Exhibit No.:

Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2017-0285 Date Prepared: 11/30/2017

FILED
March 22, 2018
Data Center
Missouri Public

Service Commission



MISSOURI PUBLIC SERVICE COMMISSION

Commission Staff

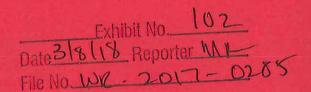
STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY TOTAL COMPANY

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017



Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.53% Return	<u>C</u> 6.86% Return	<u>D</u> 6.97% Return
1	Net Orig Cost Rate Base	\$1,145,868,209	\$1,145,868,209	\$1,145,868,209
2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$74,681,966	\$78,458,987	\$79,717,994
4	Net Income Available	\$77,545,204	\$77,545,204	\$77,545,204
5	Additional Net Income Required	-\$2,863,238	\$913,783	\$2,172,790
6 7	Income Tax Requirement Required Current Income Tax	\$20,207,443	\$22,578,591	\$23,369,026
8	Current Income Tax Available	\$21,915,042	\$21,915,042	\$21,915,042
9	Additional Current Tax Required	-\$1,707,599	\$663,549	\$1,453,984
10	Revenue Requirement	-\$4,570,837	\$1,577,332	\$3,626,774
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$17,147,016	\$17,147,016	\$17,147,016
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
s is we take the Abelian state.		\$12,576,179	\$18,724,348	\$20,773,790
13	Gross Revenue Requirement	312,310,119	910,124,940	ATA''' A''

Accounting Schedule: 1 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 RATE BASE SCHEDULE

Line Number	Δ Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service	and the second s	\$2,278,129,118
2	Less Accumulated Depreciation Reserve		\$529,079,080
3	Net Plant In Service		\$1,749,050,038
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,088,941
6	Contributions in Aid of Construction Amortization		\$82,432,832
7	Materials & Supplies		\$5,254,894
8	Prepayments		\$2,338,274
9	Prepaid Pension Asset		\$11,599,269
10	Tank Painting Tracker		\$660,361
11	TOTAL ADD TO NET PLANT IN SERVICE		\$111,374,571
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		\$413,678
14	State Tax Offset		\$67,871
15	City Tax Offset		\$8,197
	Interest Expense Offset		\$1,886,448
17	Contributions in Aid of Construction		\$337,342,763
18	Customer Advances		\$23,678,085
19	Accumulated Deferred Income Taxes		\$340,235,609
20	OPEB Tracker		\$6,378,147
21	Pension Tracker		\$4,545,602
22	Customer Deposits		\$0
23	TOTAL SUBTRACT FROM NET PLANT		\$714,556,400
24	Total Rate Base		\$1,145,868,209

Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Plant In Service

- 100 MA	Δ	B	<u> </u>	D	E	. E	<u>G</u>	Н	I MO Adjusted
	Account# (Optional)		Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisaictional Allocations	Jurisdictional Adjustments	Jurisdictional
intuitibet.	Opuonan	Prant Account Description	1	1111111201	1				
1		INTANGIBLE PLANT			l			**	****
2	301.000	Organization	\$252,063	P-2	\$0	\$252,063		\$0	\$252,063 \$43,698
3	302,000	Franchises and Consents	\$43,698	P-3	\$0	\$43,698 \$5,562		\$0 \$0	\$5,562
4	302.000	Franchises	\$5,562	P-4 P-5	\$0 \$0	\$1,065,530	1	\$0	\$1,065,530
5	303.000	Miscellaneous Intangible Plant	\$1,065,530 \$994	P-6	\$0	\$1,005,530		\$0	\$994
6 7	303.000	Other Plant & Misc. Equipment TOTAL INTANGIBLE PLANT	\$1,367,847	F-0	\$0	\$1,367,847		\$0	\$1,367,847
1	İ	TOTAL INTANGIBLE PLANT	#1,301,041		40	V ., V V., S		•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
8		SOURCE OF SUPPLY PLANT							
9	310,000	Land and Land Rights - SSP	\$1,759,843	P-9	\$0	\$1,759,843		\$0	\$1,759,843
10	311.000	Structures and Improvements - SSP	\$17,816,941	P-10	\$0	\$17,816,941		\$0	\$17,816,941
11	312.000	Collecting & Impounding Reservoirs	\$119,689	P-11	\$0	\$119,689		\$0	\$119,689
12	313.000	Lake, River and Other Intakes	\$7,801,373	P-12	\$0	\$7,801,373		\$0	\$7,801,373
13	314.000	Wells and Springs	\$7,525,152	P-13	\$0	\$7,525,152		\$0	\$7,525,152
14	315.000	Infiltration Galleries and Tunnels	\$1,804	P-14	\$0	\$1,804		\$0 \$ 0	\$1,804 \$22,275,704
15	316.000	Supply Mains	\$22,275,704	P-15	\$0	\$22,275,704]	\$0 \$0	\$1,730
16	317.000	Other Water Source Plant	\$1,730	P-16	\$0 \$0	\$1,730		\$0 \$0	\$57,302,236
17		TOTAL SOURCE OF SUPPLY PLANT	\$57,302,236		จับ	\$57,302,236	, ,	40	\$57,502,200
18		PUMPING PLANT		l			1		
	320.000	Land and Land Rights - PP	\$501,017	P-19	\$0	\$501,017		\$0	\$501,017
19 20	321.000	Structures and Improvements - PP	\$21,369,612	P-20	-\$3,256	\$21,366,356		\$0	\$21,366,356
21	322.000	Boiler Plant Equipment	\$0	P-21	\$0	\$0		\$0	\$0
22	323.000	Other Power Production Equipment	\$3,433,562	P-22	-\$2,791	\$3,430,771		\$0	\$3,430,771
23	324.000	Steam Pumping Equipment	\$459,989	P-23	\$0	\$459,989		\$0	\$459,989
24	325.000	Electric Pumping Equipment	\$71,752,809	P-24	-\$9,768	\$71,743,041		\$0	\$71,743,041
25	326.000	Diesel Pumping Equipment	\$2,532,633	P-25	\$0	\$2,532,633		\$0	\$2,532,633
26	327.000	Hydraulic Pumping Equipment	\$570,265	P-26	\$0	\$570,265		\$0	\$570,265
27	328.000	Other Pumping Equipment	\$2,992,099	P-27	\$0	\$2,992,099	! }	\$0	\$2,992,099
28		TOTAL PUMPING PLANT	\$103,611,986		-\$15,815	\$103,596,171		\$0	\$103,596,171
29		WATER TREATMENT PLANT					•		
30	330.000	Land and Land Rights - WTP	\$2,630,453	P-30	\$0	\$2,630,453]	\$0	\$2,630,453
31	331.000	Structures and Improvements - WTP	\$123,637,767	P-31	\$0	\$123,637,767		\$0	\$123,637,767
32	332.000	Water Treatment Equipment	\$133,773,374	P-32	\$0	\$133,773,374		\$0 \$0	\$133,773,374 \$1,473,221
33	333.000	Water Treatment - Other	\$1,473,221	P-33	\$0 \$0	\$1,473,221 \$261,514,815		\$0	\$261,514,815
34		TOTAL WATER TREATMENT PLANT	\$261,514,815		şu	\$201,514,615		40	\$201,014,010
35		TRANSMISSION & DIST. PLANT						**	45.405.543
36	340.000	Land and Land Rights - TDP	\$5,105,512	P-36	\$0	\$5,105,512		\$0	\$5,105,512
37	341.000	Structures and Improvements - TDP	\$10,256,875	P-37	\$0	\$10,256,875		\$0 \$0	\$10,256,875 \$35,007,635
38	342.000	Distribution Reservoirs and Standpipes	\$35,832,102	P-38	-\$824,467	\$36,007,635	<u> </u>	\$0	\$1,308,910,014
39	343.000	Transmission and Distribution Mains	\$1,309,028,072	P-39	-\$118,058	\$1,308,910,014 \$595,477		\$0	\$595,477
40	344.000	Fire Mains	\$695,477	P-40 P-41	\$0 \$0	\$47,267,988		. \$0	\$47,267,988
41	345.000	Services	\$47,267,988	P-41	-\$2,415	\$122,200,695		\$0	\$122,200,695
42	346.000	Meters	\$122,203,110 \$29,688,045	P-43	\$0	\$29,688,045	l	\$0	\$29,688,045
43	347.000	Meter Installations Hydrants	\$84,606,107	P-44	-\$576	\$84,605,531]	\$0	\$84,605,531
44	348.000	Other Transmission & Distribution Plant	\$38,643	P-45	\$0	\$38,643]	\$0	\$38,643
45 46	349.000	TOTAL TRANSMISSION & DIST. PLANT	\$1,644,621,931	. "	-\$945,516	\$1,643,676,415		\$0	\$1,643,676,415
47		INCENTIVE COMPENSATION							
41		CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
50 51	389.000	Land and Land Rights - GP	\$567,080	P-51	\$0	\$567,080		\$0	\$567,080
52	389.000	Land and Land Rights - General	\$367,088	P-52	\$0	\$367,088		\$0	\$367,088
52 53	390.000	Structures and Improvements - GP	\$14,212,736	P-53	-\$465	\$14,212,271		\$0	\$14,212,271
54	390.000	Stores Shop Equipment Structures	\$604,795	P-54	\$0	\$604,795		\$0	\$604,795
55	390.100	Office Structures	\$6,831,253	P-55	\$0	\$6,831,253		\$0	\$6,831,253
56	390.200	General Structures - HVAC	\$206,494	P-56	\$0	\$206,494		\$0	\$206,494
57		Miscellaneous Structures	\$3,693,920	P-57	\$0	\$3,693,920	1 1	\$0	\$3,693,920

Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Plant In Service

747 50 ces	Α	В	<u>c</u>	D	E	STATE PER	G	H	2004 1 2004
Line	Account#		Total	Adjust.				Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58	390.900	Structures & Improvements - Leasehold	\$68,649	P-58	\$0	\$68,649		\$0	\$68,649
59	391.000	Office Furniture and Equipment	\$1,399,697	P-69	\$0	\$1,399,697		\$0	\$1,399,697
60	391.000	Office Furniture & Equipment	\$83,519	P-60	\$0	\$83,519		\$0	\$83,519
61	391.100	Computers & Peripheral Equipment	\$8,500,829	P-61	\$0	\$8,500,829		\$0	\$8,500,829
62	391.200	Computer Hardware & Software	\$479,420	P-62	\$0	\$479,420		\$0	\$479,420
63	391.250	Computer Software	\$15,132,362	P-63	\$0	\$15,132,362		\$0	\$15,132,362
64	391.260	Personal Computer Software	\$567	P-64	\$0	\$567		\$0	\$567
65	391,300	Other Office Equipment	\$543,147	P-65	\$0	\$543,147		\$0	\$543,147
66	391,400	BTS Initial Investment	\$46,473,429	P-66	\$0	\$46,473,429		\$0	\$46,473,429
67	392.000	Transportation Equipment	\$784,991	P-67	\$0	\$784,991		\$0	\$784,991
68	392.100	Transportation Equipment - Light Trucks	\$3,664,491	P-68	\$0	\$3,664,491		\$0	\$3,664,491
69	392.200	Transportation Equipment - Heavy Trucks	\$15,514,358	P-69	\$0	\$15,514,358		\$0	\$15,514,358
70	392.300	Transportation Equipment - Cars	\$1,238,281	P-70	\$0	\$1,238,281	1	\$0	\$1,238,281
71	392.400	Transportation Equipment - Other	\$3,066,021	P-71	\$0	\$3,066,021	1	\$0	\$3,066,021
72	393.000	Stores Equipment	\$826,320	P-72	\$0	\$826,320	 	\$0	\$826,320
73	394.000	Tools, Shop and Garage Equipment	\$7,798,089	P-73	\$0	\$7,798,089		\$0	\$7,798,089
74	395.000	Laboratory Equipment	\$1,682,486	P-74	\$0	\$1,682,486	1	\$0	\$1,682,486
75	396.000	Power Operated Equipment	\$2,020,968	P-75	\$0	\$2,020,968		\$0	\$2,020,968
76	397.000	Communication Equipment	\$85,078	P-76	\$0	\$85,078		\$0	\$85,078
77	397.100	Communication Equipment (non telephone)	\$ 5,474,185	P-77	\$0	\$5,474,185	1	\$0	\$5,474,185
78	397.200	Telephone Equipment	\$63,986	P-78	\$0	\$63,986		\$0	\$63,986
78 79	398,000	Miscellaneous Equipment	\$4,268,530	P-79	\$0	\$4,268,530		\$0	\$4,268,530
80		Other Tangible Equipment	\$30,089	P-80	\$0	\$30,089		\$0	\$30,089
81	399.000	Other Tangible Equipment Other Tangible Property	\$110,813	P-81	\$0	\$110,813	1	\$0	\$110,813
82	333.000	TOTAL GENERAL PLANT	\$145,793,671		-\$465	\$145,793,206		\$0	\$145,793,206
83	}	COLLECTION PLANT							***
84	350.000	Land and Land Rights	\$30,000	P-84	\$0	\$30,000		\$0	\$30,000
85	351.000	Structures & Improvements	\$2,824,431	P-85	-\$222,985	\$2,601,446		\$0	\$2,601,446
86	352.100	Collection Sewers Forced	\$8,082,735	P-86	\$286,637	\$8,369,372		\$0	\$8,369,372
87	352.200	Collection Sewers Gravity	\$26,084,390	P-87	-\$19,994	\$26,064,396		\$0	\$26,064,396
88	353.000	Services to Customers	\$1,125,300	P-88	-\$325	\$1,124,975	1	\$0	\$1,124,975
89	354.000	Flow Measuring Devices	\$517,922	P-89	\$0	\$517,922	i I	\$0	\$517,922
90	356.000	Other Collection Equipment	\$25,141	P-90	\$0	\$25,141	!	\$0	\$25,141
91		TOTAL COLLECTION PLANT	\$38,689,919		\$43,333	\$38,733,252		\$0	\$38,733,252
92	ĺ	SYSTEM PUMPING PLANT							
93	360,000	Land & Land Rights	\$9,505	P-93	\$0	\$9,505	<u> </u>	\$0	\$9,505
94		Structures & Improv	\$157,617	P-94	\$0	\$157,617	! I	\$0	\$157,617
95		Receiving Wells	\$742,767	P-95	\$0	\$742,767	<u> </u>	\$0	\$742,767
96		Electric Pumping Equipment	\$2,460,990	P-96	-\$221,978	\$2,239,012		\$0	\$2,239,012
97	365.000	Other Pumping Equipment	\$1,005,393	P-97	\$0	\$1,005,393	l .	\$0	\$1,005,393
98	000.000	TOTAL SYSTEM PUMPING PLANT	\$4,376,272		-\$221,978	\$4,154,294		\$0	\$4,154,294
00		TREATMENT & DISPOSAL PLANT							
99	371.000	Structures and Improvements	\$3,288,307	P-100	-\$142,031	\$3,146,276		\$0	\$3,146,276
100		Treatment & Disposal Equipment	\$7,572,590	P-101	-\$227,124	\$7,345,466		\$0	\$7,345,466
101	372.000	Plant Sewers	\$11,319,699	P-102	\$0	\$11,319,699]	\$0	\$11,319,699
102	373.000	Outfall Sewers	\$179,441	P-103	\$0	\$179,441]	\$0	\$179,441
103 104	374.000	TOTAL TREATMENT & DISPOSAL PLANT	\$22,360,037	' ''	-\$369,155	\$21,990,882		\$0	\$21,990,882
et o the desired and the second	and employed the Pal		20 070 600 74	l Sagrada, ta	£4 F00 F00	\$2,278,129,1 <u>18</u>		\$0	\$2,278,129,118
105		TOTAL PLANT IN SERVICE	\$2,279,63 <u>8,714</u>	898 t	+\$1,609,636	32,210,123,118	astalion (in the little in the		A=141 011501110

Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Depreciation Expense

	A -3000	B	C	D	E
Line	Account		MO Adjusted		Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
					A STATE OF THE STA
1		INTANGIBLE PLANT			
2	301.000	Organization	\$252,063	0.00%	\$0
3	302.000	Franchises and Consents	\$43,698	0.00%	\$0
4	302.000	Franchises	\$5,562	0.00%	\$0
5	303.000	Miscellaneous Intangible Plant	\$1,065,530	0.00%	\$0
6	303.000	Other Plant & Misc. Equipment	\$994	0.00%	\$0
7		TOTAL INTANGIBLE PLANT	\$1,367,847		\$0
8		SOURCE OF SUPPLY PLANT			
9	310.000	Land and Land Rights - SSP	\$1,759,843	0.00%	\$0
10	311.000	Structures and Improvements - SSP	\$17,816,941	1.97%	\$350,994
11	312.000	Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419
12	313.000	Lake, River and Other Intakes	\$7,801,373	3.57%	\$278,510
13	314.000	Wells and Springs	\$7,525,152	2.52%	\$189,634
14	315.000	Infiltration Galleries and Tunnels	\$1,804	1.77%	\$32
15	316.000	Supply Mains	\$22,275,704	1.45%	\$322,998
16	317.000	Other Water Source Plant	\$1,730	4.97%	\$86
17		TOTAL SOURCE OF SUPPLY PLANT	\$57,302,236		\$1,142,673
18		PUMPING PLANT	6504.047		¢0
19	320.000	Land and Land Rights - PP	\$501,017	0.00% 3.95%	\$0 \$843,971
20	321.000	Structures and Improvements - PP	\$21,366,356 \$0	0.00%	\$043,971
21	322.000	Boiler Plant Equipment	\$3,430,771	3.05%	\$104,639
22	323.000	Other Power Production Equipment		1.89%	\$8,693
23	324.000	Steam Pumping Equipment	\$459,989 \$71,743,041	1.89%	\$1,355,944
24	325.000	Electric Pumping Equipment	\$2,532,633	1.89%	\$47,866
25	326.000 327.000	Diesel Pumping Equipment Hydraulic Pumping Equipment	\$570,265	1.89%	\$10,777
26	328.000	Other Pumping Equipment	\$2,992,099	1.89%	\$56,551
27 28	320.000	TOTAL PUMPING PLANT	\$103,596,171	110070	\$2,428,441
20		WATER TREATMENT PLANT			
29 30	330.000	Land and Land Rights - WTP	\$2,630,453	0.00%	\$0
31	331.000	Structures and Improvements - WTP	\$123,637,767	2.34%	\$2,893,123
32	332.000	Water Treatment Equipment	\$133,773,374	2.18%	\$2,916,260
33		Water Treatment - Other	\$1,473,221	3.33%	\$49,059
34	000.000	TOTAL WATER TREATMENT PLANT	\$261,514,815		\$5,858,442
35		TRANSMISSION & DIST. PLANT			
36	340.000	Land and Land Rights - TDP	\$5,105,512	0.00%	\$0
37		Structures and Improvements - TDP	\$10,256,875	1.49%	\$152,827
38		Distribution Reservoirs and Standpipes	\$35,007,635	1.70%	\$595,130
39		Transmission and Distribution Mains	\$1,308,910,014	1.39%	\$18,193,849

Accounting Schedule: 5 Sponsor: Kennan Patterson

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Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Depreciation Expense

promise.	<u>A</u>	В	<u>C</u>	<u>D</u>	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
40	344.000	Fire Mains	\$595,477	1.56%	\$9,289
41	345.000	Services	\$47,267,988	2.94%	\$1,387,734
42	346.000	Meters	\$122,200,695	2.40%	\$2,932,818
42	347.000	Meter Installations	\$29,688,045	2.40%	\$712,514
43 44	348.000	Hydrants	\$84,605,531	1.85%	\$1,565,202
44 45	349.000	Other Transmission & Distribution Plant	\$38,643	2.96%	\$1,144
45 46	349,000	TOTAL TRANSMISSION & DIST. PLANT	\$1,643,676,415	2.0070	\$25,550,507
47		INCENTIVE COMPENSATION			
		CAPITALIZATION			
48	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION			
50		GENERAL PLANT			
51	389.000	Land and Land Rights - GP	\$567,080	0.00%	\$0
52	389.000	Land and Land Rights - General	\$367,088	0.00%	\$0
53	390.000	Structures and Improvements - GP	\$14,212,271	3.02%	\$429,210
54	390.000	Stores Shop Equipment Structures	\$604,795	3.11%	\$18,809
55	390.100	Office Structures	\$6,831,253	2.09%	\$142,776
56	390.200	General Structures - HVAC	\$206,494	2.09%	\$4,316
57	390.300	Miscellaneous Structures	\$3,693,920	3.72%	\$137,414
58	390.900	Structures & Improvements - Leasehold	\$68,649	2.72%	\$1,867
59	391.000	Office Furniture and Equipment	\$1,399,697	3.49%	\$48,850
60	391.000	Office Furniture & Equipment	\$83,519	5.00%	\$4,176
61	391.100	Computers & Peripheral Equipment	\$8,500,829	19.10%	\$1,623,607
62	391.200	Computer Hardware & Software	\$479,420	19.09%	\$91,522
63	391.250	Computer Software	\$15,132,362	5.00%	\$756,620
64	391.260	Personal Computer Software	\$567	10.05%	\$57
65	391.300	Other Office Equipment	\$543,147	10.46%	\$56,797
66	391.400	BTS Initial Investment	\$46,473,429	5.00%	\$2,323,674
67	392.000	Transportation Equipment	\$784,991	3.45%	\$27,082
68	392.100	Transportation Equipment - Light Trucks	\$3,664,491	5.57%	\$204,112
69	392.200	Transportation Equipment - Heavy Trucks	\$15,514,358	0.00%	\$0
70	392.300	Transportation Equipment - Cars	\$1,238,281	0.01%	\$167
71	392.400	Transportation Equipment - Other	\$3,066,021	6.15%	\$188,560
72	393.000	Stores Equipment	\$826,320	3.88%	\$32,094
73	394.000	Tools, Shop and Garage Equipment	\$7,798,089	3.76%	\$293,022
74	395.000	Laboratory Equipment	\$1,682,486	4.06%	\$68,255
75	396.000	Power Operated Equipment	\$2,020,968	4.92%	\$99,347
76	397.000	Communication Equipment	\$85,078	6.67%	\$5,675
77	397.100	Communication Equipment (non telephone)	\$5,474,185	5.76%	\$315,342

Accounting Schedule: 5 Sponsor: Kennan Patterson Page: 2 of 3

Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Depreciation Expense

	Δ	В	<u>C</u>	₽	E
Line	Account		MO Adjusted	Depreciation =	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
78	397,200	Telephone Equipment	\$63,986	8.93%	\$5,716
79	398.000	Miscellaneous Equipment	\$4,268,530	6.47%	\$276,364
80	399.000	Other Tangible Equipment	\$30,089	2.43%	\$732
81	399.000	Other Tangible Property	\$110,813	0.00%	\$0
82		TOTAL GENERAL PLANT	\$145,793,206		\$7,156,163
83		COLLECTION PLANT			
84	350.000	Land and Land Rights	\$30,000	0.00%	\$0
85	351.000	Structures & Improvements	\$2,601,446	2.03%	\$52,809
86	352.100	Collection Sewers Forced	\$8,369,372	1.64%	\$137,256
87	352.200	Collection Sewers Gravity	\$26,064,396	1.58%	\$411,816
88	353.000	Services to Customers	\$1,124,975	2.87%	\$32,286
89	354.000	Flow Measuring Devices	\$517,922	3.38%	\$17,506
90	356.000	Other Collection Equipment	\$25,141	3.15%	\$792
91		TOTAL COLLECTION PLANT	\$38,733,252		\$652,465
92		SYSTEM PUMPING PLANT			
93	360.000	Land & Land Rights	\$9,505	0.00%	\$0
94	361.000	Structures & Improv	\$157,617	2.17%	\$3,421
95	362.000	Receiving Wells	\$742,767	2.87%	\$21,318
96	363.000	Electric Pumping Equipment	\$2,239,012	4.31%	\$96,501
97	365.000	Other Pumping Equipment	\$1,005,393	4.31%	\$43,332
98		TOTAL SYSTEM PUMPING PLANT	\$4,154,294		\$164,572
99		TREATMENT & DISPOSAL PLANT	:		
100	371.000	Structures and Improvements	\$3,146,276	1.43%	\$44,991
101	372.000	Treatment & Disposal Equipment	\$7,345,466	3.97%	\$291,615
102	373,000	Plant Sewers	\$11,319,699	1.60%	\$181,114
103	374.000	Outfall Sewer Lines	\$179,441	3.04%	\$5,454
104	-	TOTAL TREATMENT & DISPOSAL PLANT	\$21,990,882		\$523,174
″ 105 ∵		 Total Depreciation	\$2,278,129,118	100000000000000000000000000000000000000	\$43,476,437

Accounting Schedule: 5 Sponsor: Kennan Patterson Page: 3 of 3

Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

(48/215/41	A	<u>B</u>	<u>C</u> .	<u>D</u>	. 600 E 8660	10 10 4 6 F 5 1 6 1 7 5	G (H - 1	
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT						1 .	
2	301.000	Organization	\$2,933	P-2	\$0	\$2,933		\$0	\$2,933
3	302.000	Franchises and Consents	\$306,586	P-3	\$0	\$306,586		\$0	\$306,586
4	302.000	Franchises	\$1,787	P-4	\$0	\$1,787		\$0 \$0	\$1,787 \$0
5	303.000	Miscellaneous Intangible Plant	\$0 \$0	P-5 P-6	\$0 \$0	\$0 \$0		\$0	\$0 \$0
6 7	303.000	Other Plant & Misc. Equipment TOTAL INTANGIBLE PLANT	\$311,306	F-0	\$0	\$311,306		\$0	\$311,306
•		TOTAL INTERIOR DE L'ESTAT	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		V-	,,,,,			-
8		SOURCE OF SUPPLY PLANT							
9	310.000	Land and Land Rights - SSP	\$0	P.9	\$0	\$0		\$0	\$0
10	311.000	Structures and Improvements - SSP	\$5,877,980	P-10	\$0 \$0	\$5,877,980 \$98,556		\$0 \$0	\$5,877,980 \$98,556
11 12	312.000 313.000	Collecting & Impounding Reservoirs Lake, River and Other Intakes	\$98,556 \$849,800	P-11 P-12	\$0 \$0	\$90,550 \$849,800		\$0	\$849,800
13		Wells and Springs	\$1,813,617	P-13	\$0	\$1,813,617		\$0	\$1,813,617
14		Infiltration Galleries and Tunnels	\$302	P-14	\$0	\$302		\$0	\$302
15	316.000	Supply Mains	\$8,348,125	P-15	\$0	\$8,348,125		\$0	\$8,348,125
16	317.000	Other Water Source Plant	\$674	P-16	\$0	\$674	;	\$0 \$0	\$674
17		TOTAL SOURCE OF SUPPLY PLANT	\$16,989,054		\$0	\$16,989,054		\$0	\$16,989,054
18		PUMPING PLANT							
19	320.000	Land and Land Rights - PP	\$0	P-19	\$0	\$0		\$0	\$0
20	321.000	Structures and Improvements - PP	\$7,336,605	P-20	\$2,066	\$7,334,539		\$0	\$7,334,539
21	322.000	Boiler Plant Equipment	\$0	P-21	\$0	\$0		\$0	\$0
22	323.000	Other Power Production Equipment	\$576,424	P-22	-\$1,497	\$574,927		\$0	\$574,927 -\$50,591
23	324.000	Steam Pumping Equipment	-\$50,591	P-23 P-24	\$0 -\$3,108	-\$50,591 \$24,975,450		\$0 \$0	\$24,975,450
24	325.000 326.000	Electric Pumping Equipment Diesel Pumping Equipment	\$24,978,558 \$1,796,000	P-25	-33,100 \$0	\$1,796,000		\$0	\$1,796,000
25 26	325.000	Hydraulic Pumping Equipment	\$43,246	P-26	\$0	\$43,246		\$0	\$43,246
27	328.000	Other Pumping Equipment	\$376,200	P-27	\$0	\$376,200		\$0	\$376,200
28		TOTAL PUMPING PLANT	\$35,056,442		-\$6,671	\$35,049,771		\$0	\$35,049,771
29		WATER TREATMENT PLANT	\$0	P-30	\$0	\$0		\$0	\$0
30 31	330.000 331.000	Land and Land Rights - WTP Structures and Improvements - WTP	\$39,410,484	P-31	\$0	\$39,410,484		\$0	\$39,410,484
32		Water Treatment Equipment	\$44,252,115	P-32	\$0	\$44,252,115		\$0	\$44,252,115
33		Water Treatment - Other	\$468,579	P-33	\$0	\$468,579		\$0	\$468,579
34		TOTAL WATER TREATMENT PLANT	\$ 84,131,178		\$0	\$84,131,178		\$0	\$84,131,178
		TRANSMISSION & DIST DI ANT							
35 36	340.000	TRANSMISSION & DIST. PLANT Land and Land Rights - TDP	\$10	P-36	-\$10	\$0		\$0	\$0
37		Structures and Improvements - TDP	\$5,306,109	P-37	\$0	\$5,306,109		\$0	\$5,306,109
38		Distribution Reservoirs and Standpipes	\$15,179,093	P-38	-\$192,628	\$14,986,465		\$0	\$14,986,465
39	343.000	Transmission and Distribution Mains	\$241,198,601	P-39	-\$23,370	\$241,175,231		\$0	\$241,175,231
40		Fire Mains	\$161,937	P-40	\$0	\$161,937		\$0 \$0	\$161,937 \$11,933,184
41		Services	\$11,933,184 \$11,895,507	P-41 P-42	\$0 -\$342	\$11,933,184 \$11,895,165		\$0	\$11,895,165
42 43		Meters Meter Installations	\$13,143,499	P-43	\$0	\$13,143,499		\$0	\$13,143,499
44		Hydrants	\$22,327,580	P-44	-\$53	\$22,327,527		\$0	\$22,327,527
45		Other Transmission & Distribution Plant	\$12,539	P-45	\$0	\$12,539		\$0	\$12,539
46		TOTAL TRANSMISSION & DIST. PLANT	\$321,158,059		-\$216,403	\$320,941,656		\$0	\$320,941,656
		WOENTHE COMPENSATION							
47		INCENTIVE COMPENSATION CAPITALIZATION							
48	0,000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
									\$0
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	20
		CAPITALIZATION							
50		GENERAL PLANT							
50 51	389.000	Land and Land Rights - GP	\$647	P-51	-\$647	\$0		\$0	\$0
52		Land and Land Rights - General	\$0	P-52	\$0	\$0		\$0	\$0
53		Structures and Improvements - GP	\$1,945,256	P-53	-\$217	\$1,945,039		\$0	\$1,945,039
54		Stores Shop Equipment Structures	\$68,557	P-54	\$0	\$68,557		\$0 \$0	\$68,557
55		Office Structures	\$659,328	P-55	\$0 \$0	\$659,328 \$35,353		\$0 \$0	\$659,328 \$35,352
56		General Structures - HVAC Miscellaneous Structures	\$35,352 \$1,348,536	P-56 P-57	\$0 \$0	\$35,352 \$1,348,536	į	\$0	\$35,352 \$1,348,536
57 58		Miscellaneous Structures Structures & Improvements - Leasehold	\$1,340,330		\$0 \$0	\$176,370		\$0	\$176,370
00	2041040	amende a militaramente panaguara		1	** •			•	-

Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

Line	<u>A</u> Account	B	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	l belaulbA OM
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
									£4 000 000
59	391.000	Office Furniture and Equipment	\$1,202,289	P-59	\$0	\$1,202,289		\$0	\$1,202,289
60	391.000	Office Furniture & Equipment	\$24,791	P-60	\$0	\$24,791		\$0 \$0	\$24,791 \$3,503,484
61	391,100	Computers & Peripheral Equipment	\$3,503,484	P-61	\$0	\$3,503,484	<u> </u>	\$0	\$3,503,464
62	391.200	Computer Hardware & Software	\$2,861	P-62	\$0 \$0	\$2,861	·	\$0	\$7,873,698
63	391.250	Computer Software	\$7,873,698	P-63 P-64	\$0	\$7,873,698 \$78,331		\$0	\$7,073,030
64	391.260	Personal Computer Software	\$78,331	P-65	\$0 \$0	\$390,959	į	\$0	\$390,959
65	391.300	Other Office Equipment	\$390,959	P-66	\$0	\$9,949,042		\$0	\$9,949,042
66	391.400	BTS Initial Investment	\$9,949,042 \$514,346	P-67	\$0	\$514,346		\$0	\$514,346
67	392.000	Transportation Equipment		P-68	\$0	\$1,436,910	·	\$0	\$1,436,910
68	392.100	Transportation Equipment - Light Trucks	\$1,436,910 \$4,607,004	P-69	\$0	\$4,607,004		\$0	\$4,607,004
69	392.200	Transportation Equipment - Heavy Trucks	\$2,341,608	P-70	\$0	\$2,341,608		\$0	\$2,341,608
70	392.300	Transportation Equipment - Cars	\$1,216,798	P-71	\$0	\$1,216,798		\$0	\$1,216,798
71	392.400	Transportation Equipment - Other		P-72	\$0	-\$85,461		\$0	-\$85,461
72	393.000	Stores Equipment	-\$85,461 \$4,303,584	P-73	\$0 \$0	\$4,303,584		\$0	\$4,303,584
73	394.000	Tools, Shop and Garage Equipment	\$4,303,564	P-74	\$0 \$0	\$779,247		\$0	\$779,247
74	395.000	Laboratory Equipment	\$2,355,277	P-75	\$0	\$2,355,277		\$0	\$2,355,277
75	396.000	Power Operated Equipment	\$2,335,277	P-76	\$0	\$17,684		\$0	\$17,684
76	397.000	Communication Equipment	\$1,782,092	P-77	\$0	\$1,782,092		\$0	\$1,782,092
77	397.100	Communication Equipment (non	\$1,762,082	r.//	₹0	\$1,702,032		•	V 1,102,002
40	007.000	telephone)	\$82,420	P-78	\$0	\$82,420		\$0	\$82,420
78	397.200	Telephone Equipment Miscellaneous Equipment	\$1,444,959	P-79	\$0	\$1,444,959		\$0	\$1,444,959
79	398.000	Other Tangible Equipment	-\$298,949	P-80	\$0	-\$298,949		\$0	-\$298,949
80	399.000	Other Tangible Property	\$22,660	P-81	\$0	\$22,660		\$0	\$22,660
81 82	399.000	TOTAL GENERAL PLANT	\$47,779,680	, , , , ,	-\$864	\$47,778,816		\$0	\$47,778,816
84		TOTAL GENERAL PLANT	\$41,113,000		-\$004	\$41,110,010		,,,	V 1 V 1 V
83		COLLECTION PLANT							
84	350.000	Land and Land Rights	\$0	P-84	\$0	\$0		\$0	\$0
85	351.000	Structures & Improvements	\$1,268,864	P-85	-\$6,455	\$1,262,409		\$0	\$1,262,409
86	352.100	Collection Sewers Forced	\$2,549,520	P-86	\$44,845	\$2,594,365		\$0	\$2,594,365
87	352.100	Collection Sewers Gravity	\$11,670,119	P-87	-\$674	\$11,669,445		\$0	\$11,669,445
88	353.000	Services to Customers	\$476,797	P-88	-\$83	\$476,714		\$0	\$476,714
89	354.000	Flow Measuring Devices	\$275,915	P-89	\$0	\$275,915		\$0	\$275,915
90	356.000	Other Collection Equipment	-\$152	P-90	\$0	-\$152		\$0	-\$152
91	330.000	TOTAL COLLECTION PLANT	\$16,241,063		\$37,633	\$16,278,696		\$0	\$16,278,696
91		1011/12 004240 110111	,		. ,				
92		SYSTEM PUMPING PLANT							
93	360,000	Land & Land Rights	\$27	P.93	-\$27	\$0		\$0	\$0
94	361.000	Structures & Improv	\$29,580	P-94	\$0	\$29,580		\$0	\$29,580
95	362.000	Receiving Wells	\$304,861	P-95	\$0	\$304,861		\$0	\$304,861
96		Electric Pumping Equipment	\$1,331,799	P-96	-\$182,736	\$1,149,063		\$0	\$1,149,063
97	365.000	Other Pumping Equipment	\$1,087,613	P-97	\$0	\$1,087,613		\$0	\$1,087,613
98		TOTAL SYSTEM PUMPING PLANT	\$2,753,880		-\$182,763	\$2,571,117		\$0	\$2,571,117
99		TREATMENT & DISPOSAL PLANT							
100	371.000	Structures and Improvements	\$982,237	P-100	-\$41,331	\$940,906		\$0	\$940,906
101	372.000	Treatment & Disposal Equipment	\$3,034,861	P-101	\$137,682	\$2,897,179		\$0	\$2,897,179
102	373.000	Plant Sewers	\$1,195,110	P-102	\$0	\$1,195,110		\$0	\$1,195,110
103	374.000	Outfall Sewer Lines	-\$5,709	P-103	\$0	-\$5,709		\$0	-\$5,709
104	2	TOTAL TREATMENT & DISPOSAL PLANT	\$5,206,499		-\$179,013	\$5,027,486		\$0	\$5,027,486
105	701017.IV.	TOTAL DEPRECIATION RESERVE	\$529,627,161		\$548,081	\$529,079,080		\$0	\$529,079,080

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Line	Account		Tost Year	Test Year	Tost Year	Adjust	Total Company	Total Company		Jurisdictional	MO Final Adj		MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
15/8/03/10058			(D+E)		diagram e		(From Adj. Sch.)	(C+G)		(From Ad), Sch.)	[H x I) + J	L+M	*Kumunt-
Rev-1		OPERATING REVENUES											
Rev-2	461,100	Residential	\$190,236,224	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$190,236,224	100.00%	\$8,964,933	\$199,201,157	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$56,527,801			Rev-3		\$56,527,801	100.00%	-\$63,808	\$56,463,993		
Rev-4	461.300	Industrial	\$15,807,920			Rev-4		\$15,807,920	100.00%	\$273,047	\$16,080,967		
Rov-5	462.000	Private Fire Protection	\$4,540,755			Rev-5		\$4,540,755	100.00%	\$369,025	\$4,909,780		
Rev-6	463.000	Public Fire Protection	-\$452			Rev-6		-\$452	100,00%	\$452	\$0		
Rev-7	464,000	Other Public Auth.	\$5,564,033			Rev-7		\$5,564,033	100,00%	-\$22,549	\$5,541,484		
Rev-8	466.000	Sales for Resale	\$10,470,136			Rev-8		\$10,470,136	100.00%	\$285,187	\$10,755,323		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$4,455,660			Rev-9		\$4,455,660 -\$10,705	100.00% 100.00%	-\$759,965	\$3,695,695		
Rev-10	536,000	Other Sewer Revenue - Oper. Rev.	-\$10,705			Rev-10	and the safe of the same of the	\$287,591,372		\$12,647	\$1,942		
Rev-11	izbasea bula	TOTAL OPERATING REVENUES	\$287,591,372	his areas i i Santalilli ilikator a	k et lagaret kirklik kinkestida di	arees villati maja	มีวิธากับ เกิด เกิดที่ ใช้เรียกสหรัฐสิติกัน เกิดการ			\$9,058,969	\$296,650,341	المستمرة المتألى والمراكبة المتالية	
1		SOURCE OF SUPPLY EXPENSES											
2	600,000	Operation Supervision & Engineering	\$37,007	\$271	\$36,736	E-2	\$56	\$37,063	100.00%	50	\$37,063	\$327	\$36,736
3	601.000	Operation Labor & Expenses	\$457,817	\$147,139	\$310,678	E-3	\$36,986	\$494,803	100.00%	-52,271,412	-\$1,776,609	\$184,125	-\$1,960,734
4	602,000	Purchased Water	\$932,480	so	\$932,480	€-4	\$0	\$932,480	100.00%	-\$322,180	\$610,300	\$0	\$610,300
5	603,000	Miscellaneous Expenses	\$6,755,045	\$0	\$5,755,045	E-5	\$0	\$6,755,045	100.00%	\$452,727	\$6,207,772	\$0	\$6,207,772
6	604,000	Rems - SSE	\$28,598	\$0	\$28,598	E-6	\$0	\$28,598	100.00%	\$0	\$28,598	\$0	\$28,598
7	610,000	Maint. Supervision & Engineering	\$261	\$261	\$0	E-7	\$94	\$355	100.00%	\$0	\$355	\$365	\$0
8	611,000	Maint. of Structures & Improvements	\$469	\$0	\$469	E-8	\$0 \$54	\$469 \$725	100.00%	\$0	\$469	\$0	\$469
9	612,000	Maint, of Collect, & Impound, Reservoirs	\$671 \$229	\$671 \$229	\$0 \$0	E-9 E-10	\$42	\$725 \$271	100.00% 100.00%		\$572 \$271	\$701 \$271	-\$129 \$0
10 11	613.000	Maint, of Lake, River and Other Intakes Maint, of Wells & Springs	\$229 \$117,636	\$117.327	\$309	E-10	\$15,534	\$133,170	100.00%		\$133,170		
	614,000	, ,			•	E-11	\$15,534	\$133,170	100.00%	-\$182	\$133,170	\$132,861	\$309
12	615,000 616,000	Maint, of Infiltration Galleries & Tunnels	\$543 \$213	\$543 \$213	\$0 \$0	E-12	\$1.848	\$2,061	100.00%		\$2,061	\$605 \$2,061	-\$159 \$0
13 14	617.000	Maint. of Supply Mains Maint. Of Misc, Water Source Plant	\$345,602	\$337,171	\$8,431	E-14	\$78,145	\$423,747	100.00%		\$423,743	\$415,316	\$8,427
15	617.000	TOTAL SOURCE OF SUPPLY EXPENSES	\$7,676,571	\$603,825	\$7,072,746	C-14	\$132,844	\$7,809,415		-\$2,141,204	\$5,668,211	\$736,622	\$4,931,589
15		TOTAL BOOKES OF SOFFET LAN ENGLO	31,010,011	3003,020	01,012,140		\$102,077	01,000,410		02,141,204	35,000,211	0,00,022	34,301,303
16		PUMPING EXPENSES											
17	620,000	Operation Supervision & Engineering - PE	\$97,867	\$97,857	\$0	E-17	\$14,498	\$112,356	100-00%		\$112,355	\$112,355	\$0
18	621.000	Fuel for Power Production	\$12,120	\$0	\$12,120	E+18	\$0	\$12,120		,	\$13,105	\$0	\$13,105
19	622.000	Power Production Labor & Expenses	\$237	\$237	\$0	E-19	\$58	\$295			\$295	\$295	\$0
20	623,000	Fuel or Power Purchased for Pumping	\$4,669,187	\$0	\$4,669,187	E-20	\$0	\$4,669,187			\$5,036,276	\$0	\$5,036,276
21	624,000	Pumping Labor and Expenses	\$1,472,060	\$1,470,167	\$1,893	E-21	\$270,708	\$1,742,768			\$1,742,224	\$1,740,875	\$1,349
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	4		\$0	\$0	\$0
23	626,000	Miscellaneous Expense	\$40,691	\$0	\$40,691	E-23	\$0	\$40,691		• • • • • • • • • • • • • • • • • • • •	\$40,691	\$0	\$40,691
24	627,000	Rents - PE	\$2,571	\$0	\$2,571	E-24 E-25	\$0	\$2,571			\$2,571	\$0	\$2,571
25	630.000	Maint, Supervision & Engineering - PE	\$87,546	\$87,546	\$0		\$12,627	\$100,173			\$100,173	\$100,173	\$0
26	631,000	Maint, of Structures & Improvements - PE	\$91,767	\$91,767 572	\$0 \$1,010	E-26 E-27	\$22,656 \$0	\$114,423 \$1,082			\$114,304 \$1,046	\$114,404 \$66	-\$100 \$980
27	632.000 633.000	Maint, of Power Production Equipment Maint, of Pumping Equipment	\$1,082 \$473,691	\$416,623	\$6,968	E-27	\$89,796	\$1,002			\$563,343	\$506,419	\$56,924
28 29	633,000	TOTAL PUMPING EXPENSES	\$6,948,709	\$2,164,269	\$4,784,440	L-20	\$410,343	\$7,359,052		\$367,331	\$7,726,383	\$2,574,587	\$5,151,796
			,	. ,	. , ,		,	. ,		•	. ,		
30		WATER TREATMENT EXPENSES		****				Asmirada			4.004.00		
31	640,000	Operation, Supervision & Engineer, - WTE	\$231,803	\$231,803	\$0	E-31	\$42,458					\$274,261	\$0
32	641,000	Chemicals - WTE	\$9,887,014	\$0	\$9,887,014		\$0				\$8,826,657	\$0	\$8,826,657
33	642,000	Operation Labor & Expenses - WTE	\$3,520,544	\$2,954,716 \$0	\$565,828	E-33 E-34	\$727,988 \$0					\$3,682,704	\$565,833
34	643.000	Miscellanous Expenses - WTE	\$1,758,687	\$0 \$0	\$1,758,687	E-34	รบ รถ	, ,			4.44	\$0	\$2,039,421
35	644,000	Rents - WTE Maint. Supervision & Engineering - WTE	\$234,494 \$1,422,499	\$0 \$1,422,499	\$234,494 \$0		\$330,976					\$0 \$1,763,475	\$234,494
36 37	650,000	Maint, Supervision & Engineering - WTE Maint, of Structures & Improvements - WTE	\$1,422,499 \$29	\$1,422,499 \$0	\$0 \$29		\$350,976					\$1,763,476 \$0	\$0 \$29
3/	651.000	Manus of Structures of nublosements - AATE	\$29	20	223	C-0/	20	342	, 100,00%	3 0	228	\$u	\$29

	Α	B	<u> </u>		32 4 3 3 3	4 E 4 .	<u> </u>	<u>H</u>		2	K		<u> </u>
Line Number	Account Number	Income Description	Test Year Total	Tost Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Jurisdictions Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris, Labor	MO Adj. Juris.
			(D+E)				(From Ad), Sch.)	(C+G)	740C440116	(From Adj. Sch.)	(H x I) + J	L+M	Non Labor × K
38	652.000	Maint, of Water Treatment Equipment	\$897,583	\$1,857	\$895,726	E-38	\$414	\$897,997	100.00%	-\$1,743	\$896,254	\$2,271	\$893,983
39		TOTAL WATER TREATMENT EXPENSES	\$17,952,653	\$4,610,875	\$13,341,778		\$1,101,836	\$19,054,489		-\$781,361	\$18,273,128	\$5,712,711	\$12,560,417
40		TRANSMISSION & DIST. EXPENSES											
41	680,000	Operation Supervision & Engineering - TDE	\$85,872	\$85,872	\$0	E-41	\$17,945	\$103,817	100.00%	\$0	\$103,817	\$103,817	\$0
42	661.000	Storage Facilities Expenses TDE	\$516	\$516	\$0	E-42	\$124	\$640		\$0	\$640	\$640	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$1,877,591	\$1,794,475	\$83,116	E-43	\$443,779	\$2,321,370	100,00%	-\$87,870	\$2,233,500	\$2,238,254	-\$4,754
44	663.000	Meter Expenses - TDE	\$959,706	\$955,656	\$4,050	E-44	\$213,594	\$1,173,300		-\$5	\$1,173,295	\$1,169,250	\$4,045
45	664.000	Customer Installations Expenses - TDE	\$536,894	\$536,894	\$0	E-45	\$121,364	\$658,258	100.00%	-\$22	\$658,236	\$658,258	-\$22
46	665.000	Miscellaneous Expenses - TDE	\$2,386,514	\$1,648,701	\$836,813	E-46	\$608,337	\$2,893,851	100.00%	-\$125	\$2,893,726	\$2,055,017	\$838,709
47	000.000	Rents - TDE	\$12,503	\$0	\$12,503	E-47	\$0	\$12,503	100,00%	\$0	\$12,603	\$0	\$12,503
48 49	670,000 671,000	Maint. Supervision and Engineering - TDE	\$67,942	\$67,942	\$0	E-48	\$8,506	\$76,448		\$0	\$76,448	\$76,448	\$0
60	672,000	Maint, of Structures & Improvements - TDE Maint, of Dist, Reservoirs & Standpipes - TDE	\$755 \$120	\$142 \$120	\$613 \$0	E-49 E-50	\$24	\$779	100.00%	-\$20	\$759	\$163	\$596
50 51	673,000	Maint, of Dist, Reservoirs & Standpipes - 1DE Maint, of Transmission & Distribution Mains	\$120 \$2,339,224	\$120 \$274,629	\$2,064,595	E-51	\$27 \$707,857	\$147 \$3,047,081	100.00%	\$0	\$147	\$147	\$0
52	674,000	Maint, of Fire Mains - TDE	\$2,339,224 \$438	\$438	\$2,064,595	E-51	\$707,887	\$5,047,081	100.00% 100.00%	\$119	\$3,047,200	\$323,281	\$2,723,919
53	675.000	Maint, of Services - TDE	\$443.477	\$443,407	\$70	E 53	\$100,676	\$544,053		\$0 -\$274	\$531	\$531	\$0
54	676,000	Maint, of Meters - TDE	\$208,081	\$192,003	\$16,078	E+54	\$40,001	\$248,082		-\$274 -\$7	\$543,779 \$248.075	\$543,939	-\$160
55	677,000	Maint, of Hydrants - TDE	\$413,397	\$399.941	\$13,456	E-56	\$93,197	\$506,594		\$0	\$506,594	\$232,003 \$493,138	\$16,072
56	678,000	Maint, of Miscellaneous Plant - TDE	\$3,309,294	\$1,274,403	\$2,034,891	E-56	\$416,424	\$3,725,718		\$670,702	\$4,396,420	\$1,727,858	\$13,466 \$2,668,562
57	0,0,000	TOTAL TRANSMISSION & DIST, EXPENSES	\$12,641,324	\$7,575,139	\$5,066,185	2.00	\$2,671,848	\$16,313,172		\$582,498	\$15,895,670	\$9,622,744	\$6,272,926
58		CUSTOMER ACCOUNTS EXPENSE							•				
59	901.000	Supervision - CAE	\$61,314	\$61,314	\$0	E-59	\$9,700	\$71,014	100.00%	\$0	\$71,014	\$71,014	\$0
60	902,000	Meter Reading Expenses - CAE	\$2,063,573	\$2,052,223	\$11,350	E-60	\$488,485	\$2,552,058	100.00%	-\$479	\$2,551,579	\$2,540,708	\$10,871
61	903.000	Customer Records & Collection Expenses	\$3,421,794	\$888,896	\$2,532,898	E-61	\$202,755	\$3,624,549	100.00%	-\$18,005	\$3,606,544	\$1,124,187	\$2,482,357
62	904,000	Uncollectible Amounts - CAE	\$2,873,147	\$0	\$2,873,147	E-62	\$0	\$2,873,147	100.00%	-\$4,236	\$2,868,911	so	\$2,868,911
63	905,000	Misc. Customer Accounts Expense - CAE	\$119,806	\$11,145	\$108,661	E-63	\$2,750	\$122,656			\$122,771	\$13,895	\$108,876
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,539,634	\$3,013,578	\$5,526,056		\$703,690	\$9,243,324		-\$22,505	\$9,220,819	\$3,749,804	\$5,471,015
65		CUSTOMER SERVICE EXPENSES											
66	907,000	Customer Service & Information Expenses	\$353	\$363	\$0	E-66	\$69	\$422		-\$83	\$339	\$409	-\$70
67		TOTAL CUSTOMER SERVICE EXPENSES	\$363	\$363	\$0		\$69	\$422	:	-\$83	\$339	\$409	-\$70
68 69		SALES PROMOTION EXPENSES									•		
70	910,000	Sales Promotion Expenses - SPE TOTAL SALES PROMOTION EXPENSES	<u>\$0</u> .	\$0 \$0	\$0 \$0	E-69		\$0		\$0 \$0	<u>\$0</u>	\$0	\$0
70		TOTAL SALES FROMOTION EXPENSES	50	30	\$0		20	30	,	\$0	\$0	\$0	\$0
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin, & General Salaries	\$9,203,570	\$9,203,570	20	E-72	\$451,650	\$9,655,220	100,00%	-\$1,705,193	\$7,950,027	\$9,192,413	-\$1,242,386
73	921,600	Office Supplies & Expenses	\$3,452,200	\$0	\$3,452,200	E-73	-\$68	\$3,452,132	100,00%	\$12,822	\$3,464,964	-\$34,330	\$3,499,284
74	922.000	Admin, Expenses Transferred - Credit	\$0	\$0	\$0	E-74	\$0	. \$0	0.00%	\$0	\$0	\$0	\$0
75	923,000	Outside Services Employed	\$38,471,098	\$30,232,392	\$8,238,706	E-75	\$75,603	\$38,546,701	100.00%	-\$1,406,928	\$37,139,773	\$29,571,767	\$7,568,006
76	924.000	Property Insurance	\$4,992,750	\$0	\$4,992,760	E-76	\$0	\$4,992,750		-\$996,897	\$3,996,853	\$0	\$3,996,853
77	925.000	Injuries & Damages	\$4,468	\$0	\$4,468	E-77	\$0	\$4,468			\$4,338	\$0	\$4,338
78	926,000	Employee Pensions & Benefits	\$9,667,458	\$6,949,699	\$2,717,759	E-78	\$1,233,104	\$10,900,562			\$10,507,221	\$8,182,803	\$2,324,418
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0			\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$776,798	\$587,338	\$189,460	E-80	\$0	\$776,798			\$79,380	\$687,338	-\$507,968
81	929,000	Duplicate Charges - Credit	\$0	\$0	\$0	E-81	\$0	\$0	-,	• • •	\$0	\$0	\$0
82 83	930,100	Institutional or Goodwill Advertising Expenses	\$31,866	\$0 \$0	\$31,856	E-82	\$0	\$31,856		*	\$5,706	\$0	\$5,706
83	930,200	Misc. General Expenses	\$1,069,417	20	\$1,069,417	E-83	\$0	\$1,069,417	100,00%	\$1,395,702	\$2,465,119	-\$11,694	\$2,476,813

