

Exhibit No.: 12345667
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2015-0301 SR-2015-0302
Date Prepared: 3/4/2016



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - TRUE UP

STAFF ACCOUNTING SCHEDULES

**MISSOURI-AMERICAN WATER COMPANY
TOTAL COMPANY**

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

Jefferson City, Missouri

March 2016

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Total Company
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.77% Return	<u>C</u> 7.11% Return	<u>D</u> 7.23% Return
1	Net Orig Cost Rate Base	\$1,134,341,492	\$1,134,341,492	\$1,134,341,492
2	Rate of Return	6.77%	7.11%	7.23%
3	Net Operating Income Requirement	\$76,817,603	\$80,685,706	\$81,978,859
4	Net Income Available	\$67,416,763	\$67,416,763	\$67,416,763
5	Additional Net Income Required	\$9,400,840	\$13,268,943	\$14,562,096
6	Income Tax Requirement			
7	Required Current Income Tax	\$22,999,830	\$25,409,956	\$26,215,691
8	Current Income Tax Available	\$17,142,388	\$17,142,388	\$17,142,388
9	Additional Current Tax Required	\$5,857,442	\$8,267,568	\$9,073,303
10	Revenue Requirement	\$15,258,282	\$21,536,511	\$23,635,399
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$15,258,282	\$21,536,511	\$23,635,399

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Total Company
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$2,160,549,830
2	Less Accumulated Depreciation Reserve		\$491,940,010
3	Net Plant In Service		\$1,668,609,820
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,175,096
6	Contributions in Aid of Construction Amortization		\$73,599,911
7	Materials & Supplies		\$4,965,104
8	Prepayments		\$1,739,306
9	Tank Painting Tracker		\$1,382,848
10	Accrued Pension		\$14,186,560
11	Ozark Meadows Reserve Amortization (Robinett)		\$4,711
12	TOTAL ADD TO NET PLANT IN SERVICE		\$105,053,536
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset		-\$1,153,764
15	State Tax Offset		-\$181,307
16	City Tax Offset		\$0
17	Interest Expense Offset		\$2,430,336
18	Contributions in Aid of Construction		\$289,445,272
19	Customer Advances		\$58,021,936
20	Customer Deposits		\$0
21	Accumulated Deferred Income Tax		\$277,300,469
22	Pension/OPEB Tracker		\$13,449,070
23	Deferred ITC (3%)		\$9,852
24	TOTAL SUBTRACT FROM NET PLANT		\$639,321,864
25	Total Rate Base		\$1,134,341,492

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$182,900,969	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$182,900,969	100.00%	-\$4,577,373	\$178,323,596	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$48,945,782			Rev-3		\$48,945,782	100.00%	\$285,365	\$49,231,147		
Rev-4	461.000	Industrial	\$14,932,786			Rev-4		\$14,932,786	100.00%	\$685,846	\$15,618,632		
Rev-5	462.000	Private Fire Protection	\$4,270,110			Rev-5		\$4,270,110	100.00%	\$282,490	\$4,552,600		
Rev-6	463.000	Public Fire Protection	\$179			Rev-6		\$179	100.00%	-\$5	\$174		
Rev-7	464.000	Other Public Auth.	\$4,978,013			Rev-7		\$4,978,013	100.00%	\$149,122	\$5,127,135		
Rev-8	466.000	Sales for Resale	\$10,205,160			Rev-8		\$10,205,160	100.00%	\$236,525	\$10,441,685		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$3,923,163			Rev-9		\$3,923,163	100.00%	-\$75,905	\$3,847,258		
Rev-10	471.000	Other Sewer Revenue - Oper. Rev.	\$3,384			Rev-10		\$3,384	100.00%	\$16,755	\$20,139		
Rev-11		TOTAL OPERATING REVENUES	\$270,159,546					\$270,159,546		-\$2,997,180	\$267,162,366		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	-\$5,998	-\$5,998	-\$5,998	\$0
3	601.000	Operation Labor & Expenses	\$462,206	\$89,720	\$372,486	E-3	\$0	\$462,206	100.00%	\$22,414	\$484,620	\$112,304	\$372,316
4	602.000	Purchased Water	\$851,509	\$0	\$851,509	E-4	\$0	\$851,509	100.00%	\$64,920	\$916,429	\$0	\$916,429
5	603.000	Miscellaneous Expenses	\$1,305,593	\$91	\$1,305,502	E-5	\$0	\$1,305,593	100.00%	\$41,024	\$1,346,617	\$91	\$1,346,526
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	\$54	\$54	\$0	E-7	\$0	\$54	100.00%	\$533	\$587	\$587	\$0
8	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$346	\$346	\$346	\$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$215	\$215	\$0	E-9	\$0	\$215	100.00%	-\$7	\$208	\$208	\$0
10	613.000	Labor Maint - Source of Supply - Lake	\$367	\$367	\$0	E-10	\$0	\$367	100.00%	-\$15,758	-\$15,391	-\$15,391	\$0
11	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$94,738	\$93,881	\$857	E-11	\$0	\$94,738	100.00%	\$51,535	\$146,273	\$145,416	\$857
12	615.000	Labor Maint - Source of Supply - Infil Gallery	\$536	\$536	\$0	E-12	\$0	\$536	100.00%	-\$56	\$480	\$480	\$0
13	616.000	Labor Maint Src of Supply - Supply Mains	\$1,010	\$1,010	\$0	E-13	\$0	\$1,010	100.00%	-\$27,242	-\$26,232	-\$26,232	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$254,876	\$228,893	\$25,983	E-14	\$0	\$254,876	100.00%	\$78,381	\$333,257	\$307,274	\$25,983
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$2,973,707	\$414,767	\$2,558,940		\$0	\$2,973,707		\$210,092	\$3,183,799	\$519,085	\$2,664,714
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$87,553	\$87,553	\$0	E-17	\$0	\$87,553	100.00%	\$20,278	\$107,831	\$107,831	\$0
18	621.000	Fuel for Power Production	\$12,145	\$0	\$12,145	E-18	\$0	\$12,145	100.00%	\$1,462	\$13,607	\$0	\$13,607
19	622.000	Power Production Labor & Expenses	\$588	\$588	\$0	E-19	\$0	\$588	100.00%	-\$243,403	-\$242,815	-\$242,815	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$9,945,900	\$0	\$9,945,900	E-20	\$0	\$9,945,900	100.00%	\$1,331,788	\$11,277,688	\$0	\$11,277,688
21	624.000	Pumping Labor and Expenses	\$2,345,662	\$2,345,146	\$516	E-21	\$0	\$2,345,662	100.00%	-\$251,497	\$2,094,165	\$2,093,649	\$516
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$25,299	\$0	\$25,299	E-23	\$0	\$25,299	100.00%	\$0	\$25,299	\$0	\$25,299
24	627.000	Rents - PE	\$2,415	\$0	\$2,415	E-24	\$0	\$2,415	100.00%	\$0	\$2,415	\$0	\$2,415
25	630.000	Maint. Supervision & Engineering - PE	\$97,783	\$97,783	\$0	E-25	\$0	\$97,783	100.00%	-\$71,272	\$26,511	\$26,511	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$703,385	\$615,333	\$88,052	E-26	\$0	\$703,385	100.00%	-\$378,981	\$324,404	\$236,352	\$88,052
27	632.000	Maint. of Power Production Equipment	\$429	\$429	\$0	E-27	\$0	\$429	100.00%	-\$9,227	-\$8,798	-\$8,798	\$0
28	633.000	Maint. of Pumping Equipment	\$159,179	\$120,097	\$39,082	E-28	\$0	\$159,179	100.00%	\$178,281	\$337,460	\$298,378	\$39,082
29		TOTAL PUMPING EXPENSES	\$13,380,338	\$3,266,929	\$10,113,409		\$0	\$13,380,338		\$577,429	\$13,957,767	\$2,511,108	\$11,446,659
30		WATER TREATMENT EXPENSES											
31	640.000	Operation Supervision & Engineer. - WTE	\$217,282	\$217,282	\$0	E-31	\$0	\$217,282	100.00%	-\$152,495	\$64,787	\$64,787	\$0
32	641.000	Chemicals - WTE	\$9,350,089	\$0	\$9,350,089	E-32	\$0	\$9,350,089	100.00%	\$1,172,351	\$10,522,440	\$0	\$10,522,440
33	642.000	Operation Labor & Expenses - WTE	\$1,765,895	\$1,431,722	\$334,173	E-33	\$0	\$1,765,895	100.00%	\$1,675,311	\$3,441,206	\$3,107,033	\$334,173
34	643.000	Miscellaneous Expenses - WTE	\$1,336,516	\$11,258	\$1,325,258	E-34	\$0	\$1,336,516	100.00%	-\$64,109	\$1,272,407	\$11,258	\$1,261,149
35	644.000	Rents - WTE	\$12,038	\$0	\$12,038	E-35	\$0	\$12,038	100.00%	-\$394	\$11,644	\$0	\$11,644
36	650.000	Maint. Supervision & Engineering - WTE	\$1,564,976	\$1,545,613	\$19,363	E-36	\$0	\$1,564,976	100.00%	\$199,387	\$1,764,363	\$1,745,000	\$19,363
37	651.000	Maint. of Structures & Improvements - WTE	\$72	\$72	\$0	E-37	\$0	\$72	100.00%	-\$412	-\$340	-\$340	\$0

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	652.000	Maint. of Water Treatment Equipment - WTE	\$849,258	\$3,813	\$845,445	E-38	\$0	\$849,258	100.00%	-\$59,714	\$789,544	-\$55,901	\$845,445
39		TOTAL WATER TREATMENT EXPENSES	\$15,096,126	\$3,209,760	\$11,886,366		\$0	\$15,096,126		\$2,769,925	\$17,866,051	\$4,871,837	\$12,994,214
40		TRANSMISSION & DIST. EXPENSES											
41	660.000	Operation Supervision & Engineering - TDE	\$496,830	\$496,830	\$0	E-41	\$0	\$496,830	100.00%	-\$348,631	\$148,199	\$148,199	\$0
42	661.000	Storage Facilities Expenses TDE	\$43,024	\$43,024	\$0	E-42	\$0	\$43,024	100.00%	-\$237,876	-\$194,852	-\$194,852	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$1,929,213	\$1,915,136	\$14,077	E-43	\$0	\$1,929,213	100.00%	\$157,344	\$2,086,557	\$2,072,480	\$14,077
44	663.000	Meter Expenses - TDE	\$964,234	\$955,071	\$9,163	E-44	\$0	\$964,234	100.00%	\$167,685	\$1,131,919	\$1,122,756	\$9,163
45	664.000	Customer Installations Expenses - TDE	\$640,548	\$640,503	\$45	E-45	\$0	\$640,548	100.00%	-\$333,236	\$307,312	\$307,267	\$45
46	665.000	Miscellaneous Expenses - TDE	\$3,090,020	\$2,014,136	\$1,075,884	E-46	\$0	\$3,090,020	100.00%	\$175,337	\$3,265,357	\$2,158,263	\$1,107,094
47	666.000	Rents - TDE	\$67,225	\$0	\$67,225	E-47	\$0	\$67,225	100.00%	\$0	\$67,225	\$0	\$67,225
48	670.000	Maint. Supervision and Engineering - TDE	\$97,729	\$97,279	\$450	E-48	\$0	\$97,729	100.00%	-\$34,838	\$62,891	\$62,441	\$450
49	671.000	Maint. of Structures & Improvements - TDE	\$24,111	\$23,610	\$501	E-49	\$0	\$24,111	100.00%	-\$20,804	\$3,307	\$2,806	\$501
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$1,448	\$1,448	\$0	E-50	\$0	\$1,448	100.00%	-\$56,666	-\$55,218	-\$55,218	\$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%	-\$1,828,994	\$4,805,931	\$380,004	\$4,425,927
52	674.000	Maint. of Fire Mains - TDE	\$202	\$202	\$0	E-52	\$0	\$202	100.00%	-\$33,246	-\$33,044	-\$33,044	\$0
53	675.000	Maint. of Services - TDE	\$284,735	\$282,998	\$1,737	E-53	\$0	\$284,735	100.00%	\$143,614	\$428,349	\$426,612	\$1,737
54	676.000	Maint. of Meters - TDE	\$240,020	\$238,528	\$1,492	E-54	\$0	\$240,020	100.00%	-\$43,859	\$196,161	\$191,705	\$4,456
55	677.000	Maint. of Hydrants - TDE	\$327,377	\$326,821	\$556	E-55	\$0	\$327,377	100.00%	-\$84,203	\$243,174	\$242,618	\$556
56	678.000	Maint. of Miscellaneous Plant - TDE	\$4,223,192	\$1,387,055	\$2,836,137	E-56	\$0	\$4,223,192	100.00%	\$155,808	\$4,379,000	\$1,672,921	\$2,706,079
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$19,064,833	\$8,926,027	\$10,138,806		\$0	\$19,064,833		-\$2,222,565	\$16,842,268	\$8,504,958	\$8,337,310
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision & Engineering - CAE	\$60,569	\$60,569	\$0	E-59	\$0	\$60,569	100.00%	-\$187,672	-\$127,103	-\$127,103	\$0
60	902.000	Meter Reading Expenses - CAE	\$1,667,505	\$1,660,479	\$7,026	E-60	\$0	\$1,667,505	100.00%	\$664,262	\$2,331,767	\$2,324,725	\$7,042
61	903.000	Cust. Rec & Collection - CAE	\$3,167,966	\$645,369	\$2,522,597	E-61	\$0	\$3,167,966	100.00%	\$392,732	\$3,560,698	\$1,011,222	\$2,549,476
62	904.000	Uncollectible Accounts - CAE	\$4,485,932	\$0	\$4,485,932	E-62	\$0	\$4,485,932	100.00%	-\$936,532	\$3,549,400	\$18,641	\$3,530,759
63	905.000	Misc. Customer Accounts Expense - CAE	\$72,856	\$20,270	\$52,586	E-63	\$0	\$72,856	100.00%	-\$4,312	\$68,544	\$15,593	\$52,951
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,454,828	\$2,386,687	\$7,068,141		\$0	\$9,454,828		-\$71,522	\$9,383,306	\$3,243,078	\$6,140,228
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$331	\$331	\$0	E-66	\$0	\$331	100.00%	-\$322,275	-\$321,944	-\$321,944	\$0
67		TOTAL CUSTOMER SERVICE EXPENSES	\$331	\$331	\$0		\$0	\$331		-\$322,275	-\$321,944	-\$321,944	\$0
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin. & General Salaries	\$8,233,376	\$8,233,376	\$0	E-72	\$0	\$8,233,376	100.00%	-\$836,103	\$7,397,273	\$7,430,817	-\$33,544
73	921.000	Office Supplies & Expense	\$1,974,393	\$35,075	\$1,939,318	E-73	\$0	\$1,974,393	100.00%	-\$34,530	\$1,939,863	\$33,184	\$1,906,679
74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-74	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
75	923.000	Outside Services	\$31,477,978	\$27,375,979	\$4,101,999	E-75	\$0	\$31,477,978	100.00%	-\$4,625,319	\$26,852,659	\$27,385,730	-\$533,071
76	924.000	Property Insurance	\$5,415,510	\$684	\$5,414,826	E-76	\$0	\$5,415,510	100.00%	-\$71,571	\$5,343,939	\$684	\$5,343,255
77	925.000	Injuries & Damages	\$51,403	\$1,675	\$49,728	E-77	\$0	\$51,403	100.00%	\$2	\$51,405	\$1,675	\$49,730
78	926.000	Employee Pensions & Benefits	\$13,492,100	\$10,955,630	\$2,536,470	E-78	\$0	\$13,492,100	100.00%	-\$1,943,318	\$11,548,782	\$8,741,024	\$2,807,758
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$384,742	\$0	\$384,742	E-80	\$0	\$384,742	100.00%	-\$316,190	\$68,552	\$0	\$68,552
81	929.000	Duplicate Charges	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$20,939	\$984	\$19,955	E-82	\$0	\$20,939	100.00%	-\$19,622	\$1,317	\$984	\$333
83	930.200	Misc. General Expense	\$2,108,462	\$28,887	\$2,079,575	E-83	\$0	\$2,108,462	100.00%	-\$850,756	\$1,257,706	\$28,887	\$1,228,819

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Total Company
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
84	930.300	Research & Development Expenses - AGE	\$82,808	\$1,042	\$81,766	E-84	\$0	\$82,808	100.00%	-\$1	\$82,807	\$1,042	\$81,765
85	931.000	Rents - AGE	\$300,395	\$0	\$300,395	E-85	\$0	\$300,395	100.00%	-\$92,206	\$208,189	\$0	\$208,189
86	932.000	Maint. of General Plant - AGE	\$679,300	\$8,749	\$670,551	E-86	\$0	\$679,300	100.00%	\$386,482	\$1,065,782	\$395,234	\$670,548
87		TOTAL ADMIN. & GENERAL EXPENSES	\$64,221,406	\$46,642,081	\$17,579,325		\$0	\$64,221,406		-\$8,403,132	\$55,818,274	\$44,019,261	\$11,799,013
88		DEPRECIATION EXPENSE											
89	403.000	Depreciation Expense, Dep. Exp.	\$33,070,985	See note (1)	See note (1)	E-89	See note (1)	\$33,070,985	100.00%	\$11,020,987	\$44,091,972	See note (1)	See note (1)
90	403.000	CIAC Depreciation Offset	\$0			E-90	\$0	\$0	0.00%	-\$4,548,579	-\$4,548,579		
91		TOTAL DEPRECIATION EXPENSE	\$33,070,985	\$0	\$0		\$0	\$33,070,985		\$6,472,408	\$39,543,393	\$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	\$12,509,205	\$290,238	\$12,218,967	E-94	\$0	\$12,509,205	100.00%	\$610,902	\$13,120,107	\$285,596	\$12,834,511
95	408.100	Payroll Taxes	\$1,953,570	\$346,736	\$1,606,834	E-95	\$0	\$1,953,570	100.00%	\$160,767	\$2,114,337	\$507,503	\$1,606,834
96	408.000	Gross Receipts Tax	\$9,141	\$0	\$9,141	E-96	\$0	\$9,141	100.00%	-\$9,141	\$0	\$0	\$0
97	408.100	PSC Assessment	\$2,170,912	\$35,602	\$2,135,310	E-97	\$0	\$2,170,912	100.00%	\$0	\$2,170,912	\$35,602	\$2,135,310
98	408.100	Other General Taxes	\$9,654	\$19,320	-\$9,666	E-98	\$0	\$9,654	100.00%	-\$348,247	-\$338,593	\$19,320	-\$357,913
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
100	408.100	Other Taxes & Licenses	-\$122	\$65	-\$57	E-100	\$0	-\$122	100.00%	\$50,472	\$50,350	-\$65	\$50,415
101		TOTAL OTHER OPERATING EXPENSES	\$16,652,360	\$691,831	\$15,960,529		\$0	\$16,652,360		\$464,753	\$17,117,113	\$847,956	\$16,269,157
102		AMORTIZATION EXPENSE											
103	0.000	Amortization Exp	\$548,539	\$15,592	\$532,947	E-103	\$0	\$548,539	100.00%	-\$368,555	\$179,984	\$15,592	\$164,392
104	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-104	\$0	\$0	0.00%	\$276,573	\$276,573	\$0	\$276,573
105	0.000	Arnold Pipeline Capacity Agreement with MSD	\$0	\$0	\$0	E-105	\$0	\$0	0.00%	\$438,531	\$438,531	\$0	\$438,531
106		TOTAL AMORTIZATION EXPENSE	\$548,539	\$15,592	\$532,947		\$0	\$548,539		\$346,549	\$895,088	\$15,592	\$879,496
107		COLLECTION OPERATIONS EXPENSES											
108	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-108	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
109	601.000	Labor & Expenses - COE	\$912	\$912	\$0	E-109	\$0	\$912	100.00%	\$170	\$1,082	\$912	\$170
110	602.000	Purchased Water - COE	\$48	\$0	\$48	E-110	\$0	\$48	100.00%	-\$48	\$0	\$0	\$0
111	603.000	Miscellaneous Expenses - COE	\$69	\$11	\$58	E-111	\$0	\$69	100.00%	\$21,652	\$21,721	\$11	\$21,710
112		TOTAL COLLECTION OPERATIONS EXPENSES	\$1,029	\$923	\$106		\$0	\$1,029		\$21,774	\$22,803	\$923	\$21,880
113		COLLECTION MAINT. EXPENSES											
114	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-114	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
115	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-115	\$0	\$0	0.00%	-\$67	-\$67	-\$67	\$0
116	612.000	Collect & Impound Mtce- CME	\$1,015	\$1,015	\$0	E-116	\$0	\$1,015	100.00%	\$2,520	\$3,535	\$3,535	\$0
117	613.000	Labor Maint - Source of Supply - Lake	\$740	\$0	\$740	E-117	\$0	\$740	100.00%	\$72	\$812	\$71	\$741
118	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$110	\$110	\$0	E-118	\$0	\$110	100.00%	-\$46	\$64	\$64	\$0
119	615.000	Labor Maint - Source of Supply - Infiltr Gallery	\$0	\$0	\$0	E-119	\$0	\$0	0.00%	-\$92	-\$92	-\$94	\$2
120	616.000	Labor Maint Src of Supply - Supply Mains	\$185	\$185	\$0	E-120	\$0	\$185	100.00%	-\$60	\$125	\$125	\$0
121	617.000	Misc. Plant Mtce - CME	\$955	\$716	\$239	E-121	\$0	\$955	100.00%	\$3,336	\$4,291	\$4,052	\$239
122		TOTAL COLLECTION MAINT. EXPENSES	\$3,005	\$2,026	\$979		\$0	\$3,005		\$5,663	\$8,668	\$7,686	\$982
123		PUMPING OPERATIONS EXPENSES											
124	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-124	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
125	621.000	Fue For Purchased Power - POE	\$321	\$0	\$321	E-125	\$0	\$321	100.00%	\$0	\$321	\$0	\$321
126	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-126	\$0	\$0	0.00%	-\$31	-\$31	-\$31	\$0
127	623.000	Purchases Power - POE	\$4,235	\$0	\$4,235	E-127	\$0	\$4,235	100.00%	\$608	\$4,843	\$0	\$4,843
128	624.000	Labor & Eng Oper Pump - POE	\$342	\$342	\$0	E-128	\$0	\$342	100.00%	-\$307	\$35	\$35	\$0

