

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2015-0301 SR-2015-0302
Date Prepared: 12/23/2015

FILED
April 5, 2016
Data Center
Missouri Public
Service Commission



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - DIRECT

STAFF ACCOUNTING SCHEDULES

**MISSOURI-AMERICAN WATER COMPANY
TOTAL COMPANY**

CASE NO. WR-2015-0301 & SR-2015-0302

Jefferson City, Missouri

December 2015

Staff Ex. 2

Staff Exhibit No. 2
Date 3-21-16 Reporter TM
File No. WR-2015-0301

Missouri-American Water Company
Case No. WR-2015-0301
Total Company
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% Return
1	Net Orig Cost Rate Base	\$1,013,524,659	\$1,013,524,659	\$1,013,524,659
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$70,323,830	\$73,900,333	\$75,085,848
4	Net Income Available	\$69,964,386	\$69,964,386	\$69,964,386
5	Additional Net Income Required	\$359,444	\$3,935,947	\$5,121,462
6	Income Tax Requirement			
7	Required Current Income Tax	\$21,521,758	\$23,728,578	\$24,460,290
8	Current Income Tax Available	\$21,319,519	\$21,319,519	\$21,319,519
9	Additional Current Tax Required	\$202,239	\$2,409,059	\$3,140,771
10	Revenue Requirement	\$561,683	\$6,345,006	\$8,262,233
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$12,272,107	\$12,303,226	\$12,272,107
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$12,833,790	\$18,648,232	\$20,534,340

Missouri-American Water Company
Case No. WR-2015-0301
Total Company
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,025,575,279
2	Less Accumulated Depreciation Reserve		\$479,048,583
3	Net Plant In Service		\$1,546,526,696
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$8,939,805
6	Contributions in Aid of Construction Amortization		\$71,577,060
7	Materials & Supplies		\$4,984,597
8	Prepayments		\$1,800,494
9	Tank Painting Tracker		\$828,601
10	Accrued Pension		\$14,653,704
11	Ozark Meadows Reserve Amortization (Robinett)		\$4,711
12	TOTAL ADD TO NET PLANT IN SERVICE		\$102,788,972
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset		-\$1,097,719
15	State Tax Offset		-\$173,250
16	City Tax Offset		\$0
17	Interest Expense Offset		\$2,200,857
18	Contributions in Aid of Construction		\$286,375,158
19	Customer Advances		\$58,036,357
20	Customer Deposits		\$0
21	Accumulated Deferred Income Tax		\$278,063,069
22	Pension/OPEB Tracker		\$12,953,236
23	Deferred ITC (3%)		\$9,852
24	To Eliminate Negative Rate Base Balance for Saddlebrooke		-\$576,551
25	TOTAL SUBTRACT FROM NET PLANT		\$635,791,009
26	Total Rate Base		\$1,013,524,659

Missouri-American Water Company
Case No. WR-2015-0301
Total Company
Test Year Ending 12-31-2014
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$270,209,718	See Note (1)	See Note (1)	See Note (1)	\$270,209,718	-\$4,554,086	\$265,655,632	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$2,973,792	\$414,767	\$2,559,025	\$0	\$2,973,792	\$230,609	\$3,204,401	\$506,573	\$2,697,828
3	TOTAL PUMPING EXPENSES	\$13,380,253	\$3,266,844	\$10,113,409	\$0	\$13,380,253	\$181,498	\$13,561,751	\$2,525,682	\$11,036,069
4	TOTAL WATER TREATMENT EXPENSES	\$15,159,816	\$3,209,760	\$11,950,056	\$0	\$15,159,816	\$1,742,023	\$16,901,839	\$4,564,987	\$12,336,852
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$19,001,143	\$8,862,337	\$10,138,806	\$0	\$19,001,143	-\$2,089,703	\$16,911,440	\$8,595,070	\$8,316,370
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,563,556	\$2,386,691	\$7,176,865	\$0	\$9,563,556	-\$585,230	\$8,978,326	\$3,079,159	\$5,899,167
7	TOTAL CUSTOMER SERVICE EXPENSES	\$331	\$331	\$0	\$0	\$331	\$1,699	\$2,030	\$2,030	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$64,221,401	\$46,642,081	\$17,579,320	\$0	\$64,221,401	-\$13,005,590	\$51,215,811	\$42,808,089	\$8,407,722
10	TOTAL DEPRECIATION EXPENSE	\$33,070,985	See Note (1)	See Note (1)	See Note (1)	\$33,070,985	\$1,957,977	\$35,028,962	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$16,652,352	\$691,831	\$15,960,521	\$0	\$16,652,352	-\$184,320	\$16,468,032	\$804,082	\$15,663,950
12	TOTAL AMORTIZATION EXPENSE	\$548,539	\$15,592	\$532,947	\$0	\$548,539	-\$349,276	\$199,263	\$15,592	\$183,671
13	TOTAL COLLECTION OPERATIONS EXPENSES	\$1,029	\$923	\$106	\$0	\$1,029	\$21,768	\$22,797	\$923	\$21,874
14	TOTAL COLLECTION MAINT. EXPENSES	\$3,020	\$2,026	\$994	\$0	\$3,020	\$3,186	\$6,206	\$5,208	\$998
15	TOTAL PUMPING OPERATIONS EXPENSES	\$5,020	\$342	\$4,678	\$0	\$5,020	-\$180	\$4,840	\$28	\$4,812
16	TOTAL PUMPING MAINTENANCE EXPENSES	\$65,508	\$6,522	\$58,986	\$0	\$65,508	-\$211	\$65,297	\$6,311	\$58,986
17	TOTAL TREAT. & DISP. OPER. EXPENSE	\$141,571	\$127,592	\$13,979	\$0	\$141,571	-\$7,796	\$133,775	\$119,796	\$13,979
18	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$209,795	\$33,299	\$176,496	\$0	\$209,795	-\$1,393	\$208,402	\$33,314	\$175,088
19	TOTAL WATER TREATMENT EXP - OPER & MTCE	\$787,411	\$137,087	\$650,324	\$0	\$787,411	\$746,449	\$1,533,860	\$517,482	\$1,016,378
20	TOTAL OPERATING EXPENSE	\$175,785,522	\$65,798,025	\$76,916,512	\$0	\$175,785,522	-\$11,338,490	\$164,447,032	\$63,584,326	\$65,833,744
21	NET INCOME BEFORE TAXES	\$94,424,196	\$0	\$0	\$0	\$94,424,196	\$6,784,404	\$101,208,600	\$0	\$0
22	TOTAL INCOME TAXES	-\$485,550	See Note (1)	See Note (1)	See Note (1)	-\$485,550	\$21,805,085	\$21,319,535	See Note (1)	See Note (1)
23	TOTAL DEFERRED INCOME TAXES	\$28,697,201	See Note (1)	See Note (1)	See Note (1)	\$28,697,201	-\$18,772,522	\$9,924,679	See Note (1)	See Note (1)
24	NET OPERATING INCOME	\$66,212,645	\$0	\$0	\$0	\$66,212,645	\$3,751,841	\$69,964,386	\$0	\$0

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

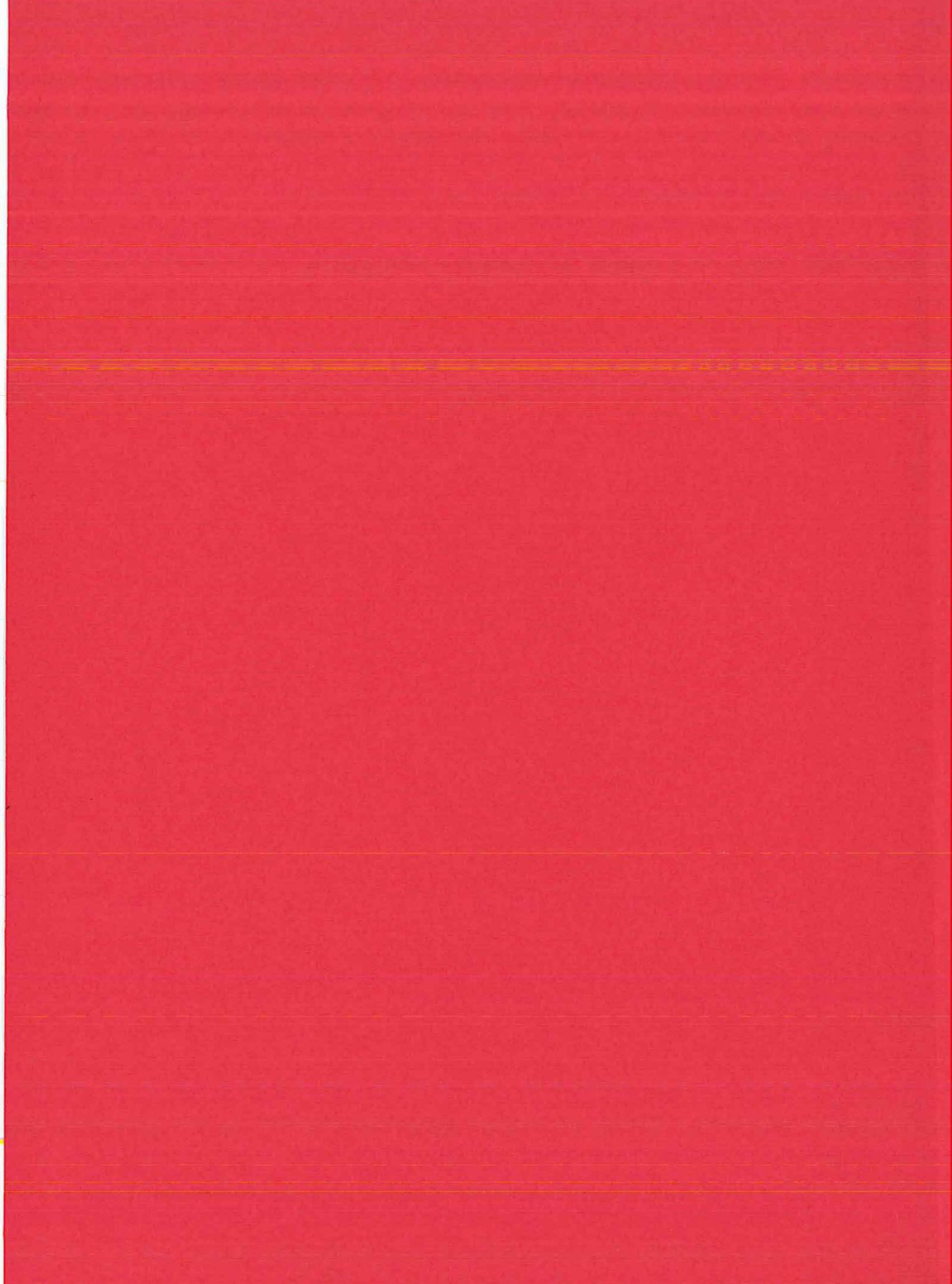


Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2015-0301
Date Prepared: 12/23/2015



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - DIRECT

STAFF ACCOUNTING SCHEDULES

**MISSOURI-AMERICAN WATER COMPANY
TOTAL WATER**

CASE NO. WR-2015-0301

Jefferson City, Missouri

December 2015

Missouri-American Water Company
Case No. WR-2015-0301
Total Water
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% Return
1	Net Orig Cost Rate Base	\$990,406,421	\$990,406,421	\$990,406,421
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$68,719,656	\$72,214,551	\$73,373,017
4	Net Income Available	\$68,346,712	\$68,346,712	\$68,346,712
5	Additional Net Income Required	\$372,944	\$3,867,839	\$5,026,305
6	Income Tax Requirement			
7	Required Current Income Tax	\$20,764,428	\$22,922,044	\$23,637,442
8	Current Income Tax Available	\$20,484,222	\$20,484,222	\$20,484,222
9	Additional Current Tax Required	\$280,206	\$2,437,822	\$3,153,220
10	Revenue Requirement	\$653,150	\$6,305,661	\$8,179,525
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$11,275,866	\$11,275,866	\$11,275,866
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$11,929,016	\$17,581,527	\$19,455,391

Missouri-American Water Company
Case No. WR-2015-0301
Total Water
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,965,577,961
2	Less Accumulated Depreciation Reserve		\$458,448,578
3	Net Plant In Service		\$1,507,129,383
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$8,805,949
6	Contributions in Aid of Construction Amortization		\$56,191,567
7	Materials & Supplies		\$4,961,295
8	Prepayments		\$1,754,622
9	Tank Painting Tracker		\$828,601
10	Accrued Pension		\$14,252,554
11	TOTAL ADD TO NET PLANT IN SERVICE		\$86,794,588
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$1,087,545
14	State Tax Offset		-\$171,448
15	City Tax Offset		\$0
16	Interest Expense Offset		\$2,123,970
17	Contributions in Aid of Construction		\$257,323,989
18	Customer Advances		\$57,978,969
19	Customer Deposits		\$0
20	Accumulated Deferred Income Tax		\$274,871,422
21	Pension/OPEB Tracker		\$12,598,637
22	Deferred ITC (3%)		\$9,852
23	To Eliminate Negative Rate Base Balance for Saddlebrooke		-\$130,296
24	TOTAL SUBTRACT FROM NET PLANT		\$603,517,550
25	Total Rate Base		\$990,406,421

Missouri-American Water Company
Case No. WR-2015-0301
Total Water
Test Year Ending 12-31-2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$238,624	P-2	\$0	\$238,624		\$0	\$238,624
3	302.000	Franchises and Consents - IP	\$43,698	P-3	\$0	\$43,698		\$0	\$43,698
4	303.000	Other Plant & Misc. Equipment - IP	\$1,473,752	P-4	\$0	\$1,473,752		\$0	\$1,473,752
5		TOTAL INTANGIBLE PLANT	\$1,756,074		\$0	\$1,756,074		\$0	\$1,756,074
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$1,739,119	P-7	\$0	\$1,739,119		\$0	\$1,739,119
8	311.000	Structures and Improvements - SSP	\$17,300,032	P-8	\$0	\$17,300,032		\$0	\$17,300,032
9	312.000	Collecting & Impounding Reservoirs	\$119,689	P-9	\$0	\$119,689		\$0	\$119,689
10	313.000	Lake, River and Other Intakes	\$7,342,569	P-10	\$0	\$7,342,569		\$1	\$7,342,570
11	314.000	Wells and Springs	\$7,260,463	P-11	\$0	\$7,260,463		-\$1	\$7,260,462
12	316.000	Supply Mains	\$22,275,704	P-12	\$0	\$22,275,704		\$0	\$22,275,704
13	317.000	Other Water P/E-Supply	\$1,730	P-13	\$0	\$1,730		\$0	\$1,730
14		TOTAL SOURCE OF SUPPLY PLANT	\$56,039,306		\$0	\$56,039,306		\$0	\$56,039,306
15		PUMPING PLANT							
16	320.000	Land and Land Rights - PP	\$494,774	P-16	\$0	\$494,774		\$0	\$494,774
17	321.000	Structures and Improvements - PP	\$18,334,135	P-17	\$0	\$18,334,135		\$0	\$18,334,135
18	322.000	Boiler Plant Equipment	\$0	P-18	\$0	\$0		\$0	\$0
19	323.000	Forces Main	\$2,781,659	P-19	\$0	\$2,781,659		\$0	\$2,781,659
20	324.000	Steam Pumping Equipment	\$111,546	P-20	\$0	\$111,546		\$0	\$111,546
21	325.000	Electric Pumping Equipment	\$64,103,054	P-21	\$0	\$64,103,054		\$0	\$64,103,054
22	326.000	Diesel Pumping Equipment	\$2,621,476	P-22	\$0	\$2,621,476		\$0	\$2,621,476
23	327.000	Hydraulic Pumping Equipment	\$519,583	P-23	\$0	\$519,583		\$0	\$519,583
24	328.000	Other Pumping Equipment	\$2,667,430	P-24	\$0	\$2,667,430		\$0	\$2,667,430
25		TOTAL PUMPING PLANT	\$91,633,657		\$0	\$91,633,657		\$0	\$91,633,657
26		WATER TREATMENT PLANT							
27	330.000	Land and Land Rights - WTP	\$2,316,283	P-27	\$0	\$2,316,283		\$0	\$2,316,283
28	331.000	Structures and Improvements - WTP	\$106,028,490	P-28	\$0	\$106,028,490		\$0	\$106,028,490
29	332.000	Water Treatment Equipment	\$114,112,256	P-29	\$0	\$114,112,256		\$0	\$114,112,256
30	332.400	Water Treatment - Other	\$4,130,862	P-30	\$0	\$4,130,862		\$0	\$4,130,862
31	333.000	Water Treatment Equipment - Other	\$1,473,221	P-31	\$0	\$1,473,221		\$0	\$1,473,221
32		TOTAL WATER TREATMENT PLANT	\$228,061,112		\$0	\$228,061,112		\$0	\$228,061,112
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$5,086,849	P-34	\$0	\$5,086,849		\$209	\$5,086,058
35	341.000	Structures and Improvements - TDP	\$8,324,368	P-35	\$0	\$8,324,368		\$0	\$8,324,368
36	342.000	Distribution Reservoirs and Standpipes	\$33,532,957	P-36	\$0	\$33,532,957		-\$205	\$33,532,752
37	343.000	Transmission & Distribution Mains Conv	\$34,335,074	P-37	\$0	\$34,335,074		\$0	\$34,335,074
38	343.100	Transmission & Distribution Mains < 4"	\$20,715,365	P-38	\$0	\$20,715,365		-\$4	\$20,715,361
39	343.200	Transmission & Distribution Mains 6"-8"	\$732,036,540	P-39	\$0	\$732,036,540		\$0	\$732,036,540
40	343.300	Transmission & Distribution Mains >10"	\$410,601,297	P-40	\$0	\$410,601,297		\$0	\$410,601,297
41	344.000	Fire Mains	\$595,477	P-41	\$0	\$595,477		\$0	\$595,477
42	345.000	Services	\$42,900,854	P-42	\$0	\$42,900,854		\$0	\$42,900,854
43	346.100	Meters - Bronze Case	\$20,464,650	P-43	\$0	\$20,464,650		-\$111	\$20,464,539
44	346.200	Meters - Plastic Case	\$2,958,679	P-44	\$0	\$2,958,679		\$111	\$2,958,790
45	346.300	Meters - Not Class By Type	\$69,852,373	P-45	\$0	\$69,852,373		\$0	\$69,852,373
46	347.000	Meter Installations	\$28,505,869	P-46	\$0	\$28,505,869		\$0	\$28,505,869
47	348.000	Hydrants	\$75,908,414	P-47	\$0	\$75,908,414		\$0	\$75,908,414
48	349.000	Other Transmission & Distribution Plant	\$37,653	P-48	\$0	\$37,653		\$0	\$37,653
49		TOTAL TRANSMISSION & DIST. PLANT	\$1,485,855,419		\$0	\$1,485,855,419		\$0	\$1,485,855,419
50		INCENTIVE COMPENSATION CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$887,640	-\$887,640
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$887,640	-\$887,640
53		GENERAL PLANT							
54	389.000	Land and Land Rights - GP	\$389,178	P-54	\$0	\$389,178		\$0	\$389,178
55	390.000	Structures and Improvements - GP	\$10,867,357	P-55	\$0	\$10,867,357		\$0	\$10,867,357
56	390.100	Office Structures	\$4,350,939	P-56	\$0	\$4,350,939		\$0	\$4,350,939
57	390.200	General Structures - HVAC	\$210,538	P-57	\$0	\$210,538		\$0	\$210,538

Missouri-American Water Company
Case No. WR-2015-0301
Total Water
Test Year Ending 12-31-2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58	390.300	Miscellaneous Structures	\$3,693,920	P-58	\$0	\$3,693,920		\$0	\$3,693,920
59	390.900	Structures & Improvements - Leasehold	\$18,989	P-59	\$0	\$18,989		\$0	\$18,989
60	391.000	Office Furniture and Equipment	\$1,309,526	P-60	\$0	\$1,309,526		-\$361,944	\$947,582
61	391.200	Computer Software & Peripheral Equip	\$4,872,035	P-61	\$0	\$4,872,035		-\$639,578	\$4,232,457
62	391.250	Computer Software	\$51,282,644	P-62	\$0	\$51,282,644		-\$454,381	\$50,828,263
63	391.260	Personal Computer Software	\$0	P-63	\$0	\$0		\$0	\$0
64	391.300	Other Office Equipment	\$551,217	P-64	\$0	\$551,217		-\$377,534	\$173,683
65	392.100	Transportation Equipment - Light Trucks	\$2,271,581	P-65	\$0	\$2,271,581		\$0	\$2,271,581
66	392.200	Transportation Equipment - Heavy Trucks	\$4,669,734	P-66	\$0	\$4,669,734		\$0	\$4,669,734
67	392.300	Transportation Equipment - Cars	\$1,271,943	P-67	\$0	\$1,271,943		\$0	\$1,271,943
68	392.400	Transportation Equipment - Other	\$5,727,864	P-68	\$0	\$5,727,864		\$0	\$5,727,864
69	393.000	Stores Equipment	\$722,411	P-69	\$0	\$722,411		-\$30,189	\$692,222
70	394.000	Tools, Shop & Garage Equipment	\$7,024,509	P-70	\$0	\$7,024,509		-\$1,767,555	\$5,256,954
71	395.000	Laboratory Equipment	\$1,357,262	P-71	\$0	\$1,357,262		-\$662,352	\$694,910
72	396.000	Power Operated Equipment	\$1,400,945	P-72	\$0	\$1,400,945		\$0	\$1,400,945
73	397.000	Communication Equipment - Non-Teleph	\$3,662,905	P-73	\$0	\$3,662,905		-\$690,961	\$3,071,944
74	397.200	Telephone Equipment	\$69,271	P-74	\$0	\$69,271		-\$11,267	\$58,004
75	398.000	Miscellaneous Equipment	\$2,482,663	P-75	\$0	\$2,482,663		-\$216,185	\$2,266,478
76	399.000	Other Tangible Equipment	\$50,408	P-76	\$0	\$50,408		-\$25,860	\$24,548
77		TOTAL GENERAL PLANT	\$108,257,839		\$0	\$108,257,839		-\$5,137,806	\$103,120,033
78		TOTAL PLANT IN SERVICE	\$1,971,603,407		\$0	\$1,971,603,407		-\$6,025,446	\$1,965,577,961

Missouri-American Water Company
Case No. WR-2016-0301
Total Water
Test Year Ending 12-31-2014
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$25,931	P-4	\$0	\$25,931		\$0	\$25,931
5		TOTAL INTANGIBLE PLANT	\$25,931		\$0	\$25,931		\$0	\$25,931
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$5,617,266	P-8	\$0	\$5,617,266		-\$18,657	\$5,598,609
9	312.000	Collecting & Impounding Reservoirs	\$97,015	P-9	\$0	\$97,015		\$159	\$97,174
10	313.000	Lake, River and Other Intakes	-\$451,267	P-10	\$0	-\$451,267		\$1,160,000	\$708,733
11	314.000	Wells and Springs	\$1,488,427	P-11	\$0	\$1,488,427		-\$10,240	\$1,478,187
12	316.000	Supply Mains	\$7,417,755	P-12	\$0	\$7,417,755		-\$1,292,500	\$6,125,255
13	317.000	Other Water P/E-Supply	\$537	P-13	\$0	\$537		\$0	\$537
14		TOTAL SOURCE OF SUPPLY PLANT	\$14,169,733		\$0	\$14,169,733		-\$161,238	\$14,008,496
15		PUMPING PLANT							
16	320.000	Land and Land Rights - PP	\$0	P-16	\$0	\$0		\$0	\$0
17	321.000	Structures and Improvements - PP	\$5,778,249	P-17	\$0	\$5,778,249		\$9,000	\$5,787,249
18	322.000	Boiler Plant Equipment	\$81	P-18	\$0	\$81		\$597	\$678
19	323.000	Forces Main	\$430,632	P-19	\$0	\$430,632		\$20,000	\$450,632
20	324.000	Steam Pumping Equipment	\$15,127	P-20	\$0	\$15,127		\$10,000	\$25,127
21	325.000	Electric Pumping Equipment	\$22,857,555	P-21	\$0	\$22,857,555		\$185,474	\$23,043,029
22	326.000	Diesel Pumping Equipment	\$1,711,747	P-22	\$0	\$1,711,747		\$20,000	\$1,731,747
23	327.000	Hydraulic Pumping Equipment	\$28,999	P-23	\$0	\$28,999		\$41,000	\$69,999
24	328.000	Other Pumping Equipment	\$350,453	P-24	\$0	\$350,453		\$5,000	\$355,453
25		TOTAL PUMPING PLANT	\$31,172,843		\$0	\$31,172,843		\$291,071	\$31,463,914
26		WATER TREATMENT PLANT							
27	330.000	Land and Land Rights - WTP	-\$2,168	P-27	\$0	-\$2,168		\$2,168	\$0
28	331.000	Structures and Improvements - WTP	\$35,685,723	P-28	\$0	\$35,685,723		-\$513,898	\$35,171,825
29	332.000	Water Treatment Equipment	\$47,779,261	P-29	\$0	\$47,779,261		-\$1,030,001	\$46,749,260
30	332.400	Water Treatment - Other	-\$1,868,013	P-30	\$0	-\$1,868,013		\$2,540,000	\$671,987
31	333.000	Water Treatment Equipment - Other	\$524,474	P-31	\$0	\$524,474		\$6,323	\$530,797
32		TOTAL WATER TREATMENT PLANT	\$82,119,277		\$0	\$82,119,277		\$1,004,592	\$83,123,869
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$363	P-34	\$0	\$363		-\$363	\$0
35	341.000	Structures and Improvements - TDP	\$5,020,975	P-35	\$0	\$5,020,975		\$0	\$5,020,975
36	342.000	Distribution Reservoirs and Standpipes	\$13,540,614	P-36	\$0	\$13,540,614		-\$26,173	\$13,514,441
37	343.000	Transmission & Distribution Mains Conv	\$21,182,674	P-37	\$0	\$21,182,674		-\$2,667,437	\$18,515,237
38	343.100	Transmission & Distribution Mains < 4"	\$1,525,865	P-38	\$0	\$1,525,865		\$1,079,000	\$2,604,865
39	343.200	Transmission & Distribution Mains 6"-8"	\$119,851,163	P-39	\$0	\$119,851,163		-\$681,919	\$119,169,244
40	343.300	Transmission & Distribution Mains >10"	\$80,131,732	P-40	\$0	\$80,131,732		-\$434,027	\$79,697,705
41	344.000	Fire Mains	\$145,681	P-41	\$0	\$145,681		\$0	\$145,681
42	345.000	Services	\$10,630,435	P-42	\$0	\$10,630,435		\$200,000	\$10,830,435
43	346.100	Meters - Bronze Case	\$713,899	P-43	\$0	\$713,899		\$84,997	\$798,896
44	346.200	Meters - Plastic Case	-\$162,244	P-44	\$0	-\$162,244		\$1,120,006	\$957,762
45	346.300	Meters - Not Class By Type	\$12,397,130	P-45	\$0	\$12,397,130		\$195,000	\$12,592,130
46	347.000	Meter Installations	\$12,389,534	P-46	\$0	\$12,389,534		\$39,000	\$12,428,534
47	348.000	Hydrants	\$21,091,885	P-47	\$0	\$21,091,885		-\$20,000	\$21,071,885
48	349.000	Other Transmission & Distribution Plant	\$10,435	P-48	\$0	\$10,435		\$2,677	\$13,112
49		TOTAL TRANSMISSION & DIST. PLANT	\$298,470,141		\$0	\$298,470,141		-\$1,099,239	\$297,370,902
50		INCENTIVE COMPENSATION CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$58,687	-\$58,687
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$58,687	-\$58,687
53		GENERAL PLANT							
54	389.000	Land and Land Rights - GP	\$0	P-54	\$0	\$0		\$0	\$0
55	390.000	Structures and Improvements - GP	\$597,417	P-55	\$0	\$597,417		\$1,019,599	\$1,617,016
56	390.100	Office Structures	\$3,336,387	P-56	\$0	\$3,336,387		-\$1,675,814	\$1,660,573
57	390.200	General Structures - HVAC	\$28,849	P-57	\$0	\$28,849		\$0	\$28,849
58	390.300	Miscellaneous Structures	\$978,906	P-58	\$0	\$978,906		\$0	\$978,906

Missouri-American Water Company
Case No. WR-2015-0301
Total Water
Test Year Ending 12-31-2014
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59	390.900	Structures & Improvements - Leasehold	\$175,032	P-59	\$0	\$175,032		-\$84,935	\$90,097
60	391.000	Office Furniture and Equipment	\$1,025,649	P-60	\$0	\$1,025,649		-\$359,834	\$665,815
61	391.200	Computer Software & Peripheral Equip	\$941,306	P-61	\$0	\$941,306		-\$84,162	\$857,144
62	391.250	Computer Software	\$11,662,919	P-62	\$0	\$11,662,919		\$1,011,704	\$12,674,623
63	391.260	Personal Computer Software	\$76,843	P-63	\$0	\$76,843		-\$72,293	\$4,550
64	391.300	Other Office Equipment	\$317,232	P-64	\$0	\$317,232		-\$154,404	\$162,828
65	392.100	Transportation Equipment - Light Trucks	\$859,304	P-65	\$0	\$859,304		\$76,834	\$936,138
66	392.200	Transportation Equipment - Heavy Trucks	\$4,158,477	P-66	\$0	\$4,158,477		\$37,823	\$4,196,300
67	392.300	Transportation Equipment - Cars	\$2,102,581	P-67	\$0	\$2,102,581		\$0	\$2,102,581
68	392.400	Transportation Equipment - Other	\$673,304	P-68	\$0	\$673,304		\$46,166	\$719,470
69	393.000	Stores Equipment	-\$165,032	P-69	\$0	-\$165,032		\$313,061	\$148,029
70	394.000	Tools, Shop & Garage Equipment	\$3,770,419	P-70	\$0	\$3,770,419		-\$1,550,423	\$2,219,996
71	396.000	Laboratory Equipment	\$591,716	P-71	\$0	\$591,716		-\$253,841	\$337,875
72	396.000	Power Operated Equipment	\$1,400,581	P-72	\$0	\$1,400,581		-\$38,000	\$1,362,581
73	397.000	Communication Equipment - Non-Teleph	\$1,556,421	P-73	\$0	\$1,556,421		-\$512,172	\$1,044,249
74	397.200	Telephone Equipment	\$76,925	P-74	\$0	\$76,925		-\$19,804	\$57,121
75	398.000	Miscellaneous Equipment	\$788,600	P-75	\$0	\$788,600		-\$154,525	\$634,075
76	399.000	Other Tangible Equipment	-\$280,997	P-76	\$0	-\$280,997		\$296,335	\$15,338
77		TOTAL GENERAL PLANT	\$34,672,839		\$0	\$34,672,839		-\$2,158,685	\$32,514,154
78		TOTAL DEPRECIATION RESERVE	\$460,630,764		\$0	\$460,630,764		\$2,182,186	\$458,448,578

Total Water
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$179,671,349	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$179,671,349	100.00%	-\$6,504,370	\$173,166,979	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$48,562,744			Rev-3		\$48,562,744	100.00%	-\$2,553,671	\$46,009,073		
Rev-4	461.000	Industrial	\$14,932,786			Rev-4		\$14,932,786	100.00%	\$1,090,894	\$16,023,680		
Rev-5	462.000	Private Fire Protection	\$4,270,110			Rev-5		\$4,270,110	100.00%	\$152,014	\$4,422,124		
Rev-6	463.000	Public Fire Protection	\$174			Rev-6		\$174	100.00%	\$0	\$174		
Rev-7	464.000	Other Public Auth.	\$4,978,013			Rev-7		\$4,978,013	100.00%	\$70,814	\$5,048,827		
Rev-8	466.000	Sales for Resale	\$10,205,160			Rev-8		\$10,205,160	100.00%	\$48,630	\$10,253,790		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$3,973,342			Rev-9		\$3,973,342	100.00%	-\$570,399	\$3,402,943		
Rev-10		TOTAL OPERATING REVENUES	\$266,693,678					\$266,693,678		-\$8,266,088	\$258,427,590		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$190	\$190	\$190	\$0
3	601.000	Operation Labor & Expenses	\$462,206	\$89,720	\$372,486	E-3	\$0	\$462,206	100.00%	\$24	\$462,230	\$89,905	\$372,325
4	602.000	Purchased Water	\$851,509	\$0	\$851,509	E-4	\$0	\$851,509	100.00%	\$101,081	\$952,590	\$0	\$952,590
5	603.000	Miscellaneous Expenses	\$1,305,593	\$91	\$1,305,502	E-5	\$0	\$1,305,593	100.00%	\$37,901	\$1,343,494	\$91	\$1,343,403
6	604.000	Rents - SSE	\$2,688	\$0	\$2,688	E-6	\$0	\$2,688	100.00%	\$0	\$2,688	\$0	\$2,688
7	610.000	Maint. Supervision & Engineering	\$54	\$54	\$0	E-7	\$0	\$54	100.00%	\$648	\$702	\$702	\$0
8	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$215	\$215	\$0	E-9	\$0	\$215	100.00%	\$234	\$449	\$449	\$0
10	613.000	Labor Maint - Source of Supply - Lake	\$367	\$367	\$0	E-10	\$0	\$367	100.00%	\$206	\$573	\$573	\$0
11	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$94,738	\$93,881	\$857	E-11	\$0	\$94,738	100.00%	\$18,798	\$113,536	\$112,679	\$857
12	615.000	Labor Maint - Source of Supply - Infill Gallery	\$536	\$536	\$0	E-12	\$0	\$536	100.00%	-\$84	\$452	\$452	\$0
13	616.000	Labor Maint Src of Supply - Supply Mains	\$1,010	\$1,010	\$0	E-13	\$0	\$1,010	100.00%	-\$873	\$137	\$137	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$254,876	\$228,893	\$25,983	E-14	\$0	\$254,876	100.00%	\$72,484	\$327,360	\$301,395	\$25,965
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$2,973,792	\$414,767	\$2,559,025		\$0	\$2,973,792		\$230,609	\$3,204,401	\$506,573	\$2,697,828
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$87,553	\$87,553	\$0	E-17	\$0	\$87,553	100.00%	\$13,395	\$100,948	\$100,948	\$0
18	621.000	Fuel for Power Production	\$12,145	\$0	\$12,145	E-18	\$0	\$12,145	100.00%	\$1,205	\$13,350	\$0	\$13,350
19	622.000	Power Production Labor & Expenses	\$588	\$588	\$0	E-19	\$0	\$588	100.00%	-\$589	-\$1	-\$1	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$9,945,900	\$0	\$9,945,900	E-20	\$0	\$9,945,900	100.00%	\$921,455	\$10,867,355	\$0	\$10,867,355
21	624.000	Pumping Labor and Expenses	\$2,362,961	\$2,345,061	\$17,900	E-21	\$0	\$2,362,961	100.00%	-\$534,258	\$1,828,703	\$1,810,803	\$17,900
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$7,915	\$0	\$7,915	E-23	\$0	\$7,915	100.00%	\$0	\$7,915	\$0	\$7,915
24	627.000	Rents - PE	\$2,415	\$0	\$2,415	E-24	\$0	\$2,415	100.00%	\$0	\$2,415	\$0	\$2,415
25	630.000	Maint. Supervision & Engineering - PE	\$97,783	\$97,783	\$0	E-25	\$0	\$97,783	100.00%	-\$4,770	\$93,013	\$93,013	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$703,385	\$615,333	\$88,052	E-26	\$0	\$703,385	100.00%	-\$385,628	\$317,757	\$229,705	\$88,052
27	632.000	Maint. of Power Production Equipment	\$429	\$429	\$0	E-27	\$0	\$429	100.00%	-\$412	\$17	\$17	\$0
28	633.000	Maint. of Pumping Equipment	\$159,179	\$120,097	\$39,082	E-28	\$0	\$159,179	100.00%	\$171,100	\$330,279	\$291,197	\$39,082
29		TOTAL PUMPING EXPENSES	\$13,380,253	\$3,266,844	\$10,113,409		\$0	\$13,380,253		\$181,498	\$13,561,751	\$2,525,682	\$11,036,069
30		WATER TREATMENT EXPENSES											
31	640.000	Operation Supervision & Engineer. - WTE	\$218,144	\$218,144	\$0	E-31	\$0	\$218,144	100.00%	-\$2,398	\$215,746	\$215,746	\$0
32	641.000	Chemicals - WTE	\$9,350,089	\$0	\$9,350,089	E-32	\$0	\$9,350,089	100.00%	\$620,891	\$9,970,980	\$0	\$9,970,980
33	642.000	Operation Labor & Expenses - WTE	\$1,765,933	\$1,430,860	\$334,173	E-33	\$0	\$1,765,933	100.00%	\$1,314,278	\$3,079,311	\$2,745,169	\$334,142
34	643.000	Miscellaneous Expenses - WTE	\$1,307,277	\$111,258	\$1,296,019	E-34	\$0	\$1,307,277	100.00%	-\$233,470	\$1,073,807	\$111,258	\$1,062,549
35	644.000	Rents - WTE	\$41,277	\$0	\$41,277	E-35	\$0	\$41,277	100.00%	-\$394	\$40,883	\$0	\$40,883
36	650.000	Maint. Supervision & Engineering - WTE	\$1,564,976	\$1,545,613	\$19,363	E-36	\$0	\$1,564,976	100.00%	\$45,607	\$1,610,583	\$1,591,220	\$19,363
37	651.000	Maint. of Structures & Improvements - WTE	\$72	\$72	\$0	E-37	\$0	\$72	100.00%	-\$71	\$1	\$1	\$0

Total water
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E- Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	652.000	Maint. of Water Treatment Equipment - WTE	\$912,948	\$3,813	\$909,135	E-38	\$0	\$912,948	100.00%	-\$2,220	\$910,728	\$1,593	\$909,135
39		TOTAL WATER TREATMENT EXPENSES	\$15,159,816	\$3,209,760	\$11,950,056		\$0	\$15,159,816		\$1,742,023	\$16,901,839	\$4,564,987	\$12,336,852
40		TRANSMISSION & DIST. EXPENSES											
41	660.000	Operation Supervision & Engineering - TDE	\$496,830	\$496,830	\$0	E-41	\$0	\$496,830	100.00%	-\$329,203	\$167,627	\$167,627	\$0
42	661.000	Storage Facilities Expenses - TDE	\$43,024	\$43,024	\$0	E-42	\$0	\$43,024	100.00%	-\$37,688	\$5,336	\$5,336	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$1,865,523	\$1,851,446	\$14,077	E-43	\$0	\$1,865,523	100.00%	\$126,936	\$1,992,459	\$1,978,382	\$14,077
44	663.000	Meter Expenses - TDE	\$964,280	\$955,117	\$9,163	E-44	\$0	\$964,280	100.00%	\$34,210	\$998,490	\$989,327	\$9,163
45	664.000	Customer Installations Expenses - TDE	\$640,548	\$640,503	\$45	E-45	\$0	\$640,548	100.00%	-\$112,341	\$528,207	\$528,162	\$45
46	665.000	Miscellaneous Expenses - TDE	\$3,089,974	\$2,014,090	\$1,075,884	E-46	\$0	\$3,089,974	100.00%	\$21,764	\$3,111,738	\$2,016,952	\$1,094,786
47	666.000	Rents - TDE	\$67,225	\$0	\$67,225	E-47	\$0	\$67,225	100.00%	\$0	\$67,225	\$0	\$67,225
48	670.000	Maint. Supervision and Engineering - TDE	\$97,729	\$97,279	\$450	E-48	\$0	\$97,729	100.00%	-\$37,049	\$60,680	\$60,230	\$450
49	671.000	Maint. of Structures & Improvements - TDE	\$24,111	\$23,610	\$501	E-49	\$0	\$24,111	100.00%	-\$23,444	\$667	\$166	\$501
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$1,448	\$1,448	\$0	E-50	\$0	\$1,448	100.00%	-\$918	\$530	\$530	\$0
51	673.000	Maint. of Transmission & Distribution Mains	\$6,634,925	\$503,386	\$6,131,539	E-51	\$0	\$6,634,925	100.00%	-\$1,860,721	\$4,774,204	\$338,487	\$4,435,717
52	674.000	Maint. of Fire Mains - TDE	\$202	\$202	\$0	E-52	\$0	\$202	100.00%	\$1,188	\$1,390	\$1,390	\$0
53	675.000	Maint. of Services - TDE	\$284,735	\$282,998	\$1,737	E-53	\$0	\$284,735	100.00%	\$140,341	\$425,076	\$423,339	\$1,737
54	676.000	Maint. of Meters - TDE	\$240,020	\$238,528	\$1,492	E-54	\$0	\$240,020	100.00%	-\$17,032	\$222,988	\$218,532	\$4,456
55	677.000	Maint. of Hydrants - TDE	\$327,377	\$326,821	\$556	E-55	\$0	\$327,377	100.00%	\$49,498	\$376,875	\$376,319	\$556
56	678.000	Maint. of Miscellaneous Plant - TDE	\$4,223,192	\$1,387,055	\$2,836,137	E-56	\$0	\$4,223,192	100.00%	-\$45,244	\$4,177,948	\$1,480,291	\$2,687,657
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$19,001,143	\$8,862,337	\$10,138,806		\$0	\$19,001,143		-\$2,089,703	\$16,911,440	\$8,595,070	\$8,316,370
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision & Engineering - CAE	\$60,108	\$60,108	\$0	E-59	\$0	\$60,108	100.00%	\$4,902	\$65,010	\$65,010	\$0
60	902.000	Meter Reading Expenses - CAE	\$1,667,505	\$1,660,479	\$7,026	E-60	\$0	\$1,667,505	100.00%	\$445,694	\$2,113,199	\$2,106,108	\$7,091
61	903.000	Cust. Rec & Collection - CAE	\$3,155,212	\$645,188	\$2,510,024	E-61	\$0	\$3,155,212	100.00%	\$214,046	\$3,369,258	\$829,281	\$2,539,977
62	904.000	Uncollectible Accounts - CAE	\$4,589,854	\$4	\$4,589,850	E-62	\$0	\$4,589,854	100.00%	-\$1,395,355	\$3,194,499	\$106	\$3,194,393
63	905.000	Misc. Customer Accounts Expense - CAE	\$72,252	\$20,231	\$52,021	E-63	\$0	\$72,252	100.00%	-\$5,590	\$66,662	\$14,538	\$52,124
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,544,931	\$2,386,010	\$7,158,921		\$0	\$9,544,931		-\$736,303	\$8,808,628	\$3,015,043	\$5,793,585
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$331	\$331	\$0	E-66	\$0	\$331	100.00%	\$265	\$596	\$596	\$0
67		TOTAL CUSTOMER SERVICE EXPENSES	\$331	\$331	\$0		\$0	\$331		\$265	\$596	\$596	\$0
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$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 Salaries	\$7,748,715	\$7,748,715	\$0	E-72	\$0	\$7,748,715	100.00%	-\$1,350,152	\$6,398,563	\$6,449,624	-\$51,061
73	921.000	Office Supplies & Expense	\$1,901,148	\$35,075	\$1,866,073	E-73	\$0	\$1,901,148	100.00%	-\$75,098	\$1,826,050	\$4,917	\$1,821,133
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	\$31,435,547	\$27,336,918	\$4,098,629	E-75	\$0	\$31,435,547	100.00%	-\$7,230,070	\$24,205,477	\$27,345,983	-\$3,140,506
76	924.000	Property Insurance	\$5,390,587	\$684	\$5,389,903	E-76	\$0	\$5,390,587	100.00%	-\$1,377,259	\$4,013,328	\$684	\$4,012,644
77	925.000	Injuries & Damages	\$51,420	\$1,675	\$49,745	E-77	\$0	\$51,420	100.00%	\$551	\$51,971	\$1,675	\$50,296
78	926.000	Employee Pensions & Benefits	\$13,225,101	\$10,727,116	\$2,497,985	E-78	\$0	\$13,225,101	100.00%	-\$2,633,524	\$10,591,577	\$7,919,096	\$2,672,481
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$384,332	\$0	\$384,332	E-80	\$0	\$384,332	100.00%	-\$361,997	\$22,335	\$0	\$22,335
81	929.000	Duplicate Charges	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$20,924	\$984	\$19,940	E-82	\$0	\$20,924	100.00%	-\$20,349	\$575	\$984	-\$409
83	930.200	Misc. General Expense	\$2,073,214	\$30,154	\$2,043,060	E-83	\$0	\$2,073,214	100.00%	-\$801,953	\$1,271,261	\$30,150	\$1,241,111