Line	Account	<u>B</u> .	C Test Year	D Test Year	E Tost Year	E Adjust	G Total Company	H.	ludadiations	<u>J</u>	K MO Final Adi	L MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
Same Contact	X 6 1 1		(D+E)	ing sa production			(From Adj, Sch.)	(C+G)	Citta Informati	(From Adj. Sch.)	(H x I) + J	<u> </u>	8=Κ
84	930,300	Research & Development Expenses - AGE	\$85,111	\$0	\$85,111	E-84	\$0	\$86,111	100,00%	-\$2	\$85,109	\$0	\$85,109
85	931.000	Rents - AGE	\$218,407	\$0	\$218,407	E-85	\$0	\$218,407	100.00%	-\$44,810	\$173,697	\$0	\$173,697
86	932.000	Maint, of General Plant - AGE	\$1,607,661	\$389,747	\$1,217,914	E-86	\$92,987	\$1,700,648	100,00%	-\$15,171	\$1,685,477	\$482,734	\$1,202,743
87		TOTAL ADMIN. & GENERAL EXPENSES	\$69,580,794	\$47,362,746	\$22,218,048		\$1,853,276	\$71,434,070		-\$3,876,516	\$67,557,554	\$47,971,031	\$19,586,523
88		DEPRECIATION EXPENSE											
89	403,000	Depreciation Expense, Dep. Exp.	\$38,342,012	See note (1)	See note (1)	E-89	See note (1)	\$38,342,012	100.00%		\$43,194,568	See note (1)	See note (1)
90		TOTAL DEPRECIATION EXPENSE	\$38,342,012	\$0	\$0		\$0	\$38,342,012		\$4,852,566	\$43,194,568	\$0	\$0
91		OTHER OPERATING EXPENSES											
92	408,000	Property Taxes	\$14,208,628	\$0	\$14,208,628	E-92	\$0	\$14,208,628	100.00%	\$1	\$14,208,629	\$0	\$14,208,62 9
93	408,000	Payroll Taxes	\$1,984,461	\$1,984,461	\$0	E-93	\$268,130	\$2,252,591	100.00%	\$0		\$2,252,591	\$0
94	408,000	Other Taxes	-\$96,289	\$0	-\$96,289	E-94	\$0	-\$96,289	100.00%	-\$15,498	-\$111,787	\$0	-\$111,787
95	408,000	PSC Assessment	\$2,448,702	\$0	\$2,448,702	E-95	\$0	\$2,448,702	100.00%		\$2,132,598	\$0	\$2,132,598
96		TOTAL OTHER OPERATING EXPENSES	518,645,502	\$1,984,461	\$16,561,041		\$268,130	\$18,813,632		-\$331,601	\$18,482,031	\$2,252,591	\$16,229,440
97		AMORTIZATION EXPENSE											
98	0.000	Amortization - Tank Painting Tracker	\$0	\$0	\$0	E-98	\$ D	\$0	0.00%		\$165,089	\$0	\$165,089
99	404,000	Amortization - Ltd Term Plant	\$0	\$0	\$0	€-99	\$0	\$0	0.00%		-\$2,051	\$0	-\$2,051
100	405.000	Amortization Reg Asset	\$1,504,129	\$0	\$1,804,129	E-100	\$0	\$1,504,129	100.00%			\$0	\$1,066,573
101	407.000	Amortization Property Losses	\$0		\$0	E-101	<u> </u>	\$0				\$0	\$0
102		TOTAL AMORTIZATION EXPENSE	\$1,504,129	\$0	\$1,504,129		\$0	\$1,504,129	•	-\$274,618	\$1,229,611	\$0	\$1,229,611
103		COLLECTION OPERATIONS EXPENSES		_									
104	700.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-104	\$0	\$0	0,00%			\$0	so
105	701,000	Operation Labor & Expense	\$664	\$182	\$482	E-105	\$3	\$667	100.00%			\$185	\$148,808
106	703.000	Miscellaeous Expense	\$7,990	\$0	\$7,990	E-106	\$0	\$7,990	100.00%			\$0	-\$6,057
107	705,000	Rents	\$927 \$9,581	\$0 \$182	\$927 \$9,399	E-107	<u>\$0</u> \$3	\$927 \$9,584	100.00%			\$0	\$927
108		TOTAL COLLECTION OPERATIONS EXPENSES	59,581	\$182	\$9,539		\$3	\$3,554		\$134,279	\$143,863	\$185	\$143,678
109		COLLECTION MAINT. EXPENSES											
110	710,000	Maint, Supervision & Engineering	\$0	\$0	\$0	E-110	S0	\$0				\$0	\$0
111	711.000	Maint. Of Structures & Improvements	\$164	\$164	\$0	E-111	\$140	\$304				\$304	\$0
112	712.000	Maint, Of Collect, & Impound Recryoirs	\$3,028	\$3,028	\$0	E-112	\$5,296	\$8,324				\$8,326	\$0
113	713.000	Maint. Of Lake, River and Other Intakes	\$143	\$143	\$0	E-113	-\$29	\$114			•	\$114	\$0
114	714,000	Maint, Of Wells & Springs	\$0	\$0	\$0	E-114	\$0	\$0			*-	\$0	\$0
115	715.000	Maint. Of Inflitration Galleries & Tunnels	\$1	\$1	\$0	E-115	\$0	\$1				\$1	50
116 117	716.000	Maint, Of Supply Mains TOTAL COLLECTION MAINT, EXPENSES	\$33,486 \$36,822	\$27,763 \$31,099	\$5,723 \$5,723	E-116	-\$17,859 -\$12,452	\$15,627 \$24,370		\$0 \$2		\$9,904	\$5,723
117		TOTAL COLLECTION MAINT. EXPENSES	\$36,822	531,089	\$5,723		-512,452	\$24,370		\$2	\$24,372	\$18,649	\$5,723
118		PUMPING OPERATIONS EXPENSES											
119	720.000	Operation Supervision & Engineering -PE	\$121	\$121	50		\$212	\$333			*	\$333	\$0
120	721.000	Fuel or Power Purchased for Pumping	\$4,460	\$0	\$4,460		\$0	\$4,460					
121	722,000	Pumping Labor & Expenses	-\$48	-\$48	\$0		\$0	-\$48					
122	724,000 725.000	Miscellancous Expenses Rents	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0				\$0	
123 124	726.000	TOTAL PUMPING OPERATIONS EXPENSES	\$4,533	\$73	\$4,460		\$212	\$4,745		\$211		\$0 \$285	
			34,033	\$12	34,460		3212	94,/43	,	\$211	34,856	\$285	\$4,671
125		PUMPING MAINTENANCE EXPENSES											
126	730,000	Maint, Supervision & Engineering - PME	\$0	\$0	\$0		\$0	\$0					
127	731.000	Maint. Of Structures & Improvements - PME	\$1	\$1	\$0	E-127	\$0	\$1	100.00%	s \$2	\$3	\$3	\$0

Line Number	Account Number	度 fncome Description	C Test Year Total (D+E)	Q Test Year Labor	E Test Year Non Labor	E Adjust Number	Q Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	j Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	MO Adj. Juris, Labor L+M	M MO Adj. Juris. Non Labor = K
128	732.000	Maint. Of Power Production Equipment	\$4,435	\$3,107	\$1,328	E-128	-\$1,253	\$3,182	100,00%	-\$59	\$3,123	\$1,854	\$1,269
129		TOTAL PUMPING MAINTENANCE EXPENSES	\$4,436	\$3,108	\$1,328		-\$1,253	\$3,183		-\$67	\$3,126	\$1,857	\$1,269
130		TREAT. & DISP. OPER, EXPENSE											
131	740.000	Operation - Supervision & Engineering	\$417	\$417	\$0	E-131	\$715	\$1,132	100.00%	\$0	\$1,132	\$1,132	\$0
132	741,000	Chemicals	\$30,521	\$0	\$30,521	E-132	\$0	\$30,521	100.00%	\$1,139	\$31,660	\$0	\$31,560
133	742,000	Operation Labor & Expenses	\$591,977	\$550,766	\$41,211	E-133	-\$244,289	\$347,688	100,00%	\$1,202	\$348,890	\$305,367	\$43,523
134	743,000	Miscellaneous Expenses - WTE	\$1,244,429	\$0	\$1,244,429	E-134	\$0	\$1,244,429	100.00%	-\$23,051	\$1,221,378	\$0	\$1,221,378
135	744,000	Miscellaneous Expense - WTE	-\$50,900	\$0	-550,900	E-135	\$0	-\$50,900	100.00%	\$274	-\$50,626	\$250	-\$50,876
136	745.000	Rents - WTE	\$4,827	\$0	\$4,827	E-136	\$0	\$4,827	100.00%	\$1	\$4,828	\$0	\$4,828
137		TOTAL TREAT, & DISP, OPER, EXPENSE	\$1,821,271	\$551,183	\$1,270,088		-\$243,574	\$1,577,697		-\$20,435	\$1,557,262	\$306,749	\$1,250,613
138		TREAT, & DISP, MAINT, EXPENSES											
139	750,000	Maint, Supervision & engineering - WTE	02	\$0	02	E-139	-\$24	-\$24	100.00%	50	-\$24	-\$24	\$0
140	751,000	Maint, Of Structures & Improvements - WTE	-\$36	-\$36	20	E-140	\$0	-\$36	100,00%	\$0	-\$36	-536	\$0
141	752,000	Maint, Of Water Treatment Equipment	\$118,213	\$30,837	\$87,376	E-141	-\$14,980	\$103,233	100.00%	-\$7,359	\$95,874	\$14,830	\$81,044
142		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$118,177	\$30,801	\$87,376		-\$15,004	\$103,173		-\$7,359	\$95,814	\$14,770	\$81,044
143		TOTAL OPERATING EXPENSE	\$183,726,501	\$67,931,692	\$77,452,797	ni Audreica	\$6,889,968	\$190,596,469		-\$1,518,762	\$189,077,707	\$72,962,994	\$72,920,145
144		NET INCOME BEFORE TAXES	\$103,864,871	\$0	\$0		\$0	\$96,994,903		\$10,577,731	\$107,572,634	\$0	\$0
145		INCOME TAXES											
146	0.000	Current Income Taxes	-\$7,618,869	See note (1)	See note (1)	E-146	See note (1)	-\$7,618,859	100.00%	\$29,533,901	\$21,915,042	See note (1)	See note (1)
147	-,	TOTAL INCOME TAXES	-\$7,618,859	\$0	\$0		\$0	-\$7,518,859		\$29,533,901	\$21,915,042	\$0	\$0
148		DEFERRED INCOME TAXES											
149	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$39,246,424	See note (1)	See note (1)	E-149	See note (1)	\$39,246,424	100.00%	-\$31,027,374	\$8,219,050	See note (1)	See note (1)
150	0.000	Amortization of Deferred ITC	-\$106,662			E-150		-\$106,662	100,00%	\$0	-\$106,662		
151		TOTAL DEFERRED INCOME TAXES	\$39,139,762	\$0	\$0		\$0	\$39,139,762		-\$31,027,374	\$8,112,388	\$0	\$0
152		NET OPERATING INCOME	\$72,343,988	50	50	MUHUK	\$0	\$65,474,000		\$12,071,204	\$77,645,204	02 800 800	aniy araben x so

Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Capital Structure Schedule

Line Number	A Description	<u>B</u> Dollar Amount	© Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	E Weighted Cost of Capital 9.25%	<u>G</u> Weighted Cost of Capital 9.50%
1	Common Stock	\$5,384,000,000	43.99%		3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2.730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,239,172,697	100.00%		6.525%	6.855%	6.965%
8	PreTax Cost of Capital				8.862%	9.400%	9.579%

Exhibit No.:

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: WR-2017-0285 Date Prepared: 11/30/2017



MISSOURI PUBLIC SERVICE COMMISSION COMMISSION STAFF STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY TOTAL WATER

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017

Missouri-American Water Company Case No. WR-2017-0285 Total Water Test Year Ending 12-31-2016 Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6:53% Return	<u>C</u> 6.86% Return	<u>D</u> 6.97% Return
1	Net Orig Cost Rate Base	\$1,124,288,221	\$1,124,288,221	\$1,124,288,221
2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$73,359,806	\$77,069,958	\$78,306,675
4	Net Income Available	\$76,561,950	\$76,561,950	\$76,561,950
5	Additional Net Income Required	-\$3,202,144	\$508,008	\$1,744,725
6 7 8	Income Tax Requirement Required Current Income Tax Current Income Tax Available	\$19,718,447 \$21,681,560	\$22,051,254 \$21,681,560	\$22,828,855 \$21,681,560
9	Additional Current Tax Required	-\$1,963,113	\$369,694	\$1,147,295
10	Revenue Requirement	-\$5,165,257	\$877,702	\$2,892,020
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$16,970,746	\$16,970,746	\$16,970,746
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$11,805,489	\$17,848,448	\$19,862,766

Accounting Schedule: 1 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Total Water Test Year Ending 12-31-2016 RATE BASE SCHEDULE

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$2,207,527,780
2	Less Accumulated Depreciation Reserve		\$502,257,860
3	Net Plant In Service		\$1,705,269,920
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,063,864
6	Contributions in Aid of Construction Amortization	·	\$63,833,796
7	Materials & Supplies		\$5,122,406
8	Prepayments		\$2,279,320
9	Prepaid Pension Asset		\$11,282,340
	Tank Painting Tracker		\$660,361
11	TOTAL ADD TO NET PLANT IN SERVICE		\$92,242,087
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		\$376,810
14	State Tax Offset		\$60,888
15	City Tax Offset		\$7,323
16	Interest Expense Offset		\$1,817,020
	Contributions in Aid of Construction		\$305,035,470
18	Customer Advances		\$23,643,962
19	Accumulated Deferred Income Taxes		\$331,657,372
20	OPEB Tracker		\$6,203,678
21	Pension Tracker		\$4,421,263
22	Customer Deposits		\$0
23	TOTAL SUBTRACT FROM NET PLANT		\$673,223,786
24	Total Rate Base		\$1,124,288,221

Missouri-American Water Company Case No. WR-2017-0285 Total Water Test Year Ending 12-31-2016 Plant In Service

20.0 C. 20.0 S. 20.0 20.0 C. 20.0 S. 20	A	B 2000 (1000)	• • • • • • • • • • • • • • • • • • •	d (p //	· · · · · · <u>E</u>	sterios para F ore, estras	G	н	1 1 2 <u>2</u> 4
	Account#		Total Plant	Adjust				Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisoicuonai
1		INTANGIBLE PLANT		l					
2	301.000	Organization	\$240,459	P-2	\$0	\$240,459		\$0	\$240,459
3	302.000	Franchises and Consents	\$43,698 \$1,065,530	P-3 P-4	\$0 \$0	\$43,698 \$1,065,530		\$0 \$0	\$43,698 \$1,065,530
4 5	303.000	Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT	\$1,065,530		\$0	\$1,349,687		\$0	\$1,349,687
_	ļ		1						
6 7	310.000	SOURCE OF SUPPLY PLANT Land and Land Rights - SSP	\$1,759,843	P-7	\$0	\$1,759,843		\$0	\$1,759,843
8	311.000	Structures and Improvements - SSP	\$17,816,941	P-8	\$0	\$17,816,941		\$0	\$17,816,941
9	312.000	Collecting & Impounding Reservoirs	\$119,689	P-9	\$0	\$119,689		\$0	\$119,689
10	313.000	Lake, River and Other Intakes	\$7,801,373	P-10	\$0	\$7,801,373	,	\$0	\$7,801,373
11	314.000	Wells and Springs	\$7,525,152	P-11	\$0	\$7,526,152	Í	\$0	\$7,525,152
12	315.000	Infiltration Galleries and Tunnels	\$1,804	P-12	\$0	\$1,804		\$0	\$1,804
13	316.000	Supply Mains	\$22,275,704	P-13	\$0	\$22,275,704		\$0	\$22,275,704
14	317.000	Other Water Source Plant	\$1,730	P-14	\$0	\$1,730		\$0 \$0	\$1,730
15		TOTAL SOURCE OF SUPPLY PLANT	\$57,302,236		\$0	\$57,302,236		ŞU	\$57,302,236
16		PUMPING PLANT				4			4504.047
17	320.000	Land and Land Rights - PP	\$501,017	P-17	\$0	\$501,017		\$0 \$0	\$501,017
18	321.000	Structures and Improvements - PP	\$21,369,612	P-18 P-19	-\$3,256 \$0	\$21,366,356 \$0		\$0 \$0	\$21,366,356 \$0
19	322.000 323.000	Boiler Plant Equipment	\$0 \$3,433,562	P-19 P-20	-\$2,791	\$3,430,771		\$0	\$3,430,771
20 21	323.000	Other Power Production Equipment Steam Pumping Equipment	\$459,989	P-21	\$0	\$459,989		\$0	\$469,989
22	325.000	Electric Pumping Equipment	\$71,752,809	P-22	-\$9,768	\$71,743,041		\$0	\$71,743,041
23	326,000	Diesel Pumping Equipment	\$2,532,633	P-23	\$0	\$2,532,633		\$0	\$2,532,633
24		Hydraulic Pumping Equipment	\$670,265	P-24	\$0	\$570,265		\$0	\$570,265
25	328.000	Other Pumping Equipment	\$2,992,099	P-25	\$0	\$2,992,099		\$0	\$2,992,099
26	CHUIC	TOTAL PUMPING PLANT	\$103,611,986		-\$15,815	\$103,596,171		\$0	\$103,596,171
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$2,630,453	P-28	\$0	\$2,630,453		\$0	\$2,630,453
29	331.000	Structures and Improvements - WTP	\$123,637,767	P-29	\$0	\$123,637,767		\$0	\$123,637,767
30		Water Treatment Equipment	\$133,773,374	P-30	\$0	\$133,773,374]	\$0	\$133,773,374
31	333.000	Water Treatment - Other	\$1,473,221	P-31	\$0	\$1,473,221		\$0	\$1,473,221
32		TOTAL WATER TREATMENT PLANT	\$261,514,815		\$0	\$261,514,815		\$0	\$261,514,815
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$5,105,512	P-34	\$0	\$5,105,512		\$0	\$5,105,612
35	341.000	Structures and improvements - TDP	\$10,256,875	P-35	\$0	\$10,256,875		\$0	\$10,256,875
36	342.000	Distribution Reservoirs and Standpipes	\$35,832,102	P-36	-\$824,467	\$35,007,635		\$0	\$35,007,635
37		Transmission and Distribution Mains	\$1,309,028,072	P-37	-\$118,058	\$1,308,910,014			\$1,308,910,014
38		Fire Mains	\$595,477	P-38	\$0	\$595,477		\$0	\$595,477
39		Services	\$47,267,988	P-39	\$0	\$47,267,988		\$0 \$0	\$47,267,988 \$122,200,695
40		Meters	\$122,203,110	P-40 P-41	-\$2,415 \$0	\$122,200,695 \$29,688,045		\$0	\$29,688,045
41		Meter installations	\$29,688,045 \$84,606,107	P-42	-\$576	\$84,605,531		\$0	\$84,605,531
42 43	348.000 349.000	Hydrants Other Transmission & Distribution Plant	\$38,643	P-43	\$0	\$38,643		\$0	\$38,643
44	345.000	TOTAL TRANSMISSION & DIST. PLANT	\$1,644,621,931	, 40	-\$945,516	\$1,643,676,415			\$1,643,676,415
45		INCENTIVE COMPENSATION							
[CAPITALIZATION		n /	A O	••		\$0	\$0
46	0.000	Incentive Compensation Capitalization Adj.	\$0	P-46	\$0	\$0			
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
48		GENERAL PLANT						_	
49	389.000	Land and Land Rights - GP	\$567,080	P-49	\$0	\$567,080	ļ 1	\$0	\$567,080
50		Structures and Improvements - GP	\$14,212,736	P-50	-\$465	\$14,212,271		\$0	\$14,212,271
51		Office Structures	\$6,830,899	P-51	\$0	\$6,830,899		\$0	\$6,830,899
52		General Structures - HVAC	\$206,494	P-52	\$0 •0	\$206,494	I	\$0 \$0	\$206,494
53		Miscellaneous Structures	\$3,693,920	P-53	\$0 \$0	\$3,693,920	I	\$0 \$0	\$3,693,920 \$67,101
54		Structures & Improvements - Leasehold	\$67,101 \$1,399,697	P-54 P-55	\$0 \$0	\$67,101 \$1,399,697		\$0 \$0	\$1,399,697
55 56		Office Furniture and Equipment Computers & Peripheral Equipment	\$8,144,581	P-56	\$0 \$0	\$8,144,581		\$0	\$8,144,581
57		Computer Hardware & Software	\$464,243		\$0	\$464,243	1	\$0	\$464,243
1		I manufacture and a secure	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		** 1			, - 1	

Accounting Schedule: 3 Sponsor: Arnanda McMellen Page; 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Total Water Test Year Ending 12-31-2016 Plant In Service

256	Α	<u>B</u>	galdska 🚨 a sag	- 2 -	Z Z	E E	<u> </u>	Н	
A 4 11 20 17 11	Account#		Total	Adjust.		en la compresentación de como de	at a transfer of the research decident	Jurisdictional	MO Adjusted
Number		Plant Account Description	Plant ·	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58	391.250	Computer Software	\$14,640,670	P-58	\$0	\$14,640,670	1 1	\$0	\$14,640,670
59	391.260	Personal Computer Software	\$0	P-59	\$0	\$0		\$0	\$0
60	391.300	Other Office Equipment	\$542,713	P-60	\$0	\$542,713		\$0	\$542,713
61	391.400	BTS Initial Investment	\$45,024,793	P-61	\$0	\$45,024,793		\$0	\$45,024,793
62	392.000	Transportation Equipment	\$0	P-62	\$0	\$0		\$0	\$0
63	392.100	Transportation Equipment - Light Trucks	\$3,664,491	P-63	\$0	\$3,664,491	1	\$0	\$3,664,491
64	392.200	Transportation Equipment - Heavy Trucks	\$15,514,358	P-64	\$0	\$15,514,358		\$0	\$15,514,358
65	392.300	Transportation Equipment - Cars	\$1,233,404	P-65	\$0	\$1,233,404	1 1	\$0	\$1,233,404
66	392,400	Transportation Equipment - Other	\$3,066,021	P-66	\$0	\$3,066,021		\$0	\$3,066,021
67	393.000	Stores Equipment	\$799,315	P-67	\$0	\$799,315		\$0	\$799,315
68	394.000	Tools, Shop and Garage Equipment	\$7,628,368	P-68	\$0	\$7,628,368]	\$0	\$7,628,368
69	395.000	Laboratory Equipment	\$1,587,290	P-69	\$0	\$1,587,290	1	\$0	\$1,587,290
70		Power Operated Equipment	\$1,440,551	P-70	\$0	\$1,440,551	1	\$0	\$1,440,551
71		Communication Equipment	\$0	P-71	\$0	\$0	1 1	\$0	\$0
72		Communication Equipment (non telephone)	\$5,470,802	P-72	\$0	\$5,470,802		\$0	\$5,470,802
73	397,200	Telephone Equipment	\$63,861	P-73	\$0	\$63,861		\$0	\$63,861
74		Miscellaneous Equipment	\$3,795,444	P-74	\$0	\$3,795,444	l I	\$0	\$3,795,444
75		Other Tangible Equipment	\$30,089	P-75	\$0	\$30,089]	\$0	\$30,089
76	555,600	TOTAL GENERAL PLANT	\$140,088,921		-\$465	\$140,088,456		\$0	\$140,088,456
77	 	TOTAL PLANT IN SERVICE	\$2,208,489,576		-\$961,796	\$2,207,527,780			\$2,207,527,780

Missouri-American Water Company Case No. WR-2017-0285 **Total Water** Test Year Ending 12-31-2016 Depreciation Expense

	Α	В	<u>C</u>	D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
	MAR. 5				
1		INTANGIBLE PLANT			
2	301.000	Organization	\$240,459	0.00%	\$0
3	302.000	Franchises and Consents	\$43,698	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$1,065,530	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,349,687		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$1,759,843	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$17,816,941	1.97%	\$350,994
9	312.000	Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419
10	313.000	Lake, River and Other Intakes	\$7,801,373	3.57%	\$278,510
11	314.000	Wells and Springs	\$7,525,152	2.52%	\$189,634
12	315.000	Infiltration Galleries and Tunnels	\$1,804	1.77%	\$32
13	316.000	Supply Mains	\$22,275,704	1.45%	\$322,998
14	317.000	Other Water Source Plant	\$1,730	4.97%	\$86
15		TOTAL SOURCE OF SUPPLY PLANT	\$57,302,236		\$1,142,673
16		PUMPING PLANT			
17	320.000	Land and Land Rights - PP	\$501,017	0.00%	\$0
18	321.000	Structures and Improvements - PP	\$21,366,356	3.95%	\$843,971
19	322.000	Boiler Plant Equipment	\$0	0.00%	\$0
20	323.000	Other Power Production Equipment	\$3,430,771	3.05%	\$104,639
21	324.000	Steam Pumping Equipment	\$459,989	1.89%	\$8,693
22	325.000	Electric Pumping Equipment	\$71,743,041	1.89%	\$1,355,944
23	326.000	Diesel Pumping Equipment	\$2,532,633	1.89%	\$47,866
24	327.000	Hydraulic Pumping Equipment	\$570,265	1.89%	\$10,777
25	328.000	Other Pumping Equipment	\$2,992,099	1.89%	\$56,5 <u>51</u>
26		TOTAL PUMPING PLANT	\$103,596,171		\$2,428,441
27		WATER TREATMENT PLANT			.
28		Land and Land Rights - WTP	\$2,630,453	0.00%	\$0
29		Structures and Improvements - WTP	\$123,637,767	2.34%	\$2,893,123
30	332.000	Water Treatment Equipment	\$133,773,374	2.18%	\$2,916,260
31	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,059
32		TOTAL WATER TREATMENT PLANT	\$261,514,815		\$5,858,442
33		TRANSMISSION & DIST. PLANT			4
34	340.000	Land and Land Rights - TDP	\$5,105,512	0.00%	\$0
35	341.000	Structures and Improvements - TDP	\$10,256,875	1.49%	\$152,827
36	342.000	Distribution Reservoirs and Standpipes	\$35,007,635	1.70%	\$595,130
37	343.000	Transmission and Distribution Mains	\$1,308,910,014	1.39%	\$18,193,849
38	344.000	Fire Mains	\$595,477	1.56%	\$9,289
39	345.000	Services	\$47,267,988	2.94%	\$1,387,734

Accounting Schedule: 5 Sponsor: Kennan Patterson Page: 1 of 3

Missouri-American Water Company Case No. WR-2017-0285 **Total Water** Test Year Ending 12-31-2016 Depreciation Expense

	A	В	<u>C</u>	<u>D</u>	
Line	Account		MO Adjusted	Depreciation -	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
40	346.000	Meters	\$122,200,695	2.40%	\$2,932,818
41	347.000	Meter Installations	\$29,688,045	2.40%	\$712,514
42	348.000	Hydrants	\$84,605,531	1.85%	\$1,565,202
43	349.000	Other Transmission & Distribution Plant	\$38,643	2.96%	\$1,144
44		TOTAL TRANSMISSION & DIST. PLANT	\$1,643,676,415		\$25,550,507
45		INCENTIVE COMPENSATION			
		CAPITALIZATION			
46	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
47		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION			•
48		 GENERAL PLANT			
49	389.000	Land and Land Rights - GP	\$567,080	0.00%	\$0
50	390.000	Structures and Improvements - GP	\$14,212,271	3.02%	\$429,210
51	390.100	Office Structures	\$6,830,899	2.09%	\$142,766
52	390.200	General Structures - HVAC	\$206,494	2.09%	\$4,316
53	390,300	Miscellaneous Structures	\$3,693,920	3.72%	\$137,414
54	390.900	Structures & Improvements - Leasehold	\$67,101	2.75%	\$1,846
55	391.000	Office Furniture and Equipment	\$1,399,697	3.49%	\$48,850
56	391.100	Computers & Peripheral Equipment	\$8,144,581	19.06%	\$1,552,357
57	391.200	Computer Hardware & Software	\$464,243	19.06%	\$88,486
58	391.250	Computer Software	\$14,640,670	5.00%	\$732,034
59	391,260	Personal Computer Software	\$0	0.00%	\$0
60	391.300	Other Office Equipment	\$542,713	10.46%	\$56,768
61	391.400	BTS Initial Investment	\$45,024,793	5.00%	\$2,251,241
62	392.000	Transportation Equipment	\$0	0.00%	\$0
63	392.100	Transportation Equipment - Light Trucks	\$3,664,491	5.57%	\$204,112
64	392.200	Transportation Equipment - Heavy Trucks	\$15,514,358	0.00%	\$0
65	392.300	Transportation Equipment - Cars	\$1,233,404	0.00%	\$0
66	392.400	Transportation Equipment - Other	\$3,066,021	6.15%	\$188,560
67		Stores Equipment	\$799,315	3.88%	\$31,014
68	394.000	Tools, Shop and Garage Equipment	\$7,628,368	3.73%	\$284,537
69	395.000	Laboratory Equipment	\$1,587,290	3.90%	\$61,905
70	396.000	Power Operated Equipment	\$1,440,551	3.79%	\$54,597
71	397.000	Communication Equipment	\$0	0.00%	\$0
72	397.100	Communication Equipment (non telephone)	\$5,470,802	5.76%	\$315,118
73	397.200	Telephone Equipment	\$63,861	8.94%	\$5,709
74	398.000	Miscellaneous Equipment	\$3,795,444	6.48%	\$245,945
75	399.000	Other Tangible Equipment	\$30,089	2.43%	\$732
76	220.000	TOTAL GENERAL PLANT	\$140,088,456		\$6,837,517

Accounting Schedule: 5 Sponsor: Kennan Patterson Page: 2 of 3

Missouri-American Water Company Case No. WR-2017-0285 Total Water Test Year Ending 12-31-2016 Depreciation Expense

A B Line Account Number Number Plant Account		C <u>D</u> djusted Depreciation ictional Rate	<u>E</u> Depreciation Expense
77 Total Depreciation	\$2,207,	,527,780	\$41,817,580

Missouri-American Water Company Case No. WR-2017-0285 Total Water Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

Line	<u>A</u> Account	.B	<u>C</u> Total	<u>D</u> Adjust		E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT			_		na n	1	
2	301.000	Organization	\$2,933	P-2	\$0	\$2,933	}	\$0	\$2,933
3	302.000	Franchises and Consents	\$306,586	P-3	\$0	\$306,586	1	\$0	\$306,586
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$0	\$0	1	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$309,519		\$0	\$309,519		\$0	\$309,519
6 7	310.000	SOURCE OF SUPPLY PLANT Land and Land Rights - SSP	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$5,877,980	P-8	\$0	\$5,877,980	•	\$0	\$5,877,980
9	312.000	Collecting & Impounding Reservoirs	\$98,556	P-9	\$0	\$98,556		\$0	\$98,556
10	313.000	Lake, River and Other Intakes	\$849,800	P-10	\$0	\$849,800		\$0	\$849,800
11	314.000	Wells and Springs	\$1,813,617	P-11	\$0	\$1,813,617		\$0	\$1,813,617
12	315.000	Infiltration Galleries and Tunnels	\$302	P-12	\$0	\$302		\$0	\$302
13	316.000	Supply Mains	\$8,348,125	P-13	\$0	\$8,348,125		\$0 \$0	\$8,348,125 \$674
14	317.000	Other Water Source Plant	\$674	P-14	\$0 \$0	\$674 \$16,989,054		\$0	\$16,989,054
15		TOTAL SOURCE OF SUPPLY PLANT	\$16,989,054		. 40	\$10,369,054		40	\$10,000,024
16	220 000	PUMPING PLANT	\$0	P-17	\$0	\$0		\$0	\$0
17 18	320.000 321.000	Land and Land Rights - PP Structures and Improvements - PP	\$7,336,605	P-17	-\$2,066	\$7,334,539		\$0	\$7,334,539
19	322.000	Boiler Plant Equipment	\$0	P-19	\$0	\$0		\$0	\$0
20	323.000	Other Power Production Equipment	\$576,424	P-20	-\$1,497	\$574,927		\$0	\$574,927
21		Steam Pumping Equipment	-\$50,591	P-21	\$0	-\$50,591		\$0	-\$50,591
22	325.000	Electric Pumping Equipment	\$24,978,558	P-22	-\$3,108	\$24,975,450		\$0	\$24,975,450
23	326.000	Diesel Pumping Equipment	\$1,796,000	P-23	\$0	\$1,796,000		\$0	\$1,796,000
24	327.000	Hydraulic Pumping Equipment	\$43,246	P-24	\$0	\$43,246		\$0 \$0	\$43,246 \$376,200
25	328.000	Other Pumping Equipment	\$376,200	P-25	\$0 -\$6,671	\$376,200 \$35,049,771		\$0	\$35,049,771
26		TOTAL PUMPING PLANT	\$35,056,442		-\$0,071	\$30,049,771		30	000,040,711
27		WATER TREATMENT PLANT	\$0	P-28	\$0	\$0		\$0	\$0
28	330.000 331.000	Land and Land Rights - WTP Structures and Improvements - WTP	\$39,410,484	P-29	\$0	\$39,410,484	:	\$0	\$39,410,484
29 30	332.000	Water Treatment Equipment	\$44,252,115	P-30	\$0	\$44,252,115		\$0	\$44,252,115
31	333.000	Water Treatment - Other	\$468,579	P-31	\$0	\$468,579		\$0	\$468,579
32		TOTAL WATER TREATMENT PLANT	\$84,131,178		\$0	\$84,131,178		\$0	\$84,131,178
33		TRANSMISSION & DIST. PLANT						**	**
34	340.000	Land and Land Rights - TDP	\$10	P-34	-\$10	\$0		\$0 \$0	\$0 \$5,306,109
35	341.000	Structures and Improvements - TDP	\$5,306,109	P-35 P-36	\$0 -\$192,628	\$5,306,109 \$14,986,465		\$0 \$0	\$14,986,465
36		Distribution Reservoirs and Standpipes	\$15,179,093 \$241,198,601	P-36	-\$192,028 -\$23,370	\$241,175,231		\$0	\$241,175,231
37 38	343.000 344.000	Transmission and Distribution Mains Fire Mains	\$161,937	P-38	\$0	\$161,937		\$0	\$161,937
39		Services	\$11,933,184	P-39	\$0	\$11,933,184		\$0	\$11,933,184
40		Meters	\$11,895,507	P-40	-\$342	\$11,895,165		\$0	\$11,895,165
41		Meter installations	\$13,143,499	P-41	\$0	\$13,143,499		\$0	\$13,143,499
42	348.000	Hydrants	\$22,327,580	P-42	-\$53	\$22,327,527		\$0	\$22,327,527
43	349.000	Other Transmission & Distribution Plant	\$12,539	P-43	\$0 -\$216,403	\$12,539		\$0 \$0	\$12,539 \$320,941,656
44		TOTAL TRANSMISSION & DIST. PLANT	\$321,158,059		-\$216,403	\$320,941,656		40	\$020,341,000
45		INCENTIVE COMPENSATION CAPITALIZATION							
46	0.000	Incentive Compensation Capitalization Adj.	\$0	P-46	\$0	\$0		\$0	\$0
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
48		GENERAL PLANT							
49	389.000	Land and Land Rights - GP	\$647	P-49	-\$647	\$0		\$0	\$0
50		Structures and Improvements - GP	\$1,945,256	P-50	-\$217	\$1,945,039		\$0	\$1,945,039 \$667,715
51		Office Structures	\$667,715	P-51	\$0	\$667,715		\$0 \$0	\$667,715 \$35,352
52		General Structures - HVAC	\$35,352	P-52	\$0 \$0	\$35,352 \$1,348,536		\$0 \$0	\$35,352 \$1,348,536
53		Miscellaneous Structures	\$1,348,536 \$176,386	P-53 P-54	\$0 \$0	\$1,348,536 \$176,386		\$0 \$0	\$176,386
54 55		Structures & Improvements - Leasehold Office Furniture and Equipment	\$1,202,289	P-55	\$0 \$0	\$1,202,289		\$0	\$1,202,289
55 56		Computers & Peripheral Equipment	\$3,308,771	P-56	\$ŏ	\$3,308,771		\$0	\$3,308,771
57		Computer Hardware & Software	\$2,861	P-57	\$0	\$2,861		\$0	\$2,861
58		Computer Software	\$7,485,448	P-58	\$0	\$7,485,448		\$0	\$7,485,448
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Missouri-American Water Company Case No. WR-2017-0285 Total Water Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

Line	<u>A</u> Account	В	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	G H Jurisdictional Jurisdictional	[MO Adjusted
	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations Adjustments	Jurisdictional
59	391,260	Personal Computer Software	\$75,334	P-59	\$0	\$75,334	\$0	\$75,334
60	391.300	Other Office Equipment	\$390,897	P-60	\$0	\$390,897	\$0	\$390,897
61	391.400	BTS Initial Investment	\$9,439,116	P-61	\$0	\$9,439,116	\$0	\$9,439,116
62	392.000	Transportation Equipment	\$0	P-62	\$0	\$0	\$0	\$0
63	392.100	Transportation Equipment - Light Trucks	\$1,429,894	P-63	\$0	\$1,429,894	\$0	\$1,429,894
64	392,200	Transportation Equipment - Heavy Trucks	\$4,602,631	P-64	\$0	\$4,602,631	\$0	\$4,602,631
65	392,300	Transportation Equipment - Cars	\$2,305,718	P-65	\$0	\$2,305,718	\$0	\$2,305,718
66	392,400	Transportation Equipment - Other	\$1,216,690	P-66	\$0	\$1,216,690	\$0	\$1,216,690
67	393.000	Stores Equipment	\$110,057	P-67	\$0	-\$110,057	\$0	-\$110,057
68	394,000	Tools, Shop and Garage Equipment	\$4,263,297	P-68	\$0	\$4,263,297	\$0	\$4,263,297
69	395,000	Laboratory Equipment	\$755,451	P-69	\$0	\$755,451	\$0	\$755,451
70	396.000	Power Operated Equipment	\$1,719,260	P-70	\$0	\$1,719,260	\$0	\$1,719,260
71	397.000	Communication Equipment	\$0	P-71	\$0	\$0	\$0	\$0
72	397,100	Communication Equipment (non	\$1,779,642	P-72	\$0	\$1,779,642	\$0	\$1,779,642
• -		telephone)						
73	397,200	Telephone Equipment	\$82,196	P-73	\$0	\$82,196	\$0	\$82,198
74	398,000	Miscellaneous Equipment	\$1,013,165	P-74	\$0	\$1,013,165	\$0	\$1,013,165
75	399.000	Other Tangible Equipment	-\$298,949	P-75	\$0	-\$298,949	\$0	-\$298,949
76		TOTAL GENERAL PLANT	\$44,837,546		-\$864	\$44,836,682	\$0	\$44,836,682
77	l Š	TOTAL DEPRECIATION RESERVE	\$502,481,798		-\$223,938	\$502,257,860	\$0	\$502,257,860

December Perceits December Perceit Per	j _e rviš	A 2000	B.	<u>c</u>	D	.	E	<u>c</u>	ostan Po H overner		- Control I control	. К	ι	% : M
Processor Proc	Une	Account		Test Year		Test Year								MO Adj. Juris.
Commercial State	Number		ancome Description		Labor	NOR LADOR	Number			Allocations			177 0 0	
Rev-2 44-1.00 Residential \$413.397,771 \$60 Note(1) \$60 Note(1) \$60 Note(1) \$60 Note(1) \$103.397,771 \$100.00% \$48,880 \$132.202,777 \$60 Note(1) \$103.207,772 \$10.000% \$44,880 \$10.0000% \$44,880 \$10.000% \$44,880 \$10.0000%				·			······································			<u></u>	1	(11×13×10	14 P	1 - K. 1. S. 1. S. 1. S. 1. S. 1.
Rev-V 441,00 Commercial S\$4,396,87 Rev-J S\$4,296,87 S\$4,006,87 S\$4,406,87 S\$4,406,87 S\$4,406,87 S\$4,406,87 Rev-J \$4,407,75 \$10,000 \$273,047 \$273		461 100		£492 927 724	Can blocke(4)	Can Matala)	De 9	Can Nadadd)	6402 007 704	455.554				
Rev-6 451,00					See Note(1)	See Note(1)		Sec Note(1)					See Note(1)	See Note(1)
Rev-6 43,200 Printer Fire Protection \$4,540,755 Rev-6 43,440,735 100,0075 \$15,025 \$4,590,780 Rev-7 48,540 Printer Protection \$4,540 Rev-7 \$5,47,000 \$6,540 \$1,000 \$6,540 Rev-7 \$6,547,000 \$6,540 Rev-7 \$6,547,000 \$6,540 Rev-7 \$6,547,000 \$6,500 \$6,500 Rev-7 \$6,547,000 \$6,500 Rev-7 \$6,547,000 \$6,500 Rev-7 \$6,547,000 \$6,000 Rev-7 \$6,547,000 Rev-7 \$														
Rev-Variable Fire Protection														
Rev-Part 484,000 Chief Public Auth 55,877,003 100,004 548,507 100,005 120,105 120,105														
Reve 45,000 Sales for Reasle \$10,070,136 Reve \$10,070,136 Reve \$10,070,136 Reve \$4,455,650 Reve \$4,455,650 \$4,455,650 \$370,050,000 \$22,650,650 \$327,155,40														
Rev96		466,00D												
Revid														
SOURCE OF SUPPLY EXPENSES 57,007 5271 536,738 E-2 356 537,063 100,000 50 537,063 5327 536,738 540,000 540,00	Rev-10						A						A section of the section	
2 600,000 Operation Supervision & Engineering \$17,007 \$271 \$18,708 \$2.5 \$5.6 \$37,003 \$100,000 \$0 \$31,005 \$1277 \$3.708,000 \$100,000 \$2.271,405 \$2.471,78.00 \$0.000 \$3.000 \$1.000 \$2.271,405 \$3.000 \$0.000 \$3.000 \$3.000 \$0.000 \$3.000 \$0.000 \$3.000 \$0.000 \$3.000 \$0.000 \$3.000 \$0.0000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.000000 \$0.000000 \$0.00000000 \$0.0000000000				-, .,	Complete of medical property of a second second second	Control of the second of the control of the second of	Principle on the Charles of Con-	klasta lim 1800. garaji ili Paramakh kuthur ya karanili. P	erenamento prompto de la constante de la const	German anthro Torrando Livia	or manifest of the same of	Water to the Co.	uder ett film så er til så film hill så i	Parking the State of the control of
\$ 60,000 Operation Labor & Expenses \$447,817 \$147,139 \$310,678 E-3 \$38,989 \$494,800 \$100,000 \$32,271,412 \$1,778,600 \$154,122 \$1,356,725 \$100,000 \$1														
4 60,000 Purchased Water 5332,460 50 5332,450 E-4 50 5332,450 100,000; \$322,160 \$410,000 \$4,0	_											\$37,063	\$327	\$36,736
6 603.000 Miccellameous Expenses	3												\$184,125	+\$1,960,734
8 604.000 Rents - SSE	4													\$610,300
8 8 811,000 Maint. Supervision & Engineering 3281 S281 S281 S281 S281 S281 S281 S281 S						. , ,								\$6,207,772
Section Sect	b													\$28,598
Maint of Collect, & Impound, Reservoirs S571	•					4.								
Maint of Lake, River and Other Intakes \$229 \$229 \$30 \$61 \$42 \$271 \$100,00% \$50 \$271 \$271 \$31,000 \$11	-												• -	
1	-													
15 15,000 Maint, of Infiltration Galleries & Turnells 5543 5542 50 E-12 585 \$528 100,00% 5182 \$5448 \$5605 \$5105 \$136 \$1506 \$														
14 61,000 Maint, of Supply Mains														
14 617,000 Maint, Of Misc, Water Source Plant \$3.45,802 \$3.37,771 \$5.431 \$1.44 \$78,445 \$423,747 \$100,00% \$.4 \$423,743 \$3415,016 \$54,847 \$1.07													•	
TOTAL SOURCE OF SUPPLY EXPENSES \$7,675,671 \$603,825 \$7,072,746 \$132,844 \$7,899,415 \$-52,141,204 \$5,688,211 \$736,622 \$3,1539 \$100,00% \$100,	,-					* '								
16 PUMPING EXPENSES 17 520.000 Operation Supervision & Engineering - PE		011.000					E-14							
17			TOTAL OUT OUT ALL MANAGEMENT	\$7,070,071	\$603,020	31,012,140		J 132,044	37,003,415		-52,141,204	\$5,668,211	\$736,622	\$4,931,589
Facility									\$112,355	100.00%	\$0	\$112,355	\$112,355	\$0
20 623,000 Fuel or Power Purchased for Pumping \$4,669,187 \$0 \$4,669,187 \$E-20 \$5 \$4,669,187 \$100,00% \$587,099 \$5,036,276 \$0 \$5,035,276 \$21 \$624,000 Pumping Labor and Expenses \$1,472,060 \$1,470,167 \$1,993 E-21 \$277,078 \$1,742,788 \$100,00% \$564 \$1,742,224 \$1,740,875 \$1,349 \$25,500 \$25,00				•				**			\$985	\$13,105	ce	
21 624.000 Pumping Labor and Expenses \$1,472,660 \$1,470,167 \$1,893 E.21 \$270,708 \$1,742,768 \$100.00% \$-5544 \$1,742,224 \$1,740,875 \$1,349 \$2 625,000 \$100.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00%					•	* * *				100.00%	\$0	\$295	\$295	\$0
21 624-000 Pumpling Labor and Expenses \$1,472,666 \$1,470,167 \$1,893 E-21 \$270,708 \$1,742,768 100.00% \$-5544 \$1,742,224 \$1,740,875 \$1,349 \$22,625.000 \$255,000 \$0 \$0.00% \$0 \$0.00% \$0 \$0.00%									\$4,669,187	100.00%	\$367,089	\$5,036,276	\$0	\$5,036,276
23 626.000 Miscellaneous Expense									\$1,742,768	100.00%	-\$544	\$1,742,224	\$1,740,875	
24 627.000 Rents - PE						• -					\$0	\$0	\$0	\$0
25 630,000 Maint. Supervision & Engineering - PE					• •					100.00%		\$40,691	\$0	\$40,691
26 631.000 Maint. of Structures & Improvements - PE \$91,767 \$9												\$2,571	\$0	\$2,571
27 632.000 Maint. of Power Production Equipment \$1,082 \$72 \$1,010 E-27 \$80 \$1,082 100.00% \$35 \$1,084 \$66 \$86 \$880 \$633.000 Maint. of Pumping Equipment \$4,73,591 \$416,623 \$66,968 E-28 \$88,796 \$5563,387 100.00% \$-544 \$563,343 \$506,419 \$566,924 \$100.00% \$100											\$0	\$100,173	\$100,173	\$0
28 633.000 Maint. of Pumping Equipment \$473.591 \$416.623 \$569.68 E-28 \$88,796 \$553.387 100.00% \$44 \$563.343 \$506.419 \$56,924 TOTAL PUMPING EXPENSES \$6,848,709 \$2,164,269 \$4,784,440 \$410,343 \$7,359,062 \$367,331 \$7,726,383 \$2,574,587 \$5,151,796 \$31 \$40,000 \$40 \$274,261 \$231,803 \$231,803 \$508,419 \$410,343 \$37,359,062 \$367,331 \$7,726,383 \$2,574,587 \$5,151,796 \$32 \$410,000 \$40 \$274,261 \$274,2												\$114,304	\$114,404	-\$100
29 TOTAL PUMPING EXPENSES \$6,948,709 \$2,164,269 \$4,784,440 \$410,343 \$7,359,052 \$367,331 \$7,726,383 \$2,574,587 \$5,151,796 \$30 WATER TREATMENT EXPENSES \$6,948,709 \$231,803 \$0 E-31 \$42,458 \$274,261 \$100,00% \$0 \$274,261 \$274,261 \$0 \$0 \$224,458 \$100,00% \$0 \$274,261 \$100,00% \$0 \$274,261 \$100,00% \$10 \$274,261 \$100,00% \$10 \$274,261 \$100,00% \$100,00% \$100,00% \$1														\$980
30 WATER TREATMENT EXPENSES 31 640.000 Operation. Supervision & Engineer WTE \$231,803 \$231,803 \$0 E-31 \$42,458 \$274,261 100.00% \$0 \$274,261 \$274,261 \$0 \$32 841,000 Chemicals - WTE \$9,887,014 \$0 \$9,887,014 E-32 \$0 \$3,887,014 100,00% -\$1,060,357 \$8,826,657 \$0 \$8,826,657 \$0 \$8,826,657 \$0 \$8,826,657 \$0 \$8,826,657 \$0 \$8,826,657 \$0 \$8,826,657 \$0 \$8,826,657 \$0 \$8,826,657 \$0 \$8,826,657 \$0 \$8,826,657 \$0 \$8,826,657 \$0 \$1,758,687 \$0 \$1,758,475 \$0 \$1,758		633,000					E-28							
31 640.000 Operation. Supervision & Engineer WTE \$231,803 \$231,803 \$0 E-31 \$42,458 \$274,261 \$100.00% \$0 \$274,261 \$274,261 \$0 \$32 \$41,000 \$324,458 \$274,261 \$100.00% \$0 \$274,261 \$274,261 \$0 \$32 \$41,000 \$324,458 \$324,245 \$324,24	29		TOTAL POMPING EXPENSES	\$6,848,709	\$2,164,269	\$4,784,440		\$410,343	\$7,359,052		\$367,331	\$7,726,383	\$2,574,587	\$5,151,796
32 641.000 Chemicals - WTE \$9,887,014 \$0 \$9,887,014 E.32 \$0 \$9,887,014 100.00% -\$1,060,357 \$6,826,657 \$0 \$8,826,657 \$0 \$8,826,657 \$3 \$64.000 Chemicals - WTE \$1,756,687 \$0 \$1,756,687 \$0 \$1,756,687 \$100,00% \$5 \$4,248,537 \$3,682,704 \$565,833 \$100,00% \$100,00			WATER TREATMENT EXPENSES											
32 641,000 Chemicals - WTE \$9,887,014 \$0 \$9,887,014 E-32 \$0 \$9,887,014 100,00% -\$1,060,357 \$8,826,657 \$0 \$8,826,657 33 642,000 Operation Labor & Expenses - WTE \$3,520,644 \$2,954,716 \$566,828 E-33 \$727,988 \$4,248,532 100,00% \$5 \$4,248,537 \$3,682,704 \$565,833 463,000 Miscellanous Expenses - WTE \$1,758,687 \$0 \$1,758,687 E-34 \$0 \$1,758,687 100,00% \$280,734 \$2,034,494 \$0 \$2,034,494 E-35 \$0 \$2,034,494 100,00% \$2,034,494 \$0 \$					\$231,803	\$0	E-31	\$42,458	\$274,261	100.00%	\$0	\$274,261	\$274,261	\$0
33 642.000 Operation Labor & Expenses - WTE \$3,620,644 \$2,954,716 \$565,828 E-33 \$727,988 \$4,248,632 \$100.00% \$5 \$4,248,637 \$3,682,704 \$565,833 34 643.000 Miscellanous Expenses - WTE \$1,756,687 \$0 \$1,758,687 E-34 \$0 \$1,758,687 \$100.00% \$280,734 \$2,039,421 \$0 \$2,039,42		641,000	Chemicals - WTE	\$9,887,014	\$0	\$9,887,014	E-32	\$0	\$9,887,014	100,00%	-\$1,060,357			
34 643,000 Miscellanous Expenses - WTE \$1,758,687 \$0 \$1,758,687 E-34 \$0 \$1,758,687 100.00% \$280,734 \$2,039,421 \$0 \$2,039,421 \$0 \$2,039,421 \$0 \$2,039,421 \$0 \$2,039,421 \$0 \$2,039,421 \$0 \$2,039,421 \$0 \$2,039,421 \$0 \$2,039,421 \$0 \$2,039,421 \$0 \$2,039,421 \$0 \$2,039,421 \$0 \$0 \$2,039,421 \$0 \$0 \$2,039,421 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0									\$4,248,532	100.00%				
35 644,000 Rents - WTE \$234,494 \$0 \$234,494 E-35 \$0 \$234,494 100.00% \$0 \$234,494 \$0 \$234,4											\$280,734			
36 650.000 Maint. Supervision & Engineering - WTE \$1,422,499 \$1,422,499 \$0 E-36 \$330,976 \$1,753,475 100,00% \$0 \$1,753,475 \$1,753,475 \$0 \$7 651.000 Maint. of Structures & Improvements - WTE \$29 \$0 \$29 E-27 \$0 \$29 100,00% \$0 \$29 \$0 \$20							E-36	\$0	\$234,494	100.00%	\$0	\$234,494		
37 651,000 Maint, of Structures & Improvements - WTE 529 \$0 \$29 E-37 \$0 \$29 100,00% \$0 \$29 \$0 \$29											\$0	\$1,753,475	\$1,753,475	
					• • •			* '	\$29	100.00%	\$0			
	38	652,000	Maint, of Water Treatment Equipment	\$897,583	\$1,857	\$895,726	E-38	\$414	\$897,997	100.00%	-\$1,743	\$896,254	\$2,271	

