

Exhibit No.:

Issues: Payroll, Payroll Taxes, 401(K)
Plan, Employee Stock Ownership
Plan, Group Health Insurance,
Incentive Pay, Insurance Other
Than Group Insurance,
Advertising Expense, Dues and
Donations, Miscellaneous
Expense, Relocation Expense

Witness: MICHAEL G. GRUNER

Sponsoring Party: MoPSC Staff

Type of Exhibit: Direct Testimony

Case Nos.: WR-2000-281 and SR-2000-282

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT TESTIMONY

OF

MICHAEL G. GRUNER

FILED
APR 3 2000
Missouri Public
Service Commission

MISSOURI-AMERICAN WATER COMPANY

CASE NOS. WR-2000-281 and SR-2000-282

Jefferson City, Missouri
March, 2000

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1 agencies performing various accounting assignments. I joined the Commission's
2 Accounting Staff on April 14, 1997.

3 Q. What has been the nature of your duties while in the employ of the
4 Commission?

5 A. I have assisted with audits and examinations of the books and records of
6 public utility companies operating within the state of Missouri. I have filed testimony in
7 Case No. WR-97-382, St. Louis County Water Company; Case No. EO-96-14, Union
8 Electric Company; Case No. WR-99-326, United Water Missouri, Inc. and five informal
9 water rate cases.

10 Q. With reference to Case Nos. WR-2000-281 and SR-2000-282 have you
11 reviewed the books and records of Missouri-American Water Company (MAWC or
12 Company)?

13 A. Yes, in conjunction with other members of the Commission Staff (Staff).

14 Q. What are your principal areas of responsibility in this case?

15 A. I am principally responsible for the Staff's analysis of Payroll expense,
16 Payroll Taxes expense, 401K Plan, Employee Stock Ownership Plan (ESOP), Group
17 Health Insurance, Incentive Pay, Insurance Other than Group Insurance, Advertising
18 expense, Dues and Donations, Miscellaneous expense and Relocation expense.

19 Q. What Accounting adjustments are you sponsoring?

20 A. I am sponsoring the following Income Statement adjustments:

21 Payroll	S-8.1, S-9.1, S-10.1
22	S-11.1, S-12.1, S-13.1

Payroll Related Benefits and Taxes

Payroll Taxes	S-16.1, S-16.2, S-16.3
401K	S-13.2
ESOP	S-13.3
Group Health Insurance	S-13.4

Incentive Pay	S-13.6
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Insurance Other than Group Insurance	S-13.8
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Advertising Expense	S-12.4, S-13.9
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Dues and Donations	S-13.10, S-13.13
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Miscellaneous Expense	S-13.11
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Relocation Expense	S-13.15
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PAYROLL

Q. Please explain adjustments S-8.1, S-9.1, S-10.1, S-11.1, S-12.1 and S-13.1.

A. These adjustments represent the Staff's annualization of payroll expense.

Q. What are the different components that the Staff considered in calculating the annualized level of payroll?

A. The Staff's payroll annualization took into consideration regular payroll for all full-time union, non-union hourly, salaried and management personnel, plus overtime pay for those employees qualified to receive overtime pay, and the operation and maintenance expense factor used to determine the level of payroll chargeable to expense.

Q. Please describe how the Staff calculated the annualized level of payroll.

A. Information was provided by the Company for each employee as to regular and overtime hours worked and the distribution of the payroll dollars associated with those hours between expense and capital projects during the test year, and the annual salary or

1 hourly wage rate for each employee as of December 31, 1999. The annualized level of
2 payroll was calculated by applying the appropriate wage rate for each employee at
3 December 31, 1999 to a normalized level of regular and overtime hours. The annual
4 payroll for each employee chargeable to operation and maintenance (O&M) expense was
5 based on the test year distribution of that employee's wages. The O&M payroll expense
6 was further allocated between water and sewer operations for the Parkville district.

7 Q. How did the Staff determine the amount of annualized O&M payroll to
8 allocate to sewer operations?

9 A. Staff calculated a ratio of sewer operations based on the number of sewer
10 customers to total customers in the Parkville district. All payroll expenses relating to the
11 Parkville district were divided between water and sewer operations using this ratio.