Total Water
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
84	930.300	Research & Development Expenses - AGE	\$82,715	\$1,042	\$81,673	E-84	\$0	\$82,715	100.00%	-\$2,100	\$80,615	\$1,042	\$79,573
85	931.000	Rents - AGE	\$297,282	\$0	\$297,282	E-85	\$0	\$297,282	100.00%	-\$84,341	\$202,941	\$0	\$202,941
86	932.000	Maint. of General Plant - AGE	\$672,558	\$8,251	\$664,307	E-86	\$0	\$672,558	100.00%	\$261,723	\$934,281	\$266,629	\$667,652
87		TOTAL ADMIN. & GENERAL EXPENSES	\$63,283,543	\$45,890,614	\$17,392,929		\$0	\$63,283,543		-\$13,684,569	\$49,598,974	\$42,040,784	\$7,558,190
88		DEPRECIATION EXPENSE											
89	403.000	Depreciation Expense, Dep. Exp.	\$32,313,006	See note (1)	See note (1)	E-89	See note (1)	\$32,313,006	100.00%	\$5,418,172	\$37,731,178	See note (1)	See note (1)
90	403.000	CIAC Depreciation Offset	\$0			E-90	\$0	\$0	0.00%	-\$3,930,087	-\$3,930,087		
91		TOTAL DEPRECIATION EXPENSE	\$32,313,006	\$0	\$0		\$0	\$32,313,006		\$1,488,085	\$33,801,091	\$0	\$0
92		OTHER OPERATING EXPENSES											
93	403.800	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-93	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
94	408.000	Property Taxes	\$12,509,116	\$290,238	\$12,218,878	E-94	\$0	\$12,509,116	100.00%	-\$169	\$12,508,947	\$290,238	\$12,218,709
95	408.100	Payroll Taxes	\$1,895,787	\$288,957	\$1,606,830	E-95	\$0	\$1,895,787	100.00%	\$92,164	\$1,987,951	\$381,121	\$1,606,830
96	408.000	Gross Receipts Tax	\$9,141	\$0	\$9,141	E-96	\$0	\$9,141	100.00%	-\$65	\$9,076	\$0	\$9,076
97	408.100	PSC Assessment	\$2,168,571	\$33,975	\$2,134,596	E-97	\$0	\$2,168,571	100.00%	\$0	\$2,168,571	\$33,975	\$2,134,596
98	408.100	Other General Taxes	\$9,654	\$19,320	-\$9,666	E-98	\$0	\$9,654	100.00%	-\$348,079	-\$338,425	\$19,320	-\$357,745
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$16,592,269	\$632,490	\$15,959,779		\$0	\$16,592,269		-\$256,149	\$16,336,120	\$724,654	\$15,611,466
101		AMORTIZATION EXPENSE											
102	0.000	Amortization Exp	\$529,161	\$15,592	\$513,569	E-102	\$0	\$529,161	100.00%	-\$506,380	\$22,781	\$15,592	\$7,189
103	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$165,721	\$165,721	\$0	\$165,721
104		TOTAL AMORTIZATION EXPENSE	\$529,161	\$15,592	\$513,569		\$0	\$529,161		-\$340,659	\$188,502	\$15,592	\$172,910
105		TOTAL OPERATING EXPENSE	\$172,778,245	\$64,678,745	\$76,786,494		\$0	\$172,778,245		-\$13,464,803	\$159,313,442	\$61,998,991	\$63,623,270
106		NET INCOME BEFORE TAXES	\$93,815,433	\$0	\$0		\$0	\$93,815,433		\$5,198,815	\$99,014,248	\$0	\$0
107		INCOME TAXES											
108	0.000	Current Income Taxes	-\$484,249	See note (1)	See note (1)	E-108	See note (1)	-\$484,249	100.00%	\$20,968,471	\$20,484,222	See note (1)	See note (1)
109	409.100	State Income Taxes	\$536			E-109	\$0	\$536	100.00%	\$0	\$536	\$0	\$0
110		TOTAL INCOME TAXES	-\$483,713	\$0	\$0		\$0	-\$483,713		\$20,968,471	\$20,484,758	\$0	\$0
111		DEFERRED INCOME TAXES											
112	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$28,797,520	See note (1)	See note (1)	E-112	See note (1)	\$28,797,520	100.00%	-\$18,484,343	\$10,313,177	See note (1)	See note (1)
113	0.000	Amortization of Deferred ITC	-\$130,399			E-113	\$0	-\$130,399	100.00%	\$0	-\$130,399	\$0	\$0
114		TOTAL DEFERRED INCOME TAXES	\$28,667,121	\$0	\$0		\$0	\$28,667,121		-\$18,484,343	\$10,182,778	\$0	\$0
115		NET OPERATING INCOME	\$65,632,025	\$0	\$0		\$0	\$65,632,025		\$2,714,687	\$68,346,712	\$0	\$0

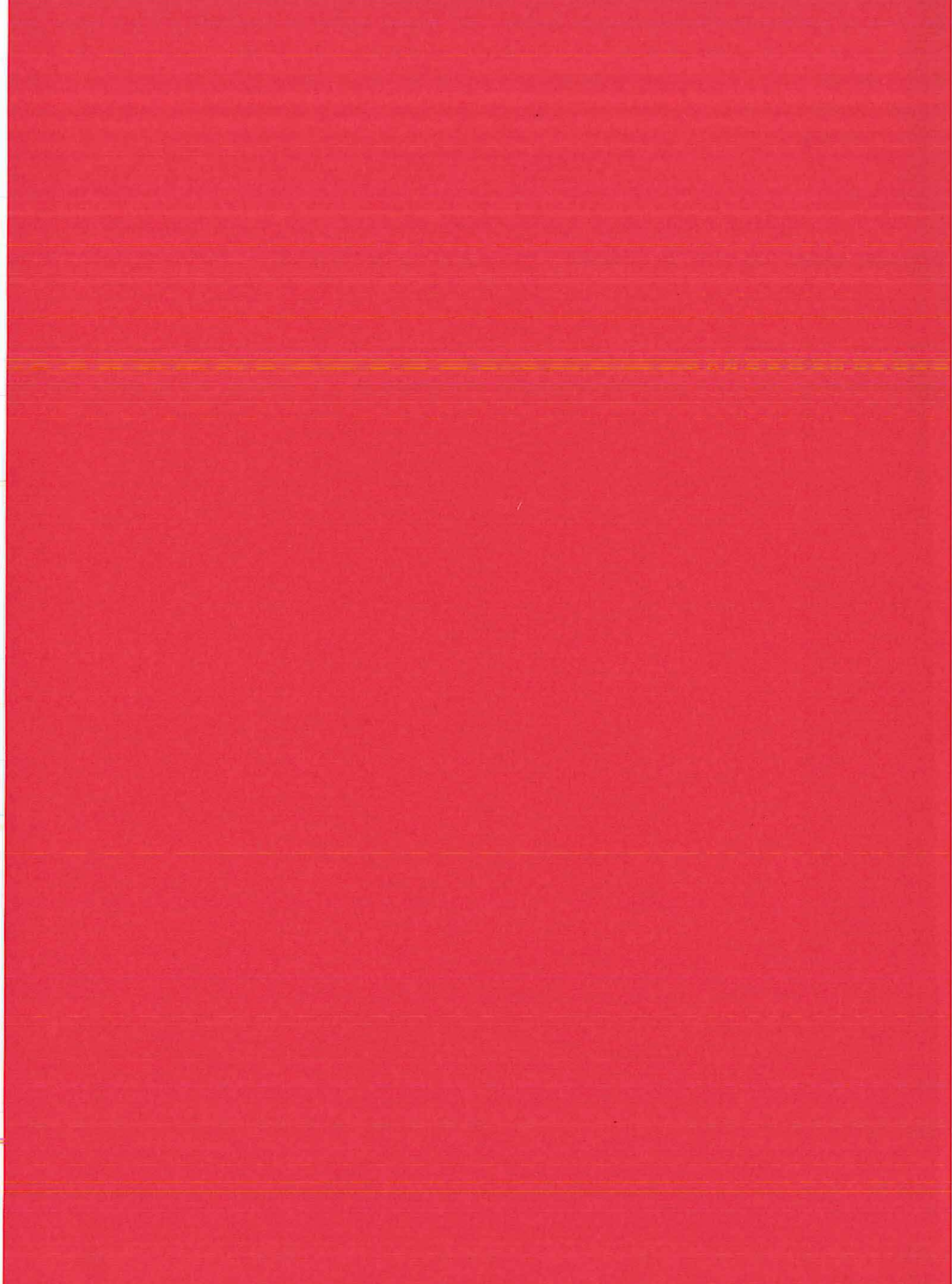


Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2015-0301
Date Prepared: 12/23/2015



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - DIRECT

STAFF ACCOUNTING SCHEDULES

**MISSOURI-AMERICAN WATER COMPANY
WATER DISTRICT #1
ANNA MEADOWS, REDFIELD
JEFFERSON CITY
MEXICO
ST. LOUIS METRO**

CASE NO. WR-2015-0301

Jefferson City, Missouri

December 2015

Missouri-American Water Company
Case No. WR-2015-0301
Water District # 1
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% Return
1	Net Orig Cost Rate Base	\$802,731,795	\$802,731,795	\$802,731,795
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$55,696,913	\$58,529,318	\$59,468,205
4	Net Income Available	\$51,636,003	\$51,636,003	\$51,636,003
5	Additional Net Income Required	\$4,060,910	\$6,893,315	\$7,832,202
6	Income Tax Requirement			
7	Required Current Income Tax	\$16,846,498	\$18,606,493	\$19,189,895
8	Current Income Tax Available	\$14,309,710	\$14,309,710	\$14,309,710
9	Additional Current Tax Required	\$2,536,788	\$4,296,783	\$4,880,185
10	Revenue Requirement	\$6,597,698	\$11,190,098	\$12,712,387
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$9,391,227	\$9,391,227	\$9,391,227
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$15,988,925	\$20,581,325	\$22,103,614

Missouri-American Water Company
Case No. WR-2015-0301
Water District # 1
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,582,664,187
2	Less Accumulated Depreciation Reserve		\$369,486,824
3	Net Plant In Service		\$1,213,177,363
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$6,533,621
6	Contributions in Aid of Construction Amortization		\$47,523,348
7	Materials & Supplies		\$4,073,523
8	Prepayments		\$1,463,717
9	Tank Painting Tracker		\$600,527
10	Accrued Pension		\$11,738,669
11	TOTAL ADD TO NET PLANT IN SERVICE		\$71,933,405
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$1,032,553
14	State Tax Offset		-\$162,361
15	City Tax Offset		\$0
16	Interest Expense Offset		\$1,500,438
17	Contributions in Aid of Construction		\$202,793,126
18	Customer Advances		\$47,648,451
19	Customer Deposits		\$0
20	Accumulated Deferred Income Tax		\$221,255,398
21	Pension/OPEB Tracker		\$10,376,474
22	Deferred ITC (3%)		\$0
23	TOTAL SUBTRACT FROM NET PLANT		\$482,378,973
24	Total Rate Base		\$802,731,795

Missouri-American Water Company
Case No. WR-2015-0301
Water District # 1
Test Year Ending 12-31-2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$177,537	P-2	\$0	\$177,537		\$0	\$177,537
3	302.000	Franchises and Consents - IP	\$12,573	P-3	\$0	\$12,573		\$0	\$12,573
4	303.000	Other Plant & Misc. Equipment - IP	\$946,787	P-4	\$0	\$946,787		\$0	\$946,787
5		TOTAL INTANGIBLE PLANT	\$1,136,897		\$0	\$1,136,897		\$0	\$1,136,897
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$108,388	P-7	\$0	\$108,388		\$0	\$108,388
8	311.000	Structures and Improvements - SSP	\$9,307,488	P-8	\$0	\$9,307,488		\$0	\$9,307,488
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0		\$0	\$0
10	313.000	Lake, River and Other Intakes	\$6,762,967	P-10	\$0	\$6,762,967		\$1	\$6,762,968
11	314.000	Wells and Springs	\$1,299,753	P-11	\$0	\$1,299,753		-\$1	\$1,299,752
12	316.000	Supply Mains	\$7,971,855	P-12	\$0	\$7,971,855		\$0	\$7,971,855
13	317.000	Other Water P/E-Supply	\$1,730	P-13	\$0	\$1,730		\$0	\$1,730
14		TOTAL SOURCE OF SUPPLY PLANT	\$25,452,181		\$0	\$25,452,181		\$0	\$25,452,181
15		PUMPING PLANT							
16	320.000	Land and Land Rights - PP	\$345,305	P-16	\$0	\$345,305		\$0	\$345,305
17	321.000	Structures and Improvements - PP	\$12,569,166	P-17	\$0	\$12,569,166		\$0	\$12,569,166
18	322.000	Boiler Plant Equipment	\$0	P-18	\$0	\$0		\$0	\$0
19	323.000	Forces Main	\$2,023,280	P-19	\$0	\$2,023,280		\$0	\$2,023,280
20	324.000	Steam Pumping Equipment	\$14,730	P-20	\$0	\$14,730		\$0	\$14,730
21	325.000	Electric Pumping Equipment	\$51,217,541	P-21	\$0	\$51,217,541		\$0	\$51,217,541
22	326.000	Diesel Pumping Equipment	\$2,142,187	P-22	\$0	\$2,142,187		\$0	\$2,142,187
23	327.000	Hydraulic Pumping Equipment	\$311,453	P-23	\$0	\$311,453		\$0	\$311,453
24	328.000	Other Pumping Equipment	\$926,778	P-24	\$0	\$926,778		\$0	\$926,778
25		TOTAL PUMPING PLANT	\$69,550,440		\$0	\$69,550,440		\$0	\$69,550,440
26		WATER TREATMENT PLANT							
27	330.000	Land and Land Rights - WTP	\$1,955,216	P-27	\$0	\$1,955,216		\$0	\$1,955,216
28	331.000	Structures and Improvements - WTP	\$63,584,920	P-28	\$0	\$63,584,920		\$0	\$63,584,920
29	332.000	Water Treatment Equipment	\$70,230,745	P-29	\$0	\$70,230,745		\$0	\$70,230,745
30	332.400	Water Treatment - Other	\$3,626,112	P-30	\$0	\$3,626,112		\$0	\$3,626,112
31	333.000	Water Treatment Equipment - Other	\$23,864	P-31	\$0	\$23,864		\$0	\$23,864
32		TOTAL WATER TREATMENT PLANT	\$139,420,857		\$0	\$139,420,857		\$0	\$139,420,857
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$4,751,734	P-34	\$0	\$4,751,734		\$4	\$4,751,738
35	341.000	Structures and Improvements - TDP	\$6,413,297	P-35	\$0	\$6,413,297		\$0	\$6,413,297
36	342.000	Distribution Reservoirs and Standpipes	\$19,941,951	P-36	\$0	\$19,941,951		-\$4	\$19,941,947
37	343.000	Transmission & Distribution Mains Conv	\$24,916,314	P-37	\$0	\$24,916,314		\$0	\$24,916,314
38	343.100	Transmission & Distribution Mains < 4"	\$8,694,389	P-38	\$0	\$8,694,389		\$0	\$8,694,389
39	343.200	Transmission & Distribution Mains 6"-8"	\$678,434,411	P-39	\$0	\$678,434,411		\$0	\$678,434,411
40	343.300	Transmission & Distribution Mains >10"	\$345,095,920	P-40	\$0	\$345,095,920		\$0	\$345,095,920
41	344.000	Fire Mains	\$374,899	P-41	\$0	\$374,899		\$0	\$374,899
42	345.000	Services	\$14,274,998	P-42	\$0	\$14,274,998		\$0	\$14,274,998
43	346.100	Meters - Bronze Case	\$10,844,880	P-43	\$0	\$10,844,880		\$0	\$10,844,880
44	346.200	Meters - Plastic Case	\$1,735,436	P-44	\$0	\$1,735,436		\$0	\$1,735,436
45	346.300	Meters - Not Class By Type	\$66,530,105	P-45	\$0	\$66,530,105		\$0	\$66,530,105
46	347.000	Meter Installations	\$17,998,460	P-46	\$0	\$17,998,460		\$0	\$17,998,460
47	348.000	Hydrants	\$67,462,506	P-47	\$0	\$67,462,506		\$0	\$67,462,506
48	349.000	Other Transmission & Distribution Plant	\$9,563	P-48	\$0	\$9,563		\$0	\$9,563
49		TOTAL TRANSMISSION & DIST. PLANT	\$1,267,478,863		\$0	\$1,267,478,863		\$0	\$1,267,478,863
50		INCENTIVE COMPENSATION CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$716,688	-\$716,688
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$716,688	-\$716,688
53		GENERAL PLANT							
54	389.000	Land and Land Rights - GP	\$9,354	P-54	\$0	\$9,354		\$0	\$9,354
55	390.000	Structures and Improvements - GP	\$6,255,914	P-55	\$0	\$6,255,914		\$0	\$6,255,914
56	390.100	Office Structures	\$3,649,617	P-56	\$0	\$3,649,617		\$0	\$3,649,617
57	390.200	General Structures - HVAC	\$210,538	P-57	\$0	\$210,538		\$0	\$210,538

Missouri-American Water Company
Case No. WR-2015-0301
Water District # 1
Test Year Ending 12-31-2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58	390.300	Miscellaneous Structures	\$1,456,739	P-58	\$0	\$1,456,739		\$0	\$1,456,739
59	390.900	Structures & Improvements - Leasehold	\$6,585	P-59	\$0	\$6,585		\$0	\$6,585
60	391.000	Office Furniture and Equipment	\$958,209	P-60	\$0	\$958,209		-\$332,163	\$626,046
61	391.200	Computer Software & Peripheral Equip	\$4,012,747	P-61	\$0	\$4,012,747		-\$502,584	\$3,510,163
62	391.250	Computer Software	\$42,969,811	P-62	\$0	\$42,969,811		-\$380,727	\$42,589,084
63	391.260	Personal Computer Software	\$0	P-63	\$0	\$0		\$0	\$0
64	391.300	Other Office Equipment	\$48,288	P-64	\$0	\$48,288		-\$13,939	\$34,349
65	392.100	Transportation Equipment - Light Trucks	\$1,178,275	P-65	\$0	\$1,178,275		\$0	\$1,178,275
66	392.200	Transportation Equipment - Heavy Trucks	\$4,669,734	P-66	\$0	\$4,669,734		\$0	\$4,669,734
67	392.300	Transportation Equipment - Cars	\$1,117,467	P-67	\$0	\$1,117,467		\$0	\$1,117,467
68	392.400	Transportation Equipment - Other	\$5,459,324	P-68	\$0	\$5,459,324		\$0	\$5,459,324
69	393.000	Stores Equipment	\$497,068	P-69	\$0	\$497,068		-\$22,710	\$474,358
70	394.000	Tools, Shop & Garage Equipment	\$5,268,306	P-70	\$0	\$5,268,306		-\$1,536,326	\$3,721,980
71	395.000	Laboratory Equipment	\$716,464	P-71	\$0	\$716,464		-\$220,064	\$496,400
72	396.000	Power Operated Equipment	\$1,015,025	P-72	\$0	\$1,015,025		\$0	\$1,015,025
73	397.000	Communication Equipment - Non-Teleph	\$2,752,702	P-73	\$0	\$2,752,702		-\$526,203	\$2,226,499
74	397.200	Telephone Equipment	\$20,865	P-74	\$0	\$20,865		-\$1,190	\$19,675
75	398.000	Miscellaneous Equipment	\$1,702,711	P-75	\$0	\$1,702,711		-\$88,200	\$1,614,511
76	399.000	Other Tangible Equipment	\$20,319	P-76	\$0	\$20,319		-\$20,319	\$0
77		TOTAL GENERAL PLANT	\$83,986,062		\$0	\$83,986,062		-\$3,644,425	\$80,341,637
78		TOTAL PLANT IN SERVICE	\$1,687,025,300		\$0	\$1,587,025,300		-\$4,361,113	\$1,582,664,187

Missouri-American Water Company
Case No. WR-2016-0301
Water District # 1
Test Year Ending 12-31-2014
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	P-4	\$0	\$0		\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$3,966,899	P-8	\$0	\$3,966,899		-\$18,657	\$3,948,242
9	312.000	Collecting & Impounding Reservoirs	-\$27	P-9	\$0	-\$27		\$27	\$0
10	313.000	Lake, River and Other Intakes	\$602,997	P-10	\$0	\$602,997		\$0	\$602,997
11	314.000	Wells and Springs	\$221,883	P-11	\$0	\$221,883		-\$44,000	\$177,883
12	316.000	Supply Mains	\$4,188,015	P-12	\$0	\$4,188,015		-\$95,000	\$4,093,015
13	317.000	Other Water P/E-Supply	\$537	P-13	\$0	\$537		\$0	\$537
14		TOTAL SOURCE OF SUPPLY PLANT	\$8,980,304		\$0	\$8,980,304		-\$157,630	\$8,822,674
15		PUMPING PLANT							
16	320.000	Land and Land Rights - PP	\$0	P-16	\$0	\$0		\$0	\$0
17	321.000	Structures and Improvements - PP	\$4,767,503	P-17	\$0	\$4,767,503		-\$5,000	\$4,762,503
18	322.000	Boiler Plant Equipment	\$0	P-18	\$0	\$0		\$0	\$0
19	323.000	Forces Main	\$321,825	P-19	\$0	\$321,825		\$0	\$321,825
20	324.000	Steam Pumping Equipment	\$0	P-20	\$0	\$0		\$0	\$0
21	325.000	Electric Pumping Equipment	\$20,080,670	P-21	\$0	\$20,080,670		\$130,000	\$20,210,670
22	326.000	Diesel Pumping Equipment	\$1,642,259	P-22	\$0	\$1,642,259		\$0	\$1,642,259
23	327.000	Hydraulic Pumping Equipment	-\$7,356	P-23	\$0	-\$7,356		\$41,000	\$33,644
24	328.000	Other Pumping Equipment	\$163,830	P-24	\$0	\$163,830		\$2,000	\$165,830
25		TOTAL PUMPING PLANT	\$26,968,731		\$0	\$26,968,731		\$168,000	\$27,136,731
26		WATER TREATMENT PLANT							
27	330.000	Land and Land Rights - WTP	-\$2,168	P-27	\$0	-\$2,168		\$2,168	\$0
28	331.000	Structures and Improvements - WTP	\$27,317,464	P-28	\$0	\$27,317,464		-\$513,994	\$26,803,470
29	332.000	Water Treatment Equipment	\$31,257,021	P-29	\$0	\$31,257,021		-\$760,001	\$30,497,020
30	332.400	Water Treatment - Other	-\$1,499,975	P-30	\$0	-\$1,499,975		\$2,050,000	\$550,025
31	333.000	Water Treatment Equipment - Other	\$6,859	P-31	\$0	\$6,859		\$1	\$6,860
32		TOTAL WATER TREATMENT PLANT	\$57,079,201		\$0	\$57,079,201		\$778,174	\$57,857,375
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$363	P-34	\$0	\$363		-\$363	\$0
35	341.000	Structures and Improvements - TDP	\$4,222,236	P-35	\$0	\$4,222,236		\$0	\$4,222,236
36	342.000	Distribution Reservoirs and Standpipes	\$8,769,501	P-36	\$0	\$8,769,501		-\$20,006	\$8,749,495
37	343.000	Transmission & Distribution Mains Conv	\$9,888,127	P-37	\$0	\$9,888,127		-\$615,000	\$9,273,127
38	343.100	Transmission & Distribution Mains < 4"	\$879,921	P-38	\$0	\$879,921		\$70,000	\$949,921
39	343.200	Transmission & Distribution Mains 6"-8"	\$113,472,181	P-39	\$0	\$113,472,181		-\$500,000	\$112,972,181
40	343.300	Transmission & Distribution Mains > 10"	\$72,602,499	P-40	\$0	\$72,602,499		-\$434,027	\$72,168,472
41	344.000	Fire Mains	\$83,840	P-41	\$0	\$83,840		\$0	\$83,840
42	345.000	Services	\$2,861,208	P-42	\$0	\$2,861,208		\$200,000	\$3,061,208
43	346.100	Meters - Bronze Case	\$1,133,206	P-43	\$0	\$1,133,206		\$80,000	\$1,213,206
44	346.200	Meters - Plastic Case	\$44,131	P-44	\$0	\$44,131		\$0	\$44,131
45	346.300	Meters - Not Class By Type	\$10,405,805	P-45	\$0	\$10,405,805		\$70,000	\$10,475,805
46	347.000	Meter Installations	\$9,433,276	P-46	\$0	\$9,433,276		-\$25,000	\$9,408,276
47	348.000	Hydrants	\$18,693,889	P-47	\$0	\$18,693,889		-\$25,000	\$18,668,889
48	349.000	Other Transmission & Distribution Plant	\$3,055	P-48	\$0	\$3,055		\$2,677	\$5,732
49		TOTAL TRANSMISSION & DIST. PLANT	\$252,493,238		\$0	\$252,493,238		-\$1,196,719	\$251,296,519
50		INCENTIVE COMPENSATION CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$46,740	-\$46,740
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$46,740	-\$46,740
53		GENERAL PLANT							
54	389.000	Land and Land Rights - GP	\$0	P-54	\$0	\$0		\$0	\$0
55	390.000	Structures and Improvements - GP	\$579,187	P-55	\$0	\$579,187		\$20,000	\$599,187
56	390.100	Office Structures	\$822,497	P-56	\$0	\$822,497		\$45,032	\$867,529
57	390.200	General Structures - HVAC	\$28,849	P-57	\$0	\$28,849		\$0	\$28,849
58	390.300	Miscellaneous Structures	\$520,515	P-58	\$0	\$520,515		\$0	\$520,515

Missouri-American Water Company
Case No. WR-2016-0301
Water District # 1
Test Year Ending 12-31-2014
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59	390.900	Structures & Improvements - Leasehold	\$174,101	P-59	\$0	\$174,101		-\$164,984	\$9,117
60	391.000	Office Furniture and Equipment	\$555,207	P-60	\$0	\$555,207		-\$387,686	\$187,521
61	391.200	Computer Software & Peripheral Equip	\$874,181	P-61	\$0	\$874,181		-\$81,465	\$792,716
62	391.250	Computer Software	\$9,851,550	P-62	\$0	\$9,851,550		\$944,994	\$10,786,544
63	391.280	Personal Computer Software	\$87,991	P-63	\$0	\$87,991		-\$87,383	\$608
64	391.300	Other Office Equipment	-\$475	P-64	\$0	-\$475		\$3,159	\$2,684
65	392.100	Transportation Equipment - Light Trucks	\$624,129	P-65	\$0	\$624,129		\$0	\$624,129
66	392.200	Transportation Equipment - Heavy Trucks	\$4,188,885	P-66	\$0	\$4,188,885		\$0	\$4,188,885
67	392.300	Transportation Equipment - Cars	\$1,794,711	P-67	\$0	\$1,794,711		\$0	\$1,794,711
68	392.400	Transportation Equipment - Other	\$391,430	P-68	\$0	\$391,430		\$0	\$391,430
69	393.000	Stores Equipment	-\$263,924	P-69	\$0	-\$263,924		\$313,626	\$49,702
70	394.000	Tools, Shop & Garage Equipment	\$2,874,382	P-70	\$0	\$2,874,382		-\$1,513,300	\$1,361,082
71	395.000	Laboratory Equipment	\$331,455	P-71	\$0	\$331,455		-\$197,755	\$133,700
72	396.000	Power Operated Equipment	\$1,053,293	P-72	\$0	\$1,053,293		-\$20,000	\$1,033,293
73	397.000	Communication Equipment - Non-Teleph	\$1,227,023	P-73	\$0	\$1,227,023		-\$484,945	\$742,078
74	397.200	Telephone Equipment	\$29,384	P-74	\$0	\$29,384		-\$16,372	\$13,012
75	398.000	Miscellaneous Equipment	\$382,870	P-75	\$0	\$382,870		-\$100,123	\$282,747
76	399.000	Other Tangible Equipment	-\$298,241	P-76	\$0	-\$298,241		\$298,467	\$226
77		TOTAL GENERAL PLANT	\$25,829,000		\$0	\$25,829,000		-\$1,408,735	\$24,420,265
78		TOTAL DEPRECIATION RESERVE	\$371,350,474		\$0	\$371,350,474		-\$1,863,650	\$369,486,824

Water District # 1
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$149,984,417	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$149,984,417	100.00%	-\$7,255,295	\$142,729,122	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$37,699,324			Rev-3		\$37,699,324	100.00%	-\$2,548,646	\$35,152,678		
Rev-4	461.000	Industrial	\$7,902,484			Rev-4		\$7,902,484	100.00%	\$6,978	\$7,909,462		
Rev-5	462.000	Private Fire Protection	\$2,762,550			Rev-5		\$2,762,550	100.00%	\$107,499	\$2,870,049		
Rev-6	463.000	Public Fire Protection	\$174			Rev-6		\$174	100.00%	\$0	\$174		
Rev-7	464.000	Other Public Auth.	\$3,035,001			Rev-7		\$3,035,001	100.00%	-\$1,147	\$3,033,854		
Rev-8	466.000	Salas for Resale	\$6,797,134			Rev-8		\$6,797,134	100.00%	-\$35,890	\$6,761,244		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$3,200,500			Rev-9		\$3,200,500	100.00%	-\$435,070	\$2,765,430		
Rev-10		TOTAL OPERATING REVENUES	\$211,381,684					\$211,381,684		-\$10,169,571	\$201,222,013		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$190	\$190	\$190	\$0
3	601.000	Operation Labor & Expenses	\$245,739	\$81,789	\$163,950	E-3	\$0	\$245,739	100.00%	\$13	\$245,752	\$81,974	\$163,778
4	602.000	Purchased Water	\$386,442	\$0	\$386,442	E-4	\$0	\$386,442	100.00%	\$51,968	\$438,410	\$0	\$438,410
5	603.000	Miscellaneous Expenses	\$575,932	\$91	\$575,841	E-5	\$0	\$575,932	100.00%	\$64,657	\$640,589	\$91	\$640,498
6	604.000	Rents - SSE	\$2,603	\$0	\$2,603	E-6	\$0	\$2,603	100.00%	\$0	\$2,603	\$0	\$2,603
7	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0	0.00%	\$702	\$702	\$702	\$0
8	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	613.000	Labor Maint - Source of Supply - Lake	\$233	\$233	\$0	E-10	\$0	\$233	100.00%	\$31	\$264	\$264	\$0
11	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$164	\$164	\$0	E-11	\$0	\$164	100.00%	-\$162	\$2	\$2	\$0
12	615.000	Labor Maint - Source of Supply - Infill Gallery	\$421	\$421	\$0	E-12	\$0	\$421	100.00%	-\$69	\$352	\$352	\$0
13	616.000	Labor Maint Src of Supply - Supply Mains	\$96	\$96	\$0	E-13	\$0	\$96	100.00%	-\$94	\$2	\$2	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$231,771	\$223,978	\$7,793	E-14	\$0	\$231,771	100.00%	\$71,264	\$303,035	\$295,242	\$7,793
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$1,443,401	\$306,772	\$1,136,629			\$1,443,401		\$188,500	\$1,631,901	\$378,819	\$1,253,082
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$0	\$0	\$0	E-17	\$0	\$0	0.00%	\$18,950	\$18,960	\$18,950	\$0
18	621.000	Fuel for Power Production	\$9,828	\$0	\$9,828	E-18	\$0	\$9,828	100.00%	\$1,283	\$11,111	\$0	\$11,111
19	622.000	Power Production Labor & Expenses	\$588	\$588	\$0	E-19	\$0	\$588	100.00%	-\$589	-\$1	-\$1	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$8,465,391	\$0	\$8,465,391	E-20	\$0	\$8,465,391	100.00%	\$1,057,051	\$9,522,442	\$0	\$9,522,442
21	624.000	Pumping Labor and Expenses	\$1,546,392	\$1,546,392	\$0	E-21	\$0	\$1,546,392	100.00%	-\$629,173	\$917,219	\$917,219	\$0
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$2,158	\$0	\$2,158	E-23	\$0	\$2,158	100.00%	\$0	\$2,158	\$0	\$2,158
24	627.000	Rents - PE	\$1,683	\$0	\$1,683	E-24	\$0	\$1,683	100.00%	\$0	\$1,683	\$0	\$1,683
25	630.000	Maint. Supervision & Engineering - PE	\$26,134	\$26,134	\$0	E-25	\$0	\$26,134	100.00%	-\$3,292	\$22,842	\$22,842	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$686,039	\$614,974	\$71,065	E-26	\$0	\$686,039	100.00%	-\$385,715	\$300,324	\$229,259	\$71,065
27	632.000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
28	633.000	Maint. of Pumping Equipment	\$49,686	\$38,031	\$11,655	E-28	\$0	\$49,686	100.00%	\$165,688	\$215,374	\$203,719	\$11,655
29		TOTAL PUMPING EXPENSES	\$10,787,899	\$2,226,119	\$8,561,780			\$10,787,899		\$224,203	\$11,012,102	\$1,391,988	\$9,620,114
30		WATER TREATMENT EXPENSES											
31	640.000	Operation. Supervision & Engineer. - WTE	\$110,590	\$110,590	\$0	E-31	\$0	\$110,590	100.00%	-\$2,776	\$107,814	\$107,814	\$0
32	641.000	Chemicals - WTE	\$8,104,157	\$0	\$8,104,157	E-32	\$0	\$8,104,157	100.00%	\$787,161	\$8,891,318	\$0	\$8,891,318
33	642.000	Operation Labor & Expenses - WTE	\$1,608,514	\$1,410,990	\$197,524	E-33	\$0	\$1,608,514	100.00%	\$1,314,659	\$2,923,173	\$2,725,649	\$197,524
34	643.000	Miscellaneous Expenses - WTE	\$163,237	\$11,257	\$151,980	E-34	\$0	\$163,237	100.00%	-\$150,661	\$12,576	\$11,257	\$1,319
35	644.000	Rents - WTE	\$39,396	\$0	\$39,396	E-35	\$0	\$39,396	100.00%	-\$394	\$39,002	\$0	\$39,002
36	650.000	Maint. Supervision & Engineering - WTE	\$1,472,656	\$1,473,403	-\$747	E-36	\$0	\$1,472,656	100.00%	\$33,458	\$1,506,114	\$1,506,861	-\$747
37	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-37	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

Water District # 1
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Ad. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Ad. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non-Labor
38	652.000	Maint. of Water Treatment Equipment - WTE	\$653,601	\$3,386	\$650,215	E-38	\$0	\$653,601	100.00%	-\$2,190	\$651,411	\$1,196	\$650,215
39		TOTAL WATER TREATMENT EXPENSES	\$12,152,151	\$3,009,626	\$9,142,525		\$0	\$12,152,151		\$1,979,257	\$14,131,408	\$4,352,777	\$9,778,631
40		TRANSMISSION & DIST. EXPENSES											
41	680.000	Operation Supervision & Engineering - TDE	\$474,365	\$474,365	\$0	E-41	\$0	\$474,365	100.00%	-\$321,791	\$152,574	\$152,574	\$0
42	681.000	Storage Facilities Expenses TDE	\$43,024	\$43,024	\$0	E-42	\$0	\$43,024	100.00%	-\$37,788	\$5,236	\$5,236	\$0
43	682.000	Transmission & Distribution Lines Expenses	\$1,421,803	\$1,421,803	\$0	E-43	\$0	\$1,421,803	100.00%	\$181,933	\$1,603,736	\$1,603,736	\$0
44	663.000	Motor Expenses - TDE	\$601,705	\$597,149	\$4,556	E-44	\$0	\$601,705	100.00%	\$24,063	\$625,768	\$621,212	\$4,556
45	664.000	Customer Installations Expenses - TDE	\$597,569	\$597,569	\$0	E-45	\$0	\$597,569	100.00%	-\$142,705	\$454,864	\$454,864	\$0
46	665.000	Miscellaneous Expenses - TDE	\$2,720,224	\$1,896,004	\$824,220	E-46	\$0	\$2,720,224	100.00%	\$34,571	\$2,754,795	\$1,930,564	\$824,231
47	666.000	Rents - TDE	\$54,590	\$0	\$54,590	E-47	\$0	\$54,590	100.00%	\$0	\$54,590	\$0	\$54,590
48	670.000	Maint. Supervision and Engineering - TDE	\$44,953	\$44,503	\$450	E-48	\$0	\$44,953	100.00%	-\$25,668	\$19,285	\$18,835	\$450
49	671.000	Maint. of Structures & Improvements - TDE	\$23,592	\$23,592	\$0	E-49	\$0	\$23,592	100.00%	-\$23,426	\$166	\$166	\$0
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$1,395	\$1,395	\$0	E-50	\$0	\$1,395	100.00%	-\$865	\$530	\$530	\$0
51	673.000	Maint. of Transmission & Distribution Mains	\$5,777,346	\$210,748	\$5,566,598	E-51	\$0	\$5,777,346	100.00%	-\$1,814,151	\$3,963,195	\$92,419	\$3,870,776
52	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-52	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
53	675.000	Maint. of Services - TDE	\$245,029	\$244,589	\$440	E-53	\$0	\$245,029	100.00%	\$144,102	\$389,131	\$388,691	\$440
54	676.000	Maint. of Meters - TDE	\$185,264	\$185,264	\$0	E-54	\$0	\$185,264	100.00%	-\$16,042	\$169,222	\$169,222	\$0
55	677.000	Maint. of Hydrants - TDE	\$259,652	\$259,652	\$0	E-55	\$0	\$259,652	100.00%	\$57,914	\$317,566	\$317,566	\$0
56	678.000	Maint. of Miscellaneous Plant - TDE	\$3,716,140	\$1,360,048	\$2,356,092	E-56	\$0	\$3,716,140	100.00%	-\$110,430	\$3,605,710	\$1,443,556	\$2,162,154
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$16,166,651	\$7,359,705	\$8,806,946		\$0	\$16,166,651		-\$2,050,283	\$14,116,368	\$7,199,171	\$6,917,197
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision & Engineering - CAE	\$29,395	\$29,395	\$0	E-59	\$0	\$29,395	100.00%	\$6,543	\$35,938	\$35,938	\$0
60	902.000	Motor Reading Expenses - CAE	\$1,167,398	\$1,164,752	\$2,646	E-60	\$0	\$1,167,398	100.00%	\$439,991	\$1,607,389	\$1,604,708	\$2,681
61	903.000	Cust. Rec & Collection - CAE	\$2,535,028	\$566,637	\$1,968,391	E-61	\$0	\$2,535,028	100.00%	\$208,776	\$2,741,804	\$748,405	\$1,993,399
62	904.000	Uncollectible Accounts - CAE	\$3,655,839	\$4	\$3,655,835	E-62	\$0	\$3,655,839	100.00%	-\$1,070,692	\$2,585,147	\$106	\$2,585,041
63	905.000	Misc. Customer Accounts Expense - CAE	\$29,693	\$4,656	\$25,037	E-63	\$0	\$29,693	100.00%	-\$3,178	\$26,515	\$1,623	\$24,892
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$7,417,353	\$1,765,444	\$5,651,909		\$0	\$7,417,353		-\$420,560	\$6,996,793	\$2,390,780	\$4,606,013
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$57	\$57	\$0	E-66	\$0	\$57	100.00%	\$114	\$171	\$171	\$0
67		TOTAL CUSTOMER SERVICE EXPENSES	\$57	\$57	\$0		\$0	\$57		\$114	\$171	\$171	\$0
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$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 Salaries	\$5,943,386	\$5,943,386	\$0	E-72	\$0	\$5,943,386	100.00%	-\$1,082,762	\$4,860,624	\$4,894,168	-\$33,544
73	921.000	Office Supplies & Expense	\$1,477,392	\$31,257	\$1,446,135	E-73	\$0	\$1,477,392	100.00%	-\$53,180	\$1,424,212	\$1,222	\$1,422,990
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	\$26,135,817	\$24,903,495	\$1,232,322	E-75	\$0	\$26,135,817	100.00%	-\$6,122,689	\$20,013,128	\$24,903,495	-\$4,890,367
76	924.000	Property Insurance	\$4,451,637	\$17	\$4,451,620	E-76	\$0	\$4,451,637	100.00%	-\$1,159,970	\$3,291,667	\$17	\$3,291,650
77	925.000	Injuries & Damages	\$34,953	\$1,675	\$33,278	E-77	\$0	\$34,953	100.00%	\$585	\$35,538	\$1,675	\$33,863
78	926.000	Employee Pensions & Benefits	\$10,530,260	\$9,322,308	\$1,207,952	E-78	\$0	\$10,530,260	100.00%	-\$2,138,381	\$8,391,879	\$7,009,431	\$1,382,448
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$306,489	\$0	\$306,489	E-80	\$0	\$306,489	100.00%	-\$289,413	\$17,076	\$0	\$17,076
81	929.000	Duplicate Charges	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$17,342	\$984	\$16,358	E-82	\$0	\$17,342	100.00%	-\$16,868	\$474	\$984	-\$510
83	930.200	Misc. General Expense	\$1,621,375	\$28,897	\$1,592,478	E-83	\$0	\$1,621,375	100.00%	-\$638,863	\$982,512	\$28,897	\$953,615