Line 8	Account .	R Income Description	<u>C</u> Test Yoar Total	O Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments	H Total Company Adjusted			MO Final Adj	MO Adj.	<u>M</u> MO Ad]. Juris.
(daniber	140111001	income postribution	(D+E)	Lac.	(VOII LUCOI	Mullogi	(From Adj. Sch.)	(C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x i) + J	Juris, Labor L + N	Non Labor
39		TOTAL WATER TREATMENT EXPENSES	\$17,952,653	\$4,610,875	\$13,341,778		\$1,101,836	\$19,054,489		-\$781,361	\$18,273,128	\$5,712,711	\$12,560,417
40		TRANSMISSION & DIST. EXPENSES											
41	660,000	Operation Supervision & Engineering - TDE	\$85,872	\$85,872	\$0	E-41	\$17,945	\$103,817	100.00%	\$0	\$103,817	\$103,817	\$0
42	661,000	Storage Facilities Expenses TDE	\$516	\$516	\$0	E-42	\$124	\$640	100.00%	\$0	\$640	\$640	50
43	662,000	Transmission & Distribution Lines Expenses	\$1,877,591	\$1,794,475	\$83,116	E-43	\$443,779	\$2,321,370	100.00%	-\$87,870	\$2,233,500	\$2,238,254	-\$4,754
44	663,000	Meter Expenses - TDE	\$959,706	\$955,656	\$4,050	E-44	\$213,594	\$1,173,300	100.00%	-\$5	\$1,173,295	\$1,169,250	\$4,045
45	664.000	Customer Installations Expenses - TDE	\$536,894	\$536,894	\$0	E-45	\$121,364	\$658,258	100.00%	-\$22	\$668,236	\$658,258	-\$22
46	665,000	Miscellaneous Expenses - TDE	\$2,385,514	\$1,548,701	\$836,813	E-46	\$508,337	\$2,893,851	100,00%	-\$125	\$2,893,726	\$2,055,017	\$838,709
47	000,888	Rents - TDE	\$12,503	\$0	\$12,503	E-47	\$0	\$12,503	100.00%	50	\$12,503	\$0	\$12,503
48	670.000	Maint. Supervision and Engineering - TDE	\$67,942	\$67,942	\$0	E-48	\$8,506	\$76,448	100.00%	\$0	\$76,448	\$76,448	\$0
49	671,000	Maint, of Structures & Improvements - TDE	\$755	\$142	\$613	E-49	\$24	\$779	100.00%	-\$20	\$759	\$163	\$596
50 51	672.000 673.000	Maint, of Dist, Reservoirs & Standpipes - TDE Maint, of Transmission & Distribution Mains	\$120	\$120	\$0	E-50	\$27	\$147	100.00%	\$0	\$147	\$147	\$0
52	674.000	Maint, of Fire Mains - TDE	\$2,339,224 \$438	\$274,629 \$438	\$2,064,595 \$0	E-51 E-62	\$707,857 \$93	\$3,047,081	100,00%	\$119	\$3,047,200	\$323,281	\$2,723,919
63	675.000	Maint, of Services - TDE	\$43.477	\$443,407	\$70	E-53	\$100,576	\$531 \$544,053	100.00% 100.00%	\$0 -\$274	\$531 \$543,779	\$531	\$0
54	676.000	Maint, of Meters - TDE	\$208,081	\$192,003	\$16,078	E-54	\$40,001	\$248,082	100,00%	-\$274	\$248,075	\$543,939 \$232,003	-\$160 \$16,072
55	677.000	Maint, of Hydrants - TDE	\$413,397	\$399,941	\$13,456	E+56	\$93,197	\$506,694	100.00%	\$0	\$506,594	\$493,138	\$13,456
56	678,000	Maint, of Miscellaneous Plant - TDE	\$3,309,294	\$1,274,403	\$2,034,891	E-56	\$416,424	\$3,725,718	100.00%	\$670,702	\$4,396,420	\$1,727,858	\$2,668,562
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$12,641,324	\$7,575,139	\$5,066,185		\$2,671,848	\$15,313,172		\$582,498	\$15,895,670	\$9,622,744	\$6,272,926
58		CUSTOMER ACCOUNTS EXPENSE											
59	901,000	Supervision - CAE	\$61,314	\$61,314	\$0	E-59	\$9,700	\$71,014	100.00%	\$0	\$71,014	\$71,014	\$0
60	902.000	Meter Reading Expenses - CAE	\$2,063,056	\$2,051,706	\$11,350	E-60	\$487,731	\$2,550,787	100.00%	-\$527	\$2,550,260	\$2,539,437	\$10,823
61	903,000	Customer Records & Collection Expenses	\$3,406,004	\$888,694	\$2,517,310	E-61	\$202,975	\$3,608,979	100.00%	-\$88,991	\$3,519,988	\$1,059,725	\$2,460,263
62	904.000	Uncollectible Amounts - CAE	\$2,859,929	\$0	\$2,859,929	E-62	\$0	\$2,859,929	100.00%	-\$95,658	\$2,764,371	\$0	\$2,764,371
63 64	905.000	Misc. Customer Accounts Expense - CAE TOTAL CUSTOMER ACCOUNTS EXPENSE	\$119,915	\$11,145	\$108,770	E-63		\$122,665	100.00%	-\$10	\$122,665	\$13,895	\$108,760
-			\$8,510,218	\$3,012,859	\$5,497,359		\$703,156	\$9,213,374		-\$185,086	\$9,028,288	\$3,684,071	\$5,344,217
65		CUSTOMER SERVICE EXPENSES											
66 67	907.000	Customer Service & Information Expenses	\$291	\$291	\$0 \$0	E-66	\$114			-\$84	\$321	\$391	-\$70
67		TOTAL CUSTOMER SERVICE EXPENSES	\$291	\$291	\$0		\$114	\$405		-584	\$321	\$391	-\$70
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0 \$0	E-69			0.00%	\$0		\$0	\$0
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin. & General Satarles	\$8,665,940	\$8,665,940	\$0	E-72				-\$1,739,174	\$7,299,220	\$8,644,778	-\$1,245,558
73	921,000	Office Supplies & Expenses	\$3,083,496	\$0	\$3,083,496	E-73	-\$68			-\$40,954	\$3,042,474	-\$66,269	\$3,108,743
74	922,000	Admin, Expenses Transferred - Credit	\$0	\$0	\$0	E-74				\$0	\$0	\$0	\$0
75 76	923,000	Outside Services Employed Property Insurance	\$37,976,149	\$30,093,322	\$7,882,827	E-75				-\$2,095,353	\$35,956,399	\$28,877,811	\$7,078,588
77	924.000 925.000	Injuries & Damages	\$4,939,505 \$4,527	\$0 \$0	\$4,939,505 \$4,527	E-76 E-77			100.00%	-\$1,058,023	\$3,881,482	\$0	\$3,881,482
78	926,000	Employee Pensions & Benefits	\$9,160,502	\$6,654,095	\$2,506,407	E-77				\$299 -\$273,415	\$4,826 \$10,269,226	\$0 \$8,036,234	\$4,826
79	927.000	Franchise Requirements	\$0,100,002	\$0,004,050	\$2,000,401	E-79				*\$273,#15 \$0	\$10,268,226	\$8,036,23 4 \$0	\$2,232,992
80	928,000	Regulatory Commission Expenses	\$773,226	\$587,338	\$185,888	E-80		• •		-\$697,786	\$75,440	\$587,338	50 \$511,898-
81	929,000	Duplicate Charges - Credit	\$0	\$0	\$0	É-81	\$0			\$0	\$0.440		-5011,636 \$0
82	930,100	Institutional or Goodwill Advertising Expenses	\$30,279	\$0	\$30,279	E-82				-\$24,731		\$0	\$5,548
83	930.200	Misc. General Expenses	\$1,003,007	\$0	\$1,003,007	E-83	\$0	\$1,003,007		\$1,601,774	\$2,604,781		\$2,583,559
84	930.300	Research & Development Expenses - AGE	\$84,719	\$0	\$84,719	E-84	\$0	\$84,719	100,00%	-\$1,956	\$82,763	\$0	\$82,763
81 82 83	929,000 930,100 930,200	Duplicate Charges - Credit Institutional or Goodwill Advertising Expenses Misc. General Expenses	\$0 \$30,279 \$1,003,007	\$0 \$0 \$0	\$0 \$30,279 \$1,003,007	E-81 E-82 E-83	\$0 \$0 \$0	\$0 \$30,279 \$1,003,007	0.00% 100.00% 100.00%	\$0 -\$24,731 \$1,601,774	\$0 \$5,648 \$2,604,781	\$0 \$0 \$21,222	;

Line .	-A Account Number	B	<u>C</u> Test Year Total	D Test Year Labor	<u>E</u> Test Year Non Labor	<u>F</u> Adjust Number	<u>G</u> Total Company Adjustments	H Total Company Adjusted	Jurisdictional Allocations	Jurisdictional Adjustments	K MO Final Adj Jurisdictional	i MO Adj. Juris, Labor	MO Adj. Juris. Non Labor
4000000000			(D+E):				(From Adj. Sch.)			(From Adj. Sch.)	(H x1)+J	L + A	
85	931,000	Rents - AGE	\$182.948	\$0	\$182,948	E-85	\$0	\$182.948	100.00%	-\$46,694	\$136,254	\$0	\$136,254
86	932.000	Maint, of General Plant - AGE	\$1,602,115	\$389,747	\$1,212,368	E-86	\$92,987	\$1,595,102	100,00%	-\$43,637	\$1,661,565	\$482,734	\$1,168,831
87		TOTAL ADMIN. & GENERAL EXPENSES	\$67,506,413	\$46,390,442	\$21,115,971		\$1,923,115	\$69,429,528		-\$4,419,550	\$65,009,978	\$46,483,848	\$18,526,130
88		DEPRECIATION EXPENSE											
89	403.000	Depreciation Expense, Dep. Exp.	\$37,182,018	See note (1)	See note (1)	E-89	See note (1)	\$37,182,018	100.00%	\$4,383,263	\$41,565,281	See note (1)	See note (1)
90		TOTAL DEPRECIATION EXPENSE	\$37,182,018	\$0	\$0		\$0	\$37,182,018		\$4,383,263	\$41,565,281	\$0	\$0
91		OTHER OPERATING EXPENSES											
92	408,000	Property Taxes	\$13,880,751	\$0	\$13,880,751	E-92	\$0	\$13,880,751	100,00%	-\$662	\$13,880,089	\$0	\$13,880,089
93	408,000	Payroll Taxes	\$1,898,345	\$1,898,345	\$0	E-93	\$270,742	\$2,169,087	100.00%	-\$3,382	\$2,165,705	\$2,169,087	-\$3,382
94	408,000	Other Taxes	-\$95,774	\$0	-\$95,774	E-94	\$0	-\$95,774	100.00%	-\$15,498	-\$111,272	\$0	-\$111,272
95	408,000	PSC Assessment	\$2,437,440	\$0	\$2,437,440	E-95	\$0	\$2,437,440	100.00%	-\$367,638	\$2,069,802	\$0	\$2,069,802
96		TOTAL OTHER OPERATING EXPENSES	\$18,120,762	\$1,898,345	\$16,222,417		\$270,742	\$18,391,504		-\$387,180	\$18,004,324	\$2,169,087	\$15,835,237
97		AMORTIZATION EXPENSE											
98	0,000	Amortization - Tank Painting Tracker	\$0	\$0	\$0	E-98	\$0	\$0	0.00%	\$166,089	\$165,089	\$0	\$165,089
99	405,000	Amortization Reg Asset	\$270,705	50	\$270,705	E-99	\$0	\$270,705	100.00%	-\$111,688	\$159,017	\$0	\$159,017
100		TOTAL AMORTIZATION EXPENSE	\$270,705	\$0	\$270,705		\$0	\$270,705		\$53,401	\$324,106	\$0	\$324,106
101		TOTAL OPERATING EXPENSE	\$176,809,664	\$66,256,045	\$73,371,601		\$7,213,998	\$184,023,662		-\$2,527,972	\$181,495,690	\$70,984,061	\$68,946,348
102		NET INCOME BEFORE TAXES	\$102,345,676	\$0	\$0		\$0	\$95,131,678		\$11,288,303	\$106,419,981	\$0	\$0
103		INCOME TAXES											
104	0.000	Current Income Taxes	-\$7,583,809	See note (1)	See note (1)	E-104	See note (1)	-\$7,583,809	100.00%	\$29,265,369	\$21,681,560	See note (1)	See note (1)
105		TOTAL INCOME TAXES	-\$7,583,809	\$0	50		\$0	-\$7,683,809		\$29,265,369	\$21,681,560	\$0	\$0
106		DEFERRED INCOME TAXES											
107	0.000	Deferred Income Taxes - Def, Inc. Tax.	\$39,068,738	See note (1)	See note (1)	E-107	See note (1)	\$39,068,738	100.00%	-\$30,785,627	\$8,283,111	See note (1)	See note (1)
108	0.000	Amortization of Deferred ITC	-\$106,640			E-108		-\$106,640	100,00%	\$0	-\$106.640	000 11010 (1)	Dec 11010 (1)
109		TOTAL DEFERRED INCOME TAXES	\$38,962,098	\$0	\$0		\$0	\$38,962,098	,	-\$30,785,627	\$8,176,471	\$0	\$0
110		NET OPERATING INCOME	\$70,957,397	50.	SO.			\$63,753,389	en and a second of the second	\$12,808,561	\$76,561,950	SO.	50

Missouri-American Water Company Case No. WR-2017-0285 Total Water Test Year Ending 12-31-2016 Capital Structure Schedule

Line Number	<u>A</u> Description	B Dollar Amount	C Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	<u>E</u> Weighted Cost of Capital 8.50%	E Weighted Cost of Capital 9.25%	© Weighted Cost of Capital 9,50%
1	Common Stock	\$5,384,000,000	43.99%		3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2.730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0,000%
7	TOTAL CAPITALIZATION	\$12,239,172,697	100.00%		6.525%	6.855%	6.965%
8	PreTax Cost of Capital				8.875%	9.412%	9.591%

Exhibit No.:

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: WR-2017-0285 Date Prepared: 11/30/2017



MISSOURI PUBLIC SERVICE COMMISSION COMMISSION STAFF STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY TOTAL SEWER

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017

Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.53% Return	<u>C</u> 6.86% Return	<u>D</u> 6.97% Return
1	Net Orig Cost Rate Base	\$21,579,988	\$21,579,988	\$21,579,988
2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$1,322,160	\$1,389,029	\$1,411,319
4	Net Income Available	\$983,254	\$983,254	\$983,254
5	Additional Net Income Required	\$338,906	\$405,775	\$428,065
6 7 8	Income Tax Requirement Required Current Income Tax Current Income Tax Available	\$488,996 \$233,482	\$527,337 \$233,482	\$540,171 \$233,482
9	Additional Current Tax Required	\$255,514	\$293,855	\$306,689
10	Revenue Requirement	\$594,420	\$699,630	\$734,754
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$176,270	\$176,270	\$176,270
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$770,690	\$875,900	\$911,024

Accounting Schedule: 1 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 RATE BASE SCHEDULE

Line Number	A Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant in Service		\$70,601,338
2	Less Accumulated Depreciation Reserve		\$26,821,220
3	Net Plant In Service		\$43,780,118
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$25,077
6	Contributions in Aid of Construction Amortization		\$18,599,036
7	Materials & Supplies		\$132,488
8	Prepayments		\$58,954
9	Prepaid Pension Asset		\$316,929
10	TOTAL ADD TO NET PLANT IN SERVICE	th.	\$19,132,484
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		\$36,868
13	State Tax Offset		\$6,983
14	City Tax Offset	***	\$874
15	Interest Expense Offset		\$69,428
16	Contributions in Aid of Construction		\$32,307,293
17	Customer Advances		\$34,123
	Accumulated Deferred Income Taxes		\$8,578,237
19	OPEB Tracker		\$174,469
20	Pension Tracker		\$124,339
	Customer Deposits	-	\$0
22	TOTAL SUBTRACT FROM NET PLANT		\$41,332,614
23	Total Rate Base		\$21,579,988

Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Plant In Service

	Account # (Optional)		Total	Adjust	amater functions (ASSA) 12			Jurisdictional	MO Adjusted
	,	Plant Account Description	Plant >=	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$11,604	P-2	\$0	\$11,604	1	\$0	\$11,60
3	302.000	Franchises	\$5,562	P-3	\$0	\$5,562		\$0	\$5,56
4	303.000	Other Plant & Misc. Equipment	\$994	P-4	\$0	\$994		\$0	\$994
5	303.000	TOTAL INTANGIBLE PLANT	\$18,160	' -	\$0	\$18,160		\$0	\$18,160
6		COLLECTION PLANT]]
7	350,000	Land and Land Rights	\$30,000	P-7	l so	\$30,000		\$0	\$30,000
8	351.000	Structures & Improvements	\$2,824,431	P-8	-\$222,985	\$2,601,446		\$0	\$2,601,446
9	352,100	Collection Sewers Forced	\$8,082,735	P-9	\$286,637	\$8,369,372		\$0	\$8,369,37
10	352.200	Collection Sewers Gravity	\$26,084,390	P-10	-\$19,994	\$26,064,396	,	\$0	\$26,064,39
11	353.000	Services to Customers	\$1,125,300	P-11	-\$325	\$1,124,975	j	\$0	\$1,124,975
12	354.000	Flow Measuring Devices	\$517,922	P-12	\$0	\$517,922		\$0	\$517,922
13	356.000	Other Collection Equipment	\$25,141	P-13	\$0	\$25,141		\$0	\$25,141
14		TOTAL COLLECTION PLANT	\$38,689,919		\$43,333	\$38,733,252		\$0	\$38,733,252
15		SYSTEM PUMPING PLANT							
16	360.000	Land & Land Rights	\$9,505	P-16	\$0	\$9,505		\$0	\$9,505
17	361.000	Structures & Improv	\$157,617	P-17	\$0	\$157,617		\$0	\$157,617
18	362.000	Receiving Wells	\$742,767	P-18	so	\$742,767		\$0	\$742,767
19	363.000	Electric Pumping Equipment	\$2,460,990	P-19	-\$221,978	\$2,239,012		\$0	\$2,239,012
20	365.000	Other Pumping Equipment	\$1,005,393	P-20	\$0	\$1,005,393		\$0	\$1,005,393
21	303.000	TOTAL SYSTEM PUMPING PLANT	\$4,376,272		-\$221,978	\$4,154,294		\$0	\$4,154,294
22		TREATMENT & DISPOSAL PLANT							
23	371.000	Structures and Improvements	\$3,288,307	P-23	-\$142,031	\$3,146,276		\$0	\$3,146,276
24	372.000	Treatment & Disposal Equipment	\$7,572,590	P-24	-\$227,124	\$7,345,466		\$0	\$7,345,466
25	373.000	Plant Sewers	\$11,319,699	P-25	\$0	\$11,319,699		\$0	\$11,319,699
26	374.000	Outfall Sewer Lines	\$179,441	P-26	\$0	\$179,441		\$0	\$179,441
27	014.000	TOTAL TREATMENT & DISPOSAL PLANT	\$22,360,037	, 20	-\$369,155	\$21,990,882		\$0	\$21,990,882
28		INCENTIVE COMPENSATION							
29	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-29	\$0	\$0		\$0	\$0
25	0.000	incentive compensation capitanzation Auj.		(20					
30		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
31		GENERAL PLANT	****	5.40	40	£007 000		£0	£257 A00
32	389.000	Land and Land Rights - General	\$367,088	P-32	\$0	\$367,088		\$0	\$367,088
33		Stores Shop Equipment Structures	\$604,795	P-33	\$0	\$604,795		\$0	\$604,795
34		Office Structures	\$364	P-34	\$0	\$354		\$0	\$354
35	390.200	General Structures - HVAC	\$0	P-35	\$0	\$0		\$0	\$0 \$0
36		Miscellaneous Structures	\$0	P-36	\$0	\$0		\$0 \$0	
37		Structures & Improvements - Leasehold	\$1,548	P-37	\$0	\$1,548			\$1,548
38		Office Furniture & Equipment	\$83,519	P-38	\$0	\$83,519	-	\$0 \$0	\$83,519 \$356,248
39	391.100	Computers & Peripheral Equipment	\$356,248	P-39	\$0	\$356,248	1	\$0	\$350,246 \$15,177
40	391.200	Computer Hardware & Software	\$15,177	P-40	\$0	\$15,177	ı	\$0	\$491,692
41		Computer Software	\$491,692	P-41	\$0	\$491,692		\$0 \$0	\$491,692 \$567
42		Personal Computer Software	\$567	P-42	\$0	\$567			\$434
43		Other Office Equipment	\$434	P-43	\$0	\$434		\$0 \$0	
44		BTS Initial Investment	\$1,448,636	P-44	\$0	\$1,448,636		\$0 \$0	\$1,448,636 \$784,991
45		Transportation Equipment	\$784,991	P-45	\$0	\$784,991		\$0 \$0	
46	392,100	Transportation Equipment - Light Trucks	\$0 \$0	P-46	\$0	\$0 \$0	[\$0 \$0	\$0 \$0
47	392.200	Transportation Equipment - Heavy Trucks	\$0	P-47	\$0	\$0	1		
48		Transportation Equipment - Cars	\$4,877	P-48	\$0	\$4,877	!	\$0 \$0	\$4,877 \$ 0
49	392.400	Transportation Equipment - Other	\$0	P-49	\$0	\$0	l		
50	393.000	Stores Equipment	\$27,005	P-50	\$0	\$27,005	Į	\$0	\$27,005 \$450.724
51	394.000	Tools, Shop and Garage Equipment	\$169,721	P-51	\$0	\$169,721	- 1	\$0	\$169,721
52	395.000	Laboratory Equipment	\$95,196	P-52	\$0	\$95,196	1	\$0	\$95,196 \$580,417
53	396.000	Power Operated Equipment	\$580,417	P-53	\$0	\$580,417	1	\$0	,
54 55		Communication Equipment Communication Equipment (non telephone)	\$85,078 \$3,383	P-54 P-55	\$0 \$0	\$85,078 \$3,383		\$0 \$0	\$85,078 \$3,383
				i			1		
56		Telephone Equipment Miscellaneous Equipment	\$125 \$473,086	P-56 P-57	\$0 \$0	\$125 \$473,086		\$0 \$0	\$125 \$473,086

Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Plant In Service

Line	A Account#		<u>C</u> Total	<u>D</u> Adjust.		After the second	Control of the second of the second	<u>H</u> Jurisdictional	J MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58	399,000	Other Tangible Property	\$110,813	P-58	\$0	\$110,813		\$0	\$110,813
59		TOTAL GENERAL PLANT	\$5,704,750		\$0	\$5,704,750		\$0	\$5,704,750
60		TOTAL PLANT IN SERVICE	\$71,149,138		-\$547,800	\$70,601,338		\$0	\$70,601,338

Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Depreciation Expense

	<u>A</u>	В		<u>D</u>	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate -	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$11,604	0.00%	\$0
3	302.000	Franchises	\$5,562	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment	\$994	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$18,160		\$0
6		COLLECTION PLANT			
7	350.000	Land and Land Rights	\$30,000	0.00%	\$0
8	351.000	Structures & Improvements	\$2,601,446	2.03%	\$52,809
9	352.100	Collection Sewers Forced	\$8,369,372	1.64%	\$137,256
10	352.200	Collection Sewers Gravity	\$26,064,396	1.58%	\$411,816
11	353.000	Services to Customers	\$1,124,975	2.87%	\$32,286
12	354.000	Flow Measuring Devices	\$517,922	3.38%	\$17,506
13	356.000	Other Collection Equipment	\$25,141	3.15%	\$792
14		TOTAL COLLECTION PLANT	\$38,733,252		\$652,465
15		SYSTEM PUMPING PLANT			
16	360.000	Land & Land Rights	\$9,505	0.00%	\$0
17	361.000	Structures & Improv	\$157,617	2.17%	\$3,421
18	362.000	Receiving Wells	\$742,767	2.87%	\$21,318
19	363.000	Electric Pumping Equipment	\$2,239,012	4.31%	\$96,501
20	365.000	Other Pumping Equipment	\$1,005,393	4.31%	\$43,332
21		TOTAL SYSTEM PUMPING PLANT	\$4,154,294		\$164,572
22		TREATMENT & DISPOSAL PLANT			
23	371.000	Structures and Improvements	\$3,146,276	1.43%	\$44,991
24	372.000	Treatment & Disposal Equipment	\$7,345,466	3.97%	\$291,615
25	373.000	Plant Sewers	\$11,319,699	1.60%	\$181,114
26	374.000	Outfall Sewer Lines	\$179,441	3.04%	\$5,454
27		TOTAL TREATMENT & DISPOSAL PLANT	\$21,990,882		\$523,174
28		INCENTIVE COMPENSATION			
		CAPITALIZATION			
29	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
30		TOTAL INCENTIVE COMPENSATION	\$0	ļ	\$0
		CAPITALIZATION			
31		GENERAL PLANT			* -
32		Land and Land Rights - General	\$367,088	0.00%	\$0
33		Stores Shop Equipment Structures	\$604,795	3.11%	\$18,809
34		Office Structures	\$354	2.82%	\$10
35	390.200	General Structures - HVAC	\$0	0.00%	\$0

Accounting Schedule: 5 Sponsor: Kennan Patterson

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Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Depreciation Expense

	<u>A</u>		<u>C</u>	<u>D</u>	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
36	390.300	Miscellaneous Structures	\$0	0.00%	\$0
37	390.900	Structures & Improvements - Leasehold	\$1,548	1.36%	\$21
38	391.000	Office Furniture & Equipment	\$83,519	5.00%	\$4,176
39	391.100	Computers & Peripheral Equipment	\$356,248	20.00%	\$71,250
40	391.200	Computer Hardware & Software	\$15,177	20.00%	\$3,036
41	391.250	Computer Software	\$491,692	5.00%	\$24,586
42	391.260	Personal Computer Software	\$567	10.05%	\$57
43	391.300	Other Office Equipment	\$434	6.68%	\$29
44	391.400	BTS Initial Investment	\$1,448,636	5.00%	\$72,433
45	392.000	Transportation Equipment	\$784,991	3.45%	\$27,082
46	392.100	Transportation Equipment - Light Trucks	\$0	0.00%	\$0
47	392.200	Transportation Equipment - Heavy Trucks	\$0	0.00%	\$0
48	392.300	Transportation Equipment - Cars	\$4,877	3.42%	\$167
49	392,400	Transportation Equipment - Other	\$0	0.00%	\$0
50	393.000	Stores Equipment	\$27,005	4.00%	\$1,080
51	394.000	Tools, Shop and Garage Equipment	\$169,721	5.00%	\$8,485
52	395.000	Laboratory Equipment	\$95,196	6.67%	\$6,350
53	396.000	Power Operated Equipment	\$580,417	7.71%	\$44,750
54	397.000	Communication Equipment	\$85,078	6.67%	\$5,675
55	397.100	Communication Equipment (non telephone)	\$3,383	6.62%	\$224
56	397.200	Telephone Equipment	\$125	5.60%	\$7
57	398.000	Miscellaneous Equipment	\$473,086	6.43%	\$30,419
58	399.000	Other Tangible Property	\$110,813	0.00%	\$0
59		TOTAL GENERAL PLANT	\$5,704,750		\$318,646
60 I		 Total Depreciation	\$70,601,338	L	\$1,658,857

Accounting Schedule: 5 Sponsor: Kennan Patterson

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Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

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Line	Account	1 <u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E 1000	As Adjusted	Jurisdictional	<u>n</u> Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT		1					
2	301.000	Organization	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises	\$1,787	P-3	\$0	\$1,787		\$0	\$1,787
4	303.000	Other Plant & Misc. Equipment	\$0 \$1,787	P-4	\$0 \$0	\$0 \$1,787	-	\$0 \$0	\$0 \$1,787
5		TOTAL INTANGIBLE PLANT	\$1,101		30	\$1,101		\$0	\$ 1701
6		COLLECTION PLANT							1
7	350.000	Land and Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures & Improvements	\$1,268,864	P-8	-\$6,455	\$1,262,409		\$0	\$1,262,409
9	352.100	Collection Sewers Forced	\$2,549,520	P-9 P-10	\$44,845	\$2,594,365		\$0 \$0	\$2,594,365
. 10 11	352.200 353.000	Collection Sewers Gravity Services to Customers	\$11,670,119 \$476,797	P-10	-\$674 -\$83	\$11,669,445 \$476,714		\$0 \$0	\$11,669,445 \$476,714
12	354.000	Flow Measuring Devices	\$275,915	P-12	\$0	\$275,915		\$0	\$275,915
13	356.000	Other Collection Equipment	-\$152	P-13	\$0	-\$15 <u>2</u>		\$0	-\$152
14		TOTAL COLLECTION PLANT	\$16,241,063		\$37,633	\$16,278,696		\$0	\$16,278,696
]	OVOTER DUMBING DI ANT							
15 16	360,000	SYSTEM PUMPING PLANT Land & Land Rights	\$27	P-16	-\$27	\$0		\$0	\$0
17	361.000	Structures & Improv	\$29,580	P-17	\$0	\$29,580		\$0	\$29,580
18	362.000	Receiving Wells	\$304,861	P-18	\$0	\$304,861		\$0	\$304,861
19	363.000	Electric Pumping Equipment	\$1,331,799	P-19	\$182,736	\$1,149,063		\$0	\$1,149,063
20	365.000	Other Pumping Equipment	\$1,087,613	P-20	<u>so</u>	\$1,087,613		\$0	\$1,087,613
21		TOTAL SYSTEM PUMPING PLANT	\$2,753,880		-\$182,763	\$2,571,117		\$0	\$2,571,117
22		TREATMENT & DISPOSAL PLANT					1		
23	371.000	Structures and Improvements	\$982,237	P-23	-\$41,331	\$940,906		\$0	\$940,906
24	372.000	Treatment & Disposal Equipment	\$3,034,861	P-24	-\$137,682	\$2,897,179	İ	\$0	\$2,897,179
25	373.000	Plant Sewers	\$1,195,110	P-25	\$0	\$1,195,110		\$0	\$1,195,110
26	374.000	Outfall Sewer Lines	-\$5,709	P-26	\$0	-\$5,709		\$0	-\$5,709
27		TOTAL TREATMENT & DISPOSAL PLANT	\$5,206,499		-\$179,013	\$5,027,486		\$0	\$5,027,486
28		INCENTIVE COMPENSATION]				
		CAPITALIZATION			••	•			ėn.
29	0.000	Incentive Compensation Capitalization Adj.	\$0	P-29	\$0	\$0		\$0	\$0
30		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
		OAFTIACIDATION							
31		GENERAL PLANT							••
32	389.000	Land and Land Rights - General	\$0	P-32	\$0	\$0		\$0 \$0	\$0 \$68,557
33	390.000	Stores Shop Equipment Structures	\$68,557 -\$8,387	P-33 P-34	\$0 \$0	\$68,557 -\$8,387		\$0 \$0	-\$8,387
34 35	390.100 390.200	Office Structures General Structures - HVAC	\$0,361 \$0	P-35	\$0	\$0,367		\$0	\$0
36	390.300	Miscellaneous Structures	\$0	P-36	\$0	\$0		\$0	\$0
37	390.900	Structures & Improvements - Leasehold	-\$16	P-37	\$0	-\$16		\$0	-\$16
38	391.000	Office Furniture & Equipment	\$24,791	P-38	\$0	\$24,791	Ì	\$0	\$24,791
39	391.100	Computers & Peripheral Equipment	\$194,713	P-39	\$0	\$194,713		\$0	\$194,713
40	391.200	Computer Hardware & Software	\$0 £200.2E0	P-40 P-41	\$0 \$0	\$0 \$388,250	1	\$0 \$0	\$0 \$388,250
41 42	391.250 391.260	Computer Software Personal Computer Software	\$388,250 \$2,997	P-41 P-42	\$0	\$2,997		\$0	\$2,997
43		Other Office Equipment	\$62	P-43	\$0	\$62		\$0	\$62
44		BTS Initial Investment	\$509,926	P-44	\$0	\$509,926	Ī	\$0	\$509,926
45	392.000	Transportation Equipment	\$514,346	P-45	\$0	\$514,346		\$0	\$514,346
46	392.100	Transportation Equipment - Light Trucks	\$7,016	P-46	\$0	\$7,016		\$0	\$7,016
47	392,200	Transportation Equipment - Heavy Trucks	\$4,373	P-47	\$0	\$4,373		\$0	\$4,373
48	392.300	Transportation Equipment - Cars	\$35,890 •409	P-48 P-49	\$0 \$0	\$35,890 \$108		\$0 \$0	\$35,890 \$108
49 50	392,400 393,000	Transportation Equipment - Other Stores Equipment	\$108 \$24,596	P-49 P-50	\$0 \$0	\$24,596		\$0	\$24,596
51	394,000	Tools, Shop and Garage Equipment	\$40,287	P-51	\$0	\$40,287	ļ	\$0	\$40,287
52	395.000	Laboratory Equipment	\$23,796	P-52	\$0	\$23,796		\$0	\$23,796
53		Power Operated Equipment	\$636,017	P-53	\$0	\$636,017	ŀ	\$0	\$636,017
54	397.000	Communication Equipment	\$17,684	P-54	\$0	\$17,684		\$0	\$17,684
55	397.100	Communication Equipment (non	\$2,450	P-55	\$0	\$2,450		\$0	\$2,450
56	397.200	telephone) Telephone Equipment	\$224	P-56	. \$0	\$224		\$0	\$224
57		Miscellaneous Equipment	\$431,794	P-57	\$0	\$431,794		\$0	\$431,794
58		Other Tangible Property	\$22,660	P-58	\$0	\$22,660		\$0	\$22,660
-	•								

Accounting Schedule: 6 Sponsor; Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	A COLUMN TO THE PARTY OF THE PA	. <u>D</u> Adjust. lumber Adjustments	<u>F</u> As Adjusted Reserve	Contract to the second	H I dictional MO Adjusted streents Jurisdictional
59		TOTAL GENERAL PLANT	\$2,942,134	\$0	\$2,942,134		\$0 \$2,942,134
60 66	3.13(音句)	TOTAL DEPRECIATION RESERVE	\$27,145,363	\$324,143	\$26,821,220		\$0 \$28,821,220

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Line	Account		Tost Year	Test Year	Test Year	Adjust.	Total Company		Jurisdictional	Juriadictional	MO Final Ad	MO Adi	M MO Adi. Juris
Number	Number	Income Description	ം jTotal പ്രധാന	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
A CANADA SA	100.000.00	The second secon	(D+E)	transfer and section of the		en en en en en en en en en en en en en e	(From Adj. Sch.)	(C+G)	######################################	[From Ad]. Sch.)	(H x I) + J	. L+M	≈ K
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$6,298,493	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$6,298,493	100.00%	\$375,927	\$6,674,420	See Note(1)	See Note(1)
Rev-3	461,200	Commercial	\$2,131,214			Rev-3		\$2,131,214	100,00%	-\$112,488	\$2,018,726	acc Note(1)	See Note(1)
Rev-4	464.000	Other Public Auth.	\$17,030			Rev-4		\$17,030	100.00%	\$22,552	\$39,582		
Rev-5	536,000	Other Sewer Revenue - Oper, Rev.	-\$10,706			Rev-5		-\$10,705	100.00%	\$12,647	\$1,942		
Rev-6	1,11	TOTAL OPERATING REVENUES	\$8,436,032	·		MELA I	T. Bandi. B	\$8,436,032	41166 a. 4. 31	\$298,638	\$8,734,670	and the same	SORTS I LIV
1		COLLECTION OPERATIONS EXPENSES											
2	700.000	Operation Supervision & Engineering	\$0	50	\$0	E-2	\$0	\$0	0.00%	\$0	\$0		
3	701.000	Operation Labor & Expense	\$864	\$182	\$482	E-3	\$3	\$667	100,00%	\$148,326	\$148,993	\$0 \$185	\$0
. 4	703.000	Miscellacous Expense	\$7,990	\$0	\$7,990	E-4	\$0	\$7,990	100.00%	-\$14,047	-\$6,057		\$148,808
5	705,000	Rents	\$927	\$0	\$927	E-5	\$0	\$927	100.00%	\$0	-\$6,057 \$927	SO SO	-\$6,057
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$9,581	\$182	\$9,399		\$3	\$9,584	100.0074	\$134,279	\$143,863	\$185	\$927 \$143,678
7		COLLECTION MAINT, EXPENSES									•	*	7110,010
8	710,000	Maint, Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	••	4 4414				
9	711.000	Maint, Of Structures & Improvements	\$164	\$164	\$0 \$0	E-9	\$140	\$0 \$304	0.00% 100.00%	\$0	\$0	\$0	\$0
10	712,000	Maint, Of Collect, & Impound Regryoirs	\$3,028	\$3,028	\$0	E-10	\$5,296	\$8,324	100.00%	\$0 \$2	\$304	\$304	\$0
11	713.000	Maint. Of Lake, River and Other Intakes	\$143	\$143	\$0	E-11	-\$29	\$0,324 \$114	100,00%	\$2 \$0	\$8,326	\$8,326	\$0
12	714,000	Maint. Of Wells & Springs	\$0	50	\$0	E-12	\$0	\$0	0.00%	\$0	\$114	\$114	\$0
13	715,000	Maint, Of Inflitration Galleries & Tunnels	\$1	\$1	\$0	E-13	\$0	\$1	100,00%	\$0 \$0	\$0 \$1	\$0	\$0
14	716.000	Maint. Of Supply Mains	\$33,486	\$27,783	\$5,723	E-14	-\$17.859	\$15,627	100,00%	\$0	\$15,627	\$1	\$0
15		TOTAL COLLECTION MAINT, EXPENSES	\$36,822	\$31,099	\$5,723		-\$12,452	\$24,370	10010070	\$2	\$24,372	\$9,904 \$18,649	\$5,723 \$5,723
16		PUMPING OPERATIONS EXPENSES										*	00,.00
17	720.000	Operation Supervision & Engineering -PE	****	****									
18	721.000	Fuel or Power Purchased for Pumping	\$121	\$121	\$0	E-17	\$212	\$333	100.00%	\$0	\$333	\$333	\$0
19	721,000	Pumping Labor & Expenses	\$4,460	\$0	\$4,460	E-18	\$0	\$4,460	100.00%	\$162	\$4,622	\$0	\$4,622
20	724,000	Miscellaneous Expenses	-\$48 \$0	-\$48 \$0	\$0 \$0	E-19 E-20	\$0 \$0	-\$48	100.00%	\$0	-\$48	-\$48	\$0
21	725.000	Rents	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$49	\$49	\$0	\$49
22	. 20.000	TOTAL PUMPING OPERATIONS EXPENSES	\$4,533	\$73	\$4,460	5-41	\$212	\$0 \$4,745	0.00%	\$0 \$211	\$0 \$4,956	\$285	\$0 \$4,671
								* **		****	54,550	\$2.03	34,671
23 24	****	PUMPING MAINTENANCE EXPENSES	4-2										
	730.000	Maint, Supervision & Engineering - PME	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25 26	731.000	Maint. Of Structures & Improvements - PME	\$1	\$1	\$0	E-26	\$0	\$1	100,00%	\$2	\$3	\$3	\$0
26 27	732,000	Maint, Of Power Production Equipment TOTAL PUMPING MAINTENANCE EXPENSES	\$4,435	\$3,107	\$1,328	E-26	-\$1,253	\$3,182	100.00%	-\$59	\$3,123	\$1,854	\$1,269
21		TOTAL POMPING MAINTENANCE EXPENSES	\$4,436	\$3,108	\$1,328		-\$1,253	\$3,183		-\$57	\$3,126	\$1,857	\$1,269
28		TREAT. & DISP. OPER, EXPENSE											
29	740,000	Operation - Supervision & Engineering	\$417	\$417	\$0	E-29	\$716	\$1,132	100.00%	\$0	\$1,132	\$1,132	\$0
30	741,000	Chemicals	\$30,521	\$0	\$30,521	E-30	\$0	\$30,521	100.00%	\$1,139	\$31,660	\$0	\$31,660
31	742.000	Operation Labor & Expenses	\$591,877	\$850,766	\$41,211	E-31	-\$244,289	\$347,688	100.00%	\$1,202	\$348,890	\$305,367	\$43,523
32	743,000	Miscellaneous Expenses - WTE	\$1,244,429	\$0	\$1,244,429	E-32	\$0	\$1,244,429	100.00%	-\$23,051	\$1,221,378	\$0	\$1,221,378
33	744.000	Miscellaneous Expense - WTE	-\$50,900	\$0	-\$50,900	E-33	\$0	-\$50,900	100.00%	\$274	-\$50,626	\$260	-\$50,876
34	745.000	Rents - WTE	\$4,827	\$0	\$4,827	E-34	\$0	\$4,827	100.00%	\$1	\$4,828	\$0	\$4,828
35		TOTAL TREAT, & DISP. OPER, EXPENSE	\$1,821,271	\$551,183	\$1,270,088		-\$243,574	\$1,577,697		-\$20,435	\$1,557,262	\$306,749	\$1,250,513
36		TREAT, & DISP. MAINT, EXPENSES											
37	760.000	Maint, Supervision & engineering - WTE	· \$0	\$0	\$0	E-37	-\$24	-\$24	100,00%	\$0	-\$24	-\$24	**
38	751.000	Maint. Of Structures & Improvements - WTE	-\$36	-\$36	so	E-38	\$0	-\$36	100,00%	\$0	-\$36	-\$36	\$0 \$0
39	752,000	Maint. Of Water Treatment Equipment	\$118,213	\$30,837	\$87,376	E-39	-\$14,980	\$103,233	100.00%	-\$7,359	\$95,874	\$14,830	\$0 \$81,044
				-			,	,		J.,000	4201014	4 (**)030	301,044

Line	A Account	B B B B B B B B B B B B B B B B B B B	C Tost Year	<u>D</u> Test Year	E Tost Year	E Adjust.	<u>G</u> Total Company	H Total Company	Juriadictiona	Jurisdictional	K MO Final Adi	i. MO Adj.	MO Adj.: Juris.
Number	Number	income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Jüris, Labor L+M	Non Labor
40		TOTAL TREAT, & DISP. MAINT, EXPENSES	\$118,177	\$30,801	\$87,376		-\$15,004	\$103,173		-\$7,359	\$95,814	\$14,770	\$81,044
41		CUSTOMER ACCOUNTS EXPENSE											
42	901.000	Supervision - CAE	\$0	\$0	so	E-42	so	\$0	0.00%	\$0	\$0	\$0	\$0
43	902,000	Meter Reading Expenses - CAE	\$517	\$517	\$0	E-43	\$764	\$1,271	100,00%	\$48	\$1,319	\$1,271	\$48
44	903.000	Customer Records & Collection Expenses	\$15,790	\$202	\$15,588	E-44	-\$220	\$15,570	100.00%	\$70,986	\$86,556	\$64,462	\$22,094
45	904,000	Uncollectible Amounts - CAE	\$13,218	\$0	\$13,218	E-45	\$0	\$13,218	100.00%	\$91,322	\$104,540	SO	\$104,540
46	905.000	Misc. Customer Accounts Expense - CAE	-\$109	\$0	-\$109	£-46	\$0	-\$109	100,00%		\$116	\$0	\$116
47		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$29,416	\$719	\$28,697		\$534	\$29,950		\$162,581	\$192,531	\$65,733	\$126,798
48		ADMIN. & GENERAL EXPENSES											
49	920,000	Admin. & General Salaries	\$537,630	\$537,630	\$0	E-49	\$79,196	\$616,826	100.00%	\$33,981	\$650,807	\$647,635	\$3,172
50	921.000	Office Supplies & Expenses	\$368,704	\$0	\$368,704	E-50	\$0	\$368,704	100.00%	\$53,776	\$422,480	\$31,939	\$390,541
51 52	922,000	Admin, Expenses Transferred - Credit Outside Services Employed	\$0	\$0	\$0	E-51	\$0	\$0	0.00%	\$0	SO	\$0	\$0
63	923.000 924.000	Property Insurance	\$494,949	\$139,070	\$365,879	E-52	so	\$494,949	100.00%	\$688,425	\$1,183,374	\$693,956	\$489,418
54	926.000	Injuries & Damages	\$53,245	\$0	\$53,248	E-63	\$0	\$53,245	100.00%	\$62,126	\$115,371	\$0	\$115,371
55 55	926,000	Employee Pensions & Benefits	-\$59 \$506,956	\$0 \$295,604	-\$69 \$211,352	E-54 E-55	\$0 -\$149.035	-\$59	100.00%	-\$429	-\$488	\$0	-\$488
56	927.000	Franchise Requirements	\$00,556	\$230,664	\$211,352	E-55	-\$149,035 SO	\$357,921 \$0	100.00%	-\$119,926	\$237,995	\$146,569	\$91,426
57	928.000	Regulatory Commission Expenses	\$3,572	\$0	\$3,572	E-57	\$0 \$0	\$3,672	0.00% 100.00%	\$0 \$368	\$0	\$0	\$0
58	929,000	Duplicate Charges - Credit	\$0	\$0	\$0	E-58	\$0	\$3,572	0.00%	\$368	\$3,940	\$0	\$3,940
59	930,100	Institutional or Goodwill Advertising Expenses	\$1,577	\$0	\$1,577	E-59	\$0 \$0	\$1,577	100,00%	-\$1,419	\$0 \$158	\$0 \$0	\$0
60	930,200	Misc. General Expenses	\$66,410	\$0	\$66,410	E-60	\$0	\$66,410	100.00%	-\$206,072	-\$139,662	\$0 -\$32,916	\$158
61	930.300	Research & Development Expenses - AGE	\$392	\$0	\$392	E-61	\$0	\$392	100.00%	\$1,954	\$2,346	-332,516 \$0	-\$108,746 \$2,346
62	931.000	Rents - AGE	\$35,459	\$0	\$35,459	E-62	\$0	\$35,469	100,00%	\$1,884	\$37,343	\$0	\$37,343
63	932.000	Maint, of General Plant - AGE	\$5,546	\$0	\$5,546	E-63	\$0	\$5,546	100.00%	\$28,366	\$33,912	\$0	\$33,912
64		TOTAL ADMIN. & GENERAL EXPENSES	\$2,074,381	\$972,304	\$1,102,077		-\$69,839	\$2,004,542		\$543,034	\$2,547,576	\$1,487,183	\$1,060,393
65		DEPRECIATION EXPENSE											
65	403,000	Depreciation Expense, Dep. Exp.	\$1,159,994	See note (1)	See note (1)	E-66	See note (1)	\$1,159,994	100.00%	\$469,293	\$1,629,287	See note (1)	See note (1)
67		TOTAL DEPRECIATION EXPENSE	\$1,159,984	\$0	\$0		\$0	\$1,159,994		\$469,293	\$1,629,287	\$0	\$0
89 69		OTHER OPERATING EXPENSES											
70	408,000 408,000	Property Taxes	\$327,877	\$0	\$327,877	E-69	\$0	\$327,877	100.00%	\$663	\$328,540	\$0	\$326,540
71	408,000	Payroli Taxes Other Taxes	\$86,116	\$86,116	SO	E-70	-\$2,612	\$83,504	100.00%		\$86,886	\$83,504	\$3,382
72	408,000	PSC Assessment	-\$515 \$11,262	\$0 \$0	-\$515	E-71	\$0	-\$515	100.00%		-\$515	\$0	-\$515
73	400.000	TOTAL OTHER OPERATING EXPENSES	\$424,740	\$86,116	\$11,262 \$338,624	E-72	\$0 -\$2,612	\$11,262 \$422,128	100,00%	\$51,634 \$55,579	\$62,796 \$477,707	\$83,504	\$62,796 \$394,203
74		CUSTOMER SERVICE EXPENSES										,	***************************************
76	907,000		\$62	\$62	\$0	E-75	-\$45	\$17	100.00%	\$1	***		
76		TOTAL CUSTOMER SERVICE EXPENSES	\$62	\$62	\$0		-\$45	\$17	100.0078	\$1	\$18 \$18	\$18 \$18	\$0 \$0
77		SALES PROMOTION EXPENSES											
78	910,000	Sales Promotion Expenses - SPE		\$0	\$0	E-78	\$0	50	0.00%	\$0	\$0	\$0	\$0
79		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	<u>\$0</u> \$0
80	405.05=	AMORTIZATION EXPENSE	A4 A8A										
81 82	405.000 404.000	Amortization Reg Asset Amortization - Ltd Term Plant	\$1,233,424	\$0	\$1,233,424	E-81	\$0	\$1,233,424	100.00%	-\$325,868	\$907,556	\$0	\$907,556
83	404.000	Amortization Property Losses	\$0	\$0	\$0	E-82	\$0	\$0	0.00%		-\$2,051	\$0	-\$2,051
63	407.000	Amortization Property Losses	\$0	\$0	\$0	E-83	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

Missouri-American Water Company Case No. WR-2017-0285 Total Sower Test Year Ending 12-31-2016 Income Statement Detail

Line Ac	A B count imper Income Description	© Tost Year Total (D+E)	<u>D</u> Test Year Labor	E Test Year Non Labor	E Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	Allocations	Jurisdictional Adjustments (From Adj. Sch.)	Jurisdictional	Juris. Labor	MO Adj. Juris. Non Labor
84	TOTAL AMORTIZATION EXPENSE	\$1,233,424	\$0 .	\$1,233,424		\$0	\$1,233,424	•	-\$327,919	\$905,505	\$0	\$905,505
	TOTAL OPERATING EXPENSE	\$6,916,837	\$1,875,847	\$4,081,198		-\$344,030	\$6,572,807		\$1,009,210	\$7,582,017	\$1,978,933	\$3,973,797
86	NET INCOME BEFORE TAXES	\$1,519,195	\$0	\$0		\$0	\$1,863,225		-\$710,572	\$1,152,653	\$0	so
87 68 89	INCOME TAXES 0.000 Current Income Taxes TOTAL INCOME TAXES	-\$35,050 -\$35,050	See nate (1) \$0	See note (1) \$0	E-88	See note (1) \$0	-\$35,050 -\$35,050	100.00%	\$268,532 \$268,532	\$233,482 \$233,482	See note (1)	See note (1)
	DEFERRED INCOME TAXES 0.000 Deferred Income Taxes - Def. Inc. Tax. 0.000 Amortization of Deferred ITC TOTAL DEFERRED INCOME TAXES	\$177,686 -\$22 \$177,664	See note (1)	See note (1)	E-91 E-92	See note (1)	\$177,686 -\$22 \$177,664	100.00% 100.00%	-\$241,747 50 -\$241,747	-\$64,061 -\$22 -\$64,083	See note (1)	See note (1)
94	NET OPERATING INCOME	\$1,376,681	50 ·	\$0	e produce de	\$0	\$1,720,611		\$737,357	\$983,254		\$0 - \$0

Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Capital Structure Schedule

Line Number	<u>A</u> Description	<u>B</u> Dollar Amount	C Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	E Weighted Cost of Capital 9.25%	<u>G</u> Weighted Cost of Capital 9.50%
1	Common Stock	\$5,384,000,000	43.99%	,	3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2.730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,239,172,697	100.00%		6.525%	6.855%	6.965%
8	PreTax Cost of Capital				8.450%	8.967%	9.139%

Exhibit No.: 0

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: WR-2017-0285

Date Prepared: November 30, 2017



MISSOURI PUBLIC SERVICE COMMISSION

Commission Staff

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Water District # 1

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.53% Return	<u>C</u> 6.86% Return	<u>D</u> 6.97% Return
1	Net Orig Cost Rate Base	\$918,189,049	\$918,189,049	\$918,189,049
2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$59,911,835	\$62,941,859	\$63,951,867
4	Net Income Available	\$60,439,683	\$60,439,683	\$60,439,683
5	Additional Net Income Required	-\$527,848	\$2,502,176	\$3,512,184
6	Income Tax Requirement			
7	Required Current Income Tax	\$15,959,207	\$17,877,753	\$18,517,268
8	Current Income Tax Available	\$16,293,429	\$16,293,429	\$16,293,429
9	Additional Current Tax Required	-\$334,222	\$1,584,324	\$2,223,839
10	Revenue Requirement	-\$862,070	\$4,086,500	\$5,736,023
i	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$7,296,921	\$7,296,921	\$7,296,921
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
. 13 ^l	Gross Revenue Requirement	\$6,434,851	\$11,383,421	\$13,032,944

Accounting Schedule: 01 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1

Test Year Ending December 31, 2016 RATE BASE SCHEDULE

Line	Ā	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$1,781,496,383
2	Less Accumulated Depreciation Reserve		\$402,514,689
3	Net Plant In Service	n La Maria de Paris d	\$1,378,981,694
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,096,173
6	Contributions in Aid of Construction Amortization		\$52,857,496
7	Materials & Supplies		\$4,142,188
8	Prepayments		\$1,843,152
9	Prepaid Pension Asset		\$9,451,487
10	Tank Painting Tracker		\$459,889
11	TOTAL ADD TO NET PLANT IN SERVICE		\$77,850,385
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	0.5123%	\$77,887
14	State Tax Offset	0.5123%	\$12,239
15	City Tax Offset	0.5123%	\$1,461
16	Interest Expense Offset	4.3425%	\$1,110,844
17	Contributions in Aid of Construction		\$242,513,099
18	Customer Advances		\$17,834,934
19	Accumulated Deferred Income Taxes		\$268,191,798
20	OPEB Tracker		\$5,196,970
21	Pension Tracker		\$3,703,798
22	TOTAL SUBTRACT FROM NET PLANT		\$538,643,030
23	∥ Total Rate Base	<u>J</u>	\$918,189,049

Accounting Schedule: 02 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Plant In Service

GERNAL STATE	Δ	В	C	D	E		G	<u> </u>	
	Account#		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$171,676	P-2	\$0	\$171,676	100.00%	\$0	\$171,676
3	302.000	Franchises and Consents	\$12,572	P-3	\$0	\$12,572	100.00%	\$0	\$12,572
4	303.000	Miscellaneous Intangible Plant	\$604,979	P-4	\$0	\$604,979	100.00%	\$0	\$604,979
5		TOTAL INTANGIBLE PLANT	\$789,227		\$0	\$789,227		\$0	\$789,227
6		SOURCE OF SUPPLY PLANT						•-	****
7	310,000	Land and Land Rights - SSP	\$129,551	P-7 P-8	\$0 \$0	\$129,551 \$9,812,780	100.00% 100.00%	\$0 \$0	\$129,551 \$9,812,780
8 9	311.000 312.000	Structures and Improvements - SSP Collecting & Impounding Reservoirs	\$9,812,780 \$0	P-8	\$0	\$9,612,780	100.00%	\$0 \$0	\$9,512,780
10	313.000	Lake, River and Other Intakes	\$7,109,762	P-10	\$0	\$7,109,762	100.00%	\$0	\$7,109,762
11	314.000	Wells and Springs	\$1,551,847	P-11	\$0	\$1,551,847	100.00%	\$0	\$1,551,847
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$7,971,854	P-13	\$0	\$7,971,854	100.00%	\$0	\$7,971,854
14	317.000	Other Water Source Plant TOTAL SOURCE OF SUPPLY PLANT	\$1,730	P-14	\$0 \$0	\$1,730 \$26,577,524	100.00%	\$0 \$0	\$1,730 \$26,577,524
15		TOTAL SOURCE OF SUPPLY PLANT	\$26,577,524		ŞŪ	\$20,577,524	i i	\$U	\$20,511,524
16		PUMPING PLANT		- 4-		40.00.00	400.000/	••	40.45.005
17 18	320.000 321.000	Land and Land Rights - PP Structures and Improvements - PP	\$345,305 \$43,408,955	P-17 P-18	\$0 -\$3,256	\$345,305 \$13,105,699	100.00% 100.00%	\$0 \$0	\$345,305 \$13,105,699
18 19	322.000	Boiler Plant Equipment	\$13,108,955 \$0	P-19	-\$3,280 \$0	\$13,105,055	100.00%	\$0	\$15,105,055
20	323.000	Other Power Production Equipment	\$2,129,661	P-20	-\$2,791	\$2,126,870	100.00%	\$0	\$2,126,870
21	324.000	Steam Pumping Equipment	\$14,730	P-21	\$0	\$14,730	100.00%	\$0	\$14,730
22	325.000	Electric Pumping Equipment	\$57,686,796	P-22	-\$9,768	\$57,677,028	100.00%	\$0	\$57,677,028
23	326.000	Diesel Pumping Equipment	\$2,053,344	P-23	\$0	\$2,053,344	100.00%	\$0	\$2,053,344
24	327.000	Hydraulic Pumping Equipment	\$362,136	P-24	\$0	\$362,136	100.00%	\$0	\$362,136
25 26	328.000	Other Pumping Equipment TOTAL PUMPING PLANT	\$1,222,280 \$76,923,207	P-25	\$0 -\$15,815	\$1,222,280 \$76,907,392	100.00%	\$0 \$0	\$1,222,280 \$76,907,392
20		TOTAL FUMPING PLANT	\$10,323,201		-410,010	410,301,332		40	\$10,501,552
27		WATER TREATMENT PLANT				*******			
28	330.000	Land and Land Rights - WTP	\$1,961,213	P-28 P-29	\$0 \$0	\$1,961,213 \$80,917,713	100.00% 100.00%	\$0 \$0	\$1,961,213 \$80,917,713
29 30	331.000 332.000	Structures and Improvements - WTP Water Treatment Equipment	\$80,917,713 \$89,416,882	P-30	\$0	\$89,416,882	100.00%	\$0	\$89,416,882
31	333.000	Water Treatment - Other	\$23,864	P-31	\$0	\$23,864	100.00%	\$0	\$23,864
32	000,000	TOTAL WATER TREATMENT PLANT	\$172,319,672		\$0	\$172,319,672		\$0	\$172,319,672
33		TRANSMISSION & DIST. PLANT	i				ĺ		
34	340.000	Land and Land Rights - TDP	\$4,768,135	P-34	\$0	\$4,768,135	100.00%	\$0	\$4,768,135
35	341.000	Structures and Improvements - TDP	\$7,866,127	P-35	\$0	\$7,866,127	100.00%	\$0	\$7,866,127
36	342.000	Distribution Reservoirs and Standpipes	\$21,085,740	P-36	-\$824,467	\$20,261,273	100.00%	\$0	\$20,261,273
37	343.000	Transmission and Distribution Mains	\$1,156,133,824	P-37		\$1,156,015,766	100.00%	\$0	\$1,156,015,766
38	344.000	Fire Mains	\$374,899	P-38	\$0	\$374,899	100.00% 100.00%	\$0 \$0	\$374,899 \$15,591,634
39	345.000	Services	\$15,591,634	P-39 P-40	\$0 -\$2,415	\$16,591,634 \$101,628,776	100.00%	\$0 \$0	\$101,628,776
40 41	346,000 347,000	Meters Meter Installations	\$101,631,191 \$17,977,234	P-41	\$0	\$17,977,234	100.00%	\$0	\$17,977,234
42		Hydrants	\$74,705,457	P-42	-\$576	\$74,704,881	100.00%	\$0	\$74,704,881
43	349.000	Other Transmission & Distribution Plant	\$9,563	P-43	\$0	\$9,563	100.00%	\$0	\$9,563
44		TOTAL TRANSMISSION & DIST. PLANT	\$1,400,143,804	ſ	-\$945,616	\$1,399,198,288		\$0	\$1,399,198,288
45		INCENTIVE COMPENSATION							
46	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
	0.000			1-40					
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
48		GENERAL PLANT							
49	389.000	Land and Land Rights - GP	\$9,354	P-49	\$0	\$9,354	100.00%	\$0	\$9,354
60	390.000	Structures and Improvements - GP	\$7,180,938	P-50	-\$465	\$7,180,473	100.00%	\$0	\$7,180,473
51		Office Structures	\$4,166,851	P-51	\$0	\$4,166,851	100.00%	\$0	\$4,166,851
52	390.200	General Structures - HVAC	\$206,494	P-52	\$0	\$206,494	100.00%	\$0	\$206,494
53 54	390.300 390.900	Miscellaneous Structures	\$1,456,738 \$45,416	P-53 P-64	\$0 \$0	\$1,456,738 \$45,416	100.00% 100.00%	\$0 \$0	\$1,456,738 \$45,416
55		Structures & Improvements - Leasehold Office Furniture and Equipment	\$934,179	P-55	\$0 \$0	\$934,179	100.00%	\$0 \$0	\$934,179
56		Computers & Peripheral Equipment	\$6,027,519	P-56	\$0	\$6,027,519	100.00%	\$0	\$6,027,519
- 1		,	,	,	*- 1		• • •	, , ,	

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Plant In Service

September 1	A CAR	<u>B</u>	C	D	E AND	E	G	H	
100	Account#	arrion successi del tratare i consentali de teles delegion (4), i il conseil de la 100 del 19, il conseil dell'	Total	Adjust.			Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
57	391.200	Computer Hardware & Software	\$374,688	P-57	\$0	\$374,688	100.00%	\$0	\$374,688
58	391.250	Computer Software	\$11,907,657	P-58	\$0	\$11,907,657	100.00%	\$0	\$11,907,657
59	391.260	Personal Computer Software	\$0	P-59	\$0	\$0	100.00%	\$0	\$0
60	391.300	Other Office Equipment	\$45,247	P-60	\$0	\$45,247	100.00%	\$0	\$45,247
61	391.400	BTS Initial Investment	\$36,339,230	P-61	\$0	\$36,339,230	100.00%	\$0	\$36,339,230
62	392.000	Transportation Equipment	\$0	P-62	\$0	\$0	100.00%	\$0	\$0
63	392.100	Transportation Equipment - Light Trucks	\$2,821,919	P-63	\$0	\$2,821,919	100.00%	\$0	\$2,821,919
64	392.200	Transportation Equipment - Heavy Trucks	\$15,514,358	P-64	\$0	\$15,514,358	100.00%	\$0	\$15,514,358
65	392.300	Transportation Equipment - Cars	\$1,083,505	P-65	\$0	\$1,083,505	100.00%	\$0	\$1,083,505
66	392.400	Transportation Equipment - Other	\$2,916,128	P-66	\$0	\$2,916,128	100.00%	\$0	\$2,916,128
67	393.000	Stores Equipment	\$573,972	P-67	\$0	\$573,972	100,00%	\$0	\$573,972
68	394.000	Tools, Shop and Garage Equipment	\$5,491,163	P-68	\$0	\$5,491,163	100.00%	\$0	\$5,491,163
69	395.000	Laboratory Equipment	\$926,915	P-69	\$0	\$926,915	100.00%	\$0	\$926,915
70	396.000	Power Operated Equipment	\$1,048,676	P-70	\$0	\$1,048,676	100.00%	\$0	\$1,048,676
71	397.000	Communication Equipment	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	397.100	Communication Equipment (non telephone)	\$4,146,843	P-72	\$0	\$4,146,843	100.00%	\$0	\$4,146,843
73	397.200	Telephone Equipment	\$20,743	P-73	\$0	\$20,743	100.00%	\$0	\$20,743
74	398.000	Miscellaneous Equipment	\$2,468,212	P-74	\$0	\$2,466,212	100.00%	\$0	\$2,466,212
75	399.000	Other Tangible Equipment	\$0	P-75	\$0	\$0	100.00%	\$0	\$0
76		TOTAL GENERAL PLANT	\$105,704,745		-\$465	\$105,704,280	[\$0	\$105,704,280
77		TOTAL PLANT IN SERVICE	\$1,782,458,179	Q. 2502. C	-\$961,796	\$1,781,496,383		\$0	\$1,781,496,383

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Depreciation Expense

Line	<u>. A</u> Account	B	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
Hamber	NGILLEL						
1		INTANGIBLE PLANT					
2	301.000	Organization	\$171,676	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$12,572	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$604,979	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$789,227		\$0		
6		SOURCE OF SUPPLY PLANT		0.000/	^ ^		0.000/
7	310.000	Land and Land Rights - SSP	\$129,551	0.00%	\$0	0	0.00%
8	311.000	Structures and improvements - SSP	\$9,812,780	1.97%	\$193,312	60	-25.00%
9	312.000	Collecting & Impounding Reservoirs	\$0	0.35%	\$0	85	0.00% -10.00%
10	313.000	Lake, River and Other Intakes	\$7,109,762	3.57%	\$253,819	70	
11	314.000	Wells and Springs	\$1,551,847	2.52%	\$39,107	55	-5.00%
12	315.000	Infiltration Galleries and Tunnels	\$0	1.77%	\$0	60	0.00%
13	316.000	Supply Mains	\$7,971,854	1.45%	\$115,592	80	-25.00%
14	317.000	Other Water Source Plant	\$1,730	4.97%	\$86	25	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$26,577,524		\$601,916		
16		PUMPING PLANT	****	0.000/	to.	ا ه	0.00%
17	320.000	Land and Land Rights - PP	\$345,305	0.00% 3.95%	\$0 \$517,675	75	-15.00%
18	321.000	Structures and Improvements - PP	\$13,105,699	*****		37	-5.00%
19	322.000	Boiler Plant Equipment	\$0	3.05%	\$0	37	-5.00% -5.00%
20	323.000	Other Power Production Equipment	\$2,126,870	3.05%	\$64,870	47	-10.00%
21	324.000	Steam Pumping Equipment	\$14,730	1.89%	\$278 \$1,090,096	47	-10.00%
22	325.000	Electric Pumping Equipment	\$57,677,028	1.89%		47	-10.00%
23	326.000	Diesel Pumping Equipment	\$2,053,344	1.89%	\$38,808 \$6,844	47	-10.00%
24	327.000	Hydraulic Pumping Equipment	\$362,136	1.89% 1.89%	\$23,101	47	-10.00%
25	328.000	Other Pumping Equipment	\$1,222,280	1.03/6	\$1,741,672	41	-10.0076
26		TOTAL PUMPING PLANT	\$76,907,392		\$1,741,072		
27	}	WATER TREATMENT PLANT					
28	330.000	Land and Land Rights - WTP	\$1,961,213	0.00%	\$0	0	0.00%
29	331.000	Structures and Improvements - WTP	\$80,917,713	2.34%	\$1,893,474	80	-15.00%
30	332.000	Water Treatment Equipment	\$89,416,882	2.18%	\$1,949,288	48	-20.00%
31	333.000	Water Treatment - Other	\$23,864	3.33%	\$795	30	0.00%
32		TOTAL WATER TREATMENT PLANT	\$172,319,672		\$3,843,557		
33		TRANSMISSION & DIST. PLANT			_	_	
34	340.000	Land and Land Rights - TDP	\$4,768,135	0.00%	\$0	0	0.00%
35	341.000	Structures and Improvements - TDP	\$7,866,127	1.49%	\$117,205	55	-20.00%
36	342.000	Distribution Reservoirs and Standpipes	\$20,261,273	1.70%	\$344,442	65	-25.00%
37	343.000	Transmission and Distribution Mains	\$1,156,015,766	1.39%	\$16,068,619	90	-30.00%
38	344.000	Fire Mains	\$374,899	1.56%	\$5,848	85	-30.00%
39	345.000	Services	\$15,591,634	2.92%	\$455,276	65	-100.00%
40	346.000	Meters	\$101,628,776	2.40%	\$2,439,091	42	-10.00%
41	347.000	Meter Installations	\$17,977,234	2.40%	\$431,454	42	-10.00%
42	348.000	Hydrants	\$74,704,881	1.85%	\$1,382,040	65	-30.00%
43	349.000	Other Transmission & Distribution Plant	\$9,563	2.96%	\$283	50	0.00%
44		TOTAL TRANSMISSION & DIST. PLANT	\$1,399,198,288		\$21,244,258		
45		INCENTIVE COMPENSATION					
		CAPITALIZATION		ŀ			
46	l	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%

Accounting Schedule: 05 Sponsor: Kennan Patterson Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Depreciation Expense

13.75.50.27.4	Δ	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Line	Account	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Expense	Average	Salvage
Number	Number	t Plant Account Description	Surisuccional	Nate	ryhelise	Wasse CBC	
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
48		GENERAL PLANT	İ			1	
49	389.000	Land and Land Rights - GP	\$9,354	0.00%	\$0	0	0.00%
50	390.000	Structures and Improvements - GP	\$7,180,473	3.02%	\$216,850	55	-20.00%
51	390.100	Office Structures	\$4,166,851	2.09%	\$87,087	47	-20.00%
52	390.200	General Structures - HVAC	\$206,494	2.09%	\$4,316	47	-20.00%
53	390.300	Miscellaneous Structures	\$1,456,738	3.72%	\$54,191	55	-20.00%
54	390.900	Structures & Improvements - Leasehold	\$45,416	2.75%	\$1,249	25	0.00%
55	391.000	Office Furniture and Equipment	\$934,179	3.49%	\$32,603	20	0.00%
56	391.100	Computers & Peripheral Equipment	\$6,027,519	19.06%	\$1,148,845	5	0.00%
57	391.200	Computer Hardware & Software	\$374,688	19.06%	\$71,416	5	0.00%
58	391.250	Computer Software	\$11,907,657	5.00%	\$595,383	20	0.00%
59	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
60	391.300	Other Office Equipment	\$45,247	10.46%	\$4,733	15	0.00%
61	391.400	BTS Initial Investment	\$36,339,230	5.00%	\$1,816,962	20	0.00%
62	392.000	Transportation Equipment	S0	5.57%	\$0	9 (15.00%
63	392.000	Transportation Equipment - Light Trucks	\$2,821,919	5.57%	\$157,181	9	15.00%
64	392,200	Transportation Equipment - Heavy Trucks	\$15,514,358	0.00%	\$0	10	15.00%
65	392,200	Transportation Equipment - Cars	\$1,083,505	0.00%	\$0	6	15.00%
66	392.400	Transportation Equipment - Other	\$2,916,128	6.15%	\$179,342	15	5.00%
67	393.000	Stores Equipment	\$573,972	3.88%	\$22,270	25	0.00%
68	394.000	Tools, Shop and Garage Equipment	\$5,491,163	3.73%	\$204,820	20	0.00%
69	395.000	Laboratory Equipment	\$926,915	3.90%	\$36,150	0 1	0.00%
70	395.000	Power Operated Equipment	\$1,048,676	3,79%	\$39,745	12	20.00%
70 71	396.000	Communication Equipment	\$0	0.00%	so	0	0.00%
72	397.000	Communication Equipment (non telephone)	\$4,146,843	5.76%	\$238,858	15	0.00%
12	397.100	Communication Equipment (non telephone)	ψη, 140,010		V 201,111]	
73	397.200	Telephone Equipment	\$20,743	8.94%	\$1,854	10	0.00%
74	398.000	Miscellaneous Equipment	\$2,466,212	6.48%	\$159,811	15	0.00%
75	399.000	Other Tangible Equipment	\$0	2.43%	\$0	20	0.00%
76		TOTAL GENERAL PLANT	\$105,704,280		\$5,073,666		
77		Total Depreciation	\$1,781,496,383		\$32,505,069		

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

Missouri-American Water Company Case No. WR-2017-0285 Water District #1 Test Year Ending December 31, 2016 Accumulated Depreciation Reserve

\$74.25	<u>A</u>	B	<u>c</u>		TO STATE OF THE STATE OF	KirksibiX- F (Skarke)		anakara H aragara	na voja potaza Provinski m
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT						<u> </u>	
2	301.000	Organization	\$0	R-2	\$9	\$0	75.00%	\$0	\$0
3	302.000	Franchises and Consents	\$306,586	R-3	\$0	\$306,586	100.00%	\$0	\$306,586
4 5	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
Đ		TOTAL INTANGIBLE PLANT	\$306,586		\$0	\$306,586		\$0	\$306,586
6		SOURCE OF SUPPLY PLANT				[
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$4,195,007	R-8	\$0	\$4,195,007	100.00%	\$0	\$4,195,007
9	312.000	Collecting & Impounding Reservoirs	-\$27	R-9	\$0	-\$27	100.00%	\$0	-\$27
10 11	313.000 314.000	Lake, River and Other Intakes Wells and Springs	\$945,815 \$364,235	R-10 R-11	\$0 \$0	\$945,815 \$364,235	100.00% 100.00%	\$0 \$0	\$945,815 \$364,235
12	315.000	Infiltration Galleries and Tunnels	\$364,235	R-12	\$0 \$0	\$304,235	100.00%	\$0 \$0	\$364,235 \$0
13	316.000	Supply Mains	\$4,391,994	R-13	\$0	\$4,391,994	100.00%	\$0	\$4,391,994
14	317.000	Other Water Source Plant	\$674	R-14	\$0	\$674	100.00%	\$0	\$674
15		TOTAL SOURCE OF SUPPLY PLANT	\$9,897,698	'''	\$0	\$9,897,698	154.55%	\$0	\$9,897,698
46		DISSONIO DI LUT							
16 17	320.000	PUMPING PLANT Land and Land Rights - PP	so	R-17	\$0	\$0	100.00%	\$0	\$0
18	321.000	Structures and Improvements - PP	\$5,342,641	R-18	-\$2,066	\$5,340,575	100.00%	\$0 \$0	\$5,340,575
19	322,000	Boiler Plant Equipment	\$5,542,041	R-19	-\$2,08 0 \$0	\$0,040,313	100.00%	\$0 \$0	\$0,040,070
20	323.000	Other Power Production Equipment	\$420,315	R-20	-\$1,497	\$418,818	100.00%	\$0	\$418,818
21	324.000	Steam Pumping Equipment	\$0	R-21	\$0	SO	100.00%	\$0	\$0
22	325.000	Electric Pumping Equipment	\$21,088,401	R-22	-\$3,108	\$21,085,293	100.00%	\$0	\$21,085,293
23	326.000	Diesel Pumping Equipment	\$1,708,036	R-23	\$0	\$1,708,036	100.00%	\$0	\$1,708,036
24	327.000	Hydrautic Pumping Equipment	-\$1,132	R-24	\$0	-\$1,132	100.00%	\$0	-\$1,132
25	328.000	Other Pumping Equipment	\$132,256	R-25	\$0	\$132,256	100.00%	\$0	\$132,256
26		TOTAL PUMPING PLANT	\$28,690,517		-\$6,671	\$28,683,846		\$0	\$28,683,846
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	. \$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	331.000	Structures and Improvements - WTP	\$29,227,075	R-29	\$0	\$29,227,075	100.00%	\$0	\$29,227,075
30		Water Treatment Equipment	\$29,586,243	R-30	\$0	\$29,586,243	100.00%	\$0	\$29,586,243
31		Water Treatment - Other	\$8,250	R-31	\$0	\$8,250	100.00%	\$0	\$8,250
32		TOTAL WATER TREATMENT PLANT	\$58,821,568		\$0	\$58,821,568		\$0	\$58,821,568
	:	TRANSMISSION & DIST. PLANT	İ						
33 34	340.000	Land and Land Rights - TDP	\$10	R-34	-\$10	so	100.00%	\$0	\$0
35		Structures and Improvements - TOP	\$4,429,488	R-35	so	\$4,429,488	100.00%	\$0	\$4,429,488
36		Distribution Reservoirs and Standpipes	\$9,818,397	R-36	-\$192,628	\$9,625,769	100.00%	\$0	\$9,625,769
37	343,000	Transmission and Distribution Mains	\$212,791,004	R-37	-\$23,370	\$212,767,634	100.00%	\$0	\$212,767,634
38		Fire Mains	\$94,075	R-38	\$0	\$94,075	100.00%	\$0	\$94,075
39	345,000	Services	\$2,999,055	R-39	\$0	\$2,999,055	100.00%	\$0	\$2,999,055
40	346.000	Meters	\$10,877,556	R-40	-\$342	\$10,877,214	100.00%	\$0	\$10,877,214
41		Meter installations	\$10,188,875	R-41	\$0	\$10,188,875	100.00%	\$0	\$10,188,875
42		Hydrants	\$19,930,939	R-42	-\$53	\$19,930,886	100.00%	\$0	\$19,930,886
43 44	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT	\$3,481 \$271,132,880	R-43	-\$216,403	\$3,481 \$270,916,477	100.00%	\$0 \$0	\$3,481 \$270,916,477
***		TOTAL TRANSMISSION & DIST. FLART	3221,132,000		-92101400	V210,010,411		•	Q210,010,411
45		INCENTIVE COMPENSATION				1			
1		CAPITALIZATION		1					
46		Incentive Compensation Capitalization Adj.	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47		TOTAL INCENTIVE COMPENSATION	\$0	-	so	\$0	ŀ	\$0	\$0
**/		CAPITALIZATION	30	1	**	30		30	\$u
					-]	I	
48		GENERAL PLANT		- 1	Ì		- 1		
49	389.000	Land and Land Rights - GP	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50		Structures and Improvements - GP	\$828,787	R-50	-\$217	\$828,570	100.00%	\$0	\$828,570
51		Office Structures	\$708,272	R-51	\$0	\$708,272	100.00%	\$0	\$708,272
52		General Structures - HVAC	\$35,352	R-52	\$0	\$35,352	100.00%	\$0	\$35,352
53		Miscellaneous Structures	\$600,926	R-53	\$0	\$600,926	100.00%	\$0	\$600,926
54		Structures & Improvements - Leasehold	\$174,642	R-54	\$0	\$174,642	100.00%	\$0	\$174,642
55 56		Office Furniture and Equipment Computers & Peripheral Equipment	\$500,550	R-55 R-56	\$0 \$0	\$500,550 \$2,658,754	100.00% 100.00%	\$0 \$0	\$500,550 \$2,658,754
	1	Computer Hardware & Software	\$2,658,754 \$0	R-57	\$0	\$2,030,754	100.00%	\$0	\$2,056,754
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Accounting Schedule: 06 Sponsor: Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Accumulated Depreciation Reserve

W. William	Δ	<u>B</u>	C	<u>D</u>	. SET E	<u> </u>	<u>G</u>	es es e <u>H</u> √ Cis	969831 13 ZYC)
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
58	391.250	Computer Software	\$6,166,143	R-58	\$0	\$6,166,143	100.00%	\$0	\$6,166,143
59	391.260	Personal Computer Software	\$84,926	R-59	\$0	\$84,926	100.00%	\$0	\$84,926
60	391.300	Other Office Equipment	\$5,874	R-60	\$0	\$5,874	100.00%	\$0	\$5,874
61	391.400	BTS Initial Investment	\$7,565,429	R-61	\$0	\$7,565,429	100.00%	\$0	\$7,565,429
62	392.000	Transportation Equipment	\$0	R-62	\$0	\$0	100.00%	\$0	\$0
63	392.100	Transportation Equipment - Light Trucks	\$969,964	R-63	\$0	\$969,964	100.00%	\$0	\$969,964
64	392.200	Transportation Equipment - Heavy Trucks	\$4,630,563	R-64	\$0	\$4,630,563	100.00%	\$0	\$4,630,563
65	392,300	Transportation Equipment - Cars	\$1,959,112	R-65	\$0	\$1,959,112	100.00%	\$0	\$1,959,112
66	392.400	Transportation Equipment - Other	\$910,475	R-66	\$0	\$910,475	100.00%	\$0	\$910,475
67	393.000	Stores Equipment	-\$225,099	R-67	\$0	\$225,099	100.00%	\$0	-\$225,099
68	394.000	Tools, Shop and Garage Equipment	\$3,163,292	R-68	\$0	\$3,163,292	100.00%	\$0	\$3,163,292
69	395.000	Laboratory Equipment	\$377,245	R-69	\$0	\$377,245	100.00%	\$0	\$377,245
70	396.000	Power Operated Equipment	\$1,150,413	R-70	\$0	\$1,150,413	100.00%	\$0	\$1,150,413
71	397.000	Communication Equipment	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	397.100	Communication Equipment (non	\$1,362,225	R-72	\$0	\$1,362,225	100.00%	\$0	\$1,362,225
		telephone)		'	'"]	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,	1 1,111-,1
73	397.200	Telephone Equipment	\$32,581	R-73	\$0	\$32,581	100.00%	\$0	\$32,581
74	398,000	Miscellaneous Equipment	\$546,358	R-74	\$0	\$546,358	100.00%	\$0	\$546,358
75		Other Tangible Equipment	-\$318,053	R-75	\$0	-\$318,053	100.00%	\$0	-\$318,053
76		TOTAL GENERAL PLANT	\$33,888,731		-\$217	\$33,888,514	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$0	\$33,888,514
77	1-2005	TOTAL DEPRECIATION RESERVE	\$402,737,980		-\$223,291	\$402,514,689		\$0	\$402,514,889

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Your Ending December 31, 2016 Income Statement Detail

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Line	Account		Tost Year	Tost Year	Tost Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Ad).	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	A Labor 🗟 👵	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
Rev-1		OPERATING REVENUES	1011			ľ	(Prom Abj. Scit.)	15	1	(From Adj. Sch.)	(l x l) + J	A.S. L+N	≭K
Rev-2	461,100	Residential	\$155,108,348	See note (1)	See note (1)	Rev-2	See note (1)	\$155,108,348	100.00%	\$5,223,620	\$160,331,968	Can (4)	
Rev-3	461.200	Commercial	\$43,176,355	042 11013 (77	00071010 (17	Rev-3	Occ (Iota (1)	\$43,176,355	100.00%	-\$29.295	\$43,147,060	See note (1)	See note (1)
Rev-4	461,300	Industrial	\$7,497,863	!		Rov-4		\$7,497,863	100.00%	-\$180,436	\$7,317,428		
Rev-5	462,000	Private Fire Protection	\$2,798,487			Rev-5		\$2,798,487	100.00%	\$222,582	\$7,317,428		
Rov-6	463,000	Public Fire Protection	\$206			Rev-6		\$2,755,407	100.00%	-\$206	\$3,021,069		
Rev-7	464,000	Other Public Auth.	\$3,488,914			Rev-7		\$3,488,914	100.00%	-\$60,185	\$3,428,729		i
Rev-8	465.000	Sales for Resale	\$6,888,197			Rev-8	1	\$6,888,197	100,00%	\$143,002	\$7,031,199		
Rev-9	471.000	Other Water Revenue - Oper, Rev.	\$3,668,814			Rev-9		\$3,668,814	100.00%	-\$773,205	\$2,895,609		
Rev-10	Santa (Angle 114 Santa La	TOTAL OPERATING REVENUES	\$222,627,184		Some Western	naživija i		\$222,627,184	ightoria.	\$4,545,878	\$227,173,062		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$232	\$232	\$0	E-2	\$56	\$288	100,00%	\$0	\$288	\$288	so so
3	601.000	Operation Labor & Expenses	\$347,349	\$147,161	\$200,188	E-3	\$36,986	\$384,335	100.00%	-\$1,017,167	-\$632,832	\$184,147	-\$816,979
4	602,000	Purchased Water	\$406,755	\$0	\$406,765	E-4	\$0	\$406,755	100.00%	-\$44,011	\$362,744	\$0	\$362,744
6	603.000	Miscellaneous Expenses	\$4,796,483	\$0	\$4,796,483	E-5	\$0	\$4,796,483	100.00%	\$405,372	\$5,201,855	\$0	\$5,201,855
7	804.000	Rents - SSE	\$24,729	\$0	\$24,729	E-6	\$0	\$24,729	100.00%	\$0	\$24,729	\$0	\$24,729
,	610.000 611.000	Maint, Supervision & Engineering Maint, of Structures & Improvements	\$261	\$261	\$0	E-7	\$94	\$355	100.00%	\$0	\$355	\$355	so so
9	612.000	Maint, of Collect, & Impound, Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	813.000	Maint, of Lake, River and Other Intakes	\$374 \$84	\$374 \$84	\$0 \$0	E-9	\$31	\$405	100.00%	+\$106	\$299	\$405	-\$106
11	614.000	Maint, of Wells & Springs	\$64 \$0	\$84 \$0	\$0	E-10 E-11	\$20	\$104	100.00%	\$0	\$104	\$104	\$0
12	615,000	Maint, of Webs & Springs Maint, of Infiltration Galleries & Tunnels	\$491	\$491	\$0	E-11	\$0 \$85	\$0 \$576	100.00%	\$0		\$0	\$0
13	616,000	Maint, of Supply Mains	\$213	\$213	so	E-12	\$1,848			-\$136		\$576	-\$136
14	617.000	Maint, Of Misc, Water Source Plant	\$331,128	\$330,283	\$845	E-14		\$2,061	100.00%	\$0	\$2,061	\$2,061	\$0
15	017.000	TOTAL SOURCE OF SUPPLY EXPENSES	\$5,908,099	\$479.099	\$5,429,000	E-14	\$77,224 \$116,344	\$408,352 \$6,024,443	100.00%	92	\$408,358	\$407,507	\$851
			32,500,055]	34, 9,039	30,428,000		\$115,344	\$6,024,443		-\$656,042	\$5,368,401	\$595,443	\$4,772,958
16		PUMPING EXPENSES									1		
17	620,000	Operation Supervision & Engineering - PE	\$25,027	\$25,027	\$0	E-17	\$5,885	\$30,912		\$0	\$30,912	\$30,912	so so
18	621,000	Fuel for Power Production	\$2,305	\$0	\$2,305	E-18	\$0	\$2,305		\$163	\$2,468	\$0	\$2,468
19	622.000	Power Production Labor & Expenses	\$237	\$237	\$0	E-19	\$58	\$295	100,00%	\$0	\$295	\$295	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$3,206,174	\$0	\$3,206,174	E-20	\$0	\$3,206,174	100.00%	\$241,915		\$0	\$3,448,089
21 22	624.000 625.000	Pumping Labor and Expenses Expenses Transferred - Cr.	\$620,697	\$620,697	\$0	E-21	\$150,477	\$771,174	100.00%	\$1,217	\$772,391	\$771,174	\$1,217
23	626,000	Miscellaneous Expense	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0		\$0	\$0
24	627.000	Rents - PE	\$19,591 \$0	\$0 \$0	\$19,591	E-23	\$0	\$19,591	100.00%	\$0		\$0	\$19,591
25	630.000	Maint, Supervision & Engineering - PE	\$18.873	\$18,873	\$0 \$0	E-24 E-25	\$0	\$0		\$0	**	so	\$0
26	631,000	Maint, of Structures & Improvements - PE	\$91,707	\$91,707	\$0	E-26	\$4,434 \$22,656	\$23,307	100.00%	\$0	·,,	\$23,307	\$0
27	632,000	Maint, of Power Production Equipment	\$1,064	\$54	\$1,010	E-26	\$22,555	\$114,363 \$1,064	100.00%	-\$82		\$114,363	-\$82
28	633,000	Maint, of Pumping Equipment	\$360,846	\$337,313	\$13,533	E-28	\$80,185	\$431,031	100,00%	-\$24		\$54	\$986
29	000.000	TOTAL PUMPING EXPENSES	\$4,336,621	\$1,093,908	\$3,242,613	C-26	\$263,695	\$4,600,216		-\$61 \$243,128	\$430,970 \$4,843,344	\$417,498 \$1,357,603	\$13,472 \$3,485,741
30		WATER TREATMENT EXPENSES											
31	640,000	Operation, Supervision & Engineer WTE	\$120,533	\$120,533	\$0	E-31	\$28,867	\$149,400	100.00%	so	\$149,400	\$149,400	\$0
32	641.000	Chemicals - WTE	\$8,545,417	\$0	\$8,545,417	E-32	\$0	\$8,545,417		-\$1,052,010		\$143,460	\$7,493,407
33	642.000	Operation Labor & Expenses - WTE	\$3,306,569	\$2,953,877	\$352,692	E-33	\$726,546	\$4,033,115		-\$262		\$3,680,423	\$352,430
34	643.000	Miscellanous Expenses - WTE	\$392,461	\$0	\$392,461	E-34	\$0	\$392,461	190.00%	\$138,667	\$531,128	\$0,000,420	\$531,128
35	644,000	Rents - WTE	\$231,324	\$0	\$231,324	E-35	\$0	\$231,324		\$0		\$0	\$231,324
36	650.000	Maint, Supervision & Engineering - WTE	\$1,336,229	\$1,336,229	\$0	E-36	\$320,186	\$1,656,415		\$0		\$1,656,415	\$231,324
37	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-37	\$0	\$0				\$0	\$0
38	652.000	Maint, of Water Treatment Equipment	\$752,348	\$1,662	\$750,686	E-38	\$400	\$752,748				\$2,062	\$754,588
39		TOTAL WATER TREATMENT EXPENSES	\$14,684,881	\$4,412,301	\$10,272,580	1	\$1,075,999	\$15,760,880	- 1	-\$909,703		\$5,488,300	\$9,362,877

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Income Statement Detail

Signal (C)	<u> </u>	Bondania	<u>C</u>	e a Q	.	Samuel E 1980	rener G	ering H ertople	353940.1ep.0	nosta 1 stansv	K	elección Leiden	Stocker Mar Con-
Line	Account Number		Tost Year	Test Year	Tost Year	Adjust	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
			[[]			Coptonic constitution	STIDIT MUJSCILI	1070)		(From Adj. Sch.)	(l x H)	34.463×4≪7136 2.4 61	4™K
40		TRANSMISSION & DIST. EXPENSES	ļ										
41	660.000	Operation Supervision & Engineering - TDE	\$67,738	\$67,738	\$0	E-41	\$16,099	\$83,837	100.00%	\$0	\$83,837	\$83,837	\$0
42	661.000	Storage Facilities Expenses TDE	\$516	\$516	\$0	E-42	\$124	\$640	100,00%	\$0	\$640	\$640	so
43	662.000	Transmission & Distribution Lines Expenses	\$1,429,758	\$1,381,945	\$47,813	E-43	\$383,485	\$1,813,243	100.00%	-\$65,581	\$1,757,662	\$1,765,430	-\$7.768
44	663.000	Meter Expenses - TDE	\$603,980	\$603,980	\$0	E-44	\$144,327	\$748,307	100.00%	-\$3	\$748,304	\$748,307	-\$3
45	664.000	Customer Installations Expenses - TDE	\$484,660	\$484,660	\$0	E-45	\$115,759	\$600,419	100.00%	-\$15	\$600,404	\$600,419	-\$15
46	665,000	Miscellaneous Expenses - TDE	\$2,003,802	\$1,443,012	\$560,790	E-46	\$494,380	\$2,498,182	100,00%	-\$6,978	\$2,491,204	\$1,937,392	\$553,812
47	666.000	Rents - TDE	\$9,413	\$0	\$9,413	E-47	\$0	\$9,413	100.00%	\$0	\$9,413	\$0	\$9,413
48	670.000	Maint. Supervision and Engineering - TDE	\$11,204	\$11,204	\$0	E-48	\$2,634	\$13,838	100.00%	\$0	\$13,838	\$13,838	\$5,413
49	671,000	Maint, of Structures & Improvements - TDE	\$132	\$132	\$0	E-49	\$24	\$156	100,00%	-\$14	\$142	\$156	-\$14
60	672.000	Maint, of Dist, Reservoirs & Standpipes - TDE	\$99	\$99	\$0	E-50	\$24	\$123	100.00%	\$0	\$123	\$123	so
51	673,000	Maint, of Transmission & Distribution Mains	\$1,929,558	\$56,450	\$1,873,108	E-51	\$671,877	\$2,601,435	100.00%	\$107	\$2,601,542	\$69,122	\$2,632,420
52	674.000	Maint. of Fire Mains - TDE	\$323	\$323	\$0	E-52	\$78	\$401	100.00%	\$0	\$401	\$401	\$2,632,420
53	675.000	Maint, of Services - TDE	\$409,360	\$409,360	\$0	E-53	\$96,540	\$505,900	100.00%	-\$189	\$505,711	\$505,900	-\$189
54	676.000	Maint. of Meters - TDE	\$151,717	\$161,717	SO	E-54	\$35,632	\$187,349	100.00%	-\$5	\$187,344	\$187,349	-\$105
55	677.000	Maint, of Hydrants - TDE	\$339,633	\$339,633	\$0	E-55	\$86,123	\$425,756	100.00%	so	\$425,756	\$425,756	\$0
56	678.000	Maint. of Miscellaneous Plant - TDE	\$2,925,669	\$1,223,890	\$1,701,779	E-56	\$408,005	\$3,333,674	100.00%	\$431,091	\$3,764,765	\$1,676,089	\$2,088,676
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$10,367,562	\$6,174,659	\$4,192,903		\$2,455,111	\$12,822,673	100000	\$368,413	\$13,191,086	\$8,014,759	\$5,176,327
			1		·				ŀ		,,	45,41,755	95,776,527
58		CUSTOMER ACCOUNTS EXPENSE	1				1		İ	•			
59	901.000	Supervision - CAE	\$24,121	\$24,121	\$0	E-59	\$6,764	\$29,885	100.00%	\$0	\$29,885	\$29,885	so
60	902.000	Meter Reading Expenses - CAE	\$1,592,767	\$1,588,595	\$4,172	E-60	\$424,864	\$2,017,631	100.00%	-\$570	\$2,017,061	\$2,013,459	\$3.602
61	903,000	Customer Records & Collection Expenses	\$2,704,754	\$798,603	\$1,906,251	E-61	\$193,229	\$2,897,983	100.00%	\$624	\$2,898,607	\$991,732	\$1,906,875
62	904.000	Uncollectible Amounts - CAE	\$2,172,553	\$0	\$2,172,553	E-62	\$0	\$2,172,553	100.00%	\$400,592	\$2,573,146	\$0	\$2,573,145
63	905,000	Misc. Customer Accounts Expense - CAE	\$64,460	\$267	\$64,193	E-63	\$32	\$64,492	100.00%	\$242	\$64,734	\$299	\$64,435
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,558,655	\$2,411,486	\$4,147,169		\$623,889	\$7,182,544		\$400,888	\$7,583,432	\$3,035,375	\$4,548,057
65		CUSTOMER SERVICE EXPENSES	1										
66	907.000	Customer Service & Information Expenses	\$249	\$249	\$0	E-66	\$114	\$363	100,00%		1		
67		TOTAL CUSTOMER SERVICE EXPENSES	\$249	\$249	\$0		\$114	\$363	100.00%	-\$56 -\$56	\$307 \$307	\$363	+\$56
			74.75	32-3			3114	3003	1	-256	\$307	\$363	-\$56
68		SALES PROMOTION EXPENSES				1							
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	so so	\$0	\$0
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	SO
71		ADMIN. & GENERAL EXPENSES											
72	920,000	Admin. & General Salaries	\$6,542,806	\$6,542,806		F 70	****				1		
73	921,000	Office Supplies & Expenses	\$2,198,356	\$0,54£,605 \$0	\$0 \$2,198,356	E-72 E-73	\$392,565	\$6,935,371	100.00%	-\$1,277,672	\$5,657,699	\$6,677,631	\$1,019,932
74	922,000	Admin. Expenses Transferred - Credit	\$2,130,350	\$0			\$0	\$2,198,356		\$68,188	\$2,266,544	\$0	\$2,266,544
75	923.000	Outside Services Employed			\$0	E-74	\$0	\$0		\$0	\$0	\$0	\$0
76	924.000	Property Insurance	\$29,210,061 \$3,780,332	\$22,868,710	\$6,351,341	E-75	\$75,603	\$29,285,664		\$201,925	\$29,487,579	\$22,858,710	\$8,628,869
77	925,000	Injurios & Damages	1 ' 1	\$0	\$3,780,332	E-76	\$0	\$3,780,332		-\$591,598	\$3,188,736	\$0	\$3,188,736
77 78			-\$5,093	\$0	-\$6,093	E-77	\$0	-\$5,093		-\$546	-\$5,639	\$0	-\$5,639
78 79	926,000 927,000	Employee Pensions & Benefits	\$7,177,167	\$6,097,719	\$2,079,448	E-78	\$1,122,813	\$8,299,980		-\$139,345		\$6,220,532	\$1,940,103
79 80		Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0		\$0	\$0	\$0	\$0
80 81	928,000 929,000	Regulatory Commission Expenses	\$587,338	\$587,338	\$0	E-80	\$0	\$587,338		-\$527,815	+ ,	\$587,338	-\$527,815
		Duplicate Charges - Credit	\$0	\$0	\$0	E-81	\$0	\$0		\$0	\$0	so.	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$23,160	\$0	\$23,160	E-82	\$0	\$23,160		-\$18,605	\$4,555	\$0	\$4,555
83 84	930.200	Misc. General Expenses	\$648,296	\$0	\$648,296		\$0	\$648,296		\$303,468	\$951,764	\$0	\$951,764
	930,300	Research & Development Expenses - AGE	\$64,352	\$0	\$64,352	E-84	\$0	\$64,352		\$3,592	\$67,944	\$0	\$67,944
85	931.000	Rents - AGE	\$131,802	\$0	\$131,802	E-85	\$0	\$131,802		-\$30,045		\$0	
86	932,000	Maint, of General Plant - AGE	\$1,303,746	\$379,746	\$924,000	E-86	\$91,648	\$1,395,394	100.00%	\$60,148	\$1,456,542	\$471,394	\$984,148

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Tost Year Ending Docember 31, 2016 Income Statement Detail

Une: Number	Account Number	g Income Description	© Test Year Total (D+E)	D Tost Year Labor	E Test Yoar Non Labor	E Adjust, Number	<u>G</u> Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	Allocations	J Juriadictional Adjustments (From Adj. Sch.)	K MO Final Adj Judsdictional (H x I) + J	MO Adj. Juris. Labor L + M	M MO Adj. Juris. Non Labor
87		TOTAL ADMIN. & GENERAL EXPENSES	\$51,662,313	\$35,466,319	\$16,195,994		\$1,682,629	\$63,344,942		-\$1,948,303	\$51,396,639	\$36,816,605	\$14,581,034
88		DEPRECIATION EXPENSE					•						
89	403,000	Depreciation Expense, Dep. Exp.	\$28,915,031	See note (1)	See note (1)	E-89	See note (1)	\$28,915,031	100.00%	\$3,347,391	\$32,262,422	See note (1)	See note (1)
90		TOTAL DEPRECIATION EXPENSE	\$28,916,031	\$0	\$0		\$0	\$28,915,031		\$3,347,391	\$32,262,422	\$0	See note (1)
91		AMORTIZATION EXPENSE						Į					
92	0.000	Amortization - Tank Painting Tracker	so	\$0	so	E-92	\$0		400 000/	****			
93	405.000	Amortization Reg Asset	\$226,409	\$0	\$226,409	E-92 E-93	\$0	\$0 \$225,409	100,00%	\$114,972 -\$97,035	\$114,972	\$0	\$114,972
94		TOTAL AMORTIZATION EXPENSE	\$226,409	\$0	\$226,409	L-00	\$0	\$226,409	100.00%	\$17,937	\$129,374 \$244,346	\$0 \$0	\$129,374 \$244,346
			·		,		**			317,007	2244,340	30	3244,346
95		OTHER OPERATING EXPENSES											1
96	408.000	Property Taxes	\$10,584,019	\$0	\$10,584,019	E-96	\$0	\$10,584,019	100,00%	\$1,216	\$10,585,235	so	\$10,585,235
97	408.000 408.000	Payroll Taxes Other Taxes	\$1,508,244	\$1,508,244	\$0	E-97	\$251,054	\$1,759,298	100.00%	\$6,212	\$1,765,510	\$1,759,298	\$6,212
98 99	408,000 408,000	PSC Assessment	-\$91,243	\$0	-\$91,243	E-98	\$0	+\$91,243	100,00%	\$0	-\$91,243	\$0	-\$91,243
100	400,000	TOTAL OTHER OPERATING EXPENSE	\$1,851,465 \$13,852,485	\$0 \$1,508,244	\$1,851,465 \$12,344,241	E-99	\$0	\$1,851,465	100.00%	-\$218,362	\$1,633,103	\$0	\$1,633,103
100		TOTAL OTHER OPERATING EXPENSE	313,032,465	\$1,598,244	\$12,344,241		\$251,054	\$14,103,539		-\$210,934	\$13,892.605	\$1,759,298	\$12,133,307
101		TOTAL OPERATING EXPENSE	\$136,512,205	\$51,546,265	\$58,050,909	VISTERSAL.	\$6,468,835	\$142,981,040		\$652,719	\$143,633,759	\$57,066,746	\$54,304,691
102		NET INCOME BEFORE TAXES	\$86,114,979					\$79,646,144		\$3,893,159	\$83,539,303		
103		INCOME TAXES											
104	0.000	Current Income Taxos	-\$5,760,617	See note (1)	See note (1)	E-104	See note (1)	-\$5,760,617	100,00%	\$22,054,046	\$16,293,429	See note (1)	
105		TOTAL INCOME TAXES	+\$5,760,617					-\$5,76D,617	105.55%	\$22,054,046	\$16,293,429	See note (1)	See note (1)
106		DEFERRED INCOME TAXES											
107	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$29,825,163	C	0(4)		2						
108	0.000	Amortization of Deferred ITC	-\$105.507	See note (1)	See note (1)	E-107 E-108	See note (1)	\$29,825,163	100.00%	-\$22,913,465	\$6,911,698	See note (1)	See note (1)
109	0.050	TOTAL DEFERRED INCOME TAXES	\$29,719,656			E*108		-\$105,507 \$29,719,856	100.00%	\$0 -\$22,913,465	-\$105,507		
			120,					3,2,1,13,036		-344,615,465	\$6,806,191		
110		NET OPERATING INCOME	\$62,155,940				KERNING PARTITION	\$55,687,105	Checesoson	\$4,752,578	560,439,683		L

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

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	<u>C</u> Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	E Weighted Cost of Capital 9.25%	<u>G</u> Weighted Cost of Capital 9.50%
1	Common Stock	\$5,384,000,000	43.99%		3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2,730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,239, <u>172,697</u>	100.00%		6.525%	6.855%	6.965%
8	PreTax Cost of Capital	THE STATE OF THE S			8.892%	9.431%	9.611%

Exhibit No.: 0

Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff

Case No: WR-2017-0285

Date Prepared: November 30, 2017



MISSOURI PUBLIC SERVICE COMMISSION

Commission Staff

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Water District #2

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.53% Return	<u>C</u> 6.86% Return	<u>D</u> 6.97% Return
1	Net Orig Cost Rate Base	\$110,379,293	\$110,379,293	\$110,379,293
2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$7,202,249	\$7,566,501	\$7,687,918
4	Net Income Available	\$9,527,000	\$9,527,000	\$9,527,000
5	Additional Net Income Required	-\$2,324,751	-\$1,960,499	-\$1,839,082
6	Income Tax Requirement			
7	Required Current Income Tax	\$2,014,464	\$2,236,327	\$2,310,281
8	Current Income Tax Available	\$3,430,450	\$3,430,450	\$3,430,450
9	Additional Current Tax Required	-\$1,415,986	-\$1,194,123	-\$1,120,169
10	Revenue Requirement	-\$3,740,737	-\$3,154,622	-\$2,959,251
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$4,743,208	\$4,743,208	\$4,743,208
12	Miscellenous	\$0	\$0	\$0
_ 13	 Gross Revenue Requirement	\$1,002,471	\$1,588,586	\$1,783,957

