Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2015-0301 SR-2015-0302 Date Prepared: 12/23/2015



### **MISSOURI PUBLIC SERVICE COMMISSION**

## **COMMISSION STAFF**

# **AUDITING DEPT - DIRECT**

# STAFF ACCOUNTING SCHEDULES

# MISSOURI-AMERICAN WATER COMPANY TOTAL COMPANY

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

Jefferson City, Missouri

December 2015

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

Line	A	<u>B</u> 7.52%	<u>C</u> 7.73%	<u>D</u> 7.95%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$1,013,524,659	\$1,013,524,659	\$1,013,524,659
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$70,323,830	\$73,900,333	\$75,085,848
4	Net Income Available	\$69,964,386	\$69,964,386	\$69,964,386
5	Additional Net Income Required	\$359,444	\$3,935,947	\$5,121,462
6	Income Tax Requirement			
7	Required Current Income Tax	\$21,521,758	\$23,728,578	\$24,460,290
8	Current Income Tax Available	\$21,319,519	\$21,319,519	\$21,319,519
9	Additional Current Tax Required	\$202,239	\$2,409,059	\$3,140,771
10	Revenue Requirement	\$561,683	\$6,345,006	\$8,262,233
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$12,272,107	\$12,303,226	\$12,272,107
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$12,833,790	\$18,648,232	\$20,534,340

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

	A	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$2,025,575,279
2	Less Accumulated Depreciation Reserve		\$479,048,583
3	Net Plant In Service		\$1,546,526,696
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$8,939,805
6	Contributions in Aid of Construction Amortization		\$71,577,060
7	Materials & Supplies		\$4,984,597
8	Prepayments		\$1,800,494
9	Tank Painting Tracker		\$828,601
10	Accrued Pension		\$14,653,704
11	Ozark Meadows Reserve Amortization (Robinett)		\$4,711
12	TOTAL ADD TO NET PLANT IN SERVICE		\$102,788,972
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset		-\$1,097,719
15	State Tax Offset		-\$173,250
16	City Tax Offset		\$0
17	Interest Expense Offset		\$2,200,857
18	Contributions in Aid of Construction		\$286,375,158
19	Customer Advances		\$58,036,357
20	Customer Deposits		\$0
21	Accumulated Deferred Income Tax		\$278,063,069
22	Pension/OPEB Tracker		\$12,953,236
23	Deferred ITC (3%)		\$9,852
24	To Eliminate Negative Rate Base Balance for Saddlebrooke		-\$576,551
25	TOTAL SUBTRACT FROM NET PLANT		\$635,791,009
26	Total Rate Base		\$1,013,524,659

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

	A	B	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	Н	<u>l</u>	J
Line		Total Test	Test Year	Test Year		Total Company	Jurisdictional	MO Final Adj	MO Juris.	MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	Non Labor
										•
1	TOTAL OPERATING REVENUES	\$270,209,718	See Note (1)	See Note (1)	See Note (1)	\$270,209,718	-\$4,554,086	\$265,655,632	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$2,973,792	\$414,767	\$2,559,025	\$0	\$2,973,792	\$230,609	\$3,204,401	\$506,573	\$2,697,828
3	TOTAL PUMPING EXPENSES	\$13,380,253	\$3,266,844	\$10,113,409	\$0	\$13,380,253	\$181,498	\$13,561,751	\$2,525,682	\$11,036,069
4	TOTAL WATER TREATMENT EXPENSES	\$15,159,816	\$3,209,760	\$11,950,056	\$0	\$15,159,816	\$1,742,023	\$16,901,839	\$4,564,987	\$12,336,852
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$19,001,143	\$8,862,337	\$10,138,806	\$0	\$19,001,143	-\$2,089,703	\$16,911,440	\$8,595,070	\$8,316,370
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,563,556	\$2,386,691	\$7,176,865	\$0	\$9,563,556	-\$585,230	\$8,978,326	\$3,079,159	\$5,899,167
7	TOTAL CUSTOMER SERVICE EXPENSES	\$331	\$331	\$0	\$0	\$331	\$1,699	\$2,030	\$2,030	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$64,221,401	\$46,642,081	\$17,579,320	\$0	\$64,221,401	-\$13,005,590	\$51,215,811	\$42,808,089	\$8,407,722
10	TOTAL DEPRECIATION EXPENSE	\$33,070,985	See Note (1)	See Note (1)	See Note (1)	\$33,070,985	\$1,957,977	\$35,028,962	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$16,652,352	\$691,831	\$15,960,521	\$0	\$16,652,352	-\$184,320	\$16,468,032	\$804,082	\$15,663,950
12	TOTAL AMORTIZATION EXPENSE	\$548,539	\$15,592	\$532,947	\$0	\$548,539	-\$349,276	\$199,263	\$15,592	\$183,671
13	TOTAL COLLECTION OPERATIONS	\$1,029	\$923	\$106	\$0	\$1,029	\$21,768	\$22,797	\$923	\$21,874
	EXPENSES									
14	TOTAL COLLECTION MAINT. EXPENSES	\$3,020	\$2,026	\$994	\$0	\$3,020	\$3,186	\$6,206	\$5,208	\$998
15	TOTAL PUMPING OPERATIONS EXPENSES	\$5,020	\$342	\$4,678	\$0	\$5,020	-\$180	\$4,840	\$28	\$4,812
16	TOTAL PUMPING MAINTENANCE EXPENSES	\$65,508	\$6,522	\$58,986	\$0	\$65,508	-\$211	\$65,297	\$6,311	\$58,986
17	TOTAL TREAT. & DISP. OPER. EXPENSE	\$141,571	\$127,592	\$13,979	\$0	\$141,571	-\$7,796	\$133,775	\$119,796	\$13,979
18	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$209,795	\$33,299	\$176,496	\$0	\$209,795	-\$1,393	\$208,402	\$33,314	\$175,088
19	TOTAL WATER TREATMENT EXP - OPER &	\$787,411	\$137,087	\$650,324	\$0	\$787,411	\$746,449	\$1,533,860	\$517,482	\$1,016,378
	MTCE									
20	TOTAL OPERATING EXPENSE	\$175,785,522	\$65,798,025	\$76,916,512	\$0	\$175,785,522	-\$11,338,490	\$164,447,032	\$63,584,326	\$65,833,744
21	NET INCOME BEFORE TAXES	\$94,424,196	\$0	\$0	\$0	\$94,424,196	\$6,784,404	\$101,208,600	\$0	\$0
22	TOTAL INCOME TAXES	-\$485,550	See Note (1)	See Note (1)	See Note (1)	-\$485,550	\$21,805,085	\$21,319,535	See Note (1)	See Note (1)
23	TOTAL DEFERRED INCOME TAXES	\$28,697,201	See Note (1)	See Note (1)	See Note (1)	\$28,697,201	-\$18,772,522	\$9,924,679	See Note (1)	See Note (1)
24	NET OPERATING INCOME	\$66,212,545	\$0	\$0	\$0	\$66,212,545	\$3,751,841	\$69,964,386	\$0	\$0

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

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2015-0301 Date Prepared: 12/23/2015



## **MISSOURI PUBLIC SERVICE COMMISSION**

# **COMMISSION STAFF**

# **AUDITING DEPT - DIRECT**

# STAFF ACCOUNTING SCHEDULES

# MISSOURI-AMERICAN WATER COMPANY TOTAL WATER

# CASE NO. WR-2015-0301

Jefferson City, Missouri

December 2015

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

Line	A	<u>B</u> 7.52%	<u>C</u> 7.73%	<u>D</u> 7.95%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$990,406,421	\$990,406,421	\$990,406,421
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$68,719,656	\$72,214,551	\$73,373,017
4	Net Income Available	\$68,346,712	\$68,346,712	\$68,346,712
5	Additional Net Income Required	\$372,944	\$3,867,839	\$5,026,305
6	Income Tax Requirement			
7	Required Current Income Tax	\$20,764,428	\$22,922,044	\$23,637,442
8	Current Income Tax Available	\$20,484,222	\$20,484,222	\$20,484,222
9	Additional Current Tax Required	\$280,206	\$2,437,822	\$3,153,220
10	Revenue Requirement	\$653,150	\$6,305,661	\$8,179,525
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$11,275,866	\$11,275,866	\$11,275,866
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$11,929,016	\$17,581,527	\$19,455,391

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

	A	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$1,965,577,961
2	Less Accumulated Depreciation Reserve		\$458,448,578
3	Net Plant In Service		\$1,507,129,383
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$8,805,949
6	Contributions in Aid of Construction Amortization		\$56,191,567
7	Materials & Supplies		\$4,961,295
8	Prepayments		\$1,754,622
9	Tank Painting Tracker		\$828,601
10	Accrued Pension		\$14,252,554
11	TOTAL ADD TO NET PLANT IN SERVICE		\$86,794,588
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$1,087,545
14	State Tax Offset		-\$171,448
15	City Tax Offset		\$0
16	Interest Expense Offset		\$2,123,970
17	Contributions in Aid of Construction		\$257,323,989
18	Customer Advances		\$57,978,969
19	Customer Deposits		\$0
20	Accumulated Deferred Income Tax		\$274,871,422
21	Pension/OPEB Tracker		\$12,598,637
22	Deferred ITC (3%)		\$9,852
23	To Eliminate Negative Rate Base Balance for Saddlebrooke		-\$130,296
24	TOTAL SUBTRACT FROM NET PLANT		\$603,517,550
25	Total Rate Base		\$990,406,421

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

	<u>A</u>	<u>B</u>	C	D	E	<u>F</u>	G	Н	
Line	Account #	<u> </u>	Total	Adjust.	<b>-</b>			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1 2	301.000	INTANGIBLE PLANT Organization - IP	\$238,624	P-2	\$0	\$238,624		\$0	\$238,624
3	302.000	Franchises and Consents - IP	\$43,698	P-3	\$0	\$43,698		\$0	\$43,698
4	303.000	Other Plant & Misc. Equipment - IP	\$1,473,752	P-4	\$0	\$1,473,752		\$0	\$1,473,752
5		TOTAL INTANGIBLE PLANT	\$1,756,074		\$0	\$1,756,074		\$0	\$1,756,074
6 7	310.000	SOURCE OF SUPPLY PLANT	¢1 720 110	P-7	¢0	¢1 720 110		¢o	¢1 720 110
8	311.000	Land and Land Rights - SSP Structures and Improvements - SSP	\$1,739,119 \$17,300,032	P-8	\$0 \$0	\$1,739,119 \$17,300,032		\$0 \$0	\$1,739,119 \$17,300,032
9	312.000	Collecting & Impounding Reservoirs	\$119.689	P-9	\$0	\$119,689		\$0 \$0	\$119,689
10	313.000	Lake, River and Other Intakes	\$7,342,569	P-10	\$0	\$7,342,569		\$1	\$7,342,570
11	314.000	Wells and Springs	\$7,260,463	P-11	\$0	\$7,260,463		-\$1	\$7,260,462
12	316.000	Supply Mains	\$22,275,704	P-12	\$0	\$22,275,704		\$0	\$22,275,704
13	317.000	Other Water P/E-Supply	\$1,730	P-13	\$0	\$1,730		\$0	\$1,730
14		TOTAL SOURCE OF SUPPLY PLANT	\$56,039,306		\$0	\$56,039,306		\$0	\$56,039,306
15		PUMPING PLANT							
16	320.000	Land and Land Rights - PP	\$494,774	P-16	\$0	\$494,774		\$0	\$494,774
17	321.000	Structures and Improvements - PP	\$18,334,135	P-17	\$0	\$18,334,135		\$0	\$18,334,135
18	322.000	Boiler Plant Equipment	\$0	P-18	\$0	\$0		\$0	\$0
19	323.000	Forces Main	\$2,781,659	P-19	\$0	\$2,781,659		\$0	\$2,781,659
20	324.000	Steam Pumping Equipment	\$111,546	P-20	\$0	\$111,546		\$0	\$111,546
21 22	325.000 326.000	Electric Pumping Equipment Diesel Pumping Equipment	\$64,103,054 \$2,621,476	P-21 P-22	\$0 \$0	\$64,103,054 \$2,621,476		\$0 \$0	\$64,103,054 \$2,621,476
22	327.000	Hydraulic Pumping Equipment	\$2,621,476	P-22 P-23	\$0 \$0	\$519,583		\$0 \$0	\$519,583
24	328.000	Other Pumping Equipment	\$2,667,430	P-24	\$0	\$2,667,430		\$0	\$2,667,430
25		TOTAL PUMPING PLANT	\$91,633,657		\$0	\$91,633,657		\$0	\$91,633,657
26		WATER TREATMENT PLANT				• • • • • • • • •			
27	330.000	Land and Land Rights - WTP	\$2,316,283	P-27	\$0	\$2,316,283		\$0	\$2,316,283
28 29	331.000 332.000	Structures and Improvements - WTP Water Treatment Equipment	\$106,028,490 \$114,112,256	P-28 P-29	\$0 \$0	\$106,028,490 \$114,112,256		\$0 \$0	\$106,028,490 \$114,112,256
29 30	332.000	Water Treatment - Other	\$4,130,862	P-29 P-30	\$0 \$0	\$4,130,862		\$0 \$0	\$4,130,862
31	333.000	Water Treatment Equipment - Other	\$1,473,221	P-31	\$0	\$1,473,221		\$0	\$1,473,221
32		TOTAL WATER TREATMENT PLANT	\$228,061,112		\$0	\$228,061,112		\$0	\$228,061,112
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$5,085,849	P-34	\$0	\$5,085,849		\$209	\$5,086,058
35 36	341.000 342.000	Structures and Improvements - TDP Distribution Reservoirs and Standpipes	\$8,324,368 \$33,532,957	P-35 P-36	\$0 \$0	\$8,324,368 \$33,532,957		\$0 -\$205	\$8,324,368 \$33,532,752
30	343.000	Transmission & Distribution Mains Conv	\$34,335,074	P-30	\$0 \$0	\$34,335,074		-\$205	\$34,335,074
38	343.100	Transmission & Distribution Mains < 4"	\$20,715,365	P-38	\$0	\$20,715,365		-\$4	\$20,715,361
39	343.200	Transmission & Distribution Mains 6"-8"	\$732,036,540	P-39	\$0	\$732,036,540		\$0	\$732,036,540
40	343.300	Transmission & Distribution Mains >10"	\$410,601,297	P-40	\$0	\$410,601,297		\$0	\$410,601,297
41	344.000	Fire Mains	\$595,477	P-41	\$0	\$595,477		\$0	\$595,477
42	345.000	Services	\$42,900,854	P-42	\$0	\$42,900,854		\$0	\$42,900,854
43	346.100	Meters - Bronze Case	\$20,464,650	P-43	\$0	\$20,464,650		-\$111	\$20,464,539
44 45		Meters - Plastic Case Meters - Not Class By Type	\$2,958,679 \$69,852,373	P-44 P-45	\$0 \$0	\$2,958,679 \$69,852,373		\$111 \$0	\$2,958,790 \$69,852,373
45	346.300	Meter Installations	\$28,505,869	P-45 P-46	\$0 \$0	\$28,505,869		\$0 \$0	\$28,505,869
40	348.000	Hydrants	\$75,908,414	P-47	\$0	\$75,908,414		\$0	\$75,908,414
48	349.000	Other Transmission & Distribution Plant	\$37,653	P-48	\$0	\$37,653		\$0	\$37,653
49		TOTAL TRANSMISSION & DIST. PLANT	\$1,485,855,419		\$0	\$1,485,855,419		\$0	\$1,485,855,419
50		INCENTIVE COMPENSATION							
54	0.000	CAPITALIZATION	¢0.	D 54	¢0	¢0.		¢007.040	£007.640
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$887,640	-\$887,640
52		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$887,640	-\$887,640
		CAPITALIZATION						<i> </i>	
			1				1		
53		GENERAL PLANT					1		
54	389.000	Land and Land Rights - GP	\$389,178	P-54	\$0	\$389,178	1	\$0	\$389,178
55 56	390.000	Structures and Improvements - GP	\$10,867,357	P-55	\$0 \$0	\$10,867,357	1	\$0 \$0	\$10,867,357
56 57	390.100 390.200	Office Structures General Structures - HVAC	\$4,350,939 \$210,538	P-56 P-57	\$0 \$0	\$4,350,939 \$210,538	1	\$0 \$0	\$4,350,939 \$210,538
51	330.200		φ210,330	1-57	φυ	φ210,550	1	φU	φ210,330

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	E	G	H	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58	390.300	Miscellaneous Structures	\$3,693,920	P-58	\$0	\$3,693,920		\$0	\$3,693,920
59	390.900	Structures & Improvements - Leasehold	\$18,989	P-59	\$0	\$18,989		\$0	\$18,989
60	391.000	Office Furniture and Equipment	\$1,309,526	P-60	\$0	\$1,309,526		-\$361,944	\$947,582
61	391.200	Computer Software & Peripheral Equip	\$4,872,035	P-61	\$0	\$4,872,035		-\$639,578	\$4,232,457
62	391.250	Computer Software	\$51,282,644	P-62	\$0	\$51,282,644		-\$454,381	\$50,828,263
63	391.260	Personal Computer Software	\$0	P-63	\$0	\$0		\$0	\$0
64	391.300	Other Office Equipment	\$551,217	P-64	\$0	\$551,217		-\$377,534	\$173,683
65	392.100	Transportation Equipment - Light Trucks	\$2,271,581	P-65	\$0	\$2,271,581		\$0	\$2,271,581
66	392.200	Transportation Equipment - Heavy Trucks	\$4,669,734	P-66	\$0	\$4,669,734		\$0	\$4,669,734
67	392.300	Transportation Equipment - Cars	\$1,271,943	P-67	\$0	\$1,271,943		\$0	\$1,271,943
68	392.400	Transportation Equipment - Other	\$5,727,864	P-68	\$0	\$5,727,864		\$0	\$5,727,864
69	393.000	Stores Equipment	\$722,411	P-69	\$0	\$722,411		-\$30,189	\$692,222
70	394.000	Tools, Shop & Garage Equipment	\$7,024,509	P-70	\$0	\$7,024,509		-\$1,767,555	\$5,256,954
71	395.000	Laboratory Equipment	\$1,357,262	P-71	\$0	\$1,357,262		-\$662,352	\$694,910
72	396.000	Power Operated Equipment	\$1,400,945	P-72	\$0	\$1,400,945		\$0	\$1,400,945
73	397.000	Communication Equipment - Non-Teleph	\$3,662,905	P-73	\$0	\$3,662,905		-\$590,961	\$3,071,944
74	397.200	Telephone Equipment	\$69,271	P-74	\$0	\$69,271		-\$11,267	\$58,004
75	398.000	Miscellaneous Equipment	\$2,482,663	P-75	\$0	\$2,482,663		-\$216,185	\$2,266,478
76	399.000	Other Tangible Equipment	\$50,408	P-76	\$0	\$50,408		-\$25,860	\$24,548
77		TOTAL GENERAL PLANT	\$108,257,839		\$0	\$108,257,839		-\$5,137,806	\$103,120,033
78		TOTAL PLANT IN SERVICE	\$1,971,603,407	•	\$0	\$1,971,603,407		-\$6,025,446	\$1,965,577,961

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

	<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>l</u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1 2	301.000	INTANGIBLE PLANT Organization - IP	\$0	P-2	\$0	\$0		\$0	\$0
2	302.000	Franchises and Consents - IP	\$0 \$0	P-3	\$0 \$0	\$0 \$0		\$0 \$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$25,931	P-4	\$0	\$25,931		\$0	\$25,931
5		TOTAL INTANGIBLE PLANT	\$25,931		\$0	\$25,931		\$0	\$25,931
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$5,617,266	P-8	\$0	\$5,617,266		-\$18,657	\$5,598,609
9	312.000	Collecting & Impounding Reservoirs	\$97,015	P-9	\$0	\$97,015		\$159	\$97,174
10	313.000	Lake, River and Other Intakes	-\$451,267	P-10	\$0	-\$451,267		\$1,160,000	\$708,733
11	314.000	Wells and Springs	\$1,488,427	P-11	\$0	\$1,488,427		-\$10,240	\$1,478,187
12 13	316.000 317.000	Supply Mains	\$7,417,755	P-12 P-13	\$0 \$0	\$7,417,755 \$537		-\$1,292,500	\$6,125,255
13	317.000	Other Water P/E-Supply TOTAL SOURCE OF SUPPLY PLANT	\$537 \$14,169,733	P-13	<u>\$0</u> \$0	\$14,169,733		\$0 -\$161,238	\$537 \$14,008,495
						. , ,		. ,	. , ,
15	220.000	PUMPING PLANT	¢0.	P-16	¢.0.	¢		¢0.	¢0.
16 17	320.000 321.000	Land and Land Rights - PP Structures and Improvements - PP	\$0 \$5.778.249	P-16 P-17	\$0 \$0	\$0 \$5,778,249		\$0 \$9,000	\$0 \$5,787,249
18	322.000	Boiler Plant Equipment	\$5,776,249 \$81	P-17	\$0 \$0	\$5,778,249		\$597	\$5,787,249
19	323.000	Forces Main	\$430.632	P-19	\$0	\$430,632		\$20,000	\$450,632
20	324.000	Steam Pumping Equipment	\$15,127	P-20	\$0	\$15,127		\$10,000	\$25,127
21	325.000	Electric Pumping Equipment	\$22,857,555	P-21	\$0	\$22,857,555		\$185,474	\$23,043,029
22	326.000	Diesel Pumping Equipment	\$1,711,747	P-22	\$0	\$1,711,747		\$20,000	\$1,731,747
23	327.000	Hydraulic Pumping Equipment	\$28,999	P-23	\$0	\$28,999		\$41,000	\$69,999
24	328.000	Other Pumping Equipment	\$350,453	P-24	\$0	\$350,453		\$5,000	\$355,453
25		TOTAL PUMPING PLANT	\$31,172,843		\$0	\$31,172,843		\$291,071	\$31,463,914
26		WATER TREATMENT PLANT							
27	330.000	Land and Land Rights - WTP	-\$2,168	P-27	\$0	-\$2,168		\$2,168	\$0
28	331.000	Structures and Improvements - WTP	\$35,685,723	P-28	\$0	\$35,685,723		-\$513,898	\$35,171,825
29	332.000	Water Treatment Equipment	\$47,779,261	P-29	\$0	\$47,779,261		-\$1,030,001	\$46,749,260
30	332.400	Water Treatment - Other	-\$1,868,013	P-30	\$0	-\$1,868,013		\$2,540,000	\$671,987
31 32	333.000	Water Treatment Equipment - Other TOTAL WATER TREATMENT PLANT	\$524,474 \$82,119,277	P-31	<u>\$0</u> \$0	\$524,474 \$82,119,277		\$6,323 \$1,004,592	\$530,797 \$83,123,869
33		TRANSMISSION & DIST. PLANT	¢0.00	<b>D</b> 04	<b>*</b> 0	¢0.00		¢000	¢0.
34 35	340.000 341.000	Land and Land Rights - TDP Structures and Improvements - TDP	\$363 \$5,020,975	P-34 P-35	\$0 \$0	\$363 \$5,020,975		-\$363 \$0	\$0 \$5,020,975
35	342.000	Distribution Reservoirs and Standpipes	\$13,540,614	P-36	\$0 \$0	\$13,540,614		-\$26,173	\$13,514,441
37	343.000	Transmission & Distribution Mains Conv	\$21,182,674	P-37	\$0 \$0	\$21,182,674		-\$2,657,437	\$18,525,237
38	343.100	Transmission & Distribution Mains < 4"	\$1,525,865	P-38	\$0	\$1,525,865		\$1,079,000	\$2,604,865
39	343.200	Transmission & Distribution Mains 6"-8"	\$119,851,163	P-39	\$0	\$119,851,163		-\$681,919	\$119,169,244
40	343.300	Transmission & Distribution Mains >10"	\$80,131,732	P-40	\$0	\$80,131,732		-\$434,027	\$79,697,705
41	344.000	Fire Mains	\$145,681	P-41	\$0	\$145,681		\$0	\$145,681
42	345.000	Services	\$10,630,435	P-42	\$0	\$10,630,435		\$200,000	\$10,830,435
43 44	346.100 346.200	Meters - Bronze Case Meters - Plastic Case	\$713,899	P-43 P-44	\$0 \$0	\$713,899		\$84,997 \$1,120,006	\$798,896 \$957,762
44 45	346.200 346.300	Meters - Plastic Case Meters - Not Class By Type	-\$162,244 \$12,397,130	P-44 P-45	\$0 \$0	-\$162,244 \$12,397,130		\$1,120,006 \$195,000	\$957,762 \$12,592,130
45	340.300	Meter Installations	\$12,389,534	P-46	\$0 \$0	\$12,389,534		\$195,000	\$12,428,534
40	348.000	Hydrants	\$21,091,885	P-47	\$0	\$21,091,885		-\$20,000	\$21,071,885
48	349.000	Other Transmission & Distribution Plant	\$10,435	P-48	\$0	\$10,435		\$2,677	\$13,112
49		TOTAL TRANSMISSION & DIST. PLANT	\$298,470,141		\$0	\$298,470,141		-\$1,099,239	\$297,370,902
50		INCENTIVE COMPENSATION							
		CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$58,687	-\$58,687
52		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$58,687	-\$58,687
		CAPITALIZATION							
53		GENERAL PLANT							
54	389.000	Land and Land Rights - GP	\$0	P-54	\$0	\$0		\$0	\$0
55	390.000	Structures and Improvements - GP	\$597,417	P-55	\$0	\$597,417		\$1,019,599	\$1,617,016
56	390.100	Office Structures	\$3,336,387	P-56	\$0	\$3,336,387		-\$1,675,814	\$1,660,573
57 58	390.200 390.300	General Structures - HVAC Miscellaneous Structures	\$28,849 \$978 906	P-57 P-58	\$0 \$0	\$28,849 \$978 906		\$0 \$0	\$28,849 \$978,906
30	390.300		\$978,906	F-30	μ φU	\$978,906	I	φ0	\$910,900

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

	A	<u>B</u>	<u><u>-</u><u>C</u></u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	
Line	Account		Total	Adjust.	• •• · · ·	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
59	390.900	Structures & Improvements - Leasehold	\$175,032	P-59	\$0	\$175,032		-\$84,935	\$90,097
60	391.000	Office Furniture and Equipment	\$1,025,649	P-60	\$0	\$1,025,649		-\$359,834	\$665,815
61	391.200	Computer Software & Peripheral Equip	\$941,306	P-61	\$0	\$941,306		-\$84,162	\$857,144
62	391.250	Computer Software	\$11,662,919	P-62	\$0	\$11,662,919		\$1,011,704	\$12,674,623
63	391.260	Personal Computer Software	\$76,843	P-63	\$0	\$76,843		-\$72,293	\$4,550
64	391.300	Other Office Equipment	\$317,232	P-64	\$0	\$317,232		-\$154,404	\$162,828
65	392.100	Transportation Equipment - Light Trucks	\$859,304	P-65	\$0	\$859,304		\$76,834	\$936,138
66	392.200	Transportation Equipment - Heavy Trucks	\$4,158,477	P-66	\$0	\$4,158,477		\$37,823	\$4,196,300
67	392.300	Transportation Equipment - Cars	\$2,102,581	P-67	\$0	\$2,102,581		\$0	\$2,102,581
68	392.400	Transportation Equipment - Other	\$673,304	P-68	\$0	\$673,304		\$46,166	\$719,470
69	393.000	Stores Equipment	-\$165,032	P-69	\$0	-\$165,032		\$313,061	\$148,029
70	394.000	Tools, Shop & Garage Equipment	\$3,770,419	P-70	\$0	\$3,770,419		-\$1,550,423	\$2,219,996
71	395.000	Laboratory Equipment	\$591,716	P-71	\$0	\$591,716		-\$253,841	\$337,875
72	396.000	Power Operated Equipment	\$1,400,581	P-72	\$0	\$1,400,581		-\$38,000	\$1,362,581
73	397.000	Communication Equipment - Non-Teleph	\$1,556,421	P-73	\$0	\$1,556,421		-\$512,172	\$1,044,249
74	397.200	Telephone Equipment	\$76,925	P-74	\$0	\$76,925		-\$19,804	\$57,121
75	398.000	Miscellaneous Equipment	\$788,600	P-75	\$0	\$788,600		-\$154,525	\$634,075
76	399.000	Other Tangible Equipment	-\$280,997	P-76	\$0	-\$280,997		\$296,335	\$15,338
77		TOTAL GENERAL PLANT	\$34,672,839		\$0	\$34,672,839		-\$2,158,685	\$32,514,154
78		TOTAL DEPRECIATION RESERVE	\$460,630,764	•	\$0	\$460,630,764		-\$2,182,186	\$458,448,578

