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 Exhibit No. 2

Date 3-21-14 Reporter M

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	<u>A</u> Description	<u>B</u> 7.52% Return	<u>C</u> 7.73% Return	<u>D</u> 7.95% Return
Hamber				and the state of t
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
	Allowance for Known and Measureable		1 1	
11	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

Accounting Schedule: 1 Sponsor: Boateng Page: 1 of 1

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	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$2,025,575,27
2	Less Accumulated Depreciation Reserve	77	\$479,048,58
3	Net Plant In Service	7	\$1,546,526,69
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$8,939,80
6	Contributions in Aid of Construction Amortization		\$71,577,06
7	Materials & Supplies		\$4,984,59
8	Prepayments		\$1,800,49
9	Tank Painting Tracker		\$828,60
10	Accrued Pension		\$14,653,70
11	Ozark Meadows Reserve Amortization (Robinett)	\\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\$4,71
12	TOTAL ADD TO NET PLANT IN SERVICE		\$102,788,97
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset		-\$1,097,71
15	State Tax Offset		-\$173,25
16	City Tax Offset		\$
17	Interest Expense Offset		\$2,200,85
18	Contributions in Aid of Construction		\$286,375,15
19	Customer Advances	#	\$58,036,35
20	Customer Deposits		\$1
21	Accumulated Deferred Income Tax		\$278,063,06
22	Pension/OPEB Tracker	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\$12,953,23
23	Deferred ITC (3%)	#	\$9,85
24	To Eliminate Negative Rate Base Balance for Saddlebrooke		-\$576,55
25	TOTAL SUBTRACT FROM NET PLANT		\$635,791,00
26	Total Rate Base		\$1,013,524,65

Accounting Schedule: 2 Sponsor: Wells

Page: 1 of 1

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

	Δ	В	C	D	E	Howards E History of	0	Н		en de la company
Line	2007	Total Test	Test Year	Test Year		Total Company	Jurisdictional	MO Final Adj	MO Juris.	MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	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
8	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	\$1,029	\$923	\$106	\$0	\$1,029	\$21,768	\$22,797	\$923	\$21,874
	EXPENSES	l l				ļ	Į.	Į į	ļ	•
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 &	\$787,411	\$137,087	\$650,324	\$0	\$787,411	\$746,449	\$1,533,860	\$517,482	\$1,016,378
	MTCE	L								
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	\$66,212,545	\$0	1919-201 - 1919-1919-1919- \$0	\$0	\$66,212,545	\$3,751,841	\$69,964,386	\$0	

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

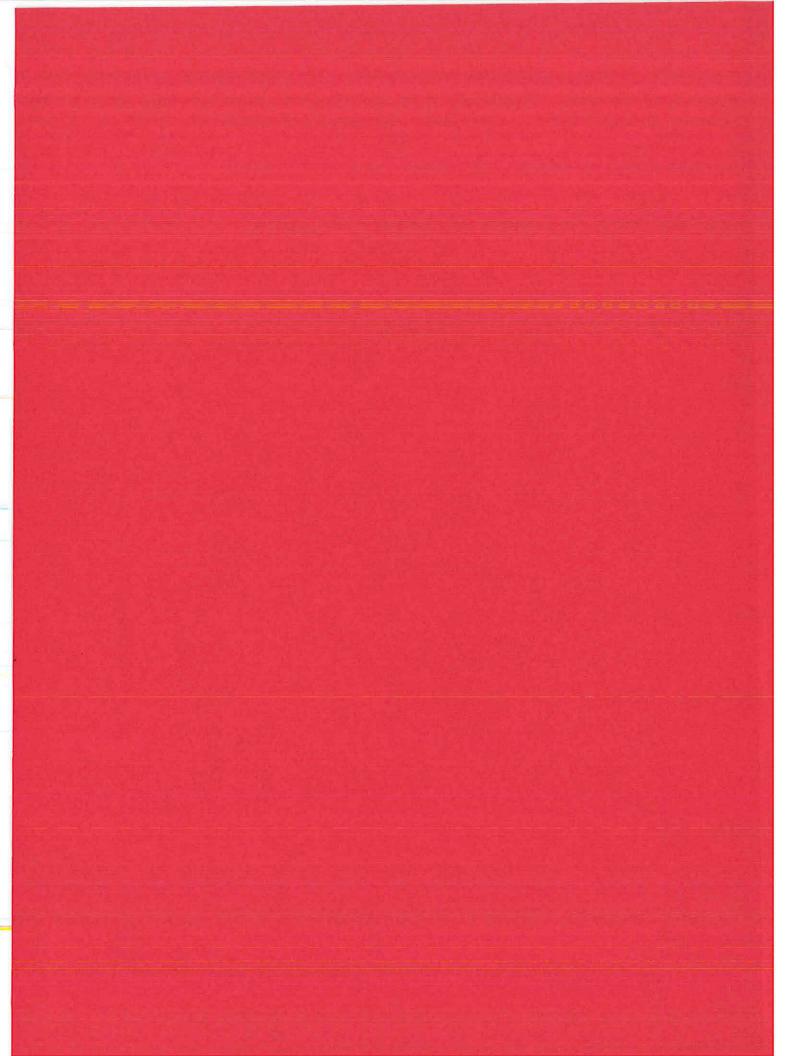


Exhibit No.:

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	A	B 7.52%	<u>C</u> 7.73%	<u>D</u> 7.95%
Number	Description	Return	Return	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		V	
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
	Allowance for Known and Measureable			•
11	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

Accounting Schedule: 1 Sponsor: Boateng Page: 1 of 1

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

Line	A Bate Base Description	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	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	111111111111111111111111111111111111111	\$12,598,637
	Deferred ITC (3%)		\$9,852
23	To Eliminate Negative Rate Base Balance for Saddlebrooke		-\$130,296
24	TOTAL SUBTRACT FROM NET PLANT	The state of the s	\$603,517,550
25	Total Rate Base		\$990,406,421

Accounting Schedule: 2

Sponsor: Wells Page: 1 of 1

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

	Α	<u>B</u>	2	<u>D</u>	E (2)	E	G	<u>H</u>	
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1	301,000	INTANGIBLE PLANT Organization - IP	\$238,624	P-2	\$0	\$238,624	,	\$0	\$238,624
2 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	<u> </u>	\$0	\$1,473,752
5		TOTAL INTANGIBLE PLANT	\$1,756,074		\$0	\$1,756,074		\$0	\$1,756,074
6		SOURCE OF SUPPLY PLANT	44 700 440		•	61 720 110		\$0	\$1,739,119
7	310.000	Land and Land Rights - SSP	\$1,739,119 \$17,300,032	P-7 P-8	\$0 \$0	\$1,739,119 \$17,300,032		\$0	\$17,300,032
8 9	311.000 312.000	Structures and Improvements - SSP Collecting & Impounding Reservoirs	\$119,689	P-9	\$0	\$119,689	1	\$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 \$0	\$1,730 \$56,039,306
14		TOTAL SOURCE OF SUPPLY PLANT	\$56,039,306	Ì	\$0	\$56,039,306		\$0	\$50,039,300
15		PUMPING PLANT	\$494,774	P-16	\$0	\$494,774		\$0	\$494,774
16		Land and Land Rights - PP Structures and Improvements - PP	\$18,334,135	P-17	\$0	\$18,334,135		\$0	\$18,334,135
17 18	321.000 322.000	Boiler Plant Equipment	\$10,004,130	P-18	\$0	\$0		\$0	\$0
19		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 \$0	\$2,621,476 \$519,583
23	327.000	Hydraulic Pumping Equipment	\$519,583	P-23 P-24	\$0 \$0	\$519,583 \$2,667,430		\$0 \$0	\$2,667,430
24 25	328.000	Other Pumping Equipment TOTAL PUMPING PLANT	\$2,667,430 \$91,633,657	P-24	\$0	\$91,633,657		\$0	\$91,633,657
		WATER TREATMENT PLANT	ļ	1			[
26 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	ţ .	\$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 \$0	\$1,473,221 \$228,061,112
32		TOTAL WATER TREATMENT PLANT	\$228,061,112		\$0	\$228,061,112		, 4 0	3220,001,112
33		TRANSMISSION & DIST. PLANT	\$5,085,849	P-34	\$0	\$5,085,849		\$209	\$5,086,058
34	340.000	Land and Land Rights - TDP Structures and Improvements - TDP	\$8,324,368	P-35	\$0	\$8,324,368		\$0	\$8,324,368
35 36	341.000 342.000	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	ļ	-\$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 \$0	\$410,601,297 \$595,477
41	344.000	Fire Mains	\$595,477	P-41	\$0 \$0	\$595,477 \$42,900,854		\$0	\$42,900,854
42	345.000	Services	\$42,900,854 \$20,464,650	P-42 P-43	\$0 \$0	\$20,464,650		-\$111	\$20,464,539
43		Meters - Bronze Case Meters - Plastic Case	\$2,958,679	P-44	\$0	\$2,958,679]	\$111	\$2,958,790
44 45	346.200 346.300	Meters - Not Class By Type	\$69,852,373	P-45	\$0	\$69,852,373]	\$0	\$69,852,373
46		Meter installations	\$28,505,869	P-46	\$0	\$28,505,869	i	\$0	\$28,505,869
47		Hydrants	\$75,908,414	P-47	\$0	\$75,908,414	1	\$0	\$75,908,414
48	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT	\$37,653 \$1,485,855,419	P-48	\$0 \$0	\$37,653 \$1,485,855,419		\$0 \$0	\$37,653 \$1,485,855,419
49		TOTAL TRANSMISSION & DIST. FLANT	\$1,400,000,410		Ų.	• • • • • • • • • • • • • • • • • • • •		•	[
50		INCENTIVE COMPENSATION	1	Ì]	Ì	ļ		1
51	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$887,640	-\$887,640
		TOTAL INCENTIVE COMPENSATION	\$0		şo	\$0		-\$887,640	-\$887,640
52		CAPITALIZATION			70				
53		GENERAL PLANT	2000 470	D 64	en.	\$ 389,178		\$0	\$389,178
54	389.000	Land and Land Rights - GP	\$389,178 \$10,867,357	P-54 P-55	\$0 \$0	\$10,867,357		\$0	\$10,867,357
55 56		Structures and Improvements - GP Office Structures	\$4,350,939	P-56	\$0	\$4,350,939		\$0	\$4,350,939
56 57	390.100	General Structures - HVAC	\$210,538	ŧ	\$0		1	\$0	
91	JON: KUU	factorist attention - 111110	,				- '	•	

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

	Α	<u> </u>	<u>C</u>	D	E	E	<u>g</u> H	
	Account #		Total .	Adjust.		the property of the first of the contract of t	Jurisdictional Jurisdictional	MO Adjusted
Number	(Optional)		Plant	Number	Adjustments	Plant	Allocations Adjustments	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	l so	\$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		Laboratory Equipment	\$1,357,262	P-71	\$0	\$1,357,262	-\$662,352	
72		Power Operated Equipment	\$1,400,945	P-72	\$0	\$1,400,945	02	\$1,400,945
73		Communication Equipment - Non-Teleph	\$3,662,905	P-73	\$0	\$3,662,905	-\$590,961	\$3,071,944
74	397.200	Telephone Equipment	\$69,271	P-74	\$0	\$69,271	-\$11,267	\$58,004
75		Miscellaneous Equipment	\$2,482,663	P-75	\$0	\$2,482,663	-\$216,185	\$2,266,478
76		Other Tangible Equipment	\$50,408	P-76	\$0	\$50,408	-\$25,860	\$24,548
77	555.000	TOTAL GENERAL PLANT	\$108,257,839		\$0	\$108,257,839	-\$5,137,806	\$103,120,033
78	14.15.150	TOTAL PLANT IN SERVICE	\$1,971,603,407	YN SERWED	\$0	\$1,971,603,407	<u>\$6,025,446</u>	\$1,965,577,961

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

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Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.		As Adjusted	Jurisdictional Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations Adjustments	Jurisdictional
1	ĺ	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	<u>\$0</u>	\$25,931 \$25,931
5		TOTAL INTANGIBLE PLANT	\$25,931	\	\$0	\$25,931	20	3 20,501
6		SOURCE OF SUPPLY PLANT	\$0	P-7	\$0	\$0	\$0	\$0
7	310.000	Land and Land Rights - SSP Structures and Improvements - SSP	\$5,617,266	P-8	\$0	\$5,617,266	-\$18,657	\$5,598,609
8	311.000 312.000	Collecting & Impounding Reservoirs	\$97,015	P.9	\$0	\$97,015	\$159	\$97,174
9 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	\$14,008,495
15	ļ	PUMPING PLANT				**	so	\$0
16	320.000	Land and Land Rights - PP	\$0	P-16	\$0 \$0	\$0 \$5,778,249	\$9,000	\$5,787,249
17	321.000	Structures and improvements - PP	\$5,778,249 \$81	P-17 P-18	\$0	\$3,770,245	\$597	\$678
18	322.000	Boiler Plant Equipment	\$430,632	P-19	\$0	\$430.632	\$20,000	\$450,632
19	323.000	Forces Main	\$15,127	P-20	\$0	\$15,127	\$10,000	\$25,127
20	324,000 325,000	Steam Pumping Equipment Electric Pumping Equipment	\$22,857,555	P-21	\$0	\$22,857,555	\$185,474	\$23,043,029
21 22	325.000	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
23 24	328.000	Other Pumping Equipment	\$350,453	P-24	\$0	\$350,453	\$5,000	\$355,453
25	020.000	TOTAL PUMPING PLANT	\$31,172,843		\$0	\$31,172,843	\$291,071	\$31,463,914
26		WATER TREATMENT PLANT					20.400	40
27	330.000	Land and Land Rights - WTP	-\$2,168	P-27	\$0	-\$2,168	\$2,168	\$0 \$35,171,825
28	331.000	Structures and Improvements - WTP	\$35,685,723	P-28	\$0	\$35,685,723	-\$513,898 -\$1,030,001	\$46,749,260
29	332.000	Water Treatment Equipment	\$47,779,261	P-29	\$0	\$47,779,261	\$2,540,000	\$671,987
30	332.400	Water Treatment - Other	-\$1,868,013	P-30	\$0 \$0	-\$1,868,013 \$524,474	\$6,323	\$530,797
31 32	333.000	Water Treatment Equipment - Other TOTAL WATER TREATMENT PLANT	\$524,474 \$82,119,277	P-31	\$0	\$82,119,277	\$1,004,592	\$83,123,869
33	010.000	TRANSMISSION & DIST. PLANT Land and Land Rights - TOP	\$363	P-34	so l	\$363	-\$363	\$0
34 35	340,000 341,000	Structures and Improvements - TDP	\$5,020,975	P-35	\$0	\$5,020,975	\$0	\$5,020,976
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	-\$2,657,437	\$18,525,237
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 \$145,681
41	344.000	Fire Mains	\$145,681	P-41	\$0	\$145,681	\$0 \$200,000	\$10,830,435
42	345.000	Services	\$10,630,435	P-42	\$0	\$10,630,435 \$713,899	\$84,997	\$798,896
43	346.100	Meters - Bronze Case	\$713,899	P-43 P-44	\$0 \$0	-\$162,244	\$1,120,006	\$957,762
44	346.200	Meters - Plastic Case	-\$162,244 \$12,397,130	P-45	so so	\$12,397,130	\$195,000	\$12,592,130
45	346.300	Meters - Not Class By Type	\$12,389,534	P-46	\$0	\$12,389,534	\$39,000	\$12,428,534
46	347.000	Meter Installations	\$21,091,885	P-47	\$0	\$21,091,885	-\$20,000	\$21,071,885
47	348.000 349.000	Hydrants Other Transmission & Distribution Plant	\$10,435	P-48	\$0	\$10,435	\$2,677	\$13,112
48 49	345.000	TOTAL TRANSMISSION & DIST. PLANT	\$298,470,141		\$0	\$298,470,141	-\$1,099,239	\$297,370,902
50		INCENTIVE COMPENSATION	,					
		CAPITALIZATION	\$0	P-51	\$0	\$0	-\$58,687	-\$58,687
51	0.000	Incentive Compensation Capitalization Adj.		1-3.				-\$58,687
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0	-\$58,687	-\$00,001
53		GENERAL PLANT			.=		•	\$0
54	389.000	Land and Land Rights - GP	\$0	P-54	\$0	\$0 \$507.447	\$0 \$1,019,599	\$1,617,016
55	390.000	Structures and Improvements - GP	\$597,417	P-55	\$0	\$597,417 \$3,336,387	-\$1,675,814	\$1,660,573
56	390,100	Office Structures	\$3,336,387	P-56	\$0 \$0	\$3,336,387 \$28,849	\$1,075,014	\$28,849
57	390.200	General Structures - HVAC	\$28,849 \$978,906	P-57 P-58	\$0		F I	
58	390.300	Miscellaneous Structures	1 43/0,000	I F-00	, 40	+210,000		•

Accounting Schedule: 6 Sponsor: Wells Page: 1 of 2

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

Line	A Account	В	<u>C</u> Total	D Adjust	E	E As Adjusted	<u>G</u> Jurisdictional	H Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	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	202 200	Transportation Equipment Com	\$2,102,581	P-67	so	\$2,102,581		\$0	\$2,102,581
	392.300	Transportation Equipment - Cars		P-68	1		1	\$46,166	\$719,470
68	392.400	Transportation Equipment - Other	\$673,304	P-69	\$0 \$0	\$673,304			
69	393.000	Stores Equipment	-\$165,032		i '''	-\$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	395.000	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	\$76,926		-\$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	1	\$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	alding bre	-\$2,182,186	\$458,448,578

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Line	Account		Test Year	Test Year	Tost Year	Adjust	Total Company	Total Company	Jurtadictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adl. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Juriedictional	Juris, Lebor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+M	= K
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		
Røv-4	461,000	Industrial	\$14,932,786			Rov-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	486,000	Szies 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	\$266,593,678	- sala	iliansionerekläriettit	 Jens Paulinen sesen 	ianistranion narras	\$266,593,678		-\$8,266,088	\$268,327,590		wer is a Terrando conservication of
CONTRACTOR SECTION AND ADDRESS OF	alaman en		Active (and a gradual and a gradual)	emorganica (i promine de dimensio (i agua e dis-	The Control of the Co	CONTRACTOR CONTRACTOR	encontract Act and the contract of the con-	10; 1pa •	Service Community of the Service Servi			Side Statement among the first of the statement of the st	TO CONTRACTOR OF STREET SHOWING
1		SOURCE OF SUPPLY EXPENSES											
2	600,000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0		\$190	\$190	\$190	\$0
3	601,000	Operation Labor & Expenses	\$462,206	\$89,720	\$372,486	E-3	\$0	\$462,208		\$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		\$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	\$0	\$0	\$0
9	612,000	Maint, of Collect, & Impound, Reservoirs	\$215	\$215	\$0	E-9	\$0	\$215		\$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 - Infilt Gallery	\$536	\$536	\$0	E-12	50	\$536	100.00%	-\$84	\$452	\$452	SO
13	616,000	Labor Maint Src of Supply - Supply Mains	\$1,010	\$1,010	\$0		\$0	\$1,010		-\$873	\$137	\$137	\$0
14	617,000	Maint, Of Misc. Water Source Plant	\$254,876	\$228,893	\$25,983	E-14	\$0	\$254,876		\$72,484	\$327,360	\$301,395	\$25,965
15	V.7.500	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		\$87,553	\$87,553	\$0	E-17	\$0	\$87,553	100.00%	\$13,395	\$100,948	\$100,948	**
		Operation Supervision & Engineering - PE		\$61,555 20			\$0 \$0						\$0
18	621.000	Fuel for Power Production	\$12,145		\$12,145			\$12,145 \$588		\$1,205	\$13,350	\$0	\$13,350
19	822.000	Power Production Labor & Expenses	\$588	\$588	\$0			*		-\$589	-\$1	-\$1	\$0
20	823,000	Fuel or Power Purchased for Pumping	\$9,945,900	\$0	\$9,945,900		\$0	\$9,945,900		\$921,455	\$10,867,355	\$0	\$10,867,356
21	524,000	Pumping Labor and Exponses	\$2,362,961	\$2,345,061	\$17,900		\$0	\$2,362,961		-\$534,258	\$1,828,703	\$1,810,803	\$17,900
22	625,000	Expenses Transferred - Cr.	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$7,915	\$0	\$7,915		\$0	\$7,915		\$0	\$7,915	\$0	\$7,915
24	627.000	Rents - PE	\$2,415	\$0	\$2,415		\$0	\$2,415		\$0	\$2,415	\$0	\$2,415
25	630.000	Maint Supervision & Engineering - PE	\$97,783	\$97,783	\$0		\$0	\$97,783		-\$4,770	\$93,013	\$93,013	\$0
26	631,000	Maint, of Structures & Improvements - PE	\$703,385	\$615,333	\$88,052		\$0	\$703,385		-\$385,628	\$317,757	\$229,705	\$88,052
27	632.000	Maint. of Power Production Equipment	\$429	\$429	\$0		\$0	\$429		-\$412	\$17	\$17	\$0
28	633.000	Maint, of Pumping Equipment	\$159,179	\$120,097	\$39,082		<u> </u>	\$159,179		\$171,160	\$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	• • •	\$9,350,089	\$0	\$9,350,089	E-32	\$0	\$9,350,089	100.00%	\$620,691	\$9,970,780	\$0	\$9,970,780
33	642.000	Operation Labor & Expenses - WTE	\$1,765,033	\$1,430,860	\$334,173			\$1,765,033	100.00%	\$1,314,278	\$3,079,311	\$2,745,169	\$334,142
34	643,000	Miscellanous Expenses - WTE	\$1,307,277	\$11,258	\$1,296,019					-\$233,470		\$11,258	\$1,062,549
35	644.000	Rents - WTE	\$41,277	\$0	\$41,277			\$41,277		-\$394		\$0	\$40,883
36	650,000	Maint Supervision & Engineering - WTE	\$1,564,976	\$1,545,613	\$19,363					\$45,607	\$1,610,583	\$1,591,220	\$19,363
37	651,000	Maint, of Structures & Improvements - WTE	\$72	\$72	\$0		* .				\$1	\$1	\$0
•			*	• • •	• •			• • •		**	**	•	**

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Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictions	Jurisdictional	MO Final Adj	MO AdL	MO Adl. Juria.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations		Jurisdictional	Juris, Labor	Non Labor
MSKARIOW C			(D+E)				(From Atl), Sch.)	(C+G)	NA CONTRACTOR	(From Ad), Sch.)		L.	- K
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	100,00%	\$1,742,023	\$16,901,839	\$4,564,987	\$12,336,852
							•	, ,		4 17 12	***************************************	• • • • • • • • • • • • • • • • • • • •	4.2,000,002
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	\$167,527	\$0
42	661,000	Storage Facilities Expenses TDE	\$43,024	\$43,024	\$0	E-42 E-43	\$0	\$43,024	108,00%	-\$37,688	\$5,336	\$5,336	\$0
43 44	662,000 663,000	Transmission & Distribution Lines Expenses Meter Expenses - TDE	\$1,865,523 \$964,280	\$1,851,446 \$955,117	\$14,077	E-44	\$0 \$0	\$1,865,523 \$964,280	100,00% 100,00%	\$126,936	\$1,992,459 \$998,490	\$1,978,382	\$14,077
45	664,000	Customer Installations Expenses - TDE	\$640,548	\$640,503	\$9,163 \$45	E-45	\$0	\$640,548	100.00%	\$34,210 -\$112,341	\$528,207	\$989,327 \$528,162	\$9,163 \$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	\$2,010,532	\$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	ŝo	\$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	\$325,821	\$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		\$4,223,192			\$4,177,948	\$1,490,291	\$2,687,657
57		TOTAL TRANSMISSION & DIST, EXPENSES	\$19,001,143	\$8,862,337	\$10,138,806		\$0	\$19,001,143		-\$2,989,703	\$15,911,440	\$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		\$1,667,505		\$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		\$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		\$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		\$72,252			\$66,662	\$14,538	\$52,124
54		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 67	907.000		\$331 \$331	\$331 \$331	\$0 \$0	E-66	<u>\$0</u>	\$331 \$331	100.00%	\$265 \$265	\$598 \$596	\$596 \$596	\$0 \$0
67		TOTAL CUSTOMER SERVICE EXPENSES	\$331	\$331	\$0		\$u	\$337		\$265	2080	\$596	\$0
68		SALES PROMOTION EXPENSES											
69	910,000	Sales Promotion Expenses - SPE	\$0	\$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											
71	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	-\$51,081
73	921.000	Office Supplies & Expense	\$1,901,148	\$35,075	\$1,866,073			\$1,901,148			\$1,826,050	\$4,917	\$1,821,133
74	922.000		\$1,501,140	\$0,013	\$1,000,013			\$0			\$1,020,030	\$0	\$1,021,133
75	923.000	Outside Services	\$31,435,547	\$27,336,918	\$4,098,629			\$31,435,547			\$24,205,477	\$27,345,983	-\$3,140,506
76 76	924,000	Property Insurance	\$5,390,587	\$684	\$5,389,903			\$5,390,587			\$4,013,328	\$684	\$4,012,644
77	925,000	Injuries & Damages	\$51,420	\$1,675	\$49,745			\$51,420			\$51,971	\$1,675	\$50,296
78	926,000	Employee Pensions & Benefits	\$13,225,101	\$10,727,116	\$2,497,985			\$13,225,101			\$10,591,577	\$7,919,096	\$2,672,481
79	927,000	Franchise Regulrements	\$0	\$0	\$0			\$0			\$0	\$0	\$0
80	928,000		\$384,332	\$0	\$384,332		• • • • • • • • • • • • • • • • • • • •	\$384,332		•	\$22,335	\$0	\$22,335
81	929.000		\$0	\$0	\$0			\$0			\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$20,924	\$984	\$19,940	E-82	\$0	\$20,924			\$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

Line Number	Account Number	B Income Description	C Test Year Total (D+E)	D Tost Year Labor	E Test Year Non Labor	E Adjust Number	<u>Q</u> Total Company Adjustments (From Adj. Sch.)	Adjusted	Allocations	Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Juriscictional (H x I) + J	MO Adj. Juria, Labor L+ N	MO Adj. Juris. Non Labor (= K
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%	-\$94,341	\$202,941	\$0	\$202,941
86 87	932,000	Maint, of General Plant - AGE TOTAL ADMIN, & GENERAL EXPENSES	\$672,558 \$63,283,543	\$8,251 \$45,890,614	\$684,307 \$17,392,929	E-86	\$0 \$0	\$672,558 \$63,283,543	160,00%	\$261,723 -\$13,684,569	\$934,281 \$49,598,974	\$286,629 \$42,040,784	\$647,652 \$7,558,190
88		DEPRECIATION EXPENSE			·								
89	403,000	Depreciation Expense, Dep. Exp.	\$32,313,006	See nate (1)	See note (1)	E-89	See note (1)	\$32,313,006		\$5,418,172	\$37,731,178	See note (1)	See note (1)
90	403,000	CIAC Depreciation Offset	<u> \$0</u>			E-90		\$0		-\$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	403,900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-93 E-94	\$0 \$0	\$0		\$0 -\$169	\$0	\$0	\$0
94 95	408,000 408,160	Property Taxes Payroll Taxes	\$12,509,116 \$1,895,787	\$290,238 \$288,957	\$12,218,878 \$1,606,830	E-94 E-95	\$0 \$0	\$12,509,116 \$1,895,787	100,00% 100,00%	-5169 \$92,164	\$12,508,947 \$1,987,951	\$290,238 \$381,121	\$12,218,709 \$1,606,830
95 96	408,100	Gross Receipts Tax	\$1,095,767 \$9,141	\$280,957	\$1,606,830	E-95		\$1,053,767	100,00%	-\$65	\$1,987,931	\$301,121 \$0	\$1,606,630
97	408,100	PSC Assessment	\$2,168,571	\$33,975	\$2,134,596	E-97		\$2,168,571	100.00%	\$0	\$2,168,571	\$33,975	\$2,134,596
98	408,100	Other General Taxos	\$9,654	\$19,320	-\$9,666	E-98		\$9,654		-\$348,079	-\$338.425	\$19,320	-\$357,745
99	403.000	Transportation Depr Clearing	\$0	\$0	. \$0	E-99		\$0		50	20	\$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			\$529,161		-\$506,380	\$22,781	\$15,592	\$7,189
103	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103				\$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	eta (1917) Santa Seneral Maria	TOTAL OPERATING EXPENSE	\$172,778,245	\$64,678,745	\$76,786,494	grandskiller	\$0	\$172,778,245		-\$13,464,903	\$159,313,342	\$61,988,981	\$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
107 108 109	0.000 409,100	INCOME TAXES Current Income Taxes State Income Taxes	-\$484,249 \$536	See note (1)	See note (1)	E-108 E-109		-\$484,249 \$536		\$20,968,471 \$0	\$20,484,222 \$536	See note (1)	See note (1)
110		TOTAL INCOME TAXES	-\$483,713	\$0	\$0	•	\$0	-\$483,713	Ĩ	\$20,968,471	\$20,484,758	\$0	\$0
111		DEFERRED INCOME TAXES											
112 113	0.000 0.000		\$28,797,520 -\$130,399	See note (1)	See note (1)	E-112 E-113		\$28,797,520 -\$130,399		-\$18,484,343 \$0	\$10,313,177 -\$130,399	See note (1)	See note (1)
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	adija erpeniyaa 50 .	<u> </u>	egggadak) <u>(</u>	\$85,632,025		\$2,714,687	\$68,346,712	Geselet averser bare. So	984 (1984) (1984) 50

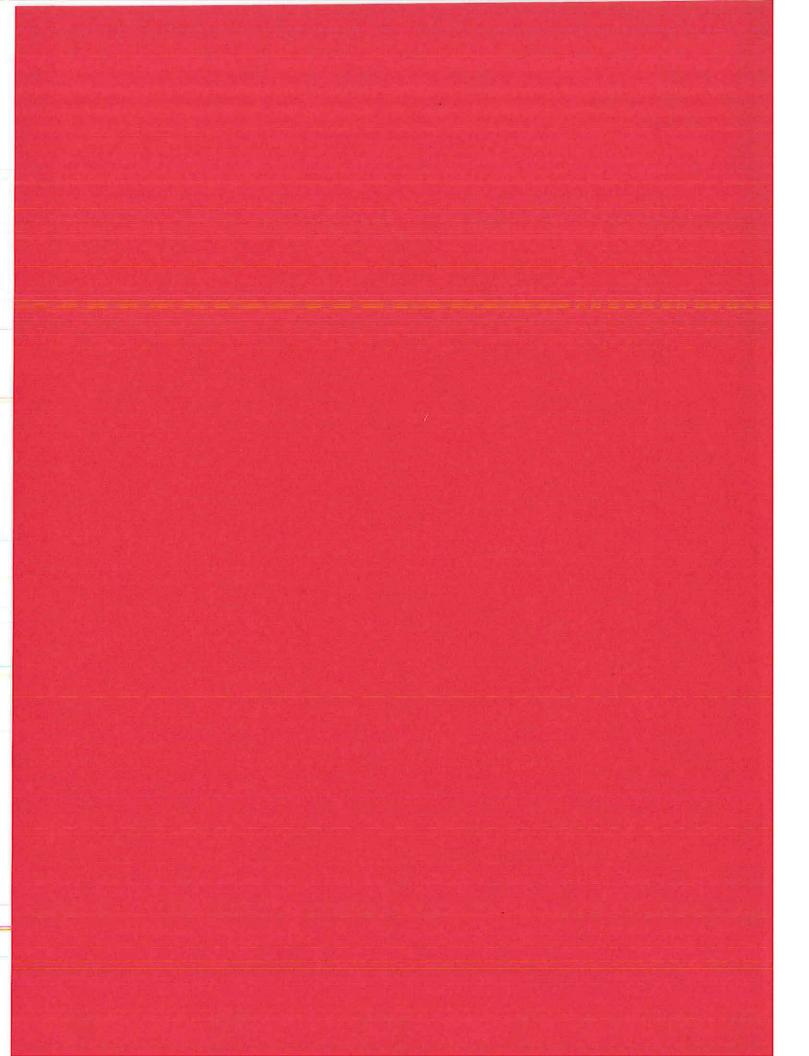


Exhibit No.:

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	<u>B</u> 7.52% Return	<u>C</u> 7.73% Return	<u>D</u> 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		\$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 8	Required Current Income Tax Current Income Tax Available	\$16,846,498 \$14,309,710	\$18,606,493 \$14,309,710	\$19,189,895 \$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
	Allowance for Known and Measureable			
11	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	<u>B</u> Percentage Rate	<u>C</u> 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		\$6,533,62°
6 .	Contributions in Aid of Construction Amortization		\$47,523,348
	Materials & Supplies		\$4,073,52
	Prepayments		\$1,463,717
	Tank Painting Tracker		\$600,527
	Accrued Pension		\$11,7 <u>38,66</u> 9
11	TOTAL ADD TO NET PLANT IN SERVICE		\$71,933,408
12	SUBTRACT FROM NET PLANT		
	Federal Tax Offset		-\$1,032,55
	State Tax Offset		-\$162,36
	City Tax Offset		\$(
	Interest Expense Offset		\$1,500,438
	Contributions in Aid of Construction		\$202,793,126
	Customer Advances		\$47,648,451
4	Customer Deposits		\$(
1	Accumulated Deferred Income Tax		\$221,255,398
	Pension/OPEB Tracker		\$10,376,474
	Deferred ITC (3%)		\$(
23	TOTAL SUBTRACT FROM NET PLANT		\$482,378,973

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

54550500	A	8	<u>c</u>	<u> D</u>	E TOTAL	E	G	H	
	Account #		Total	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	(Optional)	Plant Account Description	Plant	Number	Adjustrnents	erant	Autocations	Rujusutienas	ODI ISCICIONAL
1		INTANGIBLE PLANT		l	ļ	_	\		İ
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			\$946,787
5	ļ	TOTAL INTANGIBLE PLANT	\$1,136,897	1	\$0	\$1,136,897	}	\$ U	\$1,136,897
6		SOURCE OF SUPPLY PLANT	\$108.388	P-7	\$0	\$108,388		\$0	\$108,388
7	310.000	Land and Land Rights - SSP	\$9,307,488	P-8	\$0	\$9,307,488		\$0	\$9,307,488
8	311.000	Structures and Improvements - SSP Collecting & Impounding Reservoirs	\$9,307,466	P.9	\$0	\$0,507,460		\$0	\$0
9	312.000	Lake, River and Other Intakes	\$6,762,967	P-10	\$0	\$6,762,967]	\$1	\$6,762,968
10 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	\$1,7 <u>30</u>
14		TOTAL SOURCE OF SUPPLY PLANT	\$25,452,181		\$0	\$25,452,181	•	\$0	\$25,452,181
15		PUMPING PLANT				<u> </u>	<u> </u>	**	e245 205
16	320.000	Land and Land Rights - PP	\$345,305	P-16	\$0	\$345,305		\$0 \$0	\$345,305 \$12,569,166
17	321.000	Structures and Improvements - PP	\$12,569,166	P-17	\$0	\$12,569,166	\ !	\$0 \$0	\$12,565,160
18	322.000	Boiler Plant Equipment	\$0	P-18	\$0	\$0		\$0	\$2,023,280
19	323,000	Forces Main	\$2,023,280	P-19	\$0 \$0	\$2,023,280 \$14,730		\$0	\$14,730
20	324.000	Steam Pumping Equipment	\$14,730	P-20 P-21	\$0	\$51,217,541		\$0	\$51,217,541
21	325.000	Electric Pumping Equipment	\$51,217,541 \$2,142,187	P-22	\$0	\$2,142,187	[\$0	\$2,142,187
22	326.000	Diesei Pumping Equipment Hydraulic Pumping Equipment	\$311,453	P-23	\$0	\$311,453		\$0	\$311,453
23	327.000	Other Pumping Equipment	\$926,778	P-24	\$0	\$926,778		\$0	\$926,778
24 25	328.000	TOTAL PUMPING PLANT	\$69,550,440		\$0	\$69,550,440		\$0	\$69,550,440
26	ļ	 WATER TREATMENT PLANT		1		l	<u>'</u>		
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 \$0	\$3,626,112 \$23,8 <u>64</u>
31	333.000	Water Treatment Equipment - Other	\$23,864	P-31	\$0 \$0	\$23,864 \$139,420,857		\$0	\$139,420,857
32		TOTAL WATER TREATMENT PLANT	\$139,420,857			\$135,420,001		¥2	
33	l	TRANSMISSION & DIST, PLANT	64751724	P-34	\$0	\$4,751,734		\$4	\$4,751,738
34	340.000	Land and Land Rights - TDP	\$4,751,734 \$6,413,297	P-35	so	\$6,413,297		\$0	\$6,413,297
35	341.000	Structures and Improvements - TDP Distribution Reservoirs and Standpipes	\$19,941,951	P-36	so	\$19,941,951		-\$4	\$19,941,947
36	342.000	Transmission & Distribution Mains Conv	\$24,916,314	P-37	\$0	\$24,916,314	1	\$0	\$24,916,314
37	343.000 343.100	Transmission & Distribution Mains < 4"	\$8,694,389	P-38	\$0	\$8,694,389		\$0	\$8,694,389
38 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 \$10,844,880
43	346.100	Meters - Bronze Case	\$10,844,880	P-43	\$0	\$10,844,880	ĺ	\$0 \$0	\$1,735,436
44	346.200	Meters - Plastic Case	\$1,735,436	P-44	\$0	\$1,735,436 \$66,530,105		\$0	\$66,530,105
45	346.300	Meters - Not Class By Type	\$66,530,105	P-45	\$0	. , ,		\$0	\$17,998,460
46		Meter Installations	\$17,998,460	P-46	\$0 \$0	\$17,998,460 \$67,462,506		\$0	\$67,462,506
47		Hydrants	\$67,462,506	P-47 P-48	\$0	\$9,563		\$0	\$9,563
48 49	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT	\$9,563 \$1,267,478,863	F-40	\$0			\$0	\$1,267,478,863
50		INCENTIVE COMPENSATION							
51	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$716,688	-\$716,688
		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$716,688	-\$716,688
52		CAPITALIZATION	,					-	
53	l	GENERAL PLANT	1	1]				***
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 \$3,649,617
56	,	Office Structures	\$3,649,617	P-56	\$0	\$3,649,617 \$210,538]	\$0 \$0	
57	390.200	General Structures - HVAC	\$210,538	P-57	\$0	1 \$210,038	1	, 30	1 45 (0)000

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

	A	<u> B</u>	<u>c</u>	Ð	E	E	д Н	
Line Number	Account # (Optional)	kanna en	Total Plant	Adjust. Number	Ad]ustments	As Adjusted Plant	Jurisdictional Jurisdictional Allocations Adjustments	MO Adjusted Jurisdictional
58		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	\$5,258,306	P-70	\$0	\$5,258,306	-\$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	l , , , , , ,	TOTAL PLANT IN SERVICE	\$1,687,025,300	W.1344.	\$0	\$1,587,025,300	<u>-\$4,361,113</u>	\$1,582,664,187

