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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line		6.77%	7.11%	7.23%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$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

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
4	Plant In Service		<b>#0.400.540.000</b>
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
20	III otal itato baoo		ψ1,104,041, <del>4</del> 32

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

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Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	Jurisdictional	<u>J</u> Lurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
rumber	Humber	moonie beschiption	(D+E)	Luboi	Horr Edbor	Humber	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
Rev-1		OPERATING REVENUES		<b>-</b>			<b>-</b>						
Rev-2	461.000	Residential Commercial	\$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	461.000 461.000	Industrial	\$48,945,782			Rev-3 Rev-4		\$48,945,782	100.00%	\$285,365	\$49,231,147 \$15.618.632		
Rev-4 Rev-5	462.000	Private Fire Protection	\$14,932,786 \$4,270,110			Rev-4 Rev-5		\$14,932,786 \$4,270,110	100.00% 100.00%	\$685,846 \$282,490	\$4,552,600		
Rev-6	463.000	Public Fire Protection	\$4,270,110 \$179			Rev-6		\$4,270,110 \$179	100.00%	\$262,490 -\$5	\$4,552,600 \$174		
Rev-7	464.000	Other Public Auth.	\$4.978.013			Rev-0		\$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			1101 10		\$270,159,546	100.0070	-\$2,997,180	\$267,162,366		
			, , , , , ,					, ,, ,,,,		, , ,	, , , , , , , , , , , , , , , , , , , ,		
1	000 000	SOURCE OF SUPPLY EXPENSES	**		**	<b>-</b> 0	**	**	0.000/	<b>\$5.000</b>	<b>65.000</b>	<b>65.000</b>	••
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	-\$5,998	-\$5,998	-\$5,998	\$0
3 4	601.000 602.000	Operation Labor & Expenses Purchased Water	\$462,206 \$851,509	\$89,720 \$0	\$372,486 \$851,509	E-3 E-4	\$0 \$0	\$462,206 \$851,509	100.00% 100.00%	\$22,414 \$64,920	\$484,620 \$916.429	\$112,304 \$0	\$372,316 \$916,429
5	603.000	Miscellaneous Expenses	\$1,305,593	\$0 \$91	\$1,305,502	E-4 E-5	\$0 \$0	\$1,305,593	100.00%	\$64,920 \$41,024	\$916,429 \$1,346,617	\$0 \$91	\$1,346,526
6	604.000	Rents - SSE	\$1,303,593	\$0	\$2,603	E-6	\$0 \$0	\$1,303,593	100.00%	\$41,024	\$1,346,617	\$91 \$0	\$1,340,326
7	610.000	Maint. Supervision & Engineering	\$2,003 \$54	\$54	\$2,003	E-7	\$0 \$0	\$54	100.00%	\$533	\$587	\$587	\$2,003 \$0
8	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$346	\$346	\$346	\$0 \$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$215	\$215	\$0	E-9	\$0	\$215	100.00%	-\$7	\$208	\$208	\$0 \$0
10	613.000	Labor Maint - Source of Supply - Lake	\$367	\$367	\$0	E-10	\$0 \$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 - Infilt 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	Miscellanous 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

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Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	Adjust.	G Total Company	H Total Company	.lurisdictional	Jurisdictional	<u>K</u> MO Final Adi	MO Adi.	MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Humber	Humber	moonie Beschpilon	(D+E)	Labor	Tton Lubon	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
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	002.000	TOTAL WATER TREATMENT EXPENSES	\$15.096,126	\$3,209,760	\$11.886.366	_ 00	\$0	\$15.096.126		\$2,769,925	\$17,866,051	\$4.871.837	\$12,994,214
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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 55	676.000	Maint. of Meters - TDE	\$240,020	\$238,528	\$1,492	E-54 E-55	\$0 \$0	\$240,020	100.00%	-\$43,859	\$196,161	\$191,705	\$4,456
56	677.000	Maint. of Hydrants - TDE Maint. of Miscellaneous Plant - TDE	\$327,377	\$326,821	\$556	E-56	• •	\$327,377	100.00%	-\$84,203	\$243,174	\$242,618	\$556
56 57	678.000	TOTAL TRANSMISSION & DIST. EXPENSES	\$4,223,192	\$1,387,055	\$2,836,137	E-36	<u>\$0</u> \$0	\$4,223,192 \$19,064,833	100.00%	\$155,808 -\$2,222,565	\$4,379,000	\$1,672,921 \$8,504,958	\$2,706,079
3/		TOTAL TRANSMISSION & DIST. EXPENSES	\$19,064,833	\$8,926,027	\$10,138,806		<b>\$</b> 0	\$19,004,033		-\$2,222,363	\$16,842,268	\$6,304,936	\$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 \$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	500.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,454,828	\$2,386,687	\$7.068.141	_ 00	\$0	\$9,454,828	100.0070	-\$71.522	\$9,383,306	\$3,243,078	\$6.140,228
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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	\$0	\$0	\$0
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
74		ADMIN. & GENERAL EXPENSES											
71 72	920.000	Admin. & General Expenses  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	\$6,233,376 \$35.075	\$1.939.318	E-72	\$0 \$0	\$1,974,393	100.00%	-\$34.530	\$1,939,863	\$7,430,617 \$33.184	\$1,906,679
73 74	922.000	Admin, Expenses Transferred - Credit	\$1,974,393 \$0	\$35,075 \$0	\$1,939,316 \$0	E-73	\$0 \$0	\$1,974,393 \$0	0.00%	-\$34,530 \$0	\$1,939,663 \$0	\$33,164 \$0	\$1,900,079
74 75	923.000	Outside Services	\$31,477,978	\$27.375.979	\$4,101,999	E-75	\$0 \$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-75	\$0 \$0	\$5,415,510	100.00%	-\$4,025,519 -\$71,571	\$5,343,939	\$27,365,730 \$684	\$5,343,255
76 77	925.000	Injuries & Damages	\$5,415,510 \$51,403	\$1,675	\$49,728	E-77	\$0 \$0	\$5,415,510 \$51,403	100.00%	-\$/1,5/1 \$2	\$5,345,939 \$51.405	\$1,675	\$5,343,255 \$49.730
77 78	926.000	Employee Pensions & Benefits	\$13,492,100	\$10,955,630	\$2,536,470	E-78	\$0 \$0	\$13,492,100		هد \$1,943,318	\$11,548,782	\$8,741,024	\$2,807,758
76 79	927.000	Franchise Requirements	\$13,492,100	\$10,955,650	\$2,530,470	E-79	\$0 \$0	\$13,492,100	0.00%	-\$1,943,316 \$0	\$11,546,762	\$6,741,024 \$0	\$2,607,758 \$0
80	928.000	Regulatory Commission Expenses	\$384,742	\$0 \$0	\$384.742	E-80	\$0 \$0	\$384,742		-\$316,190	\$68.552	\$0	\$68,552
81	929.000	Duplicate Charges	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	-ψ510,150 \$0	\$0	\$0	\$00,53 <u>2</u>
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
J <b>-</b>		r · · · · · · · · · · · · · · · · ·	,-,. <b></b>	,	,5.0,0.0	_ ••	70	,,	. 50.00 /0	+300,.00	Ţ., <b>20.</b> ,.00	720,001	Ţ., <b></b> ,,

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Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	.lurisdictional	<u>J</u> Lurisdictional	<u>K</u> MO Final Adi	<u>L</u> MO Adi.	MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	
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	0.00%	-\$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		\$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		\$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 TOTAL OTHER OPERATING EXPENSES	-\$122	-\$65	-\$57	E-100	<u>\$0</u>	-\$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		\$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	<u>\$0</u>	\$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		-\$67	-\$67	-\$67	\$0
116	612.000	Collect & Impound Mtce- CME	\$1,015	\$1,015	\$0	E-116	\$0	\$1,015		\$2,520	\$3,535	\$3,535	\$0
117	613.000	Labor Maint - Source of Supply - Lake	\$740	\$0 *440	\$740	E-117	\$0	\$740	100.00%	\$72	\$812	\$71	\$741
118 119	614.000 615.000	Labor Maint Non-Scheduled Overtime - SS Wells Labor Maint - Source of Supply - Infilt Gallery	\$110 \$0	\$110 \$0	\$0 \$0	E-118 E-119	\$0 \$0	\$110 \$0	100.00% 0.00%	-\$46 -\$92	\$64 -\$92	\$64 -\$94	\$0 \$2
120	616.000	Labor Maint Source of Supply - Infilt Gallery Labor Maint Src of Supply - Supply Mains	ุรูบ \$185	\$บ \$185	\$0 \$0	E-119 E-120	\$0 \$0	ֆՍ \$185		-\$92 -\$60	-592 \$125	-594 \$125	\$2 \$0
121	617.000	Misc. Plant Mtce - CME	\$955	\$716	\$239	E-120	\$0 \$0	\$165 \$955	100.00%	\$3.336	\$125 \$4.291	\$4.052	\$239
121	617.000	TOTAL COLLECTION MAINT. EXPENSES	\$3,005	\$2,026	\$979	E-121	\$0	\$3,005	100.0076	\$5,663	\$8,668	\$7,686	\$982
			<b>φ</b> 3,005	<b>⊅∠,∪2</b> 0	<b>4919</b>		\$0	<b>Ф</b> 3,005		<b>Ф</b> Э,003	φο,008	φ, 1000	<b>\$302</b>
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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	1	Ī	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company				MO Final Adj		MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	= K
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	\$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	<u>\$0</u>	\$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	<u>\$0</u>	\$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	<u>A</u> Account Number	<u>B</u> Income Description	<u>C</u> Test Year Total	<u>D</u> Test Year Labor	<u>E</u> Test Year Non Labor	<u>F</u> Adjust. Number	<u>G</u> Total Company Adjustments	<u>H</u> Total Company Adjusted	Allocations	Adjustments	<u>K</u> MO Final Adj Jurisdictional	<u>L</u> MO Adj. Juris. Labor	<u>M</u> MO Adj. Juris. Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
173 174 175 176	0.000 409.100	INCOME TAXES Current Income Taxes State Income Taxes TOTAL INCOME TAXES	-\$485,629 <u>\$16</u> -\$485,613	See note (1)	See note (1)	E-174 E-175	See note (1) \$0	-\$485,629 	100.00% 100.00%	\$17,628,017 \$0 \$17,628,017	\$17,142,388 <u>\$16</u> \$17,142,404	See note (1)	See note (1) \$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

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

Line	<u>A</u>	<u>B</u> 6.77%	<u>C</u> 7.11%	<u>D</u> 7.23%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$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

	<u>A</u>	<u>B</u>	<u> </u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	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

Accounting Schedule: 2 Sponsor: Wells

			^	<b>D</b>	-		•				1/		
Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u> </u> 	<u>J</u> Lurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	meome bescription	(D+E)	Labor	NOIT LABOR	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
			(= : = /				(**************************************	(3.3)		(cross conj	(*****)		
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		\$685,846	\$15,618,632		
Rev-5	462.000	Private Fire Protection	\$4,270,110			Rev-5		\$4,270,110		\$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		\$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		\$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		\$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 - Infilt Gallery	\$536	\$536	\$0	E-12		\$536	100.00%	-\$56	\$480	\$480	\$0
13	616.000	Labor Maint Src of Supply - Supply Mains	\$1,010	\$1,010	\$0	E-13		\$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		\$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	\$07,555 \$0	\$12,145	E-18		\$12,145		\$1,462	\$13,607	\$107,031	\$13,607
19	622.000	Power Production Labor & Expenses	\$588	\$588	\$12,143	E-19	* -	\$588	100.00%	-\$243.403	-\$242.815	-\$242.815	\$13,007
20	623.000	Fuel or Power Purchased for Pumping	\$9,945,900	\$0	\$9,945,900	E-20	•	\$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		-\$251,497	\$2,094,165	\$2,093,649	\$516
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22		\$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		\$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
20		WATER TREATMENT EVRENCES											
30	640.000	WATER TREATMENT EXPENSES	6047 000	£247.200	**	E 04	**	¢247.000	400.000/	\$4E2.425	\$64.707	<b>664 707</b>	**
31 32	640.000 641.000	Operation. Supervision & Engineer WTE Chemicals - WTE	\$217,282	\$217,282 \$0	\$0 \$0.250.090	E-31 E-32	\$0 \$0	\$217,282		-\$152,495	\$64,787 \$10,532,440	\$64,787 \$0	\$0 \$10.522.440
32	642.000	Operation Labor & Expenses - WTE	\$9,350,089 \$1,765,895	\$0 \$1,431,722	\$9,350,089 \$334,173	E-32 E-33	* -	\$9,350,089 \$1,765,895	100.00% 100.00%	\$1,172,351 \$1,675,311	\$10,522,440 \$3,441,206	\$0 \$3,107,033	\$10,522,440 \$334,173
33 34	643.000	Miscellanous Expenses - WTE	\$1,765,695 \$1,336,516	\$1,431,722 \$11,258	\$334,173 \$1,325,258	E-33 E-34	\$0 \$0	\$1,765,695		-\$64,109	\$3,441,206 \$1,272,407	\$3,107,033 \$11,258	\$334,173 \$1,261,149
35	644.000	Rents - WTE	\$1,336,516	\$11,250 \$0	\$1,325,236	E-35	\$0 \$0	\$1,330,310	100.00%	-\$04,109	\$1,272,407 \$11,644	\$11,230 \$0	\$1,261,149
36	650.000	Maint. Supervision & Engineering - WTE	\$1,564,976	\$1,545,613	\$19,363	E-36		\$1,564,976		\$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		-\$412	-\$340	-\$340	\$0
38	652.000	Maint. of Water Treatment Equipment - WTE	\$849,258	\$3,813	\$845,445	E-38		\$849,258	100.00%	-\$59,714	\$789,544	-\$55,901	\$845,445
							• •						