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
129	626.000	Misc Exp Oper - POE	\$122	\$0	\$122	E-129	\$0	\$122	100.00%	\$0	\$122	\$0	\$122
130	627.000	Rents Oper - POE	\$0	\$0	\$0	E-130	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
131		TOTAL PUMPING OPERATIONS EXPENSES	\$5,020	\$342	\$4,678		\$0	\$5,020		\$270	\$5,290	\$4	\$5,286
132		PUMPING MAINTENANCE EXPENSES											
133	630.000	Supervision & Engineering - PME	\$210	\$210	\$0	E-133	\$0	\$210	100.00%	\$35	\$245	\$245	\$0
134	631.000	Structures & Improve Mtce - PME	\$40,210	\$247	\$39,963	E-134	\$0	\$40,210	100.00%	-\$302	\$39,908	-\$55	\$39,963
135	632.000	Power Prod Equip Mtce - PME	\$136	\$136	\$0	E-135	\$0	\$136	100.00%	-\$2,703	-\$2,567	-\$2,567	\$0
136	633.000	Pump Equip Mtce - PME	\$24,952	\$5,929	\$19,023	E-136	\$0	\$24,952	100.00%	\$4,091	\$29,043	\$10,020	\$19,023
137	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-137	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
138		TOTAL PUMPING MAINTENANCE EXPENSES	\$65,508	\$6,522	\$58,986		\$0	\$65,508		\$1,121	\$66,629	\$7,643	\$58,986
139		TREAT. & DISP. OPER. EXPENSE											
140	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-140	\$0	\$0	0.00%	-\$35	-\$35	-\$35	\$0
141	661.000	Storage Facility Expense - TDO	\$351	\$351	\$0	E-141	\$0	\$351	100.00%	-\$17,106	-\$16,755	-\$16,755	\$0
142	662.000	TD Line Expense - TDO	\$79,331	\$79,171	\$160	E-142	\$0	\$79,331	100.00%	\$15,262	\$94,593	\$94,433	\$160
143	663.000	Meter Expense - TDO	\$256	\$256	\$0	E-143	\$0	\$256	100.00%	-\$211	\$45	\$45	\$0
144	664.000	Customer Installation Expenses - TDO	\$0	\$0	\$0	E-144	\$0	\$0	0.00%	-\$2,498	-\$2,498	-\$2,498	\$0
145	664.000	Customer Installation Expense - TDO	\$0	\$0	\$0	E-145	\$0	\$0	0.00%	-\$661	-\$661	-\$661	\$0
146	665.000	Miscellaneous Expense - TDO	\$60,627	\$47,814	\$12,813	E-146	\$0	\$60,627	100.00%	\$16,898	\$77,525	\$64,712	\$12,813
147	666.000	Rent - TDO	\$1,006	\$0	\$1,006	E-147	\$0	\$1,006	100.00%	\$0	\$1,006	\$0	\$1,006
148		TOTAL TREAT. & DISP. OPER. EXPENSE	\$141,571	\$127,592	\$13,979		\$0	\$141,571		\$11,649	\$153,220	\$139,241	\$13,979
149		TREAT. & DISP. MAINT. EXPENSES											
150	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-150	\$0	\$0	0.00%	\$30	\$30	\$30	\$0
151	671.000	Structures & Improve - TDM	\$676	\$676	\$0	E-151	\$0	\$676	100.00%	-\$317	\$359	\$359	\$0
152	672.000	Dist. Res. Standp. Maint. - TDM	\$0	\$0	\$0	E-152	\$0	\$0	0.00%	-\$2,792	-\$2,792	-\$2,792	\$0
153	673.000	TD Maintenance - TDM	\$75,219	\$23,940	\$51,279	E-153	\$0	\$75,219	100.00%	-\$2,019	\$73,200	\$21,921	\$51,279
154	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-154	\$0	\$0	0.00%	-\$967	-\$967	-\$967	\$0
155	675.000	Servicess Maintenance - TDM	\$7,811	\$7,378	\$433	E-155	\$0	\$7,811	100.00%	-\$5,990	\$1,821	\$1,388	\$433
156	676.000	Meter Maintenance - TDM	\$513	\$513	\$0	E-156	\$0	\$513	100.00%	-\$309	\$204	\$204	\$0
157	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-157	\$0	\$0	0.00%	-\$64	-\$64	-\$64	\$0
158	678.000	Misc. Plant Maintenance - TDM	\$125,576	\$792	\$124,784	E-158	\$0	\$125,576	100.00%	\$12,765	\$138,341	\$14,965	\$123,376
159		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$209,795	\$33,299	\$176,496		\$0	\$209,795		\$337	\$210,132	\$35,044	\$175,088
160		WATER TREATMENT EXP - OPER & MTCE											
161	640.000	Supervision & Engineering - Oper - WT	\$255	\$255	\$0	E-161	\$0	\$255	100.00%	-\$10,221	-\$9,966	-\$9,966	\$0
162	641.000	Chemicals - Oper - WT	\$34,028	\$0	\$34,028	E-162	\$0	\$34,028	100.00%	-\$1,843	\$32,185	\$0	\$32,185
163	642.000	Labor & Exp - Oper - WT	\$126,193	\$124,077	\$2,116	E-163	\$0	\$126,193	100.00%	\$353,736	\$479,929	\$477,813	\$2,116
164	643.100	Miscellaneous Expenses - WT	\$195,981	\$10,440	\$185,541	E-164	\$0	\$195,981	100.00%	\$11,808	\$207,789	\$10,440	\$197,349
165	643.200	Misc Expenses - Waste Disposal - WT	\$414,484	\$0	\$414,484	E-165	\$0	\$414,484	100.00%	\$686,161	\$1,100,645	\$0	\$1,100,645
166	644.000	Rents	\$68	\$0	\$68	E-166	\$0	\$68	100.00%	\$0	\$68	\$0	\$68
167	650.000	Supervision & Engineering - Mtce - WT	\$526	\$526	\$0	E-167	\$0	\$526	100.00%	\$24	\$550	\$550	\$0
168	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-168	\$0	\$0	0.00%	-\$129	-\$129	-\$129	\$0
169	652.000	Misc. Equipment - Mtce - WT	\$15,876	\$1,789	\$14,087	E-169	\$0	\$15,876	100.00%	-\$833	\$15,043	\$956	\$14,087
170		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$787,411	\$137,087	\$650,324		\$0	\$787,411		\$1,038,703	\$1,826,114	\$479,664	\$1,346,450
171		TOTAL OPERATING EXPENSE	\$175,676,792	\$65,861,796	\$76,744,011		\$0	\$175,676,792		\$901,179	\$176,577,971	\$64,881,136	\$72,153,442
172		NET INCOME BEFORE TAXES	\$94,482,754	\$0	\$0		\$0	\$94,482,754		-\$3,898,359	\$90,584,395	\$0	\$0

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Total Company
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
173		INCOME TAXES											
174	0.000	Current Income Taxes	-\$485,629	See note (1)	See note (1)	E-174	See note (1)	-\$485,629	100.00%	\$17,628,017	\$17,142,388	See note (1)	See note (1)
175	409.100	State Income Taxes	\$16			E-175		\$16	100.00%	\$0	\$16		
176		TOTAL INCOME TAXES	-\$485,613	\$0	\$0		\$0	-\$485,613		\$17,628,017	\$17,142,404	\$0	\$0
177		DEFERRED INCOME TAXES											
178	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$28,827,703	See note (1)	See note (1)	E-178	See note (1)	\$28,827,703	100.00%	-\$22,672,065	\$6,155,638	See note (1)	See note (1)
179	0.000	Amortization of Deferred ITC	-\$130,410			E-179		-\$130,410	100.00%	\$0	-\$130,410		
180		TOTAL DEFERRED INCOME TAXES	\$28,697,293	\$0	\$0		\$0	\$28,697,293		-\$22,672,065	\$6,025,228	\$0	\$0
181		NET OPERATING INCOME	\$66,271,074	\$0	\$0		\$0	\$66,271,074		\$1,145,689	\$67,416,763	\$0	\$0

Exhibit No.: 12345667
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2015-0301
Date Prepared: 3/4/2016



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - TRUE UP

STAFF ACCOUNTING SCHEDULES

**MISSOURI-AMERICAN WATER COMPANY
TOTAL WATER**

CASE NO. WR-2015-0301

Jefferson City, Missouri

March 2016

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

Line Number	<u>A</u> Description	<u>B</u> 6.77% Return	<u>C</u> 7.11% Return	<u>D</u> 7.23% Return
1	Net Orig Cost Rate Base	\$1,110,074,631	\$1,110,074,631	\$1,110,074,631
2	Rate of Return	6.77%	7.11%	7.23%
3	Net Operating Income Requirement	\$75,174,251	\$78,959,606	\$80,225,093
4	Net Income Available	\$65,978,241	\$65,978,241	\$65,978,241
5	Additional Net Income Required	\$9,196,010	\$12,981,365	\$14,246,852
6	Income Tax Requirement			
7	Required Current Income Tax	\$22,040,160	\$24,398,726	\$25,187,221
8	Current Income Tax Available	\$16,310,342	\$16,310,342	\$16,310,342
9	Additional Current Tax Required	\$5,729,818	\$8,088,384	\$8,876,879
10	Revenue Requirement	\$14,925,828	\$21,069,749	\$23,123,731
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$14,925,828	\$21,069,749	\$23,123,731

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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$2,099,327,577
2	Less Accumulated Depreciation Reserve		\$470,804,263
3	Net Plant In Service		\$1,628,523,314
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$8,900,372
6	Contributions in Aid of Construction Amortization		\$57,704,581
7	Materials & Supplies		\$4,943,052
8	Prepayments		\$1,695,090
9	Tank Painting Tracker		\$1,382,848
10	Accrued Pension		\$13,801,769
11	TOTAL ADD TO NET PLANT IN SERVICE		\$88,427,712
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$1,140,777
14	State Tax Offset		-\$179,266
15	City Tax Offset		\$0
16	Interest Expense Offset		\$2,350,703
17	Contributions in Aid of Construction		\$260,346,804
18	Customer Advances		\$57,964,548
19	Customer Deposits		\$0
20	Accumulated Deferred Income Tax		\$274,440,166
21	Pension/OPEB Tracker		\$13,084,365
22	Deferred ITC (3%)		\$9,852
23	TOTAL SUBTRACT FROM NET PLANT		\$606,876,395
24	Total Rate Base		\$1,110,074,631

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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%	-\$6,602,963	\$173,068,386	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$48,562,746			Rev-3		\$48,562,746	100.00%	-\$2,371,179	\$46,191,567		
Rev-4	461.000	Industrial	\$14,932,786			Rev-4		\$14,932,786	100.00%	\$685,846	\$15,618,632		
Rev-5	462.000	Private Fire Protection	\$4,270,110			Rev-5		\$4,270,110	100.00%	\$282,490	\$4,552,600		
Rev-6	463.000	Public Fire Protection	\$179			Rev-6		\$179	100.00%	-\$5	\$174		
Rev-7	464.000	Other Public Auth.	\$4,978,013			Rev-7		\$4,978,013	100.00%	\$85,110	\$5,063,123		
Rev-8	466.000	Sales for Resale	\$10,205,160			Rev-8		\$10,205,160	100.00%	\$236,525	\$10,441,685		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$3,923,163			Rev-9		\$3,923,163	100.00%	-\$75,905	\$3,847,258		
Rev-10		TOTAL OPERATING REVENUES	\$266,543,506					\$266,543,506		-\$7,760,081	\$258,783,425		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	-\$5,998	-\$5,998	-\$5,998	\$0
3	601.000	Operation Labor & Expenses	\$462,206	\$89,720	\$372,486	E-3	\$0	\$462,206	100.00%	\$22,414	\$484,620	\$112,304	\$372,316
4	602.000	Purchased Water	\$851,509	\$0	\$851,509	E-4	\$0	\$851,509	100.00%	\$64,920	\$916,429	\$0	\$916,429
5	603.000	Miscellaneous Expenses	\$1,305,593	\$91	\$1,305,502	E-5	\$0	\$1,305,593	100.00%	\$41,024	\$1,346,617	\$91	\$1,346,526
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	\$54	\$54	\$0	E-7	\$0	\$54	100.00%	\$533	\$587	\$587	\$0
8	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$346	\$346	\$346	\$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$215	\$215	\$0	E-9	\$0	\$215	100.00%	-\$7	\$208	\$208	\$0
10	613.000	Labor Maint - Source of Supply - Lake	\$367	\$367	\$0	E-10	\$0	\$367	100.00%	-\$15,758	-\$15,391	-\$15,391	\$0
11	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$94,738	\$93,881	\$857	E-11	\$0	\$94,738	100.00%	\$51,535	\$146,273	\$145,416	\$857
12	615.000	Labor Maint - Source of Supply - Infil Gallery	\$536	\$536	\$0	E-12	\$0	\$536	100.00%	-\$56	\$480	\$480	\$0
13	616.000	Labor Maint Src of Supply - Supply Mains	\$1,010	\$1,010	\$0	E-13	\$0	\$1,010	100.00%	-\$27,242	-\$26,232	-\$26,232	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$254,876	\$228,893	\$25,983	E-14	\$0	\$254,876	100.00%	\$78,381	\$333,257	\$307,274	\$25,983
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$2,973,707	\$414,767	\$2,558,940			\$0		\$210,092	\$3,183,799	\$519,085	\$2,664,714
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$87,553	\$87,553	\$0	E-17	\$0	\$87,553	100.00%	\$20,278	\$107,831	\$107,831	\$0
18	621.000	Fuel for Power Production	\$12,145	\$0	\$12,145	E-18	\$0	\$12,145	100.00%	\$1,462	\$13,607	\$0	\$13,607
19	622.000	Power Production Labor & Expenses	\$588	\$588	\$0	E-19	\$0	\$588	100.00%	-\$243,403	-\$242,815	-\$242,815	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$9,945,900	\$0	\$9,945,900	E-20	\$0	\$9,945,900	100.00%	\$1,331,788	\$11,277,688	\$0	\$11,277,688
21	624.000	Pumping Labor and Expenses	\$2,345,662	\$2,345,146	\$516	E-21	\$0	\$2,345,662	100.00%	-\$251,497	\$2,094,165	\$2,093,649	\$516
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$25,299	\$0	\$25,299	E-23	\$0	\$25,299	100.00%	\$0	\$25,299	\$0	\$25,299
24	627.000	Rents - PE	\$2,415	\$0	\$2,415	E-24	\$0	\$2,415	100.00%	\$0	\$2,415	\$0	\$2,415
25	630.000	Maint. Supervision & Engineering - PE	\$97,783	\$97,783	\$0	E-25	\$0	\$97,783	100.00%	-\$71,272	\$26,511	\$26,511	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$703,385	\$615,333	\$88,052	E-26	\$0	\$703,385	100.00%	-\$378,981	\$324,404	\$236,352	\$88,052
27	632.000	Maint. of Power Production Equipment	\$429	\$429	\$0	E-27	\$0	\$429	100.00%	-\$9,227	-\$8,798	-\$8,798	\$0
28	633.000	Maint. of Pumping Equipment	\$159,179	\$120,097	\$39,082	E-28	\$0	\$159,179	100.00%	\$178,281	\$337,460	\$298,378	\$39,082
29		TOTAL PUMPING EXPENSES	\$13,380,338	\$3,266,929	\$10,113,409			\$0		\$577,429	\$13,957,767	\$2,511,108	\$11,446,659
30		WATER TREATMENT EXPENSES											
31	640.000	Operation. Supervision & Engineer. - WTE	\$217,282	\$217,282	\$0	E-31	\$0	\$217,282	100.00%	-\$152,495	\$64,787	\$64,787	\$0
32	641.000	Chemicals - WTE	\$9,350,089	\$0	\$9,350,089	E-32	\$0	\$9,350,089	100.00%	\$1,172,351	\$10,522,440	\$0	\$10,522,440
33	642.000	Operation Labor & Expenses - WTE	\$1,765,895	\$1,431,722	\$334,173	E-33	\$0	\$1,765,895	100.00%	\$1,675,311	\$3,441,206	\$3,107,033	\$334,173
34	643.000	Miscellaneous Expenses - WTE	\$1,336,516	\$11,258	\$1,325,258	E-34	\$0	\$1,336,516	100.00%	-\$64,109	\$1,272,407	\$11,258	\$1,261,149
35	644.000	Rents - WTE	\$12,038	\$0	\$12,038	E-35	\$0	\$12,038	100.00%	-\$394	\$11,644	\$0	\$11,644
36	650.000	Maint. Supervision & Engineering - WTE	\$1,564,976	\$1,545,613	\$19,363	E-36	\$0	\$1,564,976	100.00%	\$199,387	\$1,764,363	\$1,745,000	\$19,363
37	651.000	Maint. of Structures & Improvements - WTE	\$72	\$72	\$0	E-37	\$0	\$72	100.00%	-\$412	-\$340	-\$340	\$0
38	652.000	Maint. of Water Treatment Equipment - WTE	\$849,258	\$3,813	\$845,445	E-38	\$0	\$849,258	100.00%	-\$59,714	\$789,544	-\$55,901	\$845,445

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
39		TOTAL WATER TREATMENT EXPENSES	\$15,096,126	\$3,209,760	\$11,886,366		\$0	\$15,096,126		\$2,769,925	\$17,866,051	\$4,871,837	\$12,994,214
40		TRANSMISSION & DIST. EXPENSES											
41	660.000	Operation Supervision & Engineering - TDE	\$496,830	\$496,830	\$0	E-41	\$0	\$496,830	100.00%	-\$348,631	\$148,199	\$148,199	\$0
42	661.000	Storage Facilities Expenses TDE	\$43,024	\$43,024	\$0	E-42	\$0	\$43,024	100.00%	-\$237,876	-\$194,852	-\$194,852	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$1,929,213	\$1,915,136	\$14,077	E-43	\$0	\$1,929,213	100.00%	\$157,344	\$2,086,557	\$2,072,480	\$14,077
44	663.000	Meter Expenses - TDE	\$964,234	\$955,071	\$9,163	E-44	\$0	\$964,234	100.00%	\$167,685	\$1,131,919	\$1,122,756	\$9,163
45	664.000	Customer Installations Expenses - TDE	\$640,548	\$640,503	\$45	E-45	\$0	\$640,548	100.00%	-\$333,236	\$307,312	\$307,267	\$45
46	665.000	Miscellaneous Expenses - TDE	\$3,090,020	\$2,014,136	\$1,075,884	E-46	\$0	\$3,090,020	100.00%	\$175,337	\$3,265,357	\$2,158,263	\$1,107,094
47	666.000	Rents - TDE	\$67,225	\$0	\$67,225	E-47	\$0	\$67,225	100.00%	\$0	\$67,225	\$0	\$67,225
48	670.000	Maint. Supervision and Engineering - TDE	\$97,729	\$97,279	\$450	E-48	\$0	\$97,729	100.00%	-\$34,838	\$62,891	\$62,441	\$450
49	671.000	Maint. of Structures & Improvements - TDE	\$24,111	\$23,610	\$501	E-49	\$0	\$24,111	100.00%	-\$20,804	\$3,307	\$2,806	\$501
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$1,448	\$1,448	\$0	E-50	\$0	\$1,448	100.00%	-\$56,666	-\$55,218	-\$55,218	\$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%	-\$1,828,994	\$4,805,931	\$380,004	\$4,425,927
52	674.000	Maint. of Fire Mains - TDE	\$202	\$202	\$0	E-52	\$0	\$202	100.00%	-\$33,246	-\$33,044	-\$33,044	\$0
53	675.000	Maint. of Services - TDE	\$284,735	\$282,998	\$1,737	E-53	\$0	\$284,735	100.00%	\$143,614	\$428,349	\$426,612	\$1,737
54	676.000	Maint. of Meters - TDE	\$240,020	\$238,528	\$1,492	E-54	\$0	\$240,020	100.00%	-\$43,859	\$196,161	\$191,705	\$4,456
55	677.000	Maint. of Hydrants - TDE	\$327,377	\$326,821	\$556	E-55	\$0	\$327,377	100.00%	-\$84,203	\$243,174	\$242,618	\$556
56	678.000	Maint. of Miscellaneous Plant - TDE	\$4,223,192	\$1,387,055	\$2,836,137	E-56	\$0	\$4,223,192	100.00%	\$155,808	\$4,379,000	\$1,672,921	\$2,706,079
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$19,064,833	\$8,926,027	\$10,138,806		\$0	\$19,064,833		-\$2,222,565	\$16,842,268	\$8,504,958	\$8,337,310
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision & Engineering - CAE	\$60,108	\$60,108	\$0	E-59	\$0	\$60,108	100.00%	-\$187,622	-\$127,514	-\$127,514	\$0
60	902.000	Meter Reading Expenses - CAE	\$1,667,505	\$1,660,479	\$7,026	E-60	\$0	\$1,667,505	100.00%	\$664,169	\$2,331,674	\$2,324,632	\$7,042
61	903.000	Cust. Rec & Collection - CAE	\$3,155,212	\$645,188	\$2,510,024	E-61	\$0	\$3,155,212	100.00%	\$319,030	\$3,474,242	\$956,196	\$2,518,046
62	904.000	Uncollectible Accounts - CAE	\$4,452,967	\$0	\$4,452,967	E-62	\$0	\$4,452,967	100.00%	-\$1,045,633	\$3,407,334	\$300	\$3,407,034
63	905.000	Misc. Customer Accounts Expense - CAE	\$72,252	\$20,231	\$52,021	E-63	\$0	\$72,252	100.00%	-\$4,460	\$67,792	\$15,585	\$52,207
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,408,044	\$2,386,006	\$7,022,038		\$0	\$9,408,044		-\$254,516	\$9,153,528	\$3,169,199	\$5,984,329
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$331	\$331	\$0	E-66	\$0	\$331	100.00%	-\$280,114	-\$279,783	-\$279,783	\$0
67		TOTAL CUSTOMER SERVICE EXPENSES	\$331	\$331	\$0		\$0	\$331		-\$280,114	-\$279,783	-\$279,783	\$0
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin. & General Salaries	\$7,748,715	\$7,748,715	\$0	E-72	\$0	\$7,748,715	100.00%	-\$883,733	\$6,864,982	\$6,898,526	-\$33,544
73	921.000	Office Supplies & Expense	\$1,901,148	\$35,075	\$1,866,073	E-73	\$0	\$1,901,148	100.00%	-\$58,431	\$1,842,717	\$32,180	\$1,810,537
74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-74	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
75	923.000	Outside Services	\$31,435,547	\$27,336,918	\$4,098,629	E-75	\$0	\$31,435,547	100.00%	-\$5,301,871	\$26,133,676	\$27,346,669	-\$1,212,993
76	924.000	Property Insurance	\$5,390,587	\$684	\$5,389,903	E-76	\$0	\$5,390,587	100.00%	-\$240,578	\$5,150,009	\$684	\$5,149,325
77	925.000	Injuries & Damages	\$51,420	\$1,675	\$49,745	E-77	\$0	\$51,420	100.00%	\$546	\$51,966	\$1,675	\$50,291
78	926.000	Employee Pensions & Benefits	\$13,226,358	\$10,728,373	\$2,497,985	E-78	\$0	\$13,226,358	100.00%	-\$2,126,517	\$11,099,841	\$8,330,568	\$2,769,273
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$384,332	\$0	\$384,332	E-80	\$0	\$384,332	100.00%	-\$317,626	\$66,706	\$0	\$66,706
81	929.000	Duplicate Charges	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$20,924	\$984	\$19,940	E-82	\$0	\$20,924	100.00%	-\$19,643	\$1,281	\$984	\$297
83	930.200	Misc. General Expense	\$2,071,947	\$28,887	\$2,043,060	E-83	\$0	\$2,071,947	100.00%	-\$850,706	\$1,221,241	\$28,887	\$1,192,354
84	930.300	Research & Development Expenses - AGE	\$82,715	\$1,042	\$81,673	E-84	\$0	\$82,715	100.00%	-\$2,154	\$80,561	\$1,042	\$79,519

