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Exhibit No. 13

MAWC – Exhibit 13 Brian LaGrand Direct Testimony File No. WR-2022-0303 Exhibit No.:

Issues: Test Year, Regulatory Lag,

Production Cost Tracker, Revenue Requirement, Company Accounting

Schedules, Minimum Filing Requirements, Acquisitions, Rate Case Expense, Excess ADIT Stub

Period

Witness: Brian W. LaGrand

Exhibit Type: Direct

Sponsoring Party: Missouri-American Water Company

Case No.: WR-2022-0303 SR-2022-0304

Date: July 1, 2022

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. WR-2022-0303 CASE NO. SR-2022-0304

DIRECT TESTIMONY

OF

BRIAN W. LAGRAND

ON BEHALF OF

MISSOURI-AMERICAN WATER COMPANY

AFFIDAVIT

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

Brian W. LaGrand

July 1, 2022 Dated

DIRECT TESTIMONY BRIAN W. LAGRAND MISSOURI AMERICAN WATER COMPANY

CASE NO.: WR-2022-0303 CASE NO.: SR-2022-0304

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DIRECT TESTIMONY

BRIAN W. LAGRAND

I. INTRODUCTION

- 2 Q. Please state your name and business address.
- 3 A. My name is Brian LaGrand, and my business address is 727 Craig Road, St. Louis, MO,
- 4 63141.

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- 5 Q. By whom are you employed and in what capacity?
- 6 A. I am employed by Missouri-American Water Company ("MAWC", "Missouri-American"
- or the "Company") as the Director of Rates and Regulatory Support.
- 8 Q. Please summarize your educational background and business experience.
- 9 A. I received a Master of Business Administration degree from Washington University in St.
- Louis in 1998, with a concentration in Finance, and a Bachelor of Science in Business
- Administration degree from the University of Dayton in 1993, with a major in Accounting.
- 12 After graduation from the University of Dayton, I was licensed in Ohio as a Certified Public
- Accountant, and was employed as an Auditor by J.D. Cloud and Associates until 1996.
- After graduating from Washington University, I spent two years at May Department Stores
- 15 Company in the Capital Planning & Analysis department, focusing on the evaluation of
- capital investments. In 2000, I began working for Anheuser-Busch Companies as a
- Financial Analyst in the Treasury Group. My responsibilities included managing the
- foreign currency derivative portfolio in Risk Management and running the commercial
- paper and share repurchase programs in Corporate Finance. In 2005, I moved into the
- Business & Wholesaler Development Group as a Sr. Business Analyst, where I worked on
- 21 acquisitions of craft breweries and competitive analysis. In 2010, I joined American Water
- Works Service Company, Inc. ("AWWSC" or "Service Company") as a Manager in the

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

5 Q. What are your current employment responsibilities?

- 6 A. My responsibilities as Director of Rates and Regulatory Support include the following: 1)
- 7 preparing and presenting all rate change applications and supporting documents and
- 8 exhibits as prescribed by management policies, guidelines and regulatory commission
- 9 requirements; 2) preparing rate analyses and studies to evaluate the effect of proposed rates
- on the revenues, rate of return and tariff structures; 3) executing the implementation of rate
- orders, including development of the revised tariff pricing necessary to produce the
- proposed revenue level; 4) overseeing the preparation of revenue and capital requirements
- analyses; and 5) providing support for financial analyses, including preparation of
- 14 applicable regulatory commission filings.
- 15 Q. Are you generally familiar with the operations, books and records of MAWC?
- 16 A. Yes.
- 17 Q. Have you previously testified before the Missouri Public Service Commission?
- 18 A. Yes, I provided testimony before the Missouri Public Service Commission
- 19 ("Commission") in several cases. Additionally, I have testified before the Illinois
- 20 Commerce Commission. A list of the cases is attached as Schedule BWL-1.
- 21 Q. What is the purpose of your Direct Testimony in this proceeding?
- 22 A. The purpose of my Direct Testimony is primarily to support MAWC's proposed revenue
- 23 requirement. The revenue requirement determines the level of revenues required to pay

1		operating expenses, to provide for depreciation and taxes, and to afford MAWC's investors
2		an opportunity to earn a fair and reasonable return on their investment. Related, I will
3		introduce and sponsor the minimum filing requirements, attached as Schedule BWL-2,
4		which are required by Commission Rule 20 CSR 4240-3.030. Additionally, I will support
5		the Company's proposed test year, ways to help mitigate regulatory lag, production cost
6		tracker, MAWC acquisitions, rate case expense, and the return of the remaining stub period
7		EADIT to customers.
8	Q.	Are you sponsoring any Schedules with your Direct Testimony?
9	A.	Yes. I am sponsoring the Company Accounting Schedules ("CAS"), attached as Schedule
10		BWL-3. These Schedules support MAWC's revenue requirement calculation for this case
11		including the following:
12		• CAS-1: Summary of Revenue Requirement
13		• CAS-2: Pro Forma Income Statements
14		• CAS-3: Rate Base summary
15		• CAS-4: Utility Plant in Service
16		CAS-5: Accumulated Depreciation
17		• CAS-6: Customer Advances and Contributions in Aid of Construction
18		• CAS-7: Working Capital
19		• CAS-8: Pro Forma Adjustments to Revenue
20		• CAS-9: Summary of Operating and Maintenance Expenses, Depreciation,
21		Amortization and General Taxes

2		• CAS-10: Pro Forma Current State and Federal Income Taxes at Present and Proposed Rates
۷		Troposed Rates
3		• CAS-11 & CAS 12: Test Year Operating Revenues at Present Rates vs Proposed
4		Rates
5		• CAS-13: Summary of Adjustments to Operations and Maintenance Expenses,
6		Depreciation, Amortization and General Taxes
7		II. TEST PERIOD
8	Q.	What test period is MAWC proposing in this case?
9	A.	Contemporaneously with the filing of this case, MAWC has filed a Motion requesting a
10		test year with a true-up period ending December 31, 2022, plus certain discrete adjustments
11		through May 31, 2023.
12	Q.	What periods will MAWC be presenting in this case?
13	A.	For all schedules, MAWC will provide information for three time periods:
14		1. Historical Test Year – 12 months ended June 30, 2022;
15		2. True-up Period – 12 months ended December 31, 2022; and,
16		3. Discrete Adjustments – through May 31, 2023.
17	Q.	Is the historical test year based on 12 months of actuals at the time of filing?
18	A.	At the time of filing, the historical test year is based on 9 months of actuals through March
19		31, 2022, and 3 months of projections through June 30, 2022.
20	Q.	Will the Company provide an update once actuals are available for the remainder of
21		the test year?
22	A.	Yes. It is expected that within 30 days of filing this case, the Company will provide parties

- with the actuals for the historical test year ended June 30, 2022. Consistent with prior cases, the Company will provide updated detailed data, including a revenue requirement calculation as of June 30, 2022.
- Q. Please explain how the Company has quantified its adjustments to and beyond the
 historical test year.
- 6 A. In general, the historical test year expenses (12 months ended June 30, 2022) were updated 7 to include known and measurable changes or adjusted based on Company experience 8 through the requested true-up period ending December 31, 2022. Additionally, the 9 Company is proposing discrete adjustments to certain rate base and expense items through 10 May 31, 2023. Specific adjustments to rate base are included in the Direct Testimony of Company witnesses Jennifer Grisham and Rebecca Losli, and adjustments to expense 11 accounts are described in greater detail in the Direct Testimony of Company witnesses 12 Matthew Mason and Michael Schwarzell. Discussion of the select discrete adjustments 13 14 can be found in the Direct Testimony of Company witness Wesley Selinger and later in this testimony. 15

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

- 17 A. Yes. The Company proposed several discrete adjustments¹ in WR-2020-0344, consistent 18 with the Commission's Order Setting Procedural Schedule and Setting Test Year.²
- Q. Is the Company proposing to adjust all items beyond the true-up period through these
 discrete adjustments?
- A. No. The proposed discrete adjustments reflect known and measurable changes to expense and capital expenditures, which will be effective and in service, respectively, before the

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

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

1		operation of law date in this case.
2	Q.	What discrete adjustments are included in this case?
3	A.	The Company is proposing discrete adjustments for the following items:
4		• Selected capital projects that are not eligible for WSIRA and, will be in service
5		prior to the operation of law date in this case, including annualized depreciation
6		and property taxes related thereto;
7		• Changes to the Company's capital structure through the operation of law date; and
8		• Selected known and measurable operating expense adjustments that will be in effect
9		prior to the operation of law date.
10		Please see the Direct Testimony of Company witness Mr. Selinger for a more detailed
11		discussion of these discrete adjustments.
12	Q.	Is the Company applying any general inflation factors to determine the discrete
13		adjustments in this case?
14	A.	No.
15		III. MAWC HISTORICAL RETURNS
16	Q.	What role does the Commission play in establishing an appropriate return for a
17		utility?
18	A.	One of the Commission's primary objectives is to set rates that are just and reasonable. As
19		described in the Commission's Order Approving Non-Unanimous Stipulation and
20		Agreement in Case No. WR-2011-0337:
21		A "just and reasonable" rate is one that is fair to both the utility and its
22		customers. It is no more than is sufficient to "keep public utility plants in

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

A.

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

Q. Has the Commission authorized a specific level of return in the Company's prior rate cases?

- The majority of the Company's recent rate cases have primarily been "black box" settlements, and the Commission hasn't ordered a specific single return. However, the Orders approving the settlement agreements (and the settlement agreements themselves) have often addressed the question of the appropriate return:
 - Case No. WR-2011-0337 The settlement agreement included a 10.00% return on equity for the Company's ISRS cases⁴, and the Order approving the settlement agreement identified a zone of reasonableness for the return on equity between 9.00% and 11.00%.⁵

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

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

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

•	<u>Case No. WR-2015-0301</u> – The settlement agreement included a 10.35% pre-tax
	total return for ISRS cases ⁶ , but was silent to return on equity. In the Order
	approving the settlement, the Commission determined a return on equity range of
	9.50% to 9.75% was reasonable ⁷ .

- Case No. WR-2017-0285 The settlement agreement included a 9.44% pre-tax return for ISRS cases (reflecting reduction in Federal tax rate) and identified a return on equity range of 9.50% to 10.00%8. The Commission did not comment on the return on equity range but did approve the settlement.
- Case No. WR-2020-0344 The settlement agreement included an 8.71% pre-tax return for ISRS cases (reflecting reduction in Missouri tax rate)⁹, and was silent on return on equity. Staff's position was that a 9.55% return on equity would be appropriate¹⁰. The Commission approved the settlement but did not comment on the return on equity.

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

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

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

Q. Was there something unique about 2012 that allowed the Company to earn a higherreturn that year?

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

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

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

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

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

- 1 A. Yes. In 2012, there was a record drought in Missouri and across the country that resulted in very high water sales during the summer of that year.
- Q. So, over the last decade, the Company has only been able to earn a reasonable returnin the year in which a historic drought occurred?
- 5 A. That is correct.

- 6 Q. What has the Company's actual return on equity been in recent years?
- A. Utilizing the Company's annual financials, the Company has averaged an actual return on equity of 8.52% between 2012 and 2021, as shown in Table BWL-1. This is roughly 100 basis points below the bottom of the 9.50% to 10.00% range contemplated in agreements approved by the Commission.

Table BWL-1										
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net Income	\$49.4	\$38.5	\$42.5	\$40.2	\$47.7	\$46.6	\$55.9	\$62.6	\$68.8	\$70.5
Average Equity	\$441.0	\$460.6	\$479.8	\$505.8	\$548.0	\$607.7	\$664.4	\$730.9	\$857.2	\$943.9
Return on Equity	11.19%	8.37%	8.86%	7.95%	8.71%	7.67%	8.42%	8.57%	8.03%	7.46%

Average Return 2012 - 2021 8.52%

- 12 Q. Do the Company's ISRS and WSIRA programs offset some of this shortfall?
- 13 A. No. These results are inclusive of ISRS and WSIRA. Without the benefits of those 14 programs, the shortfalls would be significantly larger.
- Q. What are the main drivers behind the return on equity shortfall the Company experiences?
- A. Generally, the shortfalls are in one of two broad categories. The first is regulatory lag –
 primarily due to new investments made by the Company. The second is the difference
 between the billing determinants used to set the rates in the rate case and the actual billing
 determinants the Company experiences. Please see the testimony of Company witness
 Charles Rea for a further discussion of billing determinants and declining usage.

- Q. Do changes in operating expenses also impact the Company's ability to earn a fair return?
- As discussed in the Direct Testimony of Jeffrey Kaiser, the Company's operating expenses in 2021 were essentially the same as that in 2012, excluding the impact of acquisitions made during that time, which were below the growth rate of the Consumer Price Index ("CPI") during that period. However, since 2021 there has been significant inflation. The CPI increased 7.04% in 2021, which is the largest year-over-year increase since June 1982.

 As of May 2022, the CPI increased 4.84% since December 2021, an annualized growth

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

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

rate of 12.01%¹¹ making it difficult to maintain that same low level of historical costs.

IV. REGULATORY LAG

21 Q. What causes regulatory lag?

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

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

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Α.

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

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

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

1 investments?

- Yes, to an extent. As mentioned previously, the Company has the ISRS and WSIRA mechanisms. Those programs help reduce regulatory lag, but do not eliminate it, and these mechanisms do not cover all types of plant investments. Therefore, even with these mechanisms and general rate cases, it's impossible to fully eliminate regulatory lag. As soon as an asset is placed in service, the Company begins experiencing regulatory lag
- Q. What is the Company proposing in this case to help further reduce regulatory lag onplant investments?
- 9 A. The Company is proposing two regulatory treatments to reduce regulatory lag on plant investments. The first is deferred depreciation, and the second is the capitalization of post11 in-service carrying costs. These are explained in greater detail below.
- 12 Q. Would all plant investments be eligible for this requested regulatory treatment?
- 13 A. No. The WSIRA mechanism already provides some mitigation to regulatory lag for many 14 of the Company's investments. Therefore, the Company is not proposing to include 15 investments that are eligible for WSIRA.
- 16 Q. Please explain the proposal for deferred depreciation.
- 17 A. If the Commission were to authorize the Company to defer depreciation, then the Company
 18 would begin depreciating the plant investments when they are placed in service, but rather
 19 than recognizing depreciation expense, the costs would be recorded in a regulatory asset.
 20 At the time of the Company's next rate case, any deferred amounts would be amortized
 21 over 25 years. Any unamortized amount would be included as rate base. This more
 22 appropriately matches the timing of when the Company recognizes the expense and when
 23 that expense is reflected in the customer rates.

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

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

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

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

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

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

Table BWL-2

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

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

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

Table BWL-3

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

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

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

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

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

Table BWL-4

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

Table BWL-5

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

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

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

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

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

- 1 Q. Would eliminating a \$60.8 million reduction to pre-tax earnings have an impact on
- 2 the Company's actual returns?
- 3 A. Yes. That would help get the Company much closer to having an opportunity to earn the
- 4 fair return authorized by the Commission.

5 V. PRODUCTION COST TRACKER

- 6 Q. What is the Company proposing in this case?
- 7 A. The Company is proposing that the Commission approve a tracker mechanism for
- 8 production costs. This tracker would allow any differences in production costs incurred
- and production costs in customer rates to be deferred to a regulatory asset or liability.
- 10 Q. What types of costs are considered production costs?
- 11 A. These costs are related to Fuel & Power, Chemicals, Waste Disposal, and Purchased Water.
- This would include things such as the costs of electricity at water treatment plants, the costs
- of chemicals to treat and clean the water before it is delivered to customers, sludge removal
- 14 costs at a wastewater lagoon, and water purchased from a neighboring community to
- supplement our production capacity.
- 16 Q. Does the Revenue Stabilization Mechanism ("RSM") proposed by the Company in
- 17 this case also address production costs?
- 18 A. Yes, it does. As discussed in the Direct Testimony of Company witness Mr. Watkins the
- changes in production costs are included as part of the RSM.
- 20 Q. If the Company is asking the Commission to approve both this tracker and the
- 21 proposed RSM, wouldn't production cost differences be double counted?
- 22 A. Yes, they could. That is why if the Commission approved the RSM as proposed by the
- Company, the request for the separate production cost tracker would not be necessary. If

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

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

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

Q. Does this proposed tracker only benefit the Company?

Α.

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

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

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

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

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

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

VI. REVENUE REQUIREMENT

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

A.

16 A. MAWC proposes an overall revenue requirement of \$487,784,906, which is a 25.7%

17 increase over revenues currently authorized by the Commission in Case Nos. WR-2020
18 0344 and WO-2021-0428, as well as revenues pending in Case No. WO-2022-0176 ¹⁴,

19 currently before the Commission. Please see Table BWL-6.

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

Table BWL-6			
		Total	
		MAWC	
Total Revenue Req	uirement	\$487,784,906	
Case Number	Status		
- WR-2020-0344	In Rates	348,000,000	
- WO-2021-0428	In Rates	19,002,781	
- WO-2022-0176	Pending	21,203,565	
Total Authorized & Pending Revenues		\$388,206,346	
\$ Change Over Aut	\$99,578,560		
% Change Over Aut	25.7%		

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

Ta	ble	ΒV	VL-

TUDIC DVVL-7				
	Total	Total	Arnold	Other
	MAWC	Water	Sewer	Sewer
Total Revenue Requirement	\$487,784,906	\$468,757,640	\$5,170,307	\$13,856,953
Pro-Forma Revenues at Present Rates	342,480,042	324,720,292	6,354,929	11,404,821
Base Revenue Deficiency	\$145,304,864	\$144,037,348	(\$1,184,622)	\$2,452,132

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

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

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

Table BWL-8

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9

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

2 Q. Does the proposed overall revenue requirement include the impact of investments

3 that would normally be recovered by the existing WSIRA program?

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

Q. What is meant by the term "revenue requirement"?

- I refer to the utility's "revenue requirement" as the sum of its operations and maintenance expenses, depreciation expense, income taxes and taxes other than income taxes, combined with a fair return on the utility's rate base. The revenue requirement is determined based on utility revenue and expenses during a "test year", in this case the proposed true-up period through December 31, 2022, plus select discrete adjustments through May 31, 2023. To the extent the revenue requirement exceeds the utility's test year revenues, a revenue deficiency exists, and a rate increase is required.
- 17 Q. Please describe the basic steps utilized in calculating the revenue requirement.
- 18 A. Revenues and most expenses are normalized and annualized, then projected through the

Page 21 LAGRAND - DT

¹⁶ See footnote 13 above.

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

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

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

VII. COMPANY ACCOUNTING SCHEDULES

Q. Please describe CAS-1.

A.

Α.

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

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

7 Q. Please describe CAS-2.

- 8 A. CAS-2 is the pro forma income statement at present rates and at proposed rates.
- 9 Q. Please describe CAS-3.
- 10 A. CAS-3 is a summary of rate base items. The Schedules include Net Utility Plant; less:
- 11 Customer Advances, Contributions in Aid of Construction, Deferred Income Tax Credits,
- Deferred Income Taxes and Pension & OPEB tracker; plus: Cash Working Capital,
- 13 Materials & Supplies, Pension Asset, and Regulatory Deferrals.
- 14 Q. Please describe CAS-4.
- 15 A. CAS-4 is a schedule of Utility Plant in Service, presented in National Association of
- Regulatory Utility Commissioners ("NARUC") Uniform System of Accounts format.
- 17 Q. Please describe CAS-5.
- 18 A. CAS-5 is a schedule of Accumulated Depreciation Reserve, presented in NARUC's
- 19 Uniform System of Accounts format.
- 20 Q. Please describe CAS-6.
- 21 A. CAS-6 is a schedule of Customer Advances and Contributions in Aid of Construction,
- presented in NARUC's Uniform System of Accounts format.
- 23 O. Please describe CAS-7.

- 1 A. CAS-7 is a summary of the Company's cash working capital needs.
- 2 Q. Please describe CAS-8.
- 3 A. CAS-8 is a summary of the test year revenues by revenue classification, the adjustments to
- 4 these amounts, and the pro forma revenue at present rates.
- 5 Q. Please describe CAS-9.
- 6 A. CAS-9 is a summary of the operating and maintenance expense categories and general
- taxes for the test year, the adjustments to those amounts, and the pro forma expense levels
- 8 under present rates.
- 9 Q. Please describe CAS-10.
- 10 A. CAS-10 provides the Company's income tax calculation.
- 11 Q. Please describe CAS-11 and CAS-12.
- 12 A. CAS-11 and CAS-12 present a summary of the Company's pro forma test year revenues at
- both present and proposed rates.
- 14 Q. Please describe CAS-13.
- 15 A. CAS-13 includes a narrative discussion of the various pro forma operating expense
- adjustments developed for this case.
- 17 <u>VIII. ACQUISITIONS</u>
- 18 Q. Since the Company's most recent rate case, Case No. WR-2020-0344, has MAWC
- completed the acquisition of any other water or sewer assets?
- 20 A. Yes. Since January 1, 2021, the Commission has approved several of MAWC's proposed
- acquisitions of assets that qualified under the small systems legislation (Section
- 393.320.1(2), RSMo). Thus, these small systems shall, for ratemaking purposes, become
- part of an existing service area:

1		• Trimble / Centennial Acres (SA-2021-00/4), closed April 9, 2021;
2		• Table Rock Estates (WA-2021-0116), closed April 30, 2021;
3		• City of Taos (SA-2021-0120), closed July 30, 2021;
4		• Garden City (WA-2021-0391/SA-2021-0392), closed December 14, 2021;
5		• City of Orrick (WA-2022-0049/SA-2022-0050), closed February 16, 2022;
6		• City of Hallsville (SA-2021-0017), closed February 28, 2022; and,
7		• City of Eureka (WA-2021-0376/SA-2021-0377), closing TBD.
8	Q.	Which existing service areas are the small system acquisitions combined with for
9		ratemaking purposes?
10	A.	As proposed in this case, all water system acquisitions are combined with MAWC's
11		consolidated water tariff group. Prior to consolidation of the water tariff group, the City
12		of Eureka would be part of the St. Louis County water tariff group. All wastewater system
13		acquisitions are combined with MAWC's small sewer tariff group, outside of the City of
14		Arnold.
15	Q.	Does the Company expect to close any additional acquisitions before the completion
16		of this rate proceeding?
17	A.	Yes. The Company has filed an Application for a Certificate of Convenience and Necessity
18		associated with the proposed acquisition of the assets in the following cases:
19		 Monsees Lake Estates (Case No. WA-2022-0229/SA-2022-0230),
20		• The City of Purcell (Case No. WA-2022-0293/SA-2022-0294),
21		• The City of Stewartsville (Case No. WA-2022-0311/SA-2022-0312), and

1		• Pom-Osa Heights (Case No. WA-2022-0361)
2		The Company also expects to file an Application for the City of Smithton in July 2022. The
3		Company expects to close these transactions by the end of 2022.
4	Q.	Did the Company also reflect operating revenues and expenses associated with the
5		operation of these assets in its rate filing?
6	A.	Yes, with the exception of Pom-Osa Heights, which will be included in the true-up update.
7		The revenues have been included pro-forma present rates at the rates approved by the
8		Commission, or in the case of pending transactions, the rates proposed by the Company.
9		Both the completed and pending transactions are included in the calculation of proposed
10		rates. The expenses for completed transactions have been included, and annualized where
11		necessary, based on MAWC actual experience. The expenses for pending transactions
12		have been estimated using amounts from the feasibility studies provided with the
13		Applications in those cases. The expenses will be updated as part of the true up process to
14		reflect actual annualized expenses and any known and measurable changes.
15	Q.	In making those further adjustments, were the same methods utilized for adjusting
16		the Company's existing financial statements?
17	A.	Yes, to the extent possible. Where sufficient information was not available to use the same
18		method, an alternative method was employed, or the test year was left unadjusted.
19	Q.	Have all of the acquisitions previously approved by the Commission closed at the time
20		of the filing of your Direct Testimony?

22 <u>IX. RATE CASE EXPENSE</u>

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

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

- 1 A. These adjustments are being made to reflect and normalize the costs related to this rate case
- and to recover the annual amounts necessary to amortize other regulatory expenses that
- were incurred by the Company with the Commission's prior approval.
- 4 The costs for preparing and litigating this rate filing consist of the costs associated with the
- 5 Company's consultants, outside legal counsel and any charges from the Service Company
- 6 revenue analytics team. Costs for customer communications, mailings, legal notices,
- administrative fees, and miscellaneous expenses associated with this application are also
- 8 part of the regulatory expense adjustment. Some of these costs have already been incurred.
- 9 The Company's claim reflects its total costs, both incurred to date and estimated to be
- incurred through the completion of this case. MAWC proposes that these costs be
- normalized over a three-year period, consistent with prior rate case filings. A summary of
- this adjustment can be found at Schedule CAS-13.

18

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

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

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

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

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

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

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

The cost of meeting its goal and the burden of proof can be driven by more than 1 2 just Company action. For example, the Company has no control over the amount of discovery or the complexity and number of issues raised by other parties. 3 4 The Company should not be penalized for reasonably and prudently defending its rate case or any position it takes on particular issue in the face of opposition. 5 The Company should not be penalized for not retaining full-time, in-house 6 7 expertise to prosecute its rate cases, as the approach it takes (effectively leveraging Service Company and outside resources as needed) is less costly for customers. 8 9 MAWC is price regulated as the result of a system of regulation created by the 10 General Assembly. Prior to the creation of this system of regulation, an investor-11 owned utility could charge any rate it chose and could change rates at its discretion. As a regulated utility, MAWC must incur some level of expense to seek rate relief 12 from the Commission. 13 14 How should rate case expense be treated in this case? Q. The Commission should allow MAWC to recover its reasonable and prudent rate case 15 A. 16 expense amortized over a 36-month period. 17 X. EXCESS ADIT STUB PERIOD 18 Q. Please describe the treatment of the stub period Excess ADIT approved by the 19 Commission in the Company's most recent rate case (WR-2020-0344). In the Company's last rate case, the Commission-approved Stipulation and Agreement 20 A. 21 stated that the Excess ADIT from the period beginning in January 2018 through May of

2021 (the "stub period") would be returned to customers over two and one half years

22

- beginning with the effective date of new rates.
- 2 Q. How much was the stub period amount to be returned to customers?
- 3 A. The total balance that accumulated during the stub period is \$33,079,708. The annual
- impact of the stub period refund is a reduction in customer rates of \$13,231,883.
- 5 Q. At the time new rates take effect in this case, will the entire stub period amount have
- 6 **been refunded?**
- 7 A. No. At the time new rates will take effect in this case, there will still be six months of the
- stub period remaining, or \$6,615,942.
- 9 Q. Does the revenue requirement in this case include the stub period benefit to
- 10 **customers?**
- 11 A. No, it does not.
- 12 Q. Why did the Company exclude the stub period amount?
- 13 A. When Excess ADIT is returned to customers the Company has a corresponding reduction
- to income tax expense. If the stub period amount was included as an offset to the revenue
- requirement, then customers would continue to receive the benefit of the refund, but the
- 16 Company would no longer receive the reduction to income tax expense. The annual effect
- would be equivalent to the Company incurring a \$13,231,883 expense that is not included
- in rates.
- 19 Q. How does the Company propose to return the remaining stub period amount to
- 20 **customers?**
- 21 A. The Company is proposing to return the remaining \$6,615,942 to customers through a
- 22 credit on their bill. The credit would begin with the effective date of new rates in this case
- and end after six months. This approach allows the customers to receive the benefit from

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

XI. PRIOR RATE CASE MATTERS

- 5 Q. In the Company's most recent rate case (WR-2020-0344), did the Company agree to certain items as part of the Stipulation and Agreement?
- 7 A. Yes. There were several matters that the Company agreed to related to non-revenue water and pilot programs, among other issues.
- Q. Have all agreed to items been completed in accordance with the terms of the
 Stipulation and Agreement?
- 11 A. Yes.

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- 12 Q. Can you provide an update on the status of each of those items as enumerated in the
- 14 A. Certainly. Please see Schedule BWL-4 for the status on each of the items.
- 15 Q. Does this conclude your Direct Testimony?

Stipulation and Agreement?

16 A. Yes, it does.

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

Case Participation

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

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

Missouri-American Water Company

Minimum Filing Requirements

Missouri-American Water Company Overall Revenue Requirement Summary For the 12 Months Ended May 31, 2023 Schedule: CAS-1

Line

Number	Description	Cabadula	Total Company	Total Water	Total Sewer	St. Louis County	All Other Weter	Arnold	All Other WW
Number	Description	Schedule	Total Company	Total Water	Total Sewer	St. Louis County	All Other Water	Arnoid	All Other ww
1	Total Original Cost Rate Base	CAS-3	\$2,379,721,004	ć2 20E 427 224	Ć04 F02 770	\$1,668,076,710	\$627,060,524	ć17 001 227	¢cc co2 442
2 3	Total Oligilial Cost Rate base	CA3-3	\$2,379,721,004	\$2,295,137,234	\$84,583,770	\$1,000,070,710	3027,000,324	\$17,901,327	\$66,682,443
4	Operating Income at Present Rates	CAS-2	71,311,856	65,898,288	5,413,568	54,133,334	11,764,954	2,241,070	3,172,498
5	Operating meome at Fresche hates	C/13 Z	, 1,311,630	03,030,200	3,413,300	34,133,334	11,704,554	2,241,070	3,172,430
6	Earned Rate of Return (Line 4 / Line 2)		3.00%	2.87%	6.40%	3.25%	1.88%	12.52%	4.76%
7	, , ,								
8	Requested Rate of Return		7.53%	7.53%	7.53%	7.53%	7.53%	7.53%	7.53%
9									
10	Required Operating Income (Line 2 * Line 8)	CAS -2	179,192,992	172,823,834	6,369,158	125,606,176	47,217,657	1,347,970	5,021,188
11									
12	Return on Deferred Lead Line Replacements	W/P	1,665,824	1,665,824	0	1,454,599	211,225	0	0
13									
14	Operating Income Deficency (Line 10 + Line 12 - Line 4)		109,546,960	108,591,370	955,590	72,927,441	35,663,928	(893,100)	1,848,690
15 16	Gross Revenue Tax Conversion Factor (Line 42)		1.32642	1.32642	1.32642	1.32642	1.32642	1.32642	1.32642
16 17	Gross Revenue Tax Conversion Factor (Line 42)		1.32042	1.52042	1.52042	1.52042	1.52042	1.52042	1.52042
18	Total Revenue Deficiency (Line 16 * Line 14)		145,304,864	144,037,348	1,267,510	96,732,136	47,305,211	(1,184,622)	2,452,132
19	Total Nevertue Deficiency (Line 10 Line 14)		143,304,004	144,037,340	1,207,310	30,732,130	47,303,211	(1,104,022)	2,432,132
20	Pro Forma Revenue at Present Rates	CAS -2	342,480,042	324,720,292	17,759,750	238,430,654	86,289,639	6,354,929	11,404,821
21			, , .	, ,,	,,	,,	,,	-, ,-	, - ,-
22	Total Revenue Requirement (Line 18 + Line 20)	CAS -2	487,784,906	468,757,640	19,027,260	335,162,790	133,594,850	5,170,307	13,856,953
23									
24									
25									
26									
27									
28	Gross Revenue Conversion Factor		1 000	1 000	1 000	1.000	1.000	1.000	1.000
29 30	Revenue Uncollectibles Rate		1,000 1.00943%						
31	Uncollectibles		10.0943	10.0943%	10.0943	10.0943	10.0943%	10.0943%	10.0943
32	PSC Assessment Rate		0.0000%	0.0000%	0.0000%		0.0000%	0.0000%	0.0000%
33	PSC Assessment		0	0	0	0	0	0	0
34	Before Tax Amount		989.9057	989.9057	989.9057	989.9057	989.9057	989.9057	989.9057
35	SIT Rate		3.59510%	3.59510%	3.59510%	3.59510%	3.59510%	3.59510%	3.59510%
36	State Income Taxes		35.5881	35.5881	35.5881	35.5881	35.5881	35.5881	35.5881
37	FIT Rate		20.24500%	20.24500%	20.24500%	20.24500%	20.24500%	20.24500%	20.24500%
38	Federal Income Taxes		200.40640	200.40640	200.40640	200.40640	200.40640	200.40640	200.40640
39	Total Taxes and Expenses		246.08883	246.08880	246.08880	246.08880	246.08880	246.08880	246.08880
40	Net Amount		753.91117	753.91120	753.91120	753.91120	753.91120	753.91120	753.91120
41				4.005:-	4.05		4.00.	4 00	4.005:-
42	Conversion Factor		1.32642	1.32642	1.32642	1.32642	1.32642	1.32642	1.32642
43									

Total Company

							Present Rates		Proposed Rates
					Pro Forma For the		Pro Forma For the 12		Pro Forma For the 12
Line			Base Year Ended	Pro Forma	12 Months Ended	Discrete	Months Ended	Pro Forma	Months Ended
Number	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23	Adjustments	5/31/23
1									
2	Operating Revenues	CAS-8	\$344,654,901	\$2,898,843	\$347,553,744	(\$5,073,702)	\$342,480,042	\$145,304,858	\$487,784,900
3									
4	Operating Expenses								
5	Operating and Maintenance	CAS-9	137,485,004	10,020,995	147,505,999	\$9,595,566	157,101,565	1,466,756	158,568,321
6	Depreciation Expense	CAS-9	55,845,998	(55,845,998)	0	\$70,081,164	70,081,164	0	70,081,164
7	Amortization Expense	CAS-9	3,042,407	4,092,784	7,135,191	\$381,459	7,516,650	0	7,516,650
8									
9	Taxes other Than Income Taxes								
10	Property Taxes	CAS-9	30,612,857	7,651,920	38,264,777	\$1,168,545	39,433,322	0	39,433,322
11	Payroll Taxes	CAS-9	2,542,028	146,832	2,688,860	\$246,905	2,935,765	0	2,935,765
12	PSC Fees	CAS-9	3,069,453	(581,766)	2,487,687	(\$1)	2,487,686	0	2,487,686
13	Other General Taxes	CAS-9	(121,890)	0	(121,890)	(\$0)	(121,890)	0	(121,890)
14									
15	Utility Operating Income Before Income Taxes		112,179,044	37,414,077	149,593,121	(86,547,341)	63,045,780	143,838,102	206,883,882
16									
17	Income Taxes								
18	Current Federal Income Tax	CAS-10	(37,880,842)	(457,395)	(38,338,237)	\$18,852,277	(19,485,960)	29,120,024	9,634,064
19	Current State Income Tax	CAS-10	(345,898)	313,506	(32,392)	(\$3,457,902)	(3,490,294)	5,171,124	1,680,830
20	Deferred Income Taxes	W/Ps	44,557,951	1,692,103	46,250,054	(\$31,454,097)	14,795,957	0	14,795,957
21	Amortization of Investment Tax Credit	W/Ps	(85,779)	0	(85,779)	\$0	(85,779)	0	(85,779)
22									
23	Utility Operating Income		\$105,933,612	\$35,865,862	\$141,799,475	(\$70,487,619)	\$71,311,856	\$109,546,954	\$180,858,810
24									
25									

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Total Water

					Pro Forma For the		Present Rates Pro Forma For the 12		Proposed Rates Pro Forma For the 12
Line			Base Year Ended	Pro Forma	12 Months Ended	Discrete	Months Ended	Pro Forma	Months Ended
Number	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23	Adjustments	5/31/23
1									
2	Operating Revenues	CAS-8	\$331,630,939	(\$1,811,440)	\$329,819,499	(\$5,099,207)	\$324,720,292	\$144,037,348	\$468,757,640
3									
4	Operating Expenses								
5	Operating and Maintenance	CAS-9	131,175,575	10,740,854	141,916,429	\$9,342,315	151,258,744	1,453,961	152,712,705
6	Depreciation Expense	CAS-9	53,743,848	(53,743,848)	0	\$66,864,283	66,864,283		66,864,283
7	Amortization Expense	CAS-9	2,069,324	4,006,007	6,075,332	\$381,459	6,456,791		6,456,791
8									
9	Taxes other Than Income Taxes								
10	Property Taxes	CAS-9	30,597,568	6,363,513	36,961,080	\$1,148,842	38,109,922		38,109,922
11	Payroll Taxes	CAS-9	2,420,015	311,524	2,731,539	\$162,056	2,893,595		2,893,595
12	PSC Fees	CAS-9	3,056,561	(579,323)	2,477,238	(\$0)	2,477,238		2,477,238
13	Other General Taxes	CAS-9	(121,509)	0	(121,509)	(\$0)	(121,509)		(121,509)
14									
15	Utility Operating Income Before Income Taxes		108,689,557	31,089,832	139,779,389	(82,998,161)	56,781,228	142,583,387	199,364,615
16									
17	Income Taxes								
18	Current Federal Income Tax	CAS-10	(37,721,743)	(455,474)	(38,177,217)	18,456,762	(19,720,455)	28,866,007	9,145,552
19	Current State Income Tax	CAS-10	(344,446)	312,190	(32,256)	(3,499,571)	(3,531,827)	5,126,016	1,594,189
20	Deferred Income Taxes		44,372,297	1,685,660	46,057,957	(31,837,067)	14,220,890	0	14,220,890
21	Amortization of Investment Tax Credit		(85,668)	0	(85,668)	0	(85,668)	0	(85,668)
22									
23	Utility Operating Income		\$102,469,118	\$29,547,456	\$132,016,573	(\$66,118,285)	\$65,898,288	\$108,591,364	174,489,652
24									

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Total Sewer

					Pro Forma For the		Present Rates Pro Forma For the 12		Proposed Rates Pro Forma For the 12
Line			Base Year Ended	Pro Forma	12 Months Ended	Discrete	Months Ended	Pro Forma	Months Ended
Number	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23	Adjustments	5/31/23
1									
2	Operating Revenues	CAS-8	\$13,023,962	\$4,710,283	\$17,734,245	\$25,505	\$17,759,750	\$1,267,510	\$19,027,260
3									
4	Operating Expenses								
5	Operating and Maintenance	CAS-9	\$6,309,429	(\$719,859)	5,589,570	\$253,251	5,842,821	12,795	5,855,616
6	Depreciation Expense	CAS-9	\$2,102,151	(\$2,102,151)	0	\$3,216,881	3,216,881		3,216,881
7	Amortization Expense	CAS-9	\$973,082	\$86,776	1,059,859	\$0	1,059,859		1,059,859
8									
9	Taxes other Than Income Taxes								
10	Property Taxes	CAS-9	\$15,290	\$1,288,407	1,303,697	\$19,703	1,323,400		1,323,400
11	Payroll Taxes	CAS-9	\$122,013	(\$164,692)	(42,679)	\$84,849	42,170		42,170
12	PSC Fees	CAS-9	\$12,892	(\$2,444)	10,448	(\$0)	10,448		10,448
13	Other General Taxes	CAS-9	(\$381)	\$0	(381)	\$0	(381)		(381)
14									
15	Utility Operating Income Before Income Taxes		3,489,487	6,324,245	9,813,731	(3,549,179)	6,264,552	1,254,715	7,519,267
16									
17	Income Taxes								
18	Current Federal Income Tax	CAS-10	(\$159,099)	(1,921)	(161,020)	395,515	234,495	254,017	488,512
19	Current State Income Tax	CAS-10	(\$1,452)	1,316	(136)	41,669	41,533	45,108	86,641
20	Deferred Income Taxes		\$185,654	6,443	192,097	382,970	575,067	0	575,067
21	Amortization of Investment Tax Credit		(\$111)	0	(111)	0	(111)	0	(111)
22									
23	Utility Operating Income		\$3,464,495	\$6,318,407	\$9,782,901	(\$4,369,333)	\$5,413,568	\$955,590	6,369,158
24								_	

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St. Louis County

					Pro Forma For the		Present Rates Pro Forma For the 12		Proposed Rates Pro Forma For the 12
Line			Base Year Ended	Pro Forma	12 Months Ended	Discrete	Months Ended	Pro Forma	Months Ended
Number	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23	Adjustments	5/31/23
1									
2	Operating Revenues	CAS-8	\$238,357,413	\$2,467,608	\$240,825,021	(\$2,394,367)	\$238,430,654	\$96,732,136	\$335,162,790
3									
4	Operating Expenses								
5	Operating and Maintenance	CAS-9	\$89,336,710	9,333,736	98,670,446	6,956,369	105,626,815	976,446	106,603,261
6	Depreciation Expense	CAS-9	\$36,910,988	(36,910,988)	0	47,103,625	47,103,625		47,103,625
7	Amortization Expense	CAS-9	\$1,775,911	3,156,553	4,932,464	227,895	5,160,359		5,160,359
8									
9	Taxes other Than Income Taxes								
10	Property Taxes	CAS-9	\$22,282,236	5,013,639	27,295,875	1,031,323	28,327,198		28,327,198
11	Payroll Taxes	CAS-9	\$1,649,098	246,315	1,895,413	206,973	2,102,386		2,102,386
12	PSC Fees	CAS-9	\$2,065,435	(391,471)	1,673,964	0	1,673,964		1,673,964
13	Other General Taxes	CAS-9	(\$93,694)	0	(93,694)	0	(93,694)		(93,694)
14									
15	Utility Operating Income Before Income Taxes		84,430,730	22,019,823	106,450,553	(57,920,552)	48,530,001	95,755,690	144,285,691
16									
17	Income Taxes								
18	Current Federal Income Tax	CAS-10	(\$25,490,019)	(307,781)	(25,797,800)	13,428,706	(12,369,094)	19,385,739	7,016,645
19	Current State Income Tax	CAS-10	(\$232,754)	210,958	(21,796)	(2,203,290)	(2,225,086)	3,442,513	1,217,427
20	Deferred Income Taxes		\$30,094,833	1,188,588	31,283,421	(22,217,680)	9,065,741	0	9,065,741
21	Amortization of Investment Tax Credit		(\$74,894)	0	(74,894)	0	(74,894)	0	(74,894)
22									
23	Utility Operating Income		\$80,133,564	\$20,928,058	\$101,061,622	(\$46,928,288)	\$54,133,334	\$72,927,438	\$127,060,772
24									

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All Other Water

					Pro Forma For the		Present Rates Pro Forma For the 12		Proposed Rates Pro Forma For the 12
Line			Base Year Ended	Pro Forma	12 Months Ended	Discrete	Months Ended	Pro Forma	Months Ended
Number	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23	Adjustments	5/31/23
1									
2	Operating Revenues	CAS-8	\$93,273,526	(\$4,279,048)	\$88,994,478	(\$2,704,839)	\$86,289,639	\$47,305,211	\$133,594,850
3									
4	Operating Expenses								
5	Operating and Maintenance	CAS-9	\$41,838,865	\$1,407,118	43,245,983	\$2,385,947	45,631,930	477,515	46,109,445
6	Depreciation Expense	CAS-9	\$16,832,860	(\$16,832,860)	0	\$19,760,658	19,760,658		19,760,658
7	Amortization Expense	CAS-9	\$293,414	\$849,454	1,142,868	\$153,563	1,296,431		1,296,431
8									
9	Taxes other Than Income Taxes								
10	Property Taxes	CAS-9	\$8,315,332	\$1,349,874	9,665,206	\$117,518	9,782,724		9,782,724
11	Payroll Taxes	CAS-9	\$770,917	\$65,209	836,126	(\$44,917)	791,209		791,209
12	PSC Fees	CAS-9	\$991,126	(\$187,852)	803,274	\$0	803,274		803,274
13	Other General Taxes	CAS-9	(\$27,814)	\$0	(27,814)	\$0	(27,814)		(27,814)
14									
15	Utility Operating Income Before Income Taxes		24,258,827	9,070,008	33,328,835	(25,077,608)	8,251,227	46,827,696	55,078,923
16									
17	Income Taxes								
18	Current Federal Income Tax	CAS-10	(\$12,231,724)	(\$147,693)	(12,379,417)	\$5,028,056	(7,351,361)	9,480,267	2,128,906
19	Current State Income Tax	CAS-10	(\$111,692)	\$101,232	(10,460)	(\$1,296,281)	(1,306,741)	1,683,502	376,761
20	Deferred Income Taxes		\$14,277,464	\$497,072	14,774,536	(\$9,619,387)	5,155,149	0	5,155,149
21	Amortization of Investment Tax Credit		(\$10,774)	\$0	(10,774)	\$0	(10,774)	0	(10,774)
22									
23	Utility Operating Income		\$22,335,554	\$8,619,396	\$30,954,950	(\$19,189,996)	\$11,764,954	\$35,663,927	\$47,428,881
24									

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Arnold

					Pro Forma For the		Present Rates Pro Forma For the 12		Proposed Rates Pro Forma For the 12
Line			Base Year Ended	Pro Forma	12 Months Ended	Discrete	Months Ended	Pro Forma	Months Ended
Number	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23	Adjustments	5/31/23
1									
2	Operating Revenues	CAS-8	\$6,090,796	\$236,507	\$6,327,303	\$27,626	\$6,354,929	(\$1,184,622)	\$5,170,307
3									
4	Operating Expenses								
5	Operating and Maintenance	CAS-9	\$1,881,216	(118,627)	1,762,589	\$1,509	1,764,098	(11,958)	1,752,140
6	Depreciation Expense	CAS-9	\$462,858	(462,858)	0	\$503,484	503,484		503,484
7	Amortization Expense	CAS-9	\$922,243	46,926	969,169	\$0	969,169		969,169
8									
9	Taxes other Than Income Taxes								
10	Property Taxes	CAS-9	\$13,911	359,772	373,684	\$4,933	378,617		378,617
11	Payroll Taxes	CAS-9	\$28,430	(15,263)	13,167	\$162	13,329		13,329
12	PSC Fees	CAS-9	\$1,228	(233)	995	(\$0)	995		995
13	Other General Taxes	CAS-9	(\$35)	0	(35)	\$0	(35)		(35)
14									
15	Utility Operating Income Before Income Taxes		2,780,945	426,789	3,207,734	(482,462)	2,725,272	(1,172,664)	1,552,608
16									
17	Income Taxes								
18	Current Federal Income Tax	CAS-10	(\$15,152)	(183)	(15,335)	\$216,321	200,986	(237,406)	(36,420)
19	Current State Income Tax	CAS-10	(\$138)	125	(13)	\$35,664	35,651	(42,159)	(6,508)
20	Deferred Income Taxes		\$17,680	614	18,294	\$229,281	247,575	0	247,575
21	Amortization of Investment Tax Credit		(\$10)	0	(10)	\$0	(10)	0	(10)
22									
23	Utility Operating Income		\$2,778,565	\$426,233	\$3,204,798	(\$963,728)	\$2,241,070	(\$893,099)	\$1,347,971
24				_		_			

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All Other WW

					Pro Forma For the		Present Rates Pro Forma For the 12		Proposed Rates Pro Forma For the 12
Line			Base Year Ended	Pro Forma	12 Months Ended	Discrete	Months Ended	Pro Forma	Months Ended
Number	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23	Adjustments	5/31/23
1									
2	Operating Revenues	CAS-8	\$6,933,166	\$4,473,777	\$11,406,943	(\$2,122)	\$11,404,821	\$2,452,132	\$13,856,953
3									
4	Operating Expenses								
5	Operating and Maintenance	CAS-9	\$4,428,213	(\$601,232)	3,826,981	\$251,742	4,078,723	24,753	4,103,476
6	Depreciation Expense	CAS-9	\$1,639,293	(\$1,639,293)	0	\$2,713,397	2,713,397		2,713,397
7	Amortization Expense	CAS-9	\$50,840	\$39,850	90,690	\$0	90,690		90,690
8									
9	Taxes other Than Income Taxes								
10	Property Taxes	CAS-9	\$1,378	928,635	930,013	\$14,770	944,783		944,783
11	Payroll Taxes	CAS-9	\$93,583	(149,429)	(55,846)	\$84,687	28,841		28,841
12	PSC Fees	CAS-9	\$11,664	(2,211)	9,453	(\$0)	9,453		9,453
13	Other General Taxes	CAS-9	(\$346)	0	(346)	\$0	(346)		(346)
14									
15	Utility Operating Income Before Income Taxes		708,541	5,897,457	6,605,998	(3,066,718)	3,539,280	2,427,379	5,966,659
16									
17	Income Taxes								
18	Current Federal Income Tax	CAS-10	(\$143,947)	(1,738)	(145,685)	\$179,194	33,509	491,423	524,932
19	Current State Income Tax	CAS-10	(\$1,314)	1,191	(123)	\$6,005	5,882	87,267	93,149
20	Deferred Income Taxes		\$167,974	5,829	173,803	\$153,689	327,492	0	327,492
21	Amortization of Investment Tax Credit		(\$101)	0	(101)	\$0	(101)	0	(101)
22									
23	Utility Operating Income		\$685,929	\$5,892,175	\$6,578,104	(\$3,405,606)	\$3,172,498	\$1,848,689	\$5,021,187
24						-			

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

Schedule: CAS-3

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Total Company

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

Case No. WR-2022-0303 Case No. SR-2022-0304 Page 2 of 7

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Total Water

					Pro Forma For the		Pro Forma For the
Line			Base Year Ended	Pro Forma	12 Months Ended	Discrete	12 Months Ended
Number	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
1	111111111111111111111111111111111111111	CAC 4	62 204 706 027	6407.240.726	¢2 500 4 45 502	670 602 722	62 647 020 205
2	Utility Plant in Service	CAS-4	\$3,381,796,827	\$187,348,736	\$3,569,145,563	\$78,683,722	\$3,647,829,285
3 4	Assumption of Provision for Depresiation	CACT	(577 200 200)	(2,000,251)	(¢500 076 710)	¢14.126.007	/FCF 0F0 C33\
4 5	Accumulated Provision for Depreciation	CAS-5	(577,380,368)	(2,696,351)	(\$580,076,719)	\$14,126,097	(565,950,622)
5 6	Accumulated Amortization	W/Ps	0	0	\$0	\$0	0
7	Accumulated Amortization	VV/F3	0	U	ŞU	3 0	U
8	Utility Plant Acquisition Adjustments	W/Ps	0	0	\$0	\$0	0
9	othicy Fiant Acquisition Augustinents	VV/13	O	O	γo	ÇÜ	O
10	Net Utility Plant		2,804,416,459	184,652,385	2,989,068,844	92,809,819	3,081,878,663
11	,				_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5-755575-5	3,002,010,000
12	Less:						
13	Customer Advances	CAS-6	1,351,419	(13,345)	\$1,338,074	(\$1)	1,338,073
14	Contributions in Aid of Construction	CAS-6	279,796,590	6,170,053	\$285,966,643	\$3,373,679	289,340,322
15	Accumulated Deferred ITC (3%)	W/Ps	0	0	\$0	\$0	0
16	Deferred Income Taxes	W/Ps	505,167,368	6,075,501	\$511,242,869	(\$6,460,041)	504,782,828
17	Pension/OPEB Tracker	W/Ps	12,081,585	3,167,099	\$15,248,684	\$2,253,612	17,502,296
18							
19	Subtotal		798,396,962	15,399,308	813,796,270	(832,751)	812,963,519
20							
21	Add:						
22	Cash Working Capital	CAS-7	(3,630,833)	(1,491,802)	(5,122,635)	\$1,385,884	(3,736,751)
23	Materials and Supplies	W/Ps	11,641,192	(1,284,070)	10,357,122	\$0	10,357,122
24	Prepayments	W/Ps	0	0	0	\$0	0
25	OPEB's Contributed to External Fund	W/Ps	0	0	0	\$0	0
26	Pension Asset	W/Ps	14,231,503	845,480	15,076,983	\$1,101,557	16,178,540
27	Regulatory Deferrals	W/Ps	261,889	3,163,984	3,425,873	(\$2,694)	3,423,179
28	Tank Painting Tracker	W/Ps	0	0	0	\$0	0
29 30	Culptotal		22 502 751	1 222 502	22 727 242	2 404 747	26 222 000
30 31	Subtotal		22,503,751	1,233,592	23,737,343	2,484,747	26,222,090
32	Total Original Cost Rate Base		\$2,028,523,248	\$170,486,669	\$2,199,009,917	\$96,127,317	\$2,295,137,234
33	Total Oliginal Cost Nate Dase		72,020,323,240	7170,400,003	72,133,003,317	730,127,317	72,233,137,234
33							

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Total Sewer

					Pro Forma For the		Pro Forma For the
Line			Base Year Ended	Pro Forma	12 Months Ended	Discrete	12 Months Ended
Number	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
1							
2	Utility Plant in Service	CAS-4	\$125,446,184	\$16,933,673	\$142,379,857	\$2,394,587	\$144,774,444
3		646.5	(20.024.752)	(276.744)	(620, 204, 407)	602.027	(27.500.550)
4	Accumulated Provision for Depreciation	CAS-5	(38,024,753)	(276,744)	(\$38,301,497)	602,837	(37,698,660)
5 6	Accumulated Amortization	\\//De	0	0	ćo	0	0
о 7	Accumulated Amortization	W/Ps	U	0	\$0	U	U
8	Utility Plant Acquisition Adjustments	W/Ps	0	0	\$0	0	0
9	Othicy Flant Acquisition Adjustments	VV/F3	U	U	ŞÜ	U	U
10	Net Utility Plant		87,421,431	16,656,929	104,078,360	2,997,424	107,075,784
11	rece office right		07,121,101	10,030,323	101,070,300	2,337,121	107,073,701
12	Less:						
13	Customer Advances	CAS-6	50,418	0	\$50,418	0	50,418
14	Contributions in Aid of Construction	CAS-6	12,823,246	(237,486)	\$12,585,760	63,694	12,649,454
15	Accumulated Deferred ITC (3%)	W/Ps	0	0	\$0	0	0
16	Deferred Income Taxes	W/Ps	9,060,881	342,420	\$9,403,301	(100,787)	9,302,514
17	Pension/OPEB Tracker	W/Ps	422,643	110,793	\$533,436	78,836	612,272
18							
19	Subtotal		22,357,188	215,727	22,572,915	41,743	22,614,658
20							
21	Add:						
22	Cash Working Capital	CAS-7	(122,927)	(495,785)	(618,712)	(7,405)	, , ,
23	Materials and Supplies	W/Ps	52,610	(17,083)	35,527	0	35,527
24	Prepayments	W/Ps	0	0	0	0	0
25	OPEB's Contributed to External Fund	W/Ps	0	0	0	0	0
26	Pension Asset	W/Ps	529,936	31,483	561,419	41,018	602,437
27	Regulatory Deferrals	W/Ps	0	110,797	110,797	0	110,797
28	Tank Painting Tracker	W/Ps	0	0	0	0	0
29	Coleana		450.640	/270 500\	00.024	22.642	122 (44
30 31	Subtotal		459,619	(370,588)	89,031	33,613	122,644
31	Total Original Cost Rate Base		\$65,523,862	\$16,070,614	\$81,594,476	\$2,989,294	\$84,583,770
33	Total Original Cost Nate Dase		بان بان بان بان بان بان بان بان بان بان 	310,070,014	301,J34,470	32,303,234	30 4 ,303,770

St. Louis County

1

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

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All Other Water

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

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

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Line			Base Year Ended	Pro Forma	Pro Forma For the 12 Months Ended	Discrete	Pro Forma For the 12 Months Ended
Number	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
1 2	Hailian Dlant in Coming	CAS-4	¢41.256.266	¢042.0F2	¢42 100 410	¢(F2 224	¢42.054.642
3	Utility Plant in Service	CA5-4	\$41,356,366	\$843,052	\$42,199,418	\$652,224	\$42,851,642
3 4	Accumulated Provision for Depreciation	CAS-5	(15 641 211)	/10F 100\	(¢1E 926 411)	¢160.769	(15 675 642)
5	Accumulated Provision for Depreciation	CA3-5	(15,641,311)	(195,100)	(\$15,836,411)	\$160,768	(15,675,643)
6	Accumulated Amortization	W/Ps	0	0	\$0	\$0	0
7	Accumulated Amortization	VV/F3	U	U	ŞÜ	3 0	U
8	Utility Plant Acquisition Adjustments	W/Ps	0	0	\$0	\$0	0
9	othicy Flant Acquisition Augustinents	VV/F3	U	O	Ų	ŞÜ	U
10	Net Utility Plant		25,715,055	647,952	26,363,007	812,992	27,175,999
11	Net other rane		23,713,033	047,552	20,303,007	012,332	27,173,333
12	Less:						
13	Customer Advances	CAS-6	(62)	0	(\$62)	0	(62)
14	Contributions in Aid of Construction	CAS-6	5,781,927	(177,990)	* * *	10,547	5,614,484
15	Accumulated Deferred ITC (3%)	W/Ps	0	(177,550)	\$0	0	0
16	Deferred Income Taxes	W/Ps	3,319,399	117,769	\$3,437,168	18,140	3,455,308
17	Pension/OPEB Tracker	W/Ps	181,311	47,530	\$228,841	33,820	262,661
18	, , , , , , , , , , , , , , , , , , , ,	, -	- ,-	,	, -/-	,-	, , , , ,
19	Subtotal		9,282,575	(12,691)	9,269,884	62,507	9,332,391
20			, ,	, , ,	, ,	,	, ,
21	Add:						
22	Cash Working Capital	CAS-7	(86,840)	(155,732)	(\$242,572)	5,766	(236,806)
23	Materials and Supplies	W/Ps	9,517	(4,169)	\$5,348	0	5,348
24	Prepayments	W/Ps	0	0	\$0	0	0
25	OPEB's Contributed to External Fund	W/Ps	0	0	\$0	0	0
26	Pension Asset	W/Ps	212,565	12,628	\$225,193	16,453	241,646
27	Regulatory Deferrals	W/Ps	0	47,531	\$47,531	(0)	47,531
28	Tank Painting Tracker	W/Ps	0	0	\$0	0	0
29							
30	Subtotal		135,242	(99,742)	35,500	22,219	57,719
31							
32	Total Original Cost Rate Base		\$16,567,722	\$560,901	\$17,128,623	\$772,704	\$17,901,327
33							

Arnold

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All Other WW

					Pro Forma For the		Pro Forma For the
Line			Base Year Ended	Pro Forma	12 Months Ended	Discrete	12 Months Ended
Number	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
1							
2	Utility Plant in Service	CAS-4	\$84,089,818	\$16,090,621	\$100,180,439	1,742,363	\$101,922,802
3							
4	Accumulated Provision for Depreciation	CAS-5	(22,383,442)	(81,644)	(\$22,465,086)	442,069	(22,023,017)
5			_	_	4	_	
6	Accumulated Amortization	W/Ps	0	0	\$0	0	0
7				_		_	
8	Utility Plant Acquisition Adjustments	W/Ps	0	0	\$0	0	0
9							
10	Net Utility Plant		61,706,376	16,008,977	77,715,353	2,184,432	79,899,785
11							
12	Less:			_		_	
13	Customer Advances	CAS-6	50,480	0	\$50,480	0	50,480
14	Contributions in Aid of Construction	CAS-6	7,041,319	(59,496)	\$6,981,823	53,147	7,034,970
15	Accumulated Deferred ITC (3%)	W/Ps	0	0	\$0	0	0
16	Deferred Income Taxes	W/Ps	5,741,482	224,651	\$5,966,133	(118,927)	• •
17	Pension/OPEB Tracker	W/Ps	241,332	63,263	\$304,595	45,016	349,611
18							
19	Subtotal		13,074,613	228,418	13,303,031	(20,764)	13,282,267
20							
21	Add:		()	((4)		(
22	Cash Working Capital	CAS-7	(36,087)	(340,053)	(\$376,140)	(13,171)	, , ,
23	Materials and Supplies	W/Ps	43,093	(12,914)	\$30,179	0	30,179
24	Prepayments	W/Ps	0	0	\$0	0	0
25	OPEB's Contributed to External Fund	W/Ps	0	0	\$0	0	0
26	Pension Asset	W/Ps	317,371	18,855	\$336,226	24,565	360,791
27	Regulatory Deferrals	W/Ps	0	63,266	\$63,266	0	63,266
28	Tank Painting Tracker	W/Ps	0	0	\$0	0	0
29				4			
30	Subtotal		324,377	(270,846)	53,531	11,394	64,925
31			440.050.655	445 500	464.465.6-5	40.046	466.600 :::
32	Total Original Cost Rate Base		\$48,956,140	\$15,509,713	\$64,465,853	\$2,216,590	\$66,682,443
33							

Total Company

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1 2	301	Intangible Plant Organization	W/Ps	\$255,200	\$0	\$255,200	\$0	\$255,200
3	302	Franchise & Consents	W/Ps	49,260	0	49,260	\$0	\$49,260
4	303	Miscellaneous Intangible Plant Studies	W/Ps	1,300,648	42,817	1,343,465	\$266,861	\$1,610,326
5 6	310	Source of Supply Plant Land & Land Rights	W/Ps	3.618.176	277.846	3,896,022	\$0	\$3,896,022
7	311	Structures & Improvements	W/Ps	27,394,698	3,646,582	31,041,280	\$0	\$31,041,280
8	312	Collection & Impound Reservoirs	W/Ps	168,617	0	168,617	\$0	\$168,617
9	313	Lake, River, & Other Intakes	W/Ps	7,740,397	405.005	7,740,397	\$0	\$7,740,397
10 11	314 315	Wells & Springs Infiltration Galleries & Tunnels	W/Ps W/Ps	11,033,720 1,804	406,906 0	11,440,626 1,804	\$0 \$0	\$11,440,626 \$1,804
12	316	Supply Mains	W/Ps	22,605,778	0	22,605,778	\$0	\$22,605,778
13	317	Other P/E-Supply	W/Ps	419,088	0	419,088	\$0	\$419,088
14 15	320	Pumping Plant Pumping Land & Land Rights	W/Ps	472.629	0	472.629	\$0	\$472.629
16	321	Pumping Structures & Improvements	W/Ps	36,002,175	3,364,374	39,366,549	\$0	\$39,366,549
17	322	Boiler Plant Equipment	W/Ps	0	0	0	\$0	\$0
18 19	323 324	Power Generation Equipment Steam Pumping Equipment	W/Ps W/Ps	16,133,251 234,170	9,525 0	16,142,776 234,170	\$0 \$0	\$16,142,776 \$234,170
20	324	Electric Pumping Equipment	W/Ps	86,739,111	3,662,140	90,401,251	\$717,925	\$91,119,176
21	326	Diesel Pumping Equipment	W/Ps	2,447,049	0	2,447,049	\$0	\$2,447,049
22	327	Pump Equip Hydraulic	W/Ps	625,138	0	625,138	\$0	\$625,138
23 24	328	Other Pumping Equipment Water Treatment Plant	W/Ps	11,521,244	0	11,521,244	\$0	\$11,521,244
25	330	Water Treatment Land & land Rights	W/Ps	3,359,621	0	3,359,621	\$0	\$3,359,621
26	331	Water Treatment Structures & Improvements	W/Ps	163,933,657	12,464,304	176,397,961	\$6,888,128	\$183,286,089
27	332	Water Treatment Equipment	W/Ps	172,454,495	18,242,213	190,696,708	\$17,749,059	\$208,445,767
28 29	333	Water Treatment - Other Transmission and Distribution Plant	W/Ps	1,473,221	0	1,473,221	\$0	\$1,473,221
30	340	Transmission & Distribution Land	W/Ps	5,404,365	149,274	5,553,639	\$0	\$5,553,639
31	341	Transmission & Distribution Structures & Impr	W/Ps	13,053,521	0	13,053,521	\$0	\$13,053,521
32	342	Distribution Reservoirs & Standpipes	W/Ps	50,341,071	9,964,909	60,305,980	\$11,264	\$60,317,244
33 34	342.98 343	Distribution Reservoirs & Standpipes - Tank Coatil Transmission & Distribution Mains	W/Ps W/Ps	0 1,990,961,661	0	0 2,077,059,873	\$0	\$0
34 35	343 344	Fire mains	W/Ps W/Ps	1,990,961,661	86,098,212 0	620,420	\$17,324,575 \$0	\$2,094,384,448 \$620.420
36	345	Services	W/Ps	115,273,558	25,804,283	141,077,841	\$26,856,020	\$167,933,861
37	346	Meters	W/Ps	203,577,327	7,704,327	211,281,654	\$1,730,855	\$213,012,509
38 39	347 348	Meter Installation Hydrants	W/Ps W/Ps	44,730,838 117,945,127	0 2.162.082	44,730,838 120,107,209	\$0 \$448,966	\$44,730,838 \$120,556,175
40	349	Other Transmission & Distribution Plant	W/Ps	91,457	2,162,082	91.457	\$448,966	\$120,556,175
41		Collection Plant	,	,		,	**	7,
42	350	Land & Land Rights	W/Ps	117,550	0	117,550	\$0	\$117,550
43 44	351 352	Structures & Improvements Collections Sewers	W/Ps W/Ps	3,813,297 0	0	3,813,297 0	\$0 \$0	\$3,813,297 \$0
45	352.1	Collections Sewers - Force	W/Ps	8,232,186	50,648	8,282,834	\$0	\$8,282,834
46	352.2	Collections Sewers - Gravity	W/Ps	46,653,733	11,767,806	58,421,539	\$457,084	\$58,878,623
47	352.3	Special Collecting Structures	W/Ps	0	0	0	\$0	\$0
48 49	353 354	Services to Customers Flow Measuring Devices	W/Ps W/Ps	3,075,707 580,552	636,846 0	3,712,553	\$130,895 \$0	\$3,843,448 \$580,552
49 50	354 355	Flow Measuring Devices Flow Measuring Installations	W/Ps W/Ps	580,552	0	580,552 0	\$0 \$0	\$580,552 \$0
51	356	Other Collection Plant Facilities	W/Ps	129,668	0	129,668	\$0	\$129,668
52		Pumping Plant						
53 54	360 361	Land & Land Rights	W/Ps W/Ps	152,293	3,739	156,032	\$0 \$0	\$156,032
55	362	Structures & Improvements Receiving Wells	W/Ps	3,394,206 769,568	372,069 0	3,766,275 769,568	\$0	\$3,766,275 \$769,568
56	363	Electric Pumping Equipment	W/Ps	5,327,560	646,377	5,973,937	\$0	\$5,973,937
57	364	Diesel Pumping Equipment	W/Ps	0	0	0	\$0	\$0
58 59	365	Other Pumping Equipment Treatment and Disposal Plant	W/Ps	1,564,570	0	1,564,570	\$0	\$1,564,570
60	370	Land & Land Rights	W/Ps	802,774	391,261	1,194,035	\$0	\$1,194,035
61	370.1	Oxidation Lagoon Land & Land Rights	W/Ps	0	0	0	\$0	\$0
62	370.2	Other Land & Land Rights	W/Ps	0	0	0	\$0	\$0
63 64	371 372	Structures & Improvements Treatment and Disposal Plant Equipment	W/Ps W/Ps	9,838,613 17,837,306	1,363,856 975,374	11,202,469 18,812,680	\$459,979 \$626,124	\$11,662,448 \$19,438,804
65	373	Plant Sewers	W/Ps	11,770,829	0,5,5,4	11,770,829	\$020,124	\$11,770,829
66	374	Outfall Sewer Line	W/Ps	362,615	0	362,615	\$0	\$362,615
67	375	Other Treatment and Disposal Plant Equip	W/Ps	0	0	0	\$0	\$0
68 69	389	General Plant General Land & Land Rights	W/Ps	1,025,605	0	1,025,605	\$0	\$1,025,605
70	390	Stores Shops Equipment Structures	W/Ps	32,457,617	843,964	33,301,581	\$335,854	\$33,637,435
71	390.1	Office Structures	W/Ps	15,485,724	0	15,485,724	\$0	\$15,485,724
72	390.2	General Structures - HVAC	W/Ps	1,384,915	0	1,384,915	\$0 \$0	\$1,384,915
73 74	390.3 390.9	Miscellaneous Structures Structures & Improvements - Leasehold	W/Ps W/Ps	3,796,695 181,776	0	3,796,695 181,776	\$0 \$0	\$3,796,695 \$181,776
75	391	Office Furniture and Equipment	W/Ps	2,470,025	540,644	3,010,669	\$362,792	\$3,373,461
76	391.1	Computers & Peripheral Equipment	W/Ps	5,905,440	1,523,975	7,429,415	\$807,964	\$8,237,379
77	391.2	Computer Hardware & Software	W/Ps	7,927,122	0	7,927,122	\$0	\$7,927,122
78 79	391.25 391.26	Computer Software Personal Computer Software	W/Ps W/Ps	61,894,646 0	3,898,151 0	65,792,797 0	\$2,992,189 \$0	\$68,784,986 \$0
80	391.20	Other Office Equipment	W/Ps	79,610	339,095	418,705	\$170,304	\$589,009
81	391.4	BTS Initial Investment	W/Ps	46,360,756	0	46,360,756	\$0	\$46,360,756
82	392	Transportation Equipment	W/Ps	2,545,720	155,997	2,701,717	\$25,999	\$2,727,716
83 84	392.1 392.2	Transportation Equipment - Light Trucks Transportation Equipment - Heavy Trucks	W/Ps W/Ps	19,319,791 26,012,368	2,430,424 2,969,544	21,750,215 28,981,912	\$1,581,792 \$494,924	\$23,332,007 \$29,476,836
85	392.3	Transportation Equipment - Cars	W/Ps	4,833,332	2,909,344	4,833,332	\$454,524	\$4,833,332
86	392.4	Transportation Equipment - Other	W/Ps	9,759,561	969,236	10,728,797	\$161,539	\$10,890,336
87	393	Stores Equipment	W/Ps	863,044	0	863,044	\$0	\$863,044
88 89	394 395	Tools, Shop, & Garage Equipment Laboratory Equipment	W/Ps W/Ps	13,092,875 2,216,180	403,609 0	13,496,484 2,216,180	\$477,217 \$0	\$13,973,701 \$2,216,180
90	395	Power Operated Equipment	W/Ps	2,216,180	0	2,449,397	\$0	\$2,449,397
91	397	Communication Equipment	W/Ps	650,344	0	650,344	\$0	\$650,344
92	397.1	Communication Equipment (non telephone)	W/Ps	13,690,238	0	13,690,238	\$0	\$13,690,238
93 94	397.2 398	Telephone Equipment Miscellaneous Equipment	W/Ps W/Ps	169,776 5,838,653	0	169,776 5,838,653	\$0 \$0	\$169,776 \$5,838,653
95	399	Other Tangible Property	W/Ps	426,282	0	426,282	\$0	\$426,282
96								
97		Total Utility Plant In Service		\$3,507,243,011	\$204,282,409	\$3,711,525,420	\$81,078,309	\$3,792,603,729