12 Q. How did Staff calculate overtime?

13 A. The Staff multiplied each hourly employee's most current pay rate by the
14 employee's test year time and a half, and double time hours, and then multiplied that
15 amount by 1.5 or 2 whichever was appropriate, to arrive at the annualized overtime
16 amount.

17 Q. Was it necessary for Staff to normalize overtime hours during the test year?

18 A. Upon review of the overtime hours experienced during the test year in
19 comparison to historical levels of overtime hours the Staff determined that no adjustment
20 to overtime hours was needed.

21
22 **PAYROLL TAXES**

23 Q. How did the Staff calculate payroll taxes?

1 A. The Staff determined payroll taxes based on its calculation of the
2 annualized levels of payroll and the current tax rates and taxable limits. The adjustments
3 to payroll taxes are represented by S-16.1, S-16.2 and S-16.3.

4
5 **401(K) PLAN**

6 Q. Please explain adjustment S-13.2.

7 A. Adjustment S-13.2 annualizes the Company's 401(K) retirement plan
8 expense. The Company matches 50% of all employee contributions, up to a maximum of
9 4% of an employee's annual wages.

10 Q. How was annualized 401(K) calculated?

11 A. The cost of the Company's 401(K) plan charged to O&M expense was
12 determined by multiplying the annualized 401(K) Company matching contribution by the
13 annualized O&M payroll percentage. The annualized 401(K) O&M expense for the
14 Parkville district was then allocated between water and sewer based on the allocation of
15 payroll in the Parkville district previously discussed. The adjustments for water and sewer
16 401(K) expense are the result of subtracting the test year recorded expense from the
17 annualized level calculated by the Staff.

18
19 **EMPLOYEE STOCK OWNERSHIP PLAN**

20 Q. Please explain adjustment S-13.3.

21 A. Adjustment S-13.3 annualizes ESOP expense based on the Staff's
22 calculations of annualized payroll and on the current plan terms. The Company purchases
23 stock in MAWC's parent company, American Water Works Company, Inc. (AWWC), for

1 each non-union employee at one-half percent of the employee's annual wages, excluding
2 overtime and incentive pay. The Company will also match 100% of the employee's
3 contribution, up to a maximum of 2% of the employee's base salary. ESOP expense was
4 allocated to O&M expense and between Parkville water and sewer operations in the same
5 manner as described for payroll expense.

6
7 **GROUP HEALTH INSURANCE**

8 Q. Please explain adjustment S-13.4.

9 A. This adjustment reflects the current group insurance premiums for the
10 Company's current employees. The annualized level of group insurance was distributed
11 to O&M expense and between Parkville water and sewer operations in the same manner
12 described for payroll expense.

13
14 **INCENTIVE PAY**

15 Q. Please provide a brief description of the Company's incentive pay plans.

16 A. There are two AWWC incentive pay plans in which select MAWC
17 employees participate. One plan is referred to as the Annual Incentive Plan (AIP) and the
18 other plan is referred to as the Long-Term Performance-Based Incentive Plan (LTIP).

19 As the name implies, the AIP is an annual plan. Participants in the
20 program are officers and managers who are recommended to the Compensation and
21 Management Development Committee of AWWC by the President and Chief Executive
22 Officer. The amount of any award is matrix-driven depending on the midpoint of the
23 market-based salary for the position of the participant and the achievement of the

1 performance goals. The AIP awards are based 50% on customer service, 25% on
2 individual operational goals and 25% on financial performance. Customer service goals
3 are directed to water quality, reliability and customer responsiveness. Individual operating
4 goals are tailored to the individual and established following the objectives of the
5 Company's business plan. Financial performance goals are based on two components:
6 utility operating income and return on equity results relative to authorized levels.
7 Participation in the AIP does not preclude participation in the LTIP.

8 The LTIP is similar to the AIP except incentive pay awards are based on
9 three-year cycles with any potential award accrued in any given year invested in the stock
10 of AWWC and payable subsequent to the three-year-cycle. All LTIP awards are based on
11 earnings per share growth and total return to stockholders.

12 Q. Are performance goals within the incentive plans MAWC company
13 specific?

14 A. It depends on the job position held by the participant in the plan. If the
15 employee's position is with a specific operating company within the AWWC system, the
16 performance goals are specific to that particular operating company. If the employee
17 holds a regional position where responsibility includes the management or involvement
18 with multiple operating companies, then the attainment of that employee's performance
19 goals are going to be dependent on the results of the combined companies.