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 RATE BASE SCHEDULE

Line Number	A Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
	The state of the s		See and See and Section 1995 and Section
1	Plant In Service		\$216,608,619
2	Less Accumulated Depreciation Reserve		\$54,971,806
3	Net Plant In Service		\$161,636,813
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$183,113
6	Contributions in Aid of Construction Amortization		\$3,702,893
7	Materials & Supplies		\$485,701
8	Prepayments		\$216,123
	Prepaid Pension Asset		\$853,839
	Tank Painting Tracker		\$90,150
11	TOTAL ADD TO NET PLANT IN SERVICE		\$5,165,593
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	8.4685%	\$160,175
14	State Tax Offset	8.4685%	\$26,068
	City Tax Offset	8.4685%	\$3,141
	Interest Expense Offset	12.2986%	\$378,202
17	Contributions in Aid of Construction		\$20,603,176
18	Customer Advances		\$3,000,874
19	Accumulated Deferred Income Taxes		\$31,447,389
20	OPEB Tracker		\$469,490
21	Pension Tracker		\$334,598
22	TOTAL SUBTRACT FROM NET PLANT		\$56,423,113
23	Total Rate Base		\$ 110,379,293

Accounting Schedule: 02 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Plant in Service

Line Actionate Plant Account Description Plant Acc	45.5524536	A	B	owie College	D	E	F	G	н	bilianos is coment
1	Line				11 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	roccion Escipues.		a respect to the first of the state of the s	The state of the s	MO Adjusted
2 304.000 Crganization	Number	(Optional)	Plant Account Description	Plant	Number	Adjustments				
2 304.000 Crganization										
2 304.000 Crganization		l			İ					
3 302,000 Franchises and Consents \$1,106 P-3 \$0 \$1,106 \$10,000% \$0 \$1,106 \$1,				447.674		40	A4= 0= 4	100000		A42.021
303,000 Miscellaneous Intengible Pinnt \$399,029 9.4 \$0 \$399,629 \$00.00% \$0 \$398,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$31,420,140 \$0 \$0 \$14,420,140 \$0 \$0 \$14,420,140 \$0 \$0 \$14,420,140 \$0 \$0 \$14,420,140 \$0 \$0 \$0 \$1,420,140 \$0 \$0 \$1,420,140 \$0 \$0 \$1,420,140 \$0 \$0 \$1,420,140 \$0 \$0 \$1,420,140 \$0 \$0 \$1,420,140 \$0 \$0 \$1,420,140 \$0 \$0 \$0 \$0 \$0 \$0 \$0										
SOURCE OF SUPPLY PLANT \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$388,609 \$0 \$310,000 \$0 \$312,000 \$0 \$31		·			1	1				
SOURCE OF SUPPLY PLANT		300.000			' -			100.00%		
7 310,000 Land and Land Rights - SSP \$1,428,140 P-7 \$0 \$1,428,140 100,00% \$0 \$1,428,140 \$0.00% \$0 \$1,428,140 \$0.00% \$0 \$2,144,349 \$0 \$0.00% \$0 \$2,144,349 \$0 \$0.00% \$0 \$2,144,349 \$0 \$0.00% \$0 \$0 \$0 \$0.00% \$0 \$0 \$0.00% \$0 \$0 \$0.00% \$0.00% \$0.0	·	l		1		''	4000,000		•	4 000,010
8 311.000 Structures and Improvements - SRP 32,140,439 P-8 \$0 \$2,140,439 100.00% \$0 \$2,140,439 100.00% \$0 \$3,000 \$0 \$313.000 Lake, River and Other Intakes \$6,236 P-10 \$0 \$6,326 100.00% \$0 \$5,226 100.00% \$0 \$5,226 100.00% \$0 \$5,226 100.00% \$0 \$5,226 100.00% \$0 \$5,226 100.00% \$0 \$5,226 100.00% \$0 \$5,226 100.00% \$0 \$5,226 100.00% \$0 \$5,026 100.00% \$0 \$0 \$0.00% \$0.00% \$0.0	6		SOURCE OF SUPPLY PLANT							•
9 312,000 Collecting & Impounding Reservoirs	7	310.000	Land and Land Rights - SSP	\$1,428,140	P-7	\$0	\$1,428,140	100.00%	\$0	\$1,428,140
1313.00	8	311.000	Structures and Improvements - SSP	\$2,140,439			\$2,140,439			\$2,140,439
11 314,000 Walts and Springs	-			*						
12 316,000 Infilitation Galleries and Tunnels \$1,804 P-12 \$0 \$5,800,000 \$0 \$5,800,000 \$1 \$37,000 \$0 \$0,900,000 \$0 \$0,900,000 \$0 \$0,900,000 \$0 \$0,900,000 \$0 \$0,900,000 \$0 \$1,900,000 \$0 \$1,900,000 \$0 \$1,900,000 \$0 \$1,900,000 \$0 \$1,900,000 \$0 \$1,900,000 \$0 \$1,900,000 \$0 \$1,900,000 \$0 \$1,900,000 \$0 \$1,900,000 \$0 \$1,900,000 \$0 \$1,900,000 \$0 \$1,900,000 \$0 \$0,900,000									, , ,	
13 136,000 Supply Mains S9,850,009 P-12 S0 S9,650,009 100,00% S0 S9,850,009 100,00% S0 S9,850,009 100,00% S0 S1,722,991 S0		ŧ								
14 317.000 Other Water Source Plant S1,722,991 S0 S1,7										
16										
PUMPING PLANT		317.000			F*14			100.0076		
	**		TOTAL GOOKGE OF BUTTETT BAKT	\$10,722,551		70	\$15,722,001		70	410,122,001
	16		PUMPING PLANT							
19 322,000 Bolier Plant Equipment \$0 \$19,000 \$0 \$35,564		320.000	1	\$34,228	P-17	\$0	\$34,228	100.00%	\$0	\$34,228
20 323,000 Other Power Production Equipment \$483,554 79.20 \$0 \$433,554 \$100.00% \$0 \$439,554 \$100.00% \$0 \$197,004 \$22 \$325,000 Diesel Pumping Equipment \$408,009 \$-23 \$0 \$34,48,89 \$100.00% \$0 \$34,48,89 \$100.00% \$0 \$34,48,89 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,68,809 \$100.00% \$0 \$34,68,809 \$100.00% \$0 \$34,68,809 \$100.00% \$0 \$34,68,809 \$100.00% \$0 \$34,68,809 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,83,544 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,809 \$100.00% \$0 \$34,48,480 \$100.00% \$0 \$34,48,480 \$100.00% \$0 \$34,48,480 \$100.00% \$0 \$34,48,480 \$100.00% \$0 \$34,48,480 \$100.00% \$0 \$34,48,480 \$100.00% \$0 \$34,48,480 \$100.00% \$0 \$34,48,480 \$100.00% \$0 \$34,48,480 \$100.00% \$0 \$34,48,480 \$100.00% \$0 \$34,48,480 \$100.00% \$0 \$34,48,480 \$100.00% \$0 \$34,48,480 \$100.00% \$0 \$34,48,480 \$100.00% \$0 \$34,48,480 \$	18	321.000	Structures and Improvements - PP	\$6,059,304	P-18	\$0	\$6,059,304	100.00%	\$0	\$6,059,304
21 324,000 Steam Pumping Equipment \$197,004 P-21 \$0 \$197,004 100,00% \$0 \$197,004 \$20 \$316,809 \$23 \$326,000 Electric Pumping Equipment \$408,903 P-23 \$0 \$3408,903 100,00% \$0 \$408,903 \$24 \$326,000 Hydraulic Pumping Equipment \$183,148,869 P-22 \$0 \$3408,903 100,00% \$0 \$408,903 \$326,000 Hydraulic Pumping Equipment \$183,316 P-26 \$0 \$188,316 100,00% \$0 \$3408,903 \$326,000 Hydraulic Pumping Equipment \$183,316 P-26 \$0 \$183,316 100,00% \$0 \$386,414 \$240 \$260	19	322.000	Boiler Plant Equipment	\$0	P-19		\$0			\$0
22 325,000										
23 328,000 Diesel Pumping Equipment \$408,903 \$408,903 \$30,000 \$408,903 \$32,000 \$408,903 \$32,000 \$408,903 \$50,000 \$408,903 \$50,000 \$50,00				1						
24 327,000 Hydraulic Pumping Equipment \$183,316 P-26 \$0 \$98,614 100,00% \$0 \$183,316 26 \$0 \$183,316 \$0 \$183,316 \$0 \$183,316 \$0 \$183,316 \$0 \$183,316 \$0 \$183,316 \$0 \$183,316 \$0 \$183,316 \$0 \$183,316 \$0 \$183,316 \$0 \$183,316 \$0 \$183,316 \$0 \$183,316 \$0 \$183,316 \$0 \$0 \$183,316 \$0 \$0 \$183,316 \$0 \$0 \$183,316 \$0 \$0 \$183,316 \$0 \$0 \$183,316 \$0 \$0 \$0 \$183,316 \$0 \$0 \$183,316 \$0 \$0 \$183,316 \$0 \$0 \$183,316 \$0 \$0 \$0 \$183,316 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										
25 328,000 Other Pumping Equipment \$183,316 P-26 \$0 \$183,316 100.00% \$0 \$183,316 \$0 \$15,611,692 \$0 \$15,611,692 \$0 \$15,611,692 \$0 \$15,611,692 \$0 \$15,611,692 \$0 \$15,611,692 \$0 \$15,611,692 \$0 \$15,611,692 \$0 \$15,611,692 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										
TOTAL PUMPING PLANT \$15,611,592 \$0 \$16,611,592 \$0 \$15,611,592 \$0 \$15,611,592 \$0 \$15,611,592 \$0 \$15,611,592 \$0 \$15,611,592 \$0 \$15,611,592 \$0 \$15,611,592 \$0 \$15,611,592 \$0 \$130,003 \$0 \$15,611,592 \$0 \$130,003 \$0 \$15,611,592 \$0 \$130,003 \$0 \$15,611,592 \$0 \$130,003 \$0 \$15,611,592 \$0 \$130,003 \$0 \$15,611,592										
WATER TREATMENT PLANT		328.000			P-25			100.00%		
28 330.000 Land and Land Rights - WTP	20		IOTAL POMPING PLANT	\$10,011,052		30	\$10,011,032		30	\$10,011,002
28 330.000 Land and Land Rights - WTP	27		WATER TREATMENT PLANT							
331,000 311,000 311,000 311,000 30 322,816,399 30 322,816,399 332,000 322,00		330,000	l .	\$310,073	P-28	\$0	\$310,073	100.00%	\$0	\$310,073
333,000 Water Treatment - Other 15/,449,357 P-31 \$0 \$11,493,357 100,00% \$0 \$14,493,357 100,00% \$0 \$51,366,466 \$0 \$0 \$51,366,466 \$0 \$0 \$51,366,466 \$0 \$0 \$51,366,466 \$0 \$0 \$51,366,466 \$0 \$0 \$51,366,466 \$0 \$0 \$51,366,466 \$0 \$0 \$51,366,466 \$0 \$0 \$51,366,466 \$0 \$0 \$0 \$51,366,466 \$0 \$0 \$0 \$0 \$0 \$0 \$0								100.00%		
TOTAL WATER TREATMENT PLANT \$51,366,466 \$0 \$51,366,	30	332.000	Water Treatment Equipment	\$23,791,637	P-30		\$23,791,637	100.00%		\$23,791,637
TRANSMISSION & DIST. PLANT \$135,403 P-34 \$0 \$135,403 100.00% \$0 \$135,403 \$34,000 \$34,000 \$100.00% \$0 \$135,403 \$100.00% \$0 \$135,403 \$100.00% \$0 \$135,403 \$100.00% \$100.0	31	333.000	Water Treatment - Other		P-31			100.00%		
34 340,000 Land and Land Rights - TDP \$135,403 P-34 \$0 \$135,403 100,00% \$0 \$136,403 35 341,000 Structures and Improvements - TDP \$997,197 \$997,197 \$0 \$997,197 100,00% \$0 \$136,403 36 342,000 Distribution Reservoirs and Standpipes \$4,787,680 \$0 \$4,787,680 100,00% \$0 \$397,997 38 344,000 Fire Mains \$73,291,248 P-37 \$0 \$73,291,248 100,00% \$0 \$57,291,248 39 345,000 Services \$12,906,234 P-39 \$0 \$12,906,234 100,00% \$0 \$12,906,234 40 346,000 Moters \$10,985,273 P-40 \$0 \$10,985,273 100,00% \$0 \$12,906,234 41 347,000 Meter Installations \$6,629,041 P-41 \$0 \$5,671,164 \$0 \$6,629,041 \$10,00% \$0 \$6,629,041 43 349,000 Incentive Compensation Capitalization Adj.	32		TOTAL WATER TREATMENT PLANT	\$51,366,466		\$0 J	\$51,366,466		\$0	\$51,366,466
34 340,000 Land and Land Rights - TDP \$135,403 P-34 \$0 \$135,403 100,00% \$0 \$136,403 35 341,000 Structures and Improvements - TDP \$997,197 \$997,197 \$0 \$997,197 100,00% \$0 \$136,403 36 342,000 Distribution Reservoirs and Standpipes \$4,787,680 \$0 \$4,787,680 100,00% \$0 \$397,997 38 344,000 Fire Mains \$73,291,248 P-37 \$0 \$73,291,248 100,00% \$0 \$57,291,248 39 345,000 Services \$12,906,234 P-39 \$0 \$12,906,234 100,00% \$0 \$12,906,234 40 346,000 Moters \$10,985,273 P-40 \$0 \$10,985,273 100,00% \$0 \$12,906,234 41 347,000 Meter Installations \$6,629,041 P-41 \$0 \$5,671,164 \$0 \$6,629,041 \$10,00% \$0 \$6,629,041 43 349,000 Incentive Compensation Capitalization Adj.										
341,000 Structures and Improvements - TDP \$997,197 P-35 \$0 \$997,197 100,00% \$0 \$997,197 36 342,000 Distribution Reservoirs and Standpipes \$4,787,580 P-35 \$0 \$4,787,580 100,00% \$0 \$4,787,580 37 343,000 343,000 344,000 \$10 \$4,787,580 \$10,00% \$0 \$73,291,248 \$10,00% \$0 \$73,291,248 \$10,00% \$10,00% \$10,00% \$10,00% \$10,00% \$10,00% \$10,00% \$10 \$10,00% \$10,				£43E 403	D 44	to.	£435 403	400.000/	• •	£425.402
342.000 Distribution Reservoirs and Standpipes \$4,787,580 73,291,248 73,291,291,248 73,291,248 73,291,291,248 73,291,291,291,291,291,291,291,291,291,291										
343,000										
38 344.000 Fire Mains \$97,002 P-38 \$0 \$97,002 100.00% \$0 \$12,906,234 100.00% \$0 \$12,906,234 100.00% \$0 \$12,906,234 100.00% \$0 \$12,906,234 100.00% \$0 \$12,906,234 100.00% \$0 \$12,906,234 100.00% \$0 \$10,985,273 \$10,985,273 \$10,985,273 \$10,985,273 \$10,000% \$0 \$0 \$0 \$0 \$0 \$0 \$0										
39 345.000 Services										
346.000 Meter Installations \$10,985,273 P-40 \$0 \$10,985,273 100.00% \$0 \$10,985,273 100.00% \$0 \$10,985,273 100.00% \$0 \$6,629,041 42 348.000 All And Rights - GP \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$100.00% \$0 \$0 \$0 \$10,985,273 100.00% \$0 \$6,629,041 42 \$0 \$6,629,041 100.00% \$0 \$6,629,041 42 \$0 \$6,629,041 100.00% \$0 \$6,629,041 44 \$0 \$6,629,041 \$0 \$0,000 \$0 \$19,657 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$0 \$116,609,799 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				1 '' 1						
A2 348.000 Hydrants S6,629,041 519,667 F-42 S0 S6,629,041 100.00% S0 S19,657 S116,609,799 S0 S19,657 S116,609,799 S0 S116,609,799 S0 S116,609,799 S0 S116,609,799 S0 S116,609,799 S0 S116,609,799 S0 S116,609,799 S0 S116,609,799 S0 S116,609,799 S0 S116,609,799 S0 S116,609,799 S0 S116,609,799 S0 S0 S0 S0 S0 S0 S0					P-40	\$0	\$10,985,273	100.00%	\$0	\$10,985,273
A3 349,000 Cither Transmission & Distribution Plant TOTAL TRANSMISSION & DIST, PLANT \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$0 \$0 \$0 \$0 \$0 \$0	41	347.000	Meter Installations	\$6,761,164	P-41	\$0	\$6,761,164			
TOTAL TRANSMISSION & DIST. PLANT \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$116,609,799 \$0 \$100.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	42									
INCENTIVE COMPENSATION S0 P-46 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		349.000			P-43			100.00%		
CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 P-46 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	44		TOTAL TRANSMISSION & DIST, PLANT	\$116,609,799		\$0	\$116,609,799		20	\$116,609,799
CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 P-46 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	1							-	1	
TOTAL INCENTIVE COMPENSATION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	45				ĺ			1	1	
TOTAL INCENTIVE COMPENSATION 48 49 389.000 Land and Land Rights - GP \$186,156 \$20 \$30.000 \$100.00%	40	0.000		en l	D.AS	₹ ∩	en l	400 00%	sn l	\$0
A8 GENERAL PLANT 49 389.000 Land and Land Rights - GP \$186,156 P-49 \$0 \$186,156 100.00% \$0 \$186,156 50 390.000 Structures and Improvements - GP \$3,055,833 P-50 \$0 \$3,056,833 100.00% \$0 \$3,056,833 51 390.100 Office Structures \$1,806,162 P-51 \$0 \$1,806,162 100.00% \$0 \$1,806,162 62 390.200 General Structures - HVAC \$0 P-52 \$0 \$0 100.00% \$0 \$1,806,162 63 390.300 Miscellaneous Structures \$2,170,640 P-53 \$0 \$2,170,640 100.00% \$0 \$2,170,640 64 390.900 Structures & Improvements - Leasehold \$4,719 P-54 \$0 \$4,719 100.00% \$0 \$4,719 55 391.000 Office Furniture and Equipment \$229,270 P-55 \$0 \$229,270 100.00% \$0 \$229,270	40	0.000	incentive compensation capitalization Adj.	•	1 -40	• 1	**	100.0076	**	4.
A8 GENERAL PLANT 49 389.000 Land and Land Rights - GP \$186,156 P-49 \$0 \$186,156 100.00% \$0 \$186,156 50 390.000 Structures and Improvements - GP \$3,055,833 P-50 \$0 \$3,056,833 100.00% \$0 \$3,056,833 51 390.100 Office Structures \$1,806,162 P-51 \$0 \$1,806,162 100.00% \$0 \$1,806,162 62 390.200 General Structures - HVAC \$0 P-52 \$0 \$0 100.00% \$0 \$1,806,162 63 390.300 Miscellaneous Structures \$2,170,640 P-53 \$0 \$2,170,640 100.00% \$0 \$2,170,640 64 390.900 Structures & Improvements - Leasehold \$4,719 P-54 \$0 \$4,719 100.00% \$0 \$4,719 55 391.000 Office Furniture and Equipment \$229,270 P-55 \$0 \$229,270 100.00% \$0 \$229,270	47		TOTAL INCENTIVE COMPENSATION	\$0	Ì	\$0	02	ľ	SO S	\$0
48 GENERAL PLANT \$186,156 P-49 \$0 \$186,156 100.00% \$0 \$186,156 \$0 \$390.000 \$100.00% \$0 \$1,806,162 \$1,806,16				, ,		*-	, ,	Ì		• •
49 389.000 Land and Land Rights - GP \$186,156 P-49 \$0 \$186,156 100.00% \$0 \$186,156 50 390.000 Structures and Improvements - GP \$3,056,833 P-50 \$0 \$3,056,833 100.00% \$0 \$3,056,833 51 390.100 Office Structures \$1,806,162 P-51 \$0 \$1,806,162 100.00% \$0 \$1,806,162 52 390.200 General Structures - HVAC \$0 P-52 \$0 \$0 100.00% \$0 \$1,806,162 50 \$0 \$0,000% \$0 \$1,806,162 \$0,000% \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0,000% \$0,000% \$0,000% \$0,000% \$0,000% \$0,000% \$0,000% \$0,0					J	Í		l	ļ	
49 389.000 Land and Land Rights - GP \$186,156 P-49 \$0 \$186,156 100.00% \$0 \$186,156 50 390.000 Structures and Improvements - GP \$3,056,833 P-50 \$0 \$3,056,833 100.00% \$0 \$3,056,833 51 390.100 Office Structures \$1,806,162 P-51 \$0 \$1,806,162 100.00% \$0 \$1,806,162 52 390.200 General Structures - HVAC \$0 P-52 \$0 \$0 100.00% \$0 \$1,806,162 50 \$0 \$0,000% \$0 \$1,806,162 \$0,000% \$0,000% \$0 \$0,000% \$0 \$0,000% \$0 \$0,000% \$0,000% \$0,000% \$0,000% \$0,000% \$0,000% \$0,000% \$0,000% \$0,0	48		GENERAL PLANT		1	1		Į	-	
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52 390.200 General Structures - HVAC \$0 P-52 \$0 \$0 100.00% \$0 \$0 53 390.300 Miscellaneous Structures \$2,170,640 P-53 \$0 \$2,170,640 100.00% \$0 \$2,170,640 54 390.900 Structures & Improvements - Leasehold \$4,719 P-54 \$0 \$4,719 100.00% \$0 \$4,719 55 391.000 Office Furniture and Equipment \$229,270 P-55 \$0 \$229,270 100.00% \$0 \$229,270					1				- 1	
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55 391,000 Office Furniture and Equipment \$229,270 P-55 \$0 \$229,270 100.00% \$0 \$229,270										. , .
56 391.100 Computers & Peripheral Equipment \$1,319,927 P-56 \$0 \$1,319,927 100.00% \$0 \$1,319,927										
2. Location Locationis at atthicter additions of the Authorities (south attended) Authorities (south attended)							\$1,319,927			
	1	3771100		+ + + + + + + + + + + + + + + + + + +		**	A-JaitJami [44 1	+ -1+ ++1#=+

Accounting Schedule: 03 Sponsor: Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Plant In Service

12074K-1	Α	B	<u> </u>	D	??'? 'E	E	<u>G</u>	931 J. H	englise di taggar
Line	Account#		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
57	391.200	Computer Hardware & Software	\$45,533	P-57	\$0	\$45,533	100.00%	\$0	\$45,533
58	391.250	Computer Software	\$1,327,478	P-58	\$0	\$1,327,478	100.00%	\$0	\$1,327,478
59	391.260	Personal Computer Software	\$0	P-59	\$0	\$0	100.00%	\$0	\$0
60	391.300	Other Office Equipment	\$478,218	P-60	\$0	\$478,218	100.00%	\$0	\$478,218
61	391.400	BTS Initial Investment	\$4,416,031	P-61	\$0	\$4,416,031	100.00%	\$0	\$4,416,031
62	392.000	Transportation Equipment	\$0	P-62	\$0	\$0	100.00%	\$0	\$0
63	392,100	Transportation Equipment - Light Trucks	\$362,586	P-63	\$0	\$362,586	100.00%	\$0	\$362,586
64	392,200	Transportation Equipment - Heavy Trucks	\$0	P-64	\$0	\$0	100.00%	\$0	\$0
65	392,300	Transportation Equipment - Cars	\$14,848	P-65	\$0	\$14,848	100.00%	\$0	\$14,848
66	392,400	Transportation Equipment - Other	\$38,034	P-66	\$0	\$38,034	100.00%	\$0	\$38,034
67	393.000	Stores Equipment	\$192,154	P-67	\$0	\$192,154	100.00%	\$0	\$192,154
68	394,000	Tools, Shop and Garage Equipment	\$1,083,521	P-68	\$0	\$1,083,521	100.00%	\$0	\$1,083,521
69	395,000	Laboratory Equipment	\$434,376	P-69	\$0	\$434,376	100.00%	\$0	\$434,376
70	396,000	Power Operated Equipment	\$128,764	P-70	\$0	\$128,764	100.00%	\$0	\$128,764
71	397.000	Communication Equipment	\$0	P-71	. \$0	\$0	100.00%	\$0	\$0
72	397.100	Communication Equipment (non telephone)	\$548,650	P-72	\$0	\$548,650	100.00%	\$0	\$548,650
73	397,200	Telephone Equipment	\$376	P-73	\$0	\$376	100.00%	\$0	\$376
74	398.000	Miscellaneous Equipment	\$1,040,338	P-74	\$0	\$1,040,338	100.00%	\$0	\$1,040,338
75	399.000	Other Tangible Equipment	\$24,548	P-76	\$0	\$24,548	100.00%	\$0	\$24,648
76		TOTAL GENERAL PLANT	\$18,909,162		\$0	\$18,909,162		\$0	\$18,909,162
77	l	I TOTAL PLANT IN SERVICE	\$216,608,619	Trace const	\$ 0	\$216,608,619		\$0	\$216,608,619

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Depreciation Expense

Line	Account	B	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	AND YOU CAN AREA MARKET HISE	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$17,974	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$1,106	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$369,529	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$388,609		\$0		
6		SOURCE OF SUPPLY PLANT			٠ .		
7	310.000	Land and Land Rights - SSP	\$1,428,140	0.00%	\$0	0	0.00%
8	311.000	Structures and Improvements - SSP	\$2,140,439	1.97%	\$42,167	60	-25.00%
9	312.000	Collecting & Impounding Reservoirs	\$0	35.00%	\$0	85	0.00%
10	313.000	Lake, River and Other Intakes	\$6,326	3.57%	\$226	70	-10.00%
11	314.000	Wells and Springs	\$496,273	2.52%	\$12,506	55	-5.00%
12	315.000	Infiltration Galleries and Tunnels	\$1,804	1.77%	\$32	60 80	0.00% -25.00%
13	316.000 317.000	Supply Mains Other Water Source Plant	\$9,650,009	1.45% 4.97%	\$139,925 \$0	80 25	-25.00% 0.00%
14 15	317.000	TOTAL SOURCE OF SUPPLY PLANT	\$13,722,991	4.81%	\$194,856	45	0.00%
10		TOTAL SOURCE OF SUPPLY PLANT	\$10,722,991		Ģ (84,000		
16		PUMPING PLANT					
17	320.000	Land and Land Rights - PP	\$34,228	0.00%	\$0	0	0.00%
18	321.000	Structures and Improvements - PP	\$6,059,304	3.95%	\$239,343	75	-15.00%
19	322.000	Boiler Plant Equipment	\$0	3.05%	\$0	37	-5.00%
20	323.000	Other Power Production Equipment	\$483,554	3.05%	\$14,748	37	-5.00%
21	324.000	Steam Pumping Equipment	\$197,004	1.89%	\$3,723	47	-10.00%
22	325.000	Electric Pumping Equipment	\$8,148,869	1.89%	\$154,014	47 47	-10.00% -10.00%
23	326.000	Diesel Pumping Equipment	\$408,903	1.89% 1.89%	\$7,728 \$4,822	47	-10.00% -10.00%
24	327.000	Hydraulic Pumping Equipment	\$96,414 \$183,316	1.89%	\$1,822 \$3,465	47	-10.00%
25 26	328.000	Other Pumping Equipment TOTAL PUMPING PLANT	\$15,611,592	1,09/6	\$424,843	7'	-10.0078
			¥10,011,032		*************************************		
27		WATER TREATMENT PLANT	ļ			_ [
28	330.000	Land and Land Rights - WTP	\$310,073	0.00%	\$0	0	0.00%
29	331.000	Structures and Improvements - WTP	\$25,815,399	2.34%	\$604,080	80	-15.00%
30	332.000	Water Treatment Equipment	\$23,791,637	2.18%	\$518,658	48	-20.00%
31	333.000	Water Treatment - Other	\$1,449,357	3.33%	\$48,264	30	0.00%
32		TOTAL WATER TREATMENT PLANT	\$51,366,466		\$1,171,002		
33		TRANSMISSION & DIST. PLANT			**		0.0001
34	340.000	Land and Land Rights - TDP	\$135,403	0.00%	\$0	0 55	0.00% -20.00%
35		Structures and Improvements - TOP	\$997,197	1.49%	\$14,858	65	-20.00% -25.00%
36		Distribution Reservoirs and Standpipes	\$4,787,580	1.70%	\$81,389 \$1,019,749	90	-25.00% -30.00%
37	343.000	Transmission and Distribution Mains	\$73,291,248	1.39% 1.56%	\$1,018,748 \$1,513	85	-30.00%
38	344.000	Fire Mains	\$97,002 \$12,906,234	1.56% 2.92%	\$1,513 \$376,862	65	-30.00%
39 40	345.000	Services Motors	\$12,906,234	2.40%	\$263,647	42	-100.00%
40 41	346.000 347.000	Meters Meter Installations	\$6,761,164	2.40%	\$263,047 \$162,268	42	-10.00%
42	347.000	Hydrants	\$6,629,041	1.85%	\$122,637	65	-30.00%
43	349.000	Other Transmission & Distribution Plant	\$19,657	2.96%	\$582	50	0.00%
44	343.000	TOTAL TRANSMISSION & DIST. PLANT	\$116,609,799	2.50,0	\$2,042,504		3.44,0
45				İ		ŀ	
45		INCENTIVE COMPENSATION		j	ļ		
46		CAPITALIZATION	\$0	0.00%	\$0	o	0.00%
46		Incentive Compensation Capitalization Adj.	30	0.00 /6	φū	٧	0.0078

Accounting Schedule: 05 Sponsor: Kennan Patterson Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Depreciation Expense

	, Δ.	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Depreciation	<u>F</u>	<u>G</u> Net
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Expense	Average Life	Salvage
TO THE STATE OF	<u> </u>						
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
48		GENERAL PLANT				İ	
49	389.000	Land and Land Rights - GP	\$186,156	0.00%	\$0	0	0.00%
50	390.000	Structures and Improvements - GP	\$3,056,833	3.02%	\$92,316	55	-20.00%
51	390.100	Office Structures	\$1,806,162	2.09%	\$37,749	47	-20.00%
52	390,200	General Structures - HVAC	\$0	2.09%	\$0	47	-20.00%
53	390.300	Miscellaneous Structures	\$2,170,640	3.72%	\$80,748	555	-20.00%
54	390.900	Structures & Improvements - Leasehold	. \$4,719	2.75%	\$130	25	0.00%
55	391.000	Office Furniture and Equipment	\$229,270	3.49%	\$8,002	20	0.00%
56	391.100	Computers & Peripheral Equipment	\$1,319,927	19.06%	\$251,578	5	0.00%
57	391,200	Computer Hardware & Software	\$45,533	19.06%	\$8,679	5	0.00%
58	391.250	Computer Software	\$1,327,478	5.00%	\$66,374	20	0.00%
59	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
60	391,300	Other Office Equipment	\$478,218	10.46%	\$50,022	15	0.00%
61	391.400	BTS Initial Investment	\$4,416,031	5.00%	\$220,802	20	0.00%
62	392,000	Transportation Equipment	\$0	5.57%	\$0	9	15.00%
63	392,100	Transportation Equipment - Light Trucks	\$362,586	5.57%	\$20,196	9	15.00%
64	392,200	Transportation Equipment - Heavy Trucks	\$0	0.00%	\$0	10	15.00%
65	392,300	Transportation Equipment - Cars	\$14,848	0.00%	\$0	6	15.00%
66	392.400	Transportation Equipment - Other	\$38,034	6.15%	\$2,339	15	5.00%
67	393.000	Stores Equipment	\$192,154	3.88%	\$7,456	25	0.00%
68	394.000	Tools, Shop and Garage Equipment	\$1,083,521	3.73%	\$40,415	20	0.00%
69	395.000	Laboratory Equipment	\$434,376	3.90%	\$16,941	0	0.00%
70	396.000	Power Operated Equipment	\$128,764	3.79%	\$4,880	12	20.00%
71	397.000	Communication Equipment	\$0	0.00%	\$0	0	0.00%
72	397.100	Communication Equipment (non telephone)	\$548,650	5.76%	\$31,602	15	0.00%
73	397,200	Telephone Equipment	\$376	8.94%	\$34	10	0.00%
74	398.000	Miscellaneous Equipment	\$1,040,338	6.48%	\$67,414	15	0.00%
75	399.000	Other Tangible Equipment	\$24,548	2.43%	\$597	20	0.00%
76	200,000	TOTAL GENERAL PLANT	\$18,909,162		\$1,008,274		
77		 Total Depreciation	\$216,608,619		\$4,841,479	1	NG 10 CHIEFM

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

Missourl-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Accumulated Depreciation Reserve

1.15(8)88(4)	A		· · · · ·	D	<u>E</u>	- - 5 p.s.(c .E 22 eを名	<u> </u>	a sanger in the	7/2/ 1 /2/5
Line	Account		_Total	Adjust.	601 (45) 48 4 7 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted Jurisdictional
Number	Number	Depreciation Reserve Description	Reserve	Number I	Adjustments	Reserve	Allocations	Adjustments	* ounsulcuonar j
]					Į
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	75.00% 100.00%	\$0 \$0	\$0 \$0
3	302.000	Franchises and Consents	\$0 \$0	R-3 R-4	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
4 5	303.000	Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT	\$0	~~	\$0	\$0	100.0073	\$0	\$0
5		TOTAL INTANODEL : EAN:	•		,	**			, i
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$633,356	R-8	\$0	\$633,356	100.00% 100.00%	\$0 \$0	\$633,356 \$0
9	312.000	Collecting & Impounding Reservoirs	\$0 -\$197,827	R-9 R-10	\$0 \$0	\$0 -\$197,827	100.00%	\$0	-\$197,827
10 11	313.000 314.000	Lake, River and Other Intakes Wells and Springs	\$130,467	R-11	\$0	\$130,467	100.00%	\$0	\$130,467
12	315.000	Infiltration Galleries and Tunnels	\$302	R-12	\$0	\$302	100.00%	\$0	\$302
13	316.000	Supply Mains	\$2,860,043	R-13	\$0	\$2,860,043	100.00%	\$0	\$2,860,043
14	317.000	Other Water Source Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$3,426,341		\$0	\$3,426,341		\$0	\$3,426,341
16		PUMPING PLANT					-		
17	320.000	Land and Land Rights - PP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	321.000	Structures and Improvements - PP	\$1,456,511	R-18	\$0	\$1,456,511	100.00%	\$0	\$1,456,511
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	323.000	Other Power Production Equipment	\$26,777	R-20	\$0	\$26,777	100.00% 100.00%	\$0 \$0	\$26,777 \$5,046
21	324.000	Steam Pumping Equipment	\$5,046	R-21 R-22	\$0 \$ 0	\$5,046 \$2,920,003	100.00%	\$0	\$2,920,003
22 23	325.000 326.000	Electric Pumping Equipment Diesel Pumping Equipment	\$2,920,003 \$97,262	R-23	\$0 \$0	\$97,262	100.00%	\$0	\$97,262
23 24	327.000	Hydraulic Pumping Equipment	\$21,209	R-24	\$0	\$21,209	100.00%	\$0	\$21,209
25	328.000	Other Pumping Equipment	\$29,833	R-25	\$0	\$29,833	100.00%	\$0	\$29,833
26	,	TOTAL PUMPING PLANT	\$4,556,641		\$0	\$4,556,641		\$0	\$4,556,641
		WATER TREATMENT PLANT							
27 28	330.000	Land and Land Rights - WTP	\$0	R-28	\$0	so	100.00%	\$0	\$0
29	331.000	Structures and Improvements - WTP	\$7,864,884	R-29	\$0	\$7,864,884	100.00%	\$0	\$7,864,884
30	332.000	Water Treatment Equipment	\$9,786,830	R-30	\$0	\$9,786,830	100.00%	\$0	\$9,786,830
31	333.000	Water Treatment - Other	\$466,651	R-31	\$0	\$466,651	100.00%	\$0	\$466,651 \$18,118,365
32		TOTAL WATER TREATMENT PLANT	\$18,118,365		\$0	\$18,118,365		\$0	\$10,110,305
33		TRANSMISSION & DIST. PLANT							_
34	340.000	Land and Land Rights - TOP	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	341.000	Structures and Improvements - TDP	\$236,286	R-35	\$0	\$236,286	100.00%	\$0	\$236,286
36		Distribution Reservoirs and Standpipes	\$1,972,579	R-36	\$0	\$1,972,579	100.00% 100.00%	\$0 \$0	\$1,972,579 \$13,867,417
37	343.000	Transmission and Distribution Mains	\$13,867,417	R-37	\$0 \$0	\$13,867,417 \$29,853	100.00%	\$0 \$0	\$29,853
38		Fire Mains	\$29,853 \$2,965,379	R-38 R-39	\$0 \$0	\$2,965,379	100.00%	\$0	\$2,965,379
39	345.000 346.000	Services Meters	\$949,102	R-40	\$0	\$949,102	100.00%	\$0	\$949,102
40 41	347.000	Meter Installations	\$1,209,834	R-41	\$0	\$1,209,834	100.00%	\$0	\$1,209,834
42	348.000	Hydrants	\$1,682,545	R-42	\$0	\$1,682,545	100.00%	\$0	\$1,682,545
43	349.000	Other Transmission & Distribution Plant	\$5,826	R-43	\$0	\$5,826	100.00%	\$0	\$5,826
44		TOTAL TRANSMISSION & DIST. PLANT	\$22,918,821		\$0	\$22,918,821		\$0	\$22,918,821
45		INCENTIVE COMPENSATION				[
73		CAPITALIZATION							
46		Incentive Compensation Capitalization Adj.	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47		TOTAL INCENTIVE COMPENSATION	<u>so</u>		\$0	\$0		\$0	\$0
**/		CAPITALIZATION	1.		` '	•			
48	455	GENERAL PLANT	\$647	R-49	-\$647	\$0	100.00%	\$0	\$0
49		Land and Land Rights - GP Structures and Improvements - GP	\$253,400	R-49 R-50	-\$647 \$0	\$253,400	100.00%	\$0	\$253,400
50 51		Office Structures	-\$290,210	R-51	\$0	-\$290,210	100.00%	\$0	-\$290,210
52 52		General Structures - HVAC	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53		Miscellaneous Structures	\$647,200	R-53	\$0	\$647,200	100.00%	\$0	\$647,200
54	390.900	Structures & Improvements - Leasehold	-\$36	R-54	\$0	-\$36	100.00%	\$0	-\$36
55		Office Furniture and Equipment	\$484,410	R-55	\$0	\$484,410	100.00%	\$0 \$0	\$484,410 \$353,253
56		Computers & Peripheral Equipment	\$353,253 \$4,302	R-56 R-57	\$0 \$0	\$353,253 \$4,302	100.00% 100.00%	\$0 \$0	
57	391.200	Computer Hardware & Software	\$4,302	11-01	, → V	\$4,40£ [.00.007	, ,	+ -,

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Accumulated Depreciation Reserve

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	****** E	<u>F</u> As Adjusted	<u>G</u> Judsdictional	<u>H</u> Jurisdictional	l MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
58	391.250	Computer Software	\$721,814	R-58	\$0	\$721,814	100.00%	\$0	\$721,814
59	391.260	Personal Computer Software	-\$12,791	R-59	\$0	-\$12,791	100.00%	\$0	-\$12,791
60	391.300	Other Office Equipment	\$400,146	R-60	\$0	\$400,146	100.00%	\$0	\$400,146
61	391.400	BTS Initial Investment	\$1,032,657	R-61	\$0	\$1,032,657	100.00%	\$0	\$1,032,657
62	392.000	Transportation Equipment	\$0	R-62	\$0	\$0	100.00%	\$0	\$0
63	392.100	Transportation Equipment - Light Trucks	-\$16,409	R-63	\$0	-\$16,409	100.00%	\$0	-\$16,409
64	392.200	Transportation Equipment - Heavy Trucks	-\$34,689	R-64	\$0	-\$34,689	100.00%	\$0	-\$34,689
65	392.300	Transportation Equipment - Cars	\$90,311	R-65	\$0	\$90,311	100.00%	\$0	\$90,311
66	392.400	Transportation Equipment - Other	\$296,793	R-66	\$0	\$296,793	100.00%	\$0	\$296,793
67	393.000	Stores Equipment	\$101,811	R-67	\$0	\$101,811	100.00%	\$0	\$101,811
68	394.000	Tools, Shop and Garage Equipment	\$651,301	R-68	\$0	\$651,301	100.00%	\$0	\$651,301
69	395.000	Laboratory Equipment	\$319,132	R-69	\$0	\$319,132	100.00%	\$0	\$319,132
70	396.000	Power Operated Equipment	\$308,585	R-70	\$0	\$308,585	100.00%	\$0	\$308,585
71	397.000	Communication Equipment	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	397.100	Communication Equipment (non	\$199,492	R-72	\$0	\$199,492	100.00%	\$0	\$199,492
		telephone)					,		
73	397,200	Telephone Equipment	-\$1,051	R-73	\$0	-\$1,051	100.00%	\$0	-\$1,051
74	398.000	Miscellaneous Equipment	\$426,185	R-74	\$0	\$426,185	100.00%	\$0	\$426,185
75	399,000	Other Tangible Equipment	\$16,032	R-75	\$0	\$16,032	100.00%	\$0	\$16,032
76		TOTAL GENERAL PLANT	\$5,952,285		-\$647	\$5,951,638		\$0	\$5,951,638
77	 }}\&\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	TOTAL DEPRECIATION RESERVE	\$54,972,453	 	-\$647	\$54,971,805		\$0	\$54,971,806

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Income Statement Detail

\$1800 co	e Asign	(a/ブード (**) **) ** (**) *	Ç	D		esse E sse	G	H	afavet Leeves	and a common of the basic community	K		
Line	Account		Tost Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictions	Jurisdictional	<u>K</u> MO Final Adj	MO Adl.	MO Adi, Juris
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations		Jurisdictional	Juris Labor	Non Labor
His Arthridge	\$1202.4±65		(D+E)	e kija de nazila naj li sab			(From Adj. Sch.)	(C+G)	対対の位置的・ たい	(From Adj. Sch.)	(H x I) + J	× L+1	
Rev-1		OPERATING REVENUES						····			<u> </u>	1	
Rev-2	461.000	Residential	\$15,429,136	See note (1)	See note (1)	Rev-2	See note (1)	\$15,429,136	100.00%	\$3,313,990	\$18,743,126	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$5,700,728			Rev-3	1	\$5,700,728	100.00%	\$66,473	\$5,767,201	1	
Rev-4	461,300	Industrial	\$4,943,854			Rev-4		\$4,943,854	100.00%	\$335,672	\$5,279,526	}	
Rev-5	462.000	Private Fire Protection	\$729,108			Rev-5		\$729,108	100.00%	\$162,475	\$891,583	ŀ	
Rev-6	463,000	Public Fire Protection	-\$1,082		1	Rev-6		-\$1,082	100.00%	\$1,082	so	}	
Rev-7	454.000	Other Public Auth.	\$929,981		1	Rev-7		\$929,981	100.00%	\$50,796	\$980,777	}	
Rev-8	486.000	Sales for Resale	\$2,584,372			Rev-B		\$2,584,372	100.00%	\$40,334	\$2,624,706	1	1
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$408,733	and a community of the		Rey-9		\$408,733	100.00%	\$40,138	\$448,871	1	
Rov-10	Turkhindra a sarak	TOTAL OPERATING REVENUES	\$30,724,830	Járfedz (AF)			rieti	\$30,724,830	1000000	\$4,010,960	\$34,735,790	Principal Pr	
1		SOURCE OF SUPPLY EXPENSES										1	
,	600,000	Operation Supervision & Engineering	\$36,736	\$0	\$36,736	٠							
2	601.000	Operation Labor & Expenses	\$30,736 -\$11	-\$11	\$30,736	E-2 E-3	\$0	\$36,736	100.00%	\$0	\$36,736	\$0	\$36,736
Å	602,000	Purchased Water	\$602,700	-\$11 50	\$502,700	E-4	\$0	-\$11	100.00%	-\$715,061	-\$715,072	-\$11	-\$715,061
5	603,000	Miscellaneous Expenses	\$271,331	\$0 \$0	\$271,331	E-5	50 50	\$502,700	100.00%	-\$284,946	\$217,754	\$0	\$217,754
6	604.000	Rents - SSE	\$3,869	\$0 \$0	\$3,869	E-6	\$0	\$271,331	100.00%	\$19,433	\$290,764	\$0	\$290,764
7	610,000	Maint, Supervision & Engineering	\$3,000	\$0 \$0		E-6 E-7		\$3,869	100.00%	\$0	\$3,869	\$0	\$3,869
Ŕ	611.000	Maint, of Structures & Improvements	\$0	\$0 \$0	\$0 \$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	612,000	Maint, of Collect, & impound, Reservoirs	\$259	\$259	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	613.000	Maint, of Lake, River and Other Intakes	\$72	\$259 \$72		E-10	\$23	\$282	100.00%	-\$24	\$258	\$258	\$0
11	614.000	Maint, of Wells & Springs	\$72	\$72 \$0	\$0 \$0	E-10	\$7	\$79	100.00%	\$0	\$79	\$79	\$0
12	615,000	Maint, of inflitration Galleries & Tunnels	\$26	\$26			\$0	\$0	100,00%	\$0	\$0	} \$D	\$0
13	616,000	Maint, of Supply Mains	\$26	\$25 \$0	\$0 \$0	E-12 E-13	50	\$26	100.00%	-\$23	\$3	\$3	\$0
14	617.000	Maint. Of Misc. Water Source Plant					\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	017.000	TOTAL SOURCE OF SUPPLY EXPENSES	\$4,171	\$0 \$346	\$4,171	E-14	\$0	\$4,171	100.00%	\$0	\$4,171	\$0	\$4,171
13		TO TAL SOURCE OF SUPPLY EXPENSES	\$819,153	\$346	\$818,807		\$30	\$819,183		-\$980,621	-\$161,438	\$329	-\$161,767
16		PUMPING EXPENSES	ı						1	Į.			
17	620.000	Operation Supervision & Engineering - PE	\$34,564	\$34,564	so	E-17	\$3,636	\$38,200	100.00%	\$0	\$38,200		
18	621,000	Fuel for Power Production	\$6,580	\$0	\$6,580	E-18	50	\$6,580	100.00%	\$695	\$7,275	\$38,200	\$0
19	622.000	Power Production Labor & Expenses	\$0	so	so	E-19	so	\$0,552	100.00%	50	\$7,276	\$0	\$7,275
20	623,000	Fuel or Power Purchased for Pumping	\$1,011,937	\$0	\$1,011,937	E-20	so	\$1,011,937	100.00%	\$107,240	\$1,119,177	\$0	\$0
21	624,000	Pumping Labor and Expenses	\$540,103	\$539,006	\$1,097	E-21	\$67,453	\$607.556	100.00%	-\$1,051	\$606,505	\$606,459	\$1,119,177
22	625.000	Expenses Transferred - Cr.	\$0	\$0	so	E-22	50	\$0	100.00%	\$0	\$000,303		\$46
23	526.000	Miscellaneous Expense	\$11,906	\$0	\$11,906	E-23	so	\$11,906	100.00%	50	\$11,906	\$0	\$0
24	627.000	Rents - PE	so	SO.	so	E-24	20	\$0	100.00%	so	\$11,300	\$0 \$0	\$11,906
25	630.000	Maint, Supervision & Engineering - PE	\$33,780	\$33,780	l so	E-25	\$3,592	\$37,372	100.00%	so	\$37,372	\$37,372	\$0
26	631.000	Maint, of Structures & Improvements - PE	\$30	\$30	so	E-26	so	\$30	100.00%	-\$19	\$11	\$37,372	\$0 \$0
27	632,000	Maint, of Power Production Equipment	\$9	59	\$0	E-27	\$0	92	100.00%	-\$6	S3	\$11,	\$0 \$0
28	633,000	Maint, of Pumping Equipment	\$28,326	\$27,295	\$1,031	E-28	\$2,847	\$31,173	100.00%	-\$1	\$31,172	\$30,142	_
29		TOTAL PUMPING EXPENSES	\$1,667,235	\$634,684	\$1,032,551		\$77,528	\$1,744,763	1	\$106,858	\$1,851,621	\$712,187	\$1,030 \$1,139,434
**		MINTED TOTAL TANKE TO COLUMN						}					.,,,,,,,,,,,
30 31	640.000	WATER TREATMENT EXPENSES									1	1	
		Operation, Supervision & Engineer, - WTE	\$77,786	\$77,786	\$0	E-31	\$9,131	\$86,917	100.00%	\$0	\$86,917	\$86,917	\$0
32	641,000	Chemicals - WTE	\$965,811	\$0	\$985,811	E-32	\$0	\$965,811	100.00%	\$126,490	\$1,092,301	\$0	\$1,092,301
33	642,000	Operation Labor & Expenses - WTE	\$178,736	\$38	\$178,698	E-33	\$4	\$178,740	100.00%	\$17	\$178,757	\$42	\$178,715
34	643,000	Miscellanous Expenses - WTE	\$676,909	\$0	\$675,909	E-34	\$0	\$675,909	100.00%	\$351,902	\$1,027,811	\$0	\$1,027,811
35	844.000	Rents - WTE	\$3,170	\$0	\$3,170	E-35	\$0	\$3,170	100.00%	\$0	\$3,170	\$0	\$3,170
36	650,000	Maint. Supervision & Engineering - WTE	\$16,439	\$16,439	\$0	E-36	\$1,716	\$18,156	100.00%	\$0	\$18,156	\$18,155	so
37	651,000	Maint, of Structures & Improvements - WTE	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	652.000	Maint. of Water Treatment Equipment	\$116,588	\$195	\$116,393	E-38	\$14	\$116,602	100.00%	-\$5,919	\$110,683	\$209	\$110,474
39		TOTAL WATER TREATMENT EXPENSES	\$2,034,439	\$94,458	\$1,939,981	1	\$10,865	\$2,045,304	1	\$472,490	\$2,517,794	\$105,323	\$2,412,471

Missouri-American Water Company Case No. WR-2017-0286 Water District # 2 Test Year Ending Decembor 31, 2016 income Statement Detail