	A	<u>B</u>	<u>C</u>	D	<u>E</u>	E	<u>G</u>	<u>н</u>			К		<u>M</u>
Line	Account	<u>=</u>	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictiona	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations		Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	I = K
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 48	666.000 670.000	Rents - TDE Maint. Supervision and Engineering - TDE	\$67,225 \$97,729	\$0 \$97,279	\$67,225 \$450	E-47 E-48	\$0 \$0	\$67,225 \$97,729	100.00% 100.00%	\$0 -\$34,838	\$67,225 \$62,891	\$0 \$62,441	\$67,225 \$450
46 49	671.000	Maint, of Structures & Improvements - TDE	\$97,729 \$24.111	\$97,279 \$23.610	\$450 \$501	E-49	\$0 \$0	\$97,729 \$24.111	100.00%	-\$34,636 -\$20.804	\$02,091	\$62,441 \$2.806	\$450 \$501
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$1,448	\$23,610 \$1,448	\$301 \$0	E-49	\$0 \$0	\$1,448	100.00%	-\$20,604	-\$55,218	-\$55,218	\$301 \$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	\$0,131,333	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	903.000 904.000	Cust. Rec & Collection - CAE Uncollectible Accounts - 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 63	905.000	Misc. Customer Accounts Expense - CAE	\$4,452,967 \$72,252	\$0 \$20,231	\$4,452,967 \$52.021	E-62 E-63	\$0 \$0	\$4,452,967 \$72,252	100.00% 100.00%	-\$1,045,633 -\$4,460	\$3,407,334 \$67,792	\$300 \$15.585	\$3,407,034 \$52,207
64	903.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,408,044	\$2,386,006	\$7,022,038	E-03	\$0	\$9,408,044	100.00%	-\$254,516	\$9,153,528	\$3,169,199	\$5,984,329
٠.			40,100,011	<b>4</b> 2,000,000	Ų.,022,000		44	40,100,011		<b>420</b> 1,010	40,.00,020	40,100,100	40,00 1,020
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$331	\$331	\$0	E-66	\$0	\$331	100.00%		-\$279,783	-\$279,783	<u>\$0</u>
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 74	921.000 922.000	Office Supplies & Expense Admin, Expenses Transferred - Credit	\$1,901,148 \$0	\$35,075 \$0	\$1,866,073 \$0	E-73 E-74	\$0 \$0	\$1,901,148 \$0	100.00% 0.00%	-\$58,431 \$0	\$1,842,717 \$0	\$32,180 \$0	\$1,810,537 \$0
74 75	922.000	Outside Services	\$31,435,547	\$27,336,918	\$4,098,629	E-74 E-75	\$0 \$0	\$31,435,547	100.00%	-\$5,301,871	\$26,133,676	\$27,346,669	-\$1,212,993
75 76	924.000	Property Insurance	\$5,390,587	\$27,330,916 \$684	\$5.389.903	E-75	\$0 \$0	\$5,390,587	100.00%	-\$5,301,871	\$5,150,009	\$684	\$5,149,325
77	925.000	Injuries & Damages	\$5,390,367 \$51,420	\$1,675	\$49,745	E-77	\$0 \$0	\$5,390,367 \$51,420	100.00%	-\$240,576 \$546	\$5,150,009 \$51,966	\$1,675	\$5,149,325 \$50,291
78	926.000	Employee Pensions & Benefits	\$13,226,358	\$10,728,373	\$2,497,985	E-77	\$0 \$0	\$13,226,358	100.00%	-\$2,126,517	\$11,099,841	\$8,330,568	\$2,769,273
79	927.000	Franchise Requirements	\$13,220,338	\$10,720,373	\$0	E-79	\$0	\$13,220,330	0.00%	-φ2,120,517 \$0	\$11,033,041	\$0,550,500 \$0	\$2,709,273
80	928.000	Regulatory Commission Expenses	\$384.332	\$0 \$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+N	1 = K
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		\$32,313,006		\$9,896,132	\$42,209,138	See note (1)	See note (1)
90	403.000	CIAC Depreciation Offset	\$0			E-90		\$0		-\$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	\$0	\$0
94	408.000	Property Taxes	\$12,509,116	\$290,238	\$12,218,878	E-94		\$12,509,116		\$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	* *	\$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		\$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		\$9,654	100.00%	-\$348,247	-\$338,593	\$19,320	-\$357,913
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99		\$0	0.00%	\$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		\$28,797,612		-\$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

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

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

1	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line	<b>.</b>	6.77%	7.11%	7.23%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
''	Onanges, ride-op Estimate	Ψ0		ΨΟ
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

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

Accounting Schedule: 2 Sponsor: Wells

	Δ	D.	•	<b>D</b>		_	•	u			V		M
Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	7	(From Adj. Sch.)	(H x I) + J	L + M	
Rev-1		OPERATING REVENUES											
Rev-1	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	Occ Hote(1)	Occ Hote(1)	Rev-3	Occ Hote(1)	\$37,699,326	100.00%	-\$2,498,242	\$35,201,084	Occ Note(1)	Oce Hote(1)
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 - Infilt 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	<u>\$0</u>	\$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 29	633.000	Maint. of Pumping Equipment TOTAL PUMPING EXPENSES	\$49,686 \$10,787,899	\$38,031 \$2,226,119	\$11,655 \$8,561,780	E-28	\$0 \$0	\$49,686 \$10,787,899	100.00%	\$176,439 \$352,591	\$226,125 \$11,140,490	\$214,470 \$1,257,131	\$11,655 \$9,883,359
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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	Miscellanous 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

	٨	D	•	D		-	G	ш			V		M
Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	.lurisdictional	Jurisdictional	<u>K</u> MO Final Adi	MO Adi.	MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
rumber	Number	moonie Beschption	(D+E)	Labor	Tton Lubon	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
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	002.000	TOTAL WATER TREATMENT EXPENSES	\$12,089,886	\$3.009.626	\$9,080,260	_ 00	\$0	\$12,089,886	100.0070	\$2.826,061	\$14.915.947	\$4.639.249	\$10,276,698
33		TOTAL WATER INCATINERY EXICEO	ψ12,003,000	ψ3,003,020	ψ3,000,200		Ψ	Ψ12,003,000		Ψ2,020,001	ψ14,515,541	ψ <del>1</del> ,033,243	ψ10,270,030
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 E-55	\$0 \$0	\$185,264	100.00%	-\$43,608	\$141,656	\$141,656	\$0
55	677.000	Maint. of Hydrants - TDE	\$259,652	\$259,652	\$0		* *	\$259,652	100.00%	-\$69,064	\$190,588	\$190,588	\$0
56 57	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 \$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	\$1,164,732 \$566,637	\$1,968,391	E-61	\$0 \$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	\$00,037	\$3,401,267	E-62	\$0 \$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 \$0	\$29,693	100.00%	-\$7,72,400	\$27,621	\$2,753	\$2,020,307
64	303.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$7,162,781	\$1,765,440	\$5,397,341	L-03	\$0	\$7,162,781	100.0070	-\$40.823	\$7,121,958	\$2,490,627	\$4.631.331
04		TOTAL GOOTOMEN ACCOUNTS EXTENSE	ψ1,102,701	ψ1,703,440	ψυ,υυ, ι		Ψ	ψ1,102,101		-ψ-τ0,023	ψ1,121,330	Ψ2,430,021	Ψ+,051,551
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	\$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 \$0	\$1,477,392		-\$45.246	\$1,432,146	\$28,362	\$1,403,784
74	922.000	Admin. Expenses Transferred - Credit	\$1,477,332	\$31,237 \$0	\$1,440,133	E-74	\$0 \$0	\$1,477,392	0.00%	-\$45,240 \$0	\$1,432,140	\$20,302	\$1,403,704
75	923.000	Outside Services	\$26,135,817	\$24.903.495	\$1,232,322	E-75	\$0 \$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	\$24,903,493 \$17	\$4,451,620	E-76	\$0	\$4,451,637	100.00%	-\$225,533	\$4,226,104	\$17	\$4,226,087
76 77	925.000	Injuries & Damages	\$4,451,657 \$34,953	\$1,675	\$33,278	E-77	\$0 \$0	\$34,953	100.00%	-\$225,533 \$571	\$4,226,104	\$1,675	\$33.849
78	926.000	Employee Pensions & Benefits	\$10,530,260	\$9,322,308	\$1,207,952	E-78	\$0 \$0	\$10,530,260	100.00%	-\$1,826,142	\$8,704,118	\$7,224,878	\$1,479,240
79	927.000	Franchise Requirements	\$10,550,200	\$9,322,300	\$1,207,332	E-79	\$0 \$0	\$10,550,200	0.00%	-\$1,020,142 \$0	\$0,704,110	\$7,224,070	\$1,479,240
80	928.000	Regulatory Commission Expenses	\$306,489	\$0 \$0	\$306.489	E-80	\$0 \$0	\$306.489	100.00%	-\$253.587	\$52.902	\$0	\$52,902
81	929.000	Duplicate Charges	\$300,469 \$0	\$0 \$0	\$500,489	E-81	\$0 \$0	\$300,489 \$0	0.00%	-φ255,567 \$0	\$32,902 \$0	\$0	\$32,902 \$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$17,342	\$984	\$16,358	E-82	\$0 \$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 \$0	\$1,621,365	100.00%	-\$683,056	\$938.309	\$28,887	\$909.422
30	333.200		Ţ.,OZ1,000	720,007	Ţ.,50 <u>2</u> ,470	_ 00	Ψ	Ţ.,OZ.,OOO	. 50.00 /0	<b>+300,000</b>	<b>+300,000</b>	¥20,001	+300, TAE