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

3       601.000       Operation Labor A Expenses       \$462,206       \$89,720       \$377,2466       E-3       50       \$462,206       \$100,00%       \$124       \$462,206       \$399,905       \$377,27       \$399,905       \$377,27       \$399,905       \$377,27       \$399,905       \$377,27       \$399,905       \$397,27       \$377,901       \$31,343,444       \$391       \$51,335,592       E-5       \$50       \$31,905,593       \$100,00%       \$377,901       \$31,343,444       \$391       \$51,335,592       E-5       \$50       \$52,648       \$100,00%       \$52,648       \$100,00%       \$52,848       \$50       \$52,848       \$100,00%       \$52,848       \$50       \$52,857       \$50       \$51       \$50       \$51       \$50       \$51       \$50       \$535       \$51,257       \$51       \$51       \$51       \$51,257       \$51       \$51       \$51,257       \$51       \$51       \$51,257       \$51       \$51       \$51,257       \$51       \$51       \$51,257       \$51       \$51       \$51,277       \$51       \$51       \$51       \$51,277       \$51       \$51       \$51,277       \$51       \$51       \$51       \$51,277       \$52       \$51       \$51       \$51       \$51,277       \$52       \$51       \$51 <th></th> <th></th> <th></th> <th>_</th> <th>_</th> <th>_</th> <th></th> <th>_</th> <th></th> <th></th> <th>_</th> <th></th> <th></th> <th></th>				_	_	_		_			_			
Number         Number         Number         Number         Lisbor         Non Lisbor         Number         Allocations	Line		<u>B</u>							luriodiotic no!	<u>J</u> Iuriadiotional			MO Adi, Juria
Def         (Prom Adj. Seb.)			Income Description				•							•
Re-2         441.00         Residential         \$173.671.30         See Note(1)         Re-2         See Note(1)         Re-3         See Note(1)         See Note(1)         Re-3         See Note(1)         <	Number	Number	income Description		Labor	NON Labor	Number				-			
Re-2         441.00         Residential         \$173.671.30         See Note(1)         Re-2         See Note(1)         Re-3         See Note(1)         See Note(1)         Re-3         See Note(1)         <														
Rev-4         441.00         Commercial         \$44.562.744         To 000%         \$42.562.747         \$46.002.073           Rev-4         445.00         Priore File Protection         \$47.0113         Rev-4         \$54.562.746         100.00%         \$51.00.016         \$51.00.026         \$51.00.016         \$51		404 000		\$470 AT4 A44	0	0	<b>-</b>	0	A-70 074 0	400 000		6470 400 0T-	0	0
Rev-4         461.000         Industrial         51.432.786         Rev-4         51.432.786         Rev-4         51.432.701         100.00%         51.090.894         51.622.860           Rev-4         462.00         Priors Fire Protection         51.432.716         100.00%         51.201.800         51.432.716         100.00%         51.321.800         51.432.716         100.00%         51.321.800         51.432.716         100.00%         51.321.800         51.432.716         100.00%         51.321.800         51.321.800         51.321.800         51.321.800         51.321.800         51.321.800         51.311.811.800         51.311.811.800         51.311.811.800         51.311.811.811.8100         51.311.811.811.8100         51.311.811.811.8100         51.311.811.811.811.8100         51.311.811.811.8100         51.311.811.811.8100         51.311.811.811.811.811.811.811.811.811.81					See Note(1)	See Note(1)		See Note(1)					See Note(1)	See Note(1)
Rev-6         442.00         Private Fire Protection         54.27():10         Rev-5         54.27():10         100.00%         515.014         54.27():12           Rev-6         442.00         Public Fire Protection         517         100.00%         512.014         54.27():10         100.00%         512.014         54.27():10         100.00%         512.015():10         100.00%         512.015():10         100.00%         512.015():10         100.00%         512.015():10         100.00%         512.015():10         100.00%         542.020():10         512.015():10         100.00%         512.015():10														
Rev-d         443.000         Public Fire Protection         574         Rev-d         5774         100.00%         500         5174           Rev-d         440.000         State for Reade         5174         Rev-d         510.287.100         100.00%         5734         530.8527           Rev-d         510.287.100         100.00%         574.4         530.482.07         540.533.07           Rev-d         102.287.100         100.00%         574.4         530.8527         540.533.07           Rev-d         107AL OPERNIES         546.533.078         540.533.078         540.533.078         540.533.078           1         SOURCE OF SUPPLY EXPENSES         50         50         540.533.078         540.543.088         540.533.088         540.533.088         540.533.088.108         533.355.93         540.533.088.108         533.355.93         540.533.088.100.00%         537.23.378         513.355.93         540.00%         530.268.83         500.268.83         500.82.688         500.82.688         500.82.688         500.82.688         560.333.1355.93         500.00%         530.268.83         570.4         513.355.93         500.00%         530.268.83         500.82.778         513.355.93         500.00%         530.268.83         500.82.688         560.333.06%         570.3														
Rev-7         44.000         Other Public Auth.         54.072(n)3         Rev-7         54.072(n)3         100.00%         570.014         55.048.27           Rev-4         441.000         Other Vater Revenue - Open, Rev.         53.073.342         Rev-4         51.073.142         100.00%         44.83.080         51.025.160         100.00%         44.83.080         51.025.750           Revel 4         707.40         OPENENSE         52.073.142         100.00%         54.08         51.025.750         44.83.080         51.025.750           1         SOURCE OF SUPPLY EXPENSES         5         50.50         52.2         50         50         51.00         5														
Rev-3         446.000         State for Resaile         \$10.205,160         Rev-4         \$10.205,160         100.00%         \$48.260         \$10.235,700           Rev-4         707AL OPERATING REVENUE'S         \$286,593,772         Rev-5         \$573,342         100.00%         \$573,342         100.00%         \$573,342         100.00%         \$573,342         100.00%         \$573,342         100.00%         \$573,342         100.00%         \$573,342         100.00%         \$570,352         530,253,760         100.00%         \$570,05         5100         5100         5100         5100         5100         5100         5100         5100         5100         513,353,41         610,00%         \$570,01         513,43,44         513,353,41         513,353,41         513,353,41         513,353,41         513,353,41         513,353,41         513,353,41         513,353,41         513,353,41         513,353,41         513,353,41         513,353,41         513,353,41         513,353,51         513,353,51         513,353,51         513,353,51         513,353,51         513,353,51         513,353,51         513,353,51         513,353,51         513,353,51         513,353,51         513,353,51         513,353,51         513,353,51         513,353,51         513,353,51         513,353,51         513,353,51         513,353,5											• •			
Rev-0         1337342         Rev-0         1337342         100.0%         1570342         15002														
Rex-10         TOTAL OPERATING REVENUES         S26.633.676         52.66.633.676         52.86.633.676         52.86.633.676         52.86.633.676           1         SOURCE OF SUPPLY EXPENSES         500         50         510.65         510.65         50														
SOURCE OF SUPPLY EXPENSES         50		471.000					1104-5			100.0070				
2       600.00       Operation Supervision & Engineering       50       50       50       50       50       50       50       50       50       5100       5190       5190       5190       5190       5190       5190       5190       5190       5190       5172.35       5172.35       5172.45       5102.50       5102.50       5102.50       5102.50       5102.50       5102.50       5102.50       5102.50       5102.50       5102.50       5102.50       5102.50       512.50 </td <td></td> <td></td> <td></td> <td>\$200,000,010</td> <td></td> <td></td> <td></td> <td></td> <td><b>4</b>200,000,010</td> <td></td> <td><i><b>4</b>0,200,000</i></td> <td>+100,011,000</td> <td></td> <td></td>				\$200,000,010					<b>4</b> 200,000,010		<i><b>4</b>0,200,000</i>	+100,011,000		
3       601.000       Operation Labor A Expenses       \$462,206       \$89,720       \$377,2466       E-3       50       \$462,206       \$100,00%       \$124       \$462,206       \$399,905       \$377,27       \$399,905       \$377,27       \$399,905       \$377,27       \$399,905       \$377,27       \$399,905       \$397,27       \$377,901       \$31,343,444       \$391       \$51,335,592       E-5       \$50       \$31,905,593       \$100,00%       \$377,901       \$31,343,444       \$391       \$51,335,592       E-5       \$50       \$52,648       \$100,00%       \$52,648       \$100,00%       \$52,848       \$50       \$52,848       \$100,00%       \$52,848       \$50       \$52,857       \$50       \$51       \$50       \$51       \$50       \$51       \$50       \$535       \$51,257       \$51       \$51       \$51       \$51,257       \$51       \$51       \$51,257       \$51       \$51       \$51,257       \$51       \$51       \$51,257       \$51       \$51       \$51,257       \$51       \$51       \$51,277       \$51       \$51       \$51       \$51,277       \$51       \$51       \$51,277       \$51       \$51       \$51       \$51,277       \$52       \$51       \$51       \$51       \$51,277       \$52       \$51       \$51 <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>	-				••									
4       602.000       Purchased Water       \$351,509       50       \$352,50       52,68       50       52,68       50       52,68       50       52,68       50       51,000       50,00%       \$32,68       50,00%	-			• •								• • • •	• • • •	\$0
5       603.000       Miscellaneous Expenses       \$1,305,503       \$91,305,502       E-5       \$0       \$1,305,503       100.00%,       \$37,301       \$1,343,444       \$91       \$1,43,44         6       604.000       Rents-SEE       \$2,688       E-6       \$0       \$2,688       100.00%,       \$54       \$100.00%,       \$54       \$54       \$100.00%,       \$54       \$50	•		• •											
6       604.000       Rents - SSE       52,688       50       52,688       100.00%       50       52,688       50       52,68       50       56,712       52,68       50       56,712       52,68       50       56,712       53,712       53,712       50       54,8       50       00,00%       56,8       50       00,00%       52,64       50       52,75       50       53       50       52,75       50       53,75       50       53,75       50,75       50       51,75       50,000       50,77       50,73       51,73       51,75       50       52,75       50       50       52,77       53,75       51,75       50,000%       52,64,75       51,75       50,000%       52,64,75       51,75       50,000%       52,64,75       51,75       50,000%       52,64,75       50       52,74,60       52,00,00%       52,00,00%       52,00,00%       52,00,00%														
7       610.000       Maint. Supervision & Engineering       544       554       50       564       5702       5702       5702         9       612.000       Maint. of Collect. & Impound. Reservoirs       \$215       \$216       50       E-9       50       \$215       100.00%       \$234       \$449       \$449       \$459         10       613.000       Labor Maint. Source of Supply - Lake       \$357       \$357       \$50       E-10       \$0       \$387       \$100.00%       \$236       \$518,798       \$113,536       \$112,679       \$881         12       615.000       Labor Maint. Source of Supply - Infilt Gallery       \$538       \$536       \$0       E-12       \$0       \$536       100.00%       \$537       \$513,783       \$113,753       \$117,573       \$127,793       \$137       \$130       \$100.00%       \$538       \$510,904       \$500,907       \$500,907       \$500,918       \$100,906       \$537       \$52,973       \$513,350       \$100,906       \$52,477       \$100,00%       \$52,477       \$100,00%       \$52,477       \$100,00%       \$52,477       \$100,00%       \$52,473       \$224,977       \$100,00%       \$513,350       \$100,948       \$10,948       \$10,948       \$10,948       \$10,949       \$100,948 <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><td></td></td<>	-													
8       611.000       Labor Maint Source of Supply - Struct & Imp       50	-										• •			\$2,688 \$0
9       612.000       Maint. of Collect. & Impound. Reservoirs       \$215       \$215       \$30       \$215       \$100,00%       \$224       \$449       \$449         10       613.000       Labor Maint. Source of Supply - Lake       \$387       \$307       \$50       \$1-10       \$0       \$587       100,00%       \$224       \$449       \$12,079       \$88         11       614.000       Labor Maint. Non-Scheduled Overtime - SS Wells       \$94,738       \$93,881       \$857       E-11       \$0       \$536       100,00%       \$18,798       \$113,536       \$112,679       \$88         12       615.000       Labor Maint. Source of Supply - Lake       \$10,100       \$10,100       \$0       E-13       \$0       \$10,100%       \$537       \$137       \$137       \$237,300       \$221,933       \$25,993       E-14       \$0       \$224,876       \$223,930       \$22,973,792       \$24,933       \$25,973       \$27,974       \$22,973,792       \$24,973       \$237,953       \$25,973       \$27,973       \$237,953       \$25,973       \$27,973       \$237,953       \$20,973,972       \$24,973,972       \$24,973,972       \$24,973,972       \$24,973,972       \$24,973,972       \$24,973,972       \$25,973,972       \$25,973,972       \$25,973,972       \$25,973,972														\$0 \$0
10       613.000       Labor Maint - Source of Supply - Lake       \$367       \$307       \$50       E-10       \$0       \$347,738       \$100.00%       \$206       \$573       \$573       \$573       \$573         11       614.000       Labor Maint Non-Scheduled Overtime - SS Wells       \$34,738       \$30,881       \$585       E-11       \$0       \$536       \$100.00%       \$584       \$452       \$452       \$583         13       616.000       Labor Maint Source of Supply - Infil Gallery       \$536       \$10,10       \$10,00%       \$524,876       \$100.00%       \$524,876       \$100.00%       \$524,876       \$100.00%       \$523,803       \$52,973,792       \$25,983       \$52,959,025       \$50       \$52,973,792       \$5414,767       \$52,559,025       \$50       \$52,973,792       \$5414,767       \$50       \$52,973,792       \$51,00,00%       \$51,2445       \$100.00%       \$51,335       \$100,948       \$10,948       \$10,948       \$100,948       \$10,948<	-			• •	• •	• •		• •			• -	• •	• •	\$0 \$0
11       614.000       Labor Maint Non-Scheduled Overtime - SS Wells       \$94,738       \$93,881       \$857       E-11       \$0       \$94,738       100.00%       \$18,798       \$113,536       \$112,679       \$88         12       615.000       Labor Maint S or Groupol - Supply - Infit Gallery       \$536       \$536       \$0       E-12       \$0       \$536       100.00%       \$544       \$452       \$452       \$137	-											• •		\$0 \$0
12       615.000       Labor Maint - Source of Supply - Inflit Gallery       \$536       \$536       \$0       E-12       \$0       \$536       \$100.00%       -\$843       \$452       \$452       \$452         13       616.000       Labor Maint Sr of Supply - Supply Mains       \$1010       \$50       E-13       \$0       \$1,010       100.00%       -\$873       \$137														\$857
13       616.000       Labor Maint Src of Supply 'Supply Mains       \$1,010       \$1,010       \$0       E-13       \$0       \$1,010       \$1,010       \$1,377       \$1,33       \$1,33       \$1,33		014.000	Labor Maint Non-Scheduled Overtime - 35 Weils	<i>434,130</i>	\$55,00 I	4007	E-11	φU	<i>43</i> 4,730	100.00 /8	\$10,750	\$115,550	φ112,075	\$0 <b>0</b> 7
14         617.000         Maint: Of Misc. Water Source Plant         5254.876         5228.833         525.983         52.59.83         52.59.83         52.59.83         52.59.83         52.59.83         52.59.83         52.59.83         52.59.83         52.59.83         52.59.83         52.59.83         52.59.83         52.59.83         52.59.73.792         52.69.73         52.59.83         52.59.83         52.59.83         52.59.83         52.59.83         52.59.83         52.59.73.792         52.69.73.792         52.69.73.792         52.69.73.792         52.69.73.792         52.69.73.792         52.69.73.792         52.69.73.792         52.59.73.792         52.59.73.792         52.59.73.	12	615.000	Labor Maint - Source of Supply - Infilt Gallery	\$536	\$536				\$536	100.00%	-\$84	\$452	\$452	\$0
15         TOTAL SOURCE OF SUPPLY EXPENSES         \$\$2,973,792         \$\$414,767         \$\$2,559,025         \$\$0         \$\$2,973,792         \$\$230,609         \$\$3,204,401         \$\$506,573         \$\$2,697,873           16         PUMPING EXPENSES         0         Operation Supervision & Engineering - PE         \$\$7,553         \$\$0         \$\$2,973,792         \$\$0         \$\$12,145         \$\$10,00%         \$\$13,395         \$\$100,948         \$\$10,957         \$\$13,395         \$\$10,948         \$\$10,957         \$\$10,988         \$\$10,857,31         \$\$10,857,31         \$\$10,867,31         \$\$10,867,31         \$\$10,867,31         \$\$10,867,31         \$\$10,867,31         \$\$10,852,455         \$\$10,		616.000		\$1,010		\$0	E-13		\$1,010	100.00%			\$137	\$0
16         PUMPING EXPENSES         17         620.000         Operation Supervision & Engineering - PE         \$87,553         \$87,553         \$0         £-17         \$0         \$87,553         100.00%         \$13,395         \$100,948         \$100,948         \$13,395         \$100,948         \$13,395         \$100,948         \$13,395         \$100,948         \$13,395         \$100,948         \$13,395         \$100,948         \$13,395         \$100,948         \$13,395         \$100,948         \$13,395         \$100,948         \$13,395         \$100,948         \$13,395         \$100,948         \$13,395         \$100,948         \$13,395         \$100,948         \$13,395         \$100,948         \$13,395         \$100,948         \$13,395         \$100,948         \$13,395         \$100,948         \$13,350         \$100,948         \$13,350         \$100,948         \$13,350         \$100,948         \$13,350         \$100,948         \$13,350         \$100,948         \$13,350         \$100,948         \$13,350         \$100,948         \$13,350         \$100,948         \$13,350         \$100,948         \$13,350         \$100,948         \$13,350         \$100,948         \$13,350         \$10,357         \$100,948         \$100,948         \$10,357         \$100,948         \$10,357         \$100,956         \$100,956         \$100,956		617.000					E-14			100.00%				\$25,965
17       620.000       Operation Supervision & Engineering - PE       \$87,553       \$\$0       \$-17       \$\$0       \$\$87,553       \$\$100,948       \$\$100,948       \$\$100,948       \$\$100,948       \$\$100,948       \$\$100,948       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$13,330       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$100,948       \$\$13,330       \$\$10,87,35       \$\$100,966       \$\$13,350       \$\$10,87,35       \$\$0       \$\$13,380       \$\$100,966       \$\$13,820,733       \$\$100,966       \$\$13,820,733       \$\$100,966       \$\$2,415       \$\$10       \$\$10,87,35       \$\$0       \$\$17,97       \$\$2,415       \$\$0       \$\$2,415 <td>15</td> <td></td> <td>TOTAL SOURCE OF SUPPLY EXPENSES</td> <td>\$2,973,792</td> <td>\$414,767</td> <td>\$2,559,025</td> <td></td> <td>\$0</td> <td>\$2,973,792</td> <td></td> <td>\$230,609</td> <td>\$3,204,401</td> <td>\$506,573</td> <td>\$2,697,828</td>	15		TOTAL SOURCE OF SUPPLY EXPENSES	\$2,973,792	\$414,767	\$2,559,025		\$0	\$2,973,792		\$230,609	\$3,204,401	\$506,573	\$2,697,828
18       621.000       Fuel for Power Production       \$12,145       \$0       \$12,145       100.00%       \$12,145       100.00%       \$12,145       100.00%       \$12,145       100.00%       \$12,145       100.00%       \$12,145       100.00%       \$12,145       100.00%       \$12,145       100.00%       \$12,145       100.00%       \$512,145       100.00%       \$512,145       \$10.00%       \$512,145       \$10.00%       \$512,145       \$10.00%       \$512,145       \$10.00%       \$512,145       \$10.00%       \$512,145       \$10.00%       \$5288       \$10.00%       \$5289       \$10.00%       \$5289       \$10.00%       \$5288       \$10.00%       \$5289       \$10.00%       \$5289       \$10.00%       \$5289       \$10.00%       \$5289       \$10.00%       \$5282,703       \$11.810,803       \$17.910         22       625.000       Expenses transfered - Cr.       \$0       \$7.915       \$0       \$7.915       \$0       \$7.915       \$0       \$7.915       \$0       \$7.915       \$0       \$7.915       \$0       \$2.415       \$0       \$2.415       \$0       \$2.415       \$0       \$2.415       \$0       \$2.415       \$0       \$2.415       \$0       \$2.415       \$0       \$2.415       \$0       \$2.415       \$0       \$2.	16		PUMPING EXPENSES											
19       622.000       Power Production Labor & Expenses       \$588       \$588       \$0       E-19       \$0       \$588       100.00%       \$5589       \$1       -\$1         20       623.000       Fuel or Power Purchased for Pumping       \$9,945,900       \$0       \$9,945,900       E-20       \$0       \$9,945,900       100.00%       \$\$21,455       \$10,867,355       \$0       \$10,867,35         21       624.000       Pumping Labor and Expenses       \$2,362,961       \$2,362,961       \$20,000%       \$\$23,682,961       \$10,800%       \$\$2,342,85       \$1,828,703       \$1,810,803       \$17,970         22       625.000       Riscelaneous Expense       \$7,915       \$0       \$7,915       \$23       \$2       \$0       \$7,915       \$10,000%       \$\$2,415       \$0       \$7,915         24       627.000       Rents - PE       \$2,717,83       \$90,7783       \$0       \$2,245       \$10,000%       \$4,770       \$93,013       \$32,013       \$22,97,93       \$10,000%       \$4,817,777       \$229,705       \$88,052       \$2,415       \$0       \$7,915       \$20,000%       \$4,417       \$33,013       \$22,415       \$20       \$50       \$597,783       \$10,000%       \$43,856,828       \$17,777       \$229,707       \$33,62,62	17	620.000	Operation Supervision & Engineering - PE	\$87,553	\$87,553	\$0	E-17	\$0	\$87,553	100.00%	\$13,395	\$100,948	\$100,948	\$0
20         623.000         Fuel or Power Purchased for Pumping         \$9,945,900         \$0         \$9,945,900         100.00%         \$921,455         \$10,867,355         \$0         \$10,867,355           21         624.000         Pumping Labor and Expenses         \$2,362,961         \$2,345,061         \$17,900         E-21         \$0         \$2,362,961         \$1,828,703         \$1,810,803         \$17,915           22         625.000         Expenses Transferred - Cr.         \$0         \$0         \$0         \$2,342,961         \$1,915         \$0         \$1,900%         \$0	18	621.000	Fuel for Power Production	\$12,145	\$0	\$12,145	E-18	\$0	\$12,145	100.00%	\$1,205	\$13,350	\$0	\$13,350
21       624.000       Pumping Labor and Expenses       \$2,362,961       \$2,345,061       \$17,900       E-21       \$0       \$2,362,961       100.00%       -\$534,258       \$1,828,703       \$1,810,803       \$17,900         22       625.000       Expenses Transferred - Cr.       \$0       \$0       \$0       \$0       \$00%       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$2,415       \$0       \$2,415       \$0       \$2,415       \$0       \$2,415       \$0       \$2,415       \$0       \$2,415       \$0       \$2,415       \$0       \$2,417       \$0       \$2,417       \$0       \$2,417       \$0       \$2,417       \$0       \$2,417       \$0       \$2,417       \$0       \$2,417       \$0       \$2,417       \$0       \$2,417       \$0       \$2,417       \$0       \$2,417       \$0       \$2,417       \$0 </td <td>19</td> <td>622.000</td> <td>Power Production Labor &amp; Expenses</td> <td>\$588</td> <td>\$588</td> <td>\$0</td> <td>E-19</td> <td>\$0</td> <td>\$588</td> <td>100.00%</td> <td>-\$589</td> <td>-\$1</td> <td>-\$1</td> <td>\$0</td>	19	622.000	Power Production Labor & Expenses	\$588	\$588	\$0	E-19	\$0	\$588	100.00%	-\$589	-\$1	-\$1	\$0
22       625.000       Expenses Transferred - Cr.       \$0 <td>20</td> <td>623.000</td> <td>Fuel or Power Purchased for Pumping</td> <td>\$9,945,900</td> <td>\$0</td> <td>\$9,945,900</td> <td>E-20</td> <td>\$0</td> <td>\$9,945,900</td> <td>100.00%</td> <td>\$921,455</td> <td>\$10,867,355</td> <td>\$0</td> <td>\$10,867,355</td>	20	623.000	Fuel or Power Purchased for Pumping	\$9,945,900	\$0	\$9,945,900	E-20	\$0	\$9,945,900	100.00%	\$921,455	\$10,867,355	\$0	\$10,867,355
23       626.000       Miscellaneous Expense       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$7,915       \$0       \$2,415		624.000	Pumping Labor and Expenses	\$2,362,961	\$2,345,061	\$17,900	E-21		\$2,362,961	100.00%	-\$534,258	\$1,828,703	\$1,810,803	\$17,900
24       627.000       Rents - PE       \$2,415       \$0       \$2,415       F-24       \$0       \$2,415       100.00%       \$0       \$2,415       \$0<			• • • • • • • • • • • • •			**						• •		\$0
25       630.000       Maint. Supervision & Engineering - PE       \$97,783       \$97,783       \$0       E-25       \$0       \$97,783       100.00%       -\$4,770       \$93,013       \$9			-								• •			\$7,915
26       631.000       Maint. of Structures & Improvements - PE       \$703,385       \$615,333       \$88,052       E-26       \$0       \$703,385       100.00%       -\$388,628       \$\$17,757       \$\$229,705       \$88,052         27       632.000       Maint. of Power Production Equipment       \$429       \$429       \$0       E-27       \$0       \$429       100.00%       -\$412       \$17       \$100.00%       -\$2412       \$117       \$17       <					• •						• -		• •	\$2,415
27       632.000       Maint. of Power Production Equipment       \$429       \$429       \$0       \$429       \$00       \$429       \$100.00%       -\$412       \$17       \$100.00% <td></td> <td>\$0</td>														\$0
28       633.000       Maint. of Pumping Equipment       \$159,179       \$120,097       \$39,082       E-28       \$0       \$159,179       \$100.00%       \$171,100       \$330,279       \$291,197       \$39,082         29       TOTAL PUMPING EXPENSES       \$13,380,253       \$32,66,844       \$10,113,409       \$0       \$13,380,253       \$10,00%       \$171,100       \$330,279       \$291,197       \$39,082       \$10,00%       \$10,00%       \$11,010       \$330,279       \$291,197       \$39,082       \$10,00%       \$10,00%       \$11,010       \$330,279       \$291,197       \$39,082       \$10,00%       \$10,00%       \$10,170       \$10,00%       \$10,00%       \$10,00%       \$10,00%       \$10,00%       \$10,00%       \$10,00%       \$10,00%       \$10,00%       \$10,00%       \$10,00%       \$10,00%       \$2,53,682       \$11,00,00%       \$10,00%       \$2,398       \$215,746       \$2,55,682       \$11,00,00%       \$10,00%       \$2,398       \$215,746       \$2,55,682       \$11,00,00%       \$10,00%       \$2,398       \$215,746       \$2,55,682       \$11,00,00%       \$2,398       \$215,746       \$2,57,746       \$2,57,746       \$2,57,746       \$2,57,746       \$2,57,746       \$2,57,746       \$2,57,746       \$2,57,746       \$2,57,746       \$2,57,746       \$2,57,746       \$2,5														\$88,052
29       TOTAL PUMPING EXPENSES       \$13,380,253       \$3,266,844       \$10,113,409       \$0       \$13,380,253       \$181,498       \$13,561,751       \$2,255,682       \$11,036,00         30       WATER TREATMENT EXPENSES         31       640,000       Operation. Supervision & Engineer WTE       \$218,144       \$218,144       \$0       \$218,144       100.00%       -\$2,398       \$215,746 </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>\$0</td>					• •	**							•	\$0
30       WATER TREATMENT EXPENSES         31       640.000       Operation. Supervision & Engineer WTE       \$218,144       \$0       E-31       \$0       \$218,144       100.00%       -\$2,398       \$215,746       \$215,746       \$2         32       641.000       Chemicals - WTE       \$9,350,089       \$0       \$9,350,089       E-32       \$0       \$9,350,089       100.00%       \$620,691       \$9,970,780       \$0       \$9,970,77         33       642.000       Operation Labor & Expenses - WTE       \$1,765,033       \$1,430,860       \$334,173       E-33       \$0       \$1,765,033       100.00%       \$1,314,278       \$3,079,311       \$2,745,169       \$334,173         34       643.000       Miscellanous Expenses - WTE       \$1,307,277       \$11,258       \$1,296,019       E-34       \$0       \$1,307,277       100.00%       \$233,470       \$1,072,807       \$11,258       \$1,062,55         35       644.000       Rents - WTE       \$1,307,277       \$11,258       \$1,276,019       E-34       \$0       \$1,374,278       \$3,079,311       \$2,745,169       \$34,176         35       644.000       Rents - WTE       \$1,307,277       \$11,258       \$1,276,177       E-35       \$0       \$1,471       \$0.00,%       \$3		633.000					E-28			100.00%				\$39,082
31       640.000       Operation. Supervision & Engineer WTE       \$218,144       \$218,144       \$0       E-31       \$0       \$218,144       100.00%       -\$2,398       \$215,746	29		I UTAL PUMPING EXPENSES	\$13,380,253	\$3,266,844	\$10,113,409		\$0	\$13,380,253		\$181,498	\$13,561,751	\$2,525,682	\$11,036,069
32         641.000         Chemicals - WTE         \$9,350,089         \$0         \$9,350,089         E-32         \$0         \$9,350,089         100.00%         \$620,691         \$9,970,780         \$0         \$9,970,780           33         642.000         Operation Labor & Expenses - WTE         \$1,765,033         \$1,430,860         \$334,173         E-33         \$0         \$1,765,033         100.00%         \$1,314,278         \$3,079,311         \$2,745,169         \$334,173           34         643.000         Miscellanous Expenses - WTE         \$1,307,277         \$11,258         \$1,296,019         E-34         \$0         \$1,307,277         100.00%         \$2,334,70         \$1,078,007         \$11,258         \$1,062,54           35         644.000         Rents - WTE         \$41,277         \$0         \$41,277         E-35         \$0         \$41,277         100.00%         \$233,470         \$1,078,007         \$11,258         \$1,064,976           35         644.000         Rents - WTE         \$41,277         \$0         \$41,277         E-35         \$0         \$41,277         100.00%         \$43,607         \$1,610,583         \$1,93,62           36         650.000         Maint. Supervision & Engineering - WTE         \$1,564,976         \$1,93,63         E-36			WATER TREATMENT EXPENSES											
33       642.000       Operation Labor & Expenses - WTE       \$1,765,033       \$1,430,860       \$334,173       E-33       \$0       \$1,765,033       100.00%       \$1,314,278       \$3,079,311       \$2,745,169       \$334,14         34       643.000       Miscellanous Expenses - WTE       \$1,307,277       \$11,258       \$1,296,019       E-34       \$0       \$1,307,277       100.00%       -\$233,470       \$11,073,807       \$11,258       \$1,062,54         35       644.000       Rents - WTE       \$41,277       \$0       \$41,277       E-35       \$0       \$41,277       100.00%       -\$394       \$40,883       \$0       \$40,88         36       650.000       Maint. Supervision & Engineering - WTE       \$1,564,976       \$1,545,613       \$19,363       E-36       \$0       \$1,564,976       \$10.00%       \$45,607       \$1,610,583       \$1,591,220       \$19,363									• • •					\$0
34       643.000       Miscellanous Expenses - WTE       \$1,307,277       \$11,258       \$1,296,019       E-34       \$0       \$1,307,277       100.00%       -\$233,470       \$1,073,807       \$11,258       \$1,062,54         35       644.000       Rents - WTE       \$41,277       \$0       \$41,277       E-35       \$0       \$41,277       100.00%       -\$394       \$40,883       \$0       \$40,88         36       650.000       Maint. Supervision & Engineering - WTE       \$1,564,976       \$19,363       E-36       \$0       \$1,564,976       \$10,508.3       \$1,591,220       \$19,363					• •								• •	\$9,970,780
35       644.000       Rents - WTE       \$41,277       \$0       \$41,277       E-35       \$0       \$41,277       100.00%       -\$394       \$40,883       \$0       \$40,88         36       650.000       Maint. Supervision & Engineering - WTE       \$1,564,976       \$1,545,613       \$19,363       E-36       \$0       \$1,564,976       100.00%       \$45,607       \$1,610,583       \$1,591,220       \$19,365														\$334,142
36 650.000 Maint. Supervision & Engineering - WTE \$1,564,976 \$1,545,613 \$19,363 E-36 \$0 \$1,564,976 100.00% \$45,607 \$1,610,583 \$1,591,220 \$19,36			-											\$1,062,549
														\$40,883
37 651.000 Maint. of Structures & Improvements - WTE \$72 \$72 \$0 E-37 \$0 \$72 100.00% -\$71 \$1 \$1														\$19,363
	37	651.000	Maint. of Structures & Improvements - WTE	\$72	\$72	\$0	E-37	\$0	\$72	100.00%	-\$71	\$1	\$1	\$0

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

		-	_	_		_					12		
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	<u>H</u> Total Company	<u> </u>  uricdictional	<u>J</u> Luriodictional	<u>K</u> MO Final Adj	L MO Adj.	<u>M</u> 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	NOI Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J		I = K
							(From Auj. Con.)	(0+0)		(Tom Adj. Ocn.)	(11 × 1) + 0	L T 1	1 = K
38	652.000	Maint. of Water Treatment Equipment - WTE	\$912,948	\$3,813	\$909,135	E-38	\$0	\$912,948	100.00%	-\$2,220	\$910,728	\$1,593	\$909,135
39		TOTAL WATER TREATMENT EXPENSES	\$15,159,816	\$3,209,760	\$11,950,056		\$0	\$15,159,816		\$1,742,023	\$16,901,839	\$4,564,987	\$12,336,852
							•			• • • •			
40		TRANSMISSION & DIST. EXPENSES											
41	660.000	Operation Supervision & Engineering - TDE	\$496,830	\$496,830	\$0	E-41	\$0	\$496,830		-\$329,203	\$167,627	\$167,627	\$0
42	661.000	Storage Facilities Expenses TDE	\$43,024	\$43,024	\$0	E-42	\$0	\$43,024		-\$37,688	\$5,336	\$5,336	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$1,865,523	\$1,851,446	\$14,077	E-43	\$0	\$1,865,523		\$126,936	\$1,992,459	\$1,978,382	\$14,077
44	663.000	Meter Expenses - TDE	\$964,280	\$955,117	\$9,163	E-44	\$0	\$964,280		\$34,210	\$998,490	\$989,327	\$9,163
45	664.000	Customer Installations Expenses - TDE	\$640,548	\$640,503	\$45	E-45	\$0	\$640,548		-\$112,341	\$528,207	\$528,162	\$45
46	665.000	Miscellaneous Expenses - TDE	\$3,089,974	\$2,014,090	\$1,075,884	E-46	\$0	\$3,089,974		\$21,764	\$3,111,738	\$2,016,952	\$1,094,786
47	666.000	Rents - TDE	\$67,225	\$0	\$67,225	E-47	\$0	\$67,225		\$0	\$67,225	\$0	\$67,225
48	670.000	Maint. Supervision and Engineering - TDE	\$97,729	\$97,279	\$450	E-48	\$0	\$97,729		-\$37,049	\$60,680	\$60,230	\$450
49	671.000	Maint. of Structures & Improvements - TDE	\$24,111	\$23,610	\$501	E-49	\$0	\$24,111	100.00%	-\$23,444	\$667	\$166	\$501
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$1,448	\$1,448	\$0	E-50	\$0	\$1,448		-\$918	\$530	\$530	\$0
51	673.000	Maint. of Transmission & Distribution Mains	\$6,634,925	\$503,386	\$6,131,539	E-51	\$0	\$6,634,925		-\$1,860,721	\$4,774,204	\$338,487	\$4,435,717
52	674.000	Maint. of Fire Mains - TDE	\$202	\$202	\$0	E-52	\$0	\$202		\$1,188	\$1,390	\$1,390	\$0
53 54	675.000 676.000	Maint. of Services - TDE Maint. of Meters - TDE	\$284,735 \$240.020	\$282,998 \$238,528	\$1,737 \$1,492	E-53 E-54	\$0 \$0	\$284,735 \$240.020		\$140,341 -\$17.032	\$425,076 \$222,988	\$423,339 \$218.532	\$1,737 \$4.456
55	677.000	Maint. of Hydrants - TDE	\$240,020 \$327,377	\$236,526	\$1,492	E-54 E-55	\$0 \$0	\$240,020 \$327,377	100.00%	\$49,498	\$222,988 \$376,875	\$376,319	\$4,456 \$556
55	678.000	Maint. of Hydrants - TDE Maint. of Miscellaneous Plant - TDE	\$327,377 \$4,223,192	\$326,821	\$356 \$2,836,137	E-55 E-56		\$327,377 \$4,223,192		\$49,498 -\$45,244	\$376,875 \$4,177,948		ە556 \$2,687,657
56	678.000	TOTAL TRANSMISSION & DIST. EXPENSES	\$4,223,192	\$8,862,337	\$10,138,806	E-30	\$0	\$19,001,143		-\$45,244	\$16,911,440	<u>\$1,490,291</u> \$8,595,070	\$8,316,370
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$19,001,143	\$0,002,33 <i>1</i>	\$10,130,000		<b>\$</b> 0	\$19,001,143		-\$2,009,703	\$10,911,440	\$0,595,070	\$0,310,370
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision & Engineering - CAE	\$60.108	\$60,108	\$0	E-59	\$0	\$60.108	100.00%	\$4,902	\$65,010	\$65,010	\$0
60	902.000	Meter Reading Expenses - CAE	\$1,667,505	\$1,660,479	\$7,026	E-60	\$0	\$1,667,505		\$445,694	\$2,113,199	\$2,106,108	\$7,091
61	903.000	Cust. Rec & Collection - CAE	\$3,155,212	\$645,188	\$2,510,024	E-61	\$0	\$3,155,212		\$214,046	\$3,369,258	\$829,281	\$2,539,977
62	904.000	Uncollectible Accounts - CAE	\$4,589,854	\$4	\$4,589,850	E-62	\$0	\$4,589,854	100.00%	-\$1,395,355	\$3,194,499	\$106	\$3,194,393
63	905.000	Misc. Customer Accounts Expense - CAE	\$72,252	\$20,231	\$52,021	E-63	\$0	\$72,252	100.00%	-\$5,590	\$66,662	\$14,538	\$52,124
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,544,931	\$2,386,010	\$7,158,921		\$0	\$9,544,931		-\$736,303	\$8,808,628	\$3,015,043	\$5,793,585
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$331	\$331	<b>\$0</b>	E-66	\$0	\$331	100.00%	\$265	\$596	\$596	\$0
67		TOTAL CUSTOMER SERVICE EXPENSES	\$331	\$331	\$0		\$0	\$331		\$265	\$596	\$596	\$0
68	040.000	SALES PROMOTION EXPENSES	**	<b>*</b> 0	¢0.	F 00	¢0.	¢0	0.00%	**	¢0	¢0.	**
69 70	910.000	Sales Promotion Expenses - SPE	<u>\$0</u> \$0	<u>\$0</u> \$0	\$0 \$0	E-69	<u>\$0</u> \$0	<u>\$0</u> \$0		<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u> \$0
70		TOTAL SALES PROMOTION EXPENSES	\$U	\$U	\$0		\$U	\$0		\$U	\$0	\$0	\$U
71		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$7,748,715	\$7,748,715	\$0	E-72	\$0	\$7,748,715	100.00%	-\$1,350,152	\$6,398,563	\$6,449,624	-\$51,061
73	921.000	Office Supplies & Expense	\$1,901,148	\$35,075	\$1,866,073	E-72	\$0 \$0	\$1,901,148		-\$75,098	\$1,826,050	\$4,917	\$1,821,133
74	922.000	Admin. Expenses Transferred - Credit	\$1,501,140	\$00,075 \$0	\$0	E-74	\$0 \$0	\$1,501,140		-#/ 3,050 \$0	\$0	¢4,517 \$0	\$0
75	923.000	Outside Services	\$31,435,547	\$27,336,918	\$4,098,629	E-75	\$0 \$0	\$31,435,547		-\$7,230,070	\$24,205,477	\$27,345,983	-\$3,140,506
76	924.000	Property Insurance	\$5,390,587	\$684	\$5.389.903	E-76	\$0	\$5.390.587	100.00%	-\$1,377,259	\$4,013,328	\$684	\$4,012,644
77	925.000	Injuries & Damages	\$51,420	\$1,675	\$49,745	E-77	\$0 \$0	\$51,420		\$551	\$51,971	\$1,675	\$50,296
78	926.000	Employee Pensions & Benefits	\$13,225,101	\$10,727,116	\$2,497,985	E-78	\$0	\$13,225,101	100.00%	-\$2,633,524	\$10,591,577	\$7,919,096	\$2,672,481
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0		\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$384,332	\$0	\$384,332	E-80	\$0	\$384,332	100.00%	-\$361,997	\$22,335	\$0	\$22,335
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%	-\$20,349	\$575	\$984	-\$409
83	930.200	Misc. General Expense	\$2,073,214	\$30,154	\$2,043,060	E-83	\$0	\$2,073,214	100.00%	-\$801,953	\$1,271,261	\$30,150	\$1,241,111