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
85	931.000	Rents - AGE	\$297,282	\$0	\$297,282	E-85	\$0	\$297,282	100.00%	-\$94,761	\$202,521	\$0	\$202,521
86	932.000	Maint. of General Plant - AGE	\$672,558	\$8,251	\$664,307	E-86	\$0	\$672,558	100.00%	\$369,749	\$1,042,307	\$395,077	\$647,230
87		TOTAL ADMIN. & GENERAL EXPENSES	\$63,283,533	\$45,890,604	\$17,392,929		\$0	\$63,283,533		-\$9,525,725	\$53,757,808	\$43,036,292	\$10,721,516
88		DEPRECIATION EXPENSE											
89	403.000	Depreciation Expense, Dep. Exp.	\$32,313,006	See note (1)	See note (1)	E-89	See note (1)	\$32,313,006	100.00%	\$9,896,132	\$42,209,138	See note (1)	See note (1)
90	403.000	CIAC Depreciation Offset	\$0			E-90		\$0	0.00%	-\$3,966,608	-\$3,966,608		
91		TOTAL DEPRECIATION EXPENSE	\$32,313,006	\$0	\$0		\$0	\$32,313,006		\$5,929,524	\$38,242,530	\$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	\$12,509,116	\$290,238	\$12,218,878	E-94	\$0	\$12,509,116	100.00%	\$615,395	\$13,124,511	\$290,238	\$12,834,273
95	408.100	Payroll Taxes	\$1,895,791	\$288,957	\$1,606,834	E-95	\$0	\$1,895,791	100.00%	\$133,213	\$2,029,004	\$422,170	\$1,606,834
96	408.000	Gross Receipts Tax	\$9,141	\$0	\$9,141	E-96	\$0	\$9,141	100.00%	-\$9,141	\$0	\$0	\$0
97	408.100	PSC Assessment	\$2,168,575	\$33,975	\$2,134,600	E-97	\$0	\$2,168,575	100.00%	\$0	\$2,168,575	\$33,975	\$2,134,600
98	408.100	Other General Taxes	\$9,654	\$19,320	-\$9,666	E-98	\$0	\$9,654	100.00%	-\$348,247	-\$338,593	\$19,320	-\$357,913
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$16,592,277	\$632,490	\$15,959,787		\$0	\$16,592,277		\$391,220	\$16,983,497	\$765,703	\$16,217,794
101		AMORTIZATION EXPENSE											
102	0.000	Amortization Exp	\$529,161	\$15,592	\$513,569	E-102	\$0	\$529,161	100.00%	-\$363,526	\$165,635	\$15,592	\$150,043
103	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$276,573	\$276,573	\$0	\$276,573
104		TOTAL AMORTIZATION EXPENSE	\$529,161	\$15,592	\$513,569		\$0	\$529,161		-\$86,953	\$442,208	\$15,592	\$426,616
105		TOTAL OPERATING EXPENSE	\$172,641,356	\$64,742,506	\$75,585,844		\$0	\$172,641,356		-\$2,491,683	\$170,149,673	\$63,113,991	\$68,793,152
106		NET INCOME BEFORE TAXES	\$93,902,150	\$0	\$0		\$0	\$93,902,150		-\$5,268,398	\$88,633,752	\$0	\$0
107		INCOME TAXES											
108	0.000	Current Income Taxes	-\$484,312	See note (1)	See note (1)	E-108	See note (1)	-\$484,312	100.00%	\$16,794,654	\$16,310,342	See note (1)	See note (1)
109	409.100	State Income Taxes	\$536			E-109		\$536	100.00%	\$0	\$536		
110		TOTAL INCOME TAXES	-\$483,776	\$0	\$0		\$0	-\$483,776		\$16,794,654	\$16,310,878	\$0	\$0
111		DEFERRED INCOME TAXES											
112	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$28,797,612	See note (1)	See note (1)	E-112	See note (1)	\$28,797,612	100.00%	-\$22,322,580	\$6,475,032	See note (1)	See note (1)
113	0.000	Amortization of Deferred ITC	-\$130,399			E-113		-\$130,399	100.00%	\$0	-\$130,399		
114		TOTAL DEFERRED INCOME TAXES	\$28,667,213	\$0	\$0		\$0	\$28,667,213		-\$22,322,580	\$6,344,633	\$0	\$0
115		NET OPERATING INCOME	\$65,718,713	\$0	\$0		\$0	\$65,718,713		\$259,528	\$65,978,241	\$0	\$0

Exhibit No.: 12345667
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2015-0301 SR-2015-0302
Date Prepared: 3/4/2016



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - TRUE UP

STAFF ACCOUNTING SCHEDULES

**MISSOURI-AMERICAN WATER COMPANY
WATER DISTRICT #1
STL METRO, JEFFERSON CITY
MEXICO, ANNA MEADOWS
REDFIELD
HICKORY HILLS WATER & SEWER**

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

Jefferson City, Missouri

March 2016

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #1
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	A Description	B 6.77% Return	C 7.11% Return	D 7.23% Return
1	Net Orig Cost Rate Base	\$897,747,608	\$897,747,608	\$897,747,608
2	Rate of Return	6.77%	7.11%	7.23%
3	Net Operating Income Requirement	\$60,795,468	\$63,856,786	\$64,880,218
4	Net Income Available	\$50,535,251	\$50,535,251	\$50,535,251
5	Additional Net Income Required	\$10,260,217	\$13,321,535	\$14,344,967
6	Income Tax Requirement			
7	Required Current Income Tax	\$17,666,543	\$19,573,980	\$20,211,655
8	Current Income Tax Available	\$11,273,637	\$11,273,637	\$11,273,637
9	Additional Current Tax Required	\$6,392,906	\$8,300,343	\$8,938,018
10	Revenue Requirement	\$16,653,123	\$21,621,878	\$23,282,985
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$16,653,123	\$21,621,878	\$23,282,985

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #1
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$1,687,498,305
2	Less Accumulated Depreciation Reserve		\$379,840,803
3	Net Plant In Service		\$1,307,657,502
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$8,007,947
6	Contributions in Aid of Construction Amortization		\$48,146,496
7	Materials & Supplies		\$4,067,241
8	Prepayments		\$1,414,295
9	Tank Painting Tracker		\$1,002,217
10	Accrued Pension		\$11,373,947
11	TOTAL ADD TO NET PLANT IN SERVICE		\$74,012,143
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$1,078,873
14	State Tax Offset		-\$169,537
15	City Tax Offset		\$0
16	Interest Expense Offset		\$1,653,879
17	Contributions in Aid of Construction		\$205,193,054
18	Customer Advances		\$47,648,517
19	Customer Deposits		\$0
20	Accumulated Deferred Income Tax		\$219,892,259
21	Pension/OPEB Tracker		\$10,782,738
22	Deferred ITC (3%)		\$0
23	TOTAL SUBTRACT FROM NET PLANT		\$483,922,037
24	Total Rate Base		\$897,747,608

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #1
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$149,984,417	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$149,984,417	100.00%	-\$7,334,497	\$142,649,920	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$37,699,326			Rev-3		\$37,699,326	100.00%	-\$2,498,242	\$35,201,084		
Rev-4	461.000	Industrial	\$7,902,484			Rev-4		\$7,902,484	100.00%	\$486,113	\$8,388,597		
Rev-5	462.000	Private Fire Protection	\$2,762,550			Rev-5		\$2,762,550	100.00%	\$205,089	\$2,967,639		
Rev-6	463.000	Public Fire Protection	\$179			Rev-6		\$179	100.00%	-\$5	\$174		
Rev-7	464.000	Other Public Auth.	\$3,035,001			Rev-7		\$3,035,001	100.00%	-\$8,046	\$3,026,955		
Rev-8	466.000	Sales for Resale	\$6,797,134			Rev-8		\$6,797,134	100.00%	\$119,819	\$6,916,953		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$3,150,321			Rev-9		\$3,150,321	100.00%	-\$73,381	\$3,076,940		
Rev-10	471.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-10		\$0	0.00%	\$42	\$42		
Rev-11		TOTAL OPERATING REVENUES	\$211,331,412					\$211,331,412		-\$9,103,108	\$202,228,304		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	-\$6,030	-\$6,030	-\$6,030	\$0
3	601.000	Operation Labor & Expenses	\$245,739	\$81,789	\$163,950	E-3	\$0	\$245,739	100.00%	\$22,406	\$268,145	\$104,376	\$163,769
4	602.000	Purchased Water	\$386,442	\$0	\$386,442	E-4	\$0	\$386,442	100.00%	\$45,303	\$431,745	\$0	\$431,745
5	603.000	Miscellaneous Expenses	\$575,932	\$91	\$575,841	E-5	\$0	\$575,932	100.00%	\$77,779	\$653,711	\$91	\$653,620
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%	\$584	\$584	\$584	\$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%	-\$37	-\$37	-\$37	\$0
10	613.000	Labor Maint - Source of Supply - Lake	\$233	\$233	\$0	E-10	\$0	\$233	100.00%	-\$30	\$203	\$203	\$0
11	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$164	\$164	\$0	E-11	\$0	\$164	100.00%	-\$162	\$2	\$2	\$0
12	615.000	Labor Maint - Source of Supply - Infil Gallery	\$421	\$421	\$0	E-12	\$0	\$421	100.00%	\$35	\$456	\$456	\$0
13	616.000	Labor Maint Src of Supply - Supply Mains	\$96	\$96	\$0	E-13	\$0	\$96	100.00%	-\$26,282	-\$26,186	-\$26,186	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$231,771	\$223,978	\$7,793	E-14	\$0	\$231,771	100.00%	\$80,113	\$311,884	\$304,091	\$7,793
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$1,443,401	\$306,772	\$1,136,629		\$0	\$1,443,401		\$193,679	\$1,637,080	\$377,550	\$1,259,530
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$0	\$0	\$0	E-17	\$0	\$0	0.00%	\$19,603	\$19,603	\$19,603	\$0
18	621.000	Fuel for Power Production	\$9,828	\$0	\$9,828	E-18	\$0	\$9,828	100.00%	\$1,571	\$11,399	\$0	\$11,399
19	622.000	Power Production Labor & Expenses	\$588	\$588	\$0	E-19	\$0	\$588	100.00%	-\$182,390	-\$181,802	-\$181,802	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$8,465,391	\$0	\$8,465,391	E-20	\$0	\$8,465,391	100.00%	\$1,320,008	\$9,785,399	\$0	\$9,785,399
21	624.000	Pumping Labor and Expenses	\$1,546,392	\$1,546,392	\$0	E-21	\$0	\$1,546,392	100.00%	-\$524,467	\$1,021,925	\$1,021,925	\$0
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$2,158	\$0	\$2,158	E-23	\$0	\$2,158	100.00%	\$0	\$2,158	\$0	\$2,158
24	627.000	Rents - PE	\$1,683	\$0	\$1,683	E-24	\$0	\$1,683	100.00%	\$0	\$1,683	\$0	\$1,683
25	630.000	Maint. Supervision & Engineering - PE	\$26,134	\$26,134	\$0	E-25	\$0	\$26,134	100.00%	-\$75,752	-\$49,618	-\$49,618	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$686,039	\$614,974	\$71,065	E-26	\$0	\$686,039	100.00%	-\$378,822	\$307,217	\$236,152	\$71,065
27	632.000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	-\$3,599	-\$3,599	-\$3,599	\$0
28	633.000	Maint. of Pumping Equipment	\$49,686	\$38,031	\$11,655	E-28	\$0	\$49,686	100.00%	\$176,439	\$226,125	\$214,470	\$11,655
29		TOTAL PUMPING EXPENSES	\$10,787,899	\$2,226,119	\$8,561,780		\$0	\$10,787,899		\$352,591	\$11,140,490	\$1,257,131	\$9,883,359
30		WATER TREATMENT EXPENSES											
31	640.000	Operation Supervision & Engineer. - WTE	\$109,728	\$109,728	\$0	E-31	\$0	\$109,728	100.00%	-\$173,383	-\$63,655	-\$63,655	\$0
32	641.000	Chemicals - WTE	\$8,104,157	\$0	\$8,104,157	E-32	\$0	\$8,104,157	100.00%	\$1,182,459	\$9,286,616	\$0	\$9,286,616
33	642.000	Operation Labor & Expenses - WTE	\$1,609,376	\$1,411,852	\$197,524	E-33	\$0	\$1,609,376	100.00%	\$1,678,325	\$3,287,701	\$3,090,177	\$197,524
34	643.000	Miscellaneous Expenses - WTE	\$192,476	\$11,257	\$181,219	E-34	\$0	\$192,476	100.00%	\$14,373	\$206,849	\$11,257	\$195,592
35	644.000	Rents - WTE	\$10,157	\$0	\$10,157	E-35	\$0	\$10,157	100.00%	-\$394	\$9,763	\$0	\$9,763
36	650.000	Maint. Supervision & Engineering - WTE	\$1,472,656	\$1,473,403	-\$747	E-36	\$0	\$1,472,656	100.00%	\$183,101	\$1,655,757	\$1,656,504	-\$747
37	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-37	\$0	\$0	0.00%	-\$328	-\$328	-\$328	\$0

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #1
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	652.000	Maint. of Water Treatment Equipment - WTE	\$591,336	\$3,386	\$587,950	E-38	\$0	\$591,336	100.00%	-\$58,092	\$533,244	-\$54,706	\$587,950
39		TOTAL WATER TREATMENT EXPENSES	\$12,089,886	\$3,009,626	\$9,080,260		\$0	\$12,089,886		\$2,826,061	\$14,915,947	\$4,639,249	\$10,276,698
40		TRANSMISSION & DIST. EXPENSES											
41	660.000	Operation Supervision & Engineering - TDE	\$474,365	\$474,365	\$0	E-41	\$0	\$474,365	100.00%	-\$342,169	\$132,196	\$132,196	\$0
42	661.000	Storage Facilities Expenses TDE	\$43,024	\$43,024	\$0	E-42	\$0	\$43,024	100.00%	-\$205,639	-\$162,615	-\$162,615	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$1,484,068	\$1,484,068	\$0	E-43	\$0	\$1,484,068	100.00%	\$167,072	\$1,651,140	\$1,651,140	\$0
44	663.000	Meter Expenses - TDE	\$601,659	\$597,103	\$4,556	E-44	\$0	\$601,659	100.00%	\$46,467	\$648,126	\$643,570	\$4,556
45	664.000	Customer Installations Expenses - TDE	\$597,569	\$597,569	\$0	E-45	\$0	\$597,569	100.00%	-\$356,936	\$240,633	\$240,633	\$0
46	665.000	Miscellaneous Expenses - TDE	\$2,720,270	\$1,896,050	\$824,220	E-46	\$0	\$2,720,270	100.00%	\$166,009	\$2,886,279	\$2,062,046	\$824,233
47	666.000	Rents - TDE	\$54,590	\$0	\$54,590	E-47	\$0	\$54,590	100.00%	\$0	\$54,590	\$0	\$54,590
48	670.000	Maint. Supervision and Engineering - TDE	\$44,953	\$44,503	\$450	E-48	\$0	\$44,953	100.00%	-\$26,962	\$17,991	\$17,541	\$450
49	671.000	Maint. of Structures & Improvements - TDE	\$23,592	\$23,592	\$0	E-49	\$0	\$23,592	100.00%	-\$20,780	\$2,812	\$2,812	\$0
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$1,395	\$1,395	\$0	E-50	\$0	\$1,395	100.00%	-\$26,375	-\$24,980	-\$24,980	\$0
51	673.000	Maint. of Transmission & Distribution Mains	\$5,777,346	\$210,748	\$5,566,598	E-51	\$0	\$5,777,346	100.00%	-\$1,811,897	\$3,965,449	\$104,463	\$3,860,986
52	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-52	\$0	\$0	0.00%	-\$29,831	-\$29,831	-\$29,831	\$0
53	675.000	Maint. of Services - TDE	\$245,029	\$244,589	\$440	E-53	\$0	\$245,029	100.00%	\$148,047	\$393,076	\$392,636	\$440
54	676.000	Maint. of Meters - TDE	\$185,264	\$185,264	\$0	E-54	\$0	\$185,264	100.00%	-\$43,608	\$141,656	\$141,656	\$0
55	677.000	Maint. of Hydrants - TDE	\$259,652	\$259,652	\$0	E-55	\$0	\$259,652	100.00%	-\$69,064	\$190,588	\$190,588	\$0
56	678.000	Maint. of Miscellaneous Plant - TDE	\$3,716,140	\$1,360,048	\$2,356,092	E-56	\$0	\$3,716,140	100.00%	\$59,226	\$3,775,366	\$1,601,639	\$2,173,727
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$16,228,916	\$7,421,970	\$8,806,946		\$0	\$16,228,916		-\$2,346,440	\$13,882,476	\$6,963,494	\$6,918,982
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision & Engineering - CAE	\$29,395	\$29,395	\$0	E-59	\$0	\$29,395	100.00%	-\$149,030	-\$119,635	-\$119,635	\$0
60	902.000	Meter Reading Expenses - CAE	\$1,167,398	\$1,164,752	\$2,646	E-60	\$0	\$1,167,398	100.00%	\$596,452	\$1,763,850	\$1,761,195	\$2,655
61	903.000	Cust. Rec & Collection - CAE	\$2,535,028	\$566,637	\$1,968,391	E-61	\$0	\$2,535,028	100.00%	\$286,287	\$2,821,315	\$846,014	\$1,975,301
62	904.000	Uncollectible Accounts - CAE	\$3,401,267	\$0	\$3,401,267	E-62	\$0	\$3,401,267	100.00%	-\$772,460	\$2,628,807	\$300	\$2,628,507
63	905.000	Misc. Customer Accounts Expense - CAE	\$29,693	\$4,656	\$25,037	E-63	\$0	\$29,693	100.00%	-\$2,072	\$27,621	\$2,753	\$24,868
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$7,162,781	\$1,765,440	\$5,397,341		\$0	\$7,162,781		-\$40,823	\$7,121,958	\$2,490,627	\$4,631,331
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$57	\$57	\$0	E-66	\$0	\$57	100.00%	-\$240,612	-\$240,555	-\$240,555	\$0
67		TOTAL CUSTOMER SERVICE EXPENSES	\$57	\$57	\$0		\$0	\$57		-\$240,612	-\$240,555	-\$240,555	\$0
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin. & General Salaries	\$5,943,386	\$5,943,386	\$0	E-72	\$0	\$5,943,386	100.00%	-\$708,294	\$5,235,092	\$5,268,636	-\$33,544
73	921.000	Office Supplies & Expense	\$1,477,392	\$31,257	\$1,446,135	E-73	\$0	\$1,477,392	100.00%	-\$45,246	\$1,432,146	\$28,362	\$1,403,784
74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-74	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
75	923.000	Outside Services	\$26,135,817	\$24,903,495	\$1,232,322	E-75	\$0	\$26,135,817	100.00%	-\$4,534,831	\$21,600,986	\$24,903,495	-\$3,302,509
76	924.000	Property Insurance	\$4,451,637	\$17	\$4,451,620	E-76	\$0	\$4,451,637	100.00%	-\$225,533	\$4,226,104	\$17	\$4,226,087
77	925.000	Injuries & Damages	\$34,953	\$1,675	\$33,278	E-77	\$0	\$34,953	100.00%	\$571	\$35,524	\$1,675	\$33,849
78	926.000	Employee Pensions & Benefits	\$10,530,260	\$9,322,308	\$1,207,952	E-78	\$0	\$10,530,260	100.00%	-\$1,826,142	\$8,704,118	\$7,224,878	\$1,479,240
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$306,489	\$0	\$306,489	E-80	\$0	\$306,489	100.00%	-\$253,587	\$52,902	\$0	\$52,902
81	929.000	Duplicate Charges	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$17,342	\$984	\$16,358	E-82	\$0	\$17,342	100.00%	-\$16,288	\$1,054	\$984	\$70
83	930.200	Misc. General Expense	\$1,621,365	\$28,887	\$1,592,478	E-83	\$0	\$1,621,365	100.00%	-\$683,056	\$938,309	\$28,887	\$909,422

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #1
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
84	930.300	Research & Development Expenses - AGE	\$68,650	\$1,042	\$67,608	E-84	\$0	\$68,650	100.00%	-\$2,259	\$66,391	\$1,042	\$65,349
85	931.000	Rents - AGE	\$184,481	\$0	\$184,481	E-85	\$0	\$184,481	100.00%	-\$27,818	\$156,663	\$0	\$156,663
86	932.000	Maint. of General Plant - AGE	\$551,714	-\$321	\$552,035	E-86	\$0	\$551,714	100.00%	\$363,591	\$915,305	\$381,165	\$534,140
87		TOTAL ADMIN. & GENERAL EXPENSES	\$51,323,486	\$40,232,730	\$11,090,756		\$0	\$51,323,486		-\$7,958,892	\$43,364,594	\$37,839,141	\$5,525,453
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%	\$8,323,158	\$33,016,432	See note (1)	See note (1)
90	403.000	CIAC Depreciation Offset	\$0			E-90	\$0	\$0	0.00%	-\$3,074,486	-\$3,074,486		
91		TOTAL DEPRECIATION EXPENSE	\$24,693,274	\$0	\$0		\$0	\$24,693,274		\$5,248,672	\$29,941,946	\$0	\$0
92		OTHER OPERATING EXPENSES											
93	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-93	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
94	408.000	Property Taxes	\$9,244,807	\$0	\$9,244,807	E-94	\$0	\$9,244,807	100.00%	\$797,937	\$10,042,744	\$0	\$10,042,744
95	408.100	Payroll Taxes	\$1,500,728	\$98,247	\$1,402,481	E-95	\$0	\$1,500,728	100.00%	\$111,171	\$1,611,899	\$209,418	\$1,402,481
96	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-96	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
97	408.100	PSC Assessment	\$1,736,795	\$0	\$1,736,795	E-97	\$0	\$1,736,795	100.00%	\$0	\$1,736,795	\$0	\$1,736,795
98	408.100	Other General Taxes	-\$22,357	\$0	-\$22,357	E-98	\$0	-\$22,357	100.00%	-\$266,631	-\$288,988	\$0	-\$288,988
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
100	408.100	Other Taxes & Licenses	\$0	\$0	\$0	E-100	\$0	\$0	0.00%	\$172	\$172	\$0	\$172
101		TOTAL OTHER OPERATING EXPENSES	\$12,459,973	\$98,247	\$12,361,726		\$0	\$12,459,973		\$642,649	\$13,102,622	\$209,418	\$12,893,204
102		AMORTIZATION EXPENSE											
103	0.000	Amortization Exp	\$461,851	\$0	\$461,851	E-103	\$0	\$461,851	100.00%	-\$323,932	\$137,919	\$0	\$137,919
104	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-104	\$0	\$0	0.00%	\$200,444	\$200,444	\$0	\$200,444
105		TOTAL AMORTIZATION EXPENSE	\$461,851	\$0	\$461,851		\$0	\$461,851		-\$123,488	\$338,363	\$0	\$338,363
106		COLLECTION OPERATIONS EXPENSES											
107	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-107	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
108	601.000	Labor & Expenses - COE	\$0	\$0	\$0	E-108	\$0	\$0	0.00%	\$1	\$1	\$0	\$1
109	602.000	Purchased Water - COE	\$0	\$0	\$0	E-109	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
110	603.000	Miscellaneous Expenses - COE	\$0	\$0	\$0	E-110	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
111		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$1	\$1	\$0	\$1
112		COLLECTION MAINT. EXPENSES											
113	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-113	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
114	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-114	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
115	612.000	Collect & Impound Mtce- CME	\$0	\$0	\$0	E-115	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
116	613.000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-116	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
117	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-117	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
118	615.000	Labor Maint - Source of Supply - Infiltr Gallery	\$0	\$0	\$0	E-118	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
119	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-119	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
120	617.000	Misc. Plant Mtce - CME	\$0	\$0	\$0	E-120	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
121		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
122		PUMPING OPERATIONS EXPENSES											
123	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-123	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
124	621.000	Fue For Purchased Power - POE	\$0	\$0	\$0	E-124	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
125	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-125	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
126	623.000	Purchases Power - POE	\$0	\$0	\$0	E-126	\$0	\$0	0.00%	\$468	\$468	\$0	\$468
127	624.000	Labor & Eng Oper Pump - POE	\$0	\$0	\$0	E-127	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
128	626.000	Misc Exp Oper - POE	\$0	\$0	\$0	E-128	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #1
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
129	627.000	Rents Oper - POE	\$0	\$0	\$0	E-129	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
130		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$468	\$468	\$0	\$468
131		PUMPING MAINTENANCE EXPENSES											
132	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-132	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
133	631.000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-133	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
134	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-134	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
135	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-135	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
136	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-136	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
137		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
138		TREAT. & DISP. OPER. EXPENSE											
139	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-139	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
140	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-140	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
141	662.000	TD Line Expense - TDO	\$0	\$0	\$0	E-141	\$0	\$0	0.00%	\$3	\$3	\$3	\$0
142	663.000	Meter Expense - TDO	\$0	\$0	\$0	E-142	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
143	665.000	Miscellaneous Expense - TDO	\$0	\$0	\$0	E-143	\$0	\$0	0.00%	\$6	\$6	\$6	\$0
144	666.000	Rent - TDO	\$0	\$0	\$0	E-144	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
145		TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0		\$0	\$0		\$9	\$9	\$9	\$0
146		TREAT. & DISP. MAINT. EXPENSES											
147	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-147	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
148	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-148	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
149	672.000	Dist. Res. Standp. Maint. - TDM	\$0	\$0	\$0	E-149	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
150	673.000	TD Maintenance - TDM	\$0	\$0	\$0	E-150	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
151	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-151	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
152	675.000	Servicess Maintenance - TDM	\$0	\$0	\$0	E-152	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
153	676.000	Meter Maintenance - TDM	\$0	\$0	\$0	E-153	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
154	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-154	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
155	678.000	Misc. Plant Maintenance - TDM	\$0	\$0	\$0	E-155	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
156		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
157		WATER TREATMENT EXP - OPER & MTCE											
158	640.000	Supervision & Engineering - Oper - WT	\$0	\$0	\$0	E-158	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
159	641.000	Chemicals - Oper - WT	\$0	\$0	\$0	E-159	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
160	642.000	Labor & Exp - Oper - WT	\$0	\$0	\$0	E-160	\$0	\$0	0.00%	-\$1	-\$1	-\$1	\$0
161	643.100	Miscellaneous Expenses - WT	\$0	\$0	\$0	E-161	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
162	643.200	Misc Expenses - Waste Disposal - WT	\$0	\$0	\$0	E-162	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
163	644.000	Rents	\$0	\$0	\$0	E-163	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
164	650.000	Supervision & Engineering - Mtce - WT	\$0	\$0	\$0	E-164	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
165	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-165	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
166	652.000	Misc. Equipment - Mtce - WT	\$0	\$0	\$0	E-166	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
167		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$0	\$0	\$0		\$0	\$0		-\$1	-\$1	-\$1	\$0
168		TOTAL OPERATING EXPENSE	\$136,651,524	\$55,060,961	\$56,897,289		\$0	\$136,651,524		-\$1,446,126	\$135,205,398	\$53,536,063	\$51,727,389
169		NET INCOME BEFORE TAXES	\$74,679,888	\$0	\$0		\$0	\$74,679,888		-\$7,656,982	\$67,022,906	\$0	\$0
170		INCOME TAXES											
171	0.000	Current Income Taxes	-\$385,876	See note (1)	See note (1)	E-171	See note (1)	-\$385,876	100.00%	\$11,659,513	\$11,273,637	See note (1)	See note (1)