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

1 2 3 3 3 4 3 5 6 7 3 8 3 9 3 10 3 11 3 3 14 15 16 3 17 18 3 19 3 20 3 21 3 22 3 3	301.000 302.000 303.000 311.000 311.000 312.000 313.000 314.000 314.000 322.000 322.000 323.000 323.000 324.000 325.000	INTANGIBLE PLANT Organization - IP Franchises and Consents - IP Other Plant & Misc. Equipment - IP TOTAL INTANGIBLE PLANT SOURCE OF SUPPLY PLANT Land and Land Rights - SSP Structures and improvements - SSP Collecting & impounding Reservoirs Lake, River and Other Intakes Wells and Springs Supply Mains Other Water P/E-Supply TOTAL SOURCE OF SUPPLY PLANT PUMPING PLANT Land and Land Rights - PP Structures and improvements - PP Boiller Plant Equipment	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$3,966,899 \$27 \$602,997 \$221,893 \$4,186,015 \$537 \$8,980,304	P-2 P-3 P-4 P-7 P-8 P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$3,956,899 -\$27 \$602,997 \$221,883 \$4,188,015 \$537 \$8,980,304	\$0 \$0 \$0 \$0 \$0 -\$18,657 \$27 \$0 -\$44,000 -\$95,000 \$0 -\$157,630	\$0 \$0 \$0 \$0 \$0 \$3,948,242 \$0 \$602,997 \$177,883 \$4,093,015 \$537 \$8,822,674
2 3 3 4 5 5 6 7 3 8 3 9 10 3 11 1 3 12 13 13 14 15 16 3 17 18 3 19 20 3 3 22 3 3 22 3 3	302.000 303.000 311.000 311.000 312.000 313.000 314.000 317.000 321.000 321.000 321.000 321.000 321.000	Organization - IP Franchises and Consents - IP Other Plant & Misc. Equipment - IP TOTAL INTANGIBLE PLANT SOURCE OF SUPPLY PLANT Land and Land Rights - SSP Structures and improvements - SSP Collecting & impounding Reservoirs Lake, River and Other Intakes Wells and Springs Supply Mains Other Water P/E-Supply TOTAL SOURCE OF SUPPLY PLANT PUMPING PLANT Land and Land Rights - PP Structures and improvements - PP Boller Plant Equipment	\$0 \$0 \$0 \$3,966,899 -\$27 \$602,997 \$221,863 \$4,188,015 \$537 \$8,980,304	P-3 P-4 P-7 P-8 P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$3,966,899 -\$27 \$602,997 \$221,883 \$4,188,015 \$537	\$0 \$0 \$0 \$0 -\$18,657 \$27 \$0 -\$44,000 -\$95,000	\$0 \$0 \$0 \$1,948,242 \$0 \$602,997 \$177,883 \$4,093,015 \$537
3 3 3 4 5 5 6 7 3 8 3 9 3 10 3 11 3 12 3 13 14 15 16 3 17 18 3 19 20 3 12 21 3 3 12 2 3 3 12 3	302.000 303.000 311.000 311.000 312.000 313.000 314.000 317.000 321.000 321.000 321.000 321.000 321.000	Franchises and Consents - IP Other Plant & Misc. Equipment - IP TOTAL INTANGIBLE PLANT SOURCE OF SUPPLY PLANT Land and Land Rights - SSP Structures and improvements - SSP Collecting & Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Supply Mains Other Water P/E-Supply TOTAL SOURCE OF SUPPLY PLANT PUMPING PLANT Land and Land Rights - PP Structures and Improvements - PP Boller Plant Equipment	\$0 \$0 \$0 \$3,966,899 -\$27 \$602,997 \$221,863 \$4,188,015 \$537 \$8,980,304	P-3 P-4 P-7 P-8 P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$3,966,899 -\$27 \$602,997 \$221,883 \$4,188,015 \$537	\$0 \$0 \$0 \$0 -\$18,657 \$27 \$0 -\$44,000 -\$95,000	\$0 \$0 \$0 \$1,948,242 \$0 \$602,997 \$177,883 \$4,093,015 \$537
4 3 5 6 7 3 8 3 9 3 10 3 11 3 13 14 15 16 3 17 18 3 19 20 3 12 22 3 3	310.000 311.000 311.000 312.000 313.000 314.000 317.000 320.000 321.000 322.000 324.000	Other Plant & Misc. Equipment - IP TOTAL INTANGIBLE PLANT SOURCE OF SUPPLY PLANT Land and Land Rights - SSP Structures and improvements - SSP Collecting & Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Supply Mains Other Water P/E-Supply TOTAL SOURCE OF SUPPLY PLANT PUMPING PLANT Land and Land Rights - PP Structures and Improvements - PP Boller Plant Equipment	\$0 \$0 \$3,965,899 -\$27 \$602,997 \$221,883 \$4,188,015 \$537 \$8,980,304	P-4 P-7 P-8 P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$3,966,899 -\$27 \$602,997 \$221,883 \$4,188,015 \$537	\$0 -\$18,657 \$27 \$0 -\$44,000 -\$95,000	\$0 \$3,948,242 \$0 \$602,997 \$177,883 \$4,093,015 \$537
5 6 7 3 8 9 3 10 3 11 3 12 3 14 15 16 3 17 18 3 19 3 19 20 3 21 22 3 3	310.000 311.000 312.000 313.000 314.000 317.000 320.000 321.000 322.000 324.000	TOTAL INTANGIBLE PLANT SOURCE OF SUPPLY PLANT Land and Land Rights - SSP Structures and Improvements - SSP Collecting & Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Supply Mains Other Water PIE-Supply TOTAL SOURCE OF SUPPLY PLANT PUMPING PLANT Land and Land Rights - PP Structures and Improvements - PP Boller Plant Equipment	\$0 \$3,965,899 -\$27 \$602,997 \$221,883 \$4,188,015 \$537 \$8,980,304	P-8 P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$3,966,899 -\$27 \$602,997 \$221,883 \$4,188,015 \$537	\$0 -\$18,657 \$27 \$0 -\$44,000 -\$95,000	\$0 \$3,948,242 \$0 \$602,997 \$177,883 \$4,093,015 \$537
7 3 3 3 10 3 11 3 12 3 13 14 15 16 3 17 18 3 19 20 21 3 22 3 3	311.000 312.000 313.000 314.000 316.000 317.000 320.000 321.000 322.000 323.000 324.000	Land and Land Rights - SSP Structures and Improvements - SSP Collecting & Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Supply Mains Other Water P/E-Supply TOTAL SOURCE OF SUPPLY PLANT PUMPING PLANT Land and Land Rights - PP Structures and Improvements - PP Boller Plant Equipment	\$3,966,899 -\$27 \$602,997 \$221,883 \$4,188,015 \$537 \$8,980,304	P-8 P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$3,966,899 -\$27 \$602,997 \$221,883 \$4,188,015 \$537	-\$18,657 \$27 \$0 -\$44,000 -\$95,000	\$3,948,242 \$0 \$602,997 \$177,883 \$4,093,015 \$537
8 3 9 3 10 3 11 3 12 3 13 3 14 15 16 3 17 3 18 3 19 3 20 3 21 3 22 3	311.000 312.000 313.000 314.000 316.000 317.000 320.000 321.000 322.000 323.000 324.000	Structures and Improvements - SSP Collecting & Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Supply Mains Other Water P/E-Supply TOTAL SOURCE OF SUPPLY PLANT PUMPING PLANT Land and Land Rights - PP Structures and Improvements - PP Boller Plant Equipment	\$3,966,899 -\$27 \$602,997 \$221,883 \$4,188,015 \$537 \$8,980,304	P-8 P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$3,966,899 -\$27 \$602,997 \$221,883 \$4,188,015 \$537	-\$18,657 \$27 \$0 -\$44,000 -\$95,000	\$3,948,242 \$0 \$602,997 \$177,883 \$4,093,015 \$537
9 3 10 3 11 3 12 3 13 3 14 15 3 16 3 17 18 3 19 3 20 3 21 3 22 3	312.000 313.000 314.000 316.000 317.000 320.000 321.000 322.000 323.000 324.000	Collecting & Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Supply Mains Other Water P/E-Supply TOTAL SOURCE OF SUPPLY PLANT PUMPING PLANT Land and Land Rights - PP Structures and Improvements - PP Boller Plant Equipment	\$27 \$602,997 \$221,883 \$4,188,015 \$537 \$8,980,304	P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0	-\$27 \$602,997 \$221,883 \$4,188,015 \$537	\$27 \$0 -\$44,000 -\$95,000 \$0	\$602,997 \$177,883 \$4,093,015 \$537
10 3 11 3 12 3 13 3 14 15 6 3 17 3 18 3 19 3 20 3 21 3 22 3	313.000 314.000 316.000 317.000 320.000 321.000 322.000 323.000 324.000	Lake, River and Other Intakes Wells and Springs Supply Mains Other Water P/E-Supply TOTAL SOURCE OF SUPPLY PLANT PUMPING PLANT Land and Land Rights - PP Structures and Improvements - PP Boller Plant Equipment	\$602,997 \$221,883 \$4,188,015 \$537 \$8,980,304	P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0	\$602,997 \$221,883 \$4,188,015 \$537	-\$44,000 -\$95,000 \$0	\$177,883 \$4,093,015 \$537
11 3 12 3 13 14 15 16 3 17 3 19 3 19 20 21 3 22 3 3	314.000 316.000 317.000 320.000 321.000 322.000 323.000 324.000	Wells and Springs Supply Mains Other Water P/E-Supply TOTAL SOURCE OF SUPPLY PLANT PUMPING PLANT Land and Land Rights - PP Structures and improvements - PP Boller Plant Equipment	\$4,188,015 \$537 \$8,980,304 \$0	P-12 P-13	\$0 \$0 \$0	\$4,188,015 \$537	-\$95,000 \$0	\$4,093,015 \$537
12 3 13 14 15 16 3 17 18 3 19 3 20 21 3 22 3 3	320.000 320.000 321.000 322.000 323.000 324.000	Other Water P/E-Supply TOTAL SOURCE OF SUPPLY PLANT PUMPING PLANT Land and Land Rights - PP Structures and Improvements - PP Boller Plant Equipment	\$537 \$8,980,304 \$0	P-13	\$0 \$0	\$537	\$0	\$537
14 16 3 17 3 18 3 19 3 20 3 21 3 22 3	320.000 321.000 322.000 323.000 324.000	TOTAL SOURCE OF SUPPLY PLANT PUMPING PLANT Land and Land Rights - PP Structures and Improvements - PP Boller Plant Equipment	\$8,980,304 \$0		\$0			
15 16 3 17 3 18 3 19 20 3 21 3 22	321.000 322.000 323.000 324.000	PUMPING PLANT Land and Land Rights - PP Structures and improvements - PP Boller Plant Equipment	\$0	P-16		, , , , , , , , , , , , , , , , , , , ,		
16 3. 17 3. 18 3. 19 3. 20 3. 21 3. 22 3.	321.000 322.000 323.000 324.000	Land and Land Rights - PP Structures and improvements - PP Boller Plant Equipment		P-16				1
17 3 18 3 19 3 20 3 21 3 22 3	321.000 322.000 323.000 324.000	Structures and improvements - PP Boiler Plant Equipment		7-10	\$0	\$0	\$0	\$0
18 3 19 3 20 3 21 3 22 3	322.000 323.000 324.000	Boiler Plant Equipment	, y -7,101,000	P.17	\$0	\$4,767,503	-\$5,000	\$4,762,503
19 3 20 3 21 3 22 3	323.000 324.000		\$0	P 18	\$0	\$0	\$0	\$0
20 3 21 3 22 3	324.000	Forces Main	\$321,825	P-19	\$0	\$321,825	\$0	\$321,825
21 3: 22 3:	325.000	Steam Pumping Equipment	\$0	P-20	\$0	\$0	\$0	\$0
		Electric Pumping Equipment	\$20,080,670	P-21	\$0	\$20,080,670	\$130,000	\$20,210,670
23 3	326.000	Diesel Pumping Equipment	\$1,642,259	P-22	\$0	\$1,642,259	\$0 \$41,000	\$1,642,259 \$33,644
		Hydraulic Pumping Equipment	-\$7,356	P-23 P-24	\$0 \$0	-\$7,356 \$163,830	\$2,000	\$165,830
24 3 25	328.000	Other Pumping Equipment TOTAL PUMPING PLANT	\$163,830 \$26,968,731	P-24	\$0	\$26,968,731	\$168,000	\$27,136,731
-	:		, , .					
26		WATER TREATMENT PLANT	** 400	P-27	\$0	-\$2,168	\$2,168	so
;		Land and Land Rights - WTP	-\$2,168 \$27,317,464	P-28	\$ 0	\$27,317,464	-\$513,994	\$26,803,470
	331.000 332.000	Structures and Improvements - WTP Water Treatment Equipment	\$31,257,021	P-29	\$0	\$31,257,021	-\$760,001	\$30,497,020
		Water Treatment - Other	-\$1,499,975	P-30	\$0	-\$1,499,975	\$2,050,000	\$550,025
		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			•0	\$363	-\$363	\$0
	340.000	Land and Land Rights - TDP	\$363 \$4,222,236	P-34 P-35	\$0 \$0	\$4,222,236	\$0	\$4,222,236
		Structures and improvements - TDP Distribution Reservoirs and Standpipes	\$8,769,501	P-36	\$0	\$8,769,501	-\$20,006	\$8,749,495
	342.000 343.000	Transmission & Distribution Mains Conv	\$9,888,127	P-37	\$0	\$9,888,127	-\$615,000	\$9,273,127
* 1 *	343.100	Transmission & Distribution Mains < 4"	\$879,921	P-38	\$0	\$879,921	\$70,000	\$949,921
	343.200	Transmission & Distribution Mains 6"-8"	\$113,472,181	P-39	\$0	\$113,472,181	-\$500,000	\$112,972,181
	343.300	Transmission & Distribution Mains >10"	\$72,602,499	P-40	\$0	\$72,602,499	-\$434,027 \$0	\$72,168,472 \$83,840
		Fire Mains	\$83,840	P-41	\$0 \$0	\$83,840 \$2,861,208	\$200,000	\$3,061,208
		Services	\$2,861,208	P-42 P-43	\$0 \$0	\$1,133,206	\$80,000	\$1,213,206
		Meters - Bronze Case Meters - Plastic Case	\$1,133,206 \$44,131	P-44	\$0	\$44,131	\$0	\$44,131
		Meters - Plastic Case Meters - Not Class By Type	\$10,405,805	P-45	\$0	\$10,405,805	. \$70,000	\$10,475,805
		Meter Installations	\$9,433,276	P-46	\$0	\$9,433,276	-\$25,000	\$9,408,276
	348.000	Hydrants	\$18,693,889	P-47	\$0	\$18,693,889	-\$25,000	\$18,668,889 \$6,732
	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT	\$3,055 \$252,493,238	P-48	\$0 \$0	\$3,055 \$252,493,238	\$2,677 -\$1,196,719	\$251,296,519
49			4 ,,					
50		INCENTIVE COMPENSATION CAPITALIZATION						
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0	-\$46,740	-\$46,740
52	į	TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0	-\$46,740	-\$46,740
63		GENERAL PLANT						
	389.000	Land and Land Rights - GP	\$0	P-54	\$0	\$0	\$0	\$0
	390.000	Structures and Improvements - GP	\$579,187	P-55	\$0	\$579,187	\$20,000	\$599,187 \$867,529
1		Office Structures	\$822,497	P-56	\$0 \$0	\$822,497 \$28,849	\$45,032 \$0	\$28,849
		General Structures - HVAC Miscellaneous Structures	\$28,849 \$520,515	P-57 P-58	\$0 \$0	\$20,545 \$520,515	1	1

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

Line Number	A Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust Number	<u>E</u> Adjustments	E As Adjusted Reserve	G H Jurisdictional Jurisdictional Allocations Adjustments	I MO Adjusted Jurisdictional
**	200.000	Chrystynes & Improvements Lancohold	6474 404	P-59	• 6	£47.4.40.4	\$104.00A	*0.447
59	390.900	Structures & Improvements - Leasehold	\$174,101		\$0	\$174,101	-\$164,984	\$9,117
60	391.000	Office Furniture and Equipment	\$555,207	P-60	\$0	\$555,207	-\$367,686	\$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	\$10,796,544
63		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		Miscellaneous Equipment	\$382,870	P 75	\$0	\$382,870	-\$100,123	\$282,747
76		Other Tangible Equipment	\$298,241	P-76	\$0	\$298,241	\$298,467	\$226
	399.000			1 5.40	\$0		-\$1,408,735	\$24,420,265
77		TOTAL GENERAL PLANT	\$25,829,000		\$0	\$25,829,000	-31,400,735	324,420,205
78		TOTAL DEPRECIATION RESERVE	\$371,350,474		\$0	\$371,350,474	<u>\$1,863,650</u>	\$369,486,824

745 (E.M.)	Δ	o de la companya de	C	D	a S. E. S.	i E ran	g	H	1/18/14 n.15/15/	. L .	.	.	M
Line	Account	Secretary and the second secretary and the second s	Tost Year	Test Year	Test Year	Adjust		Total Company			MO Final Adj		MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Ad), Sch.)	Jurisdictional (H x f) + J	Juris, Labor L+M	Non Labor K
Rev-1	104.000	OPERATING REVENUES	£440.004.447	Can Hatatel	Can Material	Rev-2	Can Made (4)	\$149,984,417	400 001/	## 955 96E	e440 Too 400	Can Underfal	C Nadadel
Rov-2 Rov-3	461,000 461,000	Residential Commercial	\$149,984,417 \$37,699,324	See Note(1)	See Note(1)	Rev-2 Rev-3	See Note(1)	\$37,699,324	100,00% 100,00%	-\$7,255,295 -\$2,546,646	\$142,729,122 \$35,152,678	See Note(1)	See Note(1)
Rov-4	461,000	Industrial	\$7,902,484			Rov-4		\$7,902,484	100,00%	\$6,978	\$7,909,462		
Roy-5	462,000	Private Fire Protection	\$2,762,550			Rov-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		
Roy-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	Sales for Resale	\$6,797,134			Rev-8		\$6,797,134	100,00%	-\$35,890	\$6,761,244		
Rov-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		981 rokupa pla890 kawai		silnedisébbs-roillsió	\$211,381,584		-\$10,159,571	\$201,222,013	agilens palitik (gilenjen) k	
		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	£-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-Schedujed Overtime - SS Wells	\$164	\$164	\$0	E-11	\$0	\$164	100,00%	-\$162	\$2	\$2	\$0
12	615,000	Labor Maint - Source of Supply - Infilt 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		\$0	\$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	02	\$9,828	100.00%	\$1,283	\$11,111	\$0	\$11,111
19	622.000	Power Production Labor & Expenses	\$588	\$588	\$0		\$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	180.00%	\$1,057,051	\$9,522,442	\$0	\$9,522,442
21	624.000	Pumping Labor and Expenses	\$1,546,392	\$1,546,392	\$0		\$0	\$1,546,392	100.00%	-\$629,173	\$917,219	\$917,219	\$0
22	625,000	Expenses Transferred - Cr.	\$0	\$0	\$0			\$0	0.60%	\$0	\$0	\$0	\$0
23	626,000	Miscellaneous Expense	\$2,158	\$0	\$2,158		\$0	\$2,158	100.00%	\$0	\$2,158	\$0	\$2,158
24	627.000	Rents - PE	\$1,683	\$0	\$1,683		\$0	\$1,683	100.00%	\$0	\$1,683	\$0	\$1,683
25	630.000	Maint, Supervision & Engineering - PE	\$26,134	\$26,134 \$614,974	\$0		\$0 \$0	\$26,134 \$686,039	100.00% 100.00%	-\$3,292 -\$385,715	\$22,842 \$300,324	\$22,842 \$229,259	\$0 \$71,065
26 27	631,000 632,000	Maint, of Structures & Improvements - PE Maint, of Power Production Equipment	\$686,039 \$0	\$614,974 \$0	\$71,065 \$0			\$00,000	0.00%	-\$365,715 \$0	\$300,324	\$229,259	\$71,065 \$0
27 28	633.000	Maint of Pumping Equipment	\$49,686	\$38.031	\$11,655			\$49.886	100,00%		\$215.374	\$203,719	\$11.655
29	633.000	TOTAL PUMPING EXPENSES	\$10,787,899	\$2,226,119	\$8,561,780		\$0	\$10,787,899	. 100.00%	\$224,203	\$11,012,102	\$1,391,988	\$9,620,114
													- "
30	***	WATER TREATMENT EXPENSES	A.44 F	****	* -			****	******	An	846W C	****	
31	640.000		\$110,590	\$110,590	\$0		\$0	\$110,590	100.00%	-\$2,776	\$107,814	\$107,814	\$0
32	641.000		\$8,104,157	\$0	\$8,104,157			\$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			\$1,608,514	100.00%	\$1,314,659	\$2,923,173 \$12,576	\$2,725,649	\$197,524
34	643.000 644.000	Miscellanous Expenses - WTE Rents - WTE	\$163,237 \$39,396	\$11,257 \$0	\$151,980 \$39,396			\$163,237 \$39,396	100.00% 100.00%		\$12,576 \$39,002	\$11,257 \$0	\$1,319 \$39,002
35 36	644,000 650,000	Maint, Supervision & Engineering - WTE	\$39,396 \$1,472,656	\$1,473,403	\$39,396 -\$747			\$1,472,656	100.00%		\$1,506,114	\$1,506,861	-\$747
36 37	651,000		\$1,472,030	\$1,473,403	-3/4/			\$1,472,636				\$1,505,661	-\$/4/ \$0
31	051.000	wanter of our hornings or substantiating , 44 (C.	J 0	.,00	40		40	40	5,50,6	•	•	40	•

Line	A Account	₫	<u>C</u> Test Year	<u>D</u> Test Year	E Tost Year	E Adjust	G Total Company	H Total Company	i Jurisdictional	Jurisdictional	<u>K</u> MO Final Adj	MO Adi.	MO Adl. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Ad), Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Ad), Sch.)	Jurisdictional (H x i) + J	Juris, Labor L + M	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	660,000	Operation Supervision & Engineering - TDE	\$474,365	\$474,365	\$0	E-41	\$0	\$474,365	100.00%	-\$321,791	\$152,574	\$152,574	\$0
42	661,000	Storage Facilities Expenses TDE	\$43,024	\$43,024	\$0	E-42	\$0	\$43,024	100,00%	-\$37,768	\$5,236	\$5,236	\$0
43	662,000	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 46	664,000 665,000	Customer Installations Expenses - TDE Miscellaneous Expenses - TDE	\$597,569	\$597,569	\$0 \$824,220	E-45 E-46	\$0 \$0	\$597,569	100,00%	-\$142,705	\$454,864	\$454,864	\$0
	666,000	Rents - TDE	\$2,720,224	\$1,896,004				\$2,720,224		\$34,571 \$0	\$2,754,795	\$1,930,564	\$824,231
47 48	570.000	Maint, Supervision and Engineering - TDE	\$54,590 \$44,953	\$0 \$44,503	\$54,590 \$450	E-47 E-48	\$0 \$0	\$54,590 \$44,953	100,00% 100,00%	-\$25,668	\$54,590	\$0	\$54,590
40 49	671,000	Maint, of Structures & Improvements - TDE	\$44,953 \$23,592	\$44,503 \$23,592	\$450 \$0	E-49	\$0 \$0	\$44,953 \$23,592	100,00%		\$19,285 \$166	\$18,835	\$450
50	672.000	Maint, of Dist, Reservoirs & Standpipes - TDE	\$23,392 \$1,395	\$23,592 \$1,395	\$0 \$0	E-50	\$0	\$1,395	100,00%	-\$23,426 - \$ 865	\$530	\$166 \$530	\$0 \$0
51	573,000	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	\$3,777,340 \$0	\$210,140	\$0,000,058	E-52	\$0	\$0,111,548	0.00%	-\$1,614,151 \$0	30,500,193 02	\$92,419	\$3,670,176 \$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	So
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	02	\$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	\$1,823	\$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 \$57	\$0	E-66		\$57	100.00%	\$114	\$171	\$171	\$0
57		TOTAL CUSTOMER SERVICE EXPENSES	\$57	\$67	\$0		\$0	\$57		\$114	\$171	\$171	\$0
68		SALES PROMOTION EXPENSES											
69	910,000	Sales Promotion Expenses - SPE	\$0	\$0	02	E-69		\$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		\$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		\$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			\$0	0.00%	\$0	\$0	\$0	\$0
75	923.000	Outside Services	\$26,135,817	\$24,903,495	\$1,232,322			\$28,135,817	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			\$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			\$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			\$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			\$0	0.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$306,489	\$0	\$306,489			\$306,489	100.00%		\$17,076	\$0	\$17,076
81	929.000	Duplicate Charges	\$0	\$0	\$0		•	\$0	****	•	\$0	\$0	\$0
82 83	930,100	Institutional or Goodwill Advertising Expenses	\$17,342	\$984	\$16,358			\$17,342			\$474	\$984	-\$510
	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

Line Number	Account Number	B Income Description	<u>C</u> Test Year Total (D+E)	<u>P</u> Test Year Labor	E Test Year Non Labor	E Adjust Number	Q Total Company Adjustments (From Adj. Sch.)	日 Total Company Adjusted (C+G)	Jurisdictions Allocations	<u>j</u> Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (HxI) +J	MO Adj. Juris, Labor L+N	M MO Adj. Juris, Non Labor I = K
. 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	0.00%	-\$3,048,399	-\$3,048,399		•••
91		TOTAL DEPRECIATION EXPENSE	\$24,693,274	\$0	\$0		\$0	\$24,693,274		\$1,798,107	\$26,491,381	\$0	\$0
92		OTHER OPERATING EXPENSES											
93	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-93	\$0	\$0		\$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		-\$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	\$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		-\$470,958	-\$9 ,107	\$0	-\$9,107
103	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103	\$0	\$0			\$120,106	\$0	\$120,106
104		TOTAL AMORTIZATION EXPENSE	\$461,851	\$0	\$461,85 1		\$0	\$461,851		-\$350,852	\$110,999	\$0	\$110,999
105		TOTAL OPERATING EXPENSE	\$138,906,098	\$54,998,710	\$57,214,114		\$0	\$138,908,098		-\$10,066,702	\$126,839,396	\$53,033,100	\$47,314,915
196		NET INCOME BEFORE TAXES	\$74,475,486	\$0	\$0		\$0	\$74,475,486	ı	-\$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		-\$385,813		\$14,695,523	\$14,309,710	See note (1)	See note (1)
109	409,100	State Income Taxes	\$681			E-109		\$681			\$681		
110		TOTAL INCOME TAXES	-\$385,132	\$0	\$0		\$0	-\$385,132		\$14,695,523	\$14,310,391	\$0	\$0
111		DEFERRED INCOME TAXES	*** ***	Since 11 11 11 11 11 11 11 11 11 11 11 11 11	Sec. 11.	E 440	5aa (d)	#22 007 070	100.00%	644 442 447	\$8,560,861	S (4)	Can (4)
112 113	0.000	Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC	\$23,003,978 -\$124,638	See note (1)	See note (1)	E-112 E-113		\$23,003,978 -\$124,638			-\$124,638	See note (1)	See note (1)
114	0.000	TOTAL DEFERRED INCOME TAXES	\$22,879,340	\$0	\$0		\$0	\$22,879,340		-\$14,443,117	\$8,436,223	\$0	<u>so</u>
114		TOTAL DEFERRED INCOME TAXES	\$44,619,54U	\$0	\$0		\$0	\$44,61 B,34U	1	+3 (4,440,117	30,430,223	\$0	\$0
115		NET OPERATING INCOME	\$51,981,278		\$0		\$0	\$51,981,278		-\$345,275	\$\$1,636,003	<u> </u>	\$0

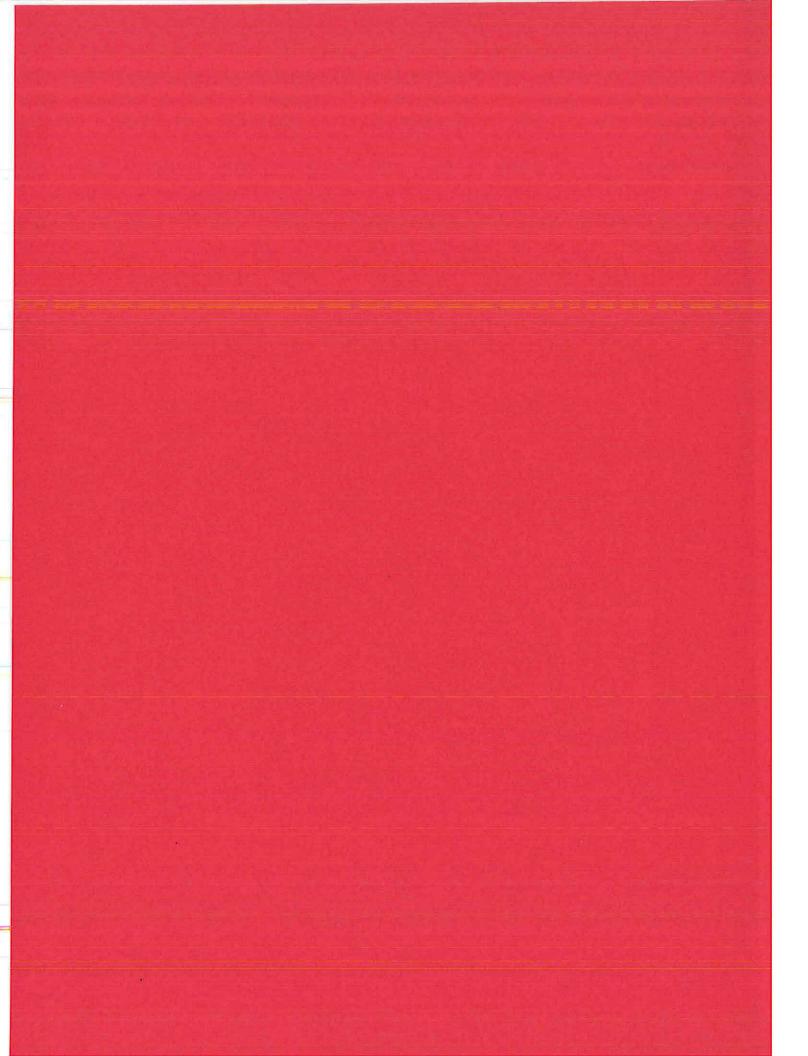


Exhibit No.:

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		<u>B</u> 7,52% Return	<u>C</u> 7.73% Return	<u>D</u> 7.95% Return
1	Net Orig Cost Rate Base	\$102,189,266	\$102,189,266	\$102,189,266
2		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 8	Required Current Income Tax Current Income Tax Available	\$2,065,540 \$3,494,431	\$2,281,771 \$3,494,431	\$2,353,646 \$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
,	Allowance for Known and Measureable			A. 050 Hd0
11	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	<u>B</u> Percentage Rate	<u>C</u> Dollar _ Amount
**IATHING!		I	Amount
1	Plant in Service	10 mm	\$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		\$1,246,4 <u>30</u>
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
	Deferred ITC (3%)		\$7,073
1	Pension/OPEB Tracker	 	\$1,101,790
23	TOTAL SUBTRACT FROM NET PLANT		\$50,148,335
24	Total Rate Base		\$102,189,266

Accounting Schedule: 2 Sponsor: Wells Page: 1 of 1

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

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Line	Account#	7,214 (1997a) - 1997a B	Total	Adjust.	wa Arres	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
		INTANGIBLE PLANT							
1	301.000	Organization - IP	\$15,379	P-2	so	\$15,379	\	\$0	\$15,379
2 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	\$405,7 <u>55</u>
5	303.000	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	l 1	\$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 \$6,326
10	313.000	Lake, River and Other intakes	\$6,326	P-10	\$0	\$6,326]	\$0 \$0	\$479,282
11	314,000	Wells and Springs	\$479,282	P-11	\$0	\$479,282 \$9,650,008	1	, \$0	\$9,650,008
12	316.000	Supply Mains	\$9,650,008	P-12	\$0 \$0	\$9,050,008))	\$0	\$0
13	317.000	Other Water P/E-Supply	\$0	P-13	\$0 \$0	\$13,701,159		\$0	\$13,701,159
14		TOTAL SOURCE OF SUPPLY PLANT	\$13,701,159		•0	\$10,101,100		•	• • • • • • • • • • • • • • • • • • •
15		PUMPING PLANT	\$136,908	P-16	\$0	\$136,908))	\$0	\$136,908
16	320,000	Land and Land Rights - PP	\$4,677,574	P-17	\$ 0	\$4,677,574		\$0	\$4,677,574
17	321,000	Structures and Improvements - PP	\$4,617,574	P-18	\$0	\$0	1	\$0	\$0
18	322.000 323.000	Boiler Plant Equipment	\$315,521	P-19	\$0	\$315,521	\	\$0	\$315,521
19		Forces Main Steam Pumping Equipment	\$0	P-20	\$0	\$0		\$0	\$0
20	324.000 325.000	Electric Pumping Equipment	\$7,602,877	P-21	\$0	\$7,602,877	!]	\$0	\$7,602,877
21 22	326,000	Diesel Pumping Equipment	\$408,903	P-22	\$0	\$408,903	l (\$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	020.000	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 \$0	\$23,355,233 \$292,356
30	332,400	Water Treatment - Other	\$292,356	P-30	\$0 \$0	\$292,356 \$1,449,357		\$0	\$1,449,357
31	333.000	Water Treatment Equipment - Other	\$1,449,357	P-31	\$0	\$50,755,314	1 1	\$0	\$50,755,314
32		TOTAL WATER TREATMENT PLANT	\$50,755,314	1	3 0	\$00,100,014			, , , , , , , , , , , , , , , , , , ,
33		TRANSMISSION & DIST. PLANT	\$133,763	P-34	\$0	\$133,763		\$0	\$133,763
34	340,000	Land and Land Rights - TDP	\$743,688	P-35	\$0	\$743,688		\$0	\$743,688
35	341,000	Structures and Improvements - TDP	\$4,795,109	P-36	\$0	\$4,795,109))	\$0	\$4,795,109
36	342.000	Distribution Reservoirs and Standpipes	\$3,982,616	P-37	\$0	\$3,982,616		\$0	\$3,982,616
37	343.000	Transmission & Distribution Mains Conv Transmission & Distribution Mains < 4"	\$3,161,353	P-38	\$0	\$3,161,353	i i	\$0	\$3,161,353
38	343,100 343,200	Transmission & Distribution Mains 6"-8"	\$19,858,535	P-39	\$0	\$19,858,535		\$0	\$19,858,535
39 40	343,200	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	1	-\$111	\$6,041,131
44	346.200	Meters - Plastic Case	\$399,080	P-44	\$0	\$399,080		\$111	\$399,191 \$1,817,528
45	346.300	Meters - Not Class By Type	\$1,817,528	P-45	\$0	\$1,817,528]	\$0 \$0	\$1,617,520 \$5,657,776
46	347,000	Meter Installations	\$5,657,776	P-46	\$0	\$5,657,776	į į	\$0	\$5,758,620
47	348.000	Hydrants	\$5,758,620	P-47	\$0	\$5,758,620 \$19,657		\$0	\$3,738,610 \$19,657
48 49	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT	\$19,657 \$105,551,426	P-48	\$0 \$0	\$105,551,426		\$0	\$105,551,426
	1			1			İ		
50		INCENTIVE COMPENSATION		ļ] 1		
51	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$87,855	-\$87,855
52		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$87,855	-\$87,855
		CAPITALIZATION							
53	1	GENERAL PLANT				** ***		\$0	\$8,254
54	389.000	Land and Land Rights - GP	\$8,254	P-54	\$0	\$8,254]	\$0	\$8,254 \$489,658
55	390.000	Structures and Improvements - GP	\$489,658	P-55	\$0 \$0	\$489,658 \$159,460]	\$0	\$159,460
56	390,100	Office Structures	\$159,460	P-56	\$0 \$0	\$159, 4 60 \$0	[\$0	
67	390,200	General Structures - HVAC	\$0	P-57	₹ 3 0	40		, ,,,	• • • • • • • • • • • • • • • • • • • •

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

	A	<u> </u>	<u>C</u>	D	E and a	in English	<u>G</u>	
Line	Account#		Total	Adjust.			Jurisdictional Jurisdictional	MO Adjusted
Number			Plant	Number	Adjustments	Plant	Allocations Adjustments	Jurisdictional
58	1	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	so	\$ 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	l i sol	\$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	3	Miscellaneous Equipment	\$635,833	P-75	\$0	\$635,833	-\$113,740	\$522,093
76		Other Tangible Equipment	\$24,548	P-76	\$0	\$24,548	\$0	\$24,548
77 77	333.000	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	\$ 193,929,680

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

	A	В	C	D	E F	F	<u>0</u>	1	1
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	AHOCATIONS	Aojusunems	Suisucuonai
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0	i	\$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	••	P-7	\$ 0	\$0		\$0	\$0
7	310.000	Land and Land Rights - SSP	\$0 \$558,143	P-8	\$0	\$558,143		\$0	\$558,143
8	311.000	Structures and Improvements - SSP Collecting & Impounding Reservoirs	\$550,143	P-9	\$0	\$0		\$0	\$0
9	312.000 313.000	Lake, River and Other Intakes	-\$1,159,117	P-10	\$0	-\$1,159,117		\$1,160,000	\$883
10 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						•	\$0
16	320.000	Land and Land Rights - PP	\$0	P-16	\$0	\$0		\$0 \$0	\$563,014
17	321.000	Structures and improvements - PP	\$563,014	P-17	\$0	\$563,014 \$0		\$0	\$005,014
18	322.000	Boiler Plant Equipment	\$0	P-18	\$0 \$0	\$14,467		\$20,000	\$34,467
19	323.000	Forces Main	\$14,467 \$0	P-19 P-20	\$0 \$0	\$14,407		\$0	\$0
20	324.000	Steam Pumping Equipment	\$1,821,837	P-21	\$0	\$1,821,837		-\$30,000	\$1,791,837
21	325.000	Electric Pumping Equipment Diesel Pumping Equipment	\$1,021,037	P-22	\$0	\$81,499		\$0	\$81,499
22	326.000	Hydraulic Pumping Equipment	\$17,492	P-23	\$0	\$17,492		\$0	\$17,492
23 24	327.000 328.000	Other Pumping Equipment	\$23,129	P-24	\$0	\$23,129		\$3,000	\$26,129
25	320.000	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 \$523,9 <u>37</u>
31	333.000	Water Treatment Equipment - Other	\$523,937	P-31	\$0 \$0	\$523,937 \$19,247,322		\$370,000	\$19,617,322
32		TOTAL WATER TREATMENT PLANT	\$19,247,322		¥υ	\$15,247,522		3070,000	5.0,0 ,0
33		TRANSMISSION & DIST. PLANT	\$0	P-34	\$0	\$0		\$0	\$0
34	340.000	Land and Land Rights - TDP	\$204,515	P-35	\$0	\$204,515		\$0	\$204,515
35	341.000	Structures and Improvements - TDP Distribution Reservoirs and Standpipes	\$1,810,178	P-36	\$0	\$1,810,178		\$0	\$1,810,178
36	342.000	Transmission & Distribution Mains Conv	\$5,926,234	P-37	\$0	\$5,926,234		-\$2,039,639	\$3,886,595
37	343.000 343.100	Transmission & Distribution Mains < 4"	-\$75,652	P-38	\$0	-\$75,652		\$1,000,000	\$924,348
38 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"	\$4,667,459	P-40	\$0	\$4,667,459		\$0	\$4,667,459
41	344.000	Fire Mains	\$27,205	P-41	\$0	\$27,205		\$0	\$27,205 \$2,387,110
42	345,000	Services	\$2,387,110	P-42	\$0	\$2,387,110		-\$6	\$2,367,110
43	346.100	Meters - Bronze Case	\$373,178	P-43	\$0	\$373,178		\$120,006	\$18,511
44	346.200	Meters - Plastic Case	-\$101,495	P-44	\$0 \$0	-\$101,495 \$1,218,167	}	\$0	\$1,218,167
45	346.300	Meters - Not Class By Type	\$1,218,167	P-45 P-46	\$0	\$1,391,601		\$0	\$1,391,601
46	347.000	Meter Installations	\$1,391,601	P-47	\$0	\$1,711,646		\$0	\$1,711,646
47		Hydrants	\$1,711,646 \$4,949	P-48	\$0	\$4,949		\$0	\$4,949
48 49	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT	\$21,649,495	1.40	\$0	\$21,649,495		-\$919,639	\$20,729,856
50		INCENTIVE COMPENSATION							
		CAPITALIZATION	\$0	P-51	\$0	\$0		-\$6,119	-\$6,119
61	0.000	Incentive Compensation Capitalization Adj.		7-51					
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$6,119	-\$6,119
53		GENERAL PLANT	, .					\$0	\$0
54	389.000	Land and Land Rights - GP	\$0	P-54	\$0 \$0	\$0 \$87,602		\$0	\$87,602
55	390.000	Structures and Improvements - GP	\$87,602	P-55	\$0 \$0	-\$342,203		\$402,000	\$59,797
56	390.100	Office Structures	-\$342,203 \$0	P-56 P-57	\$0 \$0	\$342,203		\$0	\$0
57 50	390.200	General Structures - HVAC Miscellaneous Structures	\$526,119	1	\$0	1		\$0	\$526,119
58	390.300	imiscanguadna an nermaa	+020,110	,	,	, , , , , , , , , ,	•		