Name		<u>A</u>	В	<u>C</u>	D	<u>E</u>	E	<u>G</u>	<u>H</u>			<u>K</u>		M
Number   N	Line		₽							Jurisdictional	Jurisdictional		MO Adi.	
	-		Income Description											
85   131,000   Renfs - AGE   1814-481   50   5184-481   50   5184-481   180   50   5517.24   515,063   381   518,063   518,0										7				
85   131,000   Renfs - AGE   1814-481   50   5184-481   50   5184-481   180   50   5517.24   515,063   381   518,063   518,0	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
82.000   Maint General Plant - AGE   \$550,714   \$321   \$552,005   \$95,1076   \$0   \$51,1246   \$10.00%   \$34,591   \$351,595   \$381,195   \$353,145   \$552,445   \$352,445   \$40,000   \$10.00%   \$40,000   \$10.00%   \$40,000   \$10.00%   \$10.00		931.000		\$184,481			E-85	\$0	. ,		. ,	. ,		\$156,663
TOTAL ADMIN. & CENERAL EXPENSES   \$51,022,486   \$40,022,70   \$11,000,75   \$10,000,75   \$43,000,74   \$3,235,481   \$5,525,452   \$89,400,70   \$40,000   \$20,000,70   \$10,000   \$10,000,70		932.000	Maint. of General Plant - AGE		• •			* *					• • •	
80   403,000   Department Dep. Exp.   \$24,893.274   \$30   \$05   \$50   \$42,693.274   \$30   \$30   \$40.000   \$30.744.65   \$30.244.905   \$30.244			TOTAL ADMIN. & GENERAL EXPENSES											
90   403,000   CIAC Despeciation Offset   \$2,04,092,774   \$5   \$0   \$0   \$5   \$5   \$5   \$5   \$5			DEPRECIATION EXPENSE											
91 TOTAL DEPRECIATION EXPENSES 92 4693.07  THE DEPRENTING EXPENSES 93 469.09  409.09  409.09  409.00  409.00  409.00  409.00  409.00  409.00  409.00  Frogery Transportation Net Cost of Removal in Sp. 244,897  50 50 50 50 50 50 50 50 50 50 50 50 50 5	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)
OTHER OPERATING EXPENSES   3,000   50   50   50   50   50   50   50	90	403.000					E-90							
403.000   Amonization of Net Cost of Removal   5,40   5,00   5,	91		TOTAL DEPRECIATION EXPENSE	\$24,693,274	\$0	\$0		\$0	\$24,693,274		\$5,248,672	\$29,941,946	\$0	\$0
94 408.000 Popperty Taxes \$3,244,807 \$0 \$3,244,807 \$0.000% \$79,327 \$10,042,744 \$0 \$0 \$10,042,744 \$0 \$10,040 \$79,047 \$10,040 \$1			OTHER OPERATING EXPENSES											
95 408.00 Pyroll Taxes				* *										
96 408,000 Gross Receiples Tax					• •				. , ,			. , ,		. , ,
97 408.100   PSC Assessment   \$1,736,795   \$0   \$1,736,795   \$100.00%   \$50   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$0   \$0   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$0   \$0   \$1,736,795   \$0   \$0   \$1,736,795   \$0   \$0   \$1,736,79					*									
98 406.100 Other General Taxes				* *					• • • • • • • • • • • • • • • • • • • •			• • •		• •
99 403.000   Transportation Dept Clearing   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$											• • •			
101   408.100   0ther Taxes & Licenses   S0   S0   S0   E-100   S0   S0   S12,00%   S172   S172   S172   S0   S172														
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   \$100   \$0.000   \$400,0000   \$400,000   \$400,0000   \$400,000   \$400,000   \$400,000   \$400,0000   \$400,000   \$400				* *	• •	• • •					• • •	**		• •
MORTIZATION EXPENSE   Mortization Exp   S461,851   S0   S461,851   E-103   S0   S461,851   100,00%   -\$323,332   \$137,919   S0   \$137,919   104   0.000   Amortization Tank Painting Tracker   S0   S0   S0   E-104   S0   S0   0.00%   \$200,444   \$200,444   \$50   \$2200,444   \$50   \$2200,444   \$50   \$2200,444   \$50   \$2200,444   \$50   \$2200,444   \$50   \$2200,444   \$50   \$5		408.100					E-100							
103   0.000   Amortization Exp   S461,851   \$0   \$461,851   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	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
104   0.000   Amortization Tank Painting Tracker   S0   S0   S0   E-104   S0   S0   S0   0.00%   \$200.444   \$200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$2200.444   \$0   \$0   \$0   \$0   \$0   \$0   \$0														
TOTAL AMORTIZATION EXPENSE \$461,851 \$0 \$46														
106   COLLECTION OPERATIONS EXPENSES   50   50   50   50   50   50   50   5		0.000					E-104			0.00%				
107   600.000   Supervision & Engineering - COE   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	105		TOTAL AMORTIZATION EXPENSE	\$461,851	\$0	\$461,851		\$0	\$461,851		-\$123,488	\$338,363	\$0	\$338,363
108   601.000   Labor & Expenses - COE   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$														
109   602,000   Purchased Water - COE   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$														
110   603.000   Miscellaneous Expenses - COE   50   50   50   50   50   50   50   5														
TOTAL COLLECTION OPERATIONS EXPENSES   \$0   \$0   \$0   \$0   \$0   \$0   \$1   \$1														
112   COLLECTION MAINT. EXPENSES		603.000					E-110							
113   610.000   Supervision & Engineering - CME   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	111		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$1	\$1	\$0	\$1
114 611.000 Labor Maint Source of Supply - Struct & Imp 115 612.000 Collect & Impound Mice- CME 116 613.000 Labor Maint - Source of Supply - Lake 117 614.000 Labor Maint - Source of Supply - Lake 118 615.000 Labor Maint Non-Scheduled Overtime - SS Wells 119 616.000 Labor Maint - Source of Supply - Infilt Gallery 110 615.000 Labor Maint - Source of Supply - Infilt Gallery 111 615.000 Labor Maint - Source of Supply - Infilt Gallery 112 617.000 Misc. Plant Mice - CME 113 620.000 Supervision & Engineering - POE 114 621.000 Fue For Purchased Power - POE 115 622.000 Labor & Eng Oper Prod - POE 116 633.000 Labor & Eng Oper Prod - POE 117 50 50 50 50 50 50 50 50 50 50 50 50 50	112		COLLECTION MAINT. EXPENSES											
115 612.000 Collect & Impound Mtce- CME \$0 \$0 \$0 \$0 E-115 \$0 \$0 0.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0														
116 613.000 Labor Maint - Source of Supply - Lake \$0 \$0 \$0 \$0 E-116 \$0 \$0 .00% \$0 .00% \$0 \$0 \$0 \$117 614.000 Labor Maint Non-Scheduled Overtime - SS Wells \$0 \$0 \$0 .50 \$0 \$0 .00% \$0 \$0 .00% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				* *		• • •								
117   614.000   Labor Maint Non-Scheduled Overtime - SS Wells   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$				7.7	**	**		* *	• • • • • • • • • • • • • • • • • • • •		• • •	**	• • •	
118 615.000 Labor Maint - Source of Supply - Infilt Gallery \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				* *										
119   616.000   Labor Maint Src of Supply - Supply Mains   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$														
120   617.000   Misc. Plant Mtce - CME   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$														
121 TOTAL COLLECTION MAINT. EXPENSES \$0 \$0 \$0 \$0 \$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 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		617.000					E-120							<u>\$0</u>
123 620.000 Supervision & Engineering - POE \$0 \$0 \$0 \$0 E-123 \$0 \$0 0.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	121		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$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     £-125     \$0     \$0     \$0     \$0     \$0     \$0       126     623.000     Purchases Power - POE     \$0     \$0     \$0     \$0     \$0     \$0     \$0       127     624.000     Labor & Eng Oper Pump - POE     \$0     \$0     \$0     E-126     \$0     \$0     0.00%     \$6     \$6     \$0     \$468       127     624.000     Labor & Eng Oper Pump - POE     \$0     \$0     \$0     E-127     \$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     \$0     0.00%     \$0     \$0     \$0														
126       623.000       Purchases Power - POE       \$0       \$0       \$0       £0       \$0														
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														
	128	626.000	MISC Exp Oper - POE	\$0	\$0	\$0	E-128	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

Line	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	MO Adia lamia
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Adjusted	Allocations	Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Humber	Humber	income bescription	(D+E)	Labor	NOII Labor	Humber	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
129	627.000	Rents Oper - POE	\$0	\$0	\$0	E-129	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
130	021.000	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	0	\$0	\$0		\$468	\$468	\$0	\$468
			***	40	**		**	***		<b>4.00</b>	<b>4.00</b>	40	Ų.00
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	<b>\$0</b>	\$0	\$0	E-135	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
136	634.000	Misc Exp Mtce - PME	\$0 \$0	\$0 \$0	\$0 \$0	E-136	<u>\$0</u> \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$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 \$0	\$0 \$0	E-143	\$0 \$0	\$0	0.00%	\$6 \$0	\$6 \$0	\$6 \$0	\$0 \$0
144 145	666.000	Rent - TDO TOTAL TREAT. & DISP. OPER. EXPENSE	\$0 \$0	\$0 \$0	\$0 \$0	E-144	\$0 \$0	\$0 \$0		\$9	\$9	\$0 \$9	\$0 \$0
140		TOTAL MEAT & DIOL OF ENGLE AND ENGL	ΨŪ	ΨŪ	40		Ψ	Ψ		Ψ	40	Ψ	Ų.
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
153 154	676.000	Meter Maintenance - TDM Hvdrant Maintenance - TDM	\$0 \$0	\$0 \$0	\$0 \$0	E-153 E-154	\$0 \$0	\$0 \$0	0.00% 0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0
155	677.000 678.000	Misc. Plant Maintenance - TDM	\$0 \$0	\$0 \$0	\$0 \$0	E-154 E-155	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
156	070.000	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0 \$0	\$0 \$0	\$0	E-133	\$0 \$0	\$0 \$0		\$0	\$0	\$0	\$0 \$0
130		TOTAL INCAT. & DIOI : MAINT: EXI ENOLO	ΨΟ	ΨΟ	ΨΟ		ΨΟ	ΨΟ		Ψ	ΨΟ	ΨΟ	40
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
163 164	644.000 650.000	Rents	\$0 \$0	\$0 \$0	\$0 \$0	E-163 E-164	\$0 \$0	\$0 \$0	0.00% 0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
165	651.000	Supervision & Engineering - Mtce - WT Structures & Improvements - Mtce - WT	\$0 \$0	\$0 \$0	\$0 \$0	E-165	\$0 \$0	\$0 \$0	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
166	652.000	Misc. Equipment - Mtce - WT	\$0	\$0 \$0	\$0	E-166	\$0 \$0	\$0 \$0		\$0	\$0 \$0	\$0 \$0	\$0
167	032.000	TOTAL WATER TREATMENT EXP - OPER & MTCE	\$0 \$0	\$0 \$0	\$0	L-100	\$0	\$0	0.0070	-\$1	-\$1	-\$1	\$0
			40	40	Ų.		44	40		Ψ.	4.	Ψ.	40
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
470		INCOME TAYES											
170 171	0.000	INCOME TAXES 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)	Soo noto (4)
1/1	0.000	Current income raxes	-\$300,076	See note (1)	See note (1)	E-1/1	See note (1)	-\$300,876	100.00%	\$11,009,013	\$11,213,037	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	<u>A</u> Account Number	<u>B</u> Income Description	<u>C</u> Test Year Total (D+E)	<u>D</u> Test Year Labor	<u>E</u> Test Year Non Labor	<u>F</u> Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	Adjusted	Allocations	<u>J</u> Jurisdictional Adjustments (From Adj. Sch.)	<u>K</u> MO Final Adj Jurisdictional (H x I) + J	<u>L</u> MO Adj. Juris. Labor L + N	M/MO Adj. Juris. Non Labor I = K
172 173	409.100	State Income Taxes TOTAL INCOME TAXES	\$681 -\$385,195	\$0	\$0	E-172	\$0	\$681 -\$385,195	100.00%	\$0 \$11,659,513	\$681 \$11,274,318	\$0	\$0
174 175 176	0.000 0.000	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC	\$23,004,070 -\$124,638	See note (1)	See note (1)	E-175 E-176	See note (1)	\$23,004,070 -\$124,638		-\$17,666,095 \$0	\$5,337,975 -\$124,638	See note (1)	See note (1)
177 178		TOTAL DEFERRED INCOME TAXES  NET OPERATING INCOME	\$22,879,432 \$52,185,651	\$0 \$0	\$0 \$0		\$0 \$0	\$22,879,432 \$52,185,651		-\$17,666,095 -\$1,650,400	\$5,213,337 \$50,535,251	\$0 \$0	\$0 \$0

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

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

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line	Description	6.77%	7.11%	7.23%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$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

	<u>A</u>	<u>B</u>	<u> </u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	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

Accounting Schedule: 2 Sponsor: Wells

	Α	P				F	C	н			V .		<u>M</u>
Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	Total Company	.lurisdictional	<u>J</u> Lurisdictional	<u>K</u> MO Final Adj	<u>∟</u> MO Adi.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+M	
Rev-1	404 400	OPERATING REVENUES	£45 500 000	0 N-4-(4)	0 11-4-(4)	D 0	O N-4-(4)	\$45 500 000	400.000/	<b>¢</b> F00 000	£40.40E.007	0 11-4-(4)	0 N-4-(4)
Rev-2 Rev-3	461.100 461.200	Residential Commercial	\$15,528,869 \$5,456,915	See Note(1)	See Note(1)	Rev-2 Rev-3	See Note(1)	\$15,528,869 \$5,456,915	100.00% 100.00%	\$596,938 \$175,520	\$16,125,807 \$5,632,435	See Note(1)	See Note(1)
Rev-3	461.300	Industrial	\$4,212,463			Rev-3		\$4,212,463	100.00%	\$264,218	\$4,476,681		
Rev-4	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 \$0	\$93.294
4	602.000	Purchased Water	\$436,713	\$0 \$0	\$436,713	E-4	\$0	\$436,713	100.00%	\$14,332	\$451,045	\$0 \$0	\$451,045
5	603.000	Miscellaneous Expenses	\$6,300	\$0	\$6,300	E-5		\$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 - Infilt Gallery	\$42	\$42	\$0	E-12		\$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		\$4,064	100.00%	-\$1,957	\$2,107	-\$1,935	\$4,042
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$540,662	\$297	\$540,365		\$0	\$540,662		\$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 \$44.533	\$0	\$0
25	630.000	Maint. Supervision & Engineering - PE Maint. of Structures & Improvements - PE	\$35,667	\$35,667	\$0	E-25	\$0	\$35,667	100.00%	\$5,866	\$41,533	\$41,533	\$0
26 27	631.000 632.000	Maint. of Structures & Improvements - PE  Maint. of Power Production Equipment	\$265 \$0	\$265 \$0	\$0 \$0	E-26 E-27	\$0 \$0	\$265 \$0	100.00% 0.00%	-\$234 -\$1,757	\$31 -\$1,757	\$31 -\$1,757	\$0 \$0
28	633.000	Maint. of Pumping Equipment	\$23,365	\$22,094	\$0 \$1,271	E-27 E-28	\$0 \$0	\$23,365	100.00%	-\$1,757 \$1,541	-\$1,757 \$24,906	-\$1,757 \$23,635	\$0 \$1,271
29	033.000	TOTAL PUMPING EXPENSES	\$1,678,963	\$592,833	\$1,086,130	L-20	\$0	\$1,678,963	100.00 /8	\$140,284	\$1,819,247	\$701,948	\$1,117,299
							•						
30		WATER TREATMENT EXPENSES			4.5		4.5			A		***	
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 \$114,224	\$0 \$0	\$782,476	E-32		\$782,476	100.00%	\$74,374 \$1,170	\$856,850 \$112,056	\$0 \$1.179	\$856,850 \$114,224
33 34	642.000 643.000	Operation Labor & Expenses - WTE Miscellanous Expenses - WTE	\$114,234 \$598.637	\$0 \$0	\$114,234 \$598.637	E-33 E-34	\$0 \$0	\$114,234 \$598,637	100.00% 100.00%	-\$1,178 -\$38,625	\$113,056 \$560.012	-\$1,178 \$0	\$114,234 \$560.012
34 35	644.000	Rents - WTE	\$396,63 <i>7</i> \$1,870	\$0 \$0	\$596,63 <i>7</i> \$1,870	E-34 E-35	\$0 \$0	\$396,637 \$1,870	100.00%	-\$36,625 \$0	\$360,012	\$0 \$0	\$560,012 \$1,870
36	650.000	Maint. Supervision & Engineering - WTE	\$1,870 \$34,920	\$14,754	\$20,166	E-35	\$0 \$0	\$34,920	100.00%	\$2,249	\$37,169	\$17,003	\$1,670 \$20,166
37	651.000	Maint. of Structures & Improvements - WTE	\$34,9 <u>2</u> 0 \$72	\$72	\$20,100	E-37	\$0	\$34,9 <u>2</u> 0 \$72	100.00%	-\$76	-\$4	-\$4	\$20,100
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
30			Ţ,- <b>V</b> V	+	<b>4</b> , <b>300</b>	_ 00	**	Ţ===; <b>=</b> 00		Ţ.,. <b></b>	Ţ==: ,. <b>00</b>	Ţ., <b></b>	