	Δ		<u>C</u>	Q S	E	E	G	н	warka Dassa	as visuoria d inassivonia	К	L	www.
Line	Account Number		Test Year	Tost Your	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations		Jurisdictional	g Juris.Labor	Non Labor
<u> </u>	· · · · · · · · · · · · · · · · · · ·	- 1 - 2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	(UTZ)	nise en eller se eller bescheden.			(From Ad), Sch.)	(C+G)	and the second	(From Adj. Sch.)	(H x I) + J		l≖K`
40		TRANSMISSION & DIST, EXPENSES											
41	660,000	Operation Supervision & Engineering - TDE	\$18,134	\$18,134	\$0	E-41	\$1,846	\$19,980	100,00%	so	***		
42	661,000	Storage Facilities Expenses TDE	\$0	50	\$0	E-42	\$1,040	02	100.00%	\$0	\$19,980	\$19,980	\$0
43	662,000	Transmission & Distribution Lines Expenses	\$296,626	\$293,832	\$2,794	E-43	\$38,740	\$335,366	100.00%	-\$16,899	\$0	\$0	\$0
44	663,000	Meter Expenses - TDE	\$109,959	\$109,959	so	E-44	\$11,607	\$121,566	100.00%	-516,899	\$318,467	\$332,572	-\$14,105
45	664,000	Customer installations Expenses - TDE	\$47,514	\$47,514	\$0	E-45	\$4,991	\$52,505	100,00%		\$121,565	\$121,566	-\$1
46	665,000	Miscellaneous Expenses - TDE	\$208,594	\$48,616	\$159,978	E-46	\$7,367	\$215,961		-\$4	\$52,501	\$52,505	-\$4
47	666.000	Rents - TDE	\$1,484	\$0	\$1,484	E-47	\$7,367	\$215,951	100.00%	\$6,573	\$222,534	\$63,962	\$168,572
48	670,000	Maint. Supervision and Engineering - TDE	\$56,738	\$56,738	\$0	E-48	\$5,872	\$62,610		\$0	\$1,484	\$0	\$1,484
49	671,000	Maint, of Structures & Improvements - TDE	\$5	\$5	\$0	E-49	\$5,072	\$52,010	100.00%	\$0	\$62,610	\$62,610	\$0
60	672,000	Maint, of Dist, Reservoirs & Standpipes - TDE	so	\$0	\$0	E-50	\$0			-\$3	\$2	\$2	\$0
51	673,000	Maint, of Transmission & Distribution Mains	\$175,270	\$64.518	\$120,752			\$0	100.00%	\$0	\$0	\$0	\$0
52	674.000	Maint, of Fire Mains - TDE	\$175,270	\$64,51B \$0		E-61 E-52	\$5,925	\$181,195	100.00%	\$4	\$181,199	\$60,443	\$120,756
53	675,000	Maint, of Services - TDE	\$7,900	\$7,900	\$0		\$0	\$0	100.00%	\$0	\$D	\$0	\$0
54	676.000	Maint, of Meters - TDE			\$0	E-63	\$842	\$8,742	100.00%	-\$44	\$8,698	\$8,698	\$0
55	677.000	Maint, of Hydrants - TDE	\$36,769 \$28,224	\$36,769	\$0	E-54	\$3,901	\$40,670	100.00%	-\$1	\$40,669	\$40,669	\$0
56	678.000	Maint. of Miscellaneous Plant - TDE		\$28,224	\$0	E-55	\$2,841	\$31,065	100.00%	\$0	\$31,065	\$31,065	\$0
57	070.000	TOTAL TRANSMISSION & DIST, EXPENSES	\$205,478	\$33,149	\$172,329	E-56	\$3,739	\$209,217	100.D0%	\$97,419	\$306,636	\$29,725	\$276,911
51		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,192,695	\$735,358	\$457,337		\$87,671	\$1,280,366		\$87,044	\$1,367,410	\$813,797	\$553,613
58		CUSTOMER ACCOUNTS EXPENSE	ł l									1	
69	901.000	Supervision - CAE	\$37,193	\$37,193		E-59	1					1	
60	902.000	Meter Reading Expenses - CAE	\$269,692		\$0		\$3,936	\$41,129	100.00%	\$0	\$41,129	\$41,129	\$0
61	903.000	Customer Records & Collection Expenses		\$262,414	\$7,178	E-60	\$36,419	\$306,011	100.00%	\$45	\$306,056	\$298,833	\$7,223
62	904.000	Uncollectible Amounts - CAE	\$386,855	\$81,233	\$305,622	E-61	\$8,512	\$395,367	100.00%	-\$34,703	\$360,664	\$57,801	\$302,863
63	905.000	Misc. Customer Accounts Expense - CAE	\$346,241	\$0	\$346,241	E-62	\$0	\$346,241	100.00%	-\$172,227	\$174,014	\$0	\$174,014
64	202,000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$36,784	\$1,961	\$34,823	E-63	\$199	\$36,983	100.00%	-\$174	\$36,809	\$2,160	\$34,649
04		TOTAL COSTOMER ACCOUNTS EXPENSE	\$1,076,665	\$382,801	\$693,864		\$49,066	\$1,125,731		-\$207,069	\$918,672	\$399,923	\$518,749
65		CUSTOMER SERVICE EXPENSES	1				1					1	
66	907,000	Customer Service & Information Expenses	\$21	\$21		E-66		l	1				į
67	507.000	TOTAL CUSTOMER SERVICE EXPENSES	\$21	\$21	\$0 \$0	E-66	\$0	\$21	100.00%	-\$14	\$7	\$7	\$0
6,		10 1AC 00310 MEK SEKATOE EXPENSES	\$21	\$23	\$6		\$0	\$21	Ì	-\$14	\$7	\$7	\$0
68		SALES PROMOTION EXPENSES							1				i
69	910.000	Sales Promotion Expenses - SPE	şo	**		E-69		٠					1
70	210.000	TOTAL SALES PROMOTION EXPENSES	\$0	\$0 \$0	\$0 \$0	E-69	\$0 \$0	\$0	100.00%	\$0	\$0	\$0	\$0
		O THE OUTER ! MONOTHON EXITENSES	30	\$U	30		20	\$0	1	\$0	\$0	\$0	\$0
71		ADMIN. & GENERAL EXPENSES						ļ	1	ŀ			1
72	920,000	Admin. & General Salaries	\$931,662	\$931,662	so	E-72	040.000	****					1
73	921,000	Office Supplies & Expenses	\$512,396	\$931,962			-\$19,389	\$912,273	100.00%	-\$235,876	\$676,397	\$676,397	\$0
74	922,000	Admin. Expenses Transferred - Credit	\$012,356	\$0	\$512,396	E-73 E-74	-\$68	\$512,328	100.00%	-\$60,964	\$461,364	-\$66,269	\$527,633
75	923,000	Outside Services Employed			\$0		\$0	\$0	100.00%	\$0	\$0	\$0	\$0
76	924,000		\$4,711,003	\$3,643,003	\$1,068,000	E-75	\$0	\$4,711,003	100.00%	-\$1,215,511	\$3,495,492	\$2,427,492	\$1,068,000
77	925.000	Property Insurance Injuries & Damages	\$583,458	\$0	\$583,458	E-76	\$0	3583,458	100,00%	-\$242,673	\$340,785	\$0	\$340,785
73 78			\$11,159	\$0	\$11,159	E-77	\$0	\$11,159	100.00%	\$451	\$11,610	\$0	\$11,610
	926.000	Employee Pensions & Benefits	\$965,826	\$751,384	\$214,442	E-78	\$109,417	\$1,075,243	100.00%	-\$81,837	\$993,406	\$860,801	\$132,605
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$93,604	\$0	\$93,604	E-80	\$0	\$93,604	100.00%	-\$84,502	\$9,102	\$0	\$9,102
81	929,000	Duplicate Charges - Credit	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	\$0	\$0	50
82	930,100	Institutional or Goodwill Advertising Expenses	\$3,333	\$0	\$3,333	E-82	\$0	\$3,333	100.00%	-\$2,844	\$489	\$0	\$489
83	930.200	Misc. General Expenses	\$161,834	\$0	\$161,834	E-83	\$0	\$161,834	100.00%	\$731,017	\$892,851	\$21,222	\$871,629
84	930.300	Research & Development Expenses - AGE	\$10,256	\$0	\$10,256	E-84	\$0	\$10,256	100.00%	-\$2,962	\$7,294	so	\$7,294
85	931.000	Rents - AGE	\$24,594	\$0	\$24,694	E-85	\$0	\$24,694	100.00%	-\$8,563	\$16,131	\$0	\$16,131
86	932,000	Maint, of General Plant - AGE	\$146,231	\$0	\$146,231	E-86	\$0	\$146,231	100,00%	-\$54,820	\$91,411	so	\$91,411

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Tost Year Ending December 31, 2016 Income Statement Detail

Line Number	Account Number	B Income Description	© Test Year Total (D+E)	D Test Year Labor	E Tost Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	Adjusted	Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	MO Adj. Juris. Labor L.+ N	M MO Adj. Juris. Non Labor I = K
87		TOTAL ADMIN. & GENERAL EXPENSES	\$8,155,456	\$5,326,049	\$2,829,407		\$89,960	\$8,245,416		-\$1,249,084	\$6,996,332	\$3,919,643	\$3,076,689
88		DEPRECIATION EXPENSE						ŀ					
89	403.000	Depreciation Expense, Dep. Exp.	\$4,360,334	See note (1)	See note (1)	E-89	See note (1)	\$4,360,334	100.00%	\$472,339	\$4,832,673	See note (1)	See note (1)
90		TOTAL DEPRECIATION EXPENSE	\$4,360,334	\$0	\$0		\$0	\$4,360,334	123,227,0	\$472,339	\$4,832,673	\$0	\$0
91		AMORTIZATION EXPENSE											
92	0.000	Amortization - Tank Painting Tracker	\$0	\$0	\$0	E-92	\$0	\$0	100,00%	\$22,537	\$22,537	\$0	\$22,537
93	405.000	Amortization Reg Asset	\$22,121	\$0	\$22,121	E-93	\$0	\$22,121	100.00%	-\$7,433	\$14,688	\$0	\$14,688
94		TOTAL AMORTIZATION EXPENSE	\$22,121	\$0	\$22,121	1	\$0	\$22,121		\$15,104	\$37,225	\$0	\$37,225
95		OTHER OPERATING EXPENSES		•									
96	408,000	Property Taxes	\$2,258,040	\$û	\$2,258,040	E-96	so	\$2,258,040	100,00%	-\$1,002	\$2,257,038	٠	
97	408,000	Payroll Taxes	\$194.988	\$194,988	\$0	E-97	\$4,908	\$199,896	100.00%	-\$1,002 -\$5,121	\$2,287,038	\$0 \$199,896	\$2,257,038
98	408,000	Other Taxes	-\$10,187	SO	-\$10,187	E-98	so	-\$10,187	100.00%	-\$5,121 \$0	-\$10,187	\$199,896	-\$5,121 -\$10,187
99	408,000	PSC Assessment	\$295,069	\$0	\$295,069	E-99	\$0	\$295.069	100.00%	-\$45,342	\$249,727	\$0	\$249,727
100		TOTAL OTHER OPERATING EXPENSE	\$2,737,910	\$194,988	\$2,542,922		\$4,908	\$2,742,818		-\$51,465	\$2,691,353	\$199,896	\$2,491,457
101	A service of the service of	TOTAL OPERATING EXPENSE	\$22,066,029	\$7,368,705	\$10,336,990	a mu	\$320,028	\$22,386,057	14. J. 14.	-\$1,334,408	\$21,051,649	\$6,151,105	\$10,067,871
											, , , , , , , , , , , , , , , , , , ,	40,131,103	310,067,671
102		NET INCOME BEFORE TAXES	\$8,658,801					\$8,338,773		\$5,345,368	\$13,684,141		
103		INCOME TAXES											
104	0.000	Current Income Taxes	-\$918,072	See note (1)	See note (1)	E-104	See note (1)	-\$918,072	100.00%	\$4,348,522	\$3,430,450	See note (1)	See note (1)
105		TOTAL INCOME TAXES	-\$918,072					-\$918,072		\$4,348,522	\$3,430,450		- Sea Mara 1.7
106		DEFERRED INCOME TAXES											
107	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$4,654,621	See note (1)	See note (1)	E-107	See note (1)	\$4,654,621	100.00%	-\$3,927,360	\$727,261	See note (1)	See note (1)
108	0.000	Amortization of Deferred ITC	-\$570			E-108	` `	-\$570	100.00%	\$0	-\$570	000.000(1)	000 11010 (1)
109		TOTAL DEFERRED INCOME TAXES	\$4,654,051			1		\$4,654,051		-\$3,927,360	\$726,691		
vinica administrati		NET OPERATING INCOME		i Hajakogogo	I	Lynn are against		\$4,602,794	1	54,024,206		}	Lance of the section of the section of

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

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Capital Structure Schedule

Line Number	<u>A</u> Description	<u>B</u> Dollar Amount	C Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	E Weighted Cost of Capital 9,25%	<u>G</u> Weighted Cost of Capital 9.50%
1	Common Stock	\$5,384,000,000	43.99%		3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	. 0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2.730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,239,172,697	100.00%		6.525%	6.855%	6.965%
8	PreTax Cost of Capital				8.802%	9.333%	9.510%

Exhibit No.: 0

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: WR-2017-0285

Date Prepared: November 30, 2017



MISSOURI PUBLIC SERVICE COMMISSION

Commission Staff

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Water District #3

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Revenue Requirement

Line Number	A Description	<u>B</u> 6.53% Return	<u>C</u> 6.86% Return	<u>D</u> 6.97% Return
1	Net Orig Cost Rate Base	\$95,719,879	\$95,719,879	\$95,719,879
. 2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$6,245,722	\$6,561,598	\$6,666,890
4	Net Income Available	\$6,595,267	\$6,595,267	\$6,595,267
5	Additional Net Income Required	-\$349,545	-\$33,669	\$71,623
6	Income Tax Requirement			40.00/.000
7 8	Required Current Income Tax Current Income Tax Available	\$1,744,776 \$1,957,681	\$1,937,173 \$1,957,681	\$2,001,306 \$1,957,681
9	Additional Current Tax Required	-\$212,905	-\$20,508	\$43,625
10	Revenue Requirement	-\$562,450	-\$54,177	\$115,248
	Allowance for Known and Measureable		04.000.047	64020.647
11	Changes/True-Up Estimate	\$4,930,617	\$4,930,617	\$4,930,617
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$4,368,167	\$4,876,440	\$5,045,865

Accounting Schedule: 01 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016

RATE BASE SCHEDULE

Line Number	A Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
MAINING	1 440 540 540 540 540 540 540 540 540 540		
1	Plant In Service		\$209,422,778
2	Less Accumulated Depreciation Reserve		\$44,771,365
3	Net Plant In Service		\$164,651,413
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$150,804
6	Contributions in Aid of Construction Amortization		\$7,273,407
7	Materials & Supplies		\$494,517
8	Prepayments		\$220,045
9	Prepaid Pension Asset		\$977,014
10	Tank Painting Tracker		\$110,322
11	TOTAL ADD TO NET PLANT IN SERVICE		\$9,226,109
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	8.4685%	\$138,748
14	State Tax Offset	8.4685%	\$22,581
15	City Tax Offset	8.4685%	\$2,721
16	Interest Expense Offset	12.2986%	\$327,974
17	Contributions in Aid of Construction		\$41,919,195
18	Customer Advances		\$2,808,154
19	Customer Deposits		\$0
20	Accumulated Deferred Income Taxes		\$32,018,185
21	OPEB Tracker		\$537,218
	Pension Tracker		\$382,867
23	TOTAL SUBTRACT FROM NET PLANT		\$78,157,643

Accounting Schedule: 02 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Plant In Service

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Line	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Montoer	Copuellan	Flatit Account Description	The state of the s	Mailinei	Aujusunents	Corrange a con-	Allocations	Adjustinente	Durisalcitollar
1		INTANGIBLE PLANT	Ī						
2	301.000	Organization	\$50,809	P-2	\$0	\$50,809	100.00%	\$0	\$50,809
3	302.000	Franchises and Consents	\$30,020	P-3	\$0	\$30,020	100.00%	\$0	\$30,020
4	303.000	Miscellaneous Intangible Plant	\$91,022	P-4	\$0	\$91,022	100.00%	\$0	\$91,022
5		TOTAL INTANGIBLE PLANT	\$171,851		\$0	\$171,851	ļ	\$0	\$171,851
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$202,152	P-7	\$0	\$202,152	100.00%	\$0	\$202,152
8	311.000	Structures and Improvements - SSP	\$5,863,722	P-8	\$0	\$5,863,722	100.00%	\$0 \$0	\$5,863,722 \$119,689
9	312.000	Collecting & Impounding Reservoirs Lake, River and Other Intakes	\$119,689	P-9 P-10	\$0 \$0	\$119,689 \$685,285	100.00% 100.00%	\$0 \$0	\$685,285
10 11	313.000 314.000	Wells and Springs	\$685,285 \$5,477,032	P-11	\$0	\$5,477,032	100.00%	\$0	\$5,477,032
12	315.000	Infiltration Galleries and Tunnels	\$0,477,032	P-12	\$0	\$0,477,032	100.00%	\$0	\$0,771,652
13	316.000	Supply Mains	\$4,653,841	P-13	\$0	\$4,653,841	100.00%	\$0	\$4,653,841
14	317.000	Other Water Source Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$17,001,721		\$0	\$17,001,721		\$0	\$17,001,721
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$121,484	P-17	\$0	\$121,484	100.00%	\$0	\$121,484
18	321.000	Structures and Improvements - PP	\$2,201,353	P-18	\$0	\$2,201,353	100.00%	\$0	\$2,201,353
19	322.000	Boiler Plant Equipment	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	323.000	Other Power Production Equipment	\$820,347	P-20	\$0	\$820,347	100.00%	\$0	\$820,347
21	324.000	Steam Pumping Equipment	\$248,255	P-21	\$0	\$248,255	100.00%	\$0 \$0	\$248,255 \$5,917,144
22		Electric Pumping Equipment	\$5,917,144	P-22	\$0	\$5,917,144	100.00% 100.00%	\$0 \$0	\$6,917,144 \$70,386
23		Diesel Pumping Equipment	\$70,386	P-23	\$0 \$0	\$70,386 \$111,715	100.00%	\$0 \$0	\$111,715
24	327.000	Hydraulic Pumping Equipment	\$111,715 \$1,586,503	P-24 P-25	\$0 \$0	\$1,586,503	100.00%	\$0	\$1,586,503
25 26	328.000	Other Pumping Equipment TOTAL PUMPING PLANT	\$11,077,187	F-20	\$0	\$11,077,187	100.0078	\$0	\$11,077,187
0.7		WATER TREATMENT DI AUT							
27		WATER TREATMENT PLANT	\$359,167	P-28	\$0	\$359,167	100.00%	\$0	\$359,167
28 29	330.000 331.000	Land and Land Rights - WTP Structures and Improvements - WTP	\$16,904,655	P-29	\$0	\$16,904,655	100.00%	\$0	\$16,904,655
30		Water Treatment Equipment	\$20,564,855	P-30	\$0	\$20,564,855	100.00%	\$0	\$20,564,855
31		Water Treatment - Other	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$37,828,677		\$0	\$37,828,677		\$0	\$37,828,677
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$201,974	P-34	\$0	\$201,974	100.00%	\$0	\$201,974
35	341.000	Structures and Improvements - TDP	\$1,393,551	P-35	\$0	\$1,393,551	100.00%	\$0	\$1,393,551
36	342.000	Distribution Reservoirs and Standpipes	\$9,958,782	P-36	\$0	\$9,958,782	100.00%	\$0	\$9,958,782
37		Transmission and Distribution Mains	\$79,603,000	P-37	\$0	\$79,603,000	100.00%	\$0 \$0	\$79,603,000 \$123,576
38		Fire Mains	\$123,576	P-38	\$0	\$123,576	100.00%	\$0	\$18,770,120
39		Services	\$18,770,120	P-39	\$0 \$ 0	\$18,770,120 \$9,586,646	100.00% 100.00%	\$0	\$9,586,646
40		Meters	\$9,586,646	P-40 P-41	\$0	\$4,949,647	100.00%	\$0	\$4,949,647
41		Meter Installations	\$4,949,647 \$3,271,609	P-42	\$0	\$3,271,609	100.00%	\$0	\$3,271,609
42 43	348.000 349.000	Hydrants Other Transmission & Distribution Plant	\$9,423	P-43	\$0	\$9,423	100.00%	\$0	\$9,423
44		TOTAL TRANSMISSION & DIST. PLANT	\$127,868,328	, ,,	\$0	\$127,868,328		\$0	\$127,868,328
45		INCENTIVE COMPENSATION							
		CAPITALIZATION	1			. مو	400 000	64	\$0
46	0.000	Incentive Compensation Capitalization Adj.	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
48		GENERAL PLANT					1		
49	389.000	Land and Land Rights - GP	\$371,570	P-49	\$0	\$371,670	100.00%	\$0	\$371,570
50		Structures and Improvements - GP	\$3,974,965	P-50	\$0	\$3,974,965	100.00%	\$0	\$3,974,965
51		Office Structures	\$857,886	P-51	\$0	\$857,886	100.00%	\$0	\$857,886
52		General Structures - HVAC	\$0	P-52	\$0	\$0	100.00%	\$0	\$0 \$00 542
53		Miscellaneous Structures	\$66,542	P-53	\$0	\$66,542	100.00%	\$0	\$66,642 \$16,966
54		Structures & Improvements - Leasehold	\$16,966	P-54	\$0	\$16,966 \$236,248	100.00% 100.00%	\$0 \$0	\$16,966 \$236,248
55 56		Office Furniture and Equipment Computers & Peripheral Equipment	\$236,248 \$797,135	P-55 P-56	\$0 \$0	\$236,248 \$797,135	100.00%	\$0	\$797,135
00 1	391.100	comparers a r empaeras equipment	, 4101,100	. 50	40 1	4.011100 [7.7	,

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Plant in Service

Line	<u>A</u> Account#	Topo Control of the Barrier	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	I MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
57	391.200	Computer Hardware & Software	\$44,022	P-57	\$0	\$44,022	100.00%	\$0	\$44,022
58	391.250	Computer Software	\$1,405,535	P-58	\$0	\$1,405,535	100.00%	\$0	\$1,405,535
59	391.260	Personal Computer Software	\$0	P-59	\$0	\$0	100.00%	\$0	\$0
60	391.300	Other Office Equipment	\$19,248	P-60	\$0	\$19,248	100.00%	\$0	\$19,248
61	391.400	BTS Initial Investment	\$4,269,532	P-61	\$0	\$4,269,532	100.00%	\$0	\$4,269,532
62	392.000	Transportation Equipment	\$0	P-62	\$0	\$0	100.00%	\$0	\$0
63	392.100	Transportation Equipment - Light Trucks	\$479,986	P-63	\$0	\$479,986	100.00%	\$0	\$479,986
64	392.200	Transportation Equipment - Heavy Trucks	\$0	P-64	\$0	\$0	100.00%	\$0	\$0
65	392,300	Transportation Equipment - Cars	\$135,051	P-65	\$0	\$135,051	100.00%	\$0	\$135,051
66	392,400	Transportation Equipment - Other	\$111,859	P-66	\$0	\$111,859	100.00%	\$0	\$111,859
67	393,000	Stores Equipment	\$33,189	P-67	\$0	\$33,189	100.00%	\$0	\$33,189
68	394,000	Tools, Shop and Garage Equipment	\$1,053,684	P-68	\$0	\$1,053,684	100.00%	\$0	\$1,053,684
69	395,000	Laboratory Equipment	\$225,999	P-69	\$0	\$225,999	100.00%	\$0	\$225,999
70	396,000	Power Operated Equipment	\$263,111	P-70	\$0	\$263,111	100.00%	\$0	\$263, 1 11
71	397.000	Communication Equipment	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	397.100	Communication Equipment (non telephone)	\$775,309	P-72	\$0	\$775,309	100.00%	\$0	\$775,309
73	397.200	Telephone Equipment	\$42,742	P-73	\$0	\$42,742	100.00%	\$0	\$42,742
74	398,000	Miscellaneous Equipment	\$288,894	P-74	\$0	\$288,894	100.00%	\$0	\$288,894
75	399.000	Other Tangible Equipment	\$5,541	P-75	\$0	\$5,541	100.00%	\$0	\$5,541
76		TOTAL GENERAL PLANT	\$15,475,014		\$0	\$15,475,014		\$0	\$15,475,014
77		TOTAL PLANT IN SERVICE	\$209,422,778		\$0	\$209,422,778	S. (Stangualina)	\$0	\$209,422,778

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Depreciation Expense

Line	<u>A</u> Account	<u>B</u>	<u>C</u>		E00198888 FF 35		G
			MO Adjusted	Depreclation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
		INTANOINE TO ANT					
1	301.000	INTANGIBLE PLANT	\$50,809	0.00%	\$0	اه	0.00%
2	302.000	Organization Franchises and Consents	\$30,020	0.00%	\$0 \$0	ő	0.00%
3 4	303.000	Miscellaneous Intangible Plant	\$91,022	0.00%	\$0	ő	0.00%
5	303.000	TOTAL INTANGIBLE PLANT	\$171,851	0.0070	\$0		0.0070
•		TO THE METATION DIESE DIESE	\$ 77.1,557		, -		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land and Land Rights - SSP	\$202,152	0.00%	\$0	0	0.00%
8	311.000	Structures and Improvements - SSP	\$5,863,722	1.97%	\$115,515	60	-25.00%
9	312.000	Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419	85	0.00%
10	313.000	Lake, River and Other Intakes	\$685,285	3.57%	\$24,465	70	-10.00%
11	314.000	Wells and Springs	\$5,477,032	2.52%	\$138,021	55	-5.00%
12	315.000	Infiltration Galleries and Tunnels	\$0	1.77%	\$0	60	0.00%
13	316.000	Supply Mains	\$4,653,841	1.45%	\$67,481	80	-25.00%
14	317.000	Other Water Source Plant	\$0	4.97%	\$0	25	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$17,001,721		\$345,901		
16		PUMPING PLANT	****	0.000/	ea.		0.00%
17	320.000	Land and Land Rights - PP	\$121,484	0.00%	\$0	0 75	-15.00%
18	321.000	Structures and Improvements - PP	\$2,201,353	3.95%	\$86,953 \$0	37	-15.00% -5.00%
19	322.000	Boiler Plant Equipment	\$0	3.05% 3.05%	•	37	-5.00% -5.00%
20	323.000	Other Power Production Equipment	\$820,347 \$248,255	1.89%	\$25,021 \$4,692	47	-10.00%
21	324.000 325.000	Steam Pumping Equipment Electric Pumping Equipment	\$5,917,144	1.89%	\$111,834	47	-10.00%
22 23	326.000	Diesel Pumping Equipment	\$70,386	1.89%	\$1,330	47	-10.00%
23	327.000	Hydraulic Pumping Equipment	\$111,715	1.89%	\$2,111	47	-10.00%
2 4 25	328.000	Other Pumping Equipment	\$1,586,503	1.89%	\$29,985	47	-10.00%
26	020.000	TOTAL PUMPING PLANT	\$11,077,187		\$261,926	I	
		1011121 0 1101 2 111	, , , , , , , , , , , , , , , , , , , ,			I	
27		WATER TREATMENT PLANT					
28	330.000	Land and Land Rights - WTP	\$359,167	0.00%	\$0	0	0.00%
29	331,000	Structures and Improvements - WTP	\$16,904,655	2.34%	\$395,569	80	-15.00%
30	332.000	Water Treatment Equipment	\$20,564,855	2.18%	\$448,314	48	-20.00%
31	333.000	Water Treatment - Other	\$0	3.33%	\$0	30	0.00%
32		TOTAL WATER TREATMENT PLANT	\$37,828,677		\$843,883	,	
33		TRANSMISSION & DIST. PLANT			**	اہ	0.009/
34	340.000	Land and Land Rights - TDP	\$201,974	0.00%	\$0	0 55	0.00% -20.00%
35	i i	Structures and Improvements - TDP	\$1,393,551	1.49%	\$20,764	65	-20.00% -25.00%
36		Distribution Reservoirs and Standpipes	\$9,958,782	1.70%	\$169,299	33 F	
37		Transmission and Distribution Mains	\$79,603,000	1.39% 1.56%	\$1,106,482 \$1,928	90 85	-30.00% -30.00%
38	344.000	Fire Mains	\$123,576 \$18,770,120	2.96%	\$555,596	65	-100.00%
39	345.000	Services	\$18,770,120	2.40%	\$230,080	42	-10.00%
40		Meters Meter Installations	\$9,566,646 \$4,949,647	2.40%	\$118,792	42	-10.00%
41	347.000 348.000	Meter Installations	\$4,949,647 \$3,271,609	1.85%	\$60,525	65	-30.00%
42 43	348.000	Hydrants Other Transmission & Distribution Plant	\$9,423	2.96%	\$279	50	0.00%
44	3-73.000	TOTAL TRANSMISSION & DIST. PLANT	\$127,868,328	=,	\$2,263,745	-	
77		TOTAL HUMOIMOUNT & DIOTAL EAST	+ , 550, 5 _ 0		·, ·, · · · · ·	ļ	
45		INCENTIVE COMPENSATION				ľ	
, _		CAPITALIZATION					
46		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
		,			ļ		

Accounting Schedule: 05 Sponsor: Kennan Patterson Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Depreciation Expense

Line Number Plant Account Description MO Adjusted Depreciation Plant Account Description Plant Accou	el a cel e Selección . A companyant	A	. B	C	D	E	E	G
TOTAL INCENTIVE COMPENSATION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Line	Account			Depreciation		Average	Net
CAPITALIZATION GENERAL PLANT Land and Land Rights - GP \$371,570 0.00% \$10	Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
CAPITALIZATION GENERAL PLANT Land and Land Rights - GP \$371,570 0.00% \$10	47		TOTAL INCENTIVE COMPENSATION	ŧ n				
Senteral Plant Sent	41	1	1	***	ļ	şυ		
Sab.000			CAFITALIZATION					
50 390.000 Structures and Improvements - GP \$3,974,965 3.02% \$120,044 51 390.100 Office Structures \$857,886 2.09% \$17,930 52 390.200 General Structures - HVAC \$0 2.09% \$0 53 390.300 Miscellaneous Structures \$66,542 3.72% \$2,475 54 390.900 Structures & Improvements - Leasehold \$16,966 2.75% \$467 55 391.000 Office Furniture and Equipment \$236,248 3.49% \$8,245 56 391.100 Computer Software \$44,022 19.06% \$151,934 57 391.250 Computer Hardware & Software \$1,405,635 5.00% \$70,277 59 391.260 Other Office Equipment \$1,405,635 5.00% \$70,277 59 391.400 BTS Initial Investment \$4,269,532 5.00% \$2,013 61 392.000 Transportation Equipment - Light Trucks \$47,9986 5.57% \$26,735 64 392	48		GENERAL PLANT					
51 390.100 Office Structures \$857,886 2.09% \$17,930 52 390.200 General Structures - HVAC \$0 2.09% \$0 53 390.300 Miscellaneous Structures \$66,542 3.72% \$2,475 54 390.900 Structures & Improvements - Leasehold \$16,966 2.75% \$467 55 391.000 Office Furniture and Equipment \$236,248 3.49% \$8,245 56 391.100 Computers & Peripheral Equipment \$797,135 19.06% \$151,934 57 391.200 Computer Hardware & Software \$44,022 19.06% \$8,391 58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Other Office Equipment \$19,248 10.46% \$2,013 61 391.300 Other Office Equipment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.300	49	389.000	Land and Land Rights - GP	\$371,570	0.00%	\$0	0	0.00%
52 390.200 General Structures - HVAC \$0 2.09% \$0 53 390.300 Miscellaneous Structures \$66,542 3.72% \$2,475 54 390.900 Structures & Improvements - Leasehold \$16,966 2.75% \$467 55 391.000 Office Furniture and Equipment \$236,248 3.49% \$8,245 56 391.100 Computer & Peripheral Equipment \$797,135 19.06% \$151,934 57 391.200 Computer Hardware & Software \$44,022 19.06% \$151,934 58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65	50	390.000	Structures and Improvements - GP	\$3,974,965	3.02%	\$120,044	55	-20.00%
53 390,300 Miscellaneous Structures \$66,542 3.72% \$2,475 54 390,900 Structures & Improvements - Leasehold \$16,966 2.75% \$467 55 391,000 Office Furniture and Equipment \$236,248 3.49% \$8,245 56 391,100 Computer Sepripheral Equipment \$797,135 19.06% \$151,934 57 391,200 Computer Hardware & Software \$44,022 19.06% \$8,391 58 391,250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Other Office Equipment \$19,248 10.46% \$2,013 60 391.300 Other Office Equipment \$4,269,532 5.00% \$213,477 61 391.400 BTS Initial Investment \$0 5.57% \$0 63 392.100 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.300 Transportation Equipment - Cars \$111,859 6.15% \$6,879 65 <td< td=""><td>51</td><td>390.100</td><td>Office Structures</td><td>\$857,886</td><td>1</td><td></td><td>47</td><td>-20.00%</td></td<>	51	390.100	Office Structures	\$857,886	1		47	-20.00%
54 390.900 Structures & Improvements - Leasehold \$16,966 2.75% \$467 55 391.000 Office Furniture and Equipment \$236,248 3.49% \$8,245 56 391.100 Computers & Peripheral Equipment \$797,135 19.06% \$151,934 57 391.200 Computer Hardware & Software \$44,022 19.06% \$8,391 58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Personal Computer Software \$0 10.00% \$0 60 391.300 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 <td>52</td> <td>390.200</td> <td>General Structures - HVAC</td> <td>\$0</td> <td>2.09%</td> <td>· \$0</td> <td>47</td> <td>-20.00%</td>	52	390.200	General Structures - HVAC	\$0	2.09%	· \$ 0	47	-20.00%
55 391.000 Office Furniture and Equipment \$236,248 3.49% \$8,245 56 391.100 Computers & Peripheral Equipment \$797,135 19.06% \$151,934 57 391.200 Computer Hardware & Software \$44,022 19.06% \$8,391 58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Personal Computer Software \$0 10.00% \$0 60 391.300 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment - Light Trucks \$479,986 5.57% \$0 63 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 <	53	390.300	Miscellaneous Structures	\$66,542	3.72%		55	-20.00%
56 391.100 Computers & Peripheral Equipment \$797,135 19.06% \$151,934 57 391.200 Computer Hardware & Software \$44,022 19.06% \$8,391 58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Personal Computer Software \$0 10.00% \$0 60 391.300 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment \$0 5.57% \$0 63 392.100 Transportation Equipment - Heavy Trucks \$479,986 5.57% \$26,735 64 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 65 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Tools, Shop and Garage Equipment \$1,053,684 3,73% \$39,302 69 39	54	390.900	Structures & Improvements - Leasehold	\$16,966	2.75%	,	25	0.00%
57 391.200 Computer Hardware & Software \$44,022 19.06% \$8,391 58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Personal Computer Software \$0 10.00% \$0 60 391.300 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment \$0 5.57% \$0 63 392.100 Transportation Equipment - Heavy Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000	55	391.000	Office Furniture and Equipment	\$236,248			20	0.00%
58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Personal Computer Software \$0 10.00% \$0 60 391.300 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment \$0 5.57% \$0 63 392.100 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Pow	56	391.100	Computers & Peripheral Equipment	\$797,135	19.06%	\$151,934	5	0.00%
59 391.260 Personal Computer Software \$0 10.00% \$0 60 391.300 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment \$0 5.57% \$0 63 392.100 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000	57	391.200	Computer Hardware & Software	\$44,022	19.06%	\$8,391	5	0.00%
60 391.300 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment - Light Trucks \$0 5.57% \$0 63 392.100 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$0 0.00% \$0	58	391.250	Computer Software	\$1,405,535	5.00%	\$70,277	20	0.00%
61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment - Light Trucks \$0 5.57% \$0 63 392.100 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$0 0.00% \$0 71 397.000 Communication Equipment \$0 0.00% \$0	59	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
62 392.000 Transportation Equipment \$0 5.57% \$0 63 392.100 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	60	391.300	Other Office Equipment	\$19,248	10.46%	\$2,013	15	0.00%
63 392.100 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	61	391.400	BTS Initial Investment	\$4,269,532	5.00%	\$213,477	20	0.00%
64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	62	392.000	Transportation Equipment		5.57%	7 - 1	9	15.00%
64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	63	392,100	Transportation Equipment - Light Trucks	\$479,986	5.57%	\$26,735	9	15.00%
66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	64	392.200		\$0	0.00%	\$0	10	15.00%
66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	65	302 300	Transportation Equipment - Cars	\$135,051	0.00%	\$0	6	15.00%
67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	-		, ,		6.15%	\$6,879	15	0.00%
68							25	0.00%
69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0							20	0.00%
70				1 '' '			0	0.00%
71 397.000 Communication Equipment \$0 0.00% \$0		1					12	20.00%
11 Out to a Continue mount = darkmont				1 ' ' 1	0.00%		0	0.00%
				1		\$44,658	15	0.00%
							[
73 397.200 Telephone Equipment \$42,742 8.94% \$3,821	73	397.200	Telephone Equipment	1 ' '			10	0.00%
74 398.000 Miscellaneous Equipment \$288,894 6.48% \$18,720	74	398.000	Miscellaneous Equipment				15	0.00%
75 399.000 Other Tangible Equipment \$5,541 2.43% \$135	75	399.000	Other Tangible Equipment		2.43%		20	0.00%
76 TOTAL GENERAL PLANT \$15,475,014 \$755,577	76		TOTAL GENERAL PLANT	\$15,475,014		\$755,577		
77 Total Depreciation \$209,422,778 \$4,471,032	77	 発療器で	Total Depreciation	\$209,422,778		\$4,471,032		

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

Missouri-American Water Company Case No. WR-2017-0285 Water District #3 Test Year Ending December 31, 2016 Accumulated Depreciation Reserve

Line	Account	В	<u>C</u> Total	<u>D</u> Adjust	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	I MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Numbér	- Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT				:			
2	301.000	Organization	\$2,933	R-2	\$0	\$2,933	100.00%	\$0	\$2,933
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$2,933		\$0	\$2,933		\$0	\$2,933
6 7	310.000	SOURCE OF SUPPLY PLANT Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$1,049,617	R-8	\$0	\$1,049,617	100.00%	\$0	\$1,049,617
ý	312.000	Collecting & Impounding Reservoirs	\$98,583	R-9	\$0	\$98,583	100.00%	\$0	\$98,583
10	313.000	Lake, River and Other Intakes	\$101,812	R-10	\$0	\$101,812	100.00%	\$0	\$101,812
11	314.000	Wells and Springs	\$1,318,915	R-11	\$0	\$1,318,915	100.00%	\$0	\$1,318,915
12	315,000	Infiltration Galleries and Tunnels	\$0	R-12 R-13	\$0 \$0	\$0 \$1,096,088	100.00% 100.00%	\$0 \$0	\$0 \$1,096,088
13 14	316.000 317.000	Supply Mains Other Water Source Plant	\$1,096,088 \$0	R-14	\$0 \$0	\$1,090,080	100.00%	\$0 \$0	\$1,030,088
15	317.000	TOTAL SOURCE OF SUPPLY PLANT	\$3,665,015	15-14	\$0	\$3,665,015	100.007	\$0	\$3,665,015
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18		Structures and Improvements - PP	\$537,453	R-18	\$0	\$537,453	100.00%	\$0	\$537,453
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	323.000	Other Power Production Equipment	\$129,332	R-20	\$0 \$0	\$129,332 -\$55,637	100.00% 100.00%	\$0 \$0	\$129,332 -\$55,637
21 22	324.000 325.000	Steam Pumping Equipment Electric Pumping Equipment	-\$55,637 \$970,154	R-21 R-22	\$0 \$0	\$970,154	100.00%	\$0	\$970,154
23	325.000	Diesel Pumping Equipment	-\$9,298	R-23	\$0	-\$9,298	100.00%	\$0	-\$9,298
24		Hydraulic Pumping Equipment	\$23,169	R-24	\$0	\$23,169	100.00%	\$0	\$23,169
25		Other Pumping Equipment	\$214,111	R-25	<u>\$0</u>	\$214,111	100.00%	\$0	\$214,111
26		TOTAL PUMPING PLANT	\$1,809,284		\$0	\$1,809,284	:	\$0	\$1,809,284
27		WATER TREATMENT PLANT			•	•	400.0581	**	to.
28	330.000	Land and Land Rights - WTP	\$0 \$2,318,525	R-28 R-29	\$0 \$0	\$0 \$2,318,525	100.00% 100.00%	\$0 \$0	\$0 \$2,318,525
29 30		Structures and Improvements - WTP Water Treatment Equipment	\$4,879,042	R-30	\$0	\$4,879,042	100.00%	\$0	\$4,879,042
31		Water Treatment - Other	-\$6,322	R-31	\$0	-\$6,322	100.00%	\$0	-\$6,322
32		TOTAL WATER TREATMENT PLANT	\$7,191,245		\$0	\$7,191,245		\$0	\$7,191,245
33		TRANSMISSION & DIST. PLANT				İ			
34	340.000	Land and Land Rights - TDP	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35		Structures and Improvements - TDP	\$640,335	R-35	\$0	\$640,335	100.00% 100.00%	\$0 \$0	\$640,335 \$3,388,117
36		Distribution Reservoirs and Standpipes Transmission and Distribution Mains	\$3,388,117 \$14,540,180	R-36 R-37	\$0 \$0	\$3,388,117 \$14,540,180	100.00%	\$0	\$14,540,180
37 38	343.000 344.000	Fire Mains	\$14,540,180	R-38	\$0	\$38,009	100.00%	\$0	\$38,009
39		Services	\$5,968,750	R-39	\$0	\$5,968,750	100.00%	\$0	\$5,968,750
40		Meters	\$68,849	R-40	\$0	\$68,849	100.00%	\$0	\$68,849
41	347.000	Meter installations	\$1,744,790	R-41	\$0	\$1,744,790	100.00%	\$0	\$1,744,790
42		Hydrants	\$714,096	R-42	\$0	\$714,096	100.00%	\$0 \$0	\$714,096 \$3,232
43 44	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT	\$3,232 \$27,106,358	R-43	\$0 \$0	\$3,232 \$27,106,358	100.00%	\$0	\$27,106,358
45		INCENTIVE COMPENSATION]				
45		CAPITALIZATION				l		J	
46		Incentive Compensation Capitalization Adj.	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
48		GENERAL PLANT			[
49	389.000	Land and Land Rights - GP	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50		Structures and Improvements - GP	\$863,069	R-50	\$0	\$863,069	100.00%	\$0	\$863,069
51		Office Structures	\$249,653	R-51	\$0	\$249,653	100.00%	\$0 \$0	\$249,653 \$0
52		General Structures - HVAC Miscellaneous Structures	\$0 \$100,410	R-52 R-53	\$0 \$0	\$0 \$100,410	100.00% 100.00%	\$0 \$0	\$160,410
53 54		Miscellaneous Structures Structures & Improvements - Leasehold	\$100,410	R-54	\$0	\$1,780	100.00%	\$0	\$1,780
55		Office Furniture and Equipment	\$217,329	R-55	\$0	\$217,329	100.00%	\$0	\$217,329
56		Computers & Peripheral Equipment	\$296,764	R-56	\$0	\$295,764	100.00%	\$0	\$296,764
		Computer Hardware & Software	-\$1,441	R-57	\$0	-\$1,441	100.00%	\$0	-\$1,441

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Accumulated Depreciation Reserve

3.00	A	В	<u>c</u>	Q	Ē	SAY E COM	<u>6</u>	Н	
Line	Account	ANA 64 MATERIAL STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STA	Total	Adjust.	14	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
58	391.250	Computer Software	\$597,491	R-58	\$0	\$597,491	100.00%	\$0	\$597,491
59	391.260	Personal Computer Software	\$3,199	R-59	\$0	\$3,199	100.00%	\$0	\$3,199
60	391.300	Other Office Equipment	-\$15,123	R-60	\$0	-\$15,123	100.00%	\$0	-\$15,123
61	391.400	BTS Initial Investment	\$841,030	R-61	\$0	\$841,030	100.00%	\$0	\$841,030
62	392.000	Transportation Equipment	\$0	R-62	\$0	\$0	100.00%	\$0	\$0
63	392.100	Transportation Equipment - Light Trucks	\$476,339	R-63	\$0	\$476,339	100.00%	\$0	\$476,339
64	392.200	Transportation Equipment - Heavy Trucks	\$6,757	R-64	\$0	\$6,757	100.00%	\$0	\$6,757
65	392.300	Transportation Equipment - Cars	\$256,295	R-65	\$0	\$256,295	100.00%	\$0	\$256,295
66	392,400	Transportation Equipment - Other	\$9,422	R-66	\$0	\$9,422	100.00%	\$0	\$9,422
67	393.000	Stores Equipment	\$13,231	R-67	\$0	\$13,231	100.00%	\$0	\$13,231
68	394.000	Tools, Shop and Garage Equipment	\$448,704	R-68	\$0	\$448,704	100.00%	\$0	\$448,704
69	395,000	Laboratory Equipment	\$59,074	R-69	\$0	\$59,074	100.00%	\$0	\$59,074
70	396,000	Power Operated Equipment	\$260,262	R-70	\$0	\$260,262	100.00%	\$0	\$260,262
71	397.000	Communication Equipment	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72		Communication Equipment (non	\$217,925	R-72	\$0	\$217,925	100.00%	so i	\$217,925
	*******	telephone)	*****		• •	,,	,	, ,	
73	397.200	Telephone Equipment	\$50,666	R-73	\$0	\$50,666	100.00%	\$0	\$50,666
74		Miscellaneous Equipment	\$40,622	R-74	\$0 l	\$40,622	100.00%	\$0	\$40,622
75	399.000	Other Tangible Equipment	\$3,072	R-75	\$0	\$3,072	100.00%	\$0	\$3,072
76	200.000	TOTAL GENERAL PLANT	\$4,996,530		\$0	\$4,996,530		\$0	\$4,996,530
77		TOTAL DEPRECIATION RESERVE	\$44,771,365	j .	\$0	\$44,771,365		\$0	\$44,771,365

Missouri-American Water Company Case No. WR-2017-0286 Water District # 3 Test Yoar Ending December 31, 2016 Income Statement Detail

Number N	Line	A Account	<u>B</u>	£			E		·····································	1 4 9	- 2618. 2 (2007)	erakola k kolasa	evil et L e el elle	erasas M siai
CP-6 CP-6	* 13 M		Income Description	Tost Year	Test Year	Tost Year	Adjust.	Total Company	Total Company				MO Adj.	MO Adj. Juris.
Review	学出类型项	in a series				14011 LIEDO	Manipal							Non Labor
Revad 441.200 Commercial \$3.5491.504 See not (1) Revad 441.000 Fee Not (1) Revad 441.000 Fee Not (1) Revad 441.000 Fee Not (1) Revad 441.000 Fee Not (1) Revad 442.000 Fee Not	Rev-1		OPERATING REVENUES	HTHIN HTHI					1		(FIOR AUL SCR.)	SCHOOL XII YOURS	a a zaciaj cestrada d 	A P K
Rev-3 48.1.00 Commercial 35.119.004 Rev-4 53.05.82.00 100.00% 517.00 33.48.013 Rev-4 45.000 Publisher Protection 53.48.001 Rev-4 45.000 Publisher Protection 53.48.001 Rev-4 45.000 Publisher Protection 53.48.001 Rev-4 45.000 Publisher Protection 53.48.001 Rev-4 45.000 Publisher Protection 53.48.001 Rev-4 45.000 Publisher Protection 53.48.001 Rev-4 45.000 Publisher Protection 53.48.001 Rev-4 45.000 Publisher Protection 53.48.001 Rev-4 80.000 Publisher Protection 53.48.001 Rev-4 80.000 Publisher Protection 53.48.001 Rev-4 80.0000 Rev-4 80.000 Rev-4 80.000 Rev-4 80.0000 Rev-4 80.000 Rev-4 80.000 Rev-4 80.000 Rev-			Residential	\$13,400,247	See note (1)	See note (1)	Rev-2	See note (1)	\$13,400,247	100 00%	\$51.20¢	\$13 451 643	Con mate (d)	C
Rev-4 461.00 Interfall S1.366.203 Rev-4 S1.366.203 Rev-4 S1.366.203 Rev-7 S1.766				\$5,519,504		. ,	Rev-3	1					300 110(8 (1)	See note (1)
Rev-S 462,000 PrinterScient \$1,013,100 Rev-S \$1,013,100 \$1,000,000 \$34,003,22 \$397,728 \$1,000,000 \$34,003,220 \$1,000,000 \$34,003,22 \$397,728 \$1,000,000 \$34,003,230 \$397,728				\$3,366,203			Rev-4	1					1	1
Rev-9 45.00 Purplessed Nation Systems				\$1,013,160			Rev-5)	1
Rev-7 44.4050 Cline Public Airth				\$424			Rev-6	1					1	
Rev-9 45,000 Sales for Reasila Sep7,667 Rev-9 Sep7,667				\$1,128,108			Rev-7	1				1	1	
Rev-9 377,000 Colter Water Revenue - Oper. Rev. \$272,113 Col. \$200,004 \$28,008 \$355,215 \$25,005 \$25,005,007 \$220,4489 \$250,008,018 \$25,005,007 \$250,							Rev-8							
SOURCE OF SUPPLY EXPENSES S28,003,028 S28,003,003		471.000					Rev-9	l	\$378,113					
SOUNCE OF SUPPLY EXPENSES 139 139 150 E-2 150	Rev-10	Committee Control of the Control of Control	TOTAL OPERATING REVENUES	\$25,803,326	and the Capacity of the	a linik er seki	Market St.		\$25,803,326	adalah meli				
691,000 Operation Labor & Expenses \$110,476 \$41 \$110,400 \$2.3 \$30 \$510,479 \$41 \$42,27,005 \$411 \$410,400 \$40,00	•						i						Į	
2 601.000 Operation Labor & Expenses 5110,479 5.11 5310,479 5.2 50 5310,479 5.2 50 5310,479 5.2 50 530,734 5.2 5.2 50 530,734 5.2 5.2 50 530,734 5.2 5.2 50 530,734 5.2 5.2 50 530,734 5.2 5.2 50 530,734 5.2 5.2 50 530,734 5.2 5.2 50 530,734 5.2 5.2 50 530,734 5.2 5.2 50 530,734 5.2 5.	_			\$39	\$39	\$0	E-2	\$0	839	100.00%	\$0	630	620	
4 \$00,000 Milecularaceure Exponses \$52,025 \$0 \$23,025 \$0 \$23,025 \$0 \$0,000 \$0 \$0,000 \$0 \$0	3			\$110,479	·\$11	\$110,490	E-3	\$0						\$0
6	4			\$23,025	\$0	\$23,025	E-4	\$0						-\$428,694 \$29,802
Section Sect	5					\$687,231		\$0						\$715.153
Name	6					\$0	E-6	\$0	\$0	100.00%				\$0
S	7					\$0	E-7	\$0	\$0	100.00%				\$0
10									\$469	100,00%				\$469
10 51,000 Maint, of Usile, River and Urivers & S73 S73 S0 E-10 S16,000 S13,000 S13,000 S13,000 S12,000								1	\$38	100.00%	-\$23	\$15		-\$23
12 614,000 Maint, of Welley Asprings 517,628 517,627 5308 E-11 516,624 513,170 100,00% 50 523 513,275 512,285 516,000 Maint, of Supply Mains 50 50 50 50 50 50 50 5									\$88	100.00%	\$0	\$88		\$0
13 615,000 Maint, of Supply Mains 50 50 50 50 50 50 50 5									\$133,170	100,00%	\$0			\$309
14 617,000 Maint, Of Misc, Water Source Plant \$10,003 \$58,88 \$53,415 \$14 \$921 \$511,224 \$10,00% \$510 \$511,214 \$57,809 \$10,00% \$510 \$511,214 \$57,809 \$10,00% \$510 \$511,214 \$57,809 \$10,00% \$510 \$511,214 \$57,809 \$10,00% \$510 \$511,214 \$57,809 \$10,00% \$510 \$510,214 \$57,809 \$10,00% \$510 \$510,214 \$57,809 \$10,00% \$510 \$510,214 \$57,809 \$10,00% \$510 \$510,214 \$57,809 \$10,00% \$510 \$510,214 \$57,809 \$10,00% \$510 \$510,214 \$57,809 \$10,00% \$510 \$510,214 \$57,809 \$10,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510 \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510,00% \$510 \$510 \$510 \$510,00% \$510 \$											-\$23	\$3	\$26	-\$23
TOTAL SURCE OF SUPPLY EXPENSES \$349,319 \$124,300 \$324,839 \$16,470 \$396,789 \$304,641 \$510,800 \$304,641 \$510,000 \$304,641 \$510,800 \$340,443 \$340,443 \$340,444 \$340,444										100.00%	\$0	\$0	\$0	\$0
16		817.000					E-14			100.00%		\$11,214	\$7,809	\$3,405
17 620,000 Operation Supervision & Engineering - PE S38,266 S38,266 S38,266 S38,266 S38,266 S38,266 S38,265 S38,266 S38,243 100,00% S38,235 100,00% S38,235 100,00% S38,235 S38,243 S38,24	19		TO TAL SOURCE OF SUPPLY EXPENSES	\$949,319	5124,380	\$824,939		\$16,470	\$965,789		-\$504,541	\$461,248	\$140,850	\$320,398
18 627,000 Fuel for Power Production S3,235 S0 S3,235 E-18 S0 S3,235 S0 S0 S0 S0 S0 S0 S0 S	16		PUMPING EXPENSES			ĺ								
18 621,000 Fuel for Power Production	17	620.000	Operation Supervision & Engineering - PE	\$38,266	\$38,266	so	F-17	\$4 977	\$43.243	100.00%	••	****		
19 622,000 Power Production Labor & Expenses 50 50 50 50 50 50 50 5	18	621,000	Fuel for Power Production										1	\$0
20 623,000 Fuel or Power Purchased for Pumping		622.000	Power Production Labor & Expenses									,		\$3,362
21 624,000 Pumpling Labor and Expenses \$311,260 \$310,464 \$796 E.21 \$52,778 \$384,038 \$100,00% \$5710 \$383,228 \$363,242 \$256,000 Expenses Transferred - Cr. \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50		623.000	Fuel or Power Purchased for Pumping	\$451,076	\$0		-,		, , ,					\$0
22 625,000 Miscellaneous Expense Transferred - Cr. 50 \$0 \$0 \$0 \$9,194 \$0 \$9,194 \$0 \$9,194 \$0 \$9,194 \$0 \$0 \$9,194 \$0 \$0 \$9,194 \$0 \$0 \$9,194 \$0 \$0 \$9,194 \$0 \$0 \$9,194 \$0 \$0 \$9,194 \$0 \$0 \$9,194 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		624,000	Pumping Labor and Expenses	\$311,260	\$310,464									\$469,010
23 626,000 Miscellaneous Expense	22			\$0	\$0	\$0	E-22				*	1 ' '		\$86
24 627.000 Rents - PE	23			\$9,194	\$0	\$9,194	E-23					1		\$0
25 530,000 Maint. Supervision & Engineering - PE				\$2,571	\$0	\$2,571	E-24	\$0		1				\$9,194 \$2,571
Sample S				\$34,893	\$34,893	\$0	E-25	\$4,601						\$4,571
27 532,000 Maint, of Power Production Equipment						\$0	E-26	\$0	\$30	100.00%			1	\$18
28 633.000 Maint, of Pumping Equipment \$94,419 \$52,015 \$42,404 E-28 \$5,764 \$101,183 \$100,00% \$18 \$10,201 \$558,779 \$ 29 TOTAL PUMPING EXPENSES \$944,953 \$436,677 \$509,276 \$599,276 \$599,276 \$599,276 \$599,276 \$100,00% \$100				\$9	\$9	\$0	E-27	\$0	59	100,00%				-\$6
TOTAL PUMPING EXPENSES \$844,953 \$44,950 \$44,953 \$44,953 \$44,950 \$44,953 \$44,950 \$44,953 \$44,950 \$44,950 \$45,954 \$45,955 \$45,955 \$45,955 \$48,9		633.000					E-28	\$6,764	\$101,183	100.00%				\$42,422
31 640,000 Operation. Supervision & Engineer. "WTE \$33,484 \$33,484 \$0 E-31 \$4,460 \$37,944 100,00% \$0 \$37,944 \$	29		TOTAL PUMPING EXPENSES	\$944,963	\$435,677	\$509,276		\$69,120	\$1,014,073		\$17,345			\$526,621
32 641.000 Chemicals - WTE														
32 641.000 Chemicals - WTE \$375,786 \$0 \$375,786 E-32 \$0 \$375,786 100.00% -\$134,837 \$240,949 \$0 \$0 \$335,239 \$801 \$34,438 E-33 \$1,438 \$36,677 100.00% \$250 \$36,927 \$2,239 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0						so	E-31	\$4,460	\$37,944	100,00%	\$0	\$37.944	\$37.944	\$0
33 642,000 Operation Labor & Expenses - WTE	32					\$375,786	E-32						1	\$240,949
34 63.000 Miscellanous Expenses - WTE \$690,317 \$0 \$690,317 E-34 \$0 \$690,317 100.00% -\$209,835 \$480,482 \$0 35 644,000 Rents - WTE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 36 650,000 Maint. Supervision & Engineering - WTE \$69,831 \$69,831 \$0 \$0 \$0 \$0 37 651.000 Maint. of Structures & Improvements - WTE \$29 \$0 \$29 \$0 \$29 \$0 38 652,000 Maint. of Water Treatment Equipment \$28,647 \$0 \$28,647 \$0 \$28,647 \$0 39 \$28,647 \$0 \$28,647 \$0 \$28,647 \$0 30 \$28,647 \$0 \$28,647 \$0 30 \$28,647 \$0 \$28,647 \$0 30 \$28,647 \$0 \$28,647 \$0 30 \$28,647 \$0 30 \$28,647 \$0 30 \$28,647 \$0 30 \$28,647 \$0 30 \$28,647 \$0 30 \$28,647 \$0 30 \$28,647 \$0 30 \$28,647 \$0 30 \$28,647 \$0 30 \$28,647 \$0 30 \$38 \$38 \$38 \$38 \$38 \$38 \$38 \$38 \$38 \$38								\$1,438						\$34,588
35 644,000 Rents - WTE									\$690,317	100,00%				\$480,482
36 650,000 Maint. Supervision & Engineering - WTE \$69,831 \$69,831 \$0 E-36 \$9,074 \$78,905 100,00% \$0 \$78,905 \$7								\$0	\$0			,,		\$0,482
37 651,000 Maint, of Structures & improvements - WTE								\$9,074	\$78,906	100.00%				\$0
38 652,000 Maint, of Water Treatment Equipment \$28,647 \$0 \$28,647 E-38 \$0 \$28,647 100,00% \$274 \$28,921 \$0				*****				\$0	\$29	100.00%				\$29
		652.000					E-38		\$28,647	100,00%				\$28,921
39 TOTAL WATER TREATMENT EXPENSES \$1,233,333 \$104,116 \$1,129,217 \$14,972 \$1,248,305 -\$344,148 \$904,157 \$119,088	28		TOTAL WATER TREATMENT EXPENSES	\$1,233,333	\$104,116	\$1,129,217	l	514,972	\$1,248,305		-\$344,148			\$785,069