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

	A	<u> </u>	<u>C</u>	D	wilser E († 1861)	AN E SAME	<u> </u>	o de la H arana	
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Manna			1.000170	(4GIIIDE)	Aujusunento	TICOUTE	- Allocadoria	Tagusunans	- vuilouichtilla:
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	\$4,512	P-61	\$0	\$4,512		\$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	5281314334444	 TOTAL DEPRECIATION RESERVE	\$48,977,519		\$0	\$48,977,519		-\$286,888	\$48,690,633

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Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj		MO Adj, Juris,
Number	Number	income Description	Total (D+E)	Lebor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris, Labor Non Labor L+M=K	
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		\$592,929	\$16,121,798	See Note(1)	See Note(1)
Rev-3	461,200	Commercial	\$5,456,915			Rov-3		\$5,456,915		\$28,986	\$5,485,901		
Roy-4	461,300 462,000	Industrial Private Fire Protection	\$4,212,463			Rev-4		\$4,212,463		\$1,089,320	\$5,301,783		
Rov-5 Rov-6	462,000	Public Fire Protection	\$545,412 \$0			Rev-S Rev-8		\$545,412 \$0		-\$238 \$0	\$545,174		
	464,000	Other Public Auth.	\$930,690			Rev-7		069,000 069,000		•	\$0 \$022.500		
Rev-7 Rev-8	466,000	Sales for Resale	\$2,523,878			Rev-8		\$2,523,878		-\$8,590	\$922,100		
Rov-9	471.000	Other Water Revenue - Oper, Rev.	\$342,123			Rov-9		\$2,523,616 \$342,123		\$28,423 -\$55,886	\$2,552,301 \$286,237		
Rev-10		TOTAL OPERATING REVENUES	\$29,540,350	Torres a security facilities and a second security	and the second second second second	Service Court Commission Control	de attraces a conservation of the contract of	\$29,540,350		\$1,874,944	\$31,215,294	the contract of the contract of	a fallographic and a state of the state of
WAS IN A SINCE		O INCOPERATING NET ENGLISHMENT	449,040,000	Partition of the Control of Contr			k da pagada ka	Prince designation	nerve adamaga een	معتمان اجازا هادانات	\$\$\$\$\$.44.19**84 \$\$	usarts usarbayadbu	
1		SOURCE OF SUPPLY EXPENSES											
2	600,000	Operation Supervision & Engineering	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
3	601,000	Operation Labor & Expenses	\$93,310	\$0	\$93,310	E-3	\$0	\$93,310		-\$11	\$93,299	\$0	\$93,299
5	602,000	Purchased Water	\$436,713	\$0 \$0	\$436,713	E-4	\$0 \$0	\$436,713		\$43,662	\$480,375	\$0	\$480,375
3	603,000	Miscellaneous Expenses Rents - SSE	\$6,300	\$0 \$0	\$6,300 \$85	E-5 E-6	\$0 \$0	\$6,300		-\$53	\$6,247	\$0	\$6,247
7	604,000 610,000		\$85	\$0 \$0	\$65 02	E-7	\$0 \$0	\$85 \$0		\$0 \$0	\$85 \$0	\$0	\$85
, 8	611.000	Maint, Supervision & Engineering	\$0	\$0 \$0	\$0		\$0 \$0	50 50		\$0 \$0	\$0 \$0	\$0	\$0
9	612,000	Labor Maint Source of Supply - Struct & Imp Maint, of Collect, & Impound, Reservoirs	\$0 \$215	\$215	30 \$0		\$0	\$215		\$0 \$119	u4 \$334	\$0 \$334	\$0
10	613,000	Labor Maint - Source of Supply - Lake	•	\$215	\$0 \$0		\$0 \$0	\$213 \$1		\$27	\$334 \$28	\$334 \$28	\$0 \$0
11	614,000	Labor Maint Non-Scheduled Overtime - SS Wells	\$1 \$7	\$7	\$0 \$0		\$0	\$7 \$7		\$21 -\$7	\$20 \$0	\$28 \$0	\$0 \$0
,,,	614,000	Papor wattif Motiva Fundided Agridum - 22 Maile	•/	•,	40	5+11	40		100,0078	-91	30	40	20
12	615,000	Labor Maint - Source of Supply - Infilt Gallery	\$42	\$42	\$0		\$0	\$42		-\$1	\$41	\$41	\$0
13	616,000	Labor Maint Src of Supply - Supply Mains	\$10	\$10	\$0		\$0	\$10		-\$10	\$0	\$0	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$4,064	\$22	\$4,042		\$0	\$4,064		-\$22	\$4,042	\$18	\$4,024
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$540,747	\$297	\$540,450		\$0	\$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		\$0	\$1,067,386		-\$121,806	\$945,580	\$0	\$945,580
21	624.000	Pumping Labor and Expenses	\$515,777	\$498,393	\$17,384		\$0	\$515,777		\$24,668	\$540,445	\$523,061	\$17,384
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$89	\$0	\$89		\$0	\$8\$			\$89	. \$0	\$89
24	627,000	Rents - PE	\$0	\$0	\$0		\$0	\$(\$0	\$0	\$0	\$0
25	630.000	Maint Supervision & Engineering - PE	\$35,667	\$35,667	\$0		\$0	\$35,867		-\$615	\$34,852	\$34,852	\$0
26	631.000	Maint of Structures & Improvements - PE	\$265	\$265 \$0	\$0 \$0		\$0 \$0	\$265 \$0		-\$240 \$0	\$25 \$0	\$25	\$0 \$0
27 28	632.000	Maint of Power Production Equipment	\$0	\$22.094	• -			\$23,365				\$0	•
29	633.000	Maint. of Pumping Equipment TOTAL PUMPING EXPENSES	\$23,365 \$1,678,878	\$592,748	\$1,271 \$1,086,130		\$0	\$1,678,878		-\$95,513	\$26,111 \$1,582,365	\$24,840 \$618,041	\$1,271 \$964,324
		INIATED TOWATIARLIT EVORUMES											
30 31	640.000	WATER TREATMENT EXPENSES		#7E E #0	\$o	E-31	\$0	\$75,542	100.00%	-\$2,428	\$73,114	\$73,114	**
31	640.000 641.000	Operation. Supervision & Engineer WTE Chemicals - WTE	\$75,542 \$782,476	\$75,542 \$ 0	\$782,476			\$75,547 \$782,476			\$73,114 \$741,560	\$23,114 \$0	\$0 \$741 550
32 33	642,000	Operation Labor & Expenses - WTE	\$782,476 \$114,234	\$0 \$0	\$782,476 \$114,234			\$782,470 \$114,234			\$113,815	\$0 -\$419	\$741,560
33 34	643,000	Miscellanous Expenses - WTE	\$114,234 \$598,637	\$0 \$0	\$114,234 \$598,637			\$114,234 \$598,637			\$593,589	-\$419 \$0	\$114,234 \$593,689
34	644,000	Ronts - WTE	\$356,63 <i>1</i> \$1.870	\$0 \$0	\$990,037 \$1,870			\$1,876 \$1,876			\$1,870	\$0 \$0	\$1,870
35 36	650,000	Maint Supervision & Engineering - WTE	\$34,920	\$14,754	\$20,166			\$34,920			\$35,767	\$15,601	\$20,166
37	651,000	Maint of Structures & Improvements - WTE	\$72	\$72	\$20,100		\$0	\$7:			\$33,737	\$13,001	\$20,100
31	031.000	menter of Obderores at sultroveneurs , M.E.	\$12	\$12	40	L-5/	40	4	. 100.0078	****	şı.	\$1	30

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Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust, Number	Total Company Adjustments	Total Company Adjusted	Allocations	Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris, Labor	MO Adj. Juris. Non Labor
2-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1			(D+E)	el versynesi hermanis (seri	30 Sept. 25 Sept. 2005		(From Adj. Sch.)	(C+G)	DESCRIPTION OF DESCRIPTION	(From Adj. Sch.)	(H x l) + J	<u>.</u> • •	l=K
38	652,000	Maint, of Water Treatment Equipment - WTE	\$229,339	\$284	\$229,055	E-38	<u>\$0</u>	\$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 E-44	\$0	\$331,423 \$132,537	100.00% 100.00%	-\$53,395	\$278,028	\$272,986	\$5,042
44	663,000	Motor Expenses - TDE	\$132,537	\$132,277	\$260 \$45	E-45	\$0 \$0	\$132,537	100.00%	-\$31,512 \$30,193	\$101,025 \$68,222	\$100,765 \$68,177	\$250 \$45
45	664.000	Customer Installations Expenses - TDE	\$38,029 \$201,893	\$37,984 \$78,251	\$123.642	E-45	\$0 \$0	\$201,893	100.00%	-\$18,947	\$182,946	\$45,642	\$137,304
46 47	665,000	Miscellaneous Expenses - TDE Rents - TDE	\$201,893 \$3,993	\$/6,251 \$0	\$123,642	E-47	\$0 \$0	\$201,653	100.00%	*\$16,947 \$0	\$3,993	\$45,642 \$0	\$137,304 \$3,993
47 48	666,000		\$3,993 \$52,749	\$52,749	\$3,555	E-48	\$0 \$0	\$52,749	100.00%	-\$11,355	\$41,394	\$41,394	\$3,983 0 2
	670,000	Maint, Supervision and Engineering - TDE Maint, of Structures & Improvements - TDE	\$52,749 \$9	\$52,749 \$9	\$0 \$0	E-48	\$0 \$0	\$52,749 \$9	100.00%	-\$11,355 - \$9	\$41,394 \$0	\$41,384 \$0	\$0 \$0
49 50	671,000 672,000	Maint, of Dist, Reservoirs & Standpipes - TDE	\$9 \$0	\$0	\$0	E-50	\$0	\$0	0.00%	\$0	\$0 \$0	\$0 \$0	\$0 \$0
50 51	673,000	Maint, of Drac Reservoirs & Standpipes - 105 Maint, of Transmission & Distribution Mains	\$465,575	\$47,228	\$418,347	E-51	\$0	\$465,575		-\$1,796	\$463,779	\$45,432	\$418,347
51 52	674,000	Maint, of Fire Mains - TDE	\$465,313	\$47,228 \$0	\$410,347	E-52	\$0	\$0	0.00%	\$98	\$98	\$98	\$0
52 53	675.000	Maint of Services - TDE	\$8,046	\$8,046	\$0	E-53	\$0	\$8.046		-\$1,179	\$6,867	\$6,867	\$0
53 54	676,000	Maint of Meters - TDE	\$44,322	\$44,322	so	E-54	\$0	\$44,322		-\$452	\$43,870	\$43,870	\$0
55	877,000	Maint, of Hydrants - TDE	\$62,019	\$62,019	\$0	E-55		\$62.019		-\$16,797	\$45,222	\$45,222	\$0
56	678,000	Maint, of Miscellaneous Plant - TDE	\$227,823	\$20,631	\$207,192			\$227,823	100,00%		\$277,900	\$32,901	\$244,999
57	070,000	TOTAL TRANSMISSION & DIST, EXPENSES	\$1,590,883	\$832,362	\$758,521		\$0	\$1,590,883		-\$62,486	\$1,528,397	\$718,407	\$809,990
**		OUCTOMED & COOLINE EVERYOR											
58		CUSTOMER ACCOUNTS EXPENSE	404 740	***	**	F 50	**	650 740	400.000	£4 TCC	e0e 0.43	\$28.947	**
59	901,000	Supervision & Engineering - CAE	\$30,713	\$30,713	\$0	E-59 E-60	\$0 \$0	\$30,713 \$277,140		-\$1,766	\$28,947	7	\$0
60	902,000	Meter Reading Expenses - CAE	\$277,140	\$272,760	\$4,380	E-60	\$0 \$6	\$355,703		-\$10,021 \$2,476	\$267,119 \$358,179	\$262,709 \$67,706	\$4,410 \$290,473
51	903,000	Cust, Rec & Collection - CAE	\$355,783	\$67,693 \$0	\$288,010		* -	\$555,703 \$504,360				\$67,706 \$0	
62	904,000	Uncollectible Accounts - CAE Misc. Customer Accounts Expense - CAE	\$504,360 \$19,295	\$3.537	\$504,360 \$15,758	E-62 E-63		\$504,360 \$19,295		-\$218,272 -\$1,114	\$286,088 \$18,181	\$2,413	\$286,088 \$15,768
63 64	905.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,187,211	\$374,703	\$812,508	. E-03	\$0	\$1,187,211		-\$228,697	\$958,514	\$361,776	\$596,739
65		CUSTOMER SERVICE EXPENSES	****	****	**	F 66	**	****	400 000	****	*420	*125	**
66	907,000	Customer Service & Information Expenses	\$274	\$274 \$274	\$0 \$0	_ E-66	\$0 \$0	\$274 \$274		-\$136 -\$136	\$138 \$138	\$138 \$138	\$0
67		TOTAL CUSTOMER SERVICE EXPENSES	\$274	\$274	20		\$ U	\$214		-\$130	\$136	\$138	30
68		SALES PROMOTION EXPENSES										•	
69	910.000		\$0	<u>\$0</u>	\$0 \$0	_ E-69	\$0 \$0	\$0	0.00%		<u>\$0</u> \$0	\$0	<u>\$0</u>
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	50	\$0	\$0
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin, & General Salaries	\$782,535	\$782,535	\$0			\$782,535				\$598,456	-\$17,517
73	921.000	Office Supplies & Expense	\$191,744	\$3,818	\$187,926			\$191,744				\$3,818	\$175,253
74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0			\$0			* *	\$0	\$0
75	923.000	Outside Services	\$2,779,471	\$2,856	\$2,776,615			\$2,779,471				\$2,856	\$2,085,292
76	924.000	Property Insurance	\$490,083	\$0	\$490,083			\$490,083				\$0	\$359,845
77	925.000	Injuries & Damages	\$13,360	\$0	\$13,360			\$13,360				\$0	\$13,438
76	926.000	Employee Pensions & Benefits	\$1,355,385	\$227,289	\$1,128,096			\$1,355,385				-\$86,996	\$1,128,096
79	927.000	Franchise Requirements	\$0	\$0	\$0			\$0	*****	• •	**	\$0	\$0
80	928,000	Regulatory Commission Expenses	\$42,283	\$0	\$42,283			\$42,283				\$0	\$4,064
81	929,000	Duplicate Charges	\$0	\$0	\$0			\$0	****		*-	* *	\$0
82	930,100	Institutional or Goodwill Advertising Expenses	\$1,559	\$0	\$1,559			\$1,559				\$0	\$50
		Misc. General Expense	\$232,912	\$0	\$232,912	E-83	\$0	\$232,912	100.00%	-\$88,270	\$144,642	-\$4	\$144,646

Line Number	Account Number	<u>B</u> Income Description	C Test Ysar Total (D+E)	D Tost Year Labor	E Test Year Non Labor	Number	.G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	MO Adj. Juris, Labor L+M	MO Adj. Jurie. Non Labor – K
84	930,300	Research & Development Expenses - AGE	\$7,360	\$0	\$7,360	E-84	\$0	\$7,360		-\$316	\$7,044	\$0	\$7,044
85	931,000	Rents - AGE	\$45,652	\$0	\$45,652	E-85	\$0	\$45,652		-\$34,376	\$11,276	\$0	\$11,276
86 87	932.000	Maint, of General Plant - AGE TOTAL ADMIN, & GENERAL EXPENSES	\$59,049 \$6,001,393	\$0 \$1,016,498	\$59,049 \$4,984,895	E-86	\$0	\$59,049 \$6,001,393	100.00%	-\$2,479	\$58,570	\$0	\$56,570
6/		TOTAL ADMIN. & GENERAL EXPENSES	20,001,323	\$1,010,480	\$4,564,682		30	רפנייו חתי פל		-\$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		-\$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		-\$24	\$2,239,184	\$23,878	\$2,215,306
95	408,100	Payroll Taxes	\$198,462	\$9,467	\$188,995	E-95	\$0	\$198,462	100.00%	-\$15,116	\$183,346	-\$5,649	\$168,995
95	408,000	Gross Receipts Tax	\$0	\$0	\$0	E-96	\$0	\$0		-\$9	-\$9	\$0	-\$9
97	408,100	PSC Assessment	\$239,613	\$205	\$239,408	E-97	\$0	\$239,613		\$0	\$239,613	\$205	\$239,408
98	408.100	Other General Taxes	\$6,285	\$1,196	\$5,089	E-98	\$0	\$6,285		-\$38,388	-\$32,103	\$1,196	-\$33,299
99	403,000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$2,683,568	\$34,746	\$2,648,822		\$0	\$2,683,568	i	-\$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		\$34,015		-\$17,959	\$16,056	\$9,933	\$6,123
103	0,000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103		\$0		\$25,320	\$25,320	\$0	\$25,320
104		TOTAL AMORTIZATION EXPENSE	\$34,015	\$9,933	\$24,082		\$0	\$34,015	į.	\$7,361	\$41,376	\$9,933	\$31,443
105		TOTAL OPERATING EXPENSE	\$19,415,531	\$2,952,213	\$12,601,845		\$0	\$18,415,531		-\$2,025,948	\$17,389,583	\$2,335,188	\$11,265,658
106		NET INCOME BEFORE TAXES	\$10,124,819	\$0	\$0		\$0	\$10,124,819	ı	\$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		-\$53,307		\$3,547,738	\$3,494,431	See note (1)	See note (1)
109	409,100	State Income Taxes	\$46			E-109		\$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		\$3,147,130		-\$2,227,755		See note (1)	See note (1)
113	412,200	Amortization of Deferred ITC	<u>\$3,131</u>			E-113		-\$3,131		\$0			
114		TOTAL DEFERRED INCOME TAXES	\$3,143,999	\$0	\$0		\$0	\$3,143,999)	-\$2,227,755	\$916,244	\$0	\$0
115	Rath Solid	NET OPERATING INCOME	\$7,034,081	sa sa sa sa sa sa sa sa sa sa sa sa sa s			50	\$7,034,081		\$2,380,909	\$9,414,990	s p.	plantikasystämi st

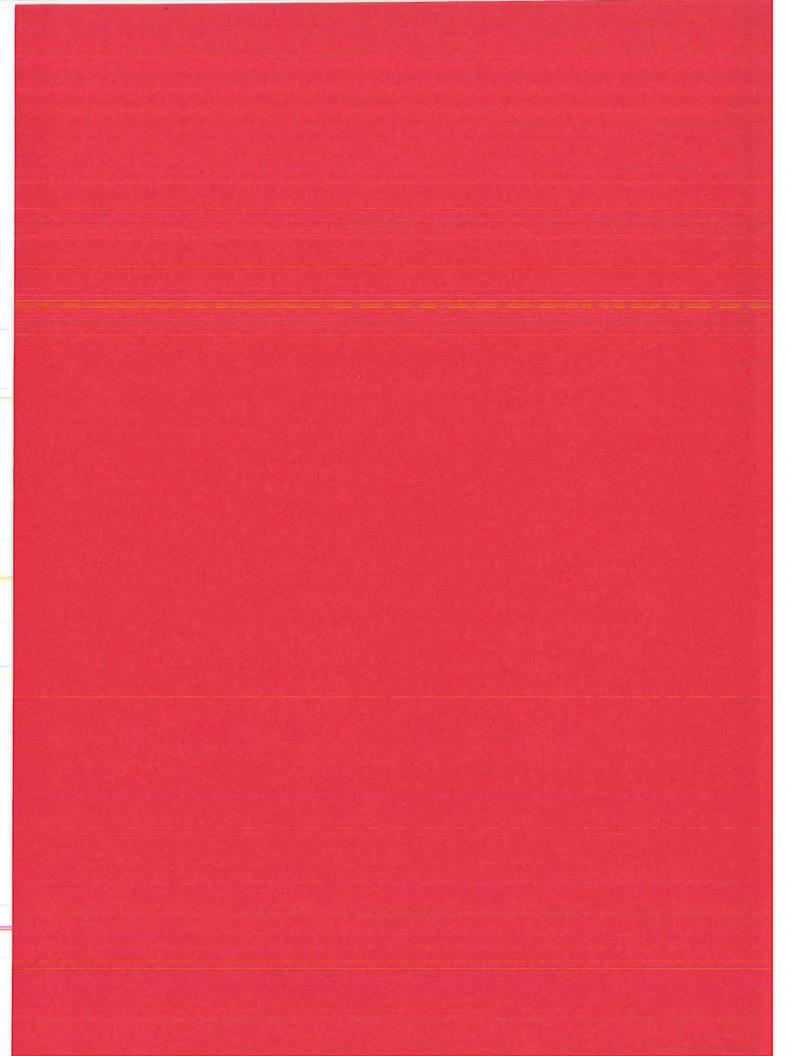


Exhibit No.:

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	<u>A</u> Description	B 7.52% Return	<u>C</u> 7.73% Return	<u>D</u> 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
	Allowance for Known and Measureable			
11	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

Accounting Schedule: 1 Sponsor: Boateng
Page: 1 of 1

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	<u>B</u> Percentage Rate	<u>C</u> 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	1	\$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
	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
26	Total Rate Base		\$85,485,360

Accounting Schedule: 2 Sponsor: Wells

Page: 1 of 1

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

1 2 301. 3 302. 4 303. 5 6 7 310. 8 311. 9 312. 10 313. 11 314. 12 316. 13 317. 14 15 322. 19 323. 20 324. 21 325. 22 326. 23 327. 24 328. 25 22 328. 26 27 330. 28 331. 29 332. 31 333. 32 333. 33 34 340. 35 341. 36 342. 37 343.	01.000 Orgalization of the TOTA SOU Land (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Plant Account Description ANGIBLE PLANT anization - IP achises and Consents - IP ar Plant & Misc. Equipment - IP al INTANGIBLE PLANT GRCE OF SUPPLY PLANT d and Land Rights - SSP actures and Improvements - SSP actures and Improvements - SSP actures and Other Intakes s and Springs ply Mains ar Water P/E-Supply AL SOURCE OF SUPPLY PLANT d and Land Rights - PP ctures and Improvements - PP er Plant Equipment and Pumping Equipment	\$45,708 \$30,020 \$121,210 \$196,938 \$202,591 \$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$10,885,966 \$16,885,966	P-2 P-3 P-4 P-7 P-8 P-9 P-10 P-11 P-12 P-13	### Adjustments ### \$0 ### \$	\$45,708 \$30,020 \$121,210 \$196,938 \$202,591 \$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966	Jurisdictional Jurisdictional Adjustments \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$45,708 \$30,020 \$121,210 \$196,938 \$202,591 \$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$9	
1 2 301. 3 302. 4 303. 5 6 7 310. 8 311. 9 312. 10 313. 11 314. 12 316. 13 317. 14 15 320. 17 321. 18 322. 19 323. 20 324. 21 325. 22 326. 23 327. 24 328. 25 26 27 330. 28 331. 29 332. 31 333. 32 331. 333 334 340. 35 341. 36 342. 37 343.	11.000 Orga 12.000 Fran 13.000 Othe 10.000 Strut 11.000 Strut 12.000 Colle 13.000 Lake 4.000 Wells 16.000 Supp 17.000 Othe 11.000 Strut 12.000 Boile 13.000 Forc 14.000 Steat 15.000 Elect 15.000 Elect 17.000 Hydr	ANGIBLE PLANT anization - IP anization - IP archises and Consents - IP ar Plant & Misc. Equipment - IP AL INTANGIBLE PLANT di and Land Rights - SSP ctures and Improvements - SSP actures and Improvements - SSP actures and Other Intakes and Springs ply Mains ar Water P/E-Supply AL SOURCE OF SUPPLY PLANT di and Land Rights - PP ctures and Improvements - PP ar Plant Equipment and Equipment	\$45,708 \$30,020 \$121,210 \$196,938 \$202,591 \$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966	P-2 P-3 P-4 P-7 P-8 P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$45,708 \$30,020 \$121,210 \$196,938 \$202,591 \$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,663,841 \$0 \$16,885,966	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$30,020 \$121,210 \$196,938 \$202,591 \$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966
2 301. 3 302. 4 303. 5 310. 8 311. 9 312. 10 313. 11 314. 12 316. 13 317. 14 32. 16 320. 17 321. 18 322. 20 324. 21 325. 22 326. 23 327. 24 328. 26 27 330. 28 331. 29 332. 30 332. 31 333. 32 333. 33 334. 340. 35 342. 37 343.	01.000 Orgalization of the TOTA SOU Land (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 Struct (2.000 Colle (1.000 anization - IP nchises and Consents - IP or Plant & Misc. Equipment - IP AL INTANGIBLE PLANT IRCE OF SUPPLY PLANT d and Land Rights - SSP octures and Improvements - SSP octing & Impounding Reservoirs e, River and Other Intakes is and Springs ply Mains or Water P/E-Supply AL SOURCE OF SUPPLY PLANT d and Land Rights - PP octures and Improvements - PP or Plant Equipment les Main	\$30,020 \$121,210 \$196,938 \$202,591 \$5,855,141 \$119,669 \$57,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966	P-3 P-4 P-7 P-8 P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$30,020 \$421,210 \$196,938 \$202,591 \$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$30,020 \$121,210 \$196,938 \$202,591 \$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966	
3 302. 4 303. 5 303. 5 303. 6 7 310. 8 311. 9 312. 10 313. 11 314. 12 316. 13 317. 14 15 320. 17 321. 18 322. 19 323. 20 324. 21 325. 22 326. 23 327. 24 328. 26 27 330. 28 331. 29 332. 30 332. 31 333. 32 33 334 340. 35 341. 36 342. 37 343.	12.000 Fran Othe TOT/ 10.000 Land 11.000 Struct 12.000 Colle 13.000 Welli 14.000 Supj 17.000 PUM Land 11.000 Struct 12.000 Boile 13.000 Forc 14.000 Steal 15.000 Elect 16.000 Dles 17.000 Hydr	nchises and Consents - IP er Plant & Misc. Equipment - IP AL INTANGIBLE PLANT IRCE OF SUPPLY PLANT d and Land Rights - SSP ctures and Improvements - SSP ecting & Impounding Reservoirs e, River and Other Intakes s and Springs ply Mains er Water P/E-Supply AL SOURCE OF SUPPLY PLANT IPING PLANT d and Land Rights - PP ctures and Improvements - PP er Plant Equipment es Main	\$30,020 \$121,210 \$196,938 \$202,591 \$5,855,141 \$119,669 \$57,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966	P-3 P-4 P-7 P-8 P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$30,020 \$421,210 \$196,938 \$202,591 \$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$30,020 \$121,210 \$196,938 \$202,591 \$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966
4 303. 5 303. 5 310. 8 311. 9 312. 10 313. 314. 11 314. 12 316. 13 317. 14 15 322. 19 323. 20 324. 21 325. 22 322. 24 328. 25 26 27 330. 28 331. 29 332. 31 333. 32 333. 334 340. 35 341. 36 342. 37 343.	10.000 Colle er Plant & Misc. Equipment - IP AL INTANGIBLE PLANT IRCE OF SUPPLY PLANT d and Land Rights - SSP ctures and Improvements - SSP ecting & Impounding Reservoirs e, River and Other Intakes s and Springs ply Mains er Water P/E-Supply AL SOURCE OF SUPPLY PLANT IPING PLANT d and Land Rights - PP ctures and Improvements - PP er Plant Equipment es Main	\$121,210 \$196,938 \$202,591 \$5,855,141 \$119,669 \$57,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966 \$12,561 \$1,087,395	P-4 P-7 P-8 P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$121,210 \$196,938 \$202,591 \$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$121,210 \$196,938 \$202,691 \$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966	
5 6 7 310. 8 311. 9 312. 10 313. 11 314. 12 316. 13 317. 14 15 16 320. 17 321. 18 322. 19 323. 20 324. 21 325. 22 326. 23 327. 24 328. 25 26 27 330. 331. 29 332. 31 333. 32 33 334 340. 35 341. 36 342. 37 343.	10.000 Struct 12.000 Colle 13.000 Lake 14.000 Well: 16.000 Colle 17.000 PUM Land 11.000 Struct 12.000 Boile 13.000 Forc 14.000 Steam 15.000 Elect 15.000 Elect 17.000 Hydr	AL INTANGIBLE PLANT IRCE OF SUPPLY PLANT If and Land Rights - SSP ctures and Improvements - SSP ecting & Impounding Reservoirs e, River and Other Intakes is and Springs ply Mains er Water P/E-Supply AL SOURCE OF SUPPLY PLANT APING PLANT d and Land Rights - PP ctures and Improvements - PP er Plant Equipment les Main	\$195,938 \$202,591 \$5,855,141 \$119,669 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966 \$12,561 \$1,087,395	P-7 P-8 P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$196,938 \$202,591 \$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$196,938 \$202,691 \$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966
7 310. 8 311. 9 312. 10 313. 11 314. 12 316. 13 317. 14 316. 15 320. 17 321. 18 322. 19 323. 20 324. 21 326. 22 323. 24 328. 25 26 27 330. 28 331. 29 332. 30 332. 31 333. 32 333. 33 34 340. 35 341. 36 342. 37 343.	10,000 Land 11,000 Struct 12,000 Colle 13,000 Well: 6,000 Supp 17,000 Cithe TOT/ PUM 12,000 Struct 12,000 Boile 13,000 Forc 14,000 Stear 15,000 Elect 16,000 Dies 17,000 Hydr	d and Land Rights - SSP ctures and Improvements - SSP ecting & Impounding Reservoirs e, River and Other Intakes is and Springs ply Mains er Water P/E-Supply AL SOURCE OF SUPPLY PLANT I and Land Rights - PP ctures and Improvements - PP er Plant Equipment es Main	\$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966 \$12,561 \$1,087,395	P-8 P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966	\$0 \$0 \$0 \$0 \$0 \$0	\$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966
8 311. 9 312. 10 313. 11 314. 12 316. 13 317. 14 316. 15 320. 17 321. 18 322. 19 323. 20 324. 21 325. 22 326. 23 327. 24 328. 26 27 330. 28 331. 29 332. 30 332. 31 333. 32 333. 33 33. 34 340. 35 341. 36 342. 37 343.	11.000 Struct 12.000 Colle 13.000 Lake 14.000 Wellis 17.000 Other 17.000 PUM 10.000 Struct 12.000 Boile 13.000 Forc 14.000 Steam 15.000 Elect 16.000 Dless 17.000 Hydr	ctures and Improvements - SSP ecting & Impounding Reservoirs e, River and Other Intakes s and Springs ply Mains er Water P/E-Supply AL SOURCE OF SUPPLY PLANT d and Land Rights - PP ctures and Improvements - PP er Plant Equipment es Main	\$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966 \$12,561 \$1,087,395	P-8 P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966	\$0 \$0 \$0 \$0 \$0 \$0	\$5,855,141 \$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966
9 312. 10 313. 11 314. 12 316. 13 317. 14 15 320. 17 321. 18 322. 19 323. 20 324. 21 325. 22 326. 23 327. 24 328. 26 27 330. 28 331. 29 332. 30 332. 31 333. 32 333. 33 34 340. 35 341. 36 342. 37 343.	12.000 Colle 13.000 Lake 14.000 Wellis 17.000 Othe 17.000 PUM 12.000 Strut 12.000 Strut 12.000 Steat 13.000 Forc 14.000 Elect 16.000 Dies 17.000 Hydr	ecting & impounding Reservoirs e, River and Other Intakes s and Springs ply Mains er Water P/E-Supply AL SOURCE OF SUPPLY PLANT APING PLANT d and Land Rights - PP ctures and improvements - PP er Plant Equipment es Main	\$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966 \$12,561 \$1,087,395	P-9 P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966	\$0 \$0 \$0 \$0 \$0	\$119,689 \$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966
10 313. 11 314. 12 316. 13 317. 14 15 320. 17 321. 18 322. 19 323. 20 324. 21 325. 22 326. 23 327. 24 328. 25 26 331. 29 332. 30 332. 31 333. 32 33 334 340. 35 341. 36 342. 37 343.	13.000 Lake 14.000 Well: 16.000 Cythe 17.000 PUM 10.000 Forc 12.000 Stud 13.000 Forc 14.000 Elect 15.6000 Dies 17.000 Hydr	e, River and Other Intakes is and Springs ply Mains er Water P/E-Supply AL SOURCE OF SUPPLY PLANT IPING PLANT d and Land Rights - PP ctures and Improvements - PP er Plant Equipment les Main	\$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966 \$12,561 \$1,087,395	P-10 P-11 P-12 P-13	\$0 \$0 \$0 \$0 \$0 \$0	\$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966	\$0 \$0 \$0 \$0	\$573,276 \$5,481,428 \$4,653,841 \$0 \$16,885,966
11 314. 12 316. 13 317. 14 15 320. 17 321. 18 322. 20 324. 21 325. 22 326. 23 327. 24 328. 26 27 330. 28 331. 29 332. 30 332. 31 333. 32 333. 33 34 340. 35 341. 36 342. 37 343.	4.000 Well: 6.000 Supj 67,000 Che TOTA 60.000 Land 11.000 Struc 12.000 Boile 13.000 Forc 14.000 Stea 15.000 Elect 16.000 Dles 17.000 Hydr	s and Springs ply Mains er Water P/E-Supply AL SOURCE OF SUPPLY PLANT IPING PLANT d and Land Rights - PP ctures and Improvements - PP er Plant Equipment es Main	\$5,481,428 \$4,653,841 \$0 \$16,885,966 \$12,561 \$1,087,395	P-11 P-12 P-13	\$0 \$0 \$0 \$0	\$5,481,428 \$4,653,841 \$0 \$16,885,966	\$0 \$0 \$0	\$5,481,428 \$4,653,841 \$0 \$16,885,966
12 316. 13 317. 14 317. 15 320. 17 321. 18 322. 19 323. 20 324. 21 325. 22 326. 23 327. 24 328. 26 27 330. 28 331. 29 332. 30 332. 31 333. 32 333. 33 34 340. 35 341. 36 342. 37 343.	16.000 Supj 17.000 Other 10.000 Land 11.000 Struct 12.000 Boile 13.000 Forc 14.000 Steat 15.000 Elect 16.000 Dies 17.000 Hydr	ply Mains or Water P/E-Supply AL SOURCE OF SUPPLY PLANT IPING PLANT of and Land Rights - PP ctures and Improvements - PP or Plant Equipment or Main	\$4,653,841 \$0 \$16,885,966 \$12,561 \$1,087,395	P-12 P-13	\$0 \$0 \$0	\$4,653,841 \$0 \$16,885,966	\$0 \$0	\$4,653,841 \$0 \$16,885,966
13 317. 14 317. 15 320. 16 320. 17 321. 18 322. 19 323. 20 324. 21 326. 22 326. 23 327. 24 328. 25 26 27 330. 28 331. 29 332. 30 332. 31 333. 32 333. 33 34 340. 35 341. 36 342. 37 343.	7,000 Crine TOT/ PUM 20,000 Strut 12,000 Boile 13,000 Forc 14,000 Elect 16,000 Dies 17,000 Hydr	er Water P/E-Supply AL SOURCE OF SUPPLY PLANT IPING PLANT d and Land Rights - PP ctures and Improvements - PP er Plant Equipment es Main	\$16,885,966 \$16,885,966 \$12,561 \$1,087,395	P-13	\$0 \$0	\$0 \$16,885,966	\$0	\$0 \$16,885,966
14	20.000 PUM Land 11.000 Boile 12.000 Forc 14.000 Steat 15.000 Dies 17.000 Hydr	AL SOURCE OF SUPPLY PLANT IPING PLANT If and Land Rights - PP ctures and Improvements - PP er Plant Equipment es Main	\$16,885,966 \$12,561 \$1,087,395	1	·		\$0	}
16 320. 17 321. 18 322. 19 323. 20 324. 21 325. 22 326. 23 327. 24 328. 25 330. 28 331. 29 332. 30 332. 31 333. 32 333. 33 34 340. 35 341. 36 342. 37 343.	20.000 Land 21.000 Struct 22.000 Boile 23.000 Forc 24.000 Steat 25.000 Elect 26.000 Diest 27.000 Hydr	d and Land Rights - PP ctures and Improvements - PP er Plant Equipment es Main	\$1,087,395	1	\$0			}
17 321. 18 322. 19 323. 20 324. 21 325. 22 326. 23 327. 24 328. 25 26 27 330. 28 331. 29 332. 30 332. 31 333. 32 33 334. 34 340. 35 341. 36 342. 37 343.	21.000 Struct 22.000 Boile 33.000 Forc 24.000 Steat 5.000 Elect 27.000 Hydr	ctures and Improvements - PP er Plant Equipment es Main	\$1,087,395	1	50			
18 322. 19 323. 20 324. 21 325. 22 326. 23 327. 24 328. 25 26 331. 29 332. 30 332. 31 333. 32 33. 33 34 340. 35 341. 36 342. 37 343.	2.000 Boile 23.000 Forc 24.000 Steat 5.000 Elect 25.000 Diest 27.000 Hydr	er Plant Equipment :es Main	1 , , , , , , , , , , , , , , , , , , ,			\$12,561	\$0	\$12,561
19 323. 20 324. 21 325. 22 326. 23 327. 24 328. 25 26 331. 29 332. 30 332. 31 333. 32 33 34 340. 35 341. 36 342. 37 343.	3.000 Forc 4.000 Steat 5.000 Elect 6.000 Diese 7.000 Hydr	es Main	į \$U		\$0	\$1,087,395	\$0 \$0	\$1,087,395 \$0
20 324. 21 325. 22 326. 23 327. 24 328. 26 27 330. 28 331. 29 332. 30 332. 31 333. 32 33. 33 34 340. 35 341. 36 342. 37 343.	24.000 Stea 25.000 Elect 26.000 Dies 27.000 Hydr		1 # 440 000	P-18	\$0 \$0	\$0	\$0	\$442,858
21 325. 22 326. 23 327. 24 328. 25 330. 28 331. 29 332. 30 332. 31 333. 32 33. 33 34 340. 35 341. 36 342. 37 343.	5.000 Elect 6.000 Dies 7.000 Hydr	iui suubiii a ednibiideiir	\$442,858 \$96,816	P-19 P-20	\$0 \$0	\$442,858 \$96,816	\$0	\$96,816
22 326. 23 327. 24 328. 26 27 330. 28 331. 29 332. 30 332. 31 333. 32 33. 33 34 340. 35 341. 36 342. 37 343.	6.000 Dies 7.000 Hydr	tric Pumping Equipment	\$5,282,636	P-21	\$0	\$5,282,636	so so	\$5,282,636
23 327. 24 328. 25 26 27 330. 28 331. 29 332. 30 332. 31 333. 32 33. 33 34 340. 35 341. 36 342. 37 343.	7.000 Hydr	el Pumping Equipment	\$70,386	P-22	\$0	\$70,386	\$0	\$70,386
24 328. 26 27 330. 28 331. 29 332. 30 332. 31 333. 32 34 340. 35 341. 36 342. 37 343.		raulic Pumping Equipment	\$111,716	P-23	\$0	\$111,716	\$0	\$111,716
26 27 330. 28 331. 29 332. 31 333. 32 33. 33. 34 340. 35 341. 36 342. 37 343.		er Pumping Equipment	\$1,582,956	P-24	\$0	\$1,582,956	\$0	\$1,582,956
27 330. 28 331. 29 332. 31 333. 32 33. 33 34 340. 35 341. 36 342. 37 343.		AL PUMPING PLANT	\$8,687,324		\$0	\$8,687,324	\$0	\$8,687,324
28 331. 29 332. 30 332. 31 333. 32 33 34 340. 36 341. 36 342. 37 343.		TER TREATMENT PLANT						*****
29 332. 30 332. 31 333. 32 33. 34 340. 35 341. 36 342. 37 343.	0.000 Land	d and Land Rights - WTP	\$359,167	P-27	\$0	\$359,167	\$0 \$0	\$359,167 \$16,787,102
30 332. 31 333. 32 333. 34 340. 35 341. 36 342. 37 343.		ctures and Improvements - WTP	\$16,787,102	P-28 P-29	\$0 \$0	\$16,787,102 \$20,526,278	\$0	\$20,526,278
31 333. 32 33 34 340. 35 341. 36 342. 37 343.		er Treatment Equipment er Treatment - Other	\$20,526,278 \$212,394	P-29	\$0 \$0	\$20,326,270	\$0	\$212,394
32 33 34 35 35 36 36 37 342. 37	2.400 Wate	er freatment - Oblei er Treatment Equipment - Other	\$212,550	P-31	\$0	\$0	\$ 0	\$0
34 340. 35 341. 36 342. 37 343.		AL WATER TREATMENT PLANT	\$37,884,941	. • .	\$0	\$37,884,941	\$0	\$37,884,941
34 340. 35 341. 36 342. 37 343.	TRAI	NSMISSION & DIST. PLANT						
36 342. 37 343.		i and Land Rights - TDP	\$200,352	P-34	\$0	\$200,352	\$205	\$200,557
37 343.	1.000 Struc	ctures and improvements - TDP	\$1,167,383	P-35	\$0	\$1,167,383	\$0	\$1,167,383
	2.000 Distr	ribution Reservoirs and Standpipes	\$8,795,897	P-36	\$0	\$8,795,897	-\$201	\$8,795,696
38 343	13,000 Tran	smission & Distribution Mains Conv	\$5,436,144	P-37	\$0	\$5,436,144	\$0 -\$4	\$5,436,144 \$8,859,619
	3.100 Tran	smission & Distribution Mains < 4"	\$8,859,623	P-38 P-39	\$0 \$0	\$8,859,623 \$33,743,594	\$0	\$33,743,594
	3.200 Tran	smission & Distribution Mains 6"-8" smission & Distribution Mains >10"	\$33,743,594 \$24,030,946	P-40	\$0	\$24,030,946	\$0	\$24,030,946
		Mains	\$123,576	P-41	\$0	\$123,576	\$0	\$123,576
	5.000 Servi		\$17,014,830	P-42	\$0	\$17,014,830	\$0	\$17,014,830
		ers - Bronze Case	\$3,578,528	P-43	\$0	\$3,578,528] 50	\$3,578,528
		ers - Plastic Case	\$824,163	P-44	\$0	\$824,163	\$0	\$824,163
		ers - Not Class By Type	\$1,504,740	P-45	\$0	\$1,504,740	\$0	\$1,504,740
		er Installations	\$4,849,633	P-46	\$0	\$4,849,633	30	\$4,849,633
	8.000 Hydr		\$2,687,288	P-47	\$0 \$0	\$2,687,288 \$8,433	\$0 	\$2,667,266
48 349. 49		er Transmission & Distribution Plant AL TRANSMISSION & DIST. PLANT	\$8,433 \$112,825,130	P-48	\$0 \$0	\$112,825,130	\$0	\$112,825,130
50		ENTIVE COMPENSATION					**************************************	
51 0.0	CAPI Incer	ITALIZATION ntive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0	-\$83,097	-\$83,097
52	1	AL INCENTIVE COMPENSATION ITALIZATION	\$0		\$0	\$0	-\$83,097	-\$83,097
53		ERAL PLANT] ']	4 , 4,	4-	
		l and Land Rights - GP	\$371,570	P-54	\$0	\$371,570	\$0	\$371,570
	9.000 Land	ctures and improvements - GP	\$4,121,785	P-55	\$0	\$4,121,785 \$541,862	\$0 \$0	\$4,121,785 \$541,862
56 390. 57 390.	0.000 Struc	e Structures eral Structures - HVAC	\$541,862 \$0	P-56 P-57	\$0 \$0	\$341,002 \$0		1 '