77

Total Water

Mare Marco			77						
			Account Description	Schedule			12 Months Ended		Pro Forma For the 12 Months Ended 5/31/23
3 302 Francines & Conomits W/Ps 1,64,910 0 1,164,910 50 51,164 50 50 51,164 50 50 51,164 50 50 51,164 50 50 51,164 50 50 51,164 50 50 51,164 50 50 51,164 50 50 51,164 50 50 51,164 50 50 50 50 50 50 50 5	1		Intangible Plant						
Miscellamous intamplie Plant Studies									\$60,337
Source of Supply Plant									\$43,698
Section Sect		303			1,164,910	0	1,164,910	\$0	\$1,164,910
311 Structure & Improvements W/Ps 27,946,98 3,646,582 31,041,230 50 531,041 313 Lais, Berri, & Other Intakes W/Ps 166,617 740,397 0 7,740,397 50 57,740 314 Lais, Berri, & Other Intakes W/Ps 17,740,397 0 7,740,397 50 57,740 315 Lais, Berri, & Other Intakes W/Ps 11,031,720 465,036 11,440,535 50 316 Simph Maine W/Ps 22,060,778 0 0 22,607,78 50 50 317 University W/Ps 241,058 0 22,607,78 50 50 318 Simph Maine W/Ps 241,058 0 245,057,78 50 50 319 Pumping Plant W/Ps 417,659 0 417,659 50 5417,78 310 227 Pumping Plant W/Ps 417,659 3,361,374 3,365,528 36 311 Water Teatment Galument W/Ps 243,170 0 234,170 50 551,348 312 Pumping Equipment W/Ps 244,069 0 244,069 50 52,441 313 Simph Maine W/Ps 244,069 0 244,069 50 52,441 314 Simph Maine W/Ps 244,069 0 244,069 50 52,441 315 Water Teatment Explained W/Ps 253,138 0 11,252,244 0 11,	-	210			2 610 176	277 046	2 906 022	ćn	\$3,896,022
Section Sect									\$31,041,280
9 313 Lake, Rever, & Other Intakes W/Ps 7,740,397 0 7,740,397 50 57,746 11 315 Infiltration Gallerite & Tunnels W/Ps 11,033,70 0 1,406,265 0 51,410,111 1215 Infiltration Gallerite & Tunnels W/Ps 15,908 0 1,504 50 53,411 13									\$168,617
10 314 Wells & Springs W/Ps 1,804 0 1,804 50 51,444						0			\$7,740,397
11 315 Infiltration Galleries & Tunnels W/Ps 22,656,778 0 0 22,656,778 50 522,605 13 317 Other Pf-Supply W/Ps 415,068 0 419,088 50 522,605 14 315 Pumping Print W/Ps 415,068 0 419,088 50 541,088 15 Pumping Print W/Ps 415,068 0 419,088 50 541,089 16 321 Pumping Structures & Rimprowments W/Ps 36,002,175 3,364,374 39,366,549 50 533,366 17 322 Boller Plant Equipment W/Ps 16,133,251 9,525 16,142,776 50 56,142 18 323 Power Generation Equipment W/Ps 244,700 0 234,170 50 533,366 20 325 Electric Pumping Equipment W/Ps 244,708 3 66,291 3 60,002,751 571,7925 591,115 21 323 Solidar Plant Equipment W/Ps 244,708 3 66,291 3 60,002,751 571,7925 591,192 22 325 Electric Pumping Equipment W/Ps 244,708 3 66,291 3 60,002,751 571,7925 591,192 23 328 Other Pumping Equipment W/Ps 244,708 3 60,002,751 571,7925 591,192 24 Water Treatment Equipment W/Ps 16,393,567 12,444,304 3,359,621 50 53,356 25 330 Water Treatment Equipment W/Ps 16,393,567 12,444,304 17,633,965 56,883,128 518,328 27 332 Water Treatment Equipment W/Ps 16,393,567 12,444,304 17,633,965 56,883,128 518,328 28 334 Water Treatment Equipment W/Ps 17,475,221 0 1,473,2	10	314				406,906			\$11,440,626
13 317 Other Pi-Supply WPs 143,088 0 419,088 50 5415	11	315		W/Ps	1,804	0	1,804	\$0	\$1,804
15 320 Pumping Flant	12	316	Supply Mains	W/Ps	22,605,778	0	22,605,778	\$0	\$22,605,778
15 320 Pumping Land & Land Rights W/Ps 37,2629 0 472,629 50 547,7629 17 18 18 19 19 19 19 19 19		317		W/Ps	419,088	0	419,088	\$0	\$419,088
16 321 Pumping Structures & Improvements W/Ps 0									
17 322 Boller Plant Equipment W/Ps 16,133,251 9,525 16,142,776 50 516,142 18 323 Power Generation Equipment W/Ps 234,170 0 234,170 50 5334 19 324 Steam Pumping Equipment W/Ps 824,170 0 244,7049 57,179,255 591,115 1 326 Desel Pumping Equipment W/Ps 2447,049 0 2,447,049 50 52,447 21 326 Desel Pumping Equipment W/Ps 2,447,049 0 2,447,049 50 52,447 22 327 Pump Equip Myrdraule W/Ps 1,521,38 0 65,518 50 50,22 23 328 Other Pumping Equipment W/Ps 1,521,244 0 11,521,244 0 51,521 24 328 Other Pumping Equipment W/Ps 1,521,244 0 11,521,244 0 51,521 25 330 Water Treatment and & land Rights W/Ps 127,645,495 12,464,304 176,339,961 56,888,128 518,386 26 331 Water Treatment Equipment W/Ps 127,645,495 15,191,022 187,645,527 517,749,09 52,853,941 28 333 Water Treatment Equipment W/Ps 1,473,221 0 1,473,221 50 51,473 29 Transmission & Distribution Finat Transmission & Distribution Finat Transmission & Distribution Finat W/Ps 1,473,221 0 1,473,221 50 51,437 30 340 Transmission & Distribution Finat W/Ps 1,473,221 0 1,473,221 50 51,437 31 341 Transmission & Distribution Finat W/Ps 1,473,221 0 1,473,221 50 51,284 33 3423 Distribution Reservoira & Standpipes W/Ps 5,404,865 149,274 5,558,499 50 55,258 33 3423 Distribution Reservoira & Standpipes W/Ps 5,403,861 149,274 1,558,499 50 55,284 34 Distribution Reservoira & Standpipes W/Ps 50,337,910 9,889,156 60,227,066 50 56,227,066 50 56,227,066 50 56,227,066 50 56,227,066 50 56,227,066 50 56,227,066 50 56,227,066 50 56,227,066 50 56,227,066 50 56,227,066 50 56,227,066 50 56,227,066 50 56,227,066 50 56,227,066 50 56,227,066 50 56,227,067 50 56,227,067 50 56,227,066 50 56,227,066 50 56,2									\$472,629
18 323 Power Generation Equipment W/Ps 24,4170 0 22,4170 50 51,614 75 52,34 70 22,4170 50 52,34 70 23,35 51,614,769 70 52,34 70 70 70 70 70 70 70 7									\$39,366,549
19 324 Steam Pumping Equipment W/Ps 829,111 3,662,140 90,01,251 571,752 591,1152 1 326 Direct Pumping Equipment W/Ps 2,447,049 0 2,447,049 50 52,447 52 327 328 Other Pumping Equipment W/Ps 2,447,049 0 11,521,244 50 511,521 326 Direct Pumping Equipment W/Ps 2,5138 0 602,5138 50 502,523 328 Other Pumping Equipment W/Ps 11,521,244 0 11,521,244 50 511,521 326 328 Water Treatment Mart Water Martinent Surface W/Ps 15,533,637 12,464,304 176,397,961 56,888,128 518,328 328 328 Water Treatment Surface W/Ps 15,4333,657 12,464,304 176,397,961 56,888,128 518,328 328 Water Treatment Equipment W/Ps 14,473,221 0 1,473,221 50 51,473 329 328 Water Treatment Equipment W/Ps 14,473,221 15,191,032 1376,379,961 56,888,128 518,328 328 Water Treatment Equipment W/Ps 14,473,221 15,191,032 1376,479,96 505,533 34,479,98 50 51,473 329 348 Distribution Bolistribution Structures & Improvements W/Ps 5,404,365 149,274 5,553,639 50 53,533 34,479 34,479,98 50 512,447,998 50 512,447,998 50 512,447,998 50 512,447,998 50 512,447,998 50 512,447,998 50 512,447,998 50 512,447,998 50 512,447,998 50 512,447,998 50 512,447,998 50 512,447,998 50 512,447,998 50 512,447,998 50 512,447,998 50 512,447,998 50 512,447,998 50 512,448									\$0
20 325 Electric Pumping Equipment W/Ps 86,739,111 3,662,140 0,247,049 50 52,247,049 50 52,247,049 50 52,247,049 50 52,247,049 50 52,247,049 50 52,247,049 50 52,247,049 50 52,247,049 50 52,247,049 50 51,221,244 50 51,521,244									\$234,170
21 326 Dissel-Pumping Equipment W/Ps 2,447,049 0 2,447,049 50 52,447			Flectric Pumping Equipment			-			\$91,119,176
22 327 Pump Equip Hydraulic W/Ps 625,138 0 625,138 50 5525									\$2,447,049
23 328 Other Pumping Equipment W/Ps 11,521,244 0 11,521,244 50 511,521									\$625,138
									\$11,521,244
25 330 Water Treatment Structures & Improvements WPs 13,339,621 0 3,359,621 56,888,8128 518,835		320		**,.5	11,521,244	ŭ	11,521,244	Ç.	Q11,321,244
26 331 Water Treatment Structures & Improvements WPs 16,933,657 12,646,304 176,339,561 56,888,128 518,3286 28 333 Water Treatment Equipment WPs 1,473,221 0		330		W/Ps	3.359.621	0	3.359.621	\$0	\$3,359,621
27 332 Water Treatment Equipment W/Ps 12/24/54/95 15,191,032 187,645,527 517,749,059 5205,338 28 333 Water Treatment-Other W/Ps 1,473,221 187,645,527 517,749,059 5205,338 31 341 Transmission and Distribution Plant W/Ps 5,404,365 149,274 5,553,639 50 55,553 31 341 Transmission & Distribution Structures & Impr W/Ps 12,847,998 0 12,847,998 50 512,847,333 342,98 Distribution Reservoirs & Standpipes M/Ps 50,337,910 60,027,059,873 514,183,654 52,091,243 53 343 Transmission & Distribution Mains W/Ps 50,337,910 60,027,059,873 514,183,654 52,091,243 53 344 Fire mains W/Ps 620,420 0 620,420 50 562,235 530,243 53 544,730,338 544,730,338 74,042,743,0438 74,043,838 74,044,730,338 74,044,730,738 75,044,730,739 74,043,734 74,044,730,733 74,043,734						12,464,304			\$183,286,089
Transmission and Distribution Plant									\$205,394,586
30 340 Transmission & Distribution Land W/Ps 5,404,365 149,274 5,533,639 50 53,533 31 314 Transmission & Distribution Reservoirs & Standpipes W/Ps 50,337,910 0 0 12,847,998 50 512,847,938 32 342 Distribution Reservoirs & Standpipes W/Ps 0 0 0 50 0 50 0 34 343 Transmission & Distribution Mains W/Ps 1,999,951,661 86,098,212 2,077,059,873 241,183,654 52,091,248 35 344 Fire mains W/Ps 1,999,951,661 86,098,212 2,077,059,873 241,183,654 52,091,248 35 344 Fire mains W/Ps 15,042,00 620,420 50 50,523 37 346 Meters W/Ps 115,273,558 25,804,283 141,077,841 526,856,020 5167,333 37 Meter Installation W/Ps 203,577,327 7,704,327 211,281,654 31,730,855 5213,012 37 39 Other Transmission & Distribution Plant W/Ps 117,945,127 2,162,082 120,107,209 5448,966 5120,556 40 349 Other Transmission & Distribution Plant W/Ps 91,457 0 91,457 50 591 41 42 389 General Land & Land Rights W/Ps 626,326 0 626,326 50 5626 43 390 Stores Shops Equipment Structures W/Ps 30,773,697 634,056 31,407,753 50 531,407 4390.1 Office Structures W/Ps 13,48,915 0 13,84,915 50 513,84 45 390.2 General Structures W/Ps 13,48,915 0 13,84,915 50 51,384 46 390.3 Miscellaneous Structures W/Ps 3,776,695 0 0 3,756,695 50 53,766 46 390.3 Miscellaneous Structures W/Ps 3,766,695 0 3,756,695 50 53,766 50 53,766 50 50 53,766 50 50 53,766 50 50 53,766 50 50 53,766 50 50 53,766 50 50 53,766 50 50 53,766 50 50 53,766 50 50 53,766 50 50 53,766 50 50 53,766 50 50 53,766 50 50 50 50 50 50 50	28	333	Water Treatment - Other	W/Ps	1,473,221	0	1,473,221	\$0	\$1,473,221
31 341 Transmission & Distribution Structures & Impr 32 342 Distribution Reservoirs & Standipipes W/Ps 50,337,910 9,889,156 60,227,066 50 50 50 50 33 342,98 Distribution Reservoirs & Standipipes - Tank Coatil W/Ps 60,0420 0 60,0420 50 50 50 34 347 Transmission & Distribution Mains W/Ps 620,420 0 620,420 50 50 502 35 344 Fire mains W/Ps 620,420 0 620,420 50 502 36 345 Services W/Ps 115,735,558 25,804,283 141,077,841 326,856,602 1516,733 37 346 Meters W/Ps 203,577,327 7,704,327 211,281,654 51,730,855 5213,012 38 347 Meter installation W/Ps 44,730,838 7,704,327 211,281,654 51,730,855 5213,012 39 348 Hydrants W/Ps 117,945,127 2,162,082 120,107,209 5448,966 5120,556 40 349 Other Transmission & Distribution Plant W/Ps 17,945,127 0 91,457 50 591 41 General Plant W/Ps 626,326 0 626,326 50 502,240 42 389 General Land & Land Rights W/Ps 626,326 0 626,326 50 502,240 43 390 Stores Shops Equipment Structures W/Ps 13,483,015 0 15,488,024 50 513,494 44 3901 Office Structures HV/Ps 1,384,915 0 1,384,915 50 51,384 45 390.2 General Structures W/Ps 1,384,915 0 1,384,915 50 51,384 46 330.3 Miscellaneous Structures W/Ps 1,838,99 0 1,898,915 50 53,796 47 330.9 Structures Perpirent Equipment W/Ps 1,835,221 539,771 2,375,662 50 53,796 48 391 Office Furniture and Equipment W/Ps 1,835,225 0 0 0 0 0 48 391 Office Furniture and Equipment W/Ps 1,838,225 0 1,163,425 0 50 49 391.1 Computer Software W/Ps 1,153,425 0 0 0 0 0 50 50 391.2 Computer Software W/Ps 1,200,348 2,083,357 1,183,425 50 53,422 50 391.2 Computer Software W/Ps 1,200,348 2,083,357 1,183,659 50 53,422 50 391.2 Transportation Equipment W	29		Transmission and Distribution Plant						
32 342 Distribution Reservoirs & Standipipes W/Ps 50,337,910 9,889,156 60,227,066 50 50 50 33 343 343 Transmission & Distribution Mains W/Ps 1,990,961,661 86,098,212 2,077,059,873 24,183,654 52,091,248 53 344 Fire mains Fire mains W/Ps 620,420 0 620,420 50 50 527 53 53 544 Fire mains W/Ps 620,420 0 620,420 50 50 527 53 53 544 Fire mains W/Ps 620,420 0 620,420 50 50 527 53 53 53 53 53 53 53 5	30	340	Transmission & Distribution Land	W/Ps	5,404,365	149,274	5,553,639	\$0	\$5,553,639
33 342,98 Distribution Reservoirs & Standpipes - Tank Coatii W/Ps 1,990,961,661 86,098,212 2,077,058,73 514,183,564 \$2,091,243 \$35 344 Fire mains W/Ps 620,0420 0 620,420 \$50,001,243 \$35 344 Fire mains W/Ps 115,273,558 25,080,283 141,077,841 \$26,585,020 516,793 \$31,333 \$346 Metter installation W/Ps 203,577,327 7,704,327 211,281,654 \$2,695,6020 516,793 \$31,933 \$348 Hydrants W/Ps 44,730,838 \$30 544,730 \$348 Hydrants W/Ps 117,945,127 2,152,082 120,107,209 5448,966 512,056 \$44,730,838 \$			Transmission & Distribution Structures & Impr						\$12,847,998
343 343 Transmission & Distribution Mains W/Ps 620,420 0 620,420 50 \$52,623 \$34 File mains W/Ps 620,420 0 620,420 \$50 \$52,63 \$35 \$5 \$5 \$5 \$5 \$5 \$5									\$60,227,066
345 Fire mains									\$0
346 345 Services W/Ps 115,273,558 25,804,283 141,077,841 \$26,856,020 \$117,933 \$346 Meters W/Ps 203,577,327 77,04,327 271,281,654 \$1,730,855 \$213,012 \$38 347 Meter Installation W/Ps 44,730,838 0 44,730,838 50 \$44,730 \$39 348 Hydrants W/Ps \$17,945,127 2,162,082 120,107,209 \$448,966 \$120,555 \$47,308 \$47,408 \$47,308 \$47,308 \$47,308 \$47,308 \$47,308 \$48,966 \$120,555 \$47,308 \$48,966 \$120,555 \$47,308 \$48,966 \$120,555 \$47,308 \$48,966 \$120,555 \$49,340 \$48,966 \$120,555 \$49,340 \$48,966 \$120,555 \$49,340 \$48,966									\$2,091,243,527
37 346 Meters (W/Ps 203,777,327 211,281,654 \$1,730,855 \$213,012 38 347 Meter Installation (W/Ps 4,730,838 0 44,730,838 0 44,730,838 3						-			\$620,420
38 347 Meter Installation									\$167,933,861
39 348 Hydrants				,					
40 349 Other Transmission & Distribution Plant W/Ps 91,457 0 91,457 50 \$91									
General Plant General Land & Land Rights W/Ps 626,326 0 626,326 50 50 562 533 390 Stores Shops Equipment Structures W/Ps 30,773,697 634,056 31,407,753 50 531,407 54 530.0 616: Structures W/Ps 15,458,024 0 15,458,024 50 515,458 530.0 630									\$120,556,175
42 389 General Land & Land Rights W/Ps 626,326 0 626,326 50 \$626 43 390 Stores Shops Equipment Structures W/Ps 15,458,024 0 15,458,024 50 \$13,407,753 \$0 \$31,407,753 44 390.1 Office Structures W/Ps 15,458,024 0 15,458,024 \$0 \$15,458,024 45 390.2 General Structures W/Ps 1,384,915 0 1,384,915 \$0 \$13,848 46 390.3 Miscellaneous Structures W/Ps 1,384,915 0 1,384,915 \$0 \$13,848 46 390.3 Miscellaneous Structures W/Ps 1,384,915 0 1,384,915 \$0 \$13,848 46 391.0 Office Furniture and Equipment W/Ps 1,835,291 539,771 2,375,062 \$362,792 \$2,737 47 390.9 Structures & Improvements - Leasehold W/Ps 1,835,291 539,771 2,375,062 \$362,792 \$2,733 48 391.0 Computer and Equipment W/Ps 2,176,360 0 2,176,360 \$0 \$2,176 50 391.2 Computer Structure W/Ps 0 0 0 2,176,360 \$0 \$2,276 50 391.2 Computer Structure W/Ps 0 0 0 0 0 50 51 391.25 Computer Software W/Ps 0 0 0 0 0 50 51 391.26 Personal Computer Software W/Ps 0 0 0 0 0 0 50 52 391.30 Development Software W/Ps 0 0 0 0 0 0 50 53 391.3 Other Office Equipment W/Ps 32,906 0 32,906 \$0 \$32 54 391.4 BTS Initial Investment W/Ps 32,906 0 32,906 \$0 \$32 54 391.4 BTS Initial Investment W/Ps 0 0 0 0 0 50 55 392.1 Transportation Equipment - Light Trucks W/Ps 0 0 0 0 0 0 \$0 55 392.1 Transportation Equipment - Light Trucks W/Ps 16,003,948 2,083,357 18,087,305 \$347,226 \$18,434 57 392.2 Transportation Equipment - Colter W/Ps 25,300,663 2,969,544 28,270,207 \$494,924 \$28,765 58 392.1 Transportation Equipment - Colter W/Ps 7,137,431 969,236 8,106,667 \$161,539 \$8,365 60 393 Stores Equipment W/Ps 13,794,100 303,783 12,097,883 \$418,126 \$12,516 61 394 Tools, Shop, & Garage Equipment W/Ps 2,275,619 0 2,075,019 0 2,075,019 50 \$2,075 63 397.1 Communication Equipment W/Ps 1,151,5112 0 5,617,812 50 \$5,617 63 399 Other Tangible Property W/Ps 5,156,662 9,018,946 134,179,638 \$8,324,508 \$142,508 66 397.1 Communication Equipment W/Ps 5,156,6692 9,018,946 134,179,638 \$8,324,508 \$142,508 67 398 Miscellaneous Equipment W/Ps 5,156,6692 9,018,946 134,179,638 \$8,324,508 \$142,508 67 399 Other Tangible Property W/Ps 5,156,6692 9,018,		345		W/FS	51,437	U	31,437	30	351,437
3 390 Stores Shops Equipment Structures W/Ps 30,773,697 634,056 31,407,753 \$0 \$31,407 4 390.1 Office Structures W/Ps 15,458,024 \$0 15,458,024 \$0 51,458,024 5 390.2 General Structures + W/Ps 1,384,915 \$0 1,384,915 \$0 51,384 46 390.3 Miscellaneous Structures W/Ps 1,384,915 \$0 3,796,695 \$0 \$2,176,360 \$0 \$0 \$0 \$0 \$0 \$0 \$0		380		M/Dc	626 326	0	626 326	¢n.	\$626,326
Add 390.1 Office Structures W/Ps 15,458,024 0									\$31,407,753
45 390.2 General Structures - HVAC W/Ps 1,384,915 0 1,384,915 50 51,384 46 390.3 Miscellaneous Structures W/Ps 3,796,695 0 3,796,695 50 53,796 47 390.9 Structures & Improvements - Leasehold W/Ps 1,898,9 0 18,899 50 518 48 391 Office Furniture and Equipment W/Ps 1,835,291 539,771 2,375,062 5362,792 52,737 49 391.1 Computers & Peripheral Equipment W/Ps 1,838,291 0 0 0 0 0 50 50 391.2 Computer Hardware & Software W/Ps 0 0 0 0 50 51 391.2 Computer Software W/Ps 0 0 0 0 50 52 391.26 Personal Computer Software W/Ps 0 0 0 0 50 53 391.3 Other Office Equipment W/Ps 32,906 0 32,906 50 532 54 391.4 BTS Initial Investment W/Ps 0 0 0 50 55 392 Transportation Equipment - Ught Trucks W/Ps 0 0 0 0 50 56 392.1 Transportation Equipment - Ught Trucks W/Ps 1,60,03,948 2,083,357 18,087,305 5347,226 518,434 57 392.2 Transportation Equipment - Cars W/Ps 3,421,823 0 3,421,823 50 3421,823 50 3421,823 50 3421,823 50 3421,823 50 3421,823 50 3421,823 50 3421,823 50 3421,823 50 3421,823 50 3421,823 50 3421,823 50 3421,823 50 53,423 58 392.3 Transportation Equipment - Cars W/Ps 3,421,823 0 3,421,823 50 53,422 59 392.4 Transportation Equipment - W/Ps 3,421,823 0 3,421,823 50 53,422 50 393 Stores Equipment W/Ps 837,639 0 837,639 0 837,639 5									\$15,458,024
46 390.3 Miscellaneous Structures W/Ps 3,796,695 0 3,796,695 50 \$3,796 47 390.9 Structures & Improvements - Leasehold W/Ps 1,838,291 539,771 2,375,662 \$362,792 \$2,737 49 391.1 Computers & Peripheral Equipment W/Ps 1,638,291 539,771 2,375,662 \$362,792 \$2,737 49 391.1 Computers & Peripheral Equipment W/Ps 2,176,360 0 2,176,360 50 \$2,276 50 391.2 Computer Software W/Ps 2,176,360 0 0 0 0 51 391.25 Computer Software W/Ps 1,163,425 0 0 1,163,425 50 \$1,163 52 391.26 Personal Computer Software W/Ps 0 0 0 0 50 53 391.3 Other Office Equipment W/Ps 32,906 0 32,906 50 \$32 54 391.4 BTS Initial Investment W/Ps 0 0 0 0 50 55 392.1 Transportation Equipment W/Ps 0 0 0 0 50 56 392.1 Transportation Equipment - Heavy Trucks W/Ps 1,600,3948 2,083,357 18,087,305 \$347,226 \$18,434 57 392.2 Transportation Equipment - Cars W/Ps 25,300,663 2,965,44 28,270,207 \$494,924 \$28,770 58 392.3 Transportation Equipment - Cars W/Ps 3,421,823 0 3,421,823 50 \$34,225 59 392.4 Transportation Equipment - Other W/Ps 7,137,431 969,236 8,106,667 \$161,539 \$8,266 60 393 Stores Equipment W/Ps 837,639 96,236 8,106,667 \$161,539 \$8,266 61 394 Tools, Shop, & Garage Equipment W/Ps 2,275,019 0 2,075,019 50 \$2,075 64 397 Communication Equipment W/Ps 2,275,019 0 2,075,019 50 \$2,075 65 397.1 Telephone Equipment W/Ps 42,697 0 42,697 50 \$42,697 50	45					0			\$1,384,915
48 391 Office Furniture and Equipment W/Ps 1,835,291 539,771 2,375,062 \$362,792 \$2,737 49 391.1 Computers & Peripheral Equipment W/Ps 2,176,360 0 2,176,360 \$0 \$0.176 50 391.2 Computer Hardware & Software W/Ps 0 0 0 0 \$0 51 391.25 Computer Software W/Ps 1,163,425 0 1,163,425 \$0 \$51,163 52 391.26 Personal Computer Software W/Ps 3,906 0 0 0 0 \$0 53 391.3 Other Office Equipment W/Ps 3,906 0 32,906 \$0 \$0 \$0 \$0 \$0 \$0 \$0	46	390.3	Miscellaneous Structures	W/Ps		0	3,796,695	\$0	\$3,796,695
49 391.1 Computers & Peripheral Equipment W/Ps 2,176,360 0 2,176,360 SO \$2,176 50 391.2 Computer Hardware & Software W/Ps 0 0 0 50 \$1,163,425 50 \$1,163,425 50 \$1,163,425 50 \$1,163,425 \$0	47	390.9	Structures & Improvements - Leasehold	W/Ps	18,989	0	18,989	\$0	\$18,989
Solid Soli	48	391	Office Furniture and Equipment	W/Ps	1,835,291	539,771	2,375,062	\$362,792	\$2,737,854
51 391.25 Computer Software W/Ps 1,163,425 0 1,163,425 \$0 \$1,163 52 391.26 Personal Computer Software W/Ps 0 0 0 0 50 53 391.3 Other Office Equipment W/Ps 32,906 0 0 50 \$52 54 391.4 BTS Initial Investment W/Ps 0 0 0 50 55 392.1 Transportation Equipment - Light Trucks W/Ps 16,003,948 2,083,357 18,087,305 \$347,226 \$18,434 57 392.1 Transportation Equipment - Heavy Trucks W/Ps 25,300,663 2,969,544 28,270,207 \$494,924 \$228,765 58 392.1 Transportation Equipment - Colter W/Ps 2,300,663 2,969,544 28,270,207 \$494,924 \$228,765 58 392.1 Transportation Equipment - Colter W/Ps 2,341,343 969,236 8,106,667 \$161,539 \$3,421,823 9 3,421,823 9 <td< td=""><td>49</td><td></td><td>Computers & Peripheral Equipment</td><td></td><td>2,176,360</td><td>0</td><td>2,176,360</td><td></td><td>\$2,176,360</td></td<>	49		Computers & Peripheral Equipment		2,176,360	0	2,176,360		\$2,176,360
52 391.26 Personal Computer Software W/Ps 0 0 0 S0 53 391.3 Other Office Equipment W/Ps 32,906 0 32,906 \$0 \$32,906 \$0 \$32,906 \$0 \$32,906 \$0									\$0
53 391.3 Other Office Equipment W/Ps 32,906 0 32,906 50 \$32 54 391.4 BTS Initial Investment W/Ps 0 0 0 50 50 55 392.1 Transportation Equipment W/Ps 16,003,948 2,083,357 18,087,305 \$347,226 \$18,434 57 392.1 Transportation Equipment - Heavy Trucks W/Ps 16,003,948 2,083,537 18,087,305 \$347,226 \$18,434 57 392.1 Transportation Equipment - Cars W/Ps 3,421,823 0 3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 \$0 \$3,421,823 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$1,163,425</td>									\$1,163,425
54 39.1.4 BTS Initial Investment W/Ps 0 0 0 SO 55 392.1 Transportation Equipment W/Ps 16,003,948 2,083,357 18,087,305 \$347,226 \$18,434 57 392.2 Transportation Equipment - Light Trucks W/Ps 25,000,663 2,969,544 28,270,207 \$494,924 \$28,765 58 392.2 Transportation Equipment - Corne W/Ps 3,421,823 0 3,421,823 \$0 \$347,225 \$3,421,823 \$0 \$3422,823 \$0 \$342,823									\$0
55 392 Transportation Equipment W/Ps 0 0 SO 56 392.1 Transportation Equipment - Light Trucks W/Ps 16,003,948 2,083,557 18,087,305 \$347,226 \$18,434 57 392.2 Transportation Equipment - Heavy Trucks W/Ps 25,300,663 2,969,544 28,270,207 \$494,924 \$28,765 58 392.3 Transportation Equipment - Cars W/Ps 3,421,823 0 3,421,823 50 \$347 59 392.4 Transportation Equipment - Other W/Ps 3,137,639 0 837,665 \$16,539 \$8,266 60 393 Stores Equipment W/Ps 837,639 0 837,639 \$0 837,639 \$9 \$83,639 \$9 \$837,639 \$9 \$837,639 \$9 \$837,639 \$9 \$837,639 \$9 \$837,639 \$9 \$837,639 \$9 \$837,639 \$9 \$9 \$2,075,639 \$9 \$2,075,639 \$9 \$2,075,639 \$9 \$2,075,639 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$32,906</td></td<>									\$32,906
56 392.1 Transportation Equipment - Light Trucks W/Ps 16,003,948 2,083,357 18,087,305 \$347,226 \$18,434 57 392.2 Transportation Equipment - Leavy Trucks W/Ps 25,000,663 2,969,544 28,270,207 \$494,924 \$22,765 58 392.3 Transportation Equipment - Carts W/Ps 3,421,823 0 3,421,823 50 \$34,7226 59 392.4 Transportation Equipment - Other W/Ps 7,137,431 969,236 8,106,667 \$161,539 \$82,66 60 393 Stores Equipment W/Ps 837,639 \$0 837,639 \$0 837,639 \$0 838,332 61 394 Tools, Shop, & Garage Equipment W/Ps 11,794,100 303,783 12,097,883 \$418,126 \$12,516 62 395 Laboratory Equipment W/Ps 2,075,019 0 2,075,019 50 \$2,075 63 396 Power Operated Equipment W/Ps 2,235,453 0 2,235,453 50<	5.4			,	•		-		\$0
S77 392.2 Transportation Equipment - Heavy Trucks W/Ps 25,300,663 2,969,544 28,270,207 \$494,924 \$28,765 \$8 392.3 Transportation Equipment - Cars W/Ps 3,421,823 0 3,421,823 \$50 \$3,421 \$99,225 \$8,106,667 \$161,539 \$8,268 \$60 393 \$5tores Equipment W/Ps \$1,737,431 969,226 \$8,106,667 \$161,539 \$8,268 \$60 393 \$5tores Equipment W/Ps \$837,639 0 837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$837,639 \$0 \$2,235,453 \$0 \$2,235,453 \$0 \$2,235,453 \$0 \$2,235,453 \$0 \$2,235,453 \$0 \$2,235,453 \$0 \$2,235,453 \$0 \$2,235,453 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$,	-	-	-		\$0
58 392.3 Transportation Equipment - Cars W/Ps 3,421,823 0 3,421,823 \$0 \$3,421,823 59 392.4 Transportation Equipment - Other W/Ps 7,137,431 969,236 8,106,667 \$161,539 \$82,666 60 393 Stores Equipment W/Ps 837,639 0 837,639 \$0 \$837 61 394 Tools, Shop, & Garage Equipment W/Ps 11,794,100 303,783 12,097,883 \$418,126 \$12,516 62 395 Laboratory Equipment W/Ps 2,075,019 \$0 2,075,019 \$0 \$0 \$2,235,453 \$0 \$2,235,453 \$0 \$2,235,453 \$0 \$2,235,453 \$0 \$2,235,453 \$0 \$2,235,453 \$0									
Social									
60 393 Stores Equipment W/Ps 837,639 0 837,639 \$0 \$837.639 \$0 \$837.639 \$0 \$837.639 \$0 \$837.639 \$0 \$837.639 \$0 \$837.639 \$0 \$837.639 \$0 \$837.639 \$0 \$837.639 \$0 \$837.639 \$0 \$837.639 \$0 \$837.639 \$0 \$837.639 \$0 \$837.639 \$0 \$12.938.630 \$									
Feb									\$837,639
62 395 Laboratory Equipment W/Ps 2,075,019 0 2,075,019 S0 \$2,075 63 396 Power Operated Equipment W/Ps 2,235,453 0 2,235,453 \$0 \$2,235 64 397 Communication Equipment W/Ps 0 0 0 0 0 0 50 65 397.1 Communication Equipment W/Ps 13,153,199 0 13,153,199 \$0 \$13,153 66 397.2 Telephone Equipment W/Ps 42,697 0 42,697 \$0 \$54 67 398 Miscellaneous Equipment W/Ps 5,617,812 0 5,617,812 \$0 \$5,617 68 399 Other Tangible Property W/Ps 312,078 0 312,078 \$0 \$5,617 69 To Subtotal 3,256,636,135 178,329,790 3,434,965,925 70,359,214 3,505,325 71 72 1701 Allocated MAWC Corporate W/Ps 125,160,692 9,018,946 134,179,638 \$8,324,508 \$142,504									\$12,516,009
63 396 Power Operated Equipment W/Ps 2,235,453 0 2,235,453 \$0 \$2,235,453 \$0 \$2,235,453 \$0 \$2,235,453 \$0 \$2,235,453 \$0									\$2,075,019
64 397 Communication Equipment W/Ps 0 0 0 0 50 65 397.1 Communication Equipment (non telephone) W/Ps 13,153,199 0 13,153,199 \$0 \$13,153 66 397.2 Telephone Equipment W/Ps 42,697 0 42,697 \$0 \$4,2697 \$									\$2,235,453
65 397.1 Communication Equipment (non telephone) W/Ps 13,153,199 0 13,153,199 \$0 \$13,153 66 397.2 Telephone Equipment W/Ps 42,697 0 42,697 \$0 \$42,697 67 398 Miscellaneous Equipment W/Ps 5,617,812 0 5,617,812 50 \$5,617 68 399 Other Tangible Property W/Ps 312,078 0 312,078 \$0 \$312,078 69 70 Subtotal 3,256,636,135 178,329,790 3,434,965,925 70,359,214 3,505,325 71 72 1701 Allocated MAWC Corporate W/Ps 125,160,692 9,018,946 134,179,638 \$8,324,508 \$142,504	64	397		W/Ps		0			\$0
66 397.2 Telephone Equipment W/Ps 42,697 0 42,697 \$0 \$42,697 67 398 Miscellaneous Equipment W/Ps 5,617,812 0 5,617,812 \$0 \$5,617,812 68 399 Other Tangible Property W/Ps 312,078 0 312,078 \$0 \$312,078 69 70 Subtotal 3,256,636,135 178,329,790 3,434,965,925 70,359,214 3,505,325 71 72 1701 Allocated MAWC Corporate W/Ps 125,160,692 9,018,946 134,179,638 \$8,324,508 \$142,504 73					-		-		\$13,153,199
67 398 Miscellaneous Equipment W/Ps 5,617,812 0 5,617,812 \$0 \$5,617 68 399 Other Tangible Property W/Ps 312,078 0 312,078 50 \$312 69 70 Subtotal 3,256,636,135 178,329,790 3,434,965,925 70,359,214 3,505,325 71 72 1701 Allocated MAWC Corporate W/Ps 125,160,692 9,018,946 134,179,638 \$8,324,508 \$142,504						0			\$42,697
68 399 Other Tangible Property W/Ps 312,078 0 312,078 \$0 \$312,078							,		\$5,617,812
69 70 Subtotal 3,256,636,135 178,329,790 3,434,965,925 70,359,214 3,505,325 71 72 1701 Allocated MAWC Corporate W/Ps 125,160,692 9,018,946 134,179,638 \$8,324,508 \$142,504		399		W/Ps		0			\$312,078
71 72 1701 Allocated MAWC Corporate W/Ps 125,160,692 9,018,946 134,179,638 \$8,324,508 \$142,504 73									
72 1701 Allocated MAWC Corporate W/Ps 125,160,692 9,018,946 134,179,638 \$8,324,508 \$142,504			Subtotal		3,256,636,135	178,329,790	3,434,965,925	70,359,214	3,505,325,139
73					·				
74 Total Utility Plant In Service \$3,381,796,827 \$187,348,736 \$3,569,145,563 \$78,683,722 \$3,647,829		1701	Allocated MAWC Corporate	W/Ps	125,160,692	9,018,946	134,179,638	\$8,324,508	\$142,504,146
	74		Total Utility Plant In Service		\$3,381,796,827	\$187,348,736	\$3,569,145,563	\$78,683,722	\$3,647,829,285

Total Sewer

		88						
						Pro Forma For the		Pro Forma For the
Line Number	NARUC	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	12 Months Ended 12/31/22	Discrete Adjustments	12 Months Ended 5/31/23
1	Account	Intangible Plant	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
2	301	Organization	W/Ps	\$5,700	\$0	\$5,700	\$0	\$5,700
3	302	Franchise & Consents	W/Ps	5,562	0	5,562	\$0	\$5,562
4	303	Miscellaneous Intangible Plant Studies	W/Ps	1,749	0	1,749	\$0	\$1,749
5		Collection Plant	W/Ps					
6	350	Land & Land Rights	W/Ps	117,550	0	117,550	\$0	\$117,550
7	351	Structures & Improvements	W/Ps	3,813,297	0	3,813,297	\$0	\$3,813,297
8	352	Collections Sewers	W/Ps	0	0	0	\$0	\$0
9	352.1	Collections Sewers - Force	W/Ps	8,232,186	50,648	8,282,834	\$0	\$8,282,834
10	352.2	Collections Sewers - Gravity	W/Ps	46,653,733	11,767,806	58,421,539	\$457,084	\$58,878,623
11	352.3	Special Collecting Structures	W/Ps	0	0	0	\$0	\$0
12	353	Services to Customers	W/Ps	3,075,707	636,846 0	3,712,553	\$130,895	\$3,843,448
13 14	354 355	Flow Measuring Devices	W/Ps W/Ps	580,552 0	0	580,552 0	\$0 \$0	\$580,552 \$0
15	355 356	Flow Measuring Installations Other Collection Plant Facilities	W/Ps	129,668	0	129,668	\$0	\$129,668
16	330	Pumping Plant	WV/FS	125,008	U	125,000	30	\$125,000
17	360	Land & Land Rights	W/Ps	152.293	3,739	156.032	ŚO	\$156.032
18	361	Structures & Improvements	W/Ps	3,394,206	372,069	3,766,275	\$0	\$3,766,275
19	362	Receiving Wells	W/Ps	769,568	0	769,568	\$0	\$769,568
20	363	Electric Pumping Equipment	W/Ps	5,327,560	646,377	5,973,937	\$0	\$5,973,937
21	364	Diesel Pumping Equipment	W/Ps	0	0	0	\$0	\$0
22	365	Other Pumping Equipment	W/Ps	1,564,570	0	1,564,570	\$0	\$1,564,570
23		Treatment and Disposal Plant						
24	370	Land & Land Rights	W/Ps	802,774	391,261	1,194,035	\$0	\$1,194,035
25	370.1	Oxidation Lagoon Land & Land Rights	W/Ps	0	0	0	\$0	\$0
26	370.2	Other Land & Land Rights	W/Ps	0	0	0	\$0	\$0
27	371	Structures & Improvements	W/Ps	9,838,613	1,363,856	11,202,469	\$459,979	\$11,662,448
28	372	Treatment and Disposal Plant Equipment	W/Ps	17,837,306	975,374	18,812,680	\$626,124	\$19,438,804
29	373	Plant Sewers	W/Ps	11,770,829	0	11,770,829	\$0	\$11,770,829
30 31	374 375	Outfall Sewer Line Other Treatment and Disposal Plant Equip	W/Ps W/Ps	362,615 0	0	362,615 0	\$0 \$0	\$362,615 \$0
31	3/5	General Plant	W/PS	U	0	0	\$0	\$0
33	389	General Plant General Land & Land Rights	W/Ps	399,279	0	399,279	\$0	\$399,279
34	390	Stores Shops Equipment Structures	W/Ps	1,331,705	209,908	1,541,613	\$335,854	\$1,877,467
35	390.1	Office Structures	W/Ps	1,551,705	203,300	1,541,015	\$0	\$0
36	390.2	General Structures - HVAC	W/Ps	0	0	0	\$0	\$0
37	390.3	Miscellaneous Structures	W/Ps	0	0	0	\$0	\$0
38	390.9	Structures & Improvements - Leasehold	W/Ps	112,194	0	112,194	\$0	\$112,194
39	391	Office Furniture and Equipment	W/Ps	100,262	873	101,135	\$0	\$101,135
40	391.1	Computers & Peripheral Equipment	W/Ps	44,315	0	44,315	\$0	\$44,315
41	391.2	Computer Hardware & Software	W/Ps	0	0	0	\$0	\$0
42	391.25	Computer Software	W/Ps	46,872	0	46,872	\$0	\$46,872
43	391.26	Personal Computer Software	W/Ps	0	0	0	\$0	\$0
44	391.3	Other Office Equipment	W/Ps	0	0	0	\$0	\$0
45	391.4	BTS Initial Investment	W/Ps	0	0	0	\$0	\$0
46	392	Transportation Equipment	W/Ps	2,545,720	155,997	2,701,717	\$25,999	\$2,727,716
47	392.1	Transportation Equipment - Light Trucks	W/Ps	0	0	0	\$0	\$0
48 49	392.2 392.3	Transportation Equipment - Heavy Trucks	W/Ps W/Ps	0	0	0	\$0 \$0	\$0 \$0
50	392.3	Transportation Equipment - Cars Transportation Equipment - Other	W/Ps	0	0	0	\$0	\$0 \$0
51	393	Stores Equipment	W/Ps	25,405	0	25,405	\$0	\$25,405
52	394	Tools, Shop, & Garage Equipment	W/Ps	502.113	23.082	525,195	\$48.673	\$573,868
53	395	Laboratory Equipment	W/Ps	141,161	25,002	141,161	\$40,075	\$141,161
54	396	Power Operated Equipment	W/Ps	213,912	0	213,912	\$0	\$213,912
55	397	Communication Equipment	W/Ps	650,344	0	650,344	\$0	\$650,344
56	397.1	Communication Equipment (non telephone)	W/Ps	0	0	0	\$0	\$0
57	397.2	Telephone Equipment	W/Ps	0	0	0	\$0	\$0
58	398	Miscellaneous Equipment	W/Ps	125,467	0	125,467	\$0	\$125,467
59	399	Other Tangible Property	W/Ps	110,814	0	110,814	\$0	\$110,814
60								
61		Subtotal		120,785,601	16,597,836	137,383,437	2,084,608	139,468,045
62								
63	1701	Allocated MAWC Corporate	W/Ps	4,660,583	335,837	4,996,420	\$309,979	\$5,306,399
64		Total Utility Blant In Service		\$13E 44C 104	¢16 022 C72	\$142,379,857	¢2 204 F07	6144 774 444
65		Total Utility Plant In Service		\$125,446,184	\$16,933,673	\$142,379,857	\$2,394,587	\$144,774,444

St. Louis County

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Line Number	NARUC Account	1 Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1	301	Intangible Plant Organization	W/Ps	\$22,997	\$0	\$22,997	\$0	\$22.997
3	302	Franchise & Consents	W/Ps	\$22,997 0	Ş0 0	\$22,997 0	\$0 \$0	\$22,997
4	303	Miscellaneous Intangible Plant Studies	W/Ps	565,461	0	565,461	\$0	\$565,461
5		Source of Supply Plant						
6	310	Land & Land Rights	W/Ps	1,250,782	256,254	1,507,036	\$0	\$1,507,036
7	311	Structures & Improvements	W/Ps	14,035,081	2,784,490	16,819,571	\$0	\$16,819,571
8	312	Collection & Impound Reservoirs	W/Ps	0	0	0	\$0	\$0
9	313	Lake, River, & Other Intakes	W/Ps	350,082	0	350,082	\$0	\$350,082
10 11	314 315	Wells & Springs Infiltration Galleries & Tunnels	W/Ps W/Ps	48,481 0	349,061 0	397,542 0	\$0 \$0	\$397,542 \$0
12	316	Supply Mains	W/Ps	6,056,047	0	6,056,047	\$0 \$0	\$6,056,047
13	317	Other P/E-Supply	W/Ps	0,030,047	0	0,030,047	\$0	\$0,030,047
14	317	Pumping Plant	**,.5	· ·	•	ŭ	70	70
15	320	Pumping Land & Land Rights	W/Ps	284,360	0	284,360	\$0	\$284,360
16	321	Pumping Structures & Improvements	W/Ps	22,084,350	1,001	22,085,351	\$0	\$22,085,351
17	322	Boiler Plant Equipment	W/Ps	0	0	0	\$0	\$0
18	323	Power Generation Equipment	W/Ps	12,807,292	9,525	12,816,817	\$0	\$12,816,817
19	324	Steam Pumping Equipment	W/Ps	0	0	0	\$0	\$0
20	325	Electric Pumping Equipment	W/Ps	57,459,806	280,057	57,739,863	\$717,925	\$58,457,788
21	326	Diesel Pumping Equipment	W/Ps	1,967,760	0	1,967,760	\$0	\$1,967,760
22	327	Pump Equip Hydraulic	W/Ps	261,087	0	261,087	\$0	\$261,087
23	328	Other Pumping Equipment	W/Ps	8,212,127	0	8,212,127	\$0	\$8,212,127
24 25	330	Water Treatment Plant Water Treatment Land & land Rights	W/Ps	1,902,246	0	1,902,246	\$0	\$1,902,246
25 26	331	Water Treatment Structures & Improvements	W/Ps W/Ps	94.952.211	11.833.563	1,902,246	\$6,888,128	\$1,902,246
27	332	Water Treatment Equipment	W/Ps	105,249,069	10,476,689	115,725,758	\$16,850,777	\$132,576,535
28	333	Water Treatment - Other	W/Ps	0	0	0	\$0	\$0
29		Transmission and Distribution Plant	,				-	*-
30	340	Transmission & Distribution Land	W/Ps	3,991,422	100,000	4,091,422	\$0	\$4,091,422
31	341	Transmission & Distribution Structures & Impr	W/Ps	5,758,184	0	5,758,184	\$0	\$5,758,184
32	342	Distribution Reservoirs & Standpipes	W/Ps	13,573,461	3,926,405	17,499,866	\$0	\$17,499,866
33	342.98	Distribution Reservoirs & Standpipes - Tank Coatii	W/Ps	0	0	0	\$0	\$0
34	343	Transmission & Distribution Mains	W/Ps	1,614,281,521	64,575,058	1,678,856,579	\$9,264,046	\$1,688,120,625
35	344	Fire mains	W/Ps	0	0	0	\$0	\$0
36	345 346	Services Meters	W/Ps	43,418,085	19,406,378	62,824,463	\$24,746,786	\$87,571,249
37 38	346 347	Meter Installation	W/Ps W/Ps	155,052,557 22,625,005	5,812,912 0	160,865,469 22,625,005	\$1,442,456 \$0	\$162,307,925 \$22,625,005
39	348	Hydrants	W/Ps	87,685,758	1,475,746	89,161,504	\$195,067	\$89,356,571
40	349	Other Transmission & Distribution Plant	W/Ps	07,083,738	1,473,740	05,101,304	\$193,007	\$0
41	5-15	General Plant	**,.5	· ·	•	ŭ	40	70
42	389	General Land & Land Rights	W/Ps	1,749	0	1,749	\$0	\$1,749
43	390	Stores Shops Equipment Structures	W/Ps	17,748,261	0	17,748,261	\$0	\$17,748,261
44	390.1	Office Structures	W/Ps	7,858,761	0	7,858,761	\$0	\$7,858,761
45	390.2	General Structures - HVAC	W/Ps	1,384,915	0	1,384,915	\$0	\$1,384,915
46	390.3	Miscellaneous Structures	W/Ps	1,437,308	0	1,437,308	\$0	\$1,437,308
47	390.9	Structures & Improvements - Leasehold	W/Ps	6,585	0	6,585	\$0	\$6,585
48	391	Office Furniture and Equipment	W/Ps	1,021,804	59,562	1,081,366	\$46,064	\$1,127,430
49	391.1	Computers & Peripheral Equipment	W/Ps	1,274,822	0	1,274,822	\$0	\$1,274,822
50 51	391.2 391.25	Computer Hardware & Software Computer Software	W/Ps W/Ps	0 932,206	0	0 932,206	\$0 \$0	\$0 \$932,206
52	391.25	Personal Computer Software	W/Ps	932,206	0	932,206	\$0 \$0	\$932,206
53	391.26	Other Office Equipment	W/Ps	5,539	0	5,539	\$0 \$0	\$5,539
54	391.3	BTS Initial Investment	W/Ps	0,339	0	0	\$0	\$0
55	392	Transportation Equipment	W/Ps	0	0	0	\$0	\$0
56	392.1	Transportation Equipment - Light Trucks	W/Ps	10,270,573	984,001	11,254,574	\$164,000	\$11,418,574
57	392.2	Transportation Equipment - Heavy Trucks	W/Ps	22,150,966	2,969,544	25,120,510	\$494,924	\$25,615,434
58	392.3	Transportation Equipment - Cars	W/Ps	2,059,970	0	2,059,970	\$0	\$2,059,970
59	392.4	Transportation Equipment - Other	W/Ps	4,220,615	0	4,220,615	\$0	\$4,220,615
60	393	Stores Equipment	W/Ps	607,045	0	607,045	\$0	\$607,045
61	394	Tools, Shop, & Garage Equipment	W/Ps	8,055,907	181,060	8,236,967	\$287,949	\$8,524,916
62	395	Laboratory Equipment	W/Ps	1,087,480	0	1,087,480	\$0	\$1,087,480
63	396	Power Operated Equipment	W/Ps	818,743	0	818,743	\$0	\$818,743
64	397	Communication Equipment	W/Ps	0	0	0	\$0	\$0
65 66	397.1 397.2	Communication Equipment (non telephone)	W/Ps	5,917,606	0	5,917,606	\$0	\$5,917,606
66 67		Telephone Equipment	W/Ps	1,656		1,656	\$0	\$1,656
67 68	398 399	Miscellaneous Equipment Other Tangible Property	W/Ps W/Ps	3,383,921 80,971	0	3,383,921 80,971	\$0 \$0	\$3,383,921 \$80,971
69	322	other rangible Property	WV/F5	00,371	U	00,971	\$0	200,971
70		Subtotal		2,364,222,635	125,481,306	2,489,703,941	61,098,122	2,550,802,063
71		34510141		2,304,222,033	123,401,300	2,403,703,341	01,030,122	2,330,002,003
72 73	1701	Allocated MAWC Corporate	W/Ps	90,537,358	6,524,025	97,061,383	\$6,021,691	\$103,083,074
		Total Utility Plant In Service						

All Other Water

Line	NARUC	2		Base Year Ended	Pro Forma	Pro Forma For the 12 Months Ended	Discrete	Pro Forma For the 12 Months Ended
Number	Account	Account Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
1		Intangible Plant						
2	301 302	Organization Franchise & Consents	W/Ps W/Ps	\$37,340 43,698	\$0 0	\$37,340 43,698	\$0 \$0	\$37,340 \$43,698
4	303	Miscellaneous Intangible Plant Studies	W/Ps	599,449	0	599,449	\$0	\$599,449
5		Source of Supply Plant	,	,		,	**	*****
6	310	Land & Land Rights	W/Ps	2,367,394	21,592	2,388,986	\$0	\$2,388,986
7	311	Structures & Improvements	W/Ps	13,359,617	862,092	14,221,709	\$0	\$14,221,709
8	312	Collection & Impound Reservoirs	W/Ps	168,617	0	168,617	\$0	\$168,617
9 10	313 314	Lake, River, & Other Intakes Wells & Springs	W/Ps W/Ps	7,390,315 10,985,239	0 57,845	7,390,315 11,043,084	\$0 \$0	\$7,390,315 \$11,043,084
11	314	Infiltration Galleries & Tunnels	W/Ps	1,804	57,845 0	1,043,084	\$0 \$0	\$11,043,084
12	316	Supply Mains	W/Ps	16.549.731	0	16.549.731	\$0	\$16.549.731
13	317	Other P/E-Supply	W/Ps	419,088	0	419,088	\$0	\$419,088
14		Pumping Plant						
15	320	Pumping Land & Land Rights	W/Ps	188,269	0	188,269	\$0	\$188,269
16	321	Pumping Structures & Improvements	W/Ps	13,917,825	3,363,373	17,281,198	\$0	\$17,281,198
17	322	Boiler Plant Equipment	W/Ps	0	0	0	\$0	\$0
18 19	323 324	Power Generation Equipment	W/Ps W/Ps	3,325,959	0	3,325,959 234,170	\$0 \$0	\$3,325,959 \$234,170
20	325	Steam Pumping Equipment Electric Pumping Equipment	W/Ps	234,170 29,279,305	3,382,083	32,661,388	\$0 \$0	\$32,661,388
21	326	Diesel Pumping Equipment	W/Ps	479.289	3,302,003	479,289	\$0	\$479,289
22	327	Pump Equip Hydraulic	W/Ps	364,051	0	364,051	\$0	\$364,051
23	328	Other Pumping Equipment	W/Ps	3,309,117	0	3,309,117	\$0	\$3,309,117
24		Water Treatment Plant						
25	330	Water Treatment Land & land Rights	W/Ps	1,457,375	0	1,457,375	\$0	\$1,457,375
26	331	Water Treatment Structures & Improvements	W/Ps	68,981,446	630,741	69,612,187	\$0	\$69,612,187
27	332 333	Water Treatment Equipment	W/Ps	67,205,426	4,714,343 0	71,919,769	\$898,282	\$72,818,051
28 29	333	Water Treatment - Other Transmission and Distribution Plant	W/Ps	1,473,221	U	1,473,221	\$0	\$1,473,221
30	340	Transmission & Distribution Land	W/Ps	1,412,943	49,274	1,462,217	\$0	\$1,462,217
31	341	Transmission & Distribution Structures & Impr	W/Ps	7.089.814	0	7.089.814	\$0	\$7,089,814
32	342	Distribution Reservoirs & Standpipes	W/Ps	36,764,449	5,962,751	42,727,200	\$0	\$42,727,200
33	342.98	Distribution Reservoirs & Standpipes - Tank Coatii	W/Ps	0	0	0	\$0	\$0
34	343	Transmission & Distribution Mains	W/Ps	376,680,140	21,523,154	398,203,294	\$4,919,608	\$403,122,902
35	344	Fire mains	W/Ps	620,420	0	620,420	\$0	\$620,420
36	345	Services	W/Ps	71,855,473	6,397,905	78,253,378	\$2,109,234	\$80,362,612
37 38	346 347	Meters Meter Installation	W/Ps W/Ps	48,524,770 22,105,833	1,891,415 0	50,416,185 22,105,833	\$288,399 \$0	\$50,704,584 \$22,105,833
39	348	Hydrants	W/Ps	30,259,369	686,336	30,945,705	\$253,899	\$31,199,604
40	349	Other Transmission & Distribution Plant	W/Ps	91,457	0	91,457	\$0	\$91,457
41		General Plant	,	,		,	**	+/·-·
42	389	General Land & Land Rights	W/Ps	624,577	0	624,577	\$0	\$624,577
43	390	Stores Shops Equipment Structures	W/Ps	13,025,436	634,056	13,659,492	\$0	\$13,659,492
44	390.1	Office Structures	W/Ps	7,599,263	0	7,599,263	\$0	\$7,599,263
45 46	390.2 390.3	General Structures - HVAC Miscellaneous Structures	W/Ps W/Ps	0	0	0 2.359.387	\$0 \$0	\$0 \$2,359,387
46 47	390.3	Structures & Improvements - Leasehold	W/Ps W/Ps	2,359,387 12,404	0	2,359,387 12,404	\$0 \$0	\$2,359,387 \$12,404
48	391	Office Furniture and Equipment	W/Ps	813.487	480,209	1,293,696	\$316,728	\$1,610,424
49	391.1	Computers & Peripheral Equipment	W/Ps	901,538	0	901,538	\$0	\$901,538
50	391.2	Computer Hardware & Software	W/Ps	0	0	0	\$0	\$0
51	391.25	Computer Software	W/Ps	231,219	0	231,219	\$0	\$231,219
52	391.26	Personal Computer Software	W/Ps	0	0	0	\$0	\$0
53	391.3	Other Office Equipment	W/Ps	27,367	0	27,367	\$0	\$27,367
54	391.4	BTS Initial Investment	W/Ps	0	0	0	\$0	\$0
55 56	392 392.1	Transportation Equipment Transportation Equipment - Light Trucks	W/Ps W/Ps	5.733.375	1,099,356	6,832,731	\$0 \$183,226	\$0 \$7.015.957
57	392.2	Transportation Equipment - Heavy Trucks	W/Ps	3,149,697	1,055,550	3,149,697	\$183,220	\$3,149,697
58	392.3	Transportation Equipment - Cars	W/Ps	1,361,853	0	1,361,853	\$0	\$1,361,853
59	392.4	Transportation Equipment - Other	W/Ps	2,916,816	969,236	3,886,052	\$161,539	\$4,047,591
60	393	Stores Equipment	W/Ps	230,594	0	230,594	\$0	\$230,594
61	394	Tools, Shop, & Garage Equipment	W/Ps	3,738,193	122,723	3,860,916	\$130,177	\$3,991,093
62	395	Laboratory Equipment	W/Ps	987,539	0	987,539	\$0	\$987,539
63	396 397	Power Operated Equipment	W/Ps	1,416,710	0	1,416,710	\$0	\$1,416,710
64 65	397 397.1	Communication Equipment Communication Equipment (non telephone)	W/Ps W/Ps	7,235,593	0	7.235.593	\$0 \$0	\$0 \$7,235,593
66	397.1	Telephone Equipment	W/Ps	41,041	0	41,041	\$0 \$0	\$41.041
67	398	Miscellaneous Equipment	W/Ps	2,233,891	0	2,233,891	\$0	\$2,233,891
68	399	Other Tangible Property	W/Ps	231,107	ő	231,107	\$0	\$231,107
69								
70		Subtotal		892,413,500	52,848,484	945,261,984	9,261,092	954,523,076
71								
72 73	1701	Allocated MAWC Corporate	W/Ps	34,623,334	2,494,921	37,118,255	\$2,302,817	\$39,421,072
73 74		Total Utility Plant In Service		\$927,036,834	\$55,343,405	\$982,380,239	\$11,563,909	\$993,944,148
				7327,030,034	Ç33,3-3, 1 03	4302,300,233	Ų11,505,505	Ç555,544,140

Arnold

		51				Pro Forma For the		Pro Forma For the
Line	NARUC			Base Year Ended	Pro Forma	12 Months Ended	Discrete	12 Months Ended
Number	Account	Account Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
1 2	301	Intangible Plant Organization	W/Ps	\$0	\$0	\$0	\$0	\$0
3	302	Franchise & Consents	W/Ps	0	0	0	\$0	\$0
4	303	Miscellaneous Intangible Plant Studies	W/Ps	0	0	0	\$0	\$0
5		Collection Plant	,				•	
6	350	Land & Land Rights	W/Ps	0	0	0	\$0	\$0
7	351	Structures & Improvements	W/Ps	0	0	0	\$0	\$0
8	352	Collections Sewers	W/Ps	0	0	0	\$0	\$0
9	352.1	Collections Sewers - Force	W/Ps	0	0	0	\$0	\$0
10	352.2	Collections Sewers - Gravity	W/Ps	25,845,487	560,778	26,406,265	\$122,705	\$26,528,970
11	352.3	Special Collecting Structures	W/Ps	0	0	0	\$0	\$0
12	353	Services to Customers	W/Ps	0	0	0	\$0	\$0
13	354	Flow Measuring Devices	W/Ps W/Ps	0	0	0	\$0 \$0	\$0 \$0
14 15	355 356	Flow Measuring Installations Other Collection Plant Facilities	W/Ps W/Ps	0	0	0	\$0 \$0	\$0 \$0
16	330	Pumping Plant	W/PS	U	U	U	30	\$0
17	360	Land & Land Rights	W/Ps	0	0	0	\$0	\$0
18	361	Structures & Improvements	W/Ps	37.493	0	37.493	\$0	\$37.493
19	362	Receiving Wells	W/Ps	0,,133	0	0	\$0	\$0
20	363	Electric Pumping Equipment	W/Ps	163,913	0	163,913	\$0	\$163,913
21	364	Diesel Pumping Equipment	W/Ps	0	0	0	\$0	\$0
22	365	Other Pumping Equipment	W/Ps	0	0	0	\$0	\$0
23		Treatment and Disposal Plant						
24	370	Land & Land Rights	W/Ps	0	0	0	\$0	\$0
25	370.1	Oxidation Lagoon Land & Land Rights	W/Ps	0	0	0	\$0	\$0
26	370.2	Other Land & Land Rights	W/Ps	0	0	0	\$0	\$0
27	371	Structures & Improvements	W/Ps	0	0	0	\$0	\$0
28	372	Treatment and Disposal Plant Equipment	W/Ps	627,464	26,881	654,345	\$38,379	\$692,724
29	373	Plant Sewers	W/Ps	10,390,085	0	10,390,085	\$0	\$10,390,085
30	374 375	Outfall Sewer Line	W/Ps	0	0	0	\$0	\$0
31 32	3/5	Other Treatment and Disposal Plant Equip General Plant	W/Ps	U	0	0	\$0	\$0
33	389	General Plant General Land & Land Rights	W/Ps	168,822	0	168,822	\$0	\$168,822
34	390	Stores Shops Equipment Structures	W/Ps	74,150	0	74,150	\$335,854	\$410,004
35	390.1	Office Structures	W/Ps	74,130	0	74,130	\$0	\$410,004
36	390.2	General Structures - HVAC	W/Ps	0	0	0	\$0	\$0
37	390.3	Miscellaneous Structures	W/Ps	0	0	0	\$0	\$0
38	390.9	Structures & Improvements - Leasehold	W/Ps	112,194	0	112,194	\$0	\$112,194
39	391	Office Furniture and Equipment	W/Ps	82,726	873	83,599	\$0	\$83,599
40	391.1	Computers & Peripheral Equipment	W/Ps	15,740	0	15,740	\$0	\$15,740
41	391.2	Computer Hardware & Software	W/Ps	0	0	0	\$0	\$0
42	391.25	Computer Software	W/Ps	37,207	0	37,207	\$0	\$37,207
43	391.26	Personal Computer Software	W/Ps	0	0	0	\$0	\$0
44	391.3	Other Office Equipment	W/Ps	0	0	0	\$0	\$0
45	391.4	BTS Initial Investment	W/Ps	0	0	0	\$0	\$0
46	392	Transportation Equipment	W/Ps	1,762,454	113,996	1,876,450	\$18,999	\$1,895,449
47	392.1	Transportation Equipment - Light Trucks	W/Ps	0	0	0	\$0	\$0
48 49	392.2 392.3	Transportation Equipment - Heavy Trucks	W/Ps W/Ps	0	0	0	\$0 \$0	\$0 \$0
49 50	392.3 392.4	Transportation Equipment - Cars	W/Ps W/Ps	0	0	0	\$0 \$0	\$0 \$0
51	392.4	Transportation Equipment - Other Stores Equipment	W/Ps	0	0	0	\$0 \$0	\$0
52	394	Tools, Shop, & Garage Equipment	W/Ps	65,317	5,815	71,132	\$11,950	\$83,082
53	395	Laboratory Equipment	W/Ps	03,317	0	71,132	\$11,530	\$03,082
54	396	Power Operated Equipment	W/Ps	62,690	0	62,690	\$0	\$62,690
55	397	Communication Equipment	W/Ps	10,722	0	10,722	\$0	\$10,722
56	397.1	Communication Equipment (non telephone)	W/Ps	0	0	0	\$0	\$0
57	397.2	Telephone Equipment	W/Ps	0	0	0	\$0	\$0
58	398	Miscellaneous Equipment	W/Ps	30,476	0	30,476	\$0	\$30,476
59	399	Other Tangible Property	W/Ps	0	0	0	\$0	\$0
60								
61		Subtotal		39,486,940	708,343	40,195,283	527,887	40,723,170
62								
63	1701	Allocated MAWC Corporate	W/Ps	1,869,426	134,709	2,004,135	\$124,337	\$2,128,472
64		Tatal Hailita Blant In Coming		Ć44 3EC 3CC	6042.652	642 100 110	6652.224	Ć43 0F4 C43
65		Total Utility Plant In Service		\$41,356,366	\$843,052	\$42,199,418	\$652,224	\$42,851,642