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>			<u>K</u>		<u>M</u>
Line	Account	₽	Test Year	Test Year	⊏ Test Year	Adjust.	Total Company		Jurisdictiona	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations		Jurisdictional	Juris. Labor	Non Labor
		•	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	I = K
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 50	671.000 672.000	Maint. of Structures & Improvements - TDE	\$9 ***	\$9 \$0	\$0 \$0	E-49 E-50	\$0 \$0	\$9 \$0	100.00%	-\$6	\$3 -\$3,268	\$3 \$3.269	\$0 \$0
50 51	673.000	Maint. of Dist. Reservoirs & Standpipes - TDE Maint. of Transmission & Distribution Mains	\$0 \$465,575	\$47,228	\$418,347	E-50	\$0 \$0	\$0 \$465.575	0.00% 100.00%	-\$3,268 \$5,677	-\$3,266 \$471,252	-\$3,268 \$52,905	\$418,347
51 52	674.000	Maint. of Fire Mains - TDE	\$465,575 \$0	\$47,228 \$0	\$410,347 \$0	E-51	\$0 \$0	\$465,575 \$0	0.00%	\$5,677 -\$347	\$471,252 -\$347	\$52,905 -\$347	\$416,347 \$0
53	675.000	Maint, of Services - TDE	\$8,046	\$8,046	\$0 \$0	E-52	\$0 \$0	\$8.046	100.00%	-\$4,039	\$4,007	\$4,007	\$0 \$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
			* 1,000,000	<del>*****</del>	*****		**	* 1,000,000		******	* 1,000_,1 10	*****	<b>4</b> ,
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%		\$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	310.000	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	_ 00	\$0	\$0	0.0076	\$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 \$0	\$490,083	E-76	\$0 \$0	\$490,083	100.00%	-\$32,222	\$457,861	\$0 *0	\$457,861
77 78	925.000 926.000	Injuries & Damages Employee Pensions & Benefits	\$13,360 \$1,355,385	\$0 \$227,289	\$13,360 \$1,128,096	E-77 E-78	\$0 \$0	\$13,360 \$1,355,385	100.00% 100.00%	\$95 -\$190,714	\$13,455 \$1,164,671	\$0 \$36,575	\$13,455 \$1,128,096
78 79	926.000	Franchise Requirements	\$1,355,385 \$0	\$227,289 \$0	\$1,128,096 \$0	E-78 E-79	\$0 \$0	\$1,355,385 \$0	0.00%	-\$190,714 \$0	\$1,164,671 \$0	\$36,575 \$0	\$1,128,096 \$0
79 80	927.000	Regulatory Commission Expenses	\$42,283	\$0 \$0	\$42,283	E-79	\$0 \$0	\$0 \$42.283	100.00%	-\$34,887	\$7.396	\$0 \$0	\$7,396
81	929.000	Duplicate Charges	\$42,263 \$0	\$0 \$0	\$42,263 \$0	E-81	\$0 \$0	\$42,263 \$0	0.00%	-\$34,667 \$0	\$0 \$0	\$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 \$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
٠.			7.,200	**	7.,500		**	7. 1000			+-,5.	**	+-,•

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	<b>Total Company</b>			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+N	1 = K
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		\$3,861,472		\$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	0.00%	\$0	\$0	\$0	\$0
94	408.000	Property Taxes	\$2,239,208	\$23,878	\$2,215,330	E-94		\$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		\$198,462	100.00%	\$5,526	\$203,988	\$14,993	\$188,995
96	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-96		\$0	0.00%	\$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		\$6,285	100.00%	-\$38,419	-\$32,134	\$1,196	-\$33,330
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99		\$0	0.00%	\$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		\$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	0.00%	\$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

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

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

Line	<u>A</u>	<u>B</u> 6.77%	<u>C</u> 7.11%	<u>D</u> 7.23%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$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

Lina	Δ	<u>B</u>	<u>C</u>
Line	Data Dana Danasintian	Percentage	Dollar
Number	Rate Base Description	Rate	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

Accounting Schedule: 2 Sponsor: Wells

	Δ.	P		D		F	c	и			V .		M
Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	.lurisdictional	Jurisdictional	<u>K</u> MO Final Adj	<u>∟</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	
Rev-1	404 400	OPERATING REVENUES	£4.4.4E0.000	O N-4-(4)	0 11-4-(4)	D 0	0 N-4-(4)	£4.4.4F0.000	400.000/	£450 500	644.046.600	O N-4-(4)	0 11-4-(4)
Rev-2	461.100 461.200	Residential Commercial	\$14,158,063 \$5,406,505	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$14,158,063 \$5,406,505	100.00%	\$158,566 -\$48,457	\$14,316,629 \$5,358,048	See Note(1)	See Note(1)
Rev-3 Rev-4	461.300	Industrial	\$5,406,505 \$2,817,839			Rev-3 Rev-4		\$5,406,505 \$2,817,839	100.00% 100.00%	-\$46,457 -\$64,485	\$2,753.354		
Rev-4	462.000	Private Fire Protection	\$2,617,639 \$962,148			Rev-4		\$962,148	100.00%	\$61,495	\$1,023,643		
Rev-6	463.000	Public Fire Protection	\$302,140			Rev-6		\$902,140	0.00%	\$160	\$1,023,043		
Rev-0	464.000	Other Public Auth.	\$1,012,322			Rev-7		\$1,012,322		\$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	47 1.000	TOTAL OPERATING REVENUES	\$25,671,904			11010		\$25,671,904	100.00 /6	\$230,126	\$25,902,030		
			<del></del>					<b>4</b> 20,011,001		<b>V</b> _00,1_0	<del>+</del> ,,		
1		SOURCE OF SUPPLY EXPENSES				_					_		
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2		\$0		\$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		\$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 *250	\$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 \$400	\$0 \$422	\$0	E-9	\$0	\$0	0.00%	\$86	\$86	\$86	\$0
10 11	613.000 614.000	Labor Maint - Source of Supply - Lake	\$133	\$133	\$0 \$857	E-10 E-11	\$0 \$0	\$133		-\$15,744	-\$15,611	-\$15,611	\$0 \$057
11	614.000	Labor Maint Non-Scheduled Overtime - SS Wells Labor Maint - Source of Supply - Infilt Gallery	\$94,567 \$73	\$93,710 \$73	\$857 \$0	E-11 E-12		\$94,567 \$73	100.00% 100.00%	\$51,704 -\$91	\$146,271 -\$18	\$145,414 -\$18	\$857 \$0
13	616.000	Labor Maint Src of Supply - Infilt Gallery  Labor Maint Src of Supply - Supply Mains	\$73 \$904	\$73 \$904	\$0 \$0	E-12 E-13	\$0 \$0	\$73 \$904	100.00%	-\$950	-\$16 -\$46	-\$16 -\$46	\$0 \$0
14	617.000	Maint. Of Misc. Water Source Plant	\$19,041	\$4,893	\$14,148	E-13	• • •	\$19,041	100.00%	\$225	\$19,266	\$5,118	\$14,148
15	017.000	TOTAL SOURCE OF SUPPLY EXPENSES	\$989,644	\$107,698	\$881,946	L-14	\$0	\$989.644	100.00 /8	\$5,369	\$995.013	\$143,264	\$851,749
13		TOTAL COCKEL OF COTTLET EXICENCES	ψ303,044	ψ101,030	ψου 1,540		ΨΟ	ψ303,014		ψ5,505	ψ333,013	ψ143,204	ψ031,143
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		\$134,880	\$435,672	\$435,156	\$516
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$5,668	\$0	\$5,668	E-23	\$0	\$5,668		\$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 28	632.000 633.000	Maint. of Power Production Equipment	\$429 \$86,128	\$429 \$59,972	\$0 \$26.456	E-27 E-28	\$0 *0	\$429	100.00%	-\$3,871 \$301	-\$3,442 \$86,429	-\$3,442 \$60,273	\$0 \$26.456
20 29	633.000	Maint. of Pumping Equipment TOTAL PUMPING EXPENSES	\$913,476	\$39,97 <u>2</u> \$447,977	\$26,156 \$465,499	E-20	<u>\$0</u>	\$86,128 \$913,476	100.00%	\$84.554	\$998.030	\$552.029	\$26,156 \$446,001
29		TOTAL FUNIFING EXPENSES	<b>Φ913,476</b>	<b>Д441,911</b>	<b>#405,499</b>		Φ0	<b>4913,470</b>		<b>Ф04,334</b>	<b>\$990,030</b>	\$552,029	\$440,001
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	Miscellanous 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

Lime		A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>н</u>		J	<u>K</u>	L	<u>M</u>
THE   Column   Colu	Line		<del>-</del>							Jurisdictiona	Jurisdictional		MO Adj.	
TOTAL WATER TREATMENT EXPENSES  \$1,169,200 \$100,402 \$1,050,715 \$10	Number	Number	Income Description		Labor	Non Labor	Number			Allocations				
TRANSMISSION & DIST. EXPENSES   10   10   10   10   10   10   10   1				(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	= K
660,000   Operation Supervision & Engineering -TDE   50   50   50   50   50   50   50   5	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
49   661,000   Storage Facilities Expenses TDE   \$0   \$0   \$0   \$E-42   \$0   \$0   \$0.000   \$10,45   \$10,145   \$10,145   \$30,055   \$4   \$62,000   Transmission of Distriction Linear Expenses   \$13,672   \$104,673   \$30,555   \$4   \$4   \$0   \$20,003   \$10,000   \$13,575   \$306,563   \$308,533   \$308,506   \$4   \$4   \$4   \$63,000   \$40,000   \$13,575   \$306,563   \$308,563   \$308,506   \$4   \$4   \$4   \$4   \$4   \$4   \$4   \$	40		TRANSMISSION & DIST. EXPENSES											
49 662,000 Transmission A Distribution Lines Expanses 17	41	660.000	Operation Supervision & Engineering - TDE	\$0		\$0	E-41	\$0		0.00%	\$210	\$210	\$210	\$0
44   653.00   Meter Expenses - TDE				* * *		* -			* * *					* *
45   604,000   Customer Installations Expenses - TDE   \$197,875   \$39,835   \$128,002   \$44   \$50   \$14,950   \$100,000%   \$51,428   \$33,522   \$33,522   \$35,526   \$30,835   \$40,800   \$40,800   \$30,804   \$40,800   \$30,804   \$40,800   \$30,804   \$40,800   \$30,804   \$40,800   \$30,804   \$40,800   \$30,804   \$40,800   \$30,804   \$40,800   \$30,804   \$40,800   \$30,804   \$40,800   \$30,804   \$40,800   \$40				*		* - 2								* - *
665.000   Miscellaneous Expenses* TDE								* *					* *	
48 676.000 Rents - TDE \$ 5,642 \$ 50 \$ 5,642						* -								7.7
48   670,000   Maint. Officer. TOTE   \$27   \$27   \$30   E-49   \$30   \$510   100,000%   \$418   \$49   \$49   \$50   \$50   \$672,000   Maint. of Dist. Reservoirs & Standplipes - TOE   \$53   \$53   \$53   \$50   E-59   \$50   \$53   \$53   \$100,000%   \$427,023   \$426,970   \$526,870   \$5			•											
49   671-000   Maint, of Structures & Improvements - TDE   \$510   \$9   \$501   \$1-00.00%   \$-518   \$-549   \$501   \$510   \$100.00%   \$-527,022   \$-528,970   \$501   \$510   \$100.00%   \$-527,022   \$-528,970   \$501   \$510   \$510   \$-528,970   \$-528,970   \$-528,970   \$-501   \$-528,970						* - 4 -							• •	
50   672,000   Maint, of Dist, Reservoirs & Standpipes - TDE   \$53   \$53   \$50   \$50   \$553   \$100,00%   \$27,073   \$26,670   \$25,2776   \$46,594   \$51,695   \$52,670   \$31,686   \$32,086											•			
51   673,000   Maint of Transmission & Distribution Mains   \$332,004   \$245,410   \$146,594   \$257,000   \$316,000   \$100,00%   \$432,072   \$322,2836   \$456,594   \$50   \$530,000   \$3300,000   \$3300,000   \$3300,000   \$3300,000   \$3300,000   \$3300,000   \$3300,000   \$3300,000			· · · · · · · · · · · · · · · · · · ·										* -	
Section   Sect			• •	·		* -		* *				. ,		* -
S3   675,000   Maint. of Services - TDE   \$31,600   \$30,035   \$1,227   E-53   \$0   \$31,600   100,000%   \$-53,041   \$31,266   \$22,969   \$1,237									* *					
54 676,000   Maint. of Meters - TDE						* -								* *
Section   Sect				* * * * * * * * * * * * * * * * * * * *							*			
CUSTOMER ACCOUNTS EXPENSES   \$1,244,984   \$671,645   \$573,339   \$0   \$1,244,984   \$112,093   \$1,357,077   \$761,712   \$595,365	55													
Sample   CUSTOMER ACCOUNTS EXPENSE   Supervision & Engineering - CAE   So   So   So   E-59   So   So   Customer Accounts Expenses - CAE   S22,967   S00   E-60   So   S22,967   T00,00%   \$11,260   \$234,227	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
59   901.000   Supervision & Engineering - CAE   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	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
59   901.000   Supervision & Engineering - CAE   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$														
60   902.000   Meter Reading Expenses - CAE   \$222.967   \$222.967   \$0   \$5.0   \$222.967   \$100.00%   \$11,260   \$224.227   \$234.227   \$24.247														
61   903.000   Cust. Rec & Collection - CAE   \$264.481   \$10.858   \$253.623   E-61   \$0   \$254.481   100.00%   \$15.074   \$269.555   \$15.311   \$254.244   \$0   \$391.924   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$														
Second   S				* *		* -								* *
63   905.000   Misc. Customer Accounts Expense - CAE   \$23,264   \$12,038   \$11,226   \$10,452   \$11,593   \$10,452   \$11,593   \$10,452								• • • • • • • • • • • • • • • • • • • •						
CUSTOMER SERVICE EXPENSES   \$1,054,493   \$245,863   \$808,630   \$0   \$1,054,493   \$-\$151,326   \$903,167   \$245,406   \$657,761   \$65   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$								• • • • • • • • • • • • • • • • • • • •						
CUSTOMER SERVICE EXPENSES 66 907.000 Customer Service & Information Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		905.000					E-63			100.00%				
Customer Service & Information Expenses   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	04		TOTAL COSTOMER ACCOUNTS EXPENSE	\$1,034,493	\$245,003	\$606,630		ΨU	\$1,034,493		-\$151,320	\$903,10 <i>1</i>	\$245,400	\$037,701
TOTAL CUSTOMER SERVICE EXPENSES \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	65		CUSTOMER SERVICE EXPENSES											
SALES PROMOTION EXPENSES  50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	66	907.000					E-66			0.00%	-\$23,072	-\$23,072	-\$23,072	\$0
69 910.00 70         Sales Promotion Expenses - SPE TOTAL SALES PROMOTION EXPENSES         \$0	67		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		-\$23,072	-\$23,072	-\$23,072	\$0
69 910.00 70         Sales Promotion Expenses - SPE TOTAL SALES PROMOTION EXPENSES         \$0			OAL EG DDOMOTION EVDENGES											
TOTAL SALES PROMOTION EXPENSES \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		040.000		60	¢o.	¢0	F 60	¢o.	¢o.	0.000/	60	¢o.	¢o.	¢o.
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 .00% \$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 \$4440,318 -\$140,738  76 924,000 Property Insurance \$4448,867 \$667 \$448,200 E-76 \$0 \$4448,867 \$100.00% \$18,566 \$467,433 \$667 \$466,768  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 \$0 \$0 \$0 \$0 \$0  80 928,000 Regulatory Commission Expenses \$3,5560 \$0 \$0 \$0 \$0 \$0 \$0  81 929,000 Unicate Charges \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0  82 930,100 Institutional or Goodwill Advertising Expenses \$2,203 \$0 \$2,203 E-82 \$0 \$2,203 \$100.00% -\$75,542 \$142,128 \$0 \$142,128		910.000	• • • • • • • • • • • • • • • • • • • •				E-69			0.00%		<u>\$0</u>		
72         920.000         Admin. & General Salaries         \$1,022,794         \$1,022,794         \$0         \$1,022,794         \$100.00%         -\$32,459         \$990,335         \$990,335         \$0           73         921.000         Office Supplies & Expense         \$232,012         \$0         \$232,012         \$-73         \$0         \$232,012         \$100.00%         -\$6,999         \$225,013         \$0         \$225,013           74         922.000         Admin. Expenses Transferred - Credit         \$0 <td< td=""><td>70</td><td></td><td>TOTAL SALES FROMOTION EXPENSES</td><td>φυ</td><td>Ψ</td><td>ΨU</td><td></td><td>φυ</td><td>φυ</td><td></td><td>φυ</td><td>φU</td><td>φ0</td><td>φυ</td></td<>	70		TOTAL SALES FROMOTION EXPENSES	φυ	Ψ	ΨU		φυ	φυ		φυ	φU	φ0	φυ
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         \$90,335         \$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	71		ADMIN. & GENERAL EXPENSES											
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		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
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 \$4448,867 \$667 \$4448,200 E-76 \$0 \$448,867 \$100.00% \$18,566 \$467,433 \$667 \$466,766 \$0 \$448,867 \$100.00% \$18,566 \$467,433 \$667 \$466,766 \$0 \$100.00% \$100.	73	921.000	Office Supplies & Expense		\$0	\$232,012	E-73	\$0		100.00%				\$225,013
76 924.000 Property Insurance \$444,867 \$667 \$444,200 E-76 \$0 \$444,867 100.00% \$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 \$1,2191 \$1,069,980 \$161,937 9927.000 Franchise Requirements \$0 \$0 \$0 \$0 E-79 \$0 \$0 \$0 \$0.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-74	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
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 \$0 E-79 \$0 \$0 \$0 0.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$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
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 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	76	924.000	Property Insurance	\$448,867	\$667	\$448,200	E-76	\$0	\$448,867	100.00%	\$18,566	\$467,433	\$667	\$466,766
79 927.000 Franchise Requirements \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0.00% \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 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 \$1 929.000 Duplicate Charges \$0 \$0 \$0 \$0 E-81 \$0 \$0 \$0.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			• •											
81       929.000       Duplicate Charges       \$0       \$0       \$0       \$0       £-81       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$112       \$116       \$0       \$116       \$0       \$112       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$112       \$116       \$0       \$112       \$116       \$0       \$112       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116       \$0       \$116				* * *		* -			* * *					* *
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				*		*			* *				• •	*
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											• • •			
				* ** *				**					• •	•
04 300.300 Research & Development Expenses - NGE \$0,103 \$0 \$0,103 E-04 \$0 \$0,103 100.00% \$514 \$1,219 \$0 \$1,219	84	930.300	Research α Development Expenses - AGE	<b>\$6,705</b>	\$0	\$6,705	<b>⊑-84</b>	\$0	\$6,705	100.00%	<b>\$514</b>	\$7,219	\$0	<b>\$</b> 7,∠19