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

	Α	В	С	D	<u>E</u>	F	G	Н		, I	к		М
Line	Account	<u>-</u>	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adi	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.)			(From Adj. Sch.)	(H x I) + J		1 = K
								<u> </u>					
84	930.300	Research & Development Expenses - AGE	\$82,715	\$1,042	\$81,673	E-84	\$0	\$82,715	100.00%	-\$2,100	\$80,615	\$1,042	\$79,573
85	931.000	Rents - AGE	\$297,282	\$0	\$297,282	E-85	\$0	\$297,282	100.00%	-\$94,341	\$202,941	\$0	\$202,941
86	932.000	Maint. of General Plant - AGE	\$672,558	\$8,251	\$664,307	E-86		\$672,558	100.00%	\$261,723	\$934,281	\$286,629	\$647,652
87		TOTAL ADMIN. & GENERAL EXPENSES	\$63,283,543	\$45,890,614	\$17,392,929		\$0	\$63,283,543		-\$13,684,569	\$49,598,974	\$42,040,784	\$7,558,190
88		DEPRECIATION EXPENSE											
89	403.000	Depreciation Expense, Dep. Exp.	\$32,313,006	See note (1)	See note (1)	E-89		\$32,313,006		\$5,418,172	\$37,731,178	See note (1)	See note (1)
90	403.000	CIAC Depreciation Offset	\$0			E-90		\$0		-\$3,930,087	-\$3,930,087		
91		TOTAL DEPRECIATION EXPENSE	\$32,313,006	\$0	\$0		\$0	\$32,313,006		\$1,488,085	\$33,801,091	\$0	\$0
92	400.000	OTHER OPERATING EXPENSES	<b>*</b> 0	**	¢0	E 00	¢0.	¢0	0.00%	¢0	<b>*</b> 0	**	¢0
93 94	403.900	Amortization of Net Cost of Removal	\$0	\$0 \$290.238	\$0	E-93 E-94		\$0		\$0 -\$169	\$0 \$12.508.947	\$0	\$0 \$12.218.709
	408.000	Property Taxes Payroll Taxes	\$12,509,116	,	\$12,218,878		• •	\$12,509,116		• • • •	• • • • • • • •	\$290,238	• • • • • • •
95 96	408.100 408.000	Gross Receipts Tax	\$1,895,787	\$288,957	\$1,606,830	E-95		\$1,895,787		\$92,164 -\$65	\$1,987,951	\$381,121 \$0	\$1,606,830
96 97	408.000 408.100	PSC Assessment	\$9,141 \$2,168,571	\$0 \$33,975	\$9,141	E-96 E-97		\$9,141 \$2,168,571	100.00% 100.00%	-əcə \$0	\$9,076 \$2,168,571		\$9,076 \$2,134,596
97 98	408.100	Other General Taxes	\$2,166,571	\$33,975 \$19,320	\$2,134,596 -\$9,666	E-97 E-98		\$2,168,571		ەر 348,079-	-\$338,425	\$33,975 \$19,320	\$2,134,596 -\$357,745
90 99	408.100	Transportation Depr Clearing	\$9,654 \$0	\$19,320	-\$9,000 \$0	E-96 E-99		۶9,054 \$0		-\$346,079 \$0	-\$336,425 \$0	\$19,320	-\$357,745 \$0
100	403.000	TOTAL OTHER OPERATING EXPENSES	\$16,592,269	\$632,490	\$15.959.779	E-99	\$0	\$16,592,269		-\$256.149	\$16,336,120	\$724,654	\$15.611.466
100		TOTAL OTTILIK OF LIKATING LAF LIGED	ψ10,552,205	ψ0 <b>52,</b> <del>4</del> 50	ψ10,000,770		ψυ	ψ10,552,205		-4250,145	φ10,550,120	ψ <i>1</i> 24,004	φ13,011, <del>4</del> 00
101		AMORTIZATION EXPENSE											
102	0.000	Amortization Exp	\$529,161	\$15,592	\$513,569	E-102	\$0	\$529,161	100.00%	-\$506,380	\$22,781	\$15,592	\$7,189
103	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103		\$0		\$165,721	\$165.721	\$0	\$165,721
104		TOTAL AMORTIZATION EXPENSE	\$529,161	\$15,592	\$513,569		\$0	\$529,161		-\$340,659	\$188,502	\$15,592	\$172,910
				· · ·					_				
105		TOTAL OPERATING EXPENSE	\$172,778,245	\$64,678,745	\$75,786,494		\$0	\$172,778,245	_	-\$13,464,903	\$159,313,342	\$61,988,981	\$63,523,270
106		NET INCOME BEFORE TAXES	\$93,815,433	\$0	\$0		\$0	\$93,815,433		\$5,198,815	\$99,014,248	\$0	\$0
107		INCOME TAXES											
107	0.000	Current Income Taxes	-\$484,249	See note (1)	See note (1)	E-108	See note (1)	-\$484,249	100.00%	\$20,968,471	\$20,484,222	See note (1)	See note (1)
108	409.100	State Income Taxes	-\$404,249 \$536	See note (1)	See note (1)	E-108		-\$464,249 \$536		\$20,900,471 \$0	\$20,464,222 \$536	See note (1)	See note (1)
110	409.100	TOTAL INCOME TAXES	-\$483,713	\$0	\$0	E-109	\$0	-\$483,713		\$20,968,471	\$20,484,758	\$0	\$0
110			-9403,713	<b>\$</b> 0	\$0		\$U	-9403,713		əzu,900,471	<b>⊅∠</b> ∪,404,738	<b>\$</b> 0	φU
111		DEFERRED INCOME TAXES											
112	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$28,797,520	See note (1)	See note (1)	E-112	See note (1)	\$28.797.520	100.00%	-\$18,484,343	\$10.313.177	See note (1)	See note (1)
113	0.000	Amortization of Deferred ITC	-\$130,399			E-113		-\$130,399		\$0	-\$130,399		
114		TOTAL DEFERRED INCOME TAXES	\$28,667,121	\$0	\$0		\$0	\$28,667,121		-\$18,484,343	\$10,182,778	\$0	\$0
			·	<b>4</b> 0	<b>*</b> *		<b>4</b> 0	·,·,· <b>-</b> ·		÷···,•··,•	•••••••••••	••	••
115		NET OPERATING INCOME	\$65,632,025	\$0	\$0		\$0	\$65,632,025		\$2,714,687	\$68,346,712	\$0	\$0
									-				

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2015-0301 Date Prepared: 12/23/2015



### **MISSOURI PUBLIC SERVICE COMMISSION**

## **COMMISSION STAFF**

# **AUDITING DEPT - DIRECT**

# STAFF ACCOUNTING SCHEDULES

# MISSOURI-AMERICAN WATER COMPANY WATER DISTRICT #1 ANNA MEADOWS, REDFIELD JEFFERSON CITY MEXICO ST. LOUIS METRO

### CASE NO. WR-2015-0301

Jefferson City, Missouri

December 2015

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

Line	Δ	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	7.52% Return	7.73% Return	7.95% Return
Number	Description	Return	Retuin	Return
1	Net Orig Cost Rate Base	\$802,731,795	\$802,731,795	\$802,731,795
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$55,696,913	\$58,529,318	\$59,468,205
4	Net Income Available	\$51,636,003	\$51,636,003	\$51,636,003
5	Additional Net Income Required	\$4,060,910	\$6,893,315	\$7,832,202
6	Income Tax Requirement			
7	Required Current Income Tax	\$16,846,498	\$18,606,493	\$19,189,895
8	Current Income Tax Available	\$14,309,710	\$14,309,710	\$14,309,710
9	Additional Current Tax Required	\$2,536,788	\$4,296,783	\$4,880,185
10	Revenue Requirement	\$6,597,698	\$11,190,098	\$12,712,387
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$9,391,227	\$9,391,227	\$9,391,227
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$15,988,925	\$20,581,325	\$22,103,614

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

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$1,582,664,187
2	Less Accumulated Depreciation Reserve		\$369,486,824
3	Net Plant In Service		\$1,213,177,363
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$6,533,621
6	Contributions in Aid of Construction Amortization		\$47,523,348
7	Materials & Supplies		\$4,073,523
8	Prepayments		\$1,463,717
9	Tank Painting Tracker		\$600,527
10	Accrued Pension		\$11,738,669
11	TOTAL ADD TO NET PLANT IN SERVICE		\$71,933,405
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$1,032,553
14	State Tax Offset		-\$162,361
15	City Tax Offset		\$0
16	Interest Expense Offset		\$1,500,438
17	Contributions in Aid of Construction		\$202,793,126
18	Customer Advances		\$47,648,451
19	Customer Deposits		\$0
20	Accumulated Deferred Income Tax		\$221,255,398
21	Pension/OPEB Tracker		\$10,376,474
22	Deferred ITC (3%)		\$0
23	TOTAL SUBTRACT FROM NET PLANT		\$482,378,973
24	Total Rate Base		\$802,731,795

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

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	E	G	Н	<u> </u>
	Account #	—	Total	Adjust.	—			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$177,537	P-2	\$0	\$177,537		\$0	\$177,537
3	302.000	Franchises and Consents - IP	\$12,573	P-3	\$0	\$12,573		\$0	\$12,573
4	303.000	Other Plant & Misc. Equipment - IP	\$946,787	P-4	\$0	\$946,787		\$0	\$946,787
5		TOTAL INTANGIBLE PLANT	\$1,136,897		\$0	\$1,136,897		\$0	\$1,136,897
6		SOURCE OF SUPPLY PLANT	*****		<u>^</u>	<b>*</b> 400.000			<b>*</b> /00.000
7 8	310.000 311.000	Land and Land Rights - SSP Structures and Improvements - SSP	\$108,388	P-7 P-8	\$0 \$0	\$108,388 \$9,307,488		\$0 \$0	\$108,388 \$9,307,488
о 9	312.000	Collecting & Impounding Reservoirs	\$9,307,488 \$0	P-9	\$0 \$0	\$9,307,488 \$0		\$0 \$0	\$9,307,488 \$0
10	313.000	Lake, River and Other Intakes	\$6,762,967	P-10	\$0 \$0	\$6,762,967		\$1	\$6,762,968
11	314.000	Wells and Springs	\$1,299,753	P-11	\$0	\$1,299,753		-\$1	\$1,299,752
12	316.000	Supply Mains	\$7,971,855	P-12	\$0	\$7,971,855		\$0	\$7,971,855
13	317.000	Other Water P/E-Supply	\$1,730	P-13	\$0	\$1,730		\$0	\$1,730
14		TOTAL SOURCE OF SUPPLY PLANT	\$25,452,181		\$0	\$25,452,181		\$0	\$25,452,181
15 16	320.000	PUMPING PLANT	\$345,305	P-16	\$0	\$345,305		\$0	\$245 205
16	320.000	Land and Land Rights - PP Structures and Improvements - PP	\$12,569,166	P-10 P-17	\$0 \$0	\$12,569,166		\$0 \$0	\$345,305 \$12,569,166
18	322.000	Boiler Plant Equipment	\$12,503,100	P-18	\$0 \$0	\$12,503,100		\$0 \$0	\$12,303,100
19	323.000	Forces Main	\$2,023,280	P-19	\$0	\$2,023,280		\$0	\$2,023,280
20	324.000	Steam Pumping Equipment	\$14,730	P-20	\$0	\$14,730		\$0	\$14,730
21	325.000	Electric Pumping Equipment	\$51,217,541	P-21	\$0	\$51,217,541		\$0	\$51,217,541
22	326.000	Diesel Pumping Equipment	\$2,142,187	P-22	\$0	\$2,142,187		\$0	\$2,142,187
23	327.000	Hydraulic Pumping Equipment	\$311,453	P-23	\$0	\$311,453		\$0	\$311,453
24	328.000	Other Pumping Equipment	\$926,778	P-24	\$0	\$926,778		\$0	\$926,778
25		TOTAL PUMPING PLANT	\$69,550,440		\$0	\$69,550,440		\$0	\$69,550,440
26		WATER TREATMENT PLANT							
27	330.000	Land and Land Rights - WTP	\$1,955,216	P-27	\$0	\$1,955,216		\$0	\$1,955,216
28	331.000	Structures and Improvements - WTP	\$63,584,920	P-28	\$0	\$63,584,920		\$0	\$63,584,920
29	332.000	Water Treatment Equipment	\$70,230,745	P-29	\$0	\$70,230,745		\$0	\$70,230,745
30	332.400	Water Treatment - Other	\$3,626,112	P-30	\$0	\$3,626,112		\$0	\$3,626,112
31	333.000	Water Treatment Equipment - Other	\$23,864	P-31	\$0	\$23,864		\$0	\$23,864
32		TOTAL WATER TREATMENT PLANT	\$139,420,857		\$0	\$139,420,857		\$0	\$139,420,857
33		TRANSMISSION & DIST. PLANT							
33	340.000	Land and Land Rights - TDP	\$4,751,734	P-34	\$0	\$4,751,734		\$4	\$4,751,738
35	341.000	Structures and Improvements - TDP	\$6,413,297	P-35	\$0 \$0	\$6,413,297		\$0	\$6,413,297
36	342.000	Distribution Reservoirs and Standpipes	\$19,941,951	P-36	\$0	\$19,941,951		-\$4	\$19,941,947
37	343.000	Transmission & Distribution Mains Conv	\$24,916,314	P-37	\$0	\$24,916,314		\$0	\$24,916,314
38	343.100	Transmission & Distribution Mains < 4"	\$8,694,389	P-38	\$0	\$8,694,389		\$0	\$8,694,389
39	343.200	Transmission & Distribution Mains 6"-8"	\$678,434,411	P-39	\$0	\$678,434,411		\$0	\$678,434,411
40	343.300	Transmission & Distribution Mains >10"	\$345,095,920	P-40	\$0	\$345,095,920		\$0	\$345,095,920
41	344.000	Fire Mains	\$374,899	P-41	\$0	\$374,899		\$0	\$374,899
42 43	345.000 346.100	Services Meters - Bronze Case	\$14,274,998 \$10,844,880	P-42 P-43	\$0 \$0	\$14,274,998 \$10,844,880		\$0 \$0	\$14,274,998 \$10,844,880
43	346.200	Meters - Plastic Case	\$1,735,436	P-44	\$0 \$0	\$1,735,436		\$0 \$0	\$1,735,436
45	346.300	Meters - Not Class By Type	\$66,530,105	P-45	\$0 \$0	\$66,530,105		\$0 \$0	\$66,530,105
46	347.000	Meter Installations	\$17,998,460	P-46	\$0	\$17,998,460		\$0	\$17,998,460
47	348.000	Hydrants	\$67,462,506	P-47	\$0	\$67,462,506		\$0	\$67,462,506
48	349.000	Other Transmission & Distribution Plant	\$9,563	P-48	\$0	\$9,563		\$0	\$9,563
49		TOTAL TRANSMISSION & DIST. PLANT	\$1,267,478,863		\$0	\$1,267,478,863		\$0	\$1,267,478,863
50									
51	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$716,688	-\$716,688
51	0.000	incentive compensation capitalization Auj.	<b>\$</b> 0	1-51	ψυ	ψŪ		-\$710,000	-\$710,000
52		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$716,688	-\$716,688
		CAPITALIZATION							
			1						
53	000 000	GENERAL PLANT	*****	D.C.	*-	AD 05 1			AD 05 1
54 55	389.000 390.000	Land and Land Rights - GP	\$9,354	P-54 P-55	\$0 \$0	\$9,354 \$6,255,914		\$0 \$0	\$9,354 \$6 255 914
55 56	390.000	Structures and Improvements - GP Office Structures	\$6,255,914 \$3,649,617	P-55 P-56	\$0 \$0	\$6,255,914 \$3,649,617		\$0 \$0	\$6,255,914 \$3,649,617
57		General Structures - HVAC	\$210,538		\$0 \$0	\$210,538		\$0 \$0	
			+=.0,000		φ <b>υ</b>	+=:0,000		ΨŪ	

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

	<u>A</u>	B	<u>c</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58	390.300	Miscellaneous Structures	\$1,456,739	P-58	\$0	\$1,456,739		\$0	\$1,456,739
59	390.900	Structures & Improvements - Leasehold	\$6,585	P-59	\$0	\$6,585		\$0	\$6,585
60	391.000	Office Furniture and Equipment	\$958,209	P-60	\$0	\$958,209		-\$332,163	\$626,046
61	391.200	Computer Software & Peripheral Equip	\$4,012,747	P-61	\$0	\$4,012,747		-\$502,584	\$3,510,163
62	391.250	Computer Software	\$42,969,811	P-62	\$0	\$42,969,811		-\$380,727	\$42,589,084
63	391.260	Personal Computer Software	\$0	P-63	\$0	\$0		\$0	\$0
64	391.300	Other Office Equipment	\$48,288	P-64	\$0	\$48,288		-\$13,939	\$34,349
65	392.100	Transportation Equipment - Light Trucks	\$1,178,275	P-65	\$0	\$1,178,275		\$0	\$1,178,275
66	392.200	Transportation Equipment - Heavy Trucks	\$4,669,734	P-66	\$0	\$4,669,734		\$0	\$4,669,734
67	392.300	Transportation Equipment - Cars	\$1,117,467	P-67	\$0	\$1,117,467		\$0	\$1,117,467
68	392.400	Transportation Equipment - Other	\$5,459,324	P-68	\$0	\$5,459,324		\$0	\$5,459,324
69	393.000	Stores Equipment	\$497,068	P-69	\$0	\$497,068		-\$22,710	\$474,358
70	394.000	Tools, Shop & Garage Equipment	\$5,258,306	P-70	\$0	\$5,258,306		-\$1,536,326	\$3,721,980
71	395.000	Laboratory Equipment	\$716,464	P-71	\$0	\$716,464		-\$220,064	\$496,400
72	396.000	Power Operated Equipment	\$1,015,025	P-72	\$0	\$1,015,025		\$0	\$1,015,025
73	397.000	Communication Equipment - Non-Teleph	\$2,752,702	P-73	\$0	\$2,752,702		-\$526,203	\$2,226,499
74	397.200	Telephone Equipment	\$20,865	P-74	\$0	\$20,865		-\$1,190	\$19,675
75	398.000	Miscellaneous Equipment	\$1,702,711	P-75	\$0	\$1,702,711		-\$88,200	\$1,614,511
76	399.000	Other Tangible Equipment	\$20,319	P-76	\$0	\$20,319		-\$20,319	\$0
77		TOTAL GENERAL PLANT	\$83,986,062		\$0	\$83,986,062		-\$3,644,425	\$80,341,637
					• -				
78		TOTAL PLANT IN SERVICE	\$1,587,025,300	•	\$0	\$1,587,025,300		-\$4,361,113	\$1,582,664,187

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

A         B         C         D         E         F         Adjust.         Adjust. </th <th><u>H</u> Jurisdictional Adjustments</th> <th>MO Adjusted</th>	<u>H</u> Jurisdictional Adjustments	MO Adjusted
1         301.000         INTANGIBLE PLANT Organization - IP         \$0         P-2         \$0         \$0           3         302.000         Franchises and Consents - IP         \$0         P-3         \$0         \$0           4         303.000         Other Plant & Misc. Equipment - IP         \$0         P-3         \$0         \$0           5         TOTAL INTANGIBLE PLANT         \$0         P-4         \$0         \$0         \$0           6         SOURCE OF SUPPLY PLANT         \$0         \$0         \$0         \$0         \$0           7         310.000         Land and Land Rights - SSP         \$0         \$27         P-9         \$0         -\$27           10         313.000         Lake, River and Other Intakes         \$602,997         P-10         \$0         \$602,997           11         314.000         Wells and Springs         \$221,883         P-11         \$0         \$2221,883           12         316.000         Supply Mains         \$4,188,015         P-12         \$0         \$4,188,015           13         317.000         Delver and Other Intakes         \$602,997         P-13         \$0         \$537           14         TOTAL INDURLENT         \$0         \$1622,1983 <th>Adjustments</th> <th></th>	Adjustments	
2       301.000       Organization - IP       \$0       P-2       \$0       \$0         3       302.000       Franchises and Consents - IP       \$0       P-3       \$0       \$0         4       303.000       Other Plant & Misc. Equipment - IP       \$0       P-4       \$0       \$0         5       Other Plant & Misc. Equipment - IP       \$0       P-7       \$0       \$0         6       SOURCE OF SUPPLY PLANT       \$0       P-7       \$0       \$0         8       311.000       Land and Land Rights - SSP       \$3,966,899       P-8       \$0       \$3,966,899         9       312.000       Collecting & Impounding Reservoirs       \$227       P-9       \$0       \$227         10       313.000       Lake, River and Other Intakes       \$602,997       P-10       \$0       \$602,997         11       314.000       Wells and Springs       \$221,883       P-11       \$0       \$221,883         12       316.000       Supply Mains       \$4,188,015       P-13       \$0       \$537         13       317.000       Other Water P/E-Supply       \$537       P-13       \$0       \$537         14       DUMPING PLANT       \$0       P-16       \$0		Jurisdictional
2       301.000       Organization - IP       \$0       P-2       \$0       \$0         3       302.000       Franchises and Consents - IP       \$0       P-3       \$0       \$0         4       303.000       Other Plant & Misc. Equipment - IP       \$0       P-4       \$0       \$0         5       Other Plant & Misc. Equipment - IP       \$0       P-7       \$0       \$0         6       SOURCE OF SUPPLY PLANT       \$0       P-7       \$0       \$0         8       311.000       Structures and Improvements - SSP       \$3,966,899       P-8       \$0       \$2,77         10       313.000       Lake, River and Other Intakes       \$602,997       P-10       \$0       \$602,997         11       314.000       Wells and Springs       \$2,21,883       P-11       \$0       \$221,883         12       316.000       Supply Mains       \$4,188,015       P-13       \$0       \$5377         13       317.000       Other Water P/E-Supply       \$537       P-13       \$0       \$537         14       PUMPING PLANT       \$8,980,304       \$0       \$321,825       \$0       \$321,825         13       320.000       Boiler Plant Equipment       \$0       P	ļ	
3       302.000       Franchises and Consents - IP       \$0       P-3       \$0       \$0         4       303.000       Other Plant & Misc. Equipment - IP       \$0       \$0       \$0       \$0         5       TOTAL INTANGIBLE PLANT       \$0       \$0       \$0       \$0       \$0         6       SOURCE OF SUPPLY PLANT       \$0       \$0       \$0       \$0       \$0         7       310.000       Land and Land Rights - SSP       \$0       P-7       \$0       \$0       \$0         8       311.000       Structures and Improvements - SSP       \$3,966,899       P-8       \$0       \$3,3966,899         9       312.000       Collecting & Impounding Reservoirs       \$227       \$27       P-9       \$0       \$221,883         12       316.000       Supply Mains       \$4,188,015       P-12       \$0       \$4,188,015         13       317.000       Other Water P/E-Supply       \$537       P-13       \$0       \$5377         14       TOTAL SURCE OF SUPPLY PLANT       \$8,980,304       \$0       \$8,980,304       \$0         15       PUMPING PLANT       Land and Land Rights - PP       \$0       P-16       \$0       \$0         16       322.000 </td <td>\$0</td> <td>\$0</td>	\$0	\$0
5         TOTAL INTANGIBLE PLANT         \$0         \$0         \$0         \$0           6         SOURCE OF SUPPLY PLANT         \$0         \$0         \$0         \$0           8         311.000         Structures and Improvements - SSP         \$3,966,899         P-7         \$0         \$3,966,899           9         312.000         Collecting & Impounding Reservoirs         -\$27         P-9         \$0         \$221,833           10         313.000         Lake, River and Other Intakes         \$602,997         P-10         \$0         \$602,997           11         314.000         Wells and Springs         \$221,883         P-11         \$0         \$221,883           12         316.000         Supply Mains         \$4,188,015         P-12         \$0         \$\$4,188,015           13         317.000         Other Ydre-Supply         \$\$537         P-13         \$0         \$\$537           14         TOTAL SOURCE OF SUPPLY PLANT         \$8,980,304         \$0         \$\$4,767,503         \$0         \$\$321,825           14         TOTAL SOURCE OF SUPPLY PLANT         \$0         \$24,000         \$\$4,767,503         \$0         \$\$20           15         PUMPING PLANT         \$0         \$0         \$16	\$0	\$0
6         SOURCE OF SUPPLY PLANT         %0         P-7         \$0         \$0           7         310.000         Land and Land Rights - SSP         \$0         P-7         \$0         \$0         \$0           8         311.000         Structures and Improvements - SSP         \$3,966,899         P-8         \$0         \$3,966,899           9         312.000         Collecting & Impounding Reservoirs         -\$27         P-9         \$0         -\$27           10         313.000         Lake, River and Other Intakes         \$602,997         P-10         \$0         \$602,997           11         314.000         Wells and Springs         \$221,883         P-11         \$0         \$221,883           12         316.000         Supply Mains         \$4,188,015         P-12         \$0         \$4,188,015           13         317.000         Other Water P/E-Supply         \$537         P-13         \$0         \$537           14         TOTAL SOURCE OF SUPPLY PLANT         \$8,980,304         \$0         \$4,767,503         P-17         \$0         \$4,767,503           15         PUMPING PLANT         \$321,825         P-19         \$0         \$321,825         \$0         \$17         \$16         \$20,080,670 <t< td=""><td>\$0</td><td>\$0</td></t<>	\$0	\$0
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	\$0	\$0
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	ļ	
8       311.000       Structures and Improvements - SSP       \$3,966,899       P-8       \$0       \$3,966,899         9       312.000       Collecting & Impounding Reservoirs       \$227       P-9       \$0       -\$27         10       313.000       Lake, River and Other Intakes       \$602,997       P-10       \$0       \$602,997         11       314.000       Wells and Springs       \$221,883       P-11       \$0       \$221,883         12       316.000       Supply Mains       \$4,188,015       P-12       \$0       \$4,188,015         13       317.000       Other Water P/E-Supply       \$537       P-13       \$0       \$537         14       TOTAL SOURCE OF SUPPLY PLANT       \$8,980,304       \$0       \$8,980,304         15       PUMPING PLANT       \$8,980,304       \$0       \$4,767,503         16       320.000       Structures and Improvements - PP       \$4,767,503       P-17       \$0       \$4,767,503         18       322.000       Boiler Plant Equipment       \$0       P-20       \$0       \$0         19       323.000       Steam Pumping Equipment       \$20,080,670       P-21       \$0       \$20,080,670         21       325.000       Electric Pumping Eq	\$0	\$0
9312.000 313.000Collecting & Impounding Reservoirs Lake, River and Other Intakes $-$27$ $$602,997$ P-9\$0 $-$27$ 10313.000 11Lake, River and Other Intakes $$602,997$ $$221,883$ P-10\$0\$602,99711314.000 21Wells and Springs $$221,883$ $$221,883$ P-11\$0\$221,88312316.000 Other Water P/E-Supply\$537 TOTAL SOURCE OF SUPPLY PLANT\$1\$0\$537 	-\$18,657	\$3,948,242
11       314.000       Wells and Springs       \$221,883       P-11       \$0       \$221,883         12       316.000       Supply Mains       \$4,188,015       P-12       \$0       \$4,188,015         13       317.000       Other Water P/E-Supply       \$537       P-13       \$0       \$537         14       TOTAL SOURCE OF SUPPLY PLANT       \$8,980,304       \$0       \$8,980,304       \$0         15       PUMPING PLANT       Land and Land Rights - PP       \$0       P-16       \$0       \$0         16       320.000       Structures and Improvements - PP       \$4,767,503       P-17       \$0       \$4,767,503         18       322.000       Forces Main       \$0       P-18       \$0       \$0         19       323.000       Steam Pumping Equipment       \$0       P-20       \$0       \$0         20       324.000       Steam Pumping Equipment       \$0       \$220,080,670       P-21       \$0       \$321,825         20       326.000       Diesel Pumping Equipment       \$1,642,259       P-22       \$0       \$1,642,259         23       327.000       Hydraulic Pumping Equipment       -\$7,356       P-23       \$0       \$1,642,259         24	\$27	\$0
12       316.000       Supply Mains       \$4,188,015       P-12       \$0       \$4,188,015         13       317.000       Other Water P/E-Supply       \$537       \$0       \$537         14       TOTAL SOURCE OF SUPPLY PLANT       \$8,980,304       \$0       \$8,980,304         15       PUMPING PLANT       \$8,980,304       \$0       \$8,980,304         16       320.000       Land and Land Rights - PP       \$0       \$17       \$0       \$4,767,503         18       322.000       Boiler Plant Equipment       \$0       P-18       \$0       \$0         19       323.000       Forces Main       \$321,825       P-19       \$0       \$321,825         20       324.000       Steam Pumping Equipment       \$0       P-20       \$0       \$0         21       325.000       Electric Pumping Equipment       \$20,080,670       P-21       \$0       \$20,080,670         22       326.000       Diesel Pumping Equipment       \$1,642,259       P-22       \$0       \$1,642,259         23       327.000       Hydraulic Pumping Equipment       \$7,356       P-23       \$0       -\$7,356         24       328.000       Other Pumping Equipment       \$163,830       P-24	\$0	\$602,997
13       317.000       Other Water P/E-Supply TOTAL SOURCE OF SUPPLY PLANT       \$             \$             \$	-\$44,000	\$177,883
14       TOTAL SOURCE OF SUPPLY PLANT       \$8,980,304       \$0       \$8,980,304         15       PUMPING PLANT       \$0       \$0       \$0       \$0         16       320.000       Land and Land Rights - PP       \$0       P-16       \$0       \$0         17       321.000       Structures and Improvements - PP       \$4,767,503       P-17       \$0       \$4,767,503         18       322.000       Boiler Plant Equipment       \$0       P-18       \$0       \$0         19       323.000       Forces Main       \$321,825       P-19       \$0       \$321,825         20       324.000       Steam Pumping Equipment       \$0       P-20       \$0       \$0         21       325.000       Electric Pumping Equipment       \$1,642,259       P-21       \$0       \$20,080,670         22       326.000       Diesel Pumping Equipment       \$1,642,259       P-22       \$0       \$1,642,259         23       327.000       Hydraulic Pumping Equipment       \$7,356       P-23       \$0       -\$7,356         24       328.000       Other Pumping Equipment       \$163,830       P-24       \$0       \$163,830         25       TOTAL PUMPING PLANT       \$26,968,731       \$	-\$95,000	\$4,093,015
15       PUMPING PLANT         16       320.000       Land and Land Rights - PP       \$0       P-16       \$0         17       321.000       Structures and Improvements - PP       \$4,767,503       P-17       \$0       \$4,767,503         18       322.000       Boiler Plant Equipment       \$0       P-18       \$0       \$0         19       323.000       Forces Main       \$321,825       P-19       \$0       \$321,825         20       324.000       Steam Pumping Equipment       \$0       P-20       \$0       \$0         21       325.000       Electric Pumping Equipment       \$1,642,259       P-22       \$0       \$1,642,259         23       327.000       Hydraulic Pumping Equipment       \$1,642,259       P-22       \$0       \$1,642,259         23       327.000       Hydraulic Pumping Equipment       \$7,356       P-23       \$0       \$-\$7,356         24       328.000       Other Pumping Equipment       \$163,830       P-24       \$0       \$163,830         25       VTAL PUMPING PLANT       \$26,968,731       \$0       \$26,968,731       \$0       \$26,968,731	\$0	\$537
16       320.000       Land and Land Rights - PP       \$0       P-16       \$0       \$0         17       321.000       Structures and Improvements - PP       \$4,767,503       P-17       \$0       \$4,767,503         18       322.000       Boiler Plant Equipment       \$0       P-18       \$0       \$0         19       323.000       Forces Main       \$321,825       P-19       \$0       \$321,825         20       324.000       Steam Pumping Equipment       \$0       P-20       \$0       \$0         21       325.000       Electric Pumping Equipment       \$16,42,259       P-22       \$0       \$1,642,259         22       326.000       Diesel Pumping Equipment       \$1,642,259       P-22       \$0       \$1,642,259         23       327.000       Hydraulic Pumping Equipment       \$1,643,830       P-24       \$0       \$163,830         24       328.000       Other Pumping Equipment       \$163,830       P-24       \$0       \$163,830         25       V       TOTAL PUMPING PLANT       \$26,968,731       \$0       \$26,968,731       \$0	-\$157,630	\$8,822,674
16       320.000       Land and Land Rights - PP       \$0       P-16       \$0       \$0         17       321.000       Structures and Improvements - PP       \$4,767,503       P-17       \$0       \$4,767,503         18       322.000       Boiler Plant Equipment       \$0       P-18       \$0       \$0         19       323.000       Forces Main       \$321,825       P-19       \$0       \$321,825         20       324.000       Steam Pumping Equipment       \$0       P-20       \$0       \$0         21       325.000       Electric Pumping Equipment       \$16,42,259       P-22       \$0       \$1,642,259         22       326.000       Diesel Pumping Equipment       \$1,642,259       P-22       \$0       \$1,642,259         23       327.000       Hydraulic Pumping Equipment       \$1,643,830       P-24       \$0       \$163,830         24       328.000       Other Pumping Equipment       \$163,830       P-24       \$0       \$163,830         25       V       TOTAL PUMPING PLANT       \$26,968,731       \$0       \$26,968,731       \$0		
17       321.000       Structures and Improvements - PP       \$4,767,503       P-17       \$0       \$4,767,503         18       322.000       Boiler Plant Equipment       \$0       P-18       \$0       \$0         19       323.000       Forces Main       \$321,825       P-19       \$0       \$321,825         20       324.000       Steam Pumping Equipment       \$0       P-20       \$0       \$0         21       325.000       Electric Pumping Equipment       \$20,080,670       P-21       \$0       \$20,080,670         22       326.000       Diesel Pumping Equipment       \$1,642,259       P-22       \$0       \$1,642,259         23       327.000       Hydraulic Pumping Equipment       -\$7,356       P-23       \$0       \$7,356         24       328.000       Other Pumping Equipment       \$163,830       P-24       \$0       \$163,830         25       TOTAL PUMPING PLANT       \$26,968,731       \$0       \$26,968,731       \$0       \$26,968,731	\$0	\$0
19       323.000       Forces Main       \$321,825       P-19       \$0       \$321,825         20       324.000       Steam Pumping Equipment       \$0       P-20       \$0       \$0         21       325.000       Electric Pumping Equipment       \$20,080,670       P-21       \$0       \$20,080,670         22       326.000       Diesel Pumping Equipment       \$1,642,259       P-22       \$0       \$1,642,259         23       327.000       Hydraulic Pumping Equipment       -\$7,356       P-23       \$0       -\$7,356         24       328.000       Other Pumping Equipment       \$163,830       P-24       \$0       \$163,830         25       TOTAL PUMPING PLANT       \$26,968,731       \$0       \$26,968,731       \$0       \$26,968,731	-\$5,000	\$4,762,503
20       324.000       Steam Pumping Equipment       \$0       P-20       \$0       \$0         21       325.000       Electric Pumping Equipment       \$20,080,670       P-21       \$0       \$20,080,670         22       326.000       Diesel Pumping Equipment       \$1,642,259       P-22       \$0       \$1,642,259         23       327.000       Hydraulic Pumping Equipment       -\$7,356       P-23       \$0       -\$7,356         24       328.000       Other Pumping Equipment       \$163,830       P-24       \$0       \$163,830         25       TOTAL PUMPING PLANT       \$26,968,731       \$0       \$26,968,731       \$0       \$26,968,731	\$0	\$0
21       325.000       Electric Pumping Equipment       \$20,080,670       P-21       \$0       \$20,080,670         22       326.000       Diesel Pumping Equipment       \$1,642,259       P-22       \$0       \$1,642,259         23       327.000       Hydraulic Pumping Equipment       -\$7,356       P-23       \$0       -\$7,356         24       328.000       Other Pumping Equipment       \$163,830       P-24       \$0       \$163,830         25       TOTAL PUMPING PLANT       \$26,968,731       \$0       \$26,968,731       \$0       \$26,968,731	\$0	\$321,825
22         326.000         Diesel Pumping Equipment         \$1,642,259         P-22         \$0         \$1,642,259           23         327.000         Hydraulic Pumping Equipment         -\$7,356         P-23         \$0         -\$7,356           24         328.000         Other Pumping Equipment         \$163,830         P-24         \$0         \$163,830           25         TOTAL PUMPING PLANT         \$26,968,731         \$0         \$26,968,731	\$0	\$0
23         327.000         Hydraulic Pumping Equipment         -\$7,356         P-23         \$0         -\$7,356           24         328.000         Other Pumping Equipment         \$163,830         P-24         \$0         \$163,830           25         TOTAL PUMPING PLANT         \$26,968,731         \$0         \$26,968,731         \$0         \$26,968,731	\$130,000	\$20,210,670
24         328.000         Other Pumping Equipment         \$163,830         P-24         \$0         \$163,830           25         TOTAL PUMPING PLANT         \$26,968,731         \$0         \$26,968,731         \$0         \$26,968,731	\$0	\$1,642,259
25 TOTAL PUMPING PLANT \$26,968,731 \$0 \$26,968,731	\$41,000 \$2,000	\$33,644 \$165,830
	\$2,000	\$27,136,731
26 WATER TREATMENT PLANT	\$100,000	\$21,100,101
	ļ	
27         330.000         Land and Land Rights - WTP         -\$2,168         P-27         \$0         -\$2,168	\$2,168	\$0
28         331.000         Structures and Improvements - WTP         \$27,317,464         P-28         \$0         \$27,317,464	-\$513,994	\$26,803,470
29         332.000         Water Treatment Equipment         \$31,257,021         P-29         \$0         \$31,257,021	-\$760,001	\$30,497,020
30 332.400 Water Treatment - Other -\$1,499,975 P-30 \$0 -\$1,499,975	\$2,050,000	\$550,025
31         333.000         Water Treatment Equipment - Other         \$6,859         P-31         \$0         \$6,859           32         TOTAL WATER TREATMENT PLANT         \$57,079,201         \$0         \$57,079,201	<u>\$1</u> \$778,174	\$6,860 \$57,857,375
	<i>\$110,114</i>	φ37,037,373
33 TRANSMISSION & DIST. PLANT	ļ	
34 340.000 Land and Land Rights - TDP \$363 P-34 \$0 \$363	-\$363	\$0
35         341.000         Structures and Improvements - TDP         \$4,222,236         P-35         \$0         \$4,222,236	\$0	\$4,222,236
36         342.000         Distribution Reservoirs and Standpipes         \$8,769,501         P-36         \$0         \$8,769,501	-\$20,006	\$8,749,495
37 343.000 Transmission & Distribution Mains Conv \$9,888,127 P-37 \$0 \$9,888,127	-\$615,000	\$9,273,127
38         343.100         Transmission & Distribution Mains < 4"         \$879,921         P-38         \$0         \$879,921           39         343.200         Transmission & Distribution Mains 6"-8"         \$113,472,181         P-39         \$0         \$113,472,181	\$70,000	\$949,921
39         343.200         Transmission & Distribution Mains 6"-8"         \$113,472,181         P-39         \$0         \$113,472,181           40         343.300         Transmission & Distribution Mains >10"         \$72,602,499         P-40         \$0         \$72,602,499	-\$500,000 -\$434,027	\$112,972,181 \$72,168,472
41 344.000 Fire Mains 4 Distribution mains >10 \$83,840 P-41 \$0 \$83,840	-\$434,027 \$0	\$83,840
42 345.000 Services \$2,861,208 P-42 \$0 \$2,861,208	\$200,000	\$3,061,208
43 346.100 Meters - Bronze Case \$1,133,206 P-43 \$0 \$1,133,206	\$80,000	\$1,213,206
44 346.200 Meters - Plastic Case \$44,131 P-44 \$0 \$44,131	\$0	\$44,131
45 346.300 Meters - Not Class By Type \$10,405,805 P-45 \$0 \$10,405,805	\$70,000	\$10,475,805
46 347.000 Meter Installations \$9,433,276 P-46 \$0 \$9,433,276	-\$25,000	\$9,408,276
47 348.000 Hydrants \$18,693,889 P-47 \$0 \$18,693,889	-\$25,000	\$18,668,889
48         349.000         Other Transmission & Distribution Plant         \$3,055         P-48         \$0         \$3,055           49         TOTAL TRANSMISSION & DIST. PLANT         \$252,493,238         \$0         \$252,493,238	\$2,677 -\$1,196,719	\$5,73 <u>2</u> \$251,296,519
45 TOTAL TRANSMISSION & DIST. FLANT \$232,453,250 \$0 \$232,453,250	-\$1,130,713	\$231,290,319
50 INCENTIVE COMPENSATION	1	
CAPITALIZATION	ļ	
51 0.000 Incentive Compensation Capitalization Adj. \$0 P-51 \$0 \$0	-\$46,740	-\$46,740
	640.740	640 740
52 TOTAL INCENTIVE COMPENSATION \$0 \$0 \$0	-\$46,740	-\$46,740
CAPITALIZATION	1	
53 GENERAL PLANT	1	
54 389.000 Land and Land Rights - GP \$0 P-54 \$0 \$0	\$0	\$0
55 390.000 Structures and Improvements - GP \$579,187 P-55 \$0 \$579,187	\$20,000	\$599,187
56         390.100         Office Structures         \$822,497         P-56         \$0         \$822,497	\$45,032	\$867,529
57 390.200 General Structures - HVAC \$28,849 P-57 \$0 \$28,849	\$0	\$28,849
58         390.300         Miscellaneous Structures         \$520,515         P-58         \$0         \$520,515	\$0	\$520,515