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #1
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
172	409.100	State Income Taxes	\$681			E-172		\$681	100.00%	\$0	\$681		
173		TOTAL INCOME TAXES	-\$385,195	\$0	\$0		\$0	-\$385,195		\$11,659,513	\$11,274,318	\$0	\$0
174		DEFERRED INCOME TAXES											
175	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$23,004,070	See note (1)	See note (1)	E-175	See note (1)	\$23,004,070	100.00%	-\$17,666,095	\$5,337,975	See note (1)	See note (1)
176	0.000	Amortization of Deferred ITC	-\$124,638			E-176		-\$124,638	100.00%	\$0	-\$124,638		
177		TOTAL DEFERRED INCOME TAXES	\$22,879,432	\$0	\$0		\$0	\$22,879,432		-\$17,666,095	\$5,213,337	\$0	\$0
178		NET OPERATING INCOME	\$52,185,651	\$0	\$0		\$0	\$52,185,651		-\$1,650,400	\$50,535,251	\$0	\$0

Exhibit No.: 12345667
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2015-0301 SR-2015-0302
Date Prepared: 3/4/2016



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - TRUE UP

STAFF ACCOUNTING SCHEDULES

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

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

Jefferson City, Missouri

March 2016

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #2
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.77% Return	<u>C</u> 7.11% Return	<u>D</u> 7.23% Return
1	Net Orig Cost Rate Base	\$111,212,844	\$111,212,844	\$111,212,844
2	Rate of Return	6.77%	7.11%	7.23%
3	Net Operating Income Requirement	\$7,531,333	\$7,910,569	\$8,037,352
4	Net Income Available	\$8,395,284	\$8,395,284	\$8,395,284
5	Additional Net Income Required	-\$863,951	-\$484,715	-\$357,932
6	Income Tax Requirement			
7	Required Current Income Tax	\$2,187,305	\$2,423,598	\$2,502,595
8	Current Income Tax Available	\$2,725,614	\$2,725,614	\$2,725,614
9	Additional Current Tax Required	-\$538,309	-\$302,016	-\$223,019
10	Revenue Requirement	-\$1,402,260	-\$786,731	-\$580,951
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$1,402,260	-\$786,731	-\$580,951

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #2
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$208,969,053
2	Less Accumulated Depreciation Reserve		\$49,974,202
3	Net Plant In Service		\$158,994,851
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$361,618
6	Contributions in Aid of Construction Amortization		\$3,235,177
7	Materials & Supplies		\$318,446
8	Prepayments		\$141,106
9	Tank Painting Tracker		\$211,284
10	Accrued Pension		\$1,195,091
11	TOTAL ADD TO NET PLANT IN SERVICE		\$5,462,722
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$31,101
14	State Tax Offset		-\$4,888
15	City Tax Offset		\$0
16	Interest Expense Offset		\$364,979
17	Contributions in Aid of Construction		\$17,473,781
18	Customer Advances		\$4,581,297
19	Accumulated Deferred Income Tax		\$29,720,616
20	Deferred ITC (3%)		\$7,073
21	Pension/OPEB Tracker		\$1,132,972
22	TOTAL SUBTRACT FROM NET PLANT		\$53,244,729
23	Total Rate Base		\$111,212,844

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #2
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$15,528,869	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$15,528,869	100.00%	\$596,938	\$16,125,807	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$5,456,915			Rev-3		\$5,456,915	100.00%	\$175,520	\$5,632,435		
Rev-4	461.300	Industrial	\$4,212,463			Rev-4		\$4,212,463	100.00%	\$264,218	\$4,476,681		
Rev-5	462.000	Private Fire Protection	\$545,412			Rev-5		\$545,412	100.00%	\$15,906	\$561,318		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	-\$160	-\$160		
Rev-7	464.000	Other Public Auth.	\$930,690			Rev-7		\$930,690	100.00%	\$4,150	\$934,840		
Rev-8	466.000	Sales for Resale	\$2,523,878			Rev-8		\$2,523,878	100.00%	\$69,087	\$2,592,965		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$341,963			Rev-9		\$341,963	100.00%	\$11,254	\$353,217		
Rev-10		TOTAL OPERATING REVENUES	\$29,540,190					\$29,540,190		\$1,136,913	\$30,677,103		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Operation Labor & Expenses	\$93,310	\$0	\$93,310	E-3	\$0	\$93,310	100.00%	-\$16	\$93,294	\$0	\$93,294
4	602.000	Purchased Water	\$436,713	\$0	\$436,713	E-4	\$0	\$436,713	100.00%	\$14,332	\$451,045	\$0	\$451,045
5	603.000	Miscellaneous Expenses	\$6,300	\$0	\$6,300	E-5	\$0	\$6,300	100.00%	-\$1,246	\$5,054	\$0	\$5,054
6	604.000	Rents - SSE	\$0	\$0	\$0	E-6	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
7	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
8	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	-\$12	-\$12	-\$12	\$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$215	\$215	\$0	E-9	\$0	\$215	100.00%	-\$56	\$159	\$159	\$0
10	613.000	Labor Maint - Source of Supply - Lake	\$1	\$1	\$0	E-10	\$0	\$1	100.00%	\$16	\$17	\$17	\$0
11	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$7	\$7	\$0	E-11	\$0	\$7	100.00%	-\$7	\$0	\$0	\$0
12	615.000	Labor Maint - Source of Supply - Infil Gallery	\$42	\$42	\$0	E-12	\$0	\$42	100.00%	\$0	\$42	\$42	\$0
13	616.000	Labor Maint Src of Supply - Supply Mains	\$10	\$10	\$0	E-13	\$0	\$10	100.00%	-\$10	\$0	\$0	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$4,064	\$22	\$4,042	E-14	\$0	\$4,064	100.00%	-\$1,957	\$2,107	-\$1,935	\$4,042
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$540,662	\$297	\$540,365			\$0		\$11,044	\$551,706	-\$1,729	\$553,435
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$36,329	\$36,329	\$0	E-17	\$0	\$36,329	100.00%	\$5,590	\$41,919	\$41,919	\$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%	-\$39,981	-\$39,981	-\$39,981	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$1,067,386	\$0	\$1,067,386	E-20	\$0	\$1,067,386	100.00%	\$31,169	\$1,098,555	\$0	\$1,098,555
21	624.000	Pumping Labor and Expenses	\$498,478	\$498,478	\$0	E-21	\$0	\$498,478	100.00%	\$138,090	\$636,568	\$636,568	\$0
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$17,473	\$0	\$17,473	E-23	\$0	\$17,473	100.00%	\$0	\$17,473	\$0	\$17,473
24	627.000	Rents - PE	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25	630.000	Maint. Supervision & Engineering - PE	\$35,667	\$35,667	\$0	E-25	\$0	\$35,667	100.00%	\$5,866	\$41,533	\$41,533	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$265	\$265	\$0	E-26	\$0	\$265	100.00%	-\$234	\$31	\$31	\$0
27	632.000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	-\$1,757	-\$1,757	-\$1,757	\$0
28	633.000	Maint. of Pumping Equipment	\$23,365	\$22,094	\$1,271	E-28	\$0	\$23,365	100.00%	\$1,541	\$24,906	\$23,635	\$1,271
29		TOTAL PUMPING EXPENSES	\$1,678,963	\$592,833	\$1,086,130			\$0		\$140,284	\$1,819,247	\$701,948	\$1,117,299
30		WATER TREATMENT EXPENSES											
31	640.000	Operation. Supervision & Engineer. - WTE	\$75,542	\$75,542	\$0	E-31	\$0	\$75,542	100.00%	\$12,058	\$87,600	\$87,600	\$0
32	641.000	Chemicals - WTE	\$782,476	\$0	\$782,476	E-32	\$0	\$782,476	100.00%	\$74,374	\$856,850	\$0	\$856,850
33	642.000	Operation Labor & Expenses - WTE	\$114,234	\$0	\$114,234	E-33	\$0	\$114,234	100.00%	-\$1,178	\$113,056	-\$1,178	\$114,234
34	643.000	Miscellaneous Expenses - WTE	\$598,637	\$0	\$598,637	E-34	\$0	\$598,637	100.00%	-\$38,625	\$560,012	\$0	\$560,012
35	644.000	Rents - WTE	\$1,870	\$0	\$1,870	E-35	\$0	\$1,870	100.00%	\$0	\$1,870	\$0	\$1,870
36	650.000	Maint. Supervision & Engineering - WTE	\$34,920	\$14,754	\$20,166	E-36	\$0	\$34,920	100.00%	\$2,249	\$37,169	\$17,003	\$20,166
37	651.000	Maint. of Structures & Improvements - WTE	\$72	\$72	\$0	E-37	\$0	\$72	100.00%	-\$76	-\$4	-\$4	\$0
38	652.000	Maint. of Water Treatment Equipment - WTE	\$229,289	\$284	\$229,005	E-38	\$0	\$229,289	100.00%	-\$1,490	\$227,799	-\$1,206	\$229,005

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #2
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
39		TOTAL WATER TREATMENT EXPENSES	\$1,837,040	\$90,652	\$1,746,388		\$0	\$1,837,040		\$47,312	\$1,884,352	\$102,215	\$1,782,137
40		TRANSMISSION & DIST. EXPENSES											
41	660.000	Operation Supervision & Engineering - TDE	\$22,465	\$22,465	\$0	E-41	\$0	\$22,465	100.00%	-\$6,672	\$15,793	\$15,793	\$0
42	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-42	\$0	\$0	0.00%	-\$22,092	-\$22,092	-\$22,092	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$331,473	\$326,431	\$5,042	E-43	\$0	\$331,473	100.00%	-\$8,045	\$323,428	\$318,386	\$5,042
44	663.000	Meter Expenses - TDE	\$132,537	\$132,277	\$260	E-44	\$0	\$132,537	100.00%	-\$14,397	\$118,140	\$117,880	\$260
45	664.000	Customer Installations Expenses - TDE	\$38,029	\$37,984	\$45	E-45	\$0	\$38,029	100.00%	\$25,128	\$63,157	\$63,112	\$45
46	665.000	Miscellaneous Expenses - TDE	\$201,893	\$78,251	\$123,642	E-46	\$0	\$201,893	100.00%	-\$3,049	\$198,844	\$52,401	\$146,443
47	666.000	Rents - TDE	\$3,993	\$0	\$3,993	E-47	\$0	\$3,993	100.00%	\$0	\$3,993	\$0	\$3,993
48	670.000	Maint. Supervision and Engineering - TDE	\$52,749	\$52,749	\$0	E-48	\$0	\$52,749	100.00%	-\$7,858	\$44,891	\$44,891	\$0
49	671.000	Maint. of Structures & Improvements - TDE	\$9	\$9	\$0	E-49	\$0	\$9	100.00%	-\$6	\$3	\$3	\$0
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	\$0	\$0	E-50	\$0	\$0	0.00%	-\$3,268	-\$3,268	-\$3,268	\$0
51	673.000	Maint. of Transmission & Distribution Mains	\$465,575	\$47,228	\$418,347	E-51	\$0	\$465,575	100.00%	\$5,677	\$471,252	\$52,905	\$418,347
52	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-52	\$0	\$0	0.00%	-\$347	-\$347	-\$347	\$0
53	675.000	Maint. of Services - TDE	\$8,046	\$8,046	\$0	E-53	\$0	\$8,046	100.00%	-\$4,039	\$4,007	\$4,007	\$0
54	676.000	Maint. of Meters - TDE	\$44,322	\$44,322	\$0	E-54	\$0	\$44,322	100.00%	\$1,310	\$45,632	\$45,632	\$0
55	677.000	Maint. of Hydrants - TDE	\$62,019	\$62,019	\$0	E-55	\$0	\$62,019	100.00%	-\$20,937	\$41,082	\$41,082	\$0
56	678.000	Maint. of Miscellaneous Plant - TDE	\$227,823	\$20,631	\$207,192	E-56	\$0	\$227,823	100.00%	\$70,377	\$298,200	\$49,367	\$248,833
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,590,933	\$832,412	\$758,521		\$0	\$1,590,933		\$11,782	\$1,602,715	\$779,752	\$822,963
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision & Engineering - CAE	\$30,713	\$30,713	\$0	E-59	\$0	\$30,713	100.00%	-\$24,008	\$6,705	\$6,705	\$0
60	902.000	Meter Reading Expenses - CAE	\$277,140	\$272,760	\$4,380	E-60	\$0	\$277,140	100.00%	\$56,457	\$333,597	\$329,210	\$4,387
61	903.000	Cust. Rec & Collection - CAE	\$355,703	\$67,693	\$288,010	E-61	\$0	\$355,703	100.00%	\$28,016	\$383,719	\$95,091	\$288,628
62	904.000	Uncollectible Accounts - CAE	\$507,919	\$0	\$507,919	E-62	\$0	\$507,919	100.00%	-\$120,914	\$387,005	\$0	\$387,005
63	905.000	Misc. Customer Accounts Expense - CAE	\$19,295	\$3,537	\$15,758	E-63	\$0	\$19,295	100.00%	-\$1,168	\$18,127	\$2,380	\$15,747
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,190,770	\$374,703	\$816,067		\$0	\$1,190,770		-\$61,617	\$1,129,153	\$433,386	\$695,767
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$274	\$274	\$0	E-66	\$0	\$274	100.00%	-\$16,430	-\$16,156	-\$16,156	\$0
67		TOTAL CUSTOMER SERVICE EXPENSES	\$274	\$274	\$0		\$0	\$274		-\$16,430	-\$16,156	-\$16,156	\$0
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin. & General Salaries	\$782,535	\$782,535	\$0	E-72	\$0	\$782,535	100.00%	-\$142,537	\$639,998	\$639,998	\$0
73	921.000	Office Supplies & Expense	\$191,744	\$3,818	\$187,926	E-73	\$0	\$191,744	100.00%	-\$5,955	\$185,789	\$3,818	\$181,971
74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-74	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
75	923.000	Outside Services	\$2,779,471	\$2,856	\$2,776,615	E-75	\$0	\$2,779,471	100.00%	-\$538,525	\$2,240,946	\$2,856	\$2,238,090
76	924.000	Property Insurance	\$490,083	\$0	\$490,083	E-76	\$0	\$490,083	100.00%	-\$32,222	\$457,861	\$0	\$457,861
77	925.000	Injuries & Damages	\$13,360	\$0	\$13,360	E-77	\$0	\$13,360	100.00%	\$95	\$13,455	\$0	\$13,455
78	926.000	Employee Pensions & Benefits	\$1,355,385	\$227,289	\$1,128,096	E-78	\$0	\$1,355,385	100.00%	-\$190,714	\$1,164,671	\$36,575	\$1,128,096
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$42,283	\$0	\$42,283	E-80	\$0	\$42,283	100.00%	-\$34,887	\$7,396	\$0	\$7,396
81	929.000	Duplicate Charges	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$1,559	\$0	\$1,559	E-82	\$0	\$1,559	100.00%	-\$1,448	\$111	\$0	\$111
83	930.200	Misc. General Expense	\$232,912	\$0	\$232,912	E-83	\$0	\$232,912	100.00%	-\$92,099	\$140,813	\$0	\$140,813
84	930.300	Research & Development Expenses - AGE	\$7,360	\$0	\$7,360	E-84	\$0	\$7,360	100.00%	-\$384	\$6,976	\$0	\$6,976

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #2
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
85	931.000	Rents - AGE	\$45,652	\$0	\$45,652	E-85	\$0	\$45,652	100.00%	-\$34,457	\$11,195	\$0	\$11,195
86	932.000	Maint. of General Plant - AGE	\$59,049	\$0	\$59,049	E-86	\$0	\$59,049	100.00%	-\$3,017	\$56,032	\$0	\$56,032
87		TOTAL ADMIN. & GENERAL EXPENSES	\$6,001,393	\$1,016,498	\$4,984,895		\$0	\$6,001,393		-\$1,076,150	\$4,925,243	\$683,247	\$4,241,996
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%	\$808,358	\$4,669,830	See note (1)	See note (1)
90	403.000	CIAC Depreciation Offset	\$0			E-90		\$0	0.00%	-\$312,388	-\$312,388		
91		TOTAL DEPRECIATION EXPENSE	\$3,861,472	\$0	\$0		\$0	\$3,861,472		\$495,970	\$4,357,442	\$0	\$0
92		OTHER OPERATING EXPENSES											
93	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-93	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
94	408.000	Property Taxes	\$2,239,208	\$23,878	\$2,215,330	E-94	\$0	\$2,239,208	100.00%	-\$103,496	\$2,135,712	\$23,878	\$2,111,834
95	408.100	Payroll Taxes	\$198,462	\$9,467	\$188,995	E-95	\$0	\$198,462	100.00%	\$5,526	\$203,988	\$14,993	\$188,995
96	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-96	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
97	408.100	PSC Assessment	\$239,613	\$205	\$239,408	E-97	\$0	\$239,613	100.00%	\$0	\$239,613	\$205	\$239,408
98	408.100	Other General Taxes	\$6,285	\$1,196	\$5,089	E-98	\$0	\$6,285	100.00%	-\$38,419	-\$32,134	\$1,196	-\$33,330
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$2,683,568	\$34,746	\$2,648,822		\$0	\$2,683,568		-\$136,389	\$2,547,179	\$40,272	\$2,506,907
101		AMORTIZATION EXPENSE											
102	0.000	Amortization Exp	\$34,015	\$9,933	\$24,082	E-102	\$0	\$34,015	100.00%	-\$18,244	\$15,771	\$9,933	\$5,838
103	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$42,257	\$42,257	\$0	\$42,257
104		TOTAL AMORTIZATION EXPENSE	\$34,015	\$9,933	\$24,082		\$0	\$34,015		\$24,013	\$58,028	\$9,933	\$48,095
105		TOTAL OPERATING EXPENSE	\$19,419,090	\$2,952,348	\$12,605,270		\$0	\$19,419,090		-\$560,181	\$18,858,909	\$2,732,868	\$11,768,599
106		NET INCOME BEFORE TAXES	\$10,121,100	\$0	\$0		\$0	\$10,121,100		\$1,697,094	\$11,818,194	\$0	\$0
107		INCOME TAXES											
108	409.100	Current Income Taxes	-\$53,307	See note (1)	See note (1)	E-108	See note (1)	-\$53,307	100.00%	\$2,778,921	\$2,725,614	See note (1)	See note (1)
109	409.100	State Income Taxes	\$46			E-109		\$46	100.00%	\$0	\$46		
110		TOTAL INCOME TAXES	-\$53,261	\$0	\$0		\$0	-\$53,261		\$2,778,921	\$2,725,660	\$0	\$0
111		DEFERRED INCOME TAXES											
112	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$3,147,130	See note (1)	See note (1)	E-112	See note (1)	\$3,147,130	100.00%	-\$2,446,749	\$700,381	See note (1)	See note (1)
113	412.200	Amortization of Deferred ITC	-\$3,131			E-113		-\$3,131	100.00%	\$0	-\$3,131		
114		TOTAL DEFERRED INCOME TAXES	\$3,143,999	\$0	\$0		\$0	\$3,143,999		-\$2,446,749	\$697,250	\$0	\$0
115		NET OPERATING INCOME	\$7,030,362	\$0	\$0		\$0	\$7,030,362		\$1,364,922	\$8,395,284	\$0	\$0

Exhibit No.: 12345667
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2015-0301 SR-2015-0302
Date Prepared: 3/4/2016



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - TRUE UP

STAFF ACCOUNTING SCHEDULES

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

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

Jefferson City, Missouri

March 2016

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #3
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.77% Return	<u>C</u> 7.11% Return	<u>D</u> 7.23% Return
1	Net Orig Cost Rate Base	\$101,119,233	\$101,119,233	\$101,119,233
2	Rate of Return	6.77%	7.11%	7.23%
3	Net Operating Income Requirement	\$6,847,792	\$7,192,610	\$7,307,888
4	Net Income Available	\$7,052,238	\$7,052,238	\$7,052,238
5	Additional Net Income Required	-\$204,446	\$140,372	\$255,650
6	Income Tax Requirement			
7	Required Current Income Tax	\$2,186,509	\$2,401,358	\$2,473,183
8	Current Income Tax Available	\$2,313,893	\$2,313,893	\$2,313,893
9	Additional Current Tax Required	-\$127,384	\$87,465	\$159,290
10	Revenue Requirement	-\$331,830	\$227,837	\$414,940
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$331,830	\$227,837	\$414,940

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #3
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$202,886,066
2	Less Accumulated Depreciation Reserve		\$41,012,108
3	Net Plant In Service		\$161,873,958
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$532,613
6	Contributions in Aid of Construction Amortization		\$6,344,933
7	Materials & Supplies		\$557,365
8	Prepayments		\$139,689
9	Tank Painting Tracker		\$169,347
10	Accrued Pension		\$1,236,977
11	TOTAL ADD TO NET PLANT IN SERVICE		\$8,980,924
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$30,815
14	State Tax Offset		-\$4,843
15	City Tax Offset		\$0
16	Interest Expense Offset		\$331,854
17	Contributions in Aid of Construction		\$37,701,969
18	Customer Advances		\$5,734,734
19	Accumulated Deferred Income Tax		\$24,827,291
20	Pension/OPEB Tracker		\$1,172,680
21	Deferred ITC (3%)		\$2,779
22	TOTAL SUBTRACT FROM NET PLANT		\$69,735,649
23	Total Rate Base		\$101,119,233