52

All Other WW

Marticol			52				Pro Forma For the		Pro Forma For the
	Line	NARUC			Base Year Ended	Pro Forma		Discrete	
2 301 Organization W/Ps 5,502 0 5,5700 50 5,57			Account Description	Schedule					
3 302 Franchise & Consents W/Ps 1,749 0 5,562 50 55,562 50 55,562 6 30 50,562 50 50,56						•			
Social Collection Plant Social Registration Social Registrat									
6 350 Land & Land Rights W/Ps 3,813,277 0 3,811,275 0 3,811,277 50 50 5,818,327 8 352 Collections Sewers W/Ps 8,282,186 50,648 8,282,834 50 52,282,834 10 352.2 Collections Sewers - Gravity W/Ps 2,0808,246 11,207,028 32,015,274 534,379 532,289,634 12,007,028 3,007,027 534,379 532,289,634 12,007,028 3,007,027 534,379 532,289,634 12,007,028 3,007,027 534,379 532,289,634 13,007,028 3,007,027 534,379 532,289,634 13,007,028 3,007,027 534,379 532,289,634 13,007,028 3,007,027 534,379 532,289,634 13,007,028 3,		303		W/Ps	1,749	0	1,749	\$0	\$1,749
		250		W/Dc	117 550	0	117 550	ćn	¢117 EE0
8 352 Collection Sewers - Force W/Ps 3,23,166 50,648 8,282,834 50 \$5,228,284 10 352.2 Collection Sewers - Force W/Ps 0,0808,246 11,200,028 32,015,274 533,479 \$32,349,653 11 352.3 Special Collection Sewers - Gravity W/Ps 0,0808,246 11,200,028 32,015,274 533,479 \$32,349,653 11 352.3 Special Collection Sewers - Gravity W/Ps 0,0808,246 11,200,028 32,015,274 533,479 \$32,349,653 11 352.3 Special Collection Sewers - Gravity W/Ps 0,075,777 535,864 37,11,553 11,000,000 50 50 50 50 50 50 50 50 50 50 50 50									
9 \$35.1 Collections Sewers - Forcre W/Ps \$23,21,86 \$0,048 \$2,82,834 \$50 \$5,82,82,84 \$10 \$35.2 Collections Sewers - Grantly W/Ps \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									
10 352.2 Collections Sewers-Gravily W/Ps 0 0 0 0 0 0 50 50 50 50 50 50 50 50 50					-				
11 352.3 Special Collecting Structures W/Ps 0									
13 354 Flow Measuring Devices W/Ps 3,075,707 638,846 3,712,553 5130,895 S,384,348 13 355 Flow Measuring Perices W/Ps 0 0 0 0 50 550,552 14 355 Flow Measuring Installations W/Ps 0 0 0 0 50 50 15 366 Direct Collection Plant Facilities W/Ps 152,668 0 129,668 50 513,666 17 360 Structures & Improvements W/Ps 152,293 3,739 156,032 50 513,6032 13 353 Structures & Improvements W/Ps 3,355,713 37,208 3,723,722 50 5,723,722 14 361 Structures & Improvement W/Ps 3,355,713 37,208 3,723,722 50 5,723,722 15 360 Electric Pumping Equipment W/Ps 5,163,447 646,377 5,810,204 50 55,810,024 15 361 Clear Pumping Equipment W/Ps 5,163,447 646,377 5,810,204 50 50 50 16 Christophing Equipment W/Ps 1,564,570 0 1,564,570 50 51,564,570 17 370 Christophing Equipment W/Ps 0 0 0 0 50 50 50 18 370 Christophing Equipment W/Ps 0 0 0 50 50 50 19 370 Christophing Equipment W/Ps 0 0 0 50 50 50 19 370 Christophing Equipment W/Ps 0 0 0 50 50 50 19 371 Christophing Equipment W/Ps 0 0 0 50 50 19 371 Christophing Equipment W/Ps 0 0 0 50 50 19 371 Christophing Equipment W/Ps 0 0 0 50 50 19 372 Christophing Equipment W/Ps 0 0 0 50 50 19 372 Christophing Equipment W/Ps 0 0 0 50 50 19 372 Christophing Equipment W/Ps 0 0 0 0 50 50 19 372 Christophing Equipment W/Ps 1,380,744 94 94 94 94 94 94 94									
13 334 Flow Measuring Devices W/Ps 580,552 0 588,05.52 50 5580,552 51 50 50 50 50 50 50 50	12	353		W/Ps	3,075,707	636,846	3,712,553	\$130,895	\$3,843,448
14 355 Flow Measuring Installations W/Ps 129,668 0 129,668 50 5129,668 16	13	354		W/Ps	580,552		580,552	\$0	
16	14	355	Flow Measuring Installations	W/Ps		0	0	\$0	
17 360	15	356	Other Collection Plant Facilities	W/Ps	129,668	0	129,668	\$0	\$129,668
18 361 Structures & Improvements WPs 3,356,713 37,069 3,728,782 50 3,3728,782 19 362 Receiving Wells WPs 769,568 769,568 50 5769,568 20 363 Electric Pumping Equipment WPs 5,163,647 646,377 5,810,024 50 55,810,024 21 364 Diesel Pumping Equipment WPs 1,564,570 0 1,564,570 50 51,564,570 22 365 Other Pumping Equipment WPs 1,564,570 0 1,564,570 50 51,564,570 23 Treatment and Oliposal Plant WPs 802,774 391,261 1,194,035 50 51,194,035 25 370.1 Oxidation Lagoon Land & Land Rights WPs 0 0 0 50 50 26 370.2 Other Land & Land Rights WPs 0 0 0 50 50 26 370.2 Other Land & Land Rights WPs 9,838,613 1,363,856 11,202,469 5459,979 511,662,448 28 372 Treatment and Disposal Plant Equipment WPs 17,209,942 948,493 18,158,335 5587,745 518,746,080 29 373 Plant Sewers WPs 362,615 0 362,615 50 536,615 31 375 Other Treatment and Disposal Plant Equip WPs 362,615 0 362,615 50 536,615 31 375 Other Treatment and Disposal Plant Equip WPs 0 0 0 0 50 32 General Land & Land Rights W/Ps 230,457 0 230,457 50 536,615 33 390 Stores Shops Equipment Structures W/Ps 1,257,555 209,908 1,467,463 50 51,467,463 33 390 Stores Shops Equipment Structures W/Ps 0 0 0 50 50 34 390 Stores Shops Equipment WPs 0 0 0 50 50 35 390 Stores Shops Equipment WPs 0 0 0 50 50 36 390.3 Miscellaneous Structures W/Ps 0 0 0 50 50 37 390.3 Miscellaneous Structures W/Ps 0 0 0 50 50 38 390.9 Structures & Reinprovements - Leasehold W/Ps 0 0 0 0 50 50 38 390.9 Structures & Reinprovements - Leasehold W/Ps 0 0 0 0 50 50 38 390.9 Structures & Reinprovements - Leasehold W/Ps 0 0 0 0 50 50 39 30 10 10 10 10 10 10 10	16		Pumping Plant						
19 362 Receiving Wells									
20 363 Electric Pumping Equipment W/Ps 5.163,647 646,377 5.810,024 S0 \$5.810,024 S0 \$5.910,025 S			Structures & Improvements		3,356,713				
21 364 Diesel Pumping Equipment W/Ps 0 0 1,564,570 50 \$1,564,570 \$2 \$3.564,570 \$3.564									
22 365 Other Pumping Equipment W/Ps 1,564,570 0 1,564,570 50 51,564,570									
Treatment and Disposal Plant					-				
24 370		365		W/Ps	1,564,570	0	1,564,570	\$0	\$1,564,570
25 370.1 Oxidation Lagoon Land & Land Rights W/Ps 0 0 0 0 50 50 50 50									
26 370.2 Other Land Rights W/Ps 9,838,613 1,363,856 11,207,469 5459,979 511,652,448									
Structures & Improvements									
28 372 Treatment and Disposal Plant Equipment W/Ps 1,70,9842 948,493 18,158,335 \$587,745 \$18,16,080 \$29 373 Plant Exewers W/Ps 1,380,744 0 1,380,744 50 \$1,380,744 30 374 Outfall Sewer Line W/Ps 362,615 0 362,615 50 \$362,615 31 375 Other Treatment and Disposal Plant Equip W/Ps 0 0 0 230,457 50 \$320,457 33 389 General Land & Land Rights W/Ps 1,257,555 209,908 1,467,463 50 \$1,467,463 39 \$362,615 \$39						·			
Plant Sewers W/Ps									
30									
311 375 Other Treatment and Disposal Plant Equip W/Ps 0 0 0 50 \$0 \$0 \$0 \$0									
General Plant General Land & Land Rights W/Ps 230,457 0 230,457 \$0 \$230,457 \$30 \$320,457 \$30 \$320,457 \$30 \$320,457 \$30 \$320,457 \$30 \$320,457 \$30 \$30 \$30.00 Chick Structures W/Ps 0 0 0 0 \$50 \$50 \$30 \$30.00 Chick Structures W/Ps 0 0 0 0 \$50 \$50 \$37 \$30.3 Miscellaneous Structures W/Ps 0 0 0 0 \$50 \$50 \$30 \$30 \$30.00 Since Shops Equipment W/Ps 0 0 0 0 \$50 \$50 \$30 \$30 \$30.00 Since Shops Equipment W/Ps 0 0 0 0 \$50 \$50 \$30 \$30 \$30.00 Since Shops Equipment W/Ps 17,536 0 17,536 \$50 \$50 \$50 \$30 \$30 \$30.10 Computers & Peripheral Equipment W/Ps 28,575 0 28,575 \$50 \$528,575 \$30 \$228,575 \$30 \$228,575 \$30 \$228,575 \$30 \$228,575 \$30 \$20,575 \$30 \$20,575 \$30									
33 389 General Land & Land Rights W/Ps 230,457 0 230,457 S0 \$230,457 34 390 Stores Shops Equipment Structures W/Ps 1,257,555 209,008 1,467,463 S0 \$1,467,463 35 390.1 Office Structures W/Ps 0 0 0 0 0 50 S0 36 390.2 General Structures W/Ps 0 0 0 0 0 50 S0 37 390.3 Miscellaneous Structures W/Ps 0 0 0 0 50 S0 38 390.9 Structures Minprovements - Leasehold W/Ps 0 0 0 0 0 50 S0 39 391 Office Furniture and Equipment W/Ps 17,536 0 117,536 S0 \$17,536 40 391.1 Computer sa Peripheral Equipment W/Ps 17,536 0 117,536 S0 \$17,536 40 391.2 Computer Advare & Software W/Ps 0 0 0 0 0 50 S0 42 391.25 Computer Software W/Ps 0 0 0 0 50 S0 43 391.26 Personal Computer Software W/Ps 0 0 0 0 50 S0 44 391.3 Other Office Equipment W/Ps 0 0 0 0 50 S0 45 391.4 BTS initial Investment W/Ps 0 0 0 0 50 S0 46 392 Transportation Equipment W/Ps 78,266 42,001 825,267 \$7,000 \$832,267 47 392.1 Transportation Equipment W/Ps 0 0 0 0 50 S0 48 392.2 Transportation Equipment W/Ps 0 0 0 0 50 S0 49 392.3 Transportation Equipment W/Ps 0 0 0 0 50 S0 50 392.4 Transportation Equipment W/Ps 0 0 0 0 50 S0 50 392.4 Transportation Equipment W/Ps 0 0 0 0 50 S0 50 392.4 Transportation Equipment W/Ps 0 0 0 0 50 S0 50 392.4 Transportation Equipment W/Ps 0 0 0 0 50 S0 50 392.4 Transportation Equipment W/Ps 0 0 0 0 50 S0 50 392.4 Transportation Equipment W/Ps 0 0 0 0 50 S0 50 392.4 Transportation Equipment W/Ps 0 0 0 0 50 S0 50 392.4 Transportation Equipment W/Ps 0 0 0 0 50 S0 50 392.4 Transportation Equipment W/Ps 141,161 0 141,161 50 S141,161 54 396 Power Operated Equipment W/Ps 639,622 0 639,622 50 \$639,622 55 397.1 Communication Equipment W/Ps 639,622 0 639,622 50 \$639,622 56 397.1 Communication Equipment W/Ps 9,991 0 94,991 50 \$44,875 58 398 Miscellaneous Equipment W/Ps 9,991 0 94,991 50 \$44,875 59 399 Other Tangible Property W/Ps 110,814 0 110,814 50 \$110,814		3,3		**,. 5	· ·	ŭ	· ·	Ç	70
34 390 Stores Shops Equipment Structures W/Ps 1,257,555 209,908 1,467,463 \$0 \$1,467,463 \$3 \$30.5 \$39.1 Office Structures W/Ps \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		389		W/Ps	230.457	0	230.457	\$0	\$230.457
35 390.1 Office Structures W/Ps 0 0 0 50 50 50 36 390.2 General Structures W/Ps 0 0 0 0 50 50 50 37 390.3 Miscellaneous Structures W/Ps 0 0 0 0 50 50 50 38 390.9 Structures & Improvements - Leasehold W/Ps 0 0 0 0 50 50 50 50									
37 390.3 Miscellaneous Structures M/Ps 0 0 0 50 50 50 38 390.9 Structures & Improvements - Leasehold W/Ps 0 0 0 50 50 50 50 50									
38 39.0 Structures & Improvements - Leasehold W/Ps 0 0 0 50 50 39 391 Office Furniture and Equipment W/Ps 17,536 0 17,536 50 517,536 40 391.1 Computers & Peripheral Equipment W/Ps 0 0 0 0 50 528,575 50	36	390.2	General Structures - HVAC	W/Ps	0	0	0	\$0	\$0
39 391 Office Furniture and Equipment W/Ps 17,536 0 17,536 50 \$17,536 40 391.1 Computers & Peripheral Equipment W/Ps 28,575 0 28,575 \$0 \$28,575 \$0 \$28,575 \$1 391.2 Computer Software W/Ps 0 0 0 0 50 \$0 \$0 \$0 \$	37	390.3	Miscellaneous Structures	W/Ps	0	0	0	\$0	\$0
Additional Computers & Peripheral Equipment W/Ps 28,575 0 28,575 50 \$28,575 51 391.2 Computer Hardware & Software W/Ps 0 0 0 0 50 50 50 50	38	390.9	Structures & Improvements - Leasehold	W/Ps	0	0	0	\$0	\$0
1 391.2 Computer Hardware & Software W/Ps 9,665 0 0 0 50 50	39	391	Office Furniture and Equipment	W/Ps	17,536	0	17,536		\$17,536
42 391.25 Computer Software W/Ps 9,665 0 9,665 \$0 \$9,665 \$3 \$9,665 \$4 \$391.26 Personal Computer Software W/Ps 0 0 0 0 \$0 \$0 \$0 \$0									
A3 391.26 Personal Computer Software W/Ps 0 0 0 0 50 50									
Add 391.3 Other Office Equipment W/Ps 0 0 0 50 50 50 45 391.4 BTS initial Investment W/Ps 0 0 0 0 50 50 50 50									
45 391.4 BTS Initial Investment W/Ps 0 0 0 SO SO 46 392 Transportation Equipment W/Ps 783,266 42,001 825,267 \$7,000 \$832,267 47 392.1 Transportation Equipment - Light Trucks W/Ps 0 0 0 50 \$0 48 392.2 Transportation Equipment - Cotter W/Ps 0 0 0 50 \$0 50 392.4 Transportation Equipment - Other W/Ps 0 0 0 \$0									
Transportation Equipment					-				
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48 392.2 Transportation Equipment - Heavy Trucks W/Ps 0 0 0 50 50 49 392.3 Transportation Equipment - Cars W/Ps 0 0 0 50 50 50 392.4 Transportation Equipment - Other W/Ps 0 0 20 50 50 51 393 Stores Equipment W/Ps 25,405 0 25,405 50 52,405 50 514,1,161 50									
49 392.3 Transportation Equipment - Cars W/Ps 0 0 0 \$0 \$0 50 392.4 Transportation Equipment - Other W/Ps 0 0 0 \$0 \$0 51 393 Stores Equipment W/Ps 25,405 0 25,405 \$0 \$5,405 52 394 Tools, Shop, & Garage Equipment W/Ps 436,796 17,267 454,063 \$36,723 \$490,786 53 395 Laboratory Equipment W/Ps 141,161 \$0 \$141,161 \$0 \$141,161 \$0 \$141,161 \$0 \$141,161 \$0 \$141,161 \$0 \$151,222 \$0 \$151,222 \$0 \$151,222 \$0 \$151,222 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					-	-			
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51 393 Stores Equipment W/Ps 25,405 0 25,405 \$0 \$25,405 52 394 Tools, Shop, & Garage Equipment W/Ps 436,796 17,267 454,063 \$36,723 \$490,786 53 395 Laboratory Equipment W/Ps 141,161 0 141,161 50 \$141,161 50 \$141,161 50 \$141,161 50 \$141,161 50 \$141,161 50 \$151,222 \$0 \$151,222 \$0 \$151,222 \$0 \$151,222 \$0 \$151,222 \$0 \$151,222 \$0 \$151,222 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0									
52 394 Tools, Shop, & Garage Equipment W/Ps 436,796 17,267 454,063 \$36,723 \$490,786 53 395 Laboratory Equipment W/Ps 141,161 0 141,161 \$0 \$141,161 54 396 Power Operated Equipment W/Ps 151,222 0 151,222 \$0 \$515,122 55 397 Communication Equipment W/Ps 639,622 0 639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0 \$639,622 \$0					•	·			
53 395 Laboratory Equipment W/Ps 141,161 0 141,161 \$0 \$141,161 54 396 Power Operated Equipment W/Ps 151,222 0 \$151,222 \$0 \$151,222 \$0 \$151,222 \$0 \$151,222 \$0 \$151,222 \$0 \$563,622 \$0 \$69,622 \$0 \$5639,622 \$0 \$0 \$0 \$5639,622 \$0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>						-			
54 396 Power Operated Equipment W/Ps 151,222 0 151,222 \$0 \$151,222 55 397 Communication Equipment W/Ps 639,622 0 639,622 50 \$639,622 50 \$639,622 50 \$639,622 50 \$639,622 50 \$639,622 50 \$60 \$0									
S5 397 Communication Equipment W/Ps 639,622 0 639,622 50 \$639,622 56 397.1 Communication Equipment (non telephone) W/Ps 0 0 0 0 50 \$50 57 397.2 Telephone Equipment W/Ps 0 0 0 0 50 \$50 58 398 Miscellaneous Equipment W/Ps 94,991 0 94,991 50 \$54,991 60 Other Tangible Property W/Ps 110,814 0 110,814 50 \$110,814 61 Subtotal 81,298,661 15,889,493 97,188,154 1,556,721 98,744,875 62 63 1701 Allocated MAWC Corporate W/Ps 2,791,157 201,128 2,992,285 \$185,662 \$3,177,927 64 S4 S4 S4 S5 S5									
56 397.1 Communication Equipment (non telephone) W/Ps 0 0 0 \$0 \$0 57 397.2 Telephone Equipment W/Ps 0 0 0 \$0 \$0 58 398 Miscellaneous Equipment W/Ps 94,991 0 94,991 \$0 \$54,991 59 399 Other Tangible Property W/Ps 110,814 0 110,814 \$0 \$110,814 61 Subtotal 81,298,661 15,889,493 97,188,154 1,556,721 98,744,875 62 81,298,661 15,889,493 97,188,154 1,556,721 98,744,875 63 1701 Allocated MAWC Corporate W/Ps 2,791,157 201,128 2,992,285 \$185,642 \$3,177,927									
57 397.2 Telephone Equipment W/Ps 0 0 0 50 \$0 58 398 Miscellaneous Equipment W/Ps 94,991 0 94,991 \$0 \$94,991 59 399 Other Tangible Property W/Ps \$10,814 0 \$110,814 \$50 \$5110,814 61 Subtotal \$81,298,661 \$15,889,493 \$97,188,154 \$1,556,721 \$98,744,875 62 \$1701 Allocated MAWC Corporate W/Ps \$2,791,157 \$201,128 \$2,992,285 \$185,642 \$3,177,927									
58 398 Miscellaneous Equipment W/Ps 94,991 0 94,991 \$0 \$94,991 59 399 Other Tangible Property W/Ps 110,814 0 110,814 \$0 \$110,814 60 Subtotal 81,298,661 15,889,493 97,188,154 1,556,721 98,744,875 62 63 1701 Allocated MAWC Corporate W/Ps 2,791,157 201,128 2,992,285 \$185,642 \$3,177,927	57	397.2			0	0	0	ŚO	
59 399 Other Tangible Property W/Ps 110,814 0 110,814 \$0 \$110,814 60 81,298,661 15,889,493 97,188,154 1,556,721 98,744,875 62 81,298,661 15,889,493 97,188,154 1,556,721 98,744,875 62 98,744,875 98,744,875 98,744,875 98,744,875 63 1701 Allocated MAWC Corporate W/Ps 2,791,157 201,128 2,992,285 \$185,642 \$3,177,927					94,991	0			
60 61 Subtotal 81,298,661 15,889,493 97,188,154 1,556,721 98,744,875 62 63 1701 Allocated MAWC Corporate W/Ps 2,791,157 201,128 2,992,285 \$185,642 \$3,177,927									
62 63 1701 Allocated MAWC Corporate W/Ps 2,791,157 201,128 2,992,285 \$185,642 \$3,177,927					•				
63 1701 Allocated MAWC Corporate W/Ps 2,791,157 201,128 2,992,285 \$185,642 \$3,177,927 64	61		Subtotal		81,298,661	15,889,493	97,188,154	1,556,721	98,744,875
64	62								
	63	1701	Allocated MAWC Corporate	W/Ps	2,791,157	201,128	2,992,285	\$185,642	\$3,177,927
65 Total Utility Plant In Service \$84,089,818 \$16,090,621 \$100,180,439 \$1,742,363 \$101,922,802									
	65		Total Utility Plant In Service		\$84,089,818	\$16,090,621	\$100,180,439	\$1,742,363	\$101,922,802

MAWC Corp

Membro M			99						
2 301 Organization			Account Description	Schedule					
3 302 Franches & Consents W/Ps 0 0 0 50 526.861 \$44,367 \$5	_								
Source of Supply Plant Source of Supply	_								
Source of Supply Pixet									
Section Committed Commit		303		VV/F3	133,363	42,017	170,800	3200,001	5443,007
		310		W/Ps	0	0	0	\$0	\$0
9 313 Lake, River, & Other Intakes W/Ps 0 0 0 0 50 50 11 315 inditartion Galleries & Tunends W/Ps 0 0 0 0 0 50 50 50 11 315 inditartion Galleries & Tunends W/Ps 0 0 0 0 0 50 50 50 50 50 50 50 50 50 50		311			0	0	0	\$0	
10 314 Wells Springs									
11 315 Infilitation Galleries & Tannels W/Ps 0									
13 31 Supply Mains W/Ps 0 0 0 50 50									
13 317 Other Picksuppin Fant									
15 320 Pumping Flant da Land Rights W/Ps 0 0 0 50 50					-	-	-	7.7	
15 320 Pumping Land & Land Rights W/Ps 0 0 0 50 50 50 50 50		31/		W/Ps	0	0	0	\$0	\$0
16 321 Pumpieg Structures & Improvements W/Ps		220		W/De	0	0	0	ćn	ćn
17 322 Solier Pant Equipment W/Ps 0 0 0 50 50 50 50 50									
18 333 Power Generation Equipment W/Ps 0 0 0 50 50 50 50 50					-				
19 324 Steam Pumping Equipment W/Ps 0 0 0 50 50 50 50 50				,	-				
20 325 Electric Pumping Equipment W/Ps 0 0 0 50 50 50					0	0	0		
22 327 Pump Equip Hydralic W/Ps 0	20	325		W/Ps	0	0	0	\$0	\$0
23 328 Other Pumping Equipment W/Ps 0	21	326	Diesel Pumping Equipment	W/Ps	0	0	0	\$0	\$0
Water Treatment Plant Variety	22	327	Pump Equip Hydraulic	W/Ps	0	0	0	\$0	\$0
25 330 Water Treatment Land & land Rights W/Ps 0		328		W/Ps	0	0	0	\$0	\$0
26 331 Water Treatment Structures & Improvements W/Ps 0 0,051,181 50 53,051,181 28 333 Water Treatment-Equipment W/Ps 0 0,051,181 50 53,051,181 29 Transmission and Distribution Plant Transmission and Distribution Flant W/Ps 0 0 0 0 50 50 31 341 Transmission & Distribution Structures & Improvements W/Ps 205,523 0 205,523 50 505,523 32 342 Distribution Reservoirs & Standpipes - Tank Coasti W/Ps 0 0 0 0 50 50 34 343 Transmission & Distribution Mains W/Ps 0 0 0 0 50 50 35 344 Fire mains W/Ps 0 0 0 0 53,140,921 53,140,921 35 344 Fire mains W/Ps 0 0 0 0 53,140,921 53,140,921 36 345 Services W/Ps 0 0 0 0 50 50 36 345 Services W/Ps 0 0 0 0 50 50 38 347 Meter Installation W/Ps 0 0 0 0 50 50 39 346 Hydrants W/Ps 0 0 0 0 50 50 40 349 Other Transmission & Distribution Plant W/Ps 0 0 0 50 50 41 390 Sirres Shops Equipment Structures W/Ps 322,215 0 352,215 50 532,215 43 390 Sirres Shops Equipment Structures W/Ps 0 0 0 50 50 47 390,3 Miscellanes Structures W/Ps 0 0 0 50 50 47 390,3 Miscellanes Structures W/Ps 0 0 0 50 50 48 391,1 Office Trunture and Equipment W/Ps 0 0 0 50 50 49 391,1 Computers & Periphent Equipment W/Ps 0 0 0 50 50 49 391,2 Computer Share W/Ps 0 0 0 50 50 49 391,1 Computers & Periphent Equipment W/Ps 0 0 0 50 50 40 391,3 Office Trunture and Equipment W/Ps 0 0 0 50 50 40 391,3 Office Trunture and Equipment W/Ps 0 0 0 50 50 41 390 Structures & Improvements - Leasehold W/Ps 0 0 0 50 50 42 391,3 Office Trunture and Equipment W/Ps 0 0 0 0 50 50 43 391,3 Office Trunture and Equipment W/Ps 0 0 0									
28 332 Water Treatment Equipment W/Ps 0 3,051,181 3,051,181 5 3,351,181 28 333 Water Treatment-Other W/Ps 0 0 0 0 0 5 5 5									
28 333 Water Treatment - Other W/Ps 0 0 0 50 50									
Transmission and Distribution Plant									
30 340 Transmission & Distribution Land W/Ps 0 0 0 50 50 50 50 50		333		W/PS	U	U	U	ŞU	ŞU
31 341 Transmission & Distribution Structures & Impr 32 342 Distribution Reservoirs & Standolpes W/Ps 3,161 75,753 78,914 511,264 590,178 33 342,98 Distribution Reservoirs & Standolpes W/Ps 0 0 0 0 50 50 34 343 Transmission & Distribution Mains W/Ps 0 0 0 0 53,140,921 53,140,921 35 344 Fire mains W/Ps 0 0 0 0 50 50 36 345 Services W/Ps 0 0 0 0 50 50 37 346 Meters W/Ps 0 0 0 0 50 50 38 347 Meter Meters W/Ps 0 0 0 0 50 50 39 348 Hydrants W/Ps 0 0 0 0 50 50 40 349 Other Transmission & Distribution Plant W/Ps 0 0 0 0 50 50 41 General Land & Land Rights W/Ps 0 0 0 0 50 50 42 389 General Land & Land Rights W/Ps 352,215 0 352,215 50 \$352,215 44 390.1 Office Structures W/Ps 352,215 0 352,215 50 \$352,215 45 390.2 General Structures W/Ps 0 0 0 0 50 \$50 46 390.3 Miscellaneous Structures W/Ps 0 0 0 50 \$50 46 390.3 Structs Shops Equipment Structures W/Ps 0 0 0 50 \$50 46 390.3 Structs Shops Equipment Structures W/Ps 0 0 0 50 \$50 46 390.3 Structures W/Ps 0 0 0 50 \$50 48 391 Office Functures W/Ps 53,472 0 50,593 50 \$50,593 49 391.1 Computer & Feripheral Equipment W/Ps 53,472 0 50,593 50 \$50,593 49 391.1 Computer Fardware & Feripheral Equipment W/Ps 53,472 0 50,593 50 \$50,593 49 391.2 Computer Fardware & Feripheral Equipment W/Ps 5,66,84,499 3,888,151 64,582,500 52,997,122 50 50 50 50 391.2 Computer Fardware & Feripheral Equipment W/Ps 66,684,499 3,888,151 64,582,500 52,997,122 50 50 50 50 391.2 Computer Fardware & Feripheral Equipment W/Ps 66,684,499 3,888,151 64,582,500 52,997,304 5556,103 50 391.2 Transportation Equipment W/Ps 66,		340		M/Dc	0	0	0	śn	¢n.
32 342 Distribution Reservoirs & Standippes W/Ps 0 0 0 0 50 50 50 50									
33 342,98 Distribution Reservoirs & Standipipes - Tank Coatii W/Ps 0 0 0 0 53,140,921 53									
35 344 Fire mains	33		Distribution Reservoirs & Standpipes - Tank Coatii		0			\$0	\$0
36 345 Services W/Ps 0 0 0 50 50 50 37 346 Meters W/Ps 0 0 0 0 50 50 50 38 347 Meter installation W/Ps 0 0 0 0 50 50 50 39 348 Hydrants W/Ps 0 0 0 0 50 50 50 40 349 Other Transmission & Distribution Plant W/Ps 0 0 0 0 50 50 50 41 General Plant W/Ps 0 0 0 0 50 50 50 41 General Plant W/Ps 0 0 0 0 50 50 50 43 390 Stores Shops Equipment Structures W/Ps 352,215 0 352,215 50 50 50 50 50 50 50	34	343	Transmission & Distribution Mains	W/Ps	0	0	0	\$3,140,921	\$3,140,921
377 346 Meters W/Ps 0 0 0 50 50 50 38 347 Meter Installation W/Ps 0 0 0 0 50 50 50 39 348 Hydrams W/Ps 0 0 0 0 50 50 50 40 349 Other Transmission & Distribution Plant W/Ps 0 0 0 50 50 50 50 41 General Plant W/Ps 0 0 0 50 50 50 50 50	35	344	Fire mains	W/Ps	0	0	0		
38 347 Meter Installation W/Ps 0 0 0 50 50					-				
39 348 Hydrants									
40 349 Other Transmission & Distribution Plant W/Ps 0 0 0 50 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$,	-	-	-		
General Plant			,						
Age		349		W/Ps	0	0	0	\$0	\$0
43 390 Stores Shops Equipment Structures W/Ps 352,215 0 335,215 50 \$352,215 44 390.1 Office Structures W/Ps 27,700 0 0 0 50 \$27,700 45 390.2 General Structures W/Ps 0 0 0 50 \$0 \$0 46 390.3 Miscellaneous Structures W/Ps 0 0 0 50 \$0 \$0 47 390.9 Structures & W/Ps 50,593 0 50,593 \$0 \$50,593 48 391 Office Furniture and Equipment W/Ps 534,472 0 534,472 50 \$534,472 49 391.1 Computers & Peripheral Equipment W/Ps 534,472 0 534,472 50 \$534,472 50 391.2 Computer Hardware & Software W/Ps 7,927,122 0 7,927,122 50 \$7,927,122 51 391.25 Computer Software W/Ps 60,684,349 3,898,151 64,582,500 \$2,992,189 \$67,574,689 52 391.2 Forenal Computer Software W/Ps 46,360,756 50 0 50 \$0 53 391.3 Other Office Equipment W/Ps 46,360,756 50 46,360,756 50 \$46,360,756 53 391.4 BTS limital Investment W/Ps 46,360,756 50 46,360,756 50 \$46,360,756 54 391.2 Transportation Equipment - Heavy Trucks W/Ps 7,315,843 347,067 3,662,910 \$1,234,566 \$4,897,476 57 392.2 Transportation Equipment - Heavy Trucks W/Ps 7,11,705 0 711,705 50 \$5,213,056 \$4,897,476 58 392.3 Transportation Equipment - Gars W/Ps 1,411,509 0 1,411,509 50 \$5,213,056 \$4,897,476 59 392.4 Transportation Equipment - W/Ps 0 0 0 0 50 \$5,00 60 393 Stores Equipment W/Ps 9,600 0 0 0 50 \$5,00 61 394 Tools, Shop, & Garage Equipment W/Ps 9,600 0 0 0 50 \$5,00 62 395 Laboratory Equipment W/Ps 9,537,099 0 537,039 50 \$537,039 63 397.1 Communication Equipment W/Ps 9,537,099 0 537,039 50 \$537,039 64 397 Communication Equipment W/Ps 9,537,099 0 37,095,000 537,095 65 397.1 Communication Equipment W/Ps 9,537,099 0 37,095,000 537,095 66 397.1 Communication Equipment		200		W/De	0	0	0	ćo	ćo
Add 390.1 Office Structures W/Ps 27,700 0 27,700 50 \$27,700 45 390.2 General Structures W/Ps 0 0 0 0 50 \$0 \$0 \$0 \$					-		-		
45 390.2 General Structures - HVAC						-			
46 390.3 Miscellaneous Structures W/Ps 0 0 0 50 50 47 390.9 Structures & Improvements - Leasehold W/Ps 50,593 0 50,593 50 50,593 48 391.0 Office Furniture and Equipment W/Ps 534,472 0 534,472 50 534,472 49 391.1 Computer-St Peripheral Equipment W/Ps 3,868,765 1,523,975 5,208,740 \$807,964 \$6,016,704 50 391.2 Computer Hardware W/Ps 3,868,765 1,523,975 5,208,740 \$807,964 \$6,016,704 51 391.25 Computer Software W/Ps 60,684,349 3,898,151 64,582,500 52,992,189 \$67,574,689 52 391.26 Personal Computer Software W/Ps 0 0 0 50 50 53 391.3 Other Office Equipment W/Ps 46,704 339,095 385,799 \$170,04 \$5556,103 54 391.4 BTS Initial Investment W/Ps 46,360,756 0 46,360,756 50 \$546,360,756 55 392.1 Transportation Equipment W/Ps 46,360,756 0 46,360,756 50 \$546,360,756 56 392.1 Transportation Equipment W/Ps 3,315,843 347,067 3,662,910 \$51,234,566 \$4,897,476 57 392.2 Transportation Equipment - Clipt W/Ps 711,705 0 711,705 50 \$711,705 58 392.3 Transportation Equipment - Clipt W/Ps 2,622,130 0 2,622,130 50 \$5,222,130 59 392.4 Transportation Equipment - W/Ps 2,622,130 0 2,622,130 50 \$5,222,130 60 393 Stores Equipment W/Ps 0 0 0 50 \$0 61 394 Tools, Shop, & Garage Equipment W/Ps 0 0 0 50 \$0 62 395 Laboratory Equipment W/Ps 0 0 0 50 \$0 63 396 Power Operated Equipment W/Ps 3,221,275 9,354,783 139,176,058 8,634,487 147,810,545 64 397 Communication Equipment W/Ps 537,039 0 537,039 50 533,039 65 397.1 Transportation Equipment W/Ps 537,039 0 537,039 50 533,039 66 397.2 Telephone Equipment W/Ps 53,374 0 95,374 50 95,374 67 398 Miscellaneous Equipment W/Ps 53,374 0 95,374 50 95,374 68 399 Other Tangible Property W/Ps 3,380 0 3,390 50 533,300									
48 391 Office Furniture and Equipment W/Ps 534,472 0 534,472 50 5334,472 49 391.1 Computer s Peripheral Equipment W/Ps 3,684,765 1,523,975 5,208,740 \$807,964 \$6,016,704 50 391.2 Computer Hardware & Software W/Ps 7,927,122 0 7,927,122 S0 57,927,122 51 391.25 Computer Software W/Ps 60,684,349 3,898,151 64,582,500 52,992,189 \$67,574,689 52 391.6 Personal Computer Software W/Ps 0,668,349 3,898,151 64,582,500 52,992,189 \$67,574,689 53 391.3 Other Office Equipment W/Ps 46,704 339,095 385,799 \$170,304 \$5556,103 54 391.4 BTS Initial Investment W/Ps 46,360,756 50 \$46,360,756 55 392 Transportation Equipment - W/Ps 46,360,756 50 \$0 \$46,360,756 56 392.1 Transportation Equipment - Light Trucks W/Ps 0 0 0 6,0 0 50 \$0 56 392.1 Transportation Equipment - Heavy Trucks W/Ps 711,705 0 711,705 \$0 \$711,705 58 392.3 Transportation Equipment - Heavy Trucks W/Ps 711,705 0 711,705 \$0 \$711,705 58 392.3 Transportation Equipment - Cars W/Ps 1,411,509 0 1,411,509 \$0 \$1,411,509 59 392.4 Transportation Equipment - W/Ps 6,262,130 0 2,622,130 \$0 \$0 \$5,221,30 60 393 Stores Equipment W/Ps 0 0 0 0 0 50 \$0 \$0 61 393 Stores Equipment W/Ps 0 0 0 0 0 50 \$0 63 396 Power Operated Equipment W/Ps 32 0 0 0 2,622,130 \$0 \$5,00 63 397.1 Communication Equipment W/Ps 32 0 0 32 50 \$32,00 64 397 Communication Equipment W/Ps 33,009 0 537,039 \$0 \$537,039 66 397.1 Communication Equipment W/Ps 53,009 0 127,079 \$0 \$127,079 67 398 Miscellaneous Equipment W/Ps 9,537,099 0 127,079 50 \$537,039 66 397.1 Communication Equipment W/Ps 9,537,099 0 127,079 50 \$537,039 67 398 Miscellaneous Equipment W/Ps 9,537,099 0 33,390 \$0 \$537,039 66 397.1 Tempone Equipment W/Ps 9,537,099 0 33,390 \$0 \$537,039 67 398 Miscellaneous Equipment W/Ps 9,537,099 0 33,390 \$0 \$537,039 67 399 Other Tangible Property W/Ps 9,3390 0 33,390 \$0 \$537,039 68 399 Other Tangible Property W/Ps 9,3390 0 33,54,783 139,176,058 (\$8,634,487 147,810,545)	46	390.3		W/Ps	0	0	0	\$0	
49 391.1 Computers & Peripheral Equipment W/Ps 3,684,765 1,523,975 5,208,740 \$807,964 \$6,016,704 \$50 391.2 Computer Hardware & Software W/Ps 7,927,122 0 7,927,122 5 391.25 Computer Software W/Ps 60,684,349 3,898,151 64,582,500 \$2,992,189 \$67,574,689 \$52 391.26 Personal Computer Software W/Ps 0 0 0 0 50 \$0 \$0 \$0 \$	47	390.9	Structures & Improvements - Leasehold	W/Ps	50,593	0	50,593	\$0	\$50,593
Solid	48	391	Office Furniture and Equipment	W/Ps	534,472	0	534,472	\$0	\$534,472
51 391.25 Computer Software W/Ps 60,684,349 3,898,151 64,582,500 \$2,992,189 \$67,574,689 52 391.6 Personal Computer Software W/Ps 0 0 0 50 \$50 53 391.3 Other Office Equipment W/Ps 46,70756 0 46,360,756 50 \$46,360,756 50 \$46,360,756 50 \$46,360,756 50 \$46,360,756 50 \$46,360,756 50 \$46,360,756 50 \$56 392.1 Transportation Equipment - Upin Trucks W/Ps 46,360,756 0 46,360,756 50 \$46,360,756 50 \$56 392.1 Transportation Equipment - Upin Trucks W/Ps 3,315,843 347,067 3,662,910 \$1,234,566 \$4,897,476 57 392.2 Transportation Equipment - Cars W/Ps 711,705 0 711,705 50 \$711,705 50 \$711,705 50 \$711,705 50 \$711,705 50 \$711,705 50 \$711,705 50 \$711,705 50	49	391.1	Computers & Peripheral Equipment	W/Ps	3,684,765	1,523,975	5,208,740	\$807,964	\$6,016,704
52 391_26 Personal Computer Software W/Ps 0 0 0 50 \$0 53 3913 Other Office Equipment W/Ps 46,704 339,095 385,799 \$170,304 \$556,103 54 391.4 BTS Initial Investment W/Ps 46,360,756 0 46,360,756 \$0 \$46,360,756 55 392.1 Transportation Equipment - Ught Trucks W/Ps 0 0 0 50 \$0 \$0 56 392.1 Transportation Equipment - Ught Trucks W/Ps 3,15,843 347,067 3,662,910 \$1,234,566 \$4,897,476 57 392.2 Transportation Equipment - Cars W/Ps 711,705 0 711,705 50 \$711,705 58 392.3 Transportation Equipment - Cars W/Ps 74,115,09 0 1,411,509 \$0 \$1,411,509 59 392.4 Transportation Equipment - Cars W/Ps 2,622,130 0 2,622,130 \$0 \$2,622,130 61									
53 391.3 Other Office Equipment W/Ps 46,704 339,095 385,799 \$170,304 \$556,103 54 391.4 BTS Initial investment W/Ps 46,360,756 0 46,360,756 \$0 \$46,360,756 55 392.1 Transportation Equipment W/Ps 3,315,843 347,067 3,662,910 \$1,234,566 \$4,897,476 57 392.2 Transportation Equipment - Heavy Trucks W/Ps 3,151,843 347,067 3,662,910 \$1,234,566 \$4,897,476 58 392.3 Transportation Equipment - Cars W/Ps 1,411,509 0 1,411,509 \$0 \$1,411,509 \$0 \$1,411,509 \$0 \$1,411,509 \$0 \$1,411,509 \$0 \$1,411,509 \$0 \$1,411,509 \$0 \$1,411,509 \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
54 391.4 BTS Initial Investment W/Ps 46,360,756 0 46,360,756 50 \$46,360,756 50 \$46,360,756 50 \$71,705 \$50 \$71,1705 \$50 \$71,1705 \$50 \$71,1705 \$50 \$71,1705 \$50 \$71,1705 \$50 \$51,11509 \$50 \$51,11509 \$50 \$51,11509 \$50 \$51,11509 \$50 \$51,11509 \$50 \$51,11509 \$50 \$51,11509 \$50 \$51,11509 \$50 \$51,11509 \$50 \$51,11509 \$50 \$51,11509 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50									
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56 392.1 Transportation Equipment - Light Trucks W/Ps 3,315,843 347,067 3,662,910 \$1,234,566 \$4,897,476 57 392.2 Transportation Equipment - Cars W/Ps 711,705 0 711,705 \$0 \$711,705 \$0 \$711,705 \$0 \$711,705 \$0 \$711,705 \$0 \$711,705 \$0 \$711,705 \$0 \$711,705 \$0 \$711,705 \$0 \$711,705 \$0 \$11,1509 \$0 \$11,1509 \$0 \$11,1509 \$0 \$1,411,509 \$0 \$1,411,509 \$0 \$1,411,509 \$0 \$1,411,509 \$0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>									
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58 392.3 Transportation Equipment - Cars W/Ps 1,411,509 0 1,411,509 50 \$1,411,509 59 392.4 Transportation Equipment Other W/Ps 2,622,130 0 2,622,130 \$0<									
59 392.4 Transportation Equipment - Other W/Ps 2,622,130 0 2,622,130 50 \$2,622,130 60 393 Stores Equipment W/Ps 0 0 0 50 \$0 \$0 61 394 Tools, Shop, & Garage Equipment W/Ps 796,662 76,744 873,406 \$10,418 \$883,824 62 395 Laboratory Equipment W/Ps 0 0 0 50 \$0 63 396 Power Operated Equipment W/Ps 32 0 32 \$0 \$52 64 397 Communication Equipment W/Ps 0 0 0 50 \$0 65 397.1 Communication Equipment W/Ps 537,039 0 537,039 \$0 \$537,039 \$0 \$537,039 \$0 \$537,039 \$0 \$537,039 \$0 \$537,039 \$0 \$537,039 \$0 \$537,039 \$0 \$537,039 \$0 \$537,039 \$0 \$537,039<									
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61 394 Tools, Shop, & Garage Equipment W/Ps 796,662 76,744 873,406 \$10,418 \$883,824 62 395 Laboratory Equipment W/Ps 0 0 0 0 0 50 \$0 \$0 \$32 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0									
62 395 Laboratory Equipment W/Ps 0 0 0 0 50 \$0 \$0 \$0 \$60 \$63 \$395 Power Operated Equipment W/Ps 32 2 0 32 50 \$532 \$64 397 Communication Equipment W/Ps 0 0 0 0 50 \$0 \$50 \$532 \$65 397.1 Communication Equipment (not relephone) W/Ps 537,039 0 537,039 \$0 \$0 \$537,039 \$0 \$0 \$537,039 \$0 \$0 \$537,039 \$0 \$0 \$537,039 \$0 \$0 \$537,039 \$0 \$0 \$537,039 \$0 \$0 \$537,039 \$0 \$0 \$537,039 \$0 \$0 \$537,039 \$0 \$0 \$537,039 \$0 \$0 \$537,039 \$0 \$0 \$537,039 \$0 \$0 \$537,039 \$0 \$0 \$0 \$537,039 \$0 \$0 \$0 \$0,000 \$0,000 \$0 \$0,000 \$0 \$0	61	394		W/Ps	796,662	76,744	873,406	\$10,418	
64 397 Communication Equipment W/Ps 0 0 0 50 50 50 60 50 397.1 Communication Equipment (non telephone) W/Ps 537,039 0 537,039 50 537,039 50 537,039 66 397.2 Telephone Equipment W/Ps 127,079 0 127,079 50 5127,079 67 398 Miscellaneous Equipment W/Ps 55,374 0 95,374 50 595,374 68 399 Other Tangible Property W/Ps 3,390 0 3,390 50 53,390 69 70 Subtotal 129,821,275 9,354,783 139,176,058 8,634,487 147,810,545 71 72 1701 Allocated MAWC Corporate W/Ps (129,821,275) (9,354,783) (139,176,058) (\$8,634,487) (\$147,810,545) 73	62	395		W/Ps	0	0		\$0	\$0
65 397.1 Communication Equipment (non telephone) W/Ps 537,039 0 537,039 50 5537,039 66 397.2 Telephone Equipment W/Ps 127,079 0 127,079 \$0 5127,079 67 398 Miscellaneous Equipment W/Ps 95,374 0 95,374 \$0 995,374 68 399 Other Tangible Property W/Ps 3,390 0 3,390 \$0 \$3,390 \$0 \$3,390 \$0 \$3,390 \$0 \$3,390 \$0 \$3,390 \$0 \$3,390 \$0 \$129,821,275 9,354,783 139,176,058 8,634,487 147,810,545 171 170									
66 397.2 Telephone Equipment W/Ps 127,079 0 127,079 50 5127,079 67 398 Miscellaneous Equipment W/Ps 95,374 0 95,374 \$0 995,374 68 399 Other Tangible Property W/Ps 3,390 0 3,390 \$0 53,390 69 70 Subtotal 129,821,275 9,354,783 139,176,058 8,634,487 147,810,545 71 72 1701 Allocated MAWC Corporate W/Ps (129,821,275) (9,354,783) (139,176,058) (\$8,634,487 (\$147,810,545) 73					-	-	-		
67 398 Miscellaneous Equipment W/Ps 95,374 0 95,374 50 995,374 68 399 Other Tangible Property W/Ps 3,390 0 3,390 50 \$3,390 69 70 Subtotal 129,821,275 9,354,783 139,176,058 8,634,487 147,810,545 71 72 1701 Allocated MAWC Corporate W/Ps (129,821,275) (9,354,783) (139,176,058) (\$8,634,487) (\$147,810,545) 73						-			
68 399 Other Tangible Property W/Ps 3,390 0 3,390 50 \$3,390 69 70 Subtotal 129,821,275 9,354,783 139,176,058 8,634,487 147,810,545 71 72 1701 Allocated MAWC Corporate W/Ps (129,821,275) (9,354,783) (139,176,058) (\$8,634,487) (\$147,810,545) 73									
69 70 Subtotal 129,821,275 9,354,783 139,176,058 8,634,487 147,810,545 71 72 1701 Allocated MAWC Corporate W/Ps (129,821,275) (9,354,783) (139,176,058) (\$8,634,487) (\$147,810,545) 73									
70 Subtotal 129,821,275 9,354,783 139,176,058 8,634,487 147,810,545 71 72 1701 Allocated MAWC Corporate W/Ps (129,821,275) (9,354,783) (139,176,058) (\$8,634,487) (\$147,810,545) 73		399	Other Fangible Property	W/Ps	3,390	0	3,390	\$0	\$3,390
71 72 1701 Allocated MAWC Corporate W/Ps (129,821,275) (9,354,783) (139,176,058) (\$8,634,487) (\$147,810,545) 73			Chanani		120 021 275	0.254.702	120 176 252	0.634.403	147.010.545
72 1701 Allocated MAWC Corporate W/Ps (129,821,275) (9,354,783) (139,176,058) (\$8,634,487) (\$147,810,545) 73			Subtotal		129,821,275	9,354,783	139,176,058	8,634,487	147,810,545
	72	1701	Allocated MAWC Corporate	W/Ps	(129,821,275)	(9,354,783)	(139,176,058)	(\$8,634,487)	(\$147,810,545)
			Total Utility Plant In Service		\$0	\$0	\$0	\$0	\$0

Total Company

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Line	NARUC			Base Year Ended	Pro Forma	Pro Forma For the 12 Months Ended	Discrete	Pro Forma For the 12 Months Ended
Number	Account	Account Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
1 2	301	Intangible Plant Organization	W/Ps	\$2,933	\$0	\$2,933	\$0	\$2,933
3	302	Franchise & Consents	W/Ps	0	0	0	\$0	0
4 5	303	Miscellaneous Intangible Plant Studies	W/Ps	264,426	(7,917)	256,509	(\$49,342)	207,167
6	310	Source of Supply Plant Land & Land Rights	W/Ps	0	0	0	\$0	0
7	311	Structures & Improvements	W/Ps	4,994,160	112,207	5,106,367	\$0	5,106,367
8 9	312 313	Collection & Impound Reservoirs Lake, River, & Other Intakes	W/Ps W/Ps	100,737 2,222,912	295 138,166	101,032 2,361,078	\$0 \$0	101,032 2,361,078
10	314	Wells & Springs	W/Ps	2,903,659	139,025	3,042,684	\$0	3,042,684
11	315	Infiltration Galleries & Tunnels	W/Ps	526	15	541	\$0	541
12 13	316 317	Supply Mains Other P/E-Supply	W/Ps W/Ps	9,920,924 36,442	163,891 10,414	10,084,815 46,856	\$0 \$0	10,084,815 46,856
14	51,	Pumping Plant	••,	30,112	10,414	40,030	Ç	40,030
15	320	Pumping Land & Land Rights	W/Ps	590	0	590	\$0	590
16 17	321 322	Pumping Structures & Improvements Boiler Plant Equipment	W/Ps W/Ps	11,294,716 0	88,981 0	11,383,697 0	\$0 \$0	11,383,697 0
18	323	Power Generation Equipment	W/Ps	2,147,674	246,032	2,393,706	\$0	2,393,706
19	324	Steam Pumping Equipment	W/Ps	(30,028)	2,213	(27,815)	\$0	(27,815)
20 21	325 326	Electric Pumping Equipment Diesel Pumping Equipment	W/Ps W/Ps	25,993,823 1,947,248	197,808 23,125	26,191,631 1,970,373	(\$132,742) \$0	26,058,889 1,970,373
22	327	Pump Equip Hydraulic	W/Ps	94,720	5,907	100,627	\$0	100,627
23	328	Other Pumping Equipment	W/Ps	(980,693)	108,876	(871,817)	\$0	(871,817)
24 25	330	Water Treatment Plant Water Treatment Land & land Rights	W/Ps	0	0	0	\$0	0
26	331	Water Treatment Structures & Improvements	W/Ps	51,761,182	(386,584)	51,374,598	(\$1,230,444)	50,144,154
27	332	Water Treatment Equipment	W/Ps	43,621,244	(1,200,959)	42,420,285	(\$3,249,863)	39,170,422
28 29	333	Water Treatment - Other Transmission and Distribution Plant	W/Ps	713,870	24,530	738,400	\$0	738,400
30	340	Transmission & Distribution Land	W/Ps	17	0	17	\$0	17
31	341	Transmission & Distribution Structures & Impr	W/Ps	6,174,732	97,248	6,271,980	\$0	6,271,980
32 33	342 342.98	Distribution Reservoirs & Standpipes Distribution Reservoirs & Standpipes - Tank Coatir	W/Ps W/Ps	18,345,965 0	(1,023,123)	17,322,842 0	(\$2,020) \$0	17,320,822 0
34	343	Transmission & Distribution Mains	W/Ps	273,141,361	(74,199)	273,067,162	(\$3,127,144)	269,940,018
35	344	Fire mains	W/Ps	208,705	4,840	213,545	\$0	213,545
36 37	345 346	Services Meters	W/Ps W/Ps	12,489,773 (1,755,499)	(2,533,557) 1,059,120	9,956,216 (696,379)	(\$4,837,674) (\$306,405)	5,118,542 (1,002,784)
38	347	Meter Installation	W/Ps	15,951,804	536,770	16,488,574	\$0	16,488,574
39	348	Hydrants	W/Ps	19,137,853	867,116	20,004,969	(\$80,380)	19,924,589
40 41	349	Other Transmission & Distribution Plant Collection Plant	W/Ps	16,111	1,354	17,465	\$0	17,465
42	350	Land & Land Rights	W/Ps	0	0	0	\$0	0
43	351	Structures & Improvements	W/Ps	1,593,785	38,705	1,632,490	\$0	1,632,490
44 45	352 352.1	Collections Sewers Collections Sewers - Force	W/Ps W/Ps	0 2,729,588	0 67,504	0 2,797,092	\$0 \$0	0 2,797,092
46	352.2	Collections Sewers - Gravity	W/Ps	15,277,673	(129,444)	15,148,229	(\$119,311)	15,028,918
47	352.3	Special Collecting Structures	W/Ps	0	0	0	\$0	0
48 49	353 354	Services to Customers Flow Measuring Devices	W/Ps W/Ps	475,552 376,660	(5,583) 9,812	469,969 386,472	(\$33,893) \$0	436,076 386,472
50	355	Flow Measuring Installations	W/Ps	0	0	0	\$0	0
51	356	Other Collection Plant Facilities	W/Ps	8,003	2,042	10,045	\$0	10,045
52 53	360	Pumping Plant Land & Land Rights	W/Ps	27	0	27	\$0	27
54	361	Structures & Improvements	W/Ps	500,183	13,908	514,091	\$0	514,091
55	362	Receiving Wells	W/Ps	429,362	11,043	440,405	\$0	440,405
56 57	363 364	Electric Pumping Equipment Diesel Pumping Equipment	W/Ps W/Ps	2,333,404 0	(14,423) 0	2,318,981 0	\$0 \$0	2,318,981 0
58	365	Other Pumping Equipment	W/Ps	1,328,101	33,716	1,361,817	\$0	1,361,817
59	270	Treatment and Disposal Plant	W/D-				60	
60 61	370 370.1	Land & Land Rights Oxidation Lagoon Land & Land Rights	W/Ps W/Ps	0	0	0	\$0 \$0	0
62	370.2	Other Land & Land Rights	W/Ps	0	0	0	\$0	0
63	371	Structures & Improvements	W/Ps	1,719,137	(82,970)	1,636,167	(\$121,081)	1,515,086
64 65	372 373	Treatment and Disposal Plant Equipment Plant Sewers	W/Ps W/Ps	5,681,788 2,084,014	122,179 94,166	5,803,967 2,178,180	(\$166,917) \$0	5,637,050 2,178,180
66	374	Outfall Sewer Line	W/Ps	35,901	5,512	41,413	\$0	41,413
67 68	375	Other Treatment and Disposal Plant Equip General Plant	W/Ps	0	0	0	\$0	0
69	389	General Land & Land Rights	W/Ps	(1,599)	0	(1,599)	\$0	(1,599)
70	390	Stores Shops Equipment Structures	W/Ps	3,010,437	317,727	3,328,164	(\$89,761)	3,238,403
71 72	390.1	Office Structures	W/Ps W/Ps	1,446,964 78,300	161,826	1,608,790 104,059	\$0 \$0	1,608,790 104,059
73	390.2 390.3	General Structures - HVAC Miscellaneous Structures	W/Ps	2,007,159	25,759 70,619	2,077,778	\$0 \$0	2,077,778
74	390.9	Structures & Improvements - Leasehold	W/Ps	187,232	3,762	190,994	\$0	190,994
75 76	391 391.1	Office Furniture and Equipment	W/Ps	1,026,828	(54,075)	972,753	(\$62,778)	909,975
76 77	391.1	Computers & Peripheral Equipment Computer Hardware & Software	W/Ps W/Ps	2,225,748 6,957,784	345,624 755,455	2,571,372 7,713,239	(\$109,360) \$0	2,462,012 7,713,239
78	391.25	Computer Software	W/Ps	14,182,893	866,316	15,049,209	(\$497,674)	14,551,535
79 80	391.26	Personal Computer Software	W/Ps	0 (29,563)	(52,668)	(02.221)	\$0	(107.024)
81	391.3 391.4	Other Office Equipment BTS Initial Investment	W/Ps W/Ps	21,511,786	1,159,019	(82,231) 22,670,805	(\$25,693) \$0	(107,924) 22,670,805
82	392	Transportation Equipment	W/Ps	754,197	3,343	757,540	(\$6,592)	750,948
83 84	392.1	Transportation Equipment - Light Trucks	W/Ps	4,689,219	116,881 (549,059)	4,806,100	(\$274,957)	4,531,143
84 85	392.2 392.3	Transportation Equipment - Heavy Trucks Transportation Equipment - Cars	W/Ps W/Ps	4,819,037 2,262,036	(549,059)	4,269,978 2,262,036	(\$91,510) \$0	4,178,468 2,262,036
86	392.4	Transportation Equipment - Other	W/Ps	3,924,392	133,315	4,057,707	(\$26,178)	4,031,529
87	393	Stores Equipment	W/Ps	11,296	16,759	28,055	\$0	28,055
88 89	394 395	Tools, Shop, & Garage Equipment Laboratory Equipment	W/Ps W/Ps	4,203,217 900,197	172,423 45,171	4,375,640 945,368	(\$87,215) \$0	4,288,425 945,368
90	396	Power Operated Equipment	W/Ps	2,037,539	50,609	2,088,148	\$0	2,088,148
91	397	Communication Equipment	W/Ps	89,996	21,688	111,684	\$0	111,684
92 93	397.1 397.2	Communication Equipment (non telephone) Telephone Equipment	W/Ps W/Ps	2,539,343 103,173	394,278 7,588	2,933,621 110,761	\$0 \$0	2,933,621 110,761
94	398	Miscellaneous Equipment	W/Ps	1,454,287	189,141	1,643,428	\$0	1,643,428
95 06	399	Other Tangible Property	W/Ps	(281,842)	3,833	(278,009)	\$0	(278,009)
96 97		Total Accumulated Provision for Depreciation		\$615,405,121	\$2,973,095	\$618,378,216	(\$14,728,934)	\$603,649,282
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Total Water

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1		Intangible Plant				, ,	.,	
2	301	Organization	W/Ps	\$2,933	\$0	\$2,933	\$0	\$2,933
3	302	Franchise & Consents	W/Ps	0	0	0	\$0	\$0
4	303	Miscellaneous Intangible Plant Studies	W/Ps	281,982	0	281,982	\$0	\$281,982
5	240	Source of Supply Plant	W/Ps				ćo.	ćo.
6 7	310 311	Land & Land Rights	W/Ps W/Ps	0	112 207	0	\$0 \$0	\$0
8	312	Structures & Improvements Collection & Impound Reservoirs	W/Ps	4,994,159 100,737	112,207 295	5,106,366 101,032	\$0	\$5,106,366 \$101,032
9	313	Lake, River, & Other Intakes	W/Ps	2,222,912	138.166	2,361,078	\$0	\$2,361,078
10	314	Wells & Springs	W/Ps	2,903,659	139,025	3,042,684	\$0	\$3,042,684
11	315	Infiltration Galleries & Tunnels	W/Ps	526	15	5,012,001	\$0	\$5,012,001
12	316	Supply Mains	W/Ps	9,920,924	163,891	10,084,815	\$0	\$10,084,815
13	317	Other P/E-Supply	W/Ps	36,442	10,414	46,856	\$0	\$46,856
14		Pumping Plant						
15	320	Pumping Land & Land Rights	W/Ps	590	0	590	\$0	\$590
16	321	Pumping Structures & Improvements	W/Ps	11,294,716	88,981	11,383,697	\$0	\$11,383,697
17	322	Boiler Plant Equipment	W/Ps	0	0	0	\$0	\$0
18	323	Power Generation Equipment	W/Ps	2,147,669	246,032	2,393,701	\$0	\$2,393,701
19	324	Steam Pumping Equipment	W/Ps	(30,028)	2,213	(27,815)	\$0	(\$27,815)
20	325	Electric Pumping Equipment	W/Ps	25,993,823	197,808	26,191,631	(\$132,742)	\$26,058,889
21	326	Diesel Pumping Equipment	W/Ps	1,947,248	23,125	1,970,373	\$0	\$1,970,373
22	327	Pump Equip Hydraulic	W/Ps	94,720	5,907	100,627	\$0	\$100,627
23	328	Other Pumping Equipment	W/Ps	(980,693)	108,876	(871,817)	\$0	(\$871,817)
24 25	330	Water Treatment Plant	W/Ps	0	0	0	\$0	ŚO
26	331	Water Treatment Land & land Rights Water Treatment Structures & Improvements	W/Ps	51,761,112	(386,584)	51,374,528	(\$1,230,444)	\$50,144,084
27	332	Water Treatment Structures & Improvements Water Treatment Equipment	W/Ps	43,621,089	(658,978)	42,962,111	(\$3,249,863)	\$39,712,248
28	333	Water Treatment - Other	W/Ps	713,870	24,530	738,400	(\$3,243,803) \$0	\$738,400
29	333	Transmission and Distribution Plant	**/13	713,070	24,550	730,400	50	\$730,400
30	340	Transmission & Distribution Land	W/Ps	17	0	17	\$0	\$17
31	341	Transmission & Distribution Structures & Impr	W/Ps	6,156,334	95,717	6,252,051	\$0	\$6,252,051
32	342	Distribution Reservoirs & Standpipes	W/Ps	18,368,356	(1,009,360)	17,358,996	\$0	\$17,358,996
33	342.98	Distribution Reservoirs & Standpipes - Tank Coatir		0	0	0	\$0	\$0
34	343	Transmission & Distribution Mains	W/Ps	273,154,882	(74,199)	273,080,683	(\$2,554,507)	\$270,526,176
35	344	Fire mains	W/Ps	208,705	4,840	213,545	\$0	\$213,545
36	345	Services	W/Ps	12,489,773	(2,533,557)	9,956,216	(\$4,837,674)	\$5,118,542
37	346	Meters	W/Ps	(1,755,134)	1,059,120	(696,014)	(\$306,405)	(\$1,002,419)
38	347	Meter Installation	W/Ps	15,951,804	536,770	16,488,574	\$0	\$16,488,574
39	348	Hydrants	W/Ps	19,137,775	867,116	20,004,891	(\$80,380)	\$19,924,511
40	349	Other Transmission & Distribution Plant	W/Ps	16,111	1,354	17,465	\$0	\$17,465
41		General Plant						
42	389	General Land & Land Rights	W/Ps	(1,599)	0	(1,599)	\$0	(\$1,599)
43	390	Stores Shops Equipment Structures	W/Ps	2,745,798	347,801	3,093,599	\$0	\$3,093,599
44	390.1	Office Structures	W/Ps	1,608,011	161,536	1,769,547	\$0	\$1,769,547
45	390.2	General Structures - HVAC	W/Ps	78,300	25,759	104,059	\$0	\$104,059
46	390.3	Miscellaneous Structures	W/Ps	2,005,543	70,619	2,076,162	\$0	\$2,076,162
47	390.9	Structures & Improvements - Leasehold	W/Ps	179,324	262	179,586	\$0	\$179,586
48	391	Office Furniture and Equipment	W/Ps	847,289	(65,687)	781,602	(\$62,778)	\$718,824
49	391.1	Computers & Peripheral Equipment	W/Ps	1,214,059	207,406	1,421,465	\$0	\$1,421,465
50 51	391.2 391.25	Computer Hardware & Software	W/Ps W/Ps	0	0 29,085	1 449 505	\$0 \$0	\$0
		Computer Software		1,419,611		1,448,696		\$1,448,696
52 53	391.26 391.3	Personal Computer Software Other Office Equipment	W/Ps W/Ps	0 (21,801)	0 1,721	0 (20,080)	\$0 \$0	\$0 (\$20,080)
53 54	391.3 391.4	Other Office Equipment BTS Initial Investment	W/Ps W/Ps	(21,801)	1,721	(20,080)	\$0 \$0	(\$20,080) \$0
55 55	391.4	Transportation Equipment	W/Ps	0	0	0	\$0 \$0	\$0 \$0
56	392.1	Transportation Equipment - Light Trucks	W/Ps	3,978,688	84.679	4,063,367	(\$57,017)	\$4,006,350
57	392.2	Transportation Equipment - Heavy Trucks	W/Ps	4,184,577	(549,059)	3,635,518	(\$91,510)	\$3,544,008
58	392.3	Transportation Equipment - Cars	W/Ps	1,576,537	(545,055)	1,576,537	\$0	\$1,576,537
59	392.4	Transportation Equipment - Other	W/Ps	3,461,069	52,685	3,513,754	(\$26,178)	\$3,487,576
60	393	Stores Equipment	W/Ps	(16,872)	16.251	(621)	\$0	(\$621)
61	394	Tools, Shop, & Garage Equipment	W/Ps	3,931,967	165,895	4,097,862	(\$73,148)	\$4,024,714
62	395	Laboratory Equipment	W/Ps	844,501	40,463	884,964	\$0	\$884,964
63	396	Power Operated Equipment	W/Ps	1,706,701	42,362	1,749,063	\$0	\$1,749,063
64	397	Communication Equipment	W/Ps	0	0	0	\$0	\$0
65	397.1	Communication Equipment (non telephone)	W/Ps	2,526,360	378,812	2,905,172	\$0	\$2,905,172
66	397.2	Telephone Equipment	W/Ps	81,769	1,908	83,677	\$0	\$83,677
67	398	Miscellaneous Equipment	W/Ps	1,325,679	182,017	1,507,696	\$0	\$1,507,696
68	399	Other Tangible Property	W/Ps	(304,295)	3,792	(300,503)	\$0	(\$300,503)
69								
70		Subtotal		534,128,229	362,031	534,490,260	(12,702,646)	521,787,614
71								
72	1701	Allocated MAWC Corporate	W/Ps	43,252,139	2,334,320	45,586,459	(\$1,423,451)	\$44,163,008
73 74		Total Assumulated Descriptor for Day 11 11 11		ĆE 77 200 200	¢2.000.254	\$580,076,719	/614 13C 223	ČECE 050 633
/4		Total Accumulated Provision for Depreciation		\$577,380,368	\$2,696,351	\$580,076,719	(\$14,126,097)	\$565,950,622

Total Sewer

		88				Pro Forma For the		Pro Forma For th
Line	NARUC			Base Year Ended	Pro Forma	12 Months Ended	Discrete	12 Months Ende
lumber	Account	Account Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$0	\$0	\$0	\$0	Ş
3	302	Franchise & Consents	W/Ps	0	0	0	\$0	
4	303	Miscellaneous Intangible Plant Studies	W/Ps	1,319	0	1,319	\$0	1,31
5	250	Collection Plant	W/Ps				ćo	
6 7	350 351	Land & Land Rights	W/Ps W/Ps	1 502 705	0 38,705	1 633 400	\$0 \$0	1,632,49
8	351	Structures & Improvements	W/Ps W/Ps	1,593,785 0	38,705	1,632,490 0	\$0 \$0	1,632,45
9	352.1	Collections Sewers Collections Sewers - Force	W/Ps	2,729,588	67,504	2,797,092	\$0	2,797,0
10	352.1	Collections Sewers - Force	W/Ps W/Ps	2,729,588 15,277,673	(129,444)	15,148,229	(\$119,311)	15.028.9
11	352.2	Special Collecting Structures	W/Ps	13,277,073	(123,444)	13,146,229	\$0	13,020,5
12	353	Services to Customers	W/Ps	475,552	(5,583)	469,969	(\$33,893)	436,0
13	354	Flow Measuring Devices	W/Ps	376,660	9,812	386,472	\$0	386,4
14	355	Flow Measuring Installations	W/Ps	370,000	0,012	0 0	\$0	300,4
15	356	Other Collection Plant Facilities	W/Ps	8,003	2,042	10,045	\$0	10,0
16	330	Pumping Plant	**/13	0,003	2,042	10,043	50	10,0
17	360	Land & Land Rights	W/Ps	27	0	27	ŚO	
18	361	Structures & Improvements	W/Ps	500,183	13.908	514,091	\$0	514,0
19	362	Receiving Wells	W/Ps	429,362	11,043	440,405	\$0	440,4
20	363	Electric Pumping Equipment	W/Ps	2,333,404	(14,423)	2,318,981	\$0	2,318,9
21	364	Diesel Pumping Equipment	W/Ps	0	(= 1, 1=0,	0	\$0	_,,-
22	365	Other Pumping Equipment	W/Ps	1,328,101	33,716	1,361,817	\$0	1,361,8
23		Treatment and Disposal Plant		,, -	,	, ,-		,,
24	370	Land & Land Rights	W/Ps	0	0	0	\$0	
25	370.1	Oxidation Lagoon Land & Land Rights	W/Ps	0	0	0	\$0	
26	370.2	Other Land & Land Rights	W/Ps	0	0	0	\$0	
27	371	Structures & Improvements	W/Ps	1,719,137	(82,970)	1,636,167	(\$121,081)	1,515,0
28	372	Treatment and Disposal Plant Equipment	W/Ps	5,681,788	122,179	5,803,967	(\$166,917)	5,637,0
29	373	Plant Sewers	W/Ps	2,084,014	94,166	2,178,180	\$0	2,178,1
30	374	Outfall Sewer Line	W/Ps	35,901	5,512	41,413	\$0	41,4
31	375	Other Treatment and Disposal Plant Equip	W/Ps	0	0	0	\$0	
32		General Plant						
33	389	General Land & Land Rights	W/Ps	0	0	0	\$0	
34	390	Stores Shops Equipment Structures	W/Ps	203,666	(35,393)	168,273	(\$89,761)	78,5
35	390.1	Office Structures	W/Ps	0	0	0	\$0	
36	390.2	General Structures - HVAC	W/Ps	0	0	0	\$0	
37	390.3	Miscellaneous Structures	W/Ps	0	0	0	\$0	
38	390.9	Structures & Improvements - Leasehold	W/Ps	1,402	2,805	4,207	\$0	4,2
39	391	Office Furniture and Equipment	W/Ps	32,850	2,285	35,135	\$0	35,1
40	391.1	Computers & Peripheral Equipment	W/Ps	70,783	4,432	75,215	\$0	75,2
41	391.2	Computer Hardware & Software	W/Ps	0	0	0	\$0	
42	391.25	Computer Software	W/Ps	41,600	1,173	42,773	\$0	42,7
43	391.26	Personal Computer Software	W/Ps	0	0	0	\$0	
44	391.3	Other Office Equipment	W/Ps	0	0	0	\$0	
45	391.4	BTS Initial Investment	W/Ps	0	0	0	\$0	
46	392	Transportation Equipment	W/Ps	754,197	3,343	757,540	(\$6,592)	750,9
47	392.1	Transportation Equipment - Light Trucks	W/Ps	0	0	0	\$0	
48 49	392.2	Transportation Equipment - Heavy Trucks	W/Ps	0	0	0	\$0 \$0	
49 50	392.3	Transportation Equipment - Cars	W/Ps	0	0	0	\$0 \$0	
	392.4	Transportation Equipment - Other	W/Ps	-	-	-		20.0
51 52	393 394	Stores Equipment	W/Ps W/Ps	28,168 103.786	508 5.824	28,676 109.610	\$0 (\$12,277)	28,6 97,3
52	394 395	Tools, Shop, & Garage Equipment	W/Ps W/Ps		5,824 4,708	,	(\$12,277)	97,3 60,4
54	395 396	Laboratory Equipment	W/Ps W/Ps	55,696 330,821	4,708 8,247	60,404 339,068	\$0 \$0	339,0
55	396 397	Power Operated Equipment Communication Equipment	W/Ps W/Ps	330,821 89,996	8,247 21,688	339,068 111,684	\$0 \$0	339,0 111,6
56	397.1	Communication Equipment (non telephone)	W/Ps	0 0	21,000	111,084	\$0	111,0
56 57	397.1	Telephone Equipment (non telephone)	W/Ps W/Ps	0	0	0	\$0 \$0	
58	397.2	Miscellaneous Equipment	W/Ps W/Ps	104,491	4,034	108,525	\$0 \$0	108,5
58 59	398 399	Other Tangible Property	W/Ps W/Ps	104,491	4,034	108,525	\$0 \$0	108,5
59 60	399	Other rangible Property	VV/PS	22,229	U	22,229	\$0	22,2
61		Subtotal		36,414,182	189,821	36,604,003	(549,832)	36,054,1
62		Subtotal		30,414,162	107,821	30,004,003	(347,632)	30,034,1
63	1701	Allocated MAWC Corporate	W/Ps	1,610,571	86,923	1,697,494	(\$53,005)	1,644,4
64								

St. Louis County

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1 2	301	Intangible Plant Organization	W/Ps	\$0	\$0	\$0	\$0	\$0
3	302	Franchise & Consents	W/Ps	0	0	0	0	0
4	303	Miscellaneous Intangible Plant Studies	W/Ps	(14,692)	0	(14,692)	0	(14,692)
5		Source of Supply Plant						
6	310	Land & Land Rights	W/Ps	0	0	0	0	0
7	311	Structures & Improvements	W/Ps	3,014,414	138,246	3,152,660	0	3,152,660
8	312 313	Collection & Impound Reservoirs Lake, River, & Other Intakes	W/Ps W/Ps	0 77.390	0 6,249	0 83.639	0	0 83.639
10	314	Wells & Springs	W/Ps	3,084	611	3,695	0	3,695
11	315	Infiltration Galleries & Tunnels	W/Ps	0	0	0	0	0
12	316	Supply Mains	W/Ps	4,455,278	43,906	4,499,184	0	4,499,184
13	317	Other P/E-Supply	W/Ps	0	0	0	0	0
14		Pumping Plant						
15	320	Pumping Land & Land Rights	W/Ps	0	0	0	0	0
16	321	Pumping Structures & Improvements	W/Ps	6,195,186	435,981	6,631,167	0	6,631,167
17	322	Boiler Plant Equipment	W/Ps	0	0	0	0	0
18	323	Power Generation Equipment	W/Ps	1,636,763 0	195,311	1,832,074 0	0	1,832,074 0
19 20	324 325	Steam Pumping Equipment Electric Pumping Equipment	W/Ps W/Ps	20,690,942	0 542,995	21,233,937	(132,742)	
21	325	Diesel Pumping Equipment	W/Ps	1,813,991	18,596	1,832,587	(132,742)	1,832,587
22	327	Pump Equip Hydraulic	W/Ps	48,722	2,467	51,189	0	51,189
23	328	Other Pumping Equipment	W/Ps	(726,454)	77,605	(648,849)	0	(648,849)
24		Water Treatment Plant	,	(,,	,	(= 15/5 15/		(= 10,010)
25	330	Water Treatment Land & land Rights	W/Ps	0	0	0	0	0
26	331	Water Treatment Structures & Improvements	W/Ps	33,520,711	(1,077,045)	32,443,666	(1,230,444)	31,213,222
27	332	Water Treatment Equipment	W/Ps	22,005,217	(534,585)	21,470,632	(3,088,785)	18,381,847
28	333	Water Treatment - Other	W/Ps	0	0	0	0	0
29		Transmission and Distribution Plant						
30	340	Transmission & Distribution Land	W/Ps	17	0	17	0	17
31	341	Transmission & Distribution Structures & Impr	W/Ps	4,204,971	42,898	4,247,869	0	4,247,869
32 33	342 342.98	Distribution Reservoirs & Standpipes Distribution Reservoirs & Standpipes - Tank Coatir	W/Ps W/Ps	8,677,966 0	(311,856)	8,366,110 0	0	8,366,110 0
34	342.98	Transmission & Distribution Mains	W/Ps	219,647,642	987,447	220,635,089	(1,669,908)	
35	344	Fire mains	W/Ps	0	0	220,033,003	(1,003,508)	210,505,101
36	345	Services	W/Ps	(1,491,098)	(2,449,922)	(3,941,020)	(4,469,184)	
37	346	Meters	W/Ps	1,017,655	815,510	1,833,165	(255,153)	
38	347	Meter Installation	W/Ps	10,053,239	271,500	10,324,739	0	10,324,739
39	348	Hydrants	W/Ps	15,382,013	706,896	16,088,909	(34,887)	16,054,022
40	349	Other Transmission & Distribution Plant	W/Ps	0	0	0	0	0
41		General Plant						
42	389	General Land & Land Rights	W/Ps	0	0	0	0	0
43	390	Stores Shops Equipment Structures	W/Ps	529,157	267,999	797,156	0	797,156
44 45	390.1 390.2	Office Structures General Structures - HVAC	W/Ps W/Ps	959,178 78,300	82,124 25,759	1,041,302 104,059	0	1,041,302 104,059
45	390.2	Miscellaneous Structures	W/Ps	841,338	26,734	868,072	0	868,072
47	390.9	Structures & Improvements - Leasehold	W/Ps	175,809	20,734	175,900	0	175,900
48	391	Office Furniture and Equipment	W/Ps	359,732	6,955	366,687	(8,067)	
49	391.1	Computers & Peripheral Equipment	W/Ps	966,390	121,490	1,087,880	0	1,087,880
50	391.2	Computer Hardware & Software	W/Ps	0	0	0	0	0
51	391.25	Computer Software	W/Ps	1,297,746	23,305	1,321,051	0	1,321,051
52	391.26	Personal Computer Software	W/Ps	0	0	0	0	0
53	391.3	Other Office Equipment	W/Ps	(6,832)	290	(6,542)	0	(6,542)
54	391.4	BTS Initial Investment	W/Ps	0	0	0	0	0
55	392	Transportation Equipment	W/Ps	0	0	0	0	0
56	392.1	Transportation Equipment - Light Trucks	W/Ps	2,222,160	115,515	2,337,675	(26,930)	
57 58	392.2 392.3	Transportation Equipment - Heavy Trucks	W/Ps W/Ps	4,188,114 1,308,148	(549,059) 0	3,639,055	(91,510) 0	3,547,545 1,308,148
59	392.3	Transportation Equipment - Cars Transportation Equipment - Other	W/Ps	2,134,767	129,783	1,308,148 2,264,550	0	2,264,550
60	393	Stores Equipment	W/Ps	(168,771)	11.777	(156,994)	0	(156,994)
61	394	Tools, Shop, & Garage Equipment	W/Ps	2,427,818	118,038	2,545,856	(50,151)	
62	395	Laboratory Equipment	W/Ps	319,453	21,206	340,659	(50,151)	340,659
63	396	Power Operated Equipment	W/Ps	739,520	15,515	755,035	0	755,035
64	397	Communication Equipment	W/Ps	0	0	0	0	0
65	397.1	Communication Equipment (non telephone)	W/Ps	1,661,940	170,427	1,832,367	0	1,832,367
66	397.2	Telephone Equipment	W/Ps	(14,330)	74	(14,256)	0	(14,256)
67	398	Miscellaneous Equipment	W/Ps	1,021,779	109,639	1,131,418	0	1,131,418
68	399	Other Tangible Property	W/Ps	5,504	984	6,488	0	6,488
69 70		Subtotal		371,259,877	611,456	371,871,333	(11,057,761)	360,813,572
71 72	1701	Allocated MAWC Corporate	W/Ps	31,287,254	1,688,575	32,975,829	(1,029,680)	31,946,149
73 74		Total Accumulated Provision for Depreciation		\$402,547,131	\$2,300,031	\$404,847,162	(\$12,087,441)	\$392,759,721