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

1	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u> Isania diasiana al	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
59	390.900	Structures & Improvements - Leasehold	\$174,101	P-59	\$0	\$174,101		-\$164,984	\$9,117
60	391.000	Office Furniture and Equipment	\$555,207	P-60	\$0	\$555,207		-\$367,686	\$187,521
61	391.200	Computer Software & Peripheral Equip	\$874,181	P-61	\$0	\$874,181		-\$81,465	\$792,716
62	391.250	Computer Software	\$9,851,550	P-62	\$0	\$9,851,550		\$944,994	\$10,796,544
63	391.260	Personal Computer Software	\$87,991	P-63	\$0	\$87,991		-\$87,383	\$608
64	391.300	Other Office Equipment	-\$475	P-64	\$0	-\$475		\$3,159	\$2,684
65	392.100	Transportation Equipment - Light Trucks	\$624,129	P-65	\$0	\$624,129		\$0	\$624,129
66	392.200	Transportation Equipment - Heavy Trucks	\$4,188,885	P-66	\$0	\$4,188,885		\$0	\$4,188,885
			• • • • • • • • •		• -	• ,,		• •	• • • • • • • •
67	392.300	Transportation Equipment - Cars	\$1,794,711	P-67	\$0	\$1,794,711		\$0	\$1,794,711
68	392.400	Transportation Equipment - Other	\$391,430	P-68	\$0	\$391,430		\$0	\$391,430
69	393.000	Stores Equipment	-\$263,924	P-69	\$0	-\$263,924		\$313,626	\$49,702
70	394.000	Tools, Shop & Garage Equipment	\$2,874,382	P-70	\$0	\$2,874,382		-\$1,513,300	\$1,361,082
71	395.000	Laboratory Equipment	\$331,455	P-71	\$0	\$331,455		-\$197,755	\$133,700
72	396.000	Power Operated Equipment	\$1,053,293	P-72	\$0	\$1,053,293		-\$20,000	\$1,033,293
73	397.000	Communication Equipment - Non-Teleph	\$1,227,023	P-73	\$0	\$1,227,023		-\$484,945	\$742,078
74	397.200	Telephone Equipment	\$29,384	P-74	\$0	\$29,384		-\$16,372	\$13,012
75	398.000	Miscellaneous Equipment	\$382,870	P-75	\$0	\$382,870		-\$100,123	\$282,747
76	399,000	Other Tangible Equipment	-\$298,241	P-76	\$0	-\$298,241		\$298,467	\$226
77		TOTAL GENERAL PLANT	\$25,829,000		\$0	\$25,829,000		-\$1,408,735	\$24,420,265
			+==,==0,000			<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>		<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>	·
78	1	TOTAL DEPRECIATION RESERVE	\$371,350,474	I	\$0	\$371,350,474	1	-\$1,863,650	\$369,486,824

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

					_								
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	<u>H</u> Total Company	lurisdictional	<u>J</u> lurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number		(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$149,984,417	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$149,984,417	100.00%	-\$7,255,295	\$142,729,122	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$37,699,324			Rev-3	000 1000(1)	\$37,699,324	100.00%	-\$2,546,646	\$35,152,678		000 11010(1)
Rev-4	461.000	Industrial	\$7,902,484			Rev-4		\$7,902,484	100.00%	\$6,978	\$7,909,462		
Rev-5	462.000	Private Fire Protection	\$2,762,550			Rev-5		\$2,762,550	100.00%	\$107,499	\$2,870,049		
Rev-6	463.000	Public Fire Protection	\$174			Rev-6		\$174	100.00%	\$0	\$174		
Rev-7	464.000	Other Public Auth.	\$3,035,001			Rev-7		\$3,035,001	100.00%	-\$1,147	\$3,033,854		
Rev-8	466.000	Sales for Resale	\$6,797,134			Rev-8		\$6,797,134	100.00%	-\$35,890	\$6,761,244		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$3,200,500			Rev-9		\$3,200,500	100.00%	-\$435,070	\$2,765,430		
Rev-10		TOTAL OPERATING REVENUES	\$211,381,584					\$211,381,584		-\$10,159,571	\$201,222,013		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$190	\$190	\$190	\$0
3	601.000	Operation Labor & Expenses	\$245,739	\$81,789	\$163,950	E-3	\$0	\$245,739	100.00%	\$13	\$245,752	\$81,974	\$163,778
4	602.000	Purchased Water	\$386,442	\$0	\$386,442	E-4	\$0	\$386,442	100.00%	\$51,968	\$438,410	\$0	\$438,410
5	603.000	Miscellaneous Expenses	\$575,932	\$91	\$575,841	E-5	\$0	\$575,932	100.00%	\$64,657	\$640,589	\$91	\$640,498
6	604.000	Rents - SSE	\$2,603	\$0	\$2,603	E-6	\$0	\$2,603	100.00%	\$0	\$2,603	\$0	\$2,603
7	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0	0.00%	\$702	\$702	\$702	\$0
8	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	613.000	Labor Maint - Source of Supply - Lake	\$233	\$233	\$0	E-10	\$0	\$233	100.00%	\$31	\$264	\$264	\$0
11	614.000	Labor Maint Non-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%	-\$69	\$352	\$352	\$0
13	616.000	Labor Maint Src of Supply - Supply Mains	\$96	\$96	\$0	E-13	\$0	\$96	100.00%	-\$94	\$2	\$2	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$231,771	\$223,978	\$7,793	E-14	\$0	\$231,771	100.00%	\$71,264	\$303,035	\$295,242	\$7,793
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$1,443,401	\$306,772	\$1,136,629		\$0	\$1,443,401		\$188,500	\$1,631,901	\$378,819	\$1,253,082
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$0	\$0	\$0	E-17	\$0	\$0	0.00%	\$18,950	\$18,950	\$18,950	\$0
18	621.000	Fuel for Power Production	\$9,828	\$0	\$9,828	E-18	\$0	\$9,828	100.00%	\$1,283	\$11,111	\$0	\$11,111
19	622.000	Power Production Labor & Expenses	\$588	\$588	\$0	E-19	\$0	\$588	100.00%	-\$589	-\$1	-\$1	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$8,465,391	\$0	\$8,465,391	E-20	\$0	\$8,465,391	100.00%	\$1,057,051	\$9,522,442	\$0	\$9,522,442
21	624.000	Pumping Labor and Expenses	\$1,546,392	\$1,546,392	\$0	E-21	\$0	\$1,546,392	100.00%	-\$629,173	\$917,219	\$917,219	\$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%	-\$3,292	\$22,842	\$22,842	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$686,039	\$614,974	\$71,065	E-26	\$0	\$686,039	100.00%	-\$385,715	\$300,324	\$229,259	\$71,065
27	632.000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
28	633.000	Maint. of Pumping Equipment	\$49,686	\$38,031	\$11,655	E-28	\$0	\$49,686	100.00%	\$165,688	\$215,374	\$203,719	\$11,655
29		TOTAL PUMPING EXPENSES	\$10,787,899	\$2,226,119	\$8,561,780		\$0	\$10,787,899		\$224,203	\$11,012,102	\$1,391,988	\$9,620,114
30		WATER TREATMENT EXPENSES				_		• • • •			•		
31	640.000	Operation. Supervision & Engineer WTE	\$110,590	\$110,590	\$0	E-31	\$0	\$110,590	100.00%	-\$2,776	\$107,814	\$107,814	\$0
32	641.000	Chemicals - WTE	\$8,104,157	\$0	\$8,104,157	E-32	\$0	\$8,104,157	100.00%	\$787,161	\$8,891,318	\$0	\$8,891,318
33	642.000	Operation Labor & Expenses - WTE	\$1,608,514	\$1,410,990	\$197,524	E-33	\$0	\$1,608,514	100.00%	\$1,314,659	\$2,923,173	\$2,725,649	\$197,524
34	643.000	Miscellanous Expenses - WTE	\$163,237	\$11,257	\$151,980	E-34	\$0	\$163,237	100.00%	-\$150,661	\$12,576	\$11,257	\$1,319
35	644.000	Rents - WTE	\$39,396	\$0 \$1 472 402	\$39,396	E-35	\$0 \$0	\$39,396	100.00%	-\$394	\$39,002	\$0 \$1 506 961	\$39,002
36 37	650.000	Maint. Supervision & Engineering - WTE Maint. of Structures & Improvements - WTE	\$1,472,656	\$1,473,403 \$0	-\$747	E-36	\$0 \$0	\$1,472,656	100.00%	\$33,458 \$0	\$1,506,114	\$1,506,861 \$0	-\$747
37	651.000	mann. or structures & improvements - WIE	\$0	\$0	\$0	E-37	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

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

	A	B	<u><u>c</u></u>	<u>D</u>	<u> </u>	<u>E</u>	<u>G</u>	- <u>H</u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	M
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
20	652.000	Maint. of Water Treatment Equipment - WTE	\$653,601	\$3,386	\$650,215	E-38	\$0	\$653,601	100.00%	-\$2,190	\$651,411	\$1,196	\$650,215
38 39	652.000	TOTAL WATER TREATMENT EXPENSES		\$3,009.626		E-30	<u>\$0</u>						
39		TOTAL WATER TREATMENT EXPENSES	\$12,152,151	\$3,009,626	\$9,142,525		\$U	\$12,152,151		\$1,979,257	\$14,131,408	\$4,352,777	\$9,778,631
40		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$474.365	\$474,365	\$0	E-41	\$0	\$474.365	100.00%	-\$321,791	\$152,574	\$152,574	\$0
41	661.000	Storage Facilities Expenses TDE	\$43,024	\$43,024	\$0 \$0	E-41		\$43,024		-\$37,788	\$5,236	\$5,236	\$0 \$0
43	662.000	Transmission & Distribution Lines Expenses	\$1,421,803	\$1,421,803	\$0	E-43		\$1,421,803		\$181,933	\$1,603,736	\$1,603,736	\$0 \$0
44	663.000	Meter Expenses - TDE	\$601.705	\$597.149	\$4.556	E-44		\$601.705		\$24.063	\$625.768	\$621.212	\$4,556
45	664.000	Customer Installations Expenses - TDE	\$597,569	\$597,569	ψ4,550 \$0	E-45		\$597,569		-\$142,705	\$454,864	\$454,864	φ-,550 \$0
46	665.000	Miscellaneous Expenses - TDE	\$2,720,224	\$1,896,004	\$824,220	E-46		\$2,720,224		\$34,571	\$2,754,795	\$1,930,564	\$824,231
47	666.000	Rents - TDE	\$54,590	\$0	\$54,590	E-47		\$54,590		\$0	\$54,590	\$0	\$54,590
48	670.000	Maint. Supervision and Engineering - TDE	\$44,953	\$44,503	\$450	E-48		\$44,953		-\$25,668	\$19,285	\$18,835	\$450
49	671.000	Maint. of Structures & Improvements - TDE	\$23,592	\$23,592	\$0	E-49		\$23,592		-\$23,426	\$166	\$166	\$0
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$1,395	\$1,395	\$0	E-50		\$1,395		-\$865	\$530	\$530	\$0
51	673.000	Maint. of Transmission & Distribution Mains	\$5,777,346	\$210,748	\$5,566,598	E-51		\$5,777,346		-\$1,814,151	\$3,963,195	\$92,419	\$3,870,776
52	674.000	Maint, of Fire Mains - TDE	\$0	\$0	\$0	E-52		\$0		\$0	\$0	\$0	\$0
53	675.000	Maint. of Services - TDE	\$245,029	\$244,589	\$440	E-53		\$245,029		\$144,102	\$389,131	\$388,691	\$440
54	676.000	Maint. of Meters - TDE	\$185,264	\$185,264	\$0	E-54		\$185,264		-\$16,042	\$169,222	\$169,222	\$0
55	677.000	Maint. of Hydrants - TDE	\$259,652	\$259,652	\$0	E-55	\$0	\$259,652		\$57,914	\$317,566	\$317,566	\$0
56	678.000	Maint. of Miscellaneous Plant - TDE	\$3,716,140	\$1,360,048	\$2,356,092	E-56	\$0	\$3,716,140	100.00%	-\$110,430	\$3,605,710	\$1,443,556	\$2,162,154
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$16,166,651	\$7,359,705	\$8,806,946		\$0	\$16,166,651	-	-\$2,050,283	\$14,116,368	\$7,199,171	\$6,917,197
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision & Engineering - CAE	\$29,395	\$29,395	\$0	E-59	\$0	\$29,395	100.00%	\$6,543	\$35,938	\$35,938	\$0
60	902.000	Meter Reading Expenses - CAE	\$1,167,398	\$1,164,752	\$2,646	E-60	\$0	\$1,167,398	100.00%	\$439,991	\$1,607,389	\$1,604,708	\$2,681
61	903.000	Cust. Rec & Collection - CAE	\$2,535,028	\$566,637	\$1,968,391	E-61	\$0	\$2,535,028	100.00%	\$206,776	\$2,741,804	\$748,405	\$1,993,399
62	904.000	Uncollectible Accounts - CAE	\$3,655,839	\$4	\$3,655,835	E-62	\$0	\$3,655,839	100.00%	-\$1,070,692	\$2,585,147	\$106	\$2,585,041
63	905.000	Misc. Customer Accounts Expense - CAE	\$29,693	\$4,656	\$25,037	E-63		\$29,693	100.00%	-\$3,178	\$26,515	\$1,623	\$24,892
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$7,417,353	\$1,765,444	\$5,651,909		\$0	\$7,417,353		-\$420,560	\$6,996,793	\$2,390,780	\$4,606,013
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$57	\$57	\$0	E-66		\$57		\$114	\$171	\$171	\$0
67		TOTAL CUSTOMER SERVICE EXPENSES	\$57	\$57	\$0		\$0	\$57		\$114	\$171	\$171	\$0
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	<u>\$0</u>	\$0	E-69		\$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		\$5,943,386		-\$1,082,762	\$4,860,624	\$4,894,168	-\$33,544
73	921.000	Office Supplies & Expense	\$1,477,392	\$31,257	\$1,446,135	E-73		\$1,477,392		-\$53,180	\$1,424,212	\$1,222	\$1,422,990
74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-74		\$0		\$0	\$0	\$0	\$0
75	923.000	Outside Services	\$26,135,817	\$24,903,495	\$1,232,322	E-75		\$26,135,817		-\$6,122,689	\$20,013,128	\$24,903,495	-\$4,890,367
76	924.000	Property Insurance	\$4,451,637	\$17	\$4,451,620	E-76		\$4,451,637		-\$1,159,970	\$3,291,667	\$17	\$3,291,650
77	925.000	Injuries & Damages	\$34,953	\$1,675	\$33,278	E-77		\$34,953		\$585	\$35,538	\$1,675	\$33,863
78	926.000	Employee Pensions & Benefits	\$10,530,260	\$9,322,308	\$1,207,952	E-78		\$10,530,260		-\$2,138,381	\$8,391,879	\$7,009,431	\$1,382,448
79	927.000	Franchise Requirements	\$0 \$206,480	\$0 \$0	\$0 \$206,480	E-79		\$0 \$206,480		\$0 \$280,442	\$0 \$17.076	\$0	\$0 \$17.076
80 81	928.000 929.000	Regulatory Commission Expenses	\$306,489 \$0	\$0 \$0	\$306,489 \$0	E-80	\$0 \$0	\$306,489		-\$289,413	\$17,076 \$0	\$0 \$0	\$17,076 \$0
81	929.000 930.100	Duplicate Charges Institutional or Goodwill Advertising Expenses	**	\$0 \$984	۵۵ \$16,358	E-81 E-82		\$0 \$17 242		\$0 \$16 969	\$0 \$474	\$0 \$984	ەں \$510-
82	930.100 930.200	Misc. General Expense	\$17,342 \$1,621,275					\$17,342		-\$16,868			
83	930.200	wise. General Expense	\$1,621,375	\$28,897	\$1,592,478	E-83	\$0	\$1,621,375	100.00%	-\$638,863	\$982,512	\$28,897	\$953,615

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

	A	<u>B</u>	C	D	E	E	G	H	l	J	K	L	Μ
Line	Account	-	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	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
84	930.300	Research & Development Expenses - AGE	\$68,650	\$1,042	\$67,608	E-84	\$0	\$68,650	100.00%	-\$2,240	\$66,410	\$1,042	\$65,368
85	931.000	Rents - AGE	\$184,481	\$0	\$184,481	E-85	\$0	\$184.481	100.00%	-\$27,438	\$157,043	\$0	\$157,043
86	932.000	Maint. of General Plant - AGE	\$551.714	-\$321	\$552.035	E-86	\$0	\$551.714	100.00%	\$258,775	\$810,489	\$276.202	\$534.287
87		TOTAL ADMIN. & GENERAL EXPENSES	\$51,323,496	\$40,232,740	\$11,090,756		\$0	\$51,323,496		-\$11,272,444	\$40,051,052	\$37,117,133	\$2,933,919
88		DEPRECIATION EXPENSE											
89	403.000	Depreciation Expense, Dep. Exp.	\$24,693,274	See note (1)	See note (1)	E-89	See note (1)	\$24,693,274	100.00%	\$4,846,506	\$29,539,780	See note (1)	See note (1)
90	403.000	CIAC Depreciation Offset	\$0			E-90		\$0	0.00%	-\$3,048,399	-\$3,048,399		
91		TOTAL DEPRECIATION EXPENSE	\$24,693,274	\$0	\$0		\$0	\$24,693,274		\$1,798,107	\$26,491,381	\$0	\$0
92		OTHER OPERATING EXPENSES											
93	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-93	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
94	408.000	Property Taxes	\$9,244,807	\$0	\$9,244,807	E-94	\$0	\$9,244,807	100.00%	-\$181	\$9,244,626	\$0	\$9,244,626
95	408.100	Payroll Taxes	\$1,500,724	\$98,247	\$1,402,477	E-95	\$0	\$1,500,724	100.00%	\$104,014	\$1,604,738	\$202,261	\$1,402,477
96	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-96	\$0	\$0	0.00%	-\$60	-\$60	\$0	-\$60
97	408.100	PSC Assessment	\$1,736,791	\$0	\$1,736,791	E-97	\$0	\$1,736,791	100.00%	\$0	\$1,736,791	\$0	\$1,736,791
98	408.100	Other General Taxes	-\$22,357	\$0	-\$22,357	E-98	\$0	-\$22,357	100.00%	-\$266,517	-\$288,874	\$0	-\$288,874
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$12,459,965	\$98,247	\$12,361,718		\$0	\$12,459,965		-\$162,744	\$12,297,221	\$202,261	\$12,094,960
101		AMORTIZATION EXPENSE											
102	0.000	Amortization Exp	\$461,851	\$0	\$461,851	E-102	\$0	\$461,851	100.00%	-\$470,958	-\$9,107	\$0	-\$9,107
103	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$120,106	\$120,106	\$0	\$120,106
104		TOTAL AMORTIZATION EXPENSE	\$461,851	\$0	\$461,851		\$0	\$461,851		-\$350,852	\$110,999	\$0	\$110,999
105		TOTAL OPERATING EXPENSE	\$136,906,098	\$54,998,710	\$57,214,114		\$0	\$136,906,098		-\$10,066,702	\$126,839,396	\$53,033,100	\$47,314,915
106		NET INCOME BEFORE TAXES	\$74,475,486	\$0	\$0		\$0	\$74,475,486		-\$92,869	\$74,382,617	\$0	\$0
107		INCOME TAXES											
108	0.000	Current Income Taxes	-\$385,813	See note (1)	See note (1)	E-108	See note (1)	-\$385,813	100.00%	\$14,695,523	\$14,309,710	See note (1)	See note (1)
109	409.100	State Income Taxes	\$681			E-109		\$681	100.00%	\$0	\$681		
110		TOTAL INCOME TAXES	-\$385,132	\$0	\$0		\$0	-\$385,132		\$14,695,523	\$14,310,391	\$0	\$0
111		DEFERRED INCOME TAXES											
112	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$23,003,978	See note (1)	See note (1)	E-112	See note (1)	\$23,003,978		-\$14,443,117	\$8,560,861	See note (1)	See note (1)
113	0.000	Amortization of Deferred ITC	-\$124,638			E-113		-\$124,638		\$0	-\$124,638		
114		TOTAL DEFERRED INCOME TAXES	\$22,879,340	\$0	\$0		\$0	\$22,879,340		-\$14,443,117	\$8,436,223	\$0	\$0
115		NET OPERATING INCOME	\$51,981,278	\$0	\$0		\$0	\$51,981,278	-	-\$345,275	\$51,636,003	\$0	\$0

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2015-0301 Date Prepared: 12/23/2015



### **MISSOURI PUBLIC SERVICE COMMISSION**

## **COMMISSION STAFF**

# **AUDITING DEPT - DIRECT**

# STAFF ACCOUNTING SCHEDULES

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

### CASE NO. WR-2015-0301

Jefferson City, Missouri

December 2015

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

Line	<u>A</u>	<u>B</u> 7.52%	<u>C</u> 7.73%	<u>D</u> 7.95%
Number	Description	Return	Return	7.95% Return
Number	Description		Return	Return
1	Net Orig Cost Rate Base	\$102,189,266	\$102,189,266	\$102,189,266
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$7,090,913	\$7,451,641	\$7,571,202
4	Net Income Available	\$9,414,990	\$9,414,990	\$9,414,990
5	Additional Net Income Required	-\$2,324,077	-\$1,963,349	-\$1,843,788
6	Income Tax Requirement			
7	Required Current Income Tax	\$2,065,540	\$2,281,771	\$2,353,646
8	Current Income Tax Available	\$3,494,431	\$3,494,431	\$3,494,431
9	Additional Current Tax Required	-\$1,428,891	-\$1,212,660	-\$1,140,785
10	Revenue Requirement	-\$3,752,968	-\$3,176,009	-\$2,984,573
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$1,050,558	\$1,050,558	\$1,050,558
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$2,702,410	-\$2,125,451	-\$1,934,015

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

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$193,929,560
2	Less Accumulated Depreciation Reserve		\$48,690,633
3	Net Plant In Service		\$145,238,927
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$2,097,624
6	Contributions in Aid of Construction Amortization		\$3,177,849
7	Materials & Supplies		\$303,890
8	Prepayments		\$146,279
9	Tank Painting Tracker		\$126,602
10	Accrued Pension		\$1,246,430
11	TOTAL ADD TO NET PLANT IN SERVICE		\$7,098,674
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$29,110
14	State Tax Offset		-\$4,772
15	City Tax Offset		\$0
16	Interest Expense Offset		\$339,866
17	Contributions in Aid of Construction		\$16,921,259
18	Customer Advances		\$4,586,014
19	Customer Deposits		\$0
20	Accumulated Deferred Income Tax		\$27,226,215
21	Deferred ITC (3%)		\$7,073
22	Pension/OPEB Tracker		\$1,101,790
23	TOTAL SUBTRACT FROM NET PLANT		\$50,148,335
24	Total Rate Base		\$102,189,266