20 Q. Please describe adjustment S-13.6.

21 A. Adjustment S-13.6 adjusts incentive pay to reflect payments to employees
22 for the AIP performance goals related to customer service and individual operating goals
23 for those who were still in the employment of MAWC at the end of the test year. The

1 portion of AIP performance goals disallowed and all of the LTIP performance goals are
2 based on financial based goals and were disallowed for that reason.

3 Q. What is the basis for the Staff's disallowance of the financial-based goals?

4 A. In *Staff vs. Union Electric Company*, Case No. EC-87-114, 29 Mo. P.S.C.
5 (N.S.) 313 (1987), the Commission established the criteria that at a minimum an
6 acceptable management performance plan should contain goals that improve existing
7 performance and that the benefits of the plan should be ascertainable and reasonably
8 related to the plan. The Staff asserts that meeting the financial objectives of utility
9 operating income, return on equity, earnings per share growth and total return to
10 stockholders are of primary benefit to the shareholders and are not necessarily a benefit to
11 customers, and that incentive pay based on those criteria should not be allowable for
12 determining rates chargeable to the ratepayers. In addition the financial performance of
13 the Company can be dramatically influenced by weather and rainfall, items that are
14 beyond the Company's control. Therefore the foregoing financial objectives do not
15 provide a sound basis for measuring performance.

16
17 **INSURANCE OTHER THAN GROUP INSURANCE**

18 Q. Please describe adjustment S- 13.8.

19 A. Adjustment S-13.8 annualizes insurance expense other than group
20 insurance. This adjustment addresses MAWC's workers' compensation insurance,
21 property insurance and general liability insurance.

ADVERTISING EXPENSE

Q. Please explain adjustments S-12.4 and S-13.9.

A. Adjustments S-12.4 and S-13.9 are Staff's adjustments for advertising expense. The Staff examined and categorized all of the Company's advertising by placing each advertisement in one of the five ratemaking classifications previously adopted by the Commission. In Case No. EO-85-185 involving Kansas City Power and Light Company, the Commission established the following classifications:

- (1) General Advertising – informational advertising that is useful in the provision of adequate service;
- (2) Safety Advertising – advertising which conveys ways to safely use the Company's service and to avoid accidents;
- (3) Promotional Advertising – advertising used to encourage or to promote the use of the particular commodity the utility is selling;
- (4) Institutional Advertising – advertising used to improve the Company's public image; and,
- (5) Political Advertising – advertising which is associated with political issues.

The Commission stated that these categories of advertisements were adopted because a utility's revenue requirement should include the reasonable cost of general and safety advertisements and should not include the cost of institutional or political advertisements. Furthermore, a utility's revenue requirement should include the cost of promotional advertisements only to the extent that the utility can provide cost-justification for the advertisements.

Adjustments S-12.4 and S-13.9 eliminate advertisements that the Staff classified as institutional or promotional in nature, which provided no relevant benefit to

1 the ratepayer. The advertisement Staff classified as promotional was based on the
2 description on the bill to the Company. The Company was not able to produce a copy of
3 the advertisement for review and it was therefore disallowed. The Company did not have
4 any political advertising during the test year. Attached to this direct testimony as
5 Schedule 1 are copies, if provided, of the advertisements disallowed by the Staff.
6 Schedule 1 also contains the cost per advertisement disallowed.

7
8 **DUES AND DONATIONS**

9 Q. Please explain adjustment S-13.10.

10 A. This adjustment reduces the expense for dues and donations, by eliminating
11 identified charitable donations and certain membership dues expensed during the test year.
12 Attached as Schedule 2 and Schedule 3 are the dues and memberships disallowed by the
13 Staff.

14 Q. What is the basis for this adjustment?

15 A. The Staff reviewed test year expenditures relating to dues, memberships,
16 donations and contributions and identified various items that, in the Staff's opinion, did
17 not provide a direct benefit to the ratepayers or were not necessary to provide safe and
18 adequate service. Some of the items included in the adjustment are membership dues to
19 local organizations (i.e., Kiwanis Club, Lions Club, etc.), donations to charitable
20 organizations (i.e., United Way, March of Dimes, etc.) and donations to community-
21 involvement programs (i.e. Mexico Community Betterment, Allied Arts Council, etc.).