All Other Water

Line Number	NARUC Account	2 Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$2,933	\$0	\$2,933	0	\$2,933
3 4	302 303	Franchise & Consents Miscellaneous Intangible Plant Studies	W/Ps W/Ps	0 296,674	0	0 296,674	0	\$0 \$296,674
5	303	Source of Supply Plant	WV/F3	250,074	U	250,074	U	3230,074
6	310	Land & Land Rights	W/Ps	0	0	0	0	\$0
7	311	Structures & Improvements	W/Ps	1,979,745	(26,039)	1,953,706	0	\$1,953,706
8	312	Collection & Impound Reservoirs	W/Ps	100,737	295	101,032	0	\$101,032
9	313	Lake, River, & Other Intakes	W/Ps	2,145,522	131,917	2,277,439	0	\$2,277,439
10	314	Wells & Springs	W/Ps	2,900,575	138,414	3,038,989	0	\$3,038,989
11	315	Infiltration Galleries & Tunnels	W/Ps	526	15	541	0	\$541
12 13	316 317	Supply Mains Other P/E-Supply	W/Ps W/Ps	5,465,646 36,442	119,985 10,414	5,585,631 46,856	0	\$5,585,631 \$46,856
14	31/	Pumping Plant	WV/F3	30,442	10,414	40,630	U	340,630
15	320	Pumping Land & Land Rights	W/Ps	590	0	590	0	\$590
16	321	Pumping Structures & Improvements	W/Ps	5,099,530	(347,000)	4,752,530	0	\$4,752,530
17	322	Boiler Plant Equipment	W/Ps	0	0	0	0	\$0
18	323	Power Generation Equipment	W/Ps	510,906	50,721	561,627	0	\$561,627
19	324	Steam Pumping Equipment	W/Ps	(30,028)	2,213	(27,815)	0	(\$27,815)
20	325	Electric Pumping Equipment	W/Ps	5,302,881	(345,187)	4,957,694	0	\$4,957,694
21	326	Diesel Pumping Equipment	W/Ps	133,257	4,529	137,786	0	\$137,786
22	327	Pump Equip Hydraulic	W/Ps	45,998	3,440	49,438	0	\$49,438
23	328	Other Pumping Equipment Water Treatment Plant	W/Ps	(254,239)	31,271	(222,968)	0	(\$222,968)
25	330	Water Treatment Plant Water Treatment Land & land Rights	W/Ps	0	0	0	0	\$0
26	331	Water Treatment Structures & Improvements	W/Ps	18,240,401	690,461	18,930,862	0	\$18,930,862
27	332	Water Treatment Equipment	W/Ps	21,615,872	(124,393)	21,491,479	(161,078)	
28	333	Water Treatment - Other	W/Ps	713,870	24,530	738,400	0	\$738,400
29		Transmission and Distribution Plant						
30	340	Transmission & Distribution Land	W/Ps	0	0	0	0	\$0
31	341	Transmission & Distribution Structures & Impr	W/Ps	1,951,363	52,819	2,004,182	0	\$2,004,182
32	342	Distribution Reservoirs & Standpipes	W/Ps	9,690,390	(697,504)	8,992,886	0	\$8,992,886
33	342.98	Distribution Reservoirs & Standpipes - Tank Coatin		0	0	0	0	\$0
34	343	Transmission & Distribution Mains	W/Ps	53,507,240	(1,061,646)	52,445,594	(884,599)	
35	344	Fire mains	W/Ps	208,705	4,840	213,545	(252,400)	\$213,545
36 37	345 346	Services Meters	W/Ps W/Ps	13,980,871 (2,772,789)	(83,635) 243,610	13,897,236 (2,529,179)	(368,490) (51,252)	
38	340	Meter Installation	W/Ps	5.898.565	243,610	6.163.835	(51,252)	\$6,163,835
39	348	Hydrants	W/Ps	3,755,762	160,220	3,915,982	(45,493)	
40	349	Other Transmission & Distribution Plant	W/Ps	16,111	1,354	17,465	0	\$17,465
41		General Plant						
42	389	General Land & Land Rights	W/Ps	(1,599)	0	(1,599)	0	(\$1,599)
43	390	Stores Shops Equipment Structures	W/Ps	2,216,641	79,802	2,296,443	0	\$2,296,443
44	390.1	Office Structures	W/Ps	648,833	79,412	728,245	0	\$728,245
45	390.2	General Structures - HVAC	W/Ps	0	0	0	0	\$0
46	390.3	Miscellaneous Structures	W/Ps	1,164,205	43,885	1,208,090	0	\$1,208,090
47 48	390.9 391	Structures & Improvements - Leasehold	W/Ps W/Ps	3,515 487,557	171 (72.642)	3,686 414.915	(54.711)	\$3,686 \$360,204
48	391.1	Office Furniture and Equipment Computers & Peripheral Equipment	W/Ps	247,669	(72,642) 85,916	333,585	(54,711) 0	\$333,585
50	391.1	Computer Sa Peripheral Equipment Computer Hardware & Software	W/Ps	247,009	03,910	333,363	0	\$0
51	391.25	Computer Software	W/Ps	121,865	5,780	127,645	0	\$127,645
52	391.26	Personal Computer Software	W/Ps	0	0	0	0	ŚO
53	391.3	Other Office Equipment	W/Ps	(14,969)	1,431	(13,538)	0	(\$13,538)
54	391.4	BTS Initial Investment	W/Ps	0	0	0	0	\$0
55	392	Transportation Equipment	W/Ps	0	0	0	0	\$0
56	392.1	Transportation Equipment - Light Trucks	W/Ps	1,756,528	(30,836)	1,725,692	(30,087)	
57	392.2	Transportation Equipment - Heavy Trucks	W/Ps	(3,537)	0	(3,537)	0	(\$3,537)
58	392.3	Transportation Equipment - Cars	W/Ps	268,389	0	268,389	0	\$268,389
59	392.4	Transportation Equipment - Other	W/Ps	1,326,302	(77,098)	1,249,204	(26,178)	
60	393	Stores Equipment	W/Ps	151,899	4,474	156,373	(22.007)	\$156,373
61 62	394 395	Tools, Shop, & Garage Equipment Laboratory Equipment	W/Ps W/Ps	1,504,149 525,048	47,857 19.257	1,552,006 544,305	(22,997) 0	\$1,529,009 \$544,305
63	395 396	Power Operated Equipment	W/Ps W/Ps	525,048 967,181	19,257 26,847	544,305 994,028	0	\$544,305 \$994,028
64	397	Communication Equipment	W/Ps	0 0	20,847	994,028	0	\$0
65	397.1	Communication Equipment (non telephone)	W/Ps	864,420	208,385	1,072,805	0	\$1,072,805
66	397.2	Telephone Equipment	W/Ps	96,099	1,834	97,933	0	\$97,933
67	398	Miscellaneous Equipment	W/Ps	303,900	72,378	376,278	0	\$376,278
68	399	Other Tangible Property	W/Ps	(309,799)	2,808	(306,991)	0	(\$306,991)
69								
70		Subtotal		162,868,352	(249,425)	162,618,927	(1,644,885)	160,974,042
71	4	All and described the second	14/-			42		
72 73	1701	Allocated MAWC Corporate Total Accumulated Provision for Depreciation	W/Ps	\$174,833,237	645,745 \$396,320	12,610,630 \$175,229,557	(\$2,038,656)	
74								

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

Arnold

51 Pro Forma For the Pro Forma For the Line NARUC Pro Forma 12 Months Ended Discrete 12 Months Ended 12/31/22 5/31/23 Numbe Account Description 06/30/22 Adjustments Adjustments Intangible Plant 301 Organization Franchise & Consents W/Ps \$0 \$0 Ś0 \$0 302 W/Ps Miscellaneous Intangible Plant Studies 0 303 W/Ps 0 0 0 0 **Collection Plant** 350 351 Land & Land Rights W/Ps W/Ps 0 0 0 0 Structures & Improvements 8 9 10 11 12 13 14 15 352 Collections Sewers W/Ps 0 0 Collections Sewers - Force Collections Sewers - Gravity W/Ps W/Ps W/Ps 352.1 352.1 352.2 352.3 11,719,062 Special Collecting Structures 353 Services to Customers W/Ps 0 0 0 Flow Measuring Devices
Flow Measuring Installations 356 Other Collection Plant Facilities W/Ps 0 0 0 0 Pumping Plant Land & Land Rights Structures & Improvements 16 17 18 19 360 361 W/Ps W/Ps 3,447 380 3,827 3,827 362 Receiving Wells W/Ps 0 0 363 364 365 Electric Pumping Equipment Diesel Pumping Equipment 20 21 22 W/Ps 25.586 3.532 29.118 29,118 0 0 W/Ps 0 0 Other Pumping Equipment 23 24 25 26 Treatment and Disposal Plant 0 Land & Land Rights
Oxidation Lagoon Land & Land Rights
Other Land & Land Rights 370 W/Ps n 0 n n 370.1 W/Ps 370.2 W/Ps 0 0 371 Structures & Improvements W/Ps 27 28 29 30 31 32 33 34 35 36 37 372 373 Treatment and Disposal Plant Equipment W/Ps W/Ps 633 172 5,518 638 690 628 85 Plant Sewers 1,722,303 83,120 1,805,423 1,805,423 374 Outfall Sewer Line W/Ps 0 Other Treatment and Disposal Plant Equip
General Plant
General Land & Land Rights 375 W/Ps 0 389 W/Ps 390 Stores Shops Equipment Structures W/Ps 29.655 1.153 30.808 (89.761) (58,953) 390.1 390.2 Office Structures General Structures - HVAC W/Ps W/Ps 390.3 Miscellaneous Structures W/Ps 0 0 Structures & Improvements - Leasehold Office Furniture and Equipment Computers & Peripheral Equipment 390.9 W/Ps 1.402 2.805 4.207 0 4.207 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 391 391.1 W/Ps W/Ps 10,685 53,693 1,847 1,574 12,532 55,267 12,532 55,267 391.2 Computer Hardware & Software W/Ps 0 931 0 0 391.25 391.26 Computer Software
Personal Computer Software W/Ps W/Ps 39.305 40,236 40,236 Other Office Equipment W/Ps 391.3 391.4 BTS Initial Investment W/Ps 392 392.1 Transportation Equipment
Transportation Equipment - Light Trucks W/Ps W/Ps 755 0 354,565 355,320 (4,817) 350,503 392.2 Transportation Equipment - Heavy Trucks W/Ps 0 392.3 Transportation Equipment - Cars W/Ps 392.4 393 Transportation Equipment - Other W/Ps W/Ps Stores Equipment Tools, Shop, & Garage Equipment 394 W/Ps 3.483 123 3.606 (3.071)535 W/Ps W/Ps W/Ps 395 396 Laboratory Equipment
Power Operated Equipment 397 (13,524) (13,524) Communication Equipment (13,881)357 397.1 Communication Equipment (non telephone) W/Ps 0 397.2 398 Telephone Equipment Miscellaneous Equipment W/Ps W/Ps 84,432 85,412 85,412 399 Other Tangible Property W/Ps 0 0 0 60 61 62 63 64 65 Subtotal 15,016,015 (21.261) 1701 Allocated MAWC Corporate W/Ps 646.023 34.866 680.889 659.628 **Total Accumulated Provision for Depreciation**

All Other WW

	Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23
3 302 Franchise & Consents W/Ps 1,339 0 1,139 0 0 0 0 0 0 0 0 0									
4 303 Miscellaneous thrangible Plant Studies W/Ps 1,319 0 1,319 0 1,319 6 350 Land & Land Rights W/Ps 1,523,765 38,705 1,623,400 0 1,623,460 39,321 31,321 32,322 32,000 31,623,460 32,000									
Societion Plane Collection Plane Collection Plane Collection Security Collection Collection Collection Security Collection Collection Collection Security Collection Col									
6 350 Land & Land Rights W/Ps 1,593,785 38,705 1,523,400 0 1,624,900 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		303		W/PS	1,319	U	1,319	U	1,319
7 351 Structure & Improvements W/Ps 1,593,785 38,705 1,632,490 0 1,632,490 0 0 0 0 0 0 0 0 0		350		W/Dc	0	0	0	0	0
8 332 Collections Sewers									
9 33.2.1 Collections Sewers - Force									
11 352,3 Special Collecting Structures					2,729,588	67,504	2,797,092		2,797,092
11 352.3 Special Collecting Structures	10	352.2						(87,287)	
13 354 Flow Measuring Devices W/Ps 376,660 9.812 386,472 0 386,472 15 355 Flow Measuring Installations W/Ps 0 0 0 0 0 0 0 0 0	11	352.3	Special Collecting Structures	W/Ps	0		0		
14 355 Flow Measuring Installations W/Ps 0 0 0 0 0 0 0 0 10,045	12	353	Services to Customers	W/Ps	475,552		469,969	(33,893)	436,076
15 356 Other Collection Plant Facilities W/Ps 27 0 27 0 27 0 27 18 361 Structures & Improvements W/Ps 496,736 13,528 510,264 0 510,264 19 362 Receiving Wells W/Ps 429,362 11,043 440,405 0 0 0 0 0 0 0 0 0	13	354	Flow Measuring Devices	W/Ps	376,660	9,812	386,472	0	386,472
15					-	-			-
17 360		356		W/Ps	8,003	2,042	10,045	0	10,045
18									
19 362 Receiving Wells W/Ps 429-362 11.043 440,405 0 440,405 2.289,863									
20 363 Electric Pumping Equipment W/Ps 2,907.818 (17.955) 2,289,863 0 2,289,863 2 238,863 0 0 0 0 0 0 0 0 0									
21 364 Diesel Pumping Equipment W/Ps 0 0 0 0 0 0 0 0 0									
22 365 Other Pumping Equipment W/Ps 1,328,101 33,716 1,361,817 0 1,361,817 24 370 Land & Land Rights W/Ps 0 0 0 0 0 0 25 3701 Oxidation Lagon Land & Land Rights W/Ps 0 0 0 0 0 0 26 3702 Other Land & Land Rights W/Ps 0 0 0 0 0 0 27 371 Structures & Improvements W/Ps 1,719,137 (82,970) 1,636,167 (11,1081) 1,151,086 28 372 Treatment and Disposal Plant Equipment W/Ps 5,048,616 116,661 5,165,277 (157,083) 5,008,194 29 373 Plant Sewers W/Ps 361,171 11,046 377,777 0 37,777 30 374 Outfall Sewer Line W/Ps 35,901 5,512 41,413 0 41,413 31 375 Other Treatment and Disposal Plant Equip W/Ps 0 0 0 0 0 37 Other Treatment and Disposal Plant Equip W/Ps 35,901 5,512 41,413 0 41,413 31 375 Other Treatment and Disposal Plant Equip W/Ps 0 0 0 0 0 0 32 General Rhant W/Ps 0 0 0 0 0 0 0 34 390 General Mark & W/Ps 174,011 (36,546) 137,465 0 137,465 35 390.1 Office Structures W/Ps 0 0 0 0 0 0 0 37 390.3 Miscellaneous Structures W/Ps 0 0 0 0 0 0 0 38 390.9 Structures W/Ps 0 0 0 0 0 0 0 0 39 391 Office furniture and Equipment W/Ps 2,2165 438 22,603 0 2,2603 39 391 Office furniture and Equipment W/Ps 17,990 2,858 19,948 0 19,948 41 391.2 Computer Hardware & Software W/Ps 0 0 0 0 0 0 0 42 391.2 Computer Hardware & Software W/Ps 0 0 0 0 0 0 0 43 391.3 Other Office Equipment W/Ps 2,995 2,295 2,488 40,220 (1,775) 40,0445 43 391.4 STINITURE Software W/Ps 0 0 0 0 0 0 0 44 391.2 Computer Hardware & Software W/Ps 0 0 0 0 0 0 45 391.4 Transportation Equipment W/Ps 0 0 0 0 0 0 0 46 391.3 Transportation Equipment W/Ps 39,9532 2,588 4	20							-	
Treatment and Disposal Plant									
24 370		300		W/PS	1,328,101	33,/10	1,301,817	U	1,301,617
25 370.1 Oxidation Lagoon Land & Land Rights W/Ps 0 0 0 0 0 0 0 0 0		370		W/Dc	0	0	0	0	0
26 37.02 Other Land & Land Rights W/Ps 1.719.137 (82.970) 1.681.67 (121.081) 1.515.086 28 372 Treatment and Disposal Plant Equipment W/Ps 5.048.616 116.661 5.165.277 (157.083) 5.003.144 29 373 Plant Sewers W/Ps 361.711 11.046 372.757 0 372.757 0 372.757 30 374 Outfall Sewer Line W/Ps 35.901 5.512 41.413 0 41.413 31 375 Other Treatment and Disposal Plant Equip W/Ps 35.901 5.512 41.413 0 41.413 31 375 Other Treatment and Disposal Plant Equip W/Ps 0 0 0 0 0 0 0 0 0									
27 371 Structures & Improvements W/Ps 1,719,137 (82,970) 1,636,167 (121,081) 1,515,086 28 372 Treatment and Disposal Plant Equipment W/Ps 5,048,616 116,661 5,165,277 (157,083) 5,008,194 373 737 730 374 Outfall Sewer Line W/Ps 35,901 5,512 41,413 0 41,413 31 375 Other Treatment and Disposal Plant Equip W/Ps 0 0 0 0 0 0 0 0 0									
28 372 Trestment and Disposal Plant Equipment W/Ps 5,048,616 116,661 5,165,277 (157,083) 5,008,194						-			-
29 373 Plant Sewers W/Ps 361,711 11,046 372,757 0 372,757 373,757									
31 375 Other Treatment and Disposal Plant Equip W/Ps 0 0 0 0 0 0 0 0 0									
Secretal Plant Secretal Plant Secretal Plant Secretal Land & Land Rights W/Ps 174,011 (36,546) 137,465 0 137,465 39 390. Stores Shops Equipment Structures W/Ps 0 0 0 0 0 0 0 0 0	30	374							
33 389 General Land & Land Rights W/Ps 0 0 0 0 0 0 0 34 390 Stores Shops Equipment Structures W/Ps 174,011 (36,546) 137,465 0 137,465 390.1 Office Structures W/Ps 0 0 0 0 0 0 0 0 0	31	375	Other Treatment and Disposal Plant Equip	W/Ps	0	0	0	0	0
34 390 Stores Shops Equipment Structures W/Ps 174,011 (36,546) 137,465 0 137,465 35 390.1 Office Structures W/Ps 0 0 0 0 0 0 36 390.2 General Structures W/Ps 0 0 0 0 0 0 37 390.3 Miscellaneous Structures W/Ps 0 0 0 0 0 0 38 390.9 Structures & W/Ps 0 0 0 0 0 0 0 39 391 Office Furniture and Equipment W/Ps 22,165 438 22,603 0 22,603 40 391.1 Computer S Periphiral Equipment W/Ps 17,090 2,858 19,948 0 19,948 41 391.2 Computer Hardware & Software W/Ps 0 0 0 0 0 0 42 391.25 Computer Software W/Ps 2,295 242 2,537 0 2,537 43 391.26 Personal Computer Software W/Ps 0 0 0 0 0 0 44 391.3 Other Office Equipment W/Ps 0 0 0 0 0 0 45 391.4 BTS Initial Investment W/Ps 0 0 0 0 0 0 46 392 Transportation Equipment W/Ps 399,632 2,588 402,220 (1,775) 400,445 47 392.1 Transportation Equipment - Heavy Trucks W/Ps 0 0 0 0 0 0 48 392.2 Transportation Equipment - Heavy Trucks W/Ps 0 0 0 0 0 0 49 392.3 Transportation Equipment - Heavy Trucks W/Ps 2,168 508 28,676 0 28,676 51 393 Stores Equipment W/Ps 55,696 4,708 60,404 0 60,404 54 396 Power Operated Equipment W/Ps 55,696 4,708 60,404 0 60,404 54 397 Communication Equipment W/Ps 50,696 4,708 60,404 0 60,404 54 398 Miscellaneous Equipment W/Ps 103,877 21,331 125,208 0 23,113 59 399 Other Tangible Property W/Ps 20,059 3,054 23,113 0 23,113 59 399 Other Tangible Property W/Ps 20,059 3,054 23,113 0 23,113 50 31,701 Milocated MAWC Corporate W/Ps 20,059 3,054 23,113 0 32,151 50 301 Collegion Colleg	32		General Plant						
35 390.1 Office Structure's W/Ps 0 0 0 0 0 0 0 0 0					-	-			
390.3 General Structures - HVAC W/Ps 0 0 0 0 0 0 0 0 37 390.3 Miscellaneous Structures W/Ps 0 0 0 0 0 0 0 0 0									
37 390.3 Miscellaneous Structures W/Ps 0 0 0 0 0 0 0 0 0									
38 390,9 Structures & Improvements - Leasehold W/Ps 0 0 0 0 0 0 0 39 391 Office Furniture and Equipment W/Ps 22,165 438 22,603 0 22,603 40 391.1 Computers & Peripheral Equipment W/Ps 17,090 2,858 19,948 0 19,948 41 391.2 Computer Hardware & Software W/Ps 0 0 0 0 0 0 0 0 0									
39 391 Office Furniture and Equipment W/Ps 22,165 438 22,603 0 22,603									
40 391.1 Computers & Peripheral Equipment W/Ps 17,090 2,858 19,948 0 19,948 41 391.2 Computer Hardware & Software W/Ps 0 0 0 0 0 42 391.25 Computer Software W/Ps 0 0 0 0 0 43 391.26 Personal Computer Software W/Ps 0 0 0 0 0 44 391.3 Other Office Equipment W/Ps 0 0 0 0 0 45 391.4 BTS Initial Investment W/Ps 0 0 0 0 0 0 46 392.1 Transportation Equipment - Light Trucks W/Ps 0 0 0 0 0 0 48 392.2 Transportation Equipment - Light Trucks W/Ps 0 0 0 0 0 0 48 392.2 Transportation Equipment - Heavy Trucks W/Ps 0 0 0 0 0 0 49 392.3 Transportation Equipment - Computer Software W/Ps 0 0 0 0 0 0 50 392.4 Transportation Equipment - Other W/Ps 0 0 0 0 0 0 51 393 Stores Equipment W/Ps 0 0 0 0 0 0 51 393 Stores Equipment W/Ps 28,168 508 28,676 0 28,676 52 394 Tools, Shop, & Garage Equipment W/Ps 100,303 5,701 106,004 (9,206) 96,798 53 395 Laboratory Equipment W/Ps 5,596 4,708 60,404 0 60,404 54 396 Power Operated Equipment W/Ps 103,877 21,331 125,208 0 125,208 55 397 Communication Equipment W/Ps 103,877 21,331 125,208 0 125,208 56 397.1 Communication Equipment W/Ps 20,059 3,054 23,113 0 23,113 59 399 Other Tangible Property W/Ps 22,229 0 22,229 60 Subtotal 21,418,894 29,587 21,448,481 (410,325) 21,038,156 64 Subtotal 21,418,894 29,587 21,448,481 (410,325) 21,038,156 64 Subtotal 21,418,894 29,587 21,448,481 (410,325) 21,038,156 64 Subtotal 21,418,894 29,587 21,448,481 (410,325) 21,038,156 65 370 10,000 30,00									
41 391.2 Computer Hardware & Software W/Ps 0 0 0 0 0 0 0 0 0									
42 391.25 Computer Software W/Ps 2,295 242 2,537 0 2,537 43 391.26 Personal Computer Software W/Ps 0 0 0 0 0 0 44 391.3 Other Office Equipment W/Ps 0 0 0 0 0 0 45 391.4 BTS Initial Investment W/Ps 0 0 0 0 0 0 46 392 Transportation Equipment W/Ps 399,632 2,588 402,220 (1,775) 400,445 47 392.1 Transportation Equipment - Light Trucks W/Ps 0 0 0 0 0 0 48 392.2 Transportation Equipment - Heavy Trucks W/Ps 0 0 0 0 0 0 49 392.3 Transportation Equipment - Computer Software W/Ps 0 0 0 0 0 0 50 392.4 Transportation Equipment - Other W/Ps 0 0 0 0 0 0 51 393 Stores Equipment W/Ps 0 0 0 0 0 0 51 393 Stores Equipment W/Ps 28,168 508 28,676 0 28,676 52 394 Tools, Shop, & Garage Equipment W/Ps 100,303 5,701 106,004 (9,206) 96,798 53 395 Laboratory Equipment W/Ps 55,696 4,708 60,404 0 60,404 54 396 Power Operated Equipment W/Ps 5,696 4,708 60,404 0 60,404 54 396 Power Operated Equipment W/Ps 103,877 21,331 125,208 0 125,208 56 397.1 Communication Equipment W/Ps 0 0 0 0 0 57 397.2 Telephone Equipment W/Ps 20,059 3,054 23,113 0 23,113 59 399 Other Tangible Property W/Ps 22,229 0 22,229 60 Subtotal 21,418,894 29,587 21,448,481 (410,325) 21,038,156 64 Subtotal 21,418,894 29,587 21,448,481 (410,325) 21,038,156 64 Subtotal 21,418,894 29,587 21,448,481 (410,325) 21,038,156 64 Subtotal 21,418,894 29,587 21,448,481 (410,325) 21,038,156 65 3070									
43 391_26 Personal Computer Software W/Ps 0 0 0 0 0 0 0 0 0									
44 391.3 Other Office Equipment W/Ps 0 0 0 0 0 0 0 0 0									
45 391.4 BTS Initial Investment W/Ps 0 0 0 0 0 0 0 0 0									
46 392 Transportation Equipment					-	-			
47 392.1 Transportation Equipment - Light Trucks W/Ps 0 0 0 0 0 0 48 392.2 Transportation Equipment - Cars W/Ps 0					399.632	2.588	-	-	
48 392.2 Transportation Equipment - Heavy Trucks W/Ps 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									
Solid Soli	48	392.2		W/Ps	0	0	0	0	0
51 393 Stores Equipment W/Ps 28,168 508 28,676 0 28,676 52 394 Tools, Shop, & Garage Equipment W/Ps 100,303 5,701 106,004 (9,266) 96,798 53 395 Laboratory Equipment W/Ps 55,696 4,708 60,404 0 60,404 54 396 Power Operated Equipment W/Ps 2,442 5,830 8,272 0 8,272 55 397 Communication Equipment W/Ps 103,877 21,331 125,208 0 125,208 56 397.1 Communication Equipment (non telephone) W/Ps 0 23,113 0 23,113 0 22,229	49	392.3		W/Ps	0	0	0	0	0
52 394 Tools, Shop, & Garage Equipment W/Ps 100,303 5,701 106,004 (9,206) 96,798 53 395 Laboratory Equipment W/Ps 55,696 4,708 60,404 0 60,404 54 396 Power Operated Equipment W/Ps 2,442 5,830 8,272 0 8,272 55 397 Communication Equipment W/Ps 103,877 21,331 125,208 0 125,208 56 397.1 Communication Equipment (on telephone) W/Ps 0 23,113 0 23,113 0 23,113 0 23,113 0 23,113 0 23,113 0 23,129 0 22,229 0 22,229 0 2	50	392.4	Transportation Equipment - Other	W/Ps	0	0	0	0	0
53 395 Laboratory Equipment W/Ps 55,696 4,708 60,404 0 60,404 54 396 Power Operated Equipment W/Ps 2,442 5,830 8,272 0 8,272 55 397 Communication Equipment W/Ps 103,877 21,331 125,208 0 125,208 56 397.1 Communication Equipment W/Ps 0 0 0 0 0 0 57 397.2 Telphone Equipment W/Ps 0 0 0 0 0 0 0 58 398 Miscellaneous Equipment W/Ps 20,059 3,054 23,113 0 23,113 59 399 Other Tangible Property W/Ps 22,229 0 22,229 60 61 Subtotal 21,418,894 29,587 21,448,481 (410,325) 21,038,156 62 63 1701 Allocated MAWC Corporate W/Ps 964,548 52,057 1,016,605 (31,744) 984,861 64 64	51	393	Stores Equipment	W/Ps	28,168	508	28,676	0	28,676
54 396 Power Operated Equipment W/Ps 2,442 5,830 8,272 0 8,272 55 397 Communication Equipment W/Ps 103,877 21,331 125,208 0 125,208 56 397.1 Communication Equipment (upment foot netelephone) W/Ps 0 23,113 0 23,113 0 23,113 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229 0 22,448 0 0			Tools, Shop, & Garage Equipment						
55 397 Communication Equipment W/Ps 103,877 21,331 125,208 0 125,208 56 397.1 Communication Equipment (non telephone) W/Ps 0 23,113 0 23,113 0 23,113 0 23,113 0 23,113 0 23,113 0 23,113 0 23,113 0 23,113 0 23,113 0 23,113 0 23,113 0 23,113 0 23,129 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229 0 23,131 0 23,131 0 23,131 0 23,123 20,222 20 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229									
56 397.1 Communication Equipment (non telephone) W/Ps 0 23,113 0 23,113 59 399 Other Tangible Property W/Ps 22,229 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229 0 22,229 2 0 22,229 0 22,229 0 22,229 0 22,229 2 2 0 22,229 0 22,229 0 23,113 0 23,113 0									
57 397.2 Telephone Equipment W/Ps 0 0 0 0 0 0 0 0 0 0 0 0 0 0 23,113 0 23,113 0 23,113 0 23,113 0 23,113 0 23,113 0 22,229 2 22,229 <									
58 398 Miscellaneous Equipment W/Ps 20,059 3,054 23,113 0 23,113 59 399 Other Tangible Property W/Ps 22,229 0 22,229 0 22,229 61 Subtotal 21,418,894 29,587 21,448,481 (410,325) 21,038,156 62 1701 Allocated MAWC Corporate W/Ps 964,548 52,057 1,016,605 (31,744) 984,861 64 180									
59 399 Other Tangible Property W/Ps 22,229 0 22,229 0 22,229 61 Subtotal 21,418,894 29,587 21,448,481 (410,325) 21,038,156 62 63 1701 Allocated MAWC Corporate W/Ps 964,548 52,057 1,016,605 (31,744) 984,861 64									
60 61 Subtotal 21,418,894 29,587 21,448,481 (410,325) 21,038,156 62 63 1701 Allocated MAWC Corporate W/Ps 964,548 52,057 1,016,605 (31,744) 984,861 64									
61 Subtotal 21,418,894 29,587 21,448,481 (410,325) 21,038,156 62 63 1701 Allocated MAWC Corporate W/Ps 964,548 52,057 1,016,605 (31,744) 984,861 64		399	Other Langible Property	W/Ps	22,229	0	22,229	0	22,229
62 63 1701 Allocated MAWC Corporate W/Ps 964,548 52,057 1,016,605 (31,744) 984,861 64			Subtotal		21 410 004	20 507	21 440 404	(410.225)	21 020 150
63 1701 Allocated MAWC Corporate W/Ps 964,548 52,057 1,016,605 (31,744) 984,861			Juditotal		21,418,894	29,587	21,448,481	(410,325)	21,038,156
	63	1701	Allocated MAWC Corporate	W/Ps	964,548	52,057	1,016,605	(31,744)	984,861
			Total Accumulated Provision for Depreciation		\$22,383,442	\$81,644	\$22,465,086	(\$442,069)	\$22,023,017

MAWC Corp

Line	NADUC							Pro Forma For the
Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	12 Months Ended 5/31/23
1		Intangible Plant						
2	301	Organization	W/Ps	\$0	\$0	\$0	0	\$0
3 4	302 303	Franchise & Consents Miscellaneous Intangible Plant Studies	W/Ps W/Ps	0 (18,875)	0 (7,917)	0 (26,792)	0 (49,342)	0 (76,134)
5	303	Source of Supply Plant	W/PS	(10,0/5)	(7,917)	(20,792)	(49,342)	(70,134)
6	310	Land & Land Rights	W/Ps	0	0	0	0	0
7	311	Structures & Improvements	W/Ps	1	0	1	0	1
8	312	Collection & Impound Reservoirs	W/Ps	0	0	0	0	0
9	313	Lake, River, & Other Intakes	W/Ps	0	0	0	0	0
10 11	314 315	Wells & Springs	W/Ps W/Ps	0	0	0	0	0
12	316	Infiltration Galleries & Tunnels Supply Mains	W/Ps W/Ps	0	0	0	0	0
13	317	Other P/E-Supply	W/Ps	0	0	0	0	0
14		Pumping Plant	,	-	_	-	-	-
15	320	Pumping Land & Land Rights	W/Ps	0	0	0	0	0
16	321	Pumping Structures & Improvements	W/Ps	0	0	0	0	0
17	322	Boiler Plant Equipment	W/Ps	0	0	0	0	0
18	323	Power Generation Equipment	W/Ps	5	0	5	0	5
19	324	Steam Pumping Equipment	W/Ps W/Ps	0	0	0	0	0
20 21	325 326	Electric Pumping Equipment Diesel Pumping Equipment	W/Ps W/Ps	0	0	0	0	0
22	327	Pump Equip Hydraulic	W/Ps	0	0	0	0	0
23	328	Other Pumping Equipment	W/Ps	0	0	0	0	0
24		Water Treatment Plant	, .					
25	330	Water Treatment Land & land Rights	W/Ps	0	0	0	0	0
26	331	Water Treatment Structures & Improvements	W/Ps	70	0	70	0	70
27	332	Water Treatment Equipment	W/Ps	155	(541,981)	(541,826)	0	(541,826)
28	333	Water Treatment - Other	W/Ps	0	0	0	0	0
29	240	Transmission and Distribution Plant	14/5					
30 31	340 341	Transmission & Distribution Land Transmission & Distribution Structures & Impr	W/Ps W/Ps	0 18.398	0 1,531	0 19.929	0	0 19.929
32	341	Distribution Reservoirs & Standpipes	W/Ps	(22,391)	(13,763)	(36,154)	(2,020)	
33	342.98	Distribution Reservoirs & Standpipes - Tank Coatir		(22,331)	(13,703)	(30,134)	(2,020)	(30,174)
34	343	Transmission & Distribution Mains	W/Ps	(13,521)	0	(13,521)	(572,637)	(586,158)
35	344	Fire mains	W/Ps	0	0	0	0	0
36	345	Services	W/Ps	0	0	0	0	0
37	346	Meters	W/Ps	(365)	0	(365)	0	(365)
38	347	Meter Installation	W/Ps	0	0	0	0	0
39	348	Hydrants	W/Ps	78	0	78	0	78
40 41	349	Other Transmission & Distribution Plant General Plant	W/Ps	0	0	0	0	0
41	389	General Land & Land Rights	W/Ps	0	0	0	0	0
43	390	Stores Shops Equipment Structures	W/Ps	60,973	5,319	66,292	0	66,292
44	390.1	Office Structures	W/Ps	(161,047)	290	(160,757)	0	(160,757)
45	390.2	General Structures - HVAC	W/Ps	0	0	0	0	0
46	390.3	Miscellaneous Structures	W/Ps	1,616	0	1,616	0	1,616
47	390.9	Structures & Improvements - Leasehold	W/Ps	6,506	695	7,201	0	7,201
48	391	Office Furniture and Equipment	W/Ps	146,689	9,327	156,016	0	156,016
49	391.1	Computers & Peripheral Equipment	W/Ps	940,906	133,786	1,074,692	(109,360)	
50 51	391.2 391.25	Computer Hardware & Software Computer Software	W/Ps W/Ps	6,957,784 12,721,682	755,455 836,058	7,713,239 13,557,740	0 (497,674)	7,713,239 13,060,066
52	391.26	Personal Computer Software	W/Ps	12,721,082	030,038	13,337,740	(457,074)	13,000,000
53	391.20	Other Office Equipment	W/Ps	(7,762)	(54,389)	(62,151)	(25,693)	-
54	391.4	BTS Initial Investment	W/Ps	21,511,786	1,159,019	22,670,805	(23,033)	22,670,805
55	392	Transportation Equipment	W/Ps	0	0	0	0	0
56	392.1	Transportation Equipment - Light Trucks	W/Ps	710,531	32,202	742,733	(217,940)	
57	392.2	Transportation Equipment - Heavy Trucks	W/Ps	634,460	0	634,460	0	634,460
58	392.3	Transportation Equipment - Cars	W/Ps	685,499	0	685,499	0	685,499
59 60	392.4	Transportation Equipment - Other	W/Ps W/Ps	463,323 0	80,630 0	543,953 0	0	543,953
60	393 394	Stores Equipment	W/Ps W/Ps	167,464	704	168,168	(1,790)	0 166,378
62	394	Tools, Shop, & Garage Equipment Laboratory Equipment	W/Ps	167,464	704	108,108	(1,790)	100,378
63	396	Power Operated Equipment	W/Ps	17	0	17	0	17
64	397	Communication Equipment	W/Ps	0	0	0	0	0
65	397.1	Communication Equipment (non telephone)	W/Ps	12,983	15,466	28,449	0	28,449
66	397.2	Telephone Equipment	W/Ps	21,404	5,680	27,084	0	27,084
67	398	Miscellaneous Equipment	W/Ps	24,117	3,090	27,207	0	27,207
68	399	Other Tangible Property	W/Ps	224	41	265	0	265
69		Coletatal		44.000.745	2 424 272	47 202 052	(0 470 4)	45 007 457
70 71		Subtotal		44,862,710	2,421,243	47,283,953	(1,476,456)	45,807,497
72 73	1701	Allocated MAWC Corporate	W/Ps	(44,862,710)	(2,421,243)	(47,283,953)	1,476,456	(45,807,497)
74		Total Accumulated Provision for Depreciation		\$0	\$0	\$0	\$0	\$0

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Total Company

Number Addition 1 2 2 3 4 2 5 2 6 2	252.11 252.12 252.15 252.17 252.21 252.21 252.8	Account Description Customer Advances Advances for Construction - NT Mains Advances for Construction - NT Extension Deposit Advances for Construction - NT Hydrants Advances for Construction - NT WIP Advances for Construction - TAX Mains Advances for Construction - Reclassed to Cur	W/Ps W/Ps W/Ps W/Ps W/Ps W/Ps	\$31,918 1,374,237 0 0	\$0 (13,345) 0 0	Test year ended 12/31/22 \$31,918 1,360,892 0 0	Discrete Adjustments \$0 \$0 \$0 \$0 \$0 \$0	plus adjustment as of 5/31/2023 \$31,918 1,360,892 0
1 2 2 3 4 2 5 2 6 2 2	252.11 252.12 252.15 252.17 252.21	Customer Advances Advances for Construction - NT Mains Advances for Construction - NT Extension Deposit Advances for Construction - NT Hydrants Advances for Construction - NT WIP Advances for Construction - TAX Mains	W/Ps W/Ps W/Ps W/Ps W/Ps	\$31,918 1,374,237 0 0	\$0 (13,345) 0 0	\$31,918 1,360,892 0	\$0 \$0 \$0	\$31,918 1,360,892
2 2 3 2 4 2 5 2 6 2	252.12 252.15 252.17 252.21	Advances for Construction - NT Mains Advances for Construction - NT Extension Deposit Advances for Construction - NT Hydrants Advances for Construction - NT WIP Advances for Construction - TAX Mains	W/Ps W/Ps W/Ps W/Ps	1,374,237 0 0 0	(13,345) 0 0 0	1,360,892 0 0	\$0 \$0	1,360,892
3 2 4 2 5 2 6 2	252.12 252.15 252.17 252.21	Advances for Construction - NT Extension Deposit Advances for Construction - NT Hydrants Advances for Construction - NT WIP Advances for Construction - TAX Mains	W/Ps W/Ps W/Ps W/Ps	1,374,237 0 0 0	(13,345) 0 0 0	1,360,892 0 0	\$0 \$0	1,360,892
4 2 5 2 6 2	252.15 252.17 252.21	Advances for Construction - NT Hydrants Advances for Construction - NT WIP Advances for Construction - TAX Mains	W/Ps W/Ps W/Ps	0 0 0	0 0 0	0	\$0	
5 2 6 2	252.17 252.21	Advances for Construction - NT WIP Advances for Construction - TAX Mains	W/Ps W/Ps	0	0	0	, -	O
6 2	252.21	Advances for Construction - TAX Mains	W/Ps	0	0	ŭ		0
			•	· ·	ū		\$0	0
/ 2	232.6	Advances for Construction - Reclassed to Cur	VV/PS	U		0	(\$4,318)	(4,318)
8					U	U	(\$4,510)	(4,310)
9		Total Customer Advances		\$1,406,155	(\$13,345)	\$1,392,810	(\$4,318)	\$1,388,492
10					· · · · · · · · · · · · · · · · · · ·	. , , ,		
11		Contributions in Aid Construction						
	271.11	CIAC-Non Taxable - Mains	W/Ps	\$213,204,498	\$0	\$213,204,498	\$0	\$213,204,498
13 2	271.12	CIAC-Non Taxable - Ext Dep	W/Ps	77,154,524	0	77,154,524	\$0	77,154,524
14 2	271.13	CIAC-Non Taxable - Services	W/Ps	415,964	0	415,964	\$0	415,964
15 2	271.14	CIAC-Non Taxable - Meters	W/Ps	5,890,946	0	5,890,946	\$0	5,890,946
16 2	271.15	CIAC-Non Taxable - Hydrants	W/Ps	7,706,511	0	7,706,511	\$0	7,706,511
17 2	271.16	CIAC-Non Taxable - Other	W/Ps	10,268,649	0	10,268,649	\$0	10,268,649
18 2	271.17	CIAC-Non Taxable - WIP	W/Ps	0	0	0	\$0	0
19 2	271.21	CIAC-Taxable - Mains	W/Ps	51,274,456	3,054,945	54,329,401	\$2,577,389	56,906,790
20 2	271.22	CIAC-Taxable - Extension Deposits	W/Ps	10,405,075	0	10,405,075	\$0	10,405,075
21 2	271.23	CIAC-Taxable - Services	W/Ps	25,325,317	5,923,358	31,248,675	\$707,870	31,956,545
22 2	271.24	CIAC-Taxable - Meters	W/Ps	758,206	132,000	890,206	\$138,441	1,028,647
23 2	271.25	CIAC-Taxable - Hydrants	W/Ps	(3,319)	21,835	18,516	\$22,837	41,353
24 2	271.26	CIAC-Taxable - Other	W/Ps	605,152	0	605,152	\$0	605,152
25 2	271.27	CIAC-Taxable - WIP	W/Ps	0	0	0	\$0	0
26 2	271.33	CIAC-Taxable - Services SIT	W/Ps	0	0	0	\$0	0
27	272	Accum Amort CIAC	W/Ps	(110,386,144)	(3,199,571)	(113,585,715)	(\$9,162)	(113,594,877)
28								
29		Total Contributions in Aid Construction		\$292,619,835	\$5,932,567	\$298,552,402	\$3,437,375	\$301,989,777

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Total Water

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the Test year ended 12/31/22	Discrete Adjustments	Pro Forma Balance plus adjustment as of 5/31/2023
1		Customer Advances						
2	252.11	Advances for Construction - NT Mains	W/Ps	\$27,885	\$0	\$27,885	\$0	\$27,885
3	252.12	Advances for Construction - NT Extension Deposit	W/Ps	1,327,697	(13,345)	1,314,352	0	\$1,314,352
4	252.15	Advances for Construction - NT Hydrants	W/Ps	0	0	0	0	\$0
5	252.17	Advances for Construction - NT WIP	W/Ps	0	0	0	0	\$0
6	252.21	Advances for Construction - TAX Mains	W/Ps	0	0	0	0	\$0
7	252.8	Advances for Construction - Reclassed to Cur	W/Ps	0	0	0	0	\$0
8								
9		Subtotal		1,355,582	(13,345)	1,342,237	0	1,342,237
10								
11	1701	Allocated MAWC Corporate	W/Ps	(4,163)	0	(4,163)	(1)	(\$4,164)
12								
13		Total Customer Advances		\$1,351,419	(\$13,345)	\$1,338,074	(\$1)	\$1,338,073
14								
15		Contributions in Aid Construction						
16	271.11	CIAC-Non Taxable - Mains	W/Ps	186,454,910	0	186,454,910	0	\$186,454,910
17	271.12	CIAC-Non Taxable - Ext Dep	W/Ps	75,517,213	0	75,517,213	0	\$75,517,213
18	271.13	CIAC-Non Taxable - Services	W/Ps	207,497	0	207,497	0	\$207,497
19	271.14	CIAC-Non Taxable - Meters	W/Ps	5,897,933	0	5,897,933	0	\$5,897,933
20	271.15	CIAC-Non Taxable - Hydrants	W/Ps	7,706,511	0	7,706,511	0	\$7,706,511
21	271.16	CIAC-Non Taxable - Other	W/Ps	4,954,437	0	4,954,437	0	\$4,954,437
22	271.17	CIAC-Non Taxable - WIP	W/Ps	0	0	0	0	\$0
23	271.21	CIAC-Taxable - Mains	W/Ps	50,762,404	3,054,945	53,817,349	1,842,389	\$55,659,738
24	271.22	CIAC-Taxable - Extension Deposits	W/Ps	10,378,007	0	10,378,007	0	\$10,378,007
25	271.23	CIAC-Taxable - Services	W/Ps	25,093,114	5,838,177	30,931,291	670,311	\$31,601,602
26	271.24	CIAC-Taxable - Meters	W/Ps	758,206	132,000	890,206	138,441	\$1,028,647
27	271.25	CIAC-Taxable - Hydrants	W/Ps	(3,319)	21,835	18,516	22,837	\$41,353
28	271.26	CIAC-Taxable - Other	W/Ps	183,528	0	183,528	0	\$183,528
29	271.27	CIAC-Taxable - WIP	W/Ps	0	0	0	0	\$0
30	271.33	CIAC-Taxable - Services SIT	W/Ps	0	0	0	0	\$0
31	272	Accum Amort CIAC	W/Ps	(89,204,324)	(2,869,440)	(92,073,764)	(6,449)	(\$92,080,213)
32	_, _		,. 5	(33)20 1,32 1,	(=,000)07	(==,0,0,,0,,	(0))	(+==)000)210)
33		Subtotal		278,706,117	6,177,517	284,883,634	2,667,529	287,551,163
34				2.0,.00,117	0,2,,,011	20 .,000,004	2,00.,525	20.,001,100
35	1701	Allocated MAWC Corporate		1,090,473	(7,464)	1,083,009	\$706,150	\$1,789,159
36	_,01			_,050,5	(//:0.//	_,000,000	<i>\$100,</i> 230	+=).03)133
37		Total Contributions in Aid Construction		\$279,796,590	\$6,170,053	\$285,966,643	\$3,373,679	\$289,340,322
3,		. C.C. CO IDUCIONO IN AND CONSCIUCTION		7273,730,330	70,170,033	7203,300,043	43,373,073	7203,340,322

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Total Sewer

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

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Schedule: CAS-6

St. Louis County

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

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All Other Water

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the Test year ended 12/31/22	Discrete Adjustments	Pro Forma Balance plus adjustment as of 5/31/2023
1		Customer Advances						
2	252.11	Advances for Construction - NT Mains	W/Ps	\$3,089	\$0	\$3,089	0	\$3,089
3	252.12	Advances for Construction - NT Extension Deposit	W/Ps	283,388	0	283,388	0	\$283,388
4	252.15	Advances for Construction - NT Hydrants	W/Ps	0	0	0	0	\$0
5	252.17	Advances for Construction - NT WIP	W/Ps	0	0	0	0	\$0
6	252.21	Advances for Construction - TAX Mains	W/Ps	0	0	0	0	\$0
7	252.8	Advances for Construction - Reclassed to Cur	W/Ps	0	0	0	0	\$0
8								
9		Subtotal		286,477	0	286,477	0	286,477
10						•		
11 12	1701	Allocated MAWC Corporate	W/Ps	(1,152)	0	(1,152)	0	(\$1,152)
13		Total Customer Advances		\$285,325	\$0	\$285,325	\$0	\$285,325
14						1 /		, , , , , , , , , , , , , , , , , , , ,
15		Contributions in Aid Construction						
16	271.11	CIAC-Non Taxable - Mains	W/Ps	37,162,352	0	37,162,352	0	37,162,352
17	271.12	CIAC-Non Taxable - Ext Dep	W/Ps	24,278,868	0	24,278,868	0	24,278,868
18	271.12	CIAC-Non Taxable - Services	W/Ps	198,345	0	198,345	0	
19	271.14	CIAC-Non Taxable - Meters	W/Ps	578,155	0	578,155	0	
20	271.15	CIAC-Non Taxable - Hydrants	W/Ps	2,450,921	0	2,450,921	0	,
21	271.16	CIAC-Non Taxable - Other	W/Ps	3,045,380	0	3,045,380	0	,,-
22	271.17	CIAC-Non Taxable - WIP	W/Ps	0	0	0	0	0
23	271.21	CIAC-Taxable - Mains	W/Ps	25,538,294	0	25,538,294	0	
24	271.22	CIAC-Taxable - Extension Deposits	W/Ps	7,887,871	0	7,887,871	0	,,
25	271.23	CIAC-Taxable - Services	W/Ps	17,782,346	951,496	18,733,842	665,311	19,399,153
26	271.24	CIAC-Taxable - Meters	W/Ps	339,552	47,215	386,767	30,541	417,308
27	271.25	CIAC-Taxable - Hydrants	W/Ps	43,916	0	43,916	0	
28	271.26	CIAC-Taxable - Other	W/Ps	144,214	0	144,214	0	144,214
29	271.27	CIAC-Taxable - WIP	W/Ps	0	0	0	0	0
30	271.33	CIAC-Taxable - Services SIT	W/Ps	0	0	0	0	
31	272	Accum Amort CIAC	W/Ps	(30,146,804)	(1,009,261)	(31,156,065)	(2,968)	-
32	2,2	Accum Amore circo	**/. 3	(30,140,004)	(1,003,201)	(31,130,003)	(2,300)	(31,133,033)
33		Subtotal		89,303,410	(10,550)	89,292,860	692,884	89,985,744
34		Subtotal		03,303,410	(10,330)	03,232,000	032,884	03,303,744
35	1701	Allocated MAWC Corporate		301,659	(2,065)	299,594	195,343	494,937
36	1,01	, moduled Militare corporate		301,033	(2,003)	255,554	155,545	757,557
37		Total Contributions in Aid Construction		\$89,605,069	(\$12,615)	\$89,592,454	\$888,227	\$90,480,681

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Arnold

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the Test year ended 12/31/22	Discrete Adjustments	Pro Forma Balance plus adjustment as of 5/31/2023
1		Customer Advances			-			
2	252.11	Advances for Construction - NT Mains	W/Ps	\$0	\$0	\$0	3,089	\$3,089
3	252.12	Advances for Construction - NT Extension Deposit	W/Ps	0	0	\$0	283,388	\$283,388
4	252.15	Advances for Construction - NT Hydrants	W/Ps	0	0	\$0	0	\$0
5	252.17	Advances for Construction - NT WIP	W/Ps	0	0	\$0	0	\$0
6	252.21	Advances for Construction - TAX Mains	W/Ps	0	0	\$0	0	\$0
7	252.8	Advances for Construction - Reclassed to Curr	ent					
8								
9		Subtotal		0	0	0	286,477	286,477
10							,	
11	1701	Allocated MAWC Corporate	W/Ps	(62)	0	(62)	62	0
12			,	(- /		(- /		
13		Total Customer Advances		(\$62)	\$0	(\$62)	\$286,539	\$286,477
14					<u> </u>			
15		Contributions in Aid Construction						
16	271.11	CIAC-Non Taxable - Mains	W/Ps	19,619,044	0	19,619,044	0	19,619,044
17	271.12	CIAC-Non Taxable - Ext Dep	W/Ps	1,598,734	0	1,598,734	0	1,598,734
18	271.13	CIAC-Non Taxable - Services	W/Ps	0	0	0	0	0
19	271.14	CIAC-Non Taxable - Meters	W/Ps	0	0	0	0	0
20	271.15	CIAC-Non Taxable - Hydrants	W/Ps	0	0	0	0	0
21	271.16	CIAC-Non Taxable - Other	W/Ps	0	0	0	0	0
22	271.17	CIAC-Non Taxable - WIP	W/Ps	0	0	0	0	0
23	271.21	CIAC-Taxable - Mains	W/Ps	474,633	0	474,633	0	474,633
24	271.22	CIAC-Taxable - Extension Deposits	W/Ps	0	0	0	0	0
25	271.23	CIAC-Taxable - Services	W/Ps	0	0	0	0	0
26	271.24	CIAC-Taxable - Meters	W/Ps	0	0	0	0	0
27	271.25	CIAC-Taxable - Hydrants	W/Ps	0	0	0	0	0
28	271.26	CIAC-Taxable - Other	W/Ps	0	0	0	0	0
29	271.27	CIAC-Taxable - WIP	W/Ps	0	0	0	0	0
30	271.33	CIAC-Taxable - Services SIT	W/Ps	0	0	0	0	0
31	272	Accum Amort CIAC	W/Ps	(15,926,772)	(177,878)	(16,104,650)	0	(16,104,650)
32			,	(- / / /	((-, - ,,		(-, - ,,
33		Subtotal		5,765,639	(177,878)	5,587,761	0	5,587,761
34					(=::/::0/	-//		3,001,102
35	1701	Allocated MAWC Corporate		16,288	(112)	16,176	10,547	26,723
36		·		,	. ,	,	,-	,
37		Total Contributions in Aid Construction		\$5,781,927	(\$177,990)	\$5,603,937	\$10,547	\$5,614,484

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All Other WW

Line Number	NARUC Account	Account Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the Test year ended 12/31/22	Discrete Adjustments	Pro Forma Balance plus adjustment as of 5/31/2023
1		Customer Advances						
2	252.11	Advances for Construction - NT Mains	W/Ps	\$4,033	\$0	\$4,033	0	\$4,033
3	252.12	Advances for Construction - NT Extension Deposit	W/Ps	46,540	0	46,540	0	\$46,540
4	252.15	Advances for Construction - NT Hydrants	W/Ps	0	0	0	0	\$0
5	252.17	Advances for Construction - NT WIP	W/Ps	0	0	0	0	\$0
6	252.21	Advances for Construction - TAX Mains	W/Ps	0	0	0	0	\$0
7	252.8	Advances for Construction - Reclassed to Cur	W/Ps	0	0	0	0	\$0
8								
9		Subtotal		50,573	0	50,573	0	50,573
10						•		
11	1701	Allocated MAWC Corporate	W/Ps	(93)	0	(93)	93	0
12		•		, ,		. ,		
13		Total Customer Advances		\$50,480	\$0	\$50,480	\$93	\$50,573
14					<u> </u>	<u> </u>		
15		Contributions in Aid Construction						
16	271.11	CIAC-Non Taxable - Mains	W/Ps	6,020,532	0	6,020,532	0	6,020,532
17	271.12	CIAC-Non Taxable - Ext Dep	W/Ps	38,577	0	38,577	0	38,577
18	271.13	CIAC-Non Taxable - Services	W/Ps	208,467	0	208,467	0	208,467
19	271.14	CIAC-Non Taxable - Meters	W/Ps	0	0	0	0	0
20	271.15	CIAC-Non Taxable - Hydrants	W/Ps	0	0	0	0	0
21	271.16	CIAC-Non Taxable - Other	W/Ps	5,306,712	0	5,306,712	0	5,306,712
22	271.17	CIAC-Non Taxable - WIP	W/Ps	0	0	0	0	0
23	271.21	CIAC-Taxable - Mains	W/Ps	37,419	0	37,419	0	37,419
24	271.22	CIAC-Taxable - Extension Deposits	W/Ps	27,068	0	27,068	0	27,068
25	271.23	CIAC-Taxable - Services	W/Ps	232,203	85.181	317,384	37,559	354,943
26	271.24	CIAC-Taxable - Meters	W/Ps	0	0	0	0.,555	0
27	271.25	CIAC-Taxable - Hydrants	W/Ps	0	0	0	0	0
28	271.26	CIAC-Taxable - Other	W/Ps	421,624	0	421,624	0	421,624
29	271.27	CIAC-Taxable - WIP	W/Ps	0	0	0	0	0
30	271.33	CIAC-Taxable - Services SIT	W/Ps	0	0	0	0	0
31	272	Accum Amort CIAC	W/Ps	(5,275,601)	(144,511)	(5,420,112)	(159)	(5,420,271)
32			,	(5,2,5,001)	(1,511)	(3, .23,112)	(133)	(3, .20,2,1)
33		Subtotal		7,017,001	(59,330)	6,957,671	37,400	6,995,071
34				.,01.,001	(55,550)	0,55.,571	3.,400	3,333,071
35	1701	Allocated MAWC Corporate		24,318	(166)	24,152	15,747	39,899
36	2.02			2 .,510	(100)	2.,132	20,747	33,033
37		Total Contributions in Aid Construction		\$7,041,319	(\$59,496)	\$6,981,823	\$53,147	\$7,034,970
3,		Total Contributions in Aid Constituction		71,071,313	(755,450)	70,701,023	755,147	77,034,37

MAWC Corp

Circ. NAT						Pro Forma For the	Pro Forma Balance	
Line	NARUC			Base Year Ended	Pro Forma	Test year ended	Discrete	plus adjustment as
Number	Account	Account Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	of 5/31/2023
1		Customer Advances		4-				4-
2	252.11	Advances for Construction - NT Mains	W/Ps	\$0	\$0	\$0	\$0	\$0
3	252.12	Advances for Construction - NT Extension Deposit	W/Ps	0	0	0	0	0
4	252.15	Advances for Construction - NT Hydrants	W/Ps	0	0	0	0	0
5	252.17	Advances for Construction - NT WIP	W/Ps	0	0	0	0	0
6	252.21	Advances for Construction - TAX Mains	W/Ps	0	0	0	0	0
7	252.8	Advances for Construction - Reclassed to Cur	W/Ps	0	0	0	(4,318)	(4,318)
8								
9		Subtotal		0	0	0	(4,318)	(4,318)
10								
11	1701	Allocated MAWC Corporate	W/Ps	4,318	0	4,318	0	4,318
12								
13		Total Customer Advances		\$4,318	\$0	\$4,318	(\$4,318)	\$0
14								
15		Contributions in Aid Construction						
16	271.11	CIAC-Non Taxable - Mains	W/Ps	1,110,012	0	1,110,012	0	1,110,012
17	271.12	CIAC-Non Taxable - Ext Dep	W/Ps	0	0	0	0	0
18	271.13	CIAC-Non Taxable - Services	W/Ps	0	0	0	0	0
19	271.14	CIAC-Non Taxable - Meters	W/Ps	(6,987)	0	(6,987)	0	(6,987)
20	271.15	CIAC-Non Taxable - Hydrants	W/Ps	0	0	0	0	0
21	271.16	CIAC-Non Taxable - Other	W/Ps	7,500	0	7,500	0	7,500
22	271.17	CIAC-Non Taxable - WIP	W/Ps	0	0	0	0	0
23	271.21	CIAC-Taxable - Mains	W/Ps	0	0	0	735,000	735,000
24	271.22	CIAC-Taxable - Extension Deposits	W/Ps	0	0	0	0	0
25	271.23	CIAC-Taxable - Services	W/Ps	0	0	0	0	0
26	271.24	CIAC-Taxable - Meters	W/Ps	0	0	0	0	0
27	271.25	CIAC-Taxable - Hydrants	W/Ps	0	0	0	0	0
28	271.26	CIAC-Taxable - Other	W/Ps	0	0	0	0	0
29	271.27	CIAC-Taxable - WIP	W/Ps	0	0	0	0	0
30	271.33	CIAC-Taxable - Services SIT	W/Ps	0	0	0	0	0
31	272	Accum Amort CIAC	W/Ps	20,553	(7,742)	12,811	(2,554)	
32	2,2	, toda, and t conte	**/. 3	20,333	(,,,,,,,,)	12,011	(2,334)	10,237
33		Subtotal		1,131,078	(7,742)	1,123,336	732,446	1,855,782
34		Subtotal		1,131,076	(7,742)	1,123,330	732,440	1,033,762
35	1701	Allocated MAWC Corporate		(1,131,078)	7,742	(1,123,336)	(732,446)	(1,855,782)
36	1/01	Allocated MANNE corporate		(1,131,070)	7,742	(1,123,330)	(732,440)	(1,033,762)
30 37		Total Contributions in Aid Construction		\$0	\$0	\$0	\$0	\$0
٠.					70	70	70	ŢŪ.

Schedule: CAS-7

Total Company

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

77

Schedule: CAS-7

Total Water

Number Expense Category			Present Rates					
Purchased Water			Pro Forma For the	A		F		
1						•		
Purchased Water		Expense Category	5/31/23	Expense	Revenue Lag	(Lead)/Lag	(Lead)/Lag	Cash Requirement
Fuel and Power		Dh d Water	ć4 400 224	64.405	45.70	22.00	12.70	ĆEC 220
Chemicals			. , , -	. ,				. ,
Sample S			, ,	,				,
Section 1,000 1,	-		, ,					,
Pensions (209,281) (573) 45,70 (3.00) 48,70 (27,022)		•	•	,			, ,	, , ,
Section Sect			, ,	,				
9 Group Insurance 7,109,291 19,478 45,70 10.0 35,60 693,399 10 401K 961,110 2,633 45,70 9,20 36,50 96,111 11 DCP 1,087,959 2,981 45,70 39,90 5.80 1,970 12 ESPP 13,9805 383 340 45,70 39,90 5.80 1,970 13 VEBA 139,805 383 345,70 21,450 (168,80) (64,655) 14 Other Benefits 766,030 2,099 45,70 38,70 7.00 14,691 15 Support Services 40,188,992 110,107 45,70 48,80 (3,10) (35,384) 17 Building Maintenance and Services 1,447,798 3,967 45,70 48,80 (3,10) (35,384) 17 Postage, printing and stationsry 0 0 45,70 32,20 13,50 47,097 19 Postage, printing and stationsry 0 0<						, ,		
10								
11 DCP		•	, ,	,				,
ESP				,				,
VEBA 139,805 383 45,70 214,50 (168,80) (64,655) 14 Other Benefits 766,030 2,099 45,70 38,70 7.00 14,691 15 Support Services 40,188,992 110,107 45,70 (2,20) 47,90 5,774,117 16 Contracted services 4,166,155 11,414 45,70 48,80 (3,10) (35,384) 17 Building Maintenance and Services 1,477,798 3,967 45,70 52,70 (7,00) (2,7766) 18 Telecommunication expenses 1,273,373 3,489 45,70 32,20 13,50 47,097 19 Postage, printing and stationary 0 0 45,70 34,90 10,80 0 20 Office supplies and services 788,910 2,189 45,70 (20,50) 66,20 144,898 21 Employee related expense travel & entertainment 591,097 1,619 45,70 48,50 (2,80) (4,534) 22 Rents 71,737,73 71,124				,				,
14								,
15			,				, ,	
Contracted services			766,030	2,099	45.70	38.70	7.00	14,691
17 Building Maintenance and Services	15	Support Services	40,188,992	110,107	45.70	(2.20)	47.90	5,274,117
Telecommunication expenses	16	Contracted services	4,166,155	11,414	45.70	48.80	(3.10)	(35,384)
Postage, printing and stationary 0 0 45.70 34.90 10.80 0 0 0 0 0 0 0 0 0	17	Building Maintenance and Services	1,447,798	3,967	45.70	52.70	(7.00)	(27,766)
20	18	Telecommunication expenses	1,273,373	3,489	45.70	32.20	13.50	47,097
Employee related expense travel & entertainment S91,097 1,619 45.70 48.50 (2.80) (4,534)	19	Postage, printing and stationary	0	0	45.70	34.90	10.80	0
22 Rents 212,572 582 45.70 12.80 32.90 19,161 23 Transportation 4,066,848 11,142 45.70 49.30 (3.60) (40,111) 24 Miscellaneous 2,494,980 6,836 45.70 34.10 11.60 79,293 25 Uncollectible accounts expense 3,274,447 8,971 45.70 45.70 0.00 0 26 Customer Accounting 1,623,190 4,447 45.70 75.90 (30.20) (134,302) 27 Regulatory Expense 345,095 945 45.70 0.00 45.70 43.208 28 Insurance Other than Group 7,594,062 20,806 45.70 (68.40) 11.10 2,373,925 29 Maintenance supplies and services 10,222,316 28,006 45.70 30.30 15.40 431,298 31 Total Operations and Maintenance 151,258,744 17,690 45.70 45.70 0.00 0 0 0 0	20	Office supplies and services	798,910	2,189	45.70	(20.50)	66.20	144,898
Transportation	21	Employee related expense travel & entertainment	591,097	1,619	45.70	48.50	(2.80)	(4,534)
24 Miscellaneous 2,494,980 6,836 45.70 34.10 11.60 79,293 25 Uncollectible accounts expense 3,274,447 8,971 45.70 45.70 0.00 0 26 Customer Accounting 1,623,190 4,447 45.70 75.90 (30.20) (134,302) 27 Regulatory Expense 345,095 945 45.70 0.00 45.70 43,208 28 Insurance Other than Group 7,594,062 20,806 45.70 (68.40) 114.10 2,373,925 29 Maintenance supplies and services 10,222,316 28,006 45.70 30.30 15.40 431,298 30 Total Operations and Maintenance 151,258,744 151,258,744 151,258,744 151,258,744 151,258,744 151,258,744 151,258,744 151,258,744 151,258,744 151,258,744 151,258,744 151,258,744 151,258,744 151,258,744 151,258,744<	22	Rents	212,572	582	45.70	12.80	32.90	19,161
25 Uncollectible accounts expense 3,274,447 8,971 45.70 45.70 0.00 0 0 0 0 0 0 0 0	23	Transportation	4,066,848	11,142	45.70	49.30	(3.60)	(40,111)
26 Customer Accounting 1,623,190 4,447 45.70 75.90 (30.20) (134,302) 27 Regulatory Expense 345,095 945 45.70 0.00 45.70 43,208 28 Insurance Other than Group 7,594,062 20,806 45.70 (68.40) 114.10 2,373,925 29 Maintenance supplies and services 10,222,316 28,006 45.70 30.30 15.40 431,298 30 31 Total Operations and Maintenance 151,258,744 28,006 45.70 30.30 15.40 431,298 32 33 Depreciation 66,864,283 183,190 45.70 45.70 0.00 0 34 Amortization 6,456,791 17,690 45.70 45.70 0.00 0 35 Property Taxes 38,109,922 104,411 45.70 157.90 (112.20) (11,714,886) 36 Payroll Taxes 2,893,595 7,928 45.70 15.90 34.20 271,	24	Miscellaneous	2,494,980	6,836	45.70	34.10	11.60	79,293
26 Customer Accounting 1,623,190 4,447 45.70 75.90 (30.20) (134,302) 27 Regulatory Expense 345,095 945 45.70 0.00 45.70 43,208 28 Insurance Other than Group 7,594,062 20,806 45.70 (68.40) 114.10 2,373,925 29 Maintenance supplies and services 10,222,316 28,006 45.70 30.30 15.40 431,298 30 Total Operations and Maintenance 151,258,744 28 33 Depreciation 66,864,283 183,190 45.70 45.70 0.00 0 34 Amortization 6,456,791 17,690 45.70 45.70 0.00 0 35 Property Taxes 38,109,922 104,411 45.70 157.90 (112.20) (11,714,886) 36 Payorll Taxes 2,893,595 7,928 45.70 15.99 (112.20) (11,714,886) 37 PSC Fees 2,477,238 6,787 4	25	Uncollectible accounts expense	3,274,447	8,971	45.70	45.70	0.00	0
28 Insurance Other than Group 7,594,062 20,806 45.70 (68.40) 114.10 2,373,925	26	Customer Accounting		4,447	45.70	75.90	(30.20)	(134,302)
Maintenance supplies and services 10,222,316 28,006 45.70 30.30 15.40 431,298 30 30 30 30 30 30 30 3	27	Regulatory Expense	345,095	945	45.70	0.00	45.70	43,208
Maintenance supplies and services 10,222,316 28,006 45.70 30.30 15.40 431,298 30 30.	28	Insurance Other than Group	7,594,062	20,806	45.70	(68.40)	114.10	2,373,925
Total Operations and Maintenance 151,258,744 13,671,210	29	Maintenance supplies and services		28,006	45.70	30.30	15.40	
32 Depreciation 66,864,283 183,190 45.70 45.70 0.00 0 34 Amortization 6,456,791 17,690 45.70 45.70 0.00 0 35 Property Taxes 38,109,922 104,411 45.70 157.90 (112.20) (11,714,886) 36 Payroll Taxes 2,893,595 7,928 45.70 11.50 34.20 271,126 37 PSC Fees 2,477,238 6,787 45.70 (36.00) 81.70 554,494 38 Other General Taxes (121,509) (333) 45.70 11.50 34.20 (11,385) 39 Current Federal Income Tax (19,720,455) (54,029) 45.70 35.60 10.10 (545,689) 40 Current State Income Tax (3,531,827) (9,676) 45.70 35.60 10.10 (97,730) 41 Deferred Income Taxes 14,220,890 38,961 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (88,668) (235) 45.70 45.70 0.00 0 43 Interest Expense Deduction 52,847,384 144,787 45.70 86.20 (40.50) (5,863,888) 44 Preferred Stock 0 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$311,669,388	30		, ,	,				,
32 Depreciation 66,864,283 183,190 45.70 45.70 0.00 0 34 Amortization 6,456,791 17,690 45.70 45.70 0.00 0 35 Property Taxes 38,109,922 104,411 45.70 157.90 (112.20) (11,714,886) 36 Payroll Taxes 2,893,595 7,928 45.70 11.50 34.20 271,126 37 PSC Fees 2,477,238 6,787 45.70 (36.00) 81.70 554,494 38 Other General Taxes (121,509) (333) 45.70 11.50 34.20 (11,385) 39 Current Federal Income Tax (19,720,455) (54,029) 45.70 35.60 10.10 (545,689) 40 Current State Income Tax (3,531,827) (9,676) 45.70 35.60 10.10 (97,730) 41 Deferred Income Taxes 14,220,890 38,961 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (88,668) (235) 45.70 45.70 0.00 0 43 Interest Expense Deduction 52,847,384 144,787 45.70 86.20 (40.50) (5,863,888) 44 Preferred Stock 0 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$311,669,388		Total Operations and Maintenance	151.258.744					13.671.210
33 Depreciation 66,864,283 183,190 45.70 45.70 0.00 0 34 Amortization 6,456,791 17,690 45.70 45.70 0.00 0 35 Property Taxes 38,109,922 104,411 45.70 157.90 (112.20) (11,714,886) 36 Payroll Taxes 2,893,595 7,928 45.70 11.50 34.20 271,126 37 PSC Fees 2,477,238 6,787 45.70 (36.00) 81.70 554,494 38 Other General Taxes (121,509) (333) 45.70 11.50 34.20 (11,385) 39 Current Federal Income Tax (19,720,455) (54,029) 45.70 35.60 10.10 (545,689) 40 Current State Income Tax (3,531,827) (9,676) 45.70 35.60 10.10 (97,730) 41 Deferred Income Taxes 14,220,890 38,961 45.70 45.70 0.00 0 43 Interest Expense Deduction	32							
34 Amortization 6,456,791 17,690 45.70 45.70 0.00 0 35 Property Taxes 38,109,922 104,411 45.70 157.90 (112.20) (11,714,886) 36 Payroll Taxes 2,893,595 7,928 45.70 11.50 34.20 271,126 37 PSC Fees 2,477,238 6,787 45.70 (36.00) 81.70 554,494 38 Other General Taxes (121,509) (333) 45.70 11.50 34.20 (11,385) 39 Current Federal Income Tax (19,720,455) (54,029) 45.70 35.60 10.10 (545,689) 40 Current State Income Tax (3,531,827) (9,676) 45.70 35.60 10.10 (97,730) 41 Deferred Income Taxes 14,220,890 38,961 45.70 45.70 0.00 0 43 Interest Expense Deduction 52,847,384 144,787 45.70 45.70 0.00 (5,863,888) 44 Preferre		Depreciation	66.864.283	183,190	45.70	45.70	0.00	0
35 Property Taxes 38,109,922 104,411 45.70 157.90 (112.20) (11,714,886) 36 Payroll Taxes 2,893,595 7,928 45.70 11.50 34.20 271,126 37 PSC Fees 2,477,238 6,787 45.70 (36.00) 81.70 554,494 38 Other General Taxes (121,509) (333) 45.70 11.50 34.20 (11,385) 39 Current Federal Income Tax (19,720,455) (54,029) 45.70 35.60 10.10 (945,689) 40 Current State Income Tax (3,531,827) (9,676) 45.70 35.60 10.10 (97,730) 41 Deferred Income Taxes 14,220,890 38,961 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (85,668) (235) 45.70 45.70 0.00 0 43 Interest Expense Deduction 52,847,384 144,787 45.70 86.20 (40.50) (5,863,888) 45		•		,				
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37 PSC Fees 2,477,238 6,787 45.70 (36.00) 81.70 554,494 38 Other General Taxes (121,509) (333) 45.70 11.50 34.20 (11,385) 39 Current Federal Income Tax (19,720,455) (54,029) 45.70 35.60 10.10 (545,689) 40 Current State Income Tax (3,531,827) (9,676) 45.70 35.60 10.10 (97,730) 41 Deferred Income Taxes 14,220,890 38,961 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (85,668) (235) 45.70 45.70 0.00 0 43 Interest Expense Deduction 52,847,384 144,787 45.70 86.20 (40.50) (5,863,888) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$311,669,388 *** *** 45.70 47.00 (1.30) (\$3,736,748) <td></td> <td></td> <td>, ,</td> <td></td> <td></td> <td></td> <td></td> <td></td>			, ,					
38 Other General Taxes (121,509) (333) 45.70 11.50 34.20 (11,385) 39 Current Federal Income Tax (19,720,455) (54,029) 45.70 35.60 10.10 (545,689) 40 Current State Income Tax (3,531,827) (9,676) 45.70 35.60 10.10 (97,730) 41 Deferred Income Taxes 14,220,890 38,961 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (85,668) (235) 45.70 45.70 0.00 0 43 Interest Expense Deduction 52,847,384 144,787 45.70 86.20 (40.50) (5,863,888) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$311,669,388 *** *** *** (\$3,736,748)		•						
39 Current Federal Income Tax (19,720,455) (54,029) 45.70 35.60 10.10 (545,689) 40 Current State Income Tax (3,531,827) (9,676) 45.70 35.60 10.10 (97,730) 41 Deferred Income Taxes 14,220,890 38,961 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (85,668) (235) 45.70 45.70 0.00 0 43 Interest Expense Deduction 52,847,384 144,787 45.70 86.20 (40.50) (5,863,888) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$311,669,388 *** *** *** *** (\$3,736,748)				,		. ,		,
40 Current State Income Tax (3,531,827) (9,676) 45.70 35.60 10.10 (97,730) 41 Deferred Income Taxes 14,220,890 38,961 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (85,668) (235) 45.70 45.70 0.00 0 43 Interest Expense Deduction 52,847,384 144,787 45.70 86.20 (40.50) (5,863,888) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$311,669,388 (\$31,736,748)								
41 Deferred Income Taxes 14,220,890 38,961 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (85,668) (235) 45.70 45.70 0.00 0 43 Interest Expense Deduction 52,847,384 144,787 45.70 86.20 (40.50) (5,863,888) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$311,669,388 (\$31,736,748)								
42 Amortization of Investment Tax Credit (85,668) (235) 45.70 45.70 0.00 0 43 Interest Expense Deduction 52,847,384 144,787 45.70 86.20 (40.50) (5,863,888) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$311,669,388 (\$31,736,748) (\$3,736,748)								
43 Interest Expense Deduction 52,847,384 144,787 45.70 86.20 (40.50) (5,863,888) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$311,669,388 \$312,669,388 \$312,669,388 \$312,669,388				,				
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45 Total Working Capital Requirement \$311,669,388 (\$3,736,748)		•						
<u> </u>				U	45.70	47.00	(1.30)	
	45 46	rotal working Capital Requirement	\$311,009,388					(\$3,/30,/48)

46 47 Total Cash and Working Capital Requirement Used 48 49 50 51 52

(\$3,736,748) (1)

