,390,594       E-75       \$0       \$11,390,594       100.00%       -\$1,479,526       \$0       \$1,479,526       \$0       \$1,479,526       \$0       \$1,479,526       \$0       \$1,479,526       \$0       \$1,479,526       \$0       \$2,3439       \$0       \$2,3439       \$0       \$2,3439       \$0       \$2,3439       \$1,00,00%       -\$1,497,526       \$1,00,106       \$3,235,588       100.00%       -\$1,49,526       \$1,10,160       \$1,479,526       \$0       \$1,479,526       \$0       \$1,10,160       \$1,799,257       \$1,100,160       \$1,779,325       \$1,100,160       \$1,799,325	71	920.000	Admin. & General Salaries	\$3,054,178	\$3,054,178	\$0	E-71	\$0	\$3,054,178	100.00%	-\$875,252	\$2,178,926	\$2,178,926	\$0
74       923.000       Outside Services Employed       \$11,237,969       \$9,066,476       \$2,171,493       E-74       \$0       \$11,237,969       100.00%       -\$3,236,197       \$8,001,772       \$9,066,476       -\$1,064,704         75       924.000       Property Insurance       \$1,390,594       \$0       \$1,390,594       E-75       \$0       \$1,390,594       100.00%       \$88,932       \$1,479,526       \$0       \$1,479,526         76       925.000       Injuries & Damages       \$24,736       \$0       \$24,736       E-76       \$0       \$24,736       100.00%       -\$1,297       \$23,439       \$0       \$24,339         77       926.000       Employee Pensions & Benefits       \$3,055,88       \$2,928,644       \$126,944       E-77       \$0       \$3,055,88       100.00%       -\$1,297       \$23,439       \$0       \$21,00,160         78       927.000       Franchise Requirements       \$0		921.000	Office Supplies & Expenses	\$938,577	\$0	\$938,577	E-72		\$938,577	100.00%	\$42,353	\$980,930		\$980,930
75       924.000       Property Insurance       \$1,390,594       \$0       \$1,390,594       E-75       \$0       \$1,390,594       100.00%       \$88,932       \$1,479,526       \$0       \$1,479,526         76       925.000       Injuries & Damages       \$24,736       \$0       \$24,736       E-76       \$0       \$24,736       100.00%       \$51,297       \$23,439       \$0       \$23,439         77       926.000       Employee Pensions & Benefits       \$3,055,588       \$2,928,644       \$126,944       E-77       \$0       \$3,055,888       100.00%       \$51,297       \$23,439       \$0       \$23,439         78       927.000       Franchise Requirements       \$0       \$0       \$0       E-78       \$0       \$0,000%       \$2,376,423       \$679,105       \$1,010,00%       \$1,010,00%       \$0	73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
76       925.000       Injuries & Damages       \$24,736       \$0       \$24,736       F-76       \$0       \$24,736       100.00%       -\$1,297       \$23,439       \$0       \$23,439         77       926.000       Employee Pensions & Benefits       \$3,055,588       \$2,928,644       \$126,944       E-77       \$0       \$3,055,588       100.00%       -\$2,376,423       \$679,165       \$1,179,325       -\$1,100,160         78       927.000       Franchise Requirements       \$0       \$0       \$0       E-78       \$0       \$100.00%       -\$2,376,423       \$679,165       \$1,779,325       -\$1,100,160         79       928.000       Regularory Commission Expenses       \$121,380       \$0       E-79       \$0       \$100.00%       -\$104,321       \$17,059       \$0       \$0         80       929.000       Regularory Commission Expenses       \$121,380       \$0 <t< td=""><td></td><td>923.000</td><td>Outside Services Employed</td><td>\$11,237,969</td><td>\$9,066,476</td><td>\$2,171,493</td><td>E-74</td><td>\$0</td><td>\$11,237,969</td><td>100.00%</td><td>-\$3,236,197</td><td>\$8,001,772</td><td>\$9,066,476</td><td>-\$1,064,704</td></t<>		923.000	Outside Services Employed	\$11,237,969	\$9,066,476	\$2,171,493	E-74	\$0	\$11,237,969	100.00%	-\$3,236,197	\$8,001,772	\$9,066,476	-\$1,064,704
77       926.00       Employee Pensions & Benefits       \$3,055,588       \$2,2928,644       \$126,944       E-77       \$0       \$3,055,588       100.00%       -\$2,376,423       \$679,165       \$1,779,325       -\$1,100,160         78       927.000       Franchise Requirements       \$0       \$0       \$0       E-78       \$0       <	75	924.000	Property Insurance	\$1,390,594	\$0	\$1,390,594	E-75	\$0	\$1,390,594	100.00%	\$88,932	\$1,479,526	\$0	\$1,479,526
78       927.000       Franchise Requirements       \$0       \$100.00%       \$100.00%       \$104.321       \$17,059       \$0       \$17,059       \$0       \$17,059       \$0       \$100.00%       \$0       \$0       \$0       \$100.00%       \$100.00%       \$100.00%       \$100.00%       \$100.00%       \$100.00%       \$100.00%       \$100.00%       \$100.00%       \$0		925.000	Injuries & Damages	\$24,736	\$0	\$24,736	E-76		\$24,736	100.00%	-\$1,297	\$23,439	\$0	\$23,439
79       928.000       Regulatory Commission Expenses       \$121,380       \$0       \$121,380       E-79       \$0       \$121,380       100.00%       -\$104,321       \$17,059       \$0       \$17,059         80       929.000       Duplicate Charges - Credit       \$0       \$0       \$60       \$60       \$0       \$0       \$100.00%       \$0       \$100.00%       \$0       \$0       \$100.00%       \$0       \$100.00%       \$0														
80         929.000         Duplicate Charges - Credit         \$0			•			• •	-				÷ •			++
81       930.100       Institutional or Goodwill Advertising Expenses       \$0       \$431,600       \$0       \$431,600       \$0       \$431,600       \$0       \$25,296       \$0       \$25,296       \$0       \$25,296       \$0       \$25,296       \$0       \$25,296       \$0       \$25,296       \$0       \$23,264       \$0       \$23,264       \$0       \$23,264       \$0       \$23,264       \$0       \$23,264       \$0       \$23,264       \$0       \$23,264       \$0       \$23,264       \$0       \$23,264       \$0       \$23,264       \$0       \$23,264       \$0       \$23,264       \$0       \$23,264       \$0       \$23,264       \$0       \$23,264       \$0       \$23,264       \$0       \$23,264       <														
82         930.200         Misc. General Expenses         \$691,400         \$0         \$691,400         E-82         \$0         \$691,400         \$100.00%         -\$259,800         \$431,600         \$0         \$431,600         \$3         \$30.300         Research & Development Expenses         \$25,296         \$0         \$25,296         E-83         \$0         \$25,296         100.00%         -\$25,930         \$431,600         \$0         \$431,600         \$23,264         \$0         \$23,264														
83         930.300         Research & Development Expenses         \$25,296         \$0         \$25,296         E-83         \$0         \$25,296         100.00%         \$23,264         \$0         \$23,264														
84 931.000 Rents - AGE   \$52,005   \$0   \$52,005   E-84   \$0   \$52,005   100.00%   \$165,883   \$217,888   \$0   \$217,888														
	84	931.000	Rents - AGE	\$52,005	\$0	\$52,005	E-84	\$0	\$52,005	100.00%	\$165,883	\$217,888	\$0	\$217,888

Accounting Schedule: 09 Sponsor: Amanda C. McMellen Page: 2 of 3

	Α	B	<u>C</u>	D	E	E	G	Н		J	к	1	М
Line	Account	=	Test Year	Test Year	Test Year	Adiust.	Total Company		Jurisdictional	Jurisdictional	MO Final Adi	MO Adi.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	VI = K
85	932.000	Maint. of General Plant	\$366,563	\$133	\$366,430	E-85	\$0	\$366,563	100.00%	-\$29,506	\$337,057	\$82	\$336,975
86		TOTAL ADMIN. & GENERAL EXPENSES	\$20,958,286	\$15,049,431	\$5,908,855		\$0	\$20,958,286		-\$6,587,660	\$14,370,626	\$13,024,809	\$1,345,817
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$14,994,582	See note (1)	See note (1)	E-88	See note (1)	\$14,994,582	100.00%	\$2,191,899	\$17,186,481	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$14,994,582	\$0	\$0		\$0	\$14,994,582		\$2,191,899	\$17,186,481	\$0	\$0
90		AMORTIZATION EXPENSE											
91	404.000	Amortization of Expense	\$10,151	\$0	\$10,151	E-91	\$0	\$10,151	100.00%	\$38,088	\$48,239	\$0	\$48,239
92	405.000	Amortizaton of Reg Asset	\$1,745	\$0	\$1,745	E-92	\$0	\$1,745	100.00%	-\$1,745	\$0	\$0	\$0
93	405.000	Amortization of Reg Asset AFUDC	\$41,118	\$0	\$41,118	E-93	\$0	\$41,118	100.00%	-\$41,118	\$0	\$0	\$0
94	407.000	Amortization - Property Losses	\$41,884	\$0	\$41,884	E-94	\$0	\$41,884	100.00%	\$2,111	\$43,995	\$0	\$43,995
95		TOTAL AMORTIZATION EXPENSE	\$94,898	\$0	\$94,898		\$0	\$94,898		-\$2,664	\$92,234	\$0	\$92,234
96		OTHER OPERATING EXPENSES											
97	408.100	Property Taxes	\$7,150,658	\$0	\$7,150,658	E-97	\$0	\$7,150,658	100.00%	-\$83,106	\$7,067,552	\$0	\$7,067,552
98	408.100	Payroll Taxes	\$693,832	\$693,832	\$0	E-98	\$0	\$693,832	100.00%	-\$53,228	\$640,604	\$640,604	\$0
99	408.100	Other Taxes	-\$11,386	\$0	-\$11,386	E-99	\$0	-\$11,386	100.00%	\$0	-\$11,386	\$0	-\$11,386
100	408.100	PSC Assessment	\$691,873	\$0	\$691,873	E-100	\$0	\$691,873	100.00%	-\$47,484	\$644,389	\$0	\$644,389
101		TOTAL OTHER OPERATING EXPENSE	\$8,524,977	\$693,832	\$7,831,145		\$0	\$8,524,977		-\$183,818	\$8,341,159	\$640,604	\$7,700,555
102		TOTAL OPERATING EXPENSE	\$60,430,419	\$21,489,563	\$23,946,274		\$0	\$60,430,419		-\$4,424,469	\$56,005,950	\$18,841,121	\$19,978,348
			A00 550 000								A 44 000 055		
103		NET INCOME BEFORE TAXES	\$29,550,339					\$29,550,339		\$11,452,716	\$41,003,055		
104		INCOME TAXES											
105	409.100	Current Income Taxes	-\$2,896,337	See note (1)	See note (1)	E-105	See note (1)	-\$2,896,337	100.00%	\$13,105,185	\$10,208,848	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$2,896,337					-\$2,896,337		\$13,105,185	\$10,208,848		
107		DEFERRED INCOME TAXES											
108	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$8,619,516	See note (1)	See note (1)	E-108	See note (1)	\$8,619,516	100.00%	-\$8,281,934	\$337,582	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC	-\$4,371			E-109		-\$4,371	100.00%	\$406	-\$3,965		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0	100.00%	-\$832,358	-\$832,358		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0	100.00%	-\$5,627,860	-\$5,627,860		
112		TOTAL DEFERRED INCOME TAXES	\$8,615,145					\$8,615,145		-\$14,741,746	-\$6,126,601		
113		NET OPERATING INCOME	\$23,831,531					\$23,831,531	I	\$13,089,277	\$36,920,808		1

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

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$6,098,852	\$6,098,852
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$6,098,852	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$426,022	-\$426,022
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$426,022	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$1,202,529	\$1,202,529
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$1,202,529	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$209,251	\$209,251
	1. To normalize private fire protection. (A. Sarver)		\$0	\$0		\$0	\$209,251	
Rev-6	Public Fire Protection	463.000	\$0	\$0	\$0	\$0	\$76	\$76
	1. To remove public fire protection. (A. Sarver)		\$0	\$0		\$0	\$76	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	-\$243,491	-\$243,491
	1. To normalize late payment charge. (A. Sarver)		\$0	\$0		\$0	-\$243,491	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	\$3,450	\$3,450
	1. To normalize rent. (A. Sarver)		\$0	\$0		\$0	\$3,450	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	-\$11,927	-\$11,927
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	-\$11,927	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$18,655	-\$18,655
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$18,655	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$214,184	\$214,184
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$214,184	
E-2	Operation Labor & Expenses	601.000	\$0	\$0	\$0	-\$4,284	-\$2,864	-\$7,148
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$4,284	\$0	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$1,617	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	-\$1,247	
E-3	Purchased Water	602.000	\$0	\$0	\$0	\$0	\$41,730	\$41,730
	1. To annualize purchased water. (Sarver)		\$0	\$0		\$0	\$41,730	¢,.00
E-4	Miscellaneous Expenses	603.000	\$0	\$0	\$0	\$0	\$46,601	\$46,601
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$46,616	
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<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$15	
E-5	Rents - SSE	604.000	\$0	\$0	\$0	\$0	\$20,819	\$20,81
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$247	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$20,572	
E-10	Maint. of Wells & Springs	614.000	\$0	\$0	\$0	-\$55,399	\$0	-\$55,39
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$55,399	\$0	
E-13	Maint. Of Misc. Water Source Plant	617.000	\$0	\$0	\$0	-\$933	\$0	-\$93
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$933	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$0	\$0	\$0	-\$15,108	\$0	-\$15,10
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$15,108	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$0	\$0	\$0	-\$1,383	-\$1,38
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$1,383	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$0	\$0	\$0	\$44,958	\$44,95
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$44,958	
E-20	Pumping Labor and Expenses	624.000	\$0	\$0	\$0	-\$80,676	\$0	-\$80,67
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$80,676	\$0	
E-23	Rents - PE	627.000	\$0	\$0	\$0	\$0	\$73	\$7
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$73	
E-24	Maint. Supervision & Engineering - PE	630.000	\$0	\$0	\$0	-\$1,290	\$0	-\$1,29
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,290	\$0	
E-25	Maint. of Structures & Improvements - PE	631.000	\$0	\$0	\$0	-\$10	\$0	-\$1
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$10	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$0	\$0	\$0	-\$5,783	\$0	-\$5,78
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$5,783	\$0	
E-30	Operation. Supervision & Engineer WTE	640.000	\$0	\$0	\$0	-\$40,344	\$0	-\$40,34
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$40,344	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$0	\$0	\$0	\$131,711	\$131,71
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$131,678	

<u>A</u> ncome Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
	Income Adjustment Description 2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove chemicals for corporate. (Sarver)	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor \$33	Total
E-32	Operation Labor & Expenses - WTE	642.000	\$0	\$0	\$0	-\$83,126	\$83	-\$83,04
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$83,126	\$0	
	2. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$450	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$515	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		\$0	\$0		\$0	\$148	
E-33	Miscellanous Expenses - WTE	643.000	\$0	\$0	\$0	\$0	-\$6,328	-\$6,3
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$24,908	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$4	
	3. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	-\$31,240	
E-34	Rents - WTE	644.000	\$0	\$0	\$0	\$0	-\$25	-\$
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	-\$25	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$0	\$0	\$0	-\$20,049	\$0	-\$20,0
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$20,049	\$0	
E-37	Maint. of Water Treatment Equipment	652.000	\$0	\$0	\$0	-\$2	\$0	
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2	\$0	
E-40	Operation Supervision & Engineering - TDE	660.000	\$0	\$0	\$0	\$326	\$0	\$:
	1. To annualize payroll. (Arabian)		\$0	\$0		\$326	\$0	
E-42	Transmission & Distribution Lines Expenses	662.000	\$0	\$0	\$0	-\$84,180	\$0	-\$84,
	1. To annualize payroll. (Arabian)		\$0	\$0		\$16,181	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$100,361	\$0	
E-43	Meter Expenses - TDE	663.000	\$0	\$0	\$0	-\$46,464	-\$1	-\$46,4
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$46,464	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		\$0	-\$1	
E-44	Customer Installations Expenses - TDE	664.000	\$0	\$0	\$0	\$2,414	\$0	\$2,4
	1. To annualize payroll. (Arabian)		\$0	\$0		\$2,414	\$0	
E-45	Miscellaneous Expenses - TDE	665.000	\$0	\$0	\$0	-\$41,641	\$14,163	-\$27,4

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$41,641	\$0	
	2. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$6,334	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$6,251	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$14,398	
	6. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$80	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		\$0	-\$72	
E-46	Rents - TDE	666.000	\$0	\$0	\$0	\$0	\$87	\$87
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$87	
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E-47	Maint. Supervision and Engineering - TDE	670.000	\$0	\$0	\$0	-\$756	\$0	-\$756
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$756	\$0	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	\$0	\$0	\$125	\$23,492	\$23,617
	1. To annualize payroll. (Arabian)		\$0	\$0		\$125	\$0	
	2. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$17,639	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$5,853	
	Allocation Factors. (Newkirk)			• -				
E-50	Maint. of Transmission & Distribution Mains	673.000	\$0	\$0	\$0	-\$31,275	-\$133,319	-\$164,594
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$31,275	\$0	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$133,319	
E-52	Maint. of Services - TDE	675.000	\$0	\$0	\$0	\$861	\$0	\$861
	1. To annualize payroll. (Arabian)		\$0	\$0		\$861	\$0	
E-53	Maint. of Meters - TDE	676.000	\$0	\$0	\$0	\$498	\$0	\$498
	1. To annualize payroll. (Arabian)		\$0	\$0		\$498	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$0	\$0	\$0	-\$46,197	\$0	-\$46,197
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$46,197	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$0	\$0	\$0	-\$7,994	\$89,018	\$81,024
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$7,994	\$0	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	\$78,284	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$10,734	
	Allocation Factors, Adjustment for Main Break Expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)						•••••	
E-58	Supervision	901.000	\$0	\$0	\$0	\$130	\$0	\$130
l	1. To annualize payroll. (Arabian)		\$0	\$0		\$130	\$0	

<u>A</u> ncome Adj. lumber	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictiona Adjustments Total
uniber		Number	Labor	NOT LADO	TOLAI	Labor	Non Labor	Total
E-59	Meter Reading Expenses	902.000	\$0	\$0	\$0	-\$7,973	\$0	-\$7,97
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$7,973	\$0	
E-60	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	\$1,111	\$35,658	\$36,7
	1. To annualize payroll. (Arabian)		\$0	\$0		\$1,111	\$0	
	2. To annualize postage expense. (Barron)		\$0	\$0		\$0	\$8,327	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$145	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	\$27,186	
E-61	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$237,242	\$237,2
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$750,459	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$513,217	
	Allocation Factors, To normalize uncollectibles (Newkirk)							
E-62	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$2,573	\$186,651	\$184,0
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$2,573	\$0	
	2. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$92	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$186,559	
	Allocation Factors, To include credit card fees. (Bolin)							
E-71	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$875,252	\$0	-\$875,2
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$47,034	\$0	
	2. To annualize incentive compensation. (Arabian)		\$0	\$0		-\$362,789	\$0	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)		\$0	\$0		-\$465,429	\$0	
E-72	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$42,353	\$42,3
	1. To annualize employee expense. (Arabian)		\$0	\$0		\$0	\$16,110	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$1,385	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$1,107	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Employee Expenses - Corp (Arabian), Adjust for outside services. (Barron), To normalize bank service charges (Newkirk), To normalize credit line fees (Newkirk), To normalize office & admin supplies (Newkirk), To remove corporate fuel and purchase power. (Sarver)		\$0	\$0		\$0	\$23,751	
E-74	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	-\$3,236,197	-\$3,236,1
	1. To adjust maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$450	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$552,790	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description 3. To normalize tank painting expense. (Niemeier)	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor \$181,606	Total
	4. To adjust outside services. (Barron)		\$0	\$0		\$0	\$496,550	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Service Company (Arabian), To annualize Group Insurance expense - Service Company (Arabian), To annualize 401K expense - Service Company (Arabian), To annualize Payroll Taxes expense - Service Company (Arabian), To annualize Employee Expenses - Service Company (Arabian), To annualize Incentive Compensation - Service Company (Arabian), Adjust for outside services. (Barron), Adjustment for maintenance supplies and services expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0 \$0	\$0 \$0		\$0	-\$3,361,113	
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$88,932	\$88,9
	1. To annualize insurance premiums. (Newkirk)		\$0	\$0		\$0	-\$37,153	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize insurance premiums- Vehicle (Newkirk), To annualize insurance premiums- General Liability (Newkirk), To annualize insurance premiums- Casualty Reserve (Newkirk), To annualize insurance premiums- Workers Com (Newkirk), To annualize insurance premiums- WC Capitalized Credits (Newkirk), To annualize insurance premiums- Property (Newkirk), To annualize insurance premiums- Other (Newkirk)		\$0	\$0		\$0	\$126,085	
E-76	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$1,297	-\$1,2
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$1,297	
E-77	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	-\$1,149,319	-\$1,227,104	-\$2,376,4
	1. To annualize 401(K). (Arabian)		\$0	\$0		-\$5,700	\$0	
	2. To annualize group insurance. (Arabian)		\$0	\$0		-\$961,574	\$0	
	3. To annualize VEBA. (Arabian)		\$0	\$0		-\$8,538	\$0	
	4. To annualize defined contribution plan (DCP) expense. (Foster)		\$0	\$0		-\$62,112	\$0	
	5. To annualize pension expense and amortize pension tracker. (Foster)		\$0	\$0		\$0	-\$375,635	
	6. To annualize OPEB expense and amortize OPEB tracker. (Foster)		\$0	\$0		\$0	-\$1,366,676	
	8. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$515,207	
	Allocation Factors, Adjust for promotional expense. (Barron), To annualize OPEB expense. (Foster)							
	Allocation Factors, Adjust for promotional expense.		\$0	\$0		-\$111,395	\$0	
E-79	Allocation Factors, Adjust for promotional expense. (Barron), To annualize OPEB expense. (Foster) 9. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Group Insurance Expense - Corp (Arabian), To annualize 401K expense - Corp	928.000	\$0 \$0	\$0 \$0	\$0		\$0 -\$104,321	-\$104,3

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description 2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over three years and to normalize the depreciation study over five years. (Amenthor)	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor -\$96,721	Total
E-82	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$259,800	-\$259,80
	1. To adjust advertising costs. (Barron)		\$0	\$0		\$0	-\$21,442	
	2. To adjust advertising customer education and community relations. (Barron)		\$0	\$0		\$0	-\$41,886	
	3. To adjust promotional expense. (Barron)		\$0	\$0		\$0	-\$1,685	
	4. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$244	
	5. To annualize transportation expense - Fuel. (Amenthor)		\$0	\$0		\$0	\$28,280	
	6. To remove dues and donations. (Dhority)		\$0	\$0		\$0	-\$46,588	
	7. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & publications (Newkirk)		\$0	\$0		\$0	-\$176,235	
E-83	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	-\$2,032	-\$2,03
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$2,032	
E-84	Rents - AGE	931.000	\$0	\$0	\$0	\$0	\$165,883	\$165,8
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$167,457	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	-\$1,574	
E-85	Maint. of General Plant	932.000	\$0	\$0	\$0	-\$51	-\$29,455	-\$29,50
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$51	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$29,455	
E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,191,899	\$2,191,89
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,501,368	
	2. To remove capitalized depreciation. (McMellen)		\$0	\$0		\$0	-\$258,967	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$50,502	
E-91	Amortization of Expense	404.000	\$0	\$0	\$0	\$0	\$38,088	\$38,0
	1. To annualize amortization expense. (McMellen)		\$0	\$0		\$0	\$38,088	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-92	Amortizaton of Reg Asset	405.000	\$0	\$0	\$0	\$0	-\$1,745	-\$1,745
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$1,745	
E-93	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$41,118	-\$41,118
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset - AFUDC (McMellen)		\$0	\$0		\$0	-\$41,118	
E-94	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	\$2,111	\$2,111
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$2,111	
E-97	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$83,106	-\$83,106
	1. To adjust property tax expense. (Barron)		\$0	\$0		\$0	-\$91,666	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)		\$0	\$0		\$0	\$8,560	
E-98	Payroll Taxes	408.100	\$0	\$0	\$0	-\$53,228	\$0	-\$53,228
	1. To annualize payroll taxes. (Arabian)		\$0	\$0		-\$10,602	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)		\$0	\$0		-\$42,626	\$0	
E-100	PSC Assessment	408.100	\$0	\$0	\$0	\$0	-\$47,484	-\$47,484
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)		\$0	\$0		\$0	-\$47,484	
E-105	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$13,105,185	\$13,105,185
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$13,342,373	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$237,188	
E-108	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$8,281,934	-\$8,281,934
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$8,987,014	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$705,080	
E-109	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$406	\$406
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$368	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$38	
E-110	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$832,358	-\$832,358
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$832,358	

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-111	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$5,627,860	-\$5,627,860
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$5,627,860	
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$7,028,247	\$7,028,247
	Total Operating & Maint. Expense		\$0	\$0	\$0	-\$2,648,442	-\$3,412,588	-\$6,061,030

### Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Income Tax Calculation

Line         Percentage         Test         6.23%         6.33%         5.43%           Number         Description         Rate         Year         Return         Stat.771,486,481         \$17,186,481         \$10,000         \$11,984,001         \$11,984,001         \$11,984,001         \$11,984,001         \$11,984,001         \$11,984,001         \$11,984,001         \$11,984,001         \$11,984,001         \$11,984,001         \$11,994,001		<u>A</u>	B	<u>C</u>	D	<u>E</u>	E
1         TOTAL NET INCOME BEFORE TAXES         \$41,003,055         \$23,670,405         \$24,171,418         \$24,671           1         TOTAL NET INCOME BEFORE TAXES         \$17,166,461         \$10,000,000,000,000,000,000,000,000,000,	-	_	Percentage	Test			6.43%
2         ADD TO NET INCOME BEFORE TAXES         5         Sinth Expense         517,186,481         \$17,186,481	Number	Description	Rate	Year	Return	Return	Return
2         ADD TO NET INCOME BEFORE TAXES         5         Sinth Expense         517,186,481         \$17,186,481	1			\$41 003 055	\$23.670.405	\$24 171 418	\$24,672,434
3         Book Depreciation Expense         \$17,166,461         \$11,91,001         \$11,91,001         \$11,91,001         \$11,91,001         \$11,91,001         \$11,91,001         \$11,91,001         \$11,91,001         \$11,91,001         \$11,91,001         \$11,91,001		TOTAL NET INCOME BEFORE TAXES		φ <del>4</del> 1,005,055	φ <b>2</b> 3,070,403	φ <b>2</b> 4,171,410	φ <b>2</b> 4,072,434
4         Non - Deductible Exponses         \$ 126,23         \$ 126,233         \$ 126,233         \$ 5126,233         \$ 5126,233         \$ 5126,233         \$ 5126,233         \$ 513,335,533         \$ 53,730,375         \$ 59,730,375         \$ 59,730,375         \$ 59,730,375         \$ 59,730,375         \$ 59,730,375         \$ 59,730,375         \$ 59,730,375         \$ 59,730,375         \$ 59,730,375         \$ 59,730,375         \$ 59,730,375         \$ 59,730,375         \$ 59,730,375         \$ 59,730,375 <t< td=""><td>2</td><td>ADD TO NET INCOME BEFORE TAXES</td><td></td><td></td><td></td><td></td><td></td></t<>	2	ADD TO NET INCOME BEFORE TAXES					
5         CIAC         S3.313.630         S3.313.630         S3.313.630         S3.313.630         S3.313.630           6         TOTAL ADD TO NET INCOME BEFORE TAXES         \$20.626.344         \$20.626.34		Book Depreciation Expense					\$17,186,481
6         TOTAL ADD TO NET INCOME BEFORE TAXES         \$20,626,344         \$20,626		-					\$126,233
7         SUBT. FROM NET INC. BEFORE TAXES Interest Expense calculated at the Rate of Tax Straight-Line Depreciation         2.5440%, \$9,730,375         \$19,926,774         \$11,99,4001         \$11,99,4003         \$11,99,4003         \$11,99,4003         \$11,99,4003<							\$3,313,630
8         Interest Expense calculated at the Rate of Tax Straight-Line Depreciation         2.5440%         \$9,730,375         \$11,994,001         \$11,991,73         \$14,917,33         \$24,970,988         \$25,45,41         \$11,912,313         \$14,912,3	6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$20,626,344	\$20,626,344	\$20,626,344	\$20,626,344
8         Interest Expense calculated at the Rate of Tax Straight-Line Depreciation         2.5440%         \$9,730,375         \$11,994,001         \$11,991,733         \$12,917,903         \$24,970,988         \$25,45,4180,212         \$14,91,73         \$14	7	SUBT. FROM NET INC. BEFORE TAXES					
9         Tax Straight-Line Depreciation         \$11,994,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,001         \$11,914,014         \$11,914,014         \$11,914,001 </td <td></td> <td></td> <td>2.5440%</td> <td>\$9.730.375</td> <td>\$9.730.375</td> <td>\$9.730.375</td> <td>\$9,730,375</td>			2.5440%	\$9.730.375	\$9.730.375	\$9.730.375	\$9,730,375
10         Excess Tax over SL Tax Depreciation         -51,897,602         -52,51,51         -52,51 <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td>\$11,994,001</td>		•					\$11,994,001
11         TOTAL SUBT. FROM NET INC. BEFORE TAXES         \$19,826,774         \$14,802,625         \$24,970,988         \$22,51         \$100,000%         \$11,91,373         \$11,91,373         \$11,91,373         \$11,91,373         \$11,91,373         \$11,91,373         \$11,91,373         \$11,91,373         \$11,91,373         \$11,91,373         \$11,91,373         \$11,91,373         \$11,91,373         \$11,91,373	-						-\$1,897,602
12         NET TAXABLE INCOME         \$41,802,625         \$24,469,975         \$24,970,988         \$25,41           13         PROVISION FOR FED. INCOME TAX         \$41,802,625         \$24,469,975         \$24,970,988         \$25,41           14         Net Taxable in Fed. Inc. Tax         \$41,802,625         \$24,469,975         \$24,970,988         \$25,41           15         Deduct City inc Tax - Fed. Inc. Tax         \$31,91,223         \$18,6808         \$190,633         \$11           16         Deduct City inc Tax - Fed. Inc. Tax         \$39,992,123         \$23,410,163         \$23,899,477         \$24,31           17         Federal Income Tax at the Rate of         \$1,000%         \$6,399,926,123         \$23,410,163         \$50,016,790         \$5,11           19         Subtract Federal Income Tax         \$1,000%         \$6,399,346         \$4,916,134         \$5,016,790         \$5,11           20         Credits - Solar         \$31,912,92         \$166,808         \$190,633         \$51,11           21         Net Taxable Income Tax         \$41,802,625         \$24,450,975         \$24,970,988         \$25,47           22         PROVISION FOR MO. INCOME TAX         \$41,802,625         \$24,469,975         \$24,970,988         \$25,47           24         Deduct Federal Incom		-					\$19,826,774
13         PROVISION FOR FED. INCOME TAX         541,802,625         \$24,469,975         \$24,970,988         \$25,41           16         Deduct City in Tax - Fed. Inc. Tax         100.000%         \$14,91,373         \$873,004         \$890,878         \$99           17         Federal Income Tax at the Rate of         100.000%         \$14,91,373         \$873,004         \$890,878         \$99           18         Federal Income Tax at the Rate of         21.000%         \$3,992,123         \$23,410,163         \$23,889,477         \$24,33         \$141,802,625         \$24,469,975         \$24,970,988         \$25,41           20         Credits - Solar         \$0         \$0         \$0         \$0         \$0         \$0         \$0           21         Net Factal Income Tax         \$41,802,625         \$24,469,975         \$24,970,988         \$25,41           22         PROVISION FOR MO. INCOME TAX         \$41,802,625         \$24,469,975         \$24,970,988         \$25,41           24         Deduct Federal Income Tax at the Rate of         50.000%         \$41,99,173         \$24,86,067         \$25,02,835         \$22,27,196         \$22,27,196         \$22,27,196         \$22,27,196         \$22,27,196         \$22,27,196         \$22,27,196         \$22,27,196         \$22,77         \$24,970,988				<i><b><i>w</i>10,020,114</b></i>	ψ10,020,714	ψ10,020,774	ψ10,020,114
13         PROVISION FOR FED. INCOME TAX         541,802,625         \$24,469,975         \$24,970,988         \$25,41           16         Deduct Rivesouri Income Tax at the Rate of         100.000%         \$1,491,373         \$873,004         \$890,878         \$99           17         Federal Income Tax at the Rate of         100.000%         \$1,491,373         \$873,004         \$890,878         \$99           18         Federal Income Tax at the Rate of         21.000%         \$33,992,123         \$22,3410,163         \$23,889,477         \$24,33           19         Subtract Federal Income Tax at the Rate of         21.000%         \$8,398,346         \$4,916,134         \$5,016,790         \$5,11           20         Credits - Solar         \$0         \$0         \$0         \$0         \$0           21         Net Taxable Income Tax         \$41,802,625         \$24,469,975         \$24,970,988         \$25,41           22         PROVISION FOR MO. INCOME TAX         \$41,802,625         \$24,480,975         \$24,970,988         \$25,41           24         Deduct Federal Income Tax         \$41,802,625         \$24,480,975         \$24,970,988         \$22,27,71,950         \$22,27,71,950         \$22,27,71,950         \$22,27,71,950         \$22,27,71,950         \$22,77,950         \$22,77,950         \$24,97	12	NET TAXABLE INCOME		\$41 802 625	\$24 469 975	\$24 970 988	\$25,472,004
14         Net Taxable Inc Fed. Inc. Tax         \$41,802,625         \$24,469,975         \$24,970,988         \$25,41           15         Deduct Missouri Income Tax at the Rate of         100.000%         \$14,91,373         \$873,004         \$890,678         \$99           16         Deduct City Income Tax at the Rate of         21.000%         \$14,91,373         \$873,004         \$890,678         \$91           17         Federal Income Tax at the Rate of         21.000%         \$83,982,123         \$23,410,163         \$23,889,477         \$24,370,988         \$24,310,163         \$23,889,477         \$24,323           19         Subtract Federal Income Tax at the Rate of         50         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$5,016,790         \$5,17           22         PROVISION FOR MO. INCOME TAX         \$41,802,625         \$24,469,975         \$24,970,988         \$25,41         \$25,616,790         \$5,17           24         Deduct Federal Income Tax         \$18,00,00%         \$41,802,625         \$24,469,975         \$24,970,988         \$25,61           25         Deduct Federal Income Tax         \$14,91,373         \$319,129         \$186,608         \$190,633         \$11           26         Missouri Income				ψ+1,002,020	φ <b>2</b> -1,-105,57.0	φ <b>2</b> 4,510,500	<i>\\</i> 20,472,004
14         Net Taxable Inc Fed. Inc. Tax         \$41,802,625         \$24,490,975         \$24,970,988         \$25,41           15         Deduct Nissouri Income Tax at the Rate of         100.000%         \$14,91,373         \$873,004         \$890,678         \$990,678         \$990,678         \$990,678         \$990,678         \$990,678         \$990,678         \$990,678         \$990,678         \$990,678         \$900,676         \$900,678         \$900,678         \$900,678         \$900,678         \$900,678         \$900,678         \$900,678         \$900,678         \$900,678         \$900,678         \$900,678         \$900,678         \$900,678         \$900,678         \$900,678         \$900,678         \$900,678         \$900,678         \$900,678	13	PROVISION FOR FED. INCOME TAX					
15       Deduct Missouri Income Tax at the Rate of       100.000%       \$141,173       \$873,004       \$890,878       \$90,633       \$11         17       Federal Taxable Income - Fed. Inc. Tax       \$39,92,123       \$186,808       \$190,633       \$11         18       Federal Taxable Income Tax at the Rate of       \$21,000%       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         20       Credits - Solar       \$0       \$0       \$0       \$0       \$0       \$0         21       Net Federal Income Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         22       PROVISION FOR MO. INCOME TAX       \$0       \$0       \$0       \$0       \$0       \$0         23       Net Federal Income Tax at the Rate of       \$0,000%       \$4,190,2625       \$24,469,975       \$24,970,988       \$25,41         24       Deduct City Income Tax at the Rate of       \$0,000%       \$4,190,73       \$24,80,667       \$2,508,395       \$22,71         25       Deduct City Income Tax at the Rate of       \$0,000%       \$4,190,73       \$24,970,988       \$22,77         26       Missouri Income Tax Credits       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$24,9				\$41,802,625	\$24,469,975	\$24,970,988	\$25,472,004
17       Federal Income Tax at the Rate of       \$33,992,123       \$23,410,163       \$23,893,477       \$24,33         18       Federal Income Tax at the Rate of       21,000%       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         20       Credits - Solar       \$0       \$0       \$0       \$0       \$0       \$0         21       Net Federal Income Tax Credits       \$0       \$0       \$0       \$5,11         22       PROVISION FOR MO. INCOME TAX       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         23       Net Taxable Income Tax       Mol Tax at the Rate of       \$0,000%       \$41,802,625       \$24,469,975       \$24,970,988       \$25,41         24       Deduct City Income Tax At the Rate of       \$0,000%       \$319,129       \$18,68,08       \$190,633       \$11         26       Test MO State Credit       \$0       \$0       \$0       \$22,271,960       \$22,77         27       Subtract Missouri Income Tax - City Inc. Tax       \$37,284,323       \$21,825,100       \$22,271,960       \$52,51,50         29       Missouri Income Tax - City Inc. Tax       \$4,1802,625       \$24,469,975       \$24,970,988       \$25,41         20       Deduct Federal Income Tax - City Inc. Tax       \$4,1802,625 <td></td> <td></td> <td>100.000%</td> <td></td> <td></td> <td></td> <td>\$908,753</td>			100.000%				\$908,753
17       Federal Inzable Income - Fed. Inc. Tax       \$33,992,123       \$23,410,163       \$22,889,477       \$24,33         18       Federal Income Tax at the Rate of       21.000%       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         20       Credits - Solar       \$0       \$0       \$0       \$0       \$0         21       Net Federal Income Tax Credits       \$0       \$0       \$0       \$0       \$0         21       Net Federal Income Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         22       PROVISION FOR MO. INCOME TAX       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         23       Net Taxable Income Tax       Net Taxable Income Tax       \$41,802,625       \$24,469,975       \$24,970,988       \$22,77         24       Deduct City Income Tax At the Rate of       \$0,000%       \$1,491,373       \$873,004       \$890,878       \$99         26       Test MO State Credit       \$0       \$0       \$0       \$0       \$0       \$0       \$22,271,960       \$52,77         27       Subtract Missouri Income Tax Credits       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$22,271,	16						\$194,458
18       Federal Income Tax at the Rate of       21.000%       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         19       Subtract Federal Income Tax Credits       \$0       \$0       \$0       \$0       \$0         20       Credits - Solar       \$0       \$0       \$0       \$0       \$0       \$0         21       Net Federal Income Tax       \$0       \$0       \$0       \$0       \$0       \$0         22       PROVISION FOR MO. INCOME TAX       \$41,802,625       \$24,469,975       \$22,4970,988       \$25,51         23       Net Taxable Income - MO. Inc. Tax       \$319,129       \$186,808       \$190,633       \$11         26       Missouri Taxable Income - MO. Inc. Tax       \$37,284,323       \$21,825,100       \$22,271,960       \$22,271,960       \$22,271,960       \$22,271,960       \$22,271,960       \$22,271,960       \$22,271,960       \$22,271,960       \$22,271,960       \$25,47         28       Test MO State Credit       \$0	17	Federal Taxable Income - Fed. Inc. Tax					\$24,368,793
19         Subtract Federal Income Tax         50         50         50           20         Credits - Solar         \$8,398,346         \$4,916,134         \$5,016,790         \$5,11           21         Net Federal Income Tax         \$8,398,346         \$4,9916,134         \$5,016,790         \$5,11           22         PROVISION FOR MO. INCOME TAX         \$41,802,625         \$24,469,975         \$22,4970,988         \$25,41           23         Net Taxable Income Tax at the Rate of         50,000%         \$41,90,713         \$2,458,067         \$22,508,395         \$22,71           25         Deduct City Income Tax - MO. Inc. Tax         \$319,129         \$186,808         \$190,633         \$11           26         Missouri Taxable Income - MO. Inc. Tax         \$37,284,323         \$21,825,100         \$22,271,960         \$22,72           27         Subtract Missouri Income Tax Credits         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$22,771,960         \$22,77         \$24,970,988         \$25,47           28         Test MO State Credit         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$24,970,988<	18	Federal Income Tax at the Rate of	21.000%		\$4,916,134		\$5,117,447
21       Net Federal Income Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         22       PROVISION FOR MO. INCOME TAX       \$41,802,625       \$24,469,975       \$24,59,067       \$2,4970,988       \$25,41         23       Net Taxable Income - MO. Inc. Tax       \$41,192,625       \$24,469,975       \$2,4970,988       \$25,11         24       Deduct City Income Tax at the Rate of       50.000%       \$4,199,173       \$2,458,067       \$2,298,395       \$2,271         25       Deduct City Income Tax A: MO. Inc. Tax       \$37,284,323       \$21,825,100       \$22,271,960       \$22,77         26       Test MO State Credit       \$0       \$0       \$0       \$0       \$0       \$0         29       Missouri Income Tax at the Rate of       4.000%       \$14,91,373       \$873,004       \$890,878       \$90         30       PROVISION FOR CITY INCOME TAX       \$41,802,625       \$24,469,975       \$24,470,988       \$25,41         31       Net Taxable Income - City Inc. Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         32       Deduct Federal Income Tax - City Inc. Tax       \$14,91,373       \$873,004       \$890,878       \$90         34       City Taxable Income Tax - City Inc. Tax       \$14,91,373	19	Subtract Federal Income Tax Credits					
22         PROVISION FOR MO. INCOME TAX         541,802,625         \$24,469,975         \$24,970,988         \$25,43           23         Net Taxable Income Tax at the Rate of         50.000%         \$41,99,173         \$2,469,975         \$24,970,988         \$25,43           24         Deduct Federal Income Tax at the Rate of         50.000%         \$319,129         \$186,808         \$190,633         \$11           26         Missouri Taxable Income - MO. Inc. Tax         \$37,284,323         \$21,825,100         \$22,271,960         \$22,271         \$22,271         \$22,271         \$22,271         \$22,271         \$22,271         \$22,271	20	Credits - Solar		\$0	\$0	\$0	\$0
23         Net Taxable Income - MO. Inc. Tax         \$41,802,625         \$24,469,975         \$24,970,988         \$25,47           24         Deduct Ederal Income Tax at the Rate of         50.000%         \$4,199,173         \$2,488,067         \$2,508,995         \$2,57           25         Deduct City Income Tax at the Rate of         50.000%         \$319,129         \$186,808         \$190,633         \$11           26         Missouri Taxable Income - MO. Inc. Tax         \$37,284,323         \$21,825,100         \$22,271,960         \$22,77           27         Subtract Missouri Income Tax at the Rate of         4.000%         \$1,491,373         \$873,004         \$890,878         \$90           29         Missouri Income Tax at the Rate of         4.000%         \$1,491,373         \$873,004         \$890,878         \$90           30         PROVISION FOR CITY INCOME TAX         \$41,802,625         \$24,469,975         \$24,970,988         \$25,41           31         Net Taxable Income Tax - City Inc. Tax         \$41,802,625         \$24,469,975         \$24,970,988         \$25,41           32         Deduct Federal Income Tax - City Inc. Tax         \$41,802,625         \$24,469,975         \$24,970,988         \$25,41           33         Deduct Missouri Income Tax - City Inc. Tax         \$41,91,373         \$873,004<	21	Net Federal Income Tax		\$8,398,346	\$4,916,134	\$5,016,790	\$5,117,447
23         Net Taxable Income - MO. Inc. Tax         \$41,802,625         \$24,469,975         \$24,970,988         \$25,47           24         Deduct Ederal Income Tax at the Rate of         50.000%         \$4,199,173         \$2,488,067         \$2,508,995         \$2,57           25         Deduct City Income Tax at the Rate of         50.000%         \$319,129         \$186,808         \$190,633         \$11           26         Missouri Taxable Income - MO. Inc. Tax         \$37,284,323         \$21,825,100         \$22,271,960         \$22,77           27         Subtract Missouri Income Tax at the Rate of         4.000%         \$1,491,373         \$873,004         \$890,878         \$90           29         Missouri Income Tax at the Rate of         4.000%         \$1,491,373         \$873,004         \$890,878         \$90           30         PROVISION FOR CITY INCOME TAX         \$41,802,625         \$24,469,975         \$24,970,988         \$25,41           31         Net Taxable Income Tax - City Inc. Tax         \$41,802,625         \$24,469,975         \$24,970,988         \$25,41           32         Deduct Federal Income Tax - City Inc. Tax         \$41,802,625         \$24,469,975         \$24,970,988         \$25,41           33         Deduct Missouri Income Tax - City Inc. Tax         \$41,91,373         \$873,004<							
24         Deduct Federal Income Tax at the Rate of Deduct City Income Tax - MO. Inc. Tax         50.000%         \$4,199,173 \$186,808         \$2,458,067 \$199,129         \$2,508,395 \$190,633         \$190,633         \$190,633         \$190,633         \$2,77           28         Test MO State Credit         \$0         \$0         \$0         \$0         \$2,2,77         \$2,508,395         \$22,27,1960         \$22,27,1960         \$22,27,1960         \$22,27,7960         \$22,27,7960         \$22,27,7960         \$22,27,7960         \$22,27,7960         \$22,27,7960         \$22,27,7960         \$22,27,7960         \$22,27,7960         \$22,27,7960         \$22,97,990         \$23,97,990				• · · · • • • • • •	<b>.</b>		
25       Deduct City Income Tax - MO. Inc. Tax       \$319,129       \$186,808       \$190,633       \$19         26       Missouri Taxable Income - MO. Inc. Tax       \$37,284,323       \$21,825,100       \$22,271,960       \$22,271         27       Subtract Missouri Income Tax Credits       \$0       \$0       \$0       \$0       \$0         29       Missouri Income Tax at the Rate of       4.000%       \$1,491,373       \$873,004       \$890,878       \$99         30       PROVISION FOR CITY INCOME TAX       \$41,802,625       \$24,469,975       \$24,970,988       \$25,47         31       Net Taxable Income Tax - City Inc. Tax       \$41,802,625       \$24,469,975       \$24,970,988       \$25,47         32       Deduct Federal Income Tax - City Inc. Tax       \$41,802,625       \$24,469,975       \$24,970,988       \$25,47         33       Deduct Federal Income Tax - City Inc. Tax       \$41,92,625       \$24,469,975       \$24,970,988       \$25,47         34       City Taxable Income Tax - City Inc. Tax       \$41,92,625       \$24,469,975       \$24,970,988       \$25,47         35       Deduct Missouri Income Tax - City Inc. Tax       \$41,92,373       \$873,004       \$890,878       \$99         36       Test City Credit       \$50       \$0       \$0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>\$25,472,004</td></td<>							\$25,472,004
26       Missouri Taxable Income - MO. Inc. Tax       \$37,284,323       \$21,825,100       \$22,271,960       \$22,77         27       Subtract Missouri Income Tax Credits       \$0       \$0       \$0       \$0       \$0         28       Test MO State Credit       \$0       \$0       \$0       \$0       \$0       \$0       \$0         29       Missouri Income Tax at the Rate of       4.000%       \$1,491,373       \$873,004       \$890,878       \$90         30       PROVISION FOR CITY INCOME TAX        \$41,802,625       \$24,469,975       \$24,970,988       \$25,41         31       Net Taxable Income Tax - City Inc. Tax       \$41,802,625       \$24,469,975       \$24,970,988       \$25,41         32       Deduct Federal Income Tax - City Inc. Tax       \$41,491,373       \$873,004       \$890,878       \$90         34       City Taxable Income       \$31,912,906       \$18,680,837       \$19,063,320       \$19,43         35       Subtract City Income Tax Credits       \$0       \$0       \$0       \$0       \$0         36       Test City Credit       \$0       \$0       \$0       \$0       \$0       \$19,633       \$19,43         38       SUMMARY OF CURRENT INCOME TAX       \$1,491,373       \$873,004			50.000%				\$2,558,724
27       Subtract Missouri Income Tax Credits       \$0       \$0       \$0         28       Test MO State Credit       \$0       \$0       \$0         29       Missouri Income Tax at the Rate of       4.000%       \$1,491,373       \$873,004       \$890,878       \$90         30       PROVISION FOR CITY INCOME TAX       \$41,802,625       \$24,469,975       \$24,970,988       \$25,47         31       Net Taxable Income - City Inc. Tax       \$41,491,373       \$873,004       \$890,878       \$90         32       Deduct Federal Income Tax - City Inc. Tax       \$41,491,373       \$873,004       \$890,878       \$90         33       Deduct Missouri Income Tax - City Inc. Tax       \$41,491,373       \$873,004       \$890,878       \$90         34       City Taxable Income Tax Credits       \$0       \$0       \$0       \$0       \$0       \$19,063,320       \$19,43         35       Subtract City Income Tax Credits       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$19,43       \$19,633       \$19,43       \$19,633       \$19,43       \$19,633       \$19,43       \$19,633       \$19,43       \$5,016,790       \$5,17       \$14       \$10,00% </td <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>\$194,458</td>		-					\$194,458
28         Test MO State Credit         \$0         \$0         \$0         \$0           29         Missouri Income Tax at the Rate of         4.000%         \$1,491,373         \$873,004         \$890,878         \$90           30         PROVISION FOR CITY INCOME TAX         \$41,802,625         \$24,469,975         \$24,970,988         \$25,47           31         Net Taxable Income Tax - City Inc. Tax         \$41,802,625         \$24,469,975         \$24,970,988         \$25,47           32         Deduct Federal Income Tax - City Inc. Tax         \$41,802,625         \$24,469,975         \$24,970,988         \$25,47           33         Deduct Missouri Income Tax - City Inc. Tax         \$41,91,373         \$873,004         \$890,878         \$90           34         City Taxable Income         \$1,491,373         \$873,004         \$890,878         \$90           35         Subtract City Income Tax Credits         \$0         \$0         \$0         \$19,063,320         \$19,4           36         Test City Credit         \$0         \$0         \$0         \$0         \$0         \$0         \$0           37         City Income Tax         \$1,000%         \$319,129         \$186,808         \$190,633         \$11           38         SUMMARY OF CURRENT INCOME TAX </td <td></td> <td></td> <td></td> <td>\$37,284,323</td> <td>\$21,825,100</td> <td>\$22,271,960</td> <td>\$22,718,822</td>				\$37,284,323	\$21,825,100	\$22,271,960	\$22,718,822
29       Missouri Income Tax at the Rate of       4.000%       \$1,491,373       \$873,004       \$890,878       \$90         30       PROVISION FOR CITY INCOME TAX       \$41,802,625       \$24,469,975       \$24,970,988       \$25,47         31       Net Taxable Income - City Inc. Tax       \$41,802,625       \$24,469,975       \$24,970,988       \$25,47         32       Deduct Federal Income Tax - City Inc. Tax       \$83,398,346       \$44,916,134       \$5,016,790       \$5,17         33       Deduct Missouri Income Tax - City Inc. Tax       \$14,91,373       \$873,004       \$890,878       \$90         34       City Taxable Income       \$1,491,373       \$873,004       \$890,878       \$90         35       Subtract City Income Tax - City Inc. Tax       \$14,91,373       \$873,004       \$890,878       \$90         36       Test City Credit       \$0       \$0       \$0       \$0       \$0       \$0         37       City Income Tax at the Rate of       1.000%       \$319,129       \$186,808       \$190,633       \$11,491,373       \$873,004       \$890,878       \$90         38       SUMMARY OF CURRENT INCOME TAX       \$1,000%       \$319,129       \$186,808       \$190,633       \$11         41       City Income Tax       \$1,491,373<				¢0.	<b>\$</b> 0	¢0	¢o
30         PROVISION FOR CITY INCOME TAX         \$41,802,625         \$24,469,975         \$24,970,988         \$25,47           31         Net Taxable Income - City Inc. Tax         \$8,398,346         \$4,916,134         \$5,016,790         \$5,17           32         Deduct Missouri Income Tax - City Inc. Tax         \$1,491,373         \$873,004         \$890,878         \$90           34         City Taxable Income         \$31,912,906         \$18,680,837         \$19,063,320         \$19,44           35         Subtract City Income Tax Credits         \$0         \$0         \$0         \$0           36         Test City Credit         \$0         \$0         \$0         \$0         \$0           38         SUMMARY OF CURRENT INCOME TAX         \$8,398,346         \$4,916,134         \$5,016,790         \$5,11           39         Federal Income Tax         \$1,000%         \$319,129         \$186,808         \$190,633         \$11           41         City Income Tax         \$8,398,346         \$4,916,134         \$5,016,790         \$5,11           42         TOTAL SUMMARY OF CURRENT INCOME TAX         \$1,000%         \$319,129         \$186,808         \$190,633         \$119           42         TOTAL SUMMARY OF CURRENT INCOME TAX         \$10,208,848         \$5,97,594			4.000%	• -	• -	· ·	\$0 \$008 753
31       Net Taxable Income - City Inc. Tax       \$41,802,625       \$24,469,975       \$24,970,988       \$25,43         32       Deduct Federal Income Tax - City Inc. Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         33       Deduct Missouri Income Tax - City Inc. Tax       \$1,491,373       \$873,004       \$890,878       \$90         34       City Taxable Income       \$1,000%       \$31,912,906       \$18,680,837       \$19,063,320       \$19,44         36       Test City Credit       \$0       \$0       \$0       \$0       \$0       \$0         37       City Income Tax at the Rate of       1.000%       \$319,129       \$1866,808       \$190,633       \$19,43         38       SUMMARY OF CURRENT INCOME TAX       \$0       \$0       \$0       \$0       \$0         39       Federal Income Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         40       State Income Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         41       City Income Tax       \$1,491,373       \$873,004       \$890,878       \$90         42       TOTAL SUMMARY OF CURRENT INCOME TAX       \$1,0208,848       \$5,975,946       \$6,098,301       \$6,22         43	29	Missouri income tax at the Rate of	4.000%	\$1,491,373	<b>\$673,004</b>	\$690,676	\$908,753
32       Deduct Federal Income Tax - City Inc. Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,17         33       Deduct Missouri Income Tax - City Inc. Tax       \$1,491,373       \$873,004       \$890,878       \$90         34       City Taxable Income       \$1,491,373       \$873,004       \$890,878       \$90         35       Subtract City Income Tax Credits       \$0       \$18,680,837       \$19,063,320       \$19,44         36       Test City Credit       \$0       \$0       \$0       \$0       \$0       \$0         37       City Income Tax at the Rate of       1.000%       \$319,129       \$186,808       \$190,633       \$19         38       SUMMARY OF CURRENT INCOME TAX       \$8,398,346       \$4,916,134       \$5,016,790       \$5,17         40       State Income Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,17         41       City Income Tax       \$1,491,373       \$873,004       \$890,878       \$90         42       TOTAL SUMMARY OF CURRENT INCOME TAX       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         43       DEFERRED INCOME TAXES       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         44       Deferred Income Taxes - Def	30	PROVISION FOR CITY INCOME TAX					
33       Deduct Missouri Income Tax - City Inc. Tax       \$1,491,373       \$873,004       \$890,878       \$90         34       City Taxable Income       \$10,000       \$31,912,906       \$18,680,837       \$19,063,320       \$19,44         35       Subtract City Income Tax Credits       \$0       \$0       \$0       \$0       \$0         36       Test City Credit       \$0       \$0       \$0       \$0       \$0       \$0         37       City Income Tax at the Rate of       1.000%       \$319,129       \$186,808       \$190,633       \$19         38       SUMMARY OF CURRENT INCOME TAX       \$8,398,346       \$4,916,134       \$5,016,790       \$5,17         40       State Income Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,17         41       City Income Tax       \$1,491,373       \$873,004       \$890,878       \$90         42       TOTAL SUMMARY OF CURRENT INCOME TAX       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         43       DEFERRED INCOME TAXES       \$337,582       \$3337,582       \$3337,582       \$3337,582       \$3337,582       \$3337,582       \$3337,582       \$332,358       -\$832,358       -\$832,358       -\$832,358       -\$832,358       -\$832,358       -\$832	31	Net Taxable Income - City Inc. Tax		\$41,802,625	\$24,469,975	\$24,970,988	\$25,472,004
34       City Taxable Income       \$31,912,906       \$18,680,837       \$19,063,320       \$19,44         35       Subtract City Income Tax Credits       \$0       \$0       \$0       \$0         36       Test City Credit       \$0       \$0       \$0       \$0         37       City Income Tax at the Rate of       1.000%       \$319,129       \$186,808       \$190,633       \$19         38       SUMMARY OF CURRENT INCOME TAX       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         39       Federal Income Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         40       State Income Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         41       City Income Tax       \$1,491,373       \$873,004       \$890,878       \$90         42       TOTAL SUMMARY OF CURRENT INCOME TAX       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         43       DEFERRED INCOME TAXES       \$337,582       \$337,582       \$337,582       \$3337,582       \$3337,582       \$3337,582       \$3337,582       \$3337,582       \$3337,582       \$3337,582       \$3337,582       \$3337,582       \$3337,582       \$3337,582       \$3337,585       -\$3,965       -\$3,965       -\$3,9	32	Deduct Federal Income Tax - City Inc. Tax		\$8,398,346	\$4,916,134	\$5,016,790	\$5,117,447
35       Subtract City Income Tax Credits       \$0       \$0       \$0         36       Test City Credit       \$0       \$0       \$0         37       City Income Tax at the Rate of       1.000%       \$319,129       \$186,808       \$190,633       \$19         38       SUMMARY OF CURRENT INCOME TAX       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         40       State Income Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         40       State Income Tax       \$1,491,373       \$873,004       \$890,878       \$90         41       City Income Tax       \$11,000%       \$11,0208,848       \$5,975,946       \$6,098,301       \$6,22         42       TOTAL SUMMARY OF CURRENT INCOME TAX       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         43       DEFERRED INCOME TAXES       \$337,582 </td <td>33</td> <td>Deduct Missouri Income Tax - City Inc. Tax</td> <td></td> <td>\$1,491,373</td> <td>\$873,004</td> <td>\$890,878</td> <td>\$908,753</td>	33	Deduct Missouri Income Tax - City Inc. Tax		\$1,491,373	\$873,004	\$890,878	\$908,753
36       Test City Credit       \$0       \$0       \$0         37       City Income Tax at the Rate of       1.000%       \$319,129       \$186,808       \$190,633       \$19         38       SUMMARY OF CURRENT INCOME TAX       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         39       Federal Income Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         40       State Income Tax       \$1,491,373       \$873,004       \$890,878       \$90         41       City Income Tax       \$11,000%       \$319,129       \$186,808       \$1190,633       \$119         42       TOTAL SUMMARY OF CURRENT INCOME TAX       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         43       DEFERRED INCOME TAXES       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         44       Deferred Income Taxes - Def. Inc. Tax.       \$337,582       \$337,582       \$337,582       \$337,582       \$337,582       \$337,582       \$337,585       -\$3,965       -\$3,965       -\$3,965       -\$3,965       -\$3,965       -\$3,965       -\$3,965       -\$3,965       -\$3,965       -\$3,965       -\$3,965       -\$3,965       -\$3,965       -\$3,965       -\$3,965       -\$3,965       -\$3,965       -\$3,9	34	City Taxable Income		\$31,912,906	\$18,680,837	\$19,063,320	\$19,445,804
37       City Income Tax at the Rate of       1.000%       \$319,129       \$186,808       \$190,633       \$19         38       SUMMARY OF CURRENT INCOME TAX       \$64eral Income Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         39       Federal Income Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,11         40       State Income Tax       \$1,491,373       \$873,004       \$890,878       \$90         41       City Income Tax       \$11,000%       \$110,208,848       \$5,975,946       \$6,098,301       \$6,22         42       TOTAL SUMMARY OF CURRENT INCOME TAX       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         43       DEFERRED INCOME TAXES       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         44       Deferred Income Taxes - Def. Inc. Tax.       \$337,582       \$337,582       \$337,582       \$337,582       \$337,582       \$337,582       \$337,585       -\$3,965	35	Subtract City Income Tax Credits					
38       SUMMARY OF CURRENT INCOME TAX         39       Federal Income Tax         40       State Income Tax         41       City Income Tax         42       TOTAL SUMMARY OF CURRENT INCOME TAX         43       DEFERRED INCOME TAXES         44       Deferred Income Taxes - Def. Inc. Tax.         45       Amortization of Deferred ITC         46       Amortization of Protected Excess ADIT         47       Amortization of Unprotected Excess ADIT	36			\$0			\$0
39       Federal Income Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,17         40       State Income Tax       \$1,491,373       \$873,004       \$890,878       \$90         41       City Income Tax       \$1,491,373       \$873,004       \$890,878       \$90         42       TOTAL SUMMARY OF CURRENT INCOME TAX       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         43       DEFERRED INCOME TAXES       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         44       Deferred Income Taxes - Def. Inc. Tax.       \$337,582	37	City Income Tax at the Rate of	1.000%	\$319,129	\$186,808	\$190,633	\$194,458
39       Federal Income Tax       \$8,398,346       \$4,916,134       \$5,016,790       \$5,17         40       State Income Tax       \$1,491,373       \$873,004       \$890,878       \$90         41       City Income Tax       \$1,491,373       \$873,004       \$890,878       \$90         42       TOTAL SUMMARY OF CURRENT INCOME TAX       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         43       DEFERRED INCOME TAXES       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         44       Deferred Income Taxes - Def. Inc. Tax.       \$337,582	20						
40       State Income Tax       \$1,491,373       \$873,004       \$890,878       \$90         41       City Income Tax       \$319,129       \$186,808       \$190,633       \$11         42       TOTAL SUMMARY OF CURRENT INCOME TAX       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         43       DEFERRED INCOME TAXES       \$10,208,848       \$5,975,946       \$337,582       \$337,5				¢9 209 246	\$4 016 124	\$5.016.700	\$5,117,447
41       City Income Tax       \$319,129       \$186,808       \$190,633       \$19         42       TOTAL SUMMARY OF CURRENT INCOME TAX       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         43       DEFERRED INCOME TAXES       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         44       Deferred Income Taxes - Def. Inc. Tax.       \$337,582       \$337,5							\$908,753
42       TOTAL SUMMARY OF CURRENT INCOME TAX       \$10,208,848       \$5,975,946       \$6,098,301       \$6,22         43       DEFERRED INCOME TAXES       \$337,582							\$908,753 \$194,458
43       DEFERRED INCOME TAXES         44       Deferred Income Taxes - Def. Inc. Tax.         45       Amortization of Deferred ITC         46       Amortization of Protected Excess ADIT         47       Amortization of Unprotected Excess ADIT							\$6,220,658
44         Deferred Income Taxes - Def. Inc. Tax.         \$337,582         <	42	TOTAL SUMMART OF CORRENT INCOME TAX		<b>\$10,200,040</b>	\$5,975,940	\$0,090,301	<b>\$0,220,030</b>
44         Deferred Income Taxes - Def. Inc. Tax.         \$337,582         <	43	DEFERRED INCOME TAXES					
45         Amortization of Deferred ITC         -\$3,965				\$337,582	\$337,582	\$337,582	\$337,582
46         Amortization of Protected Excess ADIT         -\$832,358         -\$83							-\$3,965
47 Amortization of Unprotected Excess ADIT <u>-\$5,627,860</u> <u>-\$5,627,860</u> <u>-\$5,627,860</u> <u>-\$5,627,860</u>							-\$832,358
48 TOTAL DEFERRED INCOME TAXES -\$6,126,601 -\$6,126,601 -\$6,126,601 -\$6,126,601		Amortization of Unprotected Excess ADIT					-\$5,627,860
	48	TOTAL DEFERRED INCOME TAXES					-\$6,126,601

### Missouri-American Water Company Case No. WR-2020-0344 All Other Water District 2 Test Year Ending December 31, 2019 Income Tax Calculation