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>l</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
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		\$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	* *	\$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		\$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		\$25,726	100.00%	-\$43,197	-\$17,471	\$18,124	-\$35,595
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99		\$0	0.00%	\$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		\$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	0.00%	\$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		-\$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		\$2,646,412		-\$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

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

Line	<u>A</u>	<u>B</u> 6.94%	<u>C</u> 7.29%	<u>D</u> 7.41%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$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

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

Accounting Schedule: 2 Sponsor: Wells

Line	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	MO Adia kasis
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Jurisdictional Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Laboi	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
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 - Infilt Gallery	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	-\$92	-\$92	-\$94	\$2
14	616.000	Labor Maint Src of Supply - Supply Mains Misc. Plant Mtce - CME	\$185	\$185 \$716	\$0	E-14	\$0	\$185	100.00%	-\$60	\$125	\$125	\$0
15 16	617.000	TOTAL COLLECTION MAINT, EXPENSES	\$955 \$3.005	\$716 \$2.026	\$239 \$979	E-15	<u>\$0</u>	\$955 \$3,005	100.00%	\$3,336 \$5,663	\$4,291 \$8,668	\$4,052 \$7,686	\$239 \$982
10		TOTAL COLLECTION MAINT. EXPENSES	\$3,005	\$2,020	<b>4919</b>		φυ	\$3,003		\$5,003	\$0,000	\$7,000	<b>\$902</b>
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 25	627.000	Rents Oper - POE TOTAL PUMPING OPERATIONS EXPENSES	\$0 \$5,020	\$0 \$342	\$0 \$4,678	E-24	<u>\$0</u>	\$5,020	0.00%	\$0 \$270	\$0 \$5,290	\$0 \$4	\$0 \$5,286
				•			**	,				**	,
26	200 05-	PUMPING MAINTENANCE EXPENSES	***	***		<b>-</b> c-		*	400.055	<b>^</b>	Ac	***	
27	630.000	Supervision & Engineering - PME	\$210	\$210	\$0 \$20,063	E-27	\$0 \$0	\$210	100.00%	\$35	\$245	\$245	\$0 \$20,063
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 Pump Equip Mtce - PME	\$136	\$136	\$0 \$40.033	E-29	\$0 \$0	\$136	100.00%	-\$2,703	-\$2,567	-\$2,567	\$0 \$40,033
30 31	633.000 634.000	Misc Exp Mtce - PME	\$24,952 \$0	\$5,929 \$0	\$19,023	E-30 E-31	\$0 \$0	\$24,952 \$0	100.00% 0.00%	\$4,091 \$0	\$29,043 \$0	\$10,020	\$19,023 \$0
31 32	034.000	TOTAL PUMPING MAINTENANCE EXPENSES	\$65,508	\$6,522	\$0 \$58,986	E-31	\$0	\$65,508	0.00%	\$1,121	\$66,629	\$0 \$7,643	\$58,986
00		TREAT & DICK ORED EVENING											
33 34	660.000	TREAT. & DISP. OPER. EXPENSE Supervision & Engineering - TDO	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	-\$35	-\$35	-\$35	\$0
34 35	661.000	Storage Facility Expense - TDO	\$0 \$351	\$0 \$351	\$0 \$0	E-34 E-35	\$0 \$0	\$0 \$351	100.00%	-\$35 -\$17,106	-\$35 -\$16,755	-\$35 -\$16,755	\$0 \$0
36	662.000	TD Line Expense - TDO	\$79,331	\$79,171	\$160	E-36	\$0 \$0	\$79,331	100.00%	\$15,262	\$94,593	\$94,433	\$160
30	002.000	15 Line Expense - 150	कृष् च,उउ ।	φι3,111	\$10U	⊏-30	ψU	कृत्य, उठा	100.00%	\$10,20Z	<b>\$34,533</b>	φ34,433	\$10U

Line	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	MO Adi Junia
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Allocations	I Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Laboi	NOII LADOI	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
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 48	673.000	TD Maintenance - TDM	\$75,219	\$23,940 \$0	\$51,279 \$0	E-47 E-48	\$0 \$0	\$75,219 \$0	100.00%	-\$2,019 -\$967	\$73,200 -\$967	\$21,921 -\$967	\$51,279 \$0
46 49	674.000 675.000	Fire Maintenance - TDM Servicess Maintenance - TDM	\$0 \$7.844	• •	• •	E-46 E-49	\$0 \$0	• •	0.00%	• • •	•	• • •	\$0 \$433
50	676.000	Meter Maintenance - TDM	\$7,811 \$513	\$7,378 \$513	\$433 \$0	E-49 E-50	\$0 \$0	\$7,811 \$513	100.00% 100.00%	-\$5,990 -\$309	\$1,821 \$204	\$1,388 \$204	\$433 \$0
50 51	677.000	Hydrant Maintenance - TDM	\$0 \$0	\$0 \$0	\$0 \$0	E-51	\$0 \$0	\$513 \$0	0.00%	-\$309 -\$64	-\$64	-\$64	\$0 \$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	070.000	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$209,795	\$33,299	\$176,496	2 02	\$0	\$209,795	100.0070	\$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 69	926.000 927.000	Employee Pensions & Benefits Franchise Requirements	\$265,742 \$0	\$227,257 \$0	\$38,485 \$0	E-68 E-69	\$0 \$0	\$265,742 \$0	100.00% 0.00%	\$183,199 \$0	\$448,941 \$0	\$410,456 \$0	\$38,485 \$0
70	928.000	Regulatory Commission Expenses	\$410	\$0 \$0	\$0 \$410	E-70	\$0 \$0	\$410	100.00%	\$1,436	\$1.846	\$0 \$0	\$1,846
71	929.000	Duplicate Charges	\$0	\$0 \$0	\$0	E-70	\$0 \$0	\$410	0.00%	\$0	\$1,040	\$0	\$1,040
72	930.100	Institutional or Goodwill Advertising Expenses	\$15	\$0 \$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	<u>\$0</u>			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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	Н	<u> 1</u>	Ā	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
			(DTL)				(From Auj. 3ch.)	(0+0)		(i roin Auj. 3cii.)	(11 x 1) + 3	LTIV	1 - K
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	0.00%	\$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	0.00%	-\$129	-\$129	-\$129	\$0
99	652.000	Misc. Equipment - Mtce - WT	\$15,876	\$1,789	\$14,087	E-99		\$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	0.00%	-\$42,161	-\$42,161	-\$42,161	<u>\$0</u>
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	0.00%	\$438,531	\$438,531	\$0	\$438,531
110	0.000	TOTAL AMORTIZATION EXPENSE	\$19,378	\$0	\$19,378		\$0	\$19,378	0.0070	\$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
		TOTAL OF ENATING EXICENCE	Ψ0,000,400					ψυ,υυυ,430		Ψ0,002,002	ψυ,τ2υ,230		ψ5,500,290
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	See Hote (1)	oce note (1)	E-115	Oce note (1)	-\$520	100.00%		-\$520	366 11016 (1)	See Hote (1)
116	0.000	TOTAL INCOME TAXES	-\$1,837	\$0	\$0		\$0	-\$1.837	100.0070	\$833,363	\$831,526	\$0	\$0
			Ţ.,501	Ų.	Ų.		Ψ	Ţ., <b>00</b> 1		<b>4000,300</b>	<b>700.,320</b>	Ψū	Ų.
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

1:	Δ	<u>B</u>	<u>C</u>	<u>D</u>
Line	Decerinties	6.77%	7.11%	7.23%
Number	Description I	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$568,940	-\$489,959	-\$463,555

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

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

1.5	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$34,360,033
2	Less Accumulated Depreciation Reserve		\$12,707,953
3	Net Plant In Service		\$21,652,080
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		\$183,994
10	TOTAL ADD TO NET PLANT IN SERVICE		\$13,951,374
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		\$174,431
20	TOTAL SUBTRACT FROM NET PLANT		\$21,333,417
21	Total Rate Base		\$14,270,037