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

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	G	Н	1
	Account #		Total	Adjust.			Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$15,379	P-2	\$0	\$15,379		\$0	\$15,379
3	302.000	Franchises and Consents - IP	\$1,105	P-3	\$0	\$1,105		\$0	\$1,105
4	303.000	Other Plant & Misc. Equipment - IP	\$405,755	P-4	\$0	\$405,755		\$0	\$405,755
5		TOTAL INTANGIBLE PLANT	\$422,239		\$0	\$422,239		\$0	\$422,239
-									
6 7	240.000	SOURCE OF SUPPLY PLANT	¢4 400 440	P-7	¢0	¢4 400 440		¢o	¢4 400 440
8	310.000 311.000	Land and Land Rights - SSP Structures and Improvements - SSP	\$1,428,140 \$2,137,403	P-7 P-8	\$0 \$0	\$1,428,140 \$2,137,403		\$0 \$0	\$1,428,140 \$2,137,403
9	312.000	Collecting & Impounding Reservoirs	\$2,137,403 \$0	P-9	\$0 \$0	\$2,137,403 \$0		\$0 \$0	\$2,137,403
10	313.000	Lake, River and Other Intakes	\$6,326	P-10	\$0 \$0	\$6,326		\$0 \$0	\$6,326
11	314.000	Wells and Springs	\$479,282	P-11	\$0	\$479,282		\$0	\$479,282
12	316.000	Supply Mains	\$9,650,008	P-12	\$0	\$9,650,008		\$0	\$9,650,008
13	317.000	Other Water P/E-Supply	\$0	P-13	\$0	\$0		\$0	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$13,701,159		\$0	\$13,701,159		\$0	\$13,701,159
15 16	320.000	PUMPING PLANT	\$136,908	P-16	\$0	\$136,908		\$0	\$136,908
16	320.000	Land and Land Rights - PP Structures and Improvements - PP	\$4,677,574	P-16 P-17	\$0 \$0	\$4,677,574		\$0 \$0	\$136,908
18	322.000	Boiler Plant Equipment	\$4,077,374 \$0	P-18	\$0 \$0	\$4,077,374 \$0		\$0 \$0	\$4,077,374
19	323.000	Forces Main	\$315,521	P-19	\$0 \$0	\$315,521		\$0 \$0	\$315,521
20	324.000	Steam Pumping Equipment	\$0	P-20	\$0	\$0		\$0	\$0
21	325.000	Electric Pumping Equipment	\$7,602,877	P-21	\$0	\$7,602,877		\$0	\$7,602,877
22	326.000	Diesel Pumping Equipment	\$408,903	P-22	\$0	\$408,903		\$0	\$408,903
23	327.000	Hydraulic Pumping Equipment	\$96,414	P-23	\$0	\$96,414		\$0	\$96,414
24	328.000	Other Pumping Equipment	\$157,696	P-24	\$0	\$157,696		\$0	\$157,696
25		TOTAL PUMPING PLANT	\$13,395,893		\$0	\$13,395,893		\$0	\$13,395,893
26		WATER TREATMENT PLANT							
20 27	330.000	Land and Land Rights - WTP	\$1,900	P-27	\$0	\$1,900		\$0	\$1,900
28	331.000	Structures and Improvements - WTP	\$25,656,468	P-28	\$0 \$0	\$25,656,468		\$0	\$25,656,468
29	332.000	Water Treatment Equipment	\$23,355,233	P-29	\$0	\$23,355,233		\$0	\$23,355,233
30	332.400	Water Treatment - Other	\$292,356	P-30	\$0	\$292,356		\$0	\$292,356
31	333.000	Water Treatment Equipment - Other	\$1,449,357	P-31	\$0	\$1,449,357		\$0	\$1,449,357
32		TOTAL WATER TREATMENT PLANT	\$50,755,314		\$0	\$50,755,314		\$0	\$50,755,314
33	340.000	TRANSMISSION & DIST. PLANT	¢100 760	P-34	¢0.	\$122 762		¢o	\$122 762
34 35	340.000	Land and Land Rights - TDP Structures and Improvements - TDP	\$133,763 \$743,688	P-34 P-35	\$0 \$0	\$133,763 \$743,688		\$0 \$0	\$133,763 \$743,688
36	342.000	Distribution Reservoirs and Standpipes	\$4,795,109	P-36	\$0 \$0	\$4,795,109		\$0 \$0	\$4,795,109
37	343.000	Transmission & Distribution Mains Conv	\$3,982,616	P-37	\$0	\$3,982,616		\$0	\$3,982,616
38	343.100	Transmission & Distribution Mains < 4"	\$3,161,353	P-38	\$0	\$3,161,353		\$0	\$3,161,353
39	343.200	Transmission & Distribution Mains 6"-8"	\$19,858,535	P-39	\$0	\$19,858,535		\$0	\$19,858,535
40	343.300	Transmission & Distribution Mains >10"	\$41,474,431	P-40	\$0	\$41,474,431		\$0	\$41,474,431
41	344.000	Fire Mains	\$97,002	P-41	\$0	\$97,002		\$0	\$97,002
42	345.000	Services	\$11,611,026	P-42	\$0	\$11,611,026		\$0	\$11,611,026
43	346.100	Meters - Bronze Case	\$6,041,242	P-43	\$0 \$0	\$6,041,242		-\$111	\$6,041,131
44 45	346.200	Meters - Plastic Case Meters - Not Class By Type	\$399,080 \$1,817,528	P-44 P-45	\$0 \$0	\$399,080		\$111	\$399,191 \$1,817,528
45	346.300 347.000	Meter Installations	\$5,657,776	P-45 P-46	\$0 \$0	\$1,817,528 \$5,657,776		\$0 \$0	\$5,657,776
40	348.000	Hydrants	\$5,758,620	P-47	\$0 \$0	\$5,758,620		\$0 \$0	\$5,758,620
48	349.000	Other Transmission & Distribution Plant	\$19,657	P-48	\$0	\$19,657		\$0	\$19,657
49		TOTAL TRANSMISSION & DIST. PLANT	\$105,551,426	-	\$0	\$105,551,426		\$0	\$105,551,426
50		INCENTIVE COMPENSATION							
		CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$87,855	-\$87,855
52		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$87,855	-\$87,855
		CAPITALIZATION							
<b>F</b> 2									
53	200.000	GENERAL PLANT	<b>*</b> 0.054	D.C.4	**	<b>*</b> 0.054		**	<b>*</b> 0.054
54 55	389.000 390.000	Land and Land Rights - GP	\$8,254 \$480.658	P-54 P-55	\$0 \$0	\$8,254 \$489,658		\$0 \$0	\$8,254 \$489,658
55 56	390.000	Structures and Improvements - GP Office Structures	\$489,658 \$159,460	P-55 P-56	\$0 \$0	\$469,658 \$159,460		\$0 \$0	\$469,658 \$159,460
57		General Structures - HVAC	\$159,400 \$0		\$0 \$0	\$159,400		\$0 \$0	\$139,400
			ψŪ	,	ψŪ	ΨŪ	1	ψŪ	ψŪ

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

	<u>A</u>	B	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58	390.300	Miscellaneous Structures	\$2,170,639	P-58	\$0	\$2,170,639		\$0	\$2,170,639
59	390.900	Structures & Improvements - Leasehold	\$0	P-59	\$0	\$0		\$0	\$0
60	391.000	Office Furniture and Equipment	\$214,931	P-60	\$0	\$214,931		-\$18,297	\$196,634
61	391.200	Computer Software & Peripheral Equip	\$413,557	P-61	\$0	\$413,557		-\$98,098	\$315,459
62	391.250	Computer Software	\$4,162,726	P-62	\$0	\$4,162,726		-\$36,882	\$4,125,844
63	391.260	Personal Computer Software	\$0	P-63	\$0	\$0		\$0	\$0
64	391.300	Other Office Equipment	\$484,962	P-64	\$0	\$484,962		-\$363,595	\$121,367
65	392.100	Transportation Equipment - Light Trucks	\$371,831	P-65	\$0	\$371,831		\$0	\$371,831
66	392.200	Transportation Equipment - Heavy Trucks	\$0	P-66	\$0	\$0		\$0	\$0
67	392.300	Transportation Equipment - Cars	\$16,983	P-67	\$0	\$16,983		\$0	\$16,983
68	392.400	Transportation Equipment - Other	\$168,604	P-68	\$0	\$168,604		\$0	\$168,604
69	393.000	Stores Equipment	\$192,154	P-69	\$0	\$192,154		-\$5,661	\$186,493
70	394.000	Tools, Shop & Garage Equipment	\$1,051,831	P-70	\$0	\$1,051,831		-\$205,372	\$846,459
71	395.000	Laboratory Equipment	\$431,020	P-71	\$0	\$431,020		-\$382,149	\$48,871
72	396.000	Power Operated Equipment	\$122,809	P-72	\$0	\$122,809		\$0	\$122,809
73	397.000	Communication Equipment - Non-Teleph	\$337,206	P-73	\$0	\$337,206		-\$41,880	\$295,326
74	397.200	Telephone Equipment	\$5,710	P-74	\$0	\$5,710		-\$5,658	\$52
75	398.000	Miscellaneous Equipment	\$635,833	P-75	\$0	\$635,833		-\$113,740	\$522,093
76	399.000	Other Tangible Equipment	\$24,548	P-76	\$0	\$24,548		\$0	\$24,548
77		TOTAL GENERAL PLANT	\$11,462,716		\$0	\$11,462,716		-\$1,271,332	\$10,191,384
78		TOTAL PLANT IN SERVICE	\$195,288,747		\$0	\$195,288,747		-\$1,359,187	\$193,929,560

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

	A	<u>B</u>	<u>C</u>	D	E	F	G	H	I
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$23,369	P-4	\$0	\$23,369		\$0	\$23,369
5		TOTAL INTANGIBLE PLANT	\$23,369		\$0	\$23,369		\$0	\$23,369
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$558,143	P-8	\$0	\$558,143		\$0	\$558,143
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0		\$0	\$0
10	313.000	Lake, River and Other Intakes	-\$1,159,117	P-10	\$0	-\$1,159,117		\$1,160,000	\$883
11	314.000	Wells and Springs	\$122,293	P-11	\$0	\$122,293		\$37,500	\$159,793
12	316.000	Supply Mains	\$2,264,125	P-12	\$0 \$0	\$2,264,125		-\$1,197,500	\$1,066,625
13 14	317.000	Other Water P/E-Supply TOTAL SOURCE OF SUPPLY PLANT	<u>\$0</u> \$1,785,444	P-13	<u>\$0</u> \$0	<u>\$0</u> \$1,785,444		\$0 \$0	\$0 \$1,785,444
14			φ1,703, <del>444</del>		ψυ	ψ1,705,444		40	\$1,703,444
15		PUMPING PLANT							
16	320.000	Land and Land Rights - PP	\$0	P-16	\$0	\$0		\$0	\$0
17	321.000	Structures and Improvements - PP	\$563,014	P-17	\$0	\$563,014		\$0	\$563,014
18	322.000	Boiler Plant Equipment	\$0	P-18	\$0	\$0		\$0	\$0
19 20	323.000	Forces Main	\$14,467	P-19 P-20	\$0 \$0	\$14,467 \$0		\$20,000	\$34,467
20	324.000 325.000	Steam Pumping Equipment Electric Pumping Equipment	\$0 \$1,821,837	P-20 P-21	\$0 \$0	<del>پ</del> و \$1,821,837		\$0 \$30,000-	\$0 \$1,791,837
22	326.000	Diesel Pumping Equipment	\$81,499	P-22	\$0 \$0	\$81,499		-\$30,000	\$81,499
23	327.000	Hydraulic Pumping Equipment	\$17,492	P-23	\$0	\$17,492		\$0	\$17,492
24	328.000	Other Pumping Equipment	\$23,129	P-24	\$0	\$23,129		\$3,000	\$26,129
25		TOTAL PUMPING PLANT	\$2,521,438		\$0	\$2,521,438		-\$7,000	\$2,514,438
26		WATER TREATMENT PLANT	<b>^</b>	B 07					
27 28	330.000 331.000	Land and Land Rights - WTP	\$0 \$6,751,380	P-27 P-28	\$0 \$0	\$0 \$6,751,380		\$0 \$0	\$0 \$6,751,380
20 29	332.000	Structures and Improvements - WTP Water Treatment Equipment	\$12,386,930	P-20 P-29	\$0 \$0	\$12,386,930		-\$120,000	\$12,266,930
30	332.400	Water Treatment - Other	-\$414,925	P-30	\$0 \$0	-\$414,925		\$490,000	\$75,075
31	333.000	Water Treatment Equipment - Other	\$523,937	P-31	\$0	\$523,937		\$0	\$523,937
32		TOTAL WATER TREATMENT PLANT	\$19,247,322		\$0	\$19,247,322		\$370,000	\$19,617,322
33		TRANSMISSION & DIST. PLANT	¢o	<b>D</b> 04	<b>*</b> 0	**		¢0	**
34 35	340.000 341.000	Land and Land Rights - TDP Structures and Improvements - TDP	\$0 \$204,515	P-34 P-35	\$0 \$0	\$0 \$204,515		\$0 \$0	\$0 \$204,515
36	342.000	Distribution Reservoirs and Standpipes	\$1,810,178	P-36	\$0 \$0	\$1,810,178		\$0 \$0	\$1,810,178
37	343.000	Transmission & Distribution Mains Conv	\$5,926,234	P-37	\$0	\$5,926,234		-\$2,039,639	\$3,886,595
38	343.100	Transmission & Distribution Mains < 4"	-\$75,652	P-38	\$0	-\$75,652		\$1,000,000	\$924,348
39	343.200	Transmission & Distribution Mains 6"-8"	\$2,104,400	P-39	\$0	\$2,104,400		\$0	\$2,104,400
40	343.300	Transmission & Distribution Mains >10"	\$4,667,459	P-40	\$0	\$4,667,459		\$0	\$4,667,459
41	344.000	Fire Mains	\$27,205	P-41	\$0	\$27,205		\$0	\$27,205
42	345.000	Services	\$2,387,110	P-42	\$0	\$2,387,110		\$0	\$2,387,110
43 44	346.100 346.200	Meters - Bronze Case Meters - Plastic Case	\$373,178 -\$101,495	P-43 P-44	\$0 \$0	\$373,178 -\$101,495		-\$6 \$120,006	\$373,172 \$18,511
44 45	346.200 346.300	Meters - Plastic Case Meters - Not Class By Type	-\$101,495 \$1,218,167	P-44 P-45	\$0 \$0	-\$101,495 \$1,218,167		\$120,006	\$18,511 \$1,218,167
46	347.000	Meter Installations	\$1,391,601	P-46	\$0 \$0	\$1,391,601		\$0 \$0	\$1,391,601
47	348.000	Hydrants	\$1,711,646	P-47	\$0	\$1,711,646		\$0	\$1,711,646
48	349.000	Other Transmission & Distribution Plant	\$4,949	P-48	\$0	\$4,949		\$0	\$4,949
49		TOTAL TRANSMISSION & DIST. PLANT	\$21,649,495		\$0	\$21,649,495		-\$919,639	\$20,729,856
50		INCENTIVE COMPENSATION							
30		CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$6,119	-\$6,119
			· · · · ·						
52		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$6,119	-\$6,119
		CAPITALIZATION							
53		GENERAL PLANT							
54	389.000	Land and Land Rights - GP	\$0	P-54	\$0	\$0		\$0	\$0
55	390.000	Structures and Improvements - GP	\$87,602	P-55	\$0	\$87,602		\$0	\$87,602
56	390.100	Office Structures	-\$342,203	P-56	\$0	-\$342,203		\$402,000	\$59,797
57	390.200	General Structures - HVAC	\$0 \$526,110	P-57	\$0 \$0	\$0 \$526.110		\$0	\$0 \$526.110
58	390.300	Miscellaneous Structures	\$526,119	P-58	\$0	\$526,119	I	\$0	\$526,119

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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
59	390.900	Structures & Improvements - Leasehold	-\$37	P-59	\$0	-\$37		\$37	\$0
60	391.000	Office Furniture and Equipment	\$467,783	P-60	\$0	\$467,783		-\$17,739	\$450,044
61	391.200	Computer Software & Peripheral Equip	\$4,512	P-61	\$0	\$4,512		\$8,890	\$13,402
62	391.250	Computer Software	\$917,922	P-62	\$0	\$917,922		\$13,927	\$931,849
63	391.260	Personal Computer Software	-\$14,105	P-63	\$0	-\$14,105		\$16,785	\$2,680
64	391.300	Other Office Equipment	\$336,065	P-64	\$0	\$336,065		-\$178,091	\$157,974
65	392.100	Transportation Equipment - Light Trucks	-\$88,128	P-65	\$0	-\$88,128		\$106,834	\$18,706
66	392.200	Transportation Equipment - Heavy Trucks	-\$36,693	P-66	\$0	-\$36,693		\$37,823	\$1,130
67	392.300	Transportation Equipment - Cars	\$72,649	P-67	\$0	\$72,649		\$0	\$72,649
68	392.400	Transportation Equipment - Other	\$284,702	P-68	\$0	\$284,702		-\$3,834	\$280,868
69	393.000	Stores Equipment	\$87,943	P-69	\$0	\$87,943		\$973	\$88,916
70	394.000	Tools, Shop & Garage Equipment	\$576,392	P-70	\$0	\$576,392		-\$22,947	\$553,445
71	395.000	Laboratory Equipment	\$218,958	P-71	\$0	\$218,958		-\$32,272	\$186,686
72	396.000	Power Operated Equipment	\$111,732	P-72	\$0	\$111,732		\$0	\$111,732
73	397.000	Communication Equipment - Non-Teleph	\$152,860	P-73	\$0	\$152,860		-\$16,806	\$136,054
74	397.200	Telephone Equipment	\$3,914	P-74	\$0	\$3,914		-\$318	\$3,596
75	398.000	Miscellaneous Equipment	\$367,949	P-75	\$0	\$367,949		-\$39,799	\$328,150
76	399.000	Other Tangible Equipment	\$14,515	P-76	\$0	\$14,515		\$409	\$14,924
77		TOTAL GENERAL PLANT	\$3,750,451		\$0	\$3,750,451		\$275,872	\$4,026,323
78		TOTAL DEPRECIATION RESERVE	\$48,977,519		\$0	\$48,977,519		-\$286,886	\$48,690,633

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

8         6 (11.000         Labor Maint Source of Supply - Struct & Imp         \$0        <				<b>^</b>	<b>D</b>	-		_				16		
Number         Number         Income Description         Teal         Labor         Non Labor         Non Labor         Non Labor         Adjustments         Adjustments         Adjustments         Adjustments         Justicational	Line		<u>B</u>							<u>l</u> urisdictional	<u>J</u> Iurisdictional		L MO Adi	MO Adi luris
De-E         (Prim Adj Set).         (C-G)         (Prim Adj Set).         (Prim Adj Set). <t< td=""><td></td><td></td><td>Income Description</td><td></td><td></td><td></td><td>•</td><td></td><td></td><td></td><td></td><td></td><td></td><td>•</td></t<>			Income Description				•							•
Rev-2         441.00         Reisential         \$15.222.860         See Note(1)         Rev-3         See Note(1)         Rev-3         See Note(1)         See Note(1)         Rev-3         State 55.228.860         State 55.228.860         State 55.228.860         State 55.228.860         State 55.228.860         State 56.500         Stat										, incoancine	-			
Rev-2         441.00         Reisential         \$15.222.860         See Note(1)         Rev-3         See Note(1)         Rev-3         See Note(1)         See Note(1)         Rev-3         State 55.228.860         State 55.228.860         State 55.228.860         State 55.228.860         State 55.228.860         State 56.500         Stat	Pov-1		OPERATING REVENUES											
Rev-3         421.20         Commercial         S5.466.015         Rev-3         15.466.015         100.00%         S28.2866         S5.45.017           Rev-4         442.200         Printer fine Protection         S5.41.2         Rev-5         S5.42.24.81         100.00%         S5.283.07         S5.90.77.31           Rev-4         442.200         Printer fine Protection         S5.41.2         Rev-5         S5.42.21.24.81         100.00%         S5.283.07         S5.90.77.31           Rev-7         440.000         Other Maint Fine Protection         S5.42.23         S5.20.77.8         Rev-5         S5.42.21         S5.20.77.8         S5.42.23         S5.42.23 <td< td=""><td></td><td>461 100</td><td></td><td>\$15 528 869</td><td>See Note(1)</td><td>See Note(1)</td><td>Rov-2</td><td>See Note(1)</td><td>\$15 528 869</td><td>100 00%</td><td>\$502 020</td><td>\$16 121 708</td><td>See Note(1)</td><td>See Note(1)</td></td<>		461 100		\$15 528 869	See Note(1)	See Note(1)	Rov-2	See Note(1)	\$15 528 869	100 00%	\$502 020	\$16 121 708	See Note(1)	See Note(1)
Rev-4         461.300         Industrial         \$122.2463         Rev-4         512.22.463         100.00%         51.08.220         15.007.763           Rev-4         463.00         Printe Fire Protection         \$545.471         0.007%         \$42.8         \$545.471           Rev-4         463.00         Printe Fire Protection         \$50.400         Base for Rev-4         \$50.501         \$40.000%         \$42.8         \$52.200           Rev-4         463.00         State for Reval         \$22.23.07         Rev-4         \$50.400%         \$53.800         <					See Note(1)	See Note(1)		See Note(1)					See Note(1)	See Note(1)
Rev-5         42.000         Private fire Protection         554,412         Rev-5         5345,412         100.00%         5.238         5345,174         Rev-4           Rev-6         46.000         Palde Fire Protection         533.00         Rev-6         522.30,77         100.00%         53.00         22.50,77         100.00%         523.00         125.252,27         100.00%         525.262         22.52,77         100.00%         525.262         22.52,77         100.00%         525.262         22.52,77         100.00%         525.262         22.52,77         100.00%         525.262         25.62,27         12.52,524         25.62,27         100.00%         52.364,023         12.52,524         100.00%         53.10         100.00%         53.10         100.00%         53.10         100.00%         53.13         100.00%         53.16         100.00%         53.16         100.00%         53.16         100.00%         53.16         100.00%         53.16         100.00%         53.06         100.00%         53.06         100.00%         13.16         100.00%         13.16         100.00%         13.16         100.00%         13.16         100.00%         13.16         100.00%         13.16         100.00%         13.16         100.00%         13.16         13.16 <td></td>														
Rev-0         433.000         Public Fire Protection         50         Rev-4         50         0.00%         50         50           Rev-7         446.000         Other Fublic Fire Protection         522.23.78         Rev-3         523.00.00%         453.00         50         522.00.0           Rev-4         466.000         Other Fublic Fire Protection         522.23.78         Rev-3         522.23.78         100.00%         453.423         522.52.01           Rev-4         500.000         Operation Supervises         520.460.350         50														
Rev-7         44.000         Other Public Auth.         \$330,000         Rev-7         \$300,000         \$45,500         \$522,100           Rev-8         466,000         State for Pashe         \$2,523,778         Outor%         \$284,602         \$222,603           Rev-0         410,000         Other Vater Revenue - Oper Rev.         \$345,123         Rev-9         \$345,123         100,00%         \$284,602         \$226,237           1         SOURCE OF SUPPLY EXPENSES         1         \$303,000         S0         50														
Rev-9         471.00         Other Water Revenue - Oper, Rev.         \$\$24,2123         Rev-9         \$\$24,2123         100.00%         \$\$58,885         \$\$28,88,237           Rev-10         SOURCE OF SUPPLY EXPENSES         \$\$22,503.05         \$\$25,503.05         \$\$25,503.05         \$\$25,503.05         \$\$25,503.05         \$\$18,72,424         \$\$12,123.244         \$\$12,123.244           100000         Operation Labor & Expenses         \$\$03,310         \$50         \$\$0         \$\$25,503.250         \$\$10,672.4544         \$\$12,123.244           100000         Operation Labor & Expenses         \$\$03,310         \$50         \$\$0         \$\$23,293         \$\$0         \$\$0         \$\$23,293           4         602,000         Purchased Water         \$\$35,310         \$\$0														
Rev-10         TOTAL OPERATING REVENUES         \$23,540,350         \$1,674,444         \$31,215,234           1         SOURCE OS JUPPL VERVENES         50	Rev-8	466.000	Sales for Resale	\$2,523,878			Rev-8		\$2,523,878	100.00%	\$28,423	\$2,552,301		
1         SOURCE OF SUPPLY EXPENSES         50         5	Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$342,123			Rev-9		\$342,123	100.00%	-\$55,886	\$286,237		
2       600.00       Operation & Engineering       50	Rev-10		TOTAL OPERATING REVENUES	\$29,540,350					\$29,540,350		\$1,674,944	\$31,215,294		
2       600.00       Operation & Engineering       50	1													
3       601.000       Operation Labor & Expenses       593.310       50       593.310       E-3       50       393.310       100.00%       4-311       593.299       50       593.293         4       602.000       Purchased Water       543.6713       500.00%       543.6713       500.00%       543.6713       500.00%       543.621       500.00%       543.621       500.00%       543.621       500.00%       543.621       500.00%       543.621       500.00%       543.621       500.00%       543.621       500.00%       543.621       500.00%       543.621       500.00%       543.630       50	-	600 000		\$0	\$0	\$0	F-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
4       602.000       Purchased Water       \$436,713       E-4       50       \$436,713       100.00%       \$43,622       \$480,375       \$0       \$480,375         5       605.000       Miscinences Expenses       \$85,000       \$85       \$0       \$85       \$0       \$85       \$100,00%       \$53       \$82,527       \$50       \$56 <td>_</td> <td></td>	_													
5       60.000       Miscellaneous Expenses       66.000       \$6.200       \$6.277       \$6.000       \$6.277       \$6.277       \$6.277       \$6.277       \$6.277       \$6.277       \$6.277       \$6.277       \$6.277       \$6.277       \$6.277       \$6.277       \$6.277       \$6.277       \$6.275       \$6.275       \$6.275       \$6.260       \$6.275       \$6.260       \$6.275       \$6.260       \$6.275       \$6.267       \$6.275       \$6.267       \$6.275       \$6.275       \$6.275       \$6.275       \$6.275       \$6.275       \$6.275       \$6.275       \$6.275       \$6.275       \$6.275       \$6.275       \$6.275       \$6.275       \$6	•		• •					• •						
6       600.000       Kents - SSE       100.00%       50       \$85       E-6       \$0       \$85       100.00%       50       \$86       \$86         8       611.000       Labor Maint Source of Supply - Struct & Imp       \$0       \$0       \$0       \$20       \$0														
7       610.000       Maint. Supervision & Engineering       50       \$0       5	6							• •						
8         6 (11.000         Labor Maint Source of Supply - Struct & Imp         \$0        <	7													\$0
10       613.000       Labor Maint Source of Supply - Lake       \$1       \$1       \$1       \$1       \$1       \$0       \$11       \$0       \$1       \$0       \$1       \$0       \$1       \$0       \$1       \$000%       \$27       \$28       <	8						E-8	\$0				\$0		\$0
10       613.000       Labor Maint Source of Supply - Lake       \$1       \$1       \$1       \$1       \$1       \$0       \$11       \$0       \$1       \$0       \$1       \$0       \$1       \$0       \$1       \$000%       \$27       \$28       <	9	612.000	Maint. of Collect. & Impound. Reservoirs	\$215	\$215	\$0	E-9	\$0	\$215	100.00%	\$119	\$334	\$334	\$0
11         614.000         Labor Maint Non-Scheduled Overtime - SS Wells         \$7         \$7         \$0         \$1         \$41         \$41         \$50         \$7         100.00%         -\$77         \$0         \$0         \$50           12         615.000         Labor Maint C of Source of Supply - Supply Mains         \$10         \$10         \$10         \$10         \$10         \$10         \$10         \$00.00%         -\$11         \$50         \$510         \$100.00%         -\$11         \$41         \$54         \$50	10		Labor Maint - Source of Supply - Lake	\$1			E-10	\$0						\$0
13       616,000       Labor Maint Src of Supply "Supply Mains"       \$100       \$10       \$100       \$1	11	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$7	\$7	\$0	E-11	\$0		100.00%	-\$7	\$0	\$0	\$0
13       616,000       Labor Maint Src of Supply "Supply Mains"       \$100       \$10       \$100       \$1	12	615,000	l abor Maint - Source of Supply - Infilt Gallery	\$42	\$42	\$0	F-12	\$0	\$42	100.00%	-\$1	\$41	\$41	\$0
14         617.000         Maint. Of Misc. Water Source Plant         54.064         522         54.042         51         50         54.042         51         50         54.042         51         50         54.041         50         54.041         50         54.042         518         54.022           15         TOTAL SOURCE OF SUPPLY EXPENSES         \$540,747         \$227         \$540,420         \$50         \$540,747         \$53         \$540,747         \$53         \$540,747         \$543,704         \$544,541         \$540,50         \$540,747         \$53         \$540,747         \$540,50         \$50<														
15         TOTAL SOURCE OF SUPPLY EXPENSES         \$540,747         \$297         \$540,450         \$0         \$540,747         \$43,704         \$553,503         \$553,503         \$553,503         \$553,503				• •		• •					• •			
17       620.000       Operation Supervision & Engineering - PE       \$36,329       \$30,529       \$00       E-17       \$00       \$36,329       100.00%       \$1,066       \$35,263       \$35,673       \$30,267       \$10,000%       \$32,683       \$10,000%       \$32,683       \$30,485       \$35,673       \$30,627       \$30,637       \$30,637       \$30,637       \$30,637       \$30,637       \$30,637       \$30,637       \$30,637			TOTAL SOURCE OF SUPPLY EXPENSES							<u>.</u>				\$584,030
17       620.000       Operation Supervision & Engineering - PE       \$36,329       \$30,529       \$00       E-17       \$00       \$36,329       100.00%       \$1,066       \$35,263       \$35,673       \$30,267       \$10,000%       \$32,683       \$10,000%       \$32,683       \$30,485       \$35,673       \$30,627       \$30,637       \$30,637       \$30,637       \$30,637       \$30,637       \$30,637       \$30,637       \$30,637	16													
18       621.000       Fuel for Power Production       50       \$0		620 000		\$36 329	\$36 329	\$0	F-17	\$0	\$36 329	100 00%	-\$1.066	\$35 263	\$35 263	\$0
19       622.000       Power Production Labor & Expenses       \$0 <th< 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></td></th<>														
20       623.000       Fuel or Power Purchased for Pumping       \$1,067,386       \$0       \$1,067,386       Fuel or Power Purchased for Pumping Labor and Expenses       \$151,777       \$498,393       \$17,334       E-21       \$0       \$515,777       100.00%       \$24,668       \$540,445       \$523,061       \$17,334         21       625,000       Expenses Transferred - Cr.       \$0					• •	+-					• •	• •	• •	
21       624.000       Pumping Labor and Expenses       \$515,777       \$498,393       \$17,384       E-21       \$0       \$515,777       100.00%       \$24,668       \$540,445       \$523,061       \$17,384         22       625.000       Expenses Transferred - Cr.       \$0											• •			
22       625.000       Expenses Transferred - Cr.       \$0 <td></td> <td>\$17,384</td>														\$17,384
24       627.000       Rents - PE       \$0 </td <td></td> <td>\$0</td>														\$0
25       630.000       Maint. Supervision & Engineering - PE       \$35,667       \$35,667       \$0       \$25       \$0       \$35,667       100.00%       -\$815       \$34,852       \$35,667       \$0       \$265       \$100.00%       -\$240       \$225       \$25       \$0       \$26       \$0       \$20       \$240       \$25       \$25       \$0       \$26       \$0       \$1,271       \$246       \$0       \$14,234	23	626.000	Miscellaneous Expense	\$89	\$0	\$89	E-23	\$0	\$89	100.00%	\$0	\$89	\$0	\$89
26       631.000       Maint. of Structures & Improvements - PE       \$265       \$265       \$0       E-26       \$0       \$265       100.00%       -\$240       \$25       \$25       \$0         27       632.000       Maint. of Power Production Equipment       \$0       \$1,271       \$10.00%       \$23,365       \$100.00%       \$22,746       \$22,111       \$24,840       \$1,271       \$0       \$16,78,878       \$10.00%       \$2,746       \$26,111       \$24,840       \$1,271       \$0       \$1,678,878       \$10.00%       \$2,746       \$26,111       \$24,840       \$1,271       \$0       \$1,678,878       \$10.00%       \$2,428       \$1,582,365       \$618,041       \$964,324       \$0       \$1,678,878       \$10.00%       \$2,428       \$73,114       \$73,114       \$73,114       \$73,114       \$73,114       \$73,114       \$73,114	24	627.000	Rents - PE	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
27       632.000       Maint. of Power Production Equipment       \$0       \$1,271       E-28       \$0       \$10.00%       \$2,2,746       \$26,613       \$10,804       \$1,271       \$10       \$0       \$1,582,365       \$11,271       \$10       \$0 </td <td>25</td> <td>630.000</td> <td>Maint. Supervision &amp; Engineering - PE</td> <td>\$35,667</td> <td>\$35,667</td> <td>\$0</td> <td>E-25</td> <td>\$0</td> <td>\$35,667</td> <td>100.00%</td> <td>-\$815</td> <td>\$34,852</td> <td>\$34,852</td> <td>\$0</td>	25	630.000	Maint. Supervision & Engineering - PE	\$35,667	\$35,667	\$0	E-25	\$0	\$35,667	100.00%	-\$815	\$34,852	\$34,852	\$0
28       633.000       Maint. of Pumping Equipment       \$23,365       \$22,094       \$1,271       E-28       \$0       \$23,365       \$100.00%       \$2,746       \$26,111       \$24,840       \$1,271         29       TOTAL PUMPING EXPENSES       \$1,678,878       \$592,748       \$1,086,130       \$0       \$1,678,878       \$1,678,878       \$100.00%       \$2,746       \$26,111       \$24,840       \$1,271         30       WATER TREATMENT EXPENSES       \$1,678,878       \$592,748       \$1,086,130       \$0       \$75,542       100.00%       -\$2,428       \$73,114       \$73,114       \$964,324         31       640.000       Operation. Supervision & Engineer WTE       \$75,542       \$75,542       \$0       E-31       \$0       \$75,542       100.00%       -\$2,428       \$73,114       \$73,114       \$0         32       641.000       Operation. Labor & Lypenses - WTE       \$782,476       \$0       \$782,476       E-32       \$0       \$782,476       100.00%       -\$40,916       \$741,560       \$0       \$741,560         33       642.000       Operation. Labor & Expenses - WTE       \$114,234       \$0       \$114,234       E-33       \$0       \$114,234       100.00%       -\$419       \$113,815       -\$419       \$114,234	26	631.000	Maint. of Structures & Improvements - PE	\$265	\$265	\$0	E-26	\$0	\$265	100.00%	-\$240	\$25	\$25	\$0
29       TOTAL PUMPING EXPENSES       \$1,678,878       \$592,748       \$1,086,130       \$0       \$1,678,878       -\$96,513       \$1,582,365       \$618,041       \$964,324         30       WATER TREATMENT EXPENSES         31       640.000       Operation. Supervision & Engineer WTE       \$75,542       \$50       E-31       \$0       \$755,542       100.00%       -\$2,428       \$73,114       \$741,560       \$0       \$741,560       \$0       \$741,560       \$0       \$741,560       \$0       \$741,560       \$0		632.000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
30       WATER TREATMENT EXPENSES         31       640.000       Operation. Supervision & Engineer WTE       \$75,542       \$75,542       \$0       E-31       \$0       \$75,542       100.00%       -\$2,428       \$73,114       \$73,114       \$0       \$741,560       \$0       \$741,560       \$0       \$741,560       \$0       \$741,560       \$0       \$741,560       \$0       \$741,560       \$0       \$741,560       \$0       \$741,560       \$0       \$741,560       \$0       \$741,560       \$0       \$741,560       \$0       \$741,560       \$0       \$741,560       \$0       \$14,234       E-33       \$0       \$114,234       100.00%       -\$419       \$113,815       -\$419       \$114,234       \$0       \$14,234       E-33       \$0       \$114,234       100.00%       -\$419       \$113,815       -\$419       \$114,234       \$0       \$14,234       \$0       \$14,724       \$0       \$14,724       \$0       \$14,724       \$0       \$14,724       \$0       \$14,724       \$0       \$14,234       \$0       \$14,234       \$0       \$14,234       \$0       \$14,234       \$0       \$14,234       \$0       \$14,234       \$0       \$14,234       \$0       \$14,234       \$0       \$14,234       \$0       \$14,234		633.000	Maint. of Pumping Equipment	\$23,365	\$22,094	\$1,271	E-28		\$23,365	100.00%		\$26,111	\$24,840	\$1,271
31       640.000       Operation. Supervision & Engineer WTE       \$75,542       \$75,542       \$0       E-31       \$0       \$75,542       100.00%       -\$2,428       \$73,114       \$73,114       \$0         32       641.000       Chemicals - WTE       \$782,476       \$0       \$782,476       E-32       \$0       \$782,476       100.00%       -\$40,916       \$741,560       \$0       \$543,600       \$0	29		TOTAL PUMPING EXPENSES	\$1,678,878	\$592,748	\$1,086,130		\$0	\$1,678,878		-\$96,513	\$1,582,365	\$618,041	\$964,324
31       640.000       Operation. Supervision & Engineer WTE       \$75,542       \$75,542       \$0       E-31       \$0       \$75,542       100.00%       -\$2,428       \$73,114       \$73,114       \$0         32       641.000       Chemicals - WTE       \$782,476       \$0       \$782,476       E-32       \$0       \$782,476       100.00%       -\$40,916       \$741,560       \$0       \$543,600       \$0	30		WATER TREATMENT EXPENSES											
33       642.000       Operation Labor & Expenses - WTE       \$114,234       \$0       \$114,234       E-33       \$0       \$114,234       100.00%       -\$419       \$113,815       -\$419       \$114,234         34       643.000       Miscellanous Expenses - WTE       \$598,637       \$0       \$598,637       E-34       \$0       \$598,637       100.00%       -\$4,948       \$593,689       \$0       \$593,689       \$0       \$593,689       \$0       \$593,689       \$0       \$593,689       \$0       \$593,689       \$0       \$593,689       \$0       \$593,689       \$0       \$593,689       \$0       \$593,689       \$0       \$593,689       \$0       \$593,689       \$0       \$14,754       \$20,166       E-35       \$0       \$1,870       100.00%       \$0       \$1,870       \$0       \$1,870         36       650.000       Maint. Supervision & Engineering - WTE       \$34,920       \$14,754       \$20,166       E-36       \$0       \$34,920       100.00%       \$847       \$35,767       \$15,601       \$20,166	31	640.000	Operation. Supervision & Engineer WTE	\$75,542	\$75,542	\$0	E-31	\$0	\$75,542	100.00%	-\$2,428	\$73,114	\$73,114	\$0
34         643.000         Miscellanous Expenses - WTE         \$598,637         \$0         \$598,637         E-34         \$0         \$599,637         100.00%         -\$4,948         \$593,689         \$0         \$593,689           35         644.000         Rents - WTE         \$1,870         \$0         \$1,870         E-35         \$0         \$1,870         100.00%         \$0         \$1,870         \$0         \$1,870           36         650.000         Maint. Supervision & Engineering - WTE         \$34,920         \$14,754         \$20,166         E-36         \$0         \$34,920         \$0.00%         \$847         \$35,767         \$15,601         \$20,166	32	641.000	Chemicals - WTE	\$782,476	\$0	\$782,476	E-32	\$0	\$782,476	100.00%	-\$40,916	\$741,560	\$0	\$741,560
35       644.000       Rents - WTE       \$1,870       \$0       \$1,870       E-35       \$0       \$1,870       100.00%       \$0       \$1,870       \$0       \$1,870         36       650.000       Maint. Supervision & Engineering - WTE       \$34,920       \$14,754       \$20,166       E-36       \$0       \$34,920       100.00%       \$847       \$35,767       \$15,601       \$20,166	33	642.000	Operation Labor & Expenses - WTE	\$114,234	\$0	\$114,234	E-33	\$0	\$114,234	100.00%	-\$419	\$113,815	-\$419	\$114,234
36 650.000 Maint. Supervision & Engineering - WTE \$34,920 \$14,754 \$20,166 E-36 \$0 \$34,920 100.00% \$847 \$35,767 \$15,601 \$20,166		643.000		\$598,637		\$598,637	E-34	• •	\$598,637	100.00%	-\$4,948	\$593,689		\$593,689
								• •			• •		• •	\$1,870
37 651.000 Maint. of Structures & Improvements - WTE \$72 \$72 \$0 E-37 \$0 \$72 100.00% -\$71 \$1 \$1 \$0														\$20,166
	37	651.000	Maint. of Structures & Improvements - WTE	\$72	\$72	\$0	E-37	\$0	\$72	100.00%	-\$71	\$1	\$1	\$0