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.23%	6.33%	6.43%
Number	Description	Rate	Year	Return	Return	Return
49	TOTAL INCOME TAX		\$4,082,247	-\$150,655	-\$28,300	\$94,057

# Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Revenue Requirement

Line	A	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	6.23% Return	6.33% Return	6.43% Return
Number	Description	Ketum		Return
1	Net Orig Cost Rate Base	\$11,868,535	\$11,868,535	\$11,868,535
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$739,172	\$750,922	\$762,672
4	Net Income Available	\$1,090,924	\$1,090,924	\$1,090,924
5	Additional Net Income Required	-\$351,752	-\$340,002	-\$328,252
6	Income Tax Requirement			
7	Required Current Income Tax	\$370,895	\$374,692	\$378,490
8	Current Income Tax Available	\$484,556	\$484,556	\$484,556
9	Additional Current Tax Required	-\$113,661	-\$109,864	-\$106,066
10	Revenue Requirement	-\$465,413	-\$449,866	-\$434,318
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$203,037	\$203,037	\$203,037
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$262,376	-\$246,829	-\$231,281

# Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 RATE BASE SCHEDULE

1 :	A	<u>B</u>	
Line	Dete Deve Deventertien	Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$40,174,664
2	Less Accumulated Depreciation Reserve		\$15,650,910
3	Net Plant In Service		\$24,523,754
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$72,846
6	Contributions in Aid of Construction Amortization		\$15,217,164
7	Materials & Supplies		\$1,087
8	Prepayments		\$30,536
9	Prepaid Pension Asset		\$57,815
10	TOTAL ADD TO NET PLANT IN SERVICE		\$15,233,756
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	2.5342%	\$7,811
13	State Tax Offset	2.5342%	\$1,387
14	City Tax Offset	2.5342%	\$297
15	Interest Expense Offset	12.0466%	\$36,373
16	Contributions in Aid of Construction		\$21,278,550
17	Customer Advances		-\$904
18	Accumulated Deferred Income Taxes		\$4,872,358
19	TCJA Excess ADIT		\$1,599,520
20	OPEB Tracker		\$78,234
21	Pension Tracker		\$15,349
22	TOTAL SUBTRACT FROM NET PLANT		\$27,888,975
23	I Total Rate Base	и Ц =	\$11,868,535

# Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Plant In Service

Line Account #		A	B	<u>C</u>	D	<u>E</u>	<u>F</u>	G	Н	
1         01:00         PLATANCIBLE PLANT         52,258         P-2         50         52,658         100.00%         50         52,258           303:000         Other Plant & Miss. Equipment         5448         P-4         50         54,00         50         53         50         53         50         54,00         50         54,00         50         54         50         54         50         54         50         54         50         53         50 <th></th> <th>Account #</th> <th>=</th> <th>Total</th> <th>Adjust.</th> <th>=</th> <th></th> <th></th> <th></th> <th></th>		Account #	=	Total	Adjust.	=				
2         301:00         Organization         \$2,688         P-2         50         52,688         100.00%         50         53           4         333:00         Other Pranch and Allic. Equipment         \$248         P-4         50         53         100.00%         50         54           7         350:00         Other Pranch and Allic. Equipment         \$248         P-4         50         53,100         56         53,100         56         53,100         56         53,100         56         53,100         56         53,100         56         50	Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2         301:00         Organization         \$2,688         P-2         50         52,688         100.00%         50         53           4         333:00         Other Pranch and Allic. Equipment         \$248         P-4         50         53         100.00%         50         54           7         350:00         Other Pranch and Allic. Equipment         \$248         P-4         50         53,100         56         53,100         56         53,100         56         53,100         56         53,100         56         53,100         56         50										
2         301.000         Organization         52.658         P-2         50         52.658         100.00%         50         52.658           4         303.000         Other Plant & Mics. Explorement         24.85         P-4         50         53.100         100.00%         50         53.100           6         State Plant A Mics. Explorement         24.85         P-7         50         53.100         53.100         53.100         53.100         53.100         53.100         53.100         53.100         53.100         53.100         53.100         53.100         53.100         53.	1		INTANGIRI E PLANT							
3         322.000         Finishies and Consents         50         FP3         50 <t< td=""><td></td><td>301.000</td><td>-</td><td>\$2,658</td><td>P-2</td><td>\$0</td><td>\$2,658</td><td>100.00%</td><td>\$0</td><td>\$2,658</td></t<>		301.000	-	\$2,658	P-2	\$0	\$2,658	100.00%	\$0	\$2,658
4         303.00         Other Plant & Mise. Equipment         5448         P-4         50         5448         100.00%         50         5448           6         300.00         Ukar Plant E Mise. Equipment         53,106         50         53.106         50         53.106         50         53.106         50         53.106         50										
6         VATER TREATMENT PLANT         50         P-7         50         30         100.00%         50         50           333.000         Bunzdurss and Improvement - WTP         50         P-7         50         30         100.00%         50         50           333.000         Observice         Sincuturs and Improvements - WTP         50         P-10         50         50         50         50           11         Sincutures and Improvements - TDP         52.288         P-13         50         52.288         100.00%         50         50           12         Sincutures and Improvements - TDP         52.288         P-13         50         52.288         100.00%         50         50           14         COLLECTION FLANT         Sincutures and Improvements - TDP         52.288         P-16         50         100.00%         50         50           15         Socoo         Collection Severs (Gravhy)         525.233.60         P-16         50         100.00%         50         50           13         Sicoo         Socoo         Socoo         Socoo         50         52.53.00         100.00%         50         50         50         50         50         50         50         50	4	303.000	Other Plant & Misc. Equipment	\$448	P-4		\$448	100.00%		\$448
7     330.000     Land and Land Rights - WTP     S0     P-7     S0     S0     100.00%     S0       8     332.000     Water Treatment Equipment - WTP     S0     P-3     S0     S0     100.00%     S0       10     332.000     Other - WTP     S0     P-3     S0     S0     100.00%     S0       11     332.000     Other - WTP     S0     P-3     S0     S0     100.00%     S0       13     341.000     Structures and Improvements - TDP     52.888     P-13     S0     52.888     100.00%     S0       14     VICUtures and Improvements - SDP     52.888     P-14     S0     S0     100.00%     S0       15     COLLECTION PLANT     52.888     P-15     S0     50     100.00%     S0       18     352.000     Collection Severs (Gravity)     S52.33.00     P-16     S0     100.00%     S0       18     352.000     Collection Severs (Gravity)     S52.33.80     P-13     S0     52.23.80     100.00%     S0       13     352.000     Collection Severs (Gravity)     S52.33.80     P-13     S0     52.23.80     100.00%     S0     S52.33.80       13     352.000     Collection Severs (Gravity)     S52.33.80 <td>5</td> <td></td> <td>TOTAL PLANT INTANGIBLE</td> <td>\$3,106</td> <td></td> <td>\$0</td> <td>\$3,106</td> <td></td> <td>\$0</td> <td>\$3,106</td>	5		TOTAL PLANT INTANGIBLE	\$3,106		\$0	\$3,106		\$0	\$3,106
7     330.000     Land and Land Rights - WTP     S0     P-7     S0     S0     100.00%     S0       8     331.000     Water Treatment Equipment - WTP     S0     P-3     S0     S0     100.00%     S0       10     332.000     Other - WTP     S0     P-3     S0     S0     100.00%     S0       11     33.000     Chart - WTP     S0     P-3     S0     S0     100.00%     S0       13     341.000     Structures and Improvements - TDP     52.888     P-13     S0     52.2888     100.00%     S0       14     100.01%     S0     Land and Land Rights     S0     P-16     S0     S0     100.00%     S0       15     COLLECTION PLANT     52.888     P-13     S0     52.2880     100.00%     S0     S0       16     350.000     Structures and Improvements     S0     P-16     S0     100.00%     S0     S0       17     351.000     Structures and Improvements     S0     P-17     S0     S0     100.00%     S0     S5.238.00       18     352.200     Collection Swere (Gravity)     S2.528.30     P-13     S0     52.238.00     100.00%     S0     S5.238.00       19     352.200	_									
8         331.000         Structures and Improvements - WTP         30         P-8         30         10         100.00%         50         90           11         333.000         Other - WTP         50         P-10         50         50         100.00%         50         50           12         333.000         Other - WTP         50         P-10         50         50         100.00%         50         50           13         241.000         TRASMISSION & DIST. PLANT         52.888         P-13         50         52.888         100.00%         50         52.888           14         341.000         COLLECTION PLANT         50         P-17         50         52.888         100.00%         50         52.888           15         S0         Collection Sewers (Gravity)         52.53.380         P-17         50         52.2885         100.00%         50         52.283           13         S100         Collection Sewers (Gravity)         52.53.380         P-21         50         50         100.00%         50         52.73.300           13         S50.00         Dimer Collection Sewers (Gravity)         52.52.33.30         P-21         50         50         100.00%         50 <td< td=""><td></td><td>222.000</td><td></td><td>¢0.</td><td><b>D</b> 7</td><td>¢0.</td><td>¢0</td><td>400.000/</td><td>¢0</td><td>¢0</td></td<>		222.000		¢0.	<b>D</b> 7	¢0.	¢0	400.000/	¢0	¢0
9         332.00         Water Treatment Equipment - WTP         50         P-9         50         50         100.00%         50         50           11         33.000         Other - WTP         50         P-10         50         50         50         50         50           12         341.000         Structures and Improvements - TOP         52.888         P-13         50         \$2.888         100.00%         50         \$2.888           14         351.00         Collection N pLANT         \$2.888         P-13         \$50         \$52.888         \$50         \$50         \$50         \$50         \$50           15         Collection Semeral Improvements         \$0         P-16         \$50			5							
10         333.000         Oher-WTP         S0         P-10         S0         S0         100.00%         50         S0           11         13         341.00         TRANSMISSION & DIST. PLANT         52.288         P-13         50         50         50         50           14         13         341.00         Structures and Improvements - TDP         52.288         P-13         50         52.288         100.00%         50         52.288           15         COLLECTION PLANT         50         P-16         50         50         100.00%         50         50           16         350.000         Structures and Improvements         50         P-16         50         50         100.00%         50         50           18         352.200         Collection Severes (Gravity)         52.52.33.60         P-19         50         52.23.80         100.00%         50         52.33.00           23.5000         Store is to customers         50         P-21         53         50         100.00%         50         50           23.5000         Store is to customers         50         P.22         53         50         100.00%         50         52.53.80         100.00%         50					-					
11         TOTAL WATER TREATMENT PLANT         50         50         50         50         50         50           12         MansMission & DIST, PLANT         52,888         P-13         50         52,888         100.00%         50         52,288           14         Structures and Improvements. TDP         52,888         P-13         50         52,888         100.00%         50         52,888           15         COLLECTON PLANT         52,888         P-16         50         50         100.00%         50         50           16         350,000         Barder and Improvements         50         P-16         50         50         100.00%         50         50           13         321,000         Clatection Sewers (Gravity)         322,529,360         50         100.00%         50         50         50         100.00%         50 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>					-					
13         341.000         Structures and Improvements - TOP         52,888         P-13         50         52,888         100.00%         50         52,888           15         COLLECTON PLANT         \$2,888         \$0         P-16         \$0         \$0         \$0,00%         \$0         \$2,888           16         350,000         Land and Land Rights         \$0         P-16         \$0         \$0         100.00%         \$0         \$0           13         21,000         Cintection Severs (Gravity)         \$25,239,360         \$0         100.00%         \$0         \$0         \$0           135,200         Collection Severs (Gravity)         \$25,239,360         \$0         100.00%         \$0	11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	
13         341.000         Structures and Improvements - TOP         52,888         P-13         50         52,888         100.00%         50         52,888           15         COLLECTON PLANT         \$2,888         \$0         P-16         \$0         \$0         \$0,00%         \$0         \$2,888           16         350,000         Land and Land Rights         \$0         P-16         \$0         \$0         100.00%         \$0         \$0           13         21,000         Cintection Severs (Gravity)         \$25,239,360         \$0         100.00%         \$0         \$0         \$0           135,200         Collection Severs (Gravity)         \$25,239,360         \$0         100.00%         \$0										
14         TOTAL TRANSMISSION & DIST. PLANT         52,888         50         52,888         50         52,888           15         350,000         Land and Rights         50         P-16         50         50         100,00%         50         50           16         350,000         Collection Bewers (Gravity)         52,539,300         P-16         50         50         100,00%         50         52,539,30         50 <td></td>										
15         COLLECTION PLANT         50         P-16         50         50         100.00%         50         50           16         350.000         Land And Land Rights         50         P-16         50         50         100.00%         50         50           18         352.100         Collection Sewers (Group)         52         53         P-18         50         52         52         50         100.00%         50         50           21         350.000         Collection Sewers (Group)         52         53         80         100.00%         50         50           21         350.000         Communication Equipment         50         P-23         50         50         100.00%         50         50           24         TOTAL COLLECTION PLANT         \$25,239,360         \$0         \$50		341.000	-		P-13			100.00%		
16         350.000         Land and Land Rights         \$0         P-16         50         50         100.00%         \$0         \$0           17         351.000         Structures and Improvements         \$0         P-18         \$0         \$0         100.00%         \$0         \$0           18         352.000         Collection Sewers (Force)         \$0         P-18         \$0         \$25.233.300         100.00%         \$0         \$25.233.300           20         353.000         Services to Customers         \$0         P-21         \$0         \$20         \$0         \$0         100.00%         \$0         \$25.233.300           21         356.000         Other Collection Equipment         \$0         P-22         \$0         \$0         \$0         \$0         \$52.239.300           23         SYSTEM FUMPING PLANT         \$25.239.300         ************************************	14		TOTAL TRANSMISSION & DIST. PLANT	\$2,888		\$U	\$2,888		\$0	\$2,888
16         350.000         Land and Land Rights         \$0         P-16         50         50         100.00%         \$0         \$0           17         351.000         Structures and Improvements         \$0         P-18         \$0         \$0         100.00%         \$0         \$0           18         352.000         Collection Sewers (Force)         \$0         P-18         \$0         \$25.233.300         100.00%         \$0         \$25.233.300           20         353.000         Services to Customers         \$0         P-21         \$0         \$20         \$0         \$0         100.00%         \$0         \$25.233.300           21         356.000         Other Collection Equipment         \$0         P-22         \$0         \$0         \$0         \$0         \$52.239.300           23         SYSTEM FUMPING PLANT         \$25.239.300         ************************************	15		COLLECTION PLANT							
17       351.000       Structures and Improvements       S0       P-17       S0       S0       100.00%       S0       S0         18       352.200       Collection Sewers (Gravity)       \$25,239,360       P-19       S0       \$25,239,360       100.00%       \$0       \$50       \$0       100.00%       \$0       \$50       \$0		350.000		\$0	P-16	\$0	\$0	100.00%	\$0	\$0
19       352.200       Collection Sewers (Gravity)       \$25,233,360       P-19       \$0       \$25,233,360       100.00%       50       \$25,233,360         21       355,000       Services to Customers       \$0       P-21       \$0       \$0       100.00%       \$0       \$50       \$0         22       355,000       Other Collection Equipment       \$0       P-22       \$0       \$0       \$100.00%       \$0       \$25,233,360         24       TOTAL COLLECTION PLANT       \$25,239,360       \$0       \$0       \$25,239,360       \$0       \$25,239,360       \$0       \$0       \$25,239,360       \$0       \$25,239,360       \$0       \$0       \$0       \$25,239,360       \$0       \$0       \$0       \$25,239,360       \$0 <td></td> <td></td> <td>_</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>			_		-					
20         353.000         Services to Customers         S0         P-20         S0         S0         100.00%         S0         S0           21         355.000         Flow Measuring Devices         S0         P-21         S0         S0         100.00%         S0         S0           23         355.000         Communication Equipment         S0         P-23         S0         S0         100.00%         S0         S0           24         TOTAL COLLECTION PLANT         \$25,239,360         \$0         \$25,239,360         \$0         \$25,239,360         \$0         \$25,239,360         \$0         \$25,239,360         \$0         \$0,00%         \$0         \$37,433         \$0         \$26         \$0         \$0         \$25,239,360         \$0         \$0,000%         \$0         \$37,433           28         S00         Rearring Wells         \$0         P-24         \$0         \$10,000%         \$0         \$37,433           38         B2000         Rearring Wells         \$0         P-23         \$0         \$161,187         \$0.000%         \$0         \$10,000%         \$0         \$10,000%         \$0         \$161,87         \$0         \$100.00%         \$0         \$161,87         \$0         \$100,00%	18	352.100		\$0	P-18		\$0	100.00%		\$0
21         354.000         Flow Measuring Devices         \$0         P-21         \$0         \$0         \$0         \$0           22         355.000         Other Collection Equipment         \$0         P-23         \$0 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>					-					
22         355.000         Other Collection Equipment         50         P-22         50         50         100.00%         50         50           24         357.000         Communication Equipment         \$25,239,360         \$0         \$25,239,360         \$0         \$25,239,360         \$0         \$25,239,360         \$0         \$25,239,360         \$0         \$25,239,360         \$0         \$25,239,360         \$0         \$25,239,360         \$0         \$25,239,360         \$0         \$25,239,360         \$0         \$25,239,360         \$0         \$0,00%         \$0         \$25,239,360         \$0         \$0         \$0         \$0         \$25,239,360         \$					-					
23         357.000         Communication Equipment TOTAL COLLECTION PLANT         50         50         525,239,360         100.00%         50         \$25,239,360           25         SYSTEM PUMPING PLANT         50         \$25,239,360         50         \$50         \$52,539,360         \$50         \$50         \$52,339,360           26         360,000         Structures and Improv         \$57,4743         \$77         \$50         \$57,473         \$100,00%         \$50         \$57,473           27         361,000         Structures and Improv         \$57,4743         \$72,85         \$50         \$100,00%         \$50         \$51,61,175           365,000         Diesel Pumping Equipment         \$161,187         \$7-28         \$50         \$50         \$50         \$50         \$50         \$50           31         365,000         Diesel Pumping Equipment         \$50         \$51         \$50         \$510,390,050         \$5										
24         TOTAL COLLECTION PLANT         \$25,239,360         \$0         \$25,239,360         \$0         \$25,239,360           25         SYSTEM PUMPING PLANT         \$0         \$25,239,360         \$0         \$0         \$50,500         \$50,000         \$50,500         \$50,000         \$50,500         \$50,000         \$50,500         \$50,000         \$50,500         \$50,000         \$50,500         \$50,000         \$50,500         \$50,000         \$50,500         \$50,000         \$50,500         \$50,000         \$50,500         \$50,000         \$50,500         \$50,000         \$50,500         \$50,000         \$50,500         \$50,0000         \$50,000										
25         SYSTEM PUMPING PLANT         50         P-26         50         50         100.00%         50         50           27         361.000         Structures and Improv         \$37,493         P-28         \$50         \$50         100.00%         \$50         \$57,493           28         362.000         Receiving Wells         \$50         P-28         \$50         \$50         100.00%         \$50         \$51           29         363.000         Electric Pumping Equipment         \$161,187         P-29         \$50         \$100.00%         \$50         \$50           36         000         Dises Pumping Equipment         \$0         P-30         \$50         \$100.00%         \$50         \$161,187           36         TOTAL SYSTEM PUMPING PLANT         \$198,680         \$0         \$100.00%         \$50         \$100.00%         \$50         \$161,619           33         TREATMENT & DISPOSAL PLANT         \$198,680         \$0         \$100.00%         \$50         \$100.00%         \$50         \$100.00%         \$50         \$100.00%         \$50         \$100.00%         \$50         \$100.00%         \$50         \$10.300,085         \$100.00%         \$50         \$10.300,085         \$100.00%         \$50         \$11,006,281<		357.000			F-23			100.00%		
26         360.000         Land and Land Rights         50         P-26         50         50         100.00%         \$0         \$0           27         351.000         Structures and Improv         \$37,493         100.00%         \$0         \$50           28         362.000         Receiving Wells         \$0         P-28         \$0         \$161,187         100.00%         \$0         \$50           363.000         Diesel Pumping Equipment         \$161,187         P-29         \$0         \$161,187         100.00%         \$0         \$161,187           365.000         Other Pumping Equipment         \$10         \$0         \$198,680         \$0         \$100.00%         \$0         \$10           31         365.000         Other Pumping Equipment         \$198,680         \$0         \$100.00%         \$0         \$0         \$10           33         TrOTAL SYSTEM PUMPINS PLANT         \$198,680         \$0         \$10.00%         \$0         \$10.30,085         \$10.30,085         \$10.30,085         \$10.30,085         \$10.30,085         \$10.30,085         \$10.30,085         \$10.30,085         \$10.30,085         \$10.30,085         \$10.30,085         \$10.30,085         \$10.30,085         \$10.30,085         \$10.30,085         \$10.30,085         <	24			<i>\$</i> 20,200,000		ψŪ	<i>\\</i> 20,203,000		ψŪ	<i>\\</i> 20,200,000
27         361.000         Structures and Improv         \$37,493         \$00,00%         \$0         \$37,493         \$100,00%         \$0         \$37,493           28         362,000         Receiving Wells         \$161,187         P-28         \$0         \$100,00%         \$0         \$100,300,00%         \$0         \$100,300,00%         \$0         \$100,300,00%         \$0         \$10,300,00%         \$0         \$10,300,00%         \$0         \$10,300,00%         \$0         \$10,300,00%         \$0         \$10,300,00%         \$0         \$10,300,00%         \$0         \$10,300,00%         \$0         \$10,300,00%         \$0         \$10,300,00%         \$0         \$10,300,00%         \$0         \$1	25		SYSTEM PUMPING PLANT							
28         362.000         Receiving Wells         50         P-28         50         50         100.00%         50         50           29         363.000         Electric Pumping Equipment         50         P-30         \$0         \$161,187         100.00%         \$50         \$161,187           31         364.000         Diesel Pumping Equipment         50         P-31         \$50         \$50         \$100.00%         \$50         \$50           32         Other Pumping Equipment         50         P-31         \$50         \$50         \$100.00%         \$50         \$50           33         TREATMENT & DISPOSAL PLANT         Structures and Improvements         \$50         \$103,90,085         P-34         \$50         \$100.00%         \$50         \$516,196         \$100.00%         \$50         \$510,390,085         \$10.390,085         P-36         \$50         \$100.00%         \$50         \$50         \$50         \$510,390,085         \$100.00%         \$50         \$50         \$510,390,085         \$100.00%         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$510,000%         \$50         \$511,006,281         \$51	26		Land and Land Rights		-					\$0
29         363.000         Electric Pumping Equipment         \$161,187         P-30         \$0         \$161,187         100.00%         \$0         \$161,187           30         364.000         Dises Pumping Equipment         \$0         P-30         \$0				. ,						
30         364.000         Diesel Pumping Equipment         50         9-30         50         50         100.00%         50         50           31         365.000         Other Pumping Equipment         \$198,680				• -	-		• -			• •
31         365.000         Other Pumping Equipment         50         P-31         50         \$0         \$100.00%         \$0         \$00           32         TOTAL SYSTEM PUMPING PLANT         \$198,680         \$0         \$198,680         \$0         \$198,680         \$0         \$198,680         \$0         \$198,680         \$0         \$198,680         \$0         \$198,680         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$198,680         \$0         \$10,00%         \$0         \$10,00%         \$0         \$10         \$0         \$0         \$0         \$10         \$0         \$0         \$10,390,085         \$0         \$10,390,085         \$0         \$10         \$0         \$10,00%         \$0         \$10,390,085         \$0         \$10         \$0         \$10,390,085         \$0         \$10         \$0         \$10,390,085         \$0         \$10         \$0         \$10,390,085         \$0         \$0         \$10,00%         \$0         \$10,390,085         \$0         \$0         \$10,390,085         \$0         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,00         \$110,00%         \$0										
32         TOTAL SYSTEM PUMPING PLANT         \$198,680         \$0         \$198,680         \$0         \$198,680           33         371.000         Structures and Improvements         \$0         P-34         \$00         \$0         \$0         \$0           36         377.000         Freatment & Disposal Equipment         \$616,196         P-34         \$00         \$50         \$616,196         100.00%         \$0         \$616,196           36         377.000         Plant Sewers         \$10,390,085         P-36         \$00         \$10,300,085         \$0         \$10,000%         \$0         \$10,390,085           37         374.000         Outfail Sewer Lines         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281           39         GENERAL PLANT         \$116,082         P-40         \$0         \$168,822         100.00%         \$0         \$168,822           40         389.000         Structures and Improve - Shop & Garage         \$73,655         P-41         \$0         \$73,655         42         \$0,000%         \$0         \$112,882           43         390.000         Structures and Improve - Office Buildings         \$389         P-42         \$0         \$167,357         100.00%         \$0										
33 34 35         371.000 37.000         TREATMENT & DISPOSAL PLANT Structures and Improvements         50 501,390,065         P-34 50         50 50         501,090,065 510,390,065         100.00% 50         50         \$0           36         372.000         Treatment & Disposal Equipment 373,000         Structures and Improvements 510,390,065         50         \$10,300,065         100.00% 50         \$0         \$616,196         100.00% 50         \$0         \$616,196         100.00% 50         \$0         \$616,196         100.00% 50         \$0         \$10,300,065         100.00% 50         \$0         \$10,300,065         100.00% 50         \$0         \$10,300,065         100.00% 50         \$0         \$10,300,065         100.00% 50         \$0         \$11,006,281           39         GENERAL PLANT         GENERAL PLANT         \$11,006,281         \$0         \$168,822         100.00%         \$0         \$168,822           40         389.000         Structures and Improve - Shop & Garage \$73,655         \$7-41         \$0         \$73,655         100.00%         \$0         \$112,892           41         390.000         Structures and Improve - Shop & Garage \$73,655         \$7-41         \$0         \$73,655         100.00%         \$0         \$167,857           42         390.000         Structures and Improve - O		000.000						10010070		
34         371.000         Structures and Improvements         \$0         P-34         \$0         \$0         \$100.00%         \$0         \$00           35         372.000         Plant Sewers         \$100.00%         \$00         \$616,196         P-35         \$0         \$616,196         100.00%         \$0         \$100.00%         \$0         \$00         \$100.00%         \$0         \$00         \$168,822         P-40         \$0         \$168,822         \$00         \$300         \$00         \$100.00%         \$0         \$168,822         \$00         \$300         \$00         \$11.006,281         \$00         \$110.00%         \$0         \$168,822         \$00         \$300         \$00         \$110.00%         \$0         \$168,822 <td< td=""><td></td><td></td><td></td><td>. ,</td><td></td><td></td><td>. ,</td><td></td><td></td><td>. ,</td></td<>				. ,			. ,			. ,
35         372.000         Treatment & Disposal Equipment         \$616,196         P-35         \$0         \$616,196         100.00%         \$0         \$10,390,085           36         373.000         Plant Sewers         \$10,390,085         \$10,390,085         100.00%         \$0         \$10,390,085           38         TOTAL TREATMENT & DISPOSAL PLANT         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$1168,822         P-40         \$0         \$168,822         \$0         \$389         \$0         \$11,282         \$0         \$12,892         \$0         \$12,892         \$0         \$12,892         \$0         \$12,892         \$0         \$12,892         \$10,00%         \$0         \$112,892         \$10,00%         \$0         \$112,892         \$10,00%         \$0         \$112,892         \$10,00%         \$0         \$112,892         \$10,00%         \$0         \$112,892         \$10,00%         \$0         \$116,757         \$100,00%	33		TREATMENT & DISPOSAL PLANT							
36         373.000         Plant Sewers         \$10,390,085         \$0         \$10,390,085         \$0         \$10,390,085         \$0         \$10,390,085         \$0         \$10,390,085         \$0         \$10,390,085         \$0         \$10,390,085         \$0         \$10,390,085         \$0         \$10,390,085         \$0         \$10,390,085         \$0         \$10,390,085         \$0         \$10,390,085         \$0         \$10,390,085         \$0         \$10,390,085         \$0         \$10,390,085         \$0         \$10,390,085         \$0         \$0         \$10,00%         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$110,00%         \$0         \$110,390,085         \$0         \$110,390,085         \$0         \$110,390,085         \$0         \$110,006,281         \$0         \$110,006,281         \$0         \$110,000%         \$0         \$110,006,281         \$0         \$110,390,085         \$0         \$110,390,085         \$0         \$110,390,085         \$0         \$110,300,085         \$0         \$0         \$0         \$110,300,085         \$0         \$0         \$0         \$110,006,281         \$0         \$0         \$0         \$0         \$0         \$			-		-					
37         374.000         Outfall Sewer Lines         50         P-37         \$0         \$0         \$0         \$0         \$0           38         TOTAL TREATMENT & DISPOSAL PLANT         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281         \$0         \$168,822         100.00%         \$0         \$168,822         \$0         \$168,822         \$0         \$168,822         \$0         \$389.000         Structures and Improve - Office Buildings         \$389         P-42         \$0         \$389         \$0         \$73,655         \$100.00%         \$0         \$73,655           43         390.000         Structures and Improve - Office Buildings         \$389         P-42         \$0         \$389         \$0         \$112,892         \$100.00%         \$0         \$112,892         \$100.00%         \$0         \$112,892         \$100.00%         \$0         \$112,892         \$100.00%         \$0         \$112,892         \$100.00%         \$0         \$112,892         \$100.00%         \$0         \$116,705				. ,			. ,			
38         TOTAL TREATMENT & DISPOSAL PLANT         \$11,006,281         \$0         \$11,006,281         \$0         \$11,006,281           39         GENERAL PLANT         Land and Land Rights - GP         \$168,822         P-40         \$0         \$168,822         100.00%         \$0         \$168,822           41         390.000         Structures and Improve - Shop & Garage         \$73,655         P-41         \$0         \$73,655         100.00%         \$0         \$188,822           43         390.000         Structures and Improve - Office Buildings         \$389         P-42         \$0         \$389         100.00%         \$0         \$18,822           43         390.000         Structures and Improve-office Buildings         \$11,2892         P-43         \$0         \$112,892         100.00%         \$0         \$18,813           45         391.000         Office Furniture         \$78,813         P-44         \$0         \$78,813         100.00%         \$0         \$167,357           46         391.200         Computer Software         \$116,705         P-46         \$0         \$116,705         100.00%         \$0         \$167,357           48         391.200         Computer Software         \$449,078         P-47         \$0         \$449,078<										
39         GENERAL PLANT         5168,822         P-40         \$0         \$\$168,822         100.00%         \$0         \$\$168,822         100.00%         \$0         \$\$168,822         100.00%         \$0         \$\$168,822         100.00%         \$0         \$\$168,822         100.00%         \$0         \$\$168,822         100.00%         \$0         \$\$73,655         100.00%         \$0         \$\$73,655           42         390.100         Structures and Improve - Office Buildings         \$\$389         P-42         \$0         \$389         100.00%         \$0         \$\$1828           43         390.900         Structures and Improve - Office Buildings         \$\$78,813         P-42         \$0         \$\$389         100.00%         \$0         \$\$1828           44         391.000         Office Furniture         \$78,813         P-44         \$0         \$\$78,813         100.00%         \$0         \$\$167,357           46         391.200         Computer Mardware & Software         \$\$116,705         P-46         \$0         \$\$116,705         100.00%         \$0         \$\$149,778           48         391.260         Personal Computer Software         \$\$0         P-47         \$0         \$\$49,078         100.00%         \$0         \$0		374.000			P-37			100.00%		
40       389.000       Land and Land Rights - GP       \$168,822       P-40       \$0       \$168,822       100.00%       \$0       \$168,822         41       390.000       Structures and Improve - Shop & Garage       \$73,655       P-41       \$0       \$73,655       100.00%       \$0       \$73,655         42       390.100       Structures and Improve - Office Buildings       \$389       P-42       \$0       \$389       100.00%       \$0       \$182,822         44       390.900       Structures and Improvements - Leasehold       \$112,892       P.43       \$0       \$112,892       100.00%       \$0       \$1838         45       391.000       Computers & Peripheral Equipment       \$78,813       P-44       \$0       \$78,813       100.00%       \$0       \$116,705         46       391.200       Computer Aardware & Software       \$1167,05       P-45       \$0       \$167,357       100.00%       \$0       \$116,705         47       391.250       Computer Software       \$1449,078       P-47       \$0       \$449,078       100.00%       \$0       \$449,078         48       391.200       Cher Office Equipment       \$167,357       P-48       \$0       \$0       100.00%       \$0       \$30	50			φ11,000,201		φυ	φ11,000,201		ψυ	ψ11,000,201
41       390.000       Structures and Improve - Shop & Garage       \$73,655       P-41       \$0       \$73,655       100.00%       \$0       \$73,655         42       390.100       Structures and Improve - Office Buildings       \$389       P-42       \$0       \$389       100.00%       \$0       \$389         43       390.900       Structures and Improve - Office Buildings       \$112,892       P-43       \$0       \$112,892       100.00%       \$0       \$112,892         44       391.000       Office Furniture       \$167,357       100.00%       \$0       \$18,813       100.00%       \$0       \$18,73,57         45       391.000       Computers & Peripheral Equipment       \$167,357       P-45       \$0       \$167,357       100.00%       \$0       \$167,357         46       391.200       Computer Software       \$116,705       P-46       \$0       \$116,705       100.00%       \$0       \$116,705         48       391.260       Personal Computer Software       \$0       P-47       \$0       \$449,078       100.00%       \$0       \$30         50       391.400       BTS Initial Investment       \$651,403       P-50       \$0       \$651,403       100.00%       \$0       \$30       \$100.00%	39		GENERAL PLANT							
42       390.100       Structures and Improve - Office Buildings       \$389       P-42       \$0       \$389       100.00%       \$0       \$389         43       390.900       Structures and Improvements - Leasehold       \$112,892       P-43       \$0       \$112,892       100.00%       \$0       \$112,892         44       391.000       Office Furniture       \$78,813       P-44       \$0       \$78,813       100.00%       \$0       \$112,892         44       391.00       Computers & Peripheral Equipment       \$167,357       P-45       \$0       \$167,357       100.00%       \$0       \$116,705         46       391.200       Computer Hardware & Software       \$116,705       P-46       \$0       \$116,705       100.00%       \$0       \$116,705         47       391.260       Personal Computer Software       \$0       P-47       \$0       \$449,078       100.00%       \$0       \$0         48       391.300       Other Office Equipment       \$30       P-48       \$0       \$0       \$30       100.00%       \$0       \$30         50       391.400       BTS Initial Investment       \$651,403       P-50       \$0       \$651,403       100.00%       \$0       \$1,188,580       \$51	40	389.000	Land and Land Rights - GP	\$168,822	P-40	\$0	\$168,822	100.00%	\$0	
43390.900Structures and Improvements - Leasehold\$112,892P-43\$0\$112,892100.00%\$0\$112,89244391.000Office Furniture\$78,813P-44\$0\$78,813100.00%\$0\$78,81345391.100Computers & Peripheral Equipment\$167,357P-45\$0\$116,7357100.00%\$0\$167,35746391.200Computer Software\$116,705P-46\$0\$116,705100.00%\$0\$116,70547391.250Computer Software\$1449,078P-47\$0\$449,078100.00%\$0\$1449,07848391.260Personal Computer Software\$0P-48\$0\$0100.00%\$0\$0\$049391.300Other Office Equipment\$30P-49\$0\$30100.00%\$0\$3050391.400BTS Initial Investment\$651,403P-50\$0\$651,403100.00%\$0\$118,58052392.100Transportation Equipment - Light Trucks\$31,431P-52\$0\$31,431100.00%\$0\$1,188,58053392.200Transportation Equipment - Heavy Trucks\$441P-53\$0\$441100.00%\$0\$44154392.300Transportation Equipment - Autos\$1,901P-54\$0\$1,901100.00%\$0\$1,90155392.400Transportation Equipment - Other\$36,843P-55\$0\$36,843100.00%\$0\$										
44391.000Office Furniture\$78,813P-44\$0\$78,813100.00%\$0\$78,81345391.100Computers & Peripheral Equipment\$167,357P-45\$0\$167,357100.00%\$0\$167,35746391.200Computer Hardware & Software\$116,705P-46\$0\$116,705100.00%\$0\$116,70547391.250Computer Software\$1449,078P-47\$0\$449,078100.00%\$0\$449,07848391.260Personal Computer Software\$0P-48\$0\$0100.00%\$0\$449,07849391.300Other Office Equipment\$651,403P-49\$0\$30100.00%\$0\$3050391.400BTS Initial Investment\$651,403P-50\$0\$651,403100.00%\$0\$1,188,58051392.000Transportation Equipment - Light Trucks\$1,188,580P-51\$0\$1,188,580100.00%\$0\$31,43153392.200Transportation Equipment - Heavy Trucks\$1,901P-52\$0\$31,431100.00%\$0\$31,43154392.300Transportation Equipment - Autos\$1,901P-54\$0\$1,901\$00.00%\$0\$44154392.400Transportation Equipment - Autos\$1,901P-56\$0\$0\$36,843100.00%\$0\$1,90155392.400Transportation Equipment - Other\$36,843P-55\$0\$36,843100.00% </td <td></td>										
45391.100Computers & Peripheral Equipment\$167,357P-45\$0\$167,357100.00%\$0\$167,35746391.200Computer Hardware & Software\$116,705P-46\$0\$116,705100.00%\$0\$116,70547391.250Computer Software\$449,078P-47\$0\$449,078100.00%\$0\$449,07848391.260Personal Computer Software\$0P-48\$0\$0100.00%\$0\$449,07849391.300Other Office Equipment\$30P-49\$0\$30100.00%\$0\$3050391.400BTS Initial Investment\$651,403P-50\$0\$651,403100.00%\$0\$11,88,58051392.000Transportation Equipment - Light Trucks\$1,188,580P-51\$0\$1,188,580100.00%\$0\$31,43153392.200Transportation Equipment - Heavy Trucks\$31,431P-52\$0\$31,431100.00%\$0\$31,43154392.300Transportation Equipment - Autos\$1,901P-54\$0\$1,901\$0.00%\$0\$1,90155392.400Transportation Equipment - Other\$36,843P-55\$0\$36,843100.00%\$0\$1,90155392.400Transportation Equipment - Other\$36,843P-55\$0\$36,843100.00%\$0\$1,90155392.400Transportation Equipment - Other\$36,843P-55\$0\$36,843100.00%<			· · · · · · · · · · · · · · · · · · ·							
46       391.200       Computer Hardware & Software       \$116,705       P-46       \$0       \$116,705       100.00%       \$0       \$116,705         47       391.250       Computer Software       \$449,078       P-47       \$0       \$449,078       100.00%       \$0       \$449,078         48       391.260       Personal Computer Software       \$0       P-48       \$0       \$0       100.00%       \$0       \$0         49       391.300       Other Office Equipment       \$0       P-49       \$0       \$30       100.00%       \$0       \$30         50       391.400       BTS Initial Investment       \$651,403       P-50       \$0       \$651,403       100.00%       \$0       \$118,850         51       392.000       Transportation Equipment - Light Trucks       \$31,431       P-52       \$0       \$31,431       100.00%       \$0       \$1,188,580         52       392.100       Transportation Equipment - Heavy Trucks       \$31,431       P-52       \$0       \$31,431       100.00%       \$0       \$1,184,580         53       392.200       Transportation Equipment - Autos       \$1,1901       P-54       \$0       \$1,901       \$0.00%       \$0       \$1,901       \$36,843       100.00% <td></td>										
47       391.250       Computer Software       \$449,078       P-47       \$0       \$449,078       100.00%       \$0       \$449,078         48       391.260       Personal Computer Software       \$0       P-48       \$0       \$00       \$11,88,580       100.00%       \$00       \$11,88,580       \$00       \$00       \$11,88,580       \$00       \$11,88,580       \$00       \$00       \$11,88,580       \$00       \$00       \$11,88,580       \$00       \$00       \$11,88,580       \$00       \$00       \$11,88,580       \$00       \$00       \$11,88,580 <td></td>										
48       391.260       Personal Computer Software       \$0       P-48       \$0       \$0       \$00       \$0         49       391.300       Other Office Equipment       \$30       P-49       \$0       \$30       100.00%       \$0       \$30         50       391.400       BTS Initial Investment       \$651,403       P-50       \$0       \$651,403       100.00%       \$0       \$651,403         51       392.000       Transportation Equipment       \$1,188,580       P-51       \$0       \$1,188,580       100.00%       \$0       \$1,188,580         52       392.100       Transportation Equipment - Light Trucks       \$31,431       P-52       \$0       \$31,431       100.00%       \$0       \$31,431         53       392.200       Transportation Equipment - Heavy Trucks       \$31,431       P-52       \$0       \$31,431       100.00%       \$0       \$31,431         54       392.200       Transportation Equipment - Autos       \$1,901       P-54       \$0       \$1,901       \$0.00%       \$0       \$1,901         55       392.400       Transportation Equipment - Other       \$36,843       P-55       \$0       \$36,843       100.00%       \$0       \$1,901         56       393.000 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			-							
50       391.400       BTS Initial Investment       \$651,403       P-50       \$0       \$651,403       100.00%       \$0       \$651,403         51       392.000       Transportation Equipment       \$1,188,580       P-51       \$0       \$1,188,580       100.00%       \$0       \$1,188,580         52       392.100       Transportation Equipment - Light Trucks       \$31,431       P-52       \$0       \$31,431       100.00%       \$0       \$31,431         53       392.200       Transportation Equipment - Heavy Trucks       \$441       P-53       \$0       \$441       100.00%       \$0       \$441         54       392.300       Transportation Equipment - Autos       \$1,901       P-54       \$0       \$1,901       100.00%       \$0       \$1,901         55       392.400       Transportation Equipment - Other       \$36,843       P-55       \$0       \$36,843       100.00%       \$0       \$1,901         55       392.400       Transportation Equipment       \$1,901       P-56       \$0       \$0       \$0.00%       \$0       \$36,843         56       393.000       Stores Equipment       \$13,969       P-57       \$0       \$13,969       100.00%       \$0       \$13,969         57<										
50       391.400       BTS Initial Investment       \$651,403       P-50       \$0       \$651,403       100.00%       \$0       \$651,403         51       392.000       Transportation Equipment       \$1,188,580       P-51       \$0       \$1,188,580       100.00%       \$0       \$1,188,580         52       392.100       Transportation Equipment - Light Trucks       \$31,431       P-52       \$0       \$31,431       100.00%       \$0       \$31,431         53       392.200       Transportation Equipment - Heavy Trucks       \$441       P-53       \$0       \$441       100.00%       \$0       \$441         54       392.300       Transportation Equipment - Autos       \$1,901       P-54       \$0       \$1,901       100.00%       \$0       \$1,901         55       392.400       Transportation Equipment - Other       \$36,843       P-55       \$0       \$36,843       100.00%       \$0       \$1,901         55       392.400       Transportation Equipment       \$1,901       P-56       \$0       \$0       \$0.00%       \$0       \$36,843         56       393.000       Stores Equipment       \$13,969       P-57       \$0       \$13,969       100.00%       \$0       \$13,969         57<			•							
52         392.100         Transportation Equipment - Light Trucks         \$31,431         P-52         \$0         \$31,431         100.00%         \$0         \$31,431           53         392.200         Transportation Equipment - Heavy Trucks         \$441         P-53         \$0         \$441         100.00%         \$0         \$441           54         392.300         Transportation Equipment - Autos         \$1,901         P-54         \$0         \$1,901         100.00%         \$0         \$1,901           55         392.400         Transportation Equipment - Other         \$36,843         P-55         \$0         \$36,843         100.00%         \$0         \$36,843           56         393.000         Stores Equipment         \$0         \$-56         \$0         \$0         \$0         \$36,843           57         394.000         Tools, Shop and Garage Equipment         \$13,969         P-57         \$0         \$13,969         100.00%         \$0         \$13,969           58         395.000         Laboratory Equipment         \$0         P-58         \$0         \$0         \$0         \$0										
53       392.200       Transportation Equipment - Heavy Trucks       \$441       P-53       \$0       \$441       100.00%       \$0       \$441         54       392.300       Transportation Equipment - Autos       \$1,901       P-54       \$0       \$1,901       100.00%       \$0       \$1,901         55       392.400       Transportation Equipment - Other       \$36,843       P-55       \$0       \$36,843       100.00%       \$0       \$36,843         56       393.000       Stores Equipment       \$0       P-56       \$0       \$0       100.00%       \$0       \$0         57       394.000       Tools, Shop and Garage Equipment       \$13,969       P-57       \$0       \$13,969       100.00%       \$0       \$13,969         58       395.000       Laboratory Equipment       \$0       P-58       \$0       \$0       \$0       \$0										
54         392.300         Transportation Equipment - Autos         \$1,901         P-54         \$0         \$1,901         100.00%         \$0         \$1,901           55         392.400         Transportation Equipment - Other         \$36,843         P-55         \$0         \$36,843         100.00%         \$0         \$36,843           56         393.000         Stores Equipment         \$0         P-56         \$0         \$0         100.00%         \$0         \$00           57         394.000         Tools, Shop and Garage Equipment         \$13,969         P-57         \$0         \$13,969         100.00%         \$0         \$13,969           58         395.000         Laboratory Equipment         \$0         P-58         \$0         \$0         \$0         \$0										
55         392.400         Transportation Equipment - Other         \$36,843         P-55         \$0         \$36,843         100.00%         \$0         \$36,843           56         393.000         Stores Equipment         \$0         P-56         \$0         \$0         100.00%         \$0         \$0           57         394.000         Tools, Shop and Garage Equipment         \$13,969         P-57         \$0         \$13,969         100.00%         \$0         \$13,969           58         395.000         Laboratory Equipment         \$0         P-58         \$0         \$0         \$0         \$0										
56         393.000         Stores Equipment         \$0         P-56         \$0         \$0         \$00         \$13,969         \$0         \$13,969         \$10,00%         \$0         \$13,969         \$00         \$0         \$10,00%         \$0         \$13,969         \$0         \$0         \$0         \$0         \$13,969         \$0 <td></td>										
57         394.000         Tools, Shop and Garage Equipment         \$13,969         P-57         \$0         \$13,969         100.00%         \$0         \$13,969           58         395.000         Laboratory Equipment         \$0         P-58         \$0         \$0         \$10.00%         \$0         \$13,969         \$0										
58         395.000         Laboratory Equipment         \$0         P-58         \$0         \$0         100.00%         \$0         \$0										
59   396.000   Power Operated Equipment   \$579,885   P-59   \$0   \$579,885   100.00%   \$0   \$579,885										
	59	396.000	Power Operated Equipment	\$579,885	P-59	\$0	\$579,885	100.00%	\$0	\$579,885

# Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
60	397.000	Communication Equip	\$17,617	P-60	\$0	\$17,617	100.00%	\$0	\$17,617
61	397.100	Communication Equip - Non Telephone	\$2,642	P-61	\$0	\$2,642	100.00%	\$0	\$2,642
62	397.200	Communication Equip - Telephone	\$32	P-62	\$0	\$32	100.00%	\$0	\$32
63	398.000	Miscellaneous Equipment	\$31,816	P-63	\$0	\$31,816	100.00%	\$0	\$31,816
64	399.000	Other Tangible Equipment	\$48	P-64	\$0	\$48	100.00%	\$0	\$48
65		TOTAL GENERAL PLANT	\$3,724,349		\$0	\$3,724,349		\$0	\$3,724,349
	1								
66		TOTAL PLANT IN SERVICE	\$40,174,664		\$0	\$40,174,664		\$0	\$40,174,664

# Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments		-	\$0	-	\$0

# Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,658	0.00%	\$0	0	0.00%
2	302.000	Franchises and Consents	\$2,050	0.00%	\$0 \$0	0	0.00%
4	303.000	Other Plant & Misc. Equipment	\$448	0.00%	\$0 \$0	0	0.00%
5	303.000	TOTAL PLANT INTANGIBLE	\$3,106	0.0070	<u>\$0</u> \$0	Ŭ	0.0070
· ·			\$0,100		ΨŬ		
6		WATER TREATMENT PLANT					
7	330.000	Land and Land Rights - WTP	\$0	0.00%	\$0	0	0.00%
8	331.000	Structures and Improvements - WTP	\$0	2.34%	\$0	80	-15.00%
9	332.000	Water Treatment Equipment - WTP	\$0	2.18%	\$0	48	-20.00%
10	333.000	Other - WTP	\$0	3.33%	\$0	30	0.00%
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		
12		TRANSMISSION & DIST. PLANT					
13	341.000	Structures and Improvements - TDP	\$2,888	0.00%	\$0	0	0.00%
14		TOTAL TRANSMISSION & DIST. PLANT	\$2,888		\$0		
. –							
15		COLLECTION PLANT			••		• • • • • •
16	350.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
17	351.000	Structures and Improvements	\$0	2.03%	\$0	50	-5.00%
18	352.100	Collection Sewers (Force)	\$0	1.64%	\$0 \$000 700	60	-10.00%
19	352.200	Collection Sewers (Gravity)	\$25,239,360	1.58%	\$398,782	70	-20.00%
20 21	353.000 354.000	Services to Customers Flow Measuring Devices	\$0 \$0	2.87% 3.38%	\$0 \$0	55 25	-40.00% 0.00%
21	356.000	Other Collection Equipment	\$0 \$0	3.15%	\$0 \$0	23 50	0.00%
22	357.000	Communication Equipment	\$0 \$0	6.67%	\$0 \$0	15	0.00%
24	337.000	TOTAL COLLECTION PLANT	\$25,239,360	0.07 /8	\$398,782	15	0.0078
24			Ψ <b>2</b> 3,233,300		<i>4000,102</i>		
25		SYSTEM PUMPING PLANT					
26	360.000	Land and Land Rights	\$0	2.17%	\$0	0	0.00%
27	361.000	Structures and Improv	\$37,493	2.87%	\$1,076	45	0.00%
28	362.000	Receiving Wells	\$0	4.31%	\$0	30	0.00%
29	363.000	Electric Pumping Equipment	\$161,187	4.31%	\$6,947	15	-5.00%
30	364.000	Diesel Pumping Equipment	\$0	4.31%	\$0	15	-5.00%
31	365.000	Other Pumping Equipment	\$0	4.31%	\$0	15	-5.00%
32		TOTAL SYSTEM PUMPING PLANT	\$198,680		\$8,023		
33		TREATMENT & DISPOSAL PLANT					
34	371.000	Structures and Improvements	\$0	1.43%	\$0	60	-5.00%
35	372.000	Treatment & Disposal Equipment	\$616,196	3.97%	\$24,463	30	-20.00%
36	373.000	Plant Sewers	\$10,390,085	1.60%	\$166,241	50	0.00%
37	374.000	Outfall Sewer Lines	\$0	3.04%	\$0	35	0.00%
38		TOTAL TREATMENT & DISPOSAL PLANT	\$11,006,281		\$190,704		
39	200.000	GENERAL PLANT	\$400.000	0.000/	**	^	<b>A A A A</b>
40	389.000	Land and Land Rights - GP	\$168,822 \$72,655	0.00%	\$0 \$2.201	0	0.00%
41 42	390.000 390.100	Structures and Improve - Shop & Garage Structures and Improve - Office Buildings	\$73,655 \$280	3.11%	\$2,291	35	-5.00%
42 43	390.100	Structures and Improve - Office Buildings Structures and Improvements - Leasehold	\$389 \$112,892	2.09% 5.00%	\$8 \$5,645	47 20	-20.00% 0.00%
43 44	390.900	Office Furniture	\$78,813	5.00%	\$3,845 \$3,941	20	0.00%
44 45	391.000	Computers & Peripheral Equipment	\$167,357	20.00%	\$33,471	20 5	0.00%
45	391.100	Computer Hardware & Software	\$107,337	20.00%	\$23,341	5	0.00%
40	391.200	Computer Software	\$449,078	5.00%	\$22,454	20	0.00%
47	391.250	Personal Computer Software	\$449,078	10.00%	\$22,454 \$0	10	0.00%
49		Other Office Equipment	\$30	6.67%	\$0 \$2	15	0.00%
70	551.500		φ30	0.01 /0	ΨZ	15	0.0070

Accounting Schedule: 05 Sponsor: Cedric E. Cunigan Page: 1 of 2

# Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
50	391.400	BTS Initial Investment	\$651,403	5.00%	\$32,570	20	0.00%
51	392.000	Transportation Equipment	\$1,188,580	3.45%	\$41,006	10	5.00%
52	392.100	Transportation Equipment - Light Trucks	\$31,431	3.45%	\$1,084	10	5.00%
53	392.200	Transportation Equipment - Heavy Trucks	\$441	3.45%	\$15	10	5.00%
54	392.300	Transportation Equipment - Autos	\$1,901	3.45%	\$66	10	5.00%
55	392.400	Transportation Equipment - Other	\$36,843	3.45%	\$1,271	10	5.00%
56	393.000	Stores Equipment	\$0	4.00%	\$0	25	0.00%
57	394.000	Tools, Shop and Garage Equipment	\$13,969	5.00%	\$698	20	0.00%
58	395.000	Laboratory Equipment	\$0	6.67%	\$0	15	0.00%
59	396.000	Power Operated Equipment	\$579,885	7.71%	\$44,709	15	0.00%
60	397.000	Communication Equip	\$17,617	6.67%	\$1,175	15	0.00%
61	397.100	Communication Equip - Non Telephone	\$2,642	6.67%	\$176	15	0.00%
62	397.200	Communication Equip - Telephone	\$32	6.67%	\$2	15	0.00%
63	398.000	Miscellaneous Equipment	\$31,816	6.43%	\$2,046	15	0.00%
64	399.000	Other Tangible Equipment	\$48	0.00%	\$0	30	0.00%
65		TOTAL GENERAL PLANT	\$3,724,349		\$215,971		
66	I	Total Depreciation	\$40,174,664		\$813,480		

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

# Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	H	<u>l</u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	Number		Reserve	Number	Aujustments	Reserve	Allocations	Aujustments	Junsaictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
4 5	303.000	Other Plant & Misc. Equipment TOTAL PLANT INTANGIBLE	\$0 \$0	R-4	<u>\$0</u> \$0	<u>\$0</u> \$0	100.00%	\$0 \$0	\$0 \$0
5			<b>Ф</b> О		<b>2</b> 0	<b>\$</b> U		\$U	<b>\$</b> 0
6		WATER TREATMENT PLANT							
7	330.000	Land and Land Rights - WTP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Structures and Improvements - WTP	\$2	R-8	\$0	\$2	100.00%	\$0	\$2
9	332.000	Water Treatment Equipment - WTP	\$4	R-9	\$0	\$4	100.00%	\$0	\$4
10	333.000	Other - WTP	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$6		\$0	\$6		\$0	\$6
12		TRANSMISSION & DIST. PLANT							
13	341.000	Structures and Improvements - TDP	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	041.000	TOTAL TRANSMISSION & DIST. PLANT	\$0	IN IO	\$0	\$0	100.0070	\$0	\$0
			• -		• •	• •		• -	• -
15		COLLECTION PLANT							
16	350.000	Land and Land Rights	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	351.000	Structures and Improvements	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	352.100	Collection Sewers (Force)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19 20	352.200 353.000	Collection Sewers (Gravity) Services to Customers	\$11,393,191 \$0	R-19 R-20	\$0 \$0	\$11,393,191	100.00% 100.00%	\$0 \$0	\$11,393,191 \$0
20	353.000	Flow Measuring Devices	\$0 \$0	R-20 R-21	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
22	356.000	Other Collection Equipment	\$0 \$0	R-22	\$0 \$0	\$0 \$0	100.00%	\$0	\$0 \$0
23	357.000	Communication Equipment	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24		TOTAL COLLECTION PLANT	\$11,393,191		\$0	\$11,393,191		\$0	\$11,393,191
25		SYSTEM PUMPING PLANT							
26	360.000	Land and Land Rights	\$0	R-26	\$0 \$0	\$0 \$1 005	100.00%	\$0	\$0
27	361.000 362.000	Structures and Improv	\$1,925	R-27	\$0 \$0	\$1,925	100.00% 100.00%	\$0 \$0	\$1,925
28 29	362.000	Receiving Wells Electric Pumping Equipment	\$0 \$16,622	R-28 R-29	\$0 \$0	\$0 \$16,622	100.00%	\$0 \$0	\$0 \$16,622
30	364.000	Diesel Pumping Equipment	\$0	R-30	\$0 \$0	\$0	100.00%	\$0	\$0
31	365.000	Other Pumping Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL SYSTEM PUMPING PLANT	\$18,547		\$0	\$18,547		\$0	\$18,547
33		TREATMENT & DISPOSAL PLANT				••	100.000/		
34 35	371.000 372.000	Structures and Improvements	\$0 \$586,008	R-34 R-35	\$0 \$0	\$0 \$586,008	100.00% 100.00%	\$0 \$0	\$0 \$586,008
36	373.000	Treatment & Disposal Equipment Plant Sewers	\$1,389,820	R-35 R-36	\$0 \$0	\$1,389,820	100.00%	\$0 \$0	\$1,389,820
37	374.000	Outfall Sewer Lines	\$0	R-37	\$0 \$0	\$0	100.00%	\$0	\$0
38		TOTAL TREATMENT & DISPOSAL PLANT	\$1,975,828		\$0	\$1,975,828		\$0	\$1,975,828
39		GENERAL PLANT							
40	389.000	Land and Land Rights - GP	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	390.000 390.100	Structures and Improve - Shop & Garage Structures and Improve - Office Buildings	\$4,700	R-41 R-42	\$0 \$0	\$4,700 \$4,512	100.00%	\$0 \$0	\$4,700 \$4,512
42 43	390.100	Structures and Improve - Office Buildings	-\$4,513 \$11,791	R-42 R-43	\$0 \$0	-\$4,513 \$11,791	100.00% 100.00%	\$0 \$0	-\$4,513 \$11,791
44	391.000	Office Furniture	\$9,239	R-44	\$0 \$0	\$9,239	100.00%	\$0 \$0	\$9,239
45	391.100	Computers & Peripheral Equipment	\$199,312	R-45	\$0	\$199,312	100.00%	\$0	\$199,312
46	391.200	Computer Hardware & Software	\$111,044	R-46	\$0	\$111,044	100.00%	\$0	\$111,044
47	391.250	Computer Software	\$319,878	R-47	\$0	\$319,878	100.00%	\$0	\$319,878
48	391.260	Personal Computer Software	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	391.300	Other Office Equipment	-\$271	R-49	\$0	-\$271	100.00%	\$0	-\$271
50	391.400	BTS Initial Investment	\$469,483	R-50	\$0 \$0	\$469,483	100.00%	\$0	\$469,483
51 52	392.000	Transportation Equipment	\$265,159 \$6,856	R-51	\$0 \$0	\$265,159 \$6,856	100.00%	\$0 \$0	\$265,159
52 53	392.100 392.200	Transportation Equipment - Light Trucks Transportation Equipment - Heavy Trucks	\$6,856 \$2,318	R-52 R-53	\$0 \$0	\$6,856 \$2,318	100.00% 100.00%	\$0 \$0	\$6,856 \$2,318
53 54	392.200	Transportation Equipment - Autos	\$19,071	R-53 R-54	\$0 \$0	\$2,318 \$19,071	100.00%	\$0 \$0	\$19,071
55	392.400	Transportation Equipment - Other	\$3,917	R-55	\$0	\$3,917	100.00%	\$0	\$3,917
56	393.000	Stores Equipment	\$0	R-56	\$0	\$0	100.00%	\$0	\$0
57	394.000	Tools, Shop and Garage Equipment	\$3,730	R-57	\$0	\$3,730	100.00%	\$0	\$3,730
58	395.000	Laboratory Equipment	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59	396.000	Power Operated Equipment	\$769,850	R-59	\$0	\$769,850	100.00%	\$0	\$769,850
60	397.000	Communication Equip	-\$9,657	R-60	\$0	-\$9,657	100.00%	\$0	-\$9,657

# Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Accumulated Depreciation Reserve

	A	<u>B</u>	<u>-</u> <u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
61	397.100	Communication Equip - Non Telephone	\$385	R-61	\$0	\$385	100.00%	\$0	\$385
62	397.200	Communication Equip - Telephone	\$41	R-62	\$0	\$41	100.00%	\$0	\$41
63	398.000	Miscellaneous Equipment	\$81,003	R-63	\$0	\$81,003	100.00%	\$0	\$81,003
64	399.000	Other Tangible Equipment	\$2	R-64	\$0	\$2	100.00%	\$0	\$2
65		TOTAL GENERAL PLANT	\$2,263,338		\$0	\$2,263,338		\$0	\$2,263,338
66		TOTAL DEPRECIATION RESERVE	\$15,650,910		\$0	\$15,650,910		\$0	\$15,650,910

# Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Adjustments for Depreciation Reserve

<u>A</u> Reserve	B	<u>c</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	· · · · ·					•
	Total Reserve Adjustments	11		\$0	Ш Е	\$0

# Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Cash Working Capital

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
Number	Description	Auj. Expenses	Lay	Lay	0-0	(COL 7 303)	DXF
1	OPERATION AND MAINT. EXPENSE						
2	Chemical	\$0	43.63	35.19	8.44	0.023123	\$0
3	Group Insurance	\$51,083	43.63	10.92	32.71	0.089616	\$4,578
4	Labor/Base Payroll	\$417,754	43.63	12.00	31.63	0.086658	\$36,202
5	Pension and OPEB	-\$33,184	43.63	2.90	40.73	0.111589	-\$3,703
6	401K	\$12,325	43.63	16.93	26.70	0.073151	\$902
7	Support Services	\$274,512	43.63	75.37	-31.74	-0.086959	-\$23,871
8	Fuel Power	\$6,363	43.63	21.72	21.91	0.060027	\$382
9	Telephone	\$13,647	43.63	34.20	9.43	0.025836	\$353
10	Rents	\$52,500	43.63	14.27	29.36	0.080438	\$4,223
11	Postage	\$32,230	43.63	20.54	23.09	0.063260	\$2,039
12	IOTG	\$54,562	43.63	-56.46	100.09	0.274219	\$14,962
13	PSC Assessment	\$35,862	43.63	-35.57	79.20	0.216986	\$7,782
14	Waste Disposal	\$1,155,638	43.63	74.65	-31.02	-0.084986	-\$98,213
15	Uncollectible Expense	\$19,935	0.00	0.00	0.00	0.000000	\$0
16	Cash Vouchers	\$244,016	43.63	75.37	-31.74	-0.086959	-\$21,219
17	TOTAL OPERATION AND MAINT. EXPENSE	\$2,337,243					-\$75,583
18	TAXES						
19	Payroll Tax	\$32,272	43.63	12.00	31.63	0.086658	\$2,797
20	Property Tax	\$177	43.63	167.90	-124.27	-0.340466	-\$60
21	TOTAL TAXES	\$32,449					\$2,737
22	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$72,846
23	TAX OFFSET FROM RATE BASE		(0.00				<b>A- - - - - - - - - -</b>
24	Federal Tax Offset	\$308,242	43.63	52.88	-9.25	-0.025342	-\$7,811
25	State Tax Offset	\$54,737	43.63	52.88	-9.25	-0.025342	-\$1,387
26	City Tax Offset	\$11,713	43.63	52.88	-9.25	-0.025342	-\$297
27	Interest Expense Offset	\$301,936	43.63	87.60	-43.97	-0.120466	-\$36,373
28	TOTAL OFFSET FROM RATE BASE	\$676,628					-\$45,868
		I	l				
29	TOTAL CASH WORKING CAPITAL REQUIRED						-\$118,714

#### Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Income Statement Detail

		0	0	<b>D</b>	-	-	•				14		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	lurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations		Jurisdictional	Juris. Labor	Non Labor
Humber	Humber		(D+E)	Labor	Non Labor	Humber	(From Adj. Sch.)	(C+G)	Allobations	(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		OPERATING REVENUES		1			,,						
Rev-2	522.100	Residential	\$3,458,407	See note (1)	See note (1)	Rev-2	See note (1)	\$3,458,407	100.00%	\$87,317	\$3,545,724	See note (1)	See note (1)
Rev-3	522.200	Commercial	\$1,639,529			Rev-3		\$1,639,529	100.00%	-\$109,935	\$1,529,594		
Rev-4	522.300	Industrial	\$184			Rev-4		\$184	100.00%	-\$184	\$0		
Rev-5	522.400	Other Public Authority	\$228,989			Rev-5		\$228,989	100.00%	\$100,839	\$329,828		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$46,174			Rev-6		\$46,174	100.00%	-\$25,801	\$20,373		
Rev-7		TOTAL OPERATING REVENUES	\$5,373,283					\$5,373,283		\$52,236	\$5,425,519		
4		COLLECTION OPERATIONS EXPENSES											
1	701.000	Operation Labor & Expenses - COE	\$995	\$0	\$995	E-2	\$0	\$995	100.00%	\$1,092	\$2,087	\$0	\$2,087
2	701.000	Purchased Water - COE	\$995 \$0	\$0 \$0	\$995 \$0	E-2 E-3	\$0 \$0	\$995	100.00%	\$1,092	\$2,087	\$0	\$2,087
3	702.000	Miscellaneous Expenses - COE	\$0 \$0	\$0 \$0	\$0 \$0	E-4	\$0 \$0	\$0	100.00%	\$15	\$15	\$0	\$15
	705.000	Rents - COE	\$0 \$0	\$0	\$0 \$0	E-5	\$0 \$0	\$0	100.00%	\$944	\$944	\$0	\$944
6	100.000	TOTAL COLLECTION OPERATIONS EXPENSES	\$995	\$0	\$995		\$0	\$995	100.0070	\$2,051	\$3,046	\$0	\$3,046
°,			4000	ψŪ	<b>\$550</b>		ΨŬ	4000		\$2,001	\$0,040	ψŪ	40,040
7		COLLECTION MAINT. EXPENSES					1						
8	710.000	Maint. Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs - CME	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains - CME	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
12		PUMPING OPERATIONS EXPENSES				= 40			400.000/				
13 14	720.000	Operation Supervision & Engineering - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-13 E-14	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0
14	721.000 722.000	Fuel or Power Purchased for Pumping - POE Pumping Labor & Expenses - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-14 E-15	\$0 \$0	\$0	100.00%	\$0	\$0 \$0	\$0 \$0	\$0 \$0
15	722.000	Miscellaneous Expense - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-15 E-16	\$0 \$0	\$0	100.00%	\$0 \$0	\$0 \$0	\$0	\$0 \$0
10	725.000	Rent - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-16 E-17	\$0 \$0	\$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
18	725.000	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10			ţ.	ψŪ	ψu		ΨŬ	ΨŬ		ţ.	ţ.	ψŪ	ψŬ
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint. Supervision & Engineering - PME	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	731.000	Maint. Of Structures & Improvements - PME	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	732.000	Maint. Of Power Production Equipment - PME	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
24													
24 25	740.000	TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25 26	740.000	Operation - Supervision & Engineering - TDOE Chemicals - TDOE	\$0 \$0	\$0 \$0	\$0 \$0	E-25 E-26	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
26	741.000	Operation Labor & Expense - TDOE	ەپ \$258.495	ەر \$262.161	ەن \$3.666-	E-20 E-27	\$0 \$0	\$0 \$258.495	100.00%	\$0 \$24.107	\$0 \$282,602	ەن \$286.225	ەت \$3.623-
27	742.000	Miscellaneous Expenses - TDOE	\$258,495 \$931,334	\$202,101	-\$3,000 \$931,334	E-27 E-28	\$0 \$0	\$256,495	100.00%	\$24,107	\$282,602	\$200,225	-\$3,623 \$1,158,152
20	743.000	Miscellaneous Expenses - TDOE	\$10,048	\$0 \$0	\$10,048	E-20 E-29	\$0 \$0	\$931,334	100.00%	\$220,818	\$1,158,152	\$0	\$1,158,152
30	745.000	Rents - TDOE	\$10,048	\$0	\$0	E-29	\$0	\$10,040	100.00%	\$0	\$10,050	\$0	\$10,090
31		TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,199,877	\$262,161	\$937,716		\$0	\$1,199,877		\$250,967	\$1,450,844	\$286,225	\$1,164,619
							1					• • • • • •	
32		TREAT. & DISP. MAINT. EXPENSES											
33	750.000	Maint. Supervision & Engineering - TDM	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	751.000	Maint. Of Structures & Improvements - TDM	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	752.000	Maint. Of Water Treatment Equipment - TDM	\$12,543	\$0	\$12,543	E-35	\$0	\$12,543	100.00%	-\$1,828	\$10,715	\$0	\$10,715
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$12,543	\$0	\$12,543		\$0	\$12,543		-\$1,828	\$10,715	\$0	\$10,715
27		CUSTOMER ACCOUNTS EXPENSE											
37 38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	301.000		φ <b>0</b>	μų φu	φU	∟-30	əu \$0	əu (م	100.00%	і <b>Ф</b>	φU	ц фU	ψŪ

#### Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Income Statement Detail

	Α	В	<u>C</u>	D	E	F	G	Н		J	K	L	М
Line	Account	=	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
39	902.000	Meter Reading Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses	\$9,461	\$0	\$9,461	E-40	\$0	\$9,461	100.00%	\$57,826	\$67,287	\$0	\$67,287
41	904.000	Uncollectible Amounts	\$369	\$0	\$369	E-41	\$0	\$369	100.00%	\$19,566	\$19,935	\$0	\$19,935
42	905.000	Misc. Customer Accounts Expense	-\$5	\$0	-\$5	E-42	\$0	-\$5	100.00%	\$9,929	\$9,924	\$0	\$9,924
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,825	\$0	\$9,825		\$0	\$9,825		\$87,321	\$97,146	\$0	\$97,146
44		ADMIN. & GENERAL EXPENSES											
45	920.000	Admin. & General Salaries	\$105,264	\$105,264	\$0	E-45	\$0	\$105,264	100.00%	\$4,108	\$109,372	\$109,372	\$0
46	921.000	Office Supplies & Expenses	\$20,895	\$0	\$20,895	E-46	\$0	\$20,895	100.00%	\$13,213	\$34,108	\$0	\$34,108
47	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	923.000	Outside Services Employed	-\$56,430	\$6,516	-\$62,946	E-48	\$0	-\$56,430	100.00%	\$390,836	\$334,406	\$6,516	\$327,890
49	924.000	Property Insurance	\$11,607	\$0	\$11,607	E-49	\$0	\$11,607	100.00%	\$52,808	\$64,415	\$0	\$64,415
50	925.000	Injuries & Damages	\$12	\$0	\$12	E-50	\$0	\$12	100.00%	\$650	\$662	\$0	\$662
51	926.000	Employee Pensions & Benefits	\$108,837	\$80,324	\$28,513	E-51	\$0	\$108,837	100.00%	-\$68,307	\$40,530	\$73,658	-\$33,128
52	927.000	Franchise Requirements	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53 54	928.000	Regulatory Commission Expenses	\$82 \$0	\$0 \$0	\$82 \$0	E-53 E-54	\$0	\$82 \$0	100.00%	\$872 \$0	\$954 \$0	\$0 \$0	\$954 \$0
54 55	929.000 930.100	Duplicate Charges - Credit	\$0 \$0	\$0 \$0	\$0 \$0	E-54 E-55	\$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
55 56	930.100 930.200	Institutional or Goodwill Advertising Expenses Misc. General Expenses	ەت \$138.347	\$0 \$0	ەن \$138.347	E-55 E-56	\$0 \$0	\$0 \$138,347	100.00%	-\$16,221	\$0 \$122,126	\$0	\$0 \$122,126
50 57	930.200 930.300	Research & Development Expenses	\$130,347	\$0 \$0	\$130,347 \$18	E-56 E-57	\$0 \$0	\$136,347	100.00%	-\$10,221 \$1.019	\$122,126	\$0	\$1,037
58	930.300 931.000	Rents - AGE	\$4,263	\$0 \$0	\$4,263	E-57 E-58	\$0 \$0	\$4,263	100.00%	\$44,198	\$48,461	\$0	\$48,461
50 59	931.000	Maint, of General Plant	\$4,203 \$263	\$0 \$0	\$4,263	E-50 E-59	\$0 \$0	\$4,263	100.00%	\$44,198	\$48,461	\$0	\$15,035
60	932.000	TOTAL ADMIN. & GENERAL EXPENSES	\$333,158	\$192,104	\$141,054	E-39	\$0	\$333,158	100.00%	\$442,334	\$775,492	\$193,932	\$581,560
00		TOTAL ADMIN. & GENERAL EXPENSES	<i>\$</i> 555,150	φ1 <b>52</b> ,104	\$141,054		φU	<i>4</i> 555,150		\$ <del>44</del> 2,334	\$11J,45Z	\$155,55Z	<i>\$</i> 301,300
61		DEPRECIATION EXPENSE											
62	403.000	Depreciation Expense, Dep. Exp.	\$399,290	See note (1)	See note (1)	E-62	See note (1)	\$399,290	100.00%	\$367,018	\$766,308	See note (1)	See note (1)
63		TOTAL DEPRECIATION EXPENSE	\$399,290	\$0	\$0		\$0	\$399.290		\$367.018	\$766.308	\$0	\$0
			<b>****</b> ,					+,					
64		AMORTIZATION EXPENSE											
65	404.000	Amortization - LTD Term Plant	\$899,759	\$0	\$899,759	E-65	\$0	\$899,759	100.00%	-\$8,819	\$890,940	\$0	\$890,940
66	405.000	Amortization of Reg Asset	\$96	\$0	\$96	E-66	\$0	\$96	100.00%	-\$96	\$0	\$0	\$0
67	405.000	Amortization of Reg Asset AFUDC	\$2,262	\$0	\$2,262	E-67	\$0	\$2,262	100.00%	-\$2,262	\$0	\$0	\$0
68	407.000	Amortization - Property Losses	\$2,304	\$0	\$2,304	E-68	\$0	\$2,304	100.00%	-\$588	\$1,716	\$0	\$1,716
69		TOTAL AMORTIZATION EXPENSE	\$904,421	\$0	\$904,421		\$0	\$904,421		-\$11,765	\$892,656	\$0	\$892,656
70		OTHER OPERATING EXPENSES											
71	408.100	Property Taxes	\$64,986	\$0	\$64,986	E-71	\$0	\$64,986	100.00%	-\$64,809	\$177	\$0	\$177
72	408.100	Payroll Taxes	\$30,149	\$30,149	\$0	E-72	\$0	\$30,149	100.00%	\$2,123	\$32,272	\$32,272	\$0
73	408.100	Other Taxes	-\$28	\$0	-\$28	E-73	\$0	-\$28	100.00%	\$0	-\$28	\$0	-\$28
74	408.100	PSC Assessment	\$497	\$0	\$497	E-74	\$0	\$497	100.00%	\$33,789	\$34,286	\$0	\$34,286
75		TOTAL OTHER OPERATING EXPENSE	\$95,604	\$30,149	\$65,455		\$0	\$95,604		-\$28,897	\$66,707	\$32,272	\$34,435
76		TOTAL OPERATING EXPENSE	\$2,955,713	\$484,414	\$2,072,009		\$0	\$2,955,713		\$1,107,201	\$4,062,914	\$512,429	\$2,784,177
70		TOTAL OF ERATING EXPENSE	\$2,3JJ,713	<del>\$404,414</del>	\$2,072,005		<del>\$0</del>	\$2,555,715		\$1,107,201	<i>\$</i> 4,002,514	\$J12,425	φ <u>2</u> ,70 <del>4</del> ,177
77		NET INCOME BEFORE TAXES	\$2,417,570					\$2,417,570		-\$1,054,965	\$1,362,605		
78	100 10-	INCOME TAXES		<b>0</b>	<b>•</b> • • •				400.0557	A 400 555	<b>A</b> 404 <b>F</b> = 5		<b>a</b>
79	409.100	Current Income Taxes	-\$2,082	See note (1)	See note (1)	E-79	See note (1)	-\$2,082	100.00%	\$486,638	\$484,556	See note (1)	See note (1)
80		TOTAL INCOME TAXES	-\$2,082					-\$2,082		\$486,638	\$484,556		
81		DEFERRED INCOME TAXES											
81	410.100	DEFERRED INCOME TAKES Deferred Income Taxes - Def. Inc. Tax.	\$6.187	See note (1)	See note (1)	E-82	See note (1)	\$6,187	100.00%	\$32,924	\$39,111	See note (1)	See note (1)
02	410.100	Defende income Taxes - Del. IIIC. Tax.	\$0,167	See HULE (1)		E-02		μ φο, 187	100.00%	a32,924	\$39,111		

#### Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Income Statement Detail

Line Number	<u>A</u> Account Number	<u>B</u> Income Description	<u>C</u> Test Year Total	<u>D</u> Test Year Labor	<u>E</u> Test Year Non Labor	<u>F</u> Adjust. Number	<u>G</u> Total Company Adjustments	<u>H</u> Total Company Adjusted		<u>J</u> Jurisdictional Adjustments	<u>K</u> MO Final Adj Jurisdictional	<u>L</u> MO Adj. Juris. Labor	<u>M</u> MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOT Labor	Number	(From Adj. Sch.)			(From Adj. Sch.)			M = K
83	412.200	Amortization of Deferred ITC	\$0			E-83	(From Auj. Och.)	\$0	1	(110111 Adj. 0011.) \$0	\$0	L T I	
84	0.000	Amortization of Protected Excess ADIT	\$0			E-84		\$0		-\$32.467	-\$32,467		
85	0.000	Amortization of Unprotected Excess ADIT	\$0			E-85		\$0			-\$219,519		
86		TOTAL DEFERRED INCOME TAXES	\$6,187					\$6,187		-\$219,062	-\$212,875		
87		NET OPERATING INCOME	\$2,413,465		•		•	\$2,413,465	_	-\$1,322,541	\$1,090,924		

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

### Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Adjustments to Income Statement Detail

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	\$87,317	\$87,317
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$87,317	
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	-\$109,935	-\$109,935
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$109,935	
Rev-4	Industrial	522.300	\$0	\$0	\$0	\$0	-\$184	-\$184
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	-\$184	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$100,839	\$100,839
	1. To normalize other public authority. (A. Sarver)		\$0	\$0		\$0	\$100,839	
Rev-6	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$25,801	-\$25,801
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$25,801	
E-2	Operation Labor & Expenses - COE	701.000	\$0	\$0	\$0	\$0	\$1,092	\$1,092
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	\$1,092	
E-4	Miscellaneous Expenses - COE	703.000	\$0	\$0	\$0	\$0	\$15	\$15
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$15	
E-5	Rents - COE	705.000	\$0	\$0	\$0	\$0	\$944	\$944
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$944	
E-27	Operation Labor & Expense - TDOE	742.000	\$0	\$0	\$0	\$24,064	\$43	\$24,107
	1. To annualize payroll. (Arabian)		\$0	\$0		\$28,574	\$0	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$37	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		\$0	\$0		\$0	\$6	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		-\$4,510	\$0	
E-28	Miscellaneous Expenses - TDOE	743.000	\$0	\$0	\$0	\$0	\$226,818	\$226,818
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$68	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$2	
	2. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	\$226,888	
E-29	Miscellaneous Expense - TDOE	744.000	\$0	\$0	\$0	\$0	\$42	\$42

### Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Adjustments to Income Statement Detail

A	<u>B</u>	<u>C</u>	D	E	<u>F</u>	<u>G</u>	Н	
Income Adj.	_	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$43	
	4. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$1	
	Allocation Factors, To normalize uniforms (Newkirk)							
E-35	Maint. Of Water Treatment Equipment - TDM	752.000	\$0	\$0	\$0	\$0	-\$1,828	-\$1,828
	1. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$1,774	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$20	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	-\$34	
E-40	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	\$0	\$57,826	\$57,826
	2. To annualize postage expense. (Barron)		\$0	\$0		\$0	\$462	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$1,435	
	4. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$58,799	
	Allocation Factors, To normalize uniforms (Newkirk)							
E-41	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$19,566	\$19,566
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$19,935	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$369	
	Allocation Factors, To normalize uncollectibles (Newkirk)							
E-42	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	\$0	\$9,929	\$9,929
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To include credit card fees. (Bolin)		\$0	\$0		\$0	\$9,929	
E-45	Admin. & General Salaries	920.000	\$0	\$0	\$0	\$4,108	\$0	\$4,108
	2. To annualize incentive compensation. (Arabian)		\$0	\$0		-\$17,639	\$0	•
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$21,747	\$0	
	Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)							
E-46	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$13,213	\$13,213
	1. To annualize employee expense. (Arabian)		\$0	\$0		\$0	\$2,305	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$257	
	5. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$11,165	
	Allocation Factors, To annualize Employee Expenses - Corp (Arabian), Adjust for outside services. (Barron), To normalize bank service charges (Newkirk), To normalize credit line fees (Newkirk), To normalize office & admin supplies (Newkirk), To remove corporate fuel and nurchase power. (Sarver)							
E-48	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	\$390,836	\$390,836
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$1,707	
	4. To adjust outside services. (Barron)		\$0	\$0		\$0	\$108,843	
<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adiustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
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Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Service Company (Arabian), To annualize Group Insurance expense - Service Company (Arabian), To annualize 401K expense - Service Company (Arabian), To annualize Payroll Taxes expense - Service Company (Arabian), To annualize Employee Expenses - Service Company (Arabian), To annualize Incentive Compensation - Service Company (Arabian), Adjust for outside services. (Barron), Adjustment for maintenance supplies and services expense. (Niemeier), Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	\$283,700	
E-49	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$52,808	\$52,808
	1. To annualize insurance premiums. (Newkirk)		\$0	\$0		\$0	-\$3,692	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize insurance premiums- Vehicle (Newkirk), To annualize insurance premiums- General Liability (Newkirk), To annualize insurance premiums- Casualty Reserve (Newkirk), To annualize insurance premiums- Workers Com (Newkirk), To annualize insurance premiums- WC Capitalized Credits (Newkirk), To annualize insurance premiums- Property (Newkirk), To annualize insurance premiums- Other (Newkirk)		\$0	\$0		\$0	\$56,500	
E-50	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	\$650	\$650
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$650	
E-51	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	-\$6,666	-\$61,641	-\$68,307
	1. To annualize 401(K). (Arabian)		\$0	\$0		\$349	\$0	
	2. To annualize group insurance. (Arabian)		\$0	\$0		-\$5,219	\$0	
	4. To annualize defined contribution plan (DCP) expense. (Foster)		\$0	\$0		-\$4,479	\$0	
	5. To annualize pension expense and amortize pension tracker. (Foster)		\$0	\$0		\$0	-\$18,147	
	6. To annualize OPEB expense and amortize OPEB tracker. (Foster)		\$0	\$0		\$0	-\$54,224	
	8. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for promotional expense. (Barron). To annualize OPEB expense. (Foster)		\$0	\$0		\$0	\$10,730	
	9. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Group Insurance Expense - Corp (Arabian), To annualize 401K expense - Corp (Arabian). To annualize VEBA - Corp (Arabian)		\$0	\$0		\$2,683	\$0	
E-53	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	\$872	\$872
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over three years and to normalize the depreciation study over five years. (Amenthor)		\$0	\$0		\$0	\$872	
	iive years. (Amenthor)							

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	E	<u>G</u>	<u>H</u> Iuriadiational	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	5. To annualize transportation expense - Fuel. (Amenthor)		\$0	\$0		\$0	-\$1,571	
	7. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$14,650	
	Allocation Factors, To annualize fuel expense. (Amenthor),						•••,•••	
	Adjust for advertising. (Barron), Adjust for advertising							
	service company. (Barron), Adjust for advertising customer education & community relations. (Barron),							
	Adjust for lobbying expenses. (Barron), Adjust for							
	promotional expense. (Barron), To disallow Corporate							
	contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To							
	disallow Service Company allocated dues and donations							
	(Dhority), To normalize software licenses (Newkirk), To							
E-57	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$1,019	\$1,019
	1. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$1,019	
	Allocation Factors. (Newkirk)							
E-58	Rents - AGE	931.000	\$0	\$0	\$0	\$0	\$44,198	\$44,198
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$43,155	••••
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense.		\$0	\$0		\$0	\$1,043	
	(Amenthor)							
E-59	Maint. of General Plant	932.000	\$0	\$0	\$0	\$4,386	\$14,772	\$19,158
	1. To annualize payroll. (Arabian)		\$0	\$0		\$4,386	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$14,772	
	Allocation Factors. (Newkirk)							
E-62	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$367,018	\$367,018
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$414,190	
			\$0	\$0 \$0				
	2. To remove capitalized depreciation. (McMellen)					\$0	-\$26,843	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$20,329	
E-65	Amortization - LTD Term Plant	404.000	\$0	\$0	\$0	\$0	-\$8,819	-\$8,819
	1. To annualize amortization expense. (McMellen)		\$0	\$0		\$0	-\$8,819	
F 00			••		4.			
E-66	Amortization of Reg Asset	405.000	\$0	\$0	\$0		-\$96	-\$96
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory		\$0	\$0		\$0	-\$96	
	asset (McMellen)							
E-67	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$2,262	-\$2,262
	1. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$2,262	
	Allocation Factors, To remove amortization of regulatory							
	asset - AFUDC (McMellen)							
E-68	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	-\$588	-\$588
	1. To reallocate MAWC Corporate Expense using Staff's		¢n	¢n			¢500	
	11. TO reallocate MAWG CORDORATE EXDENSE USING STATT'S		\$0	\$0		\$0	-\$588	

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-71	Property Taxes	408,100	\$0	\$0	\$0	\$0	-\$64.809	-\$64.809
E-71		408.100	• -	• •	φU			-904,003
	1. To adjust property tax expense. (Barron)		\$0	\$0		\$0	-\$64,989	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)		\$0	\$0		\$0	\$180	
E-72	Payroll Taxes	408.100	\$0	\$0	\$0	\$2,123	\$0	\$2,123
	1. To annualize payroll taxes. (Arabian)		\$0	\$0		\$290	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)		\$0	\$0		\$1,833	\$0	
E-74	PSC Assessment	408,100	\$0	\$0	\$0	\$0	\$33.789	\$33.789
	1. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$33,789	
	Allocation Factors/Annualize PSC Assessment. (Dhority)							
E-79	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$486,638	\$486,638
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$659,802	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$173,164	
E-82	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	\$32,924	\$32,924
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$481,836	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$514,760	
E-84	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$32,467	-\$32,467
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$32,467	
E-85	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$219,519	-\$219,519
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$219,519	
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$52,236	\$52,236
	Total Operating Revenues	-			\$0		\$JZ,236	\$92,230
	Total Operating & Maint. Expense	-	\$0	\$0	\$0	\$28,015	\$1,346,762	\$1,374,77

### Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Income Tax Calculation

	A	_ <u>B</u>	<u>_C</u>	D	<u>E</u>	<u>E</u>
Line	<b>-</b> • • •	Percentage	Test	6.23%	6.33%	6.43%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,362,605	\$897,192	\$912,739	\$928,287
•			\$1,502,005	φ097,19Z	φ <b>912,7</b> 55	<i>\$</i> 520,207
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$766,308	\$766,308	\$766,308	\$766,308
4	Non - Deductible Expenses		\$4,555	\$4,555	\$4,555	\$4,555
5	CIAC		\$425,737	\$425,737	\$425,737	\$425,737
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,196,600	\$1,196,600	\$1,196,600	\$1,196,600
7						
7 8	SUBT. FROM NET INC. BEFORE TAXES	2.5440%	\$301,936	\$301,936	\$301,936	\$301,936
9	•	2.544076		. ,		
	Tax Straight-Line Depreciation		\$534,817	\$534,817	\$534,817	\$534,817
10	Excess Tax over S/L Tax Depreciation		-\$261,683	-\$261,683	-\$261,683	-\$261,683
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$575,070	\$575,070	\$575,070	\$575,070
12	NET TAXABLE INCOME		\$1,984,135	\$1,518,722	\$1,534,269	\$1,549,817
			¥1,504,100	<i><b><i>w</i></b></i> <b>1</b> ,010,122	¢1,004,200	ψ1,040,011
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$1,984,135	\$1,518,722	\$1,534,269	\$1,549,817
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$70,787	\$54,183	\$54,737	\$55,292
16	Deduct City Inc Tax - Fed. Inc. Tax		\$15,147	\$11,594	\$11,713	\$11,832
17	Federal Taxable Income - Fed. Inc. Tax		\$1,898,201	\$1,452,945	\$1,467,819	\$1,482,693
18	Federal Income Tax at the Rate of	21.000%	\$398,622	\$305,118	\$308,242	\$311,366
19	Subtract Federal Income Tax Credits					
20	Credit - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$398,622	\$305,118	\$308,242	\$311,366
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$1,984,135	\$1,518,722	\$1,534,269	\$1,549,817
24	Deduct Federal Income Tax at the Rate of	50.000%	\$199,311	\$152,559	\$154,121	\$155,683
25	Deduct City Income Tax - MO. Inc. Tax		\$15,147	\$11,594	\$11,713	\$11,832
26	Missouri Taxable Income - MO. Inc. Tax		\$1,769,677	\$1,354,569	\$1,368,435	\$1,382,302
27 28	Subtract Missouri Income Tax Credits Test MO State Credit		¢o	¢0.	¢o	¢o
28 29	Missouri Income Tax at the Rate of	4.000%	\$0 \$70,787	\$0 \$54,183	\$0 \$54,737	\$0 \$55,292
29	Missouri income tax at the Rate of	4.000 /8	\$70,787	<b>\$</b> 54,105	\$54,757	<i>4</i> JJ,2 <i>3</i> 2
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$1,984,135	\$1,518,722	\$1,534,269	\$1,549,817
32	Deduct Federal Income Tax - City Inc. Tax		\$398,622	\$305,118	\$308,242	\$311,366
33	Deduct Missouri Income Tax - City Inc. Tax		\$70,787	\$54,183	\$54,737	\$55,292
34	City Taxable Income		\$1,514,726	\$1,159,421	\$1,171,290	\$1,183,159
35	Subtract City Income Tax Credits		**		**	<u>^</u>
36 37	Test City Credit City Income Tax at the Rate of	1.000%	\$0 \$15,147	\$0 \$11,594	\$0 \$11,713	\$0 \$11,832
01		1.000 / 0	φ10,14 <i>1</i>	ψ11,00 <del>1</del>	<i><b></b></i>	\$11,00L
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$398,622	\$305,118	\$308,242	\$311,366
40	State Income Tax		\$70,787	\$54,183	\$54,737	\$55,292
41			\$15,147	\$11,594	\$11,713	\$11,832
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$484,556	\$370,895	\$374,692	\$378,490
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$39,111	\$39,111	\$39,111	\$39,111
45	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
46	Amortization of Protected Excess ADIT		-\$32,467	-\$32,467	-\$32,467	-\$32,467
47	Amortization of Unprotected Excess ADIT		-\$219,519	-\$219,519	-\$219,519	-\$219,519
48	TOTAL DEFERRED INCOME TAXES		-\$212,875	-\$212,875	-\$212,875	-\$212,875

### Missouri-American Water Company Case No. WR-2020-0344 Arnold Sewer District A Test Year Ending 12-31-2019 Income Tax Calculation

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.23%	6.33%	6.43%
Number	Description	Rate	Year	Return	Return	Return
49	TOTAL INCOME TAX		\$271,681	\$158,020	\$161,817	\$165,615

# Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.23%	<u>C</u> 6.33%	<u>D</u> 6.43%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$21,778,048	\$21,778,048	\$21,778,048
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$1,356,337	\$1,377,897	\$1,399,457
4	Net Income Available	\$444,557	\$444,557	\$444,557
5	Additional Net Income Required	\$911,780	\$933,340	\$954,900
6	Income Tax Requirement			
7	Required Current Income Tax	\$533,498	\$540,464	\$547,431
8	Current Income Tax Available	\$238,876	\$238,876	\$238,876
9	Additional Current Tax Required	\$294,622	\$301,588	\$308,555
10	Revenue Requirement	\$1,206,402	\$1,234,928	\$1,263,455
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$4,920,771	\$4,920,771	\$4,920,771
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$6,127,173	\$6,155,699	\$6,184,226

# Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 RATE BASE SCHEDULE

	<u>A</u>	B	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$55,012,362
2	Less Accumulated Depreciation Reserve		\$17,067,551
3	Net Plant In Service		\$37,944,811
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$14,414
6	Contributions in Aid of Construction Amortization		\$4,469,755
7	Materials & Supplies		\$21,003
8	Prepayments		\$47,492
9	Prepaid Pension Asset		\$117,006
10	TOTAL ADD TO NET PLANT IN SERVICE		\$4,640,842
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	2.5342%	\$11,267
13	State Tax Offset	2.5342%	\$2,001
14	City Tax Offset	2.5342%	\$428
15	Interest Expense Offset	12.0466%	\$66,742
16	Contributions in Aid of Construction		\$10,528,773
17	Customer Advances		\$49,183
18	Accumulated Deferred Income Taxes		\$7,498,256
19	TCJA Excess ADIT		\$2,461,561
20	OPEB Tracker		\$158,331
	Pension Tracker		\$31,063
22	TOTAL SUBTRACT FROM NET PLANT		\$20,807,605
23	Total Rate Base	и Ц =	\$21,778,048

#### Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Plant In Service

Line Account #         Account #         Account #         Ac Adjustment         Plant         Adjustment         Adjustment         Plant         Adjustment		<u>A</u>	B	<u>C</u>	D	<u>E</u>	<u>F</u>	G	Н	
1         Dr. 100         PLANGELE PLANT         S0.30         P.2         S0         S0.20         100.00%         S0         S0.30           3         312.000         Other Plant & Miss.: Equipment         \$15.561         100.00%         \$50         \$53.562         100.00%         \$50         \$53.562           4         310.000         Other Plant & Miss.: Equipment         \$15.561         \$100.00%         \$50         \$15.561           6         WATER TEE/INEMT FLANT         \$10.571         \$10.00%         \$100.00%         \$50         \$15.561           7         330.000         Structures and Improvements - WTP         \$0         \$P.4         \$50         \$50         \$100.00%         \$50         \$50           11         331.000         Structures and Improvements - WTP         \$0         \$P.4         \$50         \$50         \$100.00%         \$50         \$50           13         341.000         Structures and Improvements - WTP         \$50         <		Account #				—		Jurisdictional		
2         301.000         Organization         33.340         P-2         50         53.562         100.00%         50         53.562           4         303.000         Other Franch & Mic. Equipment         5151         P-4         50         551.561         100.00%         50         551.561           6         WATER TREATMENT PLANT         5151         P-4         50         515.316         100.00%         50	Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2         301.000         Organization         33.340         P-2         50         53.562         100.00%         50         53.562           4         303.000         Other Franch & Mic. Equipment         5151         P-4         50         551.561         100.00%         50         551.561           6         WATER TREATMENT PLANT         5151         P-4         50         515.316         100.00%         50										
2         301.000         Organization         33.340         P-2         50         53.562         100.00%         50         53.562           4         303.000         Other Franch & Mic. Equipment         5151         P-4         50         551.561         100.00%         50         551.561           6         WATER TREATMENT PLANT         5151         P-4         50         515.316         100.00%         50	1		INTANGIBLE PLANT							
4         303.00         Other Plant & Mice. Equipment         5614         P-4         50         515.516         90         515.516         50         515.516         50         515.516         50         515.516         50         515.516         50         515.516         50         515.516         50         515.516         50         515.516         50		301.000		\$9,340	P-2	\$0	\$9,340	100.00%	\$0	\$9,340
5         IOTAL PLANT NTANDIELE         515,516         50         515,516         50         515,516           6         330,000         and and and Nights - WTP         50         P-7         50         50         50         100,00%         50         50           10         332,000         Water Treatment Equipment - WTP         50         P-7         50         50         50         100,00%         50         50           11         TOTAL WATER TREATMENT PLANT         50         P-10         50         50         50         100,00%         50         50           12         TOTAL TRANSMISSION & DIST, PLANT         53,954         F13         50         53,954         100,00%         50         53,954           14         Strong Contents and Improvements - TOP         53,954         F17         50         53,454,000         F17         50         53,454,000         F07         50         53,454,000         50         53,554,100,000         50         53,554,100,000         50         53,554,100,000         50         53,554,100,000         50         53,554,100,000         50         53,554,100,000         50         53,554,100,000         50         53,554,100,000         50         53,554,100,000         50		302.000	Franchises and Consents	\$5,562			\$5,562			\$5,562
6         30.000         Land and Land Rights - WTP         30         P-7         50         50         50         50           33.000         Structures and Improvements - WTP         30         P-10         50         50         50         50           33.000         Other - WTF         50         P-10         50         50         100.00%         50         50           11         Structures and Improvements - WTP         50         P-10         50         50         50         50           12         Structures and Improvements - TDP         53.354         70         50         50         50         53.254           13         341.00         Structures and Improvements - TDP         53.354         50         53.341.360         53.341.360         53.341.360         53.341.360         53.341.360         53.341.360         53.341.360         53.341.360         53.341.360         53.341.360         53.341.360         53.341.360         53.341.360         53.341.360         53.366.752         53.350.408         53.366.752         53.366.752         53.30.408         53.366.752         53.30.408         50.30.006         50         53.04.80         53.04.80         53.04.80         53.366.752         53.30.408         50.006         53		303.000			P-4			100.00%		
7         330.00         Land and Land Rights - WTP         So         P-7         So         So         100.00%         So         So           8         332.00         Other - WTP         So         P-3         So         So <t< td=""><td>5</td><td></td><td>TOTAL PLANT INTANGIBLE</td><td>\$15,516</td><td></td><td>\$0</td><td>\$15,516</td><td></td><td>\$0</td><td>\$15,516</td></t<>	5		TOTAL PLANT INTANGIBLE	\$15,516		\$0	\$15,516		\$0	\$15,516
7         330.00         Land and Land Rights - WTP         So         P-7         So         So         100.00%         So         So           8         332.00         Other - WTP         So         P-3         So         So <t< td=""><td>6</td><td></td><td>WATER TREATMENT PLANT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	6		WATER TREATMENT PLANT							
8         333.00         Structures and Improvements - WTP         50         P-3         50         50         100.00%         50         50           11         333.00         Other - WTP         50         P-10         50         50         100.00%         50         50           12         341.000         TRALWATE TREATMENT PLANT         50         50         50         50         50           14         41.000         TRASMISSION & DIST. PLANT         53.954         P-13         50         53.954         100.00%         50         53.954           14         COLLECTION PLANT         53.954         P-13         50         53.954         100.00%         50         53.954           17         350.00         Collection Severe (Grave)         53.586.074         P-16         50         55.3954         100.00%         50         53.954.722           13         Stotion         Collection Severe (Grave)         53.586.074         P-3         50         55.08.06         50         53.227.27         P-20         50         52.227.27         100.00%         50         53.246.07           235.000         Collection Severe (Grave)         53.680.06         P-21         50         50.000         <		330.000		\$0	P-7	\$0	\$0	100.00%	\$0	\$0
10         333.000         Other - WTP         S0         F-10         S0         50         100.00%         50         50           12         341.000         TRANSMISSION & DIST. PLANT         53.954         F-13         50         53.954         100.00%         50         50           14         Structures and Improvements - TDP         53.954         F-13         50         53.954         100.00%         50         53.954           15         COLLECTION PLANT         Collection Swers (Gravity)         53.0540         F-16         S0         53.0600         F-16         50         53.0600         S0         53.041.800         100.00%         50         \$5.3.651.81           13         S1.000         Structures and Improvements         \$3.411.800         F-17         \$0         S3.411.800         100.00%         \$0         \$5.400.00           13         S2.100         Collection Swers (Gravity)         \$3.9860.674         F-19         \$0         \$3.411.800         100.00%         \$0         \$5.22.07.25         F-21         \$0         \$3.986.074         100.00%         \$0         \$5.22.07.25         F-23         \$0         \$3.986.074         100.00%         \$0         \$5.22.05.916         F-23         \$0         \$3.										
11         TOTAL WATER TREATMENT PLANT         50         50         50         50         50           12         341,000         Structures and Improvements TDP TOTAL TRANSMISSION & DIST. PLANT         53,954         9-13         50         53,954         100,00%         50         53,954           14         COLLECTON PLANT         53,954         50         53,054         90         53,054         90         53,050           15         COLLECTON PLANT         53,060,00         P-16         50         53,010,000         100,00%         50         53,040,07           16         350,000         Structures and Improvements         53,041,80         100,00%         50         53,040,80           17         S51,000         Collection Sowers (Gravity)         53,048,100         100,00%         50         53,048           18         352,040         Structures and Improvements         53,048         50         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         52,55,5	9	332.000	Water Treatment Equipment - WTP	\$0	P-9		\$0	100.00%	\$0	
12 13 14         341.00         TRANSMISSION & DIST. PLANT         53.954         P-13         50         53.954         100.00%         50         53.954           14         0         Structures and improvements - TOP         53.954         S0         53.954         S0         53.954           15         0         ColLECTION PLANT         S0         S3.000         F0         S0.000         S0         S3.000         S0         S3.0100         S0         S3.0100         S0         S3.0100         S0         S3.0100         S0         S3.01150         S0         S3.01150         S0         S3.01150         S0         S3.01150         S0         S3.0100         S0         S5.000         S0         S5.000         S0         S5.000         S0         S5.000         S0         S5.000         S0         S5.00156         S0         S3.0100         S0         S5.000         S0         S5.2227.22         S0         S0.0048         S0         S3.0048         S0.0048         S0         S0         S2.226.95.916         S0         S2.26.95.916         S0         S2.26.95.916         S0         S2.26.95.916         S0         S2.26.95.916         S0         S2.26.95.916         S0         S2.26.95.916         S0         S2.26.9		333.000			P-10			100.00%		
13         241.000         Structures and Improvements - TOP         33.954         P-13         50         53.954         100.00%         50         53.954           14         OCLECTION PLANT         S3.954         S0         S3.954         S0         S3.954         S0         S3.954           15         S0.000         Land and Land Rights         S3.000         P-16         S0         S3.000         100.00%         S0         S3.000           13         S1.000         Collection Servers (Gravity)         S8.401.360         P-17         S0         S3.401.360         S0         S8.980.077           13         S1.000         Collection Servers (Gravity)         S8.400.071         S0         S3.400.071         S0         S8.400.074           13         S2.000         Obmer Calceton Equipment         S0.048         S2.048         S0.048         S0         S0         S0         S0         S0         S0.048         S0	11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
13         241.000         Structures and Improvements - TOP         33.954         P-13         50         53.954         100.00%         50         53.954           14         OCLECTION PLANT         S3.954         S0         S3.954         S0         S3.954         S0         S3.954           15         S0.000         Land and Land Rights         S3.000         P-16         S0         S3.000         100.00%         S0         S3.000           13         S1.000         Collection Servers (Gravity)         S8.401.360         P-17         S0         S3.401.360         S0         S8.980.077           13         S1.000         Collection Servers (Gravity)         S8.400.071         S0         S3.400.071         S0         S8.400.074           13         S2.000         Obmer Calceton Equipment         S0.048         S2.048         S0.048         S0         S0         S0         S0         S0         S0.048         S0	12		TRANSMISSION & DIST PLANT							
14         TOTAL TRANSMISSION & DIST, PLANT         53,954         50         \$3,954         50         \$3,954           15         SCOLLECTION PLANT         \$30,000         Land and Rights         \$30,000         P-16         \$50         \$30,000         \$50,000         \$50,000         \$50,000         \$50         \$53,000         \$50,501,500         \$50,501,500         \$50,501,500         \$50,501,500         \$50,501,500         \$50,501,500         \$50,501,500         \$50,501,500         \$50,501,500         \$50,500,500         \$50,500,500         \$50,500,500         \$50,500,500         \$50,500,500         \$50,500,500         \$50,500,500         \$50,500,500         \$50,500,500         \$50,500,500         \$51,72,22         \$50,500         \$50,500,500         \$50,500,500         \$51,502,300         \$51,502,300         \$51,502,300         \$51,502,300         \$51,502,300         \$51,502,300         \$51,502,300         \$51,502,500		341.000		\$3,954	P-13	\$0	\$3,954	100.00%	\$0	\$3,954
16         350.000         Land and Land Rights         \$30.000         P-16         50         \$30.000         100.0%         \$0         \$30.000           17         351.000         Structures and Improvements         \$34.11.360         100.00%         \$0         \$34.11.360           18         352.100         Collection Sewers (Force)         \$5,580.186         P-18         \$0         \$5,680.6674         100.00%         \$0         \$3,860.674           20         353.000         Flow Measuring Devices         \$37.723         100.00%         \$0         \$32.229.725         P-20         \$0         \$30.040         S0         \$31.73.23           21         354.000         Flow Measuring Devices         \$37.74.23         P-21         \$0         \$31.00.0%         \$0         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.041         \$30.040         \$30.040         \$30.041         \$30.040         \$30.040         \$30.041         \$30.040         \$30.041         \$30.040         \$30.041         \$30.040         \$30.041         \$30.040         \$30.041         \$30		••••••	-					10010070		
16         350.000         Land and Land Rights         \$30.000         P-16         50         \$30.000         100.0%         \$0         \$30.000           17         351.000         Structures and Improvements         \$34.11.360         100.00%         \$0         \$34.11.360           18         352.100         Collection Sewers (Force)         \$5,580.186         P-18         \$0         \$5,680.6674         100.00%         \$0         \$3,860.674           20         353.000         Flow Measuring Devices         \$37.723         100.00%         \$0         \$32.229.725         P-20         \$0         \$30.040         S0         \$31.73.23           21         354.000         Flow Measuring Devices         \$37.74.23         P-21         \$0         \$31.00.0%         \$0         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.040         \$30.041         \$30.040         \$30.040         \$30.041         \$30.040         \$30.040         \$30.041         \$30.040         \$30.041         \$30.040         \$30.041         \$30.040         \$30.041         \$30.040         \$30.041         \$30				. ,			. ,			. ,
17       351.000       Structures and Improvements       \$3,411.360       P-17       \$0       \$3,411.360       100.00%       \$0       \$3,5411.360         18       352.200       Collection Sewers (Gravity)       \$3,860,674       P-19       \$0       \$5,580,186       100.00%       \$0       \$5,580,186         19       352.200       Collection Sewers (Gravity)       \$3,860,674       P-19       \$0       \$2,227,275       100.00%       \$0       \$5,228,725         21       354.000       Flow Massuring Devices       \$3517,923       P-21       \$0       \$50.048       100.00%       \$0       \$5,228,725         23       500       Other Collection Equipment       \$20,69,916       \$0       \$50       \$53,048         24       TOTAL COLLECTION PLANT       \$22,659,916       \$0       \$52,659,916       \$0       \$3,04,841       \$00.00%       \$0       \$53,66,841         25       36,000       Bard and Land Rights       \$36,605       P-26       \$0       \$3,741,249       \$28,80,674       \$10,82,441       \$10,000%       \$0       \$51,50,247         26       360,000       Beteric Punping Equipment       \$3,741,249       P-28       \$0       \$3,741,249       \$0       \$3,741,249       \$0       \$3,741										
18         352.100         Collection Severs (Grace)         \$6,580,186         P-18         50         \$5,680,186         100.00%         \$0         \$3,680,674           19         352.20         Collection Severs (Gravity)         \$3,880,674         P-19         \$0         \$5,680,686         \$2,229,725         P-20         \$0         \$57,723         100.00%         \$0         \$3,880,674           21         356,000         Cherr Collection Equipment         \$30,044         P-22         \$0         \$51,79,23         100.00%         \$0         \$53,048           23         36,000         Communication Equipment         \$30,044         P-22         \$0         \$50         \$52,659,916         \$0         <			_				. ,			
19         352.200         Collection Sewers (gravity)         59,860,674         P-19         S0         53,860,674         100.00%         50         \$52,229,725           21         354,000         Flow Measuring Devices         \$517,923         P-21         \$0         \$52,229,725         100.00%         \$0         \$52,229,725           21         356,000         Other Collection Equipment         \$30,048         100.00%         \$0         \$52,259,316           23         Optimic Collection Equipment         \$20         \$0         \$26,659,116         \$0         \$26,659,316           24         TOTAL COLLECTION PLANT         \$22,659,916         \$0         \$26,650,51         100.00%         \$0         \$38,66,674         \$0         \$36,660,574         \$0         \$1,30,84,81         \$27,77         \$1,00,00%         \$0         \$38,60,674         \$0         \$36,600,714,91         \$0,00%         \$0         \$38,60,674         \$0         \$36,000         \$0         \$37,00,600         \$0         \$36,00,674         \$0         \$10,00%         \$0         \$38,00,614         \$10,000%         \$0         \$37,00,763         \$100,00%         \$0         \$37,12,01         \$10,000%         \$0         \$37,12,01         \$10,000%         \$0         \$37,12,01 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
20         353.000         Services to Customers         \$2,229,725         P-20         \$0         \$12,229,725         P-20         \$0         \$12,229,725         P-20         \$0         \$2,229,725         P-20         \$0         \$2,229,725         P-20         \$0         \$517,923         \$00.00%         \$0         \$537,923           22         356.000         Other Collection Equipment         \$30,048         P-22         \$0         \$30,48         100.00%         \$0         \$50         \$50           24         TOTAL COLLECTION PLANT         \$22,659,916         \$0         \$22,659,916         \$0         \$22,659,916         \$0         \$22,659,916         \$0         \$22,659,916         \$0         \$22,659,916         \$0         \$22,659,916         \$0         \$22,659,916         \$0         \$22,659,916         \$0         \$100.00%         \$0         \$51,73,28,481         \$0         \$37,41,249         \$28         \$0         \$37,41,249         \$28         \$0         \$37,41,249         \$28         \$0         \$37,41,249         \$28         \$0         \$37,41,249         \$28         \$0         \$37,41,249         \$28         \$0         \$37,41,249         \$28         \$0         \$3,721,201         \$0         \$37,41,249         \$28         \$0				. , ,						
21         354.000         Flow Measuring Devices         5517.923         100.00%         50         537.923           23         357.000         Other Cellection Equipment         50         P-23         \$0         \$30.044         100.00%         \$0         \$51.308.481         \$50         \$51.308.481         \$50         \$51.308.481         \$50         \$51.308.481         \$50         \$51.308.481         \$50         \$51.308.481         \$50         \$51.308.481         \$50         \$51.308.481         \$50         \$51.308.481         \$50         \$51.308.481         \$50         \$51.308.481         \$50         \$51.308.481         \$50         \$51.308.481         \$50         \$51.308.281         \$50         \$51.308.281         \$50										
23         357.000         Communication Equipment         50         9-23         50         50         50         50         50         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         522,659,916         50         51,308,481         100,00%         50         51,308,481         100,00%         50         51,308,481         100,00%         50         53,721,201         100,00%         50         53,721,201         100,00%         50         53,721,201         100,00%         50         53,721,201         100,00%         50         53,721,201         100,00%         50         53,721,201         100,00%         50         51,150,247         70,70,7683         50         51,150,247         70,70,7683         50         51,150,247         70,70,7683         50         52,750,867         50         51,262,203         70,70,7683         50         52,70,867         50 </td <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>					-					
24         TOTAL COLLECTION PLANT         \$22,659,916         \$0         \$22,659,916         \$0         \$22,659,916           25         360,000         Land and Land Rights         \$36,000         Structures and Improv         \$1,308,481         P-27         \$50         \$1,308,481         100,00%         \$0         \$1,308,481           28         360,000         Electric Pumping Equipment         \$3,721,201         P-28         \$50         \$3,721,201         100,00%         \$0         \$3,741,249           29         360,000         Diesel Pumping Equipment         \$1,150,247         P-30         \$0         \$31,150,247         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$5,721,626,64         100,00%         \$0         \$5,724,728	22	356.000	Other Collection Equipment	\$30,048		\$0	\$30,048		\$0	\$30,048
25         SYSTEM PUMPING PLANT         \$66,505         P-26         \$0         \$86,505         100,00%         \$0         \$13,84,81           27         361,000         Structures and Improv         \$1,38,481         P-27         \$0         \$13,82,481         100,00%         \$0         \$13,83,481           28         362,000         Receiving Wells         \$741,249         P-28         \$0         \$13,721,201         100,00%         \$0         \$1741,249           29         363,000         Electric Pumping Equipment         \$3,721,201         P-28         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$3,721,201         100,00%         \$0         \$1,50,247         \$0         \$5,70,07,683         \$0         \$5,70,07,683         \$0         \$1,00,20%         \$0         \$5,70,07,683           33         TREATMENT & DISPOSAL PLANT         \$7,007,683         \$0         \$5,20,65,40         \$0         \$5,20,65,40         \$0         \$2,20,61         \$0         \$		357.000			P-23			100.00%		
26         360.000         Land and Land Rights         \$86,505         P-26         \$0         \$86,505         100.00%         \$0         \$\$86,505           27         350.000         Receiving Wells         \$741,249         P-28         \$0         \$7,41,249         100.00%         \$0         \$1,308,481         100.00%         \$0         \$1,308,481         100.00%         \$0         \$1,308,481         100.00%         \$0         \$1,308,481         \$0         \$7,41,249         100.00%         \$0         \$1,712,201         100.00%         \$0         \$3,721,201         100.00%         \$0         \$3,721,201         100.00%         \$0         \$3,721,201         100.00%         \$0         \$3,721,201         100.00%         \$0         \$3,721,201         100.00%         \$0         \$3,721,201         100.00%         \$0         \$3,721,201         100.00%         \$0         \$5,707,683         \$0         \$7,707,683         \$0         \$7,707,683         \$0         \$7,707,683         \$0         \$7,70,763         \$0         \$5,279,087         \$0         \$5,260,540         100.00%         \$0         \$5,260,540         \$0         \$5,260,540         \$0         \$5,260,540         \$0         \$1,462,303         \$0         \$1,462,303         \$0         \$1,462,303	24		TOTAL COLLECTION PLANT	\$22,659,916		\$0	\$22,659,916		\$0	\$22,659,916
26         360.000         Land and Land Rights         \$86,505         P-26         \$0         \$86,505         100.00%         \$0         \$\$86,505           27         350.000         Receiving Wells         \$741,249         P-28         \$0         \$7,41,249         100.00%         \$0         \$1,308,481         100.00%         \$0         \$1,308,481         100.00%         \$0         \$1,308,481         100.00%         \$0         \$1,308,481         \$0         \$7,41,249         100.00%         \$0         \$1,712,201         100.00%         \$0         \$3,721,201         100.00%         \$0         \$3,721,201         100.00%         \$0         \$3,721,201         100.00%         \$0         \$3,721,201         100.00%         \$0         \$3,721,201         100.00%         \$0         \$3,721,201         100.00%         \$0         \$3,721,201         100.00%         \$0         \$5,707,683         \$0         \$7,707,683         \$0         \$7,707,683         \$0         \$7,707,683         \$0         \$7,70,763         \$0         \$5,279,087         \$0         \$5,260,540         100.00%         \$0         \$5,260,540         \$0         \$5,260,540         \$0         \$5,260,540         \$0         \$1,462,303         \$0         \$1,462,303         \$0         \$1,462,303	25		SYSTEM PUMPING PLANT							
27         361.000         Structures and Improv         \$1,308,481         P-27         \$0         \$1,308,481         100.00%         \$0         \$1,308,481           28         362.000         Receiving Wells         \$741,249         100.00%         \$0         \$37,721,201         P-28         \$0         \$37,721,201         100.00%         \$0         \$3,721,201           30         364.000         Diesel Pumping Equipment         \$0         P-30         \$270,07         \$0         \$0		360.000		\$86.505	P-26	\$0	\$86.505	100.00%	\$0	\$86.505
29         363.000         Electric Pumping Equipment         53,721,201         P-30         \$0         53,721,201         100.00%         \$0         \$3,721,201           30         365.000         Other Pumping Equipment         \$1,150,247         P-30         \$0         \$1         \$0.00%         \$0         \$1,150,247         \$0         \$0         \$0         \$0         \$0         \$1,150,247         \$0         \$0         \$0         \$0         \$0         \$2,070,07,683         \$0         \$2,79,087         \$0         \$1,63,228         \$0         \$2,240,076         \$0         \$1,24,62,303         \$0         \$1,24				. ,	-		. ,			. ,
30         364.000         Diesel Pumping Equipment         50         P-30         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         51         150.247         100.00%         50         51         50         57         007         683         50         57         007         683         50         57         007         683         50         57         007         683         50         57         007         683         50         57         007         683         50         57         007         683         50         57         007         683         50         57         007         683         50         57         007         683         50         57         007         683         50         57         007         683         50         57         007         683         50         57         007         683         50         57         007         683         50         51         650         52         50         53         53         53         53         53         53	28	362.000	Receiving Wells	\$741,249	P-28	\$0	\$741,249		\$0	\$741,249
31         365.00         Other Pumping Equipment TOTAL SYSTEM PUMPING PLANT         \$1,150,247 \$7,007,683         P-31         \$00         \$1,150,247 \$7,007,683         100.00%         \$00         \$1,150,247 \$7,007,683           33         370.000         Land & Land Rights         \$279,087         P-34         \$0         \$279,087         100.00%         \$0         \$279,087           36         371.000         Structures and improvements         \$52,266,540         P-35         \$0         \$1,2462,303         100.00%         \$0         \$2279,087           37         373.000         Plant Sewers         \$1638,228         P-37         \$0         \$1,138,228         100.00%         \$0         \$12,462,303           38         374.000         Outfall Sewer Lines         \$2243,076         P-38         \$0         \$22,087         \$0         \$20,829,234         \$0         \$20,829,234         \$0         \$22,087         \$0         \$214,619         \$0         \$22,087         \$0         \$20,829,234         \$0         \$22,081         \$0         \$22,081         \$0         \$22,081         \$0         \$22,081         \$0         \$22,081         \$0         \$22,081         \$0         \$22,081         \$0         \$22,081         \$0         \$20,829,234         \$0					-					
32         TOTAL SYSTEM PUMPING PLANT         \$7,007,683         \$0         \$7,007,683         \$0         \$7,007,683           33         370.000         Land & Land Rights         \$279,087         P-34         \$0         \$279,087         100.00%         \$0         \$279,087           34         370.000         Treatment & Disposal Equipment         \$12,462,303         P-36         \$0         \$12,462,303         \$0.00%         \$0         \$16,638,228         100.00%         \$0         \$16,638,228         100.00%         \$0         \$16,638,228         100.00%         \$0         \$16,638,228         100.00%         \$0         \$16,638,228         100.00%         \$0         \$12,462,303         \$16,638,228         100.00%         \$0         \$12,462,303         \$16,638,228         100.00%         \$0         \$21,639,234         \$0         \$223,076         \$0         \$2243,076         \$0         \$2243,076         \$0         \$2243,076         \$0         \$2243,076         \$0         \$2243,076         \$0         \$2243,076         \$0         \$2243,076         \$0         \$2243,076         \$0         \$2243,076         \$0         \$2243,076         \$0         \$2243,076         \$0         \$2243,076         \$0         \$2243,076         \$0         \$2243,076         \$0 <td></td> <td></td> <td></td> <td>• -</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>• •</td>				• -						• •
33 34 370.000         TREATMENT & DISPOSAL PLANT Land & Land Rights         \$279,087         P-34 \$5279,087         \$0         \$279,087         100.00% \$50         \$0         \$229,087           35         371.000         Structures and Improvements         \$56,206,540         P-35         \$0         \$52,006,540         \$0         \$12,462,303         100.00%         \$0         \$12,462,303         100.00%         \$0         \$12,462,303         100.00%         \$0         \$12,462,303         100.00%         \$0         \$12,462,303         100.00%         \$0         \$12,462,303         100.00%         \$0         \$12,462,303         100.00%         \$0         \$12,462,303         100.00%         \$0         \$12,462,303         100.00%         \$0         \$12,462,303         100.00%         \$0         \$12,462,303         100.00%         \$0         \$243,076         \$0         \$243,076         \$0         \$243,076         \$0         \$243,076         \$0         \$243,076         \$0         \$243,076         \$0         \$243,076         \$0         \$243,076         \$0         \$243,076         \$0         \$243,076         \$0         \$243,076         \$0         \$243,076         \$0         \$243,076         \$0         \$243,076         \$0         \$243,076         \$0         \$243,076		305.000			P-31			100.00%		
34       370.000       Land & Land Rights       \$279.087       P-34       \$0       \$279.087       100.00%       \$0       \$279.087         35       371.000       Structures and improvements       \$6,206,540       P-35       \$0       \$12,462,303       100.00%       \$0       \$12,462,303         37       373.000       Plant Sewers       \$1,638,228       P-37       \$0       \$14,638,228       100.00%       \$0       \$243,076         38       374.000       GENERAL PLANT       \$12,462,303       P-36       \$0       \$243,076       100.00%       \$0       \$243,076         40       GENERAL PLANT       \$12,082,92,34       \$0       \$20,829,234       \$0       \$20,829,234       \$0       \$22,0829,234         41       389.000       Land and Land Rights - GP       \$210,619       P-41       \$0       \$22,661       100.00%       \$0       \$822,661         43       390.000       Structures and Improve - Office Buildings       \$533       P-43       \$0       \$523       100.00%       \$0       \$533         43       390.000       Structures and Improve - Office Buildings       \$533       P-43       \$0       \$23,628       100.00%       \$0       \$513,33         44       390	52			φ1,001,005		ψŪ	\$7,007,005		φυ	φ1,001,005
35       371.000       Structures and Improvements       \$6,206,540       P-35       \$0       \$6,206,540       100.00%       \$0       \$6,206,540         36       372.000       Plant Sewers       \$12,462,303       P-36       \$0       \$12,462,303       100.00%       \$0       \$12,462,303         38       374.000       Outfall Sewers       \$1,638,228       P-37       \$0       \$1,638,228       100.00%       \$0       \$243,076         39       TOTAL TREATMENT & DISPOSAL PLANT       \$20,829,234       \$0       \$243,076       100.00%       \$0       \$22,0829,234         40       GENERAL PLANT       \$20,829,214       \$0       \$210,619       100.00%       \$0       \$22,0829,234         41       389.000       Structures and Improve - Shop & Garage       \$22,661       P-42       \$0       \$220,619       100.00%       \$0       \$220,829,234         43       390.000       Structures and Improve - Office Buildings       \$33       P-43       \$0       \$233,628       100.00%       \$0       \$523,628         44       390.000       Structures and Improve - Office Buildings       \$353       P-43       \$0       \$32,628       100.00%       \$0       \$533         45       391.000       Offi	33		TREATMENT & DISPOSAL PLANT							
36       372.000       Treatment & Disposal Equipment       \$12,462,303       P-36       \$0       \$12,462,303       100.00%       \$0       \$12,462,303         37       373.000       Plant Sewers       \$1,638,228       P-37       \$0       \$12,462,303       100.00%       \$0       \$1,638,228         39       TOTAL TREATMENT & DISPOSAL PLANT       \$20,829,234       \$0       \$224,3076       100.00%       \$0       \$223,629         40       GENERAL PLANT       \$20,829,234       \$0       \$21,619       P-41       \$0       \$210,619       100.00%       \$0       \$210,619         41       389,000       Structures and Improve - Shop & Garage       \$822,661       P-42       \$0       \$822,661       100.00%       \$0       \$253,618         42       390.000       Structures and Improve - Office Buildings       \$533       P-43       \$0       \$\$55       100.00%       \$0       \$\$23,628         44       390.900       Structures and Improve enditions       \$\$23,628       P-45       \$0       \$\$23,628       100.00%       \$0       \$\$23,628         45       391.000       Office Furniture       \$23,628       P-45       \$0       \$\$15,808       100.00%       \$0       \$\$23,628		370.000		\$279,087	P-34	\$0	\$279,087	100.00%	\$0	\$279,087
37       373.000       Plant Sewers       \$1,638,228       P-37       \$0       \$1,638,228       100.00%       \$0       \$1,638,228         38       374.000       Outfall Sewer Lines       \$243,076       P-38       \$0       \$243,076       \$0       \$243,076       \$0       \$243,076       \$0       \$243,076       \$0       \$243,076       \$0       \$243,076       \$0       \$20,829,234       \$0       \$20,829,234       \$0       \$20,829,234       \$0       \$20,829,234       \$0       \$20,829,234       \$0       \$20,829,234       \$0       \$20,829,234       \$0       \$20,829,234       \$0       \$20,829,234       \$0       \$210,619       \$0       \$210,619       \$0       \$210,619       \$0       \$210,619       \$0       \$220,829,234       \$0       \$822,661       \$0       \$210,619       \$0       \$220,829,234       \$0       \$20,829,234       \$0       \$210,619       \$0       \$210,619       \$0       \$210,619       \$0       \$210,619       \$0       \$210,619       \$0       \$210,619       \$0       \$210,619       \$0       \$210,619       \$0       \$210,619       \$0       \$210,619       \$0       \$210,619       \$0       \$210,619       \$0       \$210,619       \$0       \$210,619       \$0 <t< td=""><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>			-							
38         374.000         Outfall Sewer Lines TOTAL TREATMENT & DISPOSAL PLANT         \$243,076 \$20,829,234         \$0         \$243,076 \$20,829,234         100.00%         \$0         \$243,076 \$20,829,234           40         GENERAL PLANT         \$0         \$20,829,234         \$0         \$210,619         100.00%         \$0         \$220,829,234           41         389.000         Land and Land Rights - GP         \$210,619         P-41         \$0         \$220,829,234         \$0         \$2210,619         100.00%         \$0         \$2210,619           42         389.000         Structures and Improve - Shop & Garage         \$822,661         100.00%         \$0         \$221,619         100.00%         \$0         \$221,619           43         390.000         Structures and Improve - Office Buildings         \$533         P-43         \$0         \$533         100.00%         \$0         \$23,628           43         390.000         Structures and Improve - Office Buildings         \$533         P-43         \$0         \$533         100.00%         \$0         \$23,628           45         391.000         Computer Software         \$159,808         P-47         \$0         \$159,808         100.00%         \$0         \$159,808           48         391.260										
39         TOTAL TREATMENT & DISPOSAL PLANT         \$20,829,234         \$0         \$20,829,234         \$0         \$20,829,234           40         GENERAL PLANT         and and Land Rights - GP         \$210,619         P-41         \$0         \$210,619         100.00%         \$0         \$210,619           42         390.000         Structures and Improve - Shop & Garage         \$822,661         P-42         \$0         \$822,661         100.00%         \$0         \$822,661           43         390.100         Structures and Improve - Office Buildings         \$533         P-43         \$0         \$553         100.00%         \$0         \$533           44         390.900         Structures and Improve - Office Buildings         \$23,628         P-44         \$0         \$555         100.00%         \$0         \$533           45         391.000         Office Furniture         \$23,628         P-45         \$0         \$23,628         100.00%         \$0         \$115,107           46         391.100         Computer S oftware         \$159,808         P-47         \$0         \$159,808         100.00%         \$0         \$1159,808           48         391.200         Computer Software         \$0         P-49         \$0         \$0         \$										
40         GENERAL PLANT         50         \$210,619         100.00%         \$0         \$210,619           41         389.000         Structures and Improve - Shop & Garage         \$822,661         P-42         \$0         \$822,661         100.00%         \$0         \$222,661           43         390.000         Structures and Improve - Office Buildings         \$533         P-43         \$0         \$533         100.00%         \$0         \$533           44         390.900         Structures and Improve - Office Buildings         \$553         P-44         \$0         \$955         100.00%         \$0         \$533           45         391.000         Office Furniture         \$23,628         P-45         \$0         \$23,628         100.00%         \$0         \$23,628           46         391.100         Computers & Peripheral Equipment         \$115,107         P-46         \$0         \$115,107         100.00%         \$0         \$123,628           48         391.200         Computer Software         \$159,808         P-47         \$0         \$159,808         100.00%         \$0         \$159,808           49         391.260         Personal Computer Software         \$0         P-48         \$0         \$545,548         100.00%		374.000			F-30			100.00%		
41389.000Land and Land Rights - GP\$210,619P-41\$0\$210,619100.00%\$0\$210,61942390.000Structures and Improve - Shop & Garage\$822,661P-42\$0\$822,661100.00%\$0\$822,66143390.100Structures and Improve - Office Buildings\$533P-43\$0\$533100.00%\$0\$53344390.900Structures and Improvements - Leasehold\$955P-44\$0\$955100.00%\$0\$23,62846391.000Office Furniture\$23,628P-45\$0\$23,628100.00%\$0\$23,62846391.100Computers & Peripheral Equipment\$115,107P-46\$0\$115,107100.00%\$0\$159,80848391.200Computer Aardware & Software\$159,808P-47\$0\$159,808100.00%\$0\$159,80848391.200Computer Software\$545,548P-48\$0\$545,548100.00%\$0\$545,54849391.200Personal Computer Software\$240,194\$0\$0\$0\$0\$050391.300Other Office Equipment\$42P-50\$0\$42100.00%\$0\$051391.400BTS Initial Investment\$891,985P-51\$0\$891,985100.00%\$0\$43,04052392.000Transportation Equipment - Light Trucks\$43,040P-53\$0\$43,040100.00%\$0\$43,040 <tr< td=""><td></td><td></td><td></td><td>\$20,020,204</td><td></td><td>ΨŪ</td><td>\$20,020,204</td><td></td><td>ţ.</td><td>\$20,020,204</td></tr<>				\$20,020,204		ΨŪ	\$20,020,204		ţ.	\$20,020,204
42       390.000       Structures and Improve - Shop & Garage       \$822,661       P-42       \$0       \$822,661       100.00%       \$0       \$822,661         43       390.000       Structures and Improve - Office Buildings       \$533       P-43       \$0       \$533       100.00%       \$0       \$533         44       390.900       Structures and Improve - Office Buildings       \$955       P-44       \$0       \$955       100.00%       \$0       \$533         45       391.000       Office Furniture       \$23,628       P-45       \$0       \$23,628       100.00%       \$0       \$23,628         46       391.100       Computers & Peripheral Equipment       \$115,107       P-46       \$0       \$115,107       100.00%       \$0       \$115,107         47       391.200       Computer Hardware & Software       \$159,808       P-47       \$0       \$159,808       100.00%       \$0       \$159,808         48       391.260       Personal Computer Software       \$0       P-48       \$0       \$545,548       100.00%       \$0       \$0       \$0         50       391.300       Other Office Equipment       \$42       P-50       \$0       \$10.00%       \$0       \$43,440         51 <td>40</td> <td></td> <td>GENERAL PLANT</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	40		GENERAL PLANT							
43       390.100       Structures and Improve - Office Buildings       \$533       P-43       \$0       \$533       100.00%       \$0       \$533         44       390.900       Structures and Improvements - Leasehold       \$955       P-44       \$0       \$955       100.00%       \$0       \$955         45       391.000       Office Furniture       \$23,628       P-45       \$0       \$22,628       100.00%       \$0       \$123,628         46       391.00       Computers & Peripheral Equipment       \$115,107       P-46       \$0       \$115,107       100.00%       \$0       \$115,808         48       391.200       Computer Hardware & Software       \$159,808       P-47       \$0       \$159,808       100.00%       \$0       \$159,808         48       391.250       Computer Software       \$545,548       P-48       \$0       \$545,548       100.00%       \$0       \$545,548         49       391.260       Personal Computer Software       \$0       P-49       \$0       \$42       100.00%       \$0       \$42         51       391.400       BTS Initial Investment       \$891,985       P-51       \$0       \$891,985       100.00%       \$0       \$891,985         52       392										• •
44390.900Structures and Improvements - Leasehold\$955P-44\$0\$955100.00%\$0\$95545391.000Office Furniture\$23,628P-45\$0\$23,628100.00%\$0\$23,62846391.100Computers & Peripheral Equipment\$115,107P-46\$0\$115,107100.00%\$0\$115,10747391.200Computer Hardware & Software\$159,808P-47\$0\$159,808100.00%\$0\$115,98048391.250Computer Software\$545,548P-48\$0\$545,548100.00%\$0\$545,54849391.260Personal Computer Software\$0P-49\$0\$0100.00%\$0\$5050391.300Other Office Equipment\$42P-50\$0\$42100.00%\$0\$4251391.400BTS Initial Investment\$891,985P-51\$0\$891,985100.00%\$0\$43,04052392.000Transportation Equipment - Light Trucks\$43,040P-53\$0\$43,040100.00%\$0\$43,04054392.200Transportation Equipment - Autos\$2,603P-55\$0\$2,603100.00%\$0\$43,04054392.200Transportation Equipment - Autos\$2,603P-55\$0\$2,603100.00%\$0\$2,60355392.300Transportation Equipment - Other\$50,450P-56\$0\$2,603100.00%\$0\$2,603										
45391.000Office Furniture\$23,628P-45\$0\$23,628100.00%\$0\$23,62846391.100Computers & Peripheral Equipment\$115,107P-46\$0\$115,107100.00%\$0\$115,10747391.200Computer Hardware & Software\$159,808P-47\$0\$159,808100.00%\$0\$115,80848391.250Computer Software\$545,548P-48\$0\$545,548100.00%\$0\$545,54849391.260Personal Computer Software\$0P-49\$0\$0100.00%\$0\$050391.300Other Office Equipment\$42P-50\$0\$42100.00%\$0\$42251391.400BTS Initial Investment\$891,985P-51\$0\$891,985100.00%\$0\$891,98552392.000Transportation Equipment - Light Trucks\$43,040P-53\$0\$43,040100.00%\$0\$43,04054392.200Transportation Equipment - Heavy Trucks\$604P-54\$0\$604100.00%\$0\$43,04054392.300Transportation Equipment - Autos\$2,603P-55\$0\$2,603100.00%\$0\$2,60356392.400Transportation Equipment - Other\$50,450P-56\$0\$2,603100.00%\$0\$2,60357393.000Stores Equipment\$25,405P-57\$0\$25,405100.00%\$0\$2,60558										
46391.100Computers & Peripheral Equipment\$115,107P-46\$0\$115,107100.00%\$0\$115,10747391.200Computer Hardware & Software\$159,808P-47\$0\$159,808100.00%\$0\$159,80848391.250Computer Software\$545,548P-48\$0\$545,548100.00%\$0\$545,54849391.260Personal Computer Software\$0P-49\$0\$0\$0\$0\$050391.300Other Office Equipment\$42P-50\$0\$42100.00%\$0\$4251391.400BTS Initial Investment\$891,985P-51\$0\$891,985100.00%\$0\$891,98552392.000Transportation Equipment - Light Trucks\$43,040P-53\$0\$43,040100.00%\$0\$43,04054392.200Transportation Equipment - Heavy Trucks\$604P-54\$0\$604100.00%\$0\$260355392.300Transportation Equipment - Autos\$2,603P-56\$0\$2,603100.00%\$0\$2,60356392.400Transportation Equipment - Other\$50,450P-57\$0\$25,405100.00%\$0\$2,60357393.000Stores Equipment\$25,405P-57\$0\$22,40194100.00%\$0\$24,019458394.000Tools, Shop and Garage Equipment\$240,194P-58\$0\$240,194100.00%\$0\$240,194 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			-							
47391.200Computer Hardware & Software\$159,808P-47\$0\$159,808100.00%\$0\$159,80848391.250Computer Software\$545,548P-48\$0\$545,548100.00%\$0\$545,54849391.260Personal Computer Software\$0P-49\$0\$0100.00%\$0\$050391.300Other Office Equipment\$42P-50\$0\$42100.00%\$0\$4251391.400BTS Initial Investment\$891,985P-51\$0\$891,985100.00%\$0\$891,98552392.000Transportation Equipment\$533,153P-52\$0\$533,153100.00%\$0\$533,15353392.100Transportation Equipment - Light Trucks\$43,040P-53\$0\$43,040100.00%\$0\$43,04054392.200Transportation Equipment - Autos\$2,603P-54\$0\$604100.00%\$0\$60455392.400Transportation Equipment - Autos\$2,603P-55\$0\$2,603100.00%\$0\$2,60356392.400Transportation Equipment - Other\$50,450P-57\$0\$25,405100.00%\$0\$25,40558394.000Tools, Shop and Garage Equipment\$240,194P-58\$0\$240,194100.00%\$0\$240,194										
48       391.250       Computer Software       \$545,548       P-48       \$0       \$545,548       100.00%       \$0       \$545,548         49       391.260       Personal Computer Software       \$0       P-49       \$0       \$0       100.00%       \$0       \$0         50       391.300       Other Office Equipment       \$42       P-50       \$0       \$42       100.00%       \$0       \$42         51       391.400       BTS Initial Investment       \$891,985       P-51       \$0       \$891,985       100.00%       \$0       \$891,985         52       392.000       Transportation Equipment - Light Trucks       \$533,153       P-52       \$0       \$533,153       100.00%       \$0       \$533,153         53       392.100       Transportation Equipment - Light Trucks       \$43,040       P-53       \$0       \$44,040       100.00%       \$0       \$43,040         54       392.200       Transportation Equipment - Heavy Trucks       \$604       P-54       \$0       \$604       100.00%       \$0       \$43,040         55       392.400       Transportation Equipment - Autos       \$2,603       P-55       \$0       \$2,603       100.00%       \$0       \$2,603       \$50,450										
50         391.300         Other Office Equipment         \$42         P-50         \$0         \$42         100.00%         \$0         \$42           51         391.400         BTS Initial Investment         \$891,985         P-51         \$0         \$891,985         100.00%         \$0         \$891,985           52         392.000         Transportation Equipment         \$533,153         P-52         \$0         \$533,153         100.00%         \$0         \$533,153           53         392.100         Transportation Equipment - Light Trucks         \$43,040         P-53         \$0         \$43,040         100.00%         \$0         \$43,040           54         392.200         Transportation Equipment - Heavy Trucks         \$43,040         P-53         \$0         \$43,040         100.00%         \$0         \$43,040           54         392.200         Transportation Equipment - Heavy Trucks         \$604         P-54         \$0         \$604         100.00%         \$0         \$42,603           55         392.300         Transportation Equipment - Autos         \$2,603         P-56         \$0         \$2,603         100.00%         \$0         \$2,603           56         392.400         Transportation Equipment - Other         \$50,450			•							
51       391.400       BTS Initial Investment       \$891,985       P-51       \$0       \$891,985       100.00%       \$0       \$891,985         52       392.000       Transportation Equipment       \$533,153       P-52       \$0       \$533,153       100.00%       \$0       \$533,153         53       392.100       Transportation Equipment - Light Trucks       \$43,040       P-53       \$0       \$43,040       100.00%       \$0       \$43,040         54       392.200       Transportation Equipment - Heavy Trucks       \$443,040       P-53       \$0       \$43,040       100.00%       \$0       \$43,040         54       392.200       Transportation Equipment - Heavy Trucks       \$604       P-54       \$0       \$604       100.00%       \$0       \$604         55       392.300       Transportation Equipment - Autos       \$2,603       P-55       \$0       \$2,603       100.00%       \$0       \$2,603         56       392.400       Transportation Equipment - Other       \$50,450       P-56       \$0       \$50,450       100.00%       \$0       \$50,450         57       393.000       Stores Equipment       \$25,405       P-57       \$0       \$25,405       100.00%       \$0       \$25,405			-							
52         392.000         Transportation Equipment         \$533,153         P-52         \$0         \$533,153         100.00%         \$0         \$533,153           53         392.100         Transportation Equipment - Light Trucks         \$43,040         P-53         \$0         \$43,040         100.00%         \$0         \$43,040           54         392.200         Transportation Equipment - Heavy Trucks         \$604         P-54         \$0         \$604         100.00%         \$0         \$604           55         392.300         Transportation Equipment - Autos         \$2,603         P-55         \$0         \$2,603         100.00%         \$0         \$2,603           56         392.400         Transportation Equipment - Other         \$50,450         P-56         \$0         \$2,603         100.00%         \$0         \$2,603           57         393.000         Stores Equipment         \$25,405         P-57         \$0         \$25,405         100.00%         \$0         \$25,405           58         394.000         Tools, Shop and Garage Equipment         \$240,194         P-58         \$0         \$240,194         100.00%         \$0         \$240,194										
53         392.100         Transportation Equipment - Light Trucks         \$43,040         P-53         \$0         \$43,040         100.00%         \$0         \$43,040           54         392.200         Transportation Equipment - Heavy Trucks         \$604         P-54         \$0         \$604         100.00%         \$0         \$604           55         392.300         Transportation Equipment - Autos         \$2,603         P-55         \$0         \$2,603         100.00%         \$0         \$2,603           56         392.400         Transportation Equipment - Other         \$50,450         P-56         \$0         \$50,450         100.00%         \$0         \$50,450           57         393.000         Stores Equipment         \$25,405         P-57         \$0         \$25,405         100.00%         \$0         \$25,405           58         394.000         Tools, Shop and Garage Equipment         \$240,194         P-58         \$0         \$240,194         100.00%         \$0         \$240,194										
54         392.200         Transportation Equipment - Heavy Trucks         \$604         P-54         \$00         \$604         100.00%         \$00         \$604           55         392.300         Transportation Equipment - Autos         \$2,603         P-55         \$00         \$2,603         100.00%         \$00         \$2,603           56         392.400         Transportation Equipment - Other         \$50,450         P-56         \$00         \$50,450         100.00%         \$00         \$50,450           57         393.000         Stores Equipment         \$25,405         P-57         \$00         \$25,405         100.00%         \$00         \$25,405           58         394.000         Tools, Shop and Garage Equipment         \$240,194         P-58         \$00         \$240,194         100.00%         \$00         \$240,194										
55         392.300         Transportation Equipment - Autos         \$2,603         P-55         \$0         \$2,603         100.00%         \$0         \$2,603           56         392.400         Transportation Equipment - Other         \$50,450         P-56         \$0         \$50,450         100.00%         \$0         \$50,450           57         393.000         Stores Equipment         \$25,405         P-57         \$0         \$25,405         100.00%         \$0         \$25,405           58         394.000         Tools, Shop and Garage Equipment         \$240,194         P-58         \$0         \$240,194         100.00%         \$0         \$240,194										
56         392.400         Transportation Equipment - Other         \$50,450         P-56         \$0         \$50,450         100.00%         \$0         \$50,450           57         393.000         Stores Equipment         \$25,405         P-57         \$0         \$25,405         100.00%         \$0         \$25,405           58         394.000         Tools, Shop and Garage Equipment         \$240,194         P-58         \$0         \$240,194         100.00%         \$0         \$240,194										
57         393.000         Stores Equipment         \$25,405         P-57         \$0         \$25,405         100.00%         \$0         \$25,405           58         394.000         Tools, Shop and Garage Equipment         \$240,194         P-58         \$0         \$240,194         100.00%         \$0         \$2240,194										
	57	393.000		\$25,405	P-57	\$0	\$25,405	100.00%	\$0	\$25,405
59   395.000  Laboratory Equipment   \$119,013   P-59   \$0   \$119,013   100.00%   \$0   \$119,013										
	59	395.000	Laboratory Equipment	\$119,013	P-59	\$0	\$119,013	100.00%	\$0	\$119,013

### Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>1</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
60	396.000	Power Operated Equipment	\$2,066	P-60	\$0	\$2,066	100.00%	\$0	\$2,066
61	397.000	Communication Equip	\$422,924	P-61	\$0	\$422,924	100.00%	\$0	\$422,924
62	397.100	Communication Equip - Non Telephone	\$3,618	P-62	\$0	\$3,618	100.00%	\$0	\$3,618
63	397.200	Communication Equip - Telephone	\$44	P-63	\$0	\$44	100.00%	\$0	\$44
64	398.000	Miscellaneous Equipment	\$171,180	P-64	\$0	\$171,180	100.00%	\$0	\$171,180
65	399.000	Other Tangible Equipment	\$110,879	P-65	\$0	\$110,879	100.00%	\$0	\$110,879
66		TOTAL GENERAL PLANT	\$4,496,059		\$0	\$4,496,059		\$0	\$4,496,059
67		TOTAL PLANT IN SERVICE	\$55,012,362		\$0	\$55,012,362		\$0	\$55,012,362

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments		-	\$0	-	\$0

### Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>E</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$9,340	0.00%	\$0	0	0.00%
2	302.000	Franchises and Consents	\$5,562	0.00%	\$0 \$0	0	0.00%
4	303.000	Other Plant & Misc. Equipment	\$614	0.00%	\$0	0 0	0.00%
5		TOTAL PLANT INTANGIBLE	\$15,516		\$0	-	
6		WATER TREATMENT PLANT					
7	330.000	Land and Land Rights - WTP	\$0	0.00%	\$0	0	0.00%
8	331.000	Structures and Improvements - WTP	\$0	2.34%	\$0	80	-15.00%
9	332.000	Water Treatment Equipment - WTP	\$0	2.18%	\$0	48	-20.00%
10	333.000	Other - WTP	\$0	3.33%	\$0	30	0.00%
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		
40							
12 13	341.000	TRANSMISSION & DIST. PLANT	\$3,954	0.00%	¢o	0	0.00%
13	341.000	Structures and Improvements - TDP TOTAL TRANSMISSION & DIST. PLANT	\$3,954	0.00%	\$0 \$0	U	0.00%
14		TOTAL TRANSINISSION & DIST. PLANT	\$3,954		<b>\$</b> 0		
15		COLLECTION PLANT					
16	350.000	Land and Land Rights	\$30,000	0.00%	\$0	0	0.00%
17	351.000	Structures and Improvements	\$3,411,360	2.03%	\$69,251	50	-5.00%
18	352.100	Collection Sewers (Force)	\$6,580,186	1.64%	\$107,915	60	-10.00%
19	352.200	Collection Sewers (Gravity)	\$9,860,674	1.58%	\$155,799	70	-20.00%
20	353.000	Services to Customers	\$2,229,725	2.87%	\$63,993	55	-40.00%
21	354.000	Flow Measuring Devices	\$517,923	3.38%	\$17,506	25	0.00%
22	356.000	Other Collection Equipment	\$30,048	3.15%	\$947	50	0.00%
23	357.000	Communication Equipment	\$0	6.67%	\$0	15	0.00%
24		TOTAL COLLECTION PLANT	\$22,659,916		\$415,411		
25		SYSTEM PUMPING PLANT				_	
26	360.000	Land and Land Rights	\$86,505	0.00%	\$0	0	0.00%
27	361.000	Structures and Improv	\$1,308,481	2.87%	\$37,553	45	0.00%
28	362.000	Receiving Wells	\$741,249	4.31%	\$31,948	30	0.00%
29 30	363.000 364.000	Electric Pumping Equipment Diesel Pumping Equipment	\$3,721,201	4.31% 4.31%	\$160,384	15 15	-5.00% -5.00%
30 31	365.000	Other Pumping Equipment	\$0 \$1,150,247	4.31%	\$0 \$49,576	15	-5.00%
32	303.000	TOTAL SYSTEM PUMPING PLANT	\$7,007,683	4.5170	\$279,461	15	-3.00 /8
JZ			φ1,001,005		ψ275,401		
33		TREATMENT & DISPOSAL PLANT					
34	370.000	Land & Land Rights	\$279,087	0.00%	\$0	0	0.00%
35	371.000	Structures and Improvements	\$6,206,540	1.43%	\$88,754	60	-5.00%
36	372.000	Treatment & Disposal Equipment	\$12,462,303	3.97%	\$494,753	30	-20.00%
37	373.000	Plant Sewers	\$1,638,228	1.60%	\$26,212	50	0.00%
38	374.000	Outfall Sewer Lines	\$243,076	3.04%	\$7,390	35	0.00%
39		TOTAL TREATMENT & DISPOSAL PLANT	\$20,829,234		\$617,109		
40		GENERAL PLANT			÷-		
41	389.000	Land and Land Rights - GP	\$210,619	0.00%	\$0	35	0.00%
42	390.000	Structures and Improve - Shop & Garage	\$822,661	3.11%	\$25,585	20	-5.00%
43	390.100	Structures and Improve - Office Buildings	\$533	2.09%	\$11	47	-20.00%
44	390.900	Structures and Improvements - Leasehold	\$955	5.00%	\$48	20	0.00%
45	391.000	Office Furniture	\$23,628 \$115,107	5.00%	\$1,181 \$22,021	5	0.00%
46	391.100	Computers & Peripheral Equipment	\$115,107	20.00%	\$23,021	5	0.00%
47 48	391.200 391.250	Computer Hardware & Software Computer Software	\$159,808 \$545,548	20.00% 5.00%	\$31,962 \$27,277	20 10	0.00% 0.00%
40 49		Personal Computer Software	\$545,548 \$0	10.00%	\$27,277 \$0	10	0.00%
+3	331.200		φυ	10.00%	φυ	15	0.00%

Accounting Schedule: 05 Sponsor: Cedric E. Cunigan Page: 1 of 2

### Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Depreciation Expense

Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
50	391.300	Other Office Equipment	\$42	6.67%	\$3	20	0.00%
51	391.400	BTS Initial Investment	\$891,985	5.00%	\$44,599	10	0.00%
52	392.000	Transportation Equipment	\$533,153	3.45%	\$18,394	10	5.00%
53	392.100	Transportation Equipment - Light Trucks	\$43,040	3.45%	\$1,485	10	5.00%
54	392.200	Transportation Equipment - Heavy Trucks	\$604	3.45%	\$21	10	5.00%
55	392.300	Transportation Equipment - Autos	\$2,603	3.45%	\$90	10	5.00%
56	392.400	Transportation Equipment - Other	\$50,450	3.45%	\$1,741	10	5.00%
57	393.000	Stores Equipment	\$25,405	4.00%	\$1,016	25	0.00%
58	394.000	Tools, Shop and Garage Equipment	\$240,194	5.00%	\$12,010	20	0.00%
59	395.000	Laboratory Equipment	\$119,013	6.67%	\$7,938	15	0.00%
60	396.000	Power Operated Equipment	\$2,066	7.71%	\$159	15	0.00%
61	397.000	Communication Equip	\$422,924	6.67%	\$28,209	15	0.00%
62	397.100	Communication Equip - Non Telephone	\$3,618	6.67%	\$241	15	0.00%
63	397.200	Communication Equip - Telephone	\$44	6.67%	\$3	15	0.00%
64	398.000	Miscellaneous Equipment	\$171,180	6.43%	\$11,007	15	0.00%
65	399.000	Other Tangible Equipment	\$110,879	0.00%	\$0	30	0.00%
66	000.000	TOTAL GENERAL PLANT	\$4,496,059	0.0070	\$236,001	50	0.0070
00			φ+,450,055		φ <b>2</b> 30,001		
67	1	Total Depreciation	\$55,012,362	1	\$1,547,982		

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

### Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Accumulated Depreciation Reserve

	<u>A</u>	B	<u>C</u>	D	E	<u>F</u>	G	H	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0 ¢4 707	R-3	\$0	\$0	100.00%	\$0	\$0
4 5	303.000	Other Plant & Misc. Equipment TOTAL PLANT INTANGIBLE	<u>\$1,787</u> \$1,787	R-4	\$0 \$0	<u>\$1,787</u> \$1,787	100.00%	\$0 \$0	\$1,787 \$1,787
J			\$1,707		φU	φ1,/0/		φŪ	\$1,707
6		WATER TREATMENT PLANT							
7	330.000	Land and Land Rights - WTP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Structures and Improvements - WTP	\$2	R-8	\$0	\$2	100.00%	\$0	\$2
9	332.000	Water Treatment Equipment - WTP	\$5 \$0	R-9	\$0	\$5	100.00%	\$0	\$5
10 11	333.000	Other - WTP TOTAL WATER TREATMENT PLANT	<u>\$0</u> \$7	R-10	\$0 \$0	\$0 \$7	100.00%	\$0 \$0	<u>\$0</u> \$7
			Ψľ		ψŪ	Ψľ		ψŪ	ψr
12		TRANSMISSION & DIST. PLANT							
13	341.000	Structures and Improvements - TDP	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14		TOTAL TRANSMISSION & DIST. PLANT	\$0		\$0	\$0		\$0	\$0
45		COLUCTION DUANT							
15 16	350.000	COLLECTION PLANT Land and Land Rights	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
10	351.000	Structures and Improvements	\$1,448,061	R-10	\$0 \$0	\$1,448,061	100.00%	\$0	\$1,448,061
18	352.100	Collection Sewers (Force)	\$2,198,312	R-18	\$0	\$2,198,312	100.00%	\$0	\$2,198,312
19	352.200	Collection Sewers (Gravity)	\$1,874,549	R-19	\$0	\$1,874,549	100.00%	\$0	\$1,874,549
20	353.000	Services to Customers	\$488,690	R-20	\$0	\$488,690	100.00%	\$0	\$488,690
21	354.000	Flow Measuring Devices	\$328,424	R-21	\$0	\$328,424	100.00%	\$0	\$328,424
22	356.000	Other Collection Equipment	\$2,135	R-22	\$0	\$2,135	100.00%	\$0	\$2,135
23 24	357.000	Communication Equipment TOTAL COLLECTION PLANT	\$0 \$6,340,171	R-23	\$0 \$0	\$0 \$6,340,171	100.00%	\$0 \$0	<u>\$0</u> \$6,340,171
24		TOTAL COLLECTION FLANT	<b>\$0,340,171</b>		φU	φ0, <b>340,17</b> 1		φŪ	\$0,340,171
25		SYSTEM PUMPING PLANT							
26	360.000	Land and Land Rights	\$27	R-26	-\$27	\$0	100.00%	\$0	\$0
27	361.000	Structures and Improv	\$47,692	R-27	\$0	\$47,692	100.00%	\$0	\$47,692
28	362.000	Receiving Wells	\$380,817	R-28	\$0	\$380,817	100.00%	\$0	\$380,817
29 30	363.000 364.000	Electric Pumping Equipment Diesel Pumping Equipment	\$1,602,549 \$0	R-29 R-30	\$0 \$0	\$1,602,549 \$0	100.00% 100.00%	\$0 \$0	\$1,602,549 \$0
30	365.000	Other Pumping Equipment	\$1,202,789	R-30	\$0 \$0	\$0 \$1,202,789	100.00%	\$0	\$0 \$1,202,789
32		TOTAL SYSTEM PUMPING PLANT	\$3,233,874		-\$27	\$3,233,847	10010070	\$0	\$3,233,847
33		TREATMENT & DISPOSAL PLANT							
34	370.000	Land & Land Rights	\$21,963	R-34	-\$21,963	\$0	100.00%	\$0	\$0
35 36	371.000 372.000	Structures and Improvements Treatment & Disposal Equipment	\$1,064,265 \$4,254,499	R-35 R-36	\$0 \$0	\$1,064,265 \$4,254,499	100.00% 100.00%	\$0 \$0	\$1,064,265 \$4,254,499
30	373.000	Plant Sewers	\$315,787	R-37	\$0 \$0	\$315,787	100.00%	\$0	\$315,787
38	374.000	Outfall Sewer Lines	\$27,210	R-38	\$0	\$27,210	100.00%	\$0	\$27,210
39		TOTAL TREATMENT & DISPOSAL PLANT	\$5,683,724		-\$21,963	\$5,661,761		\$0	\$5,661,761
40	200.000	GENERAL PLANT Land and Land Rights - GP	¢o	D 44	¢0	¢0	400.000/	¢0	¢0
41 42	389.000 390.000	Structures and Improve - Shop & Garage	\$0 \$123,122	R-41 R-42	\$0 \$0	\$0 \$123,122	100.00% 100.00%	\$0 \$0	\$0 \$123,122
43	390.100	Structures and Improve - Office Buildings	-\$4,927	R-43	\$0	-\$4,927	100.00%	\$0	-\$4,927
44	390.900	Structures and Improvements - Leasehold	\$114	R-44	\$0	\$114	100.00%	\$0	\$114
45	391.000	Office Furniture	\$24,579	R-45	\$0	\$24,579	100.00%	\$0	\$24,579
46	391.100	Computers & Peripheral Equipment	\$96,590	R-46	\$0	\$96,590	100.00%	\$0	\$96,590
47	391.200	Computer Hardware & Software	\$121,251	R-47	\$0	\$121,251	100.00%	\$0	\$121,251
48 49	391.250 391.260	Computer Software Personal Computer Software	\$290,576 \$0	R-48 R-49	\$0 \$0	\$290,576 \$0	100.00% 100.00%	\$0 \$0	\$290,576 \$0
49 50	391.200	Other Office Equipment	-\$296	R-49 R-50	\$0 \$0	-\$296	100.00%	\$0	-\$296
51	391.400	BTS Initial Investment	\$512,638	R-51	\$0	\$512,638	100.00%	\$0	\$512,638
52	392.000	Transportation Equipment	\$346,961	R-52	\$0	\$346,961	100.00%	\$0	\$346,961
53	392.100	Transportation Equipment - Light Trucks	\$7,486	R-53	\$0	\$7,486	100.00%	\$0	\$7,486
54	392.200	Transportation Equipment - Heavy Trucks	\$2,531	R-54	\$0	\$2,531	100.00%	\$0	\$2,531
55	392.300	Transportation Equipment - Autos	\$20,824	R-55	\$0 \$0	\$20,824	100.00%	\$0 \$0	\$20,824
56 57	392.400 393.000	Transportation Equipment - Other Stores Equipment	\$4,277 \$26,223	R-56 R-57	\$0 \$0	\$4,277 \$26,223	100.00% 100.00%	\$0 \$0	\$4,277 \$26,223
57	393.000	Tools, Shop and Garage Equipment	\$65,689	R-57 R-58	\$0 \$0	\$65,689	100.00%	\$0 \$0	\$65,689
59	395.000	Laboratory Equipment	\$44,543	R-59	\$0	\$44,543	100.00%	\$0	\$44,543
60	396.000	Power Operated Equipment	\$653	R-60	\$0	\$653	100.00%	\$0	\$653

### Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
61	397.000	Communication Equip	\$19,080	R-61	\$0	\$19,080	100.00%	\$0	\$19,080
62	397.100	Communication Equip - Non Telephone	\$421	R-62	\$0	\$421	100.00%	\$0	\$421
63	397.200	Communication Equip - Telephone	\$45	R-63	\$0	\$45	100.00%	\$0	\$45
64	398.000	Miscellaneous Equipment	\$105,367	R-64	\$0	\$105,367	100.00%	\$0	\$105,367
65	399.000	Other Tangible Equipment	\$22,231	R-65	\$0	\$22,231	100.00%	\$0	\$22,231
66		TOTAL GENERAL PLANT	\$1,829,978		\$0	\$1,829,978		\$0	\$1,829,978
67		TOTAL DEPRECIATION RESERVE	\$17,089,541		-\$21,990	\$17,067,551		\$0	\$17,067,551

## Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
5.00				<b>^</b> ~~		4.
R-26	Land and Land Rights 1. To remove reserve associated with land. (McMellen)	360.000	-\$27	-\$27	\$0	\$0
R-34	Land & Land Rights	370.000		-\$21,963		\$0
	1. To remove reserve associated with land. (McMellen)		-\$21,963		\$0	
	Total Reserve Adjustments			-\$21,990	-	\$0

### Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Cash Working Capital

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	B x F
Number	Description		Lay	Lay	0-0		
1	OPERATION AND MAINT. EXPENSE						
2	Chemical	\$34,919	43.63	35.19	8.44	0.023123	\$807
3	Group Insurance	\$84,288	43.63	10.92	32.71	0.089616	\$7,554
4	Labor/Base Payroll	\$823,409	43.63	12.00	31.63	0.086658	\$71,355
5	Pension and OPEB	-\$67,098	43.63	2.90	40.73	0.111589	-\$7,487
6	401K	\$23,707	43.63	16.93	26.70	0.073151	\$1,734
7	Support Services	\$439,853	43.63	75.37	-31.74	-0.086959	-\$38,249
8	Fuel Power	\$291,504	43.63	21.72	21.91	0.060027	\$17,498
9	Telephone	\$21,907	43.63	34.20	9.43	0.025836	\$566
10	Rents	\$29,878	43.63	14.27	29.36	0.080438	\$2,403
11	Postage	\$34,649	43.63	20.54	23.09	0.063260	\$2,192
12	IOTG	\$99,444	43.63	-56.46	100.09	0.274219	\$27,269
13	PSC Assessment	\$36,723	43.63	-35.57	79.20	0.216986	\$7,968
14	Waste Disposal	\$795,474	43.63	74.65	-31.02	-0.084986	-\$67,604
15	Uncollectible Expense	\$34,802	0.00	0.00	0.00	0.000000	\$0
16	Cash Vouchers	\$1,029,328	43.63	75.37	-31.74	-0.086959	-\$89,509
17	TOTAL OPERATION AND MAINT. EXPENSE	\$3,712,787					-\$63,503
18	TAXES						
19	Payroll Tax	\$567,593	43.63	12.00	31.63	0.086658	\$49,186
20	Property Tax	\$284	43.63	167.90	-124.27	-0.340466	-\$97
21	TOTAL TAXES	\$567,877					\$49,089
22	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$14,414
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$444,615	43.63	52.88	-9.25	-0.025342	-\$11,267
25	State Tax Offset	\$78,954	43.63	52.88	-9.25	-0.025342	-\$2,001
26	City Tax Offset	\$16,895	43.63	52.88	-9.25	-0.025342	-\$428
27	Interest Expense Offset	\$554,034	43.63	87.60	-43.97	-0.120466	-\$66,742
28	TOTAL OFFSET FROM RATE BASE	\$1,094,498					-\$80,438
29	TOTAL CASH WORKING CAPITAL REQUIRED	I	l	l			-\$94,852
20							Ψ0-7,00Z