Schedule: CAS-7

46 47

Total Sewer

88

	88						
		Present Rates Pro Forma For the					
Line		12 Months Ended	Average Daily		Expense	Net	
Number	Expense Category	5/31/23	Expense	Revenue Lag	(Lead)/Lag	(Lead)/Lag	Cash Requirement
1	Expense Category	3/31/23	Expense	Revenue Lag	(Leau)/Lag	(Leau)/Lag	Cash Requirement
2	Purchased Water	\$0	\$0	45.70	32.00	13.70	\$0
3	Fuel and Power	570,630	1,563	45.70	21.60	24.10	37,677
4	Chemicals	129,014	353	45.70	37.70	8.00	2,828
5	Waste Disposal	2,583,086	7,077	45.70	77.70	(32.00)	(226,462)
6	Labor	1,040,414	2,850	45.70	11.50	34.20	97,485
7	Pensions	(883)	(2)	45.70	(3.00)	48.70	(118)
8	OPEB	(19,310)	(53)	45.70	45.70	0.00	0
9	Group Insurance	134,859	369	45.70	10.10	35.60	13,153
10	401K	(152,891)	(419)	45.70	9.20	36.50	(15,289)
11	DCP	27,845	76	45.70	9.20	36.50	2,785
12	ESPP	3,067	8	45.70	39.90	5.80	49
13	VEBA	524	1	45.70	214.50	(168.80)	(242)
14	Other Benefits	61,239	168	45.70	38.70	7.00	1,174
15	Support Services	184,449	505	45.70	(2.20)	47.90	24,206
16	Contracted services	17,572	48	45.70	48.80	(3.10)	(149)
17	Building Maintenance and Services	6,107	17	45.70	52.70	(7.00)	(117)
18	Telecommunication expenses	5,370	15	45.70	32.20	13.50	199
19	Postage, printing and stationary	0	0	45.70	34.90	10.80	0
20	Office supplies and services	3,370	9	45.70	(20.50)	66.20	611
21	Employee related expense travel & entertainment	2,493	7	45.70	48.50	(2.80)	(19)
22	Rents	53,614	147	45.70	12.80	32.90	4,833
23	Transportation	269,866	739	45.70	49.30	(3.60)	(2,662)
24	Miscellaneous	316,666	868	45.70	34.10	11.60	10,064
25	Uncollectible accounts expense	175,739	481	45.70	45.70	0.00	0
26	Customer Accounting	6,710	18	45.70	75.90	(30.20)	(555)
27	Regulatory Expense	1,456	4	45.70	0.00	45.70	182
28	Insurance Other than Group	32,029	88	45.70	(68.40)	114.10	10,012
29	Maintenance supplies and services	389,786	1,068	45.70	30.30	15.40	16,446
30							
31	Total Operations and Maintenance	5,842,821					(23,909)
32							
33	Depreciation	3,216,881	8,813	45.70	45.70	0.00	0
34	Amortization	1,059,859	2,904	45.70	45.70	0.00	0
35	Property Taxes	1,323,400	3,626	45.70	157.90	(112.20)	(406,810)
36	Payroll Taxes	42,170	116	45.70	11.50	34.20	3,951
37	PSC Fees	10,448	29	45.70	(36.00)	81.70	2,339
38	Other General Taxes	(381)	(1)	45.70	11.50	34.20	(36)
39	Current Federal Income Tax	234,495	642	45.70	35.60	10.10	6,489
40	Current State Income Tax	41,533	114	45.70	35.60	10.10	1,149
41	Deferred Income Taxes	575,067	1,576	45.70	45.70	0.00	0
42	Amortization of Investment Tax Credit	(111)	(0)	45.70	45.70	0.00	0
43	Interest Expense Deduction	1,886,218	5,168	45.70	86.20	(40.50)	(209,293)
44	Preferred Stock	0	0	45.70	47.00	(1.30)	0
45	Total Working Capital Requirement	\$14,232,400					(\$626,120)
16							

Total Cash and Working Capital Requirement Used

(\$626,120)

(\$3,358,744)

Missouri-American Water Company **Working Capital** For the 12 Months Ended May 31, 2023

Schedule: CAS-7

St. Louis County

		S	t. Louis County				
Line Number	1 Expense Category	Present Rates Pro Forma For the 12 Months Ended 5/31/23	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1 2	Purchased Water	\$479,903	\$1,315	45.70	32.00	13.70	\$18.013
3	Fuel and Power	8,089,334	22,163	45.70	21.60	24.10	534,118
4	Chemicals	12,342,072	33,814	45.70 45.70	37.70	8.00	270,511
5	Waste Disposal	5,874	35,614 16	45.70 45.70	77.70	(32.00)	(515)
6	Labor	27,708,699	75,914	45.70 45.70	11.50	34.20	2,596,267
7	Pensions	(141,420)	(387)	45.70	(3.00)	48.70	(18,869)
8	OPEB	(3,093,727)	(8,476)	45.70	45.70	0.00	(18,803)
9	Group Insurance	4,891,635	13,402	45.70	10.10	35.60	477,102
10	401K	582,440	1,596	45.70	9.20	36.50	58,244
11	DCP	761,393	2,086	45.70	9.20	36.50	76,139
12	ESPP	82,506	2,000	45.70	39.90	5.80	1,311
13	VEBA	114,542	314	45.70	214.50	(168.80)	(52,972)
14	Other Benefits	514,358	1,409	45.70	38.70	7.00	9,864
15	Support Services	27,201,841	74,526	45.70	(2.20)	47.90	3,569,776
16	Contracted services	2,815,229	7,713	45.70	48.80	(3.10)	(23,910)
17	Building Maintenance and Services	978,332	2,680	45.70	52.70	(7.00)	(18,763)
18	Telecommunication expenses	860,467	2,357	45.70	32.20	13.50	31,825
19	Postage, printing and stationary	0	2,337	45.70	34.90	10.80	0
20	Office supplies and services	539,854	1,479	45.70	(20.50)	66.20	97,913
21	Employee related expense travel & entertainment	399,427	1,094	45.70	48.50	(2.80)	(3,064)
22	Rents	125,603	344	45.70	12.80	32.90	11,321
23	Transportation	3,241,582	8,881	45.70	49.30	(3.60)	(31,972)
24	Miscellaneous	1,302,307	3,568	45.70	34.10	11.60	41,388
25	Uncollectible accounts expense	2,403,310	6,584	45.70	45.70	0.00	0
26	Customer Accounting	1,106,497	3,031	45.70	75.90	(30.20)	(91,551)
27	Regulatory Expense	233,194	639	45.70	0.00	45.70	29,197
28	Insurance Other than Group	5,131,597	14,059	45.70	(68.40)	114.10	1,604,151
29	Maintenance supplies and services	6,949,966	19,041	45.70	30.30	15.40	293,231
30		-,,	-,-				,
31	Total Operations and Maintenance	105,626,815					9,478,755
32 33	Democratation	47 402 525	129.051	45.70	45.70	0.00	0
	Depreciation	47,103,625	-,	45.70	45.70		0
34 35	Amortization Property Taxes	5,160,359 28,327,198	14,138 77,609	45.70 45.70	45.70 157.90	0.00 (112.20)	(8,707,703)
35 36	Payroll Taxes		5,760	45.70 45.70	157.90	34.20	(8,707,703)
36 37	PSC Fees	2,102,386	,	45.70 45.70		34.20 81.70	374,693
38	Other General Taxes	1,673,964	4,586	45.70 45.70	(36.00) 11.50	81.70 34.20	,
38 39		(93,694)	(257)				(8,779)
40	Current Federal Income Tax Current State Income Tax	(12,369,094)	(33,888)	45.70 45.70	35.60 35.60	10.10 10.10	(342,268)
		(2,225,086)	(6,096)				(61,571)
41	Deferred Income Taxes	9,065,741	24,838	45.70	45.70	0.00	0
42	Amortization of Investment Tax Credit	(74,894)	(205)	45.70	45.70	0.00	-
43 44	Interest Expense Deduction Preferred Stock	38,652,710 0	105,898 0	45.70 45.70	86.20 47.00	(40.50) (1.30)	(4,288,862) 0
44 45		\$222,950,030	Ü	45.70	47.00	(1.30)	(\$3,358,744)
45 46	Total Working Capital Requirement	\$222,950,030				:	(\$3,358,744)

Total Cash and Working Capital Requirement Used

Missouri-American Water Company **Working Capital** For the 12 Months Ended May 31, 2023

Schedule: CAS-7

All Other Water

Number Epense Category System System Epense Category System S		2	Present Rates Pro Forma For the					
1	Line		12 Months Ended	Average Daily		Expense		
2 Purchased Water \$1,018,421 \$2,790 45,70 32,00 13,70 \$38,126 \$3 Full and Power \$3,954,915 10,835 45,70 37,70 8.00 76,663 \$3,954,915 50,835 45,70 37,70 8.00 76,663 \$3,400,166 Labor \$9,251,41 27,200 45,70 11,50 34,20 930,253 \$6,70 \$1,000 46,70 4		Expense Category	5/31/23	Expense	Revenue Lag	(Lead)/Lag	(Lead)/Lag	Cash Requirement
3 Fuel and Power 3,954,915 10,835 45,70 21,60 24,10 261,133 4 Chemicals 3,497,762 9,583 45,70 77,70 (32,00) (46,746) 5 Waste Disposal 53,200 1,461 45,70 77,70 (32,00) (46,746) 6 Labor 9,928,141 27,200 45,70 (1,00) 48,70 (9,054) 8 OPEB (1,48,567) (4,667) 45,70 45,70 (30,00) 48,70 (9,054) 9 Group Insurance 2,217,556 6,076 45,70 10,10 35,60 216,297 10 401K 3736,670 1,037 45,70 9,20 36,50 37,867 11 DCP 326,566 895 45,70 9,20 36,50 32,657 12 ESPP 41,463 114 45,70 39,90 5,80 659 13 VEBA 5,563 69 45,70 214,50 (168,80) (11,683) 14 Other Benefits 221,673 690 45,70 214,50 (168,80) (11,683) 15 Support Services 12,897,151 35,581 45,70 (2,70) 47,90 (1,704,341 16 Contracted Services 469,466 1,266 45,70 52,70 (7,00) (9,003) 18 Telecommunication expenses 412,996 1,131 45,70 32,20 13,50 15,27 19 Possage, printing and stationary 0 0 45,70 34,90 10,80 0 20 Office supplies and services 86,96 2,86 45,70 34,90 10,80 0 21 Employee celated expense travel & entertainment 191,670 525 45,70 45,50 (2,80) (1,470) 22 Rents 86,96 2,86 45,70 45,70 45,80 (3,40) (1,470) 23 Transportation 825,266 2,261 45,70 45,70 0,00 (4,273) 24 Miccellaneous 1,192,673 3,288 45,70 45,70 0,00 (4,273) 25 Toporty Taxes 9,782,744 2,6802 45,70 45,70 0,00 (4,273) 26 Total Cash and Working Capital Requirement Used 44,267 45,70 45,70 0,00 0 26 Contracted Services 9,782,744 2,6802 45,70 45,70 0,00 0 26 Other General Taxes 9,782,744 2,6802 45,70 45,70 0,00 0 27 Other General Taxes 9,782,744 2,6802 45,70 45,70 0,00 0 28 Total Cash and Working Capital Requirement Used 46,893 46,70 46,800 46,800 46,800 46,800 46,800 46,800 46,800 46,800 46,800 46,800		Durch and Webs	¢4 040 424	ć2.700	45.70	22.00	42.70	ć20.22 <i>c</i>
Chemicals								
Sample			, ,	,				,
Company Comp	-							,
Pensions		•	,					
B								
9 Group Insurance 2,217,656 6,076 45,70 10.10 35,60 216,297 10 401K 378,670 1.037 45,70 9.20 36,50 32,657 11 DCP 326,566 895 45,70 9.20 36,50 32,657 12 ESPP 41,443 11.4 45,70 39.90 5.80 65.9 32,657 13 VFBA 25,263 69 45,70 214,50 (168.80) (11,683) 14 Other Benefits 251,673 690 45,70 214,50 (168.80) (11,683) 14 Other Benefits 251,673 690 45,70 214,50 (168.80) (11,683) 14 Other Benefits 251,673 690 45,70 (22.0) 47.90 1,704,341 15 Contracted services 12,987,151 35,581 45,70 (2.20) 47.90 1,704,341 17 Building Maintenance and Services 469,466 1,286 45,70 52,70 (7,00) (9,003) 18 Telecommunication expenses 412,906 1,131 45,70 32.20 13.50 15,272 19 Postage, printing and stationary 0 0 45,70 34,90 10.80 0.0 Other Sengher and services 259,056 71.0 45,70 (20.50) 66,20 46,985 21 Employee related expense travel & entertainment 191,670 525 45,70 48,50 (2.80) (1,470) 18 East 191,670 15 15 15 15 12 15 15 15 15 15 15 15 15 15 15 15 15 15								
10								
11 DCP		·	, ,	,				,
12 ESPP	11	DCP			45.70	9.20	36.50	
14 Other Benefits	12	ESPP		114	45.70	39.90	5.80	659
15 Support Services 12,987,151 35,581 45,70 (2.20) 47,90 1,704,341 16 Contracted services 1,350,925 3,701 45,70 48,80 (3.10) (1,474) 17 Building Maintenance and Services 469,466 1,286 45,70 32,20 13,50 15,272 19 Postage, printing and stationary 0 0 0 45,70 34,90 10,80 0 20 Office supplies and services 259,056 710 45,70 (20,50) 66,20 46,985 11 Employee related expense travel & entertainment 191,670 525 45,70 48,50 (2.80) 62,20 (4,985 12 Employee related expense travel & entertainment 86,969 238 45,70 12,80 32,90 7,839 23 Transportation 832,266 2,261 45,70 49,30 (3,60) (8,140) 24 Miscellaneous 1,192,673 3,268 45,70 34,10 11,60 37,904 25 Uncollectible accounts expense 871,137 2,387 45,70 45,70 0,00 0 26 Customer Accounting 516,693 1,416 45,70 75,50 (30,20) (42,751) 27 Regulatory Expense 111,901 307 45,70 0,00 45,70 14,011 28 Insurance Other than Group 2,462,465 6,746 45,70 68,40 114,10 769,773 29 Maintenance supplies and services 3,272,350 8,965 45,70 30,30 15,40 138,066 30 Total Operations and Maintenance 45,631,930 45,70 45,70 0,00 0 34 Amortization 1,296,431 3,552 45,70 45,70 0,00 0 35 Property Taxes 9,782,724 26,802 45,70 11,50 34,20 74,135 36 Payroll Taxes 791,209 2,168 45,70 11,50 34,20 74,135 37 PSC Fees 803,274 2,201 45,70 45,70 0,00 0 38 Other General Taxe 7,351,361 (20,141) 45,70 35,60 10,10 (36,159) 40 Current Ederal Income Tax 7,351,361 (20,141) 45,70 35,60 10,10 (36,159) 41 Deferred Income Tax 7,351,361 (20,141) 45,70 45,70 45,70 0,00 0 42 Total Cash and Working Capital Requirement Used (3378,007)	13	VEBA	25,263	69	45.70	214.50	(168.80)	(11,683)
16	14	Other Benefits	251,673	690	45.70	38.70	7.00	4,827
17 Building Maintenance and Services 469,466 1,286 45.70 52.70 (7.00) (9.003) 18 Telecommunication expenses 412,906 1,311 45.70 32.20 13.50 15,272 19 Postage, printing and stationary 0 0 0 45.70 34.90 10.80 0 20 Office supplies and services 259,056 710 45.70 (20.50) 66.20 46,985 21 Employee related expense travel & entertainment 191,670 525 45.70 48.50 (2.80) (1,470) 22 Rents 86,969 238 45.70 12.80 32.90 7,839 23 Transportation 825,266 2,261 45.70 49.30 (3.60) (8.140) 24 Miscellaneous 1,192,673 3,268 45.70 34.10 11.60 37,904 25 Uncollectible accounts expense 871,137 2,287 45.70 45.70 0.00 0 26 Customer Accounting 516,693 1,416 45.70 75.90 (30.20) (42,751) 27 Regulatory Expense 111,901 307 45.70 0.00 45.70 14,011 28 Insurance Other than Group 2,462,465 6,746 45.70 (88.40) 114.10 769,773 29 Maintenance supplies and services 3,272,350 8,965 45.70 30.30 15.40 138,066 30 Total Operations and Maintenance 45,631,930 45.70 45.70 0.00 0 34 Amortization 1,296,431 3,552 45.70 45.70 0.00 0 35 Property Taxes 9,782,724 26,802 45.70 15.90 (112.20) (3,007,183) 36 Payroll Taxes 791,209 2,168 45.70 15.90 (112.20) (3,007,183) 37 PSC Fees 803,274 2,201 45.70 45.70 0.00 0 39 Current Federal Income Tax (7,351,361) (20,141) 45.70 35.60 10.10 (203,421) 40 Current State Income Tax (1,306,741) (3,580) 45.70 45.70 0.00 0 41 Deferred Income Tax (1,306,741) (3,580) 45.70 45.70 0.00 0 43 Total Operations of Investment Tax Credit (10,774) (30) 45.70 45.70 0.00 0 40 Current State Income Tax (1,306,741) (3,580) 45.70 45.70 0.00 0 47 Total Cash and Working Capital Requirement Used (5378,007)	15	Support Services	12,987,151	35,581	45.70	(2.20)	47.90	1,704,341
Telecommunication expenses	16	Contracted services	1,350,925	3,701	45.70	48.80	(3.10)	(11,474)
Postage, printing and stationary 0 0 45.70 34.90 10.80 0 0 0 0 0 0 0 0 0	17	Building Maintenance and Services	469,466	1,286	45.70	52.70	(7.00)	(9,003)
20	18	Telecommunication expenses	412,906	1,131	45.70	32.20	13.50	15,272
Employee related expense travel & entertainment 191,670 525 45,70 48,50 (2,80) (1,470)	19	Postage, printing and stationary	0	0	45.70	34.90	10.80	0
22 Rents 86,969 238 45,70 12,80 32,90 7,839 23 Transportation 825,266 2,261 45,70 49,30 (3,60) (8,140) 24 Miscellaneous 1,192,673 3,268 45,70 34,10 11,60 37,904 25 Uncollectible accounts expense 871,137 2,387 45,70 45,70 0.00 0 26 Customer Accounting 1516,693 1,416 45,70 75,90 (30,20) (42,751) 27 Regulatory Expense 111,901 307 45,70 0.00 45,70 14,011 28 Insurance Other than Group 2,462,465 6,746 45,70 (68,40) 114,10 769,773 30 Total Operations and Maintenance 45,631,930 8,965 45,70 30,30 15,40 138,066 31 Total Operations and Maintenance 45,631,930 45,70 45,70 0.00 0 32 Total Operations and Maintenance 45	20	Office supplies and services	259,056	710	45.70	(20.50)	66.20	46,985
Transportation 8.25_266 2_261 45.70 49.30 (3.60) (8.140) 24 Miscellaneous 1,192,673 3,268 45.70 34.10 11.60 37,904 25 Uncollectible accounts expense 871,137 2_387 45.70 45.70 0.00 0.00 26 Customer Accounting 516,693 1,416 45.70 75.90 (30.20) (42,751) 27 Regulatory Expense 111,901 307 45.70 0.00 045.70 14,011 28 Insurance Other than Group 2,462,465 6,746 45.70 (68.40) 114.10 769,773 29 Maintenance supplies and services 3,272,350 8,965 45.70 30.30 15.40 138,066 30 31 Total Operations and Maintenance 45,631,930 32 Depreciation 19,760,658 54,139 45.70 45.70 0.00 0 34 Amortization 1,296,431 3,552 45.70 45.70 0.00 0 35 Property Taxes 9,782,724 26,802 45.70 157.90 (112.20) (3,007,183) 36 Payroll Taxes 791,209 2,168 45.70 157.90 (112.20) (3,007,183) 37 PSC Fees 803,274 2,201 45.70 (36.00) 81.70 179,801 38 Other General Taxes (27,814) (76) 45.70 11.50 34.20 74,135 39 Current Federal Income Tax (7,351,361) (20,141) 45.70 35.60 10.10 (203,421) 40 Current State Income Tax (1,306,741) (3,580) 45.70 45.70 0.00 0 41 Deferred Income Tax (1,306,741) (3,580) 45.70 35.60 10.10 (203,421) 42 Amortization of Investment Tax Credit (10,774) (30) 45.70 45.70 0.00 0 43 Interest Expense Deduction 14,194,675 38,890 45.70 45.70 0.00 (1,575,026) 44 Preferred Stock 0 0 45.70 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement Used (5378,007) 48 Other General Requirement Used (5378,007)	21	Employee related expense travel & entertainment	191,670	525	45.70	48.50	(2.80)	(1,470)
Miscellaneous 1,192,673 3,268 45.70 34.10 11.60 37,904		Rents	86,969	238	45.70	12.80	32.90	7,839
Uncollectible accounts expense 871,137 2,387 45.70 45.70 0.00 0 0 0 0 0 0 0 0			825,266	2,261	45.70	49.30	(3.60)	
Customer Accounting \$16,693 1,416 45.70 75.90 (30.20) (42,751)		Miscellaneous	1,192,673	,		34.10		37,904
Regulatory Expense		•	,					
Insurance Other than Group 2,462,465 6,746 45.70 (68.40) 114.10 769,773			,					
Maintenance supplies and services 3,272,350 8,965 45.70 30.30 15.40 138,066								
Total Operations and Maintenance 45,631,930 Total Operations and Maintenance 45,631,930 Depreciation 19,760,658 54,139 45.70 45.70 0.00 0.00 0 Amortization 1,296,431 3,552 45.70 45.70 0.00 0.00 0 Property Taxes 9,782,724 26,802 45.70 157.90 (112.20) (3,007,183) Property Taxes 791,209 2,168 45.70 11.50 34.20 74,135 PSC Fees 803,274 2,201 45.70 (36.00) 81.70 179,801 Current Federal Income Tax (7,351,361) (20,141) 45.70 35.60 10.10 (203,421) Current State Income Tax (1,306,741) (3,580) 45.70 35.60 10.10 (203,421) Deferred Income Taxes 5,155,149 14,124 45.70 35.60 10.10 (36,159) Amortization of Investment Tax Credit (10,774) (30) 45.70 45.70 0.00 0 Amortization of Investment Tax Credit (10,774) (30) 45.70 45.70 0.00 0 Total Working Capital Requirement Used (\$378,007) Total Cash and Working Capital Requirement Used (\$378,007)		·						
Total Operations and Maintenance 45,631,930		Maintenance supplies and services	3,272,350	8,965	45.70	30.30	15.40	138,066
32 Sepreciation 19,760,658 54,139 45.70 45.70 0.00 0 0 0 0 0 0 0 0			45.534.030					4 400 450
19,760,658 54,139 45.70 45.70 0.00 0 0 34 Amortization 1,296,431 3,552 45.70 45.70 0.00 0 0 0 35 Property Taxes 9,782,724 26,802 45.70 157.90 (112.20) (3,007,183) 36 Payroll Taxes 791,209 2,168 45.70 11.50 34.20 74,135 37 PSC Fees 803,274 2,201 45.70 (36.00) 81.70 179,801 38 Other General Taxes (27,814) (76) 45.70 11.50 34.20 (2,606) 39 Current Federal Income Tax (7,351,361) (20,141) 45.70 35.60 10.10 (203,421) 40 Current State Income Tax (1,306,741) (3,580) 45.70 35.60 10.10 (36,159) 41 Deferred Income Taxes 5,155,149 14,124 45.70 45.70 0.00 0 0 42 Amortization of Investment Tax Credit (10,774) (30) 45.70 45.70 0.00 0 0 0 45.70 45.70 0.00 0 0 0 0 0 0 0 0		Total Operations and Maintenance	45,631,930					4,192,452
34 Amortization 1,296,431 3,552 45.70 45.70 0.00 0 35 Property Taxes 9,782,724 26,802 45.70 157.90 (112.20) (3,007,183) 36 Payroll Taxes 791,209 2,168 45.70 11.50 34.20 74,135 37 PSC Fees 803,274 2,201 45.70 (36.00) 81.70 179,801 38 Other General Taxes (27,814) (76) 45.70 11.50 34.20 (2,606) 39 Current Federal Income Tax (7,351,361) (20,141) 45.70 35.60 10.10 (203,421) 40 Current State Income Tax (1,306,741) (3,580) 45.70 35.60 10.10 (36,159) 41 Deferred Income Taxes 5,155,149 14,124 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (10,774) (30) 45.70 45.70 0.00 0 43 Interest Expense Deduction 14,194,675 38,890 45.70 86.20 (40.50) (\$378,007		Describition	40.750.550	54430	45.70	45.70	0.00	
Second Property Taxes 9,782,724 26,802 45.70 157.90 (112.20) (3,007,183)		·						
36 Payroll Taxes 791,209 2,168 45.70 11.50 34.20 74,135 37 PSC Fees 803,274 2,201 45.70 (36.00) 81.70 179,801 38 Other General Taxes (27,814) (76) 45.70 11.50 34.20 (2,606) 39 Current Federal Income Tax (7,351,361) (20,141) 45.70 35.60 10.10 (203,421) 40 Current State Income Tax (1,306,741) (3,580) 45.70 35.60 10.10 (36,159) 41 Deferred Income Tax 5,155,149 14,124 45.70 45.70 0.00 0 0 42 Amortization of Investment Tax Credit (10,774) (30) 45.70 45.70 0.00 0 0 45.70 45.70 0.00 0 0 45.70 45.70 0.00 0 0 0 45.70 45.70 0.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			, ,	,				
37		• •						
38 Other General Taxes (27,814) (76) 45.70 11.50 34.20 (2,606) 39 Current Federal Income Tax (7,351,361) (20,141) 45.70 35.60 10.10 (203,421) 40 Current State Income Tax (1,306,741) (3,580) 45.70 35.60 10.10 (36,159) 41 Deferred Income Taxes 5,155,149 14,124 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (10,774) (30) 45.70 45.70 0.00 0 43 Interest Expense Deduction 14,194,675 38,890 45.70 86.20 (40.50) (1,575,026) 44 Preferred Stock 0 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement Used (\$378,007) 46 47 Total Cash and Working Capital Requirement Used (\$378,007)		•						,
39								
40 Current State Income Tax (1,306,741) (3,580) 45.70 35.60 10.10 (36,159) 41 Deferred Income Taxes 5,155,149 14,124 45.70 45.70 0.00 0 0 42 Amortization of Investment Tax Credit (10,774) (30) 45.70 45.70 0.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
41 Deferred Income Taxes 5,155,149 14,124 45.70 45.70 0.00 0 0 42 Amortization of Investment Tax Credit (10,774) (30) 45.70 45.70 0.00 0 0 43 Interest Expense Deduction 14,194,675 38,890 45.70 86.20 (40.50) (1,575,026) 44 Preferred Stock 0 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$88,719,360 \$\$ 47 Total Cash and Working Capital Requirement Used 48 49 50 51								
42 Amortization of Investment Tax Credit (10,774) (30) 45.70 45.70 0.00 0 43 Interest Expense Deduction 14,194,675 38,890 45.70 86.20 (40.50) (1,575,026) 44 Preferred Stock 0 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$\frac{\\$88,719,360}{\}\$ 46 47 Total Cash and Working Capital Requirement Used 48 49 50 51								
43 Interest Expense Deduction 14,194,675 38,890 45.70 86.20 (40.50) (1,575,026) 44 Preferred Stock 0 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$88,719,360 \$								
44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$88,719,360 (\$378,007) 46 47 Total Cash and Working Capital Requirement Used (\$378,007) 48 49 50 51								
45 Total Working Capital Requirement \$88,719,360 (\$378,007) 46 47 Total Cash and Working Capital Requirement Used 48 49 50 51								
46 47 Total Cash and Working Capital Requirement Used 48 49 50 51	45		\$88,719,360				(/	(\$378,007)
Total Cash and Working Capital Requirement Used (\$378,007) 48 49 50 51		0 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -						(12 2/22 /
48 49 50 51		Total Cash and Working Canital Requirement Used						(\$378.007)
49 50 51								(9370,007)
50 51								
51								

Schedule: CAS-7

Arnold

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Purchased Water	Line Number	Expense Category	Present Rates Pro Forma For the 12 Months Ended 5/31/23	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
Fuel and Power 5,990	1	Purchased Water	¢n	¢n.	45.70	22.00	12 70	¢n.
Chemicals 1,269/143 3,479 45,70 77,70 32,00 111,320			·	•				•
Second			,					
Company	-							
Pensions (84) (0) 45,70 (3,00) 48,70 (1,00)		•	, ,					
Second								
9 Group Insurance 24,713 68 45,70 10.10 35,60 2,410 10 401K 4,573 13 45,70 9,20 36,50 45,77 11 DCP 3,006 8 45,70 39,90 5.80 0 13 VEBA 0 0 45,70 39,90 5.80 0 14 Other Benefits 0 0 45,70 39,50 5.80 0 15 Support Services 16,611 44 45,70 38,70 7.00 5 15 Support Services 1,673 5 45,70 48,80 (3.10) (14) 17 Building Maintenance and Services 582 2 45,70 48,80 (3.10) (14) 18 Telecommunication expenses 511 1 45,70 34,90 10.80 0 19 Postage, printing and stationary 0 0 45,70 34,90 10.80 0	-							
10								
11								,
ESPP								
VEBA			•					
14								
15 Support Services							, ,	
Contracted services	15	Support Services	16,011	44	45.70	(2.20)	47.90	2,101
Telecommunication expenses	16	Contracted services	1,673	5	45.70		(3.10)	(14)
Telecommunication expenses	17	Building Maintenance and Services	582	2	45.70	52.70	(7.00)	(11)
20 Office supplies and services 321 1 45.70 (20.50) 66.20 58	18	9	511	1	45.70	32.20		, ,
Employee related expense travel & entertainment 237	19	•	0	0	45.70	34.90		0
Rents	20	- · · · · · · · · · · · · · · · · · · ·	321	1	45.70	(20.50)	66.20	58
Transportation 122,117 335 45.70 49.30 (3.60) (1,204)	21	Employee related expense travel & entertainment	237	1	45.70	48.50	(2.80)	(2)
24 Miscellaneous 2,660 7 45.70 34.10 11.60 85 25 Uncollectible accounts expense 64,149 176 45.70 45.70 0.00 0 26 Customer Accounting 639 2 45.70 75.90 (30.20) (53) 27 Regulatory Expense 139 0 45.70 0.00 45.70 17 28 Insurance Other than Group 3,050 8 45.70 (68.40) 114.10 953 29 Maintenance supplies and services 22,646 62 45.70 30.30 15.40 955 30 Total Operations and Maintenance 1,764,097 ***********************************	22	Rents	49,686	136	45.70	12.80	32.90	4,479
Company	23	Transportation	122,117	335	45.70	49.30	(3.60)	(1,204)
26 Customer Accounting 639 2 45.70 75.90 (30.20) (53) 27 Regulatory Expense 139 0 45.70 0.00 45.70 17 28 Insurance Other than Group 3,050 8 45.70 (68.40) 114.10 953 29 Maintenance supplies and services 22,646 62 45.70 30.30 15.40 955 30 31 Total Operations and Maintenance 1,764,097 45.70 45.70 30.30 15.40 955 32 33 Depreciation 503,484 1,379 45.70 45.70 0.00 0 34 Amortization 969,169 2,655 45.70 45.70 0.00 0 0 35 Property Taxes 378,617 1,037 45.70 157.90 (112.20) (116,386) 36 Payroll Taxes 13,329 37 45.70 11.50 34.20 1,249 37	24	Miscellaneous	2,660	7	45.70	34.10	11.60	85
Regulatory Expense 139 0 45.70 0.00 45.70 17	25	Uncollectible accounts expense	64,149	176	45.70	45.70	0.00	0
Second Part	26	Customer Accounting	639	2	45.70	75.90	(30.20)	(53)
Maintenance supplies and services 22,646 62 45.70 30.30 15.40 955	27	Regulatory Expense	139	0	45.70	0.00	45.70	17
Total Operations and Maintenance 1,764,097 (84,143)	28	Insurance Other than Group	3,050	8	45.70	(68.40)	114.10	953
Total Operations and Maintenance 1,764,097 (84,143)	29	Maintenance supplies and services	22,646	62	45.70	30.30	15.40	955
32 September S	30							
33 Depreciation 503,484 1,379 45.70 45.70 0.00 0 34 Amortization 969,169 2,655 45.70 45.70 0.00 0 35 Property Taxes 378,617 1,037 45.70 157.90 (112.20) (116,386) 36 Payroll Taxes 13,329 37 45.70 11.50 34.20 1,249 37 PSC Fees 995 3 45.70 (36.00) 81.70 223 38 Other General Taxes (35) (0) 45.70 11.50 34.20 (3) 39 Current Federal Income Tax 200,986 551 45.70 35.60 10.10 5,562 40 Current State Income Tax 35,651 98 45.70 35.60 10.10 987 41 Deferred Income Taxes 247,575 678 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (10) (0) 45.70 45.70 0.00 0 43 Interest Expense Deduction 399,200 1,094 45.70 86.20 (40.50) (44,295) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$4,513,058 (\$236,806)	31	Total Operations and Maintenance	1,764,097					(84,143)
34 Amortization 969,169 2,655 45.70 45.70 0.00 0 35 Property Taxes 378,617 1,037 45.70 157.90 (112.20) (116,386) 36 Payroll Taxes 13,329 37 45.70 11.50 34.20 1,249 37 PSC Fees 995 3 45.70 11.50 34.20 (23) 38 Other General Taxes (35) (0) 45.70 11.50 34.20 (3) 39 Current Federal Income Tax 200,986 551 45.70 35.60 10.10 5,562 40 Current State Income Tax 35,651 98 45.70 35.60 10.10 987 41 Deferred Income Taxes 247,575 678 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (10) (0) 45.70 45.70 0.00 0 43 Interest Expense Deduction 399,200 1,094 45.70<	32							
35 Property Taxes 378,617 1,037 45.70 157.90 (112.20) (116,386) 36 Payroll Taxes 13,329 37 45.70 11.50 34.20 1,249 37 PSC Fees 995 3 45.70 (36.00) 81.70 223 38 Other General Taxes (35) (0) 45.70 11.50 34.20 (3) 39 Current Federal Income Tax 200,986 551 45.70 35.60 10.10 987 40 Current State Income Tax 35,651 98 45.70 35.60 10.10 987 41 Deferred Income Taxes 247,575 678 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (10) (0) 45.70 45.70 0.00 0 43 Interest Expense Deduction 399,200 1,094 45.70 86.20 (40.50) (44.295) 44 Preferred Stock 0 0 45.7	33	Depreciation	503,484	1,379	45.70	45.70	0.00	0
36 Payroll Taxes 13,329 37 45.70 11.50 34.20 1,249 37 PSC Fees 995 3 45.70 (36.00) 81.70 223 38 Other General Taxes (35) (0) 45.70 11.50 34.20 (3) 39 Current Federal Income Tax 200,986 551 45.70 35.60 10.10 5,562 40 Current State Income Tax 35,651 98 45.70 35.60 10.10 987 41 Deferred Income Taxes 247,575 678 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (10) (0) 45.70 45.70 0.00 0 43 Interest Expense Deduction 399,200 1,094 45.70 86.20 (40.50) (44,295) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$4,513,058 ** ** ** (\$236,806)	34	Amortization	969,169	2,655	45.70	45.70	0.00	0
37 PSC Fees 995 3 45.70 (36.00) 81.70 223 38 Other General Taxes (35) (0) 45.70 11.50 34.20 (3) 39 Current Federal Income Tax 200,986 551 45.70 35.60 10.10 5,562 40 Current State Income Tax 35,651 98 45.70 35.60 10.10 987 41 Deferred Income Taxes 247,575 678 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (10) (0) 45.70 45.70 0.00 0 43 Interest Expense Deduction 399,200 1,094 45.70 86.20 (40.50) (44,295) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$4,513,058 *** *** *** (\$236,806)	35	Property Taxes	378,617	1,037	45.70	157.90	(112.20)	(116,386)
38 Other General Taxes (35) (0) 45.70 11.50 34.20 (3) 39 Current Federal Income Tax 200,986 551 45.70 35.60 10.10 5,562 40 Current State Income Tax 35,651 98 45.70 35.60 10.10 987 41 Deferred Income Taxes 247,575 678 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (10) (0) 45.70 45.70 0.00 0 43 Interest Expense Deduction 399,200 1,094 45.70 86.20 (40.50) (44,295) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$4,513,058 *** *** *** (\$236,806)		Payroll Taxes	•		45.70	11.50		1,249
39 Current Federal Income Tax 200,986 551 45.70 35.60 10.10 5,562 40 Current State Income Tax 35,651 98 45.70 35.60 10.10 987 41 Deferred Income Taxes 247,575 678 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (10) (0) 45.70 45.70 0.00 0 43 Interest Expense Deduction 399,200 1,094 45.70 86.20 (40.50) (44,295) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$4,513,058 *** *** *** (\$236,806)								
40 Current State Income Tax 35,651 98 45.70 35.60 10.10 987 41 Deferred Income Taxes 247,575 678 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (10) (0) 45.70 45.70 0.00 0 43 Interest Expense Deduction 399,200 1,094 45.70 86.20 (40.50) (44.295) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$4,513,058 (\$236,806)								
41 Deferred Income Taxes 247,575 678 45.70 45.70 0.00 0 42 Amortization of Investment Tax Credit (10) (0) 45.70 45.70 0.00 0 43 Interest Expense Deduction 399,200 1,094 45.70 86.20 (40.50) (44,295) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$4,513,058 *** *** (\$236,806)		Current Federal Income Tax	•					,
42 Amortization of Investment Tax Credit (10) (0) 45.70 45.70 0.00 0 43 Interest Expense Deduction 399,200 1,094 45.70 86.20 (40.50) (44,295) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$4,513,058 (\$236,806)	40		•					
43 Interest Expense Deduction 399,200 1,094 45.70 86.20 (40.50) (44,295) 44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$4,513,058 (\$236,806)		Deferred Income Taxes						0
44 Preferred Stock 0 0 45.70 47.00 (1.30) 0 45 Total Working Capital Requirement \$4,513,058 (\$236,806)								
45 Total Working Capital Requirement \$4,513,058 (\$236,806)		•	•				, ,	, , ,
				0	45.70	47.00	(1.30)	
		Total Working Capital Requirement	\$4,513,058					(\$236,806)

Total Cash and Working Capital Requirement Used

(\$236,806)

(\$389,311)

Missouri-American Water Company **Working Capital** For the 12 Months Ended May 31, 2023

Schedule: CAS-7

All Other WW

52

	52						
		Present Rates					
		Pro Forma For the					
Line		12 Months Ended	Average Daily		Expense	Net	
Number	Expense Category	5/31/23	Expense	Revenue Lag	(Lead)/Lag	(Lead)/Lag	Cash Requirement
1							
2	Purchased Water	\$0	\$0	45.70	32.00	13.70	\$0
3	Fuel and Power	564,640	1,547	45.70	21.60	24.10	37,282
4	Chemicals	129,014	353	45.70	37.70	8.00	2,828
5	Waste Disposal	1,313,343	3,598	45.70	77.70	(32.00)	(115,142)
6	Labor	867,137	2,376	45.70	11.50	34.20	81,250
7	Pensions	(799)	(2)	45.70	(3.00)	48.70	(107)
8	OPEB	(17,470)	(48)	45.70	45.70	0.00	0
9	Group Insurance	110,146	302	45.70	10.10	35.60	10,743
10	401K	(157,464)	(431)	45.70	9.20	36.50	(15,746)
11	DCP	24,839	68	45.70	9.20	36.50	2,484
12	ESPP	3,041	8	45.70	39.90	5.80	48
13	VEBA	524	1	45.70	214.50	(168.80)	(242)
14	Other Benefits	60,967	167	45.70	38.70	7.00	1,169
15	Support Services	168,438	461	45.70	(2.20)	47.90	22,105
16	Contracted services	15,898	44	45.70	48.80	(3.10)	(135)
17	Building Maintenance and Services	5,525	15	45.70	52.70	(7.00)	(106)
18	Telecommunication expenses	4,859	13	45.70	32.20	13.50	180
19	Postage, printing and stationary	0	0	45.70	34.90	10.80	0
20	Office supplies and services	3,049	8	45.70	(20.50)	66.20	553
21	Employee related expense travel & entertainment	2,256	6	45.70	48.50	(2.80)	(17)
22	Rents	3,928	11	45.70	12.80	32.90	354
23	Transportation	147,749	405	45.70	49.30	(3.60)	(1,457)
24	Miscellaneous	314,006	860	45.70	34.10	11.60	9,979
25	Uncollectible accounts expense	111,590	306	45.70	45.70	0.00	0
26	Customer Accounting	6,071	17	45.70	75.90	(30.20)	(502)
27	Regulatory Expense	1,317	4	45.70	0.00	45.70	165
28	Insurance Other than Group	28,979	79	45.70	(68.40)	114.10	9,059
29	Maintenance supplies and services	367,140	1,006	45.70	30.30	15.40	15,490
30							
31	Total Operations and Maintenance	4,078,723					60,235
32	·						
33	Depreciation	2,713,397	7,434	45.70	45.70	0.00	0
34	Amortization	90.690	248	45.70	45.70	0.00	0
35	Property Taxes	944,783	2,588	45.70	157.90	(112.20)	(290,424)
36	Payroll Taxes	28,841	79	45.70	11.50	34.20	2,702
37	PSC Fees	9,453	26	45.70	(36.00)	81.70	2,116
38	Other General Taxes	(346)	(1)	45.70	11.50	34.20	(32)
39	Current Federal Income Tax	33,509	92	45.70	35.60	10.10	927
40	Current State Income Tax	5,882	16	45.70	35.60	10.10	163
41	Deferred Income Taxes	327,492	897	45.70	45.70	0.00	0
42	Amortization of Investment Tax Credit	(101)	(0)	45.70 45.70	45.70 45.70	0.00	0
42	Interest Expense Deduction	1,487,018	4,074	45.70 45.70	45.70 86.20	(40.50)	(164,998)
43 44	Preferred Stock	1,487,018	4,074	45.70 45.70	47.00	(1.30)	(164,998)
44 45	Total Working Capital Requirement	\$9,719,341	U	45.70	47.00	(1.30)	(\$389,311)
45	Total Working Capital Requirement	75,715,341					(2303,311)

46 47 Total Cash and Working Capital Requirement Used

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Total Company

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

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Total Water

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

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Total Sewer

Line			Base Year Ended	Eliminate Unbilled	WSIRA Surcharge	Bill Analysis	Present Rates Pro Forma Base Year Ended	Pro Forma	Present Rates Pro Forma For the 12 Months Ended	Discrete	Present Rates Pro Forma For the 12 Months Ended
Number	Description	Schedule	06/30/22	Revenue	Adjustment	Normalization	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
1											
2	Sales of Sewer										
3	Metered & Flat Rate										
4	Residential	CAS-12	\$9,963,647	(\$86,734)	(\$21,536)	\$600,718	\$10,456,095	\$2,901,224	\$13,357,319	\$6,597	\$13,363,916
5	Commercial	CAS-12	2,486,540	(1,386)	0	108,974	2,594,128	1,113,092	3,707,220	19,009	3,726,229
6	Industrial	CAS-12	6,069	12	0	(4,811)	1,270	13,976	15,246	0	15,246
7	Other Public Authority	CAS-12	502,362	(18,530)	(4,987)	37,623	516,468	49,532	566,000	150	566,150
8	Sales for Resale	CAS-12	0	0	0	0	0	0	0	0	0
9	Miscellaneous Revenue	CAS-12	2,118	0	0	(2,118)	0	0	0	0	0
10											
11	Metered & Flat Rate		12,960,737	(106,639)	(26,523)	740,387	13,567,961	4,077,824	17,645,785	25,756	17,671,541
12										•	
13											
14	Private Fire Service	CAS-12	0	0	0	0	0	0	0	0	0
15											•
16											
17	Sewer Revenues		12,960,737	(106,639)	(26,523)	740,387	13,567,961	4,077,824	17,645,785	25,756	17,671,541
18				(,,	(-,,	-,	-,,	, , , , , , , , , , , , , , , , , , , ,	, , , , , , ,	,	,- ,-
19											
20	Other Revenues										
21	Reconnect Charges	CAS-11	(2,360)) 0	0	2,402	42	374	416	106	522
22	Returned Check Charge	CAS-11	1,368		0	66	1,434	(37)		56	
23	Application Fee	CAS-11	12	0	0	43	55	0	55	205	260
24	Miscellaneous Other Revenue	CAS-11	7,428	0	0	4,230	11,658	(6,073)		(770	
25	Rents from Water Property	CAS-11	4,502		0	(4,502)	,	17,069	17,069	, 0	
26	Late Fees	CAS-11	52,276	0	0	8,138	60,414	3,524	63,938	149	64,087
27									20,222		
28	Other Revenues		63,226	0	0	10,377	73,603	14,857	88,460	(254	88,206
29	2 mer nevendes					20,577	75,005	11,007	30,100	(23.	, 00,200
30											
31	Operating Revenues		\$13,023,962	(\$106,639)	(\$26,523)	\$750,764	\$13,641,564	\$4,092,681	\$17,734,245	\$25,502	\$17,759,747
31	operating nevenues			(7100,033)	(720,323)	ψ130,70 4	Ç13,041,304	Ţ.,032,001	Ç17,754,245	725,502	421,133,141

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St. Louis County

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

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All Other Water

							Present Rates Pro Forma Base		Pro Forma For the		Present Rates Pro Forma For the
Line			Base Year Ended	Eliminate Unbilled	WSIRA Surcharge	Bill Analysis	Year Ended	Pro Forma	12 Months Ended	Discrete	12 Months Ended
Number	Description	Schedule	06/30/22	Revenue	Adjustment	Normalization	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
1											
2	Sales of Water										
3	Metered Sales										
4	Residential	CAS-12	\$53,282,779	\$377,398	(\$154,438)	(\$1,531,097)	\$51,974,642	(\$1,785,582)	\$50,189,060	(\$1,213,568)	\$48,975,492
5	Commercial	CAS-12	19,395,095	82,563	(69,135)	(52,836)	19,355,687	108,385	\$19,464,072	(1,067,719)	\$18,396,353
6	Industrial	CAS-12	9,835,913	(84,053)	(38,248)	(793,645)	8,919,966	0	\$8,919,966	(292,763)	\$8,627,203
7	Other Public Authority	CAS-12	4,105,636	16,209	(12,355)	17,661	4,127,150	6,698	\$4,133,848	(123,418)	\$4,010,430
8	Sales for Resale	CAS-12	3,543,483	33,855	(11,483)	(437,224)	3,128,631	(253)	\$3,128,378	3,683	\$3,132,061
9	Miscellaneous Revenue	CAS-12	58,780	359	0	(17,672)	41,467	0	\$41,467	0	\$41,467
10											
11	Metered Sales		90,221,687	426,330	(285,659)	(2,814,814)	87,547,543	(1,670,752)	85,876,791	(2,693,785)	83,183,006
12											
13											
14	Private Fire Service	CAS-12	1,490,444	(77,356)	0	9,395	1,422,483	11,777	\$1,434,260	7,550	\$1,441,810
15						·		·		·	
16											
17	Water Revenues		91,712,131.00	348,973	(285,659)	(2,805,419)	88,970,026	(1,658,975)	87,311,051	(2,686,235)	84,624,816
18					(,,	(//		(//-		(/ /	- /- /-
19											
20	Other Revenues										
21	Reconnect Charges	CAS-11	242,669	0	0	35,918	278,587	4,263	282,850	10,285	293,135
22	Returned Check Charge	CAS-11	26,512		0	43	26,555	(1,472)		(1,206)	23,877
23	Application Fee	CAS-11	557,695		0	(1,804)	555,891	(1,198)	554,693	905	555,598
24	Miscellaneous Other Revenue	CAS-11	231,827	0	0	27,029	258,856	(48,468)	210,388	(17,675)	192,713
25	Rents from Water Property	CAS-11	293,082	0	0	67,268	360,350	(40,400)	360,350	(17,075)	360,350
26	Late Fees	CAS-11	209,611		0	47,191	256,802	(6,739)	250,063	(10,913)	239,150
27	Laterees	CA3-11	203,011	0	<u> </u>	47,131	230,802	(0,733)	230,003	(10,913)	233,130
28	Other Revenues		1,561,395	0	0	175,646	1,737,041	(53,614)	1,683,427	(18,604)	1,664,823
29	Other Revenues		1,301,393	U	0	173,040	1,737,041	(33,614)	1,003,427	(10,004)	1,004,023
30 31	Operating Revenues		\$93,273,526	\$348,973	(\$285,659)	(\$2,629,772)	\$90,707,067	(\$1,712,589)	\$88,994,478	(\$2,704,839)	\$86,289,639
51	Operating Revenues		\$93,273,526	\$348,973	(\$285,059)	(\$2,029,772)	790,707,067	(\$1,/12,589)	३٥٥,994,478	(\$2,704,839)	300,289,039

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Arnold

Line			Base Year Ended	Eliminate Unbilled	WSIRA Surcharge	Bill Analysis	Present Rates Pro Forma Base Year Ended	Pro Forma	Pro Forma For the 12 Months Ended	Discrete	Present Rates Pro Forma For the 12 Months Ended
Number	Description	Schedule	06/30/22	Revenue	Adjustment	Normalization	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
1											
2	Sales of Sewer										
3	Metered & Flat Rate										
4	Residential	CAS-12	\$3,897,784	, ,	(\$2,247)	\$130,657	\$4,014,234	\$7,083	\$4,021,317	\$6,598	
5	Commercial	CAS-12	1,751,748		0	51,407	1,806,594	34,504	1,841,098	19,009	1,860,107
6	Industrial	CAS-12	31	12	0	(44)	0	0	0	0	0
7	Other Public Authority	CAS-12	408,711	(17,351)	(3,726)	36,479	424,113	9,144	433,257	151	433,408
8	Sales for Resale	CAS-12	0	0	0	0	0	0	0	0	0
9	Miscellaneous Revenue	CAS-12	785	0	0	(785)	0	0	0	0	0
10											,
11	Metered & Flat Rate		6,059,059	(25,860)	(5,973)	217,715	6,244,941	50,731	6,295,672	25,758	6,321,430
12								•			
13											
14	Private Fire Service	CAS-12	0	0	0	0	0	0	0	0	0
15			_								_
16											
17	Sewer Revenues		6,059,059	(25,860)	(5,973)	217,715	6,244,941	50,731	6,295,672	25,758	6,321,430
18				(==,==)	(0,0:0)		-,- : ,,- :-		-,,		5,522,155
19											
20	Other Revenues										
21	Reconnect Charges	CAS-11	(967) 0	0	967	0	220	220	100	320
22	Returned Check Charge	CAS-11	964		0	27	991	75	1,066	41	1,107
23	Application Fee	CAS-11	10		0	(10)	0	0	0	939	939
24	Miscellaneous Other Revenue	CAS-11	(1,881		0	2,041	160	(2)	-	640	
25	Rents from Water Property	CAS-11	1,806	•	0	(1,806)	0	0	0	0	0
26	Late Fees	CAS-11	31,805		0	(1,911)	29,894	293	30,187	148	
27	Late rees	CA3-11	31,003	0	<u> </u>	(1,511)	23,034	233	30,107	140	30,333
28	Other Revenues		31,737	0	0	(692)	31,045	586	31,631	1,868	33,499
29	Other Revenues		31,737	0	0	(032)	31,043	380	31,031	1,808	33,433
30											
30	Operating Revenues		\$6,090,796	(\$25,860)	(\$5,973)	\$217,022	\$6,275,986	\$51,317	\$6,327,303	\$27,626	\$6,354,929
31	Operating Revenues		\$6,090,796	(\$25,860)	(\$5,973)	\$217,022	90,275,986	\$51,317	\$0,327,303	\$27,626	\$6,354,929

Case No. WR-2022-0303 Case No. SR-2022-0304

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All Other WW

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

Total Company

					Pro Forma For the		Present Rates Pro Forma For the
Line			Base Year Ended	Pro Forma	12 Months Ended	Discrete	12 Months Ended
Number	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
1							
2	Purchased Water	W/Ps	\$1,251,852	\$205,314	\$1,457,166	\$41,158	\$1,498,324
3	Fuel and Power	W/Ps	11,984,444	688,986	12,673,431	(\$58,552)	
4	Chemicals	W/Ps	10,077,739	4,176,933	14,254,672	\$1,714,176	15,968,848
5	Waste Disposal	W/Ps	3,453,451	(210,812)	3,242,639	(\$120,479)	3,122,160
6	Labor	W/Ps	34,903,185	477,091	35,380,275	\$3,296,979	38,677,254
7	Pensions	W/Ps	1,040,898	(6,322,009)	(5,281,111)	\$5,070,947	(210,164)
8	OPEB	W/Ps	(6,245,725)	3,146,882	(3,098,842)	(\$1,498,762)	(4,597,604)
9	Group Insurance	W/Ps	6,446,611	797,539	7,244,150	\$0	7,244,150
10	401K	W/Ps	885,648	(121,308)	764,340	\$43,879	808,219
11	DCP	W/Ps	973,102	134,736	1,107,838	\$7,966	1,115,804
12	ESPP	W/Ps	204,596	(77,561)	127,035	\$0	127,035
13	VEBA	W/Ps	133,466	1,899	135,365	\$4,964	140,329
14	Other Benefits	W/Ps	661,277	77,837	739,115	\$88,154	827,269
15	Support Services	W/Ps	36,465,742	3,301,921	39,767,663	\$605,778	40,373,441
16	Contracted services	W/Ps	4,937,483	(753,757)	4,183,726	\$0	4,183,727
17	Building Maintenance and Services	W/Ps	1,414,191	32,513	1,446,704	\$7,201	1,453,905
18	Telecommunication expenses	W/Ps	1,219,239	59,505	1,278,744	\$0	1,278,743
19	Postage, printing and stationary	W/Ps	40,817	(40,817)	0	\$0	0
20	Office supplies and services	W/Ps	823,035	(20,756)	802,279	\$0	802,280
21	Employee related expense travel & entertainment	W/Ps	777,868	(184,278)	593,590	\$0	593,590
22	Rents	W/Ps	306,447	(27,958)	278,489	(\$12,303)	266,186
23	Transportation	W/Ps	2,213,047	2,123,667	4,336,714	\$0	4,336,714
24	Miscellaneous	W/Ps	6,627,596	(3,815,951)	2,811,646	\$0	2,811,646
25	Uncollectible accounts expense	W/Ps	1,964,865	1,536,539	3,501,404	(\$51,218)	
26	Customer Accounting	W/Ps	1,513,457	116,443	1,629,900	\$0	1,629,900
27	Regulatory Expense	W/Ps	305,757	40,794	346,551	\$0	346,551
28	Insurance Other than Group	W/Ps	5,094,379	2,076,035	7,170,413	\$455,678	7,626,091
29	Maintenance supplies and services	W/Ps	8,010,537	2,601,566	10,612,103	\$0	10,612,102
30	Total Operations and Maintenance	•	137,485,004	10,020,993.75	147,505,999	9,595,567	157,101,565
31	·			, ,		, ,	<u> </u>
32	Depreciation	W/Ps	55,845,999	(55,845,999)	0	70,081,164	70,081,164
33	Amortization	W/Ps	3,042,406	4,092,783	7,135,190	381,460	7,516,650
34	Total Depreciation and Amortization	,	58,888,405	(51,753,215.77)	7,135,190	70,462,624	77,597,814
35				(==,:==,===::,	.,		,
36	Property Taxes	W/Ps	30,612,858	7,651,920	38,264,777	1,168,545	39,433,322
37	Payroll Taxes	W/Ps	2,542,028	146,832	2,688,860	246,905	2,935,765
38	PSC Fees	W/Ps	3,069,453	(581,766)	2,487,687	(0)	
39	Other General Taxes	W/Ps	(121,890)	(381,700)	(121,890)	(0)	(121,890)
40	Total Taxes Other Than Income Taxes	**/. 3	\$36,102,449	\$7,216,986	\$43,319,434	\$1,415,449	\$44,734,883
40	Total Taxes Other Than mediae Taxes		730,102,443	77,210,300	773,313,434	71,713,443	777,737,003

Total Water

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

Total Sewer

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

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Line	Paraulation.	Calcadada	Base Year Ended	Pro Forma	12 Months Ended	Discrete	12 Months Ended
Number 1	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
2	Purchased Water	W/Ps	\$382,876	\$55,869	\$438,745	\$41,158	\$479,903
3	Fuel and Power	W/Ps	7,558,509	\$530,078	\$8,088,587	\$41,136 \$747	8,089,334
3 4	Chemicals	W/Ps	8,034,390	\$2,988,593	\$11,022,983	\$1,319,089	12,342,072
5	Waste Disposal	W/Ps	6,034,390 417,176	\$2,986,595 (\$52,321)	\$11,022,983	(\$358,981)	12,342,072 5,874
6	·	W/Ps				,	
7	Labor Pensions	W/Ps	22,726,387 647,209	\$2,240,195 (\$4,200,869)	\$24,966,582 (\$3,553,660)	\$2,742,117 \$3,412,240	27,708,699
8		•	,				(141,420)
	OPEB	W/Ps	(4,210,097)	\$2,124,887	(\$2,085,210)	(\$1,008,517)	(3,093,727)
9	Group Insurance	W/Ps	3,822,438	\$1,069,197	\$4,891,635	\$0	4,891,635
10	401K	W/Ps	567,887	(\$15,017)	\$552,870	\$29,570	582,440
11	DCP	W/Ps	563,586	\$175,607	\$739,193	\$22,200	761,393
12	ESPP	W/Ps	137,673	(\$55,290)	\$82,383	\$123	82,506
13	VEBA	W/Ps	100,539	\$9,693	\$110,232	\$4,310	114,542
14	Other Benefits	W/Ps	456,845	(\$1,806)	\$455,039	\$59,319	514,358
15	Support Services	W/Ps	24,537,799	\$2,256,415	\$26,794,214	\$407,627	27,201,841
16	Contracted services	W/Ps	3,818,719	(\$1,003,490)	\$2,815,229	(\$0)	2,815,229
17	Building Maintenance and Services	W/Ps	588,479	\$385,008	\$973,487	\$4,845	978,332
18	Telecommunication expenses	W/Ps	761,920	\$98,547	\$860,467	\$0	860,467
19	Postage, printing and stationary	W/Ps	15,565	(\$15,565)	\$0	\$0	0
20	Office supplies and services	W/Ps	523,444	\$16,410	\$539,854	\$0	539,854
21	Employee related expense travel & entertainment	W/Ps	504,959	(\$105,532)	\$399,427	\$0	399,427
22	Rents	W/Ps	165,124	(\$37,586)	\$127,538	(\$1,935)	125,603
23	Transportation	W/Ps	1,530,401	\$1,711,181	\$3,241,582	(\$0)	3,241,582
24	Miscellaneous	W/Ps	4,234,317	(\$2,932,010)	\$1,302,307	\$0	1,302,307
25	Uncollectible accounts expense	W/Ps	1,322,158	\$1,105,322	\$2,427,480	(\$24,170)	2,403,310
26	Customer Accounting	W/Ps	1,018,231	\$88,266	\$1,106,497	(\$0)	1,106,497
27	Regulatory Expense	W/Ps	200,630	\$32,564	\$233,194	\$0	233,194
28	Insurance Other than Group	W/Ps	3,412,034	\$1,412,937	\$4,824,971	\$306,626	5,131,597
29	Maintenance supplies and services	W/Ps	5,497,513	\$1,452,453	\$6,949,966	\$0	6,949,966
30	Total Operations and Maintenance		89,336,711	9,333,735	98,670,446	6,956,369	105,626,815
31							
32	Depreciation	W/Ps	36,910,988	(36,910,988)	\$0	\$47,103,625	47,103,625
33	Amortization	W/Ps	1,775,911	3,156,553	\$4,932,464	\$227,895	5,160,359
34	Total Depreciation and Amortization		38,686,899	(33,754,435)	4,932,464	47,331,520	52,263,984
35	•			, , , ,		, , , , , , , , , , , , , , , , , , ,	<u>, , , , , , , , , , , , , , , , , , , </u>
36	Property Taxes	W/Ps	22,282,236	5,013,639	\$27,295,875	1,031,323	28,327,198
37	Payroll Taxes	W/Ps	1,649,098	246,315	\$1,895,413	206,973	2,102,386
38	PSC Fees	W/Ps	2,065,435	(391,471)	\$1,673,964	(0)	1,673,964
39	Other General Taxes	W/Ps	(93,694)	(0)	(\$93,694)	0	(93,694)
40	Total Taxes Other Than Income Taxes	,	\$25,903,075	\$4,868,483	\$30,771,558	\$1,238,296	\$32,009,854
-10	Total Taxes Other Than Income Taxes		723,303,073	γ¬,000, 1 03	730,771,330	71,230,230	ŢJZ,003,03 4

All Other Water

Line	Possibilities	C. L. J. J.	Base Year Ended	Pro Forma	Pro Forma For the 12 Months Ended	Discrete	Present Rates Pro Forma For the 12 Months Ended
Number 1	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
2	Purchased Water	W/Ps	\$856,439	\$161,982	\$1,018,421	\$0	\$1,018,421
3	Fuel and Power	W/Ps	4,061,445	(\$52,059)	\$4,009,386	(\$54,471)	3,954,915
4	Chemicals	W/Ps	2,010,703	\$1,098,567	\$3,109,270	\$388,492	3,497,762
5	Waste Disposal	W/Ps	647,395	(\$121,357)	\$526,038	\$7,162	533,200
6	Labor	W/Ps	10,567,816	(\$1,140,833)	\$9,426,983	\$501,158	9,928,141
7	Pensions	W/Ps	287,268	(\$1,992,538)	(\$1,705,270)	\$1,637,409	(67,861)
8	OPEB	W/Ps	(2,023,258)	\$1,022,642	(\$1,703,270)	(\$483,951)	(1,484,567)
9		W/Ps	2,285,483	(\$67,827)	\$2,217,656	(\$483,331) \$0	2,217,656
9 10	Group Insurance 401K	W/Ps	2,285,483	. , ,			, ,
10 11	DCP	W/Ps	344,339	\$46,994 (\$8,891)	\$317,662 \$335,448	\$61,008 (\$8,882)	378,670 326,566
		·	·			,	
12	ESPP	W/Ps	66,064	(\$21,657)	\$44,407	(\$2,944)	
13	VEBA	W/Ps	31,544	\$917	\$32,461	(\$7,198)	
14	Other Benefits	W/Ps	196,311	\$26,897	\$223,208	\$28,465	251,673
15	Support Services	W/Ps	11,774,788	\$1,016,757	\$12,791,545	\$195,606	12,987,151
16	Contracted services	W/Ps	1,016,718	\$334,207	\$1,350,925	(\$0)	
17	Building Maintenance and Services	W/Ps	624,856	(\$157,715)	\$467,141	\$2,325	469,466
18	Telecommunication expenses	W/Ps	407,620	\$5,286	\$412,906	(\$0)	
19	Postage, printing and stationary	W/Ps	19,815	(\$19,815)	\$0	\$0	0
20	Office supplies and services	W/Ps	275,995	(\$16,939)	\$259,056	(\$0)	
21	Employee related expense travel & entertainment	W/Ps	262,621	(\$70,951)	\$191,670	(\$0)	
22	Rents	W/Ps	86,888	(\$1,853)	\$85,035	\$1,934	86,969
23	Transportation	W/Ps	432,679	\$392,587	\$825,266	\$0	825,266
24	Miscellaneous	W/Ps	2,257,310	(\$1,064,637)	\$1,192,673	(\$0)	1,192,673
25	Uncollectible accounts expense	W/Ps	634,455	\$263,987	\$898,442	(\$27,305)	
26	Customer Accounting	W/Ps	489,111	\$27,582	\$516,693	\$0	516,693
27	Regulatory Expense	W/Ps	103,875	\$8,026	\$111,901	\$0	111,901
28	Insurance Other than Group	W/Ps	1,629,795	\$685,531	\$2,315,326	\$147,139	2,462,465
29	Maintenance supplies and services	W/Ps	2,220,124	\$1,052,226	\$3,272,350	(\$0)	3,272,350
30	Total Operations and Maintenance		41,838,867	1,407,116	43,245,983	2,385,947	45,631,930
31							
32	Depreciation	W/Ps	16,832,860	(16,832,860)	\$0	\$19,760,658	19,760,658
33	Amortization	W/Ps	293,414	849,454	\$1,142,868	\$153,563	1,296,431
34	Total Depreciation and Amortization		17,126,274	(15,983,406)	1,142,868	19,914,221	21,057,089
35	·						
36	Property Taxes	W/Ps	8,315,332	1,349,874	\$9,665,206	117,518	9,782,724
37	Payroll Taxes	W/Ps	770,917	65,209	\$836,126	(44,917)	791,209
38	PSC Fees	W/Ps	991,126	(187,852)	\$803,274	0	803,274
39	Other General Taxes	W/Ps	(27,814)	(0)	(\$27,814)	0	(27,814)
40	Total Taxes Other Than Income Taxes	, -	\$10,049,561	\$1,227,230	\$11,276,791	\$72.602	\$11,349,393

Arnold

Line			Base Year Ended	Pro Forma	Pro Forma For the 12 Months Ended	Discrete	Present Rates Pro Forma For the 12 Months Ended
Number	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
1	Developed Makes	W/D-	ćo	ćo	¢o.	¢0	ćo
2	Purchased Water	W/Ps	\$0	\$0	\$0	\$0	\$0
3	Fuel and Power	W/Ps	6,358	(\$285)	\$6,073	(\$83)	
4	Chemicals	W/Ps	0	\$0	\$0	\$0	0
5	Waste Disposal	W/Ps	1,129,722	\$140,021	\$1,269,743	(\$0)	
6	Labor	W/Ps	366,500	(\$195,372)	\$171,128	\$2,149	173,277
7	Pensions	W/Ps	24,918	(\$27,030)	(\$2,112)	\$2,028	(84)
8	OPEB	W/Ps	903	(\$2,143)		(\$600)	
9	Group Insurance	W/Ps	67,899	(\$43,186)		\$0	24,713
10	401K	W/Ps	10,880	(\$6,375)		\$68	4,573
11	DCP	W/Ps	13,956	(\$7,930)		(\$3,020)	3,006
12	ESPP	W/Ps	82	(\$56)		\$0	26
13	VEBA	W/Ps	(5)	\$5	\$0	\$0	0
14	Other Benefits	W/Ps	977	(\$741)	\$236	\$36	272
15	Support Services	W/Ps	14,585	\$1,183	\$15,768	\$243	16,011
16	Contracted services	W/Ps	8,760	(\$7,087)	\$1,673	\$0	1,673
17	Building Maintenance and Services	W/Ps	9,675	(\$9,096)	\$579	\$3	582
18	Telecommunication expenses	W/Ps	10,078	(\$9,567)	\$511	\$0	511
19	Postage, printing and stationary	W/Ps	37	(\$37)	\$0	\$0	0
20	Office supplies and services	W/Ps	13,413	(\$13,092)	\$321	\$0	321
21	Employee related expense travel & entertainment	W/Ps	152	\$85	\$237	(\$0)	237
22	Rents	W/Ps	42,496	\$6,965	\$49,461	\$225	49,686
23	Transportation	W/Ps	123,931	(\$1,814)	\$122,117	\$0	122,117
24	Miscellaneous	W/Ps	4,009	(\$1,349)	\$2,660	\$0	2,660
25	Uncollectible accounts expense	W/Ps	786	\$63,084	\$63,870	\$279	64,149
26	Customer Accounting	W/Ps	601	\$38	\$639	\$0	639
27	Regulatory Expense	W/Ps	119	\$20	\$139	\$0	139
28	Insurance Other than Group	W/Ps	9,684	(\$6,816)	\$2,868	\$182	3,050
29	Maintenance supplies and services	W/Ps	20,699	\$1,947	\$22,646	\$0	22,646
30	Total Operations and Maintenance	, -	1,881,215	(118,626)	1,762,589	1,510	1,764,097
31	·			, , ,	, ,		, ,
32	Depreciation	W/Ps	462,858	(462,858)	\$0	\$503,484	503,484
33	Amortization	W/Ps	922,243	46,926	\$969,169	\$0	969,169
34	Total Depreciation and Amortization	,	1,385,101	(415,932)	969,169	503.484	1,472,653
35	. 2			(.23,332)	333,103	505,404	2, ., 2,000
36	Property Taxes	W/Ps	13,911	359,773	\$373,684	\$4,933	378,617
37	Payroll Taxes	W/Ps	28,430	(15,263)	\$13,167	\$162	13,329
38	PSC Fees	W/Ps	1,228	(233)	\$13,107	(\$0)	,
39	Other General Taxes	W/Ps	(35)	(233)	(\$35)	\$0 \$0	(35)
40	Total Taxes Other Than Income Taxes	VV/F3	\$43,534	\$344,277	\$387,811	\$5,095	\$392,906

All Other WW

Line			Base Year Ended	Pro Forma	Pro Forma For the 12 Months Ended	Discrete	Present Rates Pro Forma For the 12 Months Ended
Number	Description	Schedule	06/30/22	Adjustments	12/31/22	Adjustments	5/31/23
1	Durahasad Water	\A//D-	¢12 F27	(612 527)	\$0	\$0	ćo
2	Purchased Water	W/Ps	\$12,537	(\$12,537)		•	\$0
3	Fuel and Power	W/Ps	358,133	211,252	569,385	(4,745)	
4	Chemicals	W/Ps	32,646	89,773	122,419	6,595	129,014
5	Waste Disposal	W/Ps	1,259,158	(177,155)		231,340	1,313,343
6	Labor	W/Ps	1,242,481	(426,900)	•	51,556	867,137
7	Pensions	W/Ps	81,503	(101,571)		19,269	(799)
8	OPEB	W/Ps	(13,272)	1,496	(11,776)	(5,694)	, , ,
9	Group Insurance	W/Ps	270,791	(160,645)	•	0	110,146
10	401K	W/Ps	36,213	(146,910)		(46,767)	
11	DCP	W/Ps	51,221	(24,048)		(2,334)	
12	ESPP	W/Ps	777	(558)		2,822	3,041
13	VEBA	W/Ps	1,388	(8,716)		7,852	524
14	Other Benefits	W/Ps	7,146	53,486	60,632	335	60,967
15	Support Services	W/Ps	138,570	27,566	166,136	2,302	168,438
16	Contracted services	W/Ps	93,285	(77,387)	15,898	0	15,898
17	Building Maintenance and Services	W/Ps	191,180	(185,683)	5,497	28	5,525
18	Telecommunication expenses	W/Ps	39,622	(34,763)	4,859	(0)	4,859
19	Postage, printing and stationary	W/Ps	5,400	(5,400)	0	0	0
20	Office supplies and services	W/Ps	10,183	(7,134)	3,049	0	3,049
21	Employee related expense travel & entertainment	W/Ps	10,137	(7,881)	2,256	0	2,256
22	Rents	W/Ps	11,939	4,516	16,455	(12,527)	3,928
23	Transportation	W/Ps	126,036	21,713	147,749	(0)	147,749
24	Miscellaneous	W/Ps	131,960	182,046	314,006	(0)	314,006
25	Uncollectible accounts expense	W/Ps	7,466	104,146	111,612	(22)	
26	Customer Accounting	W/Ps	5,515	556	6,071	, o	6,071
27	Regulatory Expense	W/Ps	1,133	184	1,317	0	1,317
28	Insurance Other than Group	W/Ps	42,865	(15,617)		1,731	28,979
29	Maintenance supplies and services	W/Ps	272,201	94,939	367,140	0	367,140
30	Total Operations and Maintenance	,	4,428,214	(601,233)	,	251,742	4,078,723
31			.,,	(555,555)	5,5=5,55=		.,,. ==
32	Depreciation	W/Ps	1,639,293	(1,639,293)	0	2,713,397	2,713,397
33	Amortization	W/Ps	50,840	39,850	90,690	0	90,690
34	Total Depreciation and Amortization	**/13	1,690,133	(1,599,443)	90.690	2,713,397	2,804,087
35	Total Depreciation and Amortization		1,050,155	(1,555,445)	30,030	2,713,337	2,004,007
36	Property Taxes	W/Ps	1,378	928,635	930,013	14,770	944,783
30 37	Payroll Taxes	W/Ps	93,583	(149,429)	,	84,687	28,841
38	PSC Fees	W/Ps	93,363 11,664	(149,429)		04,007	9,453
38 39	Other General Taxes	W/Ps	(346)	(2,211)		0	(346)
40	Total Taxes Other Than Income Taxes	VV/F3	\$106,279	\$776,995	\$883,274	\$99.457	\$982,731
40	Total Taxes Other Than Income Taxes		\$106,279	\$776,995	\$883,274	\$99,457	\$982,/31