22 By proposing this adjustment, Staff is not precluding the Company from
23 making these payments, but believes that the ratepayer should not be charged for them.

1 As mentioned previously, in Staff's opinion, the ratepayer receives no direct benefit from
2 the Company's payment of these items. Staff also believes that any goodwill derived from
3 these payments benefits the Company's shareholders, not the ratepayer. Moreover, the
4 ratepayer is put into a position of being an involuntary contributor to an organization to
5 which the ratepayer may not wish to contribute. Staff contends that if the Company
6 chooses to make charitable contributions, funding should be provided by the shareholders,
7 not the ratepayers.

8 Q. Please explain adjustment S-13.13.

9 A. This adjustment is to eliminate the portion of the dues paid to the National
10 Association of Water Companies (NAWC), during the test year, which related to direct
11 lobbying. Based on the information provided by the Company in response to Staff Data
12 Request No. 61, 18% of the dues to the national organization and 25% of the dues to the
13 Missouri/Illinois chapter were used for direct lobbying and should therefore be eliminated.

14
15 **MISCELLANEOUS EXPENSE**

16 Q. Please explain adjustment S-13.11.

17 A. This is Staff's adjustment to disallow miscellaneous expenses.

18 Q. How was this adjustment calculated?

19 A. Staff reviewed the expenses from the Company's general ledger and
20 examined all payments that appeared to be of a non-business nature and are not necessary
21 for the provision of safe and adequate service. Examples of miscellaneous expenses
22 eliminated include promotional giveaways, flowers and plants. Attached as Schedule 4 is
23 a summary of the miscellaneous expenses disallowed.

1 **RELOCATION EXPENSE**

2 Q. Please explain adjustment S-13.15.

3 A. Adjustment S-13.15 amortizes test year moving expenses related to
4 MAWC employees over a five-year period.

5 Q. Does this conclude your direct testimony?

6 A. Yes, it does.

**Missouri - American Water Company
Case No. WR-2000-181
Advertisements**

Description		Cost
1. Promotional Flyer	not provided	\$5,400.00
2. Brunswicker	not provided	12.50
3. Salisbury Press	not provided	29.00
4. Sun Publications	signature ad	24.00
5. Don't Drink & Drive	signature ad	15.00
6. Homecoming & Red Ribbon	signature ad	54.30
7. Education Week & Basketball	signature ad	54.30
8. Outlook '99	signature ad	<u>162.90</u>
Total		(\$5,752.00)

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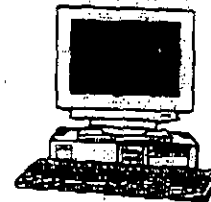
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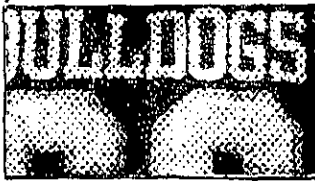
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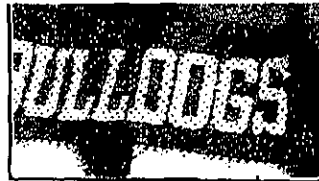
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Schedule 1-3



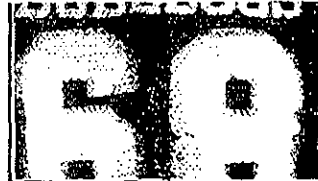
#66 Ben Albin

HT: 5'10" WT: 233
 YEAR: Senior
 POSITION: OL/DL
 NICKNAME:
 Woody/Hollywood
 FAVORITE FOOD:
 Italian food
 WORDS TO LIVE BY:
 Cross the creek.
 ROLE MODEL: My dad
 FAVORITE ATHLETE:
 Barry Sanders
 FAVORITE PRO SPORTS
 TEAM: K.C. Chiefs
 THE THING I LIKE MOST
 ABOUT FOOTBALL:
 The team unit you create
 during the season.
 PERSONAL SEASON
 GOAL: Be districts champs.