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

	Α	В	2	P	E E	E	<u>G</u> <u>H</u>	
Line	Account#	latina di sedimbre di sectioni di la cidi di Cidi del Diagnos del Cidi del Cidi di Cidi di Cidi di Cidi del Cidi	Total	Adjust		せんせいほうどうこう 表記す おんかたぶ	Jurisdictional Jurisdictional	MO Adjusted
Number	(Optional)		Plant	Number	Adjustments	Plant	Allocations Adjustments	Jurisdictional
58	390.300	Miscelianeous 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	\$188,984,21 <u>4</u>

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

Page 1884 3	A	В	The Control	<u>D</u>	a el el e la eleme	F Weight	<u> </u>	A STANCE	
Line	Account	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	Number	Depreciation Reserve Description	ROSCITO	T(UISSE)	, adjusting in				
1	1	INTANGIBLE PLANT	••		•0	\$0		\$0	\$0
2	301.000	Organization - IP	\$0 \$0	P-2 P-3	\$0 \$0	\$0		\$0	\$0
3	302.000	Franchises and Consents - IP Other Plant & Misc. Equipment - IP	\$2,562	P-4	\$0	\$2,562		\$0	\$2,562
4 5	303.000	TOTAL INTANGIBLE PLANT	\$2,562	' `	\$0	\$2,562		\$0	\$2,562
6	1	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 \$0	\$97,174 \$104,853
10	313.000	Lake, River and Other Intakes	\$104,853	P-10	\$0 \$0	\$104,853 \$1,144,251		-\$3,740	\$1,140,511
11	314.000	Wells and Springs	\$1,144,251 \$965,615	P-11 P-12	\$0 \$0	\$965,615		\$0	\$965,615
12	316.000	Supply Mains Other Water P/E-Supply	\$00,013	P-13	\$0	\$0		\$0	\$0
13 14	317.000	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	Boller Plant Equipment	\$81	P-18	\$0	\$81		\$597	\$678
19	323,000	Forces Main	\$94,340	P-19	\$0	\$94,340		\$0 \$10,000	\$94,340 \$25,127
20	324.000	Steam Pumping Equipment	\$15,127	P-20	\$0	\$15,127		\$10,000	\$1,040,522
21	325.000	Electric Pumping Equipment	\$955,048	P-21 P-22	\$0 \$ 0	\$955,048 -\$12,011		\$20,000	\$7,989
22	326.000	Diesel Pumping Equipment	-\$12,011 \$18,863	P-23	so	\$18,863		\$0	\$18,863
23	327.000 328.000	Hydraulic Pumping Equipment Other Pumping Equipment	\$163,494	P-24	\$0	\$163,494		\$0	\$163,494
24 25	328.000	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 -\$150,000	\$1,616,975 \$3,985,310
29	332.000	Water Treatment Equipment	\$4,135,310	P-29	\$0	\$4,135,310		-\$150,000	\$46,887
30	332.400	Water Treatment - Other	\$46,887	P-30 P-31	\$0 \$0	\$46,887 -\$6,322		\$6,322	\$0
31 32	333.000	Water Treatment Equipment - Other TOTAL WATER TREATMENT PLANT	-\$6,322 \$5,792,754	P-31	\$0 \$0	\$5,792,754		-\$143,582	\$5,649,172
		TRANSMISSION & DIST. PLANT							
33 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 -\$181,919	\$730,596 \$4,092,663
39	343.200	Transmission & Distribution Mains 6"-8"	\$4,274,582	P-39	\$0 \$0	\$4,274,682		\$0	\$2,861,774
40	343.300	Transmission & Distribution Mains > 10"	\$2,861,774	P-40 P-41	\$0 \$0	\$2,861,774 \$34,636		\$0	\$34,636
41	344.000	Fire Mains	\$34,636 \$5,382,117	P-42	\$0	\$5,382,117		\$0	\$5,382,117
42	345.000	Services Meters - Bronze Case	-\$792,485	P-43	so	-\$792,485		\$5,003	-\$787,482
43 44	346.100 346.200	Meters - Plastic Case	-\$104,880	P-44	\$0	-\$104,880		\$1,000,000	\$895,120
44 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	\$1,628,857
47		Hydrants	\$686,350	P-47	\$0	\$686,350		\$5,000	\$691,350 \$2,431
48	349.000	Other Transmission & Distribution Plant	\$2,431 \$24,327,408	P-48	\$0 \$0	\$2,431 \$24,327,408		\$1,017,119	\$25,344,527
49		TOTAL TRANSMISSION & DIST. PLANT	324,327,400			V = 1,021,100			
50	ļ	INCENTIVE COMPENSATION CAPITALIZATION		}	i I				
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							*-
64	389.000	Land and Land Rights - GP	\$0	P-54	\$0	\$0		\$0	\$0 \$930,227
55	390.000	Structures and Improvements - GP	-\$69,372	P-55	\$0	-\$69,372		\$999,599 -\$2,122,846	\$930,227 \$733,247
56	390.100	Office Structures	\$2,856,093	P-56	\$0 \$0	\$2,856,093 \$0		-\$2,122,040	\$133,247
57	390.200	General Structures - HVAC	\$0 -\$67,728	P-57 P-58	\$0 \$0			\$0	
58	390.300	Miscellaneous Structures	-401,120	, . 50	, 40		•		· ·

Accounting Schedule: 6 Sponsor: Wells Page: 1 of 2

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

Line Number	<u>A</u> Account Number	B Depreciation Reserve Description	<u>G</u> Total Reserve	<u>D</u> Adjust, Number	<u>E</u> Adjustments	E As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> 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	1	-\$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	İ	-\$30,000	\$293,303
66	392.200	Transportation Equipment - Heavy Trucks	\$6,285	P-66	\$0	\$6,285		\$30,000 \$0	\$293,303 \$6,285
00	332.200	manaportation Equipment - neavy mucks	40,205	F-00	***	\$0,200		•0	\$6,200
67	392,300	Transportation Equipment - Cars	\$235,221	P-67	\$0	\$235,221		so	\$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	1	-\$23,814	\$17,489
72	396,000	Power Operated Equipment	\$235,556	P-72	\$0	\$235,556	f	-\$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 Tengible Equipment	\$2,729	P-76	\$0	\$2,729		-\$2,541	\$188
77	333,000	TOTAL GENERAL PLANT	\$5,093,388	' ''	\$0	\$5,093,388		-\$1,025,822	\$4,067,566
"		TOTAL GLACIOAL PLANT	\$0,020,000	i	\$0	40,000,000		-91,029,022	44,001,000
78		TOTAL DEPRECIATION RESERVE	\$40,302,771		\$0	\$40,302,771		-\$31,650	\$40,271,121

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Line	Account Number	income Description	Tent Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Jurisdictional Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juria, Labor	MO Adj. Juris. Non-Labor
Number	Number	Accorde Description	(D+E)	LABOT	NOTI LADOI		(From Adj. Sch.)	(¢+G)	Allocarona	(From Adj. Sch.)	(H x I) + J	L+M	
					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,								
Rev-1 Rev-2	461,100	OPERATING REVENUES 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	San Morn(1)	300 11000(1)	Rev-3	200 (40IL(1)	\$5,408,505	100.00%	-\$36,011	\$5,370,494	See (1010(1)	See Hotel 17
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		
Rov-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			Rov-9		\$430,719	100.00%	-\$79,443	\$351,278		
Rev-10		TOTAL OPERATING REVENUES	\$25,671,744	ىك (يُشَوَّ فَالْسَمِ مِالِفَّ (يَقَوَّ	oto fillalo del 457 had		Arradillati deleri	\$25,671,744		5218,539	\$25,890,283	uga filip Aud Accept	ii enii keelkat
		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	Miscellangous Expenses	\$723,361	\$0	\$723,361	E-5	\$0	\$723,361	100,00%	-\$26,703	\$696,658	\$0	\$696,658
5	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		\$115	\$115	\$115	\$0
10	613,000	Labor Maint - Source of Supply - Lake	\$133	\$133	\$0	E-10	\$0	\$133		\$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 - Infitt Gallery	\$73	\$73	\$0		\$0	\$73		-\$14	\$59	\$59	\$0
13	616,000	Labor Maint Src of Supply - Supply Mains	\$904	\$904	\$0		\$0	\$904	100.00%	-\$769	\$135	\$135	\$0
14	617.000	Maint. Of Misc, Water Source Plant	\$19,041	\$4,893	\$14,148		<u>\$0</u>	\$19,041			\$20,283	\$6,135	\$14,148
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$989,644	\$107,698	\$881,946		\$0	\$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		\$0	\$51,224		-\$4,489	\$48,735	\$46,735	\$0
18	621.000	Fuel for Power Production	\$2,317	\$0	\$2,317		\$0	\$2,317		-\$78	\$2,239	\$0	\$2,239
19	622,000	Power Production Labor & Expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
20	623,000	Fuel or Power Purchased for Pumping	\$413,123	\$0	\$413,123		\$0	\$413,123		-\$13,790	\$399,333	\$0	\$399,333
21	524,000	Pumping Labor and Expenses	\$300,792	\$300,276	\$516		\$0	\$300,792			\$371,039	\$370,523	\$516
22	625,000	Expenses Transferred - Cr.	\$0	\$0	\$0		\$0 \$0	\$0 #5.000		• -	\$0 \$5,668	\$0	\$0 \$5,668
23	626.000	Miscellaneous Expense	\$5,668	\$0 \$0	\$5,668 \$732		\$0 \$0	\$5,668 \$732		\$0 \$0	\$5,668 \$732	\$0 02	\$5,666 \$732
24	627.000 630.000	Rents - PE Maint Supervision & Engineering - PE	\$732 \$35,982	\$35,982	\$132		\$0 \$0	\$35,982		-\$663	\$35,319	\$35,319	. \$0
25 26	631,000	Maint of Structures & Improvements - PE	\$17,081	\$35,562	\$16.987					\$327	\$17,408	\$421	\$16,987
27	632.000	Maint of Power Production Equipment	\$429	\$429	\$0		\$0				\$17	\$17	\$0
28	633,000	· · · · · · · · · · · · · · · · · · ·	\$86,128	\$59,972	\$26,156		\$0				\$88,794	\$62,638	\$26,156
29	000.000	TOTAL PUMPING EXPENSES	\$913,476	\$447,977	\$465,499		\$0			\$53,808	\$967,284	\$515,653	\$451,631
30		WATER TREATMENT EXPENSES											
30	640.000		\$32,012	\$32,012	\$0	E-31	\$0	\$32,012	100.00%	\$2,806	\$34,818	\$34,818	\$0
32		•	\$463,456	\$0	\$463,456						\$337,902	\$0	\$337,902
33	642,000		\$42,285	\$19,870	\$22,415						\$42,323	\$19,939	\$22,384
34	643,000		\$545,403	\$1	\$545,402		. \$0			-\$77,861	\$467,542	\$1	\$467,541
35	644.000		\$11	\$0	\$11		\$0			\$0	\$11	\$0	\$11
36	650,000	Maint, Supervision & Engineering - WTE	\$57,400	\$57,456	-\$56							\$68,758	-\$56
37	651.000	Maint, of Structures & Improvements - WTE	\$0	\$0	\$0	E-37	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

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Line	Account		Test Year	Tost Year	Test Year	Adjust.	Total Company				MO Final Adj	MO Adj.	MO Adj, Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Ad), Sch.)	Jurisdictional (H x I) + J	Juris, Labor L+1	Non Labor U ≈ K
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 \$0	E-41 E-42	02 02	\$0 \$0	0.00%	\$0	02 0012	\$0	\$0
42	681,000	Storage Facilities Expenses TDE	\$0	\$0		E-42 E-43		• • •	0,00% 100,00%	\$100 -\$1,602	\$100 \$110,695	\$100 \$101,660	\$0
43 44	662,000 663,000	Transmission & Distribution Lines Expenses Meter Expenses - TDE	\$112,297 \$230,038	\$103,262 \$225,691	\$9,035 \$4,347	E-44		\$112,297 \$230,038	100,00%	*\$1,602 \$41,659	\$271,697	\$267,350	\$9,035 \$4,347
45	664,000	Customer installations Expenses - TDE	\$4,950	\$4,950	\$0	E-45		\$4,950		\$41,039	\$5,121	\$5,121	\$4,347
46	665,000	Miscellaneous Expenses - TDE	\$167,857	\$39,835	\$128,022	E-46		\$167,857	100,00%	\$6,140	\$173,997	\$40,746	\$133,251
47	666,000	Rents - TDE	\$8,642	\$0	\$8,642	E-47		\$8,642		\$0	\$8,642	\$0	\$8,642
48	670,000	Maint Supervision and Engineering - TDE	\$27	\$27	\$0,542	E-48		\$27	100,00%	-\$26	\$1,542	\$1	50,542
49	671,000	Maint. of Structures & Improvements - TDE	\$510	\$9	\$501	E-49		\$510		-\$9	\$501	\$0	\$501
50	672,000	Maint, of Dist, Reservoirs & Standpipes - TDE	\$53	\$53	\$0	E-50		\$53		-\$53	\$0	\$0	\$0
51	673,000	Maint, of Transmission & Distribution Mains	\$392,004	\$245,410	\$146,594	E-51		\$392,004		-\$44,774	\$347,230	\$200,636	\$146,594
52	674,000	Maint, of Fire Mains - TDE	\$202	\$202	\$0	E-52		\$202		\$1,090	\$1,292	\$1,292	
53	675,000	Maint, of Services - TDE	\$31,660	\$30,363	\$1,297	E-53		\$31,660		-\$2,582	\$29,078	\$27,781	\$1,297
54	676,000	Maint, of Meters - TDE	\$10,434	\$8,942	\$1,492	E-54		\$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	\$5,708	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		\$125	\$125	\$125	
60	902,000	Meter Reading Expenses - CAE	\$222,967	\$222,967	\$0	E-60		\$222,967		\$15,724	\$238,691	\$238,691	\$0
61	903,000	Cust, Rec & Collection - CAE	\$264,481	\$10,858	\$253,623	E-61		\$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		\$429,655		-\$106,391	\$323,264	\$0	•
63	905,000	Misc, Customer Accounts Expense - CAE	\$23,264	\$12,038	\$11,226	E-63		\$23,264		-\$1,298	\$21,966	\$10,502	
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	**	**	**			••	0.000/	****	£097	2007	***
66 67	907.000	Customer Service & Information Expenses TOTAL CUSTOMER SERVICE EXPENSES	\$0 \$0	\$0 \$0	\$0 \$0	. E-66	\$0 \$0	\$0 \$0	0.00%	\$287 \$287	\$287 \$287	\$287 \$287	\$0 \$0
68		SALES PROMOTION EXPENSES											
69	910,000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	en en	\$0	0.00%	\$0	\$0	\$0	en.
70	910.000	TOTAL SALES PROMOTION EXPENSES		\$0 ·	\$0 \$0	. =-00	\$0 \$0	\$0		02	\$0	\$0	
			30	*0	\$0		40	40		40	•	φυ	40
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin. & General Salaries	\$1,022,794	\$1,022,794	\$0			\$1,022,794		-\$65,794	\$957,000	\$957,000	*
73	921,000	Office Supplies & Expense	\$232,012	\$0	\$232,012			\$232,012			\$222,767	-\$123	4
74	922,000		\$0	\$0	\$0			\$0	,		\$0	\$0	• •
75	923.000		\$2,520,259	\$2,430,567	\$89,692			\$2,520,259		-\$416,058	\$2,104,201	\$2,439,632	*
76	924,000	Property Insurance	\$448,867	\$667	\$448,200			\$448,867			\$361,816	\$667	
77	925.000	Injuries & Damages	\$3,107	\$0	\$3,107			\$3,107		-\$112	\$2,995	\$0	
78	926.000	Employee Pensions & Benefits	\$1,339,456	\$1,177,519	\$161,937			\$1,339,456			\$1,158,598	\$996,661	
79	927.000	Franchise Requirements	\$0	\$0	\$0			\$0		\$0	\$0	\$0	
80	928.000	Regulatory Commission Expenses	\$35,560	\$0	\$35,560			\$35,560		•	\$1,195	\$0	4 -1
81	929.000	Duplicate Charges	\$0	\$0	\$0			\$0			\$0	\$0	
82	930.100	Institutional or Goodwill Advertising Expenses	\$2,023	\$0	\$2,023			\$2,023			\$51	\$0	
83	930,200	Misc. General Expense	\$218,927	\$1,257	\$217,670	E-83	3 \$0	\$218,927	100.00%	-\$74,820	\$144,107	\$1,257	\$142,850

Line Number	Account Number	income Description	C Test Year Total (D+E)	P Test Year Labor	E Test Year Non Labor	E Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	Allocations	Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H.x.l) + J	L MO Adj. Juris, Embor L+M	M MO Adj. Juria. Non Labor = K
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	0,00%	-\$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		\$196,601	100.00%	\$3,268	\$199,867	\$184,509	\$15,358
96	408,000	Gross Receipts Tax	\$9,141	\$0	\$9,141	E-96		\$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		\$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	\$1,448,736	0.00%	\$0 -\$39,868	\$1,408,868	\$0 \$502,763	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$1,448,736	\$499,497	\$949,239		20	\$1,448,738		-\$39,868	\$1,406,868	\$502,763	\$906,105
101		AMORTIZATION EXPENSE											
102	0.000	Amortization Exp	\$33,295	\$5,659	\$27,636	E-102		\$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	0.00%	\$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	\$18,456,616	\$6,727,822	\$5,970,634		\$0	\$18,456,616		\$1,372,253	\$15,084,363	\$6,620,715	\$4,942,797
106		NET INCOME BEFORE TAXES	\$9,215,128	\$0	\$0		\$0	\$9,215,128		\$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			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		\$2,646,412		-\$1,813,471	\$832,941	See note (1)	See note (1)
113 114	412.200	Amortization of Deferred ITC TOTAL DEFERRED INCOME TAXES	-\$2,630	\$0	so	E-113	\$0	-\$2,630 \$2,643,782		-\$1,813,471	\$2,630 \$830,311	02	\$0
114		IOTAL DELEKKED INFOME 19YE2	\$2,643,782	20	\$0		\$0	\$4,045,182		-31,013,471	\$03U,311	40	20
115	QUANTINE	NET OPERATING INCOME	\$6,616,666	u ajvorovine od e. SO o	<u> </u>	pa ในจำหังข่า	Samerican - Layer \$9	\$6,816,688	jinduktoh il	\$879,053	\$7,295,719	50	25.24.852 <u>0</u> .622.62

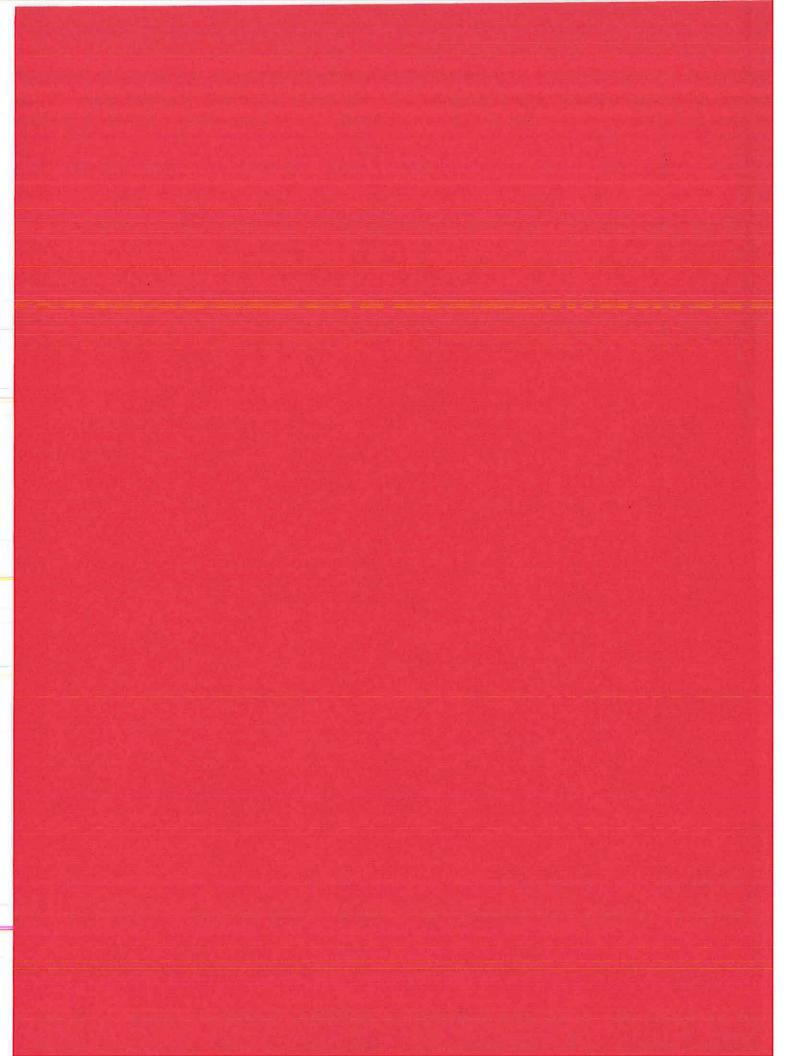


Exhibit No.:

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		<u>B</u> 7.52%	<u>C</u> 7.73%	D 7.95%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	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

Accounting Schedule: 1 Sponsor: Boateng

Page: 1 of 1

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

Line	A	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	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	ll ll	\$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

Accounting Schedule: 2 Sponsor: Wells Page: 1 of 1

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

Total Applied Plant Applied		eneral News	В	C	D	Ε	:	G	н	
1	Line	Account#					As Adjusted	Jurisdictional	Jurisdictional	
2 301.000 Organization - IP			Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2 301.000 Organization - IP			INTANCIDI E DI ANT	ļ	ļ	1		1		
3 302,000 Franchises and Consents : P		304 000	If	\$10.506	P.2	so	\$10,506		\$0	\$10,506
30,000 Other Phaint A Misc. Equipment - IP 5123,000 P-4 50 5123,400 50 5132,40						1	,	\ \ \		
TOTAL INTANGIBLE PLANT \$139,468 \$0 \$139,469 \$0 \$13			1						\$0	\$123,400
7 35,000 Land and Land Rights - CP						\$0	\$139,468	\	\$0	\$139,468
8 351-000 Sincures and Improvements - CP \$1,835,853 P-8 \$0 \$1,835,853 \$0 \$1,635,853 \$0	6		COLLECTION PLANT							
9 322,100 Collection Sewers Forced : CP	7	350.000	Land and Land Rights - CP] [
1										
135,000 Services Sewer - CP 3169,714 P-11 S0 5169,714 S0 S164,286 S0 S14,286 S0 S14,286 S0 S14,286 S0 S14,286 S0 S14,286 S0 S17,000								1 1		
134,000 Flow Mananuring Davices - CP										
138,000 Power Gen Equip Collection - CP 527,855 P-13 S0 \$27,855 S0					1			1		
15 15 15 15 15 15 15 15										
TOTAL COLLECTION PLANT \$32,881,540 TOTAL COLLECTION PLANT \$32,881,540 TOTAL COLLECTION PLANT \$32,881,540 TOTAL SYSTEM PUMPING PLANT \$36,000 Receiving Weils - SPP \$8,005 \$80,505 \$32,805 \$32,805 \$32,805 \$32,805 \$32,805 \$32,805 \$32,805 \$32,807 \$32,000 Per Gene Equipment Full Pumping Equip - SPP \$32,000 Pumping Equip Other PumMiss. \$32,801,44473 \$30,300 \$36,000 Pumping Equip Other PumMiss. \$32,801,445 \$34,4473 \$30,301 \$34,4001 \$34,8001								i i		
SYSTEM PUMPING PLANT		357.000			F-14) F		
17 350,000 Land and Land Rights - SPP \$8,505 \$-17 \$0 \$39,000 \$0 \$85,605 \$30 \$85,605 \$30 \$85,605 \$30 \$30,000 Receiving Wells - SPP \$124,4473 \$10 \$224,4473 \$10 \$224,4473 \$10 \$242,4473 \$10 \$242,4473 \$10 \$242,4473 \$10 \$242,4473 \$10 \$242,4473 \$10 \$242,4473 \$10 \$242,4473 \$10 \$242,4473 \$10 \$242,4473 \$10 \$242,4473 \$10 \$242,4473 \$10 \$242,4473 \$10 \$242,4473 \$10 \$242,4473 \$10 \$242,4473 \$10 \$242,4473 \$10 \$242,473 \$10 \$122,473	15		TOTAL COLLECTION PLANT	\$32,661,040		**	\$02,001,540			002,000,000
				****]]	to 505		•0	\$0.505
383,000 Per Cen Equip Pumple Equip - SPP \$1,424,473 \$9.19 \$0 \$1,424,473 \$9.19								ļ .		
385,000 Pumping Equip Other Parvillisc. \$347,341 P-20 \$0 \$397,341 \$0 \$3947,341 \$0 \$347,341]		
TOTAL SYSTEM PUMPING PLANT \$2,862,814 \$0		363.000	PWr Gen Equip Pump/Pump Equip - SPP		1	1 ' '				
370,100 Land and Land Rights - TDP \$283,808 \$28		365.000			1-20			1		
370,100 Land and Land Rights - TDP \$283,808 \$28	20		TOPATERINT P DISDOSAL DI ANT		Ì					
371.00		270 400		\$297 9A9	P.23	so l	\$283.808		\$0	\$283,808
Dower Ceneration Equipment - TOP \$1,19,722 \$-26 \$50 \$5,190,722 \$-26 \$-373,000 Plant Sewers - TOP \$11,287,370 \$-277,702 \$-28 \$-28 \$-277,002 \$-277,0]		
373,000]	\$0	\$6,190,722
27					1				\$0	\$11,287,970
					P-27	\$0	\$217,702	1		
CAPITALIZATION S0 P-30 S0 S0 S10,943 S10,943						\$0	\$20,484,010		\$0	\$20,484,010
CAPITALIZATION S0 S0 S0 S10,943 -\$10,943 -\$10,943	29		INCENTIVE COMPENSATION	 	Ì	 		1	'	
TOTAL INCENTIVE COMPENSATION CAPITALIZATION SO CAPITALIZATION SO CAPITALIZATION SO SO SO SO SO SO SO SO SO SO SO SO SO				**	D 20	en l	ŧn.	į į	.\$40 943	-\$10.943
CAPITALIZATION GENERAL PLANT SO P-33 SO SO SO SO SO SO SO	30	[0.000]	incentive Compensation Capitalization Adj.		F-30] [<u></u>
Section Sect	31	<u> </u>		\$0		\$0	\$0		-\$10,943	-\$10,943
Sample S		[]		
34 390,000 Structures and Improvements - GP \$402,050 P.34 \$0 \$402,050 S \$163 S \$90,100 Office Structures 36 390,200 Structures Structures 37 390,300 Miscellaneous Structures 38 390,900 Structures & Improvements - Leasehold \$0 P.37 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		l	17 '	١	1	1	•]	to.	€n
390,000 Structures Struct				F .						
Society								1	• • •	
390,300 390,										
Structures & Improvements - Leasehold \$0 P-38 \$0 \$0 \$19,196 \$0 \$19,196 \$19,196 \$19,196 \$19,196 \$137,027 \$1		1						ļį		
39 39 39 39 00 00 00 00										\$0
391.100 Computer Software & Peripheral \$137,027 P-40 \$0 \$137,027 \$73,459 \$133,907 \$158,051 \$137,027 \$158,051 \$158,051 \$137,027 \$158,051 \$158,051 \$137,027 \$158,051 \$158,051 \$137,027 \$158,051 \$158,051 \$137,027 \$158,051 \$158,051 \$137,027 \$158,051 \$158,051 \$137,027 \$158,051					1			1	\$0	\$19,196
391,200 Computer Software & Peripheral Equip \$78,459 P-41 \$0 \$78,459 \$79,602 \$158,064 \$2 \$391,250 Computer Software \$1,300,359 P-42 \$0 \$1,300,359 \$0 \$1,300,359 \$0 \$1,300,359 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$, ,			\$137,027		-\$3,120	
391.250 Computer Software S1,300,359 P-42 S0 S1,300,359 S0 S1,300,359 S0 S0 S0 S0 S0 S0 S0 S					P-41	\$0	\$78,459	1		\$158,061
391.260					P-42	\$0	\$1,300,359	1		
391,300 Other Office Equipment S0 P-44 S0 S519,674 S0 S0 S0 S0 S0 S0 S0 S								1		•
1								{		
392.200 Transportation Equipment - Heavy Trucks \$0 P-47 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	45	392,000	Transportation Equipment							
48	46							1 1		•
49 392.400 Transportation Equipment - Other \$256 P-49 \$0 \$256 \$0 \$25,405 \$0 \$25,405 \$0 \$393.000 Stores Equipment \$25,405 P-50 \$0 \$25,405 \$0 \$25	47	392.200	Transportation Equipment - Heavy Trucks	\$0	P-47	\$0	20		\$0	au P
49 392.400 Transportation Equipment - Other \$256 P-49 \$0 \$256 \$0 \$254 \$0 \$256 \$0 \$256 \$0 \$256 \$0 \$256 \$0 \$256 \$0 \$256 \$0 \$256 \$0 \$256 \$0 \$256 \$0 \$256 \$0 \$256 \$0 \$100 \$0 \$0 \$73,990 \$0 \$73,990 \$0 \$73,990 \$0 \$580,517 \$0 \$580,517 <td< td=""><td>48</td><td>392.300</td><td>Transportation Equipment - Cars</td><td></td><td>•</td><td></td><td></td><td>([</td><td></td><td></td></td<>	48	392.300	Transportation Equipment - Cars		•			([
Solid State Stat			Transportation Equipment - Other		1					
52 395,000 Laboratory Equipment \$73,990 P-52 \$0 \$73,990 \$0 \$73,990 \$0 \$580,517								1		
53 396,000 Power Operated Equipment \$580,517 P-53 \$0 \$580,517 \$0 \$580,517 \$0 \$397,100 Communication Equipment Non-Teleph \$2,137 P-54 \$0 \$2,137 \$0 \$2,137 \$0 \$2,137 \$0 \$100 \$100 \$100 \$100 \$100 \$100 \$100										
54 397.100 Communication Equipment - Non-Teleph \$2,137 P-54 \$0 \$2,137 \$0 \$100 \$100 \$100 \$100 \$100 \$100 \$100								1		
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					1			1	,	
56 398,000 Miscellaneous Equipment \$466,079 P-56 \$0 \$466,079 \$11,635 \$454,444					1					
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	D/	1 323,000	lans randinis edmbiggit	, ,,	1 1-31	, 40)	40		70	•

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

And the rest of the latest the first	Account # (Optional) Plant Account Description	<u>C</u> <u>D</u> Total Adjust Plant Number	<u>E</u> Adjustments	Control of the Control of Control of the Control of	G H dictional Jurisdictional cations 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	\$59,943,414	\$0	\$59.943.414	\$53,904	\$59,997,318

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

2010	Δ	<u>B</u>	_c ?	<u>D</u>	E	i E	<u>Q</u> Jurisdictional	<u>H</u> Jurisdictional	MO Adjusted
Une Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Allocations	Adjustments	Jurisdictional
TEACH OF	1443,1001								
1		INTANGIBLE PLANT	**		• • •	\$0		\$0	\$0
2	301.000	Organization - IP Franchises and Consents - IP	\$0 \$0	P-2 P-3	\$0 \$0	\$0	\ 	\$0	\$0
3 4	302.000 303.000	Other Plant & Misc. Equipment - IP	\$32,317	P-4	\$0	\$32,317		\$0	\$32,317
5	303.000	TOTAL INTANGIBLE PLANT	\$32,317		\$0	\$32,317		\$0	\$32,317
				1					
6 7	350.000	COLLECTION PLANT Land and Land Rights - CP	\$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 Meansuring Devices - CP	\$244,550	P-12	\$0 \$0	\$244,550 \$1,986		-\$4,500 \$1,500	\$240,050 \$3,486
13	356.000	Power Gen Equip Collection - CP	\$1,986	P-13 P-14	\$0 \$0	\$21,033		\$1,300	\$21,033
14	357.000	Communication Equip - CP TOTAL COLLECTION PLANT	\$21,033 \$13,268,243	F-14	\$0	\$13,268,243)	-\$83,000	\$13,185,243
15		TOTAL COLLECTION FLAIN	\$10,200,240		4.5	V ,		,,,	, ,
16		SYSTEM PUMPING PLANT				A F0		-\$58	\$0
17	360.000	Land and Land Rights - SPP	\$58	P-17	\$0 \$23,555	\$58 \$112,090		\$0	\$112,090
18	362.000	Receiving Wells - SPP Pwr Gen Equip Pump/Pump Equip - SPP	\$88,535 \$553,719	P-18 P-19	\$70,000	\$623,719		\$0	\$623,719
19 20	363.000 365.000	Pumping Equip Other Pwr/Misc.	\$1,003,625	P-20	\$0	\$1,003,625		\$0	\$1,003,625
21	365.000	TOTAL SYSTEM PUMPING PLANT	\$1,645,937	1	\$93,655	\$1,739,492		-\$58	\$1,739,434
							:		
22		TREATMENT & DISPOSAL PLANT	55.000	P-23	\$0	\$5,086		-\$5,086	\$0
23	370.100	Land and Land Rights - TDP	\$5,086 \$742,818	P-24	\$0	\$742,818		-\$7,000	\$735,818
24	371.000 372.000	Structures and improvements - TDP Power Generation Equipment - TDP	\$2,073,168	P-25	\$0	\$2,073,168		\$20,000	\$2,093,168
25 26	373.000	Plant Sewers - TDP	\$921,469	P-26	\$0	\$921,489		\$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				****		****	-\$1,263
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	-\$217	-\$217		-\$1,046	
31		TOTAL INCENTIVE COMPENSATION	\$0		-\$217	-\$217		-\$1,046	-\$1,263
		CAPITALIZATION							
32		GENERAL PLANT							40
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 \$3,815	\$46,337 \$7
35	390.100	Office Structures	-\$4,084	P-35	\$276 \$0	-\$3,808 \$0		\$3,019	\$0
36	390.200	General Structures - HVAC	\$0 \$0	P-36 P-37	\$0	\$0		\$0	\$0
37	390.300	Miscellaneous Structures Structures & Improvements - Leasehold	-\$11	P-38	\$1	-\$10		\$10	\$0
38 39	390.900 391.000	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		\$5,974	\$8,202
42	391.250	Computer Software	\$277,679	P-42	-\$174	\$277,505		-\$21,791 -\$458	\$255,714 \$924
43	391.260	Personal Computer Software	\$1,488	P-43	-\$106	\$1,382		\$106	\$524
44	391.300	Other Office Equipment	-\$113	P-44 P-45	\$7 \$0	-\$106 \$383,634		\$0	\$383,634
45	392.000	Transportation Equipment	\$383,634 \$3,528	P-46	\$0	\$3,528	Į	\$0	\$3,528
46 47	392.100 392.200	Transportation Equipment - Light Trucks Transportation Equipment - Heavy Trucks	\$2,075	P-47	\$0	\$2,075		\$0	\$2,075
			* 4 m **	0.0	\$0	\$17,190		\$0	\$17,190
48	392.300	Transportation Equipment - Cars Transportation Equipment - Other	\$17,190 \$39	P-48 P-49	\$0 \$0	\$17,190	1	\$0	\$39
49 50	392.400 393.000	Stores Equipment - Other	\$21,122	P-50	\$0	\$21,122		\$433	\$21,555
50 51	393.000	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
63	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	\$960	\$2,059	[\$171 \$0	\$2,230 \$96
55	397.200	Telephone Equipment	\$96	P-55	\$0 \$280	\$96 \$376 306		\$7,864	\$384,169
56	398.000	Miscelianeous Equipment	\$376,025 \$33	P-56 P-57	\$280 \$0	\$376,306 \$33	}	-\$33	\$304,100
57 58	399.000	Other Tangible Equipment TOTAL GENERAL PLANT	\$33 \$1,842,384	[-3,	-\$700	\$1,841,684	ļ	-\$234	\$1,841,450
		HAINE GEHERALL MAIL	A-12 (m)n A-		,		•		

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

Line Account	B C	<u>D</u> E	<u>F</u> As Adjusted Jurisd	G H I I I I I I I I I I I I I I I I I I
■ 1.000000000000000000000000000000000000	Reserve Description Rese		강하는 항상 강의 강이 되었다. 하는 아이를 하는 것이 되었다. 중 나는 사는 것 같은 사람들이 되었다.	ations Adjustments Jurisdictional
59 TOTAL DEPRECIA	TION RESERVE \$20.5	583,791 \$	92,638 \$20,676,429	\$76,424 \$20,600,005

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Line	Account	. Tarang ang ang ang ang ang ang ang ang ang	Test Year	P Test Year	Tost Year	C Adjust,	Q Total Company	Total Company	Jurisdictional	Jurisdictional	ム MO Final Adi	MO Adj.	MO Adil Juria.
Number	Number	income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
ACTUAL DESCRIPTION OF			(D+E)	sae an amin'ny avonas-			(From Adj. Sch.)	(C+G)		(From Adj. Seh.)	[H x f] + J	L+1	A=K
Rev-1		OPERATING REVENUES											
Rev-2	461,100	Residential	\$3,240,013	See Noto(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%	\$1,667,528	\$2,039,424		• •
Rev-4	461,300	Industrial	\$0			Rev-4		\$0		\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0		\$0	\$0		
Rov-6	463,000	Public Fire Protection	\$0			Rev-6		\$0		\$0	\$0		
Rov-7	464.000	Other Public Auth.	\$0			Rev-7		\$0		\$41,491	\$41,491		
Rev-8 Rev-9	466,000 471,000	Sales for Resale Other Sewer Revenue - Oper, Rev.	\$0 \$4,131			Rev-8 Rev-9		\$0 \$4,131		\$0 \$2,004	\$0 \$8,135		
Rev-10		TOTAL OPERATING REVENUES	\$3,616,040		siangaijEédaling	research and a service to				\$3,712,002	\$7,328,042	March Co. Language Colored	Section of the second section of the second
Tiggistor-10g	ing production and a second and a second			iligan kilonin kilonin kilonin kilonin kilonin k	a paragraphic mark	hadalan mengaba	ort (1990) Souther Agent (1991) (1994) (19	State of the state	Turning (t. 1966) sittler (1966)	::::::::::::::::::::::::::::::::::::::	Hillian (4) hacolana (4)	Siluto 91759	ricer grantarille geraktiget
1		COLLECTION OPERATIONS EXPENSES											
2	600,000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0		\$0	\$0	\$0	\$0
3	601,000	Labor & Expenses - COE	\$912	\$912	\$0	E-3	\$0	\$912		\$159	\$1,071	\$912	
4	602,000	Purchased Water - COE	\$48	\$0	\$48	E-4	\$0	\$48		.\$48	\$0	\$0	
5	603,000	Miscellandous Expenses - COE	\$69 \$1,029	\$11	\$58	E-5	\$0 \$0	\$69		\$21,657	\$21,726	\$11	\$21,715
6		TOTAL COLLECTION OPERATIONS EXPENSES .	\$1,029	\$923	\$106		2·n	\$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	
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	0.00%	\$47	\$47	\$45	\$2
12	614,000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	-\$70	-\$70	-\$70	\$0
13	615,000	Labor Maint - Source of Supply - Infilt Gallery	\$0	so	\$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		\$107	\$107	\$107	
15	617,000	Misc. Plant Mtce - CME	\$1,990	\$1,011	\$979	E-15	\$0	\$1,990	100.00%	\$2,576	\$4,568	\$3,587	\$979
16		TOTAL COLLECTION MAINT, EXPENSES	\$3,020	\$2,026	\$994		\$0	\$3,020	5	\$3,186	\$6,206	\$5,208	\$998
17		PUMPING OPERATIONS EXPENSES											
18	620,080		\$0	\$0	\$0	E-18	\$0	Ší	0.00%	\$0	\$0	\$0	\$0
19	621,000	Fue For Purchased Power - POE	\$321	\$0	\$321	E-19	\$0	\$32	100.00%	\$20	\$341	\$0	
20	822,000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$1	0.00%	\$0	\$0	\$0	
21	623,000	Purchases Power - POE	\$4,235	\$0	\$4,235	E-21		\$4,23	5 100.00%	\$114	\$4,349	\$0	\$4,349
22	624,000	Labor & Eng Oper Pump - POE	\$342	\$342	\$0	E-22					\$28	\$28	
23	626.000	Misc Exp Oper - POE	\$122	\$0	\$122						\$122	\$0	
24	627.000		\$0	<u>\$0</u>	\$0	E-24				\$0	\$0	\$0	
25		TOTAL PUMPING OPERATIONS EXPENSES	\$5,020	\$342	\$4,678		\$0	\$5,020	D	-\$180	\$4,840	\$28	\$4,812
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$210	\$210	\$0	E-27	\$0	\$21	0 100.00%	-\$75	\$135	\$135	\$0
28	631.000	Structures & Improve Mtce - PME	\$40,210	\$247	\$39,963	E-28	\$0	\$40,21	100.00%	-\$247	\$39,963	\$0	\$39,963
29	632.000	Power Prod Equip Mtce - PME	\$136	\$136	\$0	E-29	\$0	\$130	5 100.00%	-\$141	-\$5	-\$5	\$0
30	633.000		\$24,952	\$5,929	\$19,023						\$25,204	\$6,181	\$19,023
31	634.000		\$0	\$0	\$0						\$0	\$0	
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$65,508	\$6,522	\$58,986		\$0	\$65,50	В	-\$211	\$65,297	\$6,311	\$58,966
33		TREAT. & DISP. OPER, EXPENSE											
34	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0						\$0	\$0	
35	661.000	Storage Facility Expense - TDO	\$351	\$351	\$0	E-35	\$0	\$35	1 100.00%	-\$358	-\$7	-\$7	\$0

Accounting Schedule: 9 Sponsor, Boateng Page: 1 of 3 11 .