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Total Company

1			At Presen 05/31/2		At Proposed Rates 05/31/2023		
Commerciation Revenues \$342,480,042 \$342,480,042 \$487,75	ber	Description	Federal	State	Federal	State	
Less:		Operating Payanues	\$242 480 042	\$242 480 042	\$487,784,900	\$487,784,900	
Common C			7342,460,042	7342,460,042	3487,784,300	3487,784,300	
Depreciation & Amortization Expense			157 101 565	157 101 565	158,568,321	158,568,321	
66 Takes Other Than Income 44,734,883 44,704,815 58,30 54,733,602 54,733,							
Domestic Manufacturing Deduction		· · · · · · · · · · · · · · · · · · ·			77,597,814 44,734,883	77,597,814	
Other Permanent Deductions (114,075)					44,734,663	44,734,883 0	
Interest Expense (1)		<u> </u>			(114,075)	(114,075	
Excess of Tax Depreciation Over Book (12,820,328) (12,278,223) (12,8			, , ,		54,733,602	54,733,602	
Gain/loss						(12,278,223	
Taxable CIAC 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		·			(12,820,328) 8,346,294	8,470,315	
Other Book versus Tax Timing Differences		· · · · · · · · · · · · · · · · · · ·			0,340,294	8,470,513	
Repairs Expense (2)							
Total Deductions					(204,162)	(36,255	
Taxable Income (96,250,729) (97,084,762) 47,5 NOL Build (Utilization) 0 0 Adjusted Taxable Income (96,250,729) (97,084,762) 47,5 Effective Tax Rate (3) 20,245% 3,595% 2 Pro Forma Current Income Tax (\$19,485,960) (\$3,490,294) \$9,6 Deferred Income Tax: (\$19,485,960) (\$3,490,294) \$9,6 Deferred Income Tax: (\$12,820,328) (\$12,278,223) (\$12,8 63in/loss 8,346,294 8,470,315 8,3 73able CIAC 0 0 0 Other Book versus Tax Timing Differences (204,162) (36,255) (2 Repairs Expense (2) 109,355,178 109,355,178 109,3 NOL 0 0 0 Total Book versus Tax Timing Differences 104,676,982 105,511,015 104,6 Effective Tax Rate (3) 20,245% 3,595% 2 Effective Tax Rate (3) 20,245% 3,595% 2 Deferred Income Tax 21,191,855 3,793,227 21,1 Amortization of Flow-Through Regulatory Asset (10,189,125) 0 (10,1 Proforma Deferred Income Tax \$11,002,730 \$3,793,227 \$11,0 Note (1) Interest synchronization calculation: Rate Base \$2,379,721,004 \$2,379,721,004 \$2,379,721 Interest Expense Deduction - Rate Base 53,067,778					109,355,178	109,355,178	
Taxable Income (96,250,729) (97,084,762) 47,5 NOL Build (Utilization) 0 0 0 Adjusted Taxable Income (96,250,729) (97,084,762) 47,5 Effective Tax Rate (3) 20,245% 3,595% 2 Deferred Income Tax: (\$19,485,960) (\$3,490,294) \$9,6 Excess of Tax Depreciation Over Book (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,00,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Total Deductions	438,/30,//1	439,564,804	440,197,527	441,031,560	
NOL Build (Utilization)		Tayahla Ingoma	(00.350.330)	(07.004.703)	47 507 272	46 752 242	
NOL Build (Utilization)		raxable income	(96,250,729)	(97,084,762)	47,587,373	46,753,340	
Adjusted Taxable Income		NOLD THURST IT A	=		ē	=	
Adjusted Taxable Income (96,250,729) (97,084,762) 47,5 Effective Tax Rate (3) 20.245% 3.595% 2 Pro Forma Current Income Tax (\$19,485,960) (\$3,490,294) \$9,6 Deferred Income Tax: Excess of Tax Depreciation Over Book (\$12,820,328) (\$12,278,223) (\$12,8 6,2 7,2 7,2 1,2 1,2 1,2 1,2 1,2 1,2 1,2 1,2 1,2 1		NOL Build (Utilization)	0	0	0	0	
Effective Tax Rate (3) 20.245% 3.595% 2 Pro Forma Current Income Tax (\$19,485,960) (\$3,490,294) \$9,6 Deferred Income Tax: Excess of Tax Depreciation Over Book (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,820							
Deferred Income Tax		Adjusted Taxable Income	(96,250,729)	(97,084,762)	47,587,373	46,753,340	
Pro Forma Current Income Tax							
Pro Forma Current Income Tax		Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%	
Deferred Income Tax:							
Excess of Tax Depreciation Over Book Gain/loss 8,346,294 8,470,315 8,3 Taxable CIAC 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Pro Forma Current Income Tax	(\$19,485,960)	(\$3,490,294)	\$9,634,064	\$1,680,830	
Excess of Tax Depreciation Over Book Gain/loss 8,346,294 8,470,315 8,3 Taxable CIAC 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							
Excess of Tax Depreciation Over Book Gain/loss 8,346,294 8,470,315 8,3 Cain/loss 10,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	,						
Excess of Tax Depreciation Over Book (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,278,223) (\$12,820,328) (\$12,000,315) 8,30 Gain/loss 8,346,294 8,470,315 8,30 Cain/loss 8,346,294 8,470,315 8,30 Cain/loss (204,162) (36,255) (204,162) (304,	3	Deferred Income Tax:					
Gain/loss 8,346,294 8,470,315 8,3 Taxable CIAC 0 0 0 Other Book versus Tax Timing Differences (204,162) (36,255) (2 Repairs Expense (2) 109,355,178 109,355,178 109,3 NOL 0 0 0 Total Book versus Tax Timing Differences 104,676,982 105,511,015 104,6 Effective Tax Rate (3) 20.245% 3.595% 2 Deferred Income Tax 21,191,855 3,793,227 21,1 Amortization of Flow-Through Regulatory Asset (10,189,125) 0 (10,1 Proforma Deferred Income Tax \$11,002,730 \$3,793,227 \$11,0 Note (1) Interest synchronization calculation: Rate Base \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004 \$2,379,721,004			(\$12.820.328)	(\$12.278.223)	(\$12,820,328)	(\$12,278,223	
Taxable CIAC 0 0 0 Other Book versus Tax Timing Differences (204,162) (36,255) (2 Repairs Expense (2) 109,355,178 109,355,178 109,3 NOL 0 0 0 Total Book versus Tax Timing Differences 104,676,982 105,511,015 104,6 Effective Tax Rate (3) 20.245% 3.595% 2 Deferred Income Tax 21,191,855 3,793,227 21,1 Amortization of Flow-Through Regulatory Asset (10,189,125) 0 (10,1 Proforma Deferred Income Tax \$11,002,730 \$3,793,227 \$11,0 Note (1) Interest synchronization calculation: Rate Base \$2,379,721,004		·			8,346,294	8,470,315	
Other Book versus Tax Timing Differences (204,162) (36,255) (2 Repairs Expense (2) 109,355,178 11,04,665,824 1,665,824 <					0	0, 0,0 =0	
Repairs Expense (2) 109,355,178 104,665 21,665,824 1,665,824 <t< td=""><td></td><td></td><td></td><td></td><td>(204,162)</td><td>(36,255</td></t<>					(204,162)	(36,255	
NOL 0 0 Total Book versus Tax Timing Differences 104,676,982 105,511,015 104,66 Effective Tax Rate (3) 20.245% 3.595% 2 Deferred Income Tax 21,191,855 3,793,227 21,1 Amortization of Flow-Through Regulatory Asset (10,189,125) 0 (10,1 Proforma Deferred Income Tax \$11,002,730 \$3,793,227 \$11,0 Note (1) Interest synchronization calculation: Rate Base \$2,379,721,004 </td <td></td> <td></td> <td></td> <td></td> <td>109,355,178</td> <td>109,355,178</td>					109,355,178	109,355,178	
Total Book versus Tax Timing Differences 104,676,982 105,511,015 104,6 Effective Tax Rate (3) 20.245% 3.595% 2 Deferred Income Tax 21,191,855 3,793,227 21,1 Amortization of Flow-Through Regulatory Asset (10,189,125) 0 (10,1 Proforma Deferred Income Tax \$11,002,730 \$3,793,227 \$11,0 Note (1) Interest synchronization calculation: Rate Base \$2,379,721,004 <td< td=""><td></td><td></td><td></td><td></td><td>0</td><td>0</td></td<>					0	0	
Deferred Income Tax 21,191,855 3,793,227 21,1					104,676,982	105,511,015	
Deferred Income Tax 21,191,855 3,793,227 21,1		Total Book Versus Tax Tilling Differences	104,070,382	103,311,013	104,070,382	103,311,013	
Deferred Income Tax 21,191,855 3,793,227 21,1 Amortization of Flow-Through Regulatory Asset (10,189,125) 0 (10,1 Proforma Deferred Income Tax \$11,002,730 \$3,793,227 \$11,0 Note (1) Interest synchronization calculation: Rate Base \$2,379,721,004 \$2,379,721,0		Effective Tay Rate (3)	20 2450/	2 5050/	20.245%	3.595%	
Deferred Income Tax 21,191,855 3,793,227 21,1 Amortization of Flow-Through Regulatory Asset (10,189,125) 0 (10,1 Proforma Deferred Income Tax \$11,002,730 \$3,793,227 \$11,0 Note (1) Interest synchronization calculation: Rate Base \$2,379,721,004 \$2,379,721,0		LITECTIVE TAX NATE (3)	20.243%	3.333%	20.243%	3.393%	
Amortization of Flow-Through Regulatory Asset (10,189,125) 0 (10,1 Proforma Deferred Income Tax \$11,002,730 \$3,793,227 \$11,0 Note (1) Interest synchronization calculation: Rate Base \$2,379,721,004 \$2		Deferred Income Tay	24 101 055	דרר כחד כ	21 101 055	ברב בחד כ	
Amortization of Flow-Through Regulatory Asset (10,189,125) 0 (10,189,127) 0 (10,1		Deterred lifenile rax	21,191,835	3,/93,44/	21,191,855	3,793,227	
Proforma Deferred Income Tax \$11,002,730 \$3,793,227 \$11,004 \$2,379,721,004 \$2,379		Amortization of Flow Through Pogulator: Asset	(10.100.135)	0	(10 100 135)	0	
Proforma Deferred Income Tax \$11,002,730 \$3,793,227 \$11,004 \$2,379,721,004 \$2,379		Amortization of Flow-Infough Regulatory Asset	(10,189,125)	0	(10,189,125)	0	
Note (1) Interest synchronization calculation: Rate Base \$2,379,721,004 \$2,379,721,004 \$2,379,7 Weighted Cost of Debt 2.23% 2.23% Interest Expense Deduction - Rate Base \$3,067,778 \$53,0		Duefarra Defarrad Income Torr	Ć11 002 720	ć2 702 227	Ć11 002 720	ć2 702 227	
Note (1) Interest synchronization calculation: Rate Base \$2,379,721,004 \$2,379,721,004 \$2,379,7 Weighted Cost of Debt 2.23% 2.23% Interest Expense Deduction - Rate Base \$3,067,778 \$53,0		Proforma Deferred Income Tax	\$11,002,730	\$3,793,227	\$11,002,730	\$3,793,227	
Note (1) Interest synchronization calculation: Rate Base \$2,379,721,004 \$2,379,721,004 \$2,379,721 Weighted Cost of Debt 2.23% 2.23% Interest Expense Deduction - Rate Base 53,067,778 53,06							
Rate Base \$2,379,721,004 \$2,379,721,							
Weighted Cost of Debt 2.23% 2.23%		Note (1) Interest synchronization calculation:					
Interest Expense Deduction - Rate Base 53,067,778 5	7	Rate Base	\$2,379,721,004	\$2,379,721,004	\$2,379,721,004	\$2,379,721,004	
Customer Lead Lines \$37,018,314 \$37,018,314 \$37,0 Cost of Debt 4.50% 4.50% 4.50% 4.50% 4.50% 4.605,824 1,665,824 1,	3	Weighted Cost of Debt		2.23%	2.23%	2.23%	
Customer Lead Lines \$37,018,314 \$37,018,314 \$37,00 Cost of Debt 4.50% 4.	9	Interest Expense Deduction - Rate Base	53,067,778	53,067,778	53,067,778	53,067,778	
2 Cost of Debt 4.50% 4.50% 3 Interest Expense Deduction - Lead Lines 1,665,824 1,665,824 1,6 4 Interest Expense Deduction \$54,733,602 \$54,733,602 \$54,733,602 \$54,733,602)						
3 Interest Expense Deduction - Lead Lines 1,665,824 1,66	1	Customer Lead Lines	\$37,018,314	\$37,018,314	\$37,018,314	\$37,018,314	
4 5 Interest Expense Deduction \$54,733,602 \$54,733,602 \$54,7	2	Cost of Debt	4.50%	4.50%	4.50%	4.50%	
5 Interest Expense Deduction \$54,733,602 \$54,733,602 \$54,7	3	Interest Expense Deduction - Lead Lines	1,665,824	1,665,824	1,665,824	1,665,824	
5 Interest Expense Deduction \$54,733,602 \$54,733,602 \$54,7	4						
		Interest Expense Deduction	\$54,733,602	\$54,733,602	\$54,733,602	\$54,733,602	
6		·	· ·		•		
(2) Repairs expense tax deduction; capitalized on books.		(2) Renairs expense tax deduction: capitalized on boo	ıks				

⁽²⁾ Repairs expense tax deduction; capitalized on books.

⁽³⁾ Based on a 6.25% statutory rate for SIT and 35% for FIT

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Total Water

Lina		At Presen 05/31/		At Proposed Rates 05/31/2023		
Line umber 1	Description	Federal	State	Federal	State	
2	Operating Revenues	\$324,720,292	\$324,720,292	\$468,757,640	\$468,757,640	
3	Less:	402.7.207202	702.7.20,202	+ 100/101/01/0	+ 100/101/01	
4	Operation & Maintenance Expense	151,258,744	151,258,744	152,712,705	152,712,705	
5	Depreciation & Amortization Expense	73,321,074	73,321,074	73,321,074	73,321,07	
6	Taxes Other Than Income	43,359,246	43,359,246	43,359,246	43,359,24	
7	Domestic Manufacturing Deduction	0	0	0	.,,	
3	Other Permanent Deductions	(149,016)	(149,016)	(149,016)	(149,016	
9	Interest Expense (1)	52,847,384	52,847,384	52,847,384	52,847,38	
0	Excess of Tax Depreciation Over Book	(13,071,033)	(12,528,928)	(13,071,033)	(12,528,928	
1	Gain/loss	7,745,333	7,869,356	7,745,333	7,869,356	
L2	Taxable CIAC	0	0	0	(
L3	Other Book versus Tax Timing Differences	(200,468)	(35,599)	(200,468)	(35,599	
L4	Repairs Expense (2)	107,018,043	107,018,043	107,018,043	107,018,043	
.5	Total Deductions	422,129,307	422,960,304	423,583,268	424,414,265	
16		-				
.7	Taxable Income	(97,409,015)	(98,240,012)	45,174,372	44,343,375	
.8						
19	NOL Build (Utilization)	0	0	0	(
20		-				
21	Adjusted Taxable Income	(97,409,015)	(98,240,012)	45,174,372	44,343,375	
22						
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595	
4						
5	Pro Forma Current Income Tax	(\$19,720,455)	(\$3,531,827)	\$9,145,552	\$1,594,189	
26						
27						
28	Deferred Income Tax:					
19	Excess of Tax Depreciation Over Book	(\$13,071,033)	(\$12,528,928)	(\$13,071,033)	(\$12,528,928	
0	Gain/loss	7,745,333	7,869,356	7,745,333	7,869,356	
1	Taxable CIAC	0	0	0	(
2	Other Book versus Tax Timing Differences	(200,468)	(35,599)	(200,468)	(35,599	
3	Repairs Expense (2)	107,018,043	107,018,043	107,018,043	107,018,043	
4	NOL	0	0	0	, ,	
5	Total Book versus Tax Timing Differences	101,491,875	102,322,872	101,491,875	102,322,872	
16	· ·		, , ,	, ,	, ,	
7	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.5959	
8	• •					
9	Deferred Income Tax	20,547,030	3,678,610	20,547,030	3,678,610	
0				, ,	, ,	
11	Amortization of Flow-Through Regulatory Asset	(10,004,750)	0	(10,004,750)	C	
2						
13	Proforma Deferred Income Tax	\$10,542,280	\$3,678,610	\$10,542,280	\$3,678,610	
14						
15						
46	Note (1) Interest synchronization calculation:					
17	Rate Base	\$2,295,137,234	\$2,295,137,234	\$2,295,137,234	\$2,295,137,234	
18	Weighted Cost of Debt	2.23%	2.23%	2.23%	2.23	
19	Interest Expense Deduction - Rate Base	51,181,560	51,181,560	51,181,560	51,181,560	
50	, , , , , , , , , , , , , , , , , , ,	- , - ,	- , - ,	- , - ,	. , . ,	
1	Customer Lead Lines	37,018,314	37,018,314	37,018,314	37,018,314	
52	Cost of Debt	4.50%	4.50%	4.50%	4.509	
3	Interest Expense Deduction - Lead Lines	1,665,824	1,665,824	1,665,824	1,665,824	
64		-,,	,,	,,	_,,	
55	Interest Expense Deduction	\$52,847,384	\$52,847,384	\$52,847,384	\$52,847,384	
6		,/ / '	, - , , 1	, - , ,	,, ,50	
57	(2) Repairs expense tax deduction; capitalized on boo	ks				
;, ;8	(3) Based on a 6.25% statutory rate for SIT and 35% for					

⁽²⁾ Repairs expense tax deduction; capitalized on books.

⁽³⁾ Based on a 6.25% statutory rate for SIT and 35% for FIT

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Schedule: CAS-10

Total Sewer

Lima		At Present 05/31/20		At Proposed Rates 05/31/2023		
Line umber 1	Description	Federal	State	Federal	State	
2	Operating Revenues	\$17,759,750	\$17,759,750	\$19,027,260	\$19,027,260	
3	Less:		7-17-007-00	7-0/02-7-00	7=0,0=1,0=0	
4	Operation & Maintenance Expense	5,842,821	5,842,821	5,855,616	5,855,616	
5	Depreciation & Amortization Expense	4,276,740	4,276,740	4,276,740	4,276,740	
6	Taxes Other Than Income	1,375,637	1,375,637	1,375,637	1,375,637	
7	Domestic Manufacturing Deduction	0	0	0	_,;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;	
8	Other Permanent Deductions	34,941	34,941	34,941	34,941	
9	Interest Charges (1)	1,886,218	1,886,218	1,886,218	1,886,218	
10	Excess of Tax Depreciation Over Book	250,705	250,705	250,705	250,705	
11	Gain/loss	600,961	600,959	600,961	600,959	
12	Taxable CIAC	0	0	0	Ć	
13	Other Book versus Tax Timing Differences	(3,694)	(656)	(3,694)	(656	
14	Repairs Expense (2)	2,337,135	2,337,135	2,337,135	2,337,135	
15	Total Deductions	16,601,464	16,604,500	16,614,259	16,617,295	
16			.,,	-,- ,	-,- ,	
17	Taxable Income	1,158,286	1,155,250	2,413,001	2,409,965	
18						
19	NOL Build (Utilization)	0	0	0	C	
20	,					
21	Adjusted Taxable Income	1,158,286	1,155,250	2,413,001	2,409,965	
22	•	, ,		, ,	, ,	
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.5959	
24	. ,					
25	Pro Forma Current Income Tax	\$234,495	\$41,533	\$488,512	\$86,641	
26			<u>, , , , , , , , , , , , , , , , , , , </u>	· /		
27						
28	Deferred Income Tax:					
29	Excess of Tax Depreciation Over Book	\$250,705	\$250,705	\$250,705	\$250,705	
30	Gain/loss	600,961	600,959	600,961	600,959	
31	Taxable CIAC	0	0	0	000,555	
32	Other Book versus Tax Timing Differences	(3,694)	(656)	(3,694)	(656	
33	Repairs Expense (2)	2,337,135	2,337,135	2,337,135	2,337,135	
34	NOL	0	0	0	2,007,100	
35	Total Book versus Tax Timing Differences	3,185,107	3,188,143	3,185,107	3,188,143	
36	rotal book reload rax rinning billereliees	0,200,207	0,100,110	0,203,207	0,100,110	
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%	
38	Effective Tax Nate (5)	20.24370	3.33370	20.24370	3.3337	
39	Deferred Income Tax	644,825	114,617	644,825	114,617	
40	before a medine tax	044,023	114,017	044,023	114,017	
41	Amortization of Flow-Through Regulatory Asset	(184,375)	0	(184,375)	0	
42	Amortization of Flow Finough Regulatory Asset	(104,373)		(104,373)		
43	Proforma Deferred Income Tax	\$460.450	\$114,617	\$460,450	\$114,617	
44	Troiding belefied modifie tax	ψ 100) 150	ψ11.j01/	ψ 100) 130	Ų11.)01 <i>i</i>	
45						
46	Note (1) Interest synchronization calculation:					
47	Rate Base	\$84,583,770	\$84,583,770	\$84,583,770	\$84,583,770	
48	Weighted Cost of Debt	2.23%	2.23%	2.23%	2.23%	
49	Interest Expense Deduction - Rate Base	1,886,218	1,886,218	1,886,218	1,886,218	
50	interest Expense Deduction - Nate base	1,000,210	1,880,218	1,000,210	1,880,218	
51	Customer Lead Lines	0	0	0	C	
	Cost of Debt			4.50%	4.509	
52 53	Interest Expense Deduction - Lead Lines	4.50%	4.50% 0	4.50%	4.507	
	interest expense beduction - tead times	U	U	U	·	
54	Interest Evnence Deduction	¢1 00¢ 210	¢1 006 210	¢1 00¢ 210	¢1 00¢ 31¢	
55	Interest Expense Deduction	\$1,886,218	\$1,886,218	\$1,886,218	\$1,886,218	
56	(2) 2					
57	(2) Repairs expense tax deduction; capitalized on book					
58	(3) Based on a 6.25% statutory rate for SIT and 35% for	r + I I				

⁽²⁾ Repairs expense tax deduction; capitalized on books.

⁽³⁾ Based on a 6.25% statutory rate for SIT and 35% for FIT

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Schedule: CAS-10

St. Louis County

Lina		At Presen 05/31/		At Proposed Rates 05/31/2023		
Line Number 1	Description	Federal	State	Federal	State	
2	Operating Revenues	\$238,430,654	\$238,430,654	\$335,162,790	\$335,162,790	
3	Less:					
4	Operation & Maintenance Expense	105,626,815	105,626,815	106,603,261	106,603,261	
5	Depreciation & Amortization Expense	52,263,984	52,263,984	52,263,984	52,263,984	
6	Taxes Other Than Income	32,009,854	32,009,854	32,009,854	32,009,854	
7	Domestic Manufacturing Deduction	0	0	0	0	
8	Other Permanent Deductions	(72,933)	(72,933)	(72,933)	(72,933)	
9	Interest Charges (1)	38,652,710	38,652,710	38,652,710	38,652,710	
10	Excess of Tax Depreciation Over Book	(16,791,823)	(16,250,848)	(16,791,823)	(16,250,848)	
11	Gain/loss	5,845,780	5,969,748	5,845,780	5,969,748	
12	Taxable CIAC	0	0	0	0	
13	Other Book versus Tax Timing Differences	(158,306)	(28,112)	(158,306)	(28,112)	
14	Repairs Expense (2)	82,151,604	82,151,604	82,151,604	82,151,604	
15	Total Deductions	299,527,685	300,322,822	300,504,131	301,299,268	
16	T	(64.007.024)	(64.002.460)	24.650.650	22.062.522	
17	Taxable Income	(61,097,031)	(61,892,168)	34,658,659	33,863,522	
18	NOLE THURST IN A			•		
19	NOL Build (Utilization)	0	0	0	0	
20	Adjusted Tayabla Income	(61,007,031)	(61 902 169)	24 659 650	22 062 522	
21 22	Adjusted Taxable Income	(61,097,031)	(61,892,168)	34,658,659	33,863,522	
23	Effective Tax Rate (3)	20.245%	2 5050/	20.2450/	3.595%	
23	Effective rax rate (3)	20.245%	3.595%	20.245%	3.393%	
24 25	Pro Forma Current Income Tax	(\$12,369,094)	(\$2,225,086)	\$7,016,645	\$1,217,427	
	PTO POTITIA CUITETIL IIICOTTIE TAX	(\$12,509,094)	(32,223,000)	\$7,010,045	\$1,217,427	
26 27						
28	Deferred Income Tax:					
28 29	Excess of Tax Depreciation Over Book	(\$16,791,823)	(\$16,250,848)	(\$16,791,823)	(\$16,250,848)	
30	Gain/loss	5,845,780	5,969,748	5,845,780	5,969,748	
31	Taxable CIAC	0	0	0	0,505,748	
32	Other Book versus Tax Timing Differences	(158,306)	(28,112)	(158,306)	(28,112)	
33	Repairs Expense (2)	82,151,604	82,151,604	82,151,604	82,151,604	
34	NOL	0	0	02,131,004	02,131,004	
35	Total Book versus Tax Timing Differences	71,047,255	71,842,392	71,047,255	71,842,392	
36	Total Book Versus Tax Tilling Billerences	71,047,233	71,042,332	71,047,233	71,042,332	
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%	
38	Encourse variate (6)	2012 1570	3.33370	2012 1070	0.000	
39	Deferred Income Tax	14,383,517	2,582,806	14,383,517	2,582,806	
40			_,	_ ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
41	Amortization of Flow-Through Regulatory Asset	(7,900,582)	0	(7,900,582)	0	
42	5 6 ,			. , , , ,		
43	Proforma Deferred Income Tax	\$6,482,935	\$2,582,806	\$6,482,935	\$2,582,806	
44						
45						
46	Note (1) Interest synchronization calculation:					
47	Rate Base	\$1,668,076,710	\$1,668,076,710	\$1,668,076,710	\$1,668,076,710	
48	Weighted Cost of Debt	2.23%	2.23%	2.23%	2.23%	
49	Interest Expense Deduction - Rate Base	37,198,111	37,198,111	37,198,111	37,198,111	
50						
51	Customer Lead Lines	32,324,422	32,324,422	32,324,422	32,324,422	
52	Cost of Debt	4.50%	4.50%	4.50%	4.50%	
53	Interest Expense Deduction - Lead Lines	1,454,599	1,454,599	1,454,599	1,454,599	
54						
55	Interest Expense Deduction	\$38,652,710	\$38,652,710	\$38,652,710	\$38,652,710	

⁽²⁾ Repairs expense tax deduction; capitalized on books.

⁽³⁾ Based on a 6.25% statutory rate for SIT and 35% for FIT

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All Other Water

3 Les 4 C 5 D 6 T 7 D 8 C 9 Ir 10 E 11 G 12 T 13 C 14 R 15 T 16 T 17 T 18 N 19 N 10 Adj 12 T 12 T 13 C 14 R 15 T 16 T 17 T 18 T 18 T 18 T 18 T 19 T 18	Operation & Maintenance Expense Depreciation & Amortization Expense Faxes Other Than Income Domestic Manufacturing Deduction Other Permanent Deductions interest Charges (1) Excess of Tax Depreciation Over Book Gain/loss Faxable CIAC Other Book versus Tax Timing Differences Repairs Expense (2) tal Deductions exable Income Of Build (Utilization)	\$86,289,639 45,631,930 21,057,089 11,349,393 0 (76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439 122,601,624 (36,311,985)	\$86,289,639 45,631,930 21,057,089 11,349,393 0 (76,082) 14,194,675 3,721,921 1,899,607 0 (7,487) 24,866,439 122,637,485	\$133,594,850 46,109,445 21,057,089 11,349,393 0 (76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439 123,079,139	46,109,445 21,057,085 11,349,393 ((76,082 14,194,675 3,721,921 1,899,607
2 Ope 3 Les 4 O 5 D 6 T 7 D 8 O 9 Ir 10 E 11 G 12 T 13 O 14 R 15 Tot 16 T 17 Tax 18 D 19 NO 20 Adj 21 Adj 22 B 23 Effe 24 P 26 B 27 C 28 Def 28 Def 38 Def 38 T	Operation & Maintenance Expense Depreciation & Amortization Expense Taxes Other Than Income Domestic Manufacturing Deduction Other Permanent Deductions Interest Charges (1) Excess of Tax Depreciation Over Book Gain/loss Faxable CIAC Other Book versus Tax Timing Differences Repairs Expense (2) tal Deductions xable Income DL Build (Utilization)	45,631,930 21,057,089 11,349,393 0 (76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439	45,631,930 21,057,089 11,349,393 0 (76,082) 14,194,675 3,721,921 1,899,607 0 (7,487) 24,866,439	46,109,445 21,057,089 11,349,393 0 (76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439	\$133,594,850 46,109,445 21,057,089 11,349,393 0 (76,082 14,194,675 3,721,921 1,899,607 0 (7,487 24,866,439
3 Les 4 C 5 D 6 T 7 D 7 D 8 C 9 Ir 10 E 11 G 12 T 13 C 14 R 15 Tot 16 C 17 Tax 18 B 19 NO 20 C 21 Adj 22 C 23 Effe 24 C 26 C 27 C 28 Def 29 E 30 G 31 T 32 C 33 R 34 N 35 Tot 36 C 37 Effe 38 B 39 Def 40 Am 41 Am 412 Am 414 Am 415	Operation & Maintenance Expense Depreciation & Amortization Expense Taxes Other Than Income Domestic Manufacturing Deduction Other Permanent Deductions Interest Charges (1) Excess of Tax Depreciation Over Book Gain/loss Faxable CIAC Other Book versus Tax Timing Differences Repairs Expense (2) tal Deductions xable Income DL Build (Utilization)	45,631,930 21,057,089 11,349,393 0 (76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439	45,631,930 21,057,089 11,349,393 0 (76,082) 14,194,675 3,721,921 1,899,607 0 (7,487) 24,866,439	46,109,445 21,057,089 11,349,393 0 (76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439	46,109,445 21,057,089 11,349,393 0 (76,082 14,194,675 3,721,921 1,899,607
4	Operation & Maintenance Expense Depreciation & Amortization Expense Faxes Other Than Income Domestic Manufacturing Deduction Other Permanent Deductions interest Charges (1) Excess of Tax Depreciation Over Book Gain/loss Faxable CIAC Other Book versus Tax Timing Differences Repairs Expense (2) tal Deductions xable Income OL Build (Utilization)	21,057,089 11,349,393 0 (76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439 122,601,624	21,057,089 11,349,393 0 (76,082) 14,194,675 3,721,921 1,899,607 0 (7,487) 24,866,439 122,637,485	21,057,089 11,349,393 0 (76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439	21,057,089 11,349,393 ((76,082 14,194,675 3,721,921 1,899,607
5 D D D D D D D D D D D D D D D D D D D	Depreciation & Amortization Expense Faxes Other Than Income Domestic Manufacturing Deduction Other Permanent Deductions Interest Charges (1) Excess of Tax Depreciation Over Book Gain/loss Faxable CIAC Other Book versus Tax Timing Differences Repairs Expense (2) tal Deductions Exable Income Of Build (Utilization)	21,057,089 11,349,393 0 (76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439 122,601,624	21,057,089 11,349,393 0 (76,082) 14,194,675 3,721,921 1,899,607 0 (7,487) 24,866,439 122,637,485	21,057,089 11,349,393 0 (76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439	21,057,089 11,349,393 ((76,082 14,194,675 3,721,921 1,899,607
5 T. 7 D. 8 Ir 0 D. 6 T. 7 Tax 8 P. 7 Tax 9	Taxes Other Than Income Domestic Manufacturing Deduction Other Permanent Deductions Interest Charges (1) Excess of Tax Depreciation Over Book Gain/loss Taxable CIAC Other Book versus Tax Timing Differences Repairs Expense (2) tal Deductions Exable Income Of Build (Utilization)	11,349,393 0 (76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439 122,601,624	11,349,393 0 (76,082) 14,194,675 3,721,921 1,899,607 0 (7,487) 24,866,439 122,637,485	11,349,393 0 (76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439	11,349,393 (76,082 14,194,675 3,721,921 1,899,607 (7,487
7 D D B S D S D S D S D S D S D S D S D S	Domestic Manufacturing Deduction Other Permanent Deductions Interest Charges (1) Excess of Tax Depreciation Over Book Gain/loss Taxable CIAC Other Book versus Tax Timing Differences Repairs Expense (2) tal Deductions exable Income Of Build (Utilization)	0 (76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439 122,601,624	0 (76,082) 14,194,675 3,721,921 1,899,607 0 (7,487) 24,866,439 122,637,485	0 (76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439	(76,082 14,194,675 3,721,921 1,899,607 (7,487
8	Other Permanent Deductions Interest Charges (1) Excess of Tax Depreciation Over Book Gain/loss Faxable CIAC Other Book versus Tax Timing Differences Repairs Expense (2) tal Deductions Example Income OL Build (Utilization)	(76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439 122,601,624	(76,082) 14,194,675 3,721,921 1,899,607 0 (7,487) 24,866,439 122,637,485	(76,082) 14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439	(76,082 14,194,675 3,721,921 1,899,607 C
Ir 0	Interest Charges (1) Excess of Tax Depreciation Over Book Gain/loss Faxable CIAC Other Book versus Tax Timing Differences Repairs Expense (2) tal Deductions Exable Income Of Build (Utilization)	14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439 122,601,624	14,194,675 3,721,921 1,899,607 0 (7,487) 24,866,439 122,637,485	14,194,675 3,720,789 1,899,553 0 (42,162) 24,866,439	14,194,675 3,721,921 1,899,607 C (7,487
0 E 1 G 2 T 3 O 4 R 5 Tot 6 T 7 Tax 8 P 9 NO 0 1 1 Adj 2 S 3 Effe 4 S 5 Pro 6 G 7 T 2 O 3 R 4 N 5 Tot 6 G 7 Effe 8 P 0 G 1 T 2 O 3 R 4 N 5 Tot 6 T 7 Effe 8 P 0 Def 0 T 7 Effe 8 P 0 D 0 T 0 T 0 T 0 T 0 T 0 T 0 T 0 T 0 T 0 T	Excess of Tax Depreciation Over Book Gain/loss Faxable CIAC Other Book versus Tax Timing Differences Repairs Expense (2) tal Deductions xable Income DL Build (Utilization)	3,720,789 1,899,553 0 (42,162) 24,866,439 122,601,624	3,721,921 1,899,607 0 (7,487) 24,866,439 122,637,485	3,720,789 1,899,553 0 (42,162) 24,866,439	3,721,921 1,899,607 0 (7,487
11 G 12 T 13 C 14 R 15 Tot 16 T 17 Tax 18 P 19 NO 10 Adj 12 S 11 Adj 12 S 13 Effe 14 P 15 Pro 16 G 17 T 18 Def 17 T 18 Def 18 De	Gain/loss Faxable CIAC Other Book versus Tax Timing Differences Repairs Expense (2) tal Deductions xable Income OL Build (Utilization)	1,899,553 0 (42,162) 24,866,439 122,601,624	1,899,607 0 (7,487) 24,866,439 122,637,485	1,899,553 0 (42,162) 24,866,439	1,899,607 0 (7,487
2 T. 3 C. 4 R. 5 Tot 6 6 T. Adj 2 S. Pro 6 7 S. Def 9 E. G. 1 T. 2 C. 3 R. 4 N. 5 Tot 6 T. 2 C. 3 R. 4 N. 5 Tot 6 T. 2 C. 3 R. 4 N. 5 Tot 6 T. 2 C. 3 R. 4 N. 7 Tot 6 T. 2 T. 2 T. 2 T. 2 T. 2 T. 3 T. 2 T. 2	Taxable CIAC Other Book versus Tax Timing Differences Repairs Expense (2) tal Deductions xable Income OL Build (Utilization)	0 (42,162) 24,866,439 122,601,624	0 (7,487) 24,866,439 122,637,485	0 (42,162) 24,866,439	(7,487
3	Other Book versus Tax Timing Differences Repairs Expense (2) tal Deductions xable Income DL Build (Utilization)	(42,162) 24,866,439 122,601,624	(7,487) 24,866,439 122,637,485	(42,162) 24,866,439	(7,487
4 R 5 Tot 6 7 Tax 8 9 NO 0 Adj 2 3 Effe 4 5 Pro 6 7 B 6 1 T 2 O 3 R 4 N 5 Tot 6 7 Effe 8 9 Def 0 1 Am 2 3 Pro 4 5	Repairs Expense (2) tal Deductions xable Income DL Build (Utilization)	24,866,439 122,601,624	24,866,439 122,637,485	24,866,439	24,866,439
5 Tot 66 7 Tax. 8 9 NO 0 11 Adj. 2 3 Effe. 9 15 Pro 16 G 17 Tax. 8 9 NO 16 G 17 Effe. 9 17 Effe. 8 9 Def. 9 18 Def. 9 19 Effe. 9 10 G 11 Tot 6 10 G 11 Tot 6 10 G 11 Tot 6 11 Tot 6 12 C 13 R 14 N 15 Tot 6 16 Tot 6 17 Effe. 8 18 Pro	tal Deductions xable Income DL Build (Utilization)	122,601,624	122,637,485		2 1,000,100
6 7 Tax 8 9 NO 0 11 Adj 22 3 Effe 6 7 Fro 6 6 7 Fro 6 6 7 Fro 7 Fro 6 6 7 Fro 6	xable Income DL Build (Utilization)				123,115,000
7 Tax 8 9 NO 0 0 1 Adj 1 2 3 Effe 4 5 Pro 6 7 8 Def 9 E 0 G 1 T 1 2 C 3 R 4 N 5 Tot 6 7 Effe 8 9 Def 0 0 1 Am 1 2 7 7 8 7 8 8 9 8 9 9 1 9 1 7 8 9 7 8 9 8 9 9 9 9 1 9 1 9 1 9 1 9 1 9 1 9 1	DL Build (Utilization)	(36,311,985)	(0000=0(-)		123,113,000
8 9 NO 0 1.1 Adj 2.2 3.3 Effe 4.4 5.5 Pro 6.6 7.7 8.8 Def 9 E 0.0 G 1.1 Tot 1.2 C 0.3 R 4.4 N 1.5 Tot 1.6 6 Ffe 8.8 9 Def 0.0 Am 1.2 Am	DL Build (Utilization)	(30,311,303)	(36,347,846)	10,515,711	10,479,850
19 NO 20 21 Adj 22 23 Effe 24 25 Pro 26 27 28 Def 29 E 30 G 31 T 32 C 33 R 34 N 35 Tot 36 37 Effe 38 39 Def 40 41 Am 42 43 Pro 44			(30,347,040)	10,313,711	10,475,650
20 Adj		0	0	0	0
21 Adj 22 23 Effe 24 25 Pro 26 27 28 Def 29 E 30 G 31 T 32 O 33 R 34 N 35 Tot 36 37 Effe 38 39 Def 40 41 Am 42 43 Pro 44			0		
22 22 23 Effect 23 Effect 24	justed Taxable Income	(36,311,985)	(26 247 946)	10 515 711	10 470 950
23 Effe 24 Pro 25 Pro 26 E 27 E 28 Def 29 E 30 G 31 T 32 O 33 R 34 N 35 Tot 36 Effe 38 Def 40 Am 41 Am 41 Pro 44 Pro 46 Pro 46 Pro 47 Pro 48 Pro	justed Taxable income	(30,311,983)	(36,347,846)	10,515,711	10,479,850
24	factive Tay Pate (2)	20.2450/	2 5050/	20.2450/	2 5050
5 Pro 6 Pro 7 Pro 8 Def 9 E 0 G 11 T. 12 C 3 R 4 N 5 Tot 6 Pro 7 Effe 8 Pro 9 Def 0 Def 0 Pro 11 Am 12 Am 12 Am 12 Am 13 Pro 14 Am 15 Pro 15 Pro 16 Am 17 Pro 18 Pro	ective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
266 27 28 Def 29 E 30 G 31 T 32 C 33 R 34 N 35 Tot 36 37 Effe 38 39 Def 10 11 Am 12 13 Pro 14	o Forma Current Income Tax	/¢7.251.261\	(\$1,306,741)	¢2.120.00¢	\$276.761
27 28 Def 29 E 30 G 31 T 32 C 33 R 344 N 35 Tot 36 37 Effe 38 39 Def 10 11 Am 12 13 Pro 14	Forma Current income Tax	(\$7,351,361)	(\$1,300,741)	\$2,128,906	\$376,761
28 Def 29 E 30 G 31 T 32 C 33 R 34 N 35 Tot 36 37 Effe 38 Def 40 Am 41 Am 42 Am 44 Am					
29 E E E E E E E E E E E E E E E E E E E	·				
10 G 11 T 12 O 13 R 14 N 15 Tot 16 17 Effe 18 19 Def 10 10 11 Am 12 13 Pro 14	ferred Income Tax:	40	40 =04 004	40 -00 -00	40 -01 001
11 T. 12 C. 13 R. 14 N. 15 Tot. 16 Effe. 17 Effe. 18 Def. 10 Am. 12 Pro. 14 15	Excess of Tax Depreciation Over Book	\$3,720,789	\$3,721,921	\$3,720,789	\$3,721,921
2 O 3 R 4 N 5 Tot 6 7 Effe 8 9 Def 0 1 Am 2 3 Pro 4 5	Gain/loss	1,899,553	1,899,607	1,899,553	1,899,607
R	Taxable CIAC	0	0	0	0
4 N 5 Tot 6 7 Effe 8 9 Def 0 1 Am 2 3 Pro	Other Book versus Tax Timing Differences	(42,162)	(7,487)	(42,162)	(7,487
5 Tot 6 7 Effe 8 9 Def 0 1 Am 2 3 Pro 4	Repairs Expense (2)	24,866,439	24,866,439	24,866,439	24,866,439
6 Fffe 8 Peffe 9 Def 0 Pef 2 P	NOL	0	0	0	0
7 Effe 8 9 Def 0 1 Am 2 3 Pro 4 5	tal Book versus Tax Timing Differences	30,444,619	30,480,480	30,444,619	30,480,480
8 9 Def 0 .1 Am .2 3 Pro .4 .5					
99 Def 10 11 Am 12 13 Pro 14	ective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%
10 11 Am 12 13 Pro 14					
11 Am 12 13 Pro 14	ferred Income Tax	6,163,513	1,095,804	6,163,513	1,095,804
12 13 Pro 14 15					
13 Pro 14 15	nortization of Flow-Through Regulatory Asset	(2,104,168)	0	(2,104,168)	0
14 15					
15	oforma Deferred Income Tax	\$4,059,345	\$1,095,804	\$4,059,345	\$1,095,804
IC Not					
16 Not	te (1) Interest synchronization calculation:				
17 F	Rate Base	\$627,060,524	\$627,060,524	\$627,060,524	\$627,060,524
18 \	Weighted Cost of Debt	2.23%	2.23%	2.23%	2.23%
19	Interest Expense Deduction - Rate Base	13,983,450	13,983,450	13,983,450	13,983,450
50					
51 (4,693,893	4,693,893	4,693,893	4,693,893
52 (Customer Lead Lines	4.50%	4.50%	4.50%	4.50%
53	Customer Lead Lines Cost of Debt	211,225	211,225	211,225	211,225
54		,	,	,	, -
55	Cost of Debt	\$14,194,675	\$14,194,675	\$14,194,675	\$14,194,675
56	Cost of Debt		. , - ,	. , - ,-	. , . , . ,

⁽²⁾ Repairs expense tax deduction; capitalized on books.

⁽³⁾ Based on a 6.25% statutory rate for SIT and 35% for FIT

⁵⁸ 59

Arnold

		At Present 05/31/20		At Proposed Rates 05/31/2023		
Line umber 1	Description	Federal	State	Federal	State	
2	Operating Revenues	\$6,354,929	\$6,354,929	\$5,170,307	\$5,170,307	
3	Less:	+ 0,000 1,000	70,000.,000	70/2: 0/00:	70,2:0,00	
4	Operation & Maintenance Expense	1,764,098	1,764,098	1,752,140	1,752,140	
5	Depreciation & Amortization Expense	1,472,653	1,472,653	1,472,653	1,472,653	
6	Taxes Other Than Income	392,906	392,906	392,906	392,906	
7	Domestic Manufacturing Deduction	0	0	0	0	
8	Other Permanent Deductions	7,725	7,725	7,725	7,725	
9	Interest Charges (1)	399,200	399,200	399,200	399,200	
10	Excess of Tax Depreciation Over Book	546,580	546,580	546,580	546,580	
11	Gain/loss	339,183	339,182	339,183	339,182	
12	Taxable CIAC	0	0	0	0	
13	Other Book versus Tax Timing Differences	(1,372)	(244)	(1,372)	(244	
14	Repairs Expense (2)	441,186	441,186	441,186	441,186	
15	Total Deductions	5,362,159	5,363,286	5,350,201	5,351,328	
16	Total Deductions	3,302,133	3,303,280	3,330,201	3,331,326	
17	Taxable Income	992,770	991,643	(179,894)	(181,021	
18	Taxable income	992,770	991,043	(175,054)	(101,021	
19	NOL Build (Utilization)	0	0	0	0	
	NOL Build (Utilization)		U	U	0	
20	Adition of Taxable Income	002.770	004 642	(470.004)	(101 021	
21	Adjusted Taxable Income	992,770	991,643	(179,894)	(181,021	
22	F#	20.2450/	2 5050/	20.2450/	2 5050	
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%	
24	D 5 0 11 T		625.654	(625, 420)	/66.500	
25	Pro Forma Current Income Tax	\$200,986	\$35,651	(\$36,420)	(\$6,508	
26						
27						
28	Deferred Income Tax:					
29	Excess of Tax Depreciation Over Book	\$546,580	\$546,580	\$546,580	\$546,580	
30	Gain/loss	339,183	339,182	339,183	339,182	
31	Taxable CIAC	0	0	0	0	
32	Other Book versus Tax Timing Differences	(1,372)	(244)	(1,372)	(244	
33	Repairs Expense (2)	441,186	441,186	441,186	441,186	
34	NOL	0	0	0	0	
35	Total Book versus Tax Timing Differences	1,325,577	1,326,704	1,325,577	1,326,704	
36						
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595%	
38						
39	Deferred Income Tax	268,363	47,696	268,363	47,696	
40						
41	Amortization of Flow-Through Regulatory Asset	(68,484)	0	(68,484)	0	
42						
43	Proforma Deferred Income Tax	\$199,879	\$47,696	\$199,879	\$47,696	
44				<u> </u>	<u> </u>	
45						
46	Note (1) Interest synchronization calculation:					
47	Rate Base	\$17,901,327	\$17,901,327	\$17,901,327	\$17,901,327	
48	Weighted Cost of Debt	2.23%	2.23%	2.23%	2.239	
49	Interest Expense Deduction - Rate Base	399,200	399,200	399,200	399.200	
50	interest Expense Deduction - Nate base	399,200	399,200	399,200	399,200	
51	Customer Lead Lines	0	0	0	0	
	Cost of Debt				4 500	
52		4.50%	4.50%	4.50%	4.509	
53	Interest Expense Deduction - Lead Lines	0	0	0	0	
54		4000 000	4200 000	4262 222	4000 5	
55	Interest Expense Deduction	\$399,200	\$399,200	\$399,200	\$399,200	
56 57	(2) Repairs expense tax deduction; capitalized on book					

⁽²⁾ Repairs expense tax deduction; capitalized on books.

⁽³⁾ Based on a 6.25% statutory rate for SIT and 35% for FIT

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All Other WW

Lina		At Present 05/31/20		At Proposed Rates 05/31/2023		
Line umber 1	Description	Federal	State	Federal	State	
2	Operating Revenues	\$11,404,821	\$11,404,821	\$13,856,953	\$13,856,95	
3	Less:	ψ11) 10 1)021	ψ11) 10 1)021	ψ10)030)330		
4	Operation & Maintenance Expense	4,078,723	4,078,723	4,103,476	4,103,47	
5	Depreciation & Amortization Expense	2,804,087	2,804,087	2,804,087	2,804,08	
6	Taxes Other Than Income	982,731	982,731	982,731	982,73	
7	Domestic Manufacturing Deduction	0	0	0	302,73	
8	Other Permanent Deductions	27,216	27,216	27,216	27,216	
9	Interest Charges (1)	1,487,018	1,487,018	1,487,018	1,487,01	
10	Excess of Tax Depreciation Over Book	(295,875)	(295,875)	(295,875)	(295,875	
11	Gain/loss	261,778	261,777	261,778	261,77	
12	Taxable CIAC	0	0	0	201,77	
13	Other Book versus Tax Timing Differences	(2,322)	(412)	(2,322)	(412	
L4	Repairs Expense (2)	1,895,949	1,895,949	1,895,949	1,895,949	
15	Total Deductions	11,239,305	11,241,214	11,264,058	11,265,96	
16	Total Deductions	11,239,303	11,241,214	11,204,038	11,203,307	
.7	Taxable Income	165,516	163,607	2,592,895	2,590,986	
18	Taxable IIIcome	105,510	103,007	2,392,693	2,390,980	
19	NOL Build (Utilization)	0	0	0	,	
	NOL Build (Utilization)		U	U	(
20	Adjusted Tayable Income	165 516	162 607	2 502 905	2 500 08/	
21	Adjusted Taxable Income	165,516	163,607	2,592,895	2,590,986	
22	F#	20.2450/	2 5050/	20.2450/	2.505	
23	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.595	
24	D 5 0 11 T	422.500	ÁF 002	ģ524.022	602.44	
!5	Pro Forma Current Income Tax	\$33,509	\$5,882	\$524,932	\$93,14	
26						
27						
28	Deferred Income Tax:					
29	Excess of Tax Depreciation Over Book	(\$295,875)	(\$295,875)	(\$295,875)	(\$295,875	
10	Gain/loss	261,778	261,777	261,778	261,777	
1	Taxable CIAC	0	0	0	(
2	Other Book versus Tax Timing Differences	(2,322)	(412)	(2,322)	(412	
3	Repairs Expense (2)	1,895,949	1,895,949	1,895,949	1,895,949	
34	NOL	0	0	0	(
35	Total Book versus Tax Timing Differences	1,859,530	1,861,439	1,859,530	1,861,439	
36						
37	Effective Tax Rate (3)	20.245%	3.595%	20.245%	3.5959	
88						
39	Deferred Income Tax	376,462	66,921	376,462	66,921	
40						
41	Amortization of Flow-Through Regulatory Asset	(115,891)	0	(115,891)	(
42						
43	Proforma Deferred Income Tax	\$260,571	\$66,921	\$260,571	\$66,921	
44			<u> </u>	<u> </u>	<u> </u>	
45						
46	Note (1) Interest synchronization calculation:					
47	Rate Base	\$66,682,443	\$66,682,443	\$66,682,443	\$66,682,443	
48	Weighted Cost of Debt	2.23%	2.23%	2.23%	2.23	
49	Interest Expense Deduction - Rate Base	1,487,018	1,487,018	1,487,018	1,487,018	
50	interest Expense Deduction - Nate base	1,467,016	1,467,016	1,407,018	1,467,016	
51	Customer Lead Lines	0	0	0	(
52 52	Cost of Debt	4.50%	4.50%	4.50%	4.50	
53	Interest Expense Deduction - Lead Lines	0	0	0	(
54	Interest Common Deals 11	64 407 040	Ć4 407 040	Ć4 407 040	64 407 01	
55	Interest Expense Deduction	\$1,487,018	\$1,487,018	\$1,487,018	\$1,487,018	
6						
57	(2) Repairs expense tax deduction; capitalized on book					

⁽²⁾ Repairs expense tax deduction; capitalized on books.

⁽³⁾ Based on a 4.00% statutory rate for SIT and 35% for FIT

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

Missouri-American Water Company Schedule CAS 11 and 12

Total Company

Total company (water a wastewater)

Witness: Charles Rea Page 1 of 1

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		12 Months Endir	ng June 2022	12 Months Ending	December 2022	Present Rate Reve	nues May 2023	Proposed Pro Forma Rat		es .	
Line #	•										
	Description	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	Percentage
1		100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	Change	Change
2											
3											
4	Residential	294,938,760	\$227,674,952	293,758,010	\$230,555,128	292,143,334	\$229,563,865	292,143,334	\$329,227,719	\$99,663,854	43.41%
5	Commercial	113,298,577	72,093,664	115,734,262	74,135,774	115,813,058	70,636,331	115,813,058	103,362,908	32,726,576	46.33%
6	Industrial	57,380,573	13,237,230	56,053,644	13,010,711	55,718,498	12,657,824	55,718,498	18,328,594	5,670,770	44.80%
7	Other Public Authority	11,516,410	7,610,843	11,526,645	7,663,230	11,573,600	7,425,506	11,573,600	10,514,873	3,089,367	41.60%
8	Other Water Utilities	51,960,833	11,259,162	51,960,833	11,337,934	51,960,833	11,341,617	51,960,833	13,136,952	1,795,335	15.83%
9	Private Fire	565,449	5,143,080	565,449	5,185,136	565,449	5,201,049	565,449	7,560,009	2,358,959	45.36%
10	Public Fire		0		0		0		0	0	0.00%
11	Miscellaneous		319,608		319,608		319,608		319,608	0	0.00%
12											
13											
14											
15											
16											
17											
18											
19	Total	529,660,602	\$337,338,540	529,598,842	\$342,207,521	527,774,773	\$337,145,801	527,774,773	\$482,450,662	\$145,304,862	43.10%
20											
21	Miscellaneous Revenues:										
22											
23	Reconnect Charges		428,259		584,528		670,395		670,395	0	0.00%
24	Returned Check Charge		104,231		102,361		98,360		98,360	0	0.00%
25	Application Fee		1,423,751		1,497,065		1,538,524		1,538,524	0	0.00%
26	Miscellaneous Other Revenue		1,056,439		1,130,555		1,017,562		1,017,562	0	0.00%
27	Rents from Water Property		834,703		834,703		834,703		834,703	0	0.00%
28	Late Fees		1,171,370		1,197,012		1,174,694		1,174,694	0	0.00%
29		-		_				_			
30		-	\$342,357,293	_	\$347,553,744		\$342,480,039	_	\$487,784,901	\$145,304,862	42.43%
		-		-				_			

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

Missouri Public Service Commission Company: Missouri-American Water Company Water Division Case No. WR-2022-0303 & SR-2022-0304

Witness: Charles Rea Page 1 of 1

		12 Months Endin	g June 2022	12 Months Ending	s Ending December 2022 Present Rate Revenues May 2023 Proposed Pro Forma		osed Pro Forma Rate	es			
Line #	•										
	Description	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	Percentage
1		100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	Change	Change
2											
3											
4	Residential	289,591,456	\$217,218,858	288,372,920	\$217,197,808	286,729,815	\$216,199,949	286,729,815	\$314,829,884	\$98,629,935	45.62%
5	Commercial	110,343,006	69,499,536	111,809,326	70,428,554	111,862,215	66,910,102	111,862,215	99,421,244	32,511,142	48.59%
6	Industrial	57,379,332	13,235,960	56,038,752	12,995,465	55,703,606	12,642,578	55,703,606	18,311,362	5,668,784	44.84%
7	Other Public Authority	11,455,867	7,094,376	11,446,790	7,097,230	11,492,909	6,859,356	11,492,909	9,932,548	3,073,192	44.80%
8	Other Water Utilities	51,960,833	11,259,162	51,960,833	11,337,934	51,960,833	11,341,617	51,960,833	13,136,952	1,795,335	15.83%
9	Private Fire	565,449	5,143,080	565,449	5,185,136	565,449	5,201,049	565,449	7,560,009	2,358,959	45.36%
10	Public Fire		0		0		0		0	0	0.00%
11	Miscellaneous		319,608		319,608		319,608		319,608	0	0.00%
12											
13											
14											
15											
16											
17											
18											
19	Total	521,295,943	\$323,770,580	520,194,069	\$324,561,736	518,314,827	\$319,474,259	518,314,827	\$463,511,606	\$144,037,348	45.09%
20											
21	Miscellaneous Revenues:										
22											
23	Reconnect Charges		428,217		584,112		669,873		669,873	0	0.00%
24	Returned Check Charge		102,797		100,964		96,907		96,907	0	0.00%
25	Application Fee		1,423,696		1,497,010		1,538,264		1,538,264	0	0.00%
26	Miscellaneous Other Revenue		1,044,782		1,124,970		1,012,748		1,012,748	0	0.00%
27	Rents from Water Property		834,703		834,703		834,703		834,703	0	0.00%
28	Late Fees		1,110,956		1,116,005		1,093,538		1,093,538	0	0.00%
29		_		_		<u>-</u>					
30		_	\$328,715,730	_	\$329,819,500		\$324,720,292	_	\$468,757,639	\$144,037,348	44.36%

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

Case No. WR-2022-0303 & SR-2022-0304

0

0

0

\$1,267,514

0.00%

0.00%

0.00%

7.14%

260

0

4,815

81,156

\$19,027,261

Witness: Charles Rea

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Missouri Public Service Commission

21

22

23

24

25 26 Application Fee

Late Fees

Miscellaneous Other Revenue

Company: Missouri-American Water Company **Wastewater Division**

55

0

11,658

60,414

\$13,641,563

Proposed Pro Forma Rates 12 Months Ending June 2022 12 Months Ending December 2022 Present Rate Revenues May 2023 Line # Class/ Sales Description Total Sales Total Sales Total Sales Total Dollar Percentage 100 Gal 100 Gal 100 Gal 100 Gal Revenue Revenue 1 Revenue Revenue Change Change Monthly Billing: 2 3 4 Residential 5,347,304 \$10,456,095 5,385,090 \$13,357,319 5,413,520 \$13,363,916 5,413,520 \$14,397,835 \$1,033,919 7.74% 5 2,955,571 2,594,128 3,924,937 3,707,220 3,950,843 3,726,229 3,950,843 3,941,664 215,435 5.78% Commercial 13.03% 6 Industrial 14,892 1,241 1,270 15,246 14,892 15,246 14,892 17,232 1,986 Other Public Authority 2.86% 7 60,543 516,468 566,000 80,691 566,150 582,325 16,175 79,854 80,691 0.00% 8 **Bulk Wastewater** 0 0 0 0 0 0 0 0 0 0 0 0 9 Miscellaneous 0 0 0.00% 10 11 \$13,567,961 9,404,773 \$17,645,785 9,459,946 \$17,671,542 9,459,946 \$18,939,056 \$1,267,514 12 8,364,659 7.17% Total 13 14 15 16 17 Miscellaneous Revenues: 18 19 Reconnect Charges \$42 \$416 \$522 \$522 \$0 0.00% 20 Returned Check Charge 1,434 1.397 1.453 1.453 0 0.00%

55

0

5,585

81,007

\$17,734,244

260

4,815

81,156

\$17,759,747

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

Missouri Public Service Commission Company: Missouri-American Water Company St. Louis County Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 1 of 10

	12 Months Ending June 2022		12 Months Ending December 2022		Present Rate Revenues May 2023		Proposed Proforma Revenues			
Line # Class/ Description 1	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Dollar Change	% Change
2 3										
4 Residential	227,924,258	\$165,244,215	227,036,425	\$164,768,976	227,374,557	\$164,984,685	227,374,557	\$244,559,825	\$79,575,140	48.23%
5 Commercial	81,442,176	\$50,143,849	81,525,250	50,188,341	81,530,137	47,737,608	81,530,137	72,767,520	25,029,913	52.43%
6 Industrial	22,789,875	\$4,315,994	21,449,294	4,075,499	21,114,149	4,015,375	21,114,149	6,645,276	2,629,900	65.50%
7 Other Public Authority	4,823,937	\$2,967,226	4,773,687	2,942,826	4,801,604	2,828,369	4,801,604	4,332,351	1,503,982	53.17%
8 Other Water Utilities 9 Private Fire	40,450,508 522,754	\$8,130,531	40,450,508 522,754	8,209,556	40,450,508 522,754	8,209,556	40,450,508 522,754	9,250,851	1,041,295	12.68% 45.56%
10 Public Fire	322,734	\$3,720,597	322,734	3,750,876	322,734	3,759,239	322,734	5,471,769	1,712,529	45.50%
11 Miscellaneous		\$278,141		278,141		278,141		278,141		
12		3276,141		278,141		270,141		270,141		
13										
14										
15 Total	377,953,507	\$234,800,553	375,757,919	\$234,214,215	375,793,708	\$231,812,973	375,793,708	\$343,305,733	\$111,492,760	48.10%
16										
17										
18 Miscellaneous Revenues:										
19										
20 Reconnect Charges		\$149,630		\$301,262		\$376,738		\$376,738	\$0	0.00%
21 Returned Check Charge		76,241		75,881		73,030		73,030	0	0.00%
22 Application Fee		867,805		942,317		982,667		982,667	0	0.00%
23 Miscellaneous Other Revenue		785,926		914,582		820,035		820,035	0	0.00%
24 Rents from Water Property		474,353		474,353		474,353		474,353	0	0.00%
25 Late Fees		854,153		851,332		839,779		839,779		
26										
27		\$238,008,661		\$237,773,944		\$235,379,574		\$346,872,334	\$111,492,760	47.37%

	1		12 Months Endi	ng June 2022			12 Months Ending	December 202))		Present Rate Re	evenues May 2	2023		Proposed Prof	orma Revenue	es .		
Line #	Class/	Customer				Customer			-	Customer		,		Customer	.,				
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Residential Monthl	v Billing:																	
	Minimum Charge:	y Dilling.																	
5	5/8"	3,097,386		\$9.00	\$27,876,478	3,097,386		\$9.00	\$27,876,478	3,307,379		\$9.00	\$29,766,408	3,413,842		\$12.00	\$40,966,105	\$11,199,697	37.63%
6	3/4"	284,131		12.25	3,480,606	284,131		12.25	3,480,606	289,795		12.25	3,549,987	292,675		16.00	4,682,798	1,132,811	31.91%
7	1"	98,761		16.58	1,637,458	98,761		16.58	1,637,458	102,227		16.58	1,694,928			25.00	2,600,082	905,154	53.40%
8	1-1/2"	3,825		27.42	104,875	3,825		27.42	104,875	4,394		27.42	120,470			45.00	207,968	87,498	72.63%
9 10	2" 3"	9,956		40.43	402,504	9,956		40.43	402,504	11,582		40.43	468,272			65.00	802,769	334,497	71.43% 61.74%
11	3 4"	248 247		71.10 114.11	17,622 28,139	248 247		71.10 114.11	17,622 28,139	251 290		71.10 114.11	17,835 33,070			115.00 180.00	28,847 54,325	11,012 21,255	64.27%
12	6"	278		222.47	61,797	278		222.47	61,797	278		222.47	61,797			350.00	101,421	39,625	64.12%
13	8"	494		379.54	187,614	494		379.54	187,614	515		379.54	195,585			560.00	288,580	92,995	47.55%
14	10"	36		637.71	22,958	36		637.71	22,958	36		637.71	22,958			850.00	30,600	7,642	33.29%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0			1,375.00	0	0	0.00%
16																			
	Residential Quarter	rly Billing:																	
18 19	Minimum Charge: 5/8"	103,637		\$27.00	\$2,798,204	103,637		\$27.00	\$2,798,204	34,548		\$27.00	\$932,796	0		\$36.00	\$0	(\$932,796)	-100.00%
20	3/4"	2,848		\$27.00 36.75	104,661	2,848		36.75	104,661	960		36.75	35,280			48.00	\$0 0	(35,280)	-100.00%
21	1"	1,747		49.74	86,917	1,747		49.74	86,917	592		49.74	29,446			75.00	0	(29,446)	-100.00%
22	1-1/2"	266		82.26	21,846	266		82.26	21,846	76		82.26	6,252			135.00	0	(6,252)	-100.00%
23	2"	798		121.29	96,819	798		121.29	96,819	256		121.29	31,050			195.00	0	(31,050)	-100.00%
24	3"	1		213.30	213	1		213.30	213	0		213.30	0	0		345.00	0	0	0.00%
25	4"	18		342.33	6,300	18		342.33	6,300	4		342.33	1,369			540.00	0	(1,369)	-100.00%
26	6"	4		667.41	2,670	4		667.41	2,670	4		667.41	2,670			1,050.00	0	(2,670)	-100.00%
27 28	8" 10"	7 0		1,138.62	7,970	7		1,138.62	7,970	0		1,138.62	0	-		1,680.00	0	0	0.00%
28 29	10 12"	0		1,913.13 2,295.75	0	0		1,913.13 2,295.75	0	0		1,913.13 2,295.75	0			2,550.00 4,125.00	0	0	0.00%
30	12	U		2,293.73	U	0		2,233.73	O	0		2,233.73	0	0		4,123.00	U	U	0.00%
	Volumetric Charges	<u>.</u>																	
	All Usage		232,598,697	\$0.5629	\$130,929,807		227,924,258	\$0.5629	\$128,298,565		227,036,425	\$0.5629	\$127,798,804		227,374,557	\$0.8567	\$194,796,330	\$66,997,526	52.42%
33																			
34	A di																		
	Adjustment (1): Quarterly to Month	ly Billing Convers	sion																
37	5/8"	l	31011			207,268		\$9.00	\$1,865,408	103,644		\$9.00	\$932,796						
38	3/4"					5,664		12.25	69,381	2,880		12.25	35,280						
39	1"					3,466		16.58	57,470	1,776		16.58	29,446						
40	1-1/2"					569		27.42	15,595	228		27.42	6,252						
41	2"					1,627		40.43	65,768	768		40.43	31,050						
42	3"					3		71.10	213	0		71.10	0						
43 44	4" 6"					43 0		114.11 222.47	4,930 0	12 12		114.11 222.47	1,369 2,670						
45	8"					21		379.54	7,970	0		379.54	2,670						
45	-							575.51	7,570			575.51	ŭ						
46	Quarterly Bills Conv	erted																	
47	5/8"					(69,089)		\$27.00	(\$1,865,408)	(34,548)		\$27.00	(\$932,796)						
48	3/4"					(1,888)		36.75	(69,381)	(960)		36.75	(35,280)						
49 50	1" 1-1/2"					(1,155) (190)		49.74 82.26	(57,470) (15,595)	(592) (76)		49.74 82.26	(29,446) (6,252)						
51	2"					(542)		121.29	(65,768)	(256)		121.29	(31,050)						
52	3"					(1)		213.30	(213)	0		213.30	(51,030)						
53	4"					(14)		342.33	(4,930)	(4)		342.33	(1,369)						
54	6"					0		667.41	0	(4)		667.41	(2,670)						
55	8"					(7)		1,138.62	(7,970)	0		1,138.62	0						
55	Adi:																		
56 57	Adjustment (2): Gro 5/8"	<u>wtn</u>				2,725		\$9.00	\$24,521	2,819		\$9.00	\$25,375						
58	3,0					2,723		\$5.00	724,321	2,013		Ş3.00	Ş23,373						
	Adjustment (3):																		
	Usage Normalizatio	n	(4,674,440)	\$0.5629	(\$2,631,242)		(887,833)	\$0.5629	(\$499,761)		338,132	\$0.5629	\$190,334						
61																			
62																			
63 64																			
65																			
66																_		<u> </u>	
67	Total		227,924,258	_	\$165,244,215		227,036,425	_	\$164,768,976		227,374,557	_	\$164,984,685		227,374,557	_	\$244,559,825	\$79,790,849	48.36%
		_		_		_				1 -		_				_			

Missouri Public Service Commission Company: Missouri-American Water Company Commercial - Rate A Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 3 of 10

			12 Months End	ng June 2022		1	12 Months Ending	December 202	22		Present Rate R	evenues May 20	023		Proposed Prof	orma Revenue	S		
Line #	Class/	Customer		_		Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	% Ch
1 2		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
	Commercial Rate A	Monthly Billing:																	
	Minimum Charge:	Ι , ,																	
5	5/8"	80,082		\$9.00	\$720,737	80,082		\$9.00	\$720,737	83,175		\$9.00	\$748,571	84,681		\$12.00	\$1,016,174	\$267,603	35.75%
6	3/4"	30,210		12.25	370,073	30,210		12.25	370,073	33,090		12.25	405,356	34,542		16.00	552,676	147,321	36.34%
7	1"	18,181		16.58	301,438	18,181		16.58	301,438	22,117		16.58	366,707	24,037		25.00	600,935	234,229	63.87%
8	1-1/2"	8,680		27.42	238,017	8,680		27.42	238,017	10,787		27.42	295,773	11,747		45.00	528,605	232,832	78.72%
9	2"	26,861		40.43	1,085,984	26,861		40.43	1,085,984	33,111		40.43	1,338,679	36,113		65.00	2,347,373	1,008,694	75.35%
10 11	3" 4"	2,760 2,158		71.10 114.11	196,253 246,268	2,760 2,158		71.10 114.11	196,253 246,268	3,051 2,293		71.10 114.11	216,898 261,672	3,099 2,172		115.00 180.00	356,340 390,989	139,442 129,316	64.29% 49.42%
12	6"	1,935		222.47	430,548	1,935		222.47	430,548	2,293		222.47	450,570	1,954		350.00	684,008	233,438	51.81%
13	8"	2,793		379.54	1,059,987	2,793		379.54	1,059,987	2,880		379.54	1,093,007	2,740		560.00	1,534,300	441,292	40.37%
14	10"	674		637.71	430,129	674		637.71	430,129	683		637.71	435,869	647		850.00	550,367	114,498	26.27%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
	Commercial Rate A	Quarterly Billing	:																
	Minimum Charge:																		
19	5/8"	1,461		\$27.00	\$39,449	1,461		\$27.00	\$39,449	500		\$27.00	\$13,500	0		\$36.00	\$0	(\$13,500)	-100.00%
20 21	3/4" 1"	1,448 1,956		36.75 49.74	53,217 97,301	1,448 1,956		36.75 49.74	53,217 97,301	488 644		36.75 49.74	17,934 32,033	0		48.00 75.00	0	(17,934) (32,033)	-100.00% -100.00%
22	1-1/2"	1,034		82.26	85,066	1,034		82.26	85,066	332		82.26	27,310	0		135.00	0	(27,310)	-100.00%
23	2"	3,139		121.29	380,777	3,139		121.29	380,777	1,056		121.29	128,082	0		195.00	0	(128,082)	-100.00%
24	3"	133		213.30	28,324	133		213.30	28,324	36		213.30	7,679	ő		345.00	ő	(7,679)	-100.00%
25	4"	49		342.33	16,774	49		342.33	16,774	4		342.33	1,369	0		540.00	0	(1,369)	-100.00%
26	6"	34		667.41	22,692	34		667.41	22,692	4		667.41	2,670	0		1,050.00	0	(2,670)	-100.00%
27	8"	29		1,138.62	33,020	29		1,138.62	33,020	0		1,138.62	0	0		1,680.00	0	0	0.00%
28	10"	3		1,913.13	5,739	3		1,913.13	5,739	0		1,913.13	0	0		2,550.00	0	0	0.00%
29	12"	0		2,295.75	0	0		2,295.75	0	0		2,295.75	0	0		4,125.00	0	0	0.00%
30	(/-l	1																	
	Volumetric Charges All Usage	<u>s:</u> I	72,954,283	\$0.5629	\$41,065,966		77,233,417	\$0.5629	\$43,474,691		77,305,697	\$0.5629	\$43,515,377		70,936,585	\$0.8567	\$60,772,791	\$17,257,414	39.66%
33	All Osuge		72,334,203	Ş0.3023	341,003,300		77,233,417	Ş0.3023	343,474,031		77,303,037	Ş0.3023	343,313,377		70,550,505	30.8307	300,772,731	317,237,414	33.00%
	Adjustment(1):																		
	Quarterly to Month	nly Billing Conversi	on																
36	5/8"	[2,883		\$9.00	\$25,949	1,500		\$9.00	\$13,500						
37	3/4"					2,880		12.25	35,283	1,464		12.25	17,934						
38	1"					3,937		16.58	65,269	1,932		16.58	32,033						
39	1-1/2"					2,106		27.42	57,756	996		27.42	27,310						
40 41	2" 3"					6,250 290		40.43 71.10	252,694 20,645	3,168 108		40.43 71.10	128,082 7,679						
41	3 4"					135		114.11	15,405	108		114.11	1,369						
43	6"					90		222.47	20,022	12		222.47	2,670						
44	8"					87		379.54	33,020	0		379.54	0						
45	10"					9		637.71	5,739	0		637.71	0						
46								765.25	0			765.25	0						
	Quarterly Bills Conv	verted																	
48	5/8"					(961)		\$27.00	(\$25,949)	(500)		\$27.00	(\$13,500)						
49 50	3/4" 1"					(960) (1,312)		36.75	(35,283)	(488) (644)		36.75	(17,934)						
51	1-1/2"					(702)		49.74 82.26	(65,269) (57,756)	(332)		49.74 82.26	(32,033) (27,310)						
52	2"					(2,083)		121.29	(252,694)	(1,056)		121.29	(128,082)						
53	3"					(97)		213.30	(20,645)	(36)		213.30	(7,679)						
54	4"					(45)		342.33	(15,405)	(4)		342.33	(1,369)						
55	6"					(30)		667.41	(20,022)	(4)		667.41	(2,670)						
56	8"					(29)		1,138.62	(33,020)	0		1,138.62	0						
57	10"					(3)		1,913.13	(5,739)	0		1,913.13	0						
58						I								l I			l		
59 60	Adjustment/3): C	l austin								İ							l		
61	Adjustment(2): Gro 5/8"	l				209		\$9.00	\$1,885	7		\$9.00	\$59						
62	3/0					209		00.8د	\$1,005	·		99.00	\$29	l I			l		
	Adjustment(3):									İ							l		
	Usage Normalizatio	n	4,279,135	\$0.5629	\$2,408,725	1	72,280	\$0.5629	\$40,686		4,252	\$0.5629	\$2,393						
						1											l		
		l				1				l				П			l		

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

Missouri Public Service Commission Company: Missouri-American Water Company Commercial - Rate J Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 4 of 10