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Income Statement Detail

100 TO 100 B	A	B ellevine en en en	2	Q V	\$280 ⊑ £	Jak E ges	9 9 9	H	Sanai Praka		. K	Signal of Laboratoria	M:
Line	Account Number	Income Description	Test Year	Tost Your	Text Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adl. Juris.
(Constant	rediction y	income description	Total (D+E)	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
Limited Street, and			I (DTE)	Makili, A. P. J. Sebuk (1971-1911)	actor provides proposants	an gasan badga	(From Adj. Sch.)	(C+G)	CTV CTS COST STATE	(From Adj. Sch.)	(H x I) + J	L+N	(=K
40		TRANSMISSION & DIST, EXPENSES	1						ļ				1
41	660,000	Operation Supervision & Engineering - TDE	\$0	so	so	E-41	so	50	400 0000				
42	661,000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$151,207	\$118,698	\$32,509	E-43	\$21,554	\$172,761	100.00%	\$0	\$0	\$0	\$0
44	663,000	Meter Expenses - TDE	\$245,767	\$241,717	\$4,050	E-44	\$57,660	\$303,427	100.00%	-\$15,390 -\$1	\$167,371	\$140,252	\$17,119
45	664,000	Customer Installations Expenses - TDE	\$4,720	\$4,720	\$0	E-45	\$614	\$5,334	100.00%	-\$3	\$303,426	\$299,377	\$4,049
46	665,000	Miscellaneous Expenses - TDE	\$173,118	\$57,073	\$116,045	E-46	\$6,590	\$179,708	100.00%	\$280	\$5,331	\$5,334	-\$3
47	666,000	Rents - TDE	\$1,606	SO	\$1,606	E-47	\$0,550	\$1,606	100.00%	\$250	\$179,988	\$63,663	\$116,325
48	670,000	Maint. Supervision and Engineering - TDE	so	\$0	\$0	E-48	\$0	\$1,000	100.00%	\$0	\$1,606 \$0	\$0	\$1,606
49	671.000	Maint, of Structures & Improvements - TDE	\$618	\$5	\$613	E-49	so	\$618	100.00%	-\$3	\$0 \$615	\$0	\$0
50	672,000	Maint, of Dist, Reservoirs & Standpipes - TDE	\$21	\$21	\$0	E-50	\$3	\$24	100.00%	-53 50	\$24	\$5	\$610
51	673.000	Maint, of Transmission & Distribution Mains	\$234,396	\$163,661	\$70,736	E-51	\$30.055	\$264,451	100.00%	82	\$264,459	\$24	\$0
52	674.000	Maint, of Fire Mains - TDE	\$115	\$115	\$0	E-52	\$15	\$130	100.00%	\$0	\$130	\$193,716	\$70,743
53	675,000	Maint. of Services - TDE	\$26,217	\$26,147	\$70	E-63	\$3,194	\$29,411	100.00%	-\$41	\$29,370	\$130 \$29,341	\$0
54	676.000	Maint, of Meters - TDE	\$19,595	\$3,517	\$16,078	E-54	\$468	\$20,063	100.00%	-\$1	\$20,062	\$29,341	\$29
55	677,000	Maint, of Hydrants - TDE	\$45,540	\$32,084	\$13,456	E-55	\$4,233	\$49,773	100.00%	so	\$49,773	\$36,317	\$16,077 \$13,456
56	678,000	Maint, of Miscellaneous Plant - TDE	\$178,147	\$17,364	\$160,783	E-56	\$4,680	\$182,827	100,00%	\$142,192	\$325,019	\$22,044	\$302,975
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,081,067	\$665,122	\$415,945		\$129,066	\$1,210,133		\$127,041	\$1,337,174	\$794,188	\$542,986
58		CUSTOMER ACCOUNTS EXPENSE										0.54,05	\$542,500
59	901,000	Supervision - CAE	so	**									
60	902,000	Moter Reading Expenses - CAE	\$200,697	\$0 \$200,697	\$0 \$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
61	903.000	Customer Records & Collection Expenses	\$314,395	\$200,697 \$8,968		E-60	\$26,448	\$227,145	100.00%	-\$2	\$227,143	\$227,145	-\$2
62	904.000	Uncollectible Amounts - CAE			\$305,437	E-61	\$1,234	\$315,629	100.00%	-\$54,912	\$260,717	\$10,192	\$260,525
63	905.000	Misc. Customer Accounts Expense - CAE	\$341,135 \$18,671	\$0 \$8,917	\$341,135	E-62	\$0	\$341,135	100.00%	-\$323,923	\$17,212	so so	\$17,212
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$874,898	\$218,572	\$9,754 \$656,326	E-63	\$2,519 \$30,201	\$21,190	100,00%	-\$78	\$21,112	\$11,436	\$9,676
			\$674,050	3210,312	3035,520		\$30,201	\$905,099		-\$378,915	\$526,184	\$248,773	\$277,411
65		CUSTOMER SERVICE EXPENSES											
66	907,000	Customer Service & Information Expenses	\$21	\$21	\$0	E-66	so	\$21	100.00%	-\$14	S7		l
67		TOTAL CUSTOMER SERVICE EXPENSES	\$21	\$21	\$0	1	\$0	\$21	.00.0078	-\$14	\$7	\$21 \$21	-\$14
68		SALES PROMOTION EXPENSES						1		3,4	3,	\$21	-\$14
69	910,000	Sales Promotion Expenses - SPE						1	-				
70	910,000	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	so
,,,		TOTAL SALES PROMOTION EXPENSES	30	\$0	\$0		so	\$0		\$0	\$0	\$0	\$0 \$0
71		ADMIN. & GENERAL EXPENSES						1					
72	920.000	Admin. & General Salaries	\$1,191,472	\$1,191,472	\$0	E-72	-\$722	\$1,190,760	100,00%	-\$225,626	\$965,124	\$1,190,750	-\$225,626
73	921.000	Office Supplies & Expenses .	\$372,744	\$0	\$372,744	E-73	\$0	\$372,744	100,00%	-\$58,178	\$314,566	\$1,190,780	
74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0.4,560	\$0	\$314,566
75	923,000	Outside Services Employed	\$4,055,095	\$3,591,609	\$463,486	E-76	SO.	\$4,055,095	100.00%	-\$1,081,767	\$2,973,328	53,591,609	\$0
76	924,000	Property Insurance	\$676,715	\$0	\$575,715	E-76	\$0	\$575,715	100.00%	-\$223,754	\$351,961	\$0,551,609	-\$618,281
77	925.000	Injuries & Damages	-\$1,539	\$0	-\$1,539	E-77	\$0	-\$1,539	100,00%	\$394	\$351,361	50	\$361,961
78	926,000	Employee Pensions & Benefits	\$1,017,509	\$804,992	\$212,517	E-78	\$149,909	\$1,167,418	100,00%	-\$52,233	\$1,115,185	\$954,901	-\$1,145
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	so	100.00%	\$0	\$1,113,185		\$160,284
80	928,000	Regulatory Commission Expenses	\$92,284	\$0	\$92,284	E-80	\$0	\$92,284	100.00%	-\$85,469	\$6,815	\$0 \$0	\$0
81	929-000	Duplicate Charges - Credit	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	30,013	\$0	\$6,815
82	930,100	Institutional or Goodwill Advertising Expenses	\$3,786	\$0	\$3,786	E-82	\$0	\$3,786	100,00%	-\$3,282	\$504	\$0	\$0 \$504
83	930,200	Misc. General Expenses	\$192,877	\$0	\$192,877	E-83	\$0	\$192,877	100,00%	\$567,289	\$760,166	\$0	
84	930.300	Research & Development Expenses - AGE	\$10,111	\$0	\$10,111	E-84	\$0	\$10,111	100,00%	-\$2,586	\$7,525	\$0	\$760,166
85	931.000	Rents - AGE	\$26,452	\$0	\$26,452	E-85	\$0	\$26,452	100,00%	-\$8,086	\$18,366	50	\$7,525
86	332,000	Maint, of General Plant - AGE	\$152,138	\$10,001	\$142,137	E-86	\$1,339	\$153,477	100,00%	-\$48,865	\$104,612	\$11,340	\$18,366
									,	4.0,000	9137012	311,340	\$93,272

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending Docember 31, 2016 Income Statement Detail

Line Vumber	Account Number	B Income Description	© Test Year Total (D+5)	D Tost Year Labor	E Test Year Non Labor	E Adjust, Number	<u>G</u> Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	Allocations	Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	MO Adj. Juris. Labor	<u>M</u> MO Adj. Juris. Non Labor I ≈ K
87		TOTAL ADMIN. & GENERAL EXPENSES	\$7,688,644	\$5,598,074	\$2,090,670		\$150,526	\$7,839,170		-\$1,222,163	\$6,617,007	\$5,748,600	\$368,407
88		DEPRECIATION EXPENSE											ĺ
89	403,000	Depreciation Expense, Dep. Exp.	\$3,905,663	See note (1)	See note (1)	E-83	See note (1)	\$3,906,653	100.00%	\$563,533	\$4,470,186	See note (1)	0
90		TOTAL DEPRECIATION EXPENSE	\$3,906,653	\$0	\$0		\$0	\$3,906,653	100.00%	\$663,533	\$4,470,186	\$0	See note (1)
91		AMORTIZATION EXPENSE					İ				İ		1
92	0.000	Amortization - Tank Painting Tracker	\$0	so	\$0	E-92	\$0	\$0	100.00%	\$27,580	\$27,580	\$0	
93	405,000	Amortization Reg Asset	\$22,175	50	\$22,175	E-93	\$0	\$22,175	100,00%	-\$7,220	\$14,955	\$0	\$27,580 \$14,955
94		TOTAL AMORTIZATION EXPENSE	\$22,175	\$0	\$22,175		\$0	\$22,175		\$20,360	\$42,535	\$0 \$0	\$42,535
95		OTHER OPERATING EXPENSES				l					Į		
96	408,000	Property Taxes	\$1,038,692	so	\$1,038,692	E-96	\$D	*4 000 000	400.000				
97	408.000	Payroll Taxes	\$195,113	\$195,113	\$1,030,032	E-97	\$14,780	\$1,038,692 \$209,893	100,00%	-\$876	\$1,037,816	\$0	\$1,037,816
98	408,000	Other Taxes	\$5,656	\$0	\$5,656	E-98	\$0	\$5,656	100.00%	-\$4,473 -\$15,498	\$205,420	\$209,893	-\$4,473
99	408.000	PSC Assessment	\$290,906	\$0	\$290,906	E-99	\$0	\$290,906	100.00%	-\$103,934	-\$9,842 \$186,972	\$0	-\$9,842
100		TOTAL OTHER OPERATING EXPENSE	\$1,530,367	\$195,113	\$1,335,254	"	\$14,780	\$1,545,147	100.0078	-\$124,781	\$1,420,366	\$0 \$209,893	\$186,972 \$1,210,473
101		TOTAL OPERATING EXPENSE	\$18,231,430	\$7,341,075	\$6,983,702		\$425,135	\$18,656,565		-\$1.846,283	\$16,810,282	711 Allendary (200 - 0.14)	
		The Action of th			1.	Baragi ngay 1961 ji ng	V-3201.00	3.0,030,303	a designation was been	*\$1,040,283	316,810,282	\$7,766,210	\$4,573,886
102		NET INCOME BEFORE TAXES	\$7,571,896					\$7,146,761		\$2,049,776	\$9,196,537		
103		INCOME TAXES				}	,						ļ
104	0.000	Current Income Taxes	-\$905,120	See note (1)	See note (1)	E-104	See note (1)	-\$905.120	100.00%	\$2,862,801	\$1,957,681	Sec note (1)	
105		TOTAL INCOME TAXES	-\$905,120				aca nate (17	-\$905,120	100.00%	\$2,862,801	\$1,957,681	See note (1)	See note (1)
								,,,,,,,		+=,532,547	\$1,503,001		1
106 107		DEFERRED INCOME TAXES		_		1	1						Į
107 108	0.000	Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC	\$4,588,954	See note (1)	See note (1)	E-107	Seo note (1)	\$4,588,954	100,00%	-\$3,944,802	\$644,152	See note (1)	See note (1)
109	0.000	TOTAL DEFERRED INCOME TAXES	-\$563 \$4,588,391			E-108		-\$563	100.00%	\$0	-\$563		
103		TOTAL DEL CONCO MODNIE TAXES	\$4,38€,44¢					\$4,582,391	1	-\$3,944,802	\$643,589		
440	ر ور از در در از از از از از از از از از از از از از	NET OPERATING INCOME	00 000 000	 production and a production of the contract of th	lini Maladiya i	In a comme	g Nagara wasan sa masa sa sa sa sa sa sa sa sa sa sa sa sa	\$3,463,490	it, i	\$3,131,777	\$6,595,267	l	

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

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	<u>C</u> Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	E Weighted Cost of Capital 9.25%	<u>G</u> Weighted Cost of Capital 9.50%
1	Common Stock	\$5,384,000,000	43.99%		3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2.730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
	Other Security-Non Tax Deductible	\$0	0.00%	4.91%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,239,172,697	100.00%		6.525%	6.855%	6.965%
8	PreTax Cost of Capital				8.802%	9.333%	9.510%

Exhibit No.: 0

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: WR-2017-0285

Date Prepared: November 30, 2017



MISSOURI PUBLIC SERVICE COMMISSION

Commission Staff

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Sewer District A

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> ⋅6.53% Return	<u>C</u> 6.86% Return	<u>D</u> 6.97% Return
1	Net Orig Cost Rate Base	\$10,169,933	\$10,169,933	\$10,169,933
2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$663,588	\$697,149	\$708,336
4	Net Income Available	\$146,468	\$146,468	\$146,468
5	Additional Net Income Required	\$517,120	\$550,681	\$561,868
6	Income Tax Requirement			
7	Required Current Income Tax	\$225,730	\$246,171	\$252,985
8	Current Income Tax Available	-\$79,672	-\$79,672	-\$79,672
9	Additional Current Tax Required	\$305,402	\$325,843	\$332,657
10	Revenue Requirement	\$822,522	\$876,524	\$894,525
	Allowance for Known and Measureable	27 d		POLICE AND ADDRESS
11	Changes/True-Up Estimate	\$176,270	\$176,270	\$176,270
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13 I	Gross Revenue Requirement	\$998,792	\$1,052,794	\$1,070,795

Accounting Schedule: 01 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
, italijibjoi:	A CONTRACT OF THE PROPERTY OF		
1	Plant In Service		\$35,264,325
2	Less Accumulated Depreciation Reserve		\$13,883,995
3	Net Plant In Service		\$21,380,330
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$73,739
6	Contributions in Aid of Construction Amortization		\$14,169,853
7	Materials & Supplies		\$64,388
8	Prepayments		\$28,651
9	Prepaid Pension Asset		\$123,361
10	TOTAL ADD TO NET PLANT IN SERVICE		\$14,312,514
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	8.4685%	\$17,632
13	State Tax Offset	8.4685%	\$2,869
14	City Tax Offset	8.4685%	\$346
15	Interest Expense Offset	12.2986%	\$34,846
16	Contributions in Aid of Construction		\$21,182,124
17	Customer Advances		\$0
18	Accumulated Deferred Income Taxes		\$4,168,921
19	OPEB Tracker		\$67,831
	Pension Tracker		\$48,342
21	TOTAL SUBTRACT FROM NET PLANT	**************************************	\$25,522,911
22	 Total Rate Base		\$10,169,933

Accounting Schedule: 02 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Plant In Service

	To ger out over	A	<u>B</u>	: (4	. AD	E		<u>G</u>	H	2 e 24, 5, 7 e 2 4
1		Account#		Total	Adjust		As Adjusted	Jurisdictional	Jurisdictional	
2 301.000 Organization \$2,296 P-2 50 \$2,296 100.00% 30 \$2,296 P-2 50 \$0 \$30,300 Other Flant Allos. Equipment \$302 P-3 50 \$2,096 \$100.00% 30 \$30 \$400.00% \$0 \$30 \$30,300 Other Flant Allos. Equipment \$5,479 P-4 50 \$200.00% \$0 \$30 \$30 \$30.000 Other Flant Allos. Equipment \$5,479 P-4 50 \$200.00% \$0 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30	Number	(Optional)	Plant Account Description	Plant Plan	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2 301.000 Organization \$2,296 P-2 50 \$2,296 100.00% 30 \$2,296 P-2 50 \$0 \$30,300 Other Flant Allos. Equipment \$302 P-3 50 \$2,096 \$100.00% 30 \$30 \$400.00% \$0 \$30 \$30,300 Other Flant Allos. Equipment \$5,479 P-4 50 \$200.00% \$0 \$30 \$30 \$30.000 Other Flant Allos. Equipment \$5,479 P-4 50 \$200.00% \$0 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30	_									
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A 30,30,000 Other Plant A Misc. Equipment 3493 P-4 50 34,931 100,00% 50 53,419										
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7 350,000 Land and Land Rights \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$						\$0	\$3,419		\$0	\$3,419
8 351,000 Structures & Improvements \$3,774 \$9.8 \$0 \$53,774 \$100.00% \$0 \$3,774 \$100.00% \$0 \$3,774 \$100.00% \$0 \$3,774 \$100.00% \$0 \$3,774 \$100.00% \$0 \$3,774 \$100.00% \$0 \$3,774 \$100.00% \$0 \$3,774 \$100.00% \$0 \$3,774 \$100.00% \$0 \$3,774 \$100.00% \$0 \$3,774 \$100.00% \$0 \$3,774 \$100.00% \$0 \$3,774 \$100.00% \$0 \$100.00% \$0 \$3,774 \$100.00% \$0 \$1			COLLECTION PLANT		İ	1				
9 332,100 Collection Sowers Forced 1 352,000 Collection Sowers Gravilly 1 352,000 Collection Sowers Gravilly 1 354,000 Services to Customers 2 30,000 Services to Customers 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Devices 3 50,000 Flow Measuring Evic			1 -					1		
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12 354.000 Flow Measuring Davices 50 P-12 50 50 100.00% 50 50 50										
14 356,000 Other Collection Equipment \$50 P-13 \$50 \$50 \$21,295,700 \$50 \$321,295,700 \$50 \$321,295,700 \$50 \$321,295,700 \$50 \$321,295,700 \$50 \$321,295,700 \$5		1			1					\$0
SYSTEM PUMPING PLANT	13	356.000			P-13			100.00%		
18 36,000 3 36,000 5 30 50 50 50 50 50	14	<u> </u>	TOTAL COLLECTION PLANT	\$21,295,700		\$0	\$21,295,700		\$0	\$21,295,700
18 381,000 Structures & Umprov So P-17 So So 100,00% So So So So So So So S	15		SYSTEM PUMPING PLANT							
18 352,000 Receiving Wells 50 P-18 50 50 100,00% 50 519,518 20 350,000 Electic Pumping Equipment 519,518 P-19 50 5119,518 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 50 50 50 50			1						• •	
19 363.000 Electric Pumping Equipment										
385,000 Other Pumping Equipment S0 P-20 \$0 \$10 100,00% \$0 \$50 \$119,518 \$10 \$100,00% \$10 \$100,00% \$10 \$100,00% \$10 \$100,00% \$10 \$100,00% \$10 \$100,00% \$10 \$100,00% \$10 \$100,00% \$10 \$100,00% \$10 \$100,00% \$10 \$100,00% \$10 \$100,00% \$10 \$100,00% \$100,00% \$100,00% \$10 \$100,00% \$10							• • •			
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371,000 Structures and Improvements \$0 P-23 \$0 \$50 \$100,00% \$0 \$50 \$510,423,267 \$73,000 Plant Sewers \$10,423,267 \$9 \$9 \$100,00% \$0 \$510,423,267 \$100,00% \$0 \$510,423,267 \$100,00% \$0 \$510,423,267 \$100,00% \$0 \$10,422,263 \$100,00% \$0 \$10,422,263 \$100,00% \$100,00% \$10,422,263 \$10,422,263 \$100,00% \$10,422,263 \$100,00% \$10,422,263 \$100,00% \$10,422,263 \$100,00% \$10,422,263 \$100,00% \$10,422,263 \$100,00% \$10,422,263 \$100,00% \$10,422,263 \$100,00% \$10,422,263 \$100,00% \$10,422,263 \$100,00% \$10,422,263 \$100,00% \$10,422,263 \$100,00% \$10,422,263 \$100,422,263 \$100,422,263 \$100,422,263		000.000			,				\$0	\$119,518
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24 372,000 Treatment & Disposal Equipment \$618,986 P-24 \$0 \$618,986 100,00% \$0 \$510,423,267 26 374,000 Plant Sewers \$10,423,267 \$-25 \$0 \$50 \$50 \$30 \$0 \$50 \$50 \$20		371.000		\$0	P-23	\$0	\$0	100.00%	\$0	\$0
27				\$618,986	P-24					
TOTAL TREATMENT & DISPOSAL PLANT \$11,042,263 \$0 \$11,042,263 \$0 \$11,042,263 \$0 \$11,042,263 \$0 \$11,042,263 \$0 \$11,042,263 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										
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CAPITALIZATION S0 P-29 \$0 \$0 100.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0	27		TOTAL TREATMENT & DISPOSAL PLANT	\$11,042,263		30	\$11,042,203		30	\$11,042,200
TOTAL INCENTIVE COMPENSATION S0 P-29 \$0 \$0 100.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0	28									
CAPITALIZATION GENERAL PLANT Seneral S168,822 P-32 S0 S168,822 100.00% S0 S168,822 Stores Shop Equipment Structures S116,329 P-33 S0 S116,329 100.00% S0 S116,329 Stores Shop Equipment Structures S176 P-34 S0 S176 100.00% S0 S176 S0 S0 S0 S0 S0 S0 S0 S	29	0.000		\$0	P-29	\$0	\$0	100.00%	\$0	\$0
CAPITALIZATION GENERAL PLANT Seneral S168,822 P-32 \$0 \$168,822 100.00% \$0 \$116,822 \$39,000 Stores Shop Equipment Structures \$116,329 P-33 \$0 \$116,329 100.00% \$0 \$116,329 \$39,000 Stores Shop Equipment Structures \$176 P-34 \$0 \$176 100.00% \$0 \$176 \$39,000 Stores Shop Equipment Structures \$176 P-34 \$0 \$176 100.00% \$0 \$176 \$39,000 Stores Shop Equipment Structures \$0 P-35 \$0 \$0 \$00.00% \$0 \$176 \$39,000 Stores Shop Equipment \$161,829 \$176	30		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
389,000 Land and Land Rights - General \$168,822 P-32 \$0 \$168,822 100.00% \$0 \$116,329 \$39,000 \$30,000 \$106.500 \$116,329 P-33 \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$100.00%				,						
389,000 Land and Land Rights - General \$168,822 P-32 \$0 \$168,822 100.00% \$0 \$116,329 \$39,000 \$30,000 \$106.500 \$116,329 P-33 \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$116,329 \$100.00% \$0 \$100.00%	31		GENERAL PLANT			ŀ				
34 390.100 Office Structures \$176 P-34 \$0 \$176 100.00% \$0 \$176 390.200 General Structures \$0 P-35 \$0 \$0 100.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0	1	389.000	1	\$168,822	P-32	\$0	\$168,822			
Second Second	33	390.000				' 1			•	
Second S										
390.900 Structures & Improvements - Leasehold \$768 P-37 \$0 \$768 100.00% \$0 \$61,832 \$38 391.000 Office Furniture & Equipment \$61,832 P-38 \$0 \$61,832 100.00% \$0 \$61,832 \$391.000 Computers & Peripheral Equipment \$240,453 P-39 \$0 \$240,453 100.00% \$0 \$240,453 \$100.00% \$0 \$100.				,						•
38 391.000 Office Furniture & Equipment \$61,832 P.38 \$0 \$61,832 100.00% \$0 \$240,453 40 391.200 \$0 \$240,453 P.39 \$0 \$240,453 100.00% \$0 \$240,453 40 391.200 \$0 \$7,413 P.40 \$0 \$7,413 100.00% \$0 \$7,413 \$0 \$0 \$7,413 \$0 \$0 \$7,413 \$0 \$0 \$7,413 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$							•			
391.00										\$61,832
391,250 Computer Software \$273,090 P-41 \$0 \$273,090 100.00% \$0 \$273,090 \$0 \$0 \$0 \$0 \$0 \$0 \$0					P-39	\$0	\$240,453	100.00%		
391,260 Personal Computer Software \$0 P-42 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	40	391.200	Computer Hardware & Software							
391.300						**			• .	
391,400 BTS initial investment \$718,939 P-44 \$0 \$718,939 100.00% \$0 \$718,939 45 392,000 Transportation Equipment - Light Trucks \$0 P-45 \$0 \$286,334 100.00% \$0 \$286,334 46 392,100 Transportation Equipment - Heavy Trucks \$0 P-46 \$0 \$0 100.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0		i I			- 1					
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392.200										
48 392.300 Transportation Equipment - Cars \$2,417 P-48 \$0 \$2,417 100.00% \$0 \$2,417 49 392.400 Transportation Equipment - Other \$0 P-49 \$0 \$0 100.00% \$0 \$0 60 393.000 Stores Equipment \$0 P-50 \$0 \$0 100.00% \$0 \$0 51 396.000 Shop and Garage Equipment \$6,621 P-51 \$0 \$6,521 100.00% \$0 \$6,521 53 396.000 Power Operated Equipment \$579,885 P-53 \$0 \$579,885 100.00% \$0 \$0 \$579,885 54 397.000 Communication Equipment \$13,331 P-54 \$0 \$13,331 100.00% \$0 \$13,331 55 397.100 Communication Equipment (non telephone) \$1,677 P-55 \$0 \$1,677 100.00% \$0 \$1,677									\$0	\$0
60 393.000 Stores Equipment \$0 P-50 \$13,331 \$0 \$0 \$0 \$1,677		392.300	Transportation Equipment - Cars	\$2,417	P-48					
51 394.000 Tools, Shop and Garage Equipment \$6,521 P.51 \$0 \$6,521 100.00% \$0 \$6,521 52 396.000 Laboratory Equipment \$0 P.52 \$0 \$0 100.00% \$0 \$1,677 \$0 \$0 \$0 \$1,677 \$0 \$0 \$0 \$1,677 \$0 \$0 \$0 \$1,677 \$0 </td <td>3</td> <td></td> <td>• •</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	3		• •							
52 396,000 Laboratory Equipment \$0 P-62 \$0 \$0 \$0 \$0 53 396,000 Power Operated Equipment \$679,886 P-53 \$0 \$579,885 100.00% \$0 \$579,885 54 397,000 Communication Equipment \$13,331 P-54 \$0 \$13,331 100.00% \$0 \$13,331 55 397,100 Communication Equipment (non telephone) \$1,677 P-55 \$0 \$1,677 100.00% \$0 \$1,677				· •	- 1					
53					- 1					
54 397.000 Communication Equipment \$13,331 P-54 \$0 \$13,331 100.00% \$0 \$13,331 55 \$13,000 Communication Equipment (non telephone) \$1,677 P-55 \$0 \$1,677										,
55 397.100 Communication Equipment (non telephone) \$1,677 P-55 \$0 \$1,677 100.00% \$0 \$1,677			, ,					1		
56 397.200 Telephone Equipment \$61 P-56 \$0 \$61 100.00% \$0 \$61						. ,				
	56	397.200	Telephone Equipment	\$61	P-56	\$0	\$61	100.00%	\$0	\$61

Accounting Schedule: 03 Sponsor, Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Plant In Service

	<u>A</u> Account# (Optional)	B Plant Account Description	<u>C</u> ≟Total Plant	<u>D</u> Adjust. Number	E Adjustments	E As Adjusted Plant	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	MO Adjusted Jurisdictional
57 68	398.000	Miscellaneous Equipment Other Tangible Property	\$325,171 \$0	P-57 P-58	\$0 \$0	\$325,171 \$0	100.00%	\$0 \$0	\$325,171 \$0
59		TOTAL GENERAL PLANT	\$2,803,435		\$0	\$2,803,435		\$0	\$2,803,435
60		TOTAL PLANT IN SERVICE	\$35,264,325		\$0	\$35,264,325		\$0	\$35,264,325

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Depreciation Expense

	o to takaka a atawa was		C C	D O	E.	F	<u>G</u>
Line	<u>A</u> Account	<u>B</u> .	MO Adjusted	Depreciation	Depreciation	Average	Net
	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
Rumbon	140,000						
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,926	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$0	0.00%	\$0	0	0.00%
4	303.000	Other Plant & Misc. Equipment	\$493	0.00%	\$0	0	0.00%
5	<u> </u>	TOTAL PLANT INTANGIBLE	\$3,419		\$0		
6		COLLECTION PLANT			ė o	•	0.00%
7	350.000	Land and Land Rights	\$0	0.00%	\$0	0 50	-5.00%
8	351.000	Structures & Improvements	\$3,774	2.03%	\$77	50 60	-5.00 % -10.00%
9	352.100	Collection Sewers Forced	\$0	1.64%	\$0		-20.00%
10	352.200	Collection Sewers Gravity	\$21,291,926	1.58%	\$336,412	70 55	-20.00% -40.00%
11	353.000	Services to Customers	\$0	2.87%	\$0	55	-40.00% 0.00%
12	354.000	Flow Measuring Devices	\$0	3.38%	\$0	25	0.00%
13	356.000	Other Collection Equipment	\$0	3.15%	\$0	50	0.007
14		TOTAL COLLECTION PLANT	\$21,295,700		\$336,489		
15		SYSTEM PUMPING PLANT	••	0.000/	en	0	0.00%
16	360,000	Land & Land Rights	\$0	0.00%	\$0	45	0.00%
17	361.000	Structures & Improv	\$0	2.17%	\$0	45 30	0.00%
18	362.000	Receiving Wells	\$0	2.87%	\$0		-5.00%
19	363.000	Electric Pumping Equipment	\$119,518	4.31%	\$5,151	15 15	-5.00% -5.00%
20	365.000	Other Pumping Equipment	\$0	4.31%	\$0	15	-5.007
21		TOTAL SYSTEM PUMPING PLANT	\$119,518		\$5,151		
22		TREATMENT & DISPOSAL PLANT		1 1001	**	en	-5.00%
23	371.000	Structures and Improvements	\$0	1.43%	\$0	60	-20.00%
24	372.000	Treatment & Disposal Equipment	\$618,986	3.97%	\$24,574	30 50	0.00%
25	373.000	Plant Sewers	\$10,423,267	1.60%	\$166,772	50 35	0.00%
26	374.000	Outfall Sewer Lines	\$0	3.04%	\$0	35	0.0074
27		TOTAL TREATMENT & DISPOSAL PLANT	\$11,042,253	į	\$191,346		
28		INCENTIVE COMPENSATION					
		CAPITALIZATION	•	0.00%	\$0	0	0.00%
29	Ì	Incentive Compensation Capitalization Adj.	\$0	0.00%		v	0.0070
30		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION	***************************************				
31		GENERAL PLANT	£400.000	0.00%	\$0	0	0.00%
32	389.000	Land and Land Rights - General	\$168,822	3.11%	\$3,618	35	-5.00%
33		Stores Shop Equipment Structures	\$116,329	2.09%	\$3,616 \$4	47	-20.00%
34	390.100	Office Structures	\$176	2.09%	\$0 \$0	47	-20.00%
35	390.200	General Structures - HVAC	\$0	i	\$0 \$0	55	-20.00%
36	390.300	Miscellaneous Structures	\$0	3.72%	\$0 \$21	25	0.00%
37	390.900	Structures & Improvements - Leasehold	\$768	2.75%	\$3,092	20	0.00%
38	391.000	Office Furniture & Equipment	\$61,832	5.00%		5	0.00%
39	391.100	Computers & Peripheral Equipment	\$240,453	20.00%	\$48,091	5	0.00%
40	391.200	Computer Hardware & Software	\$7,413	20.00%	\$1,483	20	0.00%
41	391.250	Computer Software	\$273,090	5.00%	\$13,655	10	0.00%
42	391.260	Personal Computer Software	\$0	10.00%	\$0		0.00%
43	391.300	Other Office Equipment	\$216	6.67%	\$14	15 20	0.00%
44	391.400	BTS Initial Investment	\$718,939	5.00%	\$35,947	20	5.00%
45	392.000	Transportation Equipment	\$286,334	3.45%	\$9,879	10 10	5.00% 5.00%
46	392.100	Transportation Equipment - Light Trucks	\$0	3.45%	\$0 \$0	10 10	5.00%
47	392.200	Transportation Equipment - Heavy Trucks	\$0	3.45%	\$0	10	5.00/6

Accounting Schedule: 05 Sponsor: Kennan Patterson Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Depreciation Expense

Line	Account	B. Charles and C. Charles	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
48	392.300	Transportation Equipment - Cars	\$2,417	3.45%	\$83	10	5.00%
49	392.400	Transportation Equipment - Other	\$0	3.45%	\$0	10	5.00%
50	393.000	Stores Equipment	\$0	4.00%	\$0	25	0.00%
51	394.000	Tools, Shop and Garage Equipment	\$6,521	5.00%	\$326	20	0.00%
52	395.000	Laboratory Equipment	\$0	6.67%	\$0	15	0.00%
53	396.000	Power Operated Equipment	\$579,885	7.71%	\$44,709	15	0.00%
54	397.000	Communication Equipment	\$13,331	6.67%	\$889	15	0.00%
55	397.100	Communication Equipment (non	\$1,677	6.67%	\$112	15	0.00%
		telephone)					
56	397.200	Telephone Equipment	\$61	6.67%	\$4	15	0.00%
57	398.000	Miscellaneous Equipment	\$325,171	6.43%	\$20,908	15	0.00%
58	399.000	Other Tangible Property	\$0	0.00%	\$0	30	0.00%
59		TOTAL GENERAL PLANT	\$2,803,435		\$182,835		
25006 0 <u>11 11</u> 69004 200	NOSSE 200 17 15 14 (1)	karanata sing menanggan paggan paggan karanggan di darang nggan pagganggan paggan da paggan paggan paggan pagga Karanata sing menanggan paggan paggan paggan paggan paggan paggan paggan paggan paggan paggan paggan paggan pa	500 000 	SASTEAN REEDANGA ASSISSANTES DE CE	-3.2809/C99 <u>2-2-2-2-2-2-1-1-1-1-1-1-1-1-1-1-1-1-1-1</u>	SARTOR ENGLISH CHENCOOK & TACK NA	e e nen misse ettera ettarete.
60		Total Depreciation	<u>\$35,264,325</u>		\$715,821		

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

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

310,000 E	A	<u>. B</u>	⊆	<u>D</u>	** 200 E (1994)			H (2.2)	
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted : Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							İ
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4 5	303.000	Other Plant & Misc. Equipment TOTAL PLANT INTANGIBLE	\$0 \$0	R-4	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
•	i	0011 507011 51 4117	•		•			,	-
6 7	350.000	COLLECTION PLANT		D 7	ام	•	100.00%	•0	•0
8	351.000	Land and Land Rights Structures & Improvements	\$0 -\$764	R-7 R-8	\$0 \$0	\$0 -\$764	100.00%	\$0 \$0	\$0 -\$764
9	352.100	Collection Sewers Forced	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	352.200	Collection Sewers Gravity	\$10,600,151	R-10	\$0	\$10,600,151	100.00%	\$0	\$10,600,151
11	353.000	Services to Customers	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12	354.000	Flow Measuring Devices	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	356.000	Other Collection Equipment	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14		TOTAL COLLECTION PLANT	\$10,599,387		\$0	\$10,599,387		\$0	\$10,599,387
15		SYSTEM PUMPING PLANT							
16	360.000	Land & Land Rights	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	361.000	Structures & Improv	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18 19	362.000 363.000	Receiving Wells	\$0	R-18	\$0 \$0	\$0	100.00%	\$0	\$0
20	365.000	Electric Pumping Equipment Other Pumping Equipment	-\$681 \$0	R-19 R-20	\$0 \$0	-\$681	100.00% 100.00%	\$0 \$0	-\$681 50
21	000.000	TOTAL SYSTEM PUMPING PLANT	-\$681	N-20	\$0	-\$681	100.007	\$0	\$0 -\$681
22		TREATMENT & DISPOSAL PLANT							
23	371.000	Structures and Improvements	\$0	R-23	\$0	so	100.00%	\$0	\$0
24	372.000	Treatment & Disposal Equipment	\$515,160	R-24	\$0	\$515,160	100.00%	\$0	\$515,160
25	373.000	Plant Sewers	\$923,956	R-25	\$0	\$923,956	100.00%	\$0	\$923,956
26	374.000	Outfall Sewer Lines	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$1,439,116		\$0	\$1,439,116	ſ	\$0	\$1,439,116
28		INCENTIVE COMPENSATION							
29		CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
29		incentive Compensation Capitalization Adj.		11.23			100.00%		
30		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
31		GENERAL PLANT							
32	389.000	Land and Land Rights - General	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	390.000	Stores Shop Equipment Structures	\$275	R-33	\$0	\$275	100.00%	\$0	\$275
34	390.100	Office Structures	-\$4,289	R-34	\$0	-\$4,289	100.00%	\$0	-\$4,289
35	390.200	General Structures - HVAC	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36		Miscellaneous Structures	\$0	R-36	\$0	\$0	100.00%	. \$0	\$0
37	390.900	Structures & Improvements - Leasehold	-\$9	R-37	\$0	-\$9	100.00%	\$0	-\$9 \$3,163
38 39	391.000 391.100	Office Furniture & Equipment Computers & Peripheral Equipment	\$3,163 \$129,391	R-38 R-39	\$0 \$0	\$3,163 \$129,391	100.00%	\$0 \$0	\$129,391
40	391.200	Computer Hardware & Software	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41		Computer Software	\$221,207	R-41	\$0	\$221,207	100.00%	\$0	\$221,207
42		Personal Computer Software	\$1,533	R-42	\$0	\$1,533	100.00%	\$0	\$1,533
43		Other Office Equipment	\$32	R-43	\$0	\$32	100.00%	\$0	\$32
44	391.400	BTS initial Investment	\$260,811	R-44	\$0	\$260,811	100.00%	\$0	\$260,811
45	392.000	Transportation Equipment	\$234,960	R-45	\$0	\$234,960	100.00%	\$0	\$234,960
46		Transportation Equipment - Light Trucks	\$3,641	R-46	\$0	\$3,641	100.00%	\$0	\$3,641
47	392.200	Transportation Equipment - Heavy Trucks	\$2,184	R-47	\$0	\$2,184	100.00%	\$0	\$2,184
48 49	392.300 392.400	Transportation Equipment - Cars Transportation Equipment - Other	\$18,358	R-48 R-49	\$0 \$0	\$18,358	100.00% 100.00%	\$0 \$0	\$18,358 \$56
50		Stores Equipment	\$56 \$0	R-50	\$0	\$56 \$0	100.00%	\$0	\$0 \$0
51	394.000	Tools, Shop and Garage Equipment	\$2,168	R-51	\$0	\$2,168	100.00%	\$0	\$2,168
52		Laboratory Equipment	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53		Power Operated Equipment	\$635,723	R-53	\$0	\$635,723	100.00%	\$0	\$635,723
54	397.000	Communication Equipment	-\$11,342	R-54	\$0	-\$11,342	100.00%	\$0	-\$11,342
	397.100	Communication Equipment (non	\$1,254	R-55	\$0	\$1,254	100.00%	\$0	\$1,254
55		telephone)	Į.		,		i i		
İ		telephone) Telephone Equipment	\$115	R-56	\$0	\$115	100.00%	\$0	\$115

Accounting Schedule: 06 Sponsor; Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58	399.000	Other Tangible Property	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59		TOTAL GENERAL PLANT	\$1,846,173		\$0	\$1,846,173		\$0	\$1,846,173
	L.,								
60		TOTAL DEPRECIATION RESERVE	<u>\$13,883,995</u>		\$0	\$13,883,995		\$0	\$13,883,995

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Incomo Statement Detail

Line	Account	B.	C Test Year	Q Test Year	E Test Year	E Adjust.	G Total Company	且 Total Company	l Juristictiona	Jurisdictional	K MO Final Ad	MO Adi.	MO Adi. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted		Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris Labor	Non Labor
Rev-1 Rev-2	461,100	OPERATING REVENUES Residential	\$2,732,280	See note (1)	See note (1)	T	1		T				1 - K
Rev-3	461.200	Commercial	\$1,580,774	See note (1)	266 HORE (1)	Rev-2 Rev-3	See note (1)	\$2,732,280 \$1,580,774	100.00%	-\$193,124	\$2,539,156	See note (1)	See note (1)
Rev-4	464,000	Other Public Auth,	\$17,030			Rev-4		\$17,030	100.00%	-\$4,052 \$1,390	\$1,576,722 \$18,420		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$626	The second secon	and the second	Rev-5		\$626	100.00%	\$393	\$1,019		
Rev-6	iskou na	TOTAL OPERATING REVENUES	\$4,330,710		T. I. I. A. A.			\$4,330,710		-\$195,393	\$4,135,317	GLIMWEG.	2577102515-5
1		COLLECTION OPERATIONS EXPENSES											
2	700.000	Operation Supervision & Engineering	so	\$0	\$0	E-2	\$0	so	100.00%	\$0	\$0	so	
3	701.000	Operation Labor & Expense	\$192	\$182	\$10	E-3	\$3	\$195	100,00%	\$40,858	\$41.053	\$185	\$0 \$40,868
4	703,000	Miscellaeous Expense	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$372	\$372	\$0	\$372
5	705.000	Rents	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	so	\$572
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$192	\$182	\$10		\$3	\$195		\$41,230	\$41,425	\$185	\$41,240
7		COLLECTION MAINT, EXPENSES											
8	710.000	Maint, Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	
9	711,000	Maint, Of Structures & Improvements	\$0	\$0	\$0	E-9	50	So.	100.00%	\$0	\$0	\$0	\$0 \$0
10 11	712,000 713,000	Maint, Of Collect, & Impound Regroofs	\$0	\$0	\$0	E-10	\$0	50	100.00%	\$2	\$2	\$2	so
12	714.000	Maint. Of Lake, River and Other Intakes Maint. Of Wells & Springs	\$0	\$0	\$0	E-11	\$0	\$0	100,00%	\$0	\$0	\$0	so so
13	715.000	Maint. Of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	716,000	Maint, Of Supply Mains	\$0 \$0	\$0	\$0 \$0	E-13 E-14	\$0	\$D	100.00%	\$0	\$0	\$0	\$0
18	, ,	TOTAL COLLECTION MAINT, EXPENSES	\$0	50	\$0	E-14	\$0 \$0	\$0 \$0	100,00%	\$0 \$2	\$0 \$2	\$0 \$2	\$0
16		PUMPING OPERATIONS EXPENSES							1	-	4.	, ,,	\$0
17	720,000	Operation Supervision & Engineering -PE	\$0	\$0	\$0	E-17	so	٠,,					į
18	721.000	Fuel or Power Purchased for Pumping	\$0	\$0	\$0	E-18	\$0	\$0 \$0	100.00%	\$0	\$0	\$0	\$0
19	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0 \$0	\$0	\$0	\$0
20	724,000	Miscellaneous Expenses	\$0	so	\$0	E-20	\$0	\$0	100.00%	\$14	\$0 \$14	\$0 \$0	\$0
21	725,000	Rents	\$0	\$0	\$0	€-21	\$0	\$0	100,00%	\$0	\$0	\$0	\$14
22		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$14	\$14	\$0	\$0 \$14
23		PUMPING MAINTENANCE EXPENSES						:					
24	730,000	Maint. Supervision & Engineering - PME	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	so	\$0	so	l
25	731,000	Maint, Of Structures & Improvements - PME	\$0	\$0	\$0	E-26	\$0	\$0	100,00%	\$2	\$2	\$2	\$0 \$0
26	732.000	Maint. Of Power Production Equipment	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$3	\$3	\$0	\$3
27		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$6	\$5	\$2	\$3
28		TREAT. & DISP. OPER. EXPENSE											
29	740.000	Operation - Supervision & Engineering	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	so	so so
30	741.000	Chemicals	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$2	\$2	50	\$50
31	742.000	Operation Labor & Expenses	\$297,321	\$295,721	\$1,600	E-31	\$5,526	\$302,847	100,00%	\$78	\$302,925	\$300,512	\$2,413
32 33	743,000 744,000	Miscellaneous Expenses - WTE	\$722,813	\$0	\$722,813	E-32	\$0	\$722,813	100.00%	-\$47,145	\$675,668	\$0	\$675,668
34	745,000	Miscellaneous Expense - WTE Rents - WTE	-\$101,631	\$0	-\$101,631	E-33	\$0	-\$101,631	100.00%	\$181	-\$101,450	\$181	-\$101,631
35	, -0.000	TOTAL TREAT. & DISP, OPER, EXPENSE	\$3,933 \$922,436	\$295,721	\$3,933 \$626,715	E-34	\$0 \$5,526	\$3,933 \$927,962	100.00%	\$0 -\$46,884	\$3,933 \$881,078	\$0	\$3,933
36		TREAT. & DISP, MAINT, EXPENSES					4.,000	1		-340,004	\$301,U/8	\$300,693	\$580,385
37	750,000	Maint. Supervision & engineering - WTE	\$0	so									
38	751,000	Maint. Of Structures & Improvements - WTE	02	\$0	\$0 \$0	E-37 E-38	\$0 \$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	752,000	Maint. Of Water Treatment Equipment	\$441	\$0	\$441	E-38	\$0	\$0 \$441	100.00%	\$0	\$0	\$0	\$0
40		TOTAL TREAT. & DISP. MAINT, EXPENSES	\$441	\$0	\$441		\$0	\$441	100.00%	-\$429 -\$429	\$12	-\$234	\$246
				. •		•	, 40	t Owner	ı	-5429	\$12	-\$234	\$246