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Line Number	Account Number	Income Description	Test Year Total	Tost Year Labor	Test Year Non Labor	Adjust Number	Total Company Adjustments	Total Company Adjusted	Jungalctions Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Ad). Juris, Labor	MO Adj. Juris. Non Labor
DANSTER STREET	劉治學。中心學		(D+E)	AND COLUMN		Rings Springer	(From Adj. Sch.)	(C+G)	Charles (mark)	(From Ad), Sch.)	(H x I) + J	4 • k	1=K
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
37	663,000	Meter Expense - TDO	\$256	\$256	\$0	E-37	\$0	\$256	100,00%	-\$237	\$19	\$19	\$0
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
39	666,000	Rent-TDO	\$1,006	\$0	\$1,006	E-39	\$0	\$1,006	100,00%	\$0	\$1,006	\$0	\$1,006
40		TOTAL TREAT, & DISP. OPER, EXPENSE	\$141,571	\$127,592	\$13,979		\$0	\$141,571		-\$7,796	\$133,775	\$119,795	\$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
43	671,000	Structures & Improve - TDM	\$676	\$676	\$0	E-43	\$0	\$676	100.00%	-\$436	\$240	\$240	\$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	\$75,219	\$23,940	\$51,279	E-45	\$0	\$75,219	100.00%	-\$5,787	\$69,432	\$18,153	\$51,279
46	674,000	Fire Maintenance - TDM	\$6,648	\$6,648	\$0	E-46		\$6,648	100.00%	-\$44	\$6,604	\$6,604	\$0
47	675,000	Servicess Maintenance - TDM	\$1,413	\$980	\$433	E-47	\$0	\$1,413	100,00%	-\$7,013	-\$5,600	-\$6,033	\$433
48	676,000	Meter Maintenance - TDM	\$263	\$2 63	\$0	E-48		\$263	160.00%	-\$282	-\$19	-\$19	\$0
49	677,000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-49		\$0	0.00%	\$0	\$0	\$0	\$0
50	678,000	Misc, Plant Maintenance - TDM	\$125,576	\$792	\$124,784	E-50		\$125,576	100.00%	\$12,169	\$137,745	\$14,369	\$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
52		CUSTOMER ACCOUNTS EXPENSE											
53	901,000	Supervision & Engineering - CAE	\$461	\$461	\$0	E-53		\$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	\$12,754	\$181	\$12,573	E-55	\$0	\$12,754	100.00%	\$45,122	\$58,876	\$45,080	\$13,796
56	904,000	Uncollectible Accounts - CAE	\$4,806	\$0	\$4,806	E-56	\$5	\$4,806	100.00%	\$104,602	\$109,408	\$18,344	\$91,064
57	905.000	Misc. Customer Accounts Expense - CAE	\$604	\$39	\$565	E-57		\$604	100.00%	\$118	\$722	\$0	\$722
58		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,625	\$681	\$17,944		\$0	\$18,625		\$151,073	\$169,698	\$64,116	\$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	\$382,886	\$382,885	\$0
61	921,000	Office Supplies & Expense	\$73,245	\$0	\$73,245	E-61	\$0	\$73,245	100.00%	\$22,885	\$96,130	\$998	\$95,132
62	922,000	Admin, Expenses Transferred - Credit	\$0	\$0	\$0			\$0	0.00%	\$0	\$0	\$0	\$0
63	923,000	Outside Services	\$42,431	\$39,061	\$3,370			\$42,431	100.00%	\$627,270	\$669,701	\$39,061	\$630,640
64	924,000	Property Insurance	\$24,907	\$0	\$24,907	E-64		\$24,907	100.00%	\$89,195	\$114,102	\$0	\$114,102
65	925,000	Injurios & Damages	-\$1	\$0	-\$1	E-65		-\$1	100.00%	-\$549	-\$550	\$0	-\$550
66	926,000	Employee Pensions & Benefits	\$265,732	\$227,247	\$38,485			\$265,732		\$118,631	\$384,363	\$344,186	\$40,177
67	927,000	Franchise Requirements	\$426	\$0	\$426			\$426	100.00%	\$0	\$426	\$0	\$426
68	928,000	Regulatory Commission Expenses	\$420	\$0	\$420			\$420	100.00%	\$248	\$668	\$0	\$668
69	929,000	Duplicate Charges	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
70	930,100	Institutional or Goodwill Advertising Expenses	\$15	\$0	\$15			\$15		-\$99,999	-\$99,984	\$0	-\$99,984
71	930,200	Misc. General Expense	\$36,086	\$0	\$36,086			\$36,086		\$1,399	\$37,485	\$0	\$37,485
72	930.300	Research & Development Expenses - AGE	\$81	\$0	\$81			\$81	100.00%	\$2,174	\$2,255	\$0	\$2,255
73	931.000	Rents - AGE	\$3,125	\$0	\$3,125			\$3,125		\$2,581	\$5,708	\$0	\$5,706
74	932.000	Maint, of General Plant - AGE	\$6,730	\$498	\$6,232		\$0 \$0	\$6,730		\$16,920 \$678,979	\$23,650	\$175	\$23,475
75		TOTAL ADMIN. & GENERAL EXPENSES	\$937,858	\$751,467	\$186,391		\$0	\$937,858		\$618,819	\$1,616,837	\$767,305	\$849,532
76		DEPRECIATION EXPENSE		_									_
77	403.000	Depreciation Expense, Dep. Exp.	\$757,979	See note (1)	See note (1)			\$757,979		\$1.050,914	\$1,808,893	See note (1)	See note (1)
78	403.000	CIAC Depreciation Offset	\$0			_ E-78		\$0			-\$581,022		
79		TOTAL DEPRECIATION EXPENSE	\$757,979	\$0	\$0	l	\$0	\$757,979		\$469,892	\$1,227,871	\$0	\$0
80		OTHER OPERATING EXPENSES											
81	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-81	1 \$0	\$0	0.00%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	<u>B</u> Income Description	© Test Year Total (D+E)	<u>D</u> Test Year Labor	E Test Year Non Labor	E Adjust Number	Q Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	j Jurisdiction∎ Allocations	يا Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	MO Adj. Juris, Lebor L+ 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 & Liconses	-\$122	-\$65	-\$57	E-85	\$0	-\$122	100.00%	\$50,336	\$50,214	-\$65	\$50,279
86	403,000	Transportation Depr Clearing	\$0 \$60,083	\$0 \$59,341	\$0 \$742	E-86	<u>\$0</u>	\$0 \$80,083	0.00%	\$0 \$71,829	\$131,912	\$0 \$79,428	\$0 \$52,484
87		TOTAL OTHER OPERATING EXPENSES	200,083	\$59,341	\$142		\$ U	\$00,003		\$/1,029	\$121,215	\$13,428	\$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 - Mice - WT	\$0	\$0	\$0	E-96	\$0	\$0		\$0	\$0	\$0	\$0
97	652,000	Misc. Equipment - Mice - WT	\$15,876	\$1,789	\$14,087	E-97	<u>\$0</u>	\$15,876	100.00%	-\$211 \$746,449	\$15,665	\$1,578	\$14,087
98		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$787,411	\$137,087	\$650,324		\$0	\$787,411		\$745,449	\$1,533,860	\$517,482	\$1,016,378
99		CUSTOMER SERVICE EXPENSES											
100	907,000	Customer Service & Information Expenses	\$0	<u>\$0</u>	\$ <u>0</u>	E-100		\$0			\$1,434	\$1,434	<u>\$0</u>
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 \$0	E-103	\$0	\$0	0.00%		\$0	\$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 \$0	\$19,378	E-106	\$0	\$19,378			\$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		, <u></u>	\$3,007,277	grafika da da da da da da da da da da da da da	\$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)		See note (1)	-\$1,317			\$835,297	See note (1)	See note (1)
112	000.0	State Income Taxes	-\$520			E-112		-\$520			-\$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			-\$258,088	See note (1)	See note (1)
115	412.200	Amortization of Deferred ITC	-\$11			E-116		-\$11			-\$11		·
117		TOTAL DEFERRED INCOME TAXES	\$30,080	\$0	\$0		\$0	\$30,080		-\$288,179	-\$258,099	\$0	\$0
J. (3/3/10)		NET OPERATING INCOME	\$580,520	<u> </u>	\$0	ar or ex	\$0,	\$550,620		\$1,037,154	\$1,517,674	\$0	\$9

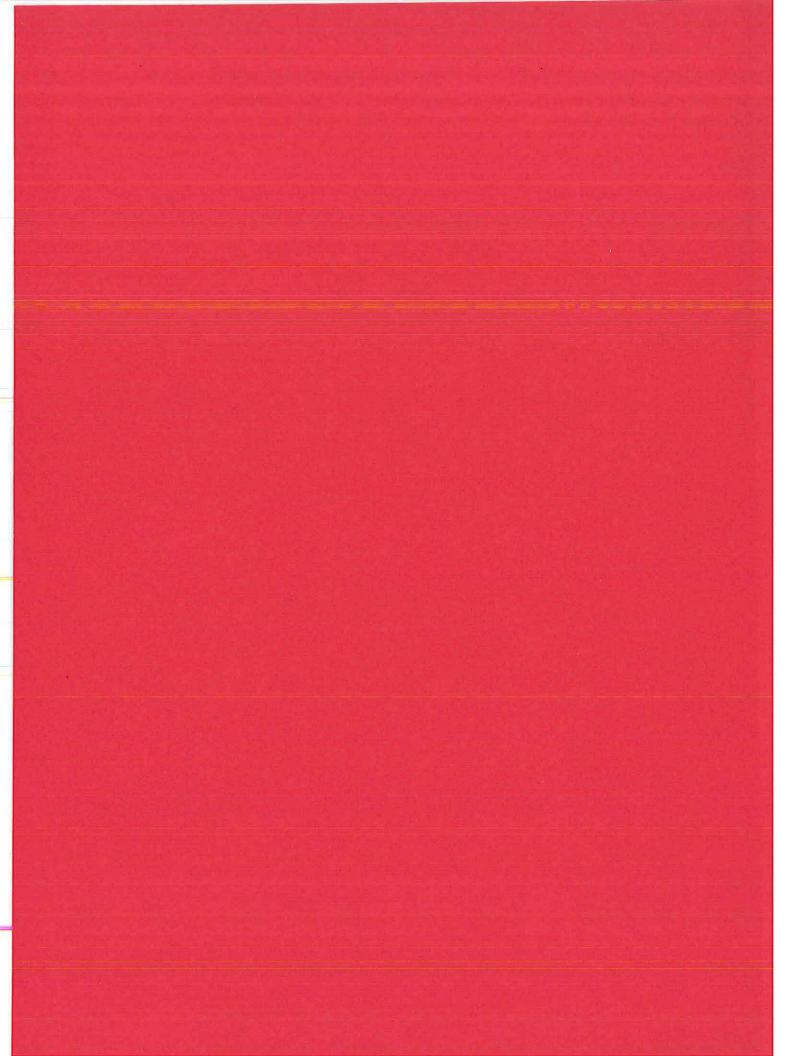


Exhibit No.: -

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

O--- No. OD 0045 0000

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	<u>A</u> Description	<u>B</u> 6.94% Return	<u>C</u> 7.29% Return	<u>D</u> 7.41% Return
*********		T II		
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
	Allowance for Known and Measureable		1	
11	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

Accounting Schedule: 01 Sponsor: Boateng Page: 1 of 1

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	<u>B</u> Percentage Rate	<u>C</u> 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	<u> </u>	\$169,955
21	TOTAL SUBTRACT FROM NET PLANT		\$20,912,703
22	Total Rate Base		\$14,574,074

Accounting Schedule: 02 Sponsor: Wells

Page: 1 of 1

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

Name Part	SE VERTAGE SE	evasa sw a 1858€a x		<u>c</u>	D	E	er (estate = China da	G	н	7774 TAT 1888
	Line	Account#	<u> </u>			rus influences				MO Adjusted
2 301,000 Organization - IP			Plant Account Description			Adjustments		Allocations	Adjustments	Jurisdictional
2 301,000 Organization - IP					ĺ				,	•
2 301,000 Organization - IP	4	}	INTANCIBLE DI ANT					l		•
3 30,2000 Franchises and Consents - IP 55,135 7-3 50 50 100,00% 50 55,335		301.000	177.7	\$2,819	P-2	\$0	\$2,819	100.00%	\$0	\$2,819
303,000 Other Plant & Misc. Equipment - IP \$5,138 P-4 \$10 \$6,139 \$100,00% \$10 \$5,057 \$10 \$100,00% \$10 \$10,00% \$10 \$10,00% \$10 \$10,00% \$10 \$10,00% \$10 \$10,00% \$10 \$10,00% \$10 \$10,00% \$10 \$10,00% \$10 \$10,00% \$10 \$10,00% \$10 \$10,00% \$10 \$10,00% \$10 \$10 \$10,00% \$10 \$10 \$10,00% \$10 \$10 \$10,00% \$10 \$10 \$10 \$10,00% \$10 \$10 \$10 \$10 \$10,00% \$10 \$10 \$10 \$10 \$10,00% \$10 \$10 \$10 \$10 \$10,00% \$10 \$10 \$10 \$10 \$10 \$10,00% \$10 \$10 \$10 \$10 \$10 \$10,00% \$10					P-3	\$0		100.00%	\$0	\$0
Society				\$6,13 <u>8</u>	P-4		\$6,138	100.00%		
38,0000	5	İ	TOTAL PLANT INTANGIBLE	\$8,957	1	\$0	\$8,957		\$0	\$8,957
38,0000					1					
S 351,000 Structures and Improvements - CP 50 7-9 50 50 100,00% 50 50 50 50 50 50 50				•	D 7	• •	•	400 00%	ŧn.	\$0
32.240 Collection Severs Forced - CP 30 P-3 50 100.00% 50 50.00%										
382,200 Collecting Mains - CP \$20,778,519 \$100,00% \$0 \$20,778,519 \$100,00% \$0 \$20,778,519 \$100,00% \$0 \$20,778,519 \$100,00% \$0 \$20,778,519 \$100,00% \$0 \$30 \$30 \$30,000 \$30 \$30,000 \$30 \$30 \$30,000 \$30				•		· •	• -			
13 353,000 Services Sewer - OP				i ,	1					\$20,778,519
12 384,000 Flow Meansuring Devices - CP 50 P-12 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 50 100,00% 50 50 50 50 50 50 50					1			100.00%	\$0	
13 356,000 Power Gene Equip Collection - CP 30 P-13 50 50 100,00% 50 50 50				\$0	P-12	\$0	\$0			
15 Solution State Stat		358.000		\$0						
SYSTEM PUMPING PLANT	14	357.000			P-14			100.00%		
17 \$80,000 Carled and Land Rights - SPP \$0 P-17 \$0 \$0 100.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0	15		TOTAL COLLECTION PLANT	\$20,778,519		20	\$20,778,519	Į į	20	\$20,778,519
17 \$80,000 Receiving Wells - SPP	40	 	OVETEN DISIBILIC DI ANT		1			1		
19 332,000		250.000		¢n	P-17	5.0	\$0	100.00%	\$0	\$0
19 353,000 Pwr Gen Equip Dumpframp Equip : SPP 50 P-19 50 50 50 50 50 50 50 5					1					\$0
20 25.500 Pumping Equip Other PwirMisc. 50 P-20 50 50 100.00% 30 30 30 30 30 30 30				1	r			100.00%	\$0	
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370,100 Land and Land Rights - TDP				Į	ļ					
23 371,000			1				*****	400.000	**	6460 022
25 372.000 27 372.000 27 372.000 27 372.000 28 373.000 29 27 372.000 29 27 372.000 29 27 372.000 29 27 372.000 29 27 372.000 29 27 372.000 29 27 27 27 27 27 27 27										
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27 374,000 Outfail Sewer Lines - TDP S0 P-27 S0 S0 S0 S0 S0 S0 S0 S										
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TOTAL INCENTIVE COMPENSATION TOTAL INCENTIVE COMPENSATION SO SO SO SO SO SO SO SO SO								400.0004	مم	en.
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CAPITALIZATION GENERAL PLANT S0	0.4		TOTAL INCENTIVE COMPENSATION		Į.	50	\$0		50	\$0
Second Computer Software & Peripheral Equip Students & Student	31	Ì		**		•	•	1		
389,000			CAPITALIZATION					İ		
389,000	32		GENERAL PLANT]					
390,000 Structures and Improvements - GP \$3,078 P-34 \$0 \$50,000 \$98 \$100.00% \$0 \$98 \$30,000 \$98 \$100.00% \$0 \$98 \$30,000 \$98 \$100.00% \$0 \$98 \$30,000 \$98 \$100.00% \$0 \$98 \$30,000 \$100.00% \$0 \$100.00% \$100.00		389.000	1 = · · · ·	\$0	1					
36 390.200 Size Structures - HVAC Size P-36 Size		390,000	Structures and Improvements - GP			, , ,				
390,300 390,				-						
38 390,900 Structures & Improvements - Leasehold \$0 P-38 \$0 \$2,092 100.00% \$0 \$2,092 100.00% \$0 \$2,092 100.00% \$0 \$2,092 100.00% \$0 \$112,906 100.00% \$0 \$1										
39 390,000 Office Furniture and Equipment \$2,092 P-39 \$0 \$2,092 100.00% \$0 \$112,906 100.00% \$0 \$10										
391,000 391,				,		: 1				
391,200 Computer Software & Peripheral Equip \$46,026 \$79,592 \$33,566 \$79,592 \$391,250 Computer Software \$762,810 \$762,810 \$762,810 \$100,00% \$0 \$762,810 \$100,00% \$0 \$762,810 \$100,00% \$100,00% \$100,00% \$100,00% \$100,00% \$100,00% \$100,00% \$100,00% \$100,										\$112,906
391.250 Somputer Software \$762,810 P-42 \$0 \$762,810 100.00% \$0 \$762,816 \$100.00% \$0 \$1	-				l	امذتا		100.00%	\$33,566	
391.260										
391.300				\$0	P-43		\$0			
46 392.00 Transportation Equipment - Light Trucks \$0 P-46 \$0 \$0 100.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					4					
392.200 Transportation Equipment - Heavy Trucks \$0 P-47 \$0 \$0 \$100.00% \$0 \$3,112 \$0.00% \$0 \$3,112 \$0.00% \$0 \$3,112 \$0.00% \$0 \$3,112 \$0.00% \$0 \$3,112 \$0.00% \$0 \$151 \$0.00% \$0 \$151 \$0.00% \$0 \$151 \$0.00% \$0 \$151 \$0.00% \$0 \$151 \$0.00% \$0 \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0.00	45	392.000			1					
48										
100.00% 100.	47	392.200	Transportation Equipment - Heavy Trucks	Şu	P-4/	ן יינ	\$0	100.00%	30	40
100.00% 100.	40	202 200	Transportation Foulament - Care	\$3 112	P-48	\$0	\$3.112	100.00%	\$0	\$3,112
Social Registration Social Registration					1					
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 \$1,252 \$0 \$1,252 \$0 \$0 \$0 \$0 \$1,252 \$0 \$1,252 \$0 \$1,252 \$0 \$1,252 \$0 \$1,252 \$0 \$1,252 \$0 \$1,252 \$0 \$0 \$1,252 \$0 \$1,252 \$0 \$0 \$1,252 \$0 \$0 \$1,252 \$0 \$0 \$1,252 \$0 \$0 \$0 \$1,252 \$0 \$0 \$0 \$0 \$1,252 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$0</td><td></td></t<>									\$0	
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 64 397,100 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 \$324,075					1		\$4,907			
53 396.000 Power Operated Equipment \$579,985 P.53 \$0 \$579,985 100.00% \$0 \$579,985				\$0	i .					1
55 397,200 Telephone Equipment \$59 P-55 \$0 \$59 100.00% \$0 \$59			Power Operated Equipment						t e	
00 001,200 Telephono Equipment										
56 398,000 Miscellaneous Equipment \$324,610 P-36 \$0 \$324,610 100.00% \$0 \$324,610		1								i .
	56	1 398.000	imiscellaneous Equipment	3324,870	F-00	i 40 i	\$324,015	1 100,000 (4)	1 30	1 4024,010

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

CO. N. B. C. S. S. S. S.	<u>A</u> Account # (Optional)		<u>C</u> Total Plant	<u>D</u> Adjust Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Plant	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	j 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	1	\$33,566	\$2,161,249
59	l Medženio	TOTAL PLANT IN SERVICE	\$34,166,518		<u>\$0</u>	\$34,166,518) Haritana Harra	\$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

Terror Television Co.			C	D .	E		G	Singara H arakatan	reference de l'Assession
Line	Account	<u>B</u>	Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT	••		*0	*0	400 000/	\$0	\$0
2	301.000	Organization - IP	\$0	R-2	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0
3	302.000	Franchises and Consents - IP	\$0 \$5.004	R-3 R-4	\$0 \$0	\$5,091	100.00%	\$0	\$5,091
4	303.000	Other Plant & Misc. Equipment - IP	\$5,091 \$5,091	12-4	\$0	\$5,091	100.00%	\$0	\$5,091
5		TOTAL PLANT INTANGIBLE	\$3,001		Ç.	40,000		,	
6		COLLECTION PLANT	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
7	350.000	Land and Land Rights - CP Structures and Improvements - CP	\$0 \$0	R-8	\$0	\$0	100.00%	\$0	\$0
8	351.000 352.100	Collection Sewers Forced - CP	\$0	R-9	\$0	\$0	100.00%	\$Ŭ	\$0
9 10	352.700	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 Meansuring 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 PwriMisc.	\$0	R-20	\$0	\$0	100.00%	\$0 \$0	\$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 \$631,233
26	373.000	Plant Sewers - TDP	\$631,233	R-26	\$0	\$631,233	100.00%	\$0 \$0	\$631,233
27	374.000	Outfall Sewer Lines - TOP	\$0	R-27	\$0 \$0	\$1,116,040	100.00%	\$0	\$1,116,040
28		TOTAL TREATMENT & DISPOSAL PLANT	\$1,116,040		\$0	\$1,116,040		•	\$1,710,070
29		INCENTIVE COMPENSATION						i 	
		CAPITALIZATION	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
30		Incentive Compensation Capitalization AdJ.		11.00					šo
31		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	20
		CAPITALIZATION						ļ	
32		GENERAL PLANT		ĺ				• • •	\$0
33	389.000	Land and Land Rights - GP	\$0	R-33	\$0	\$0	100.00% 100.00%	\$0 \$0	\$220
34	390.000	Structures and Improvements - GP	\$220	R-34	\$0	\$220 -\$2,396	100.00%	\$2,400	\$4
35	390.100	Office Structures	-\$2,396	R-35 R-36	\$0 \$0	-\$2,336 \$0	100.00%	\$0	\$0
36	390.200	General Structures - HVAC	\$0 \$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	390.300	Miscellaneous Structures	-\$7	R-38	\$0	-\$7	100.00%	\$7	\$0
38	390,900	Structures & Improvements - Leasehold	\$1,522	R-39	\$0	\$1,522	100.00%	\$0	\$1,522
39	391.000	Office Furniture and Equipment Computer Software & Peripheral	\$85,896	R-40	\$0	\$85,896	100.00%	\$0	\$85,896
40 41	391.100 391.200	Computer Software & Peripheral Equip	\$1,340	R-41	\$0	\$1,340	100.00%	\$2,704	\$4,044
41 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 \$203,457
45	392.000	Transportation Equipment	\$203,457	R-45	\$0	\$203,457	100.00%	\$0 \$0	\$203,457 \$2,069
46	392.100	Transportation Equipment - Light Trucks	\$2,069	R-46	\$0	\$2,069	100.00%		\$2,003 \$1,218
47	392.200	Transportation Equipment - Heavy Trucks	\$1,218	R-47	\$0	\$1,218	100.00%	\$0	
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 \$0
50	393.000	Stores Equipment	\$0	R-50	\$0	\$0 ******	100.00%	\$0	\$831
51	394.000	Tools, Shop & Garage Equipment	\$831	R-51	\$0	\$831	100.00%	\$0 \$0	\$831 \$0
52	395.000	Laboratory Equipment	\$0	R-52	\$0 \$0	\$0 *cer 202	100.00%	\$0 \$0	\$557,382
53	396.000	Power Operated Equipment	\$557,382	R-53	\$0 \$0	\$557,382 \$645	100.00%	\$0	\$645
54	397.100	Communication Equipment - Non-Teleph	\$645	R-54 R-55	\$0 \$0	\$56 \$56	100.00%	\$0	\$56
55	397.200	Telephone Equipment	\$56 \$309,389	R-56	\$0 \$0	\$309,389	100.00%	\$0	\$309,389
56	398.000	Miscellaneous Equipment Other Tangible Equipment	\$309,309 \$ 0		\$0	\$0	100.00%	\$0	
57	399,000	Anter tailRing entribugur	,,,	•	, +- ,		-		

Accounting Schedule: 06 Sponsor: Wells Page: 1 of 2

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	<u>C</u> <u>D</u> Total Adjust Reserve Numbe		E As Adjusted Reserve	Builtone et transcer, a grante transcription at a figure 10 a 10 a 10 a 10 a 10 a 10 a 10 a 10	H I risdictional MO Adjusted djustments Jurisdictional
58	TOTAL GENERAL PLANT	\$1,335,429	\$0	\$1,335,429		\$2,704 \$1,338,133
59	TOTAL DEPRECIATION RESERVE	\$12,466,466	.i. \$0	\$12,466,488		\$2,704 \$12,469,170

11

(Disorder Casada (Table 20 Mg) (Mg	A	₫	C.	D	ing a star first to the star of the star o	. E	G	H	Maria Maria di Salata da Cara da Cara da Cara da Cara da Cara da Cara da Cara da Cara da Cara da Cara da Cara d	notestinas mari	Karana	Not also realities of the free realities.	otellare e Acceptation
Line Number	Account Number	Income Description	Test Year	Test Year	Test Year	Adjust	Total Company	Total Company	Jurisdictional		MO Final Adj	MO Adj.	MO Adj. Juris.
Neminer	Mullipet	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
Rev-1		OPERATING REVENUES	10.01	mineral receipting sections of the beginning of	Cherther Consists Section	ANSARAS, 09 / PGDS /	Trium Aug. Sen.)	1070)	e economical action	(From Adj. Sch.)	(H×I)+J	C- L+1	/ • K
Rev-2	461,100	Residential	\$o	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.00%	\$2,087,515	44 457 545		.
Rev-3	461,200	Commercial	\$0	000 11010 (1)	out note (1)	Rev-3	See note (1)	\$0	100.00%	\$1,592,625	\$2,087,515 \$1,592,625	See note (1)	Sec note (1)
Rov-4	461,300	(ndustria)	\$0			Rev-4		\$0	100.00%	\$1,592,625	\$1,592,625		1
Rev-5	462,000	Private Fire Protection	\$0			Rev-5		ŝo	100,00%	\$0	\$0		1
Rev-6	463,000	Public Fire Protection	\$0			Rev-6	1	\$0	100.00%	\$0	So		1
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	1	\$0	108.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper, Rev.	\$0			Rev-9		0.2	100,00%	\$108	\$108		1
Rev-10		TOTAL OPERATING REVENUES	\$0					\$0		\$3,721,739	\$3,721,739	i a ministratura de la composición del composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composici	
1		COLLECTION OPERATIONS EXPENSES	1							Ì			
2	600,000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	1 40]
3	601,000	Labor & Expenses - COE	\$0	\$0 \$0	\$0	E-2 E-3	\$0 \$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	602,000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0 \$0	100.00%	\$90	\$90	\$0	\$90
5	603,000	Miscellaneous Expenses - COE	\$0	so so	\$0	E-5	\$0	\$6	100.00%	\$0 -\$43	\$0	\$0	\$0
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0	100,00%	-343 \$47	-\$43 \$47	\$0 \$0	<u>-\$43</u> \$47
7		COLLECTION MAINT, EXPENSES					•				1		-
Ŕ	610,000	Supervision & Engineering - CME	-	ėn.	**					i	1		
9	611,000	Labor Maint Source of Supply - Struct & Imp	\$0 \$0	\$0 \$0	\$0 \$0	E-8 E-9	\$0	\$0	100,00%	\$0	\$0	\$0	\$0
10	612,000	Collect & Impound Mice-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-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614,000	Labor Maint Non-Schoduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0 \$0	100,00%	\$4 \$0	\$4 \$0	\$4 \$0	\$0 \$0
13	615,000	Labor Maint - Source of Supply - Infilt Gallery	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$ 5	ا ــــــــــــــــــــــــــــــــــــ		•
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$5 \$0	\$5	\$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	0-10	\$0	\$0	100.00%	\$9	\$9	\$0 \$9	\$0 \$0
17		PUMPING OPERATIONS EXPENSES]								
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	100,00%	\$0	50	\$0	•
19	621.000	Fue For Purchased Power - POE	\$0	\$0	\$0	E-19	50	\$0	100.00%	\$0	\$0	\$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 \$0
22	624,000	Labor & Eng Oper Pump - POE	\$0	\$0	\$0	E-22	\$0	\$0	100,00%	\$0	50	50	\$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 \$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]		i	
27	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-27	\$0	\$0	100,00%	\$0	\$0	\$0	\$0
28	631,000	Structures & Improve Mice - 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 Mice - 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							1				
34	640.000	Supervision & Engineering - Oper - WT	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	so s	\$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
					•			•	,	, +,,,,,,,,,	, #4.0,550	4710,330	, 30

Accounting Schedule: 09 Sponsor: Boateng Page: 1 of 3 n

Number Number Income Description Total Labor Non Labor Number Adjustments Adjusted Adjusted Adjusted (C+G)	ents Jurisdictional Sch. (H x I) + J -\$1 -\$1 -\$1 -\$1 -\$2 -\$1 -\$2	Adjustments Jurisdictional From Adj. Sch.) (H x i) + J - \$1	MO Adj. MO Adj. Juris. Non Labor Non Labor L+W = K 50 \$586,270 \$0 \$0 \$586,270 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$418,958 \$586,269 \$0 \$
37 643.100 Miscellaneous Expenses - WT	-\$1	\$586,270 \$586,270 \$586,270 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5	\$0
38 643,200 Misc Expenses - Waste Disposal - WT \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$6,270 \$588,270 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$586,270 \$586,270 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$586,270 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$418,958 \$586,269 \$0 \$0 \$0 \$0 \$137 \$0 \$137 \$0 \$227 \$0 \$227 \$0 \$90 \$0
40 650,000 Supervision & Engineering - Mtce - WT	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
41 651,000 Structures & Improvements - Mtce - WT	\$0 \$0 \$0 \$0 \$0,227 \$1,005,227 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$227 \$0 \$0 \$227 \$0 \$0 \$227 \$0 \$0 \$0 \$0 \$227 \$0 \$0 \$0 \$0	\$0 \$0 \$1,005,227 \$1,005,227 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$227 \$227 \$0 \$0 \$90 \$90	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
42 652,000 Misc, Equipment - Mice - WT TOTAL WATER TREATMENT EXP - OPER & MTCE 44 TREAT, & DISP, OPER, EXPENSE 45 660,000 Supervision & Engineering - TDO 46 661,000 Storage Facility Expense - TDO 47 662,000 TD Line Expense - TDO 48 663,000 Misc effances Expense - TDO 49 665,000 Misc effances Expense - TDO 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$,227 \$1,005,227 \$0 \$0 \$0 \$0 -\$137 -\$137 \$0 \$0 \$227 \$227 \$0 \$0 \$90 \$90	\$0 \$0 \$1,005,227 \$1,005,227 \$0 \$0 \$0 \$0 -\$137 -\$137 \$0 \$0 \$227 \$227 \$0 \$0 \$90 \$90	\$0 \$0 \$418,958 \$586,269 \$0 \$0 \$0 \$0 \$0 \$137 \$0 \$137 \$0 \$227 \$0 \$0 \$0 \$227 \$0 \$0 \$0
43 TOTAL WATER TREATMENT EXP - OPER & MTCE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$10,00% \$1,000% \$1,	\$0 \$0 \$0 \$0 \$0 \$1,005,227 \$0 \$0 \$0 \$1,005,227 \$1,005,227 \$0 \$0 \$0 \$0 \$0 \$0 -\$137 -\$137 \$0 \$0 \$227 \$227 \$0 \$0 \$90 \$90	\$418,958 \$586,269 \$0 \$0 \$0 \$0 \$0 \$137 \$0 \$0 \$0 \$227 \$0 \$0 \$0 \$227 \$0 \$0 \$0	
44 TREAT, & DISP. OPER. EXPENSE 45 660,000 Supervision & Engineering - TDO \$0 \$0 \$0 \$0 E-45 \$0 \$0 100,00% 46 661,000 Storage Facility Expense - TDO \$0 \$0 \$0 \$0 E-46 \$0 \$0 100,00% 47 \$62,000 TD Line Expense - TDO \$0 \$0 \$0 \$0 E-47 \$0 \$0 100,00% 48 663,000 Meter Expense - TDO \$0 \$0 \$0 \$0 E-48 \$0 \$0 \$0 100,00% 49 665,000 Miscellaneous Expense - TDO \$0 \$0 \$0 E-48 \$0 \$0 \$0 100,00% 50 E-48 \$0 \$0 \$0 \$0 \$0 E-48 \$0 \$0 \$0 \$0 \$0 E-48 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 -\$137 -\$137 \$0 \$0 \$227 \$227 \$0 \$0 \$90 \$90	\$0 \$0 \$0 \$0 -\$137 -\$137 \$0 \$0 \$227 \$227 \$0 \$0 \$90 \$90	\$0 \$0 \$0 \$0 -\$137 \$0 \$0 \$0 \$227 \$0 \$0 \$0 \$90 \$0
45 660,000 Supervision & Engineering - TDO \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 -\$137 -\$137 \$0 \$0 \$227 \$227 \$0 \$0 \$90 \$90 \$0 \$90	\$0 \$0 -\$137 -\$137 \$0 \$0 \$227 \$227 \$0 \$0 \$90 \$90	\$0 \$0 -\$137 \$0 \$0 \$0 5227 \$0 \$0 \$0 \$90 \$0
46 661,000 Storage Facility Expense - TDO \$0 \$0 \$0 \$0 E-46 \$0 \$0 100,00% 47 862,000 TD Line Expense - TDO \$0 \$0 \$0 E-47 \$0 \$0 100,00% 48 663,000 Meter Expense - TDO \$0 \$0 \$0 \$0 E-48 \$0 \$0 100,00% 49 865,000 Miscellaneous Expense - TDO \$0 \$0 \$0 \$0 \$0 E-48 \$0 \$0 100,00% 50 \$0 E-49 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 -\$137 -\$137 \$0 \$0 \$227 \$227 \$0 \$0 \$90 \$90 \$0 \$90	\$0 \$0 -\$137 -\$137 \$0 \$0 \$227 \$227 \$0 \$0 \$90 \$90	\$0 \$0 -\$137 \$0 \$0 \$0 5227 \$0 \$0 \$0 \$90 \$0
47 \$62,000 TD Line Expense - TDO	-\$137 -\$137 \$0 \$0 \$227 \$227 \$0 \$90 \$90 \$90	-\$137	-\$137 \$0 \$0 \$227 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
48 663,000 Meter Expense - TDO	\$0 \$0 \$227 \$227 \$0 \$90 \$90 \$90 \$0 \$90 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$227 \$0 \$90 \$90 \$0
49 665,000 Miscellaneous Expense - TDO \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$227 \$227 \$0 \$0 \$90 \$90 \$0 \$90 \$0 \$0 \$0 \$0	\$227 \$227 \$227 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$227 \$0 \$90 \$90 \$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$90 \$90 \$0 \$0 \$0 \$0	\$0 \$0 \$90 \$90 \$0 \$0	\$0 \$0 \$90 \$0
51 TOTAL TREAT, & DISP. OPER, EXPENSE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$90 \$90 \$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	so so	
53 670,000 Supervision & Engineering - TDM \$0 \$0 \$0 E-53 \$0 \$0 100.00%	\$0 \$0		
	\$0 \$0		
			\$0 \$0
54 671,000 Structures & Improve - TDM \$0 \$0 \$0 \$0 E-54 \$0 \$0 100,00%	4.0		\$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 \$0 E-56 \$0 \$0 100,00%			-\$2 \$0
57 574,000 Fire Maintenance - TDM \$0 \$0 \$0 E-57 \$0 \$0 100.00%			\$0 \$0
58 675.000 Servicess Maintenance - TDM \$0 \$0 \$0 E-58 \$0 \$0 100.00%			\$8 \$0 \$0 \$0 \$0 \$0 \$3 \$0 \$5 \$0
59 676,000 Motor Maintenance - TDM \$0 \$0 \$0 E-59 \$0 \$0 100,00%			\$0 \$0
50 677,000 Hydrant Maintenance - TDM 50 \$0 E-50 \$0 \$0 100,00%			\$0 \$0
61 678,000 Misc, Plant Maintenance - TDM \$0 \$0 \$0 E-61 \$0 \$0 100.00%	\$3 \$3 \$9 \$9		53 50
	29 29	\$9 \$9	\$9 \$0
63 CUSTOMER ACCOUNTS EXPENSE			
54 901,000 Supervision & Engineering - CAE \$0 \$0 \$0 E-64 \$0 \$0 190.00%			\$0) \$0
65 902,000 Meter Reading Expenses - CAE \$0 \$0 \$0 E-66 \$0 \$0 100.00%			\$0 \$0
		\$24,129 \$24,129	\$23,678 \$451
		\$62,463 \$62,463	\$0 \$62,463
68 905.000 Misc. Customer Accounts Expense - CAE	\$87 \$87 36,679 \$86,679		\$0 \$87 \$23,678 \$63,001
70 CUSTOMER SERVICE EXPENSES			İ
71 907,000 Customer Service & Information Expenses \$0 \$0 \$0 E-71 \$0 \$0 100.00%		\$0\$D	\$0\$0
72 TOTAL CUSTOMER SERVICE EXPENSES \$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	50 50
73 SALES PROMOTION EXPENSES			
74 910.000 Sales Promotion Expenses - SPE 50 \$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 \$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	\$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	\$0 \$0
		\$316,636 \$316,636	\$0 \$316,635
81 924,000 Property Insurance \$0 \$0 \$0 E-81 \$0 \$0 100.00%	\$7,474 \$47,474	\$47,474 \$47,474	\$0 \$47,474