			12 Months End	ling June 2022			12 Months Ending	December 202	22		Present Rate R	evenues May 2	023		Proposed Pro	forma Revenue	S		
Line #	Class/	Customer		0		Customer		,		Customer		,		Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
3	Commercial Rate J	Monthly Billing:																	
4	Minimum Charge:																		
5	5/8"	0		\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0	12		16.00	192	192	0.00%
7	1"	0		16.58	0	0		16.58	0	0		16.58	0	12		25.00	300	300	0.00%
8	1-1/2"	12		27.42	329	12		27.42	329	12		27.42	329	48		45.00	2,160	1,831	556.46%
9	2"	24		40.43	970	24		40.43	970	24		40.43	970	190		65.00	12,323	11,353	1170.04%
10	3"	12		71.10	853	12		71.10	853	12		71.10	853	72		115.00	8,280	7,427	870.46%
11	4"	46		114.11	5,249	46		114.11	5,249	46		114.11	5,249	179		180.00	32,220	26,971	513.82%
12	6"	24		222.47	5,339	24		222.47	5,339	24		222.47	5,339	107		350.00	37,450	32,111	601.41%
13	8"	72		379.54	27,327	72		379.54	27,327	72		379.54	27,327	212		560.00	118,720	91,393	334.44%
14	10"	60		637.71	38,263	60		637.71	38,263	60		637.71	38,263	96		850.00	81,600	43,337	113.26%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
	Volumetric Charges	<u>:</u>																	
19	All Usage		3,569,719	\$0.17797	\$635,303		4,208,758	\$0.17797	\$749,033		4,219,552	\$0.17797	\$750,954		10,593,552	\$0.29638	\$3,139,717	\$2,388,763	318.10%
20																			
21																			
22																			
23																			
	Adjustment(1):																		
	Usage Normalizatio	n	639,039	\$0.17797	\$113,730		10,794	\$0.17797	\$1,921		635	\$0.17797	\$113						
26																			
27																			
	Adjustment(2):	1																	
	Rate A to J Meter C	ount Transfer																	
30	5/8"									0		\$9.00	\$0						
31	3/4"									12		12.25	147						
32	1"									12		16.58	199						
33	1-1/2"									36		27.42	987						
34	2"									166		40.43	6,695						
35	3"									60		71.10	4,266						
36	4"									133		114.11	15,177						
37	6"									83		222.47	18,465						
38	8"									140		379.54	53,136						
39	10"									36		637.71	22,958						
40		1																	
	Rate A to Rate J Usa	age									6,373,364	\$0.17797	\$1,134,268						
42																			
43																			
44																			
45																			
46																			
47																			
48		_		_		-		_		_		_		II –					
49	Total	l <u> </u>	4,208,758	=	\$827,363	-	4,219,552	_	\$829,284	l =	10,593,552	_	\$2,085,694	<u> </u>	10,593,552		\$3,432,962	\$2,603,678	124.84%
		1				1				I				11					

Missouri Public Service Commission Company: Missouri-American Water Company Industrial - Rate A Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 5 of 10

	ĺ		12 Months Endir	ng June 2022			12 Months Ending	December 202	22		Present Rate Re	evenues May 2	023		Proposed Prof	orma Revenue	es .		
Line		Customer				Customer				Customer				Customer					
1	Description	Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue	Dollar Change	% Change
2																			
3 4	Industrial Rate A M Minimum Charge:	lonthly Billing: I																	
5	5/8"	0		\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0			16.00	0	0	0.00%
7	1"	0		16.58	0	0		16.58	0	0		16.58	0			25.00	0	0	0.00%
8	1-1/2"	0		27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9 10	2" 3"	0		40.43	0	1 11		40.43 71.10	43 782	1 11		40.43 71.10	43 782	1 11		65.00	69 1,265	26 483	60.78% 61.74%
11	3 4"	0		71.10 114.11	0	11		114.11	2,054	11		114.11	2,054	11		115.00 180.00	3,240	1,186	57.74%
12		0		222.47	0	11		222.47	2,447	11		222.47	2,447	11		350.00	3,850	1,403	57.32%
13	8"	0		379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14		0		637.71	0	2		637.71	1,275	2		637.71	1,275			850.00	1,700	425	33.29%
15 16		0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
17																			
18	Industrial Rate A Q	uarterly Billing:																	
19 20	Minimum Charge: 5/8"	0		\$27.00	\$0	0		\$27.00	\$0	0		\$27.00	\$0	ō		\$36.00	\$0	\$0	0.00%
21	3/4"	0		36.75	0	0		36.75	0	0		36.75	0			48.00	0	0	0.00%
22		0		49.74	0	0		49.74	0	0		49.74	0			75.00	0	0	0.00%
23	1-1/2"	0		82.26	0	0		82.26	0	0		82.26	0			135.00	0	0	0.00%
24	2"	0		121.29	0	0		121.29	0	0		121.29	0			195.00	0	0	0.00%
25 26	3" 4"	0		213.30 342.33	0	0		213.30 342.33	0	0		213.30 342.33	0	0		345.00 540.00	0	0	0.00%
27	6"	0		667.41	0	0		667.41	0	0		667.41	0	0		1,050.00	0	0	0.00%
28	8"	0		1,138.62	0	0		1,138.62	0	0		1,138.62	0	0		1,680.00	0	ō	0.00%
29	10"	0		1,913.13	0	0		1,913.13	0	0		1,913.13	0	0		2,550.00	0	0	0.00%
30	12"	0		2,295.75	0	0		2,295.75	0	0		2,295.75	0	0		4,125.00	0	0	0.00%
31 32																			
33		! :																	
34		Ī	0	\$0.5629	\$0		84,431	\$0.5629	\$47,526		79,464	\$0.5629	\$44,730		78,223	\$0.8567	\$67,015	\$22,284	49.82%
35																			
36		l ,																	
37 38	Rate J to A Meter Co 5/8"	ount Transfer 0		\$9.00	\$0														
39	3/4"	0		12.25	0														
40	1"	0		16.58	0														
41	1-1/2"	0		27.42	0														
42		1		40.43	43														
43	3" 4"	11		71.10	782														
44 45	4" 6"	18 11		114.11 222.47	2,054 2,447														
46	8"	0		379.54	2,447														
47	10"	2		637.71	1,275														
48																			
49																			
50		age I	100,013	\$0.5629	\$56,298														
51 52																			
53																			
54		n	(15,583)	0.5629	(8,771)		(4,967)	\$0.5629	(\$2,796)		(1,242)	\$0.5629	(\$699)						
55																			
56																			
52 57																			
	Total	_	84,431	-	\$54,128	-	79,464	_	\$51,332	- I	78,223	_	\$50,633	-	78,223	_	\$77,139	\$25,807	50.97%
		_		=	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_	,	_	+,-32	_	-,	=	,-33	=	,	-	7,==3	,	

Missouri Public Service Commission Company: Missouri-American Water Company Industrial - Rate J Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 6 of 10

			12 Months End	ing June 2022			12 Months Ending	g December 202	22		Present Rate R	evenues May 20	023		Proposed Prof	orma Revenue	S		
Line	# Class/ Description	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2		 onthly Billing:																	
4	Minimum Charge:	1								_								4-	0.000/
5 6	5/8" 3/4"	0		\$9.00 12.25	\$0 0	0		\$9.00 12.25	\$0 0	0		\$9.00 12.25	\$0 0	0		\$12.00 16.00	\$0 0	\$0 0	0.00% 0.00%
7	1"	0		16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2"	12		27.42	329	12		27.42	329	12		27.42	329	12		45.00	540	211	64.11%
9 10	2" 3"	121 179		40.43 71.10	4,895 12,727	120 168		40.43 71.10	4,852 11,945	120 168		40.43 71.10	4,852 11,945	120 168		65.00	7,800 19,320	2,948 7,375	60.77% 61.74%
11		342		114.11	39,026	324		114.11	36,972	324		114.11	36,972	324		115.00 180.00	58,320	7,375 21,348	57.74%
12	6"	371		222.47	82,536	360		222.47	80,089	360		222.47	80,089	360		350.00	126,000	45,911	57.32%
13		108		379.54	40,990	108		379.54	40,990	108		379.54	40,990	108		560.00	60,480	19,490	47.55%
14 15		74 0		637.71 765.25	47,077 0	72 0		637.71 765.25	45,802 0	72 0		637.71 765.25	45,802 0	72 0		850.00 1,375.00	61,049 0	15,247 0	33.29% 0.00%
16				703.23	Ü	0		703.23	Ü			705.25	Ü	"		1,373.00	o l	Ü	0.00%
17		l																	
18	Volumetric Charges All Usage	<u>s:</u> I	26,996,013	\$0.17797	\$4,804,480		22,705,444	\$0.17797	\$4,040,888		21,369,830	\$0.17797	\$3,803,189		21,035,926	¢n 20620	\$6,234,628	\$2,431,439	63.93%
20			20,550,015	Ş0.17757	34,804,480		22,703,444	Ş0.17737	34,040,888		21,303,030	Ş0.17757	\$3,603,163		21,033,320	30.23038	30,234,028	32,431,433	03.3370
21																			
22 23	Adjustment(1): Usage Normalizatio	1	(4,190,556)	\$0.17797	(\$745,793)		(1,335,614)	\$0.17797	(\$237,699)		(333,904)	0.17797	(\$59,425)						
24		Ï	(4,190,556)	\$0.17797	(\$745,795)		(1,555,614)	\$0.17797	(\$257,699)		(555,904)	0.17797	(\$59,425)						
25																			
26		 																	
27 28		Ount Transfer 0		\$9.00	\$0														
29		o o		12.25	0														
30		0		16.58	0														
31 32		0 (1)		27.42 40.43	0 (43)														
33		(11)		71.10	(782)														
34		(18)		114.11	(2,054)														
35		(11)		222.47	(2,447)														
36 37		0 (2)		379.54 637.71	0 (1,275)														
38		(2)		037.71	(1,273)														
39			(100,013)	\$0.17797	(\$17,799)														
40 41																			
42																			
43																			
44																			
45 46																			
47																			
48																			
49 50																			
51																			
52																			
53																			
54 55																			
55 56		1																	
57																			
58																			
59 60																			
61		1																	
62		_		_		_				-		_		_					
63	Total	-	22,705,444	-	\$4,261,866	-	21,369,830	_	\$4,024,167	-	21,035,926	_	\$3,964,742	_	21,035,926	_	\$6,568,136	\$2,543,970	64.16%
		1				1				1				1					

Missouri Public Service Commission Company: Missouri-American Water Company Public Authority - Rate A Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 7 of 10

			12 Months End	ing June 2022			12 Months Ending	December 20	22		Present Rate R	evenues May 2	023		Proposed Pro	forma Revenue	S		
Line	# Class/ Description	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	%
1	•	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2		l ate A Monthly Bi	lling:																
4	Minimum Charge: 5/8"	4 577		¢0.00	Ć14 100	4 577		ćo 00	£14.400	4.672		ć0.00	Ć4F.0F2	1.756		612.00	624.074	¢c 040	39.98%
6	3/4"	1,577 1,578		\$9.00 12.25	\$14,189 19,330	1,577 1,578		\$9.00 12.25	\$14,189 19,330	1,673 1,870		\$9.00 12.25	\$15,053 22,912	1,756 2,050		\$12.00 16.00	\$21,071 32,806	\$6,018 9,894	43.18%
7	1"	1,186		16.58	19,666	1,186		16.58	19,666	1,471		16.58	24,391	1,639		25.00	40,978	16,587	68.00%
8	1-1/2"	657		27.42	18,005	657		27.42	18,005	758		27.42	20,779	842		45.00	37,881	17,102	82.31%
9	2"	2,059		40.43	83,256	2,059		40.43	83,256	2,636		40.43	106,574	2,936		65.00	190,842	84,267	79.07%
10 11		418 242		71.10 114.11	29,694 27,594	418 242		71.10 114.11	29,694 27,594	421 329		71.10 114.11	29,908 37,522	457 329		115.00 180.00	52,514 59,188	22,606 21,666	75.59% 57.74%
12		449		222.47	99,972	449		222.47	99,972	467		222.47	103,976	467		350.00	163,580	59,604	57.32%
13		150		379.54	56,931	150		379.54	56,931	156		379.54	59,208	156		560.00	87,360	28,152	47.55%
14		36		637.71	22,958	36		637.71	22,958	48		637.71	30,610	36		850.00	30,600	(10)	-0.03%
15 16		0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
17	Public Authority Ra	te A Quarterly B	illing:																
18		40		427.00	44 000	40		407.00	44.000			427.00	404.5			425.00	40	(4245)	100.00%
19 20		40 157		\$27.00 36.75	\$1,080 5,787	40 157		\$27.00 36.75	\$1,080 5,787	8 60		\$27.00 36.75	\$216 2,205	0		\$36.00 48.00	\$0 0	(\$216) (2,205)	-100.00% -100.00%
21		151		49.74	7,511	151		49.74	7,511	56		49.74	2,785	0		75.00	0	(2,785)	-100.00%
22		62		82.26	5,077	62		82.26	5,077	28		82.26	2,303	0		135.00	0	(2,303)	-100.00%
23		292		121.29	35,447	292		121.29	35,447	100		121.29	12,129	0		195.00	0	(12,129)	-100.00%
24 25		13 29		213.30 342.33	2,773 9,928	13 29		213.30 342.33	2,773 9,928	12 0		213.30 342.33	2,560 0	0		345.00 540.00	0	(2,560) 0	-100.00% 0.00%
26		6		667.41	4,004	6		667.41	4,004	0		667.41	0	0		1,050.00	0	0	0.00%
27		2		1,138.62	2,277	2		1,138.62	2,277	0		1,138.62	0			1,680.00	0	0	0.00%
28		4		1,913.13	7,653	4		1,913.13	7,653	0		1,913.13	0			2,550.00	0	0	0.00%
29 30		0		2,295.75	0	0		2,295.75	0	0		2,295.75	0	0		4,125.00	0	0	0.00%
31		I 5:																	
32	All Usage	Ī	4,742,497	\$0.5629	\$2,669,552		4,188,915	\$0.5629	\$2,357,940		4,148,759	\$0.5629	\$2,335,337		3,837,119	\$0.8567	\$3,287,337	\$952,000	40.77%
33																			
34 35																			
36		I nly Billing Convers	ion																
37						96		\$9.00	\$864	24		\$9.00	\$216						
38 39						292 285		12.25	3,582	180 168		12.25	2,205						
39 40						101		16.58 27.42	4,725 2,774	84		16.58 27.42	2,785 2,303						
41						577		40.43	23,318	300		40.43	12,129						
42						3		71.10	213	36		71.10	2,560						
43						87		114.11	9,928	0		114.11	0						
44 45	6" 8"					18 6		222.47 379.54	4,004 2,277	0		222.47 379.54	0						
46						12		637.71	7,653	0		637.71	0						
47																			
48 49		verted I				(32)		\$27.00	(60CA)	(8)		\$27.00	(624.6)						
50						(97)		36.75	(\$864) (3,582)	(60)		36.75	(\$216) (2,205)						
51						(95)		49.74	(4,725)	(56)		49.74	(2,785)						
52						(34)		82.26	(2,774)	(28)		82.26	(2,303)						
53 54						(192)		121.29	(23,318)	(100)		121.29	(12,129)						
54 55						(1) (29)		213.30 342.33	(213) (9,928)	(12) 0		213.30 342.33	(2,560) 0						
56						(6)		667.41	(4,004)	0		667.41	0						
57						(2)		1,138.62	(2,277)	0		1,138.62	0						
58						(4)		1,913.13	(7,653)	0		1,913.13	0						
59 60		l owth																	
61		<u> </u>				0		\$9.00	\$0	59		\$9.00	\$535						
62																			
	Adjustment(3): Usage Normalizatio	l In	(553,582)	\$0.5629	(311,611)		(40,156)	\$0.5629	(22,604)		22,309	\$0.5629	12,558						
04	Sage 1401 Hallzdtl0	 I	(333,362)	JU.JU23	(311,011)		(+0,130)	y0.J023	(22,004)		22,309	y0.J023	12,558						
		•			,	•				•				•					

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

Missouri Public Service Commission Company: Missouri-American Water Company Public Authority - Rate J Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 8 of 10

			12 Months End	ing June 2022			12 Months Ending	g December 202	12		Present Rate Re	evenues May 20)23		Proposed Prof	orma Revenue	es .		
Line #	Class/ Description	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	%
1 2		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
3	Public Authority Ra	ite J Monthly Bill	ing:																
4 5	Minimum Charge: 5/8"	0		\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	Ş0 0	0.00%
7	1"	0		16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8 9	1-1/2" 2"	0		27.42 40.43	0	0		27.42 40.43	0	0		27.42 40.43	0	0		45.00 65.00	0	0	0.00%
10	3"	0		71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11	4"	0		114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12 13	6" 8"	0 24		222.47 379.54	0 9,109	0 24		222.47 379.54	0 100	0 24		222.47 379.54	0 9,109	0 24		350.00 560.00	0 13,440	0 4,331	0.00% 47.55%
14	8 10"	24		637.71	14,030	24		637.71	9,109 14,030	24		637.71	14,030	34		850.00	28,900	4,331 14,870	105.99%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17 18	Volumetric Charges																		
	All Usage	Ī	774,168	\$0.17797	\$137,779		635,021	\$0.17797	\$113,015		624,928	\$0.17797	\$111,218		964,484	\$0.29638	\$285,854	\$174,635	157.02%
20																			
21 22	Adjustment(1):																		
23	Usage Normalizatio	n	(139,146)	\$0.17797	(\$24,764)		(10,093)	\$0.17797	(\$1,796)		5,607	\$0.17797	\$998						
24																			
25 26	Adjustment(2):																		
	Rate A to J Meter C	ount Transfer																	
28	5/8"									0		\$9.00	\$0						
29 30	3/4" 1"									0		12.25 16.58	0						
31	1-1/2"									0		27.42	0						
32	2"									0		40.43	0						
33 34	3" 4"									0		71.10 114.11	0						
35	6"									0		222.47	0						
36	8"									0		379.54	0						
37 38	10"									12		637.71	7,653						
39	Rate A to Rate J										333,949	\$0.17797	\$59,433						
40 41																			
41																			
43																			
44																			
45 46																			
47																			
48																			
49 50																			
51																			
52																			
53 54																			
55																			
56																			
57 58																			
58 59																			
60				_		_		_		_		_		_					
61	Total	_	635,021	-	\$136,153	–	624,928	_	\$134,357	=	964,484	=	\$202,440	-	964,484	-	\$328,194	\$193,837	95.75%

Missouri Public Service Commission Company: Missouri-American Water Company
Other Water Utilities Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 9 of 10

Other	water ounties		12	Months End	ing June 2022			12 Months Endin	g December 20	77		Present Rate R	evenues May 2	2023		Proposed Pro	orma Revenue	ρς		rage 5 01 10
Line #	Class/	Customer		TWO TETTS ETTS	ing suite LOLL		Customer	12 Working Ending	g December 20		Customer	r reserve nate r	evenues may z	.023	Customer	Порозситто	orma nevena			
	Description	Meter		Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings		00 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	OWU Monthly Bill	ling																		
3																				
4	Minimum Charge:																			
5	5/8"		0		\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"		0		12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"		0		16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2"		0		27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"		0		40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
10	3"		0		71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11	4"		0		114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"		0		222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"		0		379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"		0		637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15																				
16																				
17	C-1 Fix Revenue	1	.2		118,510	\$1,422,125	12			1,422,125	12			1,422,125	12			1,422,125	\$0	0.00%
18																				
	Volumetric Charge	<u>'S:</u>																		
	Rate B		1	6,156,639	0.261940	\$4,232,070		16,156,639	0.261940	\$4,232,070		16,156,639	0.26194	\$4,232,070		16,156,639	0.32639	\$5,273,365	\$1,041,295	24.60%
21																				
	City of Kirkwood		1	2,097,931	0.104040	1,258,669		12,097,931	0.107570	\$1,301,374		12,097,931	0.10757	\$1,301,374		12,097,931	0.10757	\$1,301,374	\$0	0.00%
23																				
	PWSD #C-1 Jeffers	on	1	2,195,938	0.099842	1,217,667		12,195,938	0.102820	\$1,253,986		12,195,938	0.10282	\$1,253,986		12,195,938	0.10282	\$1,253,986	\$0	0.00%
25																				
26																				
27																				
28																				
29																				
30																				
31																				
32																				
33																				
34																				
35																				
36																				
37																				
38																				
39																				
40 41																				
41																				
43																				
44																				
45																				
45																				
46																				
48																				
49	Total			0,450,508	-	\$8,130,531	_	40,450,508	_	\$8,209,556	-	40,450,508	-	\$8,209,556	-	40,450,508		\$9,250,851	\$1,041,295	12.68%
43	TOTAL			0,-30,300	-	20,130,331	_	40,450,508	_	30,203,330	-	40,4,00,300	-	30,203,330	_	40,430,306	-	15,0,051	\$1,U41,293	12.00%

Missouri Public Service Commission Company: Missouri-American Water Company Private Fire Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 10 of 10

			12 Months End	ling June 2022		1	2 Months Ending	December 202	22		Present Rate Re	evenues May 20	023		Proposed Prof	orma Revenue	S		
Line #	Class/	Customer				Customer				Customer				Customer					
1	Description	Meter	Sales 100 Gal	Current Rate	Total Revenue	Meter	Sales 100 Gal	Current Rate	Total Revenue	Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Meter	Sales 100 Gal	Proposed	Total Revenue	Dollar	% Change
	Rate F:	Billings	100 Gai	Nate	Revenue	Billings	100 Gai	Rate	Revenue	DIIIIIII	100 Gai	Nate	Revenue	Billings	100 Gai	Rate	Revenue	Change	Change
3	tate 1.																		
	Monthly (Note 1)																		
5	2" or Less	1,616		\$6.00	\$9,696	1,616		\$6.00	\$9,696	1,620		\$6.00	\$9,720	1,620		8.70	\$14,094	\$4,374	45.00%
6	3"	12		19.36	232	12		19.36	232	12		19.36	232	12		26.00	312	80	34.30%
7	4" 6"	6,568		23.85	156,647 1,457,203	6,568		23.85	156,647	6,626		23.85 53.70	158,030	6,631		34.60	229,433	71,403	45.18% 45.47%
9	8"	27,136 15,809		53.70 95.55	1,510,550	27,136 15,809		53.70 95.55	1,457,203 1,510,550	27,417 15,921		95.55	1,472,293 1,521,252	27,494 15,964		77.90 138.50	2,141,783 2,211,014	669,490 689,762	45.47% 45.34%
10	10"	384		149.25	57,312	384		149.25	57,312	396		149.25	59,103	396		216.00	85,536	26,433	44.72%
11	12"	978		214.94	210,211	978		214.94	210,211	984		214.94	211,501	984		311.20	306,221	94,720	44.78%
12	Hydrant	456		53.70	24,487	456		53.70	24,487	456		53.70	24,487	456		77.90	35,522	11,035	45.07%
13																			
14 15																			
16																			
	/olumetric Charges	! ::																	
18 l	Jsage	Ī	522,754	0.56290	\$294,258		522,754	0.56290	\$294,258		522,754	0.56290	\$294,258		522,754	0.85672	\$447,854	\$153,596	52.20%
19																			
20																			
21 22																			
23																			
	Adjustments (1): Gr	rowth																	
25	2" or Less					4		\$6.00	\$24	0		\$6.00	\$0						
26	3"					0		19.36	0	0		19.36	0						
27 28	4" 6"					58 281		23.85	1,383 15,090	5 77		23.85	119 4,135						
28 29	8"					112		53.70 95.55	10,702	43		53.70 95.55	4,135 4,109						
30	10"					12		149.25	1,791	0		149.25	4,103						
31	12"					6		214.94	1,290	0		214.94	0						
32	Hydrant					0		53.70	0	0		53.70	0						
33																			
34 35																			
36																			
37																			
38																			
39																			
40 41																			
42																			
43						1			l										
44						1			l										
45						1													
46						1													
47 48						1			l										
	Total Rate F	_	522,754	-	\$3,720,597	-	522,754	_	\$3,750,876	-	522,754	_	\$3,759,239	-	522,754	_	\$5,471,769	\$1,720,892	45.78%
		· –		=		_		_		=		_		_		_			

Missouri Public Service Commission Company: Missouri-American Water Company All Other Missouri Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea

Page 1 of 11

		12 Months Endir	ng June 2022	12 Months Ending	g December 2022	Present Rate Rev	enues May 2023	Proposed Prof	orma Revenues		
Line											
	Description	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	%
1		100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	Change	Change
2	Monthly Billing:										
3											
4	Residential	61,667,198	\$51,974,642	58,219,696	\$49,900,935	56,238,459	\$48,687,367	56,238,459	\$66,480,521	\$17,793,154	36.55%
5	Commercial	28,900,830	19,355,687	29,065,841	19,452,989	29,113,844	18,385,270	29,113,844	25,453,954	\$7,068,684	38.45%
6	Industrial	34,589,458	8,919,966	34,589,458	8,919,966	34,589,458	8,627,203	34,589,458	11,666,086	\$3,038,884	35.22%
/	Other Public Authority	6,631,931	4,127,150	6,644,066	4,133,848	6,662,269	4,010,430	6,662,269	5,568,672	\$1,558,242	38.85%
8	Other Water Utilities	11,510,324	3,128,631	11,510,324	3,128,378	11,510,324	3,132,061	11,510,324	3,886,101	\$754,040	24.07%
9	Private Fire	42,694	1,422,483	42,694	1,434,260	42,694	1,441,810	42,694	2,088,240	\$646,430	44.83%
10											
11			41,467		41,467		41,467		41,467		
12											
13											
14									********	420.050.424	25.500/
	Total	143,342,436	\$88,970,026	140,072,079	\$87,011,842	138,157,048	\$84,325,608	138,157,048	\$115,185,042	\$30,859,434	36.60%
16											
17											
18											
19							****				0.000/
20			\$278,587		\$282,850		\$293,135		\$293,135	\$0	0.00%
21			26,555		25,083		23,877		23,877	0	0.00%
22			555,891		554,693		555,598		555,598	0	0.00%
23	Miscellaneous Other Revenue		258,856		210,388		192,713		192,713	0	0.00%
24			360,350		360,350		360,350		360,350	0	0.00%
25			256,802		248,847		237,934		237,934	0	0.00%
26 27			\$90,707,068		\$88,694,053		\$85,989,215		\$116,848,649	\$30,859,434	35.89%
21			\$30,707,068		200,094,053		\$05,389,215		\$110,848,049	220,059,434	33.89%

Missouri Public Service Commission Company: Missouri-American Water Company Residential Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 2 of 11

			12 Months Ending	June 2022		12 N	1onths Ending D	ecember 202	2	Pi	esent Rate Reve	enues May 202	23		Proposed Profo	rma Revenues			
Line #	Class/	Customer				Customer				Customer		,		Customer	.,				
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1	·	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
3	Residential Monthly	y Billing:																	
4	Minimum Charge:																		
5	5/8"	1,257,632		\$9.00	\$11,318,687	1,257,632		\$9.00	\$11,318,687	1,266,511		\$9.00	\$11,398,601	1,269,188		\$12.00	\$15,230,255	\$3,831,655	33.62%
6	3/4"	18,940		12.25	232,011	18,940		12.25	232,011	18,940		12.25	232,011	18,940		16.00	303,034	71,024	30.61%
7	1"	70,885		16.58	1,175,277	70,885		16.58	1,175,277	70,885		16.58	1,175,277	70,885		25.00	1,772,130	596,854	50.78%
8	1-1/2"	1,789		27.42	49,060	1,789		27.42	49,060	1,789		27.42	49,060	1,789		45.00	80,514	31,454	64.11%
9	2"	1,541		40.43	62,289	1,541		40.43	62,289	1,541		40.43	62,289	1,541		65.00	100,144	37,854	60.77%
10	3"	12		71.10	853	12		71.10	853	12		71.10	853	12		115.00	1,380	527	61.74%
11	4"	0		114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"	0		222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"	12		379.54	4,549	12		379.54	4,549	12		379.54	4,549	12		560.00	6,712	2,163	47.55%
14	10"	0		637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	Flat Rate																		
	RT 1.2 Flat Rate	2,690		\$48.40	\$130,204	2,690		\$48.40	\$130,204	2,690		\$48.40	\$130,204	2,690		\$55.00	\$147,959	\$17,755	13.64%
	RT 1.5 Table Rock	370		20.58	7,610	370		20.58	7,610	370		20.58	7,610	370		55.00	20,337	12,727	167.25%
21																			
	Low Income				(4,653)				(4,653)				(4,653)						
23																			
24																			
	Volumetric Charges	<u>:</u>																	
	All Usage		62,597,737	\$0.6247	\$39,104,180		59,938,653	\$0.6247	\$37,443,077		56,491,151	\$0.6247	\$35,289,457		54,509,914	\$0.8567	\$46,699,734	\$11,410,276	32.33%
27																			
28																			
29																			
30	Adjustment (1): Gro	<u>wth</u>																	
31	5/8"					8,879		\$9.0000	\$79,913	2,677		\$9.00	\$24,091						
32																			
	Adjustment (2):																		
	Usage Normalization	n	(2,659,083)	\$0.6247	(\$1,661,103)		(3,447,502)	\$0.6247	(\$2,153,620)		(1,981,237)	\$0.6247	(\$1,237,659)						
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45 46					l														
46																			
47													l						
	Total	-	59,938,653	-	\$50,418,965	-	56,491,151	-	\$48,345,258	-	54,509,914	_	\$47,131,690	-	54,509,914	_	\$64,362,199	\$16,012,289	33.97%
43		=	33,330,033		\$30,416,903	=	30,431,131	=	240,343,230	=	34,309,914	_	J47,131,09U	=	34,309,914	_	304,302,199	310,012,209	33.3770

Missouri Public Service Commission Company: Missouri-American Water Company Residential - Mexico Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 3 of 11

		1	2 Months Ending	June 2022		12 M	onths Ending D	ecember 2022	2	Pr	esent Rate Rev	enues May 202	23		Proposed Profo	rma Revenues	1		
Line #	Class/	Customer				Customer			_	Customer		,		Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
3	Residential Mexico	Billing:																	
4	Minimum Charge:	l -																	
5	5/8"	51,782		\$9.00	\$466,041	51,782		\$9.00	\$466,041	51,782		\$9.00	\$466,041	51,782		\$12.00	\$621,387	\$155,347	33.33%
6	3/4"	40		12.25	487	40		12.25	487	40		12.25	487	40		16.00	636	149	30.61%
7	1"	444		16.58	7,362	444		16.58	7,362	444		16.58	7,362	444		25.00	11,100	3,738	50.78%
8	1-1/2"	0		27.42	0	0		27.42	0	0		27.42	0	0		45.00	. 0	. 0	0.00%
9	2"	24		40.43	970	24		40.43	970	24		40.43	970	24		65.00	1,560	590	60.77%
10	3"	24		71.10	1,706	24		71.10	1,706	24		71.10	1,706	24		115.00	2,760	1,054	61.74%
11	4"	0		114.11	0	0		114.11	0	0		114.11	0	0		180.00	. 0	. 0	0.00%
12	6"	0		222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"	0		379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"	0		637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18																			
19	Volumetric Charges																		
20	First 30 CGL		1,152,920	\$0.5727	\$660,231		1,152,920	\$0.5727	\$660,231		1,152,920	\$0.5727	\$660,231		1,152,920	\$0.8567	\$987,730	\$327,498	49.60%
21	Next 70 CGL		483,863	0.7158	346,363		483,863	0.7158	346,363		483,863	0.7158	346,363		483,863	0.8567	414,535	68,171	19.68%
22	Over 100 CGL		91,762	0.7903	72,517		91,762	0.7903	72,517		91,762	0.7903	72,517		91,762	0.8567	78,615	6,098	8.41%
23																			
24																			
25																			
26																			
27																			
28																			
29																			
30																			
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41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49	Total	_	1,728,545	_	\$1,555,677	_	1,728,545	_	\$1,555,677	_	1,728,545	_	\$1,555,677	-	1,728,545		\$2,118,322	\$562,645	36.17%
		_		=		=		=		-		-		-		_			

Missouri Public Service Commission Company: Missouri-American Water Company Commercial - Rate A Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 4 of 11

		12 Months Ending June 2022				12 N	Ionths Ending D	ecember 202	2	Pi	esent Rate Rev	enues May 202	23		Proposed Profo	rma Revenues			
Line #	# Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
3	Commercial Rate A	Monthly Billing:																	
4	Minimum Charge:																		
5	5/8"	66,002		\$9.00	\$594,017	66,002		\$9.00	\$594,017	66,664		\$9.00	\$599,980	66,854		\$12.00	\$802,247	\$202,267	33.71%
6	3/4"	1,929		12.25	23,626	1,929		12.25	23,626	1,929		12.25	23,626	1,929		16.00	30,858	7,232	30.61%
7	1"	22,078		16.58	366,049	22,078		16.58	366,049	22,078		16.58	366,049	22,078		25.00	551,943	185,895	50.78%
8	1-1/2"	4,128		27.42	113,179	4,128		27.42	113,179	4,128		27.42	113,179	4,128		45.00	185,743	72,564	64.11%
9	2"	20,032		40.43	809,884	20,032		40.43	809,884	20,032		40.43	809,884	19,920		65.00	1,294,794	484,910	59.87%
10	3"	621		71.10	44,170	621		71.10	44,170	621		71.10	44,170	609		115.00	70,062	25,892	58.62%
11	4"	1,002		114.11	114,338	1,002		114.11	114,338	1,002		114.11	114,338	948		180.00	170,574	56,236	49.18%
12	6"	230		222.47	51,121	230		222.47	51,121	230		222.47	51,121	201		350.00	70,276	19,155	37.47%
13	8"	203		379.54	77,041	203		379.54	77,041	203		379.54	77,041	179		560.00	100,232	23,191	30.10%
14	10"	53		637.71	33,799	53		637.71	33,799	53		637.71	33,799	17		850.00	14,450	(19,349)	-57.25%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
	Volumetric Charges:	<u>:</u>																	
	All Usage		26,520,783	\$0.6247	\$16,567,268		26,092,355	\$0.6247	\$16,299,633		26,223,033	\$0.6247	\$16,381,267		23,056,478	\$0.8567	\$19,752,946	\$3,371,679	20.58%
20																			
21																			
22																			
23																			
24	Adjustment(1):		(420, 420)	ć0 C247	(6257 525)		120.670	¢0.6247	404.534		20.016	¢0.6347	400.740						
26	Usage Normalization	n I	(428,428)	\$0.6247	(\$267,635)		130,679	\$0.6247	\$81,634		38,016	\$0.6247	\$23,748						
26 27																			
28	Adjustment(2): Grov	u+6																	
29	5/8"	<u>WLII</u>				663		ć0.00	ćE 063	100		ć0.00	Ć1 70F						
30	5/6					663		\$9.00	\$5,963	189		\$9.00	\$1,705						
31																			
32	Adjustment(3):																		
33	Rate A to J Meter Co	ount Transfer																	
34	5/8"									0		\$9.00	\$0						
35	3/4"									0		12.25	0						
36	1"									0		16.58	0						
37	1-1/2"									ō		27.42	0						
38	2"									(112)		40.43	(4,522)						
39	3"									(12)		71.10	(853)						
40	4"									(54)		114.11	(6,204)						
41	6"									(29)		222.47	(6,452)						
42	8"									(24)		379.54	(9,109)						
43	10"									(36)		637.71	(22,958)						
44													, , ,						
45	Rate A to Rate J Usa	ge									(3,204,571)	\$0.6247	(\$2,001,863)						
46													1						
47																			
48		_				1 _		_		1 _		_		l .		_			
49	Total	_	26,092,355		\$18,526,857	1 -	26,223,033	_	\$18,614,453		23,056,478	_	\$16,587,946	1	23,056,478	_	\$23,044,126	\$4,429,672	26.70%
		_				_		-	_	1 -		_		·		_			

Missouri Public Service Commission Company: Missouri-American Water Company Commercial - Rate J Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 5 of 11

			12 Months Ending	June 2022		12 M	onths Ending [December 202	2	Pi	resent Rate Rev	enues May 202	23		Proposed Profe	orma Revenues			
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
3	Commercial Rate J N	Monthly Billing:																	
4	Minimum Charge:																		
5	5/8"	0		\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"	12		16.58	199	12		16.58	199	12		16.58	199	12		25.00	300	101	50.78%
8	1-1/2"	0		27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"	119		40.43	4,800	119		40.43	4,800	119		40.43	4,800	231		65.00	14,988	10,187	212.22%
10	3"	48		71.10	3,413	48		71.10	3,413	48		71.10	3,413	60		115.00	6,900	3,487	102.18%
11	4"	30		114.11	3,381	30		114.11	3,381	30		114.11	3,381	84		180.00	15,120	11,739	347.14%
12	6"	104		222.47	23,137	104		222.47	23,137	104		222.47	23,137	133		350.00	46,550	23,413	101.19%
13	8"	0		379.54	0	0		379.54	0	0		379.54	0	24		560.00	13,440	13,440	0.00%
14	10"	0		637.71	0	0		637.71	0	0		637.71	0	36		850.00	30,600	30,600	0.00%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18	Volumetric Charges:																		
19	All Usage		2,921,032	\$0.28268	\$825,717		2,808,476	\$0.28268	\$793,900		2,842,807	\$0.28268	\$803,605		6,057,365	\$0.37672	\$2,281,931	\$1,478,326	183.96%
20																			
21																			
22																			
23																			
24	Adjustment(1):																		
25	Usage Normalization	า	(112,556)	\$0.28268	(31,817)		34,332	\$0.28268	\$9,705		9,987	\$0.28268	\$2,823						
26																			
27																			
28	Adjustment(2):																		
29	Rate A to J Meter Co	unt Transfer																	
30	5/8"									0		\$9.00	\$0						
31	3/4"									0		12.25	0						
32	1"									0		16.58	0						
33	1-1/2"									0		27.42	0						
34	2"									112		40.43	4,522						
35	3"									12		71.10	853						
36	4"									54		114.11	6,204						
37	6"									29		222.47	6,452						
38	8"									24		379.54	9,109						
39	10"									36		637.71	22,958						
40													,						
41	Rate A to Rate J Usa	ge									3,204,571	\$0.2827	\$905,868						
42	ĺ												,						
43																			
44																			
45																			
46																			
47																			
48																			
49	Total	_	2,808,476	-	\$828,830	_	2,842,807	· -	\$838,535	1	6,057,365	_	\$1,797,324	_	6,057,365	_	\$2,409,828	\$1,571,293	87.42%
		=	.,,,,,,,,,			=	,	=		=		-		-		_			

Missouri Public Service Commission Company: Missouri-American Water Company Industrial - Rate A Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 6 of 11

		1	L2 Months Ending	June 2022		12 M	onths Ending D	ecember 202	2	Pre	esent Rate Rev	enues May 20	23		Proposed Profe	rma Revenues			
Line	# Class/	Customer				Customer				Customer			-	Customer	.,				
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2										8-									
3	Industrial Rate A M	onthly Billing:																	
4	Minimum Charge:	I																	
5	5/8"	351		\$9.00	\$3,161	351		\$9.00	\$3,161	351		\$9.00	\$3,161	334		\$12.00	\$4,008	\$847	26.80%
6	3/4"	60		12.25	734	60		12.25	734	60		12.25	734	48		16.00	767	33	4.45%
7	1"	360		16.58	5,975	360		16.58	5,975	360		16.58	5,975	348		25.00	8,710	2,735	45.76%
,	1-1/2"	12		27.42	329	12		27.42	329	12		27.42	329	12		45.00	540	211	64.11%
9	2"	921		40.43	37,217	921		40.43	37,217	921		40.43	37,217	873		65.00	56,714	19,497	52.39%
10		66		71.10	4,671	66		71.10	4,671	66		71.10	4,671	74		115.00	8,531	3,861	82.66%
11		133		114.11	15,177	133		114.11	15,177	133		114.11	15,177	97		180.00	17,460	2,283	15.05%
12	6"	64		222.47	14,177	64		222.47	14,177	64		222.47	14,177	64		350.00	22,303	2,265 8,127	57.32%
13		48		379.54	18,218	48		379.54		48		379.54		48		560.00	26,880	8,662	47.55%
14		0		637.71	10,210	0		637.71	18,218 0	0			18,218	0			20,880	0,002	0.00%
15		0		765.25	0	0		765.25	0	0		637.71 765.25	0	0		850.00 1,375.00	0	0	0.00%
16		U		765.25	U	U		705.25	U	0		703.23	U	U		1,373.00	U	U	0.00%
17																			
18		!																	
	All Usage	†	2,318,785	\$0.62469	\$1,448,522		2,182,659	\$0.62469	\$1,363,485		2,182,659	\$0.62469	\$1,363,485		1,326,651	\$0.85672	\$1,136,569	(\$226,916)	-16.64%
20			2,310,763	30.02403	\$1,440,522		2,102,033	30.02403	\$1,505,465		2,182,033	30.02409	\$1,505,465		1,320,031	\$0.65072	\$1,130,309	(\$220,910)	-10.0476
	Triumph		8,310,220	\$0.06284	\$522,198		7,902,004	\$0.06284	\$496,546		7,902,004	\$0.06284	\$496,546		7,902,004	\$0.09615	\$759,778	\$263,232	53.01%
	Empire		1,889,638	0.25145	475,150		1,952,849	0.25145	491,044		1,952,849	0.25145	491,044		1,952,849	0.33268	649,674	158,630	32.30%
23			1,865,036	0.23143	473,130		1,552,045	0.23143	431,044		1,552,045	0.23143	431,044		1,332,043	0.33208	043,074	138,030	32.3070
24																			
	Adjustment(1):																		
	Usage Normalization	l n	(136,126)	\$0.62469	(\$85,036)		0	\$0.62469	\$0		0	\$0.62469	\$0						
	Triumph	i'	(408,216)	0.06284	(25,652)		0	0.06284	Ş0 0		0	0.06284	30 0						
	Empire		63,211	0.25145	15,894		0	0.25145	0		0	0.25145	0						
29			03,211	0.23143	15,694		U	0.23143	U		U	0.23143	U						
30																			
	Adjustment(2):																		
	Rate A to J Meter Co	l nunt Transfor																	
33		I								(17)		\$9.00	(\$155)						
34	-, -									(17)		12.25	(147)						
35										(12)									
36										0		16.58	(199)						
37										(48)		27.42 40.43	-						
38										(48)			(1,941)						
												71.10	604						
39 40										(36)		114.11	(4,108)						
										0		222.47	0						
41										0		379.54	0						
42 43		I 									(856,008)	\$0.6247	(6524 720)						
43	nate A to Nate J USB	ige I									(800,008)	30.024 /	(\$534,739)						
44 45																			
45 46																			
46																			
47																			
	Total	-	12,037,512	-	\$2,450,733	_	12,037,512	-	\$2,450,733	-	11,181,504	-	\$1,910,048	-	11,181,504	_	\$2,691,933	\$241,200	12.63%
73	. 5 (4)	=	12,057,512	=	32,430,733	=	14,037,312	=	\$2,430,733	=	11,101,304	-	31,310,048	=	11,101,304	_	\$2,031,333	\$241,200	12.03/0

Missouri Public Service Commission Company: Missouri-American Water Company Industrial - Rate J Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 7 of 11

	Ī		12 Months Ending	June 2022		12 N	onths Ending [December 202	2	Pi	resent Rate Rev	enues May 20	23		Proposed Profe	rma Revenues			
Line #	Class/	Customer				Customer				Customer		,		Customer	.,				
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2						Ŭ													
3	Industrial Rate J Mo	nthly Billing:																	
4	Minimum Charge:																		
5	5/8"	95		\$9.00	\$859	95		\$9.00	\$859	95		\$9.00	\$859	113		\$12.00	\$1,352	\$493	57.38%
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0	12		16.00	192	192	0.00%
7	1"	48		16.58	796	48		16.58	796	48		16.58	796	60		25.00	1,500	704	88.48%
8	1-1/2"	0		27.42	0	0		27.42	0	0		27.42	0	0		45.00	. 0	0	0.00%
9	2"	312		40.43	12,614	312		40.43	12,614	312		40.43	12,614	360		65.00	23,400	10,786	85.51%
10	3"	83		71.10	5,881	83		71.10	5,881	83		71.10	5,881	74		115.00	8,535	2,654	45.14%
11	4"	210		114.11	23,977	210		114.11	23,977	210		114.11	23,977	246		180.00	44,301	20,325	84.77%
12	6"	123		222.47	27,351	123		222.47	27,351	123		222.47	27,351	123		350.00	43,029	15,679	57.32%
13	8"	60		379.54	22,772	60		379.54	22,772	60		379.54	22,772	60		560.00	33,600	10,828	47.55%
14	10"	0		637.71	0	0		637.71	0	0		637.71	, 0	0		850.00	0	0	0.00%
15	12"	0		765.25	0	0		765.25	0	ō		765.25	0	0		1,375.00	0	0	0.00%
16					-	_			-	_			-	_		_,	-		
17																			
18	Volumetric Charges:																		
	All Usage	•	24,953,803	\$0.28268	\$7,053,941		22,551,946	\$0.28268	\$6,374,984		22,551,946	\$0.28268	\$6,374,984		23,407,954	\$0.37672	\$8,818,244	\$2,443,260	38.33%
20	ŭ				. , , .				, .,.				, . ,					. , ., .,	
21																			
22																			
23																			
24	Adjustment(1):																		
	Usage Normalization	า	(2,401,856)	\$0.28268	(\$678,957)		0	\$0.28268	\$0		0	\$0.28268	\$0						
26	<u> </u>		(, - ,,		(, , , , , , ,														
27																			
28	Adjustment(2):																		
	Rate A to J Meter Co	unt Transfer																	
30	5/8"									17		\$9.00	\$155						
31	3/4"									12		12.25	147						
32	1"									12		16.58	199						
33	1-1/2"									0		27.42	0						
34	2"									48		40.43	1,941						
35	3"									(8)		71.10	(604)						
36	4"									36		114.11	4,108						
37	6"									0		222.47	0						
38	8"									0		379.54	0						
39	-									-		575.51	ŭ						
	Rate A to Rate J Usa	ge									856,008	\$0.2827	\$241,976						
41	nate // to nate / osa	P.									030,000	φο.202 <i>7</i>	Ş241,570						
42																			
43																			
44																			
45																			
46						1													
47						1													
48						1													
	Total	-	22,551,946	-	\$6,469,233	-	22,551,946	-	\$6,469,233	-	23,407,954	-	\$6,717,155	·	23,407,954	_	\$8,974,153	\$2,504,920	37.29%
3		=	22,331,946	=	30,409,233	=	44,331,346	=	30,403,233	=	43,407,354	=	30,/1/,155		45,407,354	_	\$0,374,153	32,304,920	37.23/8
	L																		

Missouri Public Service Commission Company: Missouri-American Water Company Public Authority - Rate A Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 8 of 11

		1	2 Months Ending	June 2022		12 M	onths Ending D	ecember 202	2	Pro	esent Rate Rev	enues May 202	!3		Proposed Profo	rma Revenues			
Line	e # Class/	Customer				Customer				Customer				Customer	.,				
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
3		te A Monthly Billing	ξ :																
4																			
5	-,-	3,732		\$9.00	\$33,586	3,732		\$9.00	\$33,586	3,760		\$9.00	\$33,836	3,792		\$12.00	\$45,502	\$11,665	34.48%
6	3/4"	227		12.25	2,775	227		12.25	2,775	227		12.25	2,775	227		16.00	3,624	849	30.61%
7	1"	2,218		16.58	36,775	2,218		16.58	36,775	2,218		16.58	36,775	2,218		25.00	55,452	18,676	50.78%
8	/-	1,007		27.42	27,609	1,007		27.42	27,609	1,007		27.42	27,609	1,007		45.00	45,310	17,701	64.11%
9		4,599		40.43	185,926	4,599		40.43	185,926	4,599		40.43	185,926	4,539		65.00	295,064	109,138	58.70%
10		551		71.10	39,206	551		71.10	39,206	551		71.10	39,206	551		115.00	63,413	24,207	61.74%
11		539		114.11	61,457	539		114.11	61,457	539		114.11	61,457	539		180.00	96,944	35,487	57.74%
12		96		222.47	21,357	96		222.47	21,357	96		222.47	21,357	96		350.00	33,600	12,243	57.32%
13		108		379.54	40,990	108		379.54	40,990	108		379.54	40,990	108		560.00	60,480	19,490	47.55%
14		0		637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15 16		0		765.25	0	0		765.25	0	0		765.25	U	0		1,375.00	0	0	0.00%
17																			
18		!																	
19		'i	5 277 672	\$0.62469	\$3,296,910		5,212,600	\$0.62469	\$3,256,259		5,221,425	\$0.62469	\$3,261,772		4,844,672	\$0.85672	\$4,150,527	\$888,755	27.25%
20			3,277,073	30.02403	\$5,290,910		3,212,000	30.02403	\$5,250,259		3,221,423	30.02409	\$5,201,772		4,044,072	\$0.65672	\$4,150,527	\$000,733	27.2370
21																			
22																			
23																			
	4 Adjustment(1):																		
	5 Usage Normalization	n	(65.073)	\$0.62469	(40,650)		8,825	\$0.62469	\$5,513		13,237	\$0.62469	\$8,269						
26		1	(,,		(-,,														
27																			
28	B Adjustment(2): Grov	wth																	
29	9 5/8"					28		\$9.00	\$250	32		\$9.00	\$290						
30	0								·										
31	1																		
32	2 Adjustment(3):																		
33		ount Transfer																	
34										0		\$9.00	\$0						
35										0		12.25	0						
36										0		16.58	0						
37										0		27.42	0						
38										(59)		40.43	(2,396)						
39										0		71.10	0						
40										0		114.11	0						
41										0		222.47	0						
42										0		379.54	0						
43		<u> </u>									(389,990)	\$0.6247	(42.42.622)						
44		ige I									(389,990)	\$0.6247	(\$243,623)						
46																			
47																			
48																			
49	-																		
50																			
51																			
52																			
53										1									
54										1				1					
55										1									
56	5	Ì								1				I					
57		Ì								1				I					
58		_				_		_		l _				_		_			
59	9 Total	1 =	5,212,600	_	\$3,705,941	_	5,221,425	_	\$3,711,703	1 =	4,844,672	_	\$3,474,243	1	4,844,672	_	\$4,849,915	\$1,138,212	32.76%
				-		_		-		_		_		· -		_			

Missouri Public Service Commission Company: Missouri-American Water Company Public Authority - Rate J Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 9 of 11

			Months Ending	June 2022			Ionths Ending [December 202	2		resent Rate Rev	enues May 20	23		Proposed Profo	orma Revenues			
Line #		Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
		te J Monthly Billing:																	
	Minimum Charge:	_				_				_				_					0.000/
5	5/8"	0		\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"	0		12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
/	1"	24		16.58	398	24		16.58	398	24		16.58	398	24		25.00	600	202	50.78%
8	1-1/2"	0		27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2" 3"	24		40.43	970	24		40.43	970	24		40.43	970	83		65.00	5,412	4,442	457.76%
10		12		71.10	853	12		71.10	853	12		71.10	853	12		115.00	1,380	527	61.74%
11	4"	36		114.11	4,108	36		114.11	4,108	36		114.11	4,108	36		180.00	6,480	2,372	57.74%
12	6"	0		222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"	36		379.54	13,663	36		379.54	13,663	36		379.54	13,663	36		560.00	20,160	6,497	47.55%
14	10"	0		637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"	0		765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17	\/_	<u> </u>																	
	Volumetric Charges	i. Ī	1 442 744	¢0.20200	4400 447		4 440 220	ć0 202C0	4404.045		1 422 641	¢0.20200	4402 452		4 047 507	40.07670	4504 705	4202 572	70.27%
	All Usage		1,443,744	\$0.28268	\$408,117		1,419,330	\$0.28268	\$401,216		1,422,641	\$0.28268	\$402,152		1,817,597	\$0.37672	\$684,725	\$282,573	70.27%
20																			
21 22																			
23																			
	4 -4:																		
	Adjustment(1):	1	(24.414)	\$0.28268	(¢c 001)		2 211	\$0.28268	\$936		4,966	\$0.28268	ć1 404						
26	Usage Normalizatio	Ï	(24,414)	30.20200	(\$6,901)		3,311	30.20200	\$936		4,900	30.20200	\$1,404						
26																			
	Adjustment(3):																		
	Rate A to J Meter Co	l ount Transfor																	
30	5/8"	l								0		\$9.00	\$0						
31	3/4"									0		12.25	30 0						
32	1"									0		16.58	0						
33	1-1/2"									0		27.42	0						
34	2"									59		40.43	2,396						
35	3"									0		71.10	2,396						
36	4"									0		114.11	0						
37	6"									0		222.47	0						
38	8"									0		379.54	0						
39	Ü									· ·		373.54	o o						
	Rate A to Rate J Usa	I Ige									389,990	\$0.2827	\$110,242						
41	nate // to nate / osa	ľ									505,550	φυ. <u>Σ</u> υΣ,	J110,242						
42																			
43																			
44																			
45																			
46																			
47																			
48																			
	Total		1,419,330	-	\$421,209	_	1,422,641	-	\$422,145	-	1,817,597	_	\$536,187	-	1,817,597	_	\$718,757	\$296,612	55.32%
		_	_, .13,550	=	Ţ.III/203	_	_,,	•	Ţ.EE,T13	-	_,,	=	Ţ350,10 <i>1</i>	=	_,,	_	Ţ. 10,737	Ţ190;01L	
														L					

Missouri Public Service Commission Company: Missouri-American Water Company Other Water Utilities: Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 10 of 11

			12 Months Ending	June 2022		12 N	onths Ending [December 202	2	Pi	esent Rate Rev	enues May 202	23		Proposed Profo	rma Revenues	1		
Line	# Class/	Customer				Customer			_	Customer		,	-	Customer	,				
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	OWU Monthly Billin					Ü-													
3	•	ľ																	
4	Minimum Charge:																		
5	5/8"	5		\$9.00	\$47	5		\$9.00	\$47	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"	0		12.25	. 0	0		12.25	. 0	0		12.25	0	0		16.00	0	0	0.00%
7	1"	20		16.58	332	20		16.58	332	24		16.58	398	24		25.00	600	202	50.78%
8	1-1/2"	0		27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"	152		40.43	6,145	152		40.43	6,145	156		40.43	6,307	156		65.00	10,140	3,833	60.77%
10	3"	48		71.10	3,413	48		71.10	3,413	48		71.10	3,413	48		115.00	5,520	2,107	61.74%
11	4"	104		114.11	11,867	104		114.11	11,867	108		114.11	12,324	108		180.00	19,440	7,116	57.74%
12	6"	76		222.47	16,908	76		222.47	16,908	72		222.47	16,018	72		350.00	25,200	9,182	57.32%
13	8"	12		379.54	4,554	12		379.54	4,554	12		379.54	4,554	12		560.00	6,720	2,166	47.55%
14	10"	0		637.71	0	0		637.71	4,554	0		637.71	4,554	0		850.00	0,720	0	0.00%
15	12"	0		765.25	0	0		765.25	Ö	0		765.25	0	0		1,375.00	0	0	0.00%
16		· ·		703.23	۰	· ·		703.23	ŭ	•		703.23	o l			1,373.00	ŭ	· ·	0.0070
17																			
18	Volumetric Charges																		
19	Volumetric charges	İ																	
	Rate B		11,313,268	\$0.26194	\$2,963,397		11,313,268	\$0.26194	\$2,963,397		11,313,268	\$0.26194	\$2,963,397		11,313,268	\$0.32639	\$3,692,537	\$729,140	24.60%
21			11,515,200	Q0.2015 4	\$2,505,557		11,515,200	Q0.2015 -	\$2,505,557		11,313,200	Ç0.2015 4	ÇZ,303,337		11,515,200	Q0.32033	\$5,052,551	\$725,140	2 1.00%
	Chariton Co Dist#2		192,497	\$0.62740	120,772		192,497	\$0.62740	120,772		192,497	\$0.64653	124,455		192,497	\$0.64653	124,455	0	0.00%
	Village of Weldon S		4,560	0.26194	1,194		4,560	0.26194	1,194		4,560	0.26194	1,194		4,560	0.32639	1,488	294	24.60%
24		l l	1,500	0.2015	1,154		1,500	0.2015	1,134		1,500	0.2013	1,134		1,500	0.52055	1,400	234	21.00%
25																			
26																			
27	5/8"					(5)		\$9.00	(\$47)										
28						0		12.25	(547)										
29	1"					4		16.58	66										
30	1-1/2"					0		27.42	0										
31	2"					4		40.43	162										
32	3"					0		71.10	0										
33	4"					4			456										
	6"							114.11											
34 35	8"					(4) 0		222.47	(890)										
	8					U		379.54	0										
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48						_				_		_		l -		_			
49	Total		11,510,324		\$3,128,631	_	11,510,324		\$3,128,378	1 _	11,510,324	_	\$3,132,061	l <u>-</u>	11,510,324	_	\$3,886,101	\$754,040	24.10%
				_		_		_		1		_		i -					

Missouri Public Service Commission Company: Missouri-American Water Company Private Fire Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 11 of 11

		:	12 Months Ending	June 2022		12 Mo	onths Ending D	December 2022	2	Pr	esent Rate Rev	venues May 202	23		Proposed Prof	orma Revenues			
Line #	Class/ Description	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Dranacad	Total	Dollar	%
1	Description	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Proposed Rate	Revenue	Change	70 Change
2		0-				Ů.								Ū.					
3	Rate F:																		
5	Monthly																		
6	2" or Less	970		\$6.00	\$5,820	970		\$6.00	\$5,820	995		\$6.00	\$5,970	1,012		\$8.70	\$8,804	\$2,834	47.48%
7	3"	36		19.36	697	36		19.36	697	36		19.36	697	36		26.00	936	239	34.30%
8	4" 6"	4,164		23.85	99,311	4,164		23.85	99,311	4,179		23.85	99,669	4,195		34.60	145,147	45,478	45.63%
9 10	8"	8,662 5,178		53.70 95.55	465,149 494,758	8,662 5,178		53.70 95.55	465,149 494,758	8,731 5,220		53.70 95.55	468,855 498,771	8,771 5,245		77.90 138.50	683,261 726,433	214,406 227,662	45.73% 45.64%
11	10"	802		149.25	119,699	802		149.25	119,699			149.25	120,296	810		216.00	174,960	54,665	45.44%
12	12"	252		214.94	54,165	252		214.94	54,165	252		214.94	54,165	252		311.20	78,422	24,258	44.78%
13	Hydrant	2,909		53.70	156,213	2,909		53.70	156,213	2,964		53.70	159,167	3,000		77.90	233,700	74,533	46.83%
14 15																			
16																			
17																			
	Volumetric Charges	<u>:</u>																	
19 20	Usage		42,694	0.62469	26,671		42,694	0.62469	26,671		42,694	0.62469	26,671		42,694	0.85672	36,577	9,906	37.14%
21																			
22																			
23																			
	Adjustments (1): Gr	owth I				25		45.00	4450	1.7		45.00	6400						
25 26	2" or Less 3"					25 0		\$6.00 19.36	\$150 0	17 0		\$6.00 19.36	\$102 0						
27	4"					15		23.85	358	16		23.85	382						
28	6"					69		53.70	3,705	40		53.70	2,148						
29	8"					42		95.55	4,013	25		95.55	2,389						
30 31	10" 12"					4 0		149.25 214.94	597 0	4 0		149.25 214.94	597 0						
32	Hydrant					55		53.70	2,954	36		53.70	1,933						
33	,								_,==				_,						
34																			
35 36																			
36																			
38																			
39																			
40																			
41 42																			
43													1						
44																			
45													1						
46 47													1						
	Total Rate F	-	42,694	-	\$1,422,483	_	42,694	_	\$1,434,260	-	42,694	_	\$1,441,810	-	42,694	-	\$2,088,240	\$653,981	45.36%
		-	,55 1	-	, _,, .55	_	,_,	-	,-,,_00	_	,	_	Ţ-,::-,:10		,55 .	-	7-,555,-10	7,-01	

Missouri Public Service Commission Company: Missouri-American Water Company Acquisitions Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 1 of 11

		12 Months Endi	ing June 2022	12 Months Ending	December 2022	Present Rate Reve	enues May 2023	Proposed Profo	rma Revenues		
Line 1	e # Class/ Description	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue	Dollar Change	% Change
2	Monthly Billing:					·					
3											
4	Residential	0	\$0	3,116,799	\$2,527,897	3,116,799	\$2,527,897	3,116,799	\$3,789,538	\$1,261,641	49.91%
5	Commercial	0	0	1,218,235	787,225	1,218,235	787,225	1,218,235	1,199,769	\$412,545	52.40%
6	Industrial	0	0	0	0	0	0	0	0	\$0	0.00%
7	Other Public Authority	0	0	29,037	20,556	29,037	20,556	29,037	31,525	\$10,968	53.36%
8	Other Water Utilities									\$0	0.00%
	Private Fire									\$0	0.00%
	Public Fire										
	Miscellaneous										
12											
13											
14	Total			4.254.074	42.225.670	1351071	42.225.670	4.264.074	45.000.000	\$1,685,154	50.52%
			\$0	4,364,071	\$3,335,678	4,364,071	\$3,335,678	4,364,071	\$5,020,832	\$1,085,154	50.52%
16 17											
18											
19											
	Reconnect Charges									\$0	0.00%
	. Returned Check Charge									0	0.00%
22										0	0.00%
	Miscellaneous Other Revenue									0	0.00%
	Rents from Water Property									0	0.00%
	Late Fees		\$0		\$15,825		\$15,825		\$15,825	0	0.00%
26											
			\$0		\$3,351,503		\$3,351,503		\$5,036,657	\$1,685,154	50.28%

Missouri Public Service Commission Company: Missouri-American Water Company Residential - Eureka Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 2 of 11

	ĺ		12 Months Endi	ng June 2022		12 M	onths Ending D	ecember 2022		Pre	sent Rate Reve	enues May 202	3		Proposed Profe	orma Revenues	1		
Line #	Class/	Customer		0		Customer				Customer				Customer	.,				
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
	Residential Eureka	Monthly Billing:																	
	Minimum Charge:																		
5	5/8"			\$9.00	\$0	15,057		\$9.00	\$135,513	15,057		\$9.00	\$135,513	15,057		\$12.00	\$180,684	\$45,171	33.33%
7	3/4" 1"			12.25 16.58	0	0 23,594		12.25 16.58	0 391,189	0 23,594		12.25 16.58	0 391,189	0 23,594		16.00 25.00	0 589,850	0 198,661	0.00% 50.78%
8	1-1/2"			27.42	0	4,460		27.42	122,293	4,460		27.42	122,293	4,460		45.00	200,700	78,407	64.11%
9	2"			40.43	0	4,400		40.43	0	4,400		40.43	0	4,400		65.00	200,700	78,407	0.00%
10	3"			71.10	ő	0		71.10	0	0		71.10	ő	0		115.00	0	0	0.00%
11	4"			114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"			222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17 18																			
19																			
20																			
21																			
22																			
23																			
24																			
	Volumetric Charges	:																	
	All Usage			\$0.56290	\$0		2,826,039	\$0.5629	\$1,590,777		2,826,039	\$0.5629	\$1,590,777		2,826,039	\$0.8567	\$2,421,124	\$830,347	52.20%
27 28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37 38																			
39																			
40																			
41																			
42																			
43									l					1					
44									l										
45									l					1					
46														1					
47 48									l					1					
	Total		0	· -	\$0	-	2,826,039	=	\$2,239,772	-	2,826,039		\$2,239,772	-	2,826,039	_	\$3,392,358	\$1,152,586	51.46%
73	. 0.001			=	3 U	=	2,020,039	=	34,433,174	=	2,020,039	=	34,433,172	=	2,020,039	_	\$3,332,358	31,132,386	31.70/0

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Missouri Public Service Commission

Case No. WR-2022-0303 & SR-2022-0304 Company: Missouri-American Water Company Residential - Monsees Lake Witness: Charles Rea

			12 Months Endi	ing June 2022		12 1	Nonths Ending	December 2022	!	Pre	esent Rate Rev	enues May 202	3	Prop	posed Proforma R	evenues			
Line	# Class/	Customer		0		Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total		Sales Prop	osed	Total	Dollar	%
1	·	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings 1	00 Gal Ra		Revenue	Change	Change
2																			
3	Residential Monse	s Lake Billing:																	
4	Minimum Charge:																		
5	5/8"			\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0	9	12.00	\$0	\$0	0.00%
6	3/4"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"			16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2"			27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"			40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
10				71.10	0	0		71.10	0	0		71.10	0	0	1	115.00	0	0	0.00%
11				114.11	0	0		114.11	0	0		114.11	0	0	1	180.00	0	0	0.00%
12				222.47	0	0		222.47	0	0		222.47	0	0	3	350.00	0	0	0.00%
13				379.54	0	0		379.54	0	0		379.54	0	0		60.00	0	0	0.00%
14				637.71	0	0		637.71	0	0		637.71	0	0	8	350.00	0	0	0.00%
15				765.25	0	0		765.25	0	0		765.25	0	0	1,3	375.00	0	0	0.00%
16																			
17																			
	Flat Rate																		
	RT 1.2 Flat Rate			\$35.30	\$0	768		\$35.30	\$27,110	768		\$35.30	\$27,110	768	Ş	555.00	\$42,240	\$15,130	55.81%
20																			
21																			
22																			
23																			
24																			
25																			
26																			
27																			
28																			
29 30																			
31																			
32																			
33																			
34																			
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36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
	Total		0	•	\$0	1	0		\$27,110	<u>-</u>	0	-	\$27,110		0		\$42,240	\$15,130	55.81%
					, ,	1		-		-		-				_			

Missouri Public Service Commission Company: Missouri-American Water Company Residential - Purcell Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 4 of 11

		12 Months Endi	ng June 2022		12 N	Ionths Ending [December 2022	2	Pre	sent Rate Reve	enues May 202	:3		Proposed Profo	rma Revenues			
Line # Class/	Customer				Customer				Customer				Customer					
Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																		
3 Residential Purcell I	Billing:																	
4 Minimum Charge:																		
5 5/8"			\$9.00	\$0	1,968		\$9.00	\$17,712	1,968		\$9.00	\$17,712	1,968		\$12.00	\$23,616	\$5,904	33.33%
6 3/4"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7 1"			16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8 1-1/2"			27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9 2"			40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
10 3"			71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11 4"			114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12 6"			222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13 8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14 10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15 12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																		
17																		
18 Flat Rate																		
19 RT 1.2 Flat Rate			\$48.40	\$0	0		\$48.40	\$0	0		\$48.40	\$0	0		\$55.00	\$0	\$0	0.00%
20																		
21																		
22																		
23																		
24																		
25 Volumetric Charges	<u>:</u>																	
26 All Usage			\$0.6247	\$0		59,040	\$0.6247	\$36,882		59,040	\$0.6247	\$36,882		59,040	\$0.8567	\$50,581	\$13,699	37.14%
27								,				,				, ,	, .,	
28																		
29																		
30																		
31																		
32																		
33																		
34																		
35																		
36																		
37																		
38																		
39																		
40																		
41																		
42																		
43																		
44																		
45																		
46																		
47																		
48																		
49 Total			-	\$0	-	59,040	_	\$54,594	_ -	59,040	-	\$54,594	l –	59,040	_	\$74,197	\$19,603	35.91%
			=	30	=	33,040	=	JJ7,JJ4	=	33,040	=	JJ7,JJ4	=	33,040	=	J17,131	213,003	

Missouri Public Service Commission Company: Missouri-American Water Company Residential - Stewartsville Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 5 of 11

	I		12 Months Endi	ng lune 2022		12 M	onths Ending [December 2022)	Pre	sent Rate Reve	enues May 202	3		Proposed Profe	orma Revenues			
Line #	Class/	Customer	12 1110111113 21101	ing some Lozz		Customer	ontino Ending i	Jeceniber 2021		Customer	.serre mate meri	indes may 202		Customer		orma nevenaes			
Line II	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1	Description	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2		Dinings	100 001	nate	nevenue	Dillings	100 00.	nate	nevenue	Dillings	100 001	nace	nevenue	Similes	100 001	nace	nevenue	change	change
	Residential Stewart	sville Rilling:																	
4	Minimum Charge:	Sville billing.																	
- 4	5/8"			ć0.00	ćo	4,236		ć0.00	\$38,124	4,236		ć0.00	\$38,124	4,236		ć12.00	\$50,832	\$12,708	33.33%
5	3/4"			\$9.00	\$0			\$9.00				\$9.00				\$12.00			0.00%
7	3/4 1"			12.25	0	0		12.25 16.58	0	0		12.25	0	0		16.00	0	0	0.00%
,	1-1/2"			16.58	0				0	0		16.58	0	0		25.00	0	0	0.00%
8				27.42	0	0		27.42	0	_		27.42	0	-		45.00	0	0	
_	2" 3"			40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
10				71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11	4"			114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"			222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
	Flat Rate																		
	RT 1.2 Flat Rate			\$48.40	\$0	0		\$48.40	\$0	0		\$48.40	\$0	0		\$55.00	\$0	\$0	0.00%
20																			
21																			
22																			
23																			
24																			
	Volumetric Charges:	i																	
	All Usage			\$0.6247	\$0		127,080	\$0.6247	\$79,386		127,080	\$0.6247	\$79,386		127,080	\$0.8567	\$108,872	\$29,486	37.14%
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42					l														
43					l														
44					l														
45					l														
46 47					l														
48	Total			-	40	_	427.000	_	6447.540	-	427.000	_	4447.540	-	427.000	_	6450 704		35.91%
49	ivial		0	=	\$0	-	127,080	=	\$117,510	=	127,080	=	\$117,510	=	127,080	_	\$159,704	\$42,194	33.31%

Missouri Public Service Commission Company: Missouri-American Water Company Residential - Smithton Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 6 of 11

			12 Months Endi	ng June 2022	1	12 N	Months Ending [December 2022	2	Pre	sent Rate Reve	enues May 202	3		Proposed Profe	orma Revenues			
Line #	t Class/	Customer		0		Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
	Residential Smithto	n Billing:																	
4	Minimum Charge:												4						
5	5/8"			\$9.00	\$0	2,616		\$9.00	\$23,544	2,616		\$9.00	\$23,544	2,616		\$12.00	\$31,392	\$7,848	33.33%
6	3/4" 1"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00% 0.00%
,	1-1/2"			16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2 2"			27.42		0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
10	3"			40.43 71.10	0	0		40.43 71.10	0	0		40.43 71.10	0	0		65.00 115.00	0	0	0.00%
11	4"			114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"			222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"			765.25	0	o o		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16					-				-	-			-	_		_,	-	-	
17																			
18	Flat Rate																		
19	RT 1.2 Flat Rate			\$48.40	\$0	0		\$48.40	\$0	0		\$48.40	\$0	0		\$55.00	\$0	\$0	0.00%
20					·				·								•		
21																			
22																			
23																			
24																			
	Volumetric Charges	<u>:</u>																	
	All Usage			\$0.6247	\$0		104,640	\$0.6247	\$65,368		104,640	\$0.6247	\$65,368		104,640	\$0.8567	\$89,647	\$24,280	37.14%
27																			
28																			
29																			
30																			
31 32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48				. =]		_		_		_		l _		_			
49	Total		0	. =	\$0		104,640	_	\$88,912		104,640	_	\$88,912		104,640	_	\$121,039	\$32,128	36.13%
		l				1				1				1					

Missouri Public Service Commission Company: Missouri-American Water Company Commercial - Eureka Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 7 of 11

			12 Months Endi	ng June 2022	1	12 [Nonths Ending [December 2022	2	Pre	sent Rate Reve	enues May 202	3		Proposed Profe	orma Revenues			
Line#	Class/	Customer		0		Customer				Customer				Customer	.,				
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
	Commercial Eureka	Monthly Billing:																	
4 !	Minimum Charge:																		
5	5/8"			\$9.00	\$0	1,657		\$9.00	\$14,913	1,657		\$9.00	\$14,913	1,657		\$12.00	\$19,884	\$4,971	33.33%
6	3/4" 1"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00% 50.78%
,	1-1/2"			16.58 27.42	0	908 668		16.58 27.42	15,055	908 668		16.58 27.42	15,055	908 668		25.00 45.00	22,700	7,645	64.11%
9	2"			40.43	0	876		40.43	18,317 35,417	876		40.43	18,317 35,417	876		45.00 65.00	30,060 56,940	11,743 21,523	60.77%
10	3"			71.10	0	105		71.10	7,466	105		71.10	7,466	105		115.00	12,075	4,610	61.74%
11	4"			114.11	0	48		114.11	5,477	48		114.11	5,477	48		180.00	8,640	3,163	57.74%
12	6"			222.47	0	12		222.47	2,670	12		222.47	2,670	12		350.00	4,200	1,530	57.32%
13	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
18																			
19																			
20																			
21																			
22																			
23 24																			
	Volumetric Charges:																		
	All Usage			\$0.56290	\$0		1,202,395	\$0.56290	\$676,828		1,202,395	\$0.56290	\$676,828		1,202,395	\$0.85672	\$1,030,116	\$353,288	52.20%
27	All Osuge			Q0.30230	Ş0		1,202,333	\$0.50 <u>2</u> 50	3070,828		1,202,333	Q0.30230	3070,828		1,202,333	30.83072	\$1,030,110	2333,200	32.2070
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41 42																			
42																			
43																			
45																			
46																			
47																			
48																			
49	Total		0	-	\$0		1,202,395	_	\$776,141	_	1,202,395	-	\$776,141	_	1,202,395		\$1,184,615	\$408,473	52.63%
				=				=		_		=		=					