Accounting Schedule: 02 Sponsor: Wells

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

			•								16		
Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u> </u> 	<u>J</u> Juriodiational	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		OPERATING REVENUES	(512)		I		(From Auj. Com.)	(0.0)	1	(i rom Auj. com.)	(11 x 1) 1 0		- 10
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	0001.010 (1)	000 11010 (1)	Rev-3	000 1.010 (1)	\$0	100.00%	\$2,582,762	\$2,582,762	000 11010 (1)	000 11010 (1)
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 - Infilt 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
47		PUMPING OPERATIONS EXPENSES											
17 18	620.000		\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	60
19	621.000	Supervision & Engineering - POE Fue For Purchased Power - POE	\$0 \$0	\$0 \$0	\$0	E-10 E-19	\$0	\$0 \$0	100.00%	\$0	\$0 \$0	\$0 \$0	\$0 \$0
20	622.000	Labor & Eng Oper Prod - POE	\$0 \$0	\$0 \$0	\$0	E-19 E-20	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	\$0
21	623.000	Purchases Power - POE	\$0 \$0	\$0 \$0	\$0	E-20	\$0	\$0 \$0	100.00%	\$0	\$0 \$0	\$0 \$0	\$0
22	624.000	Labor & Eng Oper Pump - POE	\$0 \$0	\$0 \$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0 \$0	\$0 \$0	\$0
23	626.000	Misc Exp Oper - POE	\$0	\$0 \$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0 \$0
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	027.000	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0	100.0070	\$0	\$0	\$0	\$0
		. C E C INC OF ERWINGTO EX ENGLO	ΨΟ	40			Ψ0	40					Ψ
26		PUMPING MAINTENANCE EXPENSES								ĺ			
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
										ĺ			
33		WATER TREATMENT EXP - OPER & MTCE								ĺ			
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

		<u>-</u>											
Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	H Total Company	<u> </u> 	<u>J</u> Juriodiations!	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Nullibei	income Description	(D+E)	Labor	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
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
		TREAT A DIOR MAINT EVERNORS											
52	.=	TREAT. & DISP. MAINT. EXPENSES	•	•	••				400 000/				••
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 TD Maintenance - TDM	\$0	\$0	\$0	E-55	\$0	\$0 \$0	100.00%	\$0	\$0	\$0	\$0
56 57	673.000 674.000	Fire Maintenance - TDM	\$0 \$0	\$0 \$0	\$0 \$0	E-56 E-57	\$0 \$0	\$0 \$0	100.00% 100.00%	-\$2 \$0	-\$2 \$0	-\$2 \$0	\$0 \$0
57 58	675.000	Servicess Maintenance - TDM	\$0 \$0	\$0 \$0	\$0 \$0	E-57 E-58	\$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
59	676.000	Meter Maintenance - TDM	\$0 \$0	\$0	\$0 \$0	E-59	\$0	\$0 \$0	100.00%	\$0	\$0 \$0	\$0 \$0	\$0 \$0
60	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0 \$0	E-60	\$0	\$0	100.00%	\$0	\$0 \$0	\$0	\$0 \$0
61	678.000	Misc. Plant Maintenance - TDM	\$0	\$0	\$0 \$0	E-61	\$0	\$0	100.00%	\$0	\$0	\$0	\$0 \$0
62	010.000	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0	100.0076	-\$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	0011000	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0	100.0070	\$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	1	\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES								1			
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 \$0	E-78	\$0	\$0	100.00%	\$10,744	\$10,744	\$07,522	\$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	\$0	-\$269
		·			• •		**	**		•			

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	_ <u>E</u>	<u>E</u>	<u>G</u>	<u>н</u>	<u> </u>	ī	<u>K</u>	<u> L</u>	<u>М</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.					MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
00	000 000	Fundamental Providence & Providence	(D+E)	**	**	F 00	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	\$146,250	1 = K
83 84	926.000 927.000	Employee Pensions & Benefits Franchise Requirements	\$0 \$0	\$0 \$0	\$0 \$0	E-83 E-84	\$0 \$0	\$0 \$0		\$146,250 \$0	\$146,250 \$0		\$0 \$0
		Regulatory Commission Expenses				E-84 E-85	\$0				* -	\$0	
85	928.000	Duplicate Charges	\$0	\$0 \$0	\$0 \$0	E-85 E-86	\$0 \$0	\$0	100.00% 100.00%	\$933	\$933	\$0	\$933 \$0
86 87	929.000 930.100	Institutional or Goodwill Advertising Expenses	\$0 \$0	\$0 \$0	\$0 \$0	E-87	\$0	\$0 \$0	100.00%	\$0 \$17	\$0 \$17	\$0 \$0	\$0 \$17
88	930.100	Misc. General Expense		\$0 \$0	\$0 \$0	E-88	\$0	\$0	100.00%	\$17 \$636	\$636		\$636
89	930.200	Research & Development Expenses - AGE	\$0 \$0	\$0 \$0	\$0 \$0	E-89	\$0	\$0	100.00%	\$1.074	\$636 \$1.074	\$0 \$0	\$1.074
90	930.300	Rents - AGE	\$0 \$0	\$0 \$0	\$0 \$0	E-09	\$0	\$0	100.00%	\$1,074 \$1,286	\$1,074 \$1,286	\$0	\$1,074 \$1,286
		Maint. of General Plant - AGE					* -					* -	
91	932.000	TOTAL ADMIN. & GENERAL EXPENSES	\$0 \$0	\$0 \$0	\$0 \$0	E-91	<u>\$0</u>	\$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											
93 94	403.000		\$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)
94 95	403.000	Depreciation Expense, Dep. Exp. CIAC Depreciation Offset	\$0 \$0	See note (1)	See note (1)	E-94 E-95	See note (1)	\$0		-\$422,404	-\$422,404	See note (1)	See note (1)
95 96	403.000	TOTAL DEPRECIATION EXPENSE	\$0		\$0	E-95	\$0	\$0				***	\$0
96		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$421,125	\$421,125	\$0	\$0
07		AMORTIZATION EXPENSE											
97 98	0.000	AMORTIZATION EXPENSE Amortization Exp	to.	**	**	E-98		**	100.00%	\$2.147	\$2.147	60	\$2.147
	0.000	•	\$0 \$0	\$0 \$0	\$0 \$0	E-98 E-99	\$0 \$0	\$0 \$0				\$0 \$0	, ,
99	0.000	Arnold Pipeline Capacity Agreement with MSD TOTAL AMORTIZATION EXPENSE	\$0	\$0 \$0	\$0 \$0	E-99	\$0	\$0		\$438,531 \$440,678	\$438,531 \$440,678	\$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
102	408.000	Property Taxes	\$0	\$0 \$0	\$0	E-102	\$0	\$0		\$71	\$71	\$0	\$71
104	408.000	Payroll Taxes	\$0	\$0 \$0	\$0	E-103	\$0	\$0	100.00%	\$35,266	\$35,266	\$35,266	\$0
105	408.100	PSC Assessment	\$0	\$0 \$0	\$0	E-104	\$0	\$0	100.00%	\$33,200	\$33,200	\$35,200	\$0
106	408.100	Other Taxes & Licenses	\$0	\$0 \$0	\$0	E-105	\$0	\$0	100.00%	\$26,749	\$26.749	\$0	\$26,749
107	403.001	Transportation Depr Clearing	\$0	\$0 \$0	\$0 \$0	E-100	\$0	\$0	100.00%	\$20,749	\$20,749	\$0	\$20,749
107	403.001	TOTAL OTHER OPERATING EXPENSE	\$0	\$0 \$0	\$0	E-107	\$0	\$0		\$62,086	\$62,086	\$35,266	\$26,820
100		TOTAL OTHER OPERATING EXPENSE	ψU	φu	φU		φ0	φU		\$02,000	\$02,000	\$35,200	\$20,020
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		
110		THE STATE OF THE PARTY	, ,					φυ		ψ1,031,134	ψ1,037,134		
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	000 11010 (1)	000 11010 (1)	E-113	000 11010 (17	\$0		\$0	\$0	000 11010 (1)	000 11010 (1)
114	0.000	TOTAL INCOME TAXES	\$0					\$0		\$730,778	\$730,778		
			•							4.00,	<b>4.00</b> ,		
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	230 11010 (1)	200 11010 (1)	E-117	300 11010 (1)	\$0		\$0	\$0	20011010 (1)	200 11010 (1)
118		TOTAL DEFERRED INCOME TAXES	\$0	-				\$0		-\$150,483	-\$150,483		
		. C						Ψ0		ψ.00,400	ψ100,400		
119		NET OPERATING INCOME	\$0				·	\$0		\$1,316,899	\$1,316,899	·	•
										V.10.01300	V.10.01300		

<sup>(1)</sup> 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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Number	Description	6.77% Return	7.11% Return	7.23% Return
Number	Description	Neturn	Return	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
	Allowance for Known and Measureable			
11	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	<u>A</u>	<u>B</u>	<u>C</u> Dollar
Number	Rota Raca Decarintian	Percentage	
number	Rate Base Description	Rate	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	II Total Rate Base	] <u> </u>	\$26,449

Accounting Schedule: 02 Sponsor: Wells

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

											.,		
Lina	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u> </u> 	<u>J</u>	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Line Number	Number	Incomo Deceriation	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations		Jurisdictional	Juris. Labor	Non Labor
Number	Number	Income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		OPERATING REVENUES	(DTL)				(From Auj. 3cm.)	(0+0)	T T	(i roin Auj. Scii.)	(11 x 1) + 3	LTIV	1 – K
Rev-1	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	Occ note (1)	Occ note (1)	Rev-3	Occ note (1)	\$0	100.00%	\$0	\$0	Occ flote (1)	Occ flote (1)
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			1101 0		\$79,267	100.0070	-\$912	\$78,355		
1101 10			<b>V. 0,20</b>					Ų. 0, <b>2</b> 0.		<b>40.2</b>	<b>\$10,000</b>		
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 - Infilt 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
4=		DUMPING OPERATIONS EVERYORS											
17		PUMPING OPERATIONS EXPENSES	**	¢o.	**	F 40	**	**	400 000/	**	60	**	¢o.
18 19	620.000	Supervision & Engineering - POE Fue For Purchased Power - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-18 E-19	\$0 \$0	\$0	100.00% 100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	621.000		* * *		\$0 \$0		* *	\$0		-\$5		-\$5	
20 21	622.000 623.000	Labor & Eng Oper Prod - POE Purchases Power - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-20 E-21	\$0 \$0	\$0 \$0	100.00% 100.00%	-\$5 \$0	-\$5 \$0	-\$5 \$0	\$0 \$0
21	624.000	Labor & Eng Oper Pump - POE	\$0 \$46	\$0 \$46	\$0 \$0	E-21 E-22	\$0	\$0 \$46	100.00%	-\$64	-\$18	-\$18	\$0 \$0
23	626.000	Misc Exp Oper - POE	\$0	\$0	\$0	E-22 E-23	\$0	\$0	100.00%	\$0	\$0	-\$18 \$0	\$0 \$0
24	627.000	Rents Oper - POE	\$0	\$0 \$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	\$0
25	027.000	TOTAL PUMPING OPERATIONS EXPENSES	\$46	\$46	\$0	L-24	\$0	\$46	100.0070	-\$69	-\$23	-\$23	\$0
		. C E C INC OF ENAMOND EX ENOLD	J 40	<b>\$</b> 40	Ψ		Ψ0	<b>\$</b> 40		\$05	\$25	Ψ23	Ψ
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

	^	P	<u></u>	<b>D</b>			_	LI LI			V		M
Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u>l</u> Jurisdictional	Jurisdictional	<u>K</u> MO Final Adi	<u>L</u> MO Adj.	MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted		Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	7	(From Adj. Sch.)	(H x I) + J	L + M	
38	643.200	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		\$5,911	\$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 & DICR MAINT EVENIER											
52 53	670.000	TREAT. & DISP. MAINT. EXPENSES 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	\$0 \$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$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	Servicess Maintenance - TDM	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	676.000	Meter Maintenance - TDM	\$0	\$0	\$0	E-59	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
60	677.000	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	•	•	••				400 000/			445	••
71 72	907.000	Customer Service & Information Expenses TOTAL CUSTOMER SERVICE EXPENSES	\$0 \$0	\$0 \$0	\$0 \$0	E-71	\$0 \$0	\$0 \$0	100.00%	-\$15 -\$15	-\$15 -\$15	-\$1 <u>5</u> -\$15	<u>\$0</u> \$0
12		TOTAL COSTOMER SERVICE EXPENSES	<b>4</b> 0	<b>\$</b> 0	\$0		φU	\$0		-\$15	-\$15	-\$15	ΦU
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 \$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 82	924.000 925.000	Property Insurance	\$154 -\$1	\$0 \$0	\$154 -\$1	E-81	\$0 \$0	\$154 -\$1	100.00%	\$2,735 -\$12	\$2,889	\$0 \$0	\$2,889 -\$13
02	929.000	Injuries & Damages	-\$1	\$0	-\$1	E-82	1 \$0	-\$1	100.00%	-\$1Z	-\$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted		Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)		<u> </u>		(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		1 = K
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	0.000	TOTAL AMORTIZATION EXPENSE	\$1,812	\$0	\$1,812		\$0	\$1,812	100.0070	\$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											1
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			1		\$8,108	1	-\$23,703	-\$15,595	l	
			72,100								7.2,300		

<sup>(1)</sup> 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

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line	Description	6.77%	7.11%	7.23%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$422,824	\$445,061	\$452,498

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

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

	<u>A</u>	<u>B</u>	<u> </u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	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