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Line	Account Number	income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Jurisdictions Allocations	Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris, Labor	MO Adj. Juris. Non Labor
200134852022940			(D+E)				(From Adj. Sch.)	(C+G)	Perdusak retr	(From Ad), Sch.)	(+xi)+J	L. L.	
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 \$0	100.00%	\$1,174	\$1,174	\$0	\$1,174
89 90	930,300	Research & Development Expenses - AGE Rents - AGE	\$0	\$0 \ \$0	\$0 \$0	E-89	\$0	\$0	100.00%	\$1,086	\$1,086	\$0	\$1,086
	931,000 932,000	Maint of General Plant - AGE	\$0			E-90 E-91	\$0	\$0	100,00%	\$1,301	\$1,301	\$0	\$1,301
91 92	92,2000	TOTAL ADMIN, & GENERAL EXPENSES	<u>\$0</u>	\$0 \$0	\$0 \$0	E-91	02	\$0 \$0	100.00%	\$8,610 \$443,565	\$8,610 \$443,665	\$156,958	\$8,610 \$286,707
92		TOTAL ADMIN. & GENERAL EXPENSES	3 0	30	30	ĺ	30	300	1	\$443,505	3443,563	\$156,955	\$286,707
93		DEPRECIATION EXPENSE				1	1	{	1	1			1
94	403,000	Depreciation Expense, Dep. Exp.	\$a	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	1	\$0	\$0		\$410,356	\$410,356	\$0	\$0
			ļ		1	ļ .	ļ	ļ	1	ļ			ţ
97		AMORTIZATION EXPENSE					1	l					
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	1	\$0	\$0	1	\$2,416	\$2,416	\$0	\$2,416
445		ATUE ANTHE THE EVEN (A. E. C. C. C. C. C. C. C. C. C. C. C. C. C.					1		1				
100	***	OTHER OPERATING EXPENSES	•	**		E-101		•	100,00%				1
101 102	403,900 408,000	Amortization of Net Cost of Removal	\$0 \$0	\$0 \$0	\$0 \$0	E-101	\$0 \$0	\$0 \$0	100.00%	\$0 \$81	\$0 \$81	\$0	\$0
102	408,000	Property Taxes Payroll Taxes	\$0 \$0	\$0 \$0	\$0	E-102	\$0	\$0	100.00%	\$35,173	\$35,173	\$0 \$33,937	\$81 \$1,236
103	408,000	PSC Assessment	\$0 \$0	\$0 \$0	\$0	E-103	\$0	\$0	100.00%	\$35,173	\$35,173	\$55,937	\$1,236 \$0
105	408,100	Other Taxes & Licenses	\$0	\$0	\$0	E-105	\$0	\$0		\$26,752	\$26,752	\$0	\$26,752
106	403,001	Transportation Depr Clearing	\$0	\$0	\$0	E-106	\$0	\$0	100.00%	\$0	\$20,132	so	
107	400.007	TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0	1	\$62,006	\$62,006	\$33,937	\$0 \$28,069
													L
108	SSEVA BUDA	TOTAL OPERATING EXPENSE	::::::::\$0	\$0	\$0	lowicza	\$0	\$0	individence.	\$2,010,511	\$2,010,511	\$633,646	\$966,509
109		NET INCOME BEFORE TAXES	so		}	ĺ	j	\$0)	\$1,711,228	\$1,711,228	1	1
(OB		NET INCOME BEFORE TAXES	30	•			Ī	₹0		\$1,111,220	\$1,111,220		l
110		INCOME TAXES				1		1	1	1	Ì		1
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		\$0	\$0		[
113		TOTAL INCOME TAXES	\$0			İ		\$0	1	\$633,974	\$633,974		
			,	ļ	Į.	Į.	1	ļ	1	(Į.	ļ
114		DEFERRED INCOME TAXES		1				1	1	1			1
115	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-115	See note (1)	\$0		-\$157,530		See note (1)	See note (1)
116	412.200	Amortization of Deferred ITC	\$0			E-116		\$0		\$0			
117		TOTAL DEFERRED INCOME TAXES	\$0			1		\$0	1	-\$157,530	-\$157,530		
118	Zidela Guerrati	NET OPERATING INCOME	<u> </u>	<mark>}.</mark> Spalig jimayaga patemba		A	A Santa Carlo	\$0	<mark></mark>	\$1,234,784	\$1,234,784	1	I Carlo Carlo Carlo
pro HP gg/s	gwilgeri webb	Cart of the ind incomes to the state of the	30	e atmatiti kiwila ka 1. jilika	recurrence reference	takentel galindi	dayngun Valhur II Au-			21,477,104	1167-100	151 (474 × 111) 48	a cashbadarah

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

13

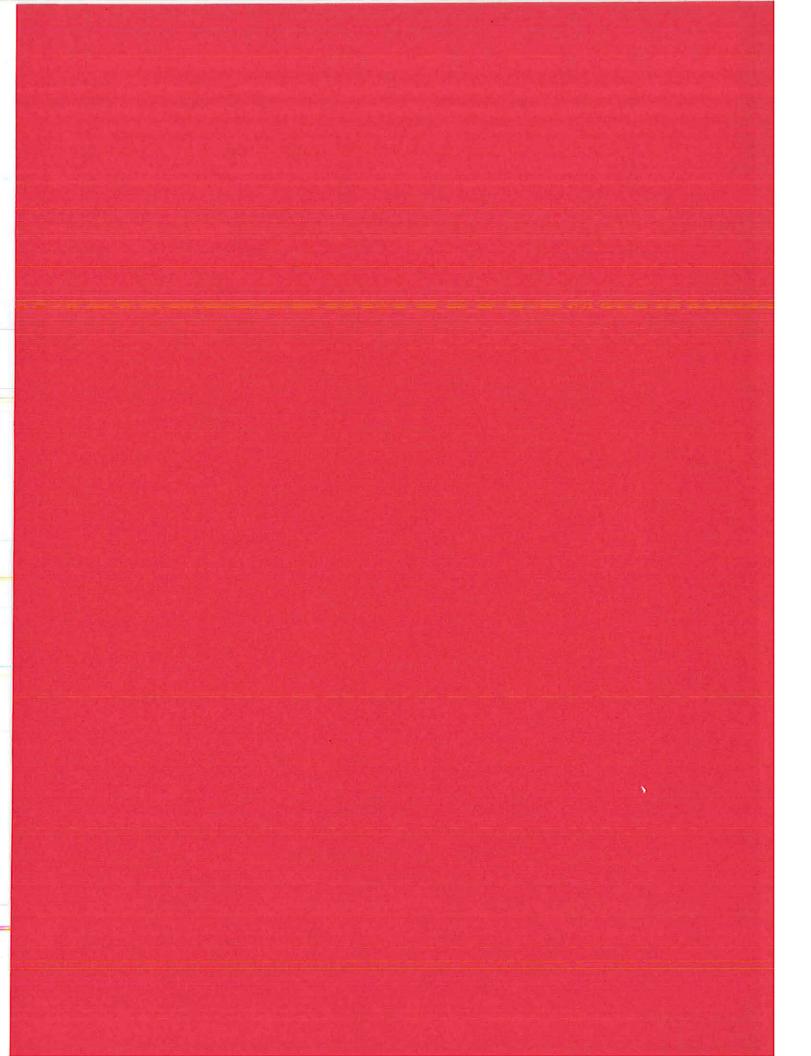


Exhibit No.: -

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		<u>B</u> 6.94% Return	<u>C</u> 7.29% Return	<u>D</u> 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
	Allowance for Known and Measureable			
11	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	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
		A CONTRACTOR OF THE CONTRACTOR	
1	Plant In Service		\$91,589
2	Less Accumulated Depreciation Reserve		\$38,716
4	Less Accumulated Deplectation Reserve		\$J0,7 10
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

Accounting Schedule: 02 Sponsor: Wells Page: 1 of 1

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

1										
Number Optional)		SARAMILL IN		100	Adiust		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
2 301,000 Organization - IP \$150 P-3 \$0 \$38 100,00%		(Optional)				Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2 301,000 Organization - IP \$150 P-3 \$0 \$38 100,00%										
2 301,000 Organization - IP \$38 P-2 \$50 \$38 100,00% 4 303,000 Franchises and Consents - IP \$150 P-3 \$50 \$515 5 \$0 \$150 P-3 \$50 \$527 5 \$150 P-3 \$50 \$527 6 COLLECTION PLANT STANDIBLE \$227 7 \$350,000 Land and Land Rights - CP \$0 P-7 \$0 \$0 100,00% 8 \$351,000 Structures and Improvements - CP \$0 P-8 \$50 \$30 100,00% 9 \$352,100 Collection Sewers Forced - CP \$0 P-9 \$50 \$50 \$100,00% 10 \$352,000 Collection Mains - CP \$20,163 P-10 \$0 \$21,163 P-10 11 \$353,000 Services Sewer - CP \$7,951 P-11 \$0 \$7,951 100,00% 12 \$354,000 Prover Gen Equip Collection - CP \$0 P-12 \$0 \$0 \$0 \$0 14 \$357,000 System PumPing PLANT \$37,114 \$0 \$37,114 16 System PumPing PLANT \$37,114 \$0 \$37,114 16 System PumPing PLANT \$37,114 \$0 \$37,114 17 \$360,000 System PumPing PLANT \$0 \$0 P-12 \$0 \$0 \$0 \$0 \$0 18 \$352,000 Rocking Wells - SPP \$0 P-16 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	1)	INTANGIBLE PLANT	1						
303.000 Other Plant & Misc. Equipment - IP 392 P-4 50 \$270 \$100.00% \$270 \$100.00% \$270 \$100.00% \$270 \$100.00% \$270 \$100.00% \$270 \$100.00% \$270 \$100.00% \$270 \$100.00% \$270 \$100.00% \$270 \$100.00% \$270 \$100.00% \$270 \$100.00% \$270 \$100.00% \$270 \$100.00% \$	2	301.000							\$0	\$38
COLLECTION PLANT INTANGIBLE S270 S0 \$270 S0 S270 S0 S270 S0 S0 S0 S0 S0 S0 S0		1			1 '				\$0 \$0	\$150 \$8 <u>2</u>
COLLECTION PLANT Standard Land Rights - CP Standard Land Rights - CP Standard Land Rights - CP Standard Land Rights - CP Standard Land Rights - CP Standard Land Rights - CP Standard Land Rights - CP Standard Land Rights - CP Standard Land Rights - CP Standard Land Rights - CP Standard Land Rights - CP Standard Land Rights - CP Standard Land Rights - CP Standard Land Rights - CP Standard Land Rights - CP Standard Land Rights - CP Standard Land Rights - CP Standard Landard Rights - SPP Standard Landard Rights - SPP Standard Landard Rights - SPP Standard Landard Rights - SPP Standard Landard Rights - SPP Standard Landard Rights - SPP Standard Landard Rights - SPP Standard Landard Rights - SPP Standard Landard Rights - SPP Standard Landard Rights - SPP Standard Landard Rights - SPP Standard Landard Rights - SPP Standard Landard Rights - SPP Standard		303.000			124			100.007	\$0	\$270
350,000 Land and Land Rights - CP	5	1		1		*-	· •			
			1 -			*0	**	400 000/	\$0	\$0
Section Sevent Forced - CP Section Sevent Forced - CP Section Sevent Forced - CP Section Sevent Forced - CP Section Sevent Forced - CP Section Sevent Forced - CP Section Sevent - CP Section Sevent - CP Section Sevent - CP Section Sectio									\$0	\$0
10 352,200 Collecting Mains - CP \$29,163 P-10 \$0 \$29,163 100,00% 11 353,000 Services Sewer - CP \$7,951 P-11 \$0 \$7,951 100,00% 12 354,000 Flow Meansuring Devices - CP \$0 P-12 \$0 \$0 100,00% 13 356,000 Power Gen Equip Collection - CP \$0 P-13 \$0 \$0 100,00% 14 357,000 Communication Equip - CP \$0 P-14 \$0 \$0 \$0 100,00% 15 SYSTEM PUMPING PLANT \$37,114 \$0 \$37,114 16 SYSTEM PUMPING PLANT \$37,114 \$0 \$37,114 17 350,000 Land and Land Rights - SPP \$0 P-17 \$0 \$0 100,00% 18 352,000 Receiving Wells - SPP \$0 P-18 \$0 \$0 100,00% 19 353,000 Pwr Gen Equip Pump/Pump Equip - SPP \$0 P-18 \$0 \$0 100,00% 20 355,000 Pumping Equip Other Purrillics. \$0 P-20 \$0 \$0 100,00% 21 TREATMENT & DISPOSAL PLANT \$0 P-20 \$0 \$0 100,00% 22 370,000 Structures and Improvements - TDP \$0 P-24 \$0 \$0 \$0 100,00% 23 374,000 Structures and Improvements - TDP \$0 P-26 \$0 \$0 \$0 100,00% 24 371,000 Structures and Improvements - TDP \$0 P-26 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									\$0	\$0
353,000 Services Sawer - CP 37,951 P-11 \$0 \$7,951 100.00% 354,000 100.00% 10					1		•		\$0	\$29,163
12 354,000 Flow Meansuring Devices - CP 50 P-12 50 50 100.00% 13 358,000 Ower Gen Equip Collection - CP 50 P-13 50 50 100.00% 14 357,000 TOTAL COLLECTION PLANT \$37,114 \$0 \$37,114 16 SYSTEM PUMPING PLANT \$37,114 \$0 \$37,114 17 360,000 Land and Land Rights - SPP \$0 P-17 \$0 \$0 100.00% 18 362,000 Receiving Wells - SPP \$0 P-18 \$0 \$0 100.00% 19 363,000 Pumping Equip - SPP \$0 P-18 \$0 \$0 100.00% 10 365,000 Pumping Equip - SPP \$0 P-18 \$0 \$0 100.00% 10 365,000 TOTAL SYSTEM PUMPING PLANT \$0 \$0 \$0 100.00% 10 371,000 STructures and Improvements - TDP \$0 P-20 \$0 \$0 \$0 10 371,000 Structures and Improvements - TDP \$0 P-24 \$0 \$0 \$0 \$0 23 370,000 Plant Sewers - TDP \$0 P-25 \$0 \$0 \$0 \$0 24 371,000 Structures and Improvements - TDP \$0 P-25 \$0 \$0 \$0 \$0 25 372,000 Outell Sewer Lines - TDP \$0 P-26 \$0 \$0 \$0 \$0 26 373,000 Outell Sewer Lines - TDP \$0 P-25 \$0 \$0 \$0 \$0 27 374,000 Outell Sewer Lines - TDP \$0 P-26 \$0 \$0 \$0 38 300,000 Structures and Improvements - GP \$41 P-34 \$0 \$41 100.00% 31 TOTAL INCENTIVE COMPENSATION \$0 P-30 \$0 \$0 \$0 32 300,000 Structures and Improvements - GP \$1 P-34 \$0 \$41 100.00% 33 390,000 General Structures - HVAC \$0 P-36 \$0 \$0 \$0 \$0 \$0 39 390,000 General Structures - HVAC \$0 P-36 \$0 \$0 \$0 \$0 \$0 39 391,000 Office Structures - Leasehold \$0 P-36 \$0 \$0 \$0 \$0 \$0 \$0 39 391,000 Office Furniture and Equipment \$28 P-39 \$0 \$28 \$0 \$0 \$0 \$0 39 391,000 Ometal Structures - Leasehold \$0 P-36 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					P-11	\$0	\$7,951		\$0	\$7,951
13 356,000 Power Gen Equip Collection - CP \$0 P-13 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			Flow Meansuring Devices - CP	\$0	P-12				\$0	\$0
15		356.000	Power Gen Equip Collection - CP				-		\$0	\$0 60
16 SYSTEM PUMPING PLANT		357.000			P-14			100.00%	\$0 \$0	\$0 \$37,114
17 360,000 Land and Land Rights - SPP \$0 P-17 \$0 \$0 100.00%	15		TOTAL COLLECTION PLANT	\$37,114		***	\$37,114		***	407,114
18 380,000 Land and Land Rights - SPP \$0 P-17 \$0 \$0 \$100,00%	16		SYSTEM PUMPING PLANT							•
19 363,000 263,000 27 363,000 27 370,000 363,000		360.000	Land and Land Rights - SPP						\$0	\$0 \$0
100.00% 100.		362,000	Receiving Wells - SPP						\$0 \$0	\$0 \$0
TOTAL SYSTEM PUMPING PLANT \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			Pwr Gen Equip Pump/Pump Equip - SPP	,			,		\$0	\$ <u>0</u>
TREATMENT & DISPOSAL PLANT Land and Land Rights - TDP 371.000 Structures and Improvements - TDP 50 P-24 \$0 \$0 \$0 100.00% Structures and Improvements - TDP 50 P-25 \$0 \$0 \$0 100.00% Structures and Improvements - TDP 50 P-26 \$0 \$0 \$0 100.00% Structures and Improvements - TDP 7074. TREATMENT & DISPOSAL PLANT S42,733 P-27 \$0 \$33,433 \$100.00% S42,733 P-27 \$0 \$33,433 \$100.00% S42,733 P-27 \$0 \$33,433 \$100.00% S42,733 S0 \$42,733 $42,733 S0 \$44 S0 \$44 S0 \$42,733 S0 \$44 S0 \$44 S0 \$44 S0 \$42,733 S0 \$44		365.000			P-20			100.00%	\$0	\$0
23 370.100 Land and Land Rights - TDP \$9,300 P-23 \$0 \$9,300 100.00%	21	1		30		4.0	*-			
24 371,000 2372,000 25 372,000 25 372,000 26 373,000 27 374,000 28 373,000 28 374,000 38 389	22		TREATMENT & DISPOSAL PLANT		1	. 1			!	40.000
25 372,000 27 372,000 27 372,000 28 373,000 26 373,000 27 374,000 27 374,000 28 374,000 28 374,000 28 374,000 28 374,000 28 374,000 28 374,000 28 374,000 28 374,000 28 374,000 28 374,000	23	370.100		• • •					\$0 \$ 0	\$9,300 \$0
25 373,000 374,000							•		\$0	\$0
273,000 Outfall Sewer Lines - TDP \$33,433 P-27 \$0 \$33,433 100.00% 28							,		\$0	\$0
TOTAL TREATMENT & DISPOSAL PLANT \$42,733 \$0 \$42,733 \$0 \$42,733 \$0 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.		•					-		\$0	\$33,433
INCENTIVE COMPENSATION S0 P-30 S0 S0 100.00%		3/4,000			' - '				\$0	\$42,733
CAPITALIZATION S0 P-30 S0 S0 S0 S0 S0 S0 S0							ı	}	İ	
100.00% 100.	29	1	ł		Ì					
TOTAL INCENTIVE COMPENSATION \$0	30	0.000	CAPITALIZATION	\$0	P-30	\$0	\$0	100.00%	-\$41	-\$41
CAPITALIZATION GENERAL PLANT S0	30	0.000	Interibre dempendation deplanation (4)							-\$41
32 389,000 GENERAL PLANT Land and Land Rights - GP \$0 P-33 \$0 \$0 100.00% 34 390,000 Structures and Improvements - GP \$41 P-34 \$0 \$41 100.00% 35 390,100 Office Structures - HVAC \$0 P-35 \$0 \$1 100.00% 36 390,200 General Structures - HVAC \$0 P-36 \$0 \$0 100.00% 37 390,300 Miscellaneous Structures \$0 P-37 \$0 \$0 \$0 100.00% 38 390,900 Structures & Improvements - Leasehold \$0 P-38 \$0 \$0 100.00% 39 391,000 Office Furniture and Equipment \$28 P-39 \$0 \$28 100.00% 40 391,100 Computer Software & Peripheral \$0 P-40 \$0 \$0 \$617 100.00% 41 391,200 Computer Software & Peripheral Equip \$617 P-41 \$0 \$617 100.00% 42 391,200 Computer Software \$10,239 P-42 \$0 \$10,239 100.00%	31			\$0		\$0	\$0		-\$41	-\$41
33 389.000 Land and Land Rights - GP \$0 P-33 \$0 \$0 100.00% 34 390.000 Structures and Improvements - GP \$41 P-34 \$0 \$41 100.00% 35 390.100 Office Structures \$1 P-35 \$0 \$1 100.00% 36 390.200 Separal Structures - HVAC \$0 P-36 \$0 \$0 100.00% 37 390.300 Miscellaneous Structures \$0 P-37 \$0 \$0 100.00% 38 390.900 Structures & Improvements - Leasehold \$0 P-38 \$0 \$0 100.00% 39 391.000 Office Furniture and Equipment \$28 P-39 \$0 \$28 100.00% 40 391.100 Computer Software & Peripheral \$0 P-41 \$0 \$617 100.00% 41 391.200 Computer Software & Peripheral Equip \$617 P-41 \$0 \$617 100.00% 42 391.200 Computer Software & Peripheral Equip \$10.239 P-42 \$0 \$10,239 100.00%			CAPITALIZATION							
33 389.000 Land and Land Rights - GP \$0 P-33 \$0 \$100.00% 34 390.000 Structures and Improvements - GP \$41 P-34 \$0 \$41 100.00% 35 390.100 Office Structures - HVAC \$0 P-35 \$0 \$0 \$100.00% 37 390.300 Miscellaneous Structures \$0 P-37 \$0 \$0 100.00% 38 390.900 Structures & Improvements - Leasehold \$0 P-38 \$0 \$0 \$0 100.00% 39 391.000 Office Furniture and Equipment \$28 P-39 \$0 \$28 100.00% 40 391.100 Computer Software & Peripheral \$0 P-41 \$0 \$617 P-41 \$0 \$617 100.00% 41 391.200 Computer Software & Peripheral Equip \$10,239 P-42 \$0 \$10,239 100.00%	32		GENERAL PLANT						**	
390.00 Structures and Improvements 390.00 Office Structures \$1 P.35 \$0 \$1 100.00%		389,000		1					\$0 \$0	\$0 \$41
390.100 Office Structures - HVAC \$0 P-36 \$0 100.00%									\$0	\$1
390,200 General Structures 100,00% 390,300 Miscellaneous Structures \$0 P-37 \$0 \$0 100,00% 38 390,900 Structures & Improvements - Leasehold \$0 P-38 \$0 \$0 100,00% 391,000 Computer Software & Peripheral \$0 P-40 \$0 \$0 100,00% 40 391,200 Computer Software & Peripheral Equip \$617 P-41 \$0 \$617 100,00% 42 391,200 Computer Software & Peripheral Equip \$10,239 P-42 \$0 \$10,239 100,00%				; ·					\$0	\$0
38									\$0	\$0
39 391.000 Office Furniture and Equipment \$28 P-39 \$0 \$28 100.00% 40 391.100 Computer Software & Peripheral \$0 P-40 \$0 \$0 100.00% 41 391.200 Computer Software & Peripheral Equip \$617 P-41 \$0 \$617 100.00% 42 391.200 Computer Software & Peripheral Equip \$10,239 P-42 \$0 \$10,239 100.00%								100.00%	\$0	\$0
40 391.100 Computer Software & Peripheral \$0 P-40 \$0 \$0 100.00% 41 391.200 Computer Software & Peripheral Equip \$617 P-41 \$0 \$617 100.00% 42 391.250 Computer Software \$10,239 P-42 \$0 \$10,239 100.00%						\$0			\$0	\$28
41 391.200 Computer Software & Peripheral Equip \$617 P-41 \$0 \$617 100.00%			Computer Software & Peripheral	\$0					\$0	\$0
42 391 250 Computer Software \$10,239 P-42 \$0 \$10,239 100.00%	1.1	391.200	Computer Software & Peripheral Equip			• •			\$451	\$1,068 \$10,239
74) VV 154 TO 154	42	391,250	Computer Software						\$0 \$0	\$10,239
43 391,200 Personal Computer Software				•	.				\$0	\$0
44 391.300 Other Office Equipment									\$0	\$0
45 392,000 Transportation Equipment		392.000	Transportation Equipment						\$0	\$0
46 392.100 Transportation Equipment - Light Trucks \$0 P-46 \$0 \$0 100.00% \$0 47 392.200 Transportation Equipment - Heavy Trucks \$0 P-47 \$0 \$0 100.00%			Transportation Equipment - Light Hocks						\$0	\$0
210 210 210 210 210 210 210 210 210 210		-			5.0	en i	£40	100 00%	\$0	\$42
40 322,300 [1618] 60 10 10 10 10 10 10 10 10 10 10 10 10 10									\$0	\$2
49 392,400 Italisportation Equipment - Ottes					1				\$0	\$0
50 393,000 Stores Equipment			Toole Shop & Garage Foulthment						\$0	\$66
51 334,000 (10018, 3109 Equipment \$0 P-52 \$0 \$0 100.00%								100.00%	\$0	\$0
53 396 000 Power Operated Equipment						\$0			\$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%		397.200	Telephone Equipment						\$0 \$0	\$1 1 \$8
56 398,000 Miscellaneous Equipment \$8 P-56 \$0 \$8 100.00%	56	398.000	Miscellaneous Equipment	\$8	P-56	20 }	\$8	100.00%	1 90	, 30

Accounting Schedule: 03 Sponsor: Wells Page: 1 of 2

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

1960 and 1960 and 1960 and	A Account # (Optional)		C Total Plant	<u>D</u> Adjust. Number	<u>E</u> Adjustments	E As Adjusted Plant	<u>G</u> 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
į				{			1		
59		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

	A	<u> 2</u>	Ç	. <u>D</u>	I - 4	. E	G	<u>H</u>	
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT			20	*0	400.000	• • •	••
2	301.000	Organization - IP	\$0	R-2	\$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
3	302.000	Franchises and Consents - IP	\$0 \$68	R-3 R-4	\$0 \$0	\$68	100.00%	\$0	\$68
4 5	303.000	Other Plant & Misc. Equipment - IP TOTAL PLANT INTANGIBLE	\$68 \$68	K-4	\$0	\$68	100.007a	\$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 Meansuring 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	50	R-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL COLLECTION PLANT	\$24,523		\$0	\$24,523		\$0	\$24,523
16		SYSTEM PUMPING PLANT	**	D 47	**	•0	100,00%	\$0	\$0
17	360.000	Land and Land Rights - SPP	\$0 \$0	R-17 R-18	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
18	362.000	Receiving Wells - SPP	\$0 \$0	R-18	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$0 \$0	R-20	\$0	\$0 \$0	100.00%	\$0	\$0
20 21	365.000	Primping Equip Other Pwr/Misc. TOTAL SYSTEM PUMPING PLANT	\$0	R-20	\$0	\$0	100.00%	\$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	<u>\$0</u>	\$11,686	100.00%	\$0	\$11,686
28		TOTAL TREATMENT & DISPOSAL PLANT	\$16,772		\$0	\$16,772		-\$5,086	\$11,686
29		INCENTIVE COMPENSATION					į		
30		CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	R-30	\$0	\$0	100.00%	-\$5	-\$6
31		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$5	-\$5
31		CAPITALIZATION	•••			·			
32		GENERAL PLANT					400.0091	•0	\$ 0
33	389.000	Land and Land Rights - GP	\$0	R-33	\$0	\$0	100.00%	\$0 \$0	\$3
34	390.000	Structures and Improvements - GP	\$3	R-34	\$0 -	\$3 \$30	100.00% 100.00%	\$32	\$ 0
35	390.100	Office Structures	-\$32	R-36	\$0 *0	-\$32 \$0	100.00%	\$0 \$0	\$0
36	390.200	General Structures - HVAC	\$0	R-36	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
37	390,300	Miscellaneous Structures	\$0	R-37 R-38	\$0	\$0	100.00%	\$0	\$0
38	390,900	Structures & Improvements - Leasehold	\$0 \$20	R-39	\$0	\$20	100.00%	\$0	\$20
39	391.000	Office Furniture and Equipment	\$20 \$0	R-40	so	\$0	100.00%	\$0	\$0
40	391.100	Computer Software & Peripheral	\$18	R-41	\$0	\$18	100.00%	\$36	\$54
41		Computer Software & Peripheral Equip	\$2,186	R-42	\$0	\$2,186	100.00%	-\$21	\$2,165
42 43	391,250 391,260	Computer Software Personal Computer Software	\$12	R-43	\$0	\$12	100.00%	-\$12	\$0
43 44	391.200	Other Office Equipment	-\$1	R-44	\$0	-\$1	100.00%	\$1	\$0
44 45	392,000	Transportation Equipment	so	R-45	\$0	\$0	100.00%	\$0	\$0
45 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 \$44
51	394.000	Tools, Shop & Garage Equipment	\$11	R-51	\$0	\$11	100.00%	\$0	\$11 \$0
52	395,000	Laboratory Equipment	\$0	R-52	\$0	\$0 \$0	100.00%	\$0	\$0 \$0
53	396,000	Power Operated Equipment	\$0	R-53	\$0	\$0	100.00% 100.00%	\$0 \$0	\$0 \$9
54	397.100	Communication Equipment - Non-Teleph	\$9	R-54	\$0	\$9 64	100.00%	\$0 \$0	\$1
55	397.200	Telephone Equipment	\$1	R-55	\$0 •0	\$1 \$2	100.00%	\$0	\$2
56	398.000	Miscellaneous Equipment	\$2 \$0	R-56	\$0 \$0	\$2 \$0	100.00%	\$0	\$0
57	399,000	Other Tangible Equipment	ΨU	R-57	20	1 40	100.0074	, 40	, 🕶

Accounting Schedule: 06 Sponsor: Wells Page: 1 of 2

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

Line Number	Account Number	B Depreciation Reserve Descrip		D E Adjust. Number Adjustments	E As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58		TOTAL GENERAL PLANT	\$2,408	\$0	\$2,408		\$36	\$2,444
. 59		TOTAL DEPRECIATION RESERVE	\$43,771	\$0	\$43,771		-\$5,055	\$38,716

Case No. SR-2015-0302 Sower District #2 Test Year Ending 12-31-2014 Income Statement Detail

	A	B	eregij C erasisis	D.	(varkasis e arseavas)	erc E eson	G G	H.	5615056 5 2635.7550	Carlos (Dosas Sax	.	i degradika k i persimiran	М
Lin≢	Account Number	and the second of the second o	Test Year	Test Year	Test Year	Adjust Number		Total Company Adjusted	Jurisdictional Allocations		MO Final Adj Jurisdictional	MO Adj. Juris, Labor	MO Adj. Juria.
Number	Number	income Description	Total (D+E)	Labor	Non Labor	Number	(From Adl. Sch.)	/C+G)	Adjocutions	(From Adl. Sch.)			Non Lebor
Rev-1		OPERATING REVENUES							·		<u> </u>		
Rev-2	461,100	Residential	\$79,262	See note (1)	See note (1)	Rev-2	Sed note (1)	\$79,262	100.00%	-\$1,780	\$77,482	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$0			Rev-3	ŀ	\$0	100.00%	\$0	\$0		
Rev-4	461,300	Industrial	\$0 L			Rev-4	Į.	\$0	100.00%	\$0	\$0		
Rev-5	462,000	Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0	1	ļ
Rev-6	463,000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rov-7	464,000	Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0 \$0	\$0 \$0	\	ľ
Rev-8	466,000 471,000	Sales for Resale Other Sewer Revenue - Oper, Rev.	\$0 \$5			Rev-8 Rev-9		\$0 \$5	100.00%	-\$5	\$0]	
Rev-9	4/1.000	TOTAL OPERATING REVENUES	\$79,267			KUV-8		\$79,267	100,00%	-\$1,785	\$77,482		
'::\KBA+10∷	est personal contraction	Siolve of exylhadises esses 325-14-14-14-14-14-14-14-14-14-14-14-14-14-	34466 With ap # 1,8,201,5	fall on Association and pa	Average Hand Late (August Section)	podymetrande v fyzi	al an thair the sine to the all all and the	Total and the state of the stat	garaga daga da aran aranga	and the second	Proposition destriction of Lange C	ere e (e prist production de l'égle enlagt)	12.0 et al. 17.0 februaries
1		COLLECTION OPERATIONS EXPENSES					į					[
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 \$0	E-5	\$0	\$0	100.00%	-\$1		\$0	
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0	ļ	\$0	\$0		\$1	\$1	\$0	\$1
7		COLLECTION MAINT, EXPENSES					1					l	•
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 Mice- 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 - Infitt Gallery	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	l so
14	616,000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0		100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc. Plant Mice - CME	\$0	\$0	\$0	E-15	\$0		100.00%	50	\$0	\$0	\$0
16		TOTAL COLLECTION MAINT, EXPENSES	\$904	\$889	\$15		\$0	\$904		\$519	\$1,423	\$1,408	\$15
17		PUMPING OPERATIONS EXPENSES											1
18	620,000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0		100.00%		\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$0	\$0	\$0	E-19	\$0		100.00%	\$0	\$0	\$0	\$0
20	622,000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0		100.00%		\$0	\$0	\$0
21	623,000	Purchases Power - POE	\$0	\$0	\$0	E-21	\$0		100.00%		\$0		\$0
22	824.000	Labor & Eng Oper Pump - POE	\$46	\$46	\$0	E-22	\$0		100.00%		\$1	\$1	\$0
23	626,000	Misc Exp Oper - POE	\$0	\$0	\$0	E-23	\$0				\$0		\$0
24	627.000	Rents Oper - POE	\$0	\$0	50	E-24	\$0		100.00%		\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$46	\$46	\$0	}	\$0	\$46	1	-\$45	\$1	\$1	50
26		PUMPING MAINTENANCE EXPENSES]		1	1		}			
27	630.000	Supervision & Engineering - PME	\$210	\$210	\$0	E-27	\$0			1	\$4		\$0
28	631.000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-28	\$0				\$0		\$0
29	632,000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-29	\$0				\$0		\$0
30	633.000	Pump Equip Mtco - PME	\$0	\$0	\$0	E-30	\$0						\$0
31	634,000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0						\$0 \$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$210	\$210	\$0		\$0	\$210		-\$206	54	\$4	\$0
33		WATER TREATMENT EXP - OPER & MTCE										1	İ
34	640.000	Supervision & Engineering - Oper - WT	\$0	\$0	\$0	E-34	\$0						\$0
35	641.000	Chemicals - Oper - WT	\$0	\$0			\$0						
36	642,000	Labor & Exp - Oper - WT	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	. -\$3	-\$3	-\$3	\$0

Accounting Schedule: 09 Sponsor: Boateng Page: 1 of 3

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

enough chilling	_ A = 1	<u>B</u> .	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	E	<u> </u>	H Total Company		ale est justilitée	<u>K</u>		М
Line Number	Account Number	Income Description	Total (D+E)	Labor	Non Labor	Adjust, Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	MO Final Adj Jurisdictional (H x I) + J	MO Adj. Juris, Labor L.←)	MO Adj. Juria. Non Labor I = K
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 - Mice - WT	\$0	\$0	\$0	E-41	\$0	\$0	180.00%	\$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	1	\$8,\$39	\$68,958	-\$3	\$68,961
44		TREAT. & DISP. OPER, EXPENSE										<u> </u> 	
45	560,000	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 51	666,000	Rent - TDO TOTAL TREAT, & DISP, OPER, EXPENSE	\$0 \$2,548	\$0 \$175	\$0 \$2,373	E-50	\$0 \$0	\$0 \$2,548	100.00%	\$0 -\$167	\$2,381	\$0 \$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 j	\$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	Servicess 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	677,900	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-60	\$0	\$0	100.00%	\$0	50	\$0	\$0
61	678.000	Misc, Plant Maintenance - TDM	5296	\$266	\$30	E-61	\$0	\$296	100.00%	-589	\$207	\$207	\$0
62		TOTAL TREAT, & DISP. MAINT, EXPENSES	\$1,311	\$265	\$1,045	1	\$0	\$1,311	1	-203	\$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		\$0	50	\$0	\$0
66	903,000	Cust. Rec & Collection - CAE	\$66	\$0	\$66	E-66	\$0	\$66	100.00%	\$460	\$526	\$0	\$526
67	904.000	Uncollectible Accounts - CAE	\$103	\$0	\$103	E-67	\$0	\$103		\$1,227	\$1,330	\$0	\$1,330
68 69	905,000	Misc. Customer Accounts Expense - CAE TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0 \$169	\$0 \$0	\$0 \$169	E-68	\$0 \$0	\$169	100.00%	\$1,688	\$1,867	\$0 \$0	\$1 \$1,857
70		CUSTOMER SERVICE EXPENSES			Ì	1		Į					
71	907.000		\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	so so
72	72.1000	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		\$0		\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES			İ					İ			
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		\$0		100,00%	\$445	\$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
	-	-		•									•