Water District # 1
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) x J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
84	930.300	Research & Development Expenses - AGE	\$68,650	\$1,042	\$67,608	E-84	\$0	\$68,650	100.00%	-\$2,240	\$66,410	\$1,042	\$65,368
85	931.000	Rents - AGE	\$184,481	\$0	\$184,481	E-85	\$0	\$184,481	100.00%	-\$27,438	\$157,043	\$0	\$157,043
86	932.000	Maint. of General Plant - AGE	\$551,714	-\$321	\$552,035	E-86	\$0	\$551,714	100.00%	\$258,775	\$810,489	\$276,202	\$534,287
87		TOTAL ADMIN. & GENERAL EXPENSES	\$51,323,496	\$40,232,740	\$11,090,756		\$0	\$51,323,496		-\$11,272,444	\$40,051,052	\$37,117,133	\$2,933,919
88		DEPRECIATION EXPENSE											
89	403.000	Depreciation Expense, Dep. Exp.	\$24,693,274	See note (1)	See note (1)	E-89	See note (1)	\$24,693,274	100.00%	\$4,846,506	\$29,539,780	See note (1)	See note (1)
90	403.000	CIAC Depreciation Offset	\$0			E-90	\$0	\$0	0.00%	-\$3,048,399	-\$3,048,399		
91		TOTAL DEPRECIATION EXPENSE	\$24,693,274	\$0	\$0		\$0	\$24,693,274		\$1,798,107	\$28,491,361	\$0	\$0
92		OTHER OPERATING EXPENSES											
93	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-93	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
94	408.000	Property Taxes	\$9,244,807	\$0	\$9,244,807	E-94	\$0	\$9,244,807	100.00%	-\$181	\$9,244,626	\$0	\$9,244,626
95	408.100	Payroll Taxes	\$1,500,724	\$98,247	\$1,402,477	E-95	\$0	\$1,500,724	100.00%	\$104,014	\$1,604,738	\$202,261	\$1,402,477
96	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-96	\$0	\$0	0.00%	-\$60	-\$60	\$0	-\$60
97	408.100	PSC Assessment	\$1,736,791	\$0	\$1,736,791	E-97	\$0	\$1,736,791	100.00%	\$0	\$1,736,791	\$0	\$1,736,791
98	408.100	Other General Taxes	-\$22,357	\$0	-\$22,357	E-98	\$0	-\$22,357	100.00%	-\$266,517	-\$288,874	\$0	-\$288,874
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$12,459,965	\$98,247	\$12,361,718		\$0	\$12,459,965		-\$162,744	\$12,297,221	\$202,261	\$12,094,960
101		AMORTIZATION EXPENSE											
102	0.000	Amortization Exp	\$461,851	\$0	\$461,851	E-102	\$0	\$461,851	100.00%	-\$470,958	-\$9,107	\$0	-\$9,107
103	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$120,106	\$120,106	\$0	\$120,106
104		TOTAL AMORTIZATION EXPENSE	\$461,851	\$0	\$461,851		\$0	\$461,851		-\$350,852	\$110,999	\$0	\$110,999
105		TOTAL OPERATING EXPENSE	\$138,908,098	\$54,998,710	\$57,214,114		\$0	\$138,908,098		-\$10,066,702	\$128,839,396	\$53,035,100	\$47,314,916
106		NET INCOME BEFORE TAXES	\$74,475,486	\$0	\$0		\$0	\$74,475,486		-\$92,869	\$74,382,617	\$0	\$0
107		INCOME TAXES											
108	0.000	Current Income Taxes	-\$385,813	See note (1)	See note (1)	E-108	See note (1)	-\$385,813	100.00%	\$14,695,523	\$14,309,710	See note (1)	See note (1)
109	409.100	State Income Taxes	\$681			E-109	\$681	\$681	100.00%	\$0	\$681		
110		TOTAL INCOME TAXES	-\$385,132	\$0	\$0		\$0	-\$385,132		\$14,695,523	\$14,310,391	\$0	\$0
111		DEFERRED INCOME TAXES											
112	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$23,003,978	See note (1)	See note (1)	E-112	See note (1)	\$23,003,978	100.00%	-\$14,443,117	\$8,560,861	See note (1)	See note (1)
113	0.000	Amortization of Deferred ITC	-\$124,638			E-113	-\$124,638	-\$124,638	100.00%	\$0	-\$124,638		
114		TOTAL DEFERRED INCOME TAXES	\$22,879,340	\$0	\$0		\$0	\$22,879,340		-\$14,443,117	\$8,436,223	\$0	\$0
115		NET OPERATING INCOME	\$51,981,278	\$0	\$0		\$0	\$51,981,278		-\$345,275	\$51,636,003	\$0	\$0

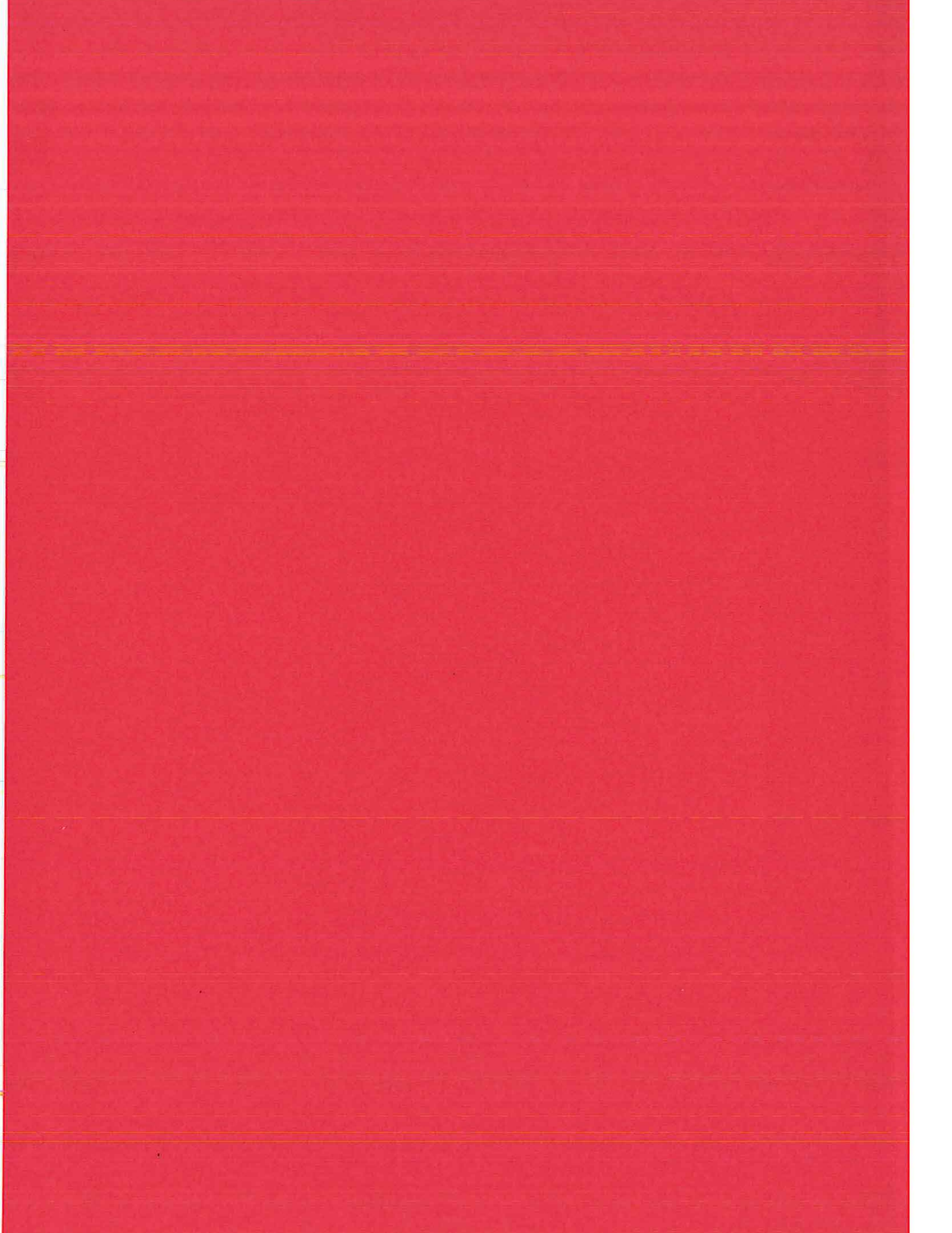


Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2015-0301
Date Prepared: 12/23/2015



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - DIRECT

STAFF ACCOUNTING SCHEDULES

**MISSOURI-AMERICAN WATER COMPANY
WATER DISTRICT #2
ST. JOSEPH
PLATTE COUNTY
BRUNSWICK**

CASE NO. WR-2015-0301

Jefferson City, Missouri

December 2015

Missouri-American Water Company
Case No. WR-2015-0301
Water District #2
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% Return
1	Net Orig Cost Rate Base	\$102,189,266	\$102,189,266	\$102,189,266
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$7,090,913	\$7,451,641	\$7,571,202
4	Net Income Available	\$9,414,990	\$9,414,990	\$9,414,990
5	Additional Net Income Required	-\$2,324,077	-\$1,963,349	-\$1,843,788
6	Income Tax Requirement			
7	Required Current Income Tax	\$2,065,540	\$2,281,771	\$2,353,646
8	Current Income Tax Available	\$3,494,431	\$3,494,431	\$3,494,431
9	Additional Current Tax Required	-\$1,428,891	-\$1,212,660	-\$1,140,785
10	Revenue Requirement	-\$3,752,968	-\$3,176,009	-\$2,984,573
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$1,050,558	\$1,050,558	\$1,050,558
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$2,702,410	-\$2,125,451	-\$1,934,015

Missouri-American Water Company
Case No. WR-2015-0301
Water District #2
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$193,929,560
2	Less Accumulated Depreciation Reserve		\$48,690,633
3	Net Plant In Service		\$145,238,927
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$2,097,624
6	Contributions in Aid of Construction Amortization		\$3,177,849
7	Materials & Supplies		\$303,890
8	Prepayments		\$146,279
9	Tank Painting Tracker		\$126,602
10	Accrued Pension		\$1,246,430
11	TOTAL ADD TO NET PLANT IN SERVICE		\$7,098,674
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$29,110
14	State Tax Offset		-\$4,772
15	City Tax Offset		\$0
16	Interest Expense Offset		\$339,866
17	Contributions in Aid of Construction		\$16,921,259
18	Customer Advances		\$4,586,014
19	Customer Deposits		\$0
20	Accumulated Deferred Income Tax		\$27,226,215
21	Deferred ITC (3%)		\$7,073
22	Pension/OPEB Tracker		\$1,101,790
23	TOTAL SUBTRACT FROM NET PLANT		\$50,148,335
24	Total Rate Base		\$102,189,266

Missouri-American Water Company
Case No. WR-2015-0301
Water District #2
Test Year Ending 12-31-2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$15,379	P-2	\$0	\$15,379		\$0	\$15,379
3	302.000	Franchises and Consents - IP	\$1,105	P-3	\$0	\$1,105		\$0	\$1,105
4	303.000	Other Plant & Misc. Equipment - IP	\$405,755	P-4	\$0	\$405,755		\$0	\$405,755
5		TOTAL INTANGIBLE PLANT	\$422,239		\$0	\$422,239		\$0	\$422,239
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$1,428,140	P-7	\$0	\$1,428,140		\$0	\$1,428,140
8	311.000	Structures and Improvements - SSP	\$2,137,403	P-8	\$0	\$2,137,403		\$0	\$2,137,403
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0		\$0	\$0
10	313.000	Lake, River and Other intakes	\$6,326	P-10	\$0	\$6,326		\$0	\$6,326
11	314.000	Wells and Springs	\$479,282	P-11	\$0	\$479,282		\$0	\$479,282
12	316.000	Supply Mains	\$9,650,008	P-12	\$0	\$9,650,008		\$0	\$9,650,008
13	317.000	Other Water P/E-Supply	\$0	P-13	\$0	\$0		\$0	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$13,701,159		\$0	\$13,701,159		\$0	\$13,701,159
15		PUMPING PLANT							
16	320.000	Land and Land Rights - PP	\$136,908	P-16	\$0	\$136,908		\$0	\$136,908
17	321.000	Structures and Improvements - PP	\$4,677,574	P-17	\$0	\$4,677,574		\$0	\$4,677,574
18	322.000	Boiler Plant Equipment	\$0	P-18	\$0	\$0		\$0	\$0
19	323.000	Forces Main	\$315,521	P-19	\$0	\$315,521		\$0	\$315,521
20	324.000	Steam Pumping Equipment	\$0	P-20	\$0	\$0		\$0	\$0
21	325.000	Electric Pumping Equipment	\$7,602,877	P-21	\$0	\$7,602,877		\$0	\$7,602,877
22	326.000	Diesel Pumping Equipment	\$408,903	P-22	\$0	\$408,903		\$0	\$408,903
23	327.000	Hydraulic Pumping Equipment	\$96,414	P-23	\$0	\$96,414		\$0	\$96,414
24	328.000	Other Pumping Equipment	\$157,696	P-24	\$0	\$157,696		\$0	\$157,696
25		TOTAL PUMPING PLANT	\$13,395,893		\$0	\$13,395,893		\$0	\$13,395,893
26		WATER TREATMENT PLANT							
27	330.000	Land and Land Rights - WTP	\$1,900	P-27	\$0	\$1,900		\$0	\$1,900
28	331.000	Structures and Improvements - WTP	\$25,656,468	P-28	\$0	\$25,656,468		\$0	\$25,656,468
29	332.000	Water Treatment Equipment	\$23,355,233	P-29	\$0	\$23,355,233		\$0	\$23,355,233
30	332.400	Water Treatment - Other	\$292,356	P-30	\$0	\$292,356		\$0	\$292,356
31	333.000	Water Treatment Equipment - Other	\$1,449,357	P-31	\$0	\$1,449,357		\$0	\$1,449,357
32		TOTAL WATER TREATMENT PLANT	\$50,755,314		\$0	\$50,755,314		\$0	\$50,755,314
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$133,763	P-34	\$0	\$133,763		\$0	\$133,763
35	341.000	Structures and Improvements - TDP	\$743,688	P-35	\$0	\$743,688		\$0	\$743,688
36	342.000	Distribution Reservoirs and Standpipes	\$4,795,109	P-36	\$0	\$4,795,109		\$0	\$4,795,109
37	343.000	Transmission & Distribution Mains Conv	\$3,982,616	P-37	\$0	\$3,982,616		\$0	\$3,982,616
38	343.100	Transmission & Distribution Mains < 4"	\$3,161,353	P-38	\$0	\$3,161,353		\$0	\$3,161,353
39	343.200	Transmission & Distribution Mains 6"-8"	\$19,858,535	P-39	\$0	\$19,858,535		\$0	\$19,858,535
40	343.300	Transmission & Distribution Mains > 10"	\$41,474,431	P-40	\$0	\$41,474,431		\$0	\$41,474,431
41	344.000	Fire Mains	\$97,002	P-41	\$0	\$97,002		\$0	\$97,002
42	345.000	Services	\$11,611,026	P-42	\$0	\$11,611,026		\$0	\$11,611,026
43	346.100	Meters - Bronze Case	\$6,041,242	P-43	\$0	\$6,041,242		-\$111	\$6,041,131
44	346.200	Meters - Plastic Case	\$399,080	P-44	\$0	\$399,080		\$111	\$399,191
45	346.300	Meters - Not Class By Type	\$1,817,528	P-45	\$0	\$1,817,528		\$0	\$1,817,528
46	347.000	Meter Installations	\$5,657,776	P-46	\$0	\$5,657,776		\$0	\$5,657,776
47	348.000	Hydrants	\$5,758,620	P-47	\$0	\$5,758,620		\$0	\$5,758,620
48	349.000	Other Transmission & Distribution Plant	\$19,657	P-48	\$0	\$19,657		\$0	\$19,657
49		TOTAL TRANSMISSION & DIST. PLANT	\$105,551,426		\$0	\$105,551,426		\$0	\$105,551,426
50		INCENTIVE COMPENSATION CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$87,855	-\$87,855
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$87,855	-\$87,855
53		GENERAL PLANT							
54	389.000	Land and Land Rights - GP	\$8,254	P-54	\$0	\$8,254		\$0	\$8,254
55	390.000	Structures and Improvements - GP	\$489,658	P-55	\$0	\$489,658		\$0	\$489,658
56	390.100	Office Structures	\$159,460	P-56	\$0	\$159,460		\$0	\$159,460
57	390.200	General Structures - HVAC	\$0	P-57	\$0	\$0		\$0	\$0

Missouri-American Water Company
Case No. WR-2015-0301
Water District #2
Test Year Ending 12-31-2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58	390.300	Miscellaneous Structures	\$2,170,639	P-58	\$0	\$2,170,639		\$0	\$2,170,639
59	390.900	Structures & Improvements - Leasehold	\$0	P-59	\$0	\$0		\$0	\$0
60	391.000	Office Furniture and Equipment	\$214,931	P-60	\$0	\$214,931		-\$18,297	\$196,634
61	391.200	Computer Software & Peripheral Equip	\$413,557	P-61	\$0	\$413,557		-\$98,098	\$315,459
62	391.250	Computer Software	\$4,162,726	P-62	\$0	\$4,162,726		-\$36,882	\$4,125,844
63	391.260	Personal Computer Software	\$0	P-63	\$0	\$0		\$0	\$0
64	391.300	Other Office Equipment	\$484,962	P-64	\$0	\$484,962		-\$363,595	\$121,367
65	392.100	Transportation Equipment - Light Trucks	\$371,831	P-65	\$0	\$371,831		\$0	\$371,831
66	392.200	Transportation Equipment - Heavy Trucks	\$0	P-66	\$0	\$0		\$0	\$0
67	392.300	Transportation Equipment - Cars	\$16,983	P-67	\$0	\$16,983		\$0	\$16,983
68	392.400	Transportation Equipment - Other	\$168,604	P-68	\$0	\$168,604		\$0	\$168,604
69	393.000	Stores Equipment	\$192,154	P-69	\$0	\$192,154		-\$5,661	\$186,493
70	394.000	Tools, Shop & Garage Equipment	\$1,051,831	P-70	\$0	\$1,051,831		-\$205,372	\$846,459
71	395.000	Laboratory Equipment	\$431,020	P-71	\$0	\$431,020		-\$382,149	\$48,871
72	396.000	Power Operated Equipment	\$122,809	P-72	\$0	\$122,809		\$0	\$122,809
73	397.000	Communication Equipment - Non-Teleph	\$337,206	P-73	\$0	\$337,206		-\$41,880	\$295,326
74	397.200	Telephone Equipment	\$5,710	P-74	\$0	\$5,710		-\$5,658	\$52
75	398.000	Miscellaneous Equipment	\$635,833	P-75	\$0	\$635,833		-\$113,740	\$522,093
76	399.000	Other Tangible Equipment	\$24,548	P-76	\$0	\$24,548		\$0	\$24,548
77		TOTAL GENERAL PLANT	\$11,462,716		\$0	\$11,462,716		-\$1,271,332	\$10,191,384
78		TOTAL PLANT IN SERVICE	\$195,288,747		\$0	\$195,288,747		-\$1,359,187	\$193,929,560

Missouri-American Water Company
Case No. WR-2015-0301
Water District #2
Test Year Ending 12-31-2014
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$23,369	P-4	\$0	\$23,369		\$0	\$23,369
5		TOTAL INTANGIBLE PLANT	\$23,369		\$0	\$23,369		\$0	\$23,369
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$558,143	P-8	\$0	\$558,143		\$0	\$558,143
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0		\$0	\$0
10	313.000	Lake, River and Other Intakes	-\$1,159,117	P-10	\$0	-\$1,159,117		\$1,160,000	\$883
11	314.000	Wells and Springs	\$122,293	P-11	\$0	\$122,293		\$37,500	\$159,793
12	316.000	Supply Mains	\$2,264,125	P-12	\$0	\$2,264,125		-\$1,197,500	\$1,066,625
13	317.000	Other Water P/E-Supply	\$0	P-13	\$0	\$0		\$0	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$1,785,444		\$0	\$1,785,444		\$0	\$1,785,444
15		PUMPING PLANT							
16	320.000	Land and Land Rights - PP	\$0	P-16	\$0	\$0		\$0	\$0
17	321.000	Structures and Improvements - PP	\$563,014	P-17	\$0	\$563,014		\$0	\$563,014
18	322.000	Boiler Plant Equipment	\$0	P-18	\$0	\$0		\$0	\$0
19	323.000	Forces Main	\$14,467	P-19	\$0	\$14,467		\$20,000	\$34,467
20	324.000	Steam Pumping Equipment	\$0	P-20	\$0	\$0		\$0	\$0
21	325.000	Electric Pumping Equipment	\$1,821,837	P-21	\$0	\$1,821,837		-\$30,000	\$1,791,837
22	326.000	Diesel Pumping Equipment	\$81,499	P-22	\$0	\$81,499		\$0	\$81,499
23	327.000	Hydraulic Pumping Equipment	\$17,492	P-23	\$0	\$17,492		\$0	\$17,492
24	328.000	Other Pumping Equipment	\$23,129	P-24	\$0	\$23,129		\$3,000	\$26,129
25		TOTAL PUMPING PLANT	\$2,521,438		\$0	\$2,521,438		-\$7,000	\$2,514,438
26		WATER TREATMENT PLANT							
27	330.000	Land and Land Rights - WTP	\$0	P-27	\$0	\$0		\$0	\$0
28	331.000	Structures and Improvements - WTP	\$6,751,380	P-28	\$0	\$6,751,380		\$0	\$6,751,380
29	332.000	Water Treatment Equipment	\$12,386,930	P-29	\$0	\$12,386,930		-\$120,000	\$12,266,930
30	332.400	Water Treatment - Other	-\$414,925	P-30	\$0	-\$414,925		\$490,000	\$75,075
31	333.000	Water Treatment Equipment - Other	\$523,937	P-31	\$0	\$523,937		\$0	\$523,937
32		TOTAL WATER TREATMENT PLANT	\$19,247,322		\$0	\$19,247,322		\$370,000	\$19,617,322
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$0	P-34	\$0	\$0		\$0	\$0
35	341.000	Structures and Improvements - TDP	\$204,516	P-35	\$0	\$204,516		\$0	\$204,516
36	342.000	Distribution Reservoirs and Standpipes	\$1,810,178	P-36	\$0	\$1,810,178		\$0	\$1,810,178
37	343.000	Transmission & Distribution Mains Conv	\$5,926,234	P-37	\$0	\$5,926,234		-\$2,039,639	\$3,886,695
38	343.100	Transmission & Distribution Mains < 4"	-\$75,652	P-38	\$0	-\$75,652		\$1,000,000	\$924,348
39	343.200	Transmission & Distribution Mains 6"-8"	\$2,104,400	P-39	\$0	\$2,104,400		\$0	\$2,104,400
40	343.300	Transmission & Distribution Mains >10"	\$4,667,469	P-40	\$0	\$4,667,469		\$0	\$4,667,469
41	344.000	Fire Mains	\$27,205	P-41	\$0	\$27,205		\$0	\$27,205
42	345.000	Services	\$2,387,110	P-42	\$0	\$2,387,110		\$0	\$2,387,110
43	346.100	Meters - Bronze Case	\$373,178	P-43	\$0	\$373,178		\$0	\$373,178
44	346.200	Meters - Plastic Case	-\$101,495	P-44	\$0	-\$101,495		\$120,006	\$18,511
45	346.300	Meters - Not Class By Type	\$1,218,167	P-45	\$0	\$1,218,167		\$0	\$1,218,167
46	347.000	Meter Installations	\$1,391,601	P-46	\$0	\$1,391,601		\$0	\$1,391,601
47	348.000	Hydrants	\$1,711,646	P-47	\$0	\$1,711,646		\$0	\$1,711,646
48	349.000	Other Transmission & Distribution Plant	\$4,949	P-48	\$0	\$4,949		\$0	\$4,949
49		TOTAL TRANSMISSION & DIST. PLANT	\$21,649,495		\$0	\$21,649,495		-\$919,639	\$20,729,856
50		INCENTIVE COMPENSATION CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$6,119	-\$6,119
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$6,119	-\$6,119
53		GENERAL PLANT							
54	389.000	Land and Land Rights - GP	\$0	P-54	\$0	\$0		\$0	\$0
55	390.000	Structures and Improvements - GP	\$87,602	P-55	\$0	\$87,602		\$0	\$87,602
56	390.100	Office Structures	-\$342,203	P-56	\$0	-\$342,203		\$402,000	\$59,797
57	390.200	General Structures - HVAC	\$0	P-57	\$0	\$0		\$0	\$0
58	390.300	Miscellaneous Structures	\$526,119	P-58	\$0	\$526,119		\$0	\$526,119

Missouri-American Water Company
Case No. WR-2015-0301
Water District #2
Test Year Ending 12-31-2014
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59	390.900	Structures & Improvements - Leasehold	-\$37	P-59	\$0	-\$37		\$37	\$0
60	391.000	Office Furniture and Equipment	\$467,783	P-60	\$0	\$467,783		-\$17,739	\$450,044
61	391.200	Computer Software & Peripheral Equip	\$4,612	P-61	\$0	\$4,612		\$8,890	\$13,402
62	391.250	Computer Software	\$917,922	P-62	\$0	\$917,922		\$13,927	\$931,849
63	391.260	Personal Computer Software	-\$14,105	P-63	\$0	-\$14,105		\$16,785	\$2,680
64	391.300	Other Office Equipment	\$336,065	P-64	\$0	\$336,065		-\$178,091	\$157,974
65	392.100	Transportation Equipment - Light Trucks	-\$88,128	P-65	\$0	-\$88,128		\$106,834	\$18,706
66	392.200	Transportation Equipment - Heavy Trucks	-\$36,693	P-66	\$0	-\$36,693		\$37,823	\$1,130
67	392.300	Transportation Equipment - Cars	\$72,649	P-67	\$0	\$72,649		\$0	\$72,649
68	392.400	Transportation Equipment - Other	\$284,702	P-68	\$0	\$284,702		-\$3,834	\$280,868
69	393.000	Stores Equipment	\$87,943	P-69	\$0	\$87,943		\$973	\$88,916
70	394.000	Tools, Shop & Garage Equipment	\$576,392	P-70	\$0	\$576,392		-\$22,947	\$553,445
71	395.000	Laboratory Equipment	\$218,958	P-71	\$0	\$218,958		-\$32,272	\$186,686
72	396.000	Power Operated Equipment	\$111,732	P-72	\$0	\$111,732		\$0	\$111,732
73	397.000	Communication Equipment - Non-Teleph	\$152,860	P-73	\$0	\$152,860		-\$16,806	\$136,054
74	397.200	Telephone Equipment	\$3,914	P-74	\$0	\$3,914		-\$318	\$3,596
75	398.000	Miscellaneous Equipment	\$367,949	P-75	\$0	\$367,949		-\$39,799	\$328,150
76	399.000	Other Tangible Equipment	\$14,515	P-76	\$0	\$14,515		\$409	\$14,924
77		TOTAL GENERAL PLANT	\$3,750,451		\$0	\$3,750,451		\$275,872	\$4,026,323
78		TOTAL DEPRECIATION RESERVE	\$48,977,519		\$0	\$48,977,519		-\$286,886	\$48,690,633

Water District #2
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$15,528,869	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$15,528,869	100.00%	\$592,929	\$16,121,798	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$5,456,915			Rev-3		\$5,456,915	100.00%	\$28,986	\$5,485,901		
Rev-4	461.300	Industrial	\$4,212,463			Rev-4		\$4,212,463	100.00%	\$1,069,320	\$5,301,783		
Rev-5	462.000	Private Fire Protection	\$545,412			Rev-5		\$545,412	100.00%	-\$238	\$545,174		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$930,690			Rev-7		\$930,690	100.00%	-\$6,590	\$922,100		
Rev-8	466.000	Sales for Resale	\$2,523,878			Rev-8		\$2,523,878	100.00%	\$28,423	\$2,552,301		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$342,123			Rev-9		\$342,123	100.00%	-\$55,886	\$286,237		
Rev-10		TOTAL OPERATING REVENUES	\$28,540,350					\$28,540,350		\$1,674,944	\$31,215,294		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Operation Labor & Expenses	\$93,310	\$0	\$93,310	E-3	\$0	\$93,310	100.00%	-\$11	\$93,299	\$0	\$93,299
4	602.000	Purchased Water	\$436,713	\$0	\$436,713	E-4	\$0	\$436,713	100.00%	\$43,662	\$480,375	\$0	\$480,375
5	603.000	Miscellaneous Expenses	\$6,300	\$0	\$6,300	E-5	\$0	\$6,300	100.00%	-\$53	\$6,247	\$0	\$6,247
6	604.000	Rents - SSE	\$85	\$0	\$85	E-6	\$0	\$85	100.00%	\$0	\$85	\$0	\$85
7	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
8	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$215	\$215	\$0	E-9	\$0	\$215	100.00%	\$119	\$334	\$334	\$0
10	613.000	Labor Maint - Source of Supply - Lake	\$1	\$1	\$0	E-10	\$0	\$1	100.00%	\$27	\$28	\$28	\$0
11	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$7	\$7	\$0	E-11	\$0	\$7	100.00%	-\$7	\$0	\$0	\$0
12	615.000	Labor Maint - Source of Supply - Infill Gallery	\$42	\$42	\$0	E-12	\$0	\$42	100.00%	-\$1	\$41	\$41	\$0
13	616.000	Labor Maint Src of Supply - Supply Mains	\$10	\$10	\$0	E-13	\$0	\$10	100.00%	-\$10	\$0	\$0	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$4,064	\$22	\$4,042	E-14	\$0	\$4,064	100.00%	-\$22	\$4,042	\$18	\$4,024
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$540,747	\$297	\$540,450			\$540,747		\$43,704	\$584,451	\$421	\$584,030
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$36,329	\$36,329	\$0	E-17	\$0	\$36,329	100.00%	-\$1,066	\$35,263	\$35,263	\$0
18	621.000	Fuel for Power Production	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-19	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$1,067,386	\$0	\$1,067,386	E-20	\$0	\$1,067,386	100.00%	-\$121,806	\$945,580	\$0	\$945,580
21	624.000	Pumping Labor and Expenses	\$515,777	\$498,393	\$17,384	E-21	\$0	\$515,777	100.00%	\$24,668	\$540,445	\$523,061	\$17,384
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$89	\$0	\$89	E-23	\$0	\$89	100.00%	\$0	\$89	\$0	\$89
24	627.000	Rents - PE	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25	630.000	Maint. Supervision & Engineering - PE	\$35,667	\$35,667	\$0	E-25	\$0	\$35,667	100.00%	-\$815	\$34,852	\$34,852	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$265	\$265	\$0	E-26	\$0	\$265	100.00%	-\$240	\$25	\$25	\$0
27	632.000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
28	633.000	Maint. of Pumping Equipment	\$23,365	\$22,094	\$1,271	E-28	\$0	\$23,365	100.00%	\$2,746	\$26,111	\$24,840	\$1,271
29		TOTAL PUMPING EXPENSES	\$1,678,878	\$592,748	\$1,086,130			\$1,678,878		-\$95,513	\$1,582,365	\$618,041	\$964,324
30		WATER TREATMENT EXPENSES											
31	640.000	Operation Supervision & Engineer. - WTE	\$75,542	\$75,542	\$0	E-31	\$0	\$75,542	100.00%	-\$2,428	\$73,114	\$73,114	\$0
32	641.000	Chemicals - WTE	\$782,476	\$0	\$782,476	E-32	\$0	\$782,476	100.00%	-\$40,916	\$741,560	\$0	\$741,560
33	642.000	Operation Labor & Expenses - WTE	\$114,234	\$0	\$114,234	E-33	\$0	\$114,234	100.00%	-\$419	\$113,815	-\$419	\$114,234
34	643.000	Miscellaneous Expenses - WTE	\$598,637	\$0	\$598,637	E-34	\$0	\$598,637	100.00%	-\$4,948	\$593,689	\$0	\$593,689
35	644.000	Rents - WTE	\$1,870	\$0	\$1,870	E-35	\$0	\$1,870	100.00%	\$0	\$1,870	\$0	\$1,870
36	650.000	Maint. Supervision & Engineering - WTE	\$34,920	\$14,754	\$20,166	E-36	\$0	\$34,920	100.00%	\$847	\$35,767	\$15,601	\$20,166
37	651.000	Maint. of Structures & Improvements - WTE	\$72	\$72	\$0	E-37	\$0	\$72	100.00%	-\$71	\$1	\$1	\$0

Water District #2
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	652.000	Maint. of Water Treatment Equipment - WTE	\$229,339	\$284	\$229,055	E-38	\$0	\$229,339	100.00%	\$110	\$229,449	\$394	\$229,055
39		TOTAL WATER TREATMENT EXPENSES	\$1,837,090	\$90,652	\$1,746,438		\$0	\$1,837,090		-\$47,825	\$1,789,265	\$88,691	\$1,700,574
40		TRANSMISSION & DIST. EXPENSES											
41	660.000	Operation Supervision & Engineering - TDE	\$22,465	\$22,465	\$0	E-41	\$0	\$22,465	100.00%	-\$7,412	\$15,053	\$15,053	\$0
42	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-42	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$331,423	\$326,381	\$5,042	E-43	\$0	\$331,423	100.00%	-\$53,396	\$278,028	\$272,986	\$5,042
44	663.000	Meter Expenses - TDE	\$132,537	\$132,277	\$260	E-44	\$0	\$132,537	100.00%	-\$31,512	\$101,025	\$100,765	\$260
45	664.000	Customer Installations Expenses - TDE	\$38,029	\$37,984	\$45	E-45	\$0	\$38,029	100.00%	\$30,193	\$68,222	\$68,177	\$45
46	665.000	Miscellaneous Expenses - TDE	\$201,893	\$78,251	\$123,642	E-46	\$0	\$201,893	100.00%	-\$18,947	\$182,946	\$45,642	\$137,304
47	666.000	Rents - TDE	\$3,993	\$0	\$3,993	E-47	\$0	\$3,993	100.00%	\$0	\$3,993	\$0	\$3,993
48	670.000	Maint. Supervision and Engineering - TDE	\$52,749	\$52,749	\$0	E-48	\$0	\$52,749	100.00%	-\$11,355	\$41,394	\$41,394	\$0
49	671.000	Maint. of Structures & Improvements - TDE	\$9	\$9	\$0	E-49	\$0	\$9	100.00%	-\$9	\$0	\$0	\$0
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	\$0	\$0	E-50	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
51	673.000	Maint. of Transmission & Distribution Mains	\$465,575	\$47,228	\$418,347	E-51	\$0	\$465,575	100.00%	-\$1,796	\$463,779	\$45,432	\$418,347
52	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-52	\$0	\$0	0.00%	\$98	\$98	\$98	\$0
53	675.000	Maint. of Services - TDE	\$8,046	\$8,046	\$0	E-53	\$0	\$8,046	100.00%	-\$1,179	\$6,867	\$6,867	\$0
54	676.000	Maint. of Meters - TDE	\$44,322	\$44,322	\$0	E-54	\$0	\$44,322	100.00%	-\$452	\$43,870	\$43,870	\$0
55	677.000	Maint. of Hydrants - TDE	\$62,019	\$62,019	\$0	E-55	\$0	\$62,019	100.00%	-\$16,797	\$45,222	\$45,222	\$0
56	678.000	Maint. of Miscellaneous Plant - TDE	\$227,823	\$20,631	\$207,192	E-56	\$0	\$227,823	100.00%	\$50,077	\$277,900	\$32,901	\$244,999
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,590,883	\$832,362	\$758,521		\$0	\$1,590,883		-\$62,486	\$1,528,397	\$718,407	\$809,990
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision & Engineering - CAE	\$30,713	\$30,713	\$0	E-59	\$0	\$30,713	100.00%	-\$1,766	\$28,947	\$28,947	\$0
60	902.000	Meter Reading Expenses - CAE	\$277,140	\$272,760	\$4,380	E-60	\$0	\$277,140	100.00%	-\$10,021	\$267,119	\$262,709	\$4,410
61	903.000	Cust. Rec & Collection - CAE	\$355,703	\$67,693	\$288,010	E-61	\$0	\$355,703	100.00%	\$2,476	\$358,179	\$67,706	\$290,473
62	904.000	Uncollectible Accounts - CAE	\$504,360	\$0	\$504,360	E-62	\$0	\$504,360	100.00%	-\$218,272	\$286,088	\$0	\$286,088
63	905.000	Misc. Customer Accounts Expense - CAE	\$19,295	\$3,537	\$15,758	E-63	\$0	\$19,295	100.00%	-\$1,114	\$18,181	\$2,413	\$15,768
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,187,211	\$374,703	\$812,508		\$0	\$1,187,211		-\$228,697	\$958,514	\$361,776	\$596,739
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$274	\$274	\$0	E-66	\$0	\$274	100.00%	-\$136	\$138	\$138	\$0
67		TOTAL CUSTOMER SERVICE EXPENSES	\$274	\$274	\$0		\$0	\$274		-\$136	\$138	\$138	\$0
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$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 Salaries	\$782,535	\$782,535	\$0	E-72	\$0	\$782,535	100.00%	-\$201,596	\$580,939	\$598,456	-\$17,517
73	921.000	Office Supplies & Expense	\$191,744	\$3,818	\$187,926	E-73	\$0	\$191,744	100.00%	-\$12,673	\$179,071	\$3,818	\$175,253
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	\$2,779,471	\$2,856	\$2,776,615	E-75	\$0	\$2,779,471	100.00%	-\$691,323	\$2,088,148	\$2,856	\$2,085,292
76	924.000	Property Insurance	\$490,083	\$0	\$490,083	E-76	\$0	\$490,083	100.00%	-\$130,238	\$359,845	\$0	\$359,845
77	925.000	Injuries & Damages	\$13,360	\$0	\$13,360	E-77	\$0	\$13,360	100.00%	\$78	\$13,438	\$0	\$13,438
78	926.000	Employee Pensions & Benefits	\$1,355,385	\$227,289	\$1,128,096	E-78	\$0	\$1,355,385	100.00%	-\$314,285	\$1,041,100	-\$86,996	\$1,128,096
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$42,283	\$0	\$42,283	E-80	\$0	\$42,283	100.00%	-\$38,219	\$4,064	\$0	\$4,064
81	929.000	Duplicate Charges	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$1,559	\$0	\$1,559	E-82	\$0	\$1,559	100.00%	-\$1,509	\$50	\$0	\$50
83	930.200	Misc. General Expense	\$232,912	\$0	\$232,912	E-83	\$0	\$232,912	100.00%	-\$88,270	\$144,642	-\$4	\$144,646

Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
84	930.300	Research & Development Expenses - AGE	\$7,360	\$0	\$7,360	E-84	\$0	\$7,360	100.00%	-\$316	\$7,044	\$0	\$7,044
85	931.000	Rents - AGE	\$45,652	\$0	\$45,652	E-85	\$0	\$45,652	100.00%	-\$34,376	\$11,276	\$0	\$11,276
86	932.000	Maint. of General Plant - AGE	\$59,049	\$0	\$59,049	E-86	\$0	\$59,049	100.00%	-\$2,479	\$56,570	\$0	\$56,570
87		TOTAL ADMIN. & GENERAL EXPENSES	\$6,001,393	\$1,016,498	\$4,984,895		\$0	\$6,001,393		-\$1,515,206	\$4,486,187	\$518,130	\$3,968,057
88		DEPRECIATION EXPENSE											
89	403.000	Depreciation Expense, Dep. Exp.	\$3,861,472	See note (1)	See note (1)	E-89	See note (1)	\$3,861,472	100.00%	\$228,476	\$4,089,948	See note (1)	See note (1)
90	403.000	CIAC Depreciation Offset	\$0			E-90		\$0	0.00%	-\$301,089	-\$301,089		
91		TOTAL DEPRECIATION EXPENSE	\$3,861,472	\$0	\$0		\$0	\$3,861,472		-\$72,613	\$3,788,859	\$0	\$0
92		OTHER OPERATING EXPENSES											
93	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-93	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
94	408.000	Property Taxes	\$2,239,208	\$23,878	\$2,215,330	E-94	\$0	\$2,239,208	100.00%	-\$24	\$2,239,184	\$23,878	\$2,215,306
95	408.100	Payroll Taxes	\$188,462	\$9,467	\$188,995	E-95	\$0	\$188,462	100.00%	-\$15,116	\$183,346	-\$5,649	\$188,995
96	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-96	\$0	\$0	0.00%	-\$9	-\$9	\$0	-\$9
97	408.100	PSC Assessment	\$239,613	\$205	\$239,408	E-97	\$0	\$239,613	100.00%	\$0	\$239,613	\$205	\$239,408
98	408.100	Other General Taxes	\$6,285	\$1,196	\$5,089	E-98	\$0	\$6,285	100.00%	-\$38,388	-\$32,103	\$1,196	-\$33,299
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$2,683,568	\$34,746	\$2,648,822		\$0	\$2,683,568		-\$53,537	\$2,630,031	\$19,630	\$2,610,401
101		AMORTIZATION EXPENSE											
102	0.000	Amortization Exp	\$34,015	\$9,933	\$24,082	E-102	\$0	\$34,015	100.00%	-\$17,959	\$16,056	\$9,933	\$6,123
103	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$25,320	\$25,320	\$0	\$25,320
104		TOTAL AMORTIZATION EXPENSE	\$34,015	\$9,933	\$24,082		\$0	\$34,015		\$7,361	\$41,376	\$9,933	\$31,443
105		TOTAL OPERATING EXPENSE	\$19,415,631	\$2,852,213	\$12,601,845		\$0	\$19,415,631		-\$2,025,948	\$17,389,683	\$2,335,166	\$11,285,668
106		NET INCOME BEFORE TAXES	\$10,124,819	\$0	\$0		\$0	\$10,124,819		\$3,700,892	\$13,825,711	\$0	\$0
107		INCOME TAXES											
108	409.100	Current Income Taxes	-\$53,307	See note (1)	See note (1)	E-108	See note (1)	-\$53,307	100.00%	\$3,547,738	\$3,494,431	See note (1)	See note (1)
109	409.100	State Income Taxes	\$46			E-109		\$46	100.00%	\$0	\$46		
110		TOTAL INCOME TAXES	-\$53,261	\$0	\$0		\$0	-\$53,261		\$3,547,738	\$3,494,477	\$0	\$0
111		DEFERRED INCOME TAXES											
112	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$3,147,130	See note (1)	See note (1)	E-112	See note (1)	\$3,147,130	100.00%	-\$2,227,755	\$919,375	See note (1)	See note (1)
113	412.200	Amortization of Deferred ITC	-\$3,131			E-113		-\$3,131	100.00%	\$0	-\$3,131		
114		TOTAL DEFERRED INCOME TAXES	\$3,143,999	\$0	\$0		\$0	\$3,143,999		-\$2,227,755	\$916,244	\$0	\$0
115		NET OPERATING INCOME	\$7,034,081	\$0	\$0		\$0	\$7,034,081		\$2,380,909	\$9,414,990	\$0	\$0

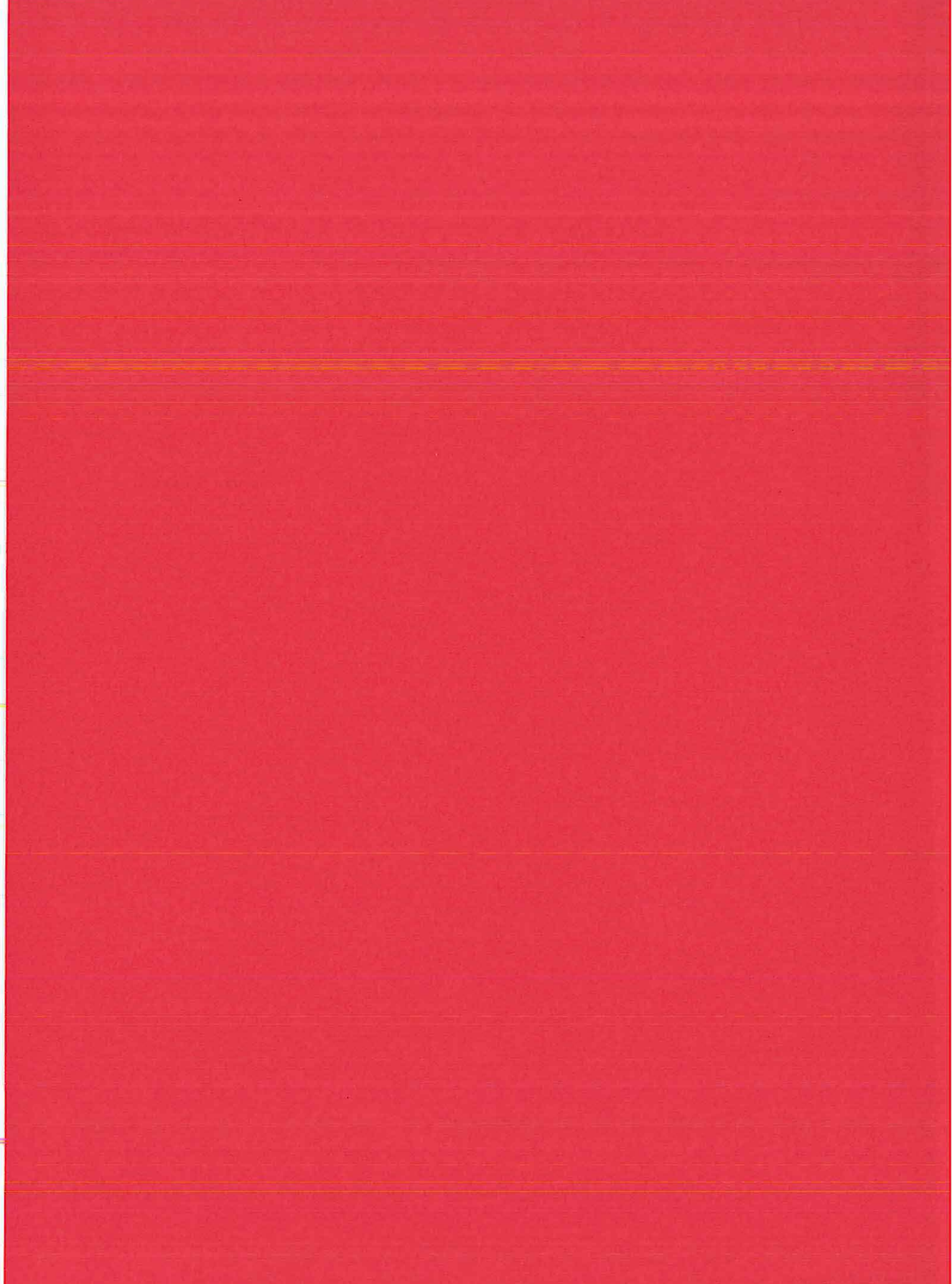


Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2015-0301
Date Prepared: 12/23/2015



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - DIRECT

STAFF ACCOUNTING SCHEDULES

**MISSOURI-AMERICAN WATER COMPANY
WATER DISTRICT #3
JOPLIN, WARRENSBURG, RANKIN ACRES
WHITEBRANCH, TRI-STATES, EMERALD POINTE
SPRING VALLEY/LWM, SADDLEBROOKE
OZARK MTN/LTA, MAPLE/RIVER/STONE**

CASE NO. WR-2015-0301

Jefferson City, Missouri

December 2015

Missouri-American Water Company
Case No. WR-2015-0301
Water District #3
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% Return
1	Net Orig Cost Rate Base	\$85,485,360	\$85,485,360	\$85,485,360
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$5,931,830	\$6,233,592	\$6,333,610
4	Net Income Available	\$7,295,719	\$7,295,719	\$7,295,719
5	Additional Net Income Required	-\$1,363,889	-\$1,062,127	-\$962,109
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,852,390	\$2,033,780	\$2,093,901
8	Current Income Tax Available	\$2,680,081	\$2,680,081	\$2,680,081
9	Additional Current Tax Required	-\$827,691	-\$646,301	-\$586,180
10	Revenue Requirement	-\$2,191,580	-\$1,708,428	-\$1,548,289
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$834,081	\$834,081	\$834,081
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$1,357,499	-\$874,347	-\$714,208

Missouri-American Water Company
Case No. WR-2015-0301
Water District #3
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$188,984,214
2	Less Accumulated Depreciation Reserve		\$40,271,121
3	Net Plant In Service		\$148,713,093
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$174,704
6	Contributions in Aid of Construction Amortization		\$5,490,370
7	Materials & Supplies		\$583,882
8	Prepayments		\$144,626
9	Tank Painting Tracker		\$101,472
10	Accrued Pension		\$1,267,455
11	TOTAL ADD TO NET PLANT IN SERVICE		\$7,762,509
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$25,882
14	State Tax Offset		-\$4,315
15	City Tax Offset		\$0
16	Interest Expense Offset		\$283,666
17	Contributions in Aid of Construction		\$37,609,604
18	Customer Advances		\$5,744,504
19	Customer Deposits		\$0
20	Accumulated Deferred Income Tax		\$26,389,809
21	Pension/OPEB Tracker		\$1,120,373
22	Deferred ITC (3%)		\$2,779
23	To Eliminate Negative Rate Base Balance for Saddlebrooke		-\$130,296
24	TOTAL SUBTRACT FROM NET PLANT		\$70,990,242
25	Total Rate Base		\$85,485,360

Missouri-American Water Company
Case No. WR-2015-0301
Water District #3
Test Year Ending 12-31-2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adj. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$45,708	P-2	\$0	\$45,708		\$0	\$45,708
3	302.000	Franchises and Consents - IP	\$30,020	P-3	\$0	\$30,020		\$0	\$30,020
4	303.000	Other Plant & Misc. Equipment - IP	\$121,210	P-4	\$0	\$121,210		\$0	\$121,210
5		TOTAL INTANGIBLE PLANT	\$196,938		\$0	\$196,938		\$0	\$196,938
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$202,591	P-7	\$0	\$202,591		\$0	\$202,591
8	311.000	Structures and Improvements - SSP	\$5,855,141	P-8	\$0	\$5,855,141		\$0	\$5,855,141
9	312.000	Collecting & Impounding Reservoirs	\$119,689	P-9	\$0	\$119,689		\$0	\$119,689
10	313.000	Lake, River and Other Intakes	\$573,276	P-10	\$0	\$573,276		\$0	\$573,276
11	314.000	Wells and Springs	\$5,481,428	P-11	\$0	\$5,481,428		\$0	\$5,481,428
12	316.000	Supply Mains	\$4,653,841	P-12	\$0	\$4,653,841		\$0	\$4,653,841
13	317.000	Other Water P/E-Supply	\$0	P-13	\$0	\$0		\$0	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$16,885,966		\$0	\$16,885,966		\$0	\$16,885,966
15		PUMPING PLANT							
16	320.000	Land and Land Rights - PP	\$12,561	P-16	\$0	\$12,561		\$0	\$12,561
17	321.000	Structures and Improvements - PP	\$1,087,395	P-17	\$0	\$1,087,395		\$0	\$1,087,395
18	322.000	Boiler Plant Equipment	\$0	P-18	\$0	\$0		\$0	\$0
19	323.000	Forces Main	\$442,858	P-19	\$0	\$442,858		\$0	\$442,858
20	324.000	Steam Pumping Equipment	\$96,816	P-20	\$0	\$96,816		\$0	\$96,816
21	325.000	Electric Pumping Equipment	\$5,282,636	P-21	\$0	\$5,282,636		\$0	\$5,282,636
22	326.000	Diesel Pumping Equipment	\$70,386	P-22	\$0	\$70,386		\$0	\$70,386
23	327.000	Hydraulic Pumping Equipment	\$111,716	P-23	\$0	\$111,716		\$0	\$111,716
24	328.000	Other Pumping Equipment	\$1,582,956	P-24	\$0	\$1,582,956		\$0	\$1,582,956
25		TOTAL PUMPING PLANT	\$8,687,324		\$0	\$8,687,324		\$0	\$8,687,324
26		WATER TREATMENT PLANT							
27	330.000	Land and Land Rights - WTP	\$359,167	P-27	\$0	\$359,167		\$0	\$359,167
28	331.000	Structures and Improvements - WTP	\$16,787,102	P-28	\$0	\$16,787,102		\$0	\$16,787,102
29	332.000	Water Treatment Equipment	\$20,526,278	P-29	\$0	\$20,526,278		\$0	\$20,526,278
30	332.400	Water Treatment - Other	\$212,394	P-30	\$0	\$212,394		\$0	\$212,394
31	333.000	Water Treatment Equipment - Other	\$0	P-31	\$0	\$0		\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$37,884,941		\$0	\$37,884,941		\$0	\$37,884,941
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$200,352	P-34	\$0	\$200,352	\$205		\$200,557
35	341.000	Structures and Improvements - TDP	\$1,167,383	P-35	\$0	\$1,167,383	\$0		\$1,167,383
36	342.000	Distribution Reservoirs and Standpipes	\$8,795,897	P-36	\$0	\$8,795,897	-\$201		\$8,795,696
37	343.000	Transmission & Distribution Mains Conv	\$5,436,144	P-37	\$0	\$5,436,144	\$0		\$5,436,144
38	343.100	Transmission & Distribution Mains < 4"	\$8,859,623	P-38	\$0	\$8,859,623	-\$4		\$8,859,619
39	343.200	Transmission & Distribution Mains 6"-8"	\$33,743,694	P-39	\$0	\$33,743,694	\$0		\$33,743,694
40	343.300	Transmission & Distribution Mains >10"	\$24,030,946	P-40	\$0	\$24,030,946	\$0		\$24,030,946
41	344.000	Fire Mains	\$123,576	P-41	\$0	\$123,576	\$0		\$123,576
42	345.000	Services	\$17,014,830	P-42	\$0	\$17,014,830	\$0		\$17,014,830
43	346.100	Meters - Bronze Case	\$3,578,528	P-43	\$0	\$3,578,528	\$0		\$3,578,528
44	346.200	Meters - Plastic Case	\$824,163	P-44	\$0	\$824,163	\$0		\$824,163
45	346.300	Meters - Not Class By Type	\$1,504,740	P-45	\$0	\$1,504,740	\$0		\$1,504,740
46	347.000	Meter Installations	\$4,849,633	P-46	\$0	\$4,849,633	\$0		\$4,849,633
47	348.000	Hydrants	\$2,687,288	P-47	\$0	\$2,687,288	\$0		\$2,687,288
48	349.000	Other Transmission & Distribution Plant	\$8,433	P-48	\$0	\$8,433	\$0		\$8,433
49		TOTAL TRANSMISSION & DIST. PLANT	\$112,825,130		\$0	\$112,825,130	\$0		\$112,825,130
50		INCENTIVE COMPENSATION CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$83,097	-\$83,097
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$83,097	-\$83,097
53		GENERAL PLANT							
54	389.000	Land and Land Rights - GP	\$371,570	P-54	\$0	\$371,570		\$0	\$371,570
55	390.000	Structures and Improvements - GP	\$4,121,785	P-55	\$0	\$4,121,785		\$0	\$4,121,785
56	390.100	Office Structures	\$541,862	P-56	\$0	\$541,862		\$0	\$541,862
57	390.200	General Structures - HVAC	\$0	P-57	\$0	\$0		\$0	\$0

Missouri-American Water Company
Case No. WR-2015-0301
Water District #3
Test Year Ending 12-31-2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58	390.300	Miscellaneous Structures	\$66,542	P-58	\$0	\$66,542		\$0	\$66,542
59	390.900	Structures & Improvements - Leasehold	\$12,404	P-59	\$0	\$12,404		\$0	\$12,404
60	391.000	Office Furniture and Equipment	\$136,386	P-60	\$0	\$136,386		-\$11,484	\$124,902
61	391.200	Computer Software & Peripheral Equip	\$445,731	P-61	\$0	\$445,731		-\$38,896	\$406,835
62	391.250	Computer Software	\$4,150,107	P-62	\$0	\$4,150,107		-\$36,772	\$4,113,335
63	391.260	Personal Computer Software	\$0	P-63	\$0	\$0		\$0	\$0
64	391.300	Other Office Equipment	\$17,967	P-64	\$0	\$17,967		\$0	\$17,967
65	392.100	Transportation Equipment - Light Trucks	\$721,475	P-65	\$0	\$721,475		\$0	\$721,475
66	392.200	Transportation Equipment - Heavy Trucks	\$0	P-66	\$0	\$0		\$0	\$0
67	392.300	Transportation Equipment - Cars	\$137,493	P-67	\$0	\$137,493		\$0	\$137,493
68	392.400	Transportation Equipment - Other	\$99,936	P-68	\$0	\$99,936		\$0	\$99,936
69	393.000	Stores Equipment	\$33,189	P-69	\$0	\$33,189		-\$1,818	\$31,371
70	394.000	Tools, Shop & Garage Equipment	\$714,372	P-70	\$0	\$714,372		-\$25,857	\$688,515
71	395.000	Laboratory Equipment	\$209,778	P-71	\$0	\$209,778		-\$60,139	\$149,639
72	396.000	Power Operated Equipment	\$263,111	P-72	\$0	\$263,111		\$0	\$263,111
73	397.000	Communication Equipment - Non-Teleph	\$572,997	P-73	\$0	\$572,997		-\$22,878	\$550,119
74	397.200	Telephone Equipment	\$42,696	P-74	\$0	\$42,696		-\$4,419	\$38,277
75	398.000	Miscellaneous Equipment	\$144,119	P-75	\$0	\$144,119		-\$14,245	\$129,874
76	399.000	Other Tangible Equipment	\$5,541	P-76	\$0	\$5,541		-\$5,541	\$0
77		TOTAL GENERAL PLANT	\$12,809,061		\$0	\$12,809,061		-\$222,049	\$12,587,012
78		TOTAL PLANT IN SERVICE	\$189,289,360		\$0	\$189,289,360		-\$305,146	\$188,984,214

Missouri-American Water Company
Case No. WR-2015-0301
Water District #3
Test Year Ending 12-31-2014
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$2,562	P-4	\$0	\$2,562		\$0	\$2,562
5		TOTAL INTANGIBLE PLANT	\$2,562		\$0	\$2,562		\$0	\$2,562
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$1,092,224	P-8	\$0	\$1,092,224		\$0	\$1,092,224
9	312.000	Collecting & Impounding Reservoirs	\$97,042	P-9	\$0	\$97,042		\$132	\$97,174
10	313.000	Lake, River and Other Intakes	\$104,853	P-10	\$0	\$104,853		\$0	\$104,853
11	314.000	Wells and Springs	\$1,144,251	P-11	\$0	\$1,144,251		-\$3,740	\$1,140,511
12	316.000	Supply Mains	\$965,615	P-12	\$0	\$965,615		\$0	\$965,615
13	317.000	Other Water P/E-Supply	\$0	P-13	\$0	\$0		\$0	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$3,403,985		\$0	\$3,403,985		-\$3,608	\$3,400,377
15		PUMPING PLANT							
16	320.000	Land and Land Rights - PP	\$0	P-16	\$0	\$0		\$0	\$0
17	321.000	Structures and Improvements - PP	\$447,732	P-17	\$0	\$447,732		\$14,000	\$461,732
18	322.000	Boiler Plant Equipment	\$81	P-18	\$0	\$81		\$597	\$678
19	323.000	Forces Main	\$94,340	P-19	\$0	\$94,340		\$0	\$94,340
20	324.000	Steam Pumping Equipment	\$15,127	P-20	\$0	\$15,127		\$10,000	\$25,127
21	325.000	Electric Pumping Equipment	\$955,048	P-21	\$0	\$955,048		\$85,474	\$1,040,522
22	326.000	Diesel Pumping Equipment	-\$12,011	P-22	\$0	-\$12,011		\$20,000	\$7,989
23	327.000	Hydraulic Pumping Equipment	\$18,863	P-23	\$0	\$18,863		\$0	\$18,863
24	328.000	Other Pumping Equipment	\$163,494	P-24	\$0	\$163,494		\$0	\$163,494
25		TOTAL PUMPING PLANT	\$1,682,674		\$0	\$1,682,674		\$130,071	\$1,812,745
26		WATER TREATMENT PLANT							
27	330.000	Land and Land Rights - WTP	\$0	P-27	\$0	\$0		\$0	\$0
28	331.000	Structures and Improvements - WTP	\$1,616,879	P-28	\$0	\$1,616,879		\$96	\$1,616,975
29	332.000	Water Treatment Equipment	\$4,135,310	P-29	\$0	\$4,135,310		-\$150,000	\$3,985,310
30	332.400	Water Treatment - Other	\$46,887	P-30	\$0	\$46,887		\$0	\$46,887
31	333.000	Water Treatment Equipment - Other	-\$6,322	P-31	\$0	-\$6,322		\$6,322	\$0
32		TOTAL WATER TREATMENT PLANT	\$5,792,754		\$0	\$5,792,754		-\$143,582	\$5,649,172
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$0	P-34	\$0	\$0		\$0	\$0
35	341.000	Structures and Improvements - TDP	\$594,224	P-35	\$0	\$594,224		\$0	\$594,224
36	342.000	Distribution Reservoirs and Standpipes	\$2,960,935	P-36	\$0	\$2,960,935		-\$6,167	\$2,954,768
37	343.000	Transmission & Distribution Mains Conv	\$5,368,313	P-37	\$0	\$5,368,313		-\$2,798	\$5,365,515
38	343.100	Transmission & Distribution Mains < 4"	\$721,596	P-38	\$0	\$721,596		\$9,000	\$730,596
39	343.200	Transmission & Distribution Mains 6"-8"	\$4,274,582	P-39	\$0	\$4,274,582		-\$181,919	\$4,092,663
40	343.300	Transmission & Distribution Mains > 10"	\$2,861,774	P-40	\$0	\$2,861,774		\$0	\$2,861,774
41	344.000	Fire Mains	\$34,636	P-41	\$0	\$34,636		\$0	\$34,636
42	345.000	Services	\$5,382,117	P-42	\$0	\$5,382,117		\$0	\$5,382,117
43	346.100	Meters - Bronze Case	-\$792,485	P-43	\$0	-\$792,485		\$5,003	-\$787,482
44	346.200	Meters - Plastic Case	-\$104,880	P-44	\$0	-\$104,880		\$1,000,000	\$895,120
45	346.300	Meters - Not Class By Type	\$773,158	P-45	\$0	\$773,158		\$125,000	\$898,158
46	347.000	Meter Installations	\$1,564,657	P-46	\$0	\$1,564,657		\$64,000	\$1,628,657
47	348.000	Hydrants	\$686,350	P-47	\$0	\$686,350		\$5,000	\$691,350
48	349.000	Other Transmission & Distribution Plant	\$2,431	P-48	\$0	\$2,431		\$0	\$2,431
49		TOTAL TRANSMISSION & DIST. PLANT	\$24,327,408		\$0	\$24,327,408		\$1,017,119	\$25,344,527
50		INCENTIVE COMPENSATION CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$5,828	-\$5,828
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$5,828	-\$5,828
53		GENERAL PLANT							
54	389.000	Land and Land Rights - GP	\$0	P-54	\$0	\$0		\$0	\$0
55	390.000	Structures and Improvements - GP	-\$69,372	P-55	\$0	-\$69,372		\$999,599	\$930,227
56	390.100	Office Structures	\$2,856,093	P-56	\$0	\$2,856,093		-\$2,122,846	\$733,247
57	390.200	General Structures - HVAC	\$0	P-57	\$0	\$0		\$0	\$0
58	390.300	Miscellaneous Structures	-\$67,728	P-58	\$0	-\$67,728		\$0	-\$67,728

Missouri-American Water Company
Case No. WR-2015-0301
Water District #3
Test Year Ending 12-31-2014
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59	390.900	Structures & Improvements - Leasehold	\$968	P-59	\$0	\$968		\$80,012	\$80,980
60	391.000	Office Furniture and Equipment	\$2,659	P-60	\$0	\$2,659		\$25,591	\$28,250
61	391.200	Computer Software & Peripheral Equip	\$62,613	P-61	\$0	\$62,613		-\$11,587	\$51,026
62	391.250	Computer Software	\$893,447	P-62	\$0	\$893,447		\$52,783	\$946,230
63	391.260	Personal Computer Software	\$2,957	P-63	\$0	\$2,957		-\$1,695	\$1,262
64	391.300	Other Office Equipment	-\$18,358	P-64	\$0	-\$18,358		\$20,528	\$2,170
65	392.100	Transportation Equipment - Light Trucks	\$323,303	P-65	\$0	\$323,303		-\$30,000	\$293,303
66	392.200	Transportation Equipment - Heavy Trucks	\$6,285	P-66	\$0	\$6,285		\$0	\$6,285
67	392.300	Transportation Equipment - Cars	\$235,221	P-67	\$0	\$235,221		\$0	\$235,221
68	392.400	Transportation Equipment - Other	-\$2,828	P-68	\$0	-\$2,828		\$50,000	\$47,172
69	393.000	Stores Equipment	\$10,949	P-69	\$0	\$10,949		-\$1,538	\$9,411
70	394.000	Tools, Shop & Garage Equipment	\$319,645	P-70	\$0	\$319,645		-\$14,176	\$305,469
71	395.000	Laboratory Equipment	\$41,303	P-71	\$0	\$41,303		-\$23,814	\$17,489
72	396.000	Power Operated Equipment	\$235,556	P-72	\$0	\$235,556		-\$18,000	\$217,556
73	397.000	Communication Equipment - Non-Teleph	\$176,538	P-73	\$0	\$176,538		-\$10,421	\$166,117
74	397.200	Telephone Equipment	\$43,627	P-74	\$0	\$43,627		-\$3,114	\$40,513
75	398.000	Miscellaneous Equipment	\$37,781	P-75	\$0	\$37,781		-\$14,603	\$23,178
76	399.000	Other Tangible Equipment	\$2,729	P-76	\$0	\$2,729		-\$2,541	\$188
77		TOTAL GENERAL PLANT	\$5,093,388		\$0	\$5,093,388		-\$1,025,822	\$4,067,566
78		TOTAL DEPRECIATION RESERVE	\$40,302,771		\$0	\$40,302,771		-\$31,650	\$40,271,121

Water District #3
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non-Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$14,158,063	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$14,158,063	100.00%	\$157,996	\$14,316,059	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$5,406,505			Rev-3		\$5,406,505	100.00%	-\$36,011	\$5,370,494		
Rev-4	461.300	Industrial	\$2,817,839			Rev-4		\$2,817,839	100.00%	-\$5,404	\$2,812,435		
Rev-5	462.000	Private Fire Protection	\$962,148			Rev-5		\$962,148	100.00%	\$44,753	\$1,006,901		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$1,012,322			Rev-7		\$1,012,322	100.00%	\$80,551	\$1,092,873		
Rev-8	466.000	Sales for Resale	\$884,148			Rev-8		\$884,148	100.00%	\$56,097	\$940,245		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$430,719			Rev-9		\$430,719	100.00%	-\$79,443	\$351,276		
Rev-10		TOTAL OPERATING REVENUES	\$25,671,744					\$25,671,744		\$218,538	\$25,890,283		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Operation Labor & Expenses	\$123,157	\$7,931	\$115,226	E-3	\$0	\$123,157	100.00%	\$22	\$123,179	\$7,931	\$115,248
4	602.000	Purchased Water	\$28,354	\$0	\$28,354	E-4	\$0	\$28,354	100.00%	\$5,451	\$33,805	\$0	\$33,805
5	603.000	Miscellaneous Expenses	\$723,361	\$0	\$723,361	E-5	\$0	\$723,361	100.00%	-\$26,703	\$696,658	\$0	\$696,658
6	604.000	Rents - SSE	\$0	\$0	\$0	E-6	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
7	610.000	Maint. Supervision & Engineering	\$54	\$54	\$0	E-7	\$0	\$54	100.00%	-\$54	\$0	\$0	\$0
8	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$115	\$115	\$115	\$0
10	613.000	Labor Maint - Source of Supply - Lake	\$133	\$133	\$0	E-10	\$0	\$133	100.00%	\$148	\$281	\$281	\$0
11	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$94,567	\$93,710	\$857	E-11	\$0	\$94,567	100.00%	\$18,967	\$113,534	\$112,677	\$857
12	615.000	Labor Maint - Source of Supply - Infit Gallery	\$73	\$73	\$0	E-12	\$0	\$73	100.00%	-\$14	\$59	\$59	\$0
13	616.000	Labor Maint Src of Supply - Supply Mains	\$904	\$904	\$0	E-13	\$0	\$904	100.00%	-\$769	\$135	\$135	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$19,041	\$4,893	\$14,148	E-14	\$0	\$19,041	100.00%	\$1,242	\$20,283	\$6,135	\$14,148
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$989,644	\$107,698	\$881,946			\$989,644		-\$1,595	\$988,049	\$127,333	\$860,716
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$51,224	\$51,224	\$0	E-17	\$0	\$51,224	100.00%	-\$4,489	\$46,735	\$46,735	\$0
18	621.000	Fuel for Power Production	\$2,317	\$0	\$2,317	E-18	\$0	\$2,317	100.00%	-\$78	\$2,239	\$0	\$2,239
19	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-19	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$413,123	\$0	\$413,123	E-20	\$0	\$413,123	100.00%	-\$13,790	\$399,333	\$0	\$399,333
21	624.000	Pumping Labor and Expenses	\$300,792	\$300,276	\$516	E-21	\$0	\$300,792	100.00%	\$70,247	\$371,039	\$370,523	\$516
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$5,668	\$0	\$5,668	E-23	\$0	\$5,668	100.00%	\$0	\$5,668	\$0	\$5,668
24	627.000	Rents - PE	\$732	\$0	\$732	E-24	\$0	\$732	100.00%	\$0	\$732	\$0	\$732
25	630.000	Maint. Supervision & Engineering - PE	\$35,982	\$35,982	\$0	E-25	\$0	\$35,982	100.00%	-\$663	\$35,319	\$35,319	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$17,081	\$94	\$16,987	E-26	\$0	\$17,081	100.00%	\$327	\$17,408	\$421	\$16,987
27	632.000	Maint. of Power Production Equipment	\$429	\$429	\$0	E-27	\$0	\$429	100.00%	-\$412	\$17	\$17	\$0
28	633.000	Maint. of Pumping Equipment	\$86,128	\$59,972	\$26,156	E-28	\$0	\$86,128	100.00%	\$2,666	\$88,794	\$62,638	\$26,156
29		TOTAL PUMPING EXPENSES	\$913,476	\$447,977	\$465,499			\$913,476		-\$53,808	\$967,284	\$515,653	\$451,631
30		WATER TREATMENT EXPENSES											
31	640.000	Operation. Supervision & Engineer. - WTE	\$32,012	\$32,012	\$0	E-31	\$0	\$32,012	100.00%	\$2,806	\$34,818	\$34,818	\$0
32	641.000	Chemicals - WTE	\$463,456	\$0	\$463,456	E-32	\$0	\$463,456	100.00%	-\$125,554	\$337,902	\$0	\$337,902
33	642.000	Operation Labor & Expenses - WTE	\$42,285	\$19,870	\$22,415	E-33	\$0	\$42,285	100.00%	\$38	\$42,323	\$19,939	\$22,384
34	643.000	Miscellaneous Expenses - WTE	\$545,403	\$1	\$545,402	E-34	\$0	\$545,403	100.00%	-\$77,861	\$467,542	\$1	\$467,541
35	644.000	Rents - WTE	\$11	\$0	\$11	E-35	\$0	\$11	100.00%	\$0	\$11	\$0	\$11
36	650.000	Maint. Supervision & Engineering - WTE	\$57,400	\$57,456	-\$56	E-36	\$0	\$57,400	100.00%	\$11,302	\$68,702	\$68,758	-\$56
37	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-37	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

Water District #3
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	652.000	Maint. of Water Treatment Equipment - WTE	\$30,008	\$143	\$29,865	E-38	\$0	\$30,008	100.00%	-\$140	\$29,868	\$3	\$29,865
39		TOTAL WATER TREATMENT EXPENSES	\$1,170,575	\$109,482	\$1,061,093		\$0	\$1,170,575		-\$189,409	\$981,166	\$123,519	\$857,647
40		TRANSMISSION & DIST. EXPENSES											
41	660.000	Operation Supervision & Engineering - TDE	\$0	\$0	\$0	E-41	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
42	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-42	\$0	\$0	0.00%	\$100	\$100	\$100	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$112,297	\$103,262	\$9,035	E-43	\$0	\$112,297	100.00%	-\$1,602	\$110,695	\$101,660	\$9,035
44	663.000	Meter Expenses - TDE	\$230,038	\$225,691	\$4,347	E-44	\$0	\$230,038	100.00%	\$41,659	\$271,697	\$267,350	\$4,347
45	664.000	Customer Installations Expenses - TDE	\$4,950	\$4,950	\$0	E-45	\$0	\$4,950	100.00%	\$171	\$5,121	\$5,121	\$0
46	665.000	Miscellaneous Expenses - TDE	\$167,857	\$39,835	\$128,022	E-46	\$0	\$167,857	100.00%	\$6,140	\$173,997	\$40,746	\$133,251
47	666.000	Rents - TDE	\$8,642	\$0	\$8,642	E-47	\$0	\$8,642	100.00%	\$0	\$8,642	\$0	\$8,642
48	670.000	Maint. Supervision and Engineering - TDE	\$27	\$27	\$0	E-48	\$0	\$27	100.00%	-\$26	\$1	\$1	\$0
49	671.000	Maint. of Structures & Improvements - TDE	\$510	\$9	\$501	E-49	\$0	\$510	100.00%	-\$9	\$501	\$0	\$501
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$53	\$53	\$0	E-50	\$0	\$53	100.00%	-\$53	\$0	\$0	\$0
51	673.000	Maint. of Transmission & Distribution Mains	\$392,004	\$245,410	\$146,594	E-51	\$0	\$392,004	100.00%	-\$44,774	\$347,230	\$200,636	\$146,594
52	674.000	Maint. of Fire Mains - TDE	\$202	\$202	\$0	E-52	\$0	\$202	100.00%	\$1,090	\$1,292	\$1,292	\$0
53	675.000	Maint. of Services - TDE	\$31,660	\$30,363	\$1,297	E-53	\$0	\$31,660	100.00%	-\$2,582	\$29,078	\$27,781	\$1,297
54	676.000	Maint. of Meters - TDE	\$10,434	\$8,942	\$1,492	E-54	\$0	\$10,434	100.00%	-\$538	\$9,896	\$5,440	\$4,456
55	677.000	Maint. of Hydrants - TDE	\$5,706	\$5,150	\$556	E-55	\$0	\$5,706	100.00%	\$8,381	\$14,087	\$13,531	\$556
56	678.000	Maint. of Miscellaneous Plant - TDE	\$279,229	\$6,376	\$272,853	E-56	\$0	\$279,229	100.00%	\$15,109	\$294,338	\$13,834	\$280,504
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,243,609	\$670,270	\$573,339		\$0	\$1,243,609		\$23,066	\$1,266,675	\$677,492	\$589,183
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-59	\$0	\$0	0.00%	\$125	\$125	\$125	\$0
60	902.000	Meter Reading Expenses - CAE	\$222,967	\$222,967	\$0	E-60	\$0	\$222,967	100.00%	\$15,724	\$238,691	\$238,691	\$0
61	903.000	Cust. Rec & Collection - CAE	\$264,481	\$10,858	\$253,623	E-61	\$0	\$264,481	100.00%	\$4,794	\$269,275	\$13,170	\$256,105
62	904.000	Uncollectible Accounts - CAE	\$429,655	\$0	\$429,655	E-62	\$0	\$429,655	100.00%	-\$106,391	\$323,264	\$0	\$323,264
63	905.000	Misc. Customer Accounts Expense - CAE	\$23,264	\$12,038	\$11,226	E-63	\$0	\$23,264	100.00%	-\$1,298	\$21,966	\$10,502	\$11,464
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$940,367	\$245,863	\$694,504		\$0	\$940,367		-\$87,046	\$853,321	\$262,488	\$590,833
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-66	\$0	\$0	0.00%	\$287	\$287	\$287	\$0
67		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$287	\$287	\$287	\$0
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$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 Salaries	\$1,022,794	\$1,022,794	\$0	E-72	\$0	\$1,022,794	100.00%	-\$65,794	\$957,000	\$957,000	\$0
73	921.000	Office Supplies & Expense	\$232,012	\$0	\$232,012	E-73	\$0	\$232,012	100.00%	-\$9,245	\$222,767	-\$123	\$222,890
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	\$2,520,259	\$2,430,567	\$89,692	E-75	\$0	\$2,520,259	100.00%	-\$416,058	\$2,104,201	\$2,439,632	-\$335,431
76	924.000	Property Insurance	\$448,867	\$667	\$448,200	E-76	\$0	\$448,867	100.00%	-\$87,051	\$361,816	\$667	\$361,149
77	925.000	Injuries & Damages	\$3,107	\$0	\$3,107	E-77	\$0	\$3,107	100.00%	-\$112	\$2,995	\$0	\$2,995
78	926.000	Employee Pensions & Benefits	\$1,339,456	\$1,177,519	\$161,937	E-78	\$0	\$1,339,456	100.00%	-\$180,858	\$1,158,598	\$996,661	\$161,937
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$35,560	\$0	\$35,560	E-80	\$0	\$35,560	100.00%	-\$34,365	\$1,195	\$0	\$1,195
81	929.000	Duplicate Charges	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$2,023	\$0	\$2,023	E-82	\$0	\$2,023	100.00%	-\$1,972	\$51	\$0	\$51
83	930.200	Misc. General Expense	\$218,927	\$1,257	\$217,670	E-83	\$0	\$218,927	100.00%	-\$74,820	\$144,107	\$1,257	\$142,850

Water District #3
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
84	930,300	Research & Development Expenses - AGE	\$6,705	\$0	\$6,705	E-84	\$0	\$6,705	100.00%	\$456	\$7,161	\$0	\$7,161
85	931,000	Rents - AGE	\$67,149	\$0	\$67,149	E-85	\$0	\$67,149	100.00%	-\$32,527	\$34,622	\$0	\$34,622
86	932,000	Maint. of General Plant - AGE	\$61,795	\$8,572	\$53,223	E-86	\$0	\$61,795	100.00%	\$5,427	\$67,222	\$10,427	\$56,795
87		TOTAL ADMIN. & GENERAL EXPENSES	\$5,958,654	\$4,641,376	\$1,317,278		\$0	\$5,958,654		-\$896,919	\$5,061,735	\$4,405,521	\$656,214
88		DEPRECIATION EXPENSE											
89	403,000	Depreciation Expense, Dep. Exp.	\$3,758,260	See note (1)	See note (1)	E-89	See note (1)	\$3,758,260	100.00%	\$343,190	\$4,101,450	See note (1)	See note (1)
90	403,000	CIAC Depreciation Offset	\$0			E-90	\$0	\$0	0.00%	-\$580,599	-\$580,599		
91		TOTAL DEPRECIATION EXPENSE	\$3,758,260	\$0	\$0		\$0	\$3,758,260		-\$237,409	\$3,520,851	\$0	\$0
92		OTHER OPERATING EXPENSES											
93	403,900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-93	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
94	408,000	Property Taxes	\$1,025,101	\$266,360	\$758,741	E-94	\$0	\$1,025,101	100.00%	\$36	\$1,025,137	\$266,360	\$758,777
95	408,100	Payroll Taxes	\$196,601	\$181,243	\$15,358	E-95	\$0	\$196,601	100.00%	\$3,266	\$199,867	\$184,509	\$15,358
96	408,000	Gross Receipts Tax	\$9,141	\$0	\$9,141	E-96	\$0	\$9,141	100.00%	\$4	\$9,145	\$0	\$9,145
97	408,100	PSC Assessment	\$192,167	\$33,770	\$158,397	E-97	\$0	\$192,167	100.00%	\$0	\$192,167	\$33,770	\$158,397
98	408,100	Other General Taxes	\$25,726	\$18,124	\$7,602	E-98	\$0	\$25,726	100.00%	-\$43,174	-\$17,448	\$18,124	-\$35,572
99	403,000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$1,448,736	\$499,497	\$949,239		\$0	\$1,448,736		-\$39,868	\$1,408,868	\$502,763	\$906,105
101		AMORTIZATION EXPENSE											
102	0,000	Amortization Exp	\$33,295	\$5,659	\$27,636	E-102	\$0	\$33,295	100.00%	-\$17,463	\$15,832	\$5,659	\$10,173
103	0,000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$20,295	\$20,295	\$0	\$20,295
104		TOTAL AMORTIZATION EXPENSE	\$33,295	\$5,659	\$27,636		\$0	\$33,295		\$2,832	\$36,127	\$5,659	\$30,468
105		TOTAL OPERATING EXPENSE	\$16,456,616	\$6,727,822	\$6,870,634		\$0	\$16,456,616		-\$1,372,253	\$15,084,363	\$6,620,715	\$4,942,797
106		NET INCOME BEFORE TAXES	\$9,216,128	\$0	\$0		\$0	\$9,216,128		\$1,590,792	\$10,805,920	\$0	\$0
107		INCOME TAXES											
108	409,100	Current Income Taxes	-\$45,129	See note (1)	See note (1)	E-108	See note (1)	-\$45,129	100.00%	\$2,725,210	\$2,680,081	See note (1)	See note (1)
109	409,100	State Income Taxes	-\$191			E-109		-\$191	100.00%	\$0	-\$191		
110		TOTAL INCOME TAXES	-\$45,320	\$0	\$0		\$0	-\$45,320		\$2,725,210	\$2,679,890	\$0	\$0
111		DEFERRED INCOME TAXES											
112	410,100	Deferred Income Taxes - Def. Inc. Tax.	\$2,646,412	See note (1)	See note (1)	E-112	See note (1)	\$2,646,412	100.00%	-\$1,813,471	\$832,941	See note (1)	See note (1)
113	412,200	Amortization of Deferred ITC	-\$2,630			E-113		-\$2,630	100.00%	\$0	-\$2,630		
114		TOTAL DEFERRED INCOME TAXES	\$2,643,782	\$0	\$0		\$0	\$2,643,782		-\$1,813,471	\$830,311	\$0	\$0
115		NET OPERATING INCOME	\$6,616,666	\$0	\$0		\$0	\$6,616,666		\$879,053	\$7,295,719	\$0	\$0