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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u> </u>	E	<u>G</u>	<u><u>H</u></u>	1	<u>J</u>	<u>K</u>	Ŀ	M
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	= K
20	652.000	Maint. of Water Treatment Equipment - WTE	\$229.339	\$284	\$229,055	E-38	\$0	\$229,339	100.00%	\$110	\$229.449	\$394	\$229,055
38 39	652.000	TOTAL WATER TREATMENT EXPENSES		\$ <u>264</u> \$90.652		E-30	<u>\$0</u>		-	-\$47.825	\$229,449	\$88,691	\$1,700,574
39		TOTAL WATER TREATMENT EXPENSES	\$1,837,090	\$90,652	\$1,746,438		<b>\$</b> 0	\$1,837,090		-\$47,823	\$1,769,205	\$00,091	\$1,700,574
40		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$22,465	\$22,465	\$0	E-41	\$0	\$22.465	100.00%	-\$7,412	\$15.053	\$15.053	\$0
42	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-42		\$0		\$0	\$0	\$0	\$0 \$0
43	662.000	Transmission & Distribution Lines Expenses	\$331,423	\$326,381	\$5,042	E-43		\$331,423		-\$53,395	\$278,028	\$272,986	\$5,042
44	663.000	Meter Expenses - TDE	\$132,537	\$132,277	\$260	E-44	• •	\$132.537		-\$31.512	\$101,025	\$100.765	\$260
45	664.000	Customer Installations Expenses - TDE	\$38,029	\$37,984	\$45	E-45		\$38,029		\$30,193	\$68,222	\$68,177	\$45
46	665.000	Miscellaneous Expenses - TDE	\$201,893	\$78,251	\$123,642	E-46		\$201,893		-\$18,947	\$182,946	\$45,642	\$137,304
47	666.000	Rents - TDE	\$3,993	\$0	\$3,993	E-47		\$3,993		\$0	\$3,993	\$0	\$3,993
48	670.000	Maint. Supervision and Engineering - TDE	\$52,749	\$52,749	\$0	E-48		\$52,749		-\$11,355	\$41,394	\$41,394	\$0
49	671.000	Maint. of Structures & Improvements - TDE	\$9	\$9	\$0	E-49		\$9		-\$9	\$0	\$0	\$0
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	\$0	\$0	E-50	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
51	673.000	Maint. of Transmission & Distribution Mains	\$465,575	\$47,228	\$418,347	E-51		\$465,575		-\$1,796	\$463,779	\$45,432	\$418,347
52	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-52	\$0	\$0	0.00%	\$98	\$98	\$98	\$0
53	675.000	Maint. of Services - TDE	\$8,046	\$8,046	\$0	E-53	\$0	\$8,046	100.00%	-\$1,179	\$6,867	\$6,867	\$0
54	676.000	Maint. of Meters - TDE	\$44,322	\$44,322	\$0	E-54	\$0	\$44,322	100.00%	-\$452	\$43,870	\$43,870	\$0
55	677.000	Maint. of Hydrants - TDE	\$62,019	\$62,019	\$0	E-55	\$0	\$62,019	100.00%	-\$16,797	\$45,222	\$45,222	\$0
56	678.000	Maint. of Miscellaneous Plant - TDE	\$227,823	\$20,631	\$207,192	E-56	\$0	\$227,823	100.00%	\$50,077	\$277,900	\$32,901	\$244,999
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,590,883	\$832,362	\$758,521		\$0	\$1,590,883		-\$62,486	\$1,528,397	\$718,407	\$809,990
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision & Engineering - CAE	\$30,713	\$30,713	\$0	E-59		\$30,713		-\$1,766	\$28,947	\$28,947	\$0
60	902.000	Meter Reading Expenses - CAE	\$277,140	\$272,760	\$4,380	E-60		\$277,140		-\$10,021	\$267,119	\$262,709	\$4,410
61	903.000	Cust. Rec & Collection - CAE	\$355,703	\$67,693	\$288,010	E-61	\$0	\$355,703	100.00%	\$2,476	\$358,179	\$67,706	\$290,473
62	904.000	Uncollectible Accounts - CAE	\$504,360	\$0	\$504,360	E-62		\$504,360		-\$218,272	\$286,088	\$0	\$286,088
63	905.000	Misc. Customer Accounts Expense - CAE	\$19,295	\$3,537	\$15,758	E-63		\$19,295		-\$1,114	\$18,181	\$2,413	\$15,768
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,187,211	\$374,703	\$812,508		\$0	\$1,187,211		-\$228,697	\$958,514	\$361,775	\$596,739
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$274	\$274	\$0	E-66		\$274		-\$136	\$138	\$138	\$0
67		TOTAL CUSTOMER SERVICE EXPENSES	\$274	\$274	\$0		\$0	\$274		-\$136	\$138	\$138	\$0
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	<u>\$0</u>	\$0	<u>\$0</u>	E-69		\$0		\$0	<u>\$0</u>	\$0	\$0 \$0
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
74													
71 72	920.000	ADMIN. & GENERAL EXPENSES Admin. & General Salaries	6700 FOF	\$700 FOF	\$0	E-72	\$0	\$700 FOF	400.000/	\$204 FOC	¢590.000	¢500.450	-\$17,517
72	920.000 921.000		\$782,535	\$782,535	• •	E-72 E-73		\$782,535		-\$201,596	\$580,939	\$598,456	
73	921.000	Office Supplies & Expense Admin. Expenses Transferred - Credit	\$191,744 \$0	\$3,818 \$0	\$187,926 \$0	E-73 E-74		\$191,744 \$0		-\$12,673 \$0	\$179,071 \$0	\$3,818 \$0	\$175,253 \$0
74	922.000	Outside Services	ەن \$2,779,471	\$0 \$2,856	\$0 \$2,776,615	E-74 E-75		ەپ \$2,779,471		ەپ \$691,323-	ەر \$2,088,148	\$0 \$2,856	ەر \$2,085,292
75	923.000												
76 77	924.000 925.000	Property Insurance Injuries & Damages	\$490,083	\$0 \$0	\$490,083	E-76 E-77		\$490,083		-\$130,238 \$78	\$359,845	\$0 \$0	\$359,845
78	925.000 926.000	Employee Pensions & Benefits	\$13,360 \$1,355,385	ەن \$227,289	\$13,360 \$1,128,096	E-77		\$13,360 \$1,355,385		\$78 -\$314,285	\$13,438 \$1,041,100	ەن 86,996-	\$13,438 \$1,128,096
78 79	926.000	Franchise Requirements	۵۱,۵۵۵,۵۵۵ \$0	\$227,289 \$0	\$1,128,096 \$0	E-78 E-79		\$1,355,365 \$0		-\$314,285 \$0	\$1,041,100 \$0	-\$00,996 \$0	\$1,120,090 \$0
79 80	927.000	Regulatory Commission Expenses	ەن \$42,283	\$0 \$0	\$0 \$42,283	E-79 E-80		ەپ \$42,283		ەر \$38,219-	ەن \$4,064	\$0 \$0	\$0 \$4,064
81	929.000	Duplicate Charges	\$42,283 \$0	\$0 \$0	\$42,285 \$0	E-80 E-81	\$0 \$0	\$42,283 \$0		-\$30,219	\$4,084 \$0	\$0 \$0	\$4,084 \$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$0 \$1,559	\$0	\$1,559	E-82		\$1,559		-\$1,509	\$50	\$0 \$0	\$50
83	930.200	Misc. General Expense	\$232,912	\$0 \$0	\$232,912	E-83		\$232,912		-\$88,270	\$144,642	-\$4	\$144,646
03	550.200	iniou outura Expense	\$232,31Z	φU	9232,91Z	L-03	φU	φ <b>ε</b> σε, 912	100.00%	-400,270	φ144,04Z	-94	φ1 <del>44</del> ,040

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

	A	B	<u>C</u>	D	E	E	G	H	I	J	K	L	Μ
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional		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
84	930.300	Research & Development Expenses - AGE	\$7,360	\$0	\$7,360	E-84	\$0	\$7,360	100.00%	-\$316	\$7,044	\$0	\$7,044
85	931.000	Rents - AGE	\$45,652	\$0	\$45,652	E-85	\$0	\$45.652		-\$34,376	\$11,276	\$0	\$11,276
86	932.000	Maint. of General Plant - AGE	\$59.049	\$0	\$59.049	E-86	\$0	\$59.049		-\$2,479	\$56.570	\$0	\$56.570
87		TOTAL ADMIN. & GENERAL EXPENSES	\$6,001,393	\$1,016,498	\$4,984,895		\$0	\$6,001,393		-\$1,515,206	\$4,486,187	\$518,130	\$3,968,057
88		DEPRECIATION EXPENSE											
89	403.000	Depreciation Expense, Dep. Exp.	\$3,861,472	See note (1)	See note (1)	E-89	See note (1)	\$3,861,472	100.00%	\$228,476	\$4,089,948	See note (1)	See note (1)
90	403.000	CIAC Depreciation Offset	\$0			E-90		\$0	0.00%	-\$301,089	-\$301,089		
91		TOTAL DEPRECIATION EXPENSE	\$3,861,472	\$0	\$0		\$0	\$3,861,472		-\$72,613	\$3,788,859	\$0	\$0
92		OTHER OPERATING EXPENSES											
93	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-93	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
94	408.000	Property Taxes	\$2,239,208	\$23,878	\$2,215,330	E-94	\$0	\$2,239,208	100.00%	-\$24	\$2,239,184	\$23,878	\$2,215,306
95	408.100	Payroll Taxes	\$198,462	\$9,467	\$188,995	E-95	\$0	\$198,462	100.00%	-\$15,116	\$183,346	-\$5,649	\$188,995
96	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-96	\$0	\$0	0.00%	-\$9	-\$9	\$0	-\$9
97	408.100	PSC Assessment	\$239,613	\$205	\$239,408	E-97	\$0	\$239,613	100.00%	\$0	\$239,613	\$205	\$239,408
98	408.100	Other General Taxes	\$6,285	\$1,196	\$5,089	E-98	\$0	\$6,285	100.00%	-\$38,388	-\$32,103	\$1,196	-\$33,299
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$2,683,568	\$34,746	\$2,648,822		\$0	\$2,683,568		-\$53,537	\$2,630,031	\$19,630	\$2,610,401
101		AMORTIZATION EXPENSE											
102	0.000	Amortization Exp	\$34,015	\$9,933	\$24,082	E-102	\$0	\$34,015		-\$17,959	\$16,056	\$9,933	\$6,123
103	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103	\$0	\$0		\$25,320	\$25,320	\$0	\$25,320
104		TOTAL AMORTIZATION EXPENSE	\$34,015	\$9,933	\$24,082		\$0	\$34,015		\$7,361	\$41,376	\$9,933	\$31,443
105		TOTAL OPERATING EXPENSE	\$19,415,531	\$2,952,213	\$12,601,846		\$0	\$19,415,531		-\$2,025,948	\$17,389,583	\$2,335,166	\$11,265,558
106		NET INCOME BEFORE TAXES	\$10,124,819	\$0	\$0		\$0	\$10,124,819		\$3,700,892	\$13,825,711	\$0	\$0
107		INCOME TAXES											
108	409.100	Current Income Taxes	-\$53,307	See note (1)	See note (1)	E-108	See note (1)	-\$53,307	100.00%	\$3,547,738	\$3,494,431	See note (1)	See note (1)
109	409.100	State Income Taxes	\$46			E-109		\$46		\$0	\$46		
110		TOTAL INCOME TAXES	-\$53,261	\$0	\$0		\$0	-\$53,261		\$3,547,738	\$3,494,477	\$0	\$0
111		DEFERRED INCOME TAXES											
112	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$3,147,130	See note (1)	See note (1)	E-112	See note (1)	\$3,147,130		-\$2,227,755	\$919,375	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		-\$2,227,755	\$916,244	\$0	\$0
115		NET OPERATING INCOME	\$7,034,081	\$0	\$0		\$0	\$7,034,081	-	\$2,380,909	\$9,414,990	\$0	\$0

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2015-0301 Date Prepared: 12/23/2015



### **MISSOURI PUBLIC SERVICE COMMISSION**

## **COMMISSION STAFF**

# **AUDITING DEPT - DIRECT**

# STAFF ACCOUNTING SCHEDULES

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

### CASE NO. WR-2015-0301

Jefferson City, Missouri

December 2015

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

Line	A	<u>B</u> 7.52%	<u>C</u> 7.73%	<u>D</u> 7.95%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$85,485,360	\$85,485,360	\$85,485,360
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$5,931,830	\$6,233,592	\$6,333,610
4	Net Income Available	\$7,295,719	\$7,295,719	\$7,295,719
5	Additional Net Income Required	-\$1,363,889	-\$1,062,127	-\$962,109
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,852,390	\$2,033,780	\$2,093,901
8	Current Income Tax Available	\$2,680,081	\$2,680,081	\$2,680,081
9	Additional Current Tax Required	-\$827,691	-\$646,301	-\$586,180
10	Revenue Requirement	-\$2,191,580	-\$1,708,428	-\$1,548,289
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$834,081	\$834,081	\$834,081
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$1,357,499	-\$874,347	-\$714,208

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

Line	<u>A</u>	<u>B</u>	<u>C</u> Dollar
_	Deta Desa Description	Percentage	
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$188,984,214
2	Less Accumulated Depreciation Reserve		\$40,271,121
3	Net Plant In Service		\$148,713,093
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$174,704
6	Contributions in Aid of Construction Amortization		\$5,490,370
7	Materials & Supplies		\$583,882
8	Prepayments		\$144,626
9	Tank Painting Tracker		\$101,472
10	Accrued Pension		\$1,267,455
11	TOTAL ADD TO NET PLANT IN SERVICE		\$7,762,509
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$25,882
14	State Tax Offset		-\$4,315
15	City Tax Offset		\$0
16	Interest Expense Offset		\$283,666
17	Contributions in Aid of Construction		\$37,609,604
18	Customer Advances		\$5,744,504
19	Customer Deposits		\$0
20	Accumulated Deferred Income Tax		\$26,389,809
21	Pension/OPEB Tracker		\$1,120,373
22	Deferred ITC (3%)		\$2,779
23	To Eliminate Negative Rate Base Balance for Saddlebrooke		-\$130,296
24	TOTAL SUBTRACT FROM NET PLANT		\$70,990,242
25	Total Rate Base		\$85,485,360

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

	A	B	<u>C</u>	D	E	F	G	Н	
Line	Account #	=	Total	Adjust.	-			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
4									
1 2	301.000	INTANGIBLE PLANT Organization - IP	\$45.708	P-2	\$0	\$45,708		\$0	\$45,708
3	302.000	Franchises and Consents - IP	\$30,020	P-3	\$0 \$0	\$30,020		\$0 \$0	\$30,020
4	303.000	Other Plant & Misc. Equipment - IP	\$121,210	P-4	\$0 \$0	\$121,210		\$0	\$121,210
5		TOTAL INTANGIBLE PLANT	\$196,938		\$0	\$196,938		\$0	\$196,938
			. ,						. ,
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$202,591	P-7	\$0	\$202,591		\$0	\$202,591
8	311.000	Structures and Improvements - SSP	\$5,855,141	P-8	\$0	\$5,855,141		\$0	\$5,855,141
9	312.000	Collecting & Impounding Reservoirs	\$119,689	P-9	\$0	\$119,689		\$0	\$119,689
10	313.000	Lake, River and Other Intakes Wells and Springs	\$573,276	P-10	\$0 \$0	\$573,276		\$0 \$0	\$573,276
11 12	314.000 316.000	Supply Mains	\$5,481,428 \$4,653,841	P-11 P-12	\$0 \$0	\$5,481,428 \$4,653,841		\$0 \$0	\$5,481,428 \$4,653,841
12	317.000	Other Water P/E-Supply	\$4,033,841	P-12	\$0 \$0	\$4,055,841		\$0 \$0	\$0
14	017.000	TOTAL SOURCE OF SUPPLY PLANT	\$16,885,966	1 10	\$0	\$16,885,966		\$0	\$16,885,966
••			<i><i><i>t</i>:<i>c</i>,<i>ccc</i>,<i>ccc</i></i></i>			<i><b>•</b>·•,•••,•••</i>		<b>*</b> *	<i><b>+</b></i> · · · · · · · · · · · · · · · · · · ·
15		PUMPING PLANT							
16	320.000	Land and Land Rights - PP	\$12,561	P-16	\$0	\$12,561		\$0	\$12,561
17	321.000	Structures and Improvements - PP	\$1,087,395	P-17	\$0	\$1,087,395		\$0	\$1,087,395
18	322.000	Boiler Plant Equipment	\$0	P-18	\$0	\$0		\$0	\$0
19	323.000	Forces Main	\$442,858	P-19	\$0	\$442,858		\$0	\$442,858
20	324.000	Steam Pumping Equipment	\$96,816	P-20	\$0	\$96,816		\$0	\$96,816
21	325.000	Electric Pumping Equipment	\$5,282,636	P-21	\$0	\$5,282,636		\$0	\$5,282,636
22 23	326.000 327.000	Diesel Pumping Equipment	\$70,386	P-22 P-23	\$0 \$0	\$70,386		\$0 \$0	\$70,386
23 24	328.000	Hydraulic Pumping Equipment Other Pumping Equipment	\$111,716 \$1,582,956	P-23 P-24	\$0 \$0	\$111,716 \$1,582,956		\$0 \$0	\$111,716 \$1,582,956
25	320.000	TOTAL PUMPING PLANT	\$8,687,324	1-24	\$0	\$8,687,324		\$0	\$8,687,324
20			<i>\\</i> 0,007,024		ΨŬ	<i>\\</i> 0,007,024		ψŪ	ψ0,007,024
26		WATER TREATMENT PLANT							
27	330.000	Land and Land Rights - WTP	\$359,167	P-27	\$0	\$359,167		\$0	\$359,167
28	331.000	Structures and Improvements - WTP	\$16,787,102	P-28	\$0	\$16,787,102		\$0	\$16,787,102
29	332.000	Water Treatment Equipment	\$20,526,278	P-29	\$0	\$20,526,278		\$0	\$20,526,278
30	332.400	Water Treatment - Other	\$212,394	P-30	\$0	\$212,394		\$0	\$212,394
31	333.000	Water Treatment Equipment - Other	\$0	P-31	\$0	\$0		\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$37,884,941		\$0	\$37,884,941		\$0	\$37,884,941
33		TRANSMISSION & DIST. PLANT							
33	340.000	Land and Land Rights - TDP	\$200,352	P-34	\$0	\$200,352		\$205	\$200,557
35	341.000	Structures and Improvements - TDP	\$1,167,383	P-35	\$0 \$0	\$1,167,383		\$0	\$1,167,383
36	342.000	Distribution Reservoirs and Standpipes	\$8,795,897	P-36	\$0	\$8,795,897		-\$201	\$8,795,696
37	343.000	Transmission & Distribution Mains Conv	\$5,436,144	P-37	\$0	\$5,436,144		\$0	\$5,436,144
38	343.100	Transmission & Distribution Mains < 4"	\$8,859,623	P-38	\$0	\$8,859,623		-\$4	\$8,859,619
39	343.200	Transmission & Distribution Mains 6"-8"	\$33,743,594	P-39	\$0	\$33,743,594		\$0	\$33,743,594
40	343.300	Transmission & Distribution Mains >10"	\$24,030,946	P-40	\$0	\$24,030,946		\$0	\$24,030,946
41	344.000	Fire Mains	\$123,576	P-41	\$0	\$123,576		\$0	\$123,576
42	345.000	Services	\$17,014,830	P-42	\$0	\$17,014,830		\$0	\$17,014,830
43	346.100	Meters - Bronze Case	\$3,578,528	P-43	\$0	\$3,578,528		\$0	\$3,578,528
44		Meters - Plastic Case	\$824,163	P-44	\$0 \$0	\$824,163		\$0 ¢0	\$824,163
45 46	346.300 347.000	Meters - Not Class By Type Meter Installations	\$1,504,740 \$4,849,633	P-45 P-46	\$0 \$0	\$1,504,740 \$4,849,633		\$0 \$0	\$1,504,740 \$4,849,633
40	348.000	Hydrants	\$2,687,288	P-40	\$0 \$0	\$2,687,288		\$0 \$0	\$2,687,288
48	349.000	Other Transmission & Distribution Plant	\$8,433	P-48	\$0 \$0	\$8,433		\$0	\$8,433
49	• • • • • • • • • • • • • • • • • • • •	TOTAL TRANSMISSION & DIST. PLANT	\$112,825,130		\$0	\$112,825,130		\$0	\$112,825,130
			. ,,			• • • • • • •		• -	. ,,
50		INCENTIVE COMPENSATION							
		CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$83,097	-\$83,097
								• · · · · ·	
52		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$83,097	-\$83,097
		CAPITALIZATION					1		
E.S		GENERAL BLANT					1		
53 54	389.000	GENERAL PLANT	\$274 E70	P-54	¢n.	\$274 E70		¢0.	\$371,570
54 55	389.000	Land and Land Rights - GP Structures and Improvements - GP	\$371,570 \$4,121,785	P-54 P-55	\$0 \$0	\$371,570 \$4,121,785		\$0 \$0	\$371,570 \$4,121,785
55	390.000	Office Structures	\$541,862	P-55 P-56	\$0 \$0	\$541,862	1	\$0 \$0	\$541,862
57		General Structures - HVAC	\$0		\$0 \$0	\$0	1	\$0	\$0
5,			φ0		, <b>,</b> , , , , , , , , , , , , , , , , ,	40	1	ΨŪ	, <del>,</del> ,

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

	<u>A</u>	B	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58	390.300	Miscellaneous Structures	\$66,542	P-58	\$0	\$66,542		\$0	\$66,542
59	390.900	Structures & Improvements - Leasehold	\$12,404	P-59	\$0	\$12,404		\$0	\$12,404
60	391.000	Office Furniture and Equipment	\$136,386	P-60	\$0	\$136,386		-\$11,484	\$124,902
61	391.200	Computer Software & Peripheral Equip	\$445,731	P-61	\$0	\$445,731		-\$38,896	\$406,835
62	391.250	Computer Software	\$4,150,107	P-62	\$0	\$4,150,107		-\$36,772	\$4,113,335
63	391.260	Personal Computer Software	\$0	P-63	\$0	\$0		\$0	\$0
64	391.300	Other Office Equipment	\$17,967	P-64	\$0	\$17,967		\$0	\$17,967
65	392.100	Transportation Equipment - Light Trucks	\$721,475	P-65	\$0	\$721,475		\$0	\$721,475
66	392.200	Transportation Equipment - Heavy Trucks	\$0	P-66	\$0	\$0		\$0	\$0
67	392.300	Transportation Equipment - Cars	\$137,493	P-67	\$0	\$137,493		\$0	\$137,493
68	392.400	Transportation Equipment - Other	\$99,936	P-68	\$0	\$99,936		\$0	\$99,936
69	393.000	Stores Equipment	\$33,189	P-69	\$0	\$33,189		-\$1,818	\$31,371
70	394.000	Tools, Shop & Garage Equipment	\$714,372	P-70	\$0	\$714,372		-\$25,857	\$688,515
71	395.000	Laboratory Equipment	\$209,778	P-71	\$0	\$209,778		-\$60,139	\$149,639
72	396.000	Power Operated Equipment	\$263,111	P-72	\$0	\$263,111		\$0	\$263,111
73	397.000	Communication Equipment - Non-Teleph	\$572,997	P-73	\$0	\$572,997		-\$22,878	\$550,119
74	397.200	Telephone Equipment	\$42,696	P-74	\$0	\$42,696		-\$4,419	\$38,277
75	398.000	Miscellaneous Equipment	\$144,119	P-75	\$0	\$144,119		-\$14,245	\$129,874
76	399.000	Other Tangible Equipment	\$5,541	P-76	\$0	\$5,541		-\$5,541	\$0
77		TOTAL GENERAL PLANT	\$12,809,061		\$0	\$12,809,061		-\$222,049	\$12,587,012
78		TOTAL PLANT IN SERVICE	\$189,289,360		\$0	\$189,289,360		-\$305,146	\$188,984,214

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	Number	Depresiation Reserve Description	Reserve	Number	Aujustinents	Reserve	Anocations	Aujustinents	Vurisaletional
1	201 000	INTANGIBLE PLANT	¢o	<b>D</b> 2	¢0	¢0		¢0.	¢0
2 3	301.000 302.000	Organization - IP Franchises and Consents - IP	\$0 \$0	P-2 P-3	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0 \$2,562	P-4	\$0 \$0	\$0 \$2,562		\$0 \$0	\$2,562
5		TOTAL INTANGIBLE PLANT	\$2,562		\$0	\$2,562		\$0	\$2,562
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$1,092,224	P-8	\$0	\$1,092,224		\$0	\$1,092,224
9	312.000	Collecting & Impounding Reservoirs	\$97,042	P-9	\$0	\$97,042		\$132	\$97,174
10	313.000	Lake, River and Other Intakes	\$104,853	P-10	\$0	\$104,853		\$0	\$104,853
11 12	314.000 316.000	Wells and Springs Supply Mains	\$1,144,251 \$965,615	P-11 P-12	\$0 \$0	\$1,144,251 \$965,615		-\$3,740 \$0	\$1,140,511 \$965,615
12	317.000	Other Water P/E-Supply	\$903,013	P-12	\$0 \$0	\$903,013		\$0 \$0	\$903,015
14	••••••	TOTAL SOURCE OF SUPPLY PLANT	\$3,403,985		\$0	\$3,403,985		-\$3,608	\$3,400,377
15		PUMPING PLANT							
16	320.000	Land and Land Rights - PP	\$0	P-16	\$0	\$0		\$0	\$0
17	321.000	Structures and Improvements - PP	\$447,732	P-17	\$0	\$447,732		\$14,000	\$461,732
18	322.000	Boiler Plant Equipment	\$81	P-18	\$0	\$81		\$597	\$678
19	323.000	Forces Main	\$94,340	P-19	\$0	\$94,340		\$0	\$94,340
20	324.000	Steam Pumping Equipment	\$15,127	P-20	\$0	\$15,127		\$10,000	\$25,127
21 22	325.000 326.000	Electric Pumping Equipment Diesel Pumping Equipment	\$955,048	P-21 P-22	\$0 \$0	\$955,048		\$85,474	\$1,040,522
22	326.000	Hydraulic Pumping Equipment	-\$12,011 \$18,863	P-22 P-23	\$0 \$0	-\$12,011 \$18,863		\$20,000 \$0	\$7,989 \$18,863
24	328.000	Other Pumping Equipment	\$163,494	P-24	\$0 \$0	\$163,494		\$0	\$163,494
25		TOTAL PUMPING PLANT	\$1,682,674		\$0	\$1,682,674		\$130,071	\$1,812,745
26		WATER TREATMENT PLANT							
20	330.000	Land and Land Rights - WTP	\$0	P-27	\$0	\$0		\$0	\$0
28	331.000	Structures and Improvements - WTP	\$1,616,879	P-28	\$0	\$1,616,879		\$96	\$1,616,975
29	332.000	Water Treatment Equipment	\$4,135,310	P-29	\$0	\$4,135,310		-\$150,000	\$3,985,310
30	332.400	Water Treatment - Other	\$46,887	P-30	\$0	\$46,887		\$0	\$46,887
31	333.000	Water Treatment Equipment - Other	-\$6,322	P-31	\$0	-\$6,322		\$6,322	\$0
32		TOTAL WATER TREATMENT PLANT	\$5,792,754		\$0	\$5,792,754		-\$143,582	\$5,649,172
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$0 \$504.224	P-34	\$0 \$0	\$0 \$504.004		\$0	\$0 \$504.224
35 36	341.000 342.000	Structures and Improvements - TDP Distribution Reservoirs and Standpipes	\$594,224 \$2,960,935	P-35 P-36	\$0 \$0	\$594,224 \$2,960,935		\$0 -\$6,167	\$594,224 \$2,954,768
30	343.000	Transmission & Distribution Mains Conv	\$5,368,313	P-37	\$0 \$0	\$5,368,313		-\$2,798	\$5,365,515
38	343.100	Transmission & Distribution Mains < 4"	\$721,596	P-38	\$0	\$721,596		\$9,000	\$730,596
39	343.200	Transmission & Distribution Mains 6"-8"	\$4,274,582	P-39	\$0	\$4,274,582		-\$181,919	\$4,092,663
40	343.300	Transmission & Distribution Mains >10"	\$2,861,774	P-40	\$0	\$2,861,774		\$0	\$2,861,774
41	344.000	Fire Mains	\$34,636	P-41	\$0	\$34,636		\$0	\$34,636
42 43	345.000 346.100	Services Meters - Bronze Case	\$5,382,117 -\$792,485	P-42 P-43	\$0 \$0	\$5,382,117 -\$792,485		\$0 \$5,003	\$5,382,117 -\$787,482
44	346.200	Meters - Plastic Case	-\$104,880	P-44	\$0 \$0	-\$104,880		\$1,000,000	\$895,120
45	346.300	Meters - Not Class By Type	\$773,158	P-45	\$0	\$773,158		\$125,000	\$898,158
46	347.000	Meter Installations	\$1,564,657	P-46	\$0	\$1,564,657		\$64,000	\$1,628,657
47	348.000	Hydrants	\$686,350	P-47	\$0	\$686,350		\$5,000	\$691,350
48 49	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT	<u>\$2,431</u> \$24,327,408	P-48	\$0 \$0	\$2,431 \$24,327,408		\$0 \$1,017,119	\$2,431 \$25,344,527
43		TOTAL TRANSMISSION & DIST. FLANT	φ <b>2</b> 4,327,400		φU	\$24,327,400		\$1,017,113	\$23,344,327
50									
51	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$5,828	-\$5,828
				-					
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$5,828	-\$5,828
53		GENERAL PLANT							
54	389.000	Land and Land Rights - GP	\$0	P-54	\$0	\$0		\$0	\$0
55	390.000	Structures and Improvements - GP	-\$69,372	P-55	\$0	-\$69,372		\$999,599	\$930,227
56	390.100	Office Structures	\$2,856,093	P-56	\$0	\$2,856,093		-\$2,122,846	\$733,247
57 58	390.200 390.300	General Structures - HVAC Miscellaneous Structures	\$0 \$67,728-	P-57 P-58	\$0 \$0	\$0 -\$67 728		\$0 \$0	\$0 -\$67 728
30	390.300		-401,128	F-30	φU	-\$67,728	I	ų φU	-\$67,728