#67 Justin Smith

HT: 5'9" WT: 240
 YEAR: Sophomore
 POSITION: OL/DL
 NICKNAME: None
 FAVORITE FOOD:
 Hamburger
 WORDS TO LIVE BY:
 Try as hard as you can.
 ROLE MODEL: Everyone on
 the football team.
 FAVORITE ATHLETE:
 None
 FAVORITE PRO SPORTS
 TEAM: Atlanta Braves
 THE THING I LIKE MOST
 ABOUT FOOTBALL:
 Is playing in the games.
 PERSONAL SEASON
 GOAL: Be the best I can be.



#68 Ryan Cheatum

HT: 6'2" WT: 290
 YEAR: Junior
 POSITION: Tackle
 NICKNAME: Cheatrock
 FAVORITE FOOD:
 Chicken
 WORDS TO LIVE BY:
 Just do it.
 ROLE MODEL: Mom and
 Dad.
 FAVORITE ATHLETE:
 Tony Boselli
 FAVORITE PRO SPORTS
 TEAM: 49ers
 THE THING I LIKE MOST
 ABOUT FOOTBALL:
 Blocking my running back.
 PERSONAL SEASON
 GOAL: To intercept and run
 for a touchdown.



#71 Clifford Clay

HT: 5'7" WT: 210
 YEAR: Sophomore
 POSITION: Tackle
 NICKNAME: Cliffy
 FAVORITE FOOD:
 Chinese
 WORDS TO LIVE BY:
 Take it easy.
 ROLE MODEL: Mom
 FAVORITE ATHLETE:
 Michael Jordan
 FAVORITE PRO SPORT
 TEAM: K.C. Chiefs
 THE THING I LIKE MOST
 ABOUT FOOTBALL:
 Is getting to hit and play
 the game.
 PERSONAL SEASON
 GOAL: Get to play and
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Schedule 1-7

Continued from Page 9B

old course again for a hole or two before seeing some new holes," McDaniel said.

Anyone fortunate enough to have played Arthur Hills knows how tough the original greens were to play. McDaniel said the old greens were demanding because of the way they were originally constructed.

"The backs of the greens, because of drainage, tend to be higher than the front and over a period of years greens settle. That made them tough. Our new greens are going to be large. They range in area of 4,500 to 5,000 square feet and will have some undulation to them. They're going to be different than what everyone's use to."

The course will have new tee boxes with three different driving areas.

The new 18 holes will be 6,200 yard course with four par five hole, nine par four holes and a unique set up - five par three holes instead of the normal four on an 18-hole course.

"It's going to be a little bit different than some courses. The longer holes

A deep well will be added in the spring.

Mid-America Golf Construction did the work on the new course and Mr. McDaniel couldn't give the Fulton company enough credit for its efforts.

"Larry Smith has just done an exceptional job of putting the golf course into the lay of the land and just done a beautiful job."

The association has 175 members and a cap of 200. There are 140 individual members and 35 family members. This year an individual membership will cost \$400 while a family will pay \$530. Next year individuals will pay \$450 and it will cost a family \$600 to join.

McDaniel anticipates that within the first three years they will have somewhere in the neighborhood of annually having 31,000 rounds of golf played on the new 18-hole course versus 18,000 rounds that were played on the old nine. They also believe there's enough golfers in the area that they could reach as many as 40,000 rounds of golf in any given year.

The course is open to the public,

clubhouse manager and Tom Roberts serves as the superintendent of grounds. He's assisted by Tim Kelsay and Gary Swearingin. McDaniel anticipates Roberts will need to add another four employees before the summer for maintenance of the new course.

Along with McDaniel, the association's board includes Neale Rosenstengel, Chris Sells, Leila Inlow, John Darby, John Ogden, Bill Welty, Gary Moran, Glenn Jensen, Kenny Whelan and Duane Harvey.

McDaniel said another board he sits on, the Mexico Recreation Corporation, was instrumental in expanding Arthur Hills.

"Without Mexico Recreation Corporation's assistance, this project was not happening in the immediate future," McDaniel said.