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

Line Number	Account Number	<u>B</u> Income Description	Q Test Year Total (D+E)	D Test Year Labor	E Test Year Non Lisbor	E Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	Allocations	Juriadictional Adjustments (From Adj. Sch.)	K MO Finel Adj Jurtadictional (H×I)+J	MO Adj. Juris, Labor L+ N	MO Adj. Juris. Non Labor
82	925.000	Injuries & Damages	-\$1	\$0	-\$1	E-82	\$0	-\$1	100.00%	-\$12	-\$13	\$0	-\$13
83	926,00D	Employee Pensions & Benefits	\$633	\$561	\$72	E-83	\$0	\$633	100.00%	\$2,494	\$3,127	\$1,363	\$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 TOTAL ADMIN. & GENERAL EXPENSES	<u> </u>	\$0	\$0 \$349	E-91	02	\$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			1	1	\ \	}	1	1		\	}
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	1			1	1			<u> </u>		1	1
98	0.000	Amortization Exp	\$1.812	\$0	\$1,812	E-98	\$0_	\$1,812	100,00%	38	\$1,818	\$0	\$1,818
99	••••	TOTAL AMORTIZATION EXPENSE	\$1,812	\$0	\$1,812		\$0	\$1,812	1 1111111111111111111111111111111111111	\$6	\$1,818	\$0	\$1,818
100 101	403.900	OTHER OPERATING EXPENSES Amortization of Net Cost of Removal	\$o	\$0	\$0	E-101	\$0	\$0	100.00%	so	\$0	\$0	\$0
102	408,000	Property Taxes	\$0	\$0	\$0	E-102	\$0	\$0	100.00%	\$4	\$4	so so	\$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 Dept Clearing	\$0	\$0	\$0	E-106	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
107		TOTAL OTHER OPERATING EXPENSE	\$152	\$152	\$0	ļ	\$0	\$152	1	\$721	\$873	\$351	\$522
108		TOTAL OPERATING EXPENSE	\$70,485	\$3,144	\$65,182	addition.	\$0	\$70,485	Livrius Filippes	\$34,031	\$104,496	\$6,950	\$95,789
109		NET INCOME BEFORE TAXES	\$8,802					\$8,802		-\$35,816	-\$27,014		
110 111 112	0,000	INCOME TAXES Current Income Taxes State Income Taxes	-\$32 -\$11	See note (1)	See note (1)	E-111 E-112	See note (1)	-\$32 -\$11	100.00%	-\$5,977 \$0	-\$6,009 -\$11	See note (1)	See note (1)
113		TOTAL INCOME TAXES	-\$43					-\$43		-\$5,977	-\$6,020		
114 115 116 117	0.000 0.000	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC TOTAL DEFERRED INCOME TAXES	\$642 \$0 \$642	Sec note (1)	See note (1)	E-115 E-116	See note (1)	\$642 \$0 \$642	100.00%	\$262 \$0 \$262	\$904 <u>\$0</u> \$904	See note (1)	See note (1)
118		NET OPERATING INCOME	\$8,203	cióus destant		t Jegorisen i	Vojski sakaleti sa	\$8.203		-\$30,101	-\$21,695	<u>l</u> dojádřety – Codel	1 1440a aleeba

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

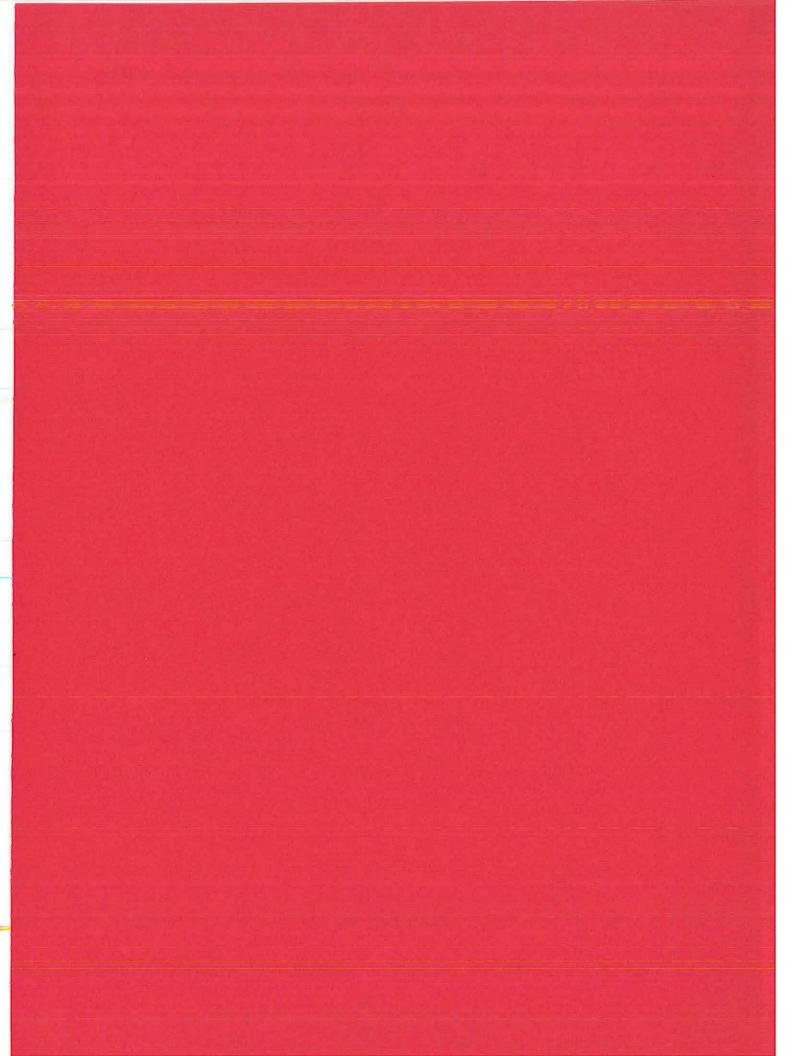


Exhibit No.:

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	<u>B</u> 7.52% Return	<u>C</u> 7.73% Return	<u>D</u> 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	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

Accounting Schedule: 1 Sponsor: Boateng Page: 1 of 1

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	<u>B</u> Percentage Rate	<u>C</u> 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

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

Line Account Plent Account Plent Number Adjustments As Adjusted Account Adjustments	edita testes et en	Control Process	В	C	D	÷wyk e	wasansi F uwasas	G	Н. У.	
1 201,000 Nat And Class Park	Line			Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
2 301.000 Organization - IP	Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Junsaictional
2 301.000 Organization - IP	1	}	INTANGIBLE PLANT			[
30,000 Other Plant & Misc. Equipment - IP 51,647 7.00 51,647 50 51,647 50 52,464		301.000	Organization - IP							
TOTAL INTANGIBLE PLANT	3	302.000		• •)		
COLLECTION PLANT So		303,000			P-4			1		
7 350,000 Land and Land Rights - CP	5		TOTAL INTANGIBLE PLANT	\$2,404		1 20	\$2,404		•0	\$2,404
Section Street Section Secti				*0	0.7	40	\$n		\$0	so so
9 352:100 Collection Sewers Forced - CP		1								
10 352,200								1	\$0	\$27,835
13 353,000 Services Sawer - CP 555,824 P-11 50 555,924 50 355,924 360 385,924 360 360 361 361,000 361,000 36					P-10	\$0	\$2,709,579	[[
12 354.000 Flow Meansuring Devices - CP \$0 P-12 \$0 \$0 \$3					P-11					
35.000 Power Gen Equip Collection - OP \$20,928 P-13 \$0 \$20,927 \$0 \$20,928 P-14 \$0 \$37,005 \$0 \$37,005 \$0 \$37,005 \$0 \$37,005 \$0 \$37,005 \$0 \$37,005 \$0 \$37,005 \$0 \$37,005 \$0 \$37,005 \$0 \$37,005 \$0 \$0 \$0 \$0 \$0 \$0 \$0				\$0	P-12		1	1		
16		356.000	Power Gen Equip Collection - CP							
System Pulminis Plant Syst	14	357.000			P-14					
	15]	TOTAL COLLECTION PLANT	\$4,054,383		\$0	\$4,054,383		30	\$4,034,363
180,000 State and Land Registry State P-18 State S			1	**	0.47	•	*0		\$0	\$0
18 38,200 Power Center Power										
10 10 10 10 10 10 10 10		362,000	Receiving Wells - 5PP		1			ļ		
TOTAL SYSTEM PUMPING PLANT \$985,826 \$0 \$985,826 \$0 \$985,826 \$0 \$985,826 \$2 \$0 \$985,826 \$2 \$0 \$372,534 \$371,000 \$1 \$12,000 \$1 \$12,534 \$1,598,852 \$1,598,852 \$2 \$0 \$1,598,852 \$372,000 \$1,598,852 \$1,4701 \$1,598,852 \$1,598,852 \$1,4701 \$1,598,852 \$1			Pumping Fauin Other Pur/Misc					1		\$184,50 <u>1</u>
370,100 Land and Land Rights - TDP \$72,534 P-23 \$0 \$77,534 \$0 \$77,534 \$0 \$77,534 \$0 \$77,534 \$0 \$72,534 \$0 \$77,534 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		365.000			'				\$0	\$965,826
370,100 Land and Land Rights - TDP \$72,534 P-23 \$0 \$77,534 \$0 \$77,534 \$0 \$77,534 \$0 \$77,534 \$0 \$72,534 \$0 \$77,534 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	22		TREATMENT & DISPOSAL PLANT		1					
24 371,000 Structures and Improvements - TDP \$1,898,852 \$0 \$1,898,852 \$3 \$3,903,871 \$2 \$3 \$3,203,371 \$3 \$3 \$3,203,371 \$3 \$3 \$3,203,371 \$3 \$3 \$3 \$3,203,371 \$3 \$3 \$3 \$3,203,371 \$3 \$3 \$3 \$3 \$3,203 \$3 \$3,203,371 \$3 \$3 \$3 \$3 \$3,203 \$3 \$3,203,371 \$3 \$3 \$3 \$3,203,371 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$		370,100	1 ''	\$72,534	P-23					
25 372,000 Plant Sewers - TUP \$215,632 \$14,701 \$0 \$14,701 \$0 \$14,701 \$0 \$14,701 \$0 \$14,701 \$0 \$14,701 \$0 \$14,701 \$0 \$14,701 \$0 \$14,701 \$0 \$14,701 \$0 \$14,701 \$0 \$14,701 \$0 \$0 \$14,701 \$0 \$0 \$14,701 \$0 \$0 \$0 \$0 \$0 \$0 \$0					1					
27 374,000 Outfail Sewer Lines - TDP 314,701 50 514,701 50 55,103,090 50 55,103,090 50 55,103,090 50 55,103,090 50 55,103,090 50 55,103,090 50 55,103,090 50 55,103,090 50 55,103,090 50 50 50 50 50 50 50	26	372.000	Power Generation Equipment - TDP							
10	26	1		and the second s	4					
		374.000	Outfail Sewer Lines - TOP		P-27			1		
CAPITALIZATION S0 S0 S0 S0 S4,685 S4,685	28	}	TOTAL TREATMENT & DISPOSAL PLANT	\$5,703,080		, ,	90,100,000		•	Q 0,100,000
TOTAL INCENTIVE COMPENSATION S0 S0 S0 S0 S4,685 S4,6	29	<u> </u>			l					
CAPACHIVE COMPENSATION So	30	0.000		\$0	P-30	\$0	\$0		-\$4,68 5	-\$4,685
CAPITALIZATION CAPI			TOTAL INCENTIVE COMPENSATION	\$0	l	\$0	\$0		-\$4,685	-\$4,685
389,000 Land and Land Rights - GP \$0 P-33 \$0 \$0 \$30	31		1	•						
389,000 Land and Land Rights - GP \$15,013 \$9.34 \$0 \$15,013 \$50 \$15,013 \$50 \$15,013 \$50 \$15,013 \$50 \$25 \$50	32		GENERAL PLANT						••	60
390.000 Structures and improvements - GP 31,015 325 300.000 300.]		
390.200 390.	34					1				
Section Sect										
39 390,900 Structures & improvements - Leasehold \$ 0 P-38 \$ 0 \$ 14,100 \$ 0 \$ 14,100 \$ 0 \$ 14,100 \$ 0 \$ 14,100 \$ 0 \$ 14,100 \$ 0 \$ 14,100 \$ 0 \$ 14,100 \$ 0 \$ 14,100 \$ 0 \$ 14,100 \$ 0 \$ 14,100 \$ 0 \$ 14,100 \$ 0 \$ 14,100 \$ 0 \$ 14,100 \$ 0 \$ 14,100 \$ 0 \$ 14,100 \$								Ì		
39 391,000 Office Furniture and Equipment \$14,100 P-39 \$0 \$14,100 \$0 \$20,428 \$23,548 \$131,389 \$43,744 \$1 391,200 Computer Software & Peripheral Equip \$12,355 \$131,389 \$43,744 \$1 391,200 Computer Software & Peripheral Equip \$12,355 \$131,389 \$43,744 \$1 391,200 Computer Software & Peripheral Equip \$12,355 \$131,389 \$43,744 \$1 \$1,391,200 Computer Software & \$10,243,244 \$1 \$1,391,244 \$1,391,244 \$1 \$1,391,244 \$1,3		390.300							\$0	\$0
391.00 Computer Software & Peripheral \$23,548 P-40 \$0 \$23,548 \$31,389 \$43,744 \$391.200 Computer Software & Peripheral Equip \$12,355 P-41 \$0 \$12,355 \$31,389 \$43,744 \$391.250 Computer Software \$204,781 P-42 \$0 \$204,781 \$0 \$204,781 \$0 \$204,781 \$0 \$204,781 \$0 \$204,781 \$0 \$204,781 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				* -			\$14,100	ļ	,	
391.200			Computer Software & Peripheral		P-40	\$0	\$23,548			
391.250			Computer Software & Peripheral Equip		P-41	\$0		Į į		
391.260										
391.300			Personal Computer Software					f :		
45 392.000 Transportation Equipment - Light Trucks \$0 P-46 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		391.300								
46 392.100 Transportation Equipment - Light Tricks \$0 P-47 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	45		Transportation Equipment		1			}		
48					1					
48	47	392,200	Transportation Equipment - Heavy Trucks	\$0	1-41					
49 392.400 Transportation Equipment - Other \$40 P-49 \$0 \$40	48	392.300						1		
10 10 10 10 10 10 10 10					3			ì '		
194,000 100is, Shop & Garage Equipment 531,747 50 \$31,74					1					1
Society Soci					,					
53 398.000 Power Operated Equipment \$336 \$0 \$336 \$397.100 Communication Equipment \$336 P-54 \$0 \$336 \$16 \$397.200 \$336 \$16 \$397.200 \$336 \$16 \$398.000 Miscellaneous Equipment \$138,835 P-56 \$0 \$138,835 \$127,200 \$10.200								1		1
55 397.200 Miscellaneous Equipment \$16 P-55 \$0 \$16 \$0 \$17.835 \$127.200 \$138,835 P-56 \$0 \$138,835 \$127,200 \$1			Compunication Equipment - Non-Talanh		¥			1	1	\$336
56 398.000 Miscellaneous Equipment \$138,835 P-56 \$0 \$138,835 -\$11,635 \$127,200					L] .		
						\$0				
					P-57	\$ 0	\$0	1	\$0	1 20

Accounting Schedule: 3 Sponsor: Wells Page: 1 of 2

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

<u>A</u> Line Account #		<u>C</u> <u>D</u> Total Adjus	E L	E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	I MO Adjusted
Number (Optional)	Plant Account Description	Plant Numb	er Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58	TOTAL GENERAL PLANT	4505.040	44				
30 }	I I VIAL GERERAL PLANT	\$595,642	\$0	\$595,642		\$16,634	\$612,276

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

	in H errica	
2 301,000 Organization - IP 50 P-2 50 50	urisdictional Idjustments	MO Adjusted Jurisdictional
2 301,000 Organization - IP		
10 10 10 10 10 10 10 10	\$0	\$0
TOTAL INTANGIBLE PLANT	\$0	\$0
COLLECTION PLANT So	\$0	\$1,366
	\$0	\$1,366
8 351.000 Structures and improvements - CP \$219,571 P-8 \$0 \$219,571 9 352.000 Collecting Sours Forced - CP \$11,574 P-9 \$0 \$1,574 10 352.000 Collecting Mains - CP \$445,527 P-10 \$0 \$28,442 P-11 \$0 \$23,400 Structures and improvements - CP \$28,442 P-11 \$0 \$28,442 P-11 \$0 \$28,442 P-11 \$0 \$0 \$28,442 P-11 \$0 \$0 \$28,442 P-11 \$0 \$0 \$28,442 P-11 \$0 \$0 \$28,442 P-11 \$0 \$0 \$28,442 P-11 \$0 \$0 \$28,442 P-11 \$0 \$0 \$28,442 P-11 \$0 \$0 \$28,442 P-11 \$0 \$0 \$28,442 P-11 \$0 \$0 \$28,442 P-11 \$0 \$0 \$28,442 P-11 \$0 \$0 \$28,442 P-11 \$0 \$0 \$28,442 P-11 \$0 \$0 \$28,442 P-11 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0
352,100 Collection Sewers Forced - CP S11,574 P.9 S0 S11,574	\$0	\$219,671
395,200 Collecting Mains - CP \$445,827 P-10 \$0 \$845,527	\$0	\$11,574
353,000 Services Sewer - CP 328,442 P-11 50 \$28,442 P-11 360,000 Flow Meansuring Devices - CP 50 P-12 50 \$0 \$0 Power Gen Equip Collection - CP \$3,243 P-13 50 \$3.243 P-14 \$0 \$0 P-12 \$0 \$0 P-12 \$0 \$0 \$0 Power Gen Equip Collection - CP \$3,243 P-13 \$0 \$3.243 P-13 \$0 \$0 P-14 \$0 Power Gen Equip Collection - CP \$3,243 P-13 \$0 \$0 \$0 P-14 \$0 Power Gen Equip Collection - CP \$1,108,457 P-14 \$0 \$0 \$0 P-15 P-14 \$0 P-15 P-14 \$0 P-15 P-1	-\$13,000	\$832,627
12 354,000 Flow Meanauring Devices - CP 50 P-12 \$0 \$0 \$1	\$0	\$28,442
14 367.000 Communication Equip - CP TOTAL COLLECTION PLANT S1.108.457 S0 S1.108.457 S1.108.457 S1.108.457 S0 S1.108.457 S1.1	\$0	\$0
TOTAL COLLECTION PLANT \$1,108,457 \$0 \$1,108,457 \$1,08,45	\$0	\$3,243
SYSTEM PUMPING PLANT	\$0	\$0
17 360,000 Land and Land Rights - SPP 50 P-17 50 50 18 362,000 362,000 Pumpire Equip - SPP \$0 P-18 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	-\$13,000	\$1,095,457
Receiving Wells - SPP	\$0	\$0
19 363.000 Pwr Gen Equip Pump/Pump Equip - SPP \$432,880 P-19 \$50 \$432,880 P-20 \$176,660 P-20 \$50 \$176,660 P-20 \$50 \$176,660 P-20 \$50 \$176,660 P-20 \$50 \$176,660 P-20 \$50 \$176,660 P-20 \$50 \$176,660 P-20 \$50 \$176,660 P-20 \$50 \$176,660 P-20 \$50 \$176,660 P-20 \$50 \$176,660 P-20 \$50 \$50,640 P-20 \$50 \$50,640 P-20 \$50 \$50,640 P-20 \$50 \$50,640 P-20 \$50 \$50,640 P-20 P-20 \$50,640 P-20 \$50,640 P-20 \$50,640 P-20 P-20 \$50,640 P-20 P-20 \$50,640 P-20 P-20 \$50,640 P-20 P-20 P-20 \$50,640 P-20 P-20 P-20 P-20 \$50,640 P-20 P-20 P-20 P-20 P-20 P-20 \$50,640 P-20	\$0 \$0	\$0
20 365.000 Pumping Equip Other Pwr/Misc. \$176,660 P-20 \$0 \$176,660 \$176,	\$0	\$432,880
TOTAL SYSTEM PUMPING PLANT \$609,640 \$0 \$609,640	\$0	\$176,660
370.100	\$0	\$609,540
371.000 Structures and Improvements - TDP \$554,480 P-24 \$0 \$554,480 P-25 \$0 \$1,262,964 P-25 \$0 \$1,262,965 P-25 \$0 P-25 P-25 P-25 P-25 P-25 \$0 \$1,262,965 P-25 P-25 P-25 P-25 P-25 P-25 P-25 P-25 \$0 \$1,262,965 P-25 P-25 P-25 P-25 P-25 P-25 P-25 P-25 \$0 \$1,262,965 P-2		
25 372.000 Power Generation Equipment - TDP \$1,262,954 P-25 \$0 \$1,262,964 P-26 \$0 \$31,852 P-26 \$0 \$31,852 P-27 \$374.000 Quifall Sewers - TDP \$2,2303 P-27 \$0 \$31,852 P-27 \$0 \$31,852 P-27 \$0 \$31,852 P-27 \$0 \$31,852 P-27 \$0 \$31,852 P-27 \$0 \$31,852 P-27 \$0 \$31,852 P-27 \$0 \$31,852 P-27 \$0 \$31,852 P-27 \$0 \$31,852 P-27 \$0 \$31,852 P-27 \$0 \$31,851,689 P-27 \$0 \$1,851,689 P-27 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	\$0
25 373.000 Plant Sewers - TDP \$31,852 \$2,303 \$2,303 \$2,303 \$2,303 \$31,852 \$2,303 \$31,852 \$2,303 \$31,851,689 \$31,85	-\$7,000	\$547,480
27 374.000 Outfall Sewer Lines - TDP \$2,303 P-27 \$0 \$2,303	\$20,000	\$1,282,954 \$31,852
TOTAL TREATMENT & DISPOSAL PLANT \$1,851,589 \$0 \$1,851,589	\$0 \$0	\$2,303
CAPITALIZATION	\$13,000	\$1,864,589
TOTAL INCENTIVE COMPENSATION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	- \$ 353	-\$566
CAPITALIZATION GENERAL PLANT 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 \$0 \$0 \$0 \$0 \$0 \$0 \$	-\$353	-\$566
389.000	-3003	-\$000
34 380.000 Structures and Improvements - GP \$2,317 P-34 \$0 \$2,317	ŧo.	\$0
35 390.100 Office Structures	\$0 \$0	\$2,317
36 390.200 General Structures - HVAC \$0 P-36 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$386	\$3
390.300 Miscellaneous Structures \$0 P-37 \$0 \$0 \$0 \$39.300 \$39.300 \$39.900 \$39.000 \$39.100 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0
38 390.900 Structures & Improvements - Leasehold	\$0	\$0
39 391.000 Office Furniture and Equipment \$16,577 P-39 \$167 \$16,744 40 391.100 Computer Software & Peripheral \$10,076 P-40 \$2,963 \$7,113 41 391.200 Computer Software & Peripheral Equip -\$3 P-41 \$289 \$286 42 391.250 Computer Software \$43,729 P-42 \$174 \$43,555 43 391.250 Other Office Equipment \$235 P-43 \$141 44 391.300 Other Office Equipment \$16,577 P-39 \$167 \$16,744 510,744 \$2,963 \$7,113 P-41 \$289 \$286 5286 P-43 \$43,255 P-43 \$43,555 P-43 \$43,555 P-43 \$141 P-44 \$7 \$141 P-44 \$7 \$141 P-44 \$7 P-4	\$1	\$0
40 391.100 Computer Software & Peripheral \$10,076 P-40 \$2,963 \$7,113	\$2	\$16,748
42 391.250 Computer Software \$43,729 P-42 -\$174 \$43,555 43 391.260 Personal Computer Software \$235 P-43 -\$94 \$141 44 391.300 Other Office Equipment -\$18 P-44 \$7 -\$11	\$1,021	\$8,134
43 391.260 Personal Computer Software \$235 P-43 -\$94 \$141 44 391.300 Other Office Equipment -\$18 P-44 \$7 -\$11	\$2,108	\$2,394
44 391.300 Other Office Equipment \$18 P-44 \$7 -\$11	-\$1,131	\$42,424 \$0
44 00 100 100	-\$141 \$11	\$0
45 392 000 Transportetion Equipment \$19.280 P-45 \$0 \$19.280	\$0	\$19,280
Anna Land	\$0	\$556
46 392.100 Transportation Equipment - Light Trucks \$556 P-45 \$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 \$200	\$20,386 \$6,315
52 395,000 Laboratory Equipment \$6,869 P-52 \$160 \$6,029 53 396,000 Power Operated Equipment \$0 P-53 \$0 \$0	\$286 \$ 0	\$6,315
and I and the state of the stat	\$0	\$1,132
54 397.100 Communication Equipment - Non-Teleph \$172 P-54 \$960 \$1,132	\$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 Account	<u>B</u> serve Description 1	<u>C</u> <u>D</u> Total Adjust. Reserve Number	E E As Adjusted Adjustments Reserve	HESTOTETH CONTRACTOR STATES AND STATES	H J sdictional MO Adjusted ustments Jurisdictional
59 TOTAL DEPRECIATION	ON RESERVE	\$3,774,950	\$947 \$3,774,003		<u>\$6,166</u> \$3,767,837

Line	Account	В	C Test Year	D Test Year	E Test Year	E Adjust;	G Total Company	H Total Company	I Judedictions	j I Juriadictional	K MO Finel Adi	MO Adj.	MO Adl. Jurie.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations		Jurisdictional (H x I) + J	Juria Labor L+M	Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$1,225,648	See Note(1)	See Note(1)	Rov-2	See Note(1)	\$1,225,648	100,00%	-\$160,348	\$1,065,300	See Note(1)	See Note(1)
Rov-3 Rov-4	461,200 461,300	Commercial Industrial	\$135,546 \$ 0			Rov-3 Rov-4		\$135,546 \$0	100.00% 0.00%	\$11,008 \$0	\$146,554 \$0		
Rev-S	462,000	Private Fire Protection	\$0 \$0			Rev-5		\$0	0.00%	\$0	\$0 20		
Rev-6	463,000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	464,000	Other Public Auth.	\$0			Rey-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	Strandard G	TOTAL OPERATING REVENUES	\$1,361,762	notore/Charles	rondre/leigt contact f	Seina.	ang palabagan ang pagga	\$1,361,762	Para di Salaharan Salaharan Salaharan Salaharan Salaharan Salaharan Salaharan Salaharan Salaharan Salaharan Sa	-\$149,594	\$1,212,168	nienicaudenalisaid	energialeriken
1		COLLECTION OPERATIONS EXPENSES											
2	600,000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	602,000	Labor & Expenses - COE Purchased Water - COE	\$912 \$48	\$912 \$0	\$0 \$48	E-3 E-4	\$0 \$0	\$912 \$48	100,00% 100,00%	\$26 -\$48	\$938 \$0	\$912 \$0	\$26
5	603,000	Miscellaneous Expenses - COE	\$71	\$0 \$11	\$60	E-5	\$0 \$0	\$46 \$71		-\$46 -\$12	\$59	\$11	\$0 \$48
6	VVJ.000	TOTAL COLLECTION OPERATIONS EXPENSES	\$1,031	\$923	\$108	-~	\$0	\$1,031	, 100,007	-\$34	\$997	\$923	\$48 \$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
10	612,000	Collect & Impound Mice- CME	\$126	\$126	\$0	E-10	\$0	\$126			-\$1	-\$1	\$0
11	613,000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-11	\$0	\$0		•	\$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 - Infilt Gallery	\$0	\$0	\$0	E-13	\$0	\$0			\$3	\$3	\$0
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0			\$0	\$0	\$0
15	517.000	Misc. Plant Mtce - CME	\$89	\$0	\$89	E-15		\$89			\$89		\$89
16		TOTAL COLLECTION MAINT. EXPENSES	\$215	\$126	\$89		\$0	\$215		-\$123	\$92	\$3	\$89
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0			\$0	\$0	\$0
19	621,000	Fue For Purchased Power - POE	\$321	\$0	\$321	E-19	\$0	\$321			\$341	\$0	\$341
20 21	622,000 623,000	Labor & Eng Oper Prod - POE	\$0	\$0 \$0	\$0 \$4,235	E-20 E-21	\$0 \$0	\$0 \$4,235			\$0 \$4,349	\$0	\$0
21	624.000	Purchases Power - POE Labor & Eng Oper Pump - POE	\$4,235 \$91	\$0 \$91	\$4,235 \$0	E-21		\$4,235 \$91			\$4,349 -\$2	\$0 -\$2	\$4,349 \$0
23	626,000	Misc Exp Oper - POE	\$122	\$0	\$122		\$0	\$122			\$122	*\$2 \$0	\$122
24	627.000	Rents Oper - POE	\$0	\$0	\$0		\$0	\$0			\$0	\$0_	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$4,769	\$91	\$4,678		\$0	\$4,769		\$41	\$4,810	-\$2	\$4,812
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$0	\$0	\$0		\$0	\$0			\$0	\$0	\$0
28	631.000	Structures & Improve Mice - PME	\$233	\$233	\$0		\$0	\$233			-\$5	-\$5	\$0
29	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0		\$0	\$0			\$0	\$0	\$0
30	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0		\$0	\$0				\$0	\$0
31	634.000	Misc Exp Mice - PME	\$0	\$0	\$0		\$0	\$0			\$0		\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$233	\$233	\$0		\$0	\$233	i	-\$238	-\$5	-\$5	\$0
33		TREAT. & DISP. OPER. EXPENSE											
34	880.000		\$0	\$0	\$0			\$0			\$0	\$0	\$0
35	661.000	Storage Facility Expense - TDO	\$351	\$351	\$0	E-35	\$0	\$351	100.00%	-\$358	-\$7	-\$7	\$0

Line	A Account	unical estate a la completa 🏝 de la completa en la comp	<u>C</u> Test Year	D Test Year	E. Tost Year	E Adjust	G Total Company	H Total Company	Indedictional	Jurisdictional	K MO Final Adj	MO Adj.	MO Adi, Jurie.
Number	Number	Incoma Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Ad), Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional	Juris, Labor	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%	<u>\$0</u>	\$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			**		**	\$0	0.000	* **		•	•
42	670,000	Supervision & Engineering - TDM	\$0 \$512	\$0 \$512	\$0 \$0	E-42 E-43	\$0 \$0	\$0 \$512	0,00% 100,00%	\$0 -\$266	\$0 \$246	\$0 \$246	\$0
43 44	671.000 672.000	Structures & Improve - TDM Dist, Res, Standp, Maint, - TDM	\$\$12 \$0	\$512 \$0	\$0 \$0	E-43	\$0	\$512 \$0	0.00%	-3266 \$0	\$245 \$0	\$245 \$0	\$0 \$0
44 45	673,000	TD Maintenance - TDM	\$11,906	\$0	\$11,906	E-45	\$0	\$11.906	100,00%	\$0 \$0	\$11.906	\$0 \$0	30 \$11.906
45 46	674,000	Fire Maintenance - TDM	308,116 02	\$0 \$0	\$00,114	E-46	\$0 \$0	906,11¢ 02	0.00%	-\$44	\$11,505 -\$44	\$0 -\$44	
46 47	675,000	Servicese Maintenance - TDM	\$0 \$85	\$85	\$0	E-47	\$0	\$85	100.80%	-\$83	\$2	\$2	\$0 \$0
48	676,000	Meter Maintenance - TDM	\$56	\$56	\$0	E-48	\$0	\$56		-\$58	- \$ 2	-\$2	\$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	\$28,557	\$92	\$28,465	E-50	\$0	\$28,557	100,00%	\$7,377	\$35.934	\$8,002	\$27,932
51	010,000	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	50	\$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		-\$46,321	\$36,989	\$36,989	\$0
61	921.000	Office Supplies & Expense	\$47,571	\$0	\$47,571	E-61	\$0	\$47,571		\$3,837	\$51,408	\$0	\$51,408
62	922.000	Admin, Expenses Transferred - Credit	\$0	\$0	\$0	E-62	\$0	\$0		\$0	\$0	\$0	\$0
63	923.000	Outside Services	\$19,583	\$18,458	\$1,125	E-63	\$0	\$19,583		\$101,274	\$120,857	\$18,458	\$102,399
64	924,000	Property Insurance	\$10,546	\$0	\$10,546	E-64	\$0	\$10,546		\$13,076	\$23,622	\$0	\$23,622
65	925.000	Injuries & Damages	\$10	\$0	\$10	E-65	\$0	\$10		-\$91	-\$81	\$0	-\$81
66	926,000	Employee Pensions & Benefits	\$100,886	\$94,225 \$0	\$6,661 \$0	E-66 E-67	\$0 \$0	\$100,886 \$0		-\$11,333 \$0	\$89,553 \$0	\$82,892 \$0	\$6,661 \$0
67	927.000	Franchise Requirements	\$0 \$155	\$0 \$0	\$0 \$155	E-67 E-68	\$0	\$0 \$155		-\$56	\$99	\$0 . \$0	\$99
68 69	928.000 929.000	Regulatory Commission Expenses Duplicate Charges	\$155	\$0	\$100	E-69	\$0	\$155		-500		. 30	\$0
70	930.100	Institutional or Goodwill Advertising Expenses	\$0 \$6	\$0	\$6	E-70	\$0	\$6		-\$3	\$3 \$3	\$0	\$3 \$3
71	930,200	Misc. General Expense	\$15,959	\$0	\$15,959		\$0	\$15,959		-\$100	•	\$0	\$15,859
72	930,300	Research & Development Expenses - AGE	\$15,555	\$0	\$26	E-72	\$0	\$26		\$353	\$379	\$0	\$379
73	931.000	Rents - AGE	\$1,520	so	\$1,520	E-73	\$0	\$1,520		\$418		\$0	\$1,938
74	932.000	Maint of General Plant - AGE	\$2,214	\$498	\$1,716		\$0	\$2,214		\$2,499		\$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)	\$356,558	100.00%	\$76,198	\$432,754	See note (1)	See note (1)
78	403,000	CIAC Depreciation Offset	\$0			E-78		\$0	0.00%	-\$47,242			
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

Line Number	A Account Number	B. Income Description	© Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	Q Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	 Jurisdictional Affocations	≟ Juriadictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	MO Adj. Juris, Labor L+1	MC Adj. Juris. Non Labor I = K
82	408.000	Property Taxes	\$34	\$0	\$34	E-82		\$34	100,00%	-\$4,612	-\$4,578	-\$4,642	\$64
63	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	\$683	\$4
85	408,100	Other Taxes & Licenses	-\$30	-\$30	. \$0	E-85	\$0	-\$30	100.00%	\$8,868	\$8,838	-\$30	\$8,868
86 87	403,000	Transportation Depr Clearing TOTAL OTHER OPERATING EXPENSES	\$0 \$24,243	\$0 \$24,205	\$0 \$38	E-86	\$0 \$0	\$0 \$24,243	0.00%	\$2,654	\$0 \$26,797	02	\$0
87		TOTAL OTHER OPERATING EXPENSES	324,243	\$24,200	336		\$0	\$24,243		\$2,554	\$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	02	\$0
90	641,000	Chemicals - Oper - WT	\$2,715	\$0	\$2,715	E-90	\$0	\$2,715	100,00%	-\$1,838	\$877	02	\$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 - Mtco - 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	0.00%	\$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		\$0	\$0	\$0 \$0	E-103	\$0	\$0 \$0	0.00%	\$0	\$0	\$0	02
184		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
105		AMORTIZATION EXPENSE											
106	9,000	Amortization Exp	\$12,911	<u>\$0</u>	\$12,911	E-106		\$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	\$342,705		\$0	\$1,151,404	delating belge	\$52,038	\$1,203,442	\$357,977	\$459,963
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		-\$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								4 -4		_	
115	410.100	Deferred income Taxes - Def. Inc. Tax.	\$11,374	Sec note (1)	See note (1)	E-115		\$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
110		NET OPERATING INCOME	\$199,783	\$0	\$0	Same a succession	50	\$199,783		-\$175,836	\$23,947	Columbia de La So	Service Co.
1877年8月2日 日本	ya, masi akumban	State West Provided Handler and Plant Date of School State (S. 1919)		,	**************************************	g Tool School of	The state of the s	**************************************	pulling in very series in		The second secon		

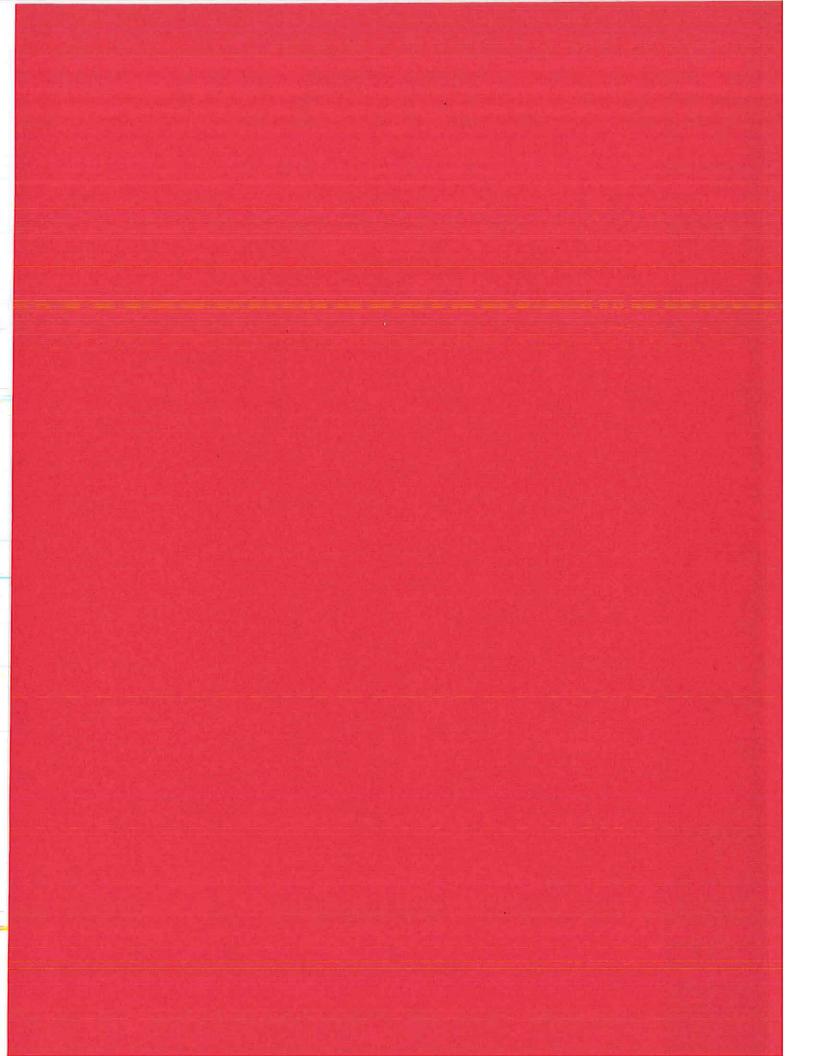


Exhibit No.:

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	<u>B</u> 7.52% Return	<u>C</u> 7.73% Return	<u>D</u> 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
	Allowance for Known and Measureable			
11	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

Accounting Schedule: 1 Sponsor: Boateng Page: 1 of 1

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	<u>C</u> 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		\$7 <u>6,183</u>
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