				_	_								
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>E</u> Adjuct	<u>G</u> Total Company	<u>H</u> Total Company	<u> </u>  uriodioticnel	<u>J</u> Iurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Adjust. Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		OPERATING REVENUES	(= : =)			[	(	(0.0)			(		
Rev-2	522.100	Residential	\$4,793,884	See note (1)	See note (1)	Rev-2	See note (1)	\$4,793,884	100.00%	\$93,095	\$4,886,979	See note (1)	See note (1)
Rev-3	522.200	Commercial	\$589,838			Rev-3		\$589,838	100.00%	-\$4,211	\$585,627		. ,
Rev-4	522.300	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	522.400	Other Public Authority	\$71,705			Rev-5		\$71,705	100.00%	-\$1,450	\$70,255		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$46,498			Rev-6		\$46,498	100.00%	-\$21,073	\$25,425		
Rev-7		TOTAL OPERATING REVENUES	\$5,501,925					\$5,501,925		\$66,361	\$5,568,286		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses - COE	\$429	\$0	\$429	E-2	\$0	\$429	100.00%	\$1.037	\$1,466	\$0	\$1,466
2	701.000	Purchased Water - COE	\$429 \$12.001	\$0 \$0	\$12,001	E-2 E-3	\$0	\$429	100.00%	-\$12,001	\$1,400	\$0 \$0	\$1,400
3	702.000	Miscellaneous Expenses - COE	\$12,001	\$0 \$0	\$10,627	E-4	\$0	\$10,627	100.00%	\$199	\$10,826	\$0	\$10,826
5	705.000	Rents - COE	\$10,027	\$0	\$10,027	E-5	\$0	\$7	100.00%	\$1,505	\$1,512	\$0	\$1,512
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$23,064	\$0	\$23,064	- •	\$0	\$23,064		-\$9,260	\$13,804	\$0	\$13,804
			,	• •	,			,			,	• -	,
7		COLLECTION MAINT. EXPENSES											
8	710.000	Maint. Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs - CME	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains - CME	\$43,652	\$30,906	\$12,746	E-10	\$0	\$43,652	100.00%	-\$30,444	\$13,208	\$462	\$12,746
11		TOTAL COLLECTION MAINT. EXPENSES	\$43,652	\$30,906	\$12,746		\$0	\$43,652		-\$30,444	\$13,208	\$462	\$12,746
12		PUMPING OPERATIONS EXPENSES											
13	720.000	Operation Supervision & Engineering - POE	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping - POE	\$4,508	\$0	\$4.508	E-14	\$0	\$4,508	100.00%	-\$25	\$4,483	\$0	\$4,483
15	722.000	Pumping Labor & Expenses - POE	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	724.000	Miscellaneous Expense - POE	\$393	\$0	\$393	E-16	\$0	\$393	100.00%	\$0	\$393	\$0	\$393
17	725.000	Rent - POE	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18		TOTAL PUMPING OPERATIONS EXPENSES	\$4,901	\$0	\$4,901		\$0	\$4,901		-\$25	\$4,876	\$0	\$4,876
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint. Supervision & Engineering - PME	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	731.000	Maint. Of Structures & Improvements - PME	\$630	\$630	\$0	E-20 E-21	\$0	\$630	100.00%	-\$696	-\$66	-\$66	\$0 \$0
21	732.000	Maint. Of Power Production Equipment - PME	\$2,715	\$708	\$2.007	E-21	\$0	\$2,715	100.00%	-\$708	\$2.007	\$0	\$2,007
23	752.000	TOTAL PUMPING MAINTENANCE EXPENSES	\$3,345	\$1,338	\$2,007	L-22	\$0	\$3,345	100.0078	-\$1,404	\$1,941	-\$66	\$2,007
			\$0,010	¢ 1,000	+=,001			¢0,010		¢.,	¢.,e	<b>400</b>	<b>\$</b> _,001
24		TREAT. & DISP. OPER. EXPENSE											
25	740.000	Operation - Supervision & Engineering - TDOE	\$59	\$59	\$0	E-25	\$0	\$59	100.00%	-\$59	\$0	\$0	\$0
26	741.000	Chemicals - TDOE	\$49,926	\$0	\$49,926	E-26	\$0	\$49,926	100.00%	-\$15,007	\$34,919	\$0	\$34,919
27	742.000	Operation Labor & Expense - TDOE	\$639,005	\$604,394	\$34,611	E-27	\$0	\$639,005	100.00%	\$35,606	\$674,611	\$639,763	\$34,848
28	743.000	Miscellaneous Expenses - TDOE	\$846,646	\$0	\$846,646	E-28	\$0	\$846,646	100.00%	\$193,365	\$1,040,011	\$0	\$1,040,011
29	744.000	Miscellaneous Expense - TDOE	\$122,690	\$0 \$0	\$122,690	E-29	\$0	\$122,690	100.00%	-\$187,949	-\$65,259	-\$186,508	\$121,249
30 31	745.000	Rents - TDOE TOTAL TREAT. & DISP. OPER. EXPENSE	\$3,709 \$1,662,035	\$0 \$604,453	\$3,709 \$1,057,582	E-30	\$0 \$0	\$3,709 \$1,662,035	100.00%	\$11,829 \$37,785	\$15,538 \$1,699,820	\$0 \$453,255	\$15,538 \$1,246,565
31		IVIAL INCAL & DISP. UPER. EAPENSE	\$1,00∠,035	<b>a</b> 004,453	\$1,007,58Z		\$0	\$1,002,035		asi,185	\$1,099,62U	<b>433</b> ,255	<b>⊅1,240,365</b>
32		TREAT. & DISP. MAINT. EXPENSES											
33	750.000	Maint. Supervision & Engineering - TDM	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	-\$1,364	-\$1,364	-\$1,364	\$0
34	751.000	Maint. Of Structures & Improvements - TDM	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	752.000	Maint. Of Water Treatment Equipment - TDM	\$231,967	\$52,237	\$179,730	E-35	\$0	\$231,967	100.00%	\$267,797	\$499,764	\$20,535	\$479,229
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$231,967	\$52,237	\$179,730		\$0	\$231,967		\$266,433	\$498,400	\$19,171	\$479,229
37		CUSTOMER ACCOUNTS EXPENSE											
37	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	301.000	Capervision		φU	μų φυ	L-30	φU	φU	100.00%	φU	μų φυ	an an	φU

		P	•	<b>D</b>		-	•				K		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	lurisdictional	<u>J</u> Iurisdictional	<u>K</u> MO Final Adj	L MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted		Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	1	(From Adj. Sch.)	(H x I) + J	L + N	
39	902.000	Meter Reading Expenses	\$45	\$45	\$0	E-39	\$0	\$45	100.00%	-\$45	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses	\$14,955	\$499	\$14,456	E-40	\$0	\$14,955	100.00%	\$51,272	\$66,227	\$0	\$66,227
41	904.000	Uncollectible Amounts	\$5,717	\$0	\$5,717	E-41	\$0	\$5,717	100.00%	\$29,085	\$34,802	\$0	\$34,802
42	905.000	Misc. Customer Accounts Expense	\$1,203	\$181	\$1,022	E-42	\$0	\$1,203	100.00%	\$11,060	\$12,263	\$176	\$12,087
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$21,920	\$725	\$21,195		\$0	\$21,920		\$91,372	\$113,292	\$176	\$113,116
44 45	920.000	ADMIN. & GENERAL EXPENSES Admin. & General Salaries	\$400.236	\$400,236	\$0	E-45	\$0	\$400.236	100.00%	-\$35.045	\$365.191	\$365,191	\$0
45 46	920.000 921.000	Office Supplies & Expenses	\$400,236 \$173,367	\$400,236 \$0	\$0 \$173,367	E-45 E-46	\$0 \$0	\$400,236	100.00%	-\$35,045 \$17,484	\$190,851	\$365,191	ەر \$190.851
40	921.000	Admin. Expenses Transferred - Credit	\$173,367	\$0 \$0	\$173,367	E-40 E-47	\$0 \$0	\$173,367		\$17,484 \$0	\$190,851	\$0	\$190,651
47	922.000	Outside Services Employed	\$337,688	\$0 \$100,991	\$236,697	E-47 E-48	\$0 \$0	\$337,688		\$287,265	\$624,953	\$100,991	\$523.962
49	924.000	Property Insurance	\$44,630	\$100,991	\$44,630	E-49	\$0	\$44,630		\$70,460	\$115,090	\$100,991	\$115,090
50	925.000	Injuries & Damages	\$180	\$0	\$180	E-50	\$0	\$180		\$880	\$1,060	\$0	\$1,060
51	926.000	Employee Pensions & Benefits	\$408,196	\$327,004	\$81,192	E-51	\$0	\$408,196		-\$341,925	\$66,271	\$139,956	-\$73,685
52	927.000	Franchise Requirements	\$0	\$0	\$0	E-52	\$0	\$0		\$0	\$0	\$0	\$0
53	928.000	Regulatory Commission Expenses	\$1,268	\$0	\$1,268	E-53	\$0	\$1,268		-\$291	\$977	\$0	\$977
54	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-54	\$0	\$0		\$0	\$0	\$0	\$0
55	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-55	\$0	\$0		\$0	\$0	\$0	\$0
56	930.200	Misc. General Expenses	\$95,543	\$0	\$95,543	E-56	\$0	\$95,543		-\$126,097	-\$30,554	\$0	-\$30,554
57	930.300	Research & Development Expenses	\$282	\$0	\$282	E-57	\$0	\$282	100.00%	\$1,380	\$1,662	\$0	\$1,662
58	931.000	Rents - AGE	\$6,294	\$0	\$6,294	E-58	\$0	\$6,294	100.00%	\$1,560	\$7,854	\$0	\$7,854
59	932.000	Maint. of General Plant	\$4,083	\$0	\$4,083	E-59	\$0	\$4,083	100.00%	\$20,008	\$24,091	\$0	\$24,091
60		TOTAL ADMIN. & GENERAL EXPENSES	\$1,471,767	\$828,231	\$643,536		\$0	\$1,471,767		-\$104,321	\$1,367,446	\$606,138	\$761,308
61		DEPRECIATION EXPENSE											
62	403.000	Depreciation Expense, Dep. Exp.	\$1,060,581	See note (1)	See note (1)	E-62	See note (1)	\$1,060,581	100.00%	\$461,233	\$1,521,814	See note (1)	See note (1)
63		TOTAL DEPRECIATION EXPENSE	\$1,060,581	\$0	\$0		\$0	\$1,060,581		\$461,233	\$1,521,814	\$0	\$0
64		AMORTIZATION EXPENSE	····-		····-			····-					
65	404.000	Amortization - LTD Term Plant	\$11,115	\$0	\$11,115	E-65	\$0	\$11,115		\$27,763	\$38,878	\$0	\$38,878
66 67	405.000	Amortization of Reg Asset	\$106	\$0 \$0	\$106	E-66 E-67	\$0 \$0	\$106	100.00% 100.00%	-\$106	\$0 \$0	\$0 \$0	\$0 \$0
67 68	405.000	Amortization of Reg Asset AFUDC Amortization - Property Losses	\$2,496	\$0 \$0	\$2,496	E-67 E-68	\$0 \$0	\$2,496		-\$2,496	• •		• •
68 69	407.000	TOTAL AMORTIZATION EXPENSE	\$2,542 \$16,259	<u>\$0</u> \$0	\$2,542 \$16,259	E-08	\$U \$0	\$2,542 \$16,259	100.00%	\$99 \$25,260	\$2,641 \$41,519	\$0 \$0	\$2,641 \$41,519
69		TOTAL AMORTIZATION EXPENSE	\$10,239	<b>\$</b> 0	\$10,239		\$0	\$10,239		\$25,200	\$41,519	\$U	\$41,519
70		OTHER OPERATING EXPENSES							1				
71	408.100	Property Taxes	-\$51	\$0	-\$51	E-71	\$0	-\$51	100.00%	\$335	\$284	\$0	\$284
72	408.100	Payroll Taxes	\$84,041	\$84,041	\$0	E-72	\$0	\$84,041	100.00%	-\$24,548	\$59,493	\$59,493	\$0
73	408.100	Other Taxes	-\$456	\$0	-\$456	E-73	\$0	-\$456	100.00%	\$0	-\$456	\$0	-\$456
74	408.100	PSC Assessment	\$7,707	\$0	\$7,707	E-74	\$0	\$7,707	100.00%	\$26,881	\$34,588	\$0	\$34,588
75		TOTAL OTHER OPERATING EXPENSE	\$91,241	\$84,041	\$7,200		\$0	\$91,241		\$2,668	\$93,909	\$59,493	\$34,416
					••••••								
76		TOTAL OPERATING EXPENSE	\$4,630,732	\$1,601,931	\$1,968,220		\$0	\$4,630,732		\$739,297	\$5,370,029	\$1,138,629	\$2,709,586
77		NET INCOME BEFORE TAXES	\$871,193					\$871,193		-\$672,936	\$198,257		
			ψ071,100					ψ0/1,195	1	-4012,330	φ130,237		
78		INCOME TAXES							1				
79	409.100	Current Income Taxes	-\$32,262	See note (1)	See note (1)	E-79	See note (1)	-\$32,262	100.00%	\$271,138	\$238,876	See note (1)	See note (1)
80		TOTAL INCOME TAXES	-\$32,262				1	-\$32,262	1	\$271,138	\$238,876		
									1				
81		DEFERRED INCOME TAXES		0	0 (4)		One mate (d)		100.000	<b>A</b> 100 CT 1	<b>607</b> C	One mate (4)	0
82	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$95,905	See note (1)	See note (1)	E-82	See note (1)	\$95,905	100.00%	-\$193,291	-\$97,386	See note (1)	See note (1)

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>I</u> Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	M = K
83	412.200	Amortization of Deferred ITC	-\$5			E-83		-\$5	100.00%	\$5	\$0		
84	0.000	Amortization of Protected Excess ADIT	\$0			E-84		\$0	100.00%	-\$49,964	-\$49,964		
85	0.000	Amortization of Unprotected Excess ADIT	\$0			E-85		\$0	100.00%	-\$337,826	-\$337,826		
86		TOTAL DEFERRED INCOME TAXES	\$95,900			-		\$95,900		-\$581,076	-\$485,176		
87		NET OPERATING INCOME	\$807,555					\$807,555		-\$362,998	\$444,557		

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

Accounting Schedule: 09 Sponsor: Amanda C. McMellen Page: 3 of 3

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-2	Residential 1. To Annualize Residential Revenue	522.100	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$93,095 \$93,095	\$93,095
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	-\$4,211	-\$4,211
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$4,211	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	-\$1,450	-\$1,450
	1. To normalize other public authority. (A. Sarver)		\$0	\$0		\$0	-\$1,450	
Rev-6	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$21,073	-\$21,073
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$21,073	
E-2	Operation Labor & Expenses - COE	701.000	\$0	\$0	\$0	\$0	\$1,037	\$1,037
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk)		\$0	\$0		\$0	\$1,037	
E-3	Purchased Water - COE	702.000	\$0	\$0	\$0	\$0	-\$12,001	-\$12,001
	1. To annualize purchased water. (Sarver)		\$0	\$0		\$0	-\$12,001	
E-4	Miscellaneous Expenses - COE	703.000	\$0	\$0	\$0	\$0	\$199	\$199
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$185	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$14	
E-5	Rents - COE	705.000	\$0	\$0	\$0	\$0	\$1,505	\$1,505
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$1,505	
E-10	Maint. Of Supply Mains - CME	716.000	\$0	\$0	\$0	-\$30,444	\$0	-\$30,444
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$30,444	\$0	
E-14	Fuel or Power Purchased for Pumping - POE	721.000	\$0	\$0	\$0	\$0	-\$25	-\$25
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$25	
E-21	Maint. Of Structures & Improvements - PME	731.000	\$0	\$0	\$0	-\$696	\$0	-\$696
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$696	\$0	
E-22	Maint. Of Power Production Equipment - PME	732.000	\$0	\$0	\$0	-\$708	\$0	-\$708
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$708	\$0	
E-25	Operation - Supervision & Engineering - TDOE	740.000	\$0	\$0	\$0	-\$59	\$0	-\$59
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$59	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number E-26	Income Adjustment Description Chemicals - TDOE	Number 741.000	Labor \$0	Non Labor \$0	Total \$0	Labor \$0	Non Labor -\$15,007	Total -\$15,00
E-20	1. To normalize chemical expense. (Sarver)	741.000	\$0	\$0	φU	\$0	-\$15,007	-\$15,00
			ţ.	ΨŪ		ψŪ	<i><b></b></i>	
E-27	Operation Labor & Expense - TDOE	742.000	\$0	\$0	\$0	\$35,369	\$237	\$35,60
	1. To annualize payroll. (Arabian)		\$0	\$0		\$28,150	\$0	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$236	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize office & admin supplies (Newkirk), To normalize uniforms (Newkirk)		\$0	\$0		\$0	\$1	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize payroll expense - Corp (Arabian)		\$0	\$0		\$7,219	\$0	
E-28	Miscellaneous Expenses - TDOE	743.000	\$0	\$0	\$0	\$0	\$193,365	\$193,36
	1. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$1,609	
	2. To normalize waste disposal expense. (Caldwell)		\$0	\$0		\$0	\$191,758	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$2	
E-29	Miscellaneous Expense - TDOE	744.000	\$0	\$0	\$0	-\$186,508	-\$1,441	-\$187,94
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$186,508	\$0	
	3. To adjust building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$1,822	
	2. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	\$382	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize uniforms (Newkirk)		\$0	\$0		\$0	-\$1	
E-30	Rents - TDOE	745.000	\$0	\$0	\$0	\$0	\$11,829	\$11,82
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$11,829	
E-33	Maint. Supervision & Engineering - TDM	750.000	\$0	\$0	\$0	-\$1,364	\$0	-\$1,36
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$1,364	\$0	
E-35	Maint. Of Water Treatment Equipment - TDM	752.000	\$0	\$0	\$0	-\$31,702	\$299,499	\$267,79
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$31,702	\$0	
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	\$300,056	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$292	
	4. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$312	
	5. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjustment for Main Break Expense. (Niemeier)		\$0	\$0		\$0	-\$537	
E-39	Meter Reading Expenses	902.000	\$0	\$0	\$0	-\$45	\$0	-\$4
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$45	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	-\$499	\$51,771	\$51,272
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$499	\$0	
	2. To annualize postage expense. (Barron)		\$0	\$0		\$0	\$497	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$790	
	4. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$52,064	
	Allocation Factors, To normalize uniforms (Newkirk)							
E-41	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$29,085	\$29,08
	1. To normalize uncollectibles. (Newkirk)		\$0	\$0		\$0	\$34,802	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	-\$5,717	
	Allocation Factors, To normalize uncollectibles (Newkirk)							
E-42	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$5	\$11,065	\$11,06
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$5	\$0	
	2. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$87	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$10,978	
	Allocation Factors, To include credit card fees. (Bolin)							
E-45	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$35,045	\$0	-\$35,04
	1. To annualize payroll. (Arabian)		\$0	\$0		-\$22,079	\$0	
	2. To annualize incentive compensation. (Arabian)		\$0	\$0		-\$38,136	\$0	
	3. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$25,170	\$0	
	Allocation Factors, To annualize payroll expense - Corp (Arabian), To annualize Incentive Compensation - Corp (Arabian)							
E-46	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$17,484	\$17,48
	1. To annualize employee expense. (Arabian)		\$0	\$0		\$0	\$4,407	
	3. To normalize office supplies. (Newkirk)		\$0	\$0		\$0	-\$1,892	
	4. To normalize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$435	
	5. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$15,404	
	Allocation Factors, To annualize Employee Expenses - Corp (Arabian), Adjust for outside services. (Barron), To normalize bank service charges (Newkirk), To normalize credit line fees (Newkirk), To normalize office & admin supplies (Newkirk), To remove corporate fuel and purchase power. (Sarver)							
E-48	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	\$287,265	\$287,26
	2. To normalize main break expense. (Niemeier)		\$0	\$0		\$0	-\$70,112	
	3. To normalize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$3,007	

<u>A</u> ncome	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdiction
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustment
lumber	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	5. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$355,896	
	Allocation Factors, To annualize payroll expense - Service Company (Arabian), To annualize Group Insurance							
	expense - Service Company (Arabian), To annualize 401K							
	expense - Service Company (Arabian), To annualize Payroll Taxes expense - Service Company (Arabian), To							
	annualize Employee Expenses - Service Company (Arabian), To							
	(Arabian), To annualize Incentive Compensation - Service							
	Company (Arabian), Adjust for outside services. (Barron),							
	Adjustment for maintenance supplies and services							
	expense. (Niemeier), Adjustment for Main Break Expense.							
	(Niomoior)							
E-49	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$70,460	\$70,4
	1. To annualize insurance premiums. (Newkirk)		\$0	\$0		\$0	-\$8,494	
	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$78,954	
	Allocation Factors, To annualize insurance premiums-							
	Vehicle (Newkirk), To annualize insurance premiums-							
	General Liability (Newkirk), To annualize insurance							
	premiums- Casualty Reserve (Newkirk), To annualize							
	insurance premiums- Workers Com (Newkirk), To							
	annualize insurance premiums- WC Capitalized Credits (Newkirk), To annualize insurance premiums- Property							
	(Newkirk), To annualize insurance premiums- Property (Newkirk), To annualize insurance premiums- Other							
	(Newkirk)							
E-50	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	\$880	\$8
	1. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$880	
	Allocation Factors. (Newkirk)							
E-51	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	-\$187,048	-\$154,877	-\$341,9
E-91		320.000			ψŪ			-4041,0
	1. To annualize 401(K). (Arabian)		\$0	\$0		-\$7,283	\$0	
	2. To annualize group insurance. (Arabian)		\$0	\$0		-\$154,632	\$0	
	3. To annualize VEBA. (Arabian)		\$0	\$0		-\$1,449	\$0	
	4. To annualize defined contribution plan (DCP) expense. (Foster)		\$0	\$0		-\$26,244	\$0	
	5. To annualize pension expense and amortize pension tracker. (Foster)		\$0	\$0		\$0	-\$57,610	
	6. To annualize OPEB expense and amortize OPEB tracker.		\$0	\$0		\$0	-\$117,250	
	(Foster)		ΨŪ	ΨŪ		Ψ	ψ117,200	
	8. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$19,983	
	Allocation Factors, Adjust for promotional expense. (Barron), To annualize OPEB expense. (Foster)		<i>Q</i>	ψũ		ţ,	¥10,000	
	9. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$2,560	\$0	
	Allocation Factors, To annualize Group Insurance Expense		ţe			<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>	20	
	- Corp (Arabian), To annualize 401K expense - Corp							
	(Arabian), To annualize VEBA - Corp (Arabian)							
		928.000	\$0	\$0	\$0	\$0	-\$291	-\$2
E-53	Regulatory Commission Expenses		<b>4</b>	• •		\$0	-\$291	
E-53	Regulatory Commission Expenses 2. To reallocate MAWC Corporate Expense using Staff's		\$0	¢n		- ΨU	- <del>4</del> 2 3 1	
E-53	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0				
E-53	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over		\$0	\$0				
E-53	2. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0				
E-53 E-56	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To normalize rate case expense over three years and to normalize the depreciation study over	930.200	\$0 \$0	\$0	\$0	\$0	-\$126.097	-\$126,

<u>A</u>	<u>B</u>	<u>C</u>	D	E	E	<u>G</u>	H	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To adjust advertising costs. (Barron)		\$0	\$0		\$0	-\$47	
	5. To annualize transportation expense - Fuel. (Amenthor)		\$0	\$0		\$0	-\$104,173	
	7. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize fuel expense. (Amenthor), Adjust for advertising. (Barron), Adjust for advertising service company. (Barron), Adjust for advertising customer education & community relations. (Barron), Adjust for lobbying expenses. (Barron), Adjust for promotional expense. (Barron), To disallow Corporate contributions/remove Corporate lobbying expense/disallow dues and donations (Dhority), To disallow Service Company allocated dues and donations (Dhority), To normalize software licenses (Newkirk), To normalize books & publications (Newkirk)		\$0	\$0		\$0	-\$21,877	
E-57	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$1,380	\$1,380
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$1,380	
E-58	Rents - AGE	931.000	\$0	\$0	\$0	\$0	\$1,560	\$1,560
2 00		331.000			ψŪ			\$1,500
	1. To annualize lease expense. (Amenthor)		\$0	\$0		\$0	\$142	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize lease and rent expense. (Amenthor)		\$0	\$0		\$0	\$1,418	
E-59	Maint. of General Plant	932.000	\$0	\$0	\$0	\$0	\$20,008	\$20,008
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$20,008	
E-62	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$461,233	\$461,233
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$487,401	
	2. To remove capitalized depreciation. (McMellen)		\$0	\$0		\$0	-\$41,290	
	3. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$15,122	
E-65	Amortization - LTD Term Plant	404.000	\$0	\$0	\$0	\$0	\$27,763	\$27,763
	1. To annualize amortization expense. (McMellen)		\$0	\$0		\$0	\$27,763	
E-66	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	-\$106	-\$106
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset (McMellen)		\$0	\$0		\$0	-\$106	
E-67	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$2,496	-\$2,496
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To remove amortization of regulatory asset - AFUDC (McMellen)		\$0	\$0		\$0	-\$2,496	
E-68	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	\$99	\$99
	1. To reallocate MAWC Corporate Expense using Staff's		\$0	\$0		\$0	\$99	
	Allocation Factors. (Newkirk)		ΦŪ	Ο¢		\$0	<b>499</b>	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Humber			Labor	Non Labor	Totai	Labor	Non Labor	Total
E-71	Property Taxes	408.100	\$0	\$0	\$0	\$0	\$335	\$335
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, Adjust for property taxes. (Barron)		\$0	\$0		\$0	\$335	
E-72	Payroll Taxes	408.100	\$0	\$0	\$0	-\$24,548	\$0	-\$24,548
	1. To annualize payroll taxes. (Arabian)		\$0	\$0		-\$26,637	\$0	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors, To annualize Payroll Taxes expense - Corp (Arabian)		\$0	\$0		\$2,089	\$0	
E-74	PSC Assessment	408.100	\$0	\$0	\$0	\$0	\$26,881	\$26,881
	1. To reallocate MAWC Corporate Expense using Staff's Allocation Factors/Annualize PSC Assessment. (Dhority)		\$0	\$0		\$0	\$26,881	
E-79	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$271,138	\$271,138
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$418,329	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$147,191	
E-82	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$193,291	-\$193,291
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$630,837	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	\$437,546	
E-83	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$5	\$5
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$31	
	2. To reallocate MAWC Corporate Expense using Staff's Allocation Factors. (Newkirk)		\$0	\$0		\$0	-\$26	
E-84	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$49,964	-\$49,964
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$49,964	
E-85	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$337,826	-\$337,826
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$337,826	
	Total Operating Revenues	<u>ا</u> ا	\$0	\$0	\$0	\$0	\$66,361	\$66,361
	Total Operating & Maint. Expense	-	\$0	\$0	\$0	-\$463,302	\$892,661	\$429,359

### Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Income Tax Calculation

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.23%	<u>E</u> 6.33%	<u>F</u> 6.43%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$198,257	\$1,404,659	\$1,433,185	\$1,461,712
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,521,814	\$1,521,814	\$1,521,814	\$1,521,814
4	Non - Deductible Expenses		\$6,877	\$6,877	\$6,877	\$6,877
5			\$229,401	\$229,401	\$229,401	\$229,401
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,758,092	\$1,758,092	\$1,758,092	\$1,758,092
7	SUBT. FROM NET INC. BEFORE TAXES			<b>*</b> == ( (		<b>A</b> == <i>i</i> <b>a a</b> <i>i</i>
8	Interest Expense calculated at the Rate of	2.5440%	\$554,034	\$554,034	\$554,034	\$554,034
9	Tax Straight-Line Depreciation		\$1,062,076	\$1,062,076	\$1,062,076	\$1,062,076
10	Excess Tax over S/L Tax Depreciation		-\$637,897	-\$637,897	-\$637,897	-\$637,897
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$978,213	\$978,213	\$978,213	\$978,213
12	NET TAXABLE INCOME		\$978,136	\$2,184,538	\$2,213,064	\$2,241,591
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$978,136	\$2,184,538	\$2,213,064	\$2,241,591
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$34,897	\$77,937	\$78,954	\$79,972
16	Deduct City Inc Tax - Fed. Inc. Tax		\$7,467	\$16,677	\$16,895	\$17,113
17 18	Federal Taxable Income - Fed. Inc. Tax Federal Income Tax at the Rate of	21.000%	\$935,772 \$196,512	\$2,089,924 \$438,884	\$2,117,215 \$444,615	\$2,144,506 \$450,346
10	Subtract Federal Income Tax Credits	21.000%	\$190,512	<b>ಫ430,004</b>	\$444,015	\$450,340
20	Credit - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$196,512	\$438,884	\$444,615	\$450,346
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$978,136	\$2,184,538	\$2,213,064	\$2,241,591
24	Deduct Federal Income Tax at the Rate of	50.000%	\$98,256	\$219,442	\$222,308	\$225,173
25 26	Deduct City Income Tax - MO. Inc. Tax Missouri Taxable Income - MO. Inc. Tax		\$7,467	\$16,677	\$16,895	\$17,113
20 27	Subtract Missouri Income Tax Credits		\$872,413	\$1,948,419	\$1,973,861	\$1,999,305
28	Test MO State Credit		\$0	\$0	\$0	\$0
29	Missouri Income Tax at the Rate of	4.000%	\$34,897	\$77,937	\$78,954	\$79,972
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$978,136	\$2,184,538	\$2,213,064	\$2,241,591
32	Deduct Federal Income Tax - City Inc. Tax		\$196,512	\$438,884	\$444,615	\$450,346
33	Deduct Missouri Income Tax - City Inc. Tax		\$34,897	\$77,937	\$78,954	\$79,972
34	City Taxable Income		\$746,727	\$1,667,717	\$1,689,495	\$1,711,273
35	Subtract City Income Tax Credits Test City Credit		\$0	¢0.	\$0	¢O
36 37	City Income Tax at the Rate of	1.000%	\$0 \$7,467	\$0 \$16,677	\$0 \$16,895	\$0 \$17,113
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$196,512	\$438,884	\$444,615	\$450,346
40	State Income Tax		\$34,897	\$77,937	\$78,954	\$79,972
41	City Income Tax		\$7,467	\$16,677	\$16,895	\$17,113
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$238,876	\$533,498	\$540,464	\$547,431
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		-\$97,386	-\$97,386	-\$97,386	-\$97,386
45	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
46	Amortization of Protected Excess ADIT		-\$49,964	-\$49,964	-\$49,964	-\$49,964
47	Amortization of Unprotected Excess ADIT		-\$337,826	-\$337,826	-\$337,826	-\$337,826
48	TOTAL DEFERRED INCOME TAXES		-\$485,176	-\$485,176	-\$485,176	-\$485,176

### Missouri-American Water Company Case No. WR-2020-0344 All Other Waste Water District B Test Year Ending 12-31-2019 Income Tax Calculation

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.23%	6.33%	6.43%
Number	Description	Rate	Year	Return	Return	Return
49	TOTAL INCOME TAX		-\$246,300	\$48,322	\$55,288	\$62,255