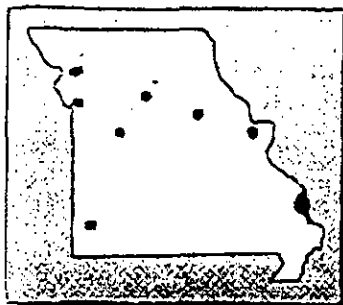
Along with McDaniel, the recreation corporation's board includes, Bill Williams, Dan Erdel, Col. Charles Stribling III, Byrnes H. Gooden, Mike McGannon, Charlie Duckworth, Ron McGannon, Charlie Duckworth, Ron McGannon and Dan Parrott.



Left to right:

**Gary Pilger
Joyce Riney
Sharon Spence
Doug Sigman
Lee Williams**

**Seated:
Ron Molly**



**PROVIDING SAFE,
RELIABLE, AFFORDABLE WATER
AND THE BEST IN
CUSTOMER SERVICE
THROUGHOUT THE
STATE OF MISSOURI**

581-2590

**Missouri-American
Water Company**

Missouri-American Water Company
Case No. WR-2000-281
Donations & Contributions

<u>Acct #</u>	<u>Acct #</u>	<u>Amount</u>	<u>JE #</u>	<u>Date</u>	<u>Description</u>
<u>Corporate</u>					
921	575000.1	250.00	102794	01/31/99	Bonnie Sue Cooper-campaign for city council
921	575000.1	250.00	104646	03/31/99	Sponsor Senator J. Maxwell Birthday
921	575000.1	250.00	106177	04/30/99	Allied Arts Council-1st quarter
921	575000.1	50.00	107217	05/27/99	Memorial for Ray Lee's mother
921	575000.1	250.00	108697	07/12/99	Allied Arts Council-2nd quarter
921	575000.1	600.00	109221	07/29/99	Allied Arts Council-Trails West '99
921	575000.1	5,400.00	109848	08/14/99	Chamber of commerce-St. Joe-21st Century
921	575000.1	100.00	110004	08/19/99	Talent for Governor campaign contribution
921	575000.1	1,850.00	110756	09/13/99	St. Joseph Saints Baseball - corp. sponsor
930.2	575140.1	1,550.00	109020	07/22/99	United Way-St. Joseph
930.2	575140.1	1,000.00	109693	08/10/99	National Multiple Sclerosis Society
<u>St. Joseph</u>					
921	575000.1	3,000.00	101294	12/31/98	MWSC Foundation
921	575000.1	300.00	102502	01/31/99	Robidoux Accelerated Middle School - partnership
921	575000.1	300.00	104630	03/31/99	Robidoux Accelerated Middle School - partnership
921	575000.1	600.00	106176	04/30/99	Robidoux Accelerated Middle School - partnership
921	575000.1	600.00	108470	06/30/99	Robidoux Accelerated Middle School - partnership
<u>Platte County</u>					
921	575000.1	190.00	106752	05/12/99	reimb M Gray for parkville Sesquicentennial
<u>Warrensburg</u>					
921	575000.1	25.00	104837	03/31/99	Warrensburg Rotary Club donation
930.2	575140.1	1,000.00	107362	05/31/99	Central Missouri State University
<u>Mexico</u>					
921	575000.1	25.00	109942	08/16/99	Kiwanis Peanut Day
921	575000.1	25.00	110942	09/16/99	Mexico Community Betterment
921	575000.1	25.00	110934	09/16/99	City of Mexico Halloween Extravaganza
921	575000.1	25.00	110986	09/17/99	Little Dixie Fire Protection sponsor
930.2	575140.1	150.00	107509	06/07/99	Mexico YMCA
<u>Joplin</u>					
921	575000.1	2,500.00	106653	05/10/99	Joplin Family Y - 5 yr. Pledge
Adjustment		(20,315.00)			

**Missouri-American Water Company
Case No. WR-2000-281
Dues & Memberships**

MEMBERSHIPS

<u>Acct #</u>	<u>Acct #</u>	<u>Amount</u>	<u>JE #</u>	<u>Date</u>	<u>Description</u>
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Corporate

921	575000.16	275.00	102634	01/31/99	Missouri Municipal League
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St. Charles

921	575000.16	249.12	104749	03/31/99	Home Builders Assoc.
930.2	575560.16	110.88	104749	03/31/99	Home Builders Assoc.