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Income Statement Detail

1423763	Α		<u>C</u>		in in Edition	ènia E alas	G	inimalises: H Audossia	Salatina ato . e.		olosia K asasas	8 1 1. 8 c 2 c 8	Marca Marca
Line	Account Number		Test Year	Test Year	Tost Year	Adjust.	Total Company	Total Company		Jurisdictional	MO Final Adj	MO Adi.	MO Adl. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
		2010-10-10-10-10-10-10-10-10-10-10-10-10-		taki sabagsari an, mada ya Iris iswati		arayese soore aayes	(From Adj. Sch.)	(C+G)	SVASSASA A GRANTER	(From Adj. Sch.)	⊗ (H X I) + J	[-+N	= K
41		CUSTOMER ACCOUNTS EXPENSE											
42	901.000	Supervision - CAE	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	so	\$0	so	
43	902,000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-43	SO	l so	100.00%	\$13	\$13	\$0	\$0 \$13
44	903.000	Customer Records & Collection Expenses	\$1,816	\$D	\$1,816	E-44	\$0	\$1,816	100.00%	\$43,361	\$45,177	\$43,859	\$13 \$1,318
45	904.000	Uncollectible Amounts - CAE	\$863	\$0	\$863	E-45	SO	\$863	100,00%	\$53,267	\$54,130	\$45,655	\$1,318 \$54,130
46	905.000	Misc. Customer Accounts Expense - CAE	\$2	\$0	\$2	E-46	\$0	\$2	100.00%	\$62	\$64	so	
47		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,681	\$0	\$2,681	}	\$0	\$2,681		\$96,703	\$99,384	\$43,859	\$64 \$55,525
48		CUSTOMER SERVICE EXPENSES											,
49	907,000	Customer Service & Information Expenses	şo	\$0	\$0	E-49		l					
50		TOTAL CUSTOMER SERVICE EXPENSES	so	\$0	\$0	=	\$0 \$0	\$0 \$0	100,00%	<u>\$1</u>	\$1	\$1	\$0
			-	**	30		30	\$0		\$1	\$1	\$1	\$0
51		SALES PROMOTION EXPENSES									İ		
52 53	910.000	Sales Promotion Expenses - SPE TOTAL SALES PROMOTION EXPENSES	\$0 \$0	\$0 \$0	\$0 \$0	E-52	\$0 \$0	\$0	100.00%	\$0	\$0	\$0	\$0 \$0
			30	30	,30		30	\$0	į	\$0	\$0	\$0	\$0
54		ADMIN. & GENERAL EXPENSES						 			ļ	}	
55	920,000	Admin. & General Salaries	\$58,894	\$58,894	\$0	E-55	-\$11,704	\$47,190	100,00%	\$22,136	\$69,326	\$69,326	\$0
56	921.000	Office Supplies & Expenses	\$299,029	\$0	\$299,029	E-56	\$0	\$299,029	100.00%	\$23,604	\$322,633	\$23,604	\$299,029
57	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$0	\$0	so	\$0
58	923.000	Outside Services Employed	\$101,193	\$9,070	\$92,123	E-58	\$0	\$101,193	100,00%	\$383,509	\$484,702	\$392,579	\$92,123
59 60	924,000 925,000	Property Insurance	\$11,667	\$0	\$11,667	E-69	\$0	\$11,867	100.00%	\$39,361	\$51,028	50	\$51,028
61	926.000	Injuries & Damages	-\$4	\$0	-\$4	E-60	\$0	-\$4	100.00%	-\$165	-\$169	\$0	-\$169
62	927.000	Employee Pensions & Benefits Franchise Requirements	\$150,577	\$82,796	\$67,781	E-61	\$6,063	\$156,640	100.00%	-\$26,889	\$129,751	\$88,859	\$40,892
63	928,000	Regulatory Commission Expenses	\$0 \$233	\$0 \$0	\$0	E-62	\$0	\$0	100,00%	\$0	\$0	\$0	\$0
64	929,000	Duplicate Charges - Credit	\$233	\$0 \$0	\$233	E-63	\$0	\$233	100.00%	\$851	\$1,084	\$0	\$1,084
65	930,100	Institutional or Goodwill Advertising Expenses	\$8	\$0 \$0	\$0 \$8	E-64 E-65	\$0 \$0	\$0	100,00%	\$0	- \$0	\$0	\$0
66	930,200	Misc. General Expenses	\$19,058	\$0	\$19.058	E-66	\$0	\$8 \$19,058	100.00%	\$67	\$75	\$0	\$75
67	930.300	Research & Development Expenses - AGE	\$26	\$0	\$15,058	E-67	\$0	\$19,058		-\$68,005	-\$48,947	-\$20,379	-\$28,568
68	931,000	Rents - AGE	\$34,876	\$0	\$34,876	E-68	50	\$34,876	100.00%	\$1,087	\$1,113	\$0	\$1,113
69	932,000	Maint, of General Plant - AGE	\$359	\$0	\$359	E-69	\$0	\$359	100.00%	\$1,149 \$15,021	\$36,025 \$15,380	\$0	\$36,028
70		TOTAL ADMIN. & GENERAL EXPENSES	\$675,916	\$150,760	\$525,156		-\$5,641	\$670,275	100.00%	\$391,726	\$1,062,001	\$0 \$553,989	\$15,380 \$508.012
71		DEPRECIATION EXPENSE								. , , , , , , , , , , , , , , , , , , ,	7.,		3300,012
72	403,000	Depreciation Expense, Dep. Exp.	\$392,108	See note (1)	See note (1)	E-72	See note (1)	\$392,108	100.00%	\$293,440			_
73		TOTAL DEPRECIATION EXPENSE	\$392,108	\$0	\$0		\$0	\$392,108	100,0076	\$293,440	\$685,548 \$685,548	See note (1)	See note (1)
74		AMORTIZATION EXPENSE						1				"	30
75	404,000	Amortization - Ltd Term Plant	\$0	\$0		E-76	1						
76	405,000	Amortization Reg Asset	\$1,217,856	\$0 \$0	\$0	E-76	\$0	\$0	100.00%	-\$2,051	-\$2,051	\$0	-\$2,051
77	407.000	Amortization Property Losses	\$1,217,686	\$0	\$1,217,856 \$0	E-76	\$0 \$0	\$1,217,856	100.00%	-\$322,918	\$894,938	\$0	\$894,938
78	10.1000	TOTAL AMORTIZATION EXPENSE	\$1,217,856	\$0	\$1,217,856	E-//	\$0	\$1,217,856	100.00%	\$0 -\$324,969	\$892,887	\$0 \$0	\$0
		ATIES AND INC.		-	,,			**,,,,,,,,		-0024,005	3032,001		\$892,887
79	400 000	OTHER OPERATING EXPENSES] _	l		1					
80 81	408.000 408.000	Property Taxes	\$327,270	\$0	\$327,270	E-80	\$0	\$327,270	100.00%	\$369	\$327,639	so l	\$327,639
81 82		Payroll Taxes Other Taxes	\$27,056	\$27,058	\$0	E-81	\$876	\$27,934	190,00%	\$1,881	\$29,815	\$27,934	\$1,881
82 83	408.000 408.000	PSC Assessment	-\$34	\$0	-\$34	E-82	\$0	-\$34	100.00%	\$0	-\$34	\$0	-\$34
84	400.000	TOTAL OTHER OPERATING EXPENSE	\$736	\$0	\$735	E-83	\$0	\$735	100.00%	\$28,995	\$29,730	\$0	\$29,730
94		IOTAL OTHER OPERATING EXPENSE	\$355,029	\$27,058	\$327,971	ŀ	\$876	\$355,905		\$31,245	\$387,150	\$27,934	\$359,216
			1 .	I	I	t	I	I .	I	l	1	J I	

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Income Statement Detail

Line Number	Account Number	Income Description	© Test Year Total (D+E)	Q Test Year Labor	E Test Year Non Labor	<u>F</u> Adjust. Number		Adjusted	Allocations		Jurisdictional	Juris, Labor	M MO Adj. Juriz Non Labor
85	Commence of the commence of	TOTAL OPERATING EXPENSE	\$3,566,659	\$473,721	\$2,700,830		\$784	\$3,567,423	, alekarikan d	\$482,084	\$4,049,607		\$2,437,528
86		NET INCOME BEFORE TAXES	\$764,051			1		\$763,287		-\$677,477	\$85,810		
87 88 89	0.000	INCOME TAXES Current Income Taxes TOTAL INCOME TAXES	-\$2,286 -\$2,286	Sce note (1)	See note (1)	E-88	See note (1)	-\$2,286 -\$2,286		-\$77,386 -\$77,386	-\$79,672 -\$79,672	See note (1)	See note (1)
90 91 92	0.000	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC	\$11,688 -\$2	See note (1)	See note (1)	E-91 E-92	See note (1)	\$11,588 -\$2	100.00%	\$7,428 \$0	\$19,016 -\$2	See note (1)	See note (1)
93		TOTAL DEFERRED INCOME TAXES	\$11,586					\$11,586		\$7,428	\$19,014		
94		NET OPERATING INCOME	\$754,761					\$753,987	.i , dživalski k	-\$607,619	\$146,468		 Day Starty - E

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

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Capital Structure Schedule

Line Number	<u>A</u> Description	<u>B</u> Dollar Amount	C Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	E Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$5,384,000,000	43.99%		3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2.730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,23 <u>9,172,697</u>	100.00%	j	6.525%	6.855%	6.965%
8	PreTax Cost of Capital				8.802%	9.333%	9.510%

Exhibit No.:

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: WR-2017-0285 Date Prepared: 11/30/2017



MISSOURI PUBLIC SERVICE COMMISSION COMMISSION STAFF STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Sewer District B

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.53%	<u>C</u> 6.86%	<u>D</u> 6.97%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$11,410,055	\$11,410,055	\$11,410,055
2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$658,572	\$691,880	\$702,983
4	Net Income Available	\$836,786	\$836,786	\$836,786
5	Additional Net Income Required	-\$178,214	-\$144,906	-\$133,803
6	Income Tax Requirement			
7	Required Current Income Tax	\$263,266	\$281,166	\$287,186
8	Current Income Tax Available	\$313,154	\$313,154	\$313,154
9	Additional Current Tax Required	-\$49,888	-\$31,988	-\$25,968
10	Revenue Requirement	-\$228,102	-\$176,894	-\$159,771
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13 🖟	Gross Revenue Requirement	-\$228,102	-\$176,894	-\$1159,7771

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$35,337,013
2	Less Accumulated Depreciation Reserve		\$12,937,225
3	Net Plant in Service		\$22,399,788
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$98,816
6	Contributions in Aid of Construction Amortization		\$4,429,183
7	Materials & Supplies		\$68,100
8	Prepayments		\$30,303
9	Prepaid Pension Asset		\$193,568
10	TOTAL ADD TO NET PLANT IN SERVICE	:	\$4,819,970
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		\$19,236
13	State Tax Offset		\$4,114
14	City Tax Offset		\$528
15	Interest Expense Offset		\$34,582
16	Contributions in Aid of Construction		\$11,125,169
17	Customer Advances	İ	\$34,123
18	Accumulated Deferred Income Taxes		\$4,409,316
19	OPEB Tracker		\$106,638
20	Pension Tracker		\$75,997
21	Customer Deposits		\$0
22	TOTAL SUBTRACT FROM NET PLANT		\$15,809,703
23	Total Rate Base		\$11,410,055

Accounting Schedule: 2 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Plant In Service

Line	<u>A</u> Account#	or and the second of the secon	<u>C</u> Total	<u>D</u> Adjust.	E		<u>G</u> Jurisdictional	Jurisdictional	I MO Adjusted
Number	(Optional)	Plant Account Description	Plant :	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT						-	
2	301.000	Organization	\$8,678	P-2	\$0	\$8,678		\$0	\$8,678
3		Franchises	\$5,562	P-3	\$0	\$5,562		\$0	\$5,562
4	303.000	Other Plant & Misc. Equipment	\$501	P-4	\$0	\$501	!	\$0	\$501
5		TOTAL INTANGIBLE PLANT	\$14,741		\$0	\$14,741		\$0	\$14,741
6 7	350.000	COLLECTION PLANT	\$30,000	P-7	\$0	\$30.000		\$0	\$30,000
8		Land and Land Rights Structures & Improvements	\$2,820,657	P-8	-\$222,985	\$2,597,672		\$ 0	\$2,597,672
9	352.100	Collection Sewers Forced	\$8,082,736	P-9	\$286,637	\$8,369,372		\$0	\$8,369,372
10	352.200	Collection Sewers Gravity	\$4,792,464	P-10	-\$19,994	\$4,772,470		\$0	\$4,772,470
11	353.000	Services to Customers	\$1,125,300	P-11	-\$325	\$1,124,975		\$0	\$1,124,975
12	354.000	Flow Measuring Devices	\$517,922	P-12	\$0	\$517,922	i í	\$0	\$517,922
13	356.000	Other Collection Equipment	\$25,141	P-13	\$0	\$25,141		\$0	\$25,141
14		TOTAL COLLECTION PLANT	\$17,394,219		\$43,333	\$17,437,552		\$0	\$17,437,552
15		SYSTEM PUMPING PLANT							
16	360.000	Land & Land Rights	\$9,505	P-16	\$0	\$9,505		\$0	\$9,505
17		Structures & Improv	\$157,617	P-17	\$0	\$157,617		\$0	\$157,617
18		Receiving Wells	\$742,767	P-18	\$0	\$742,767		\$0 \$0	\$742,767 \$2, 1 19,494
19		Electric Pumping Equipment	\$2,341,472	P-19	-\$221,978 \$0	\$2,119,494 \$1,005,393		\$0	\$2,119,494 \$1,005,393
20 21	365.000	Other Pumping Equipment TOTAL SYSTEM PUMPING PLANT	\$1,005,393 \$4,256,754	P-20	-\$221,978	\$4,034,776		\$0	\$4,034,776
22		TREATMENT & DISPOSAL PLANT							
22 23	371.000	Structures and Improvements	\$3,288,307	P-23	-\$142,031	\$3,146,276		\$0	\$3,146,276
24		Treatment & Disposal Equipment	\$6,953,604	P-24	-\$227,124	\$6,726,480		\$0	\$6,726,480
25		Plant Sewers	\$896,432	P-25	\$0	\$896,432		\$0	\$896,432
26		Outfall Sewer Lines	\$179,441	P-26	\$0	\$179,441	L	\$0	\$179,441
27		TOTAL TREATMENT & DISPOSAL PLANT	\$11,317,784		-\$369,155	\$10,948,629		\$0	\$10,948,629
28		INCENTIVE COMPENSATION							
29	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-29	\$0	\$0		\$0	\$0
30		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0	-	\$0	\$0
31		GENERAL PLANT							
32		Land and Land Rights - General	\$198,266	P-32	\$0	\$198,266		\$0	\$198,266
33		Stores Shop Equipment Structures	\$488,466	P-33	\$0	\$488,466		\$0	\$488,466
34		Office Structures	\$178	P-34	\$0	\$178		\$0	\$178
35	390.200	General Structures - HVAC	\$0	P-35	\$0	\$0		\$0	\$0
36		Miscellaneous Structures	\$0	P-36	\$0	\$0		\$0	\$0
37		Structures & Improvements - Leasehold	\$780	P-37	\$0	\$780		\$0	\$780 \$21,687
38		Office Furniture & Equipment	\$21,687	P-38	\$0 \$0	\$21,687 \$115,795		\$0 \$0	\$115,795
39		Computers & Peripheral Equipment	\$115,795 \$7,764	P-39 P-40	\$0	\$7,764	i	\$0	\$7,764
40 41		Computer Hardware & Software Computer Software	\$218,602	P-41	\$0	\$218,602		\$0	\$218,602
42		Personal Computer Software	\$567	P-42	\$0	\$567		\$0	\$567
43		Other Office Equipment	\$218	P-43	\$0	\$218		\$0	\$218
44		BTS Initial Investment	\$729,697	P-44	\$0	\$729,697		\$0	\$729,697
45	392.000	Transportation Equipment	\$498,657	P-45	\$0	\$498,657		\$0	\$498,657
46	392.100	Transportation Equipment - Light Trucks	\$0	P-46	\$0	\$0	1	\$0	\$0
47		Transportation Equipment - Heavy Trucks	\$0	P-47	\$0	\$0	ĺ	\$0	\$0 \$2.460
48		Transportation Equipment - Cars	\$2,460	P-48	\$0	\$2,460	1	\$0 50	\$2,460 \$0
49		Transportation Equipment - Other	\$0 \$27.005	P-49	\$0	\$0 \$27.005	ı	\$0 \$0	\$0 \$27,005
50 £1		Stores Equipment	\$27,005 \$163,200	P-50 P-51	\$0 \$0	\$27,005 \$163,200	İ	\$0 \$0	\$163,200
51 52	: 1	Tools, Shop and Garage Equipment Laboratory Equipment	\$163,200 \$95,196	P-51 P-52	\$0	\$163,200 \$95,196		\$0	\$95,196
53		Power Operated Equipment	\$532	P-53	\$0	\$532	l	\$0	\$532
54		Communication Equipment	\$71,747	P-54	\$0	\$71,747	l	\$0	\$71,747
55		Communication Equipment (non telephone)	\$1,706	P-55	\$0	\$1,708		\$0	\$1,706
56	397.200	Telephone Equipment	\$ 64	P-56	\$0	\$64		\$0	\$64
י מם									

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Plant In Service

Line	<u>A</u> Account#	В	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	-Adjustments !	Jurisdictional
58	399.000	Other Tangible Property	\$110,813	P-58	\$0	\$110,813		\$0	\$110,813
59		TOTAL GENERAL PLANT	\$2,901,315	İ	\$0	\$2,901,315		\$0	\$2,901,315
60	l Association	 TOTAL PLANT IN SERVICE	\$35,884,813		-\$547,80 <u>0</u>	\$35,337,013	120000000000000000000000000000000000000	\$0	\$35,337,013

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 **Depreciation Expense**

	Δ	В	<u>C</u>	<u>D</u>	Ē
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional .	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$8,678	0.00%	\$0
3	302.000	Franchises	\$5,562	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment	\$501	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$14,741		\$0
6		COLLECTION PLANT			
7	350.000	Land and Land Rights	\$30,000	0.00%	\$0
8	351.000	Structures & Improvements	\$2,597,672	2.03%	\$52,732
9	352.100	Collection Sewers Forced	\$8,369,372	1.64%	\$137,256
10	352.200	Collection Sewers Gravity	\$4,772,470	1.58%	\$75,404
11	353.000	Services to Customers	\$1,124,975	2.87%	\$32,286
12	354.000	Flow Measuring Devices	\$517,922	3.38%	\$17,506
13	356.000	Other Collection Equipment	\$25,141	3.15%	\$792
14		TOTAL COLLECTION PLANT	\$17,437,552		\$315,976
15		SYSTEM PUMPING PLANT			
16	360.000	Land & Land Rights	\$9,505	0.00%	\$0
17	361.000	Structures & Improv	\$157,617	2.17%	\$3,421
18	362.000	Receiving Wells	\$742,767	2.87%	\$21,318
19	363.000	Electric Pumping Equipment	\$2,119,494	4.31%	\$91,350
20	365.000	Other Pumping Equipment	\$1,005,393	4.31%	\$43,332
21		TOTAL SYSTEM PUMPING PLANT	\$4,034,776		\$159,421
22		TREATMENT & DISPOSAL PLANT			
23	371.000	Structures and Improvements	\$3,146,276	1.43%	\$44,991
24	372.000	Treatment & Disposal Equipment	\$6,726,480	3.97%	\$267,041
25	373.000	Plant Sewers	\$896,432	1.60%	\$14,342
26	374.000	Outfall Sewer Lines	\$179,441	3.04%	\$5,454
27	074,000	TOTAL TREATMENT & DISPOSAL PLANT	\$10,948,629		\$331,828
28		INCENTIVE COMPENSATION			
20		CAPITALIZATION			
29	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
30		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
31		GENERAL PLANT		. 1	
32	389.000	Land and Land Rights - General	\$198,266	0.00%	\$0
33		Stores Shop Equipment Structures	\$488,466	3.11%	\$15,191
34		Office Structures	\$178	3.37%	\$6
35	390.200	General Structures - HVAC	\$0	0.00%	\$0

Accounting Schedule: 5 Sponsor: Kennan Patterson Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Depreciation Expense

	A	<u>B</u>	<u>c</u>	<u>D</u>	. <u>E</u>	
Line	Account		MO Adjusted	Depreciation	Depreciation	
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	
36	390.300	Miscellaneous Structures	\$0	0.00%	\$(
37	390.900	Structures & Improvements - Leasehold	\$780	0.00%	\$0	
38	391.000	Office Furniture & Equipment	\$21,687	5.00%	\$1,084	
39	391.100	Computers & Peripheral Equipment	\$115,795	20.00%	\$23,159	
40	391.200	Computer Hardware & Software	\$7,764	20.00%	\$1,553	
41	391.250	Computer Software	\$218,602	5.00%	\$10,931	
42	391.260	Personal Computer Software	\$567	10.05%	\$57	
43	391.300	Other Office Equipment	\$218	6.88%	\$15	
44	391.400	BTS Initial Investment	\$729,697	5.00%	\$36,486	
45	392.000	Transportation Equipment	\$498,657	3.45%	\$17,203	
46	392.100	Transportation Equipment - Light Trucks	\$0	0.00%	\$0	
47	392,200	Transportation Equipment - Heavy Trucks	\$0	0.00%	\$0	
48	392,300	Transportation Equipment - Cars	\$2,460	3.41%	\$84	
49	392,400	Transportation Equipment - Other	\$0	0.00%	\$0	
50	393.000	Stores Equipment	\$27,005	4.00%	\$1,080	
51	394.000	Tools, Shop and Garage Equipment	\$163,200	5.00%	\$8,159	
52	395.000	Laboratory Equipment	\$95,196	6.67%	\$6,350	
53	396.000	Power Operated Equipment	\$532	7.71%	\$41	
54	397.000	Communication Equipment	\$71,747	6.67%	\$4,786	
55	397.100	Communication Equipment (non telephone)	\$1,706	6.57%	\$112	
56	397,200	Telephone Equipment	\$64	4.69%	\$3	
57	398,000	Miscellaneous Equipment	\$147,915	6.43%	\$9,511	
58	399.000	Other Tangible Property	\$110,813	0.00%	\$0	
59		TOTAL GENERAL PLANT	\$2,901,315		\$135,811	
60		 Total Depreciation	\$35,33 <u>7,013</u>		\$943,036	

Accounting Schedule: 5 Sponsor: Kennan Patterson Page: 2 of 2

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

Line Account Account Adjust Adjust As Adjust As Adjust As Adjust As Adjust Allocations Adjustments Adjus		<u> </u>	<u>B</u>		D	orogenska Storika	- 34.34 E 33.547	ા 'જ્રુજ્ ⊆ ફેડ ફેડ જ્	gangkangk <mark>H</mark> aydikkank	Jachoniem editore
1 2 301,000 Organization 50 P-2 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
2 301,000 Organization So P-2 So So So So So So So S	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments :	Reserve	Allocations	Adjustments	Jurisdictional
30,000 Franchiese \$1,787 P-3 \$0 \$1,787 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				1	1					
100,000 Other Plant & Misc. Equipment 50 P-4 50 50 50 50										\$0
TOTAL INTANGIBLE PLANT		1								\$1,787 \$0
		303.000								\$1,787
			COLLECTION BY ANY							
8 351,000 Structures & Improvements \$1,289,628 P-9 \$-6,455 \$1,23,173 \$0 \$51 \$10 \$352,200 Collection Sewers Forced \$2,549,509 P-9 \$-6,44,845 \$2,549,4505 \$0 \$52 \$10 \$352,200 Collection Sewers Forced \$2,549,509 P-10 \$-5,674 \$1,069,294 \$0 \$51 \$1,069,294 \$0 \$11 \$135,000 Flow Measuring Devices \$275,915 P-12 \$0 \$275,615 \$0 \$1 \$15,000 \$10 \$		350,000	J.	l so	P-7	so	so		so so	\$0
10		1								\$1,263,173
11 353,000 Services to Customers				\$2,549,520		\$44,845				\$2,594,365
12 354,000 Flow Measuring Devices \$275,915 \$-12 \$-0 \$0 \$227,915 \$-50 \$-50										\$1,069,294
13 356,000 Chier Collection Equipment \$-152 P-13 \$-13 \$-152 \$-15 \$-1										\$476,714
TOTAL COLLECTION PLANT \$5,641,676 \$37,633 \$5,679,309 \$0 \$5		1	· -			· 1				\$275,915 -\$152
16 360,000 Land & Land Rights \$27 P-16 \$27 \$0 \$0 \$10		330.000			1 -13					\$5,679,309
16 360,000 Land & Land Rights \$27 P-16 \$27 \$0 \$0 \$10			0.00			1				
17 361,000 Structures & Improv \$29,580 P-17 \$0 \$29,580 \$0 \$1	- 1	260.000	1	\$97	D.16	.627	¢n		e n	\$0
18 382,000 Receiving Wells \$304,861 P-18 \$0 \$304,861 \$0 \$1 \$1 \$32,480 \$1 \$1 \$1 \$1 \$1 \$2 \$1 \$2 \$3 \$3 \$3 \$3 \$3 \$3 \$3										\$29,580
19										\$304,861
TOTAL SYSTEM PUMPING PLANT \$2,754,551 \$182,763 \$2,571,798 \$0 \$2 \$2 \$371,000 \$2 \$371,000 \$170					P-19	\$182,736			\$0	\$1,149,744
TREATMENT & DISPOSAL PLANT Structures and Improvements \$982,237 P-23 \$-\$41,331 \$940,906 \$0 \$5	- 1	365.000			P-20					\$1,087,613
371,000 372,	21		TOTAL SYSTEM PUMPING PLANT	\$2,754,561		-\$182,763	\$2,571,798		\$0	\$2,571,798
24 372,000 373,000 273,000 273,000 274 373,000 275			1 7 7 7							
25 373,000										\$940,906
				. ,						\$2,382,019
TOTAL TREATMENT & DISPOSAL PLANT \$3,767,383 \$-\$179,013 \$3,588,370 \$0 \$0 \$0 \$0 \$0 \$0 \$0										\$271,154 -\$5,709
CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 P-29 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		314.000			1 - 20					\$3,588,370
Description	28	:					-			
CAPITALIZATION GENERAL PLANT	29	0.000		\$0	P-29	\$0	\$ 0		\$0	\$0
389,000 Stores Shop Equipment Structures \$68,282 P.33 \$0 \$68,282 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	30			\$0		\$0	\$0		\$0	\$0
389,000 Land and Land Rights - General \$0 P-32 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	31		GENERAL PLANT			[
390.100 Office Structures -\$4,098 P-34 \$0 -\$4,098 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		389,000		\$0	P-32		\$0			\$0
390,200 General Structures - HVAC \$0 P-35 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										\$68,282
390,300										-\$4,098
390,900 Structures & Improvements - Leasehold -\$7 P-37 \$0 -\$7 \$0 \$38 391,000 Office Furniture & Equipment \$21,628 P-38 \$0 \$21,628 \$0 \$391,100 Computers & Peripheral Equipment \$65,322 P-39 \$0 \$65,322 \$0 \$0 \$0 \$0 \$0 \$0 \$0										\$0 \$0
38 391.000 Office Furniture & Equipment \$21,628 P-38 \$0 \$21,628 \$0 39 391.100 Computer & Peripheral Equipment \$65,322 P-39 \$0 \$65,322 \$0 40 391.200 Computer Hardware & Software \$0 P-40 \$0 \$0 \$0 41 391.250 Computer Software \$167,043 P-41 \$0 \$167,043 \$0 \$0 42 391.260 Personal Computer Software \$167,043 P-41 \$0 \$167,043 \$0 \$0 43 391.300 Other Office Equipment \$30 P-41 \$0 \$1,464 \$0 \$0 43 391.300 Other Office Equipment \$30 P-43 \$0 \$30 \$0 \$0 44 391.400 BTS Initial Investment \$249,115 P-44 \$0 \$249,115 \$0 \$ 45 392.000 Transportation Equipment - Light Trucks \$3,375 P-46 \$0 \$3,375 \$										-\$7
391.200 Computer Hardware & Software \$0 P-40 \$0 \$10 \$0 \$0 \$0 \$0 \$10										\$21,628
391.250 Computer Software \$167,043 P-41 \$0 \$167,043 \$0 \$167,043 \$0 \$167,043 \$0 \$167,043 \$0 \$167,043 \$0 \$167,043 \$0 \$167,043 \$0 \$167,043 \$0 \$167,043 \$0 \$167,043 \$0 \$167,043 \$0 \$167,043 \$0 \$167,043 \$0 \$167,043 \$0 \$167,043 \$0 \$167,043 \$0 \$167,043 \$0 \$0 \$167,043 \$0 \$0 \$167,043 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	39			\$65,322	P-39					\$65,322
42 391.260 Personal Computer Software \$1,464 P-42 \$0 \$1,464 \$0 43 391.300 Other Office Equipment \$30 P-43 \$0 \$30 \$0 44 391.400 BTS Initial Investment \$249,115 P-44 \$0 \$249,115 \$0 \$ 45 392.000 Transportation Equipment - Light Trucks \$279,386 P-45 \$0 \$279,386 \$0 \$ 46 392.100 Transportation Equipment - Heavy Trucks \$3,375 P-46 \$0 \$3,375 \$0 47 392.200 Transportation Equipment - Heavy Trucks \$2,189 P-47 \$0 \$2,189 \$0 48 392.300 Transportation Equipment - Cars \$17,532 P-48 \$0 \$17,532 \$0 49 392.400 Transportation Equipment - Other \$52 P-49 \$0 \$24,596 \$0 50 393.000 Stores Equipment \$24,596 P-50 \$0 \$24,596 \$0							. ,	Ì		\$0
43 391.300 Other Office Equipment \$30 P-43 \$0 \$30 \$40 \$44 \$31.400 BTS Initial Investment \$249,115 P-44 \$0 \$249,115 \$0 \$45								1		\$167,043 \$1,464
44 391.400 BTS Initial Investment \$249,115 P-44 \$0 \$249,115 \$0 \$ 45 392.000 Transportation Equipment - Light Trucks \$279,386 P-45 \$0 \$279,386 \$0 \$ 46 392.100 Transportation Equipment - Light Trucks \$3,375 P-46 \$0 \$3,375 \$0 47 392.200 Transportation Equipment - Heavy Trucks \$2,189 P-47 \$0 \$2,189 \$0 48 392.300 Transportation Equipment - Cars \$17,532 \$0 \$17,532 \$0 49 392.400 Transportation Equipment - Other \$52 P-49 \$0 \$52 \$0 50 393.000 Stores Equipment \$24,596 P-50 \$0 \$24,596 \$0			l'	444		امذ	600	1		\$1,404
45 392.000 Transportation Equipment \$279,386 P-45 \$0 \$279,386 \$0 \$46 392.100 Transportation Equipment - Light Trucks \$3,375 P-46 \$0 \$3,375 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$,							Ì		\$249,115
46 392.100 Transportation Equipment - Light Trucks \$3,375 \$-46 \$0 \$3,375 \$0 47 392.200 Transportation Equipment - Heavy Trucks \$2,189 \$-47 \$0 \$2,189 \$0 48 392.300 Transportation Equipment - Cars \$17,532 \$-48 \$0 \$17,532 \$0 49 392.400 Transportation Equipment - Other \$52 \$-49 \$0 \$52 \$0 50 393.000 Stores Equipment \$24,596 \$-50 \$0 \$24,596 \$0					1					\$279,386
48 392.300 Transportation Equipment - Cars \$17,532 P-48 \$0 \$17,532 \$0 49 392.400 Transportation Equipment - Other \$52 P-49 \$0 \$52 \$0 50 393.000 Stores Equipment \$24,596 P-50 \$0 \$24,596 \$0					P-46					\$3,375
49 392.400 Transportation Equipment - Other \$52 P-49 \$0 \$52 \$0 50 393.000 Stores Equipment \$24,596 P-50 \$0 \$24,596 \$0										\$2,189
50 393.000 Stores Equipment \$24,596 P-50 \$0 \$24,596 \$0										\$17,532
								!		\$52 \$24,596
			· · · ·					ĺ		\$24,596 \$38,119
					- 1			Ţ		\$23,796
53 396,000 Power Operated Equipment \$294 P-53 \$0 \$294 \$0										\$294
54 397.000 Communication Equipment \$29,026 P-54 \$0 \$29,026 \$0	54	397.000	Communication Equipment	\$29,026		\$0	\$29,026	J		\$29,026
55 397.100 Communication Equipment (non \$1,196 P-55 \$0 \$1,196 \$0 telephone)	55		• • • • •	\$1,196	P-55	\$0	\$1,196		\$0	\$1,196
56 397.200 Telephone Equipment \$109 P-56 \$0 \$109 \$0	56			\$109	P-56	\$0	\$109		\$0 .	\$109
		- 1			1					\$84,852
58 399.000 Other Tangible Property \$22,660 P-58 \$0 \$22,660 \$0	58	399.000	Other Tangible Property	\$22,660	P-58	\$0	\$22,660	Į.	20	\$22,660

Accounting Schedule: 6 Sponsor: Amanda McMellen Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	B Depreciation Reserve Descr		<u>D</u> <u>E</u> Adjust, Number Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional ¹ Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
59		TOTAL GENERAL PLANT	\$1,095,961	\$0	\$1,095,961		\$0	\$1,095,961
60		I TOTAL DEPRECIATION RESERVE	<u>\$13,261,368</u>	-\$324,143	\$12,937,225		\$0	\$12,937,225

Line Number	Account Number	B Income Description	<u>C</u> Tost Year Total	<u>D</u> Test Year Labor	E Test Year Non Labor	E Adjust. Number	<u>G</u> Total Company Adjustments	H Total Company Adjusted	Jurisdictions Allocations	J Jurisdictional Adjustments	K MO Final Adj Judsdictional		M MO Adj. Juris.
and desire	Properties.		(D+E)		i dougain		(From Ad), Sch.)	(C+G)	Milocations	(From Adl. Sch.)	(H x I) + J	Juris: Labor L + M	Non Labor
Rev-1		OPERATING REVENUES									1	· · · · · · · · · · · · · · · · · · ·	<u>n ::::::::::::::::::::::::::::::::::::</u>
Rev-2	461,100	Residential	\$3,566,213	Con Nata (d)	A								
Rov-3	461,200	Commercial	\$650,440	See Note(1)	See Note(1)	Rev-2 Rev-3	See Note(1)	\$3,566,213	100.00%	\$569,051	\$4,135,264	See Note(1)	See Note(1)
Rev-4	464,000	Other Public Auth.	3030,440			Rev-4		\$550,440	100.00%	-\$108,436	\$442,004		
Rev.5	536,000	Other Sewer Revenue - Oper, Rev.	-\$11,331			Rev-5		\$0	0.00%	\$21,162	\$21,162		
Rov-6		TOTAL OPERATING REVENUES	\$4,105,322	والأورية والأراث والمراجع والم	usala kan kan kanala 4 misan	Nev-3	553435431	-\$11,331 \$4,105,322	100.00%	\$12,254 \$494,031	\$923 \$4,599,353		
1		COLLECTION OPERATIONS EXPENSES					The section and the section of the s	4.1,,	a sakanna e siljärin en klisikerpuski	American Company of the Second		in a martina haad sab	NA CAMBI
2	700,000	Operation Supervision & Engineering	**				_						
-	701,000	Operation Labor & Expense	\$0	\$0	\$0	E-2	\$0	\$0		\$0	\$0	\$0	\$0
3	703.000	Miscellagous Expense	\$472	\$0	\$472	E-3	\$0	\$472		\$107,468	\$107,940	\$0	\$107,940
7	705,000	Rents	\$7,990	\$0	\$7,990	E-4	\$0	\$7,990		-\$14,419	-\$6,429	\$0	-\$6,429
6	105,000	TOTAL COLLECTION OPERATIONS EXPENSES	\$927 \$9,389	\$0 \$0	\$927	E-5	\$0	\$927	100.00%	\$0	\$927	\$0	\$927
Ū		TOTAL COLLECTION OF ERATIONS EXPENSES	\$3,365	\$0	\$9,389		\$0	\$9,389		\$93,049	\$102,438	\$0	\$102,438
7		COLLECTION MAINT, EXPENSES											
8	710,000	Maint, Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	so	so	**
9	711.000	Maint. Of Structures & Improvements	\$164	\$164	\$0	E-9	\$140	\$304	100,00%	\$0	\$304	\$304	\$0 \$0
10	712,000	Maint, Of Collect, & Impound Recryoirs	\$3,028	\$3,028	\$0	E-10	\$5,296	\$8,324	100,00%	\$0	\$8,324	58,324	\$0 \$0
11	713,000	Maint, Of Lake, River and Other Intakes	\$143	\$143	\$0	E-11	-\$29	\$114		\$0	\$114	\$114	\$0 \$0
12	714,000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
13	715,000	Maint. Of Infiltration Galleries & Tunnels	\$1	\$1	\$0	E-13	\$0	51	100,00%	\$0	Šī	\$1	\$0
14	716.000	Maint. Of Supply Mains	\$33,486	\$27,763	\$5,723	E-14	-\$17,859	\$15,627	- 100.00%	\$0	\$15,627	\$9,904	\$5,723
15		TOTAL COLLECTION MAINT, EXPENSES	\$36,822	\$31,099	\$5,723		-\$12,462	\$24,370		\$0	\$24,370	\$18,647	\$5,723
16		PUMPING OPERATIONS EXPENSES											
17	720.000	Operation Supervision & Engineering -PE	\$121	\$121	\$0	E-17	\$212	\$333	100.00%	\$0	\$333	****	
18	721.000	Fuel or Power Purchased for Pumping	\$4,460	\$0	\$4,460	E-18	\$0	\$4,460		\$162	\$4,622	\$333 \$0	\$0
19	722.000	Pumping Labor & Expenses	-\$48	-\$48	\$0	E-19	\$0	-\$48	100.00%	\$0	-\$48	\$0 -\$48	\$4,622
20	724,000	Miscellaneous Expenses	50	\$0	\$0	E-20	\$0	\$0	0.00%	\$36	\$35	\$0 \$0	\$0 \$35
21	725,000	Rents	\$0	\$0	\$0	E-21	\$0	\$0		\$0	\$0	\$0	\$0
22		TOTAL PUMPING OPERATIONS EXPENSES	\$4,533	\$73	\$4,460		\$212	\$4,745		\$197	\$4,942	\$285	\$4,657
23		PUMPING MAINTENANCE EXPENSES											·
24	730,000	Maint, Supervision & Engineering - PME	\$0	\$0	50	E-24	\$0	\$0	0.00%	••			
2.5	731.000	Maint, Of Structures & Improvements - PME	\$1	\$1	\$0	E-25	50	\$0 \$1	100.00%	\$0 \$0	\$0	\$0	\$0
26	732.000	Maint. Of Power Production Equipment	\$4,435	\$3,107	\$1,328	E-26	-\$1,253	\$3,182		-\$62	\$1 \$3,120	\$1	\$0
27		TOTAL PUMPING MAINTENANCE EXPENSES	\$4,436	\$3,108	\$1,328		-\$1,253	\$3,183	100.0078	-\$62	\$3,120	\$1,854 \$1,855	\$1,266
			- ,	,	- 1,1		V 1,255	40,100		-502	\$3,1£1	\$1,865	\$1,266
28		TREAT. & DISP. OPER. EXPENSE											
29	740,000	Operation - Supervision & Engineering	\$417	\$417	\$0	E-29	\$716	\$1,132	100.00%	\$0	\$1,132	\$1,132	\$0
30	741.000	Chemicals	\$30,521	\$0	\$30,521	E-30	\$0	\$30,521	100,00%	\$1,137	\$31,668	\$0	\$31,658
31	742.000	Operation Labor & Expenses	\$294,656	\$255,045	\$39,611	E-31	-\$249,815	\$44,841	100.00%	\$1,124	\$45,966	\$4,865	\$41,110
32	743.000	Miscellaneous Expenses - WTE	\$521,616	\$0	\$521,616	E-32		\$521,616	100.00%	\$24,094	\$545,710	\$0	\$545,710
33 34	744,000 745,000	Miscellaneous Expense - WTE Rents - WTE	\$50,731	\$0	\$50,731	E-33	\$0	\$50,731	100.00%	\$93	\$50,824	\$69	\$50,765
35	145,000		\$894	\$0	\$894	E-34	\$0	\$894	100.00%		\$895	\$0	\$895
36		TOTAL TREAT, & DISP, OPER, EXPENSE	\$898,836	\$255,462	\$643,373		-\$249,100	\$649,735		\$26,449	\$676,184	\$6,056	\$670,128
36		TREAT. & DISP. MAINT. EXPENSES											
37	750.000	Maint, Supervision & engineering - WTE	\$0	\$0	so	E-37	-\$24	-\$24	100.00%	\$0	-\$24	-\$24	**
38	751,000	Maint. Of Structures & Improvements - WTE	-\$36	-\$26	\$0	E-38	\$0	-\$36	100.00%	\$0	-\$36	-524 -\$36	\$0 \$0
39	752.000	Maint, Of Water Treatment Equipment	\$117,772	\$30,837	\$86,935	E-39	-\$14,980	\$102,792	100.00%	-\$6,930	\$95,862	\$15,064	\$0,798

Number Number Income Description Total Labor Non Labor Number Adjustments Adjustme	\$95,802 \$15,004 \$0 \$0 \$1,306 \$1,271 \$41,379 \$20,603 \$50,410 \$0 \$52 \$0	\$0 \$35 \$20,776
Applications Color	\$95,802 \$15,004 \$0 \$0 \$1,306 \$1,271 \$41,379 \$20,603 \$50,410 \$0 \$52 \$0	\$80,798 \$0 \$35 \$20,776
40 TOTAL TREAT. & DISP, MAINT. EXPENSES \$117,736 \$30,801 \$86,935 \$-\$15,004 \$102,732 \$-\$6,930 \$ 41 CUSTOMER ACCOUNTS EXPENSE \$ 42 901.000 Supervision - CAE \$0 \$0 \$0 E-42 \$0 \$0 0.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$95,802 \$15,004 \$0 \$0 \$1,306 \$1,271 \$41,379 \$20,603 \$50,410 \$0 \$52 \$0	\$80,798 \$0 \$35 \$20,776
41 CUSTOMER ACCOUNTS EXPENSE 42 901.000 Supervision - CAE \$0 \$0 \$0 E-42 \$0 \$0 0.00% \$0 43 902.000 Meter Reading Expenses - CAE \$517 \$517 \$0 E-43 \$754 \$1,271 100.00% \$35 44 903.000 Customer Records & Collection Expenses \$13,974 \$202 \$13,772 E-44 -\$220 \$13,754 100.00% \$27,625 45 904.000 Uncollectible Amounts - CAE \$12,355 \$0 \$12,355 E-45 \$0 \$12,355 100.00% \$38,055 46 905.000 Miac. Customer Accounts Expense - CAE -\$111 \$0 -\$111 E-46 \$0 -\$111 100.00% \$163 47 TOTAL CUSTOMER ACCOUNTS EXPENSE \$26,735 \$719 \$26,016 \$634 \$27,269 \$65,878 48 ADMIN. & GENERAL EXPENSES 49 920.000 Admin. & General Salaries \$478,736 \$478,736 \$478,736 \$0 E-49 \$90,900 \$569,636 100.00% \$11,845	\$0 \$0 \$1,306 \$1,271 \$41,379 \$20,603 \$50,410 \$0 \$52 \$0	\$0 \$35 \$20,776
42 901.000 Supervision - CAE \$0 \$0 \$0 E-42 \$0 \$0 0.00% \$0 43 902.000 Metor Reading Expenses - CAE \$617 \$517 \$0 E-43 \$754 \$1,271 100.00% \$35 44 903.000 Customer Records & Collection Expenses \$13,974 \$202 \$13,772 E-44 \$220 \$13,754 100.00% \$27,625 45 904.000 Uncollectible Amounts - CAE \$12,355 \$0 \$12,355 E-45 \$0 \$12,355 100.00% \$38,055 46 905.000 Miac. Customer Accounts Expense - CAE \$111 \$0 \$-\$111 E-46 \$0 \$-\$111 100.00% \$183,055 47 TOTAL CUSTOMER ACCOUNTS EXPENSE \$26,735 \$719 \$26,016 \$534 \$27,269 \$65,878 48 ADMIN. & GENERAL EXPENSES 49 920.000 Admin. & General Salaries \$478,736 \$478,736 \$0 E-49 \$90,900 \$569,636 100.00% \$11,845	\$1,306 \$1,271 \$41,379 \$20,603 \$50,410 \$0 \$52 \$0	\$35 \$20,776
43 902.000 Meter Reading Expenses - CAE \$517 \$517 \$0 E-43 \$754 \$1,271 100.00% \$335 44 903.000 Customer Records & Collection Expenses \$13,974 \$202 \$13,772 E-44 -\$220 \$13,754 100.00% \$27,625 904.000 Unccollectible Amounts - CAE \$12,355 \$0 \$12,355 E-45 \$0 \$12,355 100.00% \$33,055 100.00% \$	\$1,306 \$1,271 \$41,379 \$20,603 \$50,410 \$0 \$52 \$0	\$35 \$20,776
43 902,000 Meter Reading Expenses - CAE \$517 \$517 \$0 E-43 \$754 \$1,271 100,00% \$35 44 903,000 Customer Records & Collection Expenses \$13,974 \$202 \$13,772 E-44 -\$220 \$13,754 100,00% \$27,625 \$0 904,000 Uncollectible Amounts - CAE \$12,355 \$0 \$12,355 E-45 \$0 \$12,355 100,00% \$38,055 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10 \$12,355 \$10,00% \$10,	\$1,306 \$1,271 \$41,379 \$20,603 \$50,410 \$0 \$52 \$0	\$35 \$20,776
44 903.000 Customer Records & Collection Expenses \$13,974 \$202 \$13,772 E-44 -\$220 \$13,754 100,00% \$27,625	\$41,379 \$20,603 \$50,410 \$0 \$52 \$0	\$20,776
45 905.000 Milac. Customer Accounts Expense - CAE -\$111 \$0 -\$111	\$50,410 \$0 \$52 \$0	
47 TOTAL CUSTOMER ACCOUNTS EXPENSE \$26,735 \$719 \$26,016 \$534 \$27,269 \$65,878 48 ADMIN. & GENERAL EXPENSES 49 920,000 Admin. & General Salaries \$478,736 \$478,736 \$0 E-49 \$90,900 \$569,636 100,00% \$11,845	\$52 \$0	\$50,410
48 ADMIN. & GENERAL EXPENSES 49 920.000 Admin. & General Salaries \$478,736 \$478,736 \$0 E-49 \$90,900 \$569,636 100.00% \$11,845	600.449	
49 920.000 Admin. & General Salaries \$478,736 \$478,736 \$0 E-49 \$90,900 \$559,636 100,00% \$11,845	\$93,147 \$21,874	\$71,273
50 004 000 Office Curelling 8 Turners		
	\$581,481 \$578,309	\$3,172
30 303,075 250 30 303,075 100,00% \$30,172	\$99,847 \$8,335	
51 922,000 Admin. Expenses Transferred - Credit \$0 \$0 \$0 E-51 \$0 \$0 0.00% \$0	\$0 \$0	
52 923,000 Outside Services Employed \$393,756 \$130,000 \$263,756 E-52 \$0 \$393,756 100.00% \$304,916	\$698,672 \$301,377	\$397,295
53 924,000 Property Insurance \$41,578 \$0 \$41,578 E-53 \$0 \$41,578 100,00% \$22,765 54 925,000 Injuries & Damages -555 \$0 \$55 56 57 57 57 57 57 57 57 57 57 57 57 57 57	\$64,343 \$0	\$64,343
55 036 000 Employee Baselees & Burnellan &	-\$319 \$0	
50 000 Consider Dendels Dendel	\$108,244 \$57,710	
67 036 000 Barulatan Camadan Camadan Su	\$0 \$0	
fo 000 000 Duellanta Charrier Carolla	\$2,856 \$0	*-1
50 000 50 0,00% 50	\$0 \$0	**
21,000 100,00% -51,000	\$83 50	
50 530,200 Mile, General Expenses 547,352 \$0 \$47,352 E-60 \$0 \$47,352 100,00% -\$138,067 61 930,300 Research & Development Expenses - AGE \$366 \$0 \$366 E-61 \$0 \$366 100,00% \$867	-\$90,715 -\$12,537	*
62 931,000 Rents - AGE \$583 \$0 \$588 E-62 \$0 \$583 100,00% \$735	\$1,233 \$0 \$1,318 \$0	T - 1 - 1 - 1
63 932.000 Maint. of General Plant - AGE \$5,187 \$0 \$5,187 E-63 \$0 \$5,187 100.00% \$13,346		,
CA TOTAL ADMIN & CENEDAL EVOLVICES ACCURATE	\$18,532 \$0 \$1,485,575 \$933,194	
65 DEPRECIATION EXPENSE		
66 403.000 Depreciation Expense, Dep. Exp. <u>\$757,886</u> See note (1) See note (1) E-56 See note (1) \$767,886 100,00% \$175,853	\$943,739 See note (1)	See note (1)
67 TOTAL DEPRECIATION EXPENSE \$767,886 \$0 \$0 \$0 \$767,886 \$175,883	\$943,739 \$0	
68 OTHER OPERATING EXPENSES		
69 408.000 Property Taxes \$607 \$0 \$607 E-69 \$0 \$607 100,00% \$294	\$901 50	\$901
70 408.000 Payroll Taxes \$59,058 \$59,058 \$0 E-70 -\$3,488 \$55,570 100,00% \$1,504	\$67,071 \$55,570	
71 408,000 Other Taxes -\$481 \$0 -\$481 E-71 \$D -\$481 100,00% \$0	-\$481 \$0	
72 408.000 PSC Assessment \$10,527 \$0 \$10,527 E-72 \$0 \$10,527 100,00% \$22,539	\$33,066 \$0	
73 TOTAL OTHER OPERATING EXPENSES \$69,711 \$59,058 \$10,653 -\$3,488 \$66,223 \$24,334	\$90,857 \$55,570	
74 CUSTOMER SERVICE EXPENSES		
75 907.000 Customer Service & Information Expenses \$62 \$62 \$0 E-75 -\$45 \$17 100.00% \$0 76 TOTAL CUSTOMER SERVICE EXPENSES \$62 \$62 \$0 -\$46 \$17 \$0	\$17 \$17	50
76 TOTAL CUSTOMER SERVICE EXPENSES \$62 \$62 \$0 -\$46 \$17 \$0	\$17 \$17	
77 SALES PROMOTION EXPENSES		
78 910.000 Sales Promotion Expenses - SPE	\$0 \$0	\$0
79 TOTAL SALES PROMOTION EXPENSES \$0 \$0 \$0 \$0 \$0	\$0 \$0	
80 AMORTIZATION EXPENSE		
81 405.000 Amortization Reg Asset \$15,568 \$0 \$15,568 E-81 \$0 \$15,568 100.00% \$2,950	\$12,618 \$0	\$12,618
82 TOTAL AMORTIZATION EXPENSE \$15,568 \$0 \$15,568 \$0 \$15,568 -\$2,950	\$12,618 \$0	\$12,618

Missouri-American Water Company Case No. WR-2017-0225 Sewer District B Test Year Ending 12-31-2016 Income Statement Detail

Line Number	Account Number	E Incoma Description	C Test Year Total (D+E)	<u>D</u> Test Year Labor	E Tøst Year Non Labor	Number	<u>G</u> Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	Allocations	Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J		M MO Adj. Juris. Non Labor = K
T. F. 83	ATHE	TOTAL OPERATING EXPENSE	\$3,350,178	\$1,201,926	\$1,380,366	fer ES	-\$344,794	\$3,005,384		\$ 527,126	\$3,632,610	\$1,052,502	\$1,536,269
84		NET INCOME BEFORE TAXES	\$755,144	\$0	\$0		\$0	\$1,099,938		-\$33,095	\$1,066,843	\$0	\$0
85 86 87	0.000	INCOME TAXES Current Income Taxes TOTAL INCOME TAXES	-\$32,764 -\$32,764	See note (1) \$0	See note (1) \$0	E-86	See note (1) \$0	-\$32,764 -\$32,764	100.00%	\$345,918 \$345,918	\$313,154 \$313,154	See note (1)	See note (1)
88 89 90	0.000 0.000	DEFERRED INCOME TAXES Deferred income Taxes - Def. Inc. Tax. Amortization of Deferred ITC	\$165,098 \$20	Sec note (1)	See note (1)	E-89 E-90	See note (1)	\$166,098 -\$20	100,00% 100,00%	-\$249,175 \$0	-\$83,077 -\$20	See note (1)	See note (1)
91	er ook of the engineering of	TOTAL DEFERRED INCOME TAXES	\$166,078	\$0	\$0		\$0	\$166,078	,	-\$249,175	-\$83,097	\$0	\$0
92	de rekalida	NET OPERATING INCOME	\$621,830	\$0	\$0		20. 20. 20. 20. 20. 20. 20. 20. 20. 20.	\$966,624	Mineri, alv.	-\$129,838	\$836,786	Garodikona esset 30 -	10.000/sepi\$0

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Capital Structure Schedule

Line Number	Description	B Dollar Amount	<u>C</u> Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	E Weighted Cost of Capital 9.25%	<u>G</u> Weighted Cost of Capital 9.50%
1	Common Stock	\$5,384,000,000	43.99%		3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2.730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,239,172,697	100.00%		6.525%	6.855%	6.965%
8	PreTax Cost of Capital				8.225%	8.724%	8.891%