Missouri Public Service Commission Company: Missouri-American Water Company

Commercial - Monsees Lake

Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 8 of 11

			12 Months Endi	ng June 2022		12 N	Nonths Ending	December 2022	!	Pre	esent Rate Reve	enues May 202	3		Proposed Pro	forma Revenues			
Line #		Customer	Calaa	Comment	Takal	Customer	Calaa	C	Takal	Customer	C-1	C	T-4-1	Customer	Calaa	Danasad	Takal	Dollar	0/
1	Description	Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue	Change	% Change
2						J.													
	Commercial Monse	es Lake Billing:																	
4 5	Minimum Charge: 5/8"			\$9.00	\$0	0		\$9.00	\$0	0		\$9.00	\$0	0		\$12.00	\$0	\$0	0.00%
6	3/4"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"			16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	ő	0.00%
8	1-1/2"			27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"			40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
10	3"			71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11 12	4" 6"			114.11 222.47	0	0		114.11 222.47	0	0		114.11 222.47	0	0		180.00 350.00	0	0	0.00% 0.00%
13	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
	Flat Rate RT 1.2 Flat Rate			425.20	40			425.20	40			425.20	do.			455.00	40	40	0.00%
20	KT 1.2 Flat Kate			\$35.30	\$0	0		\$35.30	\$0	0		\$35.30	\$0	0		\$55.00	\$0	\$0	0.00%
21																			
22																			
23																			
24																			
25 26																			
26																			
28																			
29																			
30																			
31																			
32																			
33 34																			
35																			
36																			
37																			
38																			
39																			
40 41																			
41																			
43																			
44																			
45																			
46																			
47										1									
48	Total			=	\$0	-	0	-	\$0	-			\$0		0		\$0	\$0	0.00%
49	10141			=	\$0	=	0	-	\$0	=	0	-	\$0		0	-	\$0	50	0.0070

Case No. WR-2022-0303 & SR-2022-0304

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Missouri Public Service Commission Company: Missouri-American Water Company

Witness: Charles Rea Commercial - Stewartsville

7 1° 1° 1658 0 0 1658 0 0 1658 0 0 1658 0 0 1658 0 0 1658 0 0 0 27.42 0 0 0 27.42 0 0 0 4.500 0 0 0.00% 9 1 2° 242 0 0 0 2.42 0 0 0 4.04 0 0 0 4.500 0 0 0.00% 10 2° 111 4° 110.11 0 0 111.11 0 0 0 11.11 1 0 0 0 11.01 1 0 0 11.01 1 0 0 11.01 1 0 0 1.00% 12 6° 122.47 0 0 0 37.54 0 0 0 37.54 0 0 0 37.54 0 0 0 50.00% 12 8° 37.55 0 0 0 37.54 0 0 0 37.54 0 0 0 37.54 0 0 0 50.00% 13 8° 37.55 0 0 0 37.54 0 0 0 37.54 0 0 0 37.54 0 0 0 50.00% 13 10 10 10 10 10 10 10 10 10 10 10 10 10				12 Months Endi	ng June 2022		12 N	lonths Ending [December 2022	2	Pre	sent Rate Reve	enues May 202	3		Proposed Prof	orma Revenues			
1	Line #			Salar	Current	Total		Salas	Current	Total		Salas	Current	Total		Salos	Proposed	Total	Dollar	9/.
3 Commercial Security	1	Description																		
4 Minimum Changes 5 NAT* 59:00 50 48 59:00 5412 48 59:00 5412 48 59:00 5412 68 31:37 69:00 5412 68 31:47 69:00 5412 68 31:47 69:00 6											_									
5 5/8" 5900 50 48 5000 5422 48 5000 5432 48 51200 576 5144 33-396 6 244" 1225 0 0 0 0 1225 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			rtsville Billing: I																	
6 3/4" 12.25 0 0 12.25 0 0 12.25 0 0 12.25 0 0 15.68 0 0 0 0 0.00% 8 1-1/2" 10.658 0 0 15.58 0 0 15.58 0 0 15.58 0 0 2.500 0 0 0.00% 8 1-1/2" 27.42 0 0 0 1.500 0 0 1.500 0 0 0.00% 8 1-1/2" 27.42 0 0 0 1.500 0 0 0 0.00% 10.00%					\$9.00	\$0	48		\$9.00	\$432	48		\$9.00	\$432	48		\$12.00	\$576	\$144	33.33%
8 1-1/7	6																			0.00%
9 2" 40.43 0 0 6.550 0 0 6.550 0 0 0.00% 10 0 3" 71.10 0 0 77.10 0 0 77.10 0 0 0 115.00 0 0 0.00% 11 4" 114.11 0 0 0 114.11 0 0 0 114.11 0 0 0 114.11 0 0 0 115.00 0 0 0.00% 13 0 8" 279.44 0 0 0 279.54 0 0 279.54 0 0 279.54 0 0 0 0 279.54 0 0 0 279.54 0 0 0 0 279.54 0 0 0 0 279.54 0 0 0 0 279.54 0 0 0 0 279.54 0 0 0 0 279.54 0 0 0 0 279.54 0 0 0 0 279.54 0 0 0 0 279.54 0 0 0 0 279.54 0 0 0 0 279.54 0 0 0 0 279.54 0 0 0 0 279.54 0 0 0 0 279.54 0 0 0 0 279.54 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7					0								0						0.00%
10 3" 71.10 0 0 771.10 0 0 711.50 0 0 71.10 0 0 115.00 0 0 0 0.00% 11 4" 114.11 0 0 0 114.11 0 0 0 114.11 0 0 0 180.00 0 0 0 0.00% 12 6" 12.2" 0 0 0 222.47 0 0 0 222.47 0 0 0 222.47 0 0 0 350.00 0 0 0 0.00% 13 8" 179.54 0 0 0 279.54 0 0 0 350.00 0 0 0.00% 15 12" 6" 697.11 0 0 697.11 0 0 697.11 0 0 697.11 0 0 0 837.12 0 0 0 839.00 0 0 0 0.00% 15 12" 85.25 0 0 0 839.00 0 0 0 0.00% 16 15 15 15 15 15 15 15 15 15 15 15 15 15	8					-				-	-			-						
11 4" 13.611 0 0 13.611 0 0 0.00% 12 6" 12 6" 12 6" 12.6 " 12.22.47 0 0 0 22.247 0 0 0 350.00 0 0 0.00% 13 8" 379.54 0 0 379.54 0 0 379.54 0 0 560.00 0 0 0.00% 13 10" 13 12" 17 75.25 0 0 765.25 0 0 765.25 0 0 765.25 0 0 765.25 0 0 0 0.00% 18 Fit Rate 28 25 Youngeric Charges: 28 28 29 29 20 20 20 20 20 20 20 20 20 20 20 20 20	-																			
12 6" 222.47 0 0 222.47 0 0 0 330.00 0 0 0.00% 13 8" 379.54 0 0 379.54 0 0 5637.71 0 0 5637.71 0 0 5637.71 0 0 637.71 0 0 637.71 0 0 637.71 0 0 637.71 0 0 0 0.00% 16 Table						-				-	-			-				-		
13 8° 379.54 0 0 379.54 0 0 379.54 0 0 560.00 0 0 560.00 0 0 0.00% 15 12° 765.25 0 0 0 657.71 0 0 657.71 0 0 0 858.00 0 0 0 0.00% 15 12° 12° 15 12° 17 12° 18 18 18 18 18 18 18 18 18 18 18 18 18						-												-		
15	13	8"								-				-				0		0.00%
16						0				0				0				0		0.00%
17 18		12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
18 Rate Rate SAB.40 SO SAB.40 SO O SAB.40 SO SAB.40 SO SAB.40 SO O SAB.40 SO SAB.40 SO SAB.40 SO SAB.40 SO SAB.4																				
19 RT1.2 Flat Rate		Flat Rate																		
20					\$48.40	\$0	0		\$48.40	\$0	0		\$48.40	\$0	0		\$55.00	\$0	\$0	0.00%
22 23 24 25 26 27 27 27 28 29 29 29 29 30 31 32 33 34 34 35 36 37 37 38 39 40 41 42 43 44 44 44 44 44 44					*	**			*	**	_		*	7-	-		******	7-	*-	
23																				
24 Volumetric Charges: 26 All Usage \$0.6247 \$0 \$5.760 \$0.6247 \$3,598 \$5,760 \$0.6247 \$3,598 \$5,760 \$0.8567 \$4,935 \$1,337 \$37.14% \$28 \$29 \$33 \$34 \$35 \$36 \$36 \$37 \$38 \$39 \$40 \$40 \$41 \$42 \$43 \$44 \$44 \$45 \$46 \$47 \$47 \$48 \$48 \$46 \$47 \$48 \$48 \$46 \$47 \$48 \$4																				
25 Volumetric Charges: 26 All Usage \$0.6247 \$0 27 28 29 30 30 31 31 32 32 33 34 34 35 36 37 37 37 38 38 39 40 41 42 42 43 34 44 44 45 45 46 47 4																				
26 All Usage \$0.6247 \$0 \$5,760 \$0.6247 \$3,598 \$5,760 \$0.6247 \$3,598 \$5,760 \$0.8567 \$4,935 \$1,337 \$7,14% \$27 \$28 \$29 \$30 \$31 \$32 \$33 \$34 \$35 \$36 \$37 \$38 \$39 \$40 \$41 \$42 \$42 \$43 \$44 \$45 \$46 \$47 \$4		Volumetric Charges	! :																	
27 28 29 30 31 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47			Ī		\$0.6247	\$0		5,760	\$0.6247	\$3,598		5,760	\$0.6247	\$3,598		5,760	\$0.8567	\$4.935	\$1.337	37.14%
29 30 31 31 32 33 34 43 55 36 37 38 39 40 41 42 43 44 44 45 46 47						, .		•		,				,			,	, ,		
30 31 32 33 34 34 35 36 37 38 39 40 41 42 43 44 45 46 47																				
31 32 33 34 35 36 37 38 39 40 41 41 42 43 44 44 45 46 47																				
32 33 34 35 36 37 38 39 40 41 42 43 44 44 45 46 47																				
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47																				
35 36 37 38 39 40 41 42 43 44 45 46 47																				
36 37 38 39 40 41 42 43 44 45 46 47																				
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											1									
	48				_		1 .		_		1 _		_		l <u>.</u>		_			
49 Total 0 50 5.760 \$4.030 5.760 \$4.030 5.760 \$5.511 \$1.481 36.74%	49	Total		0	=	\$0] -	5,760	=	\$4,030	=	5,760	=	\$4,030	-	5,760	=	\$5,511	\$1,481	36.74%

Missouri Public Service Commission Company: Missouri-American Water Company

Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Commercial - Smithton Page 10 of 11

			12 Months Endi	ng June 2022		12 M	onths Ending D	ecember 2022	2	Pre	esent Rate Reve	enues May 202	3		Proposed Profe	orma Revenues			
Line	# Class/	Customer				Customer				Customer			-	Customer	,				
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1	•	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
3	Commercial Smitht	on Billing:																	
4	Minimum Charge:																		
5	5/8"			\$9.00	\$0	84		\$9.00	\$756	84		\$9.00	\$756	84		\$12.00	\$1,008	\$252	33.33%
6	3/4"			12.25	0	0		12.25	0	0		12.25	0	0		16.00	0	0	0.00%
7	1"			16.58	0	0		16.58	0	0		16.58	0	0		25.00	0	0	0.00%
8	1-1/2"			27.42	0	0		27.42	0	0		27.42	0	0		45.00	0	0	0.00%
9	2"			40.43	0	0		40.43	0	0		40.43	0	0		65.00	0	0	0.00%
10	3"			71.10	0	0		71.10	0	0		71.10	0	0		115.00	0	0	0.00%
11	4"			114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"			222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13	8"			379.54	0	0		379.54	0	0		379.54	0	0		560.00	0	0	0.00%
14	10"			637.71	0	0		637.71	0	0		637.71	0	0		850.00	0	0	0.00%
15	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16																			
17																			
	RT 1.2 Flat Rate			\$48.40	\$0	0		\$48.40	\$0	0		\$48.40	\$0	0		\$55.00	\$0	\$0	0.00%
20																			
21																			
22																			
23																			
24																			
	Volumetric Charges	<u>:</u>																	
	All Usage			\$0.6247	\$0		10,080	\$0.6247	\$6,297		10,080	\$0.6247	\$6,297		10,080	\$0.8567	\$8,636	\$2,339	37.14%
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34 35																			
36 37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46					l														
47																			
48														1					
	Total			-	\$0	l -	10,080	-	\$7,053	-	10,080	-	\$7,053	I -	10,080	_	\$9,644	\$2,591	36.73%
.5				-	30	-	10,000	=	\$7,035	=	10,000	-	\$1,033	-	10,080	_	33,044	32,391	30.7370
										•									

Missouri Public Service Commission Company: Missouri-American Water Company Public Authority - Eureka Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 11 of 11

			12 Months Endi	ing June 2022		12	Months Ending	December 2022	2	Pre	sent Rate Reve	enues May 202	3		Proposed Prof	orma Revenues			
Line #	Class/ Description	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2	Public Authority Eu	reka Monthly Ri	lling.																
	Minimum Charge:	cha monthly Di	6.																
5 6	5/8" 3/4"			\$9.00 12.25	\$0	24 0		\$9.00 12.25	\$216 0	24 0		\$9.00 12.25	\$216	24 0		\$12.00 16.00	\$288	\$72 0	33.33% 0.00%
7	3/4 1"			16.58	0	78		16.58	1,293	78		16.58	0 1,293	78		25.00	0 1,950	657	50.78%
8	1-1/2"			27.42	0	72		27.42	1,974	72		27.42	1,974	72		45.00	3,240	1,266	64.11%
9 10	2" 3"			40.43 71.10	0	18 0		40.43 71.10	728 0	18 0		40.43 71.10	728 0	18 0		65.00 115.00	1,170 0	442 0	60.77% 0.00%
11	4"			114.11	0	0		114.11	0	0		114.11	0	0		180.00	0	0	0.00%
12	6"			222.47	0	0		222.47	0	0		222.47	0	0		350.00	0	0	0.00%
13 14	8" 10"			379.54 637.71	0	0		379.54 637.71	0	0		379.54 637.71	0	0		560.00 850.00	0	0	0.00% 0.00%
15	12"			765.25	0	0		765.25	0	0		765.25	0	0		1,375.00	0	0	0.00%
16 17																			
18																			
19																			
20 21																			
22																			
23																			
24 25	Volumetric Charges																		
26	All Usage			\$0.56290	\$0		29,037	\$0.56290	\$16,345		29,037	\$0.56290	\$16,345		29,037	\$0.85672	\$24,877	\$8,532	52.20%
27 28																			
29																			
30																			
31 32																			
33																			
34																			
35 36																			
37																			
38 39																			
40																			
41																			
42 43																			
44																			
45 46]		
46 47]		
48								_		_		_		-		_			
49	Total		0		\$0		29,037	-	\$20,556	=	29,037	=	\$20,556	=	29,037	-	\$31,525	\$10,968	53.36%

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

Missouri Public Service Commission Company: Missouri-American Water Company

Rate Zone 1: City of Arnold

Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 1 of 4

	12 Months Endi	ng June 2022	12 Months Ending Decen	nber 2022	Present Rate Revenues N	May 2023	Proposed Pro Forma Rates			
Line # Class/										
Description	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	%
1	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	Change	Change
2 Monthly Billing:										
3										
4 Residential:	5,347,304	\$4,014,234	5,385,090	\$4,021,317	5,413,520	\$4,027,915	5,413,520	\$4,056,988	\$29,073	0.72%
5 Commercial	2,367,148	1,806,594	2,413,330	1,841,098	2,439,237	1,860,107	2,439,237	1,872,743	12,637	0.68%
6 Industrial	0	0	0	0	0	0	0	0	0	0.00%
7 Public Authority	2,629	424,113	4,001	433,257	4,838	433,408	4,838	436,550	3,143	0.73%
8 Bulk Wastewater	0	0	0	0	0	0	0	0	0	0.00%
9 Miscellaneous										
10										
11										
12 Total	7,717,082	\$6,244,940	7,802,422	\$6,295,672	7,857,594	\$6,321,429	7,857,594	\$6,366,282	\$44,853	0.71%
13			·		·					
14										
15										
16										
17 Miscellaneous Revenues:										
18										
19 Reconnect Charges		0		220		320		320	0	0.00%
20 Returned Check Charge		991		1,066		1,107		1,107	0	0.00%
21 Application Fee		0		0		939		939	0	0.00%
22 Miscellaneous Other Revenue		160		158		798		798	0	0.00%
23									0	0.00%
24 Late Fees		29,894		30,187		30,335		30,335	0	0.00%
25										
26		\$6,275,985		\$6,327,302		\$6,354,927		\$6,399,779	\$44,853	0.71%

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

Missouri Public Service Commission Company: Missouri-American Water Company

Rate Zone 1: City of Arnold

Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 2 of 4

		12 Months End	ing June 2022			Months Ending	December 2	022		esent Rate Reve	nues May 20	23		Proposed Pro	Forma Rates			
Line # Class/ Description 1	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue	Dollar Change	% Change
Residential: Minimum Charge Minimum Charge Minimum Charge	101,096	100 001	\$37.23	\$3,763,815	101,096	100 Gui	\$37.23	\$3,763,815	101,239	100 001	\$37.23	\$3,769,130	101,380	100 001	\$37.50	\$3,801,768	\$32,639	0.87%
10 11 12 <u>Volumetric Charges:</u> 13 Usage < 50 CGL 14 Usage > 50 CGL 15 16 17 18		4,996,583 350,721	\$0.0000 0.7140	\$0 250,418		4,996,583 350,721	\$0.0000 0.7140	\$0 250,418		5,031,891 353,199	\$0.0000 0.7140	\$0 252,188		5,058,456 355,064	\$0.0000 0.7188	\$0 255,220	0 3,032	0.00% 1.20%
19 20 21					143	35,307 2,478	\$37.23 \$0.0000 0.7140	\$5,314 \$0 1,770	141	26,565 1,865	\$37.23 \$0.0000 0.7140	\$5,266 \$0 1,331						
28 29 30 31 32 33 34 35 36 37 38 Total	-	5,347,304		\$4,014,234	_	5,385,090	-	\$4,021,317	_	5,413,520	-	\$4,027,915	-	5,413,520		\$4,056,988	\$35,671	0.89%
39 40 41	-		•		_		-	F -,,341	_	-,,	-	, .,,,-13		-,, 520	· <u>-</u>	, .,,- 50	+,	

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

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

Missouri Public Service Commission Company: Missouri-American Water Company

Rate Zone 1: City of Arnold

Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 3 of 4

	12 Months Ending June 2022				12	Months Ending	December 2	022	Pro	esent Rate Reve	nues May 20	123		Proposed Pro	Forma Rates			
Line # Class/	Customer		0		Customer				Customer		,		Customer					
Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																		
3 Commercial																		
4																		
5 Minimum Charge	7,742		\$37.23	\$288,230	7,742		\$37.23	\$288,230	7,782		\$37.23	\$289,718	7,798		\$37.50	\$292,413	\$2,695	0.93%
6																0	0	
7																		
8																		
9																		
10																		
11																		
12 Volumetric Charges:				4-								4-					4-	
13 Usage < 50 CGL		240,618	\$0.0000	\$0		240,618	\$0.0000	\$0		240,560	\$0.0000	\$0		240,669	\$0.0000	\$0	\$0	0.00%
14 Usage > 50 CGL		2,289,893	0.7140	1,635,007		2,289,893	0.7140	1,635,007		2,344,344	0.7140	1,673,885		2,374,597	0.7188	1,706,860	32,976	1.97%
15		(163,363)	0.7140	(116,643)		(163,363)	0.7140	(116,643)		(171,574)	0.7140	(122,505)		(176,030)	0.7100	(126 520)	(4.025)	3.29%
16 Usage Discount 17		(103,303)	0.7140	(110,043)		(103,303)	0.7140	(110,043)		(1/1,5/4)	0.7140	(122,505)		(176,030)	0.7188	(126,530)	(4,025)	3.29%
18																		
19																		
20																		
21 Adjustments (1):																		
22																		
23 Minimum Charge					40		\$37.23	\$1,488	16		\$37.23	\$590						
24							*****	7-7:			******	,						
25 Volumetric Charges:																		
26 Usage < 50 CGL						(58)	\$0.0000	\$0		109	\$0.0000	\$0						
27 Usage > 50 CGL						54,451	0.7140	38,878		30,254	0.7140	21,601						
28 Usage Discount						(8,211)	0.7140	(5,863)		(4,456)	0.7140	(3,182)						
29																		
30																		
31																		
32																		
33																		
34																		
35																		
36									1									
37	-		_		_		-	4	_		-	4	_		. <u> </u>	4	*****	
38 Total		2,367,148	_	\$1,806,594	_	2,413,330	-	\$1,841,098	_	2,439,237	-	\$1,860,107	_	2,439,237	_	\$1,872,743	\$31,646	1.70%
39																		
40																		
41	* fram acceta			an arough and u														

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

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

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

40 41 Witness: Charles Rea Page 4 of 4

Case No. WR-2022-0303 & SR-2022-0304

		12 Months Endi	ng June 2022			Months Ending	December 2	022		esent Rate Reve	enues May 20	23		Proposed Pro	Forma Rates			
Line # Class/ Description	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	%
1	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2 3 Public Authority																		
4			4	4				4				4			4	4		
5 Minimum Charge 6	11,379		\$37.23	\$423,640	11,379		\$37.23	\$423,640	11,618		\$37.23	\$432,538	11,618		\$37.50	\$435,675	\$3,137	0.73%
7																		
8																		
10																		
1112 Volumetric Charges:																		
13 Usage < 50 CGL		1,967	\$0.0000	\$0		1,967	\$0.0000	\$0		2,994	\$0.0000	\$0		3,620	\$0.0000	\$0	\$0	0.00%
14 Usage > 50 CGL		662	0.7140	472		662	0.7140	472		1,007	0.7140	719		1,218	0.7188	875	156	21.72%
15 16																		
17																		
18 19																		
20																		
21 <u>Adjustments (1):</u> 22																		
23 Minimum Charge					239		\$37.23	\$8,898	0		\$37.23	\$0						
2425 Volumetric Charges:																		
26 Usage < 50 CGL						1,027	\$0.0000	\$0		626	\$0.0000	\$0						
27 Usage > 50 CGL 28						345	0.7140	247		211	0.7140	150						
28 29																		
30																		
31 32																		
33																		
34 35																		
36																		
37 38 Total	-	2,629	-	\$424,113	_	4,001	-	\$433,257	_	4,838	-	\$433,408	-	4,838	-	\$436,550	\$3,293	0.76%
39	_	2,025	_	Ÿ727,113	_	4,001		¥+33,237	_	7,030		ÿ=33,=00	_	7,000	_	Ş - 30,330	73,233	0.7070

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

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

Case No. WR-2022-0303 & SR-2022-0304

Witness: Charles Rea Page 1 of 7

		12 Months Endin	ng June 2022	12 Months Ending	g December 2022	Present Rate Reve	enues May 2023	Proposed Pro I	Forma Rates		
Line #	Class/										
	Description	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	%
1		100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	Change	Change
2	Monthly Billing:										
3											
4	Residential		\$6,441,861		\$6,984,606		\$6,984,606		\$7,693,242	\$708,636	10.15%
5	Commercial	588,422	787,534	603,752	865,004	603,752	865,004	603,752	937,817	72,813	8.42%
6	Industrial	1,241	1,270	14,892	15,246	14,892	15,246	14,892	17,232	1,986	13.03%
7	Other Public Authority	57,914	92,355	57,914	99,297	57,914	99,297	57,914	108,016	8,719	8.78%
8	Bulk Wastewater										
9	Miscellaneous										
10											
11											
12	Total	647,578	7,323,021	676,559	7,964,154	676,559	7,964,154	676,559	8,756,307	792,153	9.95%
13											
14											
15											
16											
17	Miscellaneous Revenues:										
18											
19	Reconnect Charges		42		196		202		202	0	0.00%
20	Returned Check Charge		443		330		346		346	0	0.00%
21	Application Fee		55		55		-679		-679	0	0.00%
22	Miscellaneous Other Revenue		11,498		5,427		4,017		4,017	0	0.00%
23										0	0.00%
24	Late Fees		30,520		33,752		33,752		33,752		
25											
26			\$7,365,578		\$8,003,914		\$8,001,792		\$8,793,945	\$792,153	9.90%
27											

Missouri Public Service Commission Company: Missouri-American Water Company Wastewater Division Excluding City of Arnold Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea

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			12 Months En	ding June 2022			Months Endi	ng December 2	1022		esent Rate Re	venues May 2	023		Proposed F	ro Forma Rates			
Line #	Class/ Description	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	%
1	Description	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2		Dillings	100 001	nate	nevenue	Dillings	200 001	nace	nevenue	Dillings.	100 00.	nate	nevende	565	100 00.	nace	nevenue	change	change
3	Residential:																		
4																			
5	Service Charge																		
6					4				4										
7 8	Rate Tariff 2.1	69,068		\$61.64	\$4,257,360	69,068		\$61.64	\$4,257,360	70,065		\$61.64	\$4,318,806	70,065		\$66.70	\$4,673,335	\$354,529	8.21%
8 9	Rate Tariff 3.1	40,252		\$44.03	\$1,772,308	40,252		\$44.03	\$1,772,308	45,828		\$44.03	\$2,017,802	45,828		\$49.65	\$2,275,354	\$257,553	12.76%
10	Nate Iaiiii 3.1	40,232		344.03	31,772,308	40,232		344.03	\$1,772,308	43,020		344.03	32,017,802	43,020		349.03	\$2,273,334	\$237,333	12.70%
11	Rate Tariff 3.2	4,740		\$65.00	\$308,112	4,740		\$65.00	\$308,112	5,169		\$65.00	\$335,983	5,169		\$66.70	\$344,771	\$8,787	2.62%
12		,,,,,,,			,	.,			, ,	5,200			, ,	-,			,	, -	
13	Rate Tariff 4.1	2,686		\$38.75	\$104,080	2,686		\$38.75	\$104,080	8,052		\$38.75	\$312,015	8,052		\$49.65	\$399,782	\$87,767	28.13%
14																			
15																			
16	<u>Adjustments:</u>																		
17								454.54	454.445										
18	Rate Tariff 2.1 (1)					997		\$61.64 44.03	\$61,446										
19	Rate Tariff 3.1 (2) Rate Tariff 3.2 (3)					5,576 429		65.00	245,493 27,871										
20 21	Rate Tariff 4.1 (4)					5,366		38.75	207,935										
22	Nate 141111 4.1 (4)					3,300		30.73	207,555										
23																			
24																			
25																			
26																			
27																			
28																			
29																			
30 31																			
32																			
33																			
34																			
35																			
36																			
37	Total			_	\$6,441,861			-	\$6,984,606			=	\$6,984,606			_	\$7,693,242	\$708,636	10.15%
38				=				-				=	•			=			

39 40

45

⁴¹ Note (1): Adjustment from customer growth using a 5-year average growth

⁴² Note (2): Adjustment to annualize Garden City WW

⁴³ Note (3): Adjustment to annualize Taos WW

⁴⁴ Note (4): Adjustment to annualize Hallsville WW

Missouri Public Service Commission Company: Missouri-American Water Company Wastewater Division Excluding City of Arnold Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea

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			12 Months Endi	ing June 2022		12	Months Endin	g December 2	2022	Pro	esent Rate Rev	enues May 2	023		Proposed F	Pro Forma Rates			
Line #	# Class/	Customer		· ·		Customer		_		Customer		•		Customer	·				
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
3	Commercial:																		
4																			
5	Rate Tariff 2.1																		
6	Minimum Charge	845		\$61.64	\$52,071	845		\$61.64	\$52,071	860		\$61.64	\$53,010	860		\$66.70	\$57,362	\$4,352	8.21%
7																			
8	Meter Charge																		
9	5/8-Meter	538		\$61.64	\$33,156	538		\$61.64	33,156	538		\$61.64	33,156	538		\$66.70	35,877	2,722	8.21%
10	3/4-Meter	0		80.19	0	0		80.19	0	0		80.19	0	0		86.80	0	0	0.00%
11	1-Meter	382		117.20	44,757	382		117.20	44,757	372		117.20	43,598	372		126.80	47,170	3,571	8.19%
12	1 1/2-Meter	168		209.79	35,245	168		209.79	35,245	168		209.79	35,245	168		227.00	38,136	2,891	8.20%
13	2-Meter	186		320.90	59,687	186		320.90	59,687	198		320.90	63,538	198		347.20	68,746	5,207	8.20%
14	3-Meter	0		565.37	0	0		565.37	0	0		565.37	0	0		611.80	0	0	0.00%
15	4-Meter	0		926.33	0	0		926.33	0	0		926.33	0	0		1,002.40	0	0	0.00%
16																			
17	Usage Charge																	_	
18	Usage < 60 CGL		66,369	\$0.0000	\$0		66,369	\$0.0000	\$0		66,369		\$0		66,369		\$0	0	0.00%
19	Usage > 60 CGL		227,331	1.0274	233,553		227,331	1.0274	233,553		227,331	1.0274	233,553		227,331	1.0540	239,607	6,054	2.59%
20																			
21	Adjustments:(1)																		
22						4-		¢64.64	¢020										
23	Minimum Charge					15		\$61.64	\$939										
24	4.84-4					(4.0)		447.20	(64.450)										
25 26	1-Meter 2-Meter					(10) 12		117.20 320.90	(\$1,159) 3,851										
27	z-ivietei					12		320.90	3,631										
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37	Rate Tariff 2.1																		
38	Total Commercial			-	\$458,469			-	\$462,100			-	\$462,100			-	\$486,897	\$24,797	5.37%
				=				=				=				=	-		

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			12 Months Endi	ing June 2022			Months Ending	g December 2	1022		esent Rate Rev	enues May 2	023		Proposed P	ro Forma Rates			
Line #	t Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
3	Commercial:																		
4																			
5	Rate Tariff 3.1																		
6	Minimum Charge	0		\$44.03	\$0	0		\$44.03	\$0	0		\$44.03	\$0	0		\$49.65	\$0	\$0	0.00%
7																			
8	Meter Charge																		
9	5/8-Meter	1,366		\$44.03	\$60,131	1,366		\$44.03	\$60,131	1,989		\$44.03	\$87,554	1,989		\$49.65	\$98,730	11,175	12.76%
10	3/4-Meter	0		57.28	0	0		57.28	0	0		57.28	0	0		64.60	0	0	0.00%
11	1-Meter	71		83.71	5,943	71		83.71	5,943	108		83.71	9,041	108		94.40	10,195	1,155	12.77%
12	1 1/2-Meter	96		149.85	14,386	96		149.85	14,386	132		149.85	19,780	132		169.00	22,308	2,528	12.78%
13	2-Meter	153		229.22	35,029	153		229.22	35,029	180		229.22	41,312	180		258.50	46,589	5,277	12.77%
14	3-Meter	12		403.84	4,846	12		403.84	4,846	12		403.84	4,846	12		455.40	5,465	619	12.77%
15	4-Meter	15		661.66	9,925	15		661.66	9,925	24		661.66	15,880	24		746.05	17,905	2,025	12.75%
16																			
17	Usage Charge																		
18	Usage < 60 CGL		48,079	\$0.0000	\$0		48,079	\$0.0000	\$0		56,485	\$0.0000	\$0		56,485	\$0.0000	\$0	0	0.00%
19	Usage > 60 CGL		246,644	0.7338	180,995		246,644	0.7338	180,995		253,568	0.7338	186,076		253,568	0.8303	210,537	24,462	13.15%
20																			
21	Adjustments (1):																		
22	5/8-Meter					623		\$44.03	\$27,424										
23	3/4-Meter					0		57.28	0										
24	1-Meter					37		83.71	3,097										
25	1 1/2-Meter					36		149.85	5,395										
26	2-Meter					27		229.22	6,284										
27	3-Meter					0		403.84	0										
28	4-Meter					9		661.66	5,955										
29																			
30	Usage < 60 CGL						8,406	\$0.0000	\$0										
31	Usage > 60 CGL						6,924	0.7338	5,081										
32																			
33	Rate Tariff 3.2				l														
34	Minimum Charge	121		\$65.00	\$7,866	121		\$65.00	\$7,866	132		\$65.00	\$8,580	132		\$66.70	\$8,804	\$224	2.62%
35					l														
36	Adjustments (2):				l														
37	Minimum Charge				l	11		\$65.00	\$714										
38																			
39																			
40	Rate Tariff 4.1				l														
41	Minimum Charge	204		\$48.75	\$9,945	204		\$48.75	\$9,945	612		\$48.75	\$29,835	612		\$49.65	\$30,386	\$551	1.85%
42					l														
43	Adjustments (3):				l														
44	Minimum Charge				l	408		\$48.75	\$19,890										
45	=				l														
46					l														
47	Total			-	\$329,065			-	\$402,904			-	\$402,904			_	\$450,920	\$48,016	11.92%
48				-				-				•	·			_	-		
40																			

50 Note (1): Adjustment to annualize Garden City WW

51 Note (2): Adjustment to annualize Taos WW

52 Note (3): Adjustment to annualize Hallsville WW

Missouri Public Service Commission Company: Missouri-American Water Company Wastewater Division Excluding City of Arnold Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea

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			12 Months Endi	ing June 2022		12	Months Ending	December 2	1022	Pre	esent Rate Rev	enues May 2	023		Proposed Pr	o Forma Rates			
Line #	Class/	Customer				Customer				Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2																			
3	Industrial																		
4																			
5	Rate Tariff 3.1																		
6	Minimum Charge	0		\$0.00	\$0	0		\$0.00	\$0	0		\$0.00	\$0	0		\$0.00	\$0	\$0	0.00%
7		_				_			, -	-			•				• •	•	
8	Meter Charge																		
9	5/8-Meter	0		\$44.03	\$0	0		\$44.03	\$0	0		\$44.03	\$0	0		\$49.65	\$0	0	0.00%
10	3/4-Meter	0		57.28	0	0		57.28	0	0		57.28	0	0		64.60	0	0	0.00%
11	1-Meter	0		83.71	0	0		83.71	0	0		83.71	0	0		94.40	0	0	0.00%
	1 1/2-Meter	0		149.85	0	0		149.85	0	0		149.85	0	0		169.00	0	0	0.00%
12		0			-	_		229.22		0			0	0			0	0	
13	2-Meter	_		229.22	0 404	0		403.84	0			229.22	_			258.50	-	-	0.00%
14	3-Meter	1		403.84		1			404	12		403.84	4,846	12		455.40	5,465	619	12.77%
15	4-Meter	0		661.66	0	0		661.66	0	0		661.66	0	0		746.05	0	0	0.00%
16																			
17	Usage Charge												4-			4		_	
18	Usage < 60 CGL		60	\$0.0000	\$0		60	\$0.0000	\$0		720	\$0.0000	\$0		720	\$0.0000	\$0	0	0.00%
19	Usage > 60 CGL		1,181	0.7338	867		1,181	0.7338	867		14,172	0.7338	10,400		14,172	0.8303	11,767	1,367	13.15%
20																			
21	Adjustments (1):																		
22	5/8-Meter					0		\$44.03	\$0										
23	3/4-Meter					0		57.28	0										
24	1-Meter					0		83.71	0										
25	1 1/2-Meter					0		149.85	0										
26	2-Meter					0		229.22	0										
27	3-Meter					11		403.84	4,442										
28	4-Meter					0		661.66	0										
29																			
30	Usage < 60 CGL						660	\$0.0000	\$0										
31	Usage > 60 CGL						12,991	0.7338	9,533										
32							,		.,										
33	Rate Tariff 3.2																		
34	Minimum Charge	0		\$0.00	\$0	0		\$0.00	\$0	(0)		\$0.00	\$0	(0)		\$0.00	\$0	\$0	0.00%
35		_		70.00	**	_		*****	**	(-)		*****	**	(-)		******	,,,		
36	Adjustments (2):																		
37	Minimum Charge					(0)		\$0.00	\$0										
38	willing charge					(0)		Ç0.00	ÇÜ										
39																			
40	Rate Tariff 4.1																		
40	Minimum Charge	0		\$0.00	\$0	0		\$0.00	\$0	0		\$0.00	\$0	0		\$0.00	\$0	\$0	0.00%
42	William Charge	0		\$0.00	3 0	0		30.00	3 0	U		30.00	3 0	0		30.00	ŞU	30	0.00%
	Adiustmants (2)																		
43	Adjustments (3):					_		ć0.00	40										
44	Minimum Charge					0		\$0.00	\$0										
45																			
46				-				_				-				_			
47	Total			_	\$1,270			_	\$15,246				\$15,246			_	\$17,232	\$1,986	13.03%
48														<u> </u>					

50 Note (1): Adjustment to annualize Orrick WW

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			12 Months Endi	ng June 2022			Months Ending	g December 2	1022		esent Rate Rev	enues May 2	023		Proposed Pr	o Forma Rates			
Line #	,	Customer	Color	C	Total	Customer	C-1	C	T-4-1	Customer	Color	C	Total	Customer	Color	Dunnand	T-4-1	D-II	0/
	Description	Meter Billings	Sales 100 Gal	Current	Total	Meter Billings	Sales 100 Gal	Current	Total	Meter Billings	Sales 100 Gal	Current Rate	Total	Meter Billings	Sales 100 Gal	Proposed	Total	Dollar	% Change
1 2		Billings	100 Gai	Rate	Revenue	Billings	100 Gai	Rate	Revenue	billings	100 Gai	Rate	Revenue	Billings	100 041	Rate	Revenue	Change	Change
3	Public Authority:																		
5	Rate Tariff 2.1																		
6	Minimum Charge	7		\$61.64	\$431	12		\$61.64	\$740	12		\$61.64	\$740	12		\$66.70	\$800	\$61	8.21%
7					•				•								·		
8	Meter Charge																		
9	5/8-Meter	0		\$61.64	\$0	0		\$61.64	\$0	0		\$61.64	\$0	0		\$66.70	\$0	0	0.00%
10	3/4-Meter	0		80.19	0	0		80.19	0	0		80.19	0	0		86.80	0	0	0.00%
11	1-Meter	36		117.20	4,219	36		117.20	4,219	36		117.20	4,219	36		126.80	4,565	346	8.19%
12	1 1/2-Meter	0		209.79	0	0		209.79	0	0		209.79	0	0		227.00	0	0	0.00%
13	2-Meter	24		320.90	7,702	24		320.90	7,702	24		320.90	7,702	24		347.20	8,333	631	8.20%
14	3-Meter	24		565.37	13,569	24		565.37	13,569	24		565.37	13,569	24		611.80	14,683	1,114	8.21%
15	4-Meter	0		926.33	0	0		926.33	0	0		926.33	0	0		1,002.40	0	0	0.00%
16																			
17	Usage Charge												4.0				4	_	
18	Usage > 60 CGL		4,392	\$0.0000	\$0		4,392	\$0.0000	\$0		4,392		\$0		4,392	\$0.0000	\$0	0	0.00%
19	Usage > 60 CGL		21,887	1.0274	22,486		21,887	1.0274	22,486		21,887	1.0274	22,486		21,887	1.0540	23,069	583	2.59%
20	Adiustra anto (1)																		
21 22	Adjustments (1):																		
23	5/8-Meter					0		\$61.64	0										
23 24	Minimum Charge	5		\$61.64	\$308	0		301.04	· ·										
25	Willimidili Charge			Ç01.04	\$300														
26																			
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40 41																			
41																			
42																			
44																			
45	Total			-	\$48,715			=	\$48,715			-	\$48,715			-	\$51,450	\$2,735	5.61%
46				=	+ .0,7 13			=	+ 10,7 13			=	+ 10,7 23			=	+32,130	<i>\$2,,00</i>	
47																			
48						L			· ·				j	L					
48																			

⁴⁹ Note (1): Adjustment to annualize 5/8 meter billing units

Missouri Public Service Commission Company: Missouri-American Water Company Wastewater Division Excluding City of Arnold Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea

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12 Months Ending June 2022 12 Months Ending December 2022 Present Rate Revenues May 2023 Pr	Proposed Pro Forma Rates	
Line # Class/ Customer Customer		
	Sales Proposed Total	Dollar %
	100 Gal Rate Revenue	Change Change
3 Public Authority:		
4 5 Data Trailf 2 a		
5 Rate Tariff 3.1 6 Minimum Charge 0 \$44.03 \$0 0 \$44.03 \$0 0 \$44.03 \$0 0	\$49.65 \$0	\$0 0.00%
6 Minimum Charge 0 \$44.03 \$0 0 \$44.03 \$0 0 0 7	\$49.65 \$0	\$0 0.00%
8 Meter Charge		
9 5/8-Meter 149 \$44.03 \$6,578 149 \$44.03 \$6,578 144 \$44.03 \$6,340 144	\$49.65 \$7,150	809 12.76%
10 3/4-Meter 0 57.28 0 0 57.28 0 0 0 57.28 0 0	64.60 0	0 0.00%
11 1-Meter 30 83.71 2,503 30 83.71 2,503 36 83.71 3,014 36	94.40 3,398	385 12.77%
12 1 1/2-Meter 20 149.85 2,987 20 149.85 2,987 24 149.85 3,596 24	169.00 4,056	460 12.78%
13 2-Meter 70 229.22 15,990 70 229.22 15,990 84 229.22 19,254 84	258.50 21,714	2,460 12.77%
14 3-Meter 0 403.84 0 0 403.84 0 0 0 403.84 0 0	455.40 0	0 0.00%
15 4-Meter 0 661.66 0 0 661.66 0 0 661.66 0 0	746.05 0	0 0.00%
16		1
17 Usage Charge		
18 Usage > 60 CGL 13,236 \$0.0000 \$0 13,236 \$0.0000 \$0 13,236 \$0.0000 \$0	13,236 \$0.0000 \$0	0 0.00%
19 Usage > 60 CGL 18,399 0.7338 13,502 18,399 0.7338 13,502 18,399 0.7338 13,502	18,399 0.8303 15,277	1,775 13.15%
20		1
21 Adjustments (1):		
22 5/8-Meter (5) \$44.03 (\$238)		1
23 3/4-Meter 0 57.28 0		
24 1-Meter 6 83.71 511		1
25 1 1/2-Meter 4 149.85 610		1
26 2-Meter 14 229.22 3,264		1
27 3-Meter 0 403.84 0		
28 4-Meter 0 661.66 0		1
29		
30		1
31		1
32 <u>Rate Tariff 3.2</u>	4cc 70 4000	420 2 5204
33 Minimum Charge 11 \$65.00 \$715 11 \$65.00 \$715 12 \$65.00 \$780 12	\$66.70 \$800	\$20 2.62%
34 25 Adjustments (3):		
35 <u>Adjustments (2):</u> 36 Minimum Charge 1 \$65.00 \$65		1
36 Millimum Charge 1 1 363.00 303 1 37 37 37 37 37 37 37 37 37 37 37 37 37		
38		
39 Rate Tariff 4.1		
39 Nate 1811 3-12 40 Minimum Charge 28 \$48.75 \$1,365 28 \$48.75 \$1,365 84 \$48.75 \$4,095 84	\$49.65 \$4,171	\$76 1.85%
41 41 41 44 44 44 44 44 44 44 44 44 44 4	Ç.3.03 Ç . 7,1/1	Ç. C 1.65/0
42 Adjustments (3):		1
43 Minimum Charge 56 \$48.75 \$2,730		1
44		1
45		1
46		1
47 Total \$43,640 \$50,582 \$50,582	\$56,566	\$5,984 11.83%
48		

50 Note (1) : Adjustment to annualize Garden City WW

51 Note (2) : Adjustment to annualize Taos WW

52 Note (3): Adjustment to annualize Hallsville WW

Missouri Public Service Commission Company: Missouri-American Water Company Acquisitions - Wastewater Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea

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		12 Months Endir	ng June 2022	12 Months Ending	December 2022	Present Rate Reve	nues May 2023	Proposed Pro I	Forma Rates		
Line #	Class/										
	Description	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	%
1		100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	100 Gal	Revenue	Change	Change
2	Monthly Billing:	<u></u>		,		<u> </u>					
3											
4	Residential	0		0	\$2,351,395	0	\$2,351,395	0	\$2,647,605	\$296,210	12.60%
5	Commercial	0		907,854	1,001,118	907,854	1,001,118	907,854	1,131,104	129,985	12.98%
6	Industrial										
7	Other Public Authority	0		17,939	33,446	17,939	33,446	17,939	37,759	4,313	12.90%
8	Bulk Wastewater										
9	Miscellaneous										
10											
11											
12	Total	0	0	925,793	3,385,959	925,793	3,385,959	925,793	3,816,468	430,508	12.71%
13											
14											
15											
16											
17	Miscellaneous Revenues:										
18											
19	Reconnect Charges									\$0	0.00%
20	Returned Check Charge									0	0.00%
21	Application Fee									0	0.00%
22	Miscellaneous Other Revenue									0	0.00%
23										0	0.00%
24	Late Fees		\$0		\$17,069		\$17,069		\$17,069	0	0.00%
25											
26			\$0		\$3,403,028		\$3,403,028		\$3,833,536	\$430,508	12.65%

Missouri Public Service Commission Company: Missouri-American Water Company

Witness: Charles Rea Acquisitions - Wastewater Page 2 of 4

Case No. WR-2022-0303 & SR-2022-0304

			12 Months En	ding June 2022		12 N	Aonths Endir	ng December :	2022	Pre	sent Rate Rev	venues May 2	023		Proposed F	ro Forma Rates			
Line	# Class/	Customer				Customer		9		Customer		,		Customer	.,				
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2		585	200 00.	nace	nevenue	585	100 00.	Hate	Hevenue	585	100 00.	Hate	nevenue	565	100 00.	nate	nevenue	change	change
3	Residential:																		
4	Residential.																		
5	Service Charge																		
6	Service Charge																		
7																			
8	City of Eureka			\$44.03	\$0	43,148		\$44.03	\$1,899,806	43,148		\$44.03	\$1,899,806	43,148		\$49.65	\$2,142,298	\$242,492	12 769/
9	City of Eureka			\$44.03	ŞU	43,146		\$44.03	\$1,699,600	43,146		\$44.03	\$1,699,600	43,140		\$49.05	\$2,142,296	\$242,492	12.70%
	Monsees Lake																		
10	IVIOIISEES LAKE			ć=0.00	ćo	768		ć=0.00	644544	768		ć=0.00	644544	768		¢cc 70	654 226	¢c co2	15 000/
11				\$58.00	\$0	/00		\$58.00	\$44,544	708		\$58.00	\$44,544	/00		\$66.70	\$51,226	\$6,682	15.00%
12	D																		
13	Purcell					4 750				4.750				4 750			4		0.040/
14	Rate Tariff 2.1			\$61.64	\$0	1,752		\$61.64	\$107,993	1,752		\$61.64	\$107,993	1,752		\$66.70	\$116,858	\$8,865	8.21%
15																			
16	Stewartsville																		
17	Rate Tariff 3.1			\$44.03	\$0	4,200		\$44.03	\$184,926	4,200		\$44.03	\$184,926	4,200		\$49.65	\$208,530	\$23,604	12.76%
18																			
19	Smithton																		
20	Rate Tariff 3.1			\$44.03	\$0	2,592		\$44.03	\$114,126	2,592		\$44.03	\$114,126	2,592		\$49.65	\$128,693	\$14,567	12.76%
21																			
22																			
23																			
24																			
25																			
26																			
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38						11													
39						11													
40				_		11						_				_			
41	Total	1	0	_	\$0		0		\$2,351,395	_	C		\$2,351,395	- T	0		\$2,647,605	\$296,210	12.60%
		1				-				_				-					

Missouri Public Service Commission Company: Missouri-American Water Company Acquisitions - Wastewater Case No. WR-2022-0303 & SR-2022-0304 Witness: Charles Rea Page 3 of 4

							Nonths Endin	g December 2	2022		sent Rate Reve	nues May 20	023		Proposed Pr	ro Forma Rates			
Line	# Class/ Description		Salas	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	%
1	Description	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	70 Change
2										8									
3	Commercial:																		
4	o:																		
5 6	City of Eureka																		
7	Minimum Charge			\$44.03	\$0			\$44.03	\$0			\$44.03	\$0			\$49.65	\$0	\$0	0.00%
8	· ·				•								·						
9	5/8-Meter			\$44.03	\$0	1,600		\$44.03	\$70,448	1,600		\$44.03	\$70,448	1,600		\$49.65	\$79,440	\$8,992	12.76%
10	3/4-Meter			57.28	0	0		57.28	0	0		57.28	0	0		64.60	0	0	0.00%
11 12	1-Meter 1 1/2-Meter			83.71	0	716 622		83.71 149.85	59,936	716 622		83.71	59,936	716 622		94.40 169.00	67,590	7,654 11,911	12.77% 12.78%
13	2-Meter			149.85 229.22	0	641		229.22	93,207 146,930	641		149.85 229.22	93,207 146,930	641		258.50	105,118 165,699	18,768	12.77%
14	3-Meter			403.84	0	81		403.84	32,711	81		403.84	32,711	81		455.40	36,887	4,176	12.77%
15	4-Meter			661.66	0	24		661.66	15,880	24		661.66	15,880	24		746.05	17,905	2,025	12.75%
16	6-Meter			661.66	0	12		661.66	7,940	12		661.66	7,940	12		746.05	8,953	1,013	12.75%
17																			
18	Usage Charge																		
19	Usage < 60 CGL			\$0.0000			133,486	\$0.0000	\$0		133,486	\$0.0000	\$0		133,486	\$0.0000	\$0	\$0	0.00%
20	Usage > 60 CGL			0.7338			774,368	0.7338	568,254		774,368	0.7338	568,254		774,368	0.8303	642,958	74,703	13.15%
21 22																			
23																			
24	Monsees Lake																		
25																			
26	Minimum Charge			\$58.00	\$0	0		\$58.00	\$0	0		\$58.00	\$0	0		\$66.70	\$0	\$0	0.00%
27																			
28																			
29	Purcell																		
30	Rate Tariff 2.1 Minimum Charge			¢64.64	ćo	0		¢64.64	ćo	0		¢64.64	\$0	0		¢cc 70	ćo	\$0	0.00%
31 32	Willimum Charge			\$61.64	\$0	U		\$61.64	\$0	0		\$61.64	\$0	0		\$66.70	\$0	\$0	0.00%
33																			
34	Stewartsville																		
35	Rate Tariff 3.1																		
36	Minimum Charge			\$44.03	\$0	48		\$44.03	\$2,113	48		\$44.03	\$2,113	48		\$49.65	\$2,383	\$270	12.76%
37																			
38																			
39	Smithton																		
40	Rate Tariff 3.1			\$44.03	\$0	84		\$44.03	¢2 600	84		\$44.03	¢2 600	84		\$49.65	¢4 171	\$472	12.76%
41 42	Minimum Charge			\$44.03	\$0	84		\$44.03	\$3,699	84		\$44.03	\$3,699	84		\$49.05	\$4,171	\$4/2	12.76%
43																			
44	Total Commercial	1	0	-	\$0	-	907,854	-	\$1,001,118	_	907,854	-	\$1,001,118	-	907,854		\$1,131,104	\$129,985	12.98%
		1 :		-	-			=		<u> </u>	,			_		-			

Case No. WR-2022-0303 & SR-2022-0304

Missouri Public Service Commission Company: Missouri-American Water Company

Witness: Charles Rea Acquisitions - Wastewater Page 4 of 4

			12 Months End	ing June 2022		12 N	Months Endin	g December :	2022	Pre	sent Rate Reve	enues May 2	023		Proposed Pr	o Forma Rates			
Line #	Class/	Customer		0		Customer		0		Customer		,		Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
1		Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Billings	100 Gal	Rate	Revenue	Change	Change
2		- 0-								, , , , , , , , , , , , , , , , , , ,									
3	Public Authority:																		
4																			
5	City of Eureka																		
6																			
7																			
8	5/8-Meter			\$44.03	\$0	24		\$44.03	\$1,057	24		\$44.03	\$1,057	24		\$49.65	\$1,192	\$135	12.76%
9	3/4-Meter			57.28	0	0		57.28	0	0		57.28	0	0		64.60	0	0	0.00%
10	1-Meter			83.71	0	78		83.71	6,529	78		83.71	6,529	78		94.40	7,363	834	12.77%
11	1 1/2-Meter			149.85	0	72		149.85	10,789	72		149.85	10,789	72		169.00	12,168	1,379	12.78%
12	2-Meter			229.22	0	18		229.22	4,126	18		229.22	4,126	18		258.50	4,653	527	12.77%
13	3-Meter			403.84	0	0		403.84	0	0		403.84	0	0		455.40	0	0	0.00%
14	4-Meter			661.66	0	0		661.66	0	0		661.66	0	0		746.05	0	0	0.00%
15					-														
16																			
17	Usage Charge																		
18	Usage < 60 CGL			\$0.0000			3,025	\$0.0000	\$0		3,025	\$0.0000	\$0		3,025	\$0.0000	\$0	\$0	0.00%
19	Usage > 60 CGL			0.7338			14,914	0.7338	\$10,944		14,914	0.7338	\$10,944		14,914	0.8303	\$12,383	1,439	13.15%
20																			
21																			
22																			
23																			
24																			
25																			
26																			
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43		_		_		-		_		_				_		_			
44	Total	_	0	=	\$0	_	17,939	=	\$33,446		17,939		\$33,446	_	17,939	=	\$37,759	\$4,313	12.90%
									·										

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

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Case No. WR-2022-0303

Total Company

Present Rates

Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23	Narrative Discussion of Proposed Adjustment
1	Purchased Water	W/Ps	\$1,251,852	\$205,314	\$1,457,166	\$41,158	n C a	order to calculate the expense for purchased water, MAWC used the three year average usage (except for City of California and City of Orrick as noted below), and applied the nost recent rates and fees billed. MAWC also included known rate increases that will be in effect before the end of the Test Year (12 months ending 12/31/22). For the City of alifornia, the first usage was billed in April 2021, so usage through February 2022 was used to determine usage for the Test Year. For the City of Orrick, the first three months verage billed usage and contracted rates were used. Adjustments for the Discrete Adjustment Period ending 5/31/23, discussed in the direct testimony of MAWC witness Wes elinger, were also made.
2	Fuel and Power	W/Ps	11,984,444	688,986	\$12,673,430	(58,552)	k 1 ti T	he fuel and power expense was derived by starting with the historical period (12 months ending 12/31/21) expense and normalizing, annualizing, and adjusting that expense for nown changes in treatment processes. This normalized level of expense was then adjusted for the annual impact of price changes during the Test Year (12 months ending 2/31/22). This adjusted amount was then divided by system delivery for the same historic base year 2021 time period to develop an expense per system delivery rate. The same me period of system delivery as the base year expense was used because this allows for the actual average fuel and power cost per unit of water produced to be determined. The expense per system delivery was then multiplied by pro forma system delivery for the Test Year ending 12/31/22. Miscellaneous fuel expense (approximately 1% of pro orma fuel and power expense) was normalized, and the most recent invoiced price was applied. Adjustments were also made to include expense for acquisitions.
3	Chemicals	W/Ps	10,077,739	4,176,933	\$14,254,672	1,714,176	y d ti c d y	hemicals expense was calculated by starting with the 36 month period ending December 31, 2021 and calculating the annual average usage by plant and chemical. This three- ear average was then adjusted for known changes in the treatment processes at each plant, or for new or discontinued chemicals. The adjusted three-year average was then ivided by the three-year annual average of system delivery from the same time period, to develop a chemical usage per system delivery rate. Pro forma chemical usage was hen calculated by multiplying the chemical usage rate per system delivery by the pro forma system delivery for the Test Year ending 12/31/22. Chemical expense was then alculated by multiplying pro forma chemical usage by the expected chemical price as of 12/31/22. Chemical pricing was adjusted to reflect market conditions, as discussed in the irect testimony of MAWC witness Thomas O'Drain. Miscellaneous chemicals and other expenses (less than .5% of pro forma chemicals expense) were normalized to the three- ear average expense. Adjustments were also made to include expense for acquisitions. Adjustments for the Discrete Adjustment Period ending 5/31/23, discussed in the direct estimony of MAWC witness Wes Selinger, were calculated similarly. These adjustments are reflected on Schedule CAS-9.
4	Waste Disposal	W/Ps	3,453,451	(210,812)	\$3,242,639	(120,479)	h w	he expense for waste disposal includes costs incurred and accrued-for based on the scheduled frequency of cleanings as the result of current operations. MAWC started with the istorical period, 12 months ending 12/31/21, and normalized costs based on waste disposal costs incurred and the frequency of the cleanings by individual location. Adjustments were also made to include expense for acquisitions. Adjustments for the Discrete Adjustment Period ending 5/31/23, discussed in the direct testimony of MAWC witness Wes elinger, were calculated similarly. These adjustments are reflected on Schedule CAS-9.
5	Labor	W/Ps	34,903,185	477,091	\$35,380,276	3,296,979		ase Pay - In order to calculate the base pay, the per hour wage levels as of March 31, 2022, were applied to 2,088 and 2080 hours, for hourly non-CBU and exempt employees espectively, for each full-time position and then were added together. Wages for CBU employees were based on the CBA wage rates through 2022. If a contract rate has not

respectively, for each full-time position and then were added together. Wages for CBU employees were based on the CBA wage rates through 2022. If a contract rate has not been negotiated through this date, an hourly rate was calculated using a three-year average increase for each CBU. Non-CBU and exempt employees' wage rates were based on actual rates effective at March 31, 2022, to derive the 2022 expense levels. To calculate the expense for the discrete adjustment effective May 31, 2023, the salaries and wages for each non-CBU and exempt position were adjusted using a three-year average increase percentage.

Overtime - The second component of the labor expense is overtime expense. Overtime was calculated based on a three-year average of actual over time dollars from 2019, 2020 and 2021. The actual regular labor dollars were divided by the average overtime dollars to determine an overtime percentage. This percentage was then applied to the base wages for the pro forma periods ending December 31, 2022, and May 31, 2023, to calculate overtime dollars for December 31, 2022, and the discrete adjustment effective May 31, 2023.

Premium Pay - The third component of the labor expense is the wage rate premiums required by the CBAs for employees who obtain special licenses, who work particular shifts, who operate backhoes, or who work scheduled holidays such as Thanksgiving, Christmas, and the Fourth of July. The premium pay expense is based on the 2021-dollar amount by employee and applied to the pro forma periods ending December 31, 2022 and May 31, 2023.

Performance Pay - The fourth component of labor expense is the annual and long-term performance compensation for eligible employees. Performance Pay was calculated on a position by position basis. It was based on each position's target percent for both the Annual Performance Plan ("APP") and Long-Term Performance Plan ("LTPP"). The target percent was multiplied by each eligible employee's 2022 pro forma base salary to determine APP and LTPP. The discrete adjustments for APP and LTPP were calculated using the same methodology leveraging the pro forma base salaries as of May 31, 2023.

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Total Company

Line Number			Base Year Ended	Pro Forma	Pro Forma For the 12 Months	Discrete	Pro Forma For the 12 Months Ended
	Description	Schedule	06/30/22	Adjustments	Ended 12/31/22	Adjustments	
6	Pensions	W/Ps	1,040,898	(6,322,009)	(\$5,281,111)	5,070,947	(\$210,164) Missouri-American provides a defined pension benefit to non-union employees hired before January 1, 2006, and to union employees hired before January 1, 2001. Pro forma pension expense for Missouri-American is comprised of two components. First, consistent with MAWC's calculation of pension expense in its last base rate case, the Company calculated its pension expense claim in accordance with Financial Account Istandards Board Accounting Standards Codification Topic 715 or "ASC 715" (Formerly Statement of Financial Accounting Standards 87). The Company started with the report furnished by its actuary, Willis Tower Watson, that furnished pension costs for 2023 determined in accordance with ASC 715. From that report, the Company identified \$2,604,655 of service costs and \$582,699 of non-service costs. The service cost portion was reduced by the capitalization rate of 44.79% to determine the portion of service costs are recorded as an expense in the pension expense is \$2,020,818. The non-service costs are all expensed. The second component of Missouri-American's pro forma pension expense is the amortization of the Company's pension tracker. The total forecasted balance of the pension tracker at May 31, 2023 is a credit of \$11,154,911. The Company is proposing a five-year amortization of the credit balance, which would reduce expense by \$2,230,982 annually. Total pro forma pension expense is the sum of these components. For the forecasted twelve months ended May 31, 2023, the sum is a credit of \$210,164 (\$2,020,818 + (2,230,982)).
7	OPEB	W/Ps	(6,245,725)	3,146,882	(\$3,098,843)	(1,498,762)	(\$4,597,605) Like Pension expense, pro forma OPEB expense for Missouri-American is comprised of two components. This first component of OPEB expense is based on the accrual cost recognized under ASC 715 (formerly Statement of Financial Accounting Standards 106), as projected by Willis Towers Watson for 2023. From that schedule, the Company identified \$215,706 of service costs and (\$3,324,771) of non-service costs. The service cost portion was reduced by the capitalization rate of 44.79% to determine the portion of service costs recorded as an expense. The net OPEB expense is (\$3,205,672). The non-service costs are all expenses. The second component of Missouri-American's pro forma OPEB expense is the amortization of the Company's OPEB tracker. The total forecasted balance of the OPEB tracker at May 31, 2023 is a credit of \$6,599,657. The Company is proposing a five-year amortization of the credit balance, which would reduce expense by \$1,391,931 million annually.
8	Group Insurance	W/Ps	6,446,611	797,539	\$7,244,150	0	Total pro forma OPEB expense is the sum of these two components, or a negative \$4,597,604 million for the twelve months ended May 31, 2023.
9	401K	W/Ps	885,648	(121,308)	\$764,340	43,879	S808,219 Missouri-American incurs 401k expense when it matches employee contributions to 401k retirement accounts. The matching amounts are determined by each employee's benefit group or hire date. For employees whose benefit group falls into an "original" category (including CBA employees hired before 2001 and non-CBA and exempt employees hired before 2006), the Company matches 50% of the first 5% of the employee's contribution (for a maximum of 2.5%). For the remaining employees, the Company matches 100% of the first 3%, and 50% of the next 2% of the employee's contributions (for a maximum of 4%). The 12/31/22 pro forma 401k costs were calculated for each employee based on his or her 2022 wages, his or her current employee contribution levels, and the corresponding match for his or her benefit group. The 5/31/23 discrete adjustment for 401k costs were calculated based on the adjusted 2023 wages, current employee contribution levels and the corresponding match for their benefit group.
10	DCP	W/Ps	973,102	134,736	\$1,107,838	7,966	\$1,115,804 DCP is a retirement savings program for employees not eligible for the defined benefit pension program. Under the DCP, Missouri-American contributes an amount equal to 5.25% of an employee's base pay into a retirement account. The 12/31/22 pro forma DCP expense was calculated by multiplying the 2022 pro forma regular time pay of each eligible employee by 5.25%. The 5/31/23 discrete adjustment DCP expense was calculated using the same methodology; however, they were based on the employees' adjusted 5/31/23 pro forma wages.
11	ESPP	W/Ps	204,596	(77,561)	\$127,035	0	\$127,035 ESPP expense relates to the Company funded 15% discount of American Water stock purchases made through payroll deductions by enrolled employees. The expense was calculated based on the 2022 wages for each employee who participates in the plan. The employees 2022 base wage, times their individual contribution amount, applied to the fifteen percent company discount, was used to calculate the 2022 expense. The5/31/23 discrete adjustment ESPP expense amount was calculated using the same methodology; however, they were based on the employee's adjusted 5/31/23 pro forma wages. No discrete adjustment was applied.

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Total Company

Line Number			Base Year Ended	Pro Forma	Pro Forma For the 12 Months	Discrete	Pro Forma For the 12 Months Ended
12	VEBA Description	Schedule W/Ps	06/30/22 133,466	Adjustments 1,899	\$135,365	Adjustments 4,964	
13	Other Benefits	W/Ps	661,277	77,837	\$739,114	88,154	5827,268 The purpose of this adjustment is to annualize the Company's expense associated with other employee benefits. These benefits include certain employee related expenses associated with training, tuition reimbursement, employee rewards, and other such benefits. A 3 year average expense for the 2018, 2019, and 2021 was used to determine the 12/31/22 pro forma adjustment. Additionally, a discrete adjustment was applied to this expense as of 5/31/23 utilizing a 3 year average of year over year percentage increase in cost over the same time periods. The percentage was applied to the 12/31/22 pro forma amount to derive an on-going level of expense as of 5/31/23.
14	Support Services	W/Ps	36,465,742	3,301,921	\$39,767,663	605,778	178 \$40,373,441 The services provided by the Service Company include customer service, water quality testing, innovation and environmental stewardship, human resources, communications, information technology, finance, accounting, payroll, tax, legal, engineering, accounts payable, supply chain, and risk management services. The Service Company operates customer service centers that handle customer calls, billing, and collection activities for MAWC and its regulated utility affiliates. The customer service centers respond to customer inquiries and correspondence, and process service order requests. In addition, the Service Company operates two Field Resource Coordination Centers responsible for tracking and dispatching service orders for our field representatives and distribution crews. The Service Company also operates the Central Laboratory, located in Believille, Illinois—one of the most advanced water quality laboratories in the United States.
							The increase in expense is due in large part to the annualizing of the base pay increase effective 3/7/22 at 3.15%, then the 3 year average merit increase (based on 2020, 2021, and 2022) of 2.99% applied to non-union employees for the discrete adjustment period through 5/31/23. For union employees, the actual contract rate increases were applied to derive the pro forma compensation and related expense levels. Additionally, adjustments were made to eliminate severance expense, to normalize pension and OPEB costs to reflect the projection for 2023, and to reflect the movement of employees between the Company and the Service Company. Additional adjustments were made for depreciation, interest associated with capital leases and travel expense. Lastly, the Company removed certain expenses for 1 time costs from its requested pro forma expense including, but not limited to, charitable contribution, donations, injuries and damages, and penalties.
15	Contracted services	W/Ps	4,937,483	(753,757)	\$4,183,726	0	O \$4,183,727 The contracted services expense includes costs associated with landscaping, excavating, janitorial, Missouri one call, accounting, audit and legal fees that are performed by a contracted third party. In order to calculate the appropriate expense levels for 12 months ending 12/31/22, the Company took the 2021 actual expenses and adjusted for a trend analysis that showed an average 10.91% annual increase in cost from 2019 thru 2021. No discrete adjustment was applied.
16	Building Maintenance and Services	W/Ps	1,414,191	32,513	\$1,446,704	7,201	S1,453,905 The Company used the historical period, 12 months ending 12/31/21, expense as the basis for calculating going level of expense for the test year. MAWC then adjusted expenses with known rate changes to the latest expected rates. For other expenses, MAWC made a pro forma adjustment to align with he average annual expense increases incurred from 2019 to 2021. Adjustments of the Discrete Adjustment Period ending 5/31/23, discussed in the direct testimony of MAWC witness Wes Selinger, were also made.
17	Telecommunication expenses	W/Ps	1,219,239	59,505	\$1,278,744	0	S1,278,744 The operating expense for telecommunications expense includes those expenses associated with office phone services, wireless services, and other data lines used by the Company. In order to calculate the appropriate expense level, the Company took the 2021 actual expenses and projected the on-going level of expense as of 12 months ending 12/31/22. No discrete adjustment was applied.
18	Postage, printing and stationary	W/Ps	40,817	(40,817)	\$0	0	0 \$0 The pro forma amount for these costs is zero as the postage function has been moved to Service Company. No discrete adjustment was applied.
19	Office supplies and services	W/Ps	823,035	(20,756)	\$802,279	0	\$802,279 The operating expense for office supply and services are those expenses related to software licenses, bank fees, and other various office supplies. In order to calculate the projected expense, the Company first removed any accrued expense. The Company then took the most recent monthly license fee amounts and annualized the expense through the end of the test year 12/31/22. The Company projected the 12 months ending December 31, 2022 for the remaining office supply and service expenses by taking the actual 2021 expenses for these items and adjusting for trends and known changes that are expected to occur in 2022. No discrete adjustment was applied.
20	Employee related expense travel & entertainment	W/Ps	777,868	(184,278)	\$593,590	0	5593,590 The operating expense related to employee expense includes those expenses associated with employee travel and relocation expense. In order to calculate the projected test year expense for the period 12 months ending December 31, 2022 the Company used a three-year average of expense for the years 2019, 2020, and 2021 to determine the December 31, 2022 pro forma adjustment. No discrete adjustment was applied.
21	Rents	W/Ps	306,447	(27,958)	\$278,489	(12,303)	5266,186 In order to calculate the appropriate rents expense, the Company began with the historical base period, 12 months ending December 31, 2021, actual expense, then normalized and annualized this activity to arrive at an expected 12 months of on-going expense. MAWC also made adjustments to reflect known rental changes through May 31, 2023. This adjustment in reflected on Schedule CAS-9.

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Total Company

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

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

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Total Company

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Line Number	Description	Schedule	Base Year Ended 06/30/22	Pro Forma Adjustments	Pro Forma For the 12 Months Ended 12/31/22	Discrete Adjustments	Pro Forma For the 12 Months Ended 5/31/23	Narrative Discussion of Proposed Adjustment
34	Amortization	W/Ps	3,042,406	4,092,783	\$7,135,189	381,460		The company computed Amortization expense, 12 months ending 12/31/22 (Schedule CAS-9, line 33), by beginning with the annual amortization expense on the items from MAWC's previous rate case that are included in the current base year (12 months ending 6/30/22). These items include the retirement of St. Joseph property, Hickory Hills water and sewer, lead service line replacements, Arnold sewer, the Hollister pipeline, the low income program costs, and the Rogue Creek water and sewer acquisition. Additionally, the Company included the addition of amortization balances for COVID-19 pandemic expenses, Enterprise Solutions, and Purcell water and sewer operations. In the case of COVID-19 pandemic expenses, the Company proposes to amortize the balance of \$4.9 million of costs incurred over a 24-month period. In addition, \$195,062 of costs were incurred for the Company's new Enterprise Solutions IT system, which MAWC proposes to amortize over 240 months. Finity, the Company is amortizing costs associated with its Purcell acquisition in addition to the previous Rogue Creek acquisition introduced in Case No. WR-2020-0344. Together, these costs will be amortized over a 60 month period. The Company is including an amortization expense for costs incurred to operate the City of Purcell's Water & Sewer system and for the balance of the property tax tracker.
35 36	Total Depreciation and Amortization		58,888,405	(51,753,216)	7,135,189	70,462,624	77,597,813	· ·
37	Property Taxes	W/Ps	30,612,858	7,651,920	\$38,264,778	1,168,545		The Company is including projected property tax expense of \$39,433,323 for the period ended May 31, 2023. Property taxes are paid in arrears in Missouri, and payment is made in December of each year based on the prior year end plant balances. To develop the estimate the Company included the property tax expense based on 2022 plant assets in service, and 5 months of property tax expense based on plant assets put into service between January 2023 and May 2023
38	Payroll Taxes	W/Ps	2,542,028	146,832	\$2,688,860	246,905		Payroll tax expense is directly related to salaries and wages. Two types of taxes are required to be paid in accordance with the Federal Insurance Contributions Act – Old Age Survivors and Disability Insurance ("OASDI," or more commonly "FICA"), and Hospital Insurance (or more commonly "FICA Medicare"). Federal Unemployment Tax ("FUTA") and State Unemployment Tax ("SUTA") must also be paid. Pro forma payroll taxes were calculated on a position-by-position basis, using current 2022 tax rates and pro forma wages for the true up test year ending December 31, 2022, and the discrete adjustment applied to the period 12 months ending May 31, 2023. The tax rates include 6.2% FICA on up to \$147,000 of wages, \$1.45% FICA Medicare on the first \$200,000 of wages plus an added .9% on wages in excess of \$200,000, and 0.6% FUTA on the first \$7,000 in wages.
39	PSC Fees	W/Ps	3,069,453	(581,766)	\$2,487,687	(0		The purpose of this adjustment is to normalize the PSC Assessment fee. The proforma amount is based on the three-year average expense derived from 2019, 2020 and 2021 actual expense paid. The three-year average expense is then adjusted to determine the current and future test year expense amounts. No discrete adjustment was applied.
40 41 42	Other General Taxes Total Taxes Other Than Income Taxes	W/Ps	(121,890) \$36,102,449	0 \$7,216,986	(\$121,890) \$43,319,435	(0 \$1,415,449		No adjustment for the test year true up period or discrete adjustment period was applied

customer programs offered by the

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

asset on its books until the effective date of rates resulting

from MAWC's next general rate proceeding. Deferred amounts as of December 31, 2020, will be amortized over three (3) years beginning with the effective date of new rates resulting from this case. MAWC will meet with Staff and OPC approximately 90 days prior to filing its next general rate case to discuss this program and the data that has been collected.

20. Inclining Block Rates: The Mexico inclining block rate pilot program will continue with the following block differentials: 30% between blocks 1 and 2; and 38.5% between blocks 2 and 3. MAWC will meet with Staff and OPC approximately 90 days prior to filing its next general rate case to discuss this program and the data that has been collected.

Company, provide many options for customers assistance. The Company will continue discussions with OPC about the Critical Needs Program they are working to establish and see how MAWC can best support those efforts.

The Company met with Staff and OPC on April 26, 2022. The parties concluded that there is no data to support the continuation of the inclining block pilot program and agreed that the Company should not propose to continue it. Please see the Direct Testimony of Company witness Charles Rea for more discussion on the inclining block pilot program.