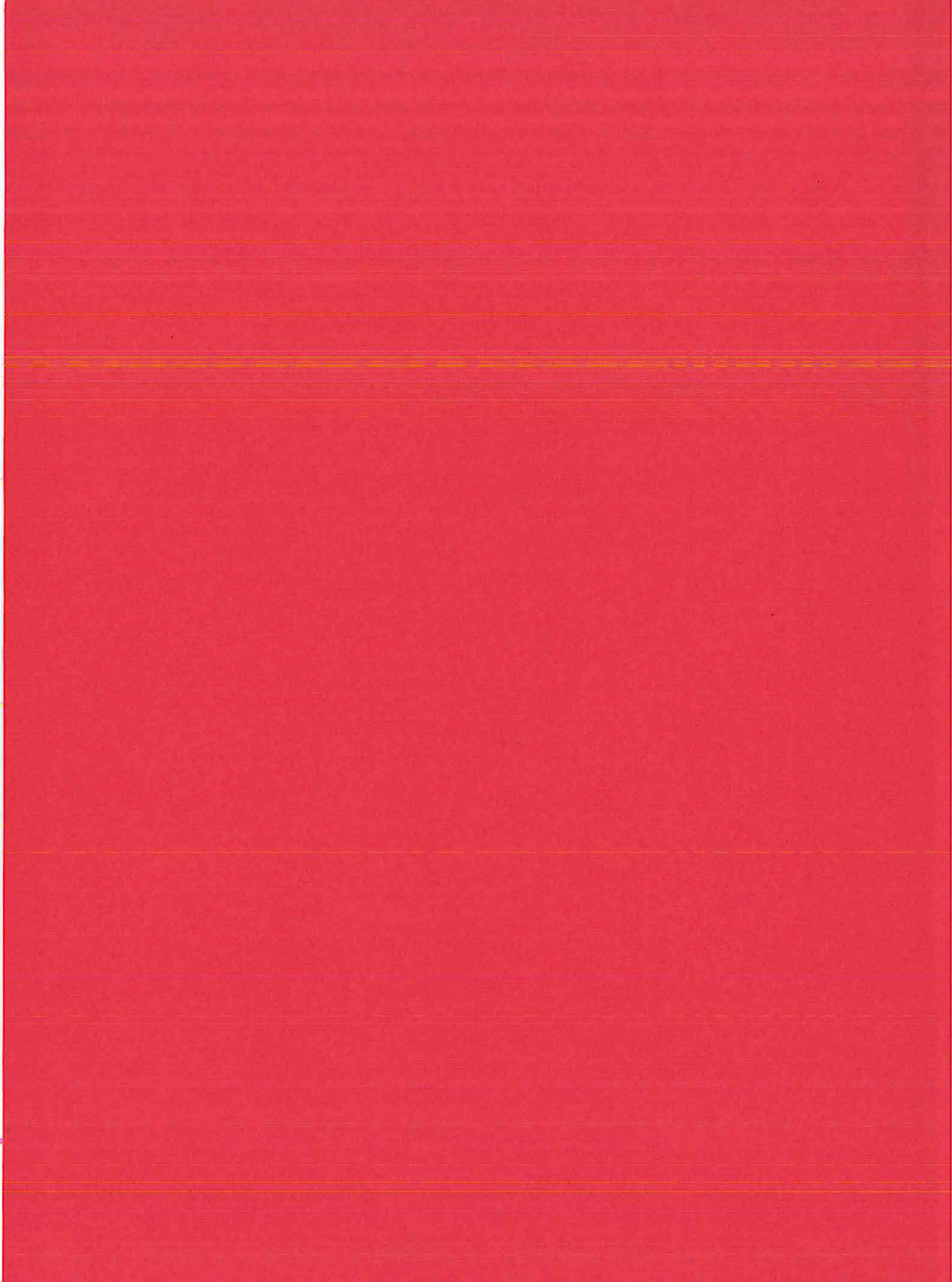


Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: SR-2015-0302
Date Prepared: 12/23/2015



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - DIRECT

STAFF ACCOUNTING SCHEDULES

**MISSOURI-AMERICAN WATER COMPANY
TOTAL SEWER**

CASE NO. SR-2015-0302

Jefferson City, Missouri

December 2015

Missouri-American Water Company
Case No. SR-2015-0302
Total Sewer
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% Return
1	Net Orig Cost Rate Base	\$23,118,238	\$23,118,238	\$23,118,238
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$1,604,174	\$1,685,782	\$1,712,831
4	Net Income Available	\$1,617,674	\$1,617,674	\$1,617,674
5	Additional Net Income Required	-\$13,500	\$68,108	\$95,157
6	Income Tax Requirement			
7	Required Current Income Tax	\$757,330	\$806,534	\$822,848
8	Current Income Tax Available	\$835,297	\$835,297	\$835,297
9	Additional Current Tax Required	-\$77,967	-\$28,763	-\$12,449
10	Revenue Requirement	-\$91,467	\$39,345	\$82,708
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$996,241	\$1,027,360	\$996,241
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$904,774	\$1,066,705	\$1,078,949

Missouri-American Water Company
Case No. SR-2015-0302
Total Sewer
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$59,997,318
2	Less Accumulated Depreciation Reserve		\$20,600,005
3	Net Plant In Service		\$39,397,313
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$133,856
6	Contributions in Aid of Construction Amortization		\$15,385,493
7	Materials & Supplies		\$23,302
8	Prepayments		\$45,872
9	Accrued Pension		\$401,150
10	Ozark Meadows Reserve Amortization (Robinett)		\$4,711
11	TOTAL ADD TO NET PLANT IN SERVICE		\$15,994,384
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$10,174
14	State Tax Offset		-\$1,802
15	City Tax Offset		\$0
16	Interest Expense Offset		\$76,887
17	Contributions in Aid of Construction		\$29,051,169
18	Customer Advances		\$57,388
19	Customer Deposits		\$0
20	Accumulated Deferred Income Tax		\$3,191,647
21	Pension/OPEB Tracker		\$354,599
22	To Eliminate Negative Rate Base Balance for Saddlebrooke		-\$446,255
23	TOTAL SUBTRACT FROM NET PLANT		\$32,273,459
24	Total Rate Base		\$23,118,238

Missouri-American Water Company
Case No. SR-2015-0302
Total Sewer
Test Year Ending 12-31-2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$10,506	P-2	\$0	\$10,506		\$0	\$10,506
3	302.000	Franchises and Consents - IP	\$5,562	P-3	\$0	\$5,562		\$0	\$5,562
4	303.000	Other Plant & Misc. Equipment - IP	\$123,400	P-4	\$0	\$123,400		\$0	\$123,400
5		TOTAL INTANGIBLE PLANT	\$139,468		\$0	\$139,468		\$0	\$139,468
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$30,000	P-7	\$0	\$30,000		\$0	\$30,000
8	351.000	Structures and Improvements - CP	\$1,635,653	P-8	\$0	\$1,635,653		\$0	\$1,635,653
9	352.100	Collection Sewers Forced - CP	\$6,257,030	P-9	\$0	\$6,257,030		\$0	\$6,257,030
10	352.200	Collecting Mains - CP	\$24,179,352	P-10	\$0	\$24,179,352		\$0	\$24,179,352
11	353.000	Services Sewer - CP	\$169,714	P-11	\$0	\$169,714		\$0	\$169,714
12	354.000	Flow Measuring Devices - CP	\$514,296	P-12	\$0	\$514,296		\$0	\$514,296
13	356.000	Power Gen Equip Collection - CP	\$27,685	P-13	\$0	\$27,685		\$0	\$27,685
14	357.000	Communication Equip - CP	\$67,810	P-14	\$0	\$67,810		\$0	\$67,810
15		TOTAL COLLECTION PLANT	\$32,881,540		\$0	\$32,881,540		\$0	\$32,881,540
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$9,505	P-17	\$0	\$9,505		\$0	\$9,505
18	362.000	Receiving Wells - SPP	\$281,495	P-18	\$0	\$281,495		\$0	\$281,495
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$1,424,473	P-19	\$0	\$1,424,473		\$0	\$1,424,473
20	365.000	Pumping Equip Other Pwr/Misc.	\$947,341	P-20	\$0	\$947,341		\$0	\$947,341
21		TOTAL SYSTEM PUMPING PLANT	\$2,662,814		\$0	\$2,662,814		\$0	\$2,662,814
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$283,808	P-23	\$0	\$283,808		\$0	\$283,808
24	371.000	Structures and Improvements - TDP	\$2,503,808	P-24	\$0	\$2,503,808		\$0	\$2,503,808
25	372.000	Power Generation Equipment - TDP	\$6,190,722	P-25	\$0	\$6,190,722		\$0	\$6,190,722
26	373.000	Plant Sewers - TDP	\$11,287,970	P-26	\$0	\$11,287,970		\$0	\$11,287,970
27	374.000	Outfall Sewer Lines - TDP	\$217,702	P-27	\$0	\$217,702		\$0	\$217,702
28		TOTAL TREATMENT & DISPOSAL PLANT	\$20,484,010		\$0	\$20,484,010		\$0	\$20,484,010
29		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0		-\$10,943	-\$10,943
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$10,943	-\$10,943
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	390.000	Structures and Improvements - GP	\$402,050	P-34	\$0	\$402,050		\$0	\$402,050
35	390.100	Office Structures	\$163	P-35	\$0	\$163		\$0	\$163
36	390.200	General Structures - HVAC	\$0	P-36	\$0	\$0		\$0	\$0
37	390.300	Miscellaneous Structures	\$0	P-37	\$0	\$0		\$0	\$0
38	390.900	Structures & Improvements - Leasehold	\$0	P-38	\$0	\$0		\$0	\$0
39	391.000	Office Furniture and Equipment	\$19,196	P-39	\$0	\$19,196		\$0	\$19,196
40	391.100	Computer Software & Peripheral	\$137,027	P-40	\$0	\$137,027		-\$3,120	\$133,907
41	391.200	Computer Software & Peripheral Equip	\$78,459	P-41	\$0	\$78,459		\$79,602	\$158,061
42	391.250	Computer Software	\$1,300,359	P-42	\$0	\$1,300,359		\$0	\$1,300,359
43	391.260	Personal Computer Software	\$0	P-43	\$0	\$0		\$0	\$0
44	391.300	Other Office Equipment	\$0	P-44	\$0	\$0		\$0	\$0
45	392.000	Transportation Equipment	\$519,674	P-45	\$0	\$519,674		\$0	\$519,674
46	392.100	Transportation Equipment - Light Trucks	\$0	P-46	\$0	\$0		\$0	\$0
47	392.200	Transportation Equipment - Heavy Trucks	\$0	P-47	\$0	\$0		\$0	\$0
48	392.300	Transportation Equipment - Cars	\$5,306	P-48	\$0	\$5,306		\$0	\$5,306
49	392.400	Transportation Equipment - Other	\$256	P-49	\$0	\$256		\$0	\$256
50	393.000	Stores Equipment	\$25,405	P-50	\$0	\$25,405		\$0	\$25,405
51	394.000	Tools, Shop & Garage Equipment	\$164,864	P-51	\$0	\$164,864		\$0	\$164,864
52	395.000	Laboratory Equipment	\$73,990	P-52	\$0	\$73,990		\$0	\$73,990
53	396.000	Power Operated Equipment	\$580,517	P-53	\$0	\$580,517		\$0	\$580,517
54	397.100	Communication Equipment - Non-Teleph	\$2,137	P-54	\$0	\$2,137		\$0	\$2,137
55	397.200	Telephone Equipment	\$100	P-55	\$0	\$100		\$0	\$100
56	398.000	Miscellaneous Equipment	\$466,079	P-56	\$0	\$466,079		-\$11,635	\$454,444
57	399.000	Other Tangible Equipment	\$0	P-57	\$0	\$0		\$0	\$0

Missouri-American Water Company
 Case No. SR-2015-0302
 Total Sewer
 Test Year Ending 12-31-2014
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58		TOTAL GENERAL PLANT	\$3,775,582		\$0	\$3,775,582		\$64,847	\$3,840,429
59		TOTAL PLANT IN SERVICE	<u>\$59,943,414</u>		<u>\$0</u>	<u>\$59,943,414</u>		<u>\$53,904</u>	<u>\$59,097,318</u>

Missouri-American Water Company
Case No. SR-2015-0302
Total Sewer
Test Year Ending 12-31-2014
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$32,317	P-4	\$0	\$32,317		\$0	\$32,317
5		TOTAL INTANGIBLE PLANT	\$32,317		\$0	\$32,317		\$0	\$32,317
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - GP	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$300,127	P-8	\$0	\$300,127		\$0	\$300,127
9	352.100	Collection Sewers Forced - CP	\$1,768,180	P-9	\$0	\$1,768,180		-\$78,000	\$1,690,180
10	352.200	Collecting Mains - CP	\$10,901,513	P-10	\$0	\$10,901,513		-\$12,000	\$10,889,513
11	353.000	Services Sewer - CP	\$30,854	P-11	\$0	\$30,854		\$10,000	\$40,854
12	354.000	Flow Measuring Devices - CP	\$244,550	P-12	\$0	\$244,550		-\$4,500	\$240,050
13	356.000	Power Gen Equip Collection - CP	\$1,986	P-13	\$0	\$1,986		\$1,500	\$3,486
14	357.000	Communication Equip - CP	\$21,033	P-14	\$0	\$21,033		\$0	\$21,033
15		TOTAL COLLECTION PLANT	\$13,268,243		\$0	\$13,268,243		-\$83,000	\$13,185,243
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$58	P-17	\$0	\$58		-\$58	\$0
18	362.000	Receiving Wells - SPP	\$88,535	P-18	\$23,555	\$112,090		\$0	\$112,090
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$553,719	P-19	\$70,000	\$623,719		\$0	\$623,719
20	365.000	Pumping Equip Other Pwr/Misc.	\$1,003,625	P-20	\$0	\$1,003,625		\$0	\$1,003,625
21		TOTAL SYSTEM PUMPING PLANT	\$1,645,937		\$93,555	\$1,739,492		-\$58	\$1,739,434
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$5,086	P-23	\$0	\$5,086		-\$5,086	\$0
24	371.000	Structures and Improvements - TDP	\$742,818	P-24	\$0	\$742,818		-\$7,000	\$735,818
25	372.000	Power Generation Equipment - TDP	\$2,073,168	P-25	\$0	\$2,073,168		\$20,000	\$2,093,168
26	373.000	Plant Sewers - TDP	\$921,469	P-26	\$0	\$921,469		\$0	\$921,469
27	374.000	Outfall Sewer Lines - TDP	\$52,369	P-27	\$0	\$52,369		\$0	\$52,369
28		TOTAL TREATMENT & DISPOSAL PLANT	\$3,794,910		\$0	\$3,794,910		\$7,914	\$3,802,824
29		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	-\$217	-\$217		-\$1,046	-\$1,263
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$217	-\$217		-\$1,046	-\$1,263
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	390.000	Structures and Improvements - GP	\$46,486	P-34	-\$16	\$46,470		-\$133	\$46,337
35	390.100	Office Structures	-\$4,084	P-35	\$276	-\$3,808		\$3,815	\$7
36	390.200	General Structures - HVAC	\$0	P-36	\$0	\$0		\$0	\$0
37	390.300	Miscellaneous Structures	\$0	P-37	\$0	\$0		\$0	\$0
38	390.900	Structures & Improvements - Leasehold	-\$11	P-38	\$1	-\$10		\$10	\$0
39	391.000	Office Furniture and Equipment	\$19,955	P-39	\$167	\$20,122		\$28	\$20,150
40	391.100	Computer Software & Peripheral	\$95,384	P-40	-\$2,934	\$92,450		\$1,820	\$94,270
41	391.200	Computer Software & Peripheral Equip	\$1,922	P-41	\$306	\$2,228		\$6,974	\$8,202
42	391.250	Computer Software	\$277,679	P-42	-\$174	\$277,505		-\$21,791	\$255,714
43	391.260	Personal Computer Software	\$1,488	P-43	-\$106	\$1,382		-\$458	\$924
44	391.300	Other Office Equipment	-\$113	P-44	\$7	-\$106		\$106	\$0
45	392.000	Transportation Equipment	\$383,634	P-45	\$0	\$383,634		\$0	\$383,634
46	392.100	Transportation Equipment - Light Trucks	\$3,528	P-46	\$0	\$3,528		\$0	\$3,528
47	392.200	Transportation Equipment - Heavy Trucks	\$2,076	P-47	\$0	\$2,076		\$0	\$2,076
48	392.300	Transportation Equipment - Cars	\$17,190	P-48	\$0	\$17,190		\$0	\$17,190
49	392.400	Transportation Equipment - Other	\$39	P-49	\$0	\$39		\$0	\$39
50	393.000	Stores Equipment	\$21,122	P-50	\$0	\$21,122		\$433	\$21,555
51	394.000	Tools, Shop & Garage Equipment	\$27,278	P-51	\$373	\$27,651		\$970	\$28,621
52	395.000	Laboratory Equipment	\$13,955	P-52	\$160	\$14,115		\$990	\$15,105
53	396.000	Power Operated Equipment	\$557,604	P-53	\$0	\$557,604		\$0	\$557,604
54	397.100	Communication Equipment - Non-Teleph	\$1,099	P-54	\$980	\$2,059		\$171	\$2,230
55	397.200	Telephone Equipment	\$96	P-55	\$0	\$96		\$0	\$96
56	398.000	Miscellaneous Equipment	\$376,025	P-56	\$280	\$376,305		\$7,864	\$384,169
57	399.000	Other Tangible Equipment	\$33	P-57	\$0	\$33		-\$33	\$0
58		TOTAL GENERAL PLANT	\$1,842,384		-\$700	\$1,841,684		-\$234	\$1,841,450

Missouri-American Water Company
 Case No. SR-2015-0302
 Total Sewer
 Test Year Ending 12-31-2014
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
69		TOTAL DEPRECIATION RESERVE	<u>\$20,683,791</u>		<u>\$92,638</u>	<u>\$20,676,429</u>		<u>-\$76,424</u>	<u>\$20,600,005</u>

Total Sewer
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$3,240,013	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$3,240,013	100.00%	\$2,000,979	\$5,240,992	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$371,896			Rev-3		\$371,896	100.00%	\$1,867,528	\$2,039,424		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0	0.00%	\$41,491	\$41,491		
Rev-8	468.000	Sales for Resale	\$0			Rev-8		\$0	0.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$4,131			Rev-9		\$4,131	100.00%	\$2,004	\$6,135		
Rev-10		TOTAL OPERATING REVENUES	\$3,616,040					\$3,616,040		\$3,712,002	\$7,328,042		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$912	\$912	\$0	E-3	\$0	\$912	100.00%	\$159	\$1,071	\$912	\$159
4	602.000	Purchased Water - COE	\$48	\$0	\$48	E-4	\$0	\$48	100.00%	-\$48	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	\$69	\$11	\$58	E-5	\$0	\$69	100.00%	\$21,657	\$21,726	\$11	\$21,715
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$1,029	\$923	\$106			\$1,029		\$21,768	\$22,797	\$923	\$21,874
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$123	\$123	\$123	\$0
10	612.000	Collect & Impound Mtce - CME	\$1,030	\$1,015	\$15	E-10	\$0	\$1,030	100.00%	\$392	\$1,422	\$1,407	\$15
11	613.000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$47	\$47	\$45	\$2
12	614.000	Labor Maint Non-Scheduled Overtime - SS Walls	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	-\$70	-\$70	-\$70	\$0
13	615.000	Labor Maint - Source of Supply - Infill Gallery	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$11	\$11	\$9	\$2
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	0.00%	\$107	\$107	\$107	\$0
15	617.000	Misc. Plant Mtce - CME	\$1,890	\$1,011	\$879	E-15	\$0	\$1,890	100.00%	\$2,576	\$4,566	\$3,587	\$979
16		TOTAL COLLECTION MAINT. EXPENSES	\$3,020	\$2,026	\$994			\$3,020		\$3,186	\$6,206	\$5,208	\$998
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$321	\$0	\$321	E-19	\$0	\$321	100.00%	\$20	\$341	\$0	\$341
20	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
21	623.000	Purchases Power - POE	\$4,235	\$0	\$4,235	E-21	\$0	\$4,235	100.00%	\$114	\$4,349	\$0	\$4,349
22	624.000	Labor & Eng Oper Pump - POE	\$342	\$342	\$0	E-22	\$0	\$342	100.00%	-\$314	\$28	\$28	\$0
23	626.000	Misc Exp Oper - POE	\$122	\$0	\$122	E-23	\$0	\$122	100.00%	\$0	\$122	\$0	\$122
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$5,020	\$342	\$4,678			\$5,020		-\$180	\$4,840	\$28	\$4,812
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$210	\$210	\$0	E-27	\$0	\$210	100.00%	-\$75	\$135	\$135	\$0
28	631.000	Structures & Improve Mtce - PME	\$40,210	\$247	\$39,963	E-28	\$0	\$40,210	100.00%	-\$247	\$39,963	\$0	\$39,963
29	632.000	Power Prod Equip Mtce - PME	\$136	\$136	\$0	E-29	\$0	\$136	100.00%	-\$141	-\$5	-\$5	\$0
30	633.000	Pump Equip Mtce - PME	\$24,952	\$5,929	\$19,023	E-30	\$0	\$24,952	100.00%	\$252	\$25,204	\$6,181	\$19,023
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$65,508	\$6,522	\$58,986			\$65,508		-\$211	\$65,297	\$6,311	\$58,986
33		TREAT. & DISP. OPER. EXPENSE											
34	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
35	661.000	Storage Facility Expense - TDO	\$351	\$351	\$0	E-35	\$0	\$351	100.00%	-\$358	-\$7	-\$7	\$0

Total Sewer
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Non Labor	N Juris. Non Labor
36	662,000	TD Line Expense - TDO	\$79,331	\$79,171	\$160	E-36	\$0	\$79,331	100.00%	-\$17,045	\$62,286	\$62,126	\$160	\$160
37	663,000	Meter Expense - TDO	\$256	\$256	\$0	E-37	\$0	\$256	100.00%	-\$237	\$19	\$19	\$0	\$19
38	665,000	Miscellaneous Expense - TDO	\$60,627	\$47,814	\$12,813	E-38	\$0	\$60,627	100.00%	\$9,844	\$70,471	\$57,658	\$12,813	\$12,813
39	666,000	Rent - TDO	\$1,006	\$0	\$1,006	E-39	\$0	\$1,006	100.00%	\$0	\$1,006	\$0	\$1,006	\$1,006
40		TOTAL TREAT. & DISP. OPER. EXPENSE	\$141,571	\$127,592	\$13,979		\$0	\$141,571		-\$7,796	\$133,775	\$119,796	\$13,979	\$13,979
41		TREAT. & DISP. MAINT. EXPENSES												
42	670,000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-42	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
43	671,000	Structures & Improve - TDM	\$676	\$676	\$0	E-43	\$0	\$676	100.00%	-\$436	\$240	\$240	\$0	\$240
44	672,000	Dist. Res. Standp. Maint. - TDM	\$0	\$0	\$0	E-44	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
45	673,000	TD Maintenance - TDM	\$75,219	\$23,940	\$51,279	E-45	\$0	\$75,219	100.00%	-\$5,787	\$69,432	\$18,153	\$51,279	\$51,279
46	674,000	Fire Maintenance - TDM	\$6,648	\$6,648	\$0	E-46	\$0	\$6,648	100.00%	-\$44	\$6,604	\$6,604	\$0	\$6,604
47	675,000	Services Maintenance - TDM	\$1,413	\$980	\$433	E-47	\$0	\$1,413	100.00%	-\$7,013	-\$5,600	-\$6,033	\$433	\$433
48	676,000	Meter Maintenance - TDM	\$263	\$263	\$0	E-48	\$0	\$263	100.00%	-\$282	-\$19	-\$19	\$0	\$0
49	677,000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-49	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
50	678,000	Misc. Plant Maintenance - TDM	\$125,576	\$792	\$124,784	E-50	\$0	\$125,576	100.00%	\$12,169	\$137,745	\$14,369	\$123,376	\$123,376
51		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$209,795	\$33,299	\$176,496		\$0	\$209,795		-\$1,393	\$208,402	\$33,314	\$175,088	\$175,088
52		CUSTOMER ACCOUNTS EXPENSE												
53	901,000	Supervision & Engineering - CAE	\$461	\$461	\$0	E-53	\$0	\$461	100.00%	\$0	\$461	\$461	\$0	\$461
54	902,000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-54	\$0	\$0	0.00%	\$231	\$231	\$231	\$0	\$231
55	903,000	Cust. Rec. & Collection - CAE	\$12,754	\$181	\$12,573	E-55	\$0	\$12,754	100.00%	\$46,122	\$58,876	\$45,080	\$13,796	\$13,796
56	904,000	Uncollectible Accounts - CAE	\$4,806	\$0	\$4,806	E-56	\$0	\$4,806	100.00%	\$104,602	\$109,408	\$18,344	\$91,064	\$91,064
57	905,000	Misc. Customer Accounts Expense - CAE	\$604	\$39	\$565	E-57	\$0	\$604	100.00%	\$118	\$722	\$0	\$722	\$722
58		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,625	\$681	\$17,944		\$0	\$18,625		\$151,073	\$169,698	\$64,116	\$105,582	\$105,582
59		ADMIN. & GENERAL EXPENSES												
60	920,000	Admin. & General Salaries	\$484,661	\$484,661	\$0	E-60	\$0	\$484,661	100.00%	-\$101,776	\$382,885	\$382,885	\$0	\$382,885
61	921,000	Office Supplies & Expense	\$73,245	\$0	\$73,245	E-61	\$0	\$73,245	100.00%	\$22,885	\$96,130	\$96	\$96,132	\$96,132
62	922,000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-62	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
63	923,000	Outside Services	\$42,431	\$39,061	\$3,370	E-63	\$0	\$42,431	100.00%	\$627,270	\$669,701	\$39,061	\$630,640	\$630,640
64	924,000	Property Insurance	\$24,907	\$0	\$24,907	E-64	\$0	\$24,907	100.00%	\$89,195	\$114,102	\$0	\$114,102	\$114,102
65	925,000	Injuries & Damages	-\$1	\$0	-\$1	E-65	\$0	-\$1	100.00%	-\$549	-\$550	\$0	-\$550	-\$550
66	926,000	Employee Pensions & Benefits	\$265,732	\$227,247	\$38,485	E-66	\$0	\$265,732	100.00%	\$118,631	\$384,363	\$344,186	\$40,177	\$40,177
67	927,000	Franchise Requirements	\$426	\$0	\$426	E-67	\$0	\$426	100.00%	\$0	\$426	\$0	\$426	\$426
68	928,000	Regulatory Commission Expenses	\$420	\$0	\$420	E-68	\$0	\$420	100.00%	\$248	\$668	\$0	\$668	\$668
69	929,000	Duplicate Charges	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
70	930,100	Institutional or Goodwill Advertising Expenses	\$15	\$0	\$15	E-70	\$0	\$15	100.00%	-\$99,999	-\$99,984	\$0	-\$99,984	-\$99,984
71	930,200	Misc. General Expense	\$36,086	\$0	\$36,086	E-71	\$0	\$36,086	100.00%	\$1,399	\$37,485	\$0	\$37,485	\$37,485
72	930,300	Research & Development Expenses - AGE	\$81	\$0	\$81	E-72	\$0	\$81	100.00%	\$2,174	\$2,255	\$0	\$2,255	\$2,255
73	931,000	Rents - AGE	\$3,125	\$0	\$3,125	E-73	\$0	\$3,125	100.00%	\$2,581	\$5,706	\$0	\$5,706	\$5,706
74	932,000	Maint. of General Plant - AGE	\$6,730	\$498	\$6,232	E-74	\$0	\$6,730	100.00%	\$16,920	\$23,650	\$175	\$23,475	\$23,475
75		TOTAL ADMIN. & GENERAL EXPENSES	\$937,858	\$751,467	\$186,391		\$0	\$937,858		\$678,979	\$1,616,837	\$767,305	\$849,532	\$849,532
76		DEPRECIATION EXPENSE												
77	403,000	Depreciation Expense, Dep. Exp.	\$757,979	See note (1)	See note (1)	E-77	See note (1)	\$757,979	100.00%	\$1,050,914	\$1,808,893	See note (1)	See note (1)	See note (1)
78	403,000	CIAC Depreciation Offset	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	-\$581,022	-\$581,022	\$0	\$0	\$0
79		TOTAL DEPRECIATION EXPENSE	\$757,979	\$0	\$0		\$0	\$757,979		\$469,892	\$1,227,871	\$0	\$0	\$0
80		OTHER OPERATING EXPENSES												
81	403,900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0

Total Sewer
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
82	408,000	Property Taxes	\$89	\$0	\$89	E-82	\$0	\$89	100.00%	-\$4,472	-\$4,383	-\$4,642	\$259
83	408,000	Payroll Taxes	\$57,779	\$57,779	\$0	E-83	\$0	\$57,779	100.00%	\$25,965	\$83,744	\$82,508	\$1,236
84	408,100	PSC Assessment	\$2,337	\$1,627	\$710	E-84	\$0	\$2,337	100.00%	\$0	\$2,337	\$1,627	\$710
85	408,100	Other Taxes & Licenses	-\$122	-\$65	-\$57	E-85	\$0	-\$122	100.00%	\$50,336	\$50,214	-\$65	\$50,279
86	403,000	Transportation Depr Clearing	\$0	\$0	\$0	E-86	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
87		TOTAL OTHER OPERATING EXPENSES	\$60,083	\$59,341	\$742		\$0	\$60,083		\$71,829	\$131,912	\$79,428	\$52,484
88		WATER TREATMENT EXP - OPER & MTCE											
89	640,000	Supervision & Engineering - Oper - WT	\$255	\$255	\$0	E-89	\$0	\$255	100.00%	-\$254	\$1	\$1	\$0
90	641,000	Chemicals - Oper - WT	\$34,028	\$0	\$34,028	E-90	\$0	\$34,028	100.00%	-\$1,830	\$32,198	\$0	\$32,198
91	642,000	Labor & Exp - Oper - WT	\$141,084	\$124,077	\$17,007	E-91	\$0	\$141,084	100.00%	\$381,291	\$522,375	\$505,368	\$17,007
92	643,100	Miscellaneous Expenses - WT	\$181,090	\$10,440	\$170,650	E-92	\$0	\$181,090	100.00%	\$8,676	\$189,766	\$10,440	\$179,326
93	643,200	Misc Expenses - Waste Disposal - WT	\$414,484	\$0	\$414,484	E-93	\$0	\$414,484	100.00%	\$359,208	\$773,692	\$0	\$773,692
94	644,000	Rents	\$68	\$0	\$68	E-94	\$0	\$68	100.00%	\$0	\$68	\$0	\$68
95	650,000	Supervision & Engineering - Mtce - WT	\$526	\$526	\$0	E-95	\$0	\$526	100.00%	-\$431	\$95	\$95	\$0
96	651,000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-96	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
97	652,000	Misc. Equipment - Mtce - WT	\$15,876	\$1,789	\$14,087	E-97	\$0	\$15,876	100.00%	-\$211	\$15,665	\$1,578	\$14,087
98		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$787,411	\$137,087	\$650,324		\$0	\$787,411		\$746,449	\$1,533,860	\$517,482	\$1,016,378
99		CUSTOMER SERVICE EXPENSES											
100	907,000	Customer Service & Information Expenses	\$0	\$0	\$0	E-100	\$0	\$0	0.00%	\$1,434	\$1,434	\$1,434	\$0
101		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$1,434	\$1,434	\$1,434	\$0
102		SALES PROMOTION EXPENSES											
103	910,000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
104		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
105		AMORTIZATION EXPENSE											
106	0,000	Amortization Exp	\$19,378	\$0	\$19,378	E-106	\$0	\$19,378	100.00%	-\$8,617	\$10,761	\$0	\$10,761
107		TOTAL AMORTIZATION EXPENSE	\$19,378	\$0	\$19,378		\$0	\$19,378		-\$8,617	\$10,761	\$0	\$10,761
108		TOTAL OPERATING EXPENSE	\$3,007,277	\$1,119,280	\$1,130,018		\$0	\$3,007,277		\$2,128,413	\$5,133,690	\$1,595,345	\$2,310,474
109		NET INCOME BEFORE TAXES	\$608,763	\$0	\$0		\$0	\$608,763		\$1,585,589	\$2,194,352	\$0	\$0
110		INCOME TAXES											
111	0,000	Current Income Taxes	-\$1,317	See note (1)	See note (1)	E-111	See note (1)	-\$1,317	100.00%	\$836,614	\$835,297	See note (1)	See note (1)
112	0,000	State Income Taxes	-\$520			E-112		-\$520	100.00%	\$0	-\$520		
113		TOTAL INCOME TAXES	-\$1,837	\$0	\$0		\$0	-\$1,837		\$836,614	\$834,777	\$0	\$0
114		DEFERRED INCOME TAXES											
115	410,100	Deferred Income Taxes - Def. Inc. Tax.	\$30,091	See note (1)	See note (1)	E-115	See note (1)	\$30,091	100.00%	-\$288,179	-\$258,088	See note (1)	See note (1)
116	412,200	Amortization of Deferred ITC	-\$11			E-116		-\$11	100.00%	\$0	-\$11		
117		TOTAL DEFERRED INCOME TAXES	\$30,080	\$0	\$0		\$0	\$30,080		-\$288,179	-\$258,099	\$0	\$0
118		NET OPERATING INCOME	\$590,520	\$0	\$0		\$0	\$590,520		\$1,037,154	\$1,617,674	\$0	\$0

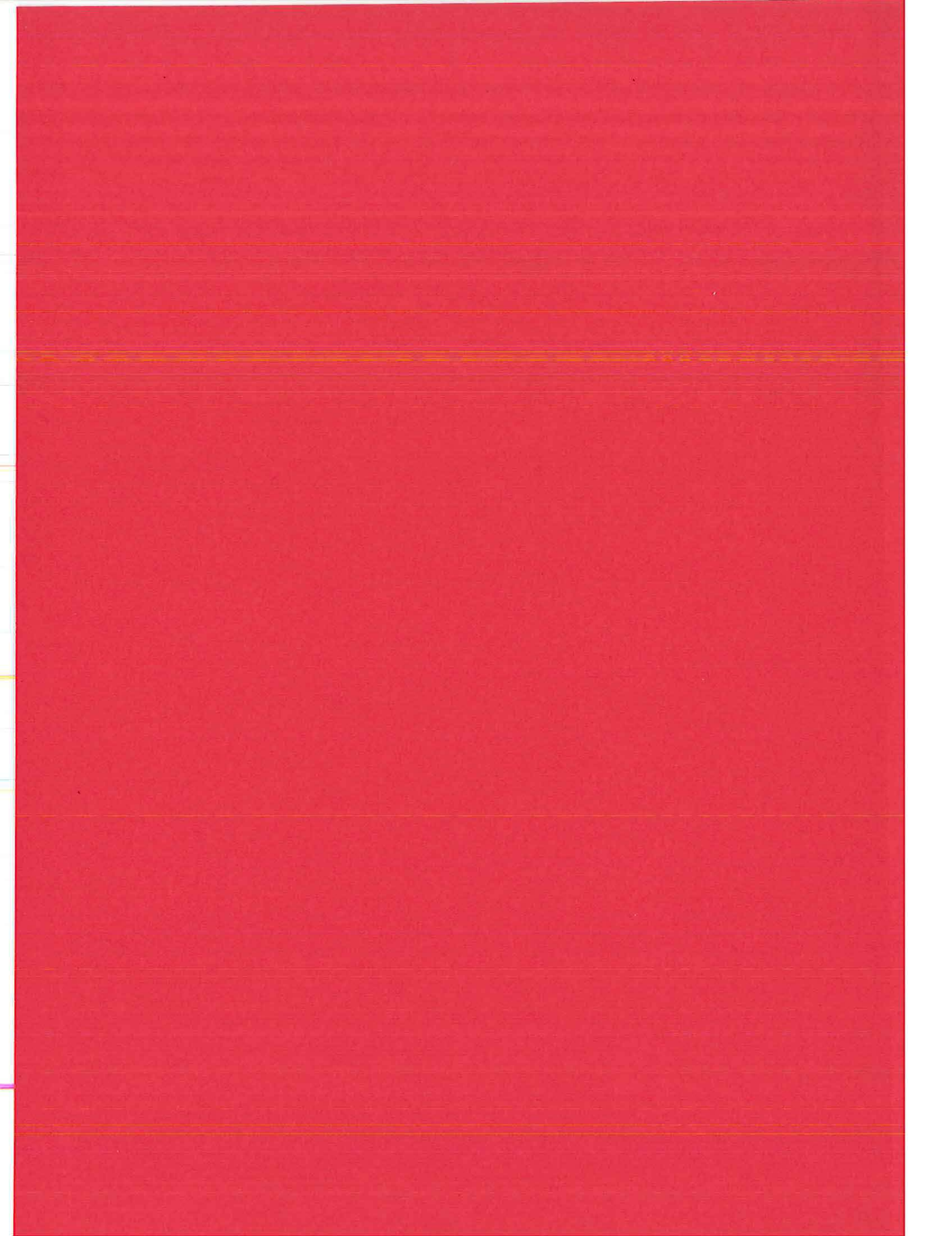
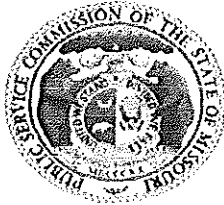


Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: SR-2015-0302
Date Prepared: December 23, 2015



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - DIRECT

STAFF ACCOUNTING SCHEDULES

**MISSOURI-AMERICAN WATER COMPANY
SEWER DISTRICT #1
ARNOLD**

CASE NO. SR-2015-0302

Jefferson City, Missouri

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #1
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	A Description	B 6.94% Return	C 7.29% Return	D 7.41% Return
1	Net Orig Cost Rate Base	\$14,574,074	\$14,574,074	\$14,574,074
2	Rate of Return	6.94%	7.29%	7.41%
3	Net Operating Income Requirement	\$1,011,295	\$1,062,741	\$1,079,793
4	Net Income Available	\$1,234,784	\$1,234,784	\$1,234,784
5	Additional Net Income Required	-\$223,489	-\$172,043	-\$154,991
6	Income Tax Requirement			
7	Required Current Income Tax	\$500,106	\$530,921	\$541,136
8	Current Income Tax Available	\$633,974	\$633,974	\$633,974
9	Additional Current Tax Required	-\$133,868	-\$103,053	-\$92,838
10	Revenue Requirement	-\$357,357	-\$275,096	-\$247,829
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$233,865	\$233,865	\$233,865
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$123,492	-\$41,231	-\$13,964

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #1
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$34,200,084
2	Less Accumulated Depreciation Reserve		\$12,469,170
3	Net Plant In Service		\$21,730,914
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$11,784
6	Contributions in Aid of Construction Amortization		\$13,524,972
7	Materials & Supplies		\$0
8	Prepayments		\$26,840
9	Accrued Pension		\$192,267
10	TOTAL ADD TO NET PLANT IN SERVICE		\$13,755,863
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-1.4849%	-\$6,780
13	State Tax Offset	-1.4849%	-\$1,103
14	City Tax Offset	-1.4849%	\$0
15	Interest Expense Offset	11.2932%	\$48,471
16	Contributions in Aid of Construction		\$21,110,622
17	Customer Advances		\$0
18	Customer Deposits		\$0
19	Accumulated Deferred Income Tax		-\$408,462
20	Pension/OPEB Tracker		\$169,955
21	TOTAL SUBTRACT FROM NET PLANT		\$20,912,703
22	Total Rate Base		\$14,574,074

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #1
Test Year Ending 12-31-2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$2,819	P-2	\$0	\$2,819	100.00%	\$0	\$2,819
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$6,138	P-4	\$0	\$6,138	100.00%	\$0	\$6,138
5		TOTAL PLANT INTANGIBLE	\$8,957		\$0	\$8,957		\$0	\$8,957
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	352.100	Collection Sewers Forced - CP	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	352.200	Collecting Mains - CP	\$20,778,519	P-10	\$0	\$20,778,519	100.00%	\$0	\$20,778,519
11	353.000	Services Sewer - CP	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12	354.000	Flow Measuring Devices - CP	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	356.000	Power Gen Equip Collection - CP	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	357.000	Communication Equip - CP	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL COLLECTION PLANT	\$20,778,519		\$0	\$20,778,519		\$0	\$20,778,519
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	362.000	Receiving Wells - SPP	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	365.000	Pumping Equip Other Pwr/Misc.	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$168,822	P-23	\$0	\$168,822	100.00%	\$0	\$168,822
24	371.000	Structures and Improvements - TDP	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	372.000	Power Generation Equipment - TDP	\$630,237	P-25	\$0	\$630,237	100.00%	\$0	\$630,237
26	373.000	Plant Sewers - TDP	\$10,452,300	P-26	\$0	\$10,452,300	100.00%	\$0	\$10,452,300
27	374.000	Outfall Sewer Lines - TDP	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28		TOTAL TREATMENT & DISPOSAL PLANT	\$11,251,359		\$0	\$11,251,359		\$0	\$11,251,359
29		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	390.000	Structures and Improvements - GP	\$3,078	P-34	\$0	\$3,078	100.00%	\$0	\$3,078
35	390.100	Office Structures	\$96	P-35	\$0	\$96	100.00%	\$0	\$96
36	390.200	General Structures - HVAC	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	390.300	Miscellaneous Structures	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	390.900	Structures & Improvements - Leasehold	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$2,092	P-39	\$0	\$2,092	100.00%	\$0	\$2,092
40	391.100	Computer Software & Peripheral	\$112,906	P-40	\$0	\$112,906	100.00%	\$0	\$112,906
41	391.200	Computer Software & Peripheral Equip	\$46,026	P-41	\$0	\$46,026	100.00%	\$33,566	\$79,592
42	391.250	Computer Software	\$762,810	P-42	\$0	\$762,810	100.00%	\$0	\$762,810
43	391.260	Personal Computer Software	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	391.300	Other Office Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	392.000	Transportation Equipment	\$286,334	P-45	\$0	\$286,334	100.00%	\$0	\$286,334
46	392.100	Transportation Equipment - Light Trucks	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	392.200	Transportation Equipment - Heavy Trucks	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	392.300	Transportation Equipment - Cars	\$3,112	P-48	\$0	\$3,112	100.00%	\$0	\$3,112
49	392.400	Transportation Equipment - Other	\$151	P-49	\$0	\$151	100.00%	\$0	\$151
50	393.000	Stores Equipment	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	394.000	Tools, Shop & Garage Equipment	\$4,907	P-51	\$0	\$4,907	100.00%	\$0	\$4,907
52	395.000	Laboratory Equipment	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	396.000	Power Operated Equipment	\$579,985	P-53	\$0	\$579,985	100.00%	\$0	\$579,985
54	397.100	Communication Equipment - Non-Teleph	\$1,252	P-54	\$0	\$1,252	100.00%	\$0	\$1,252
55	397.200	Telephone Equipment	\$59	P-55	\$0	\$59	100.00%	\$0	\$59
56	398.000	Miscellaneous Equipment	\$324,875	P-56	\$0	\$324,875	100.00%	\$0	\$324,875