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #3
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$14,158,063	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$14,158,063	100.00%	\$158,566	\$14,316,629	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$5,406,505			Rev-3		\$5,406,505	100.00%	-\$48,457	\$5,358,048		
Rev-4	461.300	Industrial	\$2,817,839			Rev-4		\$2,817,839	100.00%	-\$64,485	\$2,753,354		
Rev-5	462.000	Private Fire Protection	\$962,148			Rev-5		\$962,148	100.00%	\$61,495	\$1,023,643		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$160	\$160		
Rev-7	464.000	Other Public Auth.	\$1,012,322			Rev-7		\$1,012,322	100.00%	\$89,006	\$1,101,328		
Rev-8	466.000	Sales for Resale	\$884,148			Rev-8		\$884,148	100.00%	\$47,619	\$931,767		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$430,879			Rev-9		\$430,879	100.00%	-\$13,778	\$417,101		
Rev-10		TOTAL OPERATING REVENUES	\$25,671,904					\$25,671,904		\$230,126	\$25,902,030		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$32	\$32	\$32	\$0
3	601.000	Operation Labor & Expenses	\$123,157	\$7,931	\$115,226	E-3	\$0	\$123,157	100.00%	\$24	\$123,181	\$7,928	\$115,253
4	602.000	Purchased Water	\$28,354	\$0	\$28,354	E-4	\$0	\$28,354	100.00%	\$5,285	\$33,639	\$0	\$33,639
5	603.000	Miscellaneous Expenses	\$723,361	\$0	\$723,361	E-5	\$0	\$723,361	100.00%	-\$35,509	\$687,852	\$0	\$687,852
6	604.000	Rents - SSE	\$0	\$0	\$0	E-6	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
7	610.000	Maint. Supervision & Engineering	\$54	\$54	\$0	E-7	\$0	\$54	100.00%	-\$51	\$3	\$3	\$0
8	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$358	\$358	\$358	\$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$86	\$86	\$86	\$0
10	613.000	Labor Maint - Source of Supply - Lake	\$133	\$133	\$0	E-10	\$0	\$133	100.00%	-\$15,744	-\$15,611	-\$15,611	\$0
11	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$94,567	\$93,710	\$857	E-11	\$0	\$94,567	100.00%	\$51,704	\$146,271	\$145,414	\$857
12	615.000	Labor Maint - Source of Supply - Infil Gallery	\$73	\$73	\$0	E-12	\$0	\$73	100.00%	-\$91	-\$18	-\$18	\$0
13	616.000	Labor Maint Src of Supply - Supply Mains	\$904	\$904	\$0	E-13	\$0	\$904	100.00%	-\$950	-\$46	-\$46	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$19,041	\$4,893	\$14,148	E-14	\$0	\$19,041	100.00%	\$225	\$19,266	\$5,118	\$14,148
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$989,644	\$107,698	\$881,946		\$0	\$989,644		\$5,369	\$995,013	\$143,264	\$851,749
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$51,224	\$51,224	\$0	E-17	\$0	\$51,224	100.00%	-\$4,915	\$46,309	\$46,309	\$0
18	621.000	Fuel for Power Production	\$2,317	\$0	\$2,317	E-18	\$0	\$2,317	100.00%	-\$109	\$2,208	\$0	\$2,208
19	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-19	\$0	\$0	0.00%	-\$21,032	-\$21,032	-\$21,032	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$413,123	\$0	\$413,123	E-20	\$0	\$413,123	100.00%	-\$19,389	\$393,734	\$0	\$393,734
21	624.000	Pumping Labor and Expenses	\$300,792	\$300,276	\$516	E-21	\$0	\$300,792	100.00%	\$134,880	\$435,672	\$435,156	\$516
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$5,668	\$0	\$5,668	E-23	\$0	\$5,668	100.00%	\$0	\$5,668	\$0	\$5,668
24	627.000	Rents - PE	\$732	\$0	\$732	E-24	\$0	\$732	100.00%	\$0	\$732	\$0	\$732
25	630.000	Maint. Supervision & Engineering - PE	\$35,982	\$35,982	\$0	E-25	\$0	\$35,982	100.00%	-\$1,386	\$34,596	\$34,596	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$17,081	\$94	\$16,987	E-26	\$0	\$17,081	100.00%	\$75	\$17,156	\$169	\$16,987
27	632.000	Maint. of Power Production Equipment	\$429	\$429	\$0	E-27	\$0	\$429	100.00%	-\$3,871	-\$3,442	-\$3,442	\$0
28	633.000	Maint. of Pumping Equipment	\$86,128	\$59,972	\$26,156	E-28	\$0	\$86,128	100.00%	\$301	\$86,429	\$60,273	\$26,156
29		TOTAL PUMPING EXPENSES	\$913,476	\$447,977	\$465,499		\$0	\$913,476		\$84,554	\$998,030	\$552,029	\$446,001
30		WATER TREATMENT EXPENSES											
31	640.000	Operation. Supervision & Engineer. - WTE	\$32,012	\$32,012	\$0	E-31	\$0	\$32,012	100.00%	\$8,830	\$40,842	\$40,842	\$0
32	641.000	Chemicals - WTE	\$463,456	\$0	\$463,456	E-32	\$0	\$463,456	100.00%	-\$84,482	\$378,974	\$0	\$378,974
33	642.000	Operation Labor & Expenses - WTE	\$42,285	\$19,870	\$22,415	E-33	\$0	\$42,285	100.00%	-\$1,836	\$40,449	\$18,034	\$22,415
34	643.000	Miscellaneous Expenses - WTE	\$545,403	\$1	\$545,402	E-34	\$0	\$545,403	100.00%	-\$39,857	\$505,546	\$1	\$505,545
35	644.000	Rents - WTE	\$11	\$0	\$11	E-35	\$0	\$11	100.00%	\$0	\$11	\$0	\$11
36	650.000	Maint. Supervision & Engineering - WTE	\$57,400	\$57,456	-\$56	E-36	\$0	\$57,400	100.00%	\$14,037	\$71,437	\$71,493	-\$56
37	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-37	\$0	\$0	0.00%	-\$8	-\$8	-\$8	\$0
38	652.000	Maint. of Water Treatment Equipment - WTE	\$28,633	\$143	\$28,490	E-38	\$0	\$28,633	100.00%	-\$132	\$28,501	\$11	\$28,490

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #3
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
39		TOTAL WATER TREATMENT EXPENSES	\$1,169,200	\$109,482	\$1,059,718		\$0	\$1,169,200		-\$103,448	\$1,065,752	\$130,373	\$935,379
40		TRANSMISSION & DIST. EXPENSES											
41	660.000	Operation Supervision & Engineering - TDE	\$0	\$0	\$0	E-41	\$0	\$0	0.00%	\$210	\$210	\$210	\$0
42	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-42	\$0	\$0	0.00%	-\$10,145	-\$10,145	-\$10,145	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$113,672	\$104,637	\$9,035	E-43	\$0	\$113,672	100.00%	-\$1,683	\$111,989	\$102,954	\$9,035
44	663.000	Meter Expenses - TDE	\$230,038	\$225,691	\$4,347	E-44	\$0	\$230,038	100.00%	\$135,615	\$365,653	\$361,306	\$4,347
45	664.000	Customer Installations Expenses - TDE	\$4,950	\$4,950	\$0	E-45	\$0	\$4,950	100.00%	-\$1,428	\$3,522	\$3,522	\$0
46	665.000	Miscellaneous Expenses - TDE	\$167,857	\$39,835	\$128,022	E-46	\$0	\$167,857	100.00%	\$12,377	\$180,234	\$43,816	\$136,418
47	666.000	Rents - TDE	\$8,642	\$0	\$8,642	E-47	\$0	\$8,642	100.00%	\$0	\$8,642	\$0	\$8,642
48	670.000	Maint. Supervision and Engineering - TDE	\$27	\$27	\$0	E-48	\$0	\$27	100.00%	-\$18	\$9	\$9	\$0
49	671.000	Maint. of Structures & Improvements - TDE	\$510	\$9	\$501	E-49	\$0	\$510	100.00%	-\$18	\$492	-\$9	\$501
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$53	\$53	\$0	E-50	\$0	\$53	100.00%	-\$27,023	-\$26,970	-\$26,970	\$0
51	673.000	Maint. of Transmission & Distribution Mains	\$392,004	\$245,410	\$146,594	E-51	\$0	\$392,004	100.00%	-\$22,774	\$369,230	\$222,636	\$146,594
52	674.000	Maint. of Fire Mains - TDE	\$202	\$202	\$0	E-52	\$0	\$202	100.00%	-\$3,068	-\$2,866	-\$2,866	\$0
53	675.000	Maint. of Services - TDE	\$31,660	\$30,363	\$1,297	E-53	\$0	\$31,660	100.00%	-\$394	\$31,266	\$29,969	\$1,297
54	676.000	Maint. of Meters - TDE	\$10,434	\$8,942	\$1,492	E-54	\$0	\$10,434	100.00%	-\$1,561	\$8,873	\$4,417	\$4,456
55	677.000	Maint. of Hydrants - TDE	\$5,706	\$5,150	\$556	E-55	\$0	\$5,706	100.00%	\$5,798	\$11,504	\$10,948	\$556
56	678.000	Maint. of Miscellaneous Plant - TDE	\$279,229	\$6,376	\$272,853	E-56	\$0	\$279,229	100.00%	\$26,205	\$305,434	\$21,915	\$283,519
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,244,984	\$671,645	\$573,339		\$0	\$1,244,984		\$112,093	\$1,357,077	\$761,712	\$595,365
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-59	\$0	\$0	0.00%	-\$14,584	-\$14,584	-\$14,584	\$0
60	902.000	Meter Reading Expenses - CAE	\$222,967	\$222,967	\$0	E-60	\$0	\$222,967	100.00%	\$11,260	\$234,227	\$234,227	\$0
61	903.000	Cust. Rec & Collection - CAE	\$264,481	\$10,858	\$253,623	E-61	\$0	\$264,481	100.00%	\$5,074	\$269,555	\$15,311	\$254,244
62	904.000	Uncollectible Accounts - CAE	\$543,781	\$0	\$543,781	E-62	\$0	\$543,781	100.00%	-\$151,857	\$391,924	\$0	\$391,924
63	905.000	Misc. Customer Accounts Expense - CAE	\$23,264	\$12,038	\$11,226	E-63	\$0	\$23,264	100.00%	-\$1,219	\$22,045	\$10,452	\$11,593
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,054,493	\$245,863	\$808,630		\$0	\$1,054,493		-\$151,326	\$903,167	\$245,406	\$657,761
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-66	\$0	\$0	0.00%	-\$23,072	-\$23,072	-\$23,072	\$0
67		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		-\$23,072	-\$23,072	-\$23,072	\$0
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin. & General Salaries	\$1,022,794	\$1,022,794	\$0	E-72	\$0	\$1,022,794	100.00%	-\$32,459	\$990,335	\$990,335	\$0
73	921.000	Office Supplies & Expense	\$232,012	\$0	\$232,012	E-73	\$0	\$232,012	100.00%	-\$6,999	\$225,013	\$0	\$225,013
74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-74	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
75	923.000	Outside Services	\$2,520,259	\$2,430,567	\$89,692	E-75	\$0	\$2,520,259	100.00%	-\$220,679	\$2,299,580	\$2,440,318	-\$140,738
76	924.000	Property Insurance	\$448,867	\$667	\$448,200	E-76	\$0	\$448,867	100.00%	\$18,566	\$467,433	\$667	\$466,766
77	925.000	Injuries & Damages	\$3,107	\$0	\$3,107	E-77	\$0	\$3,107	100.00%	-\$126	\$2,981	\$0	\$2,981
78	926.000	Employee Pensions & Benefits	\$1,340,713	\$1,178,776	\$161,937	E-78	\$0	\$1,340,713	100.00%	-\$108,796	\$1,231,917	\$1,069,980	\$161,937
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$35,560	\$0	\$35,560	E-80	\$0	\$35,560	100.00%	-\$29,146	\$6,414	\$0	\$6,414
81	929.000	Duplicate Charges	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$2,023	\$0	\$2,023	E-82	\$0	\$2,023	100.00%	-\$1,907	\$116	\$0	\$116
83	930.200	Misc. General Expense	\$217,670	\$0	\$217,670	E-83	\$0	\$217,670	100.00%	-\$75,542	\$142,128	\$0	\$142,128
84	930.300	Research & Development Expenses - AGE	\$6,705	\$0	\$6,705	E-84	\$0	\$6,705	100.00%	\$514	\$7,219	\$0	\$7,219

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Water District #3
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
85	931.000	Rents - AGE	\$67,149	\$0	\$67,149	E-85	\$0	\$67,149	100.00%	-\$32,456	\$34,693	\$0	\$34,693
86	932.000	Maint. of General Plant - AGE	\$61,795	\$8,572	\$53,223	E-86	\$0	\$61,795	100.00%	\$9,371	\$71,166	\$13,912	\$57,254
87		TOTAL ADMIN. & GENERAL EXPENSES	\$5,958,654	\$4,641,376	\$1,317,278		\$0	\$5,958,654		-\$479,659	\$5,478,995	\$4,515,212	\$963,783
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%	\$765,231	\$4,523,491	See note (1)	See note (1)
90	403.000	CIAC Depreciation Offset	\$0			E-90		\$0	0.00%	-\$580,174	-\$580,174		
91		TOTAL DEPRECIATION EXPENSE	\$3,758,260	\$0	\$0		\$0	\$3,758,260		\$185,057	\$3,943,317	\$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%	-\$79,044	\$946,057	\$266,360	\$679,697
95	408.100	Payroll Taxes	\$196,601	\$181,243	\$15,358	E-95	\$0	\$196,601	100.00%	\$16,547	\$213,148	\$197,790	\$15,358
96	408.000	Gross Receipts Tax	\$9,141	\$0	\$9,141	E-96	\$0	\$9,141	100.00%	-\$9,141	\$0	\$0	\$0
97	408.100	PSC Assessment	\$192,167	\$33,770	\$158,397	E-97	\$0	\$192,167	100.00%	\$0	\$192,167	\$33,770	\$158,397
98	408.100	Other General Taxes	\$25,726	\$18,124	\$7,602	E-98	\$0	\$25,726	100.00%	-\$43,197	-\$17,471	\$18,124	-\$35,595
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$1,448,736	\$499,497	\$949,239		\$0	\$1,448,736		-\$114,835	\$1,333,901	\$516,044	\$817,857
101		AMORTIZATION EXPENSE											
102	0.000	Amortization Exp	\$33,295	\$5,659	\$27,636	E-102	\$0	\$33,295	100.00%	-\$17,240	\$16,055	\$5,659	\$10,396
103	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$33,872	\$33,872	\$0	\$33,872
104		TOTAL AMORTIZATION EXPENSE	\$33,295	\$5,659	\$27,636		\$0	\$33,295		\$16,632	\$49,927	\$5,659	\$44,268
105		TOTAL OPERATING EXPENSE	\$16,570,742	\$6,729,197	\$6,083,285		\$0	\$16,570,742		-\$468,635	\$16,102,107	\$6,846,627	\$5,312,163
106		NET INCOME BEFORE TAXES	\$9,101,162	\$0	\$0		\$0	\$9,101,162		\$698,761	\$9,799,923	\$0	\$0
107		INCOME TAXES											
108	409.100	Current Income Taxes	-\$45,129	See note (1)	See note (1)	E-108	See note (1)	-\$45,129	100.00%	\$2,359,022	\$2,313,893	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		\$2,359,022	\$2,313,702	\$0	\$0
111		DEFERRED INCOME TAXES											
112	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$2,646,412	See note (1)	See note (1)	E-112	See note (1)	\$2,646,412	100.00%	-\$2,209,799	\$436,613	See note (1)	See note (1)
113	412.200	Amortization of Deferred ITC	-\$2,630			E-113		-\$2,630	100.00%	\$0	-\$2,630		
114		TOTAL DEFERRED INCOME TAXES	\$2,643,782	\$0	\$0		\$0	\$2,643,782		-\$2,209,799	\$433,983	\$0	\$0
115		NET OPERATING INCOME	\$6,502,700	\$0	\$0		\$0	\$6,502,700		\$549,538	\$7,052,238	\$0	\$0

Exhibit No.: 12345667
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: SR-2015-0302
Date Prepared: 3/4/2016



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - TRUE UP

STAFF ACCOUNTING SCHEDULES

**MISSOURI-AMERICAN WATER COMPANY
TOTAL SEWER**

CASE NO. SR-2015-0302

Jefferson City, Missouri

March 2016

Missouri-American Water Company
Case No. SR-2015-0302
Total Sewer
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
1	Net Orig Cost Rate Base	\$24,266,861	\$24,266,861	\$24,266,861
2	Rate of Return	6.94%	7.29%	7.41%
3	Net Operating Income Requirement	\$1,643,352	\$1,726,100	\$1,753,766
4	Net Income Available	\$1,438,522	\$1,438,522	\$1,438,522
5	Additional Net Income Required	\$204,830	\$287,578	\$315,244
6	Income Tax Requirement			
7	Required Current Income Tax	\$959,670	\$1,011,230	\$1,028,470
8	Current Income Tax Available	\$832,046	\$832,046	\$832,046
9	Additional Current Tax Required	\$127,624	\$179,184	\$196,424
10	Revenue Requirement	\$332,454	\$466,762	\$511,668
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$332,454	\$466,762	\$511,668

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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$61,222,253
2	Less Accumulated Depreciation Reserve		\$21,135,747
3	Net Plant In Service		\$40,086,506
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$274,724
6	Contributions in Aid of Construction Amortization		\$15,895,330
7	Materials & Supplies		\$22,052
8	Prepayments		\$44,216
9	Accrued Pension		\$384,791
10	Ozark Meadows Reserve Amortization (Robinett)		\$4,711
11	TOTAL ADD TO NET PLANT IN SERVICE		\$16,625,824
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$12,987
14	State Tax Offset		-\$2,041
15	City Tax Offset		\$0
16	Interest Expense Offset		\$79,633
17	Contributions in Aid of Construction		\$29,098,468
18	Customer Advances		\$57,388
19	Accumulated Deferred Income Tax		\$2,860,303
20	Pension/OPEB Tracker		\$364,705
21	Customer Deposits		\$0
22	TOTAL SUBTRACT FROM NET PLANT		\$32,445,469
23	Total Rate Base		\$24,266,861

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$3,229,620	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$3,229,620	100.00%	\$2,025,590	\$5,255,210	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$383,036			Rev-3		\$383,036	100.00%	\$2,656,544	\$3,039,580		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0	0.00%	\$64,012	\$64,012		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	0.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$3,384			Rev-9		\$3,384	100.00%	\$16,755	\$20,139		
Rev-10		TOTAL OPERATING REVENUES	\$3,616,040					\$3,616,040		\$4,762,901	\$8,378,941		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$912	\$912	\$0	E-3	\$0	\$912	100.00%	\$170	\$1,082	\$912	\$170
4	602.000	Purchased Water - COE	\$48	\$0	\$48	E-4	\$0	\$48	100.00%	-\$48	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	\$69	\$11	\$58	E-5	\$0	\$69	100.00%	\$21,652	\$21,721	\$11	\$21,710
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$1,029	\$923	\$106		\$0	\$1,029		\$21,774	\$22,803	\$923	\$21,880
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%	-\$67	-\$67	-\$67	\$0
10	612.000	Collect & Impound Mtce - CME	\$1,015	\$1,015	\$0	E-10	\$0	\$1,015	100.00%	\$2,520	\$3,535	\$3,535	\$0
11	613.000	Labor Maint - Source of Supply - Lake	\$740	\$0	\$740	E-11	\$0	\$740	100.00%	\$72	\$812	\$71	\$741
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$110	\$110	\$0	E-12	\$0	\$110	100.00%	-\$46	\$64	\$64	\$0
13	615.000	Labor Maint - Source of Supply - Infiltr Gallery	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	-\$92	-\$92	-\$94	\$2
14	616.000	Labor Maint Src of Supply - Supply Mains	\$185	\$185	\$0	E-14	\$0	\$185	100.00%	-\$60	\$125	\$125	\$0
15	617.000	Misc. Plant Mtce - CME	\$955	\$716	\$239	E-15	\$0	\$955	100.00%	\$3,336	\$4,291	\$4,052	\$239
16		TOTAL COLLECTION MAINT. EXPENSES	\$3,005	\$2,026	\$979		\$0	\$3,005		\$5,663	\$8,668	\$7,686	\$982
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$321	\$0	\$321	E-19	\$0	\$321	100.00%	\$0	\$321	\$0	\$321
20	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	-\$31	-\$31	-\$31	\$0
21	623.000	Purchases Power - POE	\$4,235	\$0	\$4,235	E-21	\$0	\$4,235	100.00%	\$608	\$4,843	\$0	\$4,843
22	624.000	Labor & Eng Oper Pump - POE	\$342	\$342	\$0	E-22	\$0	\$342	100.00%	-\$307	\$35	\$35	\$0
23	626.000	Misc Exp Oper - POE	\$122	\$0	\$122	E-23	\$0	\$122	100.00%	\$0	\$122	\$0	\$122
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$5,020	\$342	\$4,678		\$0	\$5,020		\$270	\$5,290	\$4	\$5,286
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$210	\$210	\$0	E-27	\$0	\$210	100.00%	\$35	\$245	\$245	\$0
28	631.000	Structures & Improve Mtce - PME	\$40,210	\$247	\$39,963	E-28	\$0	\$40,210	100.00%	-\$302	\$39,908	-\$55	\$39,963
29	632.000	Power Prod Equip Mtce - PME	\$136	\$136	\$0	E-29	\$0	\$136	100.00%	-\$2,703	-\$2,567	-\$2,567	\$0
30	633.000	Pump Equip Mtce - PME	\$24,952	\$5,929	\$19,023	E-30	\$0	\$24,952	100.00%	\$4,091	\$29,043	\$10,020	\$19,023
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$65,508	\$6,522	\$58,986		\$0	\$65,508		\$1,121	\$66,629	\$7,643	\$58,986
33		TREAT. & DISP. OPER. EXPENSE											
34	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	-\$35	-\$35	-\$35	\$0
35	661.000	Storage Facility Expense - TDO	\$351	\$351	\$0	E-35	\$0	\$351	100.00%	-\$17,106	-\$16,755	-\$16,755	\$0
36	662.000	TD Line Expense - TDO	\$79,331	\$79,171	\$160	E-36	\$0	\$79,331	100.00%	\$15,262	\$94,593	\$94,433	\$160

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37	663.000	Meter Expense - TDO	\$256	\$256	\$0	E-37	\$0	\$256	100.00%	-\$211	\$45	\$45	\$0
38	665.000	Miscellaneous Expense - TDO	\$60,627	\$47,814	\$12,813	E-38	\$0	\$60,627	100.00%	\$16,898	\$77,525	\$64,712	\$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	664.000	Customer Installation Expenses - TDO	\$0	\$0	\$0	E-40	\$0	\$0	0.00%	-\$2,498	-\$2,498	-\$2,498	\$0
41	664.000	Customer Installation Expense - TDO	\$0	\$0	\$0	E-41	\$0	\$0	0.00%	-\$661	-\$661	-\$661	\$0
42		TOTAL TREAT. & DISP. OPER. EXPENSE	\$141,571	\$127,592	\$13,979		\$0	\$141,571		\$11,649	\$153,220	\$139,241	\$13,979
43		TREAT. & DISP. MAINT. EXPENSES											
44	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-44	\$0	\$0	0.00%	\$30	\$30	\$30	\$0
45	671.000	Structures & Improve - TDM	\$676	\$676	\$0	E-45	\$0	\$676	100.00%	-\$317	\$359	\$359	\$0
46	672.000	Dist. Res. Standp. Maint. - TDM	\$0	\$0	\$0	E-46	\$0	\$0	0.00%	-\$2,792	-\$2,792	-\$2,792	\$0
47	673.000	TD Maintenance - TDM	\$75,219	\$23,940	\$51,279	E-47	\$0	\$75,219	100.00%	-\$2,019	\$73,200	\$21,921	\$51,279
48	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-48	\$0	\$0	0.00%	-\$967	-\$967	-\$967	\$0
49	675.000	Serviceess Maintenance - TDM	\$7,811	\$7,378	\$433	E-49	\$0	\$7,811	100.00%	-\$5,990	\$1,821	\$1,388	\$433
50	676.000	Meter Maintenance - TDM	\$513	\$513	\$0	E-50	\$0	\$513	100.00%	-\$309	\$204	\$204	\$0
51	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-51	\$0	\$0	0.00%	-\$64	-\$64	-\$64	\$0
52	678.000	Misc. Plant Maintenance - TDM	\$125,576	\$792	\$124,784	E-52	\$0	\$125,576	100.00%	\$12,765	\$138,341	\$14,965	\$123,376
53		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$209,795	\$33,299	\$176,496		\$0	\$209,795		\$337	\$210,132	\$35,044	\$175,088
54		CUSTOMER ACCOUNTS EXPENSE											
55	901.000	Supervision & Engineering - CAE	\$461	\$461	\$0	E-55	\$0	\$461	100.00%	-\$50	\$411	\$411	\$0
56	902.000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-56	\$0	\$0	0.00%	\$93	\$93	\$93	\$0
57	903.000	Cust. Rec & Collection - CAE	\$12,754	\$181	\$12,573	E-57	\$0	\$12,754	100.00%	\$73,702	\$86,456	\$55,026	\$31,430
58	904.000	Uncollectible Accounts - CAE	\$32,965	\$0	\$32,965	E-58	\$0	\$32,965	100.00%	\$109,101	\$142,066	\$18,341	\$123,725
59	905.000	Misc. Customer Accounts Expense - CAE	\$604	\$39	\$565	E-59	\$0	\$604	100.00%	\$148	\$752	\$8	\$744
60		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$46,784	\$681	\$46,103		\$0	\$46,784		\$182,994	\$229,778	\$73,879	\$155,899
61		ADMIN. & GENERAL EXPENSES											
62	920.000	Admin. & General Salaries	\$484,661	\$484,661	\$0	E-62	\$0	\$484,661	100.00%	\$47,630	\$532,291	\$532,291	\$0
63	921.000	Office Supplies & Expense	\$73,245	\$0	\$73,245	E-63	\$0	\$73,245	100.00%	\$23,901	\$97,146	\$1,004	\$96,142
64	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-64	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
65	923.000	Outside Services	\$42,431	\$39,061	\$3,370	E-65	\$0	\$42,431	100.00%	\$676,552	\$718,983	\$39,061	\$679,922
66	924.000	Property Insurance	\$24,923	\$0	\$24,923	E-66	\$0	\$24,923	100.00%	\$169,007	\$193,930	\$0	\$193,930
67	925.000	Injuries & Damages	-\$17	\$0	-\$17	E-67	\$0	-\$17	100.00%	-\$544	-\$561	\$0	-\$561
68	926.000	Employee Pensions & Benefits	\$265,742	\$227,257	\$38,485	E-68	\$0	\$265,742	100.00%	\$183,199	\$448,941	\$410,456	\$38,485
69	927.000	Franchise Requirements	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70	928.000	Regulatory Commission Expenses	\$410	\$0	\$410	E-70	\$0	\$410	100.00%	\$1,436	\$1,846	\$0	\$1,846
71	929.000	Duplicate Charges	\$0	\$0	\$0	E-71	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
72	930.100	Institutional or Goodwill Advertising Expenses	\$15	\$0	\$15	E-72	\$0	\$15	100.00%	\$21	\$36	\$0	\$36
73	930.200	Misc. General Expense	\$36,515	\$0	\$36,515	E-73	\$0	\$36,515	100.00%	-\$50	\$36,465	\$0	\$36,465
74	930.300	Research & Development Expenses - AGE	\$93	\$0	\$93	E-74	\$0	\$93	100.00%	\$2,153	\$2,246	\$0	\$2,246
75	931.000	Rents - AGE	\$3,113	\$0	\$3,113	E-75	\$0	\$3,113	100.00%	\$2,555	\$5,668	\$0	\$5,668
76	932.000	Maint. of General Plant - AGE	\$6,742	\$498	\$6,244	E-76	\$0	\$6,742	100.00%	\$16,733	\$23,475	\$157	\$23,318
77		TOTAL ADMIN. & GENERAL EXPENSES	\$937,873	\$751,477	\$186,396		\$0	\$937,873		\$1,122,593	\$2,060,466	\$982,969	\$1,077,497
78		DEPRECIATION EXPENSE											
79	403.000	Depreciation Expense, Dep. Exp.	\$757,979	See note (1)	See note (1)	E-79	See note (1)	\$757,979	100.00%	\$1,124,855	\$1,882,834	See note (1)	See note (1)
80	403.000	CIAC Depreciation Offset	\$0			E-80		\$0	0.00%	-\$581,971	-\$581,971		
81		TOTAL DEPRECIATION EXPENSE	\$757,979	\$0	\$0		\$0	\$757,979		\$542,884	\$1,300,863	\$0	\$0
82		OTHER OPERATING EXPENSES											