Accounting Schedule: 2 Sponsor: Wells

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	_ <u>E</u>	<u> </u>	<u>G</u>	<u>H</u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Jurisdictional Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
D 4		ODED ATINO DEVENUES											
Rev-1 Rev-2	461.100	OPERATING REVENUES 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-2	461.100	Commercial	\$1,225,646 \$135,546	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$1,225,646	100.00%	\$16,667	\$1,000,000	See Note(1)	See Note(1)
Rev-4	461.300	Industrial	\$133,340			Rev-4		\$133,340	0.00%	\$10,007	\$132,213		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0 \$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 \$0	E-3	\$0 \$0	\$912	100.00%	\$28	\$940	\$912	\$28
4	602.000	Purchased Water - COE	\$48	\$0	\$48	E-4	\$0 \$0	\$48	100.00%	-\$48	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	\$71	\$11	\$60	E-5	\$0 \$0	\$71	100.00%	-\$12	\$59	\$11	\$48_
6	000.000	TOTAL COLLECTION OPERATIONS EXPENSES	\$1,031	\$923	\$108		\$0	\$1,031	100.0070	-\$32	\$999	\$923	\$76
_													
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0 \$07	\$0 *07	\$0 \$07	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp Collect & Impound Mtce- CME	\$0 \$126	\$0 \$436	\$0 \$0	E-9 E-10	\$0 \$0	\$0 \$126	0.00% 100.00%	-\$27 -\$100	-\$27	-\$27	\$0 \$0
10 11	612.000 613.000	Labor Maint - Source of Supply - Lake	\$126 \$0	\$126 \$0	\$0 \$0	E-10	\$0 \$0	\$126 \$0	0.00%	-\$100 \$0	\$26 \$0	\$26 \$0	\$0 \$0
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0 \$0	\$0 \$0	\$0 \$0	E-11	\$0 \$0	\$0 \$0	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
13	615.000	Labor Maint - Source of Supply - Infilt Gallery	\$0 \$0	\$0 \$0	\$0 \$0	E-13	\$0 \$0	\$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	100.0070	-\$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>l</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+N	1 = K
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	00000	TOTAL TREAT. & DISP. OPER. EXPENSE	\$132,494	\$126,583	\$5,911		\$0	\$132,494	0.0070	\$772	\$133,266	\$127,355	\$5,911
			***-,***	*	**,***		**	¥10=,101		***-	*****	*	*****
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	Servicess 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 \$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	\$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	\$0,430	\$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 \$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											
78 79	403.000	Depreciation Expense, Dep. Exp.	\$356,556	Soo noto (1)	See note (1)	E-79	Soo note (4)	\$356,556	100.00%	\$81,711	\$438,267	Soo note (4)	Soo note (4)
79 80	403.000	CIAC Depreciation Offset	\$356,556 \$0	See note (1)	See note (1)	E-79 E-80	See note (1)	\$356,556 \$0	0.00%	\$81,711 -\$47,545	\$438,267 -\$47,545	See note (1)	See note (1)
81	403.000	TOTAL DEPRECIATION EXPENSE	\$356.556	\$0	\$0	⊑-00	\$0	\$356.556	0.00%	\$34.166	\$390.722	\$0	\$0
01		TO THE DEI REGIATION EAFEMOL	ψ330,330	φU	φυ		φυ	φυυ,υυ <b>0</b>		φ54, 100	ψ330,122	φυ	φU

82

OTHER OPERATING EXPENSES

	<u>A</u> .	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>н</u>	<u>I</u>	J	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account Number	Income Decembrion	Test Year	Test Year	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company			MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	(H x I) + J	Juris. Labor L + M	
			(= :-/				(creaming comp	(0.0)		(**************************************	(**************************************		
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	0.00%	\$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		\$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	0.00%	-\$1	-\$1	-\$1	\$0
99	652.000	Misc. Equipment - Mtce - WT	\$13,783	\$14	\$13,769	E-99	<u>\$0</u>	\$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	0.00%	-\$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	0.000	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
			****,=**	**	**		**	*****		<b>4</b> _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
120		TET OF ERSTINO MODIME	Ψ100,710		- 30			¥100,710		-9110,134	ψ11,30 <del>4</del>		<b>40</b>

**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

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line	December them	6.77%	7.11%	7.23%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$526,873	\$547,555	\$554,472

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

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

1	<u>A</u>	<u>B</u>	<u>C</u>
Line	Data David Davidad	Percentage	Dollar
Number	Rate Base Description	Rate	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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account Number	Income Decembring	Test Year	Test Year	Test Year	Adjust. Number			Jurisdictional		MO Final Adj Jurisdictional		MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	(H x I) + J	Juris. Labor L + M	Non Labor = K
Day 1		ODED ATING DEVENUES											
Rev-1 Rev-2	461.100	OPERATING REVENUES 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-2	461.100	Commercial	\$1,293,261	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$93,660	100.00%	-\$90,397 -\$407	\$1,190,004	See Note(1)	See Note(1)
Rev-4	461.300	Industrial	\$95,000			Rev-4		\$95,000	0.00%	\$0	\$93,233		
Rev-5	462.000	Private Fire Protection	\$0 \$0			Rev-5		\$0 \$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 \$0	\$0 \$0	E-3	\$0 \$0	\$0 \$0	0.00%	\$25	\$25	\$0 \$0	\$25
4	602.000	Purchased Water - COE	\$0 \$0	\$0 \$0	\$0 \$0	E-4	\$0 \$0	\$0 \$0	0.00%	\$25 \$0	\$23 \$0	\$0 \$0	\$0
5	603.000	Miscellaneous Expenses - COE	-\$1	\$0	-\$1	E-5	\$0	-\$1	100.00%	-\$11	-\$12	\$0 \$0	-\$12
6	000.000	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	\$0	E-8	\$0 \$0	\$0	0.00%	\$0	\$0	\$0	\$0 \$0
9	611.000	Labor Maint Source of Supply - Struct & Imp Collect & Impound Mtce- CME	\$0 \$0	\$0 \$0	\$0 \$0	E-9 E-10	\$0 \$0	\$0 \$0	0.00% 0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10 11	612.000 613.000	Labor Maint - Source of Supply - Lake	\$0 \$740	\$0 \$0	\$0 \$740	E-10	\$0 \$0	\$0 \$740	100.00%	-\$4	\$0 \$736	-\$5	\$0 \$741
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$740 \$110	\$0 \$110	\$740 \$0	E-11	\$0 \$0	\$740 \$110	100.00%	-\$4 -\$99	\$730 \$11	-55 \$11	\$0
13	615.000	Labor Maint - Source of Supply - Infilt Gallery	\$0	\$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	100.0070	\$762	\$2,010	\$1,267	\$743
47		DUMPING OPERATIONS EXPENSES											
17		PUMPING OPERATIONS EXPENSES	**	**	¢o.	F 40	**	¢o.	0.000/	60	**	**	¢o.
18 19	620.000 621.000	Supervision & Engineering - POE Fue For Purchased Power - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-18 E-19	\$0 \$0	\$0 \$0	0.00% 0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20	622.000	Labor & Eng Oper Prod - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-19 E-20	\$0 \$0	\$0 \$0	0.00%	ֆՍ -\$17	ֆՍ -\$17	ֆՍ -\$17	\$0 \$0
21	623.000	Purchases Power - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-20	\$0 \$0	\$0 \$0	0.00%	-φ17 \$0	-\$17 \$0	-\$17 \$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											
26 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	\$0 \$14	\$1,693	E-27	\$0 \$0	\$1,707	100.00%	-\$13	\$1,694	\$0 \$1	\$1,693
29	632.000	Power Prod Equip Mtce - PME	\$1,707	\$0	\$0	E-29	\$0 \$0	\$1,707	0.00%	-\$15	-\$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	0.00%	\$0	\$0	\$0 \$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$3,893	\$329	\$3,564	_ 5.	\$0	\$3,893	3.3370	-\$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
		•	•		,		**			,		•	

Number   N	Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	H Total Company	<u> </u> 	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Charles	-		Income Description											
86.00   Miscellamous Expense-TOO   \$3.043   \$-42   \$3.600   \$5.0   \$552   \$-50   \$552   \$0.00%   \$514   \$3.752   \$57   \$3.500   \$58.00   \$50   \$5.00   \$50   \$5.00   \$50   \$5.00   \$										7				
86.00   Miscellamous Expense-TOO   \$3.043   \$-42   \$3.600   \$5.0   \$552   \$-50   \$552   \$0.00%   \$514   \$3.752   \$57   \$3.500   \$58.00   \$50   \$5.00   \$50   \$5.00   \$50   \$5.00   \$				, ,								•		
664.00   Rent TOD														* *
TOTALTREAT, & DISP. OPER, EXPENSE  11 TREAT, & DISP. OPER, EXPENSE  12 670.00 Shapervision, & Engineering-TDM 50 50 50 E-42 50 0 0.00%, 50 10 50 50 40 40 672.00 Dist. Res. Standard, Maint, TOM 50 50 50 E-43 50 50 0.00%, 51 00 50 50 E-44 50 50 0.00%, 51 00 50 E-44 50 0.00%, 51 00 50 E-44 50 0.00%, 51 00 50 E-44 50 0.00%, 51 00 E-44 50 0.0														
TREAT A DISP MAINT, EXPENSES  4 CTUDUO Supervision & Engineering - CAE  5 CUSTOMER ACCOUNTS EXPENSE  CUSTOMER ACCOUNTS EXPENSE  5 SUBJECT SUBJ		666.000					E-39			100.00%				
42 670.00 Supervision & Engineering - TDM	40		TOTAL TREAT. & DISP. OPER. EXPENSE	\$4,841	\$569	\$4,272		\$0	\$4,841		\$76	\$4,917	\$645	\$4,272
## 677.000 Supervision & Engineering - TDM	41		TREAT & DISD MAINT EVRENSES											
43 671-000 Structures & Improver - TOM		670 000		\$0	\$0	\$0	F-42	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
4 672,000   Disk Res. Standigh Maint - TOM   \$28,645   \$20,141   \$30,404   \$4-5   \$50   \$20,000%   \$-51,209														
46 673.00 TO Maintenance-TDM \$28,545 \$20,141 \$8,404 E-45 \$0 \$28,545 \$100.00% \$1,608 \$27,477 \$19,073 \$8,404 675.00 Services Maintenance-TDM \$350 \$0 \$0 \$0 \$0 \$0.00% \$250 \$250 \$100.00% \$250 \$257 \$27 \$27 \$27 \$28 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20												• •		
46   674,000   Fire Maintenance - TDM   \$30   \$50   \$50   \$64   \$50   \$50   \$50   \$64   \$70   \$75   \$77   \$527   \$527   \$52   \$427   \$50   \$46   \$675,000   \$86   \$8445   \$8417   \$238   \$46   \$675,000   \$96   \$445   \$8417   \$238   \$46   \$675,000   \$96   \$445   \$8417   \$238   \$46   \$675,000   \$96	45	673.000	TD Maintenance - TDM	\$28,545	\$20,141	\$8,404	E-45	\$0	\$28,545	100.00%	-\$1,068		\$19,073	\$8,404
48   676,000   Meter Maintenance -TDM	46	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-46	\$0	\$0	0.00%	-\$27	-\$27		\$0
49   677.000   Hydrard Maintenance - TDM   \$5.02	47	675.000	Servicess Maintenance - TDM	\$359	\$331	\$28	E-47	\$0	\$359	100.00%	\$86	\$445	\$417	\$28
Section   Sect	48	676.000	Meter Maintenance - TDM	\$207	\$207	\$0	E-48	\$0	\$207	100.00%	-\$143	\$64	\$64	\$0
State		677.000		\$0		\$0			\$0	0.00%	-\$13	-\$13	-\$13	\$0
S2   CUSTOMER ACCOUNTS EXPENSE   S3   901,000   Supervision & Engineering - CAE   S0   S0   S0   S0   S0   S0   S0   S		678.000					E-50			100.00%				
Signature   Sign	51		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$84,936	\$21,113	\$63,823		\$0	\$84,936		-\$247	\$84,689	\$21,396	\$63,293
Signature   Sign			CUCTOMED ACCOUNTS EVERNOR											
Section   Sect		004 000		**	**	¢o.	F 50	¢o.	¢o.	0.000/	**	**	**	**
Section   Control   Cont														
56   904,000   Uncollectible Accounts - CAE   \$10,648   \$0   \$10,648   E-56   \$0   \$10,648   \$10,000%   \$15,176   \$25,824   \$13,341   \$7,483   \$7,893   \$10,000%				• • •										
95,00   Misc. Customer Accounts Expense - CAE   \$565   \$0   \$565   \$10   \$500   \$505   \$100,00%   \$440   \$605   \$20   \$605   \$100,00%   \$1000,00%   \$1000,00%   \$1000,00%   \$100,00%   \$1														
Sample   S														
ADMIN. & GENERAL EXPENSES   S389.594   \$389.594   \$0   E-60   \$0   \$389.594   \$100.00%   \$-\$10.406   \$379.188   \$379.188   \$0   \$0   \$0   \$0   \$0   \$0   \$0		303.000	• • • • • • • • • • • • • • • • • • • •				L-31			100.0070				
Second   Second   Second   Salaries   Sala	•			<b>42</b> 0,101	***	420,000		***	<b>42</b> 0,101		<b>4-0,0</b>	¥ .0, .02	¥20,.00	<b>\$10,000</b>
61 921,000 Office Supplies & Expense \$23,093 \$ \$ \$ \$ \$23,093 \$ E-61 \$ \$ \$ \$ \$ \$23,093 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	59		ADMIN. & GENERAL EXPENSES											
62   922,000   Admin. Expenses Transferred - Credit   50   \$0   \$0   \$0   \$0   \$0   \$0   \$0	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
63 923.000 Outside Services \$12,442 \$12,657 -\$215 E-63 \$0 \$12,442 \$100.00% \$141,598 \$154,040 \$12,657 \$141,338 64 924.000 Property Insurance \$12,162 \$0 \$0 \$12,162 E-64 \$0 \$12,162 100.00% \$25,176 \$37,338 \$0 \$37,338 65 925.000 Injuries & Damages \$-56 \$0 \$-56 E-65 \$0 \$-56 100.00% \$-5116 \$-512 \$0 \$-5122 \$0 \$-5122 \$0 \$-5122 \$0 \$-5122 \$0 \$-5122 \$0 \$-5122 \$0 \$0.00%	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
Property Insurance   \$12,162   \$0   \$12,162   \$0   \$12,162   \$0   \$12,162   \$10,00%   \$25,176   \$37,338   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	62	922.000	Admin. Expenses Transferred - Credit	\$0					\$0	0.00%	\$0	\$0		\$0
65   925.000   Injuries & Damages   -\$6   \$0   -\$6   E-65   \$0   -\$6   E-65   \$0   -\$100.00%   -\$116   -\$122   \$0   \$0   \$0   \$0   \$0   \$0   \$0								• •						
Figure   F														
Franchise Requirements   \$0   \$0   \$0   \$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         \$18,566         \$0         \$18,566         \$0         \$18,566         \$0         \$18,566         \$0         \$18,566         \$0         \$0         \$24,075         \$0         \$24,075         \$0         <														
Society of the property of t				• • •					* -		• •	• •		
70   930.100   Institutional or Goodwill Advertising Expenses   \$6   \$0   \$6   E-70   \$0   \$6   100.00%   \$1   \$7   \$0   \$7   \$7   \$9   \$7   \$9   \$9   \$18,723   \$0   \$18,723   E-71   \$0   \$18,723   \$0   \$0   \$18,723   \$0   \$0   \$18,723   \$0   \$0   \$18,723   \$0   \$0   \$0   \$18,723   \$0   \$0   \$0   \$0   \$18,566   \$0   \$0   \$18,566   \$0   \$0   \$18,566   \$0   \$0   \$18,566   \$0   \$0   \$18,566   \$0   \$0   \$18,566   \$0   \$0   \$18,566   \$0   \$0   \$0   \$0   \$0   \$0   \$0								**			• •		• •	
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         \$200         Depreciation Expense, Dep. Exp.         \$224,917         See note (1)         \$224,917         100.00%         \$118,472         \$343,389         See note (1)           78         403.000         Depreciation Expense, Dep. Exp.         \$0         \$0         \$0         \$0         \$0         \$0         \$224,917         \$0         \$0         \$0         \$224,917 <td></td> <td></td> <td></td> <td>• • •</td> <td></td> <td></td> <td></td> <td>• •</td> <td>* *</td> <td></td> <td></td> <td>•</td> <td></td> <td></td>				• • •				• •	* *			•		
Part														
74         932.000 TOTAL ADMIN. & GENERAL EXPENSES         \$4,356 Senote (1) See note (1) See note (1) See note (1) TOTAL DEPRECIATION EXPENSE         \$5,951 Senote (1) See note (1) See not			·											
TOTAL ADMIN. & GENERAL EXPENSES \$613,672 \$524,037 \$89,635 \$0 \$613,672 \$194,846 \$808,518 \$543,133 \$265,385  TOTAL ADMIN. & GENERAL EXPENSES  \$613,672 \$194,846 \$808,518 \$543,133 \$265,385  \$265,385  \$78													• •	
Total Depreciation Expense   Figure 1   Figure 2   Fi					\$524,037									
Total Depreciation Expense   September														
78     403.000 CIAC Depreciation Offset     \$0     E-78     \$0     \$0     \$0     \$224,917     \$0     \$0       80     OTHER OPERATING EXPENSES       81     403.900     Amortization of Net Cost of Removal     \$0     \$0     \$0     E-81     \$0     \$0     \$0     \$0     \$0	76		DEPRECIATION EXPENSE											
79 TOTAL DEPRECIATION EXPENSE \$224,917 \$0 \$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				* *-	See note (1)	See note (1)		See note (1)	• •				See note (1)	See note (1)
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		403.000					E-78			0.00%				
81 403.900 Amortization of Net Cost of Removal \$0 \$0 \$0 E-81 \$0 \$0 0.00% \$0 \$0 \$0 \$0	79		TOTAL DEPRECIATION EXPENSE	\$224,917	\$0	\$0		\$0	\$224,917		\$78,034	\$302,951	\$0	\$0
81 403.900 Amortization of Net Cost of Removal \$0 \$0 \$0 E-81 \$0 \$0 0.00% \$0 \$0 \$0 \$0	00		OTHER OBERATING EVENNES											
		103 000		ėn.	ėn.	en.	⊑_94	ęn.	ŧn.	0.009/	ėn.	ėn.	ėn.	¢n.
52 450,000														
	02	+00.000		ΨΟΟ	φυ	φυσ	L-02	φ0	φυυ	100.0078	434	<b>407</b>	φυ	ψΟΙ