Missouri-American Water Company
 Case No. SR-2015-0302
 Sewer District #1
 Test Year Ending 12-31-2014
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	399.000	Other Tangible Equipment	\$0	P-57	\$0	\$0	100.00%	\$0	\$0
58		TOTAL GENERAL PLANT	\$2,127,683		\$0	\$2,127,683		\$33,566	\$2,161,249
69		TOTAL PLANT IN SERVICE	\$34,166,518		\$0	\$34,166,518		\$33,566	\$34,200,084

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #1
Test Year Ending 12-31-2014
Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents - IP	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$5,091	R-4	\$0	\$5,091	100.00%	\$0	\$5,091
5		TOTAL PLANT INTANGIBLE	\$5,091		\$0	\$5,091		\$0	\$5,091
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.100	Collection Sewers Forced - CP	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	352.200	Collecting Mains - CP	\$10,009,906	R-10	\$0	\$10,009,906	100.00%	\$0	\$10,009,906
11	353.000	Services Sewer - CP	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12	354.000	Flow Measuring Devices - CP	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	356.000	Power Gen Equip Collection - CP	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	357.000	Communication Equip - CP	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL COLLECTION PLANT	\$10,009,906		\$0	\$10,009,906		\$0	\$10,009,906
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	362.000	Receiving Wells - SPP	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	365.000	Pumping Equip Other Pwr/Misc.	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	371.000	Structures and Improvements - TDP	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	372.000	Power Generation Equipment - TDP	\$484,807	R-25	\$0	\$484,807	100.00%	\$0	\$484,807
26	373.000	Plant Sewers - TDP	\$631,233	R-26	\$0	\$631,233	100.00%	\$0	\$631,233
27	374.000	Outfall Sewer Lines - TDP	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28		TOTAL TREATMENT & DISPOSAL PLANT	\$1,116,040		\$0	\$1,116,040		\$0	\$1,116,040
29		INCENTIVE COMPENSATION CAPITALIZATION							
30		Incentive Compensation Capitalization Adj.	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	390.000	Structures and Improvements - GP	\$220	R-34	\$0	\$220	100.00%	\$0	\$220
35	390.100	Office Structures	-\$2,396	R-35	\$0	-\$2,396	100.00%	\$2,400	\$4
36	390.200	General Structures - HVAC	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	390.300	Miscellaneous Structures	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	390.900	Structures & Improvements - Leasehold	-\$7	R-38	\$0	-\$7	100.00%	\$7	\$0
39	391.000	Office Furniture and Equipment	\$1,522	R-39	\$0	\$1,522	100.00%	\$0	\$1,522
40	391.100	Computer Software & Peripheral	\$85,896	R-40	\$0	\$85,896	100.00%	\$0	\$85,896
41	391.200	Computer Software & Peripheral Equip	\$1,340	R-41	\$0	\$1,340	100.00%	\$2,704	\$4,044
42	391.250	Computer Software	\$162,892	R-42	\$0	\$162,892	100.00%	-\$2,472	\$160,420
43	391.260	Personal Computer Software	\$871	R-43	\$0	\$871	100.00%	\$0	\$871
44	391.300	Other Office Equipment	-\$65	R-44	\$0	-\$65	100.00%	\$65	\$0
45	392.000	Transportation Equipment	\$203,457	R-45	\$0	\$203,457	100.00%	\$0	\$203,457
46	392.100	Transportation Equipment - Light Trucks	\$2,069	R-46	\$0	\$2,069	100.00%	\$0	\$2,069
47	392.200	Transportation Equipment - Heavy Trucks	\$1,218	R-47	\$0	\$1,218	100.00%	\$0	\$1,218
48	392.300	Transportation Equipment - Cars	\$10,085	R-48	\$0	\$10,085	100.00%	\$0	\$10,085
49	392.400	Transportation Equipment - Other	\$24	R-49	\$0	\$24	100.00%	\$0	\$24
50	393.000	Stores Equipment	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	394.000	Tools, Shop & Garage Equipment	\$831	R-51	\$0	\$831	100.00%	\$0	\$831
52	395.000	Laboratory Equipment	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	396.000	Power Operated Equipment	\$557,382	R-53	\$0	\$557,382	100.00%	\$0	\$557,382
54	397.100	Communication Equipment - Non-Telephone	\$645	R-54	\$0	\$645	100.00%	\$0	\$645
55	397.200	Telephone Equipment	\$56	R-55	\$0	\$56	100.00%	\$0	\$56
56	398.000	Miscellaneous Equipment	\$309,389	R-56	\$0	\$309,389	100.00%	\$0	\$309,389
57	399.000	Other Tangible Equipment	\$0	R-57	\$0	\$0	100.00%	\$0	\$0

Missouri-American Water Company
 Case No. SR-2015-0302
 Sewer District #1
 Test Year Ending 12-31-2014
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58		TOTAL GENERAL PLANT	\$1,335,429		\$0	\$1,335,429		\$2,704	\$1,338,133
59		TOTAL DEPRECIATION RESERVE	<u>\$12,466,466</u>		<u>\$0</u>	<u>\$12,466,466</u>		<u>\$2,704</u>	<u>\$12,489,170</u>

Western American Water Company
Case No. SR-2015-0302
Sewer District #1
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.00%	\$2,087,515	\$2,087,515	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$0			Rev-3		\$0	100.00%	\$1,592,625	\$1,592,625		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$41,491	\$41,491		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-9		\$0	100.00%	\$108	\$108		
Rev-10		TOTAL OPERATING REVENUES	\$0					\$0		\$3,721,739	\$3,721,739		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$90	\$90	\$0	\$90
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	-\$43	-\$43	\$0	-\$43
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$47	\$47	\$0	\$47
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collect & Impound Mtce- CME	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$4	\$4	\$4	\$0
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Labor Maint - Source of Supply - Infil Gallery	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$5	\$5	\$5	\$0
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc. Plant Mtce - CME	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$9	\$9	\$9	\$0
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	623.000	Purchases Power - POE	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	624.000	Labor & Eng Oper Pump - POE	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23	626.000	Misc Exp Oper - POE	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	631.000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$4	\$4	\$4	\$0
29	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$3	\$3	\$3	\$0
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$7	\$7	\$7	\$0
33		WATER TREATMENT EXP - OPER & MTCE											
34	640.000	Supervision & Engineering - Oper - WT	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	641.000	Chemicals - Oper - WT	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	642.000	Labor & Exp - Oper - WT	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$418,958	\$418,958	\$418,958	\$0

Metropolitan Water Company
 Case No. SR-2015-0302
 Sewer District #1
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
37	643.100	Miscellaneous Expenses - WT	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$-1	\$-1	\$0	\$-1
38	643.200	Misc Expenses - Waste Disposal - WT	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$586,270	\$586,270	\$0	\$586,270
39	644.000	Rents	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	650.000	Supervision & Engineering - Mtce - WT	\$0	\$0	\$0	E-40	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
41	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	652.000	Misc. Equipment - Mtce - WT	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$0	\$0	\$0		\$0	\$0		\$1,005,227	\$1,005,227	\$418,958	\$586,269
44		TREAT. & DISP. OPER. EXPENSE											
45	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	662.000	TD Line Expense - TDO	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	-\$137	-\$137	-\$137	\$0
48	663.000	Meter Expense - TDO	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	665.000	Miscellaneous Expense - TDO	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$227	\$227	\$227	\$0
50	666.000	Rent - TDO	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51		TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0		\$0	\$0		\$90	\$90	\$90	\$0
52		TREAT. & DISP. MAINT. EXPENSES											
53	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	672.000	Dist. Res. Standp. Maint. - TDM	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	673.000	TD Maintenance - TDM	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	-\$2	-\$2	-\$2	\$0
57	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	675.000	Services Maintenance - TDM	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$8	\$8	\$8	\$0
59	676.000	Meter Maintenance - TDM	\$0	\$0	\$0	E-59	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
60	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-60	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
61	678.000	Misc. Plant Maintenance - TDM	\$0	\$0	\$0	E-61	\$0	\$0	100.00%	\$3	\$3	\$3	\$0
62		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$9	\$9	\$9	\$0
63		CUSTOMER ACCOUNTS EXPENSE											
64	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	902.000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-65	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
66	903.000	Cust. Rec & Collection - CAE	\$0	\$0	\$0	E-66	\$0	\$0	100.00%	\$24,129	\$24,129	\$23,678	\$451
67	904.000	Uncollectible Accounts - CAE	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$62,463	\$62,463	\$0	\$62,463
68	905.000	Misc. Customer Accounts Expense - CAE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$87	\$87	\$0	\$87
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0		\$0	\$0		\$86,679	\$86,679	\$23,678	\$63,001
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Admin. & General Salaries	\$0	\$0	\$0	E-77	\$0	\$0	100.00%	\$34,184	\$34,184	\$34,184	\$0
78	921.000	Office Supplies & Expense	\$0	\$0	\$0	E-78	\$0	\$0	100.00%	\$10,377	\$10,377	\$0	\$10,377
79	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-79	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
80	923.000	Outside Services	\$0	\$0	\$0	E-80	\$0	\$0	100.00%	\$316,636	\$316,636	\$0	\$316,636
81	924.000	Property Insurance	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$47,474	\$47,474	\$0	\$47,474

Case No. SR-2015-0302
Sewer District #1
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
82	925.000	Injuries & Damages	\$0	\$0	\$0	E-82	\$0	\$0	100.00%	-\$272	-\$272	\$0	-\$272
83	926.000	Employee Pensions & Benefits	\$0	\$0	\$0	E-83	\$0	\$0	100.00%	\$122,774	\$122,774	\$122,774	\$0
84	927.000	Franchise Requirements	\$0	\$0	\$0	E-84	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
85	928.000	Regulatory Commission Expenses	\$0	\$0	\$0	E-85	\$0	\$0	100.00%	\$313	\$313	\$0	\$313
86	929.000	Duplicate Charges	\$0	\$0	\$0	E-86	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
87	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-87	\$0	\$0	100.00%	-\$99,992	-\$99,992	\$0	-\$99,992
88	930.200	Misc. General Expense	\$0	\$0	\$0	E-88	\$0	\$0	100.00%	\$1,174	\$1,174	\$0	\$1,174
89	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-89	\$0	\$0	100.00%	\$1,086	\$1,086	\$0	\$1,086
90	931.000	Rents - AGE	\$0	\$0	\$0	E-90	\$0	\$0	100.00%	\$1,301	\$1,301	\$0	\$1,301
91	932.000	Maint. of General Plant - AGE	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$8,610	\$8,610	\$0	\$8,610
92		TOTAL ADMIN. & GENERAL EXPENSES	\$0	\$0	\$0		\$0	\$0		\$443,665	\$443,665	\$156,958	\$286,707
93		DEPRECIATION EXPENSE											
94	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-94	See note (1)	\$0	100.00%	\$832,568	\$832,568	See note (1)	See note (1)
95	403.000	CIAC Depreciation Offset	\$0			E-95		\$0	100.00%	-\$422,212	-\$422,212		
96		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$410,356	\$410,356	\$0	\$0
97		AMORTIZATION EXPENSE											
98	0.000	Amortization Exp	\$0	\$0	\$0	E-98	\$0	\$0	100.00%	\$2,416	\$2,416	\$0	\$2,416
99		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$2,416	\$2,416	\$0	\$2,416
100		OTHER OPERATING EXPENSES											
101	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-101	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
102	408.000	Property Taxes	\$0	\$0	\$0	E-102	\$0	\$0	100.00%	\$81	\$81	\$0	\$81
103	408.000	Payroll Taxes	\$0	\$0	\$0	E-103	\$0	\$0	100.00%	\$35,173	\$35,173	\$33,937	\$1,236
104	408.100	PSC Assessment	\$0	\$0	\$0	E-104	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
105	408.100	Other Taxes & Licenses	\$0	\$0	\$0	E-105	\$0	\$0	100.00%	\$26,752	\$26,752	\$0	\$26,752
106	403.001	Transportation Depr Clearing	\$0	\$0	\$0	E-106	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
107		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$62,006	\$62,006	\$33,937	\$28,069
108		TOTAL OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$2,010,511	\$2,010,511	\$633,846	\$986,509
109		NET INCOME BEFORE TAXES	\$0					\$0		\$1,711,228	\$1,711,228		
110		INCOME TAXES											
111	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-111	See note (1)	\$0	100.00%	\$633,974	\$633,974	See note (1)	See note (1)
112	0.000	State Income Taxes	\$0			E-112		\$0	100.00%	\$0	\$0		
113		TOTAL INCOME TAXES	\$0					\$0		\$633,974	\$633,974		
114		DEFERRED INCOME TAXES											
115	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-115	See note (1)	\$0	100.00%	-\$157,530	-\$157,530	See note (1)	See note (1)
116	412.200	Amortization of Deferred ITC	\$0			E-116		\$0	100.00%	\$0	\$0		
117		TOTAL DEFERRED INCOME TAXES	\$0					\$0		-\$157,530	-\$157,530		
118		NET OPERATING INCOME	\$0					\$0		\$1,234,784	\$1,234,784		

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

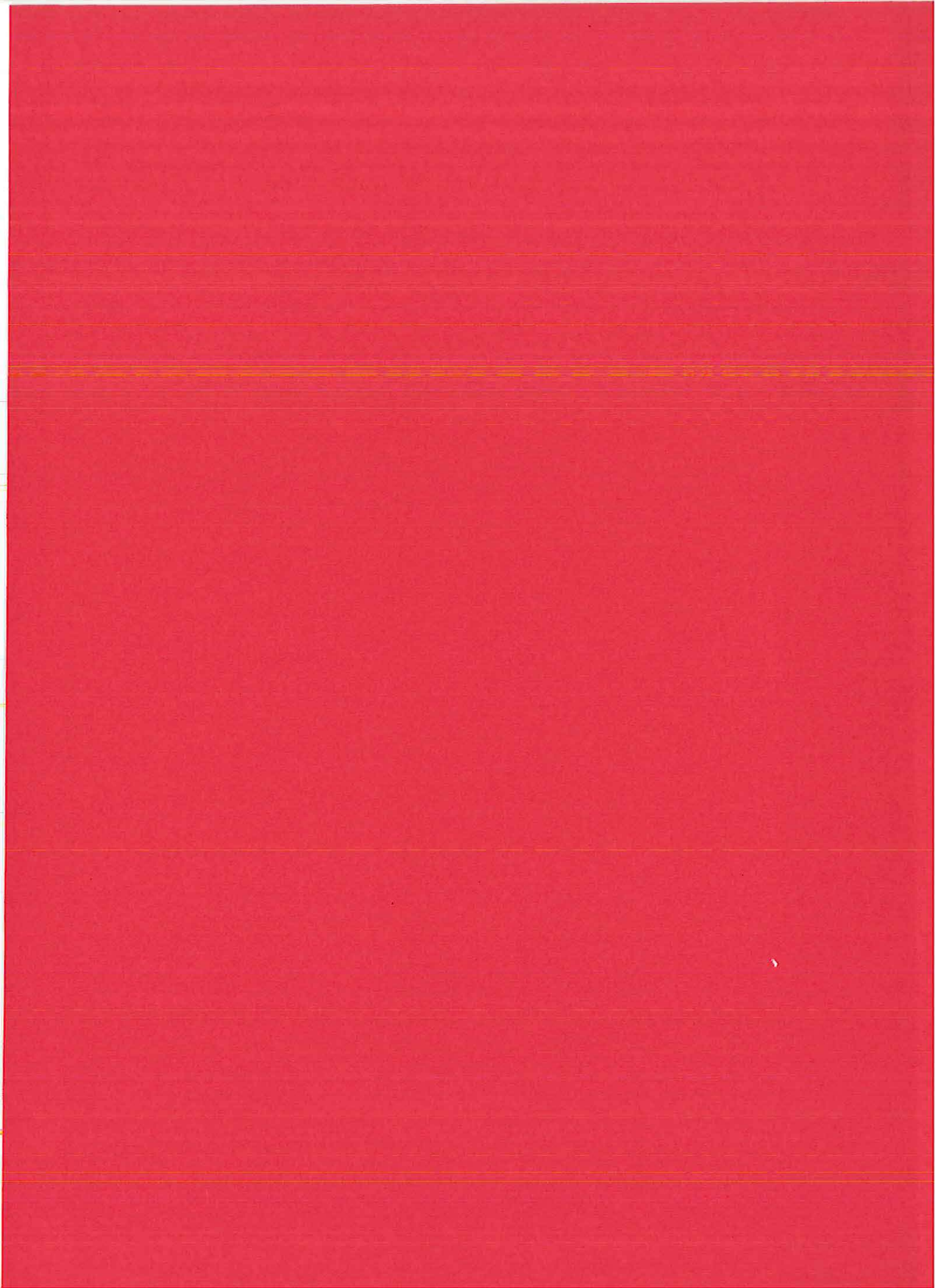
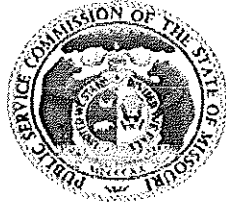


Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: SR-2015-0302
Date Prepared: December 23, 2015



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - DIRECT

STAFF ACCOUNTING SCHEDULES

**MISSOURI-AMERICAN WATER COMPANY
SEWER DISTRICT #2
PLATTE COUNTY**

CASE NO. SR-2015-0302

Jefferson City, Missouri

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #2
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	A Description	B 6.94% Return	C 7.29% Return	D 7.41% Return
1	Net Orig Cost Rate Base	\$26,172	\$26,172	\$26,172
2	Rate of Return	6.94%	7.29%	7.41%
3	Net Operating Income Requirement	\$1,816	\$1,908	\$1,939
4	Net Income Available	-\$21,898	-\$21,898	-\$21,898
5	Additional Net Income Required	\$23,714	\$23,806	\$23,837
6	Income Tax Requirement			
7	Required Current Income Tax	-\$104	-\$81	-\$73
8	Current Income Tax Available	-\$6,009	-\$6,009	-\$6,009
9	Additional Current Tax Required	\$5,905	\$5,928	\$5,936
10	Revenue Requirement	\$29,619	\$29,734	\$29,773
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$2,554	\$2,554	\$2,554
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$32,173	\$32,288	\$32,327

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #2
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$91,589
2	Less Accumulated Depreciation Reserve		\$38,716
3	Net Plant In Service		\$52,873
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,447
6	Contributions in Aid of Construction Amortization		\$3,029
7	Materials & Supplies		\$0
8	Prepayments		\$383
9	Accrued Pension		\$8,981
10	TOTAL ADD TO NET PLANT IN SERVICE		\$13,840
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-1.4849%	\$1
13	State Tax Offset	-1.4849%	\$0
14	City Tax Offset	-1.4849%	\$0
15	Interest Expense Offset	11.2932%	\$87
16	Contributions in Aid of Construction		\$19,739
17	Customer Advances		\$0
18	Customer Deposits		\$0
19	Accumulated Deferred Income Tax		\$12,775
20	Pension/OPEB Tracker		\$7,939
21	TOTAL SUBTRACT FROM NET PLANT		\$40,541
22	Total Rate Base		\$26,172

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #2
Test Year Ending 12-31-2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$38	P-2	\$0	\$38	100.00%	\$0	\$38
3	302.000	Franchises and Consents - IP	\$150	P-3	\$0	\$150	100.00%	\$0	\$150
4	303.000	Other Plant & Misc. Equipment - IP	\$82	P-4	\$0	\$82	100.00%	\$0	\$82
5		TOTAL PLANT INTANGIBLE	\$270		\$0	\$270		\$0	\$270
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	352.100	Collection Sewers Forced - CP	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	352.200	Collecting Mains - CP	\$29,163	P-10	\$0	\$29,163	100.00%	\$0	\$29,163
11	353.000	Services Sewer - CP	\$7,951	P-11	\$0	\$7,951	100.00%	\$0	\$7,951
12	354.000	Flow Measuring Devices - CP	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	356.000	Power Gen Equip Collection - CP	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	357.000	Communication Equip - CP	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL COLLECTION PLANT	\$37,114		\$0	\$37,114		\$0	\$37,114
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	362.000	Receiving Wells - SPP	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	365.000	Pumping Equip Other Pwr/Misc.	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$9,300	P-23	\$0	\$9,300	100.00%	\$0	\$9,300
24	371.000	Structures and Improvements - TDP	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	372.000	Power Generation Equipment - TDP	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	373.000	Plant Sewers - TDP	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	374.000	Outfall Sewer Lines - TDP	\$33,433	P-27	\$0	\$33,433	100.00%	\$0	\$33,433
28		TOTAL TREATMENT & DISPOSAL PLANT	\$42,733		\$0	\$42,733		\$0	\$42,733
29		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0	100.00%	-\$41	-\$41
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$41	-\$41
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	390.000	Structures and Improvements - GP	\$41	P-34	\$0	\$41	100.00%	\$0	\$41
35	390.100	Office Structures	\$1	P-35	\$0	\$1	100.00%	\$0	\$1
36	390.200	General Structures - HVAC	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	390.300	Miscellaneous Structures	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	390.900	Structures & Improvements - Leasehold	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$28	P-39	\$0	\$28	100.00%	\$0	\$28
40	391.100	Computer Software & Peripheral	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	391.200	Computer Software & Peripheral Equip	\$617	P-41	\$0	\$617	100.00%	\$451	\$1,068
42	391.250	Computer Software	\$10,239	P-42	\$0	\$10,239	100.00%	\$0	\$10,239
43	391.260	Personal Computer Software	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	391.300	Other Office Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	392.000	Transportation Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	392.100	Transportation Equipment - Light Trucks	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	392.200	Transportation Equipment - Heavy Trucks	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	392.300	Transportation Equipment - Cars	\$42	P-48	\$0	\$42	100.00%	\$0	\$42
49	392.400	Transportation Equipment - Other	\$2	P-49	\$0	\$2	100.00%	\$0	\$2
50	393.000	Stores Equipment	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	394.000	Tools, Shop & Garage Equipment	\$66	P-51	\$0	\$66	100.00%	\$0	\$66
52	395.000	Laboratory Equipment	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	396.000	Power Operated Equipment	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	397.100	Communication Equipment - Non-Teleph	\$17	P-54	\$0	\$17	100.00%	\$0	\$17
55	397.200	Telephone Equipment	\$1	P-55	\$0	\$1	100.00%	\$0	\$1
56	398.000	Miscellaneous Equipment	\$8	P-56	\$0	\$8	100.00%	\$0	\$8

Missouri-American Water Company
 Case No. SR-2015-0302
 Sewer District #2
 Test Year Ending 12-31-2014
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	399.000	Other Tangible Equipment	\$0	P-57	\$0	\$0	100.00%	\$0	\$0
58		TOTAL GENERAL PLANT	\$11,062		\$0	\$11,062		\$451	\$11,513
69		TOTAL PLANT IN SERVICE	\$91,179		\$0	\$91,179		\$410	\$91,589

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #2
Test Year Ending 12-31-2014
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents - IP	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$68	R-4	\$0	\$68	100.00%	\$0	\$68
5		TOTAL PLANT INTANGIBLE	\$68		\$0	\$68		\$0	\$68
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.100	Collection Sewers Forced - CP	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	352.200	Collecting Mains - CP	\$17,019	R-10	\$0	\$17,019	100.00%	\$0	\$17,019
11	353.000	Services Sewer - CP	\$7,504	R-11	\$0	\$7,504	100.00%	\$0	\$7,504
12	354.000	Flow Measuring Devices - CP	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	356.000	Power Gen Equip Collection - CP	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	357.000	Communication Equip - CP	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL COLLECTION PLANT	\$24,523		\$0	\$24,523		\$0	\$24,523
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	362.000	Receiving Wells - SPP	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	365.000	Pumping Equip Other Pwr/Misc.	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$5,086	R-23	\$0	\$5,086	100.00%	-\$5,086	\$0
24	371.000	Structures and Improvements - TDP	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	372.000	Power Generation Equipment - TDP	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	373.000	Plant Sewers - TDP	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	374.000	Outfall Sewer Lines - TDP	\$11,686	R-27	\$0	\$11,686	100.00%	\$0	\$11,686
28		TOTAL TREATMENT & DISPOSAL PLANT	\$16,772		\$0	\$16,772		-\$5,086	\$11,686
29		INCENTIVE COMPENSATION CAPITALIZATION							
30		Incentive Compensation Capitalization Adj.	\$0	R-30	\$0	\$0	100.00%	-\$5	-\$5
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$5	-\$5
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	390.000	Structures and Improvements - GP	\$3	R-34	\$0	\$3	100.00%	\$0	\$3
35	390.100	Office Structures	-\$32	R-35	\$0	-\$32	100.00%	\$32	\$0
36	390.200	General Structures - HVAC	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	390.300	Miscellaneous Structures	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	390.900	Structures & Improvements - Leasehold	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$20	R-39	\$0	\$20	100.00%	\$0	\$20
40	391.100	Computer Software & Peripheral	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	391.200	Computer Software & Peripheral Equip	\$18	R-41	\$0	\$18	100.00%	\$36	\$54
42	391.250	Computer Software	\$2,186	R-42	\$0	\$2,186	100.00%	-\$21	\$2,165
43	391.260	Personal Computer Software	\$12	R-43	\$0	\$12	100.00%	-\$12	\$0
44	391.300	Other Office Equipment	-\$1	R-44	\$0	-\$1	100.00%	\$1	\$0
45	392.000	Transportation Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	392.100	Transportation Equipment - Light Trucks	\$28	R-46	\$0	\$28	100.00%	\$0	\$28
47	392.200	Transportation Equipment - Heavy Trucks	\$16	R-47	\$0	\$16	100.00%	\$0	\$16
48	392.300	Transportation Equipment - Cars	\$135	R-48	\$0	\$135	100.00%	\$0	\$135
49	392.400	Transportation Equipment - Other	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	393.000	Stores Equipment	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	394.000	Tools, Shop & Garage Equipment	\$11	R-51	\$0	\$11	100.00%	\$0	\$11
52	395.000	Laboratory Equipment	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	396.000	Power Operated Equipment	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	397.100	Communication Equipment - Non-Telephone	\$9	R-54	\$0	\$9	100.00%	\$0	\$9
55	397.200	Telephone Equipment	\$1	R-55	\$0	\$1	100.00%	\$0	\$1
56	398.000	Miscellaneous Equipment	\$2	R-56	\$0	\$2	100.00%	\$0	\$2
57	399.000	Other Tangible Equipment	\$0	R-57	\$0	\$0	100.00%	\$0	\$0

Missouri-American Water Company
 Case No. SR-2015-0302
 Sewer District #2
 Test Year Ending 12-31-2014
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58		TOTAL GENERAL PLANT	\$2,408		\$0	\$2,408		\$36	\$2,444
69		TOTAL DEPRECIATION RESERVE	<u>\$43,771</u>		<u>\$0</u>	<u>\$43,771</u>		<u>-\$6,055</u>	<u>\$38,716</u>

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #2
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor L + M = K
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$79,262	See note (1)	See note (1)	Rev-2	See note (1)	\$79,262	100.00%	-\$1,780	\$77,482	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$5			Rev-9		\$5	100.00%	-\$5	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$79,267					\$79,267		-\$1,785	\$77,482		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$2	\$2	\$0	\$2
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	-\$1	-\$1	\$0	-\$1
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$1	\$1	\$0	\$1
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collect & Impound Mtce - CME	\$904	\$889	\$15	E-10	\$0	\$904	100.00%	\$519	\$1,423	\$1,408	\$15
11	613.000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Labor Maint -Source of Supply - Infill Gallery	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc. Plant Mtce - CME	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16		TOTAL COLLECTION MAINT. EXPENSES	\$904	\$889	\$15		\$0	\$904		\$519	\$1,423	\$1,408	\$15
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	623.000	Purchases Power - POE	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	624.000	Labor & Eng Oper Pump - POE	\$46	\$46	\$0	E-22	\$0	\$46	100.00%	-\$45	\$1	\$1	\$0
23	626.000	Misc Exp Oper - POE	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$46	\$46	\$0		\$0	\$46		-\$45	\$1	\$1	\$0
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$210	\$210	\$0	E-27	\$0	\$210	100.00%	-\$206	\$4	\$4	\$0
28	631.000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$210	\$210	\$0		\$0	\$210		-\$206	\$4	\$4	\$0
33		WATER TREATMENT EXP - OPER & MTCE											
34	640.000	Supervision & Engineering - Oper - WT	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	641.000	Chemicals - Oper - WT	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	642.000	Labor & Exp - Oper - WT	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	-\$3	-\$3	-\$3	\$0

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #2
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37	643.100	Miscellaneous Expenses - WT	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	643.200	Misc Expenses - Waste Disposal - WT	\$60,419	\$0	\$60,419	E-38	\$0	\$60,419	100.00%	\$8,542	\$68,961	\$0	\$68,961
39	644.000	Rents	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	650.000	Supervision & Engineering - Mtce - WT	\$0	\$0	\$0	E-40	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
41	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	652.000	Misc. Equipment - Mtce - WT	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$60,419	\$0	\$60,419		\$0	\$60,419		\$8,539	\$68,958	-\$3	\$68,961
44		TREAT. & DISP. OPER. EXPENSE											
45	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	662.000	TD Line Expense - TDO	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	-\$6	-\$6	-\$6	\$0
48	663.000	Meter Expense - TDO	\$175	\$175	\$0	E-48	\$0	\$175	100.00%	-\$171	\$4	\$4	\$0
49	665.000	Miscellaneous Expense - TDO	\$2,373	\$0	\$2,373	E-49	\$0	\$2,373	100.00%	\$10	\$2,383	\$10	\$2,373
50	666.000	Rent - TDO	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51		TOTAL TREAT. & DISP. OPER. EXPENSE	\$2,548	\$175	\$2,373		\$0	\$2,548		-\$167	\$2,381	\$8	\$2,373
52		TREAT. & DISP. MAINT. EXPENSES											
53	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	672.000	Dist. Res. Standp. Maint. - TDM	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	673.000	TD Maintenance - TDM	\$1,015	\$0	\$1,015	E-56	\$0	\$1,015	100.00%	\$0	\$1,015	\$0	\$1,015
57	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	675.000	Services Maintenance - TDM	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	676.000	Meter Maintenance - TDM	\$0	\$0	\$0	E-59	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
60	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-60	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
61	678.000	Misc. Plant Maintenance - TDM	\$296	\$266	\$30	E-61	\$0	\$296	100.00%	-\$89	\$207	\$207	\$0
62		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$1,311	\$266	\$1,045		\$0	\$1,311		-\$89	\$1,222	\$207	\$1,015
63		CUSTOMER ACCOUNTS EXPENSE											
64	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	902.000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-65	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
66	903.000	Cust. Rec & Collection - CAE	\$66	\$0	\$66	E-66	\$0	\$66	100.00%	\$480	\$526	\$0	\$526
67	904.000	Uncollectible Accounts - CAE	\$103	\$0	\$103	E-67	\$0	\$103	100.00%	\$1,227	\$1,330	\$0	\$1,330
68	905.000	Misc. Customer Accounts Expense - CAE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$1	\$1	\$0	\$1
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$169	\$0	\$169		\$0	\$169		\$1,688	\$1,867	\$0	\$1,867
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Admin. & General Salaries	\$137	\$137	\$0	E-77	\$0	\$137	100.00%	\$2,766	\$2,903	\$2,903	\$0
78	921.000	Office Supplies & Expense	\$6	\$0	\$6	E-78	\$0	\$6	100.00%	\$446	\$452	\$0	\$452
79	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-79	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
80	923.000	Outside Services	\$723	\$708	\$15	E-80	\$0	\$723	100.00%	\$14,067	\$14,790	\$708	\$14,082
81	924.000	Property Insurance	\$154	\$0	\$154	E-81	\$0	\$154	100.00%	\$2,099	\$2,253	\$0	\$2,253

Metropolitan Water Company
 Case No. SR-2015-0302
 Sewer District #2
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj Jurisdictional (H x I) + J	MO Adj. Juris. Labor L + M = K	MO Adj. Non Labor
82	925.000	Injuries & Damages	-\$1	\$0	-\$1	E-82	\$0	-\$1	100.00%	-\$12	-\$13	\$0	-\$13
83	926.000	Employee Pensions & Benefits	\$633	\$561	\$72	E-83	\$0	\$633	100.00%	\$2,494	\$3,127	\$1,383	\$1,764
84	927.000	Franchise Requirements	\$0	\$0	\$0	E-84	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
85	928.000	Regulatory Commission Expenses	\$9	\$0	\$9	E-85	\$0	\$9	100.00%	\$90	\$99	\$0	\$99
86	929.000	Duplicate Charges	\$0	\$0	\$0	E-86	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
87	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-87	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
88	930.200	Misc. General Expense	\$93	\$0	\$93	E-88	\$0	\$93	100.00%	-\$2	\$91	\$0	\$91
89	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-89	\$0	\$0	100.00%	\$51	\$51	\$0	\$51
90	931.000	Rents - AGE	\$1	\$0	\$1	E-90	\$0	\$1	100.00%	\$60	\$61	\$0	\$61
91	932.000	Maint. of General Plant - AGE	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$387	\$387	\$0	\$387
92		TOTAL ADMIN. & GENERAL EXPENSES	\$1,755	\$1,406	\$349		\$0	\$1,755		\$22,446	\$24,201	\$4,974	\$19,227
93		DEPRECIATION EXPENSE											
94	403.000	Depreciation Expense, Dep. Exp.	\$1,139	See note (1)	See note (1)	E-94	See note (1)	\$1,139	100.00%	\$1,013	\$2,152	See note (1)	See note (1)
95	403.000	CIAC Depreciation Offset	\$0			E-95		\$0	100.00%	-\$395	-\$395		
96		TOTAL DEPRECIATION EXPENSE	\$1,139	\$0	\$0		\$0	\$1,139		\$618	\$1,757	\$0	\$0
97		AMORTIZATION EXPENSE											
98	0.000	Amortization Exp	\$1,812	\$0	\$1,812	E-98	\$0	\$1,812	100.00%	\$6	\$1,818	\$0	\$1,818
99		TOTAL AMORTIZATION EXPENSE	\$1,812	\$0	\$1,812		\$0	\$1,812		\$6	\$1,818	\$0	\$1,818
100		OTHER OPERATING EXPENSES											
101	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-101	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
102	408.000	Property Taxes	\$0	\$0	\$0	E-102	\$0	\$0	100.00%	\$4	\$4	\$0	\$4
103	408.000	Payroll Taxes	\$134	\$134	\$0	E-103	\$0	\$134	100.00%	\$199	\$333	\$333	\$0
104	408.100	PSC Assessment	\$52	\$52	\$0	E-104	\$0	\$52	100.00%	\$0	\$52	\$52	\$0
105	408.100	Other Taxes & Licenses	-\$34	-\$34	\$0	E-105	\$0	-\$34	100.00%	\$518	\$484	-\$34	\$518
106	403.001	Transportation Depr Clearing	\$0	\$0	\$0	E-106	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
107		TOTAL OTHER OPERATING EXPENSE	\$152	\$152	\$0		\$0	\$152		\$721	\$873	\$351	\$522
108		TOTAL OPERATING EXPENSE	\$70,465	\$3,144	\$66,182		\$0	\$70,465		\$34,031	\$104,496	\$6,960	\$95,789
109		NET INCOME BEFORE TAXES	\$8,802					\$8,802		-\$35,816	-\$27,014		
110		INCOME TAXES											
111	0.000	Current Income Taxes	-\$32	See note (1)	See note (1)	E-111	See note (1)	-\$32	100.00%	-\$5,977	-\$6,009	See note (1)	See note (1)
112	0.000	State Income Taxes	-\$11			E-112		-\$11	100.00%	\$0	-\$11		
113		TOTAL INCOME TAXES	-\$43					-\$43		-\$5,977	-\$6,020		
114		DEFERRED INCOME TAXES											
115	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$642	See note (1)	See note (1)	E-115	See note (1)	\$642	100.00%	\$262	\$904	See note (1)	See note (1)
116	0.000	Amortization of Deferred ITC	\$0			E-116		\$0	100.00%	\$0	\$0		
117		TOTAL DEFERRED INCOME TAXES	\$642					\$642		\$262	\$904		
118		NET OPERATING INCOME	\$8,203					\$8,203		-\$30,101	-\$21,688		

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

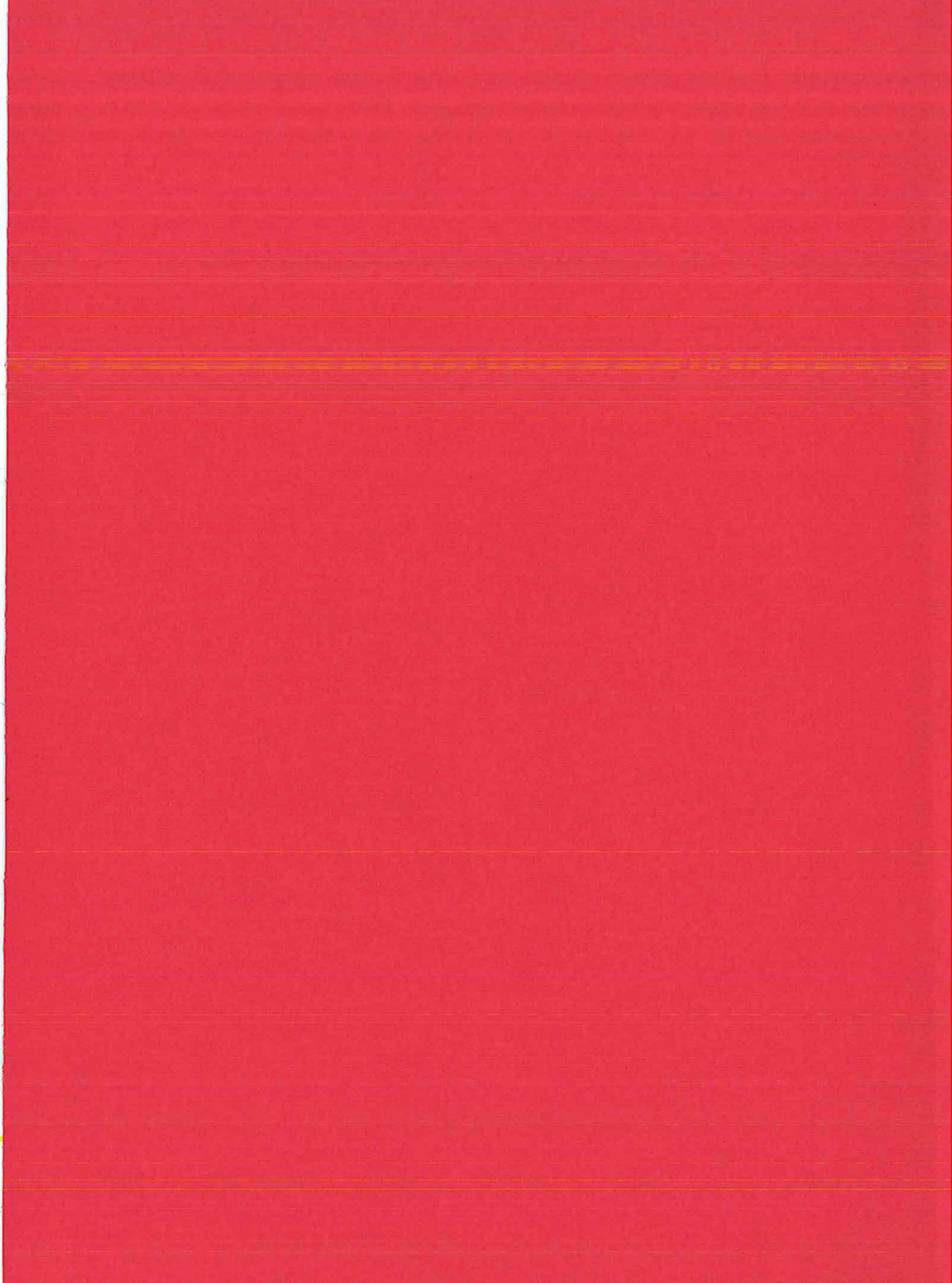


Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: SR-2015-0302
Date Prepared: 12/23/2015