Warrensburg

905	575280.16	32.75	104164	03/31/99	
905	575280.16	32.75	108129	06/28/99	Rotary club M. J. Woods
905	575280.16	32.75	111077	09/21/99	

Joplin

DUES FOR CLUBS

905	575280.16	98.00	102965	01/31/99	Rotary - Gary Trim
905	575280.16	91.00	108623	07/09/99	Soroptimist- S. Finke

St. Joseph

DUES FOR CLUBS

905	575280.16	56.25	102211	01/31/99	Rotary-J. Buhman
905	575280.16	80.00	103480	02/28/99	Lions-R.L. Amman
905	575280.16	80.00	106111	04/28/99	Lions-R.L. Amman
905	575280.16	56.25	105468	04/30/99	Rotary-J. Buhman
905	575280.16	90.18	107839	06/17/99	Soroptimist-D. Ballard
905	575280.16	200.00	102824	01/31/99	Construction Assoc.
905	575280.16	46.25	108900	07/20/99	Rotary-J. Buhman
905	575280.16	80.00	109149	07/28/99	Lions-R.L. Amman
905	575280.16	80.00	1047	10/31/98	No description
905	575280.16	66.25	389	10/31/98	No description

**Missouri-American Water Company
Case No. WR-2000-281
Dues & Memberships**

MEMBERSHIPS

<u>Acct #</u>	<u>Acct #</u>	<u>Amount</u>	<u>JE #</u>	<u>Date</u>	<u>Description</u>
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Corporate

DUES FOR CLUBS

905	575280.16	43.00	776	10/31/98	No description
905	575280.16	245.00	774	10/31/98	No description
905	575280.16	249.00	529	10/31/98	No description
905	575280.16	60.00	388	10/31/98	No description
905	575280.16	95.00	104638	03/31/99	Kiwanis dues-Gilpin
905	575280.16	95.00	106240	04/30/99	Kiwanis dues-Gilpin
905	575280.16	95.00	108977	07/22/99	Kiwanis dues-Gilpin
921	575340.16	7.00	104638	03/31/99	Kiwanis dues-Gilpin
921	575340.16	7.00	106240	04/30/99	Kiwanis Meals-Gilpin
921	575340.16	7.00	108977	07/22/99	Kiwanis Meals-Gilpin
930.2	575600.16	7.00	104638	03/31/99	Kiwanis Meals-Gilpin
930.2	575600.16	7.00	106240	04/30/99	Kiwanis Meals-Gilpin
930.2	575600.16	7.00	108977	07/22/99	Kiwanis Meals-Gilpin

St. Charles

DUES FOR CLUBS

905	575280.16	50.00	101075	12/31/98	Rotary-Cunningham
905	575280.16	24.00	108841	07/19/99	Rotary-Hardy
905	575280.16	50.00	110503	08/31/99	Rotary-Cunningham
905	575280.16	8.00	415	10/31/98	No description
905	575280.16	253.00	93	10/31/98	No description
921	575300.16	132.00	103246	02/28/99	Rotary-Hardy

Adjustment

(3,198.43)