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u> </u>	<u> !</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	luccius Decembrica	Test Year	Test Year	Test Year	Adjust.	Total Company				MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
			(D+E)				(From Auj. Scn.)	(0+0)		(From Auj. Scn.)	(H X I) + J	L + IV	I = K
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	0.00%	\$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 \$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
400		CALEG PROMOTION EXPENSES											
102	040.000	SALES PROMOTION EXPENSES	**	**	¢o.	E 400	**	**	0.000/	**	**	**	**
103	910.000	Sales Promotion Expenses - SPE TOTAL SALES PROMOTION EXPENSES	\$0 \$0	\$0 \$0	\$0 \$0	E-103	\$0 \$0	\$0 \$0	0.00%	<u>\$0</u>	\$0 \$0	\$0 \$0	\$0 \$0
104		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	ŞU
105		AMORTIZATION EXPENSE											
106	0.000	Amortization Exp	\$133	\$0	\$133	E-106	\$0	\$133	100.00%	\$449	\$582	<u>\$0</u>	\$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
109		HET INCOME BEI ONE TAKES	\$107,032	φU	φυ		φU	φ107,032		-9330,929	-φι/ ι,υ//	φ0	φU
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%	<u>\$0</u>	-\$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line	<b>.</b>	6.77%	7.11%	7.23%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$69,720	-\$57,487	-\$53,397

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

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

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

Accounting Schedule: 2 Sponsor: Wells

													_
	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	_ <u>E</u>	<u>E</u>	<u>G</u>	<u> </u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	lusanus Basadutian	Test Year	Test Year	Test Year Non Labor	Adjust.		Total Company	Allocations		MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	(H x I) + J		Non Labor
			(512)				(From Auj. Com.)	(0.0)		(i rom Auj. com,	(11 × 1) 1 0	2.1.	1 – 10
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. TOTAL OPERATING REVENUES	\$2,682 \$787.941			Rev-9		\$2,682 \$787.941	100.00%	\$5,994 \$247.006	\$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 \$50	\$73	\$73	\$0
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0 \$0	\$0 \$0	\$0 \$0	E-12 E-13	\$0 \$0	\$0	0.00% 0.00%	\$53	\$53	\$53	\$0 \$0
13 14	615.000 616.000	Labor Maint - Source of Supply - Infilt Gallery Labor Maint Src of Supply - Supply Mains	\$0 \$185	ֆՍ \$185	\$0 \$0	E-13 E-14	\$0 \$0	\$0 \$185	100.00%	-\$104 -\$121	-\$104 \$64	-\$104 \$64	\$0 \$0
14 15	617.000	Misc. Plant Mtce - CME	\$185 \$468	\$185 \$318	\$0 \$150	E-14 E-15	* *	\$185 \$468	100.00%	-\$121 \$2,534	\$64 \$3,002	\$64 \$2,852	\$0 \$150
16	617.000	TOTAL COLLECTION MAINT, EXPENSES	\$653	\$503	\$150 \$150	E-13	\$0	\$653	100.0076	\$2,334	\$3,002	\$3,000	\$150
10		TOTAL COLLECTION MAINT. EXPENSES	<b>\$000</b>	φ505	φ130		φυ	φ033		φ <b>2,43</b> 1	φ3,130	φ3,000	φ130
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
		DUMBING MAINTENANCE EVERNORS											
26	626.000	PUMPING MAINTENANCE EXPENSES	**	**	**	E c=	^-	**	0.0001	***	*0.40	60.40	**
27	630.000	Supervision & Engineering - PME	\$0 \$38.370	\$0 *0	\$0 \$20.270	E-27	\$0 \$0	\$0	0.00%	\$240	\$240	\$240	\$0 \$20,270
28 29	631.000 632.000	Structures & Improve Mtce - PME Power Prod Equip Mtce - PME	\$38,270 \$126	\$0 \$136	\$38,270 \$0	E-28 E-29	\$0 \$0	\$38,270	100.00%	-\$77 \$2.677	\$38,193 -\$2,541	-\$77	\$38,270 \$0
29 30	632.000	Pump Equip Mtce - PME	\$136 \$22,766	\$136 \$5,614	\$0 \$17,152	E-29 E-30	\$0 \$0	\$136 \$22,766	100.00% 100.00%	-\$2,677 \$4,099	-\$2,541 \$26,865	-\$2,541 \$9,713	\$0 \$17,152
30 31	634.000	Misc Exp Mtce - PME	\$22,766 \$0	\$5,614 \$0	\$17,152 \$0	E-30 E-31	\$0 \$0	\$22,766 \$0		\$4,099 \$0	\$26,865 \$0	\$9,713 \$0	\$17,152 \$0
32	034.000	TOTAL PUMPING MAINTENANCE EXPENSES	\$61,172	\$5.750	\$55,422	E-31	\$0	\$61,172		\$1,585	\$62,757	\$7,335	\$55,422
32		. C	Ψ01,172	ψ5,150	ψ55,422		φυ	ψ01,172		ψ1,500	Ψ02,131	ψ1,555	ψ55,722
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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u> </u>  urisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	7	(From Adj. Sch.)	(H x I) + J	L + M	
			•				•	•					
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 \$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 E-64	\$0 \$0	\$9,683 \$2,045	100.00%	\$64,245	\$73,928 \$43,570	\$7,238	\$66,690
64 65	924.000 925.000	Property Insurance Injuries & Damages	\$2,045 -\$4	\$0 \$0	\$2,045 -\$4	E-64 E-65	\$0 \$0	\$2,045 -\$4	100.00% 100.00%	\$11,534 -\$52	\$13,579 -\$56	\$0 \$0	\$13,579 -\$56
66	925.000	Employee Pensions & Benefits	-54 \$13,288	\$10.685	-54 \$2,603	E-66	\$0 \$0	-54 \$13,288	100.00%	-\$52 \$6,068	-\$56 \$19,356	\$16,753	-\$56 \$2,603
67	927.000	Franchise Requirements	\$13, <u>2</u> 00 \$0	\$10,003	\$2,003	E-67	\$0 \$0	\$13,200	0.00%	\$0,000	\$19,550	\$10,755	\$2,003 \$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
70		DEPRECIATION EXPENSE											
76 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)
77 78	403.000	CIAC Depreciation Offset	\$175,367 \$0	See note (1)	See note (1)	E-77	See note (1)	\$175,367 \$0	0.00%	-\$79,306 -\$70,749	\$254,675 -\$70,749	See Hote (1)	See Hote (1)
76 79	403.000	TOTAL DEPRECIATION EXPENSE	\$175,367	\$0	\$0	L-10	\$0	\$175,367	0.00%	\$8,559	\$183.926	\$0	\$0
.5		The second secon	Ţ110,001	ΨJ	40		ΨŪ	\$110,001		ψ0,000	Ţ100,0 <u>2</u> 0	ΨŪ	40
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

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	1	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Allocations	Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income bescription	(D+E)	Laboi	NOII LADOI	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
			,				, , ,	( /		, , , , ,	, ,		
83	408.000	Payroll Taxes	\$2,425	\$2,425	\$0	E-83	* *	\$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	* *	-\$52	100.00%	\$5,124	\$5,072	\$0	\$5,072
86	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-86		\$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		\$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	0.00%	-\$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	507.000	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0	0.0070	\$473	\$473	\$473	\$0
			**	**	**		40	44		<b>V</b>	<b>4</b>	<b>4</b>	40
102		SALES PROMOTION EXPENSES											
103	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-103		\$0	0.00%	\$0	\$0	\$0	\$0
104		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
405		AMORTIZATION EVENING											
105		AMORTIZATION EXPENSE	44.500	•	44.500	= 400	••	44.500	400 000/	A 470	44.005	••	44.005
106 107	0.000	Amortization Exp TOTAL AMORTIZATION EXPENSE	\$4,522 \$4,522	<u>\$0</u> \$0	\$4,522 \$4,522	E-106	<u>\$0</u>	\$4,522 \$4,522	100.00%	\$473 \$473	\$4,995 \$4,995	\$0 \$0	\$4,995 \$4,995
107		TOTAL AMORTIZATION EXPENSE	<b>\$4,522</b>	φu	\$4,522		φu	\$4,522		\$473	<b>\$4,995</b>	20	\$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
440		INCOME TAYED											
110 111	0.000	INCOME TAXES Current Income Taxes	-\$172	Coo moto (4)	Caa mata (4)	E-111	See mete (4)	-\$172	100.00%	\$171,178	\$171,006	See mate (4)	See mate (4)
111	0.000	State Income Taxes	-\$172 -\$95	See note (1)	See note (1)	E-111	See note (1)	-\$172 -\$95	100.00%	\$171,176	\$171,006 -\$95	See note (1)	See note (1)
113	0.000	TOTAL INCOME TAXES	-\$267	\$0	\$0	E-112	\$0	-\$95	100.00%	\$171,178	\$170,911	\$0	\$0
113		TOTAL MODINE TAXLO	-φ201	<b>4</b> 0	ΨU		φυ	-9201		φ111,110	φ110,311	ψU	φU
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
110		HET OF ENATING INCOME	\$100,102	<del>- 30</del>	<del>\$</del> 0		<u> </u>	\$100,102		Ψ12, <del>4</del> 07	φ132,049	20	ΨU