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - DIRECT

STAFF ACCOUNTING SCHEDULES

**MISSOURI-AMERICAN WATER COMPANY
SEWER DISTRICT #3
CEDAR HILL
WARREN COUNTY
ANNA MEADOWS
MERAMEC**

CASE NO. SR-2015-0302

Jefferson City, Missouri

December 2015

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #3
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% Return
1	Net Orig Cost Rate Base	\$3,766,697	\$3,766,697	\$3,766,697
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$261,371	\$274,669	\$279,075
4	Net Income Available	\$23,947	\$23,947	\$23,947
5	Additional Net Income Required	\$237,424	\$250,722	\$255,128
6	Income Tax Requirement			
7	Required Current Income Tax	\$74,498	\$83,070	\$85,912
8	Current Income Tax Available	\$688	\$688	\$688
9	Additional Current Tax Required	\$73,810	\$82,382	\$85,224
10	Revenue Requirement	\$311,234	\$333,104	\$340,352
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$476,229	\$476,229	\$476,229
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$787,463	\$809,333	\$816,581

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #3
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$10,733,294
2	Less Accumulated Depreciation Reserve		\$3,767,837
3	Net Plant In Service		\$6,965,457
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$32,354
6	Contributions in Aid of Construction Amortization		\$649,042
7	Materials & Supplies		\$16,846
8	Prepayments		\$7,268
9	Accrued Pension		\$69,179
10	TOTAL ADD TO NET PLANT IN SERVICE		\$774,689
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		-\$986
13	State Tax Offset		-\$248
14	City Tax Offset		\$0
15	Interest Expense Offset		\$12,527
16	Contributions in Aid of Construction		\$2,362,114
17	Customer Advances		\$39,796
18	Customer Deposits		\$0
19	Accumulated Deferred Income Tax		\$1,499,095
20	Pension/OPEB Tracker		\$61,151
21	TOTAL SUBTRACT FROM NET PLANT		\$3,973,449
22	Total Rate Base		\$3,766,697

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #3
Test Year Ending 12-31-2014
Plant In Service

Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$757	P-2	\$0	\$757		\$0	\$757
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$1,647	P-4	\$0	\$1,647		\$0	\$1,647
5		TOTAL INTANGIBLE PLANT	\$2,404		\$0	\$2,404		\$0	\$2,404
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$1,182,540	P-8	\$0	\$1,182,540		\$0	\$1,182,540
9	352.100	Collection Sewers Forced - CP	\$27,835	P-9	\$0	\$27,835		\$0	\$27,835
10	352.200	Collecting Mains - CP	\$2,709,579	P-10	\$0	\$2,709,579		\$0	\$2,709,579
11	353.000	Services Sewer - CP	\$55,924	P-11	\$0	\$55,924		\$0	\$55,924
12	354.000	Flow Measuring Devices - CP	\$0	P-12	\$0	\$0		\$0	\$0
13	356.000	Power Gen Equip Collection - CP	\$20,928	P-13	\$0	\$20,928		\$0	\$20,928
14	357.000	Communication Equip - CP	\$57,577	P-14	\$0	\$57,577		\$0	\$57,577
15		TOTAL COLLECTION PLANT	\$4,054,383		\$0	\$4,054,383		\$0	\$4,054,383
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$0	P-17	\$0	\$0		\$0	\$0
18	362.000	Receiving Wells - SPP	\$52,480	P-18	\$0	\$52,480		\$0	\$52,480
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$728,845	P-19	\$0	\$728,845		\$0	\$728,845
20	365.000	Pumping Equip Other Pwr/Misc.	\$184,501	P-20	\$0	\$184,501		\$0	\$184,501
21		TOTAL SYSTEM PUMPING PLANT	\$965,826		\$0	\$965,826		\$0	\$965,826
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$72,534	P-23	\$0	\$72,534		\$0	\$72,534
24	371.000	Structures and Improvements - TDP	\$1,596,852	P-24	\$0	\$1,596,852		\$0	\$1,596,852
26	372.000	Power Generation Equipment - TDP	\$3,203,371	P-26	\$0	\$3,203,371		\$0	\$3,203,371
26	373.000	Plant Sewers - TDP	\$215,632	P-26	\$0	\$215,632		\$0	\$215,632
27	374.000	Outfall Sewer Lines - TDP	\$14,701	P-27	\$0	\$14,701		\$0	\$14,701
28		TOTAL TREATMENT & DISPOSAL PLANT	\$5,103,090		\$0	\$5,103,090		\$0	\$5,103,090
29		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0		-\$4,685	-\$4,685
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$4,685	-\$4,685
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	390.000	Structures and Improvements - GP	\$15,013	P-34	\$0	\$15,013		\$0	\$15,013
35	390.100	Office Structures	\$25	P-35	\$0	\$25		\$0	\$25
36	390.200	General Structures - HVAC	\$0	P-36	\$0	\$0		\$0	\$0
37	390.300	Miscellaneous Structures	\$0	P-37	\$0	\$0		\$0	\$0
38	390.900	Structures & Improvements - Leasehold	\$0	P-38	\$0	\$0		\$0	\$0
39	391.000	Office Furniture and Equipment	\$14,100	P-39	\$0	\$14,100		\$0	\$14,100
40	391.100	Computer Software & Peripheral	\$23,548	P-40	\$0	\$23,548		-\$3,120	\$20,428
41	391.200	Computer Software & Peripheral Equip	\$12,355	P-41	\$0	\$12,355		\$31,389	\$43,744
42	391.250	Computer Software	\$204,781	P-42	\$0	\$204,781		\$0	\$204,781
43	391.260	Personal Computer Software	\$0	P-43	\$0	\$0		\$0	\$0
44	391.300	Other Office Equipment	\$0	P-44	\$0	\$0		\$0	\$0
45	392.000	Transportation Equipment	\$37,066	P-45	\$0	\$37,066		\$0	\$37,066
46	392.100	Transportation Equipment - Light Trucks	\$0	P-46	\$0	\$0		\$0	\$0
47	392.200	Transportation Equipment - Heavy Trucks	\$0	P-47	\$0	\$0		\$0	\$0
48	392.300	Transportation Equipment - Cars	\$836	P-48	\$0	\$836		\$0	\$836
49	392.400	Transportation Equipment - Other	\$40	P-49	\$0	\$40		\$0	\$40
50	393.000	Stores Equipment	\$0	P-50	\$0	\$0		\$0	\$0
51	394.000	Tools, Shop & Garage Equipment	\$116,944	P-51	\$0	\$116,944		\$0	\$116,944
52	395.000	Laboratory Equipment	\$31,747	P-52	\$0	\$31,747		\$0	\$31,747
53	396.000	Power Operated Equipment	\$0	P-53	\$0	\$0		\$0	\$0
54	397.100	Communication Equipment - Non-Teleph	\$336	P-54	\$0	\$336		\$0	\$336
55	397.200	Telephone Equipment	\$16	P-55	\$0	\$16		\$0	\$16
56	398.000	Miscellaneous Equipment	\$138,835	P-56	\$0	\$138,835		-\$11,635	\$127,200
57	399.000	Other Tangible Equipment	\$0	P-57	\$0	\$0		\$0	\$0

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #3
Test Year Ending 12-31-2014
Plant in Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
58		TOTAL GENERAL PLANT	\$595,642		\$0	\$595,642		\$16,634	\$612,276
59		TOTAL PLANT IN SERVICE	<u>\$10,721,345</u>		<u>\$0</u>	<u>\$10,721,345</u>		<u>\$11,949</u>	<u>\$10,733,294</u>

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #3
Test Year Ending 12-31-2014
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$1,366	P-4	\$0	\$1,366		\$0	\$1,366
5		TOTAL INTANGIBLE PLANT	\$1,366		\$0	\$1,366		\$0	\$1,366
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$219,571	P-8	\$0	\$219,571		\$0	\$219,571
9	352.100	Collection Sewers Forced - CP	\$11,574	P-9	\$0	\$11,574		\$0	\$11,574
10	352.200	Collecting Mains - CP	\$845,627	P-10	\$0	\$845,627		-\$13,000	\$832,627
11	353.000	Services Sewer - CP	\$28,442	P-11	\$0	\$28,442		\$0	\$28,442
12	354.000	Flow Measuring Devices - CP	\$0	P-12	\$0	\$0		\$0	\$0
13	356.000	Power Gen Equip Collection - CP	\$3,243	P-13	\$0	\$3,243		\$0	\$3,243
14	357.000	Communication Equip - CP	\$0	P-14	\$0	\$0		\$0	\$0
15		TOTAL COLLECTION PLANT	\$1,108,457		\$0	\$1,108,457		-\$13,000	\$1,095,457
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$0	P-17	\$0	\$0		\$0	\$0
18	362.000	Receiving Wells - SPP	\$0	P-18	\$0	\$0		\$0	\$0
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$432,880	P-19	\$0	\$432,880		\$0	\$432,880
20	365.000	Pumping Equip Other Pwr/Misc.	\$176,660	P-20	\$0	\$176,660		\$0	\$176,660
21		TOTAL SYSTEM PUMPING PLANT	\$609,540		\$0	\$609,540		\$0	\$609,540
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$0	P-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$554,480	P-24	\$0	\$554,480		-\$7,000	\$547,480
25	372.000	Power Generation Equipment - TDP	\$1,262,954	P-25	\$0	\$1,262,954		\$20,000	\$1,282,954
26	373.000	Plant Sewers - TDP	\$31,852	P-26	\$0	\$31,852		\$0	\$31,852
27	374.000	Outfall Sewer Lines - TDP	\$2,303	P-27	\$0	\$2,303		\$0	\$2,303
28		TOTAL TREATMENT & DISPOSAL PLANT	\$1,851,689		\$0	\$1,851,689		\$13,000	\$1,864,689
29		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	-\$213	-\$213		-\$353	-\$566
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$213	-\$213		-\$353	-\$566
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	390.000	Structures and Improvements - GP	\$2,317	P-34	\$0	\$2,317		\$0	\$2,317
35	390.100	Office Structures	-\$643	P-35	\$260	-\$383		\$386	\$3
36	390.200	General Structures - HVAC	\$0	P-36	\$0	\$0		\$0	\$0
37	390.300	Miscellaneous Structures	\$0	P-37	\$0	\$0		\$0	\$0
38	390.900	Structures & Improvements - Leasehold	-\$2	P-38	\$1	-\$1		\$1	\$0
39	391.000	Office Furniture and Equipment	\$16,677	P-39	\$167	\$16,744		\$2	\$16,746
40	391.100	Computer Software & Peripheral	\$10,076	P-40	-\$2,963	\$7,113		\$1,021	\$8,134
41	391.200	Computer Software & Peripheral Equip	-\$3	P-41	\$289	\$286		\$2,108	\$2,394
42	391.250	Computer Software	\$43,729	P-42	-\$174	\$43,555		-\$1,131	\$42,424
43	391.260	Personal Computer Software	\$235	P-43	-\$94	\$141		-\$141	\$0
44	391.300	Other Office Equipment	-\$18	P-44	\$7	-\$11		\$11	\$0
45	392.000	Transportation Equipment	\$19,280	P-45	\$0	\$19,280		\$0	\$19,280
46	392.100	Transportation Equipment - Light Trucks	\$556	P-46	\$0	\$556		\$0	\$556
47	392.200	Transportation Equipment - Heavy Trucks	\$327	P-47	\$0	\$327		\$0	\$327
48	392.300	Transportation Equipment - Cars	\$2,707	P-48	\$0	\$2,707		\$0	\$2,707
49	392.400	Transportation Equipment - Other	\$6	P-49	\$0	\$6		\$0	\$6
50	393.000	Stores Equipment	\$0	P-50	\$0	\$0		\$0	\$0
51	394.000	Tools, Shop & Garage Equipment	\$19,554	P-51	\$373	\$19,927		\$459	\$20,386
52	395.000	Laboratory Equipment	\$6,869	P-52	\$160	\$6,029		\$286	\$6,315
53	396.000	Power Operated Equipment	\$0	P-53	\$0	\$0		\$0	\$0
54	397.100	Communication Equipment - Non-Teleph	\$172	P-54	\$960	\$1,132		\$0	\$1,132
55	397.200	Telephone Equipment	\$15	P-55	\$0	\$15		\$0	\$15
56	398.000	Miscellaneous Equipment	\$83,244	P-56	\$280	\$83,524		-\$8,815	\$74,709
57	399.000	Other Tangible Equipment	\$0	P-57	\$0	\$0		\$0	\$0
58		TOTAL GENERAL PLANT	\$203,998		-\$734	\$203,264		-\$5,813	\$197,451

Missouri-American Water Company
 Case No. SR-2015-0302
 Sewer District #3
 Test Year Ending 12-31-2014
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59		TOTAL DEPRECIATION RESERVE	<u>\$3,774,980</u>		<u>-\$947</u>	<u>\$3,774,033</u>		<u>-\$6,166</u>	<u>\$3,767,837</u>

Case No. SR-2015-0302
 Sewer District #3
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) ÷ J	L MO Adj. Juria. Labor L ÷ M = K	M MO Adj. Juria. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$1,225,648	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$1,225,648	100.00%	-\$160,348	\$1,065,300	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$135,546			Rev-3		\$135,546	100.00%	\$11,008	\$146,554		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0	0.00%	\$0	\$0		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	0.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$568			Rev-9		\$568	100.00%	-\$254	\$314		
Rev-10		TOTAL OPERATING REVENUES	\$1,361,762					\$1,361,762		-\$149,694	\$1,212,168		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$912	\$912	\$0	E-3	\$0	\$912	100.00%	\$26	\$938	\$912	\$26
4	602.000	Purchased Water - COE	\$48	\$0	\$48	E-4	\$0	\$48	100.00%	-\$48	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	\$71	\$11	\$60	E-5	\$0	\$71	100.00%	-\$12	\$59	\$11	\$48
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$1,031	\$923	\$108			\$1,031		-\$34	\$997	\$923	\$74
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	612.000	Collect & Impound Mtce - CME	\$126	\$126	\$0	E-10	\$0	\$126	100.00%	-\$127	-\$1	-\$1	\$0
11	613.000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$1	\$1	\$1	\$0
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
13	615.000	Labor Maint - Source of Supply - Infiltr Gallery	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$3	\$3	\$3	\$0
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
15	617.000	Misc. Plant Mtce - CME	\$89	\$0	\$89	E-15	\$0	\$89	100.00%	\$0	\$89	\$0	\$89
16		TOTAL COLLECTION MAINT. EXPENSES	\$215	\$126	\$89			\$215		-\$123	\$92	\$3	\$89
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$321	\$0	\$321	E-19	\$0	\$321	100.00%	\$20	\$341	\$0	\$341
20	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
21	623.000	Purchases Power - POE	\$4,235	\$0	\$4,235	E-21	\$0	\$4,235	100.00%	\$114	\$4,349	\$0	\$4,349
22	624.000	Labor & Eng Oper Pump - POE	\$91	\$91	\$0	E-22	\$0	\$91	100.00%	-\$93	-\$2	-\$2	\$0
23	626.000	Misc Exp Oper - POE	\$122	\$0	\$122	E-23	\$0	\$122	100.00%	\$0	\$122	\$0	\$122
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$4,769	\$91	\$4,678			\$4,769		\$41	\$4,810	-\$2	\$4,812
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
28	631.000	Structures & Improve Mtce - PME	\$233	\$233	\$0	E-28	\$0	\$233	100.00%	-\$238	-\$5	-\$5	\$0
29	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-29	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
30	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-30	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$233	\$233	\$0			\$233		-\$238	-\$5	-\$5	\$0
33		TREAT. & DISP. OPER. EXPENSE											
34	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
35	661.000	Storage Facility Expense - TDO	\$351	\$351	\$0	E-35	\$0	\$351	100.00%	-\$358	-\$7	-\$7	\$0

Case No. SR-2015-0302
 Sewer District #3
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x J) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
36	662.000	TD Line Expense - TDO	\$78,376	\$78,376	\$0	E-36	\$0	\$78,376	100.00%	-\$16,556	\$61,820	\$61,820	\$0
37	663.000	Meter Expense - TDO	\$0	\$0	\$0	E-37	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
38	665.000	Miscellaneous Expense - TDO	\$53,742	\$47,856	\$5,886	E-38	\$0	\$53,742	100.00%	\$9,307	\$63,049	\$57,163	\$5,886
39	666.000	Rent - TDO	\$25	\$0	\$25	E-39	\$0	\$25	100.00%	\$0	\$25	\$0	\$25
40		TOTAL TREAT. & DISP. OPER. EXPENSE	\$132,494	\$126,583	\$5,911		\$0	\$132,494		-\$7,607	\$124,887	\$118,976	\$5,911
41		TREAT. & DISP. MAINT. EXPENSES											
42	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-42	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
43	671.000	Structures & Improve - TDM	\$512	\$512	\$0	E-43	\$0	\$512	100.00%	-\$266	\$246	\$246	\$0
44	672.000	Dist. Res. Standp. Maint. - TDM	\$0	\$0	\$0	E-44	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
45	673.000	TD Maintenance - TDM	\$11,906	\$0	\$11,906	E-45	\$0	\$11,906	100.00%	\$0	\$11,906	\$0	\$11,906
46	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-46	\$0	\$0	0.00%	-\$44	-\$44	-\$44	\$0
47	675.000	Servicess Maintenance - TDM	\$85	\$85	\$0	E-47	\$0	\$85	100.00%	-\$83	\$2	\$2	\$0
48	676.000	Meter Maintenance - TDM	\$56	\$56	\$0	E-48	\$0	\$56	100.00%	-\$58	-\$2	-\$2	\$0
49	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-49	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
50	678.000	Misc. Plant Maintenance - TDM	\$28,557	\$92	\$28,465	E-50	\$0	\$28,557	100.00%	\$7,377	\$35,934	\$8,002	\$27,932
51		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$41,116	\$745	\$40,371		\$0	\$41,116		\$6,926	\$48,042	\$8,204	\$39,838
52		CUSTOMER ACCOUNTS EXPENSE											
53	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-53	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
54	902.000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-54	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
55	903.000	Cust. Rec & Collection - CAE	\$3,109	\$90	\$3,019	E-55	\$0	\$3,109	100.00%	\$8,297	\$11,406	\$8,264	\$3,142
56	904.000	Uncollectible Accounts - CAE	\$1,820	\$0	\$1,820	E-56	\$0	\$1,820	100.00%	\$18,349	\$20,169	\$0	\$20,169
57	905.000	Misc. Customer Accounts Expense - CAE	\$39	\$39	\$0	E-57	\$0	\$39	100.00%	-\$14	\$25	\$0	\$25
58		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,968	\$129	\$4,839		\$0	\$4,968		\$26,632	\$31,600	\$8,264	\$23,336
59		ADMIN. & GENERAL EXPENSES											
60	920.000	Admin. & General Salaries	\$83,310	\$83,310	\$0	E-60	\$0	\$83,310	100.00%	-\$46,321	\$36,989	\$36,989	\$0
61	921.000	Office Supplies & Expense	\$47,571	\$0	\$47,571	E-61	\$0	\$47,571	100.00%	\$3,837	\$51,408	\$0	\$51,408
62	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-62	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
63	923.000	Outside Services	\$19,583	\$18,458	\$1,125	E-63	\$0	\$19,583	100.00%	\$101,274	\$120,857	\$18,458	\$102,399
64	924.000	Property Insurance	\$10,546	\$0	\$10,546	E-64	\$0	\$10,546	100.00%	\$13,076	\$23,622	\$0	\$23,622
65	925.000	Injuries & Damages	\$10	\$0	\$10	E-65	\$0	\$10	100.00%	-\$91	-\$81	\$0	-\$81
66	926.000	Employee Pensions & Benefits	\$100,886	\$94,225	\$6,661	E-66	\$0	\$100,886	100.00%	-\$11,333	\$89,553	\$82,892	\$6,661
67	927.000	Franchise Requirements	\$0	\$0	\$0	E-67	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
68	928.000	Regulatory Commission Expenses	\$155	\$0	\$155	E-68	\$0	\$155	100.00%	-\$56	\$99	\$0	\$99
69	929.000	Duplicate Charges	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70	930.100	Institutional or Goodwill Advertising Expenses	\$6	\$0	\$6	E-70	\$0	\$6	100.00%	-\$3	\$3	\$0	\$3
71	930.200	Misc. General Expense	\$15,959	\$0	\$15,959	E-71	\$0	\$15,959	100.00%	-\$100	\$15,859	\$0	\$15,859
72	930.300	Research & Development Expenses - AGE	\$26	\$0	\$26	E-72	\$0	\$26	100.00%	\$353	\$379	\$0	\$379
73	931.000	Rents - AGE	\$1,520	\$0	\$1,520	E-73	\$0	\$1,520	100.00%	\$418	\$1,938	\$0	\$1,938
74	932.000	Maint. of General Plant - AGE	\$2,214	\$498	\$1,716	E-74	\$0	\$2,214	100.00%	\$2,499	\$4,713	\$175	\$4,538
75		TOTAL ADMIN. & GENERAL EXPENSES	\$281,786	\$196,491	\$85,295		\$0	\$281,786		\$63,553	\$345,339	\$138,514	\$206,825
76		DEPRECIATION EXPENSE											
77	403.000	Depreciation Expense, Dep. Exp.	\$356,556	See note (1)	See note (1)	E-77	See note (1)	\$356,556	100.00%	\$76,198	\$432,754	See note (1)	See note (1)
78	403.000	CIAC Depreciation Offset	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	-\$47,242	-\$47,242	\$0	\$0
79		TOTAL DEPRECIATION EXPENSE	\$356,556	\$0	\$0		\$0	\$356,556		\$28,956	\$385,512	\$0	\$0
80		OTHER OPERATING EXPENSES											
81	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

Case No. SR-2015-0302
 Sewer District #3
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x J) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Non Labor	N Juris.
82	408.000	Property Taxes	\$34	\$0	\$34	E-82	\$0	\$34	100.00%	-\$4,812	-\$4,578	-\$4,642		\$64
83	408.000	Payroll Taxes	\$23,352	\$23,352	\$0	E-83	\$0	\$23,352	100.00%	-\$1,702	\$21,650	\$21,650		\$0
84	408.100	PSC Assessment	\$887	\$883	\$4	E-84	\$0	\$887	100.00%	\$0	\$887	\$883		\$4
85	408.100	Other Taxes & Licenses	-\$30	-\$30	\$0	E-85	\$0	-\$30	100.00%	\$8,868	\$8,838	-\$30		\$8,868
86	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-86	\$0	\$0	0.00%	\$0	\$0	\$0		\$0
87		TOTAL OTHER OPERATING EXPENSES	\$24,243	\$24,205	\$38		\$0	\$24,243		\$2,654	\$26,797	\$17,861		\$8,936
88		WATER TREATMENT EXP - OPER & MTCE												
89	640.000	Supervision & Engineering - Oper - WT	\$0	\$0	\$0	E-89	\$0	\$0	0.00%	\$0	\$0	\$0		\$0
90	641.000	Chemicals - Oper - WT	\$2,715	\$0	\$2,715	E-90	\$0	\$2,715	100.00%	-\$1,838	\$877	\$0		\$877
91	642.000	Labor & Exp - Oper - WT	\$119,610	\$102,603	\$17,007	E-91	\$0	\$119,610	100.00%	-\$37,637	\$81,973	\$64,966		\$17,007
92	643.100	Miscellaneous Expenses - WT	\$41,486	\$0	\$41,486	E-92	\$0	\$41,486	100.00%	\$9,880	\$51,366	\$0		\$51,366
93	643.200	Misc Expenses - Waste Disposal - WT	\$113,420	\$0	\$113,420	E-93	\$0	\$113,420	100.00%	-\$27,151	\$86,269	\$0		\$86,269
94	644.000	Rents	\$68	\$0	\$68	E-94	\$0	\$68	100.00%	\$0	\$68	\$0		\$68
95	650.000	Supervision & Engineering - Mtce - WT	\$0	\$0	\$0	E-95	\$0	\$0	0.00%	\$0	\$0	\$0		\$0
96	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-96	\$0	\$0	0.00%	\$0	\$0	\$0		\$0
97	652.000	Misc. Equipment - Mtce - WT	\$13,783	\$14	\$13,769	E-97	\$0	\$13,783	100.00%	\$63	\$13,846	\$77		\$13,769
98		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$291,082	\$102,617	\$188,465		\$0	\$291,082		-\$56,683	\$234,399	\$65,043		\$169,356
99		CUSTOMER SERVICE EXPENSES												
100	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-100	\$0	\$0	0.00%	\$196	\$196	\$196		\$0
101		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$196	\$196	\$196		\$0
102		SALES PROMOTION EXPENSES												
103	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$0	\$0	\$0		\$0
104		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0		\$0
105		AMORTIZATION EXPENSE												
106	0.000	Amortization Exp	\$12,911	\$0	\$12,911	E-106	\$0	\$12,911	100.00%	-\$12,135	\$776	\$0		\$776
107		TOTAL AMORTIZATION EXPENSE	\$12,911	\$0	\$12,911		\$0	\$12,911		-\$12,135	\$776	\$0		\$776
108		TOTAL OPERATING EXPENSE	\$1,151,404	\$452,143	\$342,706		\$0	\$1,151,404		\$52,038	\$1,203,442	\$367,977		\$489,953
109		NET INCOME BEFORE TAXES	\$210,358	\$0	\$0		\$0	\$210,358		-\$201,632	\$8,726	\$0		\$0
110		INCOME TAXES												
111	0.000	Current Income Taxes	-\$583	See note (1)	See note (1)	E-111	See note (1)	-\$583	100.00%	\$1,271	\$688	See note (1)		See note (1)
112	0.000	State Income Taxes	-\$216			E-112		-\$216	100.00%	\$0	-\$216			
113		TOTAL INCOME TAXES	-\$799	\$0	\$0		\$0	-\$799		\$1,271	\$472	\$0		\$0
114		DEFERRED INCOME TAXES												
115	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$11,374	See note (1)	See note (1)	E-115	See note (1)	\$11,374	100.00%	-\$27,067	-\$15,693	See note (1)		See note (1)
116	412.200	Amortization of Deferred ITC	\$0			E-116		\$0	0.00%	\$0	\$0			
117		TOTAL DEFERRED INCOME TAXES	\$11,374	\$0	\$0		\$0	\$11,374		-\$27,067	-\$15,693	\$0		\$0
118		NET OPERATING INCOME	\$199,783	\$0	\$0		\$0	\$199,783		-\$175,636	\$23,947	\$0		\$0

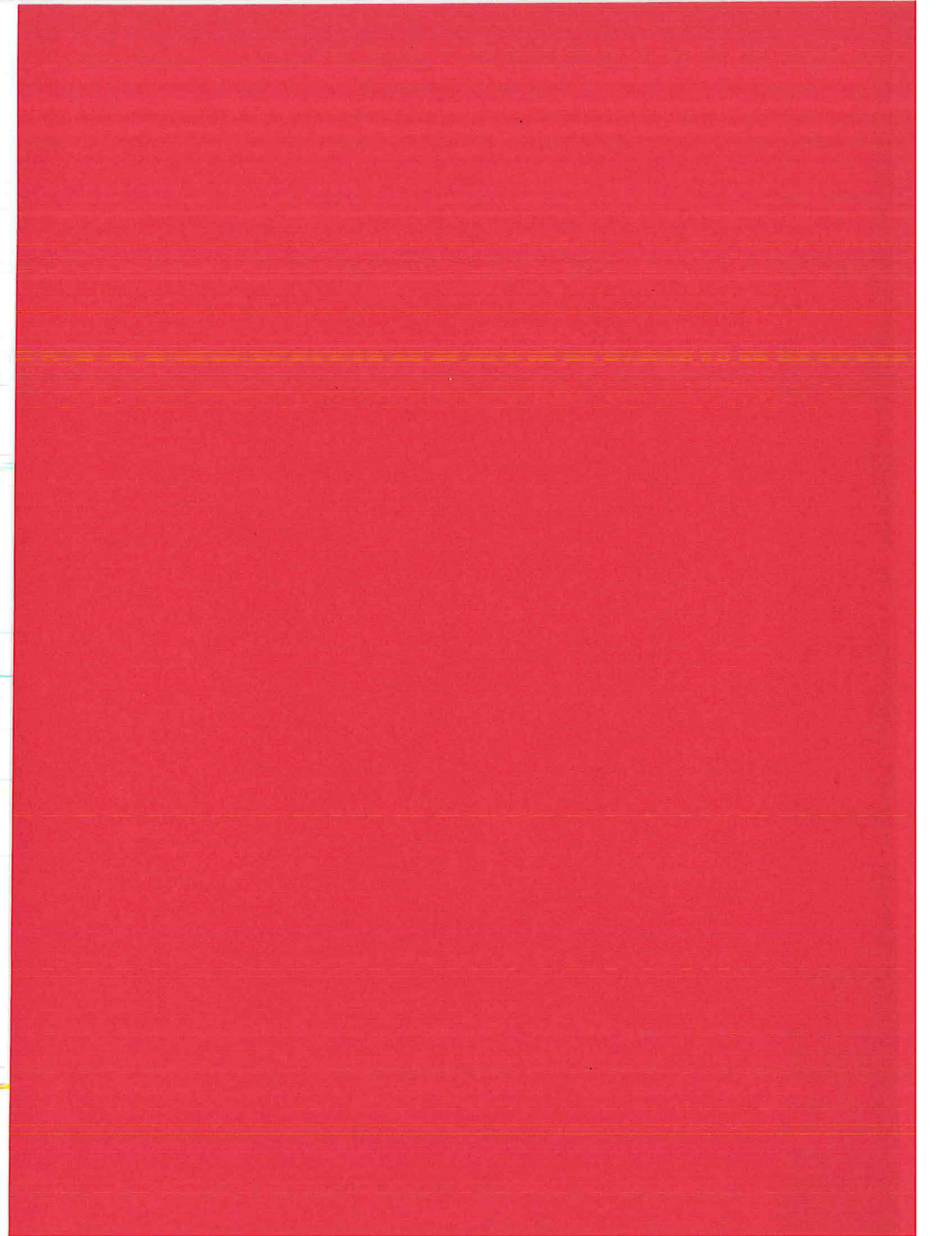


Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: SR-2015-0302
Date Prepared: 12/23/2015



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - DIRECT

STAFF ACCOUNTING SCHEDULES

**MISSOURI-AMERICAN WATER COMPANY
SEWER DISTRICT #4
JEFFERSON CITY
MAPLEWOOD
OZARK MEADOWS**

CASE NO. SR-2015-0302

Jefferson City, Missouri

December 2015

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #4
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% Return
1	Net Orig Cost Rate Base	\$2,772,547	\$2,772,547	\$2,772,547
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$192,387	\$202,174	\$205,418
4	Net Income Available	\$19,324	\$19,324	\$19,324
5	Additional Net Income Required	\$173,063	\$182,850	\$186,094
6	Income Tax Requirement			
7	Required Current Income Tax	\$102,820	\$108,848	\$110,847
8	Current Income Tax Available	\$6,303	\$6,303	\$6,303
9	Additional Current Tax Required	\$96,517	\$102,545	\$104,544
10	Revenue Requirement	\$269,580	\$285,395	\$290,638
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$211,296	\$211,296	\$211,296
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$480,876	\$496,691	\$501,934

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #4
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$6,781,483
2	Less Accumulated Depreciation Reserve		\$1,668,238
3	Net Plant In Service		\$5,113,245
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$32,202
6	Contributions in Aid of Construction Amortization		\$591,593
7	Materials & Supplies		\$6,456
8	Prepayments		\$6,805
9	Accrued Pension		\$86,183
10	Ozark Meadows Reserve Amortization (Robinett)		\$4,711
11	TOTAL ADD TO NET PLANT IN SERVICE		\$727,950
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$1,366
14	State Tax Offset		-\$250
15	City Tax Offset		\$0
16	Interest Expense Offset		\$9,221
17	Contributions in Aid of Construction		\$2,021,398
18	Customer Advances		\$17,592
19	Customer Deposits		\$0
20	Accumulated Deferred Income Tax		\$945,870
21	Pension/OPEB Tracker		\$76,183
22	TOTAL SUBTRACT FROM NET PLANT		\$3,068,648
23	Total Rate Base		\$2,772,547

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #4
Test Year Ending 12-31-2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$6,419	P-2	\$0	\$6,419		\$0	\$6,419
3	302.000	Franchises and Consents - IP	\$5,412	P-3	\$0	\$5,412		\$0	\$5,412
4	303.000	Other Plant & Misc. Equipment - IP	\$114,503	P-4	\$0	\$114,503		\$0	\$114,503
5		TOTAL INTANGIBLE PLANT	\$126,334		\$0	\$126,334		\$0	\$126,334
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$438,113	P-8	\$0	\$438,113		\$0	\$438,113
9	352.100	Collection Sewers Forced - CP	\$791,923	P-9	\$0	\$791,923		\$0	\$791,923
10	352.200	Collecting Mains - CP	\$113,214	P-10	\$0	\$113,214		\$0	\$113,214
11	353.000	Services Sewer - CP	\$1,435	P-11	\$0	\$1,435		\$0	\$1,435
12	354.000	Flow Measuring Devices - CP	\$319,721	P-12	\$0	\$319,721		\$0	\$319,721
13	356.000	Power Gen Equip Collection - CP	\$6,757	P-13	\$0	\$6,757		\$0	\$6,757
14	357.000	Communication Equip - CP	\$10,233	P-14	\$0	\$10,233		\$0	\$10,233
15		TOTAL COLLECTION PLANT	\$1,681,396		\$0	\$1,681,396		\$0	\$1,681,396
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$8,743	P-17	\$0	\$8,743		\$0	\$8,743
18	362.000	Receiving Wells - SPP	\$28,085	P-18	\$0	\$28,085		\$0	\$28,085
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$501,934	P-19	\$0	\$501,934		\$0	\$501,934
20	365.000	Pumping Equip Other Pwr/Misc.	\$38,507	P-20	\$0	\$38,507		\$0	\$38,507
21		TOTAL SYSTEM PUMPING PLANT	\$577,269		\$0	\$577,269		\$0	\$577,269
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$33,152	P-23	\$0	\$33,152		\$0	\$33,152
24	371.000	Structures and Improvements - TDP	\$906,956	P-24	\$0	\$906,956		\$0	\$906,956
25	372.000	Power Generation Equipment - TDP	\$2,269,136	P-25	\$0	\$2,269,136		\$0	\$2,269,136
26	373.000	Plant Sewers - TDP	\$185,007	P-26	\$0	\$185,007		\$0	\$185,007
27	374.000	Outfall Sewer Lines - TDP	\$105,442	P-27	\$0	\$105,442		\$0	\$105,442
28		TOTAL TREATMENT & DISPOSAL PLANT	\$3,489,693		\$0	\$3,489,693		\$0	\$3,489,693
29		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0		-\$3,073	-\$3,073
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$3,073	-\$3,073
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	390.000	Structures and Improvements - GP	\$383,402	P-34	\$0	\$383,402		\$0	\$383,402
35	390.100	Office Structures	\$25	P-35	\$0	\$25		\$0	\$25
36	390.200	General Structures - HVAC	\$0	P-36	\$0	\$0		\$0	\$0
37	390.300	Miscellaneous Structures	\$0	P-37	\$0	\$0		\$0	\$0
38	390.900	Structures & Improvements - Leasehold	\$0	P-38	\$0	\$0		\$0	\$0
39	391.000	Office Furniture and Equipment	\$2,375	P-39	\$0	\$2,375		\$0	\$2,375
40	391.100	Computer Software & Peripheral	\$0	P-40	\$0	\$0		\$0	\$0
41	391.200	Computer Software & Peripheral Equip	\$11,739	P-41	\$0	\$11,739	\$8,562	\$0	\$20,301
42	391.250	Computer Software	\$194,541	P-42	\$0	\$194,541		\$0	\$194,541
43	391.260	Personal Computer Software	\$0	P-43	\$0	\$0		\$0	\$0
44	391.300	Other Office Equipment	\$0	P-44	\$0	\$0		\$0	\$0
45	392.000	Transportation Equipment	\$196,274	P-45	\$0	\$196,274		\$0	\$196,274
46	392.100	Transportation Equipment - Light Trucks	\$0	P-46	\$0	\$0		\$0	\$0
47	392.200	Transportation Equipment - Heavy Trucks	\$0	P-47	\$0	\$0		\$0	\$0
48	392.300	Transportation Equipment - Cars	\$794	P-48	\$0	\$794		\$0	\$794
49	392.400	Transportation Equipment - Other	\$38	P-49	\$0	\$38		\$0	\$38
50	393.000	Stores Equipment	\$25,405	P-50	\$0	\$25,405		\$0	\$25,405
51	394.000	Tools, Shop & Garage Equipment	\$41,337	P-51	\$0	\$41,337		\$0	\$41,337
52	395.000	Laboratory Equipment	\$42,243	P-52	\$0	\$42,243		\$0	\$42,243
53	396.000	Power Operated Equipment	\$532	P-53	\$0	\$532		\$0	\$532
54	397.100	Communication Equipment - Non-Teleph	\$321	P-54	\$0	\$321		\$0	\$321
55	397.200	Telephone Equipment	\$14	P-55	\$0	\$14		\$0	\$14
56	398.000	Miscellaneous Equipment	\$2,262	P-56	\$0	\$2,262		\$0	\$2,262
57	399.000	Other Tangible Equipment	\$0	P-57	\$0	\$0		\$0	\$0

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #4
Test Year Ending 12-31-2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58		TOTAL GENERAL PLANT	\$901,302		\$0	\$901,302		\$8,562	\$909,864
59		TOTAL PLANT IN SERVICE	<u>\$6,776,994</u>		<u>\$0</u>	<u>\$6,775,994</u>		<u>\$5,489</u>	<u>\$6,781,483</u>

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #4
Test Year Ending 12-31-2014
Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$24,939	P-4	\$0	\$24,939		\$0	\$24,939
5		TOTAL INTANGIBLE PLANT	\$24,939		\$0	\$24,939		\$0	\$24,939
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$76,181	P-8	\$0	\$76,181		\$0	\$76,181
9	352.100	Collection Sewers Forced - CP	\$127,543	P-9	\$0	\$127,543	\$2,000	\$129,543	\$129,543
10	352.200	Collecting Mains - CP	\$5,407	P-10	\$0	\$5,407	\$1,000	\$6,407	\$6,407
11	353.000	Services Sewer - CP	\$156	P-11	\$0	\$156		\$0	\$156
12	354.000	Flow Measuring Devices - CP	\$135,232	P-12	\$0	\$135,232	-\$4,500	\$130,732	\$130,732
13	356.000	Power Gen Equip Collection - CP	-\$1,257	P-13	\$0	-\$1,257	\$1,500	\$243	\$243
14	357.000	Communication Equip - CP	\$853	P-14	\$0	\$853		\$0	\$853
15		TOTAL COLLECTION PLANT	\$344,115		\$0	\$344,115		\$0	\$344,115
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$0	P-17	\$0	\$0		\$0	\$0
18	362.000	Receiving Wells - SPP	-\$1,129	P-18	\$23,555	\$22,426		\$0	\$22,426
19	363.000	Pwr Gen Equip Pump/Equip - SPP	\$186,408	P-19	\$0	\$186,408		\$0	\$186,408
20	365.000	Pumping Equip Other Pwr/Misc.	\$277,555	P-20	\$0	\$277,555		\$0	\$277,555
21		TOTAL SYSTEM PUMPING PLANT	\$462,834		\$23,555	\$486,389		\$0	\$486,389
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$0	P-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$188,338	P-24	\$0	\$188,338		\$0	\$188,338
25	372.000	Power Generation Equipment - TDP	\$268,253	P-25	\$0	\$268,253		\$0	\$268,253
26	373.000	Plant Sewers - TDP	\$65,069	P-26	\$0	\$65,069		\$0	\$65,069
27	374.000	Outfall Sewer Lines - TDP	\$19,095	P-27	\$0	\$19,095		\$0	\$19,095
28		TOTAL TREATMENT & DISPOSAL PLANT	\$540,755		\$0	\$540,755		\$0	\$540,755
29		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	-\$4	-\$4		-\$403	-\$407
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$4	-\$4		-\$403	-\$407
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	390.000	Structures and Improvements - GP	\$43,909	P-34	-\$16	\$43,893	-\$133	\$43,760	\$43,760
35	390.100	Office Structures	-\$611	P-35	\$16	-\$595	\$595	\$0	\$0
36	390.200	General Structures - HVAC	\$0	P-36	\$0	\$0		\$0	\$0
37	390.300	Miscellaneous Structures	\$0	P-37	\$0	\$0		\$0	\$0
38	390.900	Structures & Improvements - Leasehold	-\$1	P-38	\$0	-\$1	\$1	\$0	\$0
39	391.000	Office Furniture and Equipment	\$1,364	P-39	\$0	\$1,364	\$23	\$1,387	\$1,387
40	391.100	Computer Software & Peripheral	-\$799	P-40	\$0	-\$799	\$799	\$0	\$0
41	391.200	Computer Software & Peripheral Equip	\$342	P-41	\$17	\$359	\$673	\$1,032	\$1,032
42	391.250	Computer Software	\$41,542	P-42	\$0	\$41,542	-\$17,720	\$23,822	\$23,822
43	391.260	Personal Computer Software	\$223	P-43	\$0	\$223	-\$170	\$53	\$53
44	391.300	Other Office Equipment	-\$17	P-44	\$0	-\$17	\$17	\$0	\$0
45	392.000	Transportation Equipment	\$160,897	P-45	\$0	\$160,897	\$0	\$160,897	\$160,897
46	392.100	Transportation Equipment - Light Trucks	\$528	P-46	\$0	\$528	\$0	\$528	\$528
47	392.200	Transportation Equipment - Heavy Trucks	\$310	P-47	\$0	\$310	\$0	\$310	\$310
48	392.300	Transportation Equipment - Cars	\$2,572	P-48	\$0	\$2,572	\$0	\$2,572	\$2,572
49	392.400	Transportation Equipment - Other	\$6	P-49	\$0	\$6	\$0	\$6	\$6
50	393.000	Stores Equipment	\$21,301	P-50	\$0	\$21,301	\$254	\$21,555	\$21,555
51	394.000	Tools, Shop & Garage Equipment	\$6,619	P-51	\$0	\$6,619	\$501	\$7,120	\$7,120
52	395.000	Laboratory Equipment	\$8,086	P-52	\$0	\$8,086	\$704	\$8,790	\$8,790
53	396.000	Power Operated Equipment	\$222	P-53	\$0	\$222	\$0	\$222	\$222
54	397.100	Communication Equipment - Non-Teleph	\$164	P-54	\$0	\$164	\$171	\$335	\$335
55	397.200	Telephone Equipment	\$14	P-55	\$0	\$14	\$0	\$14	\$14
56	398.000	Miscellaneous Equipment	-\$16,635	P-56	\$0	-\$16,635	\$16,679	\$44	\$44
57	399.000	Other Tangible Equipment	\$33	P-57	\$0	\$33	-\$33	\$0	\$0
58		TOTAL GENERAL PLANT	\$270,069		\$17	\$270,086		\$2,361	\$272,447