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
83	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-83	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
84	408.000	Property Taxes	\$89	\$0	\$89	E-84	\$0	\$89	100.00%	-\$4,493	-\$4,404	-\$4,642	\$238
85	408.000	Payroll Taxes	\$57,779	\$57,779	\$0	E-85	\$0	\$57,779	100.00%	\$27,554	\$85,333	\$85,333	\$0
86	408.100	PSC Assessment	\$2,337	\$1,627	\$710	E-86	\$0	\$2,337	100.00%	\$0	\$2,337	\$1,627	\$710
87	408.100	Other Taxes & Licenses	-\$122	-\$65	-\$57	E-87	\$0	-\$122	100.00%	\$50,472	\$50,350	-\$65	\$50,415
88	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-88	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
89		TOTAL OTHER OPERATING EXPENSES	\$60,083	\$59,341	\$742		\$0	\$60,083		\$73,533	\$133,616	\$82,253	\$51,363
90		WATER TREATMENT EXP - OPER & MTCE											
91	640.000	Supervision & Engineering - Oper - WT	\$255	\$255	\$0	E-91	\$0	\$255	100.00%	-\$10,221	-\$9,966	-\$9,966	\$0
92	641.000	Chemicals - Oper - WT	\$34,028	\$0	\$34,028	E-92	\$0	\$34,028	100.00%	-\$1,843	\$32,185	\$0	\$32,185
93	642.000	Labor & Exp - Oper - WT	\$126,193	\$124,077	\$2,116	E-93	\$0	\$126,193	100.00%	\$353,736	\$479,929	\$477,813	\$2,116
94	643.100	Miscellaneous Expenses - WT	\$195,981	\$10,440	\$185,541	E-94	\$0	\$195,981	100.00%	\$11,808	\$207,789	\$10,440	\$197,349
95	643.200	Misc Expenses - Waste Disposal - WT	\$414,484	\$0	\$414,484	E-95	\$0	\$414,484	100.00%	\$686,161	\$1,100,645	\$0	\$1,100,645
96	644.000	Rents	\$68	\$0	\$68	E-96	\$0	\$68	100.00%	\$0	\$68	\$0	\$68
97	650.000	Supervision & Engineering - Mtce - WT	\$526	\$526	\$0	E-97	\$0	\$526	100.00%	\$24	\$550	\$550	\$0
98	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-98	\$0	\$0	0.00%	-\$129	-\$129	-\$129	\$0
99	652.000	Misc. Equipment - Mtce - WT	\$15,876	\$1,789	\$14,087	E-99	\$0	\$15,876	100.00%	-\$833	\$15,043	\$956	\$14,087
100		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$787,411	\$137,087	\$650,324		\$0	\$787,411		\$1,038,703	\$1,826,114	\$479,664	\$1,346,450
101		CUSTOMER SERVICE EXPENSES											
102	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-102	\$0	\$0	0.00%	-\$42,161	-\$42,161	-\$42,161	\$0
103		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		-\$42,161	-\$42,161	-\$42,161	\$0
104		SALES PROMOTION EXPENSES											
105	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-105	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
106		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
107		AMORTIZATION EXPENSE											
108	0.000	Amortization Exp	\$19,378	\$0	\$19,378	E-108	\$0	\$19,378	100.00%	-\$5,029	\$14,349	\$0	\$14,349
109	0.000	Arnold Pipeline Capacity Agreement with MSD	\$0	\$0	\$0	E-109	\$0	\$0	0.00%	\$438,531	\$438,531	\$0	\$438,531
110		TOTAL AMORTIZATION EXPENSE	\$19,378	\$0	\$19,378		\$0	\$19,378		\$433,502	\$452,880	\$0	\$452,880
111		TOTAL OPERATING EXPENSE	\$3,035,436	\$1,119,290	\$1,158,167		\$0	\$3,035,436		\$3,392,862	\$6,428,298	\$1,767,145	\$3,360,290
112		NET INCOME BEFORE TAXES	\$580,604	\$0	\$0		\$0	\$580,604		\$1,370,039	\$1,950,643	\$0	\$0
113		INCOME TAXES											
114	0.000	Current Income Taxes	-\$1,317	See note (1)	See note (1)	E-114	See note (1)	-\$1,317	100.00%	\$833,363	\$832,046	See note (1)	See note (1)
115	0.000	State Income Taxes	-\$520			E-115		-\$520	100.00%	\$0	-\$520		
116		TOTAL INCOME TAXES	-\$1,837	\$0	\$0		\$0	-\$1,837		\$833,363	\$831,526	\$0	\$0
117		DEFERRED INCOME TAXES											
118	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$30,091	See note (1)	See note (1)	E-118	See note (1)	\$30,091	100.00%	-\$349,485	-\$319,394	See note (1)	See note (1)
119	412.200	Amortization of Deferred ITC	-\$11			E-119		-\$11	100.00%	\$0	-\$11		
120		TOTAL DEFERRED INCOME TAXES	\$30,080	\$0	\$0		\$0	\$30,080		-\$349,485	-\$319,405	\$0	\$0
121		NET OPERATING INCOME	\$552,361	\$0	\$0		\$0	\$552,361		\$886,161	\$1,438,522	\$0	\$0

Exhibit No.: 12345667
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: SR-2015-0302
Date Prepared: 3/4/2016



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - TRUE UP

STAFF ACCOUNTING SCHEDULES

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

CASE NO. SR-2015-0302

Jefferson City, Missouri

Missouri-American Water Company
Case No. SR-2015-0302
Arnold Wastewater Operation
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.77% Return	<u>C</u> 7.11% Return	<u>D</u> 7.23% Return
1	Net Orig Cost Rate Base	\$14,270,037	\$14,270,037	\$14,270,037
2	Rate of Return	6.77%	7.11%	7.23%
3	Net Operating Income Requirement	\$966,367	\$1,015,028	\$1,031,296
4	Net Income Available	\$1,316,899	\$1,316,899	\$1,316,899
5	Additional Net Income Required	-\$350,532	-\$301,871	-\$285,603
6	Income Tax Requirement			
7	Required Current Income Tax	\$512,370	\$542,690	\$552,826
8	Current Income Tax Available	\$730,778	\$730,778	\$730,778
9	Additional Current Tax Required	-\$218,408	-\$188,088	-\$177,952
10	Revenue Requirement	-\$568,940	-\$489,959	-\$463,555
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$568,940	-\$489,959	-\$463,555

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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$34,360,033
2	Less Accumulated Depreciation Reserve		\$12,707,953
3	Net Plant In Service		<u>\$21,652,080</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$88,478
6	Contributions in Aid of Construction Amortization		\$13,653,143
7	Materials & Supplies		\$0
8	Prepayments		\$25,759
9	Accrued Pension		<u>\$183,994</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$13,951,374</u>
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-1.4849%	-\$6,964
13	State Tax Offset	-1.4849%	-\$1,094
14	City Tax Offset	-1.4849%	\$0
15	Interest Expense Offset	11.2932%	\$46,831
16	Contributions in Aid of Construction		\$21,120,213
17	Customer Advances		\$0
18	Accumulated Deferred Income Tax		\$0
19	Pension/OPEB Tracker		<u>\$174,431</u>
20	TOTAL SUBTRACT FROM NET PLANT		<u>\$21,333,417</u>
21	Total Rate Base		<u><u>\$14,270,037</u></u>

Missouri-American Water Company
Case No. SR-2015-0302
Arnold Wastewater Operation
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.00%	\$2,072,487	\$2,072,487	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$0			Rev-3		\$0	100.00%	\$2,582,762	\$2,582,762		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$64,012	\$64,012		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-9		\$0	100.00%	\$6,696	\$6,696		
Rev-10		TOTAL OPERATING REVENUES	\$0					\$0		\$4,725,957	\$4,725,957		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$98	\$98	\$0	\$98
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	-\$47	-\$47	\$0	-\$47
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$51	\$51	\$0	\$51
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collect & Impound Mtce- CME	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$3	\$3	\$3	\$0
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Labor Maint - Source of Supply - Infil Gallery	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$7	\$7	\$7	\$0
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc. Plant Mtce - CME	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$10	\$10	\$10	\$0
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	623.000	Purchases Power - POE	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	624.000	Labor & Eng Oper Pump - POE	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23	626.000	Misc Exp Oper - POE	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	631.000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$3	\$3	\$3	\$0
29	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$2	\$2	\$2	\$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		\$5	\$5	\$5	\$0
33		WATER TREATMENT EXP - OPER & MTCE											
34	640.000	Supervision & Engineering - Oper - WT	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	641.000	Chemicals - Oper - WT	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	642.000	Labor & Exp - Oper - WT	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$387,040	\$387,040	\$387,040	\$0
37	643.100	Miscellaneous Expenses - WT	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	-\$1	-\$1	\$0	-\$1

Missouri-American Water Company
Case No. SR-2015-0302
Arnold Wastewater Operation
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	643.200	Misc Expenses - Waste Disposal - WT	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$707,875	\$707,875	\$0	\$707,875
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%	\$1	\$1	\$1	\$0
41	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	652.000	Misc. Equipment - Mtce - WT	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$0	\$0	\$0		\$0	\$0		\$1,094,915	\$1,094,915	\$387,041	\$707,874
44		TREAT. & DISP. OPER. EXPENSE											
45	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	662.000	TD Line Expense - TDO	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$114	\$114	\$114	\$0
48	663.000	Meter Expense - TDO	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	665.000	Miscellaneous Expense - TDO	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$10,880	\$10,880	\$10,880	\$0
50	666.000	Rent - TDO	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51		TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0		\$0	\$0		\$10,994	\$10,994	\$10,994	\$0
52		TREAT. & DISP. MAINT. EXPENSES											
53	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	672.000	Dist. Res. Standp. Maint. - TDM	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	673.000	TD Maintenance - TDM	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	-\$2	-\$2	-\$2	\$0
57	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	675.000	Services Maintenance - TDM	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	676.000	Meter Maintenance - TDM	\$0	\$0	\$0	E-59	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
60	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-60	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
61	678.000	Misc. Plant Maintenance - TDM	\$0	\$0	\$0	E-61	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
62		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		-\$2	-\$2	-\$2	\$0
63		CUSTOMER ACCOUNTS EXPENSE											
64	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	902.000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-65	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
66	903.000	Cust. Rec & Collection - CAE	\$0	\$0	\$0	E-66	\$0	\$0	100.00%	\$51,180	\$51,180	\$32,526	\$18,654
67	904.000	Uncollectible Accounts - CAE	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$62,455	\$62,455	\$0	\$62,455
68	905.000	Misc. Customer Accounts Expense - CAE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$95	\$95	\$0	\$95
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0		\$0	\$0		\$113,730	\$113,730	\$32,526	\$81,204
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Admin. & General Salaries	\$0	\$0	\$0	E-77	\$0	\$0	100.00%	\$67,522	\$67,522	\$67,522	\$0
78	921.000	Office Supplies & Expense	\$0	\$0	\$0	E-78	\$0	\$0	100.00%	\$10,744	\$10,744	\$0	\$10,744
79	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-79	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
80	923.000	Outside Services	\$0	\$0	\$0	E-80	\$0	\$0	100.00%	\$339,540	\$339,540	\$0	\$339,540
81	924.000	Property Insurance	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$108,927	\$108,927	\$0	\$108,927
82	925.000	Injuries & Damages	\$0	\$0	\$0	E-82	\$0	\$0	100.00%	-\$269	-\$269	\$0	-\$269

Missouri-American Water Company
Case No. SR-2015-0302
Arnold Wastewater Operation
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
83	926.000	Employee Pensions & Benefits	\$0	\$0	\$0	E-83	\$0	\$0	100.00%	\$146,250	\$146,250	\$146,250	\$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%	\$933	\$933	\$0	\$933
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%	\$17	\$17	\$0	\$17
88	930.200	Misc. General Expense	\$0	\$0	\$0	E-88	\$0	\$0	100.00%	\$636	\$636	\$0	\$636
89	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-89	\$0	\$0	100.00%	\$1,074	\$1,074	\$0	\$1,074
90	931.000	Rents - AGE	\$0	\$0	\$0	E-90	\$0	\$0	100.00%	\$1,286	\$1,286	\$0	\$1,286
91	932.000	Maint. of General Plant - AGE	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$8,511	\$8,511	\$0	\$8,511
92		TOTAL ADMIN. & GENERAL EXPENSES	\$0	\$0	\$0		\$0	\$0		\$685,171	\$685,171	\$213,772	\$471,399
93		DEPRECIATION EXPENSE											
94	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-94	See note (1)	\$0	100.00%	\$843,529	\$843,529	See note (1)	See note (1)
95	403.000	CIAC Depreciation Offset	\$0			E-95		\$0	100.00%	-\$422,404	-\$422,404		
96		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$421,125	\$421,125	\$0	\$0
97		AMORTIZATION EXPENSE											
98	0.000	Amortization Exp	\$0	\$0	\$0	E-98	\$0	\$0	100.00%	\$2,147	\$2,147	\$0	\$2,147
99	0.000	Arnold Pipeline Capacity Agreement with MSD	\$0	\$0	\$0	E-99	\$0	\$0	100.00%	\$438,531	\$438,531	\$0	\$438,531
100		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$440,678	\$440,678	\$0	\$440,678
101		OTHER OPERATING EXPENSES											
102	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-102	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
103	408.000	Property Taxes	\$0	\$0	\$0	E-103	\$0	\$0	100.00%	\$71	\$71	\$0	\$71
104	408.000	Payroll Taxes	\$0	\$0	\$0	E-104	\$0	\$0	100.00%	\$35,266	\$35,266	\$35,266	\$0
105	408.100	PSC Assessment	\$0	\$0	\$0	E-105	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
106	408.100	Other Taxes & Licenses	\$0	\$0	\$0	E-106	\$0	\$0	100.00%	\$26,749	\$26,749	\$0	\$26,749
107	403.001	Transportation Depr Clearing	\$0	\$0	\$0	E-107	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
108		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$62,086	\$62,086	\$35,266	\$26,820
109		TOTAL OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$2,828,763	\$2,828,763	\$679,612	\$1,728,026
110		NET INCOME BEFORE TAXES	\$0					\$0		\$1,897,194	\$1,897,194		
111		INCOME TAXES											
112	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-112	See note (1)	\$0	100.00%	\$730,778	\$730,778	See note (1)	See note (1)
113	0.000	State Income Taxes	\$0			E-113		\$0	100.00%	\$0	\$0		
114		TOTAL INCOME TAXES	\$0					\$0		\$730,778	\$730,778		
115		DEFERRED INCOME TAXES											
116	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-116	See note (1)	\$0	100.00%	-\$150,483	-\$150,483	See note (1)	See note (1)
117	412.200	Amortization of Deferred ITC	\$0			E-117		\$0	100.00%	\$0	\$0		
118		TOTAL DEFERRED INCOME TAXES	\$0					\$0		-\$150,483	-\$150,483		
119		NET OPERATING INCOME	\$0					\$0		\$1,316,899	\$1,316,899		

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

Exhibit No.: 12345667
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: SR-2015-0302
Date Prepared: 3/4/2016



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - TRUE UP

STAFF ACCOUNTING SCHEDULES

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

CASE NO. SR-2015-0302

Jefferson City, Missouri

Missouri-American Water Company
Case No. SR-2015-0302
Platte County Wastewater Operation
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.77% Return	<u>C</u> 7.11% Return	<u>D</u> 7.23% Return
1	Net Orig Cost Rate Base	\$26,449	\$26,449	\$26,449
2	Rate of Return	6.77%	7.11%	7.23%
3	Net Operating Income Requirement	\$1,791	\$1,881	\$1,911
4	Net Income Available	-\$15,595	-\$15,595	-\$15,595
5	Additional Net Income Required	\$17,386	\$17,476	\$17,506
6	Income Tax Requirement			
7	Required Current Income Tax	-\$29	\$28	\$46
8	Current Income Tax Available	-\$10,861	-\$10,861	-\$10,861
9	Additional Current Tax Required	\$10,832	\$10,889	\$10,907
10	Revenue Requirement	\$28,218	\$28,365	\$28,413
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$28,218	\$28,365	\$28,413

Missouri-American Water Company
Case No. SR-2015-0302
Platte County Wastewater Operation
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$93,615
2	Less Accumulated Depreciation Reserve		\$39,624
3	Net Plant In Service		\$53,991
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,286
6	Contributions in Aid of Construction Amortization		\$3,038
7	Materials & Supplies		\$0
8	Prepayments		\$374
9	Accrued Pension		\$8,689
10	TOTAL ADD TO NET PLANT IN SERVICE		\$15,387
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-1.4849%	\$0
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		\$19,763
17	Customer Advances		\$0
18	Customer Deposits		\$0
19	Accumulated Deferred Income Tax		\$14,841
20	Pension/OPEB Tracker		\$8,238
21	TOTAL SUBTRACT FROM NET PLANT		\$42,929
22	Total Rate Base		\$26,449

Missouri-American Water Company
Case No. SR-2015-0302
Platte County Wastewater Operation
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$79,262	See note (1)	See note (1)	Rev-2	See note (1)	\$79,262	100.00%	-\$998	\$78,264	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$5			Rev-9		\$5	100.00%	\$86	\$91		
Rev-10		TOTAL OPERATING REVENUES	\$79,267					\$79,267		-\$912	\$78,355		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$2	\$2	\$0	\$2
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	-\$1	-\$1	\$0	-\$1
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$1	\$1	\$0	\$1
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	-\$102	-\$102	-\$102	\$0
10	612.000	Collect & Impound Mtce- CME	\$889	\$889	\$0	E-10	\$0	\$889	100.00%	\$2,620	\$3,509	\$3,509	\$0
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 - Infil Gallery	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc. Plant Mtce - CME	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16		TOTAL COLLECTION MAINT. EXPENSES	\$889	\$889	\$0		\$0	\$889		\$2,518	\$3,407	\$3,407	\$0
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	-\$5	-\$5	-\$5	\$0
21	623.000	Purchases Power - POE	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	624.000	Labor & Eng Oper Pump - POE	\$46	\$46	\$0	E-22	\$0	\$46	100.00%	-\$64	-\$18	-\$18	\$0
23	626.000	Misc Exp Oper - POE	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$46	\$46	\$0		\$0	\$46		-\$69	-\$23	-\$23	\$0
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$210	\$210	\$0	E-27	\$0	\$210	100.00%	-\$182	\$28	\$28	\$0
28	631.000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$210	\$210	\$0		\$0	\$210		-\$182	\$28	\$28	\$0
33		WATER TREATMENT EXP - OPER & MTCE											
34	640.000	Supervision & Engineering - Oper - WT	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	641.000	Chemicals - Oper - WT	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	642.000	Labor & Exp - Oper - WT	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	-\$3	-\$3	-\$3	\$0
37	643.100	Miscellaneous Expenses - WT	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri-American Water Company
Case No. SR-2015-0302
Platte County Wastewater Operation
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	643.000	Misc Expenses - Waste Disposal - WT	\$60,419	\$0	\$60,419	E-38	\$0	\$60,419	100.00%	\$5,914	\$66,333	\$0	\$66,333
39	644.000	Rents	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	650.000	Supervision & Engineering - Mtce - WT	\$0	\$0	\$0	E-40	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
41	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	652.000	Misc. Equipment - Mtce - WT	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$60,419	\$0	\$60,419		\$0	\$60,419		\$5,914	\$66,330	-\$3	\$66,333
44		TREAT. & DISP. OPER. EXPENSE											
45	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	662.000	TD Line Expense - TDO	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	-\$15	-\$15	-\$15	\$0
48	663.000	Meter Expense - TDO	\$175	\$175	\$0	E-48	\$0	\$175	100.00%	-\$151	\$24	\$24	\$0
49	665.000	Miscellaneous Expense - TDO	\$2,373	\$0	\$2,373	E-49	\$0	\$2,373	100.00%	\$12	\$2,385	\$12	\$2,373
50	666.000	Rent - TDO	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51		TOTAL TREAT. & DISP. OPER. EXPENSE	\$2,548	\$175	\$2,373		\$0	\$2,548		-\$154	\$2,394	\$21	\$2,373
52		TREAT. & DISP. MAINT. EXPENSES											
53	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	672.000	Dist. Res. Standp. Maint. - TDM	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	673.000	TD Maintenance - TDM	\$1,015	\$0	\$1,015	E-56	\$0	\$1,015	100.00%	\$0	\$1,015	\$0	\$1,015
57	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	675.000	Services Maintenance - TDM	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	676.000	Meter Maintenance - TDM	\$0	\$0	\$0	E-59	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
60	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-60	\$0	\$0	100.00%	-\$31	-\$31	-\$31	\$0
61	678.000	Misc. Plant Maintenance - TDM	\$296	\$266	\$30	E-61	\$0	\$296	100.00%	-\$59	\$237	\$237	\$0
62		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$1,311	\$266	\$1,045		\$0	\$1,311		-\$90	\$1,221	\$206	\$1,015
63		CUSTOMER ACCOUNTS EXPENSE											
64	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	902.000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-65	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
66	903.000	Cust. Rec & Collection - CAE	\$66	\$0	\$66	E-66	\$0	\$66	100.00%	\$452	\$518	\$451	\$67
67	904.000	Uncollectible Accounts - CAE	\$198	\$0	\$198	E-67	\$0	\$198	100.00%	\$1,227	\$1,425	\$0	\$1,425
68	905.000	Misc. Customer Accounts Expense - CAE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$1	\$1	\$0	\$1
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$264	\$0	\$264		\$0	\$264		\$1,680	\$1,944	\$451	\$1,493
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	-\$15	-\$15	-\$15	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		-\$15	-\$15	-\$15	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Admin. & General Salaries	\$137	\$137	\$0	E-77	\$0	\$137	100.00%	\$748	\$885	\$885	\$0
78	921.000	Office Supplies & Expense	\$6	\$0	\$6	E-78	\$0	\$6	100.00%	\$467	\$473	\$0	\$473
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%	\$15,312	\$16,035	\$708	\$15,327
81	924.000	Property Insurance	\$154	\$0	\$154	E-81	\$0	\$154	100.00%	\$2,735	\$2,889	\$0	\$2,889
82	925.000	Injuries & Damages	-\$1	\$0	-\$1	E-82	\$0	-\$1	100.00%	-\$12	-\$13	\$0	-\$13