		В	C	D	AND SERVERS	F	<u>G</u>	
	<u>A</u> Account#		Total	Adjust.		As Adjusted .	Jurisdictional Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations Adjustments	Jurisdictional
1		INTANGIBLE PLANT		1				1
2	301.000	Organization - IP	\$6,419	P-2	\$0	\$6,419	\$0	\$6,419
3		Franchises and Consents - IP	\$5,412	P-3	\$0	\$5,412	\$0	\$5,412 \$114,503
4	303.000	Other Plant & Misc. Equipment - IP	\$114,503	P-4	\$0	\$114,503	\$0 \$0	\$126,334
5		TOTAL INTANGIBLE PLANT	\$126,334		\$0	\$126,334	Şυ	\$120,004
6		COLLECTION PLANT	\$0	P-7	\$0	\$0	\$0	\$0
7	350.000	Land and Land Rights - CP Structures and Improvements - CP	\$438,113	P-8	\$0	\$438,113	\$0	\$438,113
8 9		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		Flow Meansuring 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		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	li .			i	40	40.713
17	360.000	Land and Land Rights - SPP	\$8,743	P-17	\$0	\$8,743	\$0 \$0	\$8,743 \$28,085
18	362.000	Receiving Wells - SPP	\$28,085	P-18	\$0	\$28,085		\$501,934
19		Pwr Gen Equip Pump/Pump Equip - SPP	\$501,934	P-19	\$0	\$501,934	\$0	\$38,507
20	365.000	Pumping Equip Other Pwr/Misc.	\$38,507	P-20	\$0	\$38,507	\$0 \$0	\$577,269
21	<u> </u>	TOTAL SYSTEM PUMPING PLANT	\$577,269	1	\$0	\$577,269	30	\$577,209
22		TREATMENT & DISPOSAL PLANT	400.450		\$0	\$33,152	\$0	\$33,152
23		Land and Land Rights - TDP	\$33,152	P-23 P-24	\$0 \$0	\$906,956	\$0	\$906,956
24	371.000	Structures and Improvements - TDP	\$906,956	P-25	\$0	\$2,259,136	\$0	\$2,259,136
25		Power Generation Equipment - TDP	\$2,259,136 \$185,007	P-26	\$0 \$0	\$185.007	l so	\$185,007
26	373.000	Plant Sewers - TDP	\$105,007 \$105,442	P-27	\$0	\$105,4 <u>42</u>	\$o	\$105,442
27 28	374.000	Outfall Sewer Lines - TDP TOTAL TREATMENT & DISPOSAL PLANT	\$3,489,693	1-2/	\$0	\$3,489,693	\$0	\$3,489,693
29		INCENTIVE COMPENSATION						
		CAPITALIZATION	\$0	P-30	\$0	\$0	-\$3,073	-\$3,073
30	0.000	Incentive Compensation Capitalization Adj.		P-30				
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0	-\$3,073	-\$3,073
32	l	GENERAL PLANT	4.5			\$0	\$0	\$0
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0 \$0	\$383,402	\$0	\$383,402
34		Structures and Improvements - GP	\$383,402	P-34	\$0 \$0	\$363,402 \$25	\$0	\$25
35		Office Structures	\$25	P-35	\$0 \$0	\$0	\$0	\$0
36	390.200	General Structures - HVAC	\$0	P-36 P-37	\$0 \$0	\$0	\$0	\$0
37		Miscellaneous Structures	\$0 \$0	P-38	\$0	\$0	\$0	\$0
38	390.900	Structures & Improvements - Leasehold	\$2,375	P-39	\$0	\$2,375	\$0	\$2,375
39	391.000	Office Furniture and Equipment	\$2,575	P-40	\$0	\$0	l so	\$0
40	391.100	Computer Software & Peripheral	\$11,739	P-41	so	\$11,739	\$8,562	\$20,301
41		Computer Software & Peripheral Equip	\$194,541	P-42	\$0	\$194,541	\$0	\$194,541
42		Computer Software Personal Computer Software	\$0	P-43	\$0	\$0	\$0	\$0
43 44		Other Office Equipment	\$0	P-44	\$0	\$0	\$0	
44 45		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		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	
50	393.000	Stores Equipment	\$25,405	P-50	\$0	\$25,405	\$0	\$25,405
51		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		Power Operated Equipment	\$532	P-53	\$0	\$532	\$0	\$532
54		Communication Equipment - Non-Teleph	\$321	P-54	\$0	\$321	\$0	
55		Telephone Equipment	\$14	P-55	\$0	\$14	\$0	
			\$2,262	P-56	\$0	\$2,262	\$0	\$2,262
56	398.000	Miscellaneous Equipment	\$2,202	1	\$0	\$0	1	

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

Line Number	A B Account # (Optional) Plant Account Description		<u>D</u> <u>E</u> Adjust Number Adjustments	E As Adjusted Plant	G Jurisdictional Jurisdiction Allocations Adjustment	
58	TOTAL GENERAL PLANT	\$901,302	\$0	\$901,302	\$8,5	62 \$909,864
. 5 9	TOTAL PLANT IN SERVICE	\$6,775,994	\$0	\$6,775, 9 94	85.4	\$6,781,483

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

	Δ	В	<u>c</u>	D	Б	. Land	G	Н	
Line Number	Account	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
	140:11901			l					
1		INTANGIBLE PLANT	\$0	P-2	\$0	\$0		\$0	so
2	301.000 302.000	Organization - IP Franchises and Consents - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	302.000	Other Plant & Misc. Equipment - IP	\$24,939	P-4	\$0	\$24,939		\$0	\$24,939
5	303.000	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 \$0	\$0 \$76,181
8	351.000	Structures and Improvements - CP	\$76,181	P-8	\$0 \$0	\$76,181 \$127,543		\$2,000	\$129,543
9	352.100	Collection Sewers Forced - CP	\$127,543	P-9 P-10	\$0 \$0	\$5,407		\$1,000	\$6,407
10	352.200	Collecting Mains - CP	\$5,407 \$156	P-10	\$0	\$156		\$0	\$156
11	353.000 354.000	Services Sewer - CP Flow Meansuring Devices - CP	\$135,232	P-12	\$0	\$135,232	ļ	-\$4,500	\$130,732
12 13	356.000	Power Gen Equip Collection - CP	-\$1,257	P-13	\$0	-\$1,267		\$1,500	\$243
13	357.000	Communication Equip - CP	\$853	P-14	\$0	\$853		\$0	\$853
15	337.000	TOTAL COLLECTION PLANT	\$344,115		\$0	\$344,115		\$0	\$344,115
16		SYSTEM PUMPING PLANT		ļ				•	
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	ļ	\$0 \$0	\$22,426 \$186,408
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$186,408	P-19	\$0	\$186,408		\$0 \$0	\$156,400
20 21	365.000	Pumping Equip Other Pwr/Misc. TOTAL SYSTEM PUMPING PLANT	\$277,555 \$462,834	P-20	\$0 \$23,655	\$277,555 \$486,389		\$0	\$486,389
22	070 400	TREATMENT & DISPOSAL PLANT	\$0	P-23	\$0	\$0		\$0	\$0
23 24	370.100 371.000	Land and Land Rights - TDP Structures and Improvements - TDP	\$188,338	P-24	\$0	\$188,338		\$0	\$188,338
24 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	\$540,765		\$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			**	•		\$0	\$0
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0 -\$16	\$0 \$43,893	ļ	-\$133	\$43,760
34	390.000	Structures and Improvements - GP	\$43,909	P-34 P-35	-\$16 \$16	-\$595		\$595	\$0
35	390.100	Office Structures	-\$611 \$0	P-36	\$0	\$0	Ì	\$0	\$0
36	390.200 390.300	General Structures - HVAC Miscellaneous Structures	\$0	P-37	\$0	\$0	ļ	\$0	\$0
37	390.300	Structures & Improvements - Leasehold	-\$1	P-38	\$0	-\$1		\$1	\$0
38 39	391.000	Office Furniture and Equipment	\$1,364	P-39	\$0	\$1,364		\$23	\$1,387
40	391.100	Computer Software & Peripheral	-\$799	P-40	\$0	\$799		\$799	\$0
41	391.200	Computer Software & Peripheral Equip	\$342	P-41	\$17	\$359	1	\$673	\$1,032 \$23,822
42	391.250	Computer Software	\$41,542	P-42	\$0	\$41,542	Į .	-\$17,720 -\$170	\$23,622 \$53
43	391.260	Personal Computer Software	\$223	P-43	\$0	\$223		\$17	\$0
44	391.300	Other Office Equipment	-\$17	P-44	\$0	-\$17 \$160,897		\$0	\$160,897
45	392.000	Transportation Equipment	\$160,897	P-45 P-46	\$0 \$0	\$160,657)	\$0	\$528
46 47	392.100 392.200	Transportation Equipment - Light Trucks Transportation Equipment - Heavy Trucks	\$528 \$310	P-47	\$0	\$310		\$0	\$310
	392.300	Transportation Equipment - Cars	\$2,572	P-48	\$0	\$2,572	İ	\$0	\$2,572
48 49	392.300	Transportation Equipment - Other	\$6	P-49	\$0	\$6		\$0	\$6
50	393.000	Stores Equipment	\$21,301	P-50	\$0	\$21,301		\$254	\$21,555
51	394.000	Tools, Shop & Garage Equipment	\$6,619	P-51	\$0	\$6,619		\$501	\$7,120
52	395.000	Laboratory Equipment	\$8,086	P-52	\$0	\$8,086	1	\$704	\$8,790
53	396.000	Power Operated Equipment	\$222	P-53	\$0	\$222	1	\$0 \$171	\$222 \$335
54	397.100	Communication Equipment - Non-Teleph	\$164	P-54	\$0	\$164 ****		\$171 \$0	\$14
55	397.200	Telephone Equipment	\$14	P-55	\$0 \$0	\$14 -\$16,635		\$16,679	\$44
56	398.000	Miscellaneous Equipment Other Tangible Equipment	-\$16,635 \$33	P-56 P-57	\$0 \$0	-\$16,635 \$33		-\$33	\$0
57	399.000				. 40		1		

Accounting Schedule: 6 Sponsor: Wells Page: 1 of 2

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

A B Line Account Number Number Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>E</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	MO Adjusted Jurisdictional
59 TOTAL DEPRECIATION RESERVE	\$1, 842,712		\$23,568	\$1,666,28 <u>0</u>		\$1,958	\$1,668,238

Line	Account	9	C Tost Year	D Test Yoar	E Tost Year	E Adjust	G Total Company	H Total Company			K MO Fine) Adj	MO Adl	M MO Adil Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations		Jurisdictional (H x I) + 3	Juris, Labor L+M	Non Labor
Rev-1		OPERATING REVENUES										•	
Rev-2	461,100	Residential	\$1,303,674	See Note(1)	See Note(1)	Rov-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			Rov-3		\$82,520	100.00%	\$10,804	\$93,324		
Rev-4 Rev-5	461,300 462,000	Industrial Private Fire Protection	\$0 \$0			Rev-4 Rev-5		\$0 \$0	0.00% 0.00%	\$0 \$0	\$0 \$0		
Rev-6	463,000	Public Fire Protection	\$0			Rov-6		\$0 \$0	0.00%	\$0 \$0	\$0 \$0		
Rev-7	464,000	Other Public Auth.	\$0 \$0			Rev-7		\$D	0.00%	\$0	\$0 \$0		
Rev-8	466,000	Sales for Resale	\$0			Roy-8		\$0	0.00%	\$0	\$0		
Rev-9	471,000	Other Sewer Revenue - Oper, Rev.	\$876			Roy-9		\$876	100.00%	-\$117	\$759		
Rev-10	de de la compa	TOTAL OPERATING REVENUES	\$1,387,070	iva/maavavalahaidad	James en Espain de la Colonia	or a made process on any firm		\$1,387,070	artachin dover	-\$104,477	\$1,282,593	santah didaker estidi	Aceday and his remail that
												4	The state of the s
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 E-5	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
5 6	603,000	Miscellaneous Expenses - COE TOTAL COLLECTION OPERATIONS EXPENSES	<u>-\$1</u> -	\$0 \$0	<u>-\$1</u> -\$1	E-3	<u>\$0</u>	<u>-\$1</u> -\$1	100,00%	\$10 \$15	<u>-\$11</u> \$14	\$D \$0	-\$11 \$14
6		TO TAL COLLECTION OPERATIONS EXPENSES	~> 1	\$0	٠.,		20	-31		313	\$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 Suppty - 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	-\$194	\$0
13	615,000	Labor Maint - Source of Supply - Inflit 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		\$0	\$1,248		\$1,070	\$2,318	\$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 24	626,000 627,000	Misc Exp Oper - POE Rents Oper - POE	\$0 \$0	\$0 \$0	\$0	E-23 E-24	\$0 \$0	\$0 \$0	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0
24 25	027.000	TOTAL PUMPING OPERATIONS EXPENSES	\$205	\$205	\$0	. 5-24	\$0	\$205	0.00%	-\$176	\$29	\$29	\$0 \$0
			4245	4275	**		•••	420		* ///-	42 -	423	40
26	### ACC	PUMPING MAINTENANCE EXPENSES	**	A A	4.0	C ~*	44	**	0.000		**		
27	630.000 631.000	Supervision & Engineering - PME	\$0 \$1,707	\$0 \$14	\$0 \$1,693	E-27 E-28	\$0 \$0	\$0 \$1,707	0.00% 100.00%	\$0 -\$13	\$0 \$1,694	\$0	\$0 \$1.503
28 29	637,000 632,000	Structures & Improve Mtce - PME Power Prod Equip Mtce - PME	\$1,707 \$0	\$14 \$0	\$1,693 \$0			\$1,707 \$0		-\$13 \$0	\$1,694 \$0	\$1 \$0	\$1,693 \$0
30	633,800	Pump Equip Mice - PME	\$0 \$2,186	\$0 \$315	\$0 \$1,871	E-29 E-30		\$0 \$2.186		\$52	\$2,238	\$367	\$1,871
31	634,000	Misc Exp Mtce - PME	\$2,138	\$0 \$0	\$0		\$0	\$2,100		\$0	\$2,236	\$367	\$1,871 \$0
32	404,000	TOTAL PUMPING MAINTENANCE EXPENSES	\$3,893	\$329	\$3,564		\$0	\$3,893		\$39	\$3,932	\$368	\$3,564
33		TREAT. & DISP. OPER. EXPENSE											
34	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0			\$0	0.00%	\$0	\$0	\$0	\$0
35	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-35		\$0		\$0	\$0	\$0	\$0
		· -											

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Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted		Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris, Labor	MO Adj. Juris. Non Labor
			(D+E)		Approvalence (Control		(From Adj. Sch.)	(C+G)		(From Ad), Sch.)			I • K
36	662,000	TD Line Expense - TDQ	\$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	Rent - TDO	\$562	\$0	\$562	E-39		\$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	874,000	Fire Maintenance - TDM	\$0	\$0	\$0	E-46	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
47	675,000	Servicese 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	Hydrent Maintenance - TDM	\$0	\$0	\$0	E-49	\$0	\$0	200,0	\$0	\$0	\$0	\$0
50	678,000	Misc. Plant Maintenance - TDM	\$55,825	\$434	\$55,391	E-50	\$0	\$55,825 \$84,936	100.00%	\$2,029 -\$849	\$57,854	\$2,993	\$54,861
51		TOTAL TREAT, & DISP. MAINT. EXPENSES	\$84,936	\$21,113	\$63,823		20	\$84,836		-2449	\$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		\$4,166	\$27,859	\$0	\$27,859
62	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-62	\$0	\$0		\$0	\$0	\$0	\$0
63	923,000	Outside Services	\$12,442	\$12,667	-\$215	E-63	\$0	\$12,442		\$129,391	\$141,833	\$12,657	\$129,176
64	924,000	Property Insurance	\$12,162	\$0	\$12,162	E-64	\$0	\$12,162		\$16,917	\$29,079	\$0	\$29,079
5 5	925,000	Injuries & Damages	-\$6	\$0	-\$6	E-65	\$0	-\$6		-\$115		\$0	
56	926,000	Employee Pensions & Benefits	\$150,935	\$121,786	\$29,149	E-66		\$150,935		-\$783		\$121,003	
67	927.000	Franchise Requirements	\$0	\$0	\$0		\$0	\$0		\$0	7 -	\$0	**
68	928,000	Regulatory Commission Expenses	\$157	\$0	\$157	E-68		\$157	100.00%	-\$124		\$0	
69	929,000	Dupilcate Charges	\$0	\$0	\$0		\$0	\$0		\$0		\$0	
70	930,100	Institutional or Goodwill Advertising Expenses	\$6	\$0	\$6			\$6				\$0	
71	930.200	Misc. General Expense	\$18,723	\$0	\$18,723	E-71	\$0	\$18,723		•		\$0	
72	930.300	Research & Development Expenses - AGE	\$36	\$0 \$0	\$36			\$36		\$451 \$530	\$487	\$0 \$0	
73	931.000	Rents - AGE	\$1,574	**	\$1,574			\$1,574		*	4	\$0 \$0	~ ~ / · · · ·
74 75	932.000	Maint, of General Plant - AGE TOTAL ADMIN. & GENERAL EXPENSES	\$4,356 \$613,672	\$524,037	\$4,356 \$89,635		\$0 \$0	\$4,356 \$613,672		\$55,459		\$424,470	
		DEPRECIATION EXPENSE											
76	40.0 000		\$224.047	Can note /fl	Caa not - /41	E-77	Can note (4)	\$224,917	100.00%	\$63,689	\$288,606	See note (4)	Con note (4)
77	403.000		\$224,917 \$0	See note (1)	See note (1)	E-77		\$224,917 \$0				See note (1)	See note (1)
78	403.000			\$0	So		\$0	\$224,917		\$23,261	\$248,178	\$0	02
79		TOTAL DEPRECIATION EXPENSE	\$224,917	20	20	•	\$0	\$ <i>££</i> 4,817		\$23,261	\$248,178	\$0	20
80		OTHER OPERATING EXPENSES		-	**					4.			A =
81	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

Line Number	A Account Number	Ricome Description	C Teat 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 Jurisdictiona Alfocations	J Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj Jurisdictional (H x I) + J	MO Adj. Juria, Labor L+ N	MO Adj. Juris. Non Labor 4 = K
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	\$24,285	\$0
84	408.100	PSC Assessment	\$875	\$692	\$183	E-84	\$0	\$875	100.00%	\$0	\$875	\$592	\$183
85	408.100	Other Taxes & Licenses	-\$6	-\$1	-\$5 \$0	E-85 E-86	\$0 \$0	-\$6	100.00%	\$9,067 02	\$9,061	-\$1	\$9,062
86 87	403.000	Transportation Depr Clearing TOTAL OTHER OPERATING EXPENSES	\$0 \$32,770	\$0 \$32,559	\$211	E-00	02	\$0 \$32,770	0.00%	\$1,505	\$0 \$34,275	\$0 \$24,959	\$0 \$9,316
67		TOTAL OTHER OPERATING EXPENSES	\$32,770	\$32,555	\$211		20	\$32,770		\$1,505	\$34,275	\$24,959	\$8,316
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	105.00%	-\$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	\$23,598	\$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%	\$D	\$0	\$0	\$0
96	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-96	\$0	\$0	0.00%	\$D	\$0	\$0	\$0
97	652,000	Misc, Equipment - Mtco - WT	\$318	<u>\$0</u>	\$318	E-97	\$0	\$318		\$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 \$0	E-100	\$0	\$0		\$0	\$0	\$0	<u>\$0</u>
101		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
102		SALES PROMOTION EXPENSES											
103	910,000		\$0	\$0	\$0 \$0	E-103	\$0	\$0	0.00%	\$0 \$0	\$0	02	<u>\$0</u> \$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		\$133		\$460	\$593	\$0	\$593
107		TOTAL AMORTIZATION EXPENSE	\$133	\$0	\$133		SO	\$133		\$460	\$593	\$0	\$593
108	suit es ror	TOTAL OPERATING EXPENSE	\$1,190,379	\$611,325	\$354,137		<u> (1999) - 1994 - 180</u>	\$1,190,379	gente paratis i emp	\$101,649	\$1,292,028	\$532,078	\$511,772
109		NET INCOME BEFORE TAXES	\$196,691	\$0	\$0		\$0	\$198,691		-\$206,126	-\$9,435	\$0	\$0
110		INCOME TAXES											
111	0.000	Current Income Taxes	-\$530	See note (1)	See note (1)			-\$530		\$6,833	\$6,303	See note (1)	See note (1)
112	0.000	State Income Taxes	-\$198			E-112		-\$198			-\$198		
113		TOTAL INCOME TAXES	-\$728	\$0	\$0		\$0	-\$726	3	\$6,833	\$6,105	\$0	\$0
114		DEFERRED INCOME TAXES			_ /					.		_	_
115	0.000		\$11,218	See note (1)	See note (1)					-\$46,071	-\$34,853	See note (1)	See note (1)
116	0,000	+	<u>-\$11</u> .			E-116		-\$11		\$0	-\$11		
117		TOTAL DEFERRED INCOME TAXES	\$11,207	\$0	\$0		\$0	\$11,207		-\$46,071	-\$34,864	\$0	\$0
118	arybeak.	NET OPERATING INCOME	\$186,212	- 1-1-1	\$0	· Dawestood	(1	\$188.212	Na sanasiyan	-\$166,888	\$19,324	\$0	\$0
(Januaryet)#.1 9 2	esil asyahatida e egajeri	to the second control of the second control				r e fefets			Der in de la companya de la companya de la companya de la companya de la companya de la companya de la company		· Andrewson Marketon Confession of the Confessio		

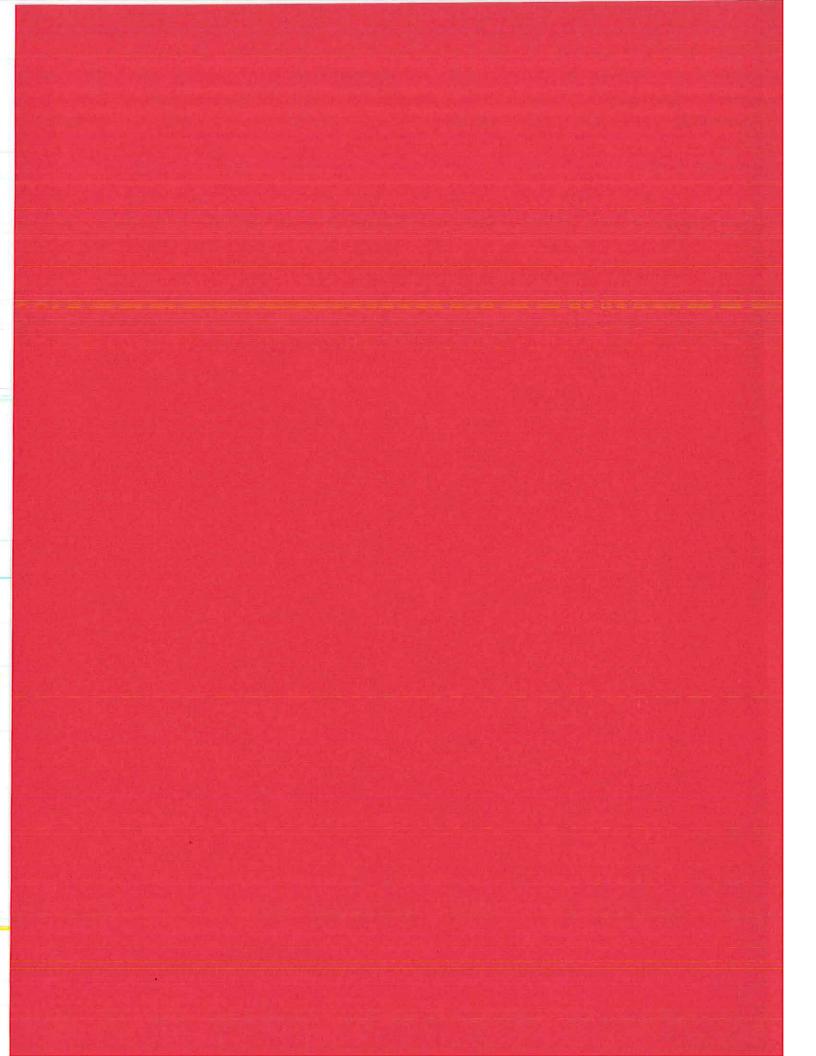


Exhibit No.:

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	<u>A</u> Description	<u>B</u> 7.52% Return	<u>C</u> 7.73% Return	<u>D</u> 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
	Allowance for Known and Measureable			
11	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

Accounting Schedule: 1 Sponsor: Boateng Page: 1 of 1

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	<u>B</u> Percentage Rate	<u>C</u> 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		
	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	l . L	\$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	N. C. C. C. C. C. C. C. C. C. C. C. C. C.	-\$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

· According to the						Nikali orak ⊨ darekaka		
Line	Account#	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.		E As Adjusted	<u>G</u> Jurisdictional Jurisdictiona	MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations Adjustments	
	1	INTANGIBLE PLANT]	1]	· ·
1 2	301.000	Organization - IP	\$473	P-2	\$0	\$473	s	0 \$473
3		Franchises and Consents - IP	\$0	P-3	\$0	\$0	l s	
4		Other Plant & Misc. Equipment - IP	\$1,030	P-4	\$0	\$1,030)	
5		TOTAL INTANGIBLE PLANT	\$1,503		\$0	\$1,503	\$	
6		COLLECTION PLANT						
7	350.000	Land and Land Rights - CP	\$30,000	P-7	\$0	\$30,000	\$	
8	351.000	Structures and Improvements - CP	\$15,000	P-8	\$0	\$15,000)) \$	
9	352.100	Collection Sewers Forced - CP	\$5,437,272	P-9	\$0	\$5,437,272		
10		Collecting Mains - CP	\$548,877	P-10	\$0	\$548,877	\$	
11	353.000	Services Sewer - CP	\$104,404	P-11	\$0	\$104,404	, s	
12	354.000	Flow Meansuring Devices - CP	\$194,575	P-12	\$0	\$194,575	\$	
13		Power Gen Equip Collection - CP	\$0	P-13	\$0	\$0 \$0	s	
14	357.000	Communication Equip - CP	\$0 66 330 438	P-14	\$0 \$0	\$6,330,128	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
15		TOTAL COLLECTION PLANT	\$6,330,128		, Ju	\$6,330,120]]]	0 0,330,120
16		SYSTEM PUMPING PLANT	\$760	P-17	\$0	\$762		5762
17	360.000	Land and Land Rights - SPP	\$762 \$200.930	P-18	\$0	\$200,930	Š	
18	362.000	Receiving Wells - SPP	\$200,930 \$193,694	P-19	\$0	\$193,694	\$	
19		Pwr Gen Equip Pump/Pump Equip - SPP	\$724,333	P-20	\$0	\$724,3 <u>3</u> 3		0 \$724,333
20 21	365.000	Pumping Equip Other Pwr/Misc. TOTAL SYSTEM PUMPING PLANT	\$1,119,719	7-20	\$0	\$1,119,719	\$	
22		TREATMENT & DISPOSAL PLANT		}]	
23	370.100	Land and Land Rights - TDP	\$0	P-23	\$0	\$0		\$0
24	371.000	Structures and Improvements - TDP	\$0	P-24	\$0	\$0)) s	0 \$0
25		Power Generation Equipment - TDP	\$97,978	P-25	\$0	\$97,978	\$	\$97,978
26		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	\$	\$597,135
29		INCENTIVE COMPENSATION						
30	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0	-\$3,14	4 -\$3,144
31		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0	-\$3,14	4 -\$3,144
31		CAPITALIZATION	, ,					
32	1	GENERAL PLANT]				
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		
34		Structures and Improvements - GP	\$516	P-34	\$0	\$516		
35		Office Structures	\$16	P-35	\$0	\$16 \$0		\$0
36		General Structures - HVAC	\$0	P-36	\$0	\$0		
37		Miscellaneous Structures	\$0	P-37 P-38	\$0 \$0	\$0	s	
38		Structures & improvements - Leasehold	\$0 \$601	P-39	\$0	\$601	Š	- 1
39		Office Furniture and Equipment Computer Software & Peripheral	\$573	P-40	so l	\$573	l s	
40	391.100 391.200	Computer Software & Peripheral Equip	\$7,722	P-41	\$0	\$7,722	\$5,63	
41 42		Computer Software	\$127,988	P-42	so l	\$127,988		0 \$127,988
43		Personal Computer Software	\$0	P-43	\$0	\$0	\$	0 \$0
44		Other Office Equipment	\$0	P-44	\$0	\$0)) s	0 \$0
45	392.000	Transportation Equipment	\$0	P-45	\$0	\$0	j \$	0 \$0
46	392.100	Transportation Equipment - Light Trucks	\$0	P-46	\$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		\$522
49	392.400	Transportation Equipment - Other	\$25	P-49	\$0	\$25		\$25
50		Stores Equipment	\$0	P-50	\$0	\$0	\$	
51	394.000	Tools, Shop & Garage Equipment	\$1,610	P-51	\$0	\$1,610	\$	
52	395.000	Laboratory Equipment	\$0	P-52	\$0	\$0	1 \$	
53	396.000	Power Operated Equipment	\$0	P-53	\$0	\$0		\$0
54		Communication Equipment - Non-Teleph	\$211	P-54	\$0	\$211		\$211
55		Telephone Equipment	\$10	P-55	\$0	\$10		0 \$10 0 \$99
56		Miscellaneous Equipment	\$99	P-56	\$0 50	\$99 \$0		0 \$99 0 \$0
57	399.000	Other Tangible Equipment .	\$0	P-57	\$0	\$0	1 1	J 30

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

Line Acc	A B ount # tional) Plant Account Description	<u>C</u> Total Plant	<u>D</u> Adjust. Number	<u>E</u> Adjustments	E As Adjusted Plant	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	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

	Ā	В	C	D	E	144134 F 4376331	G	Н	
Line	Account		Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Aliocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	Number	Depreciation Reserve Description	Tresorre	- Trainious	Acjusantino	1000110	Julyadagija	Acquotation	- CONSTRUCTION OF THE PROPERTY
1		INTANGIBLE PLANT	**			*0		en	to.
2	301.000	Organization - IP	\$0 \$0	P-2 P-3	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
3 4	302.000	Frenchises and Consents - IP Other Plant & Misc. Equipment - IP	\$853	P-4	\$0	\$853		\$0	\$853
5	303.000	TOTAL INTANGIBLE PLANT	\$853] ' ¬	\$0	\$853		\$0	\$853
6		ICOLLECTION 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	ĺ	\$0	\$23,554
11	353.000	Services Sewer - CP	-\$5,248	P-11	\$0 \$0	-\$5,248 \$109,318	1	\$10,000 \$0	\$4,752 \$109,318
12	354.000	Flow Meansuring Devices - CP	\$109,318 \$0	P-12 P-13	\$0 \$0	\$109,316 \$0		\$0	\$103,310
13	356.000 357.000	Power Gen Equip Collection - CP Communication Equip - CP	\$20,180	P-14	\$0	\$20,180		\$0	\$20,180
14 15	357.000	TOTAL COLLECTION PLANT	\$1,781,242		\$0	\$1,781,242	t	-\$70,000	\$1,711,242
10	ĺ	TOTAL GOLLLO HOW I DAW	01,701,214		**	4 // 1 / 2 / 2		,	
16		SYSTEM PUMPING PLANT		ļ					•
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	j	\$0	\$4,431
20	365.000	Pumping Equip Other Pwr/Misc.	\$549,410	P-20	\$0	\$549,410 \$643,563	1	<u>\$0</u> -\$58	\$549,410 \$643,505
21	1	TOTAL SYSTEM PUMPING PLANT	\$573,563	1	\$70,000	\$543,563		-490	3043,808
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	\$57,154	P-25	\$0	\$57,154		\$0 \$0	\$57,154 \$193,315
26	373,000	Plant Sewers - TDP	\$193,315	P-26 P-27	\$0 \$0	\$193,315 \$19,285		\$0 \$0	\$19,285
27	374.000	Outfall Sewer Lines - TDP TOTAL TREATMENT & DISPOSAL PLANT	\$19,285 \$269,754	P-2/	\$0	\$269,754	ŀ	\$0	\$269,754
28	1		\$203,134]	40	4200,.04		**	
29		INCENTIVE COMPENSATION					1		Ì
]	CAPITALIZATION	\$0	P-30	\$0	\$0		-\$285	-\$285
30	0.000	Incentive Compensation Capitalization Adj.	40						
31	1	TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$285	-\$285
	1	CAPITALIZATION		1			, ,		ł
32	ļ	GENERAL PLANT		1					
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 \$402	\$37 \$0
35	390.100	Office Structures	-\$402	P-35	\$0 \$0	-\$402 \$0		\$402 \$0	\$0
36	390.200	General Structures - HVAC	\$0 \$0	P-36 P-37	\$0 \$0	\$0	1	\$0	\$0
37	390.300	Miscellaneous Structures	-\$1	P-38	\$0	-\$1	1	\$1	\$0
38 39	390.900 391.000	Structures & Improvements - Leasehold Office Furniture and Equipment	\$472	P-39	\$0	\$472	[\$3	\$475
4Q	391.100	Computer Software & Peripheral	\$211	P-40	\$29	\$240	1	\$0	\$240
41	391.200	Computer Software & Peripheral Equip	\$225	P-41	\$0	\$225	Į	\$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 \$0	\$347 \$204
47	392,200	Transportation Equipment - Heavy Trucks	\$204	P-47	\$0	\$204		4 ∪	9204
48	392.300	Trensportation Equipment - Cars	\$1,691	P-48	\$0	\$1,691		\$0	\$1,691
49	392.400	Transportation Equipment - Other	\$3	P-49	\$0	\$3		\$0 \$170	\$3 \$0
50	393,000	Stores Equipment	-\$179	P-50	\$0 \$0	-\$179 •263	į l	\$179 \$10	\$273
51	394,000	Tools, Shop & Garage Equipment	\$263	P-51	\$0 \$0	\$263 \$0		\$10	\$273
52	395.000	Laboratory Equipment	\$0 \$0	P-52 P-53	\$0 \$0	\$0 \$0	ļ	\$0	50
53 54	396,000	Power Operated Equipment Communication Equipment - Non-Teleph	\$109	P-54	\$0	\$109		\$0	\$109
55	397.100 397,200	Telephone Equipment	\$10	P-55	\$0	\$10	ļ	\$0	\$10
56 56	398.000	Miscellaneous Equipment	\$25	P-56	\$0	\$25		\$0	\$25
57	399,000	Other Tangible Equipment	\$0	P-57	\$0	\$0	,	\$0	\$0
		TOTAL GENERAL PLANT	\$30,480	1	\$17	\$30,497		\$478	\$30,975

Accounting Schedule: 6 Sponsor: Wells Page: 1 of 2

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

Line Account	<u>C</u> Total	<u>D</u> <u>E</u> Adjust	<u>F</u> As Adjusted Jurisdictional	H I Jurisdictional MO Adjusted
Number Number Depreciation Rese	rve Description Reserve	Number Adjustments	Reserve Allocations	Adjustments Jurisdictional
-				
69 TOTAL DEPRECIATION	RESERVE \$2,655.8	82 \$70,017	\$2,725,909	-\$69,865 \$2,656,044

Line Number	Account Number	B Income Description	<u>C</u> Test Year Total	D Test Year Labor	E Test Year Non Labor	E Adjust Number	Q Total Company Adjustments	H Total Company . Adjusted		Jurisdictional Adjustments	K MO Final Adj Jurisdictional	MO Adj. Juris, Labor	MO Adj. Jurta. Non Labor
90 C 1988	3551600000		(D+E)		e procede sirvi	No ASSAULT	(From Ad), Sch.)	(C+G)	412 93 (93) (63)	(From Adj. Sch.)	(H x I) + J	L+M	× K
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)
Roy-3	461,200	Commercial	\$153,830			Rev-3		\$153,830	100.00%	\$53,091	\$206,921	, ,	• • •
Roy-4	461,300	Industrial	\$0			Rov-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-8		\$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			Rov-8		\$0	0.00%	\$0	\$0		
Rev-9	471,000	Other Sewer Revenue - Oper, Rev.	\$2,682			Rov-9		\$2,682	100.00%	\$2,272	\$4,954		
Rev-10		TOTAL OPERATING REVENUES	\$787,941	sseekijiikitaattigoteesi	encuellishines (Militi	1916/05/2011	filijijijabaanstjančiji	\$787,941		\$246,119	\$1,034,060	arakan magarakan	Sissoften a faithean
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		\$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 Mice- 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-Schoduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	\$34	\$34	\$34	\$0
13	615.000	Labor Maint - Source of Supply - Infilt Gallery	\$0	\$0	\$0	E-13	\$0	\$0	0.60%	\$1	\$1	\$1	\$0
14	816.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	0.00%	\$0	\$ D	\$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	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	\$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
28		PUMPING MAINTENANCE EXPENSES											
27	630.000		\$0	\$0	\$0	E-27	\$0	\$0	0.00%		\$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%		\$22,963	\$5,811	\$17,152
31	634,000		\$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
	661,000	Storage Facility Expense - TDO	\$0	\$0	02	E-35	\$0	\$0	0.00%	\$0	\$0	02	\$0

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Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Tost Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Junsaictiona: Aliocations	Jurisdictional Adjustments	MO Final Adj Jurisdictions)	MO Adj. Juris, Labor	MO Adj. Juris. Non Labor
# 10 Ea C		fighte course in the second of the course of	(D+E)		45049 (350 FF 196) ((From Adj. Sch.)	(C+G)	Se 5848 (6)	(From Adj. Sch.)	(H×I)+J	L+W	
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	872,000	Dist, Res. Standp. Maint TDM	\$0	\$0	\$0	E-44	\$0	\$0	0.00%	\$0	\$D	\$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	Fire 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	Moter 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	<u>\$0</u>	\$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	Moter 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	\$995	\$5,036
62	922,000	Admin, Expenses Transferred - Cradit	\$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%	\$D	\$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 75	932.000	Maint of General Plant - AGE TOTAL ADMIN, & GENERAL EXPENSES	\$150 \$40,645	\$0 \$29,533	\$160 \$11,112	E-74	\$0 \$0	\$160 \$40,645	100.00%	\$1,834 \$93,856	\$1,994 \$134,501	\$0 \$42,389	\$1,994 \$92,112
		DEPRECIATION EXPENSE	•		ŕ								
76	407 000		\$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)
77	403.000	Depreciation Expense, Dep. Exp.	\$175,367 \$0	266 Lore (1)	266 LO(6 (1)	E-77	200 HOTE (1)	\$112,361	0.00%	-\$70,745	-\$70,745	See note (1)	See note (1)
78 79	403.000	CIAC Depreciation Offset TOTAL DEPRECIATION EXPENSE	\$175,367	\$0	so		\$0	\$175,367	U.UU7a	\$6,701	\$182,068	02	\$0
19		I O I WE DELLECIMING EXLENSE	\$113,301	\$0	30		30	41.0,307		40,101	\$102,000	- 0	20
80	***	OTHER OPERATING EXPENSES	\$0	\$0	\$0	E-81	02	\$0	0.00%	\$0	\$0	\$0	**
81	403,900	Amortization of Net Cost of Removal	\$0	\$0	\$0	::-81	20	\$0	0.00%	\$ 0	\$0	\$0	\$0

Line Number	Account Number	E Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	<u>F</u> Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	i Juriadictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj Jurisdictional (H x I) + J	MO Adj. Juris, Labor L+ M	MO Adj. Juris. Non Labor • K
82	408,000	Property Taxes	\$22	\$0	\$22	E-82	\$0	\$22	190,00%	\$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 \$5,641
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 97	651,000 652,000	Structures & Improvements - Mice - WT	\$0	\$0	\$0	E-96	\$0	\$0	%30.0	\$0	\$0	\$0	\$0
98	652,000	Misc. Equipment - Mtce - WT TOTAL WATER TREATMENT EXP - OPER & MTCE	\$1,775 \$223,493	\$1,775 \$2,556	\$0 \$220,937	E-97	\$0	\$1,775 \$223,493	100,00%	-\$1,502 -\$208,812	\$273 \$14,681	\$273 \$368	\$0 \$14,313
90		TOTAL WATER TREATMENT EXP. OPER & MICE	\$223,453	· \$2,500	\$420,557		30	\$223,493		-\$208,612	¥14,661	2100	\$14,313
99		CUSTOMER SERVICE EXPENSES											
100	907,000	Customer Service & Information Expenses	\$0	\$0	\$0	E-100	\$0	\$0	0.06%	\$1,238	\$1,238	\$1,238	\$0
101		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	SO	'	\$1,238	\$1,238	\$1,238	\$0 \$0
102		SALES PROMOTION EXPENSES											
103	910,000		\$0	\$0	\$0 \$0	E-103	<u>\$0</u>	\$0	0.00%	\$0	02	<u>\$0</u> .	\$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		\$4,522		\$636	\$5,158	\$0	\$6,158
107		TOTAL AMORTIZATION EXPENSE	\$4,522	\$0	\$4,522		\$0	\$4,522		\$ 638	\$5,158	\$0	\$5,158
108		TOTAL OPERATING EXPENSE	\$595,029	\$52,668	\$366,994	, skipa i feta	. <u>\$0</u>	\$595,029		-\$71,816	\$523,213	\$84,694	\$278,451
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		-\$172		\$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			M			**	400.45-1	4 mm ====			
115	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$6,857	See note (1)	See note (1)	E-115		\$6,857	100,00%	-\$57,773	-\$50,916	See note (1)	See note (1)
116	412.200	Amortization of Deferred ITC TOTAL DEFERRED INCOME TAXES	\$0 \$6,857	\$0	\$0	E-116	50	\$0,857		\$0 -\$57,773	\$0 -\$50,918	\$0	
117		TOTAL DEPERKED INCOME TAXES	\$6,637	\$0	30		\$0	\$0,857		-\$51,773	-450,918	20	so
118		NET OPERATING INCOME	\$106,322	\$0			\$0	\$186,322	ell elektrikas	\$175,195	\$351.517	\$0	\$0
	and the second of the second	ranger of the company	· ·			process of the ordinary	***************************************			THE REAL PROPERTY AND ADDRESS OF	The state of the s	A COLUMN TO SERVICE OF THE PERSON OF THE PER	