Missouri-American Water Company
 Case No. SR-2015-0302
 Sewer District #4
 Test Year Ending 12-31-2014
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59		TOTAL DEPRECIATION RESERVE	<u>\$1,642,712</u>		<u>\$23,588</u>	<u>\$1,666,280</u>		<u>\$1,958</u>	<u>\$1,668,238</u>

Case No. SR-2015-0302
 Sewer District #4
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x J) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$1,303,674	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$1,303,674	100.00%	-\$115,164	\$1,188,510	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$82,520			Rev-3		\$82,520	100.00%	\$10,804	\$93,324		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0	0.00%	\$0	\$0		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	0.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$876			Rev-9		\$876	100.00%	-\$117	\$759		
Rev-10		TOTAL OPERATING REVENUES	\$1,387,070					\$1,387,070		-\$104,477	\$1,282,593		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$0	\$0	\$0	E-3	\$0	\$0	0.00%	\$25	\$25	\$0	\$25
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	-\$1	\$0	-\$1	E-5	\$0	-\$1	100.00%	-\$10	-\$11	\$0	-\$11
6		TOTAL COLLECTION OPERATIONS EXPENSES	-\$1	\$0	-\$1			-\$1		\$15	\$14	\$0	\$14
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$53	\$53	\$53	\$0
10	612.000	Collect & Impound Mtce. CME	\$0	\$0	\$0	E-10	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
11	613.000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$2	\$2	\$0	\$2
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	-\$104	-\$104	-\$104	\$0
13	615.000	Labor Maint - Source of Supply - Infil Gallery	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$2	\$2	\$0	\$2
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	0.00%	\$107	\$107	\$107	\$0
15	617.000	Misc. Plant Mtce - CME	\$1,248	\$508	\$740	E-15	\$0	\$1,248	100.00%	\$1,010	\$2,258	\$1,518	\$740
16		TOTAL COLLECTION MAINT. EXPENSES	\$1,248	\$508	\$740			\$1,248		\$1,070	\$2,316	\$1,574	\$744
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$0	\$0	\$0	E-19	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
21	623.000	Purchases Power - POE	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	624.000	Labor & Eng Oper Pump - POE	\$205	\$205	\$0	E-22	\$0	\$205	100.00%	-\$176	\$29	\$29	\$0
23	626.000	Misc Exp Oper - POE	\$0	\$0	\$0	E-23	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$205	\$205	\$0			\$205		-\$176	\$29	\$29	\$0
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
28	631.000	Structures & Improve Mtce - PME	\$1,707	\$14	\$1,693	E-28	\$0	\$1,707	100.00%	-\$13	\$1,694	\$1	\$1,693
29	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-29	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
30	633.000	Pump Equip Mtce - PME	\$2,186	\$315	\$1,871	E-30	\$0	\$2,186	100.00%	\$52	\$2,238	\$367	\$1,871
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$3,893	\$329	\$3,564			\$3,893		\$39	\$3,932	\$368	\$3,564
33		TREAT. & DISP. OPER. EXPENSE											
34	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
35	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-35	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

Case No. SR-2015-0302
 Sewer District #4
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Non Labor
36	662,000	TD Line Expense - TDO	\$629	\$599	\$30	E-36	\$0	\$629	100.00%	-\$243	\$386	\$356	\$30
37	663,000	Meter Expense - TDO	\$12	\$12	\$0	E-37	\$0	\$12	100.00%	-\$12	\$0	\$0	\$0
38	665,000	Miscellaneous Expense - TDO	\$3,638	-\$42	\$3,680	E-38	\$0	\$3,638	100.00%	\$101	\$3,739	\$59	\$3,680
39	666,000	Rant - TDO	\$562	\$0	\$562	E-39	\$0	\$562	100.00%	\$0	\$562	\$0	\$562
40		TOTAL TREAT, & DISP. OPER. EXPENSE	\$4,841	\$569	\$4,272		\$0	\$4,841		-\$154	\$4,687	\$415	\$4,272
41		TREAT. & DISP. MAINT. EXPENSES											
42	670,000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-42	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
43	671,000	Structures & Improve - TDM	\$0	\$0	\$0	E-43	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
44	672,000	Dist. Res. Standp. Maint. - TDM	\$0	\$0	\$0	E-44	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
45	673,000	TD Maintenance - TDM	\$28,545	\$20,141	\$8,404	E-45	\$0	\$28,545	100.00%	-\$2,731	\$25,814	\$17,410	\$8,404
46	674,000	Fire Maintenance - TDM	\$0	\$0	\$0	E-46	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
47	675,000	Services Maintenance - TDM	\$359	\$331	\$28	E-47	\$0	\$359	100.00%	-\$20	\$339	\$311	\$28
48	676,000	Meter Maintenance - TDM	\$207	\$207	\$0	E-48	\$0	\$207	100.00%	-\$127	\$80	\$80	\$0
49	677,000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-49	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
50	678,000	Misc. Plant Maintenance - TDM	\$55,825	\$434	\$55,391	E-50	\$0	\$55,825	100.00%	\$2,029	\$57,854	\$2,993	\$54,861
51		TOTAL TREAT, & DISP. MAINT. EXPENSES	\$84,936	\$21,113	\$63,823		\$0	\$84,936		-\$849	\$84,087	\$20,794	\$63,293
52		CUSTOMER ACCOUNTS EXPENSE											
53	901,000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-53	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
54	902,000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-54	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
55	903,000	Cust. Rec & Collection - CAE	\$8,974	\$91	\$8,883	E-55	\$0	\$8,974	100.00%	\$8,033	\$17,007	\$8,009	\$8,998
56	904,000	Uncollectible Accounts - CAE	\$1,809	\$0	\$1,809	E-56	\$0	\$1,809	100.00%	\$14,779	\$16,588	\$18,344	-\$1,756
57	905,000	Misc. Customer Accounts Expense - CAE	\$565	\$0	\$565	E-57	\$0	\$565	100.00%	\$29	\$594	\$0	\$594
58		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$11,348	\$91	\$11,257		\$0	\$11,348		\$22,841	\$34,189	\$26,353	\$7,836
59		ADMIN. & GENERAL EXPENSES											
60	920,000	Admin. & General Salaries	\$389,594	\$389,594	\$0	E-60	\$0	\$389,594	100.00%	-\$98,784	\$290,810	\$290,810	\$0
61	921,000	Office Supplies & Expense	\$23,693	\$0	\$23,693	E-61	\$0	\$23,693	100.00%	\$4,166	\$27,859	\$0	\$27,859
62	922,000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-62	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
63	923,000	Outside Services	\$12,442	\$12,667	-\$215	E-63	\$0	\$12,442	100.00%	\$129,391	\$141,833	\$12,657	\$129,176
64	924,000	Property Insurance	\$12,162	\$0	\$12,162	E-64	\$0	\$12,162	100.00%	\$16,917	\$29,079	\$0	\$29,079
65	925,000	Injuries & Damages	-\$6	\$0	-\$6	E-65	\$0	-\$6	100.00%	-\$115	-\$121	\$0	-\$121
66	926,000	Employee Pensions & Benefits	\$150,935	\$121,786	\$29,149	E-66	\$0	\$150,935	100.00%	-\$783	\$150,152	\$121,003	\$29,149
67	927,000	Franchise Requirements	\$0	\$0	\$0	E-67	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
68	928,000	Regulatory Commission Expenses	\$157	\$0	\$157	E-68	\$0	\$157	100.00%	-\$124	\$33	\$0	\$33
69	929,000	Duplicate Charges	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70	930,100	Institutional or Goodwill Advertising Expenses	\$6	\$0	\$6	E-70	\$0	\$6	100.00%	-\$3	\$3	\$0	\$3
71	930,200	Misc. General Expense	\$18,723	\$0	\$18,723	E-71	\$0	\$18,723	100.00%	\$223	\$18,946	\$0	\$18,946
72	930,300	Research & Development Expenses - AGE	\$36	\$0	\$36	E-72	\$0	\$36	100.00%	\$451	\$487	\$0	\$487
73	931,000	Rents - AGE	\$1,574	\$0	\$1,574	E-73	\$0	\$1,574	100.00%	\$530	\$2,104	\$0	\$2,104
74	932,000	Maint. of General Plant - AGE	\$4,356	\$0	\$4,356	E-74	\$0	\$4,356	100.00%	\$3,590	\$7,946	\$0	\$7,946
75		TOTAL ADMIN. & GENERAL EXPENSES	\$613,672	\$524,037	\$89,635		\$0	\$613,672		\$55,459	\$669,131	\$424,470	\$244,661
76		DEPRECIATION EXPENSE											
77	403,000	Depreciation Expense, Dep. Exp.	\$224,917	See note (1)	See note (1)	E-77	See note (1)	\$224,917	100.00%	\$63,689	\$288,606	See note (1)	See note (1)
78	403,000	CIAC Depreciation Offset	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	-\$40,428	-\$40,428	\$0	\$0
79		TOTAL DEPRECIATION EXPENSE	\$224,917	\$0	\$0		\$0	\$224,917		\$23,261	\$248,178	\$0	\$0
80		OTHER OPERATING EXPENSES											
81	403,900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

Case No. SR-2013-0302
Sewer District #4
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Non Labor	Juris.
82	408.000	Property Taxes	\$33	\$0	\$33	E-82	\$0	\$33	100.00%	\$38	\$71	\$0	\$71	
83	408.000	Payroll Taxes	\$31,868	\$31,868	\$0	E-83	\$0	\$31,868	100.00%	-\$7,600	\$24,268	\$24,268	\$0	
84	408.100	PSC Assessment	\$875	\$692	\$183	E-84	\$0	\$875	100.00%	\$0	\$875	\$692	\$183	
85	408.100	Other Taxes & Licenses	-\$6	-\$1	-\$5	E-85	\$0	-\$6	100.00%	\$9,067	\$9,061	-\$1	\$9,062	
86	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-86	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
87		TOTAL OTHER OPERATING EXPENSES	\$32,770	\$32,559	\$211		\$0	\$32,770		\$1,505	\$34,275	\$24,959	\$9,316	
88		WATER TREATMENT EXP - OPER & MTCE												
89	640.000	Supervision & Engineering - Oper - WT	\$0	\$0	\$0	E-89	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
90	641.000	Chemicals - Oper - WT	\$31,313	\$0	\$31,313	E-90	\$0	\$31,313	100.00%	\$8	\$31,321	\$0	\$31,321	
91	642.000	Labor & Exp - Oper - WT	\$21,474	\$21,474	\$0	E-91	\$0	\$21,474	100.00%	-\$26	\$21,448	\$21,448	\$0	
92	643.100	Miscellaneous Expenses - WT	\$133,875	\$10,440	\$123,435	E-92	\$0	\$133,875	100.00%	-\$1,191	\$132,684	\$10,440	\$122,244	
93	643.200	Misc Expenses - Waste Disposal - WT	\$25,437	\$0	\$25,437	E-93	\$0	\$25,437	100.00%	-\$1,841	\$23,596	\$0	\$23,596	
94	644.000	Rents	\$0	\$0	\$0	E-94	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
95	650.000	Supervision & Engineering - Mtce - WT	\$0	\$0	\$0	E-95	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
96	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-96	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
97	652.000	Misc. Equipment - Mtce - WT	\$318	\$0	\$318	E-97	\$0	\$318	100.00%	\$1,228	\$1,546	\$1,228	\$318	
98		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$212,417	\$31,914	\$180,503		\$0	\$212,417		-\$1,822	\$210,595	\$33,116	\$177,479	
99		CUSTOMER SERVICE EXPENSES												
100	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-100	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
101		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
102		SALES PROMOTION EXPENSES												
103	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
104		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
105		AMORTIZATION EXPENSE												
106	0.000	Amortization Exp	\$133	\$0	\$133	E-106	\$0	\$133	100.00%	\$460	\$593	\$0	\$593	
107		TOTAL AMORTIZATION EXPENSE	\$133	\$0	\$133		\$0	\$133		\$460	\$593	\$0	\$593	
108		TOTAL OPERATING EXPENSE	\$1,190,379	\$611,325	\$564,137		\$0	\$1,190,379		\$101,649	\$1,292,028	\$532,078	\$511,772	
109		NET INCOME BEFORE TAXES	\$196,691	\$0	\$0		\$0	\$196,691		-\$206,126	-\$9,435	\$0	\$0	
110		INCOME TAXES												
111	0.000	Current Income Taxes	-\$530	See note (1)	See note (1)	E-111	See note (1)	-\$530	100.00%	\$6,833	\$6,303	See note (1)	See note (1)	
112	0.000	State Income Taxes	-\$198			E-112		-\$198	100.00%	\$0	-\$198			
113		TOTAL INCOME TAXES	-\$728	\$0	\$0		\$0	-\$728		\$6,833	\$6,105	\$0	\$0	
114		DEFERRED INCOME TAXES												
115	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$11,218	See note (1)	See note (1)	E-115	See note (1)	\$11,218	100.00%	-\$46,071	-\$34,853	See note (1)	See note (1)	
116	0.000	Amortization of Deferred ITC	-\$11			E-116		-\$11	100.00%	\$0	-\$11			
117		TOTAL DEFERRED INCOME TAXES	\$11,207	\$0	\$0		\$0	\$11,207		-\$46,071	-\$34,864	\$0	\$0	
118		NET OPERATING INCOME	\$186,212	\$0	\$0		\$0	\$186,212		-\$166,888	\$19,324	\$0	\$0	

The first part of the paper discusses the theoretical background of the research. It starts with a review of the literature on the effects of social support on mental health. The authors argue that social support is a key factor in the development of mental health problems, and that it can play a crucial role in the recovery process. They then discuss the different types of social support, such as emotional support, instrumental support, and informational support, and how they can be provided by family, friends, and professionals.

The second part of the paper describes the methodology of the study. The authors used a cross-sectional design to examine the relationship between social support and mental health. They recruited a sample of 100 participants from a community health center. The data were collected using a series of standardized questionnaires, including the Social Support Questionnaire (SSQ) and the Symptom Checklist-90-R (SCL-90-R).

The results of the study are presented in the third part of the paper. The authors found a significant negative correlation between social support and mental health symptoms. This means that individuals with higher levels of social support reported fewer symptoms of mental health problems. The authors also found that the relationship between social support and mental health was mediated by self-esteem. In other words, social support helped to improve self-esteem, which in turn led to better mental health.

The fourth part of the paper discusses the implications of the findings. The authors suggest that social support should be a key component of mental health interventions. They argue that providing social support to individuals with mental health problems can help to reduce their symptoms and improve their overall well-being. They also suggest that social support should be provided in a way that is tailored to the individual's needs and preferences.

The final part of the paper concludes the study and discusses the limitations of the research. The authors acknowledge that the study was cross-sectional, which means that it cannot establish a causal relationship between social support and mental health. They also note that the sample was drawn from a community health center, which may limit the generalizability of the findings.

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: SR-2015-0302
Date Prepared: 12/23/2015



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - DIRECT

STAFF ACCOUNTING SCHEDULES

**MISSOURI-AMERICAN WATER COMPANY
SEWER DISTRICT #5
STONEBRIDGE
SADDLEBROOKE
EMERALD POINTE**

CASE NO. SR-2015-0302

Jefferson City, Missouri

December 2015

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #5
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% Return
1	Net Orig Cost Rate Base	\$1,978,748	\$1,978,748	\$1,978,748
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$137,305	\$144,290	\$146,606
4	Net Income Available	\$361,517	\$361,517	\$361,517
5	Additional Net Income Required	-\$224,212	-\$217,227	-\$214,911
6	Income Tax Requirement			
7	Required Current Income Tax	\$80,010	\$83,776	\$85,026
8	Current Income Tax Available	\$200,341	\$200,341	\$200,341
9	Additional Current Tax Required	-\$120,331	-\$116,565	-\$115,315
10	Revenue Requirement	-\$344,543	-\$333,792	-\$330,226
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$72,297	\$103,416	\$72,297
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$272,246	-\$230,376	-\$257,929

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #5
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$8,190,868
2	Less Accumulated Depreciation Reserve		\$2,656,044
3	Net Plant In Service		\$5,534,824
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$56,069
6	Contributions in Aid of Construction Amortization		\$616,857
7	Materials & Supplies		\$0
8	Prepayments		\$4,576
9	Accrued Pension		\$44,540
10	TOTAL ADD TO NET PLANT IN SERVICE		\$722,042
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		-\$1,043
13	State Tax Offset		-\$201
14	City Tax Offset		\$0
15	Interest Expense Offset		\$6,581
16	Contributions in Aid of Construction		\$3,537,296
17	Customer Advances		\$0
18	Customer Deposits		\$0
19	Accumulated Deferred Income Tax		\$1,142,369
20	Pension/OPEB Tracker		\$39,371
21	To Eliminate Negative Rate Base Balance for Saddlebrooke		-\$446,255
22	TOTAL SUBTRACT FROM NET PLANT		\$4,278,118
23	Total Rate Base		\$1,978,748

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #5
Test Year Ending 12-31-2014
Plant in Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$473	P-2	\$0	\$473		\$0	\$473
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipm - IP	\$1,030	P-4	\$0	\$1,030		\$0	\$1,030
5		TOTAL INTANGIBLE PLANT	\$1,503		\$0	\$1,503		\$0	\$1,503
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$30,000	P-7	\$0	\$30,000		\$0	\$30,000
8	351.000	Structures and Improvements - CP	\$16,000	P-8	\$0	\$16,000		\$0	\$16,000
9	352.100	Collection Sewers Forced - CP	\$5,437,272	P-9	\$0	\$5,437,272		\$0	\$5,437,272
10	352.200	Collecting Mains - CP	\$548,877	P-10	\$0	\$548,877		\$0	\$548,877
11	353.000	Services Sewer - CP	\$104,404	P-11	\$0	\$104,404		\$0	\$104,404
12	354.000	Flow Measuring Devices - CP	\$194,575	P-12	\$0	\$194,575		\$0	\$194,575
13	356.000	Power Gen Equip Collection - CP	\$0	P-13	\$0	\$0		\$0	\$0
14	357.000	Communication Equip - CP	\$0	P-14	\$0	\$0		\$0	\$0
16		TOTAL COLLECTION PLANT	\$6,330,128		\$0	\$6,330,128		\$0	\$6,330,128
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$762	P-17	\$0	\$762		\$0	\$762
18	362.000	Receiving Wells - SPP	\$200,930	P-18	\$0	\$200,930		\$0	\$200,930
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$193,694	P-19	\$0	\$193,694		\$0	\$193,694
20	365.000	Pumping Equip Other Pwr/Misc.	\$724,333	P-20	\$0	\$724,333		\$0	\$724,333
21		TOTAL SYSTEM PUMPING PLANT	\$1,119,719		\$0	\$1,119,719		\$0	\$1,119,719
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$0	P-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$0	P-24	\$0	\$0		\$0	\$0
25	372.000	Power Generation Equipment - TDP	\$97,978	P-25	\$0	\$97,978		\$0	\$97,978
26	373.000	Plant Sewers - TDP	\$435,031	P-26	\$0	\$435,031		\$0	\$435,031
27	374.000	Outfall Sewer Lines - TDP	\$64,126	P-27	\$0	\$64,126		\$0	\$64,126
28		TOTAL TREATMENT & DISPOSAL PLANT	\$597,135		\$0	\$597,135		\$0	\$597,135
29		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0		-\$3,144	-\$3,144
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$3,144	-\$3,144
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	390.000	Structures and Improvements - GP	\$516	P-34	\$0	\$516		\$0	\$516
35	390.100	Office Structures	\$16	P-35	\$0	\$16		\$0	\$16
36	390.200	General Structures - HVAC	\$0	P-36	\$0	\$0		\$0	\$0
37	390.300	Miscellaneous Structures	\$0	P-37	\$0	\$0		\$0	\$0
38	390.900	Structures & Improvements - Leasehold	\$0	P-38	\$0	\$0		\$0	\$0
39	391.000	Office Furniture and Equipment	\$601	P-39	\$0	\$601		\$0	\$601
40	391.100	Computer Software & Peripheral	\$573	P-40	\$0	\$573		\$0	\$573
41	391.200	Computer Software & Peripheral Equip	\$7,722	P-41	\$0	\$7,722	\$5,634		\$13,356
42	391.250	Computer Software	\$127,988	P-42	\$0	\$127,988	\$0		\$127,988
43	391.260	Personal Computer Software	\$0	P-43	\$0	\$0		\$0	\$0
44	391.300	Other Office Equipment	\$0	P-44	\$0	\$0		\$0	\$0
45	392.000	Transportation Equipment	\$0	P-45	\$0	\$0		\$0	\$0
46	392.100	Transportation Equipment - Light Trucks	\$0	P-46	\$0	\$0		\$0	\$0
47	392.200	Transportation Equipment - Heavy Trucks	\$0	P-47	\$0	\$0		\$0	\$0
48	392.300	Transportation Equipment - Cars	\$522	P-48	\$0	\$522		\$0	\$522
49	392.400	Transportation Equipment - Other	\$25	P-49	\$0	\$25		\$0	\$25
50	393.000	Stores Equipment	\$0	P-50	\$0	\$0		\$0	\$0
51	394.000	Tools, Shop & Garage Equipment	\$1,610	P-51	\$0	\$1,610		\$0	\$1,610
52	395.000	Laboratory Equipment	\$0	P-52	\$0	\$0		\$0	\$0
53	396.000	Power Operated Equipment	\$0	P-53	\$0	\$0		\$0	\$0
54	397.100	Communication Equipment - Non-Teleph	\$211	P-54	\$0	\$211		\$0	\$211
55	397.200	Telephone Equipment	\$10	P-55	\$0	\$10		\$0	\$10
56	398.000	Miscellaneous Equipment	\$99	P-56	\$0	\$99		\$0	\$99
57	399.000	Other Tangible Equipment	\$0	P-57	\$0	\$0		\$0	\$0

Missouri-American Water Company
 Case No. SR-2015-0302
 Sewer District #5
 Test Year Ending 12-31-2014
 Plant in Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58		TOTAL GENERAL PLANT	\$139,893		\$0	\$139,893		\$5,634	\$145,527
59		TOTAL PLANT IN SERVICE	\$8,188,378		\$0	\$8,188,378		\$2,490	\$8,190,868

Missouri-American Water Company
Case No. SR-2015-0302
Sewer District #5
Test Year Ending 12-31-2014
Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$853	P-4	\$0	\$853		\$0	\$853
5		TOTAL INTANGIBLE PLANT	\$853		\$0	\$853		\$0	\$853
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$4,375	P-8	\$0	\$4,375		\$0	\$4,375
9	352.100	Collection Sewers Forced - CP	\$1,629,063	P-9	\$0	\$1,629,063		-\$80,000	\$1,549,063
10	352.200	Collecting Mains - CP	\$23,554	P-10	\$0	\$23,554		\$0	\$23,554
11	353.000	Services Sewer - CP	-\$5,248	P-11	\$0	-\$5,248		\$10,000	\$4,752
12	354.000	Flow Measuring Devices - CP	\$109,318	P-12	\$0	\$109,318		\$0	\$109,318
13	356.000	Power Gen Equip Collection - CP	\$0	P-13	\$0	\$0		\$0	\$0
14	357.000	Communication Equip - CP	\$20,180	P-14	\$0	\$20,180		\$0	\$20,180
15		TOTAL COLLECTION PLANT	\$1,781,242		\$0	\$1,781,242		-\$70,000	\$1,711,242
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$58	P-17	\$0	\$58		-\$58	\$0
18	362.000	Receiving Wells - SPP	\$89,664	P-18	\$0	\$89,664		\$0	\$89,664
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	-\$65,569	P-19	\$70,000	\$4,431		\$0	\$4,431
20	365.000	Pumping Equip Other Pwr/Misc.	\$549,410	P-20	\$0	\$549,410		\$0	\$549,410
21		TOTAL SYSTEM PUMPING PLANT	\$573,663		\$70,000	\$643,663		-\$58	\$643,605
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$0	P-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$0	P-24	\$0	\$0		\$0	\$0
25	372.000	Power Generation Equipment - TDP	\$67,164	P-25	\$0	\$67,164		\$0	\$67,164
26	373.000	Plant Sewers - TDP	\$193,315	P-26	\$0	\$193,315		\$0	\$193,315
27	374.000	Outfall Sewer Lines - TDP	\$19,285	P-27	\$0	\$19,285		\$0	\$19,285
28		TOTAL TREATMENT & DISPOSAL PLANT	\$269,754		\$0	\$269,754		\$0	\$269,754
29		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0		-\$285	-\$285
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$285	-\$285
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	390.000	Structures and Improvements - GP	\$37	P-34	\$0	\$37		\$0	\$37
35	390.100	Office Structures	-\$402	P-35	\$0	-\$402		\$402	\$0
36	390.200	General Structures - HVAC	\$0	P-36	\$0	\$0		\$0	\$0
37	390.300	Miscellaneous Structures	\$0	P-37	\$0	\$0		\$0	\$0
38	390.900	Structures & Improvements - Leasehold	-\$1	P-38	\$0	-\$1		\$1	\$0
39	391.000	Office Furniture and Equipment	\$472	P-39	\$0	\$472		\$3	\$475
40	391.100	Computer Software & Peripheral	\$211	P-40	\$29	\$240		\$0	\$240
41	391.200	Computer Software & Peripheral Equip	\$225	P-41	\$0	\$225		\$453	\$678
42	391.250	Computer Software	\$27,330	P-42	\$0	\$27,330		-\$447	\$26,883
43	391.260	Personal Computer Software	\$147	P-43	-\$12	\$135		-\$135	\$0
44	391.300	Other Office Equipment	-\$12	P-44	\$0	-\$12		\$12	\$0
45	392.000	Transportation Equipment	\$0	P-45	\$0	\$0		\$0	\$0
46	392.100	Transportation Equipment - Light Trucks	\$347	P-46	\$0	\$347		\$0	\$347
47	392.200	Transportation Equipment - Heavy Trucks	\$204	P-47	\$0	\$204		\$0	\$204
48	392.300	Transportation Equipment - Cars	\$1,691	P-48	\$0	\$1,691		\$0	\$1,691
49	392.400	Transportation Equipment - Other	\$3	P-49	\$0	\$3		\$0	\$3
50	393.000	Stores Equipment	-\$179	P-50	\$0	-\$179		\$179	\$0
51	394.000	Tools, Shop & Garage Equipment	\$263	P-51	\$0	\$263		\$10	\$273
52	395.000	Laboratory Equipment	\$0	P-52	\$0	\$0		\$0	\$0
53	396.000	Power Operated Equipment	\$0	P-53	\$0	\$0		\$0	\$0
54	397.100	Communication Equipment - Non-Teleph	\$109	P-54	\$0	\$109		\$0	\$109
55	397.200	Telephone Equipment	\$10	P-55	\$0	\$10		\$0	\$10
56	398.000	Miscellaneous Equipment	\$26	P-56	\$0	\$26		\$0	\$26
57	399.000	Other Tangible Equipment	\$0	P-57	\$0	\$0		\$0	\$0
58		TOTAL GENERAL PLANT	\$30,480		\$17	\$30,497		\$478	\$30,975

Missouri-American Water Company
 Case No. SR-2015-0302
 Sewer District #5
 Test Year Ending 12-31-2014
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
69		TOTAL DEPRECIATION RESERVE	<u>\$2,655,892</u>		<u>\$70,017</u>	<u>\$2,725,909</u>		<u>-\$69,865</u>	<u>\$2,656,044</u>

Case No. SR-2015-0302
 Sewer District #5
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$631,429	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$631,429	100.00%	\$190,756	\$822,185	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$153,830			Rev-3		\$153,830	100.00%	\$53,091	\$206,921		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0	0.00%	\$0	\$0		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	0.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$2,682			Rev-9		\$2,682	100.00%	\$2,272	\$4,954		
Rev-10		TOTAL OPERATING REVENUES	\$787,941					\$787,941		\$246,119	\$1,034,060		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$0	\$0	\$0	E-3	\$0	\$0	0.00%	\$16	\$16	\$0	\$16
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	-\$1	\$0	-\$1	E-5	\$0	-\$1	100.00%	\$21,723	\$21,722	\$0	\$21,722
6		TOTAL COLLECTION OPERATIONS EXPENSES	-\$1	\$0	-\$1		\$0	-\$1		\$21,739	\$21,738	\$0	\$21,738
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$70	\$70	\$70	\$0
10	612.000	Collect & Impound Mtce- CME	\$0	\$0	\$0	E-10	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
11	613.000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$40	\$40	\$40	\$0
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	\$34	\$34	\$34	\$0
13	615.000	Labor Maint - Source of Supply - Infill Gallery	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$1	\$1	\$1	\$0
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
15	617.000	Misc. Plant Mtce - CME	\$653	\$503	\$150	E-16	\$0	\$653	100.00%	\$1,566	\$2,219	\$2,069	\$150
16		TOTAL COLLECTION MAINT. EXPENSES	\$653	\$503	\$150		\$0	\$653		\$1,711	\$2,364	\$2,214	\$150
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	621.000	Fuo For Purchased Power - POE	\$0	\$0	\$0	E-19	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
21	623.000	Purchases Power - POE	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	624.000	Labor & Eng Oper Pump - POE	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	626.000	Misc Exp Oper - POE	\$0	\$0	\$0	E-23	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	\$131	\$131	\$131	\$0
28	631.000	Structures & Improve Mtce - PME	\$38,270	\$0	\$38,270	E-28	\$0	\$38,270	100.00%	\$0	\$38,270	\$0	\$38,270
29	632.000	Power Prod Equip Mtce - PME	\$136	\$136	\$0	E-29	\$0	\$136	100.00%	-\$141	-\$5	-\$5	\$0
30	633.000	Pump Equip Mtce - PME	\$22,766	\$5,614	\$17,152	E-30	\$0	\$22,766	100.00%	\$197	\$22,963	\$5,811	\$17,152
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$61,172	\$5,750	\$55,422		\$0	\$61,172		\$187	\$61,359	\$5,937	\$55,422
33		TREAT. & DISP. OPER. EXPENSE											
34	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
35	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-35	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

Case No. SR-2013-0302
 Sewer District #5
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Non Labor	N Juris.
36	662,000	TD Line Expense - TDO	\$326	\$196	\$130	E-36	\$0	\$326	100.00%	-\$103	\$223	\$93		\$130
37	663,000	Meter Expense - TDO	\$69	\$69	\$0	E-37	\$0	\$69	100.00%	-\$54	\$15	\$15		\$0
38	665,000	Miscellaneous Expense - TDO	\$874	\$0	\$874	E-38	\$0	\$874	100.00%	\$199	\$1,073	\$199		\$874
39	666,000	Rent - TDO	\$419	\$0	\$419	E-39	\$0	\$419	100.00%	\$0	\$419	\$0		\$419
40		TOTAL TREAT, & DISP. OPER. EXPENSE	\$1,688	\$265	\$1,423		\$0	\$1,688		\$42	\$1,730	\$307		\$1,423
41		TREAT, & DISP. MAINT. EXPENSES												
42	670,000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-42	\$0	\$0	0.00%	\$0	\$0	\$0		\$0
43	671,000	Structures & Improve - TDM	\$164	\$164	\$0	E-43	\$0	\$164	100.00%	-\$170	-\$6	-\$6		\$0
44	672,000	Dist. Res. Standp. Maint. - TDM	\$0	\$0	\$0	E-44	\$0	\$0	0.00%	\$0	\$0	\$0		\$0
45	673,000	TD Maintenance - TDM	\$33,753	\$3,799	\$29,954	E-45	\$0	\$33,753	100.00%	-\$3,054	\$30,699	\$745		\$29,954
46	674,000	Flre Maintenance - TDM	\$6,648	\$6,648	\$0	E-46	\$0	\$6,648	100.00%	\$0	\$6,648	\$6,648		\$0
47	675,000	Servicess Maintenance - TDM	\$969	\$564	\$405	E-47	\$0	\$969	100.00%	-\$6,918	-\$5,949	-\$6,354		\$405
48	676,000	Meter Maintenance - TDM	\$0	\$0	\$0	E-48	\$0	\$0	0.00%	-\$97	-\$97	-\$97		\$0
49	677,000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-49	\$0	\$0	0.00%	\$0	\$0	\$0		\$0
50	678,000	Misc. Plant Maintenance - TDM	\$40,898	\$0	\$40,898	E-50	\$0	\$40,898	100.00%	\$2,849	\$43,747	\$3,164		\$40,583
51		TOTAL TREAT, & DISP. MAINT. EXPENSES	\$82,432	\$11,175	\$71,257		\$0	\$82,432		-\$7,390	\$75,042	\$4,100		\$70,942
52		CUSTOMER ACCOUNTS EXPENSE												
53	901,000	Supervision & Engineering - CAE	\$461	\$461	\$0	E-53	\$0	\$461	100.00%	\$0	\$461	\$461		\$0
54	902,000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-54	\$0	\$0	0.00%	\$231	\$231	\$231		\$0
55	903,000	Cust. Rec & Collection - CAE	\$605	\$0	\$605	E-55	\$0	\$605	100.00%	\$5,203	\$5,808	\$5,129		\$679
56	904,000	Uncollectible Accounts - CAE	\$1,074	\$0	\$1,074	E-56	\$0	\$1,074	100.00%	\$7,784	\$8,858	\$0		\$8,858
57	905,000	Misc. Customer Accounts Expense - CAE	\$0	\$0	\$0	E-57	\$0	\$0	0.00%	\$15	\$15	\$0		\$15
58		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,140	\$461	\$1,679		\$0	\$2,140		\$13,233	\$15,373	\$5,821		\$9,552
59		ADMIN. & GENERAL EXPENSES												
60	920,000	Admin. & General Salaries	\$11,620	\$11,620	\$0	E-60	\$0	\$11,620	100.00%	\$6,379	\$17,999	\$17,999		\$0
61	921,000	Office Supplies & Expense	\$1,975	\$0	\$1,975	E-61	\$0	\$1,975	100.00%	\$4,059	\$6,034	\$998		\$5,036
62	922,000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-62	\$0	\$0	0.00%	\$0	\$0	\$0		\$0
63	923,000	Outside Services	\$9,683	\$7,238	\$2,445	E-63	\$0	\$9,683	100.00%	\$65,902	\$75,585	\$7,238		\$68,347
64	924,000	Property Insurance	\$2,045	\$0	\$2,045	E-64	\$0	\$2,045	100.00%	\$9,629	\$11,674	\$0		\$11,674
65	925,000	Injuries & Damages	-\$4	\$0	-\$4	E-65	\$0	-\$4	100.00%	-\$59	-\$63	\$0		-\$63
66	926,000	Employee Pensions & Benefits	\$13,278	\$10,675	\$2,603	E-66	\$0	\$13,278	100.00%	\$5,479	\$18,757	\$16,154		\$2,603
67	927,000	Franchise Requirements	\$426	\$0	\$426	E-67	\$0	\$426	100.00%	\$0	\$426	\$0		\$426
68	928,000	Regulatory Commission Expenses	\$99	\$0	\$99	E-68	\$0	\$99	100.00%	\$25	\$124	\$0		\$124
69	929,000	Duplicate Charges	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0		\$0
70	930,100	Institutional or Goodwill Advertising Expenses	\$3	\$0	\$3	E-70	\$0	\$3	100.00%	-\$1	\$2	\$0		\$2
71	930,200	Misc. General Expense	\$1,311	\$0	\$1,311	E-71	\$0	\$1,311	100.00%	\$104	\$1,415	\$0		\$1,415
72	930,300	Research & Development Expenses - AGE	\$19	\$0	\$19	E-72	\$0	\$19	100.00%	\$233	\$252	\$0		\$252
73	931,000	Rents - AGE	\$30	\$0	\$30	E-73	\$0	\$30	100.00%	\$272	\$302	\$0		\$302
74	932,000	Maint. of General Plant - AGE	\$160	\$0	\$160	E-74	\$0	\$160	100.00%	\$1,834	\$1,994	\$0		\$1,994
75		TOTAL ADMIN. & GENERAL EXPENSES	\$40,645	\$29,533	\$11,112		\$0	\$40,645		\$83,856	\$134,501	\$42,389		\$92,112
76		DEPRECIATION EXPENSE												
77	403,000	Depreciation Expense, Dep. Exp.	\$175,367	See note (1)	See note (1)	E-77	See note (1)	\$175,367	100.00%	\$77,446	\$252,813	See note (1)		See note (1)
78	403,000	CIAC Depreciation Offset	\$0			E-78		\$0	0.00%	-\$70,745	-\$70,745			\$0
79		TOTAL DEPRECIATION EXPENSE	\$175,367	\$0	\$0		\$0	\$175,367		\$6,701	\$182,068	\$0		\$0
80		OTHER OPERATING EXPENSES												
81	403,900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0		\$0

Case No. 07-2013-002
 Sewer District #5
 Test Year Ending 12-31-2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Non Labor	Juris.
82	408.000	Property Taxes	\$22	\$0	\$22	E-82	\$0	\$22	100.00%	\$17	\$39	\$0	\$39	
83	408.000	Payroll Taxes	\$2,425	\$2,425	\$0	E-83	\$0	\$2,425	100.00%	-\$105	\$2,320	\$2,320	\$0	
84	408.100	PSC Assessment	\$523	\$0	\$523	E-84	\$0	\$523	100.00%	\$0	\$523	\$0	\$523	
85	408.100	Other Taxes & Licenses	-\$52	\$0	-\$52	E-85	\$0	-\$52	100.00%	\$5,131	\$5,079	\$0	\$5,079	
86	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-86	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
87		TOTAL OTHER OPERATING EXPENSES	\$2,918	\$2,425	\$493		\$0	\$2,918		\$5,043	\$7,961	\$2,320	\$5,641	
88		WATER TREATMENT EXP - OPER & MTCE												
89	640.000	Supervision & Engineering - Oper - WT	\$255	\$255	\$0	E-89	\$0	\$255	100.00%	-\$254	\$1	\$1	\$0	
90	641.000	Chemicals - Oper - WT	\$0	\$0	\$0	E-90	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
91	642.000	Labor & Exp - Oper - WT	\$0	\$0	\$0	E-91	\$0	\$0	0.00%	-\$1	-\$1	-\$1	\$0	
92	643.100	Miscellaneous Expenses - WT	\$5,729	\$0	\$5,729	E-92	\$0	\$5,729	100.00%	-\$12	\$5,717	\$0	\$5,717	
93	643.200	Misc Expenses - Waste Disposal - WT	\$215,208	\$0	\$215,208	E-93	\$0	\$215,208	100.00%	-\$206,612	\$8,596	\$0	\$8,596	
94	644.000	Rents	\$0	\$0	\$0	E-94	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
95	650.000	Supervision & Engineering - Mtce - WT	\$526	\$526	\$0	E-95	\$0	\$526	100.00%	-\$431	\$95	\$95	\$0	
96	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-96	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
97	652.000	Misc. Equipment - Mtce - WT	\$1,775	\$1,775	\$0	E-97	\$0	\$1,775	100.00%	-\$1,502	\$273	\$273	\$0	
98		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$223,493	\$2,556	\$220,937		\$0	\$223,493		-\$208,812	\$14,681	\$368	\$14,313	
99		CUSTOMER SERVICE EXPENSES												
100	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-100	\$0	\$0	0.00%	\$1,238	\$1,238	\$1,238	\$0	
101		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$1,238	\$1,238	\$1,238	\$0	
102		SALES PROMOTION EXPENSES												
103	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
104		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
105		AMORTIZATION EXPENSE												
106	0.000	Amortization Exp	\$4,522	\$0	\$4,522	E-106	\$0	\$4,522	100.00%	\$636	\$5,158	\$0	\$5,158	
107		TOTAL AMORTIZATION EXPENSE	\$4,522	\$0	\$4,522		\$0	\$4,522		\$636	\$5,158	\$0	\$5,158	
108		TOTAL OPERATING EXPENSE	\$595,029	\$52,668	\$386,994		\$0	\$595,029		-\$71,818	\$623,213	\$84,694	\$278,481	
109		NET INCOME BEFORE TAXES	\$192,912	\$0	\$0		\$0	\$192,912		\$317,935	\$510,847	\$0	\$0	
110		INCOME TAXES												
111	0.000	Current Income Taxes	-\$172	See note (1)	See note (1)	E-111	See note (1)	-\$172	100.00%	\$200,513	\$200,341	See note (1)	See note (1)	
112	0.000	State Income Taxes	-\$95			E-112		-\$95	100.00%	\$0	-\$95			
113		TOTAL INCOME TAXES	-\$267	\$0	\$0		\$0	-\$267		\$200,513	\$200,246	\$0	\$0	
114		DEFERRED INCOME TAXES												
115	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$6,857	See note (1)	See note (1)	E-115	See note (1)	\$6,857	100.00%	-\$57,773	-\$50,916	See note (1)	See note (1)	
116	412.200	Amortization of Deferred ITC	\$0			E-116		\$0	0.00%	\$0	\$0			
117		TOTAL DEFERRED INCOME TAXES	\$6,857	\$0	\$0		\$0	\$6,857		-\$57,773	-\$50,916	\$0	\$0	
118		NET OPERATING INCOME	\$186,322	\$0	\$0		\$0	\$186,322		\$175,195	\$361,617	\$0	\$0	