Missouri-American Water Company
Case No. WR-2000-281
Miscellaneous Expense

District	Date	Document #	Account #		Description	Amount	Description Detail
			J D Edwards	NARUC '73			
<u>Corporate</u>	08/31/99	110427	575900.16	921.200		18.71	Niemann Foods Inc.- Firmlycub
<u>Corporate</u>	08/31/99	110258	575220.16	930.210		500.00	MWSC Foundation
<u>Corporate</u>	01/31/99	102108	575560.16	930.510		79.59	Associated Industries of Missouri
					Total	(598.30)	
<u>Joplin</u>	01/31/99	102955	575600.16	921.130	G. A. Trim	7.50	Rotary Lunch
<u>Joplin</u>	01/31/99	102955	575340.16	921.130	G. A. Trim	7.50	Rotary Lunch
<u>Joplin</u>	02/28/99	103831	575900.16	921.260		69.14	Flowers and Plants
<u>Joplin</u>	11/30/98	100010	575220.16	930.210	Community Relations	75.00	Lions Club donation
<u>Joplin</u>	01/31/99	102138	575220.16	930.210		1,000.00	Joplin business and ind Dev Co.
					Total	(1,159.14)	
<u>Mexico</u>	09/13/99	110792	575900.16	921.200	Molly, Ronald J.	100.00	\$100 - Annual charity golf event
					Total	(100.00)	
<u>Parkville</u>	11/30/98	100111	575900.16	921.200	Misc. plant & office sup.	13.66	SAM's Club/GECF-assorted muffins, orange juice, assorted seasonal
<u>Parkville</u>	04/30/99	105312	575900.16	921.200	Miller's Nursery/Abigail	32.06	Flowers-Secretary's Day
<u>Parkville</u>	01/31/99	102477	575000.13	921.200	SAM's Club/GECF	18.76	Pepsi Cola, cake
					Total	(64.48)	
<u>St. Charles</u>	02/28/99	103246	575600.16	921.110	Hardy Jr., William	52.00	Rotary Club-meals \$52.00
<u>St. Charles</u>	08/31/99	110503	575340.16	921.130	Cunningham, William	220.00	Meals-Rotary Club, - \$220.00 & 140.00
<u>St. Charles</u>	12/31/98	101075	575600.16	930.260	Cunningham, William	80.00	
<u>St. Charles</u>	12/31/98	101075	550000.16	930.600	Cunningham, William	80.00	Meals-Rotary Club, - \$160.00
<u>St. Charles</u>	07/19/99	108841	575340.16		Hardy Jr., William	52.00	Meals-Rotary Club, - \$104.00
<u>St. Charles</u>	07/19/99	108841	575600.16		Hardy Jr., William	52.00	
<u>St. Charles</u>	08/31/99	110503	575600.16		Cunningham, William	140.00	
					Total	(676.00)	
<u>St. Joseph</u>	01/31/98	102211	575340.16	921.130	Buhman, John	56.37	Rotary Club meals
<u>St. Joseph</u>	01/31/98	102211	575600.16	921.130	Buhman, John	56.38	Rotary Club meals & birthday celebration
<u>St. Joseph</u>	01/31/98	102211	575600.16	921.130	Buhman, John	25.00	Rotary Club - Birthday Celebration - spouse
<u>St. Joseph</u>	02/28/99	103430	760600	921.130	Amman, Robert	60.00	Friday Morning Breakfast Club-Managers Meeting

Missouri-American Water Company
Case No. WR-2000-281
Miscellaneous Expense

District	Date	Document #	Account # J D Edwards NARUC '73	Description	Amount	Description Detail	
<u>St. Joseph</u>	04/28/99	106111	760600	921.130	Amman, Robert	60.00	Friday Morning Breakfast Club-Managers Meeting
<u>St. Joseph</u>	04/30/99	105468	575340.16	921.130	Buhman, John	54.17	Rotary Club meals
<u>St. Joseph</u>	04/30/99	105468	575600.16	921.130	Buhman, John	54.18	Rotary Club meals
<u>St. Joseph</u>	04/30/99	105468	575600.16	921.130	Buhman, John	34.10	Rotary Club meals - spouse
Total					(400.20)		
<u>Warrensburg</u>	03/31/99	104154	575340.16	921.100	Dues for Clubs - M. Wo	35.75	Meals-Rotary Club - \$71.5
<u>Warrensburg</u>	06/28/99	108129	575340.16	921.100	Dues for Rotary Club-W	35.75	Meals-Rotary Club - \$71.50
<u>Warrensburg</u>	09/21/99	111077	575340.16	921.100	Dues for Rotary Club-W	35.75	Meals-Rotary Club - \$71.50
<u>Warrensburg</u>	12/31/98	101074	575340.16	921.100	Dues for Rotary Club-W	35.75	Meals-Rotary Club - \$71.85
<u>Warrensburg</u>	08/09/99	109635	575900.16	921.200	Petty Cash-Warrensbur	79.96	Retirement Party-Cake, Card & Dinner
<u>Warrensburg</u>	03/31/99	104154	575600.16	930.260	Dues for Clubs - M. Wo	35.75	
<u>Warrensburg</u>	06/28/99	108129	575600.16	930.260	Dues for Rotary Club-W	35.75	
<u>Warrensburg</u>	09/21/99	111077	575600.16	930.260	Dues for Rotary Club-W	35.75	
<u>Warrensburg</u>	12/31/98	101074	575600.16	930.260	Dues for Rotary Club-W	35.75	
Total					(365.96)		

Total Adjustment to Miscellaneous Expense:

(3,364.08)