Missouri-American Water Company
Case No. SR-2015-0302
Platte County Wastewater Operation
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
83	926.000	Employee Pensions & Benefits	\$633	\$561	\$72	E-83	\$0	\$633	100.00%	\$2,647	\$3,280	\$3,208	\$72
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%	\$11	\$20	\$0	\$20
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%	\$1	\$1	\$0	\$1
88	930.200	Misc. General Expense	\$93	\$0	\$93	E-88	\$0	\$93	100.00%	-\$42	\$51	\$0	\$51
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	\$15	\$0	\$15	E-91	\$0	\$15	100.00%	\$387	\$402	\$0	\$402
92		TOTAL ADMIN. & GENERAL EXPENSES	\$1,770	\$1,406	\$364		\$0	\$1,770		\$22,365	\$24,135	\$4,801	\$19,334
93		DEPRECIATION EXPENSE											
94	403.000	Depreciation Expense, Dep. Exp.	\$1,139	See note (1)	See note (1)	E-94	See note (1)	\$1,139	100.00%	\$1,220	\$2,359	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		\$825	\$1,964	\$0	\$0
97		AMORTIZATION EXPENSE											
98	0.000	Amortization Exp	\$1,812	\$0	\$1,812	E-98	\$0	\$1,812	100.00%	\$5	\$1,817	\$0	\$1,817
99		TOTAL AMORTIZATION EXPENSE	\$1,812	\$0	\$1,812		\$0	\$1,812		\$5	\$1,817	\$0	\$1,817
100		OTHER OPERATING EXPENSES											
101	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-101	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
102	408.000	Property Taxes	\$0	\$0	\$0	E-102	\$0	\$0	100.00%	\$3	\$3	\$0	\$3
103	408.000	Payroll Taxes	\$134	\$134	\$0	E-103	\$0	\$134	100.00%	\$204	\$338	\$338	\$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%	\$517	\$483	-\$34	\$517
106	403.001	Transportation Depr Clearing	\$0	\$0	\$0	E-106	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
107		TOTAL OTHER OPERATING EXPENSE	\$152	\$152	\$0		\$0	\$152		\$724	\$876	\$356	\$520
108		TOTAL OPERATING EXPENSE	\$70,560	\$3,144	\$66,277		\$0	\$70,560		\$33,519	\$104,079	\$9,229	\$92,886
109		NET INCOME BEFORE TAXES	\$8,707					\$8,707		-\$34,431	-\$25,724		
110		INCOME TAXES											
111	0.000	Current Income Taxes	-\$32	See note (1)	See note (1)	E-111	See note (1)	-\$32	100.00%	-\$10,829	-\$10,861	See note (1)	See note (1)
112	0.000	State Income Taxes	-\$11			E-112		-\$11	100.00%	\$0	-\$11		
113		TOTAL INCOME TAXES	-\$43					-\$43		-\$10,829	-\$10,872		
114		DEFERRED INCOME TAXES											
115	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$642	See note (1)	See note (1)	E-115	See note (1)	\$642	100.00%	\$101	\$743	See note (1)	See note (1)
116	0.000	Amortization of Deferred ITC	\$0			E-116		\$0	100.00%	\$0	\$0		
117		TOTAL DEFERRED INCOME TAXES	\$642					\$642		\$101	\$743		
118		NET OPERATING INCOME	\$8,108					\$8,108		-\$23,703	-\$15,595		

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

Exhibit No.: 12345667
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2015-0301 SR-2015-0302
Date Prepared: 3/4/2016



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - TRUE UP

STAFF ACCOUNTING SCHEDULES

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

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

Jefferson City, Missouri

March 2016

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Sewer District #3
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.77% Return	<u>C</u> 7.11% Return	<u>D</u> 7.23% Return
1	Net Orig Cost Rate Base	\$4,017,878	\$4,017,878	\$4,017,878
2	Rate of Return	6.77%	7.11%	7.23%
3	Net Operating Income Requirement	\$272,091	\$285,791	\$290,372
4	Net Income Available	\$11,584	\$11,584	\$11,584
5	Additional Net Income Required	\$260,507	\$274,207	\$278,788
6	Income Tax Requirement			
7	Required Current Income Tax	\$138,358	\$146,895	\$149,751
8	Current Income Tax Available	-\$23,959	-\$23,959	-\$23,959
9	Additional Current Tax Required	\$162,317	\$170,854	\$173,710
10	Revenue Requirement	\$422,824	\$445,061	\$452,498
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$422,824	\$445,061	\$452,498

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Sewer District #3
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$10,929,174
2	Less Accumulated Depreciation Reserve		\$3,898,478
3	Net Plant In Service		\$7,030,696
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$66,067
6	Contributions in Aid of Construction Amortization		\$662,602
7	Materials & Supplies		\$15,633
8	Prepayments		\$7,046
9	Accrued Pension		\$65,484
10	TOTAL ADD TO NET PLANT IN SERVICE		\$816,832
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		-\$1,886
13	State Tax Offset		-\$297
14	City Tax Offset		\$0
15	Interest Expense Offset		\$13,186
16	Contributions in Aid of Construction		\$2,377,221
17	Customer Advances		\$39,796
18	Accumulated Deferred Income Tax		\$1,339,635
19	Pension/OPEB Tracker		\$61,995
20	TOTAL SUBTRACT FROM NET PLANT		\$3,829,650
21	Total Rate Base		\$4,017,878

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Sewer District #3
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$1,225,648	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$1,225,648	100.00%	-\$156,962	\$1,068,686	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$135,546			Rev-3		\$135,546	100.00%	\$16,667	\$152,213		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0	0.00%	\$0	\$0		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	0.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$568			Rev-9		\$568	100.00%	\$1,316	\$1,884		
Rev-10		TOTAL OPERATING REVENUES	\$1,361,762					\$1,361,762		-\$138,979	\$1,222,783		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$912	\$912	\$0	E-3	\$0	\$912	100.00%	\$28	\$940	\$912	\$28
4	602.000	Purchased Water - COE	\$48	\$0	\$48	E-4	\$0	\$48	100.00%	-\$48	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	\$71	\$11	\$60	E-5	\$0	\$71	100.00%	-\$12	\$59	\$11	\$48
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$1,031	\$923	\$108		\$0	\$1,031		-\$32	\$999	\$923	\$76
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%	-\$27	-\$27	-\$27	\$0
10	612.000	Collect & Impound Mtce - CME	\$126	\$126	\$0	E-10	\$0	\$126	100.00%	-\$100	\$26	\$26	\$0
11	613.000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
13	615.000	Labor Maint - Source of Supply - Infiltr Gallery	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$3	\$3	\$3	\$0
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
15	617.000	Misc. Plant Mtce - CME	\$89	\$0	\$89	E-15	\$0	\$89	100.00%	\$0	\$89	\$0	\$89
16		TOTAL COLLECTION MAINT. EXPENSES	\$215	\$126	\$89		\$0	\$215		-\$124	\$91	\$2	\$89
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$321	\$0	\$321	E-19	\$0	\$321	100.00%	\$0	\$321	\$0	\$321
20	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	-\$9	-\$9	-\$9	\$0
21	623.000	Purchases Power - POE	\$4,235	\$0	\$4,235	E-21	\$0	\$4,235	100.00%	\$140	\$4,375	\$0	\$4,375
22	624.000	Labor & Eng Oper Pump - POE	\$91	\$91	\$0	E-22	\$0	\$91	100.00%	-\$84	\$7	\$7	\$0
23	626.000	Misc Exp Oper - POE	\$122	\$0	\$122	E-23	\$0	\$122	100.00%	\$0	\$122	\$0	\$122
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$4,769	\$91	\$4,678		\$0	\$4,769		\$47	\$4,816	-\$2	\$4,818
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	-\$23	-\$23	-\$23	\$0
28	631.000	Structures & Improve Mtce - PME	\$233	\$233	\$0	E-28	\$0	\$233	100.00%	-\$215	\$18	\$18	\$0
29	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-29	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
30	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-30	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$233	\$233	\$0		\$0	\$233		-\$238	-\$5	-\$5	\$0
33		TREAT. & DISP. OPER. EXPENSE											
34	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	-\$35	-\$35	-\$35	\$0
35	661.000	Storage Facility Expense - TDO	\$351	\$351	\$0	E-35	\$0	\$351	100.00%	-\$17,026	-\$16,675	-\$16,675	\$0
36	662.000	TD Line Expense - TDO	\$78,376	\$78,376	\$0	E-36	\$0	\$78,376	100.00%	\$15,159	\$93,535	\$93,535	\$0

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Sewer District #3
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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%	\$5,833	\$59,575	\$53,689	\$5,886
39	666.000	Rent - TDO	\$25	\$0	\$25	E-39	\$0	\$25	100.00%	\$0	\$25	\$0	\$25
40	664.000	Customer Installation Expenses - TDO	\$0	\$0	\$0	E-40	\$0	\$0	0.00%	-\$2,498	-\$2,498	-\$2,498	\$0
41	664.000	Customer Installation Expense - TDO	\$0	\$0	\$0	E-41	\$0	\$0	0.00%	-\$661	-\$661	-\$661	\$0
42		TOTAL TREAT. & DISP. OPER. EXPENSE	\$132,494	\$126,583	\$5,911		\$0	\$132,494		\$772	\$133,266	\$127,355	\$5,911
43		TREAT. & DISP. MAINT. EXPENSES											
44	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-44	\$0	\$0	0.00%	-\$26	-\$26	-\$26	\$0
45	671.000	Structures & Improve - TDM	\$512	\$512	\$0	E-45	\$0	\$512	100.00%	-\$240	\$272	\$272	\$0
46	672.000	Dist. Res. Standp. Maint. - TDM	\$0	\$0	\$0	E-46	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
47	673.000	TD Maintenance - TDM	\$11,906	\$0	\$11,906	E-47	\$0	\$11,906	100.00%	-\$4	\$11,902	-\$4	\$11,906
48	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-48	\$0	\$0	0.00%	-\$48	-\$48	-\$48	\$0
49	675.000	Serviceess Maintenance - TDM	\$85	\$85	\$0	E-49	\$0	\$85	100.00%	-\$84	\$1	\$1	\$0
50	676.000	Meter Maintenance - TDM	\$56	\$56	\$0	E-50	\$0	\$56	100.00%	-\$52	\$4	\$4	\$0
51	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-51	\$0	\$0	0.00%	-\$20	-\$20	-\$20	\$0
52	678.000	Misc. Plant Maintenance - TDM	\$28,557	\$92	\$28,465	E-52	\$0	\$28,557	100.00%	\$7,395	\$35,952	\$8,020	\$27,932
53		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$41,116	\$745	\$40,371		\$0	\$41,116		\$6,921	\$48,037	\$8,199	\$39,838
54		CUSTOMER ACCOUNTS EXPENSE											
55	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-55	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
56	902.000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-56	\$0	\$0	0.00%	-\$19	-\$19	-\$19	\$0
57	903.000	Cust. Rec & Collection - CAE	\$3,109	\$90	\$3,019	E-57	\$0	\$3,109	100.00%	\$8,418	\$11,527	\$8,479	\$3,048
58	904.000	Uncollectible Accounts - CAE	\$14,885	\$0	\$14,885	E-58	\$0	\$14,885	100.00%	\$18,762	\$33,647	\$0	\$33,647
59	905.000	Misc. Customer Accounts Expense - CAE	\$39	\$39	\$0	E-59	\$0	\$39	100.00%	-\$5	\$34	\$8	\$26
60		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,033	\$129	\$17,904		\$0	\$18,033		\$27,156	\$45,189	\$8,468	\$36,721
61		ADMIN. & GENERAL EXPENSES											
62	920.000	Admin. & General Salaries	\$83,310	\$83,310	\$0	E-62	\$0	\$83,310	100.00%	-\$21,284	\$62,026	\$62,026	\$0
63	921.000	Office Supplies & Expense	\$47,571	\$0	\$47,571	E-63	\$0	\$47,571	100.00%	\$4,035	\$51,606	\$0	\$51,606
64	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-64	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
65	923.000	Outside Services	\$19,583	\$18,458	\$1,125	E-65	\$0	\$19,583	100.00%	\$108,021	\$127,604	\$18,458	\$109,146
66	924.000	Property Insurance	\$10,562	\$0	\$10,562	E-66	\$0	\$10,562	100.00%	\$19,246	\$29,808	\$0	\$29,808
67	925.000	Injuries & Damages	-\$6	\$0	-\$6	E-67	\$0	-\$6	100.00%	-\$89	-\$95	\$0	-\$95
68	926.000	Employee Pensions & Benefits	\$100,886	\$94,225	\$6,661	E-68	\$0	\$100,886	100.00%	-\$2,133	\$98,753	\$92,092	\$6,661
69	927.000	Franchise Requirements	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70	928.000	Regulatory Commission Expenses	\$155	\$0	\$155	E-70	\$0	\$155	100.00%	\$186	\$341	\$0	\$341
71	929.000	Duplicate Charges	\$0	\$0	\$0	E-71	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
72	930.100	Institutional or Goodwill Advertising Expenses	\$6	\$0	\$6	E-72	\$0	\$6	100.00%	\$1	\$7	\$0	\$7
73	930.200	Misc. General Expense	\$15,962	\$0	\$15,962	E-73	\$0	\$15,962	100.00%	-\$401	\$15,561	\$0	\$15,561
74	930.300	Research & Development Expenses - AGE	\$38	\$0	\$38	E-74	\$0	\$38	100.00%	\$344	\$382	\$0	\$382
75	931.000	Rents - AGE	\$1,508	\$0	\$1,508	E-75	\$0	\$1,508	100.00%	\$406	\$1,914	\$0	\$1,914
76	932.000	Maint. of General Plant - AGE	\$2,211	\$498	\$1,713	E-76	\$0	\$2,211	100.00%	\$2,407	\$4,618	\$157	\$4,461
77		TOTAL ADMIN. & GENERAL EXPENSES	\$281,786	\$196,491	\$85,295		\$0	\$281,786		\$110,739	\$392,525	\$172,733	\$219,792
78		DEPRECIATION EXPENSE											
79	403.000	Depreciation Expense, Dep. Exp.	\$356,556	See note (1)	See note (1)	E-79	See note (1)	\$356,556	100.00%	\$81,711	\$438,267	See note (1)	See note (1)
80	403.000	CIAC Depreciation Offset	\$0			E-80		\$0	0.00%	-\$47,545	-\$47,545		
81		TOTAL DEPRECIATION EXPENSE	\$356,556	\$0	\$0		\$0	\$356,556		\$34,166	\$390,722	\$0	\$0
82		OTHER OPERATING EXPENSES											

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Sewer District #3
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
83	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-83	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
84	408.000	Property Taxes	\$34	\$0	\$34	E-84	\$0	\$34	100.00%	-\$4,616	-\$4,582	-\$4,642	\$60
85	408.000	Payroll Taxes	\$23,352	\$23,352	\$0	E-85	\$0	\$23,352	100.00%	-\$4,793	\$18,559	\$18,559	\$0
86	408.100	PSC Assessment	\$887	\$883	\$4	E-86	\$0	\$887	100.00%	\$0	\$887	\$883	\$4
87	408.100	Other Taxes & Licenses	-\$30	-\$30	\$0	E-87	\$0	-\$30	100.00%	\$8,855	\$8,825	-\$30	\$8,855
88	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-88	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
89		TOTAL OTHER OPERATING EXPENSES	\$24,243	\$24,205	\$38		\$0	\$24,243		-\$554	\$23,689	\$14,770	\$8,919
90		WATER TREATMENT EXP - OPER & MTCE											
91	640.000	Supervision & Engineering - Oper - WT	\$0	\$0	\$0	E-91	\$0	\$0	0.00%	-\$9,994	-\$9,994	-\$9,994	\$0
92	641.000	Chemicals - Oper - WT	\$2,715	\$0	\$2,715	E-92	\$0	\$2,715	100.00%	-\$1,479	\$1,236	\$0	\$1,236
93	642.000	Labor & Exp - Oper - WT	\$104,719	\$102,603	\$2,116	E-93	\$0	\$104,719	100.00%	-\$33,237	\$71,482	\$69,366	\$2,116
94	643.100	Miscellaneous Expenses - WT	\$56,377	\$0	\$56,377	E-94	\$0	\$56,377	100.00%	\$8,765	\$65,142	\$0	\$65,142
95	643.200	Misc Expenses - Waste Disposal - WT	\$113,420	\$0	\$113,420	E-95	\$0	\$113,420	100.00%	-\$28,422	\$84,998	\$0	\$84,998
96	644.000	Rents	\$68	\$0	\$68	E-96	\$0	\$68	100.00%	\$0	\$68	\$0	\$68
97	650.000	Supervision & Engineering - Mtce - WT	\$0	\$0	\$0	E-97	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
98	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-98	\$0	\$0	0.00%	-\$1	-\$1	-\$1	\$0
99	652.000	Misc. Equipment - Mtce - WT	\$13,783	\$14	\$13,769	E-99	\$0	\$13,783	100.00%	\$16	\$13,799	\$30	\$13,769
100		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$291,082	\$102,617	\$188,465		\$0	\$291,082		-\$64,352	\$226,730	\$59,401	\$167,329
101		CUSTOMER SERVICE EXPENSES											
102	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-102	\$0	\$0	0.00%	-\$6,517	-\$6,517	-\$6,517	\$0
103		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		-\$6,517	-\$6,517	-\$6,517	\$0
104		SALES PROMOTION EXPENSES											
105	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-105	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
106		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
107		AMORTIZATION EXPENSE											
108	0.000	Amortization Exp	\$12,911	\$0	\$12,911	E-108	\$0	\$12,911	100.00%	-\$12,213	\$698	\$0	\$698
109		TOTAL AMORTIZATION EXPENSE	\$12,911	\$0	\$12,911		\$0	\$12,911		-\$12,213	\$698	\$0	\$698
110		TOTAL OPERATING EXPENSE	\$1,164,469	\$452,143	\$355,770		\$0	\$1,164,469		\$95,771	\$1,260,240	\$385,327	\$484,191
111		NET INCOME BEFORE TAXES	\$197,293	\$0	\$0		\$0	\$197,293		-\$234,750	-\$37,457	\$0	\$0
112		INCOME TAXES											
113	0.000	Current Income Taxes	-\$583	See note (1)	See note (1)	E-113	See note (1)	-\$583	100.00%	-\$23,376	-\$23,959	See note (1)	See note (1)
114	0.000	State Income Taxes	-\$216			E-114		-\$216	100.00%	\$0	-\$216		
115		TOTAL INCOME TAXES	-\$799	\$0	\$0		\$0	-\$799		-\$23,376	-\$24,175	\$0	\$0
116		DEFERRED INCOME TAXES											
117	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$11,374	See note (1)	See note (1)	E-117	See note (1)	\$11,374	100.00%	-\$36,240	-\$24,866	See note (1)	See note (1)
118	412.200	Amortization of Deferred ITC	\$0			E-118		\$0	0.00%	\$0	\$0		
119		TOTAL DEFERRED INCOME TAXES	\$11,374	\$0	\$0		\$0	\$11,374		-\$36,240	-\$24,866	\$0	\$0
120		NET OPERATING INCOME	\$186,718	\$0	\$0		\$0	\$186,718		-\$175,134	\$11,584	\$0	\$0

Exhibit No.: 12345667
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2015-0301 SR-2015-0302
Date Prepared: 3/4/2016



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - TRUE UP

STAFF ACCOUNTING SCHEDULES

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

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

Jefferson City, Missouri

March 2016

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Sewer District #4
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.77% Return	<u>C</u> 7.11% Return	<u>D</u> 7.23% Return
1	Net Orig Cost Rate Base	\$3,736,973	\$3,736,973	\$3,736,973
2	Rate of Return	6.77%	7.11%	7.23%
3	Net Operating Income Requirement	\$253,068	\$265,810	\$270,071
4	Net Income Available	-\$71,547	-\$71,547	-\$71,547
5	Additional Net Income Required	\$324,615	\$337,357	\$341,618
6	Income Tax Requirement			
7	Required Current Income Tax	\$164,538	\$172,478	\$175,134
8	Current Income Tax Available	-\$37,720	-\$37,720	-\$37,720
9	Additional Current Tax Required	\$202,258	\$210,198	\$212,854
10	Revenue Requirement	\$526,873	\$547,555	\$554,472
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$526,873	\$547,555	\$554,472

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Sewer District #4
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$7,595,865
2	Less Accumulated Depreciation Reserve		\$1,749,362
3	Net Plant In Service		\$5,846,503
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$86,187
6	Contributions in Aid of Construction Amortization		\$600,189
7	Materials & Supplies		\$6,419
8	Prepayments		\$6,629
9	Accrued Pension		\$83,527
10	Ozark Meadows Reserve Amortization (Robinett)		\$4,711
11	TOTAL ADD TO NET PLANT IN SERVICE		\$787,662
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$2,213
14	State Tax Offset		-\$348
15	City Tax Offset		\$0
16	Interest Expense Offset		\$12,265
17	Contributions in Aid of Construction		\$2,021,851
18	Customer Advances		\$17,592
19	Accumulated Deferred Income Tax		\$768,860
20	Pension/OPEB Tracker		\$79,185
21	TOTAL SUBTRACT FROM NET PLANT		\$2,897,192
22	Total Rate Base		\$3,736,973

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Sewer District #4
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$1,293,281	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$1,293,281	100.00%	-\$96,397	\$1,196,884	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$93,660			Rev-3		\$93,660	100.00%	-\$407	\$93,253		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0	0.00%	\$0	\$0		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	0.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$129			Rev-9		\$129	100.00%	\$2,621	\$2,750		
Rev-10		TOTAL OPERATING REVENUES	\$1,387,070					\$1,387,070		-\$94,183	\$1,292,887		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$0	\$0	\$0	E-3	\$0	\$0	0.00%	\$25	\$25	\$0	\$25
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	-\$1	\$0	-\$1	E-5	\$0	-\$1	100.00%	-\$11	-\$12	\$0	-\$12
6		TOTAL COLLECTION OPERATIONS EXPENSES	-\$1	\$0	-\$1		\$0	-\$1		\$14	\$13	\$0	\$13
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	612.000	Collect & Impound Mtce- CME	\$0	\$0	\$0	E-10	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
11	613.000	Labor Maint - Source of Supply - Lake	\$740	\$0	\$740	E-11	\$0	\$740	100.00%	-\$4	\$736	-\$5	\$741
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$110	\$110	\$0	E-12	\$0	\$110	100.00%	-\$99	\$11	\$11	\$0
13	615.000	Labor Maint - Source of Supply - Infiltr 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%	\$61	\$61	\$61	\$0
15	617.000	Misc. Plant Mtce - CME	\$398	\$398	\$0	E-15	\$0	\$398	100.00%	\$802	\$1,200	\$1,200	\$0
16		TOTAL COLLECTION MAINT. EXPENSES	\$1,248	\$508	\$740		\$0	\$1,248		\$762	\$2,010	\$1,267	\$743
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%	-\$17	-\$17	-\$17	\$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%	-\$159	\$46	\$46	\$0
23	626.000	Misc Exp Oper - POE	\$0	\$0	\$0	E-23	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$205	\$205	\$0		\$0	\$205		-\$176	\$29	\$29	\$0
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
28	631.000	Structures & Improve Mtce - PME	\$1,707	\$14	\$1,693	E-28	\$0	\$1,707	100.00%	-\$13	\$1,694	\$1	\$1,693
29	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-29	\$0	\$0	0.00%	-\$26	-\$26	-\$26	\$0
30	633.000	Pump Equip Mtce - PME	\$2,186	\$315	\$1,871	E-30	\$0	\$2,186	100.00%	-\$10	\$2,176	\$305	\$1,871
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$3,893	\$329	\$3,564		\$0	\$3,893		-\$49	\$3,844	\$280	\$3,564
33		TREAT. & DISP. OPER. EXPENSE											
34	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
35	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-35	\$0	\$0	0.00%	-\$59	-\$59	-\$59	\$0
36	662.000	TD Line Expense - TDO	\$629	\$599	\$30	E-36	\$0	\$629	100.00%	\$33	\$662	\$632	\$30

