

Schedule RES-D-5

Footnote 1

Company Name Missouri American Water Company

CONSTRUCTION OVERHEADS

Report hereunder the total overheads and the total direct cost of construction for the year classified by utility departments and functional groups of plant accounts under each utility department.

Utility Department and Functional Group of Plant (a)	Direct Construction Cost (b)	Construction Overhead	
		Amount (c)	Percent (d)
Tangible Plant	\$ 918,419	\$ 109,366	11.91%
Source of Supply Plant	\$ 4,782,023	\$ 569,448	11.91%
Pumping Plant	\$ 34,512,988	\$ 4,109,843	11.91%
Transmission & Distribution Plant	\$ 158,630,537	\$ 18,889,891	11.91%
General Plant	\$ 21,982,710	\$ 2,617,724	11.91%
Total	\$ 220,826,677	\$ 26,296,273	

Report hereunder the kinds of construction overheads for the year according to the titles used by the utility. Taxes during construction and AFUDC should be shown as separate items.

Class of Overhead (e)	Amount Charged to Construction (f)	% of Total Construction in Column (b) (g)
Pensions	\$ 2,597,321	1.18%
Worker's Compensation	\$ 1,261,506	0.57%
AFUDC	\$ 2,564,663	1.16%
Transportation	\$ 2,201,896	1.00%
Group Insurance	\$ 7,876,706	3.57%
OPEB Non Specific Capitalized Labor	\$ 9,794,182	4.44%
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Report below the interest rate used in the practices of utility in capitalizing interest during construction.

Interest during construction is applied in general to all projects regardless of cost or length of construction period. Effective 1/1/85 the method of computing allowance for funds used during construction was changed to using the equivalent to the weighted cost of capital, as determined in the most recent rate order net of the income tax effect upon the debt portion thereof.

Indicates formula cell.

Footnote 2

INCOME ACCOUNTS

107

420. Allowance for Funds Used During Construction.

This account shall include concurrent credits for allowance for funds used during construction based upon the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate upon other funds when so used. (See utility plant instruction 3 (17).)

421. Miscellaneous Nonoperating Income.

This account shall include all revenue and expense items except taxes, properly includible in the income account and not provided for elsewhere. Related operating taxes shall be recorded in account 408.2, Taxes Other than Income Taxes, Other Income and Deductions, and income taxes shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.

ITEMS

1. Profit on sale of timber. (See utility plant instruction 7.)
2. Profits from operations of others realized by the utility under contracts.
3. Gain on disposition of investments and reacquisition and resale or retirement of utility's debt securities and investment.

422. Gains (Losses) from Disposition of Property.

A. This account shall include gains and losses on the sale, conveyance, exchange or transfer of utility or other property to another unless otherwise authorized or required by the Commission. (See utility plant instructions 5F, 7E and 10E and account 414, Gains (Losses) from Disposition of Utility Property.) The income tax effect attributable to gains and losses shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.

B. This account shall be maintained so that the transactions and details underlying each gain or loss will be readily identifiable.

B. Other Income Deductions

425. Miscellaneous Amortization.

This account shall include amortization charges not includible in other accounts which are properly deductible in determining the income of the utility before interest charges. Charges includible herein, if significant in amount, must be in accordance with an orderly and systematic amortization program.

ITEMS

1. Amortization of utility plant acquisition adjustments, or of intangibles included in utility plant in service when not authorized to be included in utility operating expenses by the Commission.

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Indicates formula cell.

Footnote 4

Company Name Missouri American Water Company**STATEMENT OF CHANGES IN FINANCIAL POSITION**

Source of Funds (a)	Amount (b)
Funds from Operations:	
Net Income	\$ 62,690,919
Principal Non-cash charges (credits) to Income:	
Depreciation and Depletion	\$ 48,859,035
Amortization of debt discount and expense	\$ (759,173)
Provision for Deferred or Future Income Taxes (Net)	\$ 31,764,308
Investment Tax Credit Adjustments	\$ (103,620)
Other (Net)	\$ 320,411
Total Principal Non-cash Charges to Income	\$ 80,080,961
Total Funds from Operations	\$ 142,771,880
Funds from Outside Sources (New Money):	
Long-term Debt	\$ 75,313,896
Preferred Stock	
Common Stock	
Net Increase in Short-term Debt	
Other (Net)	\$ 3,408,540
Total Funds from Outside Sources	\$ 78,722,436
Sale of Non-current Asset	
Other (Net):	\$ 79,847,525
Total Other (Net)	\$ 79,847,525
Total Sources of Funds	\$ 301,341,841
Application of Funds (a)	Amount (b)
Construction and Plant Expenditures (Include Land):	
Gross Additions to Utility Plant	\$ 262,228,856
Gross Additions to Common Utility Plant	
Gross Additions to Non-Utility Plant	
Other	
Total Applications to Construction and Plant Expenditures	\$ 262,228,856
Dividends on Preferred Stock	\$ 42,075
Dividends on Common Stock	\$ 41,894,076
Funds for Retirement of Securities and Short-term Debt:	
Long-term Debt	\$ 397,500
Preferred Stock	\$ 250,000
Redemption of Capital Stock	
Net Decrease in Short-term Debt	
Other (Net)	\$ (547,492)
Total Funds for Retirement of Securities and Short-term Debt	\$ 100,008
Purchase of Other Non-current Assets	
Other (Net)	\$ (3,391,141)
Total Application of Funds	\$ 300,873,873
Net Change in Financial Position [Total Source of Funds LESS Total Application of Funds]	\$ 467,968

Indicates formula cell.

Footnote 5

(Confidential)

Footnote 5 has been redacted

FOOTNOTE 6

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Footnote 10

DATA INFORMATION REQUEST
Missouri-American Water Company
WR-2020-0344

Requested From: Brian LaGrand

Date Requested: 07/10/2020

Information Requested:

Please provide the monthly construction-work-in-progress and short-term debt balances for American Water on a consolidated basis, and Missouri-American Water Company for the period January 1, 2019 through the most recent period available.

Requested By: Seoung Joun Won- Missouri Public Service Commission – seoungjoun.won@mo.psc.gov

Information Provided:

Pursuant to the objection set forth in the Company's letter to Mark Johnson, dated July 17, 2020, please find the attached responsive information.

Please refer to MoPSC 0038_Attachment for the construction-work-in-progress and short-term debt balances. This information has been provided on a quarterly basis for American Water consolidated. Financial data for American Water consolidated is not released publicly on a monthly basis.

Responsible Witness: Brian LaGrand

Missouri-American Water Company
 Response to MoPSC 0038
 Monthly CVIP and Short-Term Debt Balances
 Jan 1, 2019 to July 1, 2020

	1/1/2019	2/1/2019	3/1/2019	4/1/2019	5/1/2019	6/1/2019	7/1/2019	8/1/2019	9/1/2019	10/1/2019	11/1/2019	12/1/2019	1/1/2020	2/1/2020	3/1/2020	4/1/2020	5/1/2020	6/1/2020	7/1/2020
CVIP - American System Consolidated *	\$593,000,000	\$40,868,828	\$51,226,556	\$573,000,000	\$40,039,251	\$46,856,363	\$600,000,000	\$45,024,331	\$49,390,963	\$674,000,000	\$49,803,956	\$64,219,382	\$861,000,000	\$86,692,285	\$93,793,175	\$842,000,000	\$78,760,078	\$75,348,088	\$82,126,776
CVIP - Missouri American	\$45,819,030			\$30,960,103			\$43,594,866			\$49,899,116			\$66,544,870			\$75,371,583			
STD - American System Consolidated *	\$964,000,000	\$82,723,861	\$95,340,599	\$1,201,000,000	\$120,338,773	\$54,720,020	\$387,000,000	\$73,597,013	\$75,240,835	\$474,000,000	\$77,960,115	\$80,296,506	\$786,000,000	\$88,131,951	\$106,303,310	\$1,041,000,000	\$41,048,332	\$13,870,080	\$93,740,129
STD - Missouri American	\$55,559,177			\$108,073,011			\$71,135,002			\$72,344,024			\$88,131,951			\$128,144,288			

* Consolidated total includes Missouri American amounts

Footnote 11