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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
Number	Number	Depreciation Reserve Description	Reserve	Number	Aujustinents	Reserve	Allocations	Aujustinents	Julisuictional
59	390.900	Structures & Improvements - Leasehold	\$968	P-59	\$0	\$968		\$80,012	\$80,980
60	391.000	Office Furniture and Equipment	\$2,659	P-60	\$0	\$2,659		\$25,591	\$28,250
61	391.200	Computer Software & Peripheral Equip	\$62,613	P-61	\$0	\$62,613		-\$11,587	\$51,026
62	391.250	Computer Software	\$893,447	P-62	\$0	\$893,447		\$52,783	\$946,230
63	391.260	Personal Computer Software	\$2,957	P-63	\$0	\$2,957		-\$1,695	\$1,262
64	391.300	Other Office Equipment	-\$18,358	P-64	\$0	-\$18,358		\$20,528	\$2,170
65	392.100	Transportation Equipment - Light Trucks	\$323,303	P-65	\$0	\$323,303		-\$30,000	\$293,303
66	392.200	Transportation Equipment - Heavy Trucks	\$6,285	P-66	\$0	\$6,285		\$0	\$6,285
67	392.300	Transportation Equipment - Cars	\$235,221	P-67	\$0	\$235,221		\$0	\$235,221
68	392.400	Transportation Equipment - Other	-\$2,828	P-68	\$0	-\$2,828		\$50,000	\$47,172
69	393.000	Stores Equipment	\$10,949	P-69	\$0	\$10,949		-\$1,538	\$9,411
70	394.000	Tools, Shop & Garage Equipment	\$319,645	P-70	\$0	\$319,645		-\$14,176	\$305,469
71	395.000	Laboratory Equipment	\$41,303	P-71	\$0	\$41,303		-\$23,814	\$17,489
72	396.000	Power Operated Equipment	\$235,556	P-72	\$0	\$235,556		-\$18,000	\$217,556
73	397.000	Communication Equipment - Non-Teleph	\$176,538	P-73	\$0	\$176,538		-\$10,421	\$166,117
74	397.200	Telephone Equipment	\$43,627	P-74	\$0	\$43,627		-\$3,114	\$40,513
75	398.000	Miscellaneous Equipment	\$37,781	P-75	\$0	\$37,781		-\$14,603	\$23,178
76	399.000	Other Tangible Equipment	\$2,729	P-76	\$0	\$2,729		-\$2,541	\$188
77		TOTAL GENERAL PLANT	\$5,093,388		\$0	\$5,093,388		-\$1,025,822	\$4,067,566
78		TOTAL DEPRECIATION RESERVE	\$40,302,771		\$0	\$40,302,771		-\$31,650	\$40,271,121

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

13       616.000       Labor Maint Sr. of Supply Supply Mains       \$904       \$904       \$904       \$00       \$13       \$14       \$01       \$144       \$10.00%       \$769       \$135       \$135       \$135       \$135         14       \$17.000       Maint. Of Misc. Ware Source Plant       \$19.041       \$4.83       \$14.148       \$10       \$10.00%       \$1.222       \$20.283       \$51.55       \$14.148         15       \$77.000       Maint Source OF SUPPLY EXPENSES       \$51.224       \$0       \$51.224       \$0       \$51.224       \$0       \$2.237       \$46.735				<u>^</u>			_							
Number         Number         Lieber         Non Lieber         Non Lieber         Non Lieber         Allgastering         Allgastering         Allgastering         Justicational         Justicatio	Line		<u>R</u>							lurisdictional	<u>J</u> Iurisdictional		L MO Adi	<u>M</u> MO Adi Juris
Dest         (Prom Add Sch)         (E-d)         (Prom Add Sch)         (Prom Add Sch) <th)< td=""><td></td><td></td><td>Income Description</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>•</td></th)<>			Income Description											•
Rev: 4         41.100         Residential         514.18,063         Tu000%         5157,068         514.316,053         Tu000%         5157,068         514.316,053         Tu000%         5157,068         514.316,053         Tu000%         5157,058         514.316,053         Tu000%         5157,058         514.316,053         Tu000%         5157,058         514.316,053         Tu000%         5157,058         5167,053					24801						-			
Rev: 4         41.100         Residential         514.18,063         Tu000%         5157,068         514.316,053         Tu000%         5157,068         514.316,053         Tu000%         5157,068         514.316,053         Tu000%         5157,058         514.316,053         Tu000%         5157,058         514.316,053         Tu000%         5157,058         514.316,053         Tu000%         5157,058         5167,053	Pov-1		OPERATING REVENUES											
Rev-3         461.200         Commercial         \$5.466.505         Rev-4         \$5.366.505         \$100.00%         \$438.011         \$5.247.235           Rev-4         462.200         Privater Fire Protection         \$902.210         Rev-4         \$5.247.235         \$100.00%         \$43.64.01         \$5.247.213         \$100.007         \$5.447.235         \$100.007         \$5.447.235         \$100.007         \$5.447.235         \$100.007         \$5.467.222         \$100.007         \$5.477.232         \$100.007         \$5.56.007         \$5.66.007         \$5.66.07         \$5.66.07         \$5.66.07         \$5.66.07         \$5.66.07         \$5.66.07         \$5.67.07         \$5.07.07         \$		461 100		\$14 158 063	See Note(1)	See Note(1)	Pov-2	See Note(1)	\$14 158 063	100 00%	\$157 006	\$14 316 050	See Note(1)	See Note(1)
Rev-4         45.300         Industrial         52.317.329         Rev-4         52.317.329         100.00%         45.404         52.437.359         100.00%         54.404         52.437.359         100.00%         54.404         52.006.00         100.00%         54.404         52.006.00         100.00%         54.404         52.006.00         100.00%         54.404         52.006.00         54.404         52.006.00         54.404         52.006.00         54.404         52.006.00         54.404         52.006.00         54.404         52.006.00         54.404         52.006.00         54.404         52.006.00         54.404         52.006.00         54.404         52.006.00         54.404         52.006.00         54.404         52.006.00         54.404         52.006.00         54.404         52.006.00         54.404         52.006.00         54.404         52.006.00         54.404         52.007.00         54.404         52.007.00         54.404         52.007.00         54.404         52.007.00         54.404         52.007.00         54.404         52.007.00         54.404         52.007.00         54.404         52.007.00         54.405         55.00         55.00         55.00         55.00         55.00         55.00         55.00         55.00         55.00         55.00 </td <td></td> <td></td> <td></td> <td></td> <td>See Note(1)</td> <td>See Note(1)</td> <td></td> <td>See Note(1)</td> <td></td> <td></td> <td></td> <td></td> <td>See Note(1)</td> <td>See Note(1)</td>					See Note(1)	See Note(1)		See Note(1)					See Note(1)	See Note(1)
Rev-5         462.00         Printer Fine Protection         5962.148         Rev-5         5962.148         100.00%         544.753         51.06.501           Rev-6         465.000         Simp for Auk         Fine Preval         51.04.20         Rev-6         51.03.20														
Rev-6         463.000         Public Fire Protection         10         Rev-6         10         0.00%         100         10           Rev-7         464.000         Stafe for Krasie         Stafe f														
Rev-7         454.000         Other Public Auth.         \$1,012,322         Rev-7         \$1,012,322         100.00%         \$50,551         \$1,002,273           Rev-8         470.00         Other Water Review - Oper. Rev.         3531,275         Rev-3         \$1,012,322         100.00%         \$50,651         \$1,002,273           Rev-9         470.00         Other Water Review - Oper. Rev.         3531,275         7530         501         50         50         50           1         SOURCE OF SUPPLY EXPENSES         100.00%         52,854         100.00%         53,854         100.00%         53,854         100.00%         53,855         50         50         50           2         600.000         Operation Labor & Expenses         \$123,177         57,031         \$112,323         100.00%         55,451         53         50         50         50         50         50         50         50         50         50         50         53         50 <th< 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></td></th<>														
Rev-9         466.00         Seles for Resale         Sel.148         Rev-3         Stat.148         100.00%         550.00%         540.245           Rev-0         TUTAL OPERATING REVENUES         S25.677.744         S25.677.84														
Rev-9         471.00         Other Water Revnen. Oper. Rev.         100.00%         1774.43         5351.276           Rev-10         SOURCE OF SUPPLY EXPENSES         322.657.174         325.67.174         325.67.174         325.87.174           1         0000         Operation Labor & Expenses         \$12.157         57.031         511.5.24         52.87.174         57.031         511.5.24           2         00000         Operation Labor & Expenses         \$12.21.57         57.031         511.5.24         52.87.174         57.031         511.5.24           4         602.000         Purchased Water         52.82.74         54         50         52.334         E-4         50         67.336         511.5.24         56         50         50         50         50         53.306         50         53.306         50         53.306         50         53.306         50         53.306         50         53.306         50         50         50         60.007%         54.2         56.2         50         00.007%         54.2         50         53.30         50         55         53.31         50         50         50         00.007%         54.2         50         50         00.007%         54.27.15         55.35														
Rev:10         TOTAL OPERATING REVENUES         \$25,571,744         \$23,571,744         \$23,587,744         \$23,838         \$25,890,203           1         600,000         Contration Labor A Expension         50         50         50         52         50         90         0.00%         50         50         52         50         50         52         50         50         52         50         50         52         50         50         52         50         50         52         50         50         52         50 </td <td></td>														
2       600.000       Operation & Engineering       50       50       52       50														
2       600.000       Operation & Engineering       50       50       52       50														
3       601.000       Operation Labor & Expenses       \$122,157       \$7,931       \$115,242       E-3       \$00       \$123,157       \$00,000,       \$522,354       \$50       \$523,354       E-6       \$00       \$00,000,       \$524,554       \$00,000,       \$524,554       \$00,000,       \$524,554       \$00,000,       \$524,554       \$00,000,       \$525,554       \$00       \$00,000,       \$526,556       \$00       \$00,000,       \$526,556       \$00       \$00,000,       \$526,556       \$00       \$00,000,       \$526,556       \$00       \$00,000,       \$526,556       \$00       \$00,000,       \$526,556       \$00       \$00,000,       \$526,556       \$00       \$00,000,       \$156,551       \$00,000,       \$156,551       \$00,000,       \$156,551       \$00,000,       \$168,967       \$100,000,       \$168,967       \$115,524       \$00,000,       \$148,97       \$115,524       \$00,000,       \$148,97       \$115,524       \$00,000,       \$148,97       \$115,524       \$100,000,       \$148,97       \$115,524       \$100,000,       \$148,97       \$115,524       \$100,000,       \$148,97       \$115,524       \$100,000,       \$148,97       \$115,524       \$100,000,       \$148,97       \$115,524       \$100,000,       \$148,97       \$115,524       \$153,53       \$115,531 <td>-</td> <td>600.000</td> <td></td> <td>¢o</td> <td>¢0.</td> <td>¢0.</td> <td>E 2</td> <td>¢0.</td> <td>¢0</td> <td>0.00%</td> <td>¢0.</td> <td>¢0.</td> <td>¢0.</td> <td>¢0.</td>	-	600.000		¢o	¢0.	¢0.	E 2	¢0.	¢0	0.00%	¢0.	¢0.	¢0.	¢0.
4       602.000       Purchased Water       \$22,354       \$00       \$22,354       \$00.00%, \$27,335       \$00.00%, \$27,335       \$00.00%, \$27,335       \$00.00%, \$27,335       \$00.00%, \$20       \$00	-			• •									• •	
5       603.000       Miscellancous Expenses       \$723.361       50       \$723.361       100.007;       \$26,703       \$98.658       \$0       \$96.658         7       610.000       Rent: Supervision & Engineering       \$54       \$50       \$51       \$51       \$515       \$511,55       \$515       \$511,55       \$511,55       \$512,677       \$50,000       \$50,670       \$50,41       \$50,400,976       \$513,55       \$513,55       \$513,55       \$513,55       \$513,55       \$514,41       \$510,401       \$50,400,976       \$513,55       \$513,55       \$513,55       \$513,55       \$513,55       \$513,55       \$513,55       \$513,55       \$513,55       \$513,55       \$513,55       \$513,55       \$510,41       \$50,600	•													
6         6         604,000         Ments - SSE         50         50         50         50         50         50         50         50         50         50         50         50         50         554         554         550         554         50         554         550         554         50         500														
7       610.000       Maint. Supervision & Engineering       554       \$54       \$00       \$55       100.000%       .554       \$000       \$00       \$	-													
8         611.000         Labor Maint Source of Supply - Struct & Imp         50 <t< 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></td></t<>	-													
9       612.000       Maint. of Collect. & Impound. Reservoirs       \$0       \$0       \$10       613.00       Labor Maint - Source of Supply - Lake       \$113       \$115												÷-		
10       613.000       Labor Maint -Source of Supply - Lake       \$13.3       \$13.3       \$3.3       \$0       E-10       \$0       \$13.4       \$11.5.34       \$281       \$281       \$281       \$281       \$281       \$11.5.34       \$11	-			• •	• •	• •		• •			• •		• •	
11         614.000         Labor Maint Non-Scheduled Overtime - SS Wells         \$94,567         \$93,710         \$857         E-11         \$0         \$94,567         100.00%         \$113,534         \$112,677         \$857           12         615.000         Labor Maint X: of Source of Supply - Junpit Mains         \$304         \$904         \$00         E-13         \$0         \$504         100.00%         -\$14         \$599         \$513         \$135         \$135         \$135           14         617.000         Maint, Cf Misc. Water Source of Supply - Junpit Mains         \$119,041         \$14,083         \$114,148         E-14         \$50         \$190,441         100.00%         \$12,422         \$20,283         \$61,135         \$141,448           15         TOTAL SOURCE OF SUPPLY EXPENSES         \$3980,644         \$107,080         \$20,177         E-17         \$0         \$51,224         100.00%         \$47,333         \$30,52,237         \$51,224         \$0         \$21,377         \$30,52,237         \$51,224         \$0         \$21,173         \$30,50         \$22,317         \$51,224         \$00,00%         \$51,926         \$980,464         \$100,00%         \$51,224         \$00         \$22,317         \$51,224         \$00         \$22,317         \$100,00%         \$51,235         \$46,7	-													
12       615.000       Labor Maint - Source of Supply - Inflit Gallery       573       \$73       \$50       E-12       \$0       \$73       100.00%       -\$769       \$135       \$14748       \$145       \$100.00%       \$127.333       \$\$988.644       \$107.098       \$14748       \$14       \$10       \$100.00%       \$41,373       \$100.00%       \$41,373       \$100.00%       \$41,373       \$100.00%       \$41,373       \$100.00%       \$41,373       \$100.00%       \$10,379       \$100,393,315       \$105       \$102,379       \$100,00%       \$13,373														
13       616.000       Labor Maint Sr. of Supply Supply Mains       \$904       \$904       \$904       \$00       \$13       \$14       \$01       \$144       \$10.00%       \$769       \$135       \$135       \$135       \$135         14       \$17.000       Maint. Of Misc. Ware Source Plant       \$19.041       \$4.83       \$14.148       \$10       \$10.00%       \$1.222       \$20.283       \$51.55       \$14.148         15       \$77.000       Maint Source OF SUPPLY EXPENSES       \$51.224       \$0       \$51.224       \$0       \$51.224       \$0       \$2.237       \$46.735				<i>vo</i> 1,001	<i>\$50,110</i>	<b>400</b> 1		<i>40</i>	<b>40</b> 1,001		¢.0,001	¢,co.	¢ <u>=</u> ,•	<i><b>4</b>001</i>
14         617.000         Maint. of Mise. Water Source Plant         19.041         54.893         514.148         E-14         50         519.041         100.00%         51.242         520.283         56.135         514.144           15         TOTAL SOURCE OF SUPPLY EXPENSES         \$989,644         \$107.698         \$881,946         \$0         \$19.041         100.00%         \$12.22         \$20.283         \$56.135         \$14.144           16         PUMPING EXPENSES           \$0         \$51.224         \$0         E-17         \$0         \$51.21         100.00%         \$46.735         \$46.735         \$0         \$2.20           18         621.000         Fuel for Power Production         \$2.317         \$0         \$52.317         E-18         \$0         \$2.131         100.00%         \$78         \$2.239         \$0         \$2.237           20         623.000         Fuel or Power Production Labor & Expenses         \$0         \$0         \$300.276         \$516         E-21         \$0         \$413.123         100.00%         \$13.790         \$337.0523         \$510           22         625.000         Expenses Transferred - Cr.         \$0         \$17.22         \$0         \$732         \$2         \$0         \$5	12	615.000	Labor Maint - Source of Supply - Infilt Gallery	\$73	\$73				\$73	100.00%	-\$14	\$59	\$59	\$0
15         TOTAL SOURCE OF SUPPLY EXPENSES         \$989,644         \$107,698         \$881,946         \$0         \$989,644         \$11,595         \$988,049         \$127,333         \$980,716           16         PUMPING EXPENSES         Operation Supervision & Engineering - PE         \$51,224         \$51,224         \$0         \$51,224         100,00%         \$44,489         \$46,735         \$46,735         \$51,224         \$00,00%         \$51,224         100,00%         \$51,224         100,00%         \$51,224         \$00,00%         \$52,317         100,00%         \$51,224         100,00%         \$54,439         \$46,735         \$54,735         \$52,235         \$19         \$22,000         Power Production Labor & Expenses         \$0         \$0         \$0         \$2,317         \$0         \$2,137         \$0         \$2,235         \$10         \$0,00%         \$51,224         \$00         \$2,235         \$10         \$0         \$0         \$2,235         \$10         \$0,00%         \$51,224         \$10,00%         \$51,224         \$10,00%         \$51,224         \$10,00%         \$51,224         \$10,00%         \$51,224         \$10,00%         \$51,224         \$10,00%         \$51,224         \$10,00%         \$10,00%         \$51,224         \$10,00%         \$11,00,00%         \$11,00,00%         \$12,23		616.000		\$904	\$904	\$0	E-13		\$904	100.00%	-\$769		\$135	\$0
16         PUMPING EXPENSES         17         60         17         60         17         60         51,224         51,224         51,224         50         51,224         100,00%         -54,489         546,735<		617.000					E-14			100.00%				\$14,148
17       620.000       Operation Supervision & Engineering - PE       \$51,224       \$51,224       \$50       \$51,224       100.00%       \$54,449       \$46,735       \$56         18       621.000       Fuel for Power Production Labor & Expenses       \$50       \$0       \$2,317       \$50       \$2,217       \$100.00%       \$578       \$2,239       \$50       \$52,239         19       622.000       Power Production Labor & Expenses       \$50       \$0       \$0       \$51,224       \$50       \$51,224       \$50       \$52,237       \$50       \$52,317       \$50       \$52,317       \$50       \$52,317       \$50       \$51,224       \$50       \$51,224       \$50       \$51,224       \$50       \$50       \$52,333       \$50       \$55,668       \$50       \$51,224       \$50       \$51,224       \$50       \$55,668       \$50       \$57,32       \$50       \$57,32       \$50       \$57,32       \$50       \$57,32       \$50       \$53,598       \$50,000       \$51,720       \$53,519	15		TOTAL SOURCE OF SUPPLY EXPENSES	\$989,644	\$107,698	\$881,946		\$0	\$989,644		-\$1,595	\$988,049	\$127,333	\$860,716
18       621.000       Fuel for Power Production       \$2,317       \$0       \$2,317       E-18       \$0       \$2,317       100.00%       -\$78       \$2,239       \$0       \$2,239         19       622.000       Power Production Labor & Expenses       \$0	16		PUMPING EXPENSES											
19       622.000       Power Production Labor & Expenses       \$0       \$13,790       \$399,333       \$0       \$300       \$0       \$20       \$10,00%       \$10,00%       \$10       \$0       \$10       \$0       \$10       \$0       \$100,00%       \$10	17	620.000	Operation Supervision & Engineering - PE	\$51,224	\$51,224	\$0	E-17	\$0	\$51,224	100.00%	-\$4,489	\$46,735	\$46,735	\$0
20       623.000       Fuel or Power Purchased for Pumping       \$413,123       \$0       \$413,123       E-20       \$0       \$413,123       100.00%       -\$13,790       \$399,333       \$0       \$399,333       \$0       \$399,333       \$0       \$399,333       \$0       \$399,333       \$0       \$399,333       \$0       \$399,333       \$0       \$399,333       \$0       \$399,333       \$0       \$399,333       \$0       \$399,333       \$0       \$399,333       \$0       \$399,333       \$0       \$399,333       \$0       \$399,333       \$0       \$399,333       \$0       \$399,333       \$0       \$300,792       \$300,792       \$300,792       \$50       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$5,668       \$0       \$0       \$0       \$5,668       \$0       \$5,668       \$0       \$732       \$0       \$732       \$0       \$732       \$0       \$732       \$0       \$732       \$0       \$732       \$0       \$35,982       \$0       \$5,668       \$100.00%       \$5,668       \$33,319       \$33,319       \$33       \$30       \$22       \$17,081       \$100.00%       \$322,72       \$17,408       \$421       \$16,987       \$26       \$0	18	621.000	Fuel for Power Production	\$2,317	\$0	\$2,317	E-18	\$0		100.00%	-\$78	\$2,239	\$0	\$2,239
21       624.000       Pumping Labor and Expenses       \$300,792       \$300,276       \$516       E-21       \$0       \$300,792       100.00%       \$70,247       \$371,039       \$370,523       \$516         22       625.000       Expenses Transferred - Cr.       \$0	19	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-19	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22       625.000       Expenses Transferred - Cr.       \$0 <td>20</td> <td>623.000</td> <td>Fuel or Power Purchased for Pumping</td> <td>\$413,123</td> <td>\$0</td> <td>\$413,123</td> <td>E-20</td> <td>\$0</td> <td>\$413,123</td> <td>100.00%</td> <td>-\$13,790</td> <td>\$399,333</td> <td>\$0</td> <td>\$399,333</td>	20	623.000	Fuel or Power Purchased for Pumping	\$413,123	\$0	\$413,123	E-20	\$0	\$413,123	100.00%	-\$13,790	\$399,333	\$0	\$399,333
23       626.000       Miscellaneous Expense       \$5,668       \$0       \$5,668       \$5,668       \$5,668       \$5,668       \$5,668       \$5,668       \$5,668       \$5,668       \$5,668       \$5,668       \$5,668       \$5,668       \$5,658       \$5,668       \$5,658       \$5,668       \$5,658	21	624.000	Pumping Labor and Expenses	\$300,792	\$300,276	\$516	E-21	\$0	\$300,792	100.00%	\$70,247	\$371,039	\$370,523	\$516
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%       -\$663       \$35,319       \$35,329       \$37,27       \$0       \$429       100.00%       \$32,412       \$17,717       \$17       \$36       \$30       \$31       \$64,000       Maint. of Pumping Equipment       \$86,128       \$59,972       \$26,156       \$33,913       \$31,456	22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25       630.000       Maint. Supervision & Engineering - PE       \$35,982       \$35,982       \$0       \$25       \$0       \$35,982       100.00%       -\$663       \$35,319       \$35,319       \$36,982       \$36,982       \$31,698       \$31,610.00%       \$32,72       \$17,408       \$421       \$16,987       \$50       \$36,987       \$50       \$36,987       \$50       \$36,987       \$50       \$51,653       \$36,987       \$50       \$50       \$50       \$50       \$50       \$50       \$51,653       \$50       \$51,653       \$50       \$51,653       \$50       \$51,653       \$50       \$51,653       \$50       \$51,653       \$51,653       \$50	23	626.000	Miscellaneous Expense	\$5,668	\$0	\$5,668	E-23	\$0	\$5,668	100.00%	\$0	\$5,668	\$0	\$5,668
26       631.000       Maint. of Structures & Improvements - PE       \$17,081       \$94       \$16,987       E-26       \$0       \$17,081       100.00%       \$327       \$17,408       \$421       \$16,987         27       632.000       Maint. of Power Production Equipment       \$429       \$429       \$0       E-27       \$0       \$4242       100.00%       -\$412       \$17       \$17       \$17       \$17         28       633.000       Maint. of Pumping Equipment       \$86,128       \$59,972       \$26,156       E-28       \$0       \$86,128       100.00%       \$2,666       \$88,794       \$62,638       \$26,156         29       TOTAL PUMPING EXPENSES       \$913,476       \$445,499       \$0       \$913,476       \$53,808       \$967,284       \$515,653       \$451,631         30       WATER TREATMENT EXPENSES       \$913,476       \$4463,456       E-31       \$0       \$32,012       100.00%       \$2,806       \$34,818       \$34,818       \$451,631         31       640.000       Operation. Supervision & Engineer WTE       \$32,012       \$0       \$463,456       E-32       \$0       \$463,456       100.00%       \$2,806       \$34,818       \$34,818       \$34,818       \$34,818       \$34,818       \$34,818 <td< td=""><td></td><td>627.000</td><td></td><td>\$732</td><td></td><td></td><td></td><td></td><td>\$732</td><td>100.00%</td><td></td><td></td><td>\$0</td><td>\$732</td></td<>		627.000		\$732					\$732	100.00%			\$0	\$732
27       632.000       Maint. of Power Production Equipment       \$429       \$429       \$0       \$429       100.00%       -\$412       \$17       \$17       \$17       \$10         28       633.000       Maint. of Pumping Equipment       \$86,128       \$59,972       \$26,156       \$2       \$0       \$86,128       100.00%       \$2,666       \$88,794       \$62,638       \$26,156         29       TOTAL PUMPING EXPENSES       \$913,476       \$447,977       \$465,499       \$0       \$913,476       \$10.00%       \$2,806       \$34,818       \$34,818       \$26,156         30       WATER TREATMENT EXPENSES       \$913,476       \$447,977       \$465,499       \$0       \$32,012       100.00%       \$2,806       \$34,818,99       \$36,813,999       \$22,84														\$0
28       633.000       Maint. of Pumping Equipment       \$86,128       \$59,972       \$26,156       E-28       \$0       \$86,128       100.00%       \$2,666       \$88,794       \$62,638       \$26,156         29       TOTAL PUMPING EXPENSES       \$913,476       \$447,977       \$465,499       \$0       \$913,476       \$53,808       \$967,284       \$515,653       \$4451,631         30       WATER TREATMENT EXPENSES       31       640.000       Operation. Supervision & Engineer WTE       \$32,012       \$0       E-31       \$0       \$32,012       100.00%       \$2,806       \$34,818       \$34,818       \$34,818       \$33,902       \$0       \$337,902       \$0       \$357,400       \$463,456 <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><td></td></td<>			•										•	
29       TOTAL PUMPING EXPENSES       \$913,476       \$447,977       \$465,499       \$0       \$913,476       \$53,808       \$967,284       \$515,653       \$4451,631         30       WATER TREATMENT EXPENSES         31       640.000       Operation. Supervision & Engineer WTE       \$32,012       \$0       E-31       \$0       \$32,012       100.00%       \$2,806       \$34,818       \$34,818       \$34,818       \$34,818       \$34,818       \$34,818       \$34,818       \$37,902       \$0       \$337,902       \$0       \$337,902       \$0       \$337,902       \$0       \$337,902       \$0       \$337,902       \$0       \$337,902       \$0       \$337,902       \$0       \$2,384       \$46,3456       100.00%       -\$125,554       \$337,902       \$0       \$337,902       \$0       \$337,902       \$0       \$337,902       \$0       \$337,902       \$0       \$337,902       \$0       \$337,902       \$0       \$337,902       \$0       \$337,902       \$0       \$337,902       \$0       \$337,902       \$0       \$32,314       \$34,818       \$42,285       \$19,870       \$22,415       E-33       \$0       \$42,285       \$100.00%       \$38       \$42,323       \$19,939       \$22,344       \$35       \$464,000       Reits + WTE <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><td>\$0</td></td<>					• •	**			• •		+ · · -			\$0
30       WATER TREATMENT EXPENSES         31       640.000       Operation. Supervision & Engineer WTE       \$32,012       \$0       E-31       \$0       \$32,012       100.00%       \$2,806       \$34,818       \$34,818       \$0         32       641.000       Chemicals - WTE       \$463,456       \$0       \$463,456       E-32       \$0       \$463,456       100.00%       -\$125,554       \$337,902       \$0       \$337,902         33       642.000       Operation Labor & Expenses - WTE       \$42,285       \$19,870       \$22,415       E-33       \$0       \$42,285       100.00%       \$38       \$42,323       \$19,939       \$22,384         34       643.000       Miscellanous Expenses - WTE       \$545,403       \$1       \$545,402       E-34       \$0       \$545,403       100.00%       \$36       \$1       \$467,541         35       644.000       Rents - WTE       \$511       \$0       \$11       E-35       \$0       \$11       100.00%       \$0       \$11       \$0       \$11         35       644.000       Rents - WTE       \$57,400       \$57,456       -\$56       E-36       \$0       \$11       100.00%       \$0       \$11       \$0       \$11         36		633.000					E-28							
31       640.00       Operation. Supervision & Engineer WTE       \$32,012       \$32,012       \$0       \$32,012       100.00%       \$2,806       \$34,818       \$34,818       \$0         32       641.000       Chemicals - WTE       \$463,456       \$0       \$463,456       E-32       \$0       \$463,456       100.00%       -\$125,554       \$337,902       \$0       \$337,902         33       642.000       Operation Labor & Expenses - WTE       \$42,285       \$19,870       \$22,415       E-33       \$0       \$42,285       100.00%       \$38       \$42,323       \$19,939       \$22,384         34       643.000       Miscellanous Expenses - WTE       \$545,403       \$1       \$545,402       E-34       \$0       \$454,403       100.00%       \$38       \$42,323       \$19,939       \$22,384         35       644.000       Rents - WTE       \$545,403       \$1       \$545,402       E-34       \$0       \$545,403       100.00%       \$38       \$42,323       \$19,839       \$22,384         35       644.000       Rents - WTE       \$51       \$0       \$11       100.00%       \$57,406       \$11       \$0       \$11       \$60       \$11       \$0       \$11       \$0       \$11       \$0 <t< td=""><td>29</td><td></td><td>TOTAL PUMPING EXPENSES</td><td>\$913,476</td><td>\$447,977</td><td>\$465,499</td><td></td><td>\$0</td><td>\$913,476</td><td></td><td>\$53,808</td><td>\$967,284</td><td>\$515,653</td><td>\$451,631</td></t<>	29		TOTAL PUMPING EXPENSES	\$913,476	\$447,977	\$465,499		\$0	\$913,476		\$53,808	\$967,284	\$515,653	\$451,631
32       641.000       Chemicals - WTE       \$463,456       \$0       \$463,456       E-32       \$0       \$463,456       100.00%       -\$125,554       \$337,902       \$0       \$337,902         33       642.000       Operation Labor & Expenses - WTE       \$42,285       \$19,870       \$22,415       E-33       \$0       \$42,285       100.00%       \$38       \$42,323       \$19,939       \$22,344         34       643.000       Miscellanous Expenses - WTE       \$545,403       \$1       \$545,402       E-34       \$0       \$545,403       \$46,742       \$1       \$67,541       \$67,542       \$1       \$67,541         35       644.000       Rents - WTE       \$11       \$0       \$11       E-35       \$0       \$141       100.00%       \$67,781       \$47,542       \$1       \$67,541       \$67,542       \$1       \$67,541       \$67,542       \$1       \$67,541       \$67,542       \$1       \$60       \$111       100.00%       \$67,11       \$1       \$0       \$111       \$35       \$60       \$57,400       \$10.00%       \$11,302       \$68,702       \$68,758       -\$56         36       650.000       Maint. Supervision & Engineering - WTE       \$57,400       \$57,456       -\$56       E-36	30		WATER TREATMENT EXPENSES											
33       642.000       Operation Labor & Expenses - WTE       \$42,285       \$19,870       \$22,415       E-33       \$0       \$42,285       100.00%       \$38       \$42,323       \$19,939       \$22,384         34       643.000       Miscellanous Expenses - WTE       \$545,403       \$1       \$545,402       E-34       \$0       \$545,403       100.00%       -\$77,861       \$467,542       \$1       \$467,541         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%       \$11,302       \$68,702       \$68,758       -\$56	31	640.000	Operation. Supervision & Engineer WTE	\$32,012	\$32,012	\$0	E-31	\$0	\$32,012	100.00%	\$2,806	\$34,818	\$34,818	\$0
33       642.000       Operation Labor & Expenses - WTE       \$42,285       \$19,870       \$22,415       E-33       \$0       \$42,285       100.00%       \$38       \$42,323       \$19,939       \$22,384         34       643.000       Miscellanous Expenses - WTE       \$545,403       \$1       \$545,402       E-34       \$0       \$545,403       100.00%       -\$77,861       \$47,542       \$1       \$467,541         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%       \$11,302       \$68,758       -\$56	32	641.000	Chemicals - WTE	\$463,456	\$0	\$463,456	E-32	\$0	\$463,456	100.00%	-\$125,554	\$337,902	\$0	\$337,902
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%       \$11,302       \$68,702       \$68,758       -\$56		642.000	Operation Labor & Expenses - WTE	\$42,285	\$19,870	\$22,415	E-33	\$0	\$42,285	100.00%	\$38		\$19,939	\$22,384
36 650.000 Maint. Supervision & Engineering - WTE \$57,400 \$57,456 -\$56 E-36 \$0 \$57,400 100.00% \$11,302 \$68,702 \$68,758 -\$56			Miscellanous Expenses - WTE											\$467,541
													• •	\$11
37 651.000 Maint. of Structures & Improvements - WTE \$0 \$0 \$0 \$0 E-37 \$0 \$0 0.00% \$0 \$0 \$0 \$0 \$0														-\$56
	37	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-37	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u> </u>	<u>E</u>	<u>G</u>	<u>H</u>	1	<u>J</u>	<u>K</u>	Ŀ	M
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
38	652.000	Maint. of Water Treatment Equipment - WTE	\$30.008	\$143	\$29,865	E-38	\$0	\$30,008	100.00%	-\$140	\$29,868	\$3	\$29,865
39	052.000	TOTAL WATER TREATMENT EXPENSES	\$30,008	\$109.482	\$1,061,093	E-30	\$0	\$1,170,575		-\$189,409	\$981.166	 \$123.519	\$857.647
39		TOTAL WATER TREATMENT EXPENSES	\$1,170,575	\$109,40Z	\$1,001,095		φU	\$1,170,575		-\$109,409	\$901,100	\$125,519	\$057,047
40		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$0	\$0	\$0	E-41	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
42	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-42		\$0		\$100	\$100	\$100	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$112,297	\$103,262	\$9,035	E-43	• •	\$112,297	100.00%	-\$1,602	\$110,695	\$101,660	\$9,035
44	663.000	Meter Expenses - TDE	\$230,038	\$225,691	\$4,347	E-44	\$0	\$230,038		\$41,659	\$271,697	\$267,350	\$4,347
45	664.000	Customer Installations Expenses - TDE	\$4,950	\$4,950	\$0	E-45		\$4.950		\$171	\$5,121	\$5,121	\$0
46	665.000	Miscellaneous Expenses - TDE	\$167,857	\$39,835	\$128,022	E-46		\$167,857	100.00%	\$6,140	\$173,997	\$40,746	\$133,251
47	666.000	Rents - TDE	\$8,642	\$0	\$8,642	E-47	\$0	\$8,642	100.00%	\$0	\$8,642	\$0	\$8,642
48	670.000	Maint. Supervision and Engineering - TDE	\$27	\$27	\$0	E-48	\$0	\$27	100.00%	-\$26	\$1	\$1	\$0
49	671.000	Maint. of Structures & Improvements - TDE	\$510	\$9	\$501	E-49	\$0	\$510	100.00%	-\$9	\$501	\$0	\$501
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$53	\$53	\$0	E-50	\$0	\$53	100.00%	-\$53	\$0	\$0	\$0
51	673.000	Maint. of Transmission & Distribution Mains	\$392,004	\$245,410	\$146,594	E-51	\$0	\$392,004	100.00%	-\$44,774	\$347,230	\$200,636	\$146,594
52	674.000	Maint. of Fire Mains - TDE	\$202	\$202	\$0	E-52	\$0	\$202	100.00%	\$1,090	\$1,292	\$1,292	\$0
53	675.000	Maint. of Services - TDE	\$31,660	\$30,363	\$1,297	E-53		\$31,660		-\$2,582	\$29,078	\$27,781	\$1,297
54	676.000	Maint. of Meters - TDE	\$10,434	\$8,942	\$1,492	E-54		\$10,434		-\$538	\$9,896	\$5,440	\$4,456
55	677.000	Maint. of Hydrants - TDE	\$5,706	\$5,150	\$556	E-55		\$5,706		\$8,381	\$14,087	\$13,531	\$556
56	678.000	Maint. of Miscellaneous Plant - TDE	\$279,229	\$6,376	\$272,853	E-56		\$279,229	100.00%	\$15,109	\$294,338	\$13,834	\$280,504
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,243,609	\$670,270	\$573,339		\$0	\$1,243,609		\$23,066	\$1,266,675	\$677,492	\$589,183
58		CUSTOMER ACCOUNTS EXPENSE		••	••	= = =	••	••		A.105	A.05	A.105	
59	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-59		\$0		\$125	\$125	\$125	\$0
60	902.000	Meter Reading Expenses - CAE	\$222,967	\$222,967	\$0	E-60	• •	\$222,967		\$15,724	\$238,691	\$238,691	\$0
61	903.000	Cust. Rec & Collection - CAE Uncollectible Accounts - CAE	\$264,481	\$10,858	\$253,623	E-61	\$0 \$0	\$264,481	100.00%	\$4,794	\$269,275	\$13,170	\$256,105
62 63	904.000 905.000	Misc. Customer Accounts Expense - CAE	\$429,655 \$23,264	\$0 \$12,038	\$429,655 \$11,226	E-62 E-63		\$429,655 \$23,264	100.00% 100.00%	-\$106,391 -\$1,298	\$323,264 \$21,966	\$0 \$10,502	\$323,264 \$11,464
64	905.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$23,264 \$940,367	\$245,863	\$694,504	E-03	\$0	\$940,367	100.00%	-\$1,296	\$853,321	\$262,488	\$590,833
04		TOTAL COSTOMER ACCOUNTS EXPENSE	\$940,307	\$245,005	\$094,304		<b>\$</b> 0	<b>\$940,307</b>		-907,040	\$0 <b>3</b> 3,321	<b>\$202,400</b>	4090,000
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-66	\$0	\$0	0.00%	\$287	\$287	\$287	\$0
67		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	- **	\$0	\$0		\$287	\$287	\$287	\$0
•••										+	+	+	
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69		\$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	\$1,022,794	\$1,022,794	\$0	E-72		\$1,022,794		-\$65,794	\$957,000	\$957,000	\$0
73	921.000	Office Supplies & Expense	\$232,012	\$0	\$232,012	E-73		\$232,012		-\$9,245	\$222,767	-\$123	\$222,890
74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-74		\$0		\$0	\$0	\$0	\$0
75	923.000	Outside Services	\$2,520,259	\$2,430,567	\$89,692	E-75		\$2,520,259		-\$416,058	\$2,104,201	\$2,439,632	-\$335,431
76	924.000	Property Insurance	\$448,867	\$667	\$448,200	E-76		\$448,867	100.00%	-\$87,051	\$361,816	\$667	\$361,149
77	925.000	Injuries & Damages	\$3,107	\$0	\$3,107	E-77		\$3,107	100.00%	-\$112	\$2,995	\$0	\$2,995
78	926.000	Employee Pensions & Benefits	\$1,339,456	\$1,177,519	\$161,937	E-78		\$1,339,456		-\$180,858	\$1,158,598	\$996,661	\$161,937
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79		\$0		\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$35,560	\$0 \$0	\$35,560	E-80		\$35,560		-\$34,365	\$1,195	\$0 \$0	\$1,195
81 82	929.000	Duplicate Charges	\$0 \$2,022	\$0 \$0	\$0 \$2,022	E-81	\$0	\$0 \$2,022		\$0	\$0 *54	\$0 \$0	\$0 *54
82 83	930.100 930.200	Institutional or Goodwill Advertising Expenses Misc. General Expense	\$2,023	\$0 \$1.257	\$2,023	E-82		\$2,023		-\$1,972	\$51	\$0 \$1.257	\$51
83	930.200	wise. General Expense	\$218,927	\$1,257	\$217,670	E-83	\$0	\$218,927	100.00%	-\$74,820	\$144,107	\$1,257	\$142,850

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

	A	B	<u>C</u>	D	E	E	G	H	1	J	<u>K</u>	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	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
84	930.300	Research & Development Expenses - AGE	\$6,705	\$0	\$6,705	E-84	\$0	\$6,705	100.00%	\$456	\$7,161	\$0	\$7,161
85	931.000	Rents - AGE	\$67,149	\$0	\$67,149	E-85	\$0	\$67.149	100.00%	-\$32,527	\$34,622	\$0	\$34,622
86	932.000	Maint. of General Plant - AGE	\$61,795	\$8,572	\$53,223	E-86	\$0	\$61,795	100.00%	\$5,427	\$67,222	\$10,427	\$56,795
87		TOTAL ADMIN. & GENERAL EXPENSES	\$5,958,654	\$4,641,376	\$1,317,278		\$0	\$5,958,654	-	-\$896,919	\$5,061,735	\$4,405,521	\$656,214
88		DEPRECIATION EXPENSE											
89	403.000	Depreciation Expense, Dep. Exp.	\$3,758,260	See note (1)	See note (1)	E-89	See note (1)	\$3,758,260	100.00%	\$343,190	\$4,101,450	See note (1)	See note (1)
90	403.000	CIAC Depreciation Offset	\$0			E-90		\$0	0.00%	-\$580,599	-\$580,599		
91		TOTAL DEPRECIATION EXPENSE	\$3,758,260	\$0	\$0		\$0	\$3,758,260		-\$237,409	\$3,520,851	\$0	\$0
92		OTHER OPERATING EXPENSES											
93	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-93	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
94	408.000	Property Taxes	\$1,025,101	\$266,360	\$758,741	E-94	\$0	\$1,025,101	100.00%	\$36	\$1,025,137	\$266,360	\$758,777
95	408.100	Payroll Taxes	\$196,601	\$181,243	\$15,358	E-95	\$0	\$196,601	100.00%	\$3,266	\$199,867	\$184,509	\$15,358
96	408.000	Gross Receipts Tax	\$9,141	\$0	\$9,141	E-96	\$0	\$9,141	100.00%	\$4	\$9,145	\$0	\$9,145
97	408.100	PSC Assessment	\$192,167	\$33,770	\$158,397	E-97	\$0	\$192,167	100.00%	\$0	\$192,167	\$33,770	\$158,397
98	408.100	Other General Taxes	\$25,726	\$18,124	\$7,602	E-98	\$0	\$25,726		-\$43,174	-\$17,448	\$18,124	-\$35,572
99	403.000	Transportation Depr Clearing	\$0	<u>\$0</u>	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$1,448,736	\$499,497	\$949,239		\$0	\$1,448,736		-\$39,868	\$1,408,868	\$502,763	\$906,105
101		AMORTIZATION EXPENSE											
102	0.000	Amortization Exp	\$33,295	\$5,659	\$27,636	E-102	\$0	\$33,295		-\$17,463	\$15,832	\$5,659	\$10,173
103	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103	\$0	\$0		\$20,295	\$20,295	\$0	\$20,295
104		TOTAL AMORTIZATION EXPENSE	\$33,295	\$5,659	\$27,636		\$0	\$33,295		\$2,832	\$36,127	\$5,659	\$30,468
105		TOTAL OPERATING EXPENSE	\$16,456,616	\$6,727,822	\$5,970,534		\$0	\$16,456,616		-\$1,372,253	\$15,084,363	\$6,620,715	\$4,942,797
106		NET INCOME BEFORE TAXES	\$9,215,128	\$0	\$0		\$0	\$9,215,128		\$1,590,792	\$10,805,920	\$0	\$0
107		INCOME TAXES											
108	409.100	Current Income Taxes	-\$45,129	See note (1)	See note (1)	E-108	See note (1)	-\$45,129	100.00%	\$2,725,210	\$2,680,081	See note (1)	See note (1)
109	409.100	State Income Taxes	-\$191			E-109		-\$191	100.00%	\$0	-\$191		
110		TOTAL INCOME TAXES	-\$45,320	\$0	\$0		\$0	-\$45,320		\$2,725,210	\$2,679,890	\$0	\$0
111		DEFERRED INCOME TAXES											
112	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$2,646,412	See note (1)	See note (1)	E-112	See note (1)	\$2,646,412		-\$1,813,471	\$832,941	See note (1)	See note (1)
113	412.200	Amortization of Deferred ITC	-\$2,630	<u> </u>		E-113		-\$2,630		\$0	-\$2,630	<u> </u>	
114		TOTAL DEFERRED INCOME TAXES	\$2,643,782	\$0	\$0		\$0	\$2,643,782		-\$1,813,471	\$830,311	\$0	\$0
115		NET OPERATING INCOME	\$6,616,666	\$0	\$0		\$0	\$6,616,666	-	\$679,053	\$7,295,719	\$0	\$0

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2015-0302 Date Prepared: 12/23/2015



## **MISSOURI PUBLIC SERVICE COMMISSION**

# **COMMISSION STAFF**

# **AUDITING DEPT - DIRECT**

# STAFF ACCOUNTING SCHEDULES

# MISSOURI-AMERICAN WATER COMPANY TOTAL SEWER

# CASE NO. SR-2015-0302

Jefferson City, Missouri

December 2015

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

Line	<u>A</u>	<u>B</u> 7.52%	<u>C</u> 7.73%	<u>D</u> 7.95%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$23,118,238	\$23,118,238	\$23,118,238
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$1,604,174	\$1,685,782	\$1,712,831
4	Net Income Available	\$1,617,674	\$1,617,674	\$1,617,674
5	Additional Net Income Required	-\$13,500	\$68,108	\$95,157
6	Income Tax Requirement			
7	Required Current Income Tax	\$757,330	\$806,534	\$822,848
8	Current Income Tax Available	\$835,297	\$835,297	\$835,297
9	Additional Current Tax Required	-\$77,967	-\$28,763	-\$12,449
10	Revenue Requirement	-\$91,467	\$39,345	\$82,708
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$996,241	\$1,027,360	\$996,241
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$904,774	\$1,066,705	\$1,078,949

### 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		\$59,997,318
2	Less Accumulated Depreciation Reserve		\$20,600,005
3	Net Plant In Service		\$39,397,313
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$133,856
6	Contributions in Aid of Construction Amortization		\$15,385,493
7	Materials & Supplies		\$23,302
8	Prepayments		\$45,872
9	Accrued Pension		\$401,150
10	Ozark Meadows Reserve Amortization (Robinett)		\$4,711
11	TOTAL ADD TO NET PLANT IN SERVICE		\$15,994,384
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$10,174
14	State Tax Offset		-\$1,802
15	City Tax Offset		\$0
16	Interest Expense Offset		\$76,887
17	Contributions in Aid of Construction		\$29,051,169
18	Customer Advances		\$57,388
19	Customer Deposits		\$0
20	Accumulated Deferred Income Tax		\$3,191,647
21	Pension/OPEB Tracker		\$354,599
22	To Eliminate Negative Rate Base Balance for Saddlebrooke		-\$446,255
23	TOTAL SUBTRACT FROM NET PLANT		\$32,273,459
24	Total Rate Base		\$23,118,238

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

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	Н	
Line	Account #		Total	Adjust.	=			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1 2	301.000	INTANGIBLE PLANT Organization - IP	\$10,506	P-2	\$0	\$10,506		\$0	\$10,506
3	302.000	Franchises and Consents - IP	\$5,562	P-3	\$0 \$0	\$5,562		\$0	\$5,562
4	303.000	Other Plant & Misc. Equipment - IP	\$123,400	P-4	\$0	\$123,400		\$0	\$123,400
5		TOTAL INTANGIBLE PLANT	\$139,468		\$0	\$139,468		\$0	\$139,468
_									
6		COLLECTION PLANT	*** ***		**	<b>*</b> ~~ ~~~			****
7 8	350.000 351.000	Land and Land Rights - CP Structures and Improvements - CP	\$30,000	P-7 P-8	\$0 \$0	\$30,000		\$0 \$0	\$30,000
o 9	351.000	Collection Sewers Forced - CP	\$1,635,653 \$6,257,030	P-0 P-9	\$0 \$0	\$1,635,653 \$6,257,030		\$0 \$0	\$1,635,653 \$6,257,030
10	352.200	Collecting Mains - CP	\$24,179,352	P-10	\$0 \$0	\$24,179,352		\$0 \$0	\$24,179,352
11	353.000	Services Sewer - CP	\$169,714	P-11	\$0	\$169,714		\$0	\$169,714
12	354.000	Flow Meansuring Devices - CP	\$514,296	P-12	\$0	\$514,296		\$0	\$514,296
13	356.000	Power Gen Equip Collection - CP	\$27,685	P-13	\$0	\$27,685		\$0	\$27,685
14	357.000	Communication Equip - CP	\$67,810	P-14	\$0	\$67,810		\$0	\$67,810
15		TOTAL COLLECTION PLANT	\$32,881,540		\$0	\$32,881,540		\$0	\$32,881,540
16		SYSTEM PUMPING PLANT							
10	360.000	Land and Land Rights - SPP	\$9,505	P-17	\$0	\$9,505		\$0	\$9,505
18	362.000	Receiving Wells - SPP	\$281,495	P-18	\$0 \$0	\$281,495		\$0 \$0	\$281,495
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$1,424,473	P-19	\$0 \$0	\$1,424,473		\$0	\$1,424,473
20	365.000	Pumping Equip Other Pwr/Misc.	\$947,341	P-20	\$0	\$947,341		\$0	\$947,341
21		TOTAL SYSTEM PUMPING PLANT	\$2,662,814		\$0	\$2,662,814		\$0	\$2,662,814
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$283,808	P-23	\$0	\$283,808		\$0	\$283,808
24 25	371.000 372.000	Structures and Improvements - TDP Power Generation Equipment - TDP	\$2,503,808 \$6,190,722	P-24 P-25	\$0 \$0	\$2,503,808 \$6,190,722		\$0 \$0	\$2,503,808 \$6,190,722
25	373.000	Plant Sewers - TDP	\$11,287,970	P-25 P-26	\$0 \$0	\$11,287,970		\$0 \$0	\$11,287,970
27	374.000	Outfall Sewer Lines - TDP	\$217,702	P-27	\$0	\$217,702		\$0	\$217,702
28		TOTAL TREATMENT & DISPOSAL PLANT	\$20,484,010		\$0	\$20,484,010		\$0	\$20,484,010
29		INCENTIVE COMPENSATION							
		CAPITALIZATION	<b>^</b>	<b>B</b> 66	**	<b>^</b>		<b>*</b> / <b>*</b> • / •	***
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0		-\$10,943	-\$10,943
31		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$10,943	-\$10,943
•		CAPITALIZATION	4-					+,	<b>*</b> ·· <b>·</b> ,•···
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	390.000	Structures and Improvements - GP	\$402,050	P-34	\$0	\$402,050		\$0	\$402,050
35	390.100 390.200	Office Structures General Structures - HVAC	\$163	P-35 P-36	\$0	\$163		\$0 \$0	\$163
36 37	390.200	Miscellaneous Structures	\$0 \$0	P-30 P-37	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
38	390.900	Structures & Improvements - Leasehold	\$0 \$0	P-38	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
39	391.000	Office Furniture and Equipment	\$19,196	P-39	\$0	\$19,196		\$0	\$19,196
40	391.100	Computer Software & Peripheral	\$137,027	P-40	\$0	\$137,027		-\$3,120	\$133,907
41	391.200	Computer Software & Peripheral Equip	\$78,459	P-41	\$0	\$78,459		\$79,602	\$158,061
42	391.250	Computer Software	\$1,300,359	P-42	\$0	\$1,300,359		\$0	\$1,300,359
43	391.260	Personal Computer Software	\$0	P-43	\$0	\$0		\$0	\$0
44	391.300	Other Office Equipment	\$0	P-44	\$0	\$0		\$0	\$0
45	392.000	Transportation Equipment	\$519,674	P-45	\$0	\$519,674		\$0	\$519,674
46 47	392.100 392.200	Transportation Equipment - Light Trucks Transportation Equipment - Heavy Trucks	\$0 \$0	P-46 P-47	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
4/	392.200	Transportation Equipment - neavy Trucks	<b>4</b> 0	F-4/	φU	φŪ		φU	φU
48	392.300	Transportation Equipment - Cars	\$5,306	P-48	\$0	\$5,306	1	\$0	\$5,306
49	392.400	Transportation Equipment - Other	\$256	P-49	\$0	\$256	1	\$0	\$256
50	393.000	Stores Equipment	\$25,405	P-50	\$0	\$25,405	1	\$0	\$25,405
51	394.000	Tools, Shop & Garage Equipment	\$164,864	P-51	\$0	\$164,864	1	\$0	\$164,864
52	395.000	Laboratory Equipment	\$73,990	P-52	\$0	\$73,990	1	\$0	\$73,990
53	396.000	Power Operated Equipment	\$580,517	P-53	\$0	\$580,517	1	\$0	\$580,517
54	397.100	Communication Equipment - Non-Teleph	\$2,137	P-54	\$0 \$0	\$2,137		\$0 \$0	\$2,137
55 56	397.200 398.000	Telephone Equipment Miscellaneous Equipment	\$100 \$466,079	P-55 P-56	\$0 \$0	\$100 \$466,079	1	\$0 -\$11,635	\$100 \$454,444
50	399.000	Other Tangible Equipment	\$400,079 \$0	P-50 P-57	\$0 \$0	\$400,079 \$0		-\$11,035	\$454,444 \$0
			20		֥	<b>*</b> •		, <i>,</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	֥

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

	<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>l</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58		TOTAL GENERAL PLANT	\$3,775,582		\$0	\$3,775,582		\$64,847	\$3,840,429
59	·	TOTAL PLANT IN SERVICE	\$59,943,414		\$0	\$59,943,414		\$53,904	\$59,997,318

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

	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	Number		Reserve	Number	Aujustinents	Reserve	Allocations	Aujustments	Sunsalctional
1		INTANGIBLE PLANT				•-			
2 3	301.000 302.000	Organization - IP Franchises and Consents - IP	\$0 \$0	P-2 P-3	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
3 4	302.000	Other Plant & Misc. Equipment - IP	ەن \$32,317	P-3 P-4	\$0 \$0	\$0 \$32,317		\$0 \$0	\$0 \$32,317
5	303.000	TOTAL INTANGIBLE PLANT	\$32,317	1-4	\$0	\$32,317		\$0	\$32,317
			. ,						. ,
6		COLLECTION PLANT							
7 8	350.000 351.000	Land and Land Rights - CP Structures and Improvements - CP	\$0 \$300.127	P-7 P-8	\$0 \$0	\$0 \$300,127		\$0 \$0	\$0 \$300,127
9	352.100	Collection Sewers Forced - CP	\$1,768,180	P-9	\$0 \$0	\$300,127		-\$78,000	\$1,690,127
10	352.200	Collecting Mains - CP	\$10,901,513	P-10	\$0	\$10,901,513		-\$12,000	\$10,889,513
11	353.000	Services Sewer - CP	\$30,854	P-11	\$0	\$30,854		\$10,000	\$40,854
12	354.000	Flow Meansuring Devices - CP	\$244,550	P-12	\$0	\$244,550		-\$4,500	\$240,050
13	356.000	Power Gen Equip Collection - CP	\$1,986	P-13	\$0	\$1,986		\$1,500	\$3,486
14 15	357.000	Communication Equip - CP TOTAL COLLECTION PLANT	<u>\$21,033</u> \$13,268,243	P-14	<u>\$0</u> \$0	\$21,033 \$13,268,243		\$0 -\$83,000	\$21,033 \$13,185,243
15		TOTAL COLLECTION PLANT	<b>\$13,200,243</b>		φU	<b>\$13,200,243</b>		-\$03,000	<b>\$13,103,243</b>
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$58	P-17	\$0	\$58		-\$58	\$0
18	362.000	Receiving Wells - SPP	\$88,535	P-18	\$23,555	\$112,090		\$0	\$112,090
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$553,719	P-19	\$70,000	\$623,719		\$0	\$623,719
20 21	365.000	Pumping Equip Other Pwr/Misc. TOTAL SYSTEM PUMPING PLANT	<u>\$1,003,625</u> \$1.645.937	P-20	\$0 \$93,555	\$1,003,625 \$1,739,492		\$0 -\$58	\$1,003,625 \$1,739,434
21			φ1,0 <del>4</del> 3,337		490,000	φ1,733, <del>4</del> 32		-400	φ1,700,404
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$5,086	P-23	\$0	\$5,086		-\$5,086	\$0
24	371.000	Structures and Improvements - TDP	\$742,818	P-24	\$0	\$742,818		-\$7,000	\$735,818
25 26	372.000 373.000	Power Generation Equipment - TDP Plant Sewers - TDP	\$2,073,168	P-25 P-26	\$0 \$0	\$2,073,168		\$20,000 \$0	\$2,093,168 \$921,469
20	373.000	Outfall Sewer Lines - TDP	\$921,469 \$52,369	P-20 P-27	\$0 \$0	\$921,469 \$52,369		\$0 \$0	\$52,369
28	01 4.000	TOTAL TREATMENT & DISPOSAL PLANT	\$3,794,910		\$0	\$3,794,910		\$7,914	\$3,802,824
			.,,,			.,,,		. ,	
29									
30	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-30	-\$217	-\$217		-\$1,046	-\$1,263
	0.000	incentive compensation oupitalization Auj.	ψŪ	1-50	Ψ217	Ψ217		- 41,040	φ1,200
31		TOTAL INCENTIVE COMPENSATION	\$0		-\$217	-\$217		-\$1,046	-\$1,263
		CAPITALIZATION							
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	390.000	Structures and Improvements - GP	\$46,486	P-34	-\$16	\$46,470		-\$133	\$46,337
35	390.100	Office Structures	-\$4,084	P-35	\$276	-\$3,808		\$3,815	\$7
36	390.200	General Structures - HVAC	\$0	P-36	\$0	\$0		\$0	\$0
37	390.300	Miscellaneous Structures	\$0	P-37	\$0	\$0		\$0	\$0
38 39	390.900 391.000	Structures & Improvements - Leasehold Office Furniture and Equipment	-\$11 \$19,955	P-38 P-39	\$1 \$167	-\$10 \$20,122		\$10 \$28	\$0 \$20,150
40	391.100	Computer Software & Peripheral	\$95,384	P-40	-\$2,934	\$92,450		\$1,820	\$94,270
41	391.200	Computer Software & Peripheral Equip	\$1,922	P-41	\$306	\$2,228		\$5,974	\$8,202
42	391.250	Computer Software	\$277,679	P-42	-\$174	\$277,505		-\$21,791	\$255,714
43	391.260	Personal Computer Software	\$1,488	P-43	-\$106	\$1,382		-\$458	\$924
44	391.300	Other Office Equipment	-\$113	P-44	\$7	-\$106		\$106	\$0
45 46	392.000 392.100	Transportation Equipment Transportation Equipment - Light Trucks	\$383,634 \$3,528	P-45 P-46	\$0 \$0	\$383,634 \$3,528		\$0 \$0	\$383,634 \$3,528
40	392.200	Transportation Equipment - Light Trucks	\$2,075	P-40	\$0 \$0	\$2,075		\$0 \$0	\$2,075
			<i><b>+_</b>,<b>•</b>.•</i>		ψ¢.	<i> </i>			<i> </i>
48	392.300	Transportation Equipment - Cars	\$17,190	P-48	\$0	\$17,190		\$0	\$17,190
49	392.400	Transportation Equipment - Other	\$39	P-49	\$0	\$39		\$0	\$39
50 51	393.000	Stores Equipment	\$21,122 \$27,278	P-50	\$0 \$272	\$21,122 \$27,651		\$433	\$21,555
51 52	394.000 395.000	Tools, Shop & Garage Equipment Laboratory Equipment	\$27,278 \$13,955	P-51 P-52	\$373 \$160	\$27,651 \$14,115		\$970 \$990	\$28,621 \$15,105
53	396.000	Power Operated Equipment	\$557,604	P-53	\$0	\$557,604		\$0	\$557,604
54	397.100	Communication Equipment - Non-Teleph	\$1,099	P-54	\$960	\$2,059		\$171	\$2,230
55	397.200	Telephone Equipment	\$96	P-55	\$0	\$96		\$0	\$96
56	398.000	Miscellaneous Equipment	\$376,025	P-56	\$280	\$376,305		\$7,864	\$384,169
57 58	399.000	Other Tangible Equipment TOTAL GENERAL PLANT	<u>\$33</u> \$1,842,384	P-57	<u>\$0</u> -\$700	<u>\$33</u> \$1,841,684		-\$33 -\$234	<u>\$0</u> \$1,841,450
30	I		ψ1,04 <b>2,</b> 304	I	-9700	φ1,041,004	I	- <del>9</del> 234	φ1,041,430

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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
59		TOTAL DEPRECIATION RESERVE	\$20,583,791		\$92,638	\$20,676,429		-\$76,424	\$20,600,005

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

			0		-	-	0				14		
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	<u>H</u> Total Company	Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> 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
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$3,240,013	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$3,240,013	100.00%	\$2,000,979	\$5,240,992	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$371,896			Rev-3		\$371,896	100.00%	\$1,667,528	\$2,039,424		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	0.00%	\$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%	\$41,491	\$41,491		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	0.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$4,131			Rev-9		\$4,131	100.00%	\$2,004	\$6,135		
Rev-10		TOTAL OPERATING REVENUES	\$3,616,040					\$3,616,040		\$3,712,002	\$7,328,042		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0		\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$912	\$912	\$0	E-3	\$0	\$912		\$159	\$1,071	\$912	\$159
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 TOTAL COLLECTION OPERATIONS EXPENSES	<u>\$69</u> \$1,029	<u>\$11</u> \$923	<u>\$58</u> \$106	E-5	<u>\$0</u> \$0	<u>\$69</u> \$1,029	100.00%	\$21,657 \$21,768	\$21,726 \$22,797	<u>\$11</u> \$923	<u>\$21,715</u> \$21,874
0		TOTAL COLLECTION OPERATIONS EXPENSES	\$1,029	\$923	\$100		\$U	\$1,029		\$21,700	\$22,797	<b>\$923</b>	\$21,074
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		\$123	\$123	\$123	\$0
10	612.000	Collect & Impound Mtce- CME	\$1,030	\$1,015	\$15	E-10	\$0	\$1,030	100.00%	\$392	\$1,422	\$1,407	\$15
11 12	613.000 614.000	Labor Maint - Source of Supply - Lake Labor Maint Non-Scheduled Overtime - SS Wells	\$0 \$0	\$0 \$0	\$0 \$0	E-11 E-12	\$0 \$0	\$0 \$0		\$47 -\$70	\$47 -\$70	\$45 -\$70	\$2 \$0
12	014.000	Labor Maint Non-Scheduled Overtime - 55 Weils	φŪ	φυ	φυ	L-12	φU	φU	0.00 /8	-\$70	-910	-970	φυ
13	615.000	Labor Maint - Source of Supply - Infilt Gallery	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$11	\$11	\$9	\$2
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	0.00%	\$107	\$107	\$107	\$0
15	617.000	Misc. Plant Mtce - CME	\$1,990	\$1,011	\$979	E-15	\$0	\$1,990	100.00%	\$2,576	\$4,566	\$3,587	\$979
16		TOTAL COLLECTION MAINT. EXPENSES	\$3,020	\$2,026	\$994		\$0	\$3,020		\$3,186	\$6,206	\$5,208	\$998
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%	\$20	\$341	\$0	\$341
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	\$4,235	\$0	\$4,235	E-21	\$0	\$4,235	100.00%	\$114	\$4,349	\$0	\$4,349
22 23	624.000 626.000	Labor & Eng Oper Pump - POE Misc Exp Oper - POE	\$342 \$122	\$342 \$0	\$0 \$122	E-22 E-23	\$0 \$0	\$342 \$122		-\$314 \$0	\$28 \$122	\$28 \$0	\$0 \$122
23 24	626.000	Rents Oper - POE	\$122	\$0 \$0	\$122	E-23 E-24	\$0 \$0	\$122		\$0 \$0	\$122	\$0 \$0	\$122
24	027.000	TOTAL PUMPING OPERATIONS EXPENSES	\$5,020	\$342	\$4,678	C-24	\$0	\$5,020	0.00%	-\$180	\$4,840	\$28	\$4,812
								-					
26		PUMPING MAINTENANCE EXPENSES	<b>*</b> 010	<b>6010</b>	**	F 65	**	<b>6</b>	400.000	A	<b>6</b> /05	¢	**
27 28	630.000	Supervision & Engineering - PME	\$210 \$40,210	\$210 \$247	\$0 \$39.963	E-27 E-28	\$0 \$0	\$210 \$40,210	100.00% 100.00%	-\$75 -\$247	\$135 \$39.963	\$135 \$0	\$0 \$39.963
28 29	631.000 632.000	Structures & Improve Mtce - PME Power Prod Equip Mtce - PME	\$40,210 \$136	\$247 \$136	\$39,963 \$0	E-28 E-29	\$0 \$0	\$40,210 \$136	100.00%	-\$247 -\$141	\$39,963 -\$5	\$U -\$5	\$39,963 \$0
29	632.000	Pump Equip Mice - PME	\$136 \$24,952	\$136	ەر \$19,023	E-29 E-30	\$0 \$0	\$130		\$252	-əə \$25,204	-əə \$6,181	\$0 \$19,023
31	634.000	Misc Exp Mtce - PME	\$24,552	\$3,525 \$0	\$19,023	E-30	\$0 \$0	\$24,952 \$0		\$0	\$25,204	\$0,181	\$19,025
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$65,508	\$6,522	\$58,986	2.01	\$0	\$65,508	0.0070	-\$211	\$65,297	\$6,311	\$58,986
33		TREAT. & DISP. OPER. EXPENSE											
33	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
34	661.000	Storage Facility Expense - TDO	\$351	\$351	\$0 \$0	E-34	\$0 \$0	\$351	100.00%	-\$358	-\$7	-\$7	\$0 \$0
55	301.000	eterage : asing Expense 120	400 I	400 I	φU	E-33	φU	<i>4</i> 551	100.00 /0	-4000	-φ1	- 47	φυ

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

	^	B	<u> </u>	D	E	F	<u> </u>	Н			K		М
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	Test Year	⊑ Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	Total Company	Jurisdictional	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)		(From Adj. Sch.)		L + N	
					• · · · ·								• • • •
36	662.000	TD Line Expense - TDO	\$79,331	\$79,171	\$160	E-36		\$79,331	100.00%	-\$17,045	\$62,286	\$62,126	\$160
37	663.000	Meter Expense - TDO	\$256	\$256	\$0	E-37	\$0	\$256		-\$237	\$19	\$19	\$0
38 39	665.000	Miscellaneous Expense - TDO	\$60,627	\$47,814	\$12,813	E-38 E-39		\$60,627	100.00%	\$9,844	\$70,471	\$57,658	\$12,813
39 40	666.000	Rent - TDO TOTAL TREAT. & DISP. OPER. EXPENSE	<u>\$1,006</u> \$141,571	\$0 \$127,592	\$1,006 \$13,979	E-39	<u>\$0</u> \$0	\$1,006 \$141,571	100.00%	<u>\$0</u> -\$7,796	\$1,006 \$133,775	<u>\$0</u> \$119,796	\$1,006 \$13,979
40		TOTAL TREAT. & DISP. OPER. EXPENSE	\$141,571	\$127,592	\$13,979		\$0	\$141,571		-\$7,790	\$133,775	\$119,790	\$13,979
41		TREAT. & DISP. MAINT. EXPENSES											
42	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-42	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
43	671.000	Structures & Improve - TDM	\$676	\$676	\$0	E-43	\$0	\$676		-\$436	\$240	\$240	\$0
44	672.000	Dist. Res. Standp. Maint TDM	\$0	\$0	\$0	E-44	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
45	673.000	TD Maintenance - TDM	\$75,219	\$23,940	\$51,279	E-45	\$0	\$75,219		-\$5,787	\$69,432	\$18,153	\$51,279
46	674.000	Fire Maintenance - TDM	\$6,648	\$6,648	\$0	E-46		\$6,648		-\$44	\$6,604	\$6,604	\$0
47	675.000	Servicess Maintenance - TDM	\$1,413	\$980	\$433	E-47	\$0	\$1,413	100.00%	-\$7,013	-\$5,600	-\$6,033	\$433
48	676.000	Meter Maintenance - TDM	\$263	\$263	\$0	E-48		\$263	100.00%	-\$282	-\$19	-\$19	\$0
49	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-49		\$0	0.00%	\$0	\$0	\$0	\$0
50	678.000	Misc. Plant Maintenance - TDM	\$125,576	\$792	\$124,784	E-50		\$125,576	100.00%	\$12,169	\$137,745	\$14,369	\$123,376
51		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$209,795	\$33,299	\$176,496		\$0	\$209,795		-\$1,393	\$208,402	\$33,314	\$175,088
52		CUSTOMER ACCOUNTS EXPENSE											
53	901.000	Supervision & Engineering - CAE	\$