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Sewer District #4
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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%	\$114	\$3,752	\$72	\$3,680
39	666.000	Rent - TDO	\$562	\$0	\$562	E-39	\$0	\$562	100.00%	\$0	\$562	\$0	\$562
40		TOTAL TREAT. & DISP. OPER. EXPENSE	\$4,841	\$569	\$4,272		\$0	\$4,841		\$76	\$4,917	\$645	\$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%	-\$1,209	-\$1,209	-\$1,209	\$0
45	673.000	TD Maintenance - TDM	\$28,545	\$20,141	\$8,404	E-45	\$0	\$28,545	100.00%	-\$1,068	\$27,477	\$19,073	\$8,404
46	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-46	\$0	\$0	0.00%	-\$27	-\$27	-\$27	\$0
47	675.000	Servicess Maintenance - TDM	\$359	\$331	\$28	E-47	\$0	\$359	100.00%	\$86	\$445	\$417	\$28
48	676.000	Meter Maintenance - TDM	\$207	\$207	\$0	E-48	\$0	\$207	100.00%	-\$143	\$64	\$64	\$0
49	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-49	\$0	\$0	0.00%	-\$13	-\$13	-\$13	\$0
50	678.000	Misc. Plant Maintenance - TDM	\$55,825	\$434	\$55,391	E-50	\$0	\$55,825	100.00%	\$2,127	\$57,952	\$3,091	\$54,861
51		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$84,936	\$21,113	\$63,823		\$0	\$84,936		-\$247	\$84,689	\$21,396	\$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%	-\$8	-\$8	-\$8	\$0
55	903.000	Cust. Rec & Collection - CAE	\$8,974	\$91	\$8,883	E-55	\$0	\$8,974	100.00%	\$8,067	\$17,041	\$8,130	\$8,911
56	904.000	Uncollectible Accounts - CAE	\$10,648	\$0	\$10,648	E-56	\$0	\$10,648	100.00%	\$15,176	\$25,824	\$18,341	\$7,483
57	905.000	Misc. Customer Accounts Expense - CAE	\$565	\$0	\$565	E-57	\$0	\$565	100.00%	\$40	\$605	\$0	\$605
58		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,187	\$91	\$20,096		\$0	\$20,187		\$23,275	\$43,462	\$26,463	\$16,999
59		ADMIN. & GENERAL EXPENSES											
60	920.000	Admin. & General Salaries	\$389,594	\$389,594	\$0	E-60	\$0	\$389,594	100.00%	-\$10,406	\$379,188	\$379,188	\$0
61	921.000	Office Supplies & Expense	\$23,693	\$0	\$23,693	E-61	\$0	\$23,693	100.00%	\$4,480	\$28,173	\$0	\$28,173
62	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-62	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
63	923.000	Outside Services	\$12,442	\$12,657	-\$215	E-63	\$0	\$12,442	100.00%	\$141,598	\$154,040	\$12,657	\$141,383
64	924.000	Property Insurance	\$12,162	\$0	\$12,162	E-64	\$0	\$12,162	100.00%	\$25,176	\$37,338	\$0	\$37,338
65	925.000	Injuries & Damages	-\$6	\$0	-\$6	E-65	\$0	-\$6	100.00%	-\$116	-\$122	\$0	-\$122
66	926.000	Employee Pensions & Benefits	\$150,935	\$121,786	\$29,149	E-66	\$0	\$150,935	100.00%	\$29,502	\$180,437	\$151,288	\$29,149
67	927.000	Franchise Requirements	\$0	\$0	\$0	E-67	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
68	928.000	Regulatory Commission Expenses	\$157	\$0	\$157	E-68	\$0	\$157	100.00%	\$191	\$348	\$0	\$348
69	929.000	Duplicate Charges	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70	930.100	Institutional or Goodwill Advertising Expenses	\$6	\$0	\$6	E-70	\$0	\$6	100.00%	\$1	\$7	\$0	\$7
71	930.200	Misc. General Expense	\$18,723	\$0	\$18,723	E-71	\$0	\$18,723	100.00%	-\$157	\$18,566	\$0	\$18,566
72	930.300	Research & Development Expenses - AGE	\$36	\$0	\$36	E-72	\$0	\$36	100.00%	\$451	\$487	\$0	\$487
73	931.000	Rents - AGE	\$1,574	\$0	\$1,574	E-73	\$0	\$1,574	100.00%	\$531	\$2,105	\$0	\$2,105
74	932.000	Maint. of General Plant - AGE	\$4,356	\$0	\$4,356	E-74	\$0	\$4,356	100.00%	\$3,595	\$7,951	\$0	\$7,951
75		TOTAL ADMIN. & GENERAL EXPENSES	\$613,672	\$524,037	\$89,635		\$0	\$613,672		\$194,846	\$808,518	\$543,133	\$265,385
76		DEPRECIATION EXPENSE											
77	403.000	Depreciation Expense, Dep. Exp.	\$224,917	See note (1)	See note (1)	E-77	See note (1)	\$224,917	100.00%	\$118,472	\$343,389	See note (1)	See note (1)
78	403.000	CIAC Depreciation Offset	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	-\$40,438	-\$40,438	\$0	\$0
79		TOTAL DEPRECIATION EXPENSE	\$224,917	\$0	\$0		\$0	\$224,917		\$78,034	\$302,951	\$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
82	408.000	Property Taxes	\$33	\$0	\$33	E-82	\$0	\$33	100.00%	\$34	\$67	\$0	\$67

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Sewer District #4
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
83	408.000	Payroll Taxes	\$31,868	\$31,868	\$0	E-83	\$0	\$31,868	100.00%	-\$3,596	\$28,272	\$28,272	\$0
84	408.100	PSC Assessment	\$875	\$692	\$183	E-84	\$0	\$875	100.00%	\$0	\$875	\$692	\$183
85	408.100	Other Taxes & Licenses	-\$6	-\$1	-\$5	E-85	\$0	-\$6	100.00%	\$9,055	\$9,049	-\$1	\$9,050
86	403.001	Transportation Depr Clearing	\$0	\$0	\$0	E-86	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
87		TOTAL OTHER OPERATING EXPENSES	\$32,770	\$32,559	\$211		\$0	\$32,770		\$5,493	\$38,263	\$28,963	\$9,300
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%	-\$364	\$30,949	\$0	\$30,949
91	642.000	Labor & Exp - Oper - WT	\$21,474	\$21,474	\$0	E-91	\$0	\$21,474	100.00%	\$153	\$21,627	\$21,627	\$0
92	643.100	Miscellaneous Expenses - WT	\$133,875	\$10,440	\$123,435	E-92	\$0	\$133,875	100.00%	\$3,056	\$136,931	\$10,440	\$126,491
93	643.200	Misc Expenses - Waste Disposal - WT	\$25,437	\$0	\$25,437	E-93	\$0	\$25,437	100.00%	-\$4,788	\$20,649	\$0	\$20,649
94	644.000	Rents	\$0	\$0	\$0	E-94	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
95	650.000	Supervision & Engineering - Mtce - WT	\$0	\$0	\$0	E-95	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
96	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-96	\$0	\$0	0.00%	\$39	\$39	\$39	\$0
97	652.000	Misc. Equipment - Mtce - WT	\$318	\$0	\$318	E-97	\$0	\$318	100.00%	\$275	\$593	\$275	\$318
98		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$212,417	\$31,914	\$180,503		\$0	\$212,417		-\$1,629	\$210,788	\$32,381	\$178,407
99		CUSTOMER SERVICE EXPENSES											
100	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-100	\$0	\$0	0.00%	-\$36,102	-\$36,102	-\$36,102	\$0
101		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		-\$36,102	-\$36,102	-\$36,102	\$0
102		SALES PROMOTION EXPENSES											
103	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
104		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
105		AMORTIZATION EXPENSE											
106	0.000	Amortization Exp	\$133	\$0	\$133	E-106	\$0	\$133	100.00%	\$449	\$582	\$0	\$582
107		TOTAL AMORTIZATION EXPENSE	\$133	\$0	\$133		\$0	\$133		\$449	\$582	\$0	\$582
108		TOTAL OPERATING EXPENSE	\$1,199,218	\$611,325	\$362,976		\$0	\$1,199,218		\$264,746	\$1,463,964	\$618,455	\$542,558
109		NET INCOME BEFORE TAXES	\$187,852	\$0	\$0		\$0	\$187,852		-\$358,929	-\$171,077	\$0	\$0
110		INCOME TAXES											
111	0.000	Current Income Taxes	-\$530	See note (1)	See note (1)	E-111	See note (1)	-\$530	100.00%	-\$37,190	-\$37,720	See note (1)	See note (1)
112	0.000	State Income Taxes	-\$198			E-112		-\$198	100.00%	\$0	-\$198		
113		TOTAL INCOME TAXES	-\$728	\$0	\$0		\$0	-\$728		-\$37,190	-\$37,918	\$0	\$0
114		DEFERRED INCOME TAXES											
115	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$11,218	See note (1)	See note (1)	E-115	See note (1)	\$11,218	100.00%	-\$72,819	-\$61,601	See note (1)	See note (1)
116	0.000	Amortization of Deferred ITC	-\$11			E-116		-\$11	100.00%	\$0	-\$11		
117		TOTAL DEFERRED INCOME TAXES	\$11,207	\$0	\$0		\$0	\$11,207		-\$72,819	-\$61,612	\$0	\$0
118		NET OPERATING INCOME	\$177,373	\$0	\$0		\$0	\$177,373		-\$248,920	-\$71,547	\$0	\$0

Exhibit No.: 12345667
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2015-0301 SR-2015-0302
Date Prepared: 3/4/2016



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPT - TRUE UP

STAFF ACCOUNTING SCHEDULES

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

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

Jefferson City, Missouri

March 2016

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Sewer District #5
Test Year Ending 12-31-2014
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.77% Return	<u>C</u> 7.11% Return	<u>D</u> 7.23% Return
1	Net Orig Cost Rate Base	\$2,210,470	\$2,210,470	\$2,210,470
2	Rate of Return	6.77%	7.11%	7.23%
3	Net Operating Income Requirement	\$149,693	\$157,231	\$159,751
4	Net Income Available	\$192,649	\$192,649	\$192,649
5	Additional Net Income Required	-\$42,956	-\$35,418	-\$32,898
6	Income Tax Requirement			
7	Required Current Income Tax	\$144,242	\$148,937	\$150,507
8	Current Income Tax Available	\$171,006	\$171,006	\$171,006
9	Additional Current Tax Required	-\$26,764	-\$22,069	-\$20,499
10	Revenue Requirement	-\$69,720	-\$57,487	-\$53,397
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$69,720	-\$57,487	-\$53,397

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Sewer District #5
Test Year Ending 12-31-2014
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$8,217,719
2	Less Accumulated Depreciation Reserve		\$2,717,480
3	Net Plant In Service		\$5,500,239
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$28,900
6	Contributions in Aid of Construction Amortization		\$954,333
7	Materials & Supplies		\$0
8	Prepayments		\$4,408
9	Accrued Pension		\$38,851
10	TOTAL ADD TO NET PLANT IN SERVICE		\$1,026,492
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		-\$1,912
13	State Tax Offset		-\$300
14	City Tax Offset		\$0
15	Interest Expense Offset		\$7,255
16	Contributions in Aid of Construction		\$3,537,420
17	Customer Advances		\$0
18	Accumulated Deferred Income Tax		\$736,967
19	Pension/OPEB Tracker		\$36,831
20	TOTAL SUBTRACT FROM NET PLANT		\$4,316,261
21	Total Rate Base		\$2,210,470

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Sewer District #5
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$631,429	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$631,429	100.00%	\$183,490	\$814,919	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$153,830			Rev-3		\$153,830	100.00%	\$57,522	\$211,352		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0	0.00%	\$0	\$0		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	0.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$2,682			Rev-9		\$2,682	100.00%	\$5,994	\$8,676		
Rev-10		TOTAL OPERATING REVENUES	\$787,941					\$787,941		\$247,006	\$1,034,947		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$0	\$0	\$0	E-3	\$0	\$0	0.00%	\$16	\$16	\$0	\$16
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	-\$1	\$0	-\$1	E-5	\$0	-\$1	100.00%	\$21,723	\$21,722	\$0	\$21,722
6		TOTAL COLLECTION OPERATIONS EXPENSES	-\$1	\$0	-\$1		\$0	-\$1		\$21,739	\$21,738	\$0	\$21,738
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$62	\$62	\$62	\$0
10	612.000	Collect & Impound Mtce - CME	\$0	\$0	\$0	E-10	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
11	613.000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$73	\$73	\$73	\$0
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	\$53	\$53	\$53	\$0
13	615.000	Labor Maint - Source of Supply - Infiltr Gallery	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	-\$104	-\$104	-\$104	\$0
14	616.000	Labor Maint Src of Supply - Supply Mains	\$185	\$185	\$0	E-14	\$0	\$185	100.00%	-\$121	\$64	\$64	\$0
15	617.000	Misc. Plant Mtce - CME	\$468	\$318	\$150	E-15	\$0	\$468	100.00%	\$2,534	\$3,002	\$2,852	\$150
16		TOTAL COLLECTION MAINT. EXPENSES	\$653	\$503	\$150		\$0	\$653		\$2,497	\$3,150	\$3,000	\$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
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	\$240	\$240	\$240	\$0
28	631.000	Structures & Improve Mtce - PME	\$38,270	\$0	\$38,270	E-28	\$0	\$38,270	100.00%	-\$77	\$38,193	-\$77	\$38,270
29	632.000	Power Prod Equip Mtce - PME	\$136	\$136	\$0	E-29	\$0	\$136	100.00%	-\$2,677	-\$2,541	-\$2,541	\$0
30	633.000	Pump Equip Mtce - PME	\$22,766	\$5,614	\$17,152	E-30	\$0	\$22,766	100.00%	\$4,099	\$26,865	\$9,713	\$17,152
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$61,172	\$5,750	\$55,422		\$0	\$61,172		\$1,585	\$62,757	\$7,335	\$55,422
33		TREAT. & DISP. OPER. EXPENSE											
34	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
35	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-35	\$0	\$0	0.00%	-\$21	-\$21	-\$21	\$0
36	662.000	TD Line Expense - TDO	\$326	\$196	\$130	E-36	\$0	\$326	100.00%	-\$32	\$294	\$164	\$130

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Sewer District #5
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37	663.000	Meter Expense - TDO	\$69	\$69	\$0	E-37	\$0	\$69	100.00%	-\$48	\$21	\$21	\$0
38	665.000	Miscellaneous Expense - TDO	\$874	\$0	\$874	E-38	\$0	\$874	100.00%	\$53	\$927	\$53	\$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		-\$48	\$1,640	\$217	\$1,423
41		TREAT. & DISP. MAINT. EXPENSES											
42	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-42	\$0	\$0	0.00%	\$56	\$56	\$56	\$0
43	671.000	Structures & Improve - TDM	\$164	\$164	\$0	E-43	\$0	\$164	100.00%	-\$77	\$87	\$87	\$0
44	672.000	Dist. Res. Standp. Maint. - TDM	\$0	\$0	\$0	E-44	\$0	\$0	0.00%	-\$1,583	-\$1,583	-\$1,583	\$0
45	673.000	TD Maintenance - TDM	\$33,753	\$3,799	\$29,954	E-45	\$0	\$33,753	100.00%	-\$945	\$32,808	\$2,854	\$29,954
46	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-46	\$0	\$0	0.00%	-\$892	-\$892	-\$892	\$0
47	675.000	Servicess Maintenance - TDM	\$7,367	\$6,962	\$405	E-47	\$0	\$7,367	100.00%	-\$5,992	\$1,375	\$970	\$405
48	676.000	Meter Maintenance - TDM	\$250	\$250	\$0	E-48	\$0	\$250	100.00%	-\$114	\$136	\$136	\$0
49	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-49	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
50	678.000	Misc. Plant Maintenance - TDM	\$40,898	\$0	\$40,898	E-50	\$0	\$40,898	100.00%	\$3,302	\$44,200	\$3,617	\$40,583
51		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$82,432	\$11,175	\$71,257		\$0	\$82,432		-\$6,245	\$76,187	\$5,245	\$70,942
52		CUSTOMER ACCOUNTS EXPENSE											
53	901.000	Supervision & Engineering - CAE	\$461	\$461	\$0	E-53	\$0	\$461	100.00%	-\$50	\$411	\$411	\$0
54	902.000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-54	\$0	\$0	0.00%	\$120	\$120	\$120	\$0
55	903.000	Cust. Rec & Collection - CAE	\$605	\$0	\$605	E-55	\$0	\$605	100.00%	\$5,238	\$5,843	\$5,220	\$623
56	904.000	Uncollectible Accounts - CAE	\$7,234	\$0	\$7,234	E-56	\$0	\$7,234	100.00%	\$11,079	\$18,313	\$0	\$18,313
57	905.000	Misc. Customer Accounts Expense - CAE	\$0	\$0	\$0	E-57	\$0	\$0	0.00%	\$16	\$16	\$0	\$16
58		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,300	\$461	\$7,839		\$0	\$8,300		\$16,403	\$24,703	\$5,751	\$18,952
59		ADMIN. & GENERAL EXPENSES											
60	920.000	Admin. & General Salaries	\$11,620	\$11,620	\$0	E-60	\$0	\$11,620	100.00%	\$10,607	\$22,227	\$22,227	\$0
61	921.000	Office Supplies & Expense	\$1,975	\$0	\$1,975	E-61	\$0	\$1,975	100.00%	\$3,944	\$5,919	\$1,004	\$4,915
62	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-62	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
63	923.000	Outside Services	\$9,683	\$7,238	\$2,445	E-63	\$0	\$9,683	100.00%	\$64,245	\$73,928	\$7,238	\$66,690
64	924.000	Property Insurance	\$2,045	\$0	\$2,045	E-64	\$0	\$2,045	100.00%	\$11,534	\$13,579	\$0	\$13,579
65	925.000	Injuries & Damages	-\$4	\$0	-\$4	E-65	\$0	-\$4	100.00%	-\$52	-\$56	\$0	-\$56
66	926.000	Employee Pensions & Benefits	\$13,288	\$10,685	\$2,603	E-66	\$0	\$13,288	100.00%	\$6,068	\$19,356	\$16,753	\$2,603
67	927.000	Franchise Requirements	\$0	\$0	\$0	E-67	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
68	928.000	Regulatory Commission Expenses	\$89	\$0	\$89	E-68	\$0	\$89	100.00%	\$109	\$198	\$0	\$198
69	929.000	Duplicate Charges	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70	930.100	Institutional or Goodwill Advertising Expenses	\$3	\$0	\$3	E-70	\$0	\$3	100.00%	\$1	\$4	\$0	\$4
71	930.200	Misc. General Expense	\$1,737	\$0	\$1,737	E-71	\$0	\$1,737	100.00%	-\$95	\$1,642	\$0	\$1,642
72	930.300	Research & Development Expenses - AGE	\$19	\$0	\$19	E-72	\$0	\$19	100.00%	\$208	\$227	\$0	\$227
73	931.000	Rents - AGE	\$30	\$0	\$30	E-73	\$0	\$30	100.00%	\$242	\$272	\$0	\$272
74	932.000	Maint. of General Plant - AGE	\$160	\$0	\$160	E-74	\$0	\$160	100.00%	\$1,637	\$1,797	\$0	\$1,797
75		TOTAL ADMIN. & GENERAL EXPENSES	\$40,645	\$29,543	\$11,102		\$0	\$40,645		\$98,448	\$139,093	\$47,222	\$91,871
76		DEPRECIATION EXPENSE											
77	403.000	Depreciation Expense, Dep. Exp.	\$175,367	See note (1)	See note (1)	E-77	See note (1)	\$175,367	100.00%	\$79,308	\$254,675	See note (1)	See note (1)
78	403.000	CIAC Depreciation Offset	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	-\$70,749	-\$70,749	\$0	\$0
79		TOTAL DEPRECIATION EXPENSE	\$175,367	\$0	\$0		\$0	\$175,367		\$8,559	\$183,926	\$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
82	408.000	Property Taxes	\$22	\$0	\$22	E-82	\$0	\$22	100.00%	\$13	\$35	\$0	\$35

Missouri-American Water Company
Case No. WR-2015-0301 SR-2015-0302
Sewer District #5
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
83	408.000	Payroll Taxes	\$2,425	\$2,425	\$0	E-83	\$0	\$2,425	100.00%	\$442	\$2,867	\$2,867	\$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%	\$5,124	\$5,072	\$0	\$5,072
86	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-86	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
87		TOTAL OTHER OPERATING EXPENSES	\$2,918	\$2,425	\$493		\$0	\$2,918		\$5,579	\$8,497	\$2,867	\$5,630
88		WATER TREATMENT EXP - OPER & MTCE											
89	640.000	Supervision & Engineering - Oper - WT	\$255	\$255	\$0	E-89	\$0	\$255	100.00%	-\$227	\$28	\$28	\$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%	-\$216	-\$216	-\$216	\$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%	\$5,582	\$220,790	\$0	\$220,790
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%	\$23	\$549	\$549	\$0
96	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-96	\$0	\$0	0.00%	-\$167	-\$167	-\$167	\$0
97	652.000	Misc. Equipment - Mtce - WT	\$1,775	\$1,775	\$0	E-97	\$0	\$1,775	100.00%	-\$1,124	\$651	\$651	\$0
98		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$223,493	\$2,556	\$220,937		\$0	\$223,493		\$3,859	\$227,352	\$845	\$226,507
99		CUSTOMER SERVICE EXPENSES											
100	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-100	\$0	\$0	0.00%	\$473	\$473	\$473	\$0
101		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$473	\$473	\$473	\$0
102		SALES PROMOTION EXPENSES											
103	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
104		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
105		AMORTIZATION EXPENSE											
106	0.000	Amortization Exp	\$4,522	\$0	\$4,522	E-106	\$0	\$4,522	100.00%	\$473	\$4,995	\$0	\$4,995
107		TOTAL AMORTIZATION EXPENSE	\$4,522	\$0	\$4,522		\$0	\$4,522		\$473	\$4,995	\$0	\$4,995
108		TOTAL OPERATING EXPENSE	\$601,189	\$52,678	\$373,144		\$0	\$601,189		\$153,322	\$754,511	\$72,955	\$497,630
109		NET INCOME BEFORE TAXES	\$186,752	\$0	\$0		\$0	\$186,752		\$93,684	\$280,436	\$0	\$0
110		INCOME TAXES											
111	0.000	Current Income Taxes	-\$172	See note (1)	See note (1)	E-111	See note (1)	-\$172	100.00%	\$171,178	\$171,006	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		\$171,178	\$170,911	\$0	\$0
114		DEFERRED INCOME TAXES											
115	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$6,857	See note (1)	See note (1)	E-115	See note (1)	\$6,857	100.00%	-\$89,981	-\$83,124	See note (1)	See note (1)
116	412.200	Amortization of Deferred ITC	\$0			E-116		\$0	0.00%	\$0	\$0		
117		TOTAL DEFERRED INCOME TAXES	\$6,857	\$0	\$0		\$0	\$6,857		-\$89,981	-\$83,124	\$0	\$0
118		NET OPERATING INCOME	\$180,162	\$0	\$0		\$0	\$180,162		\$12,487	\$192,649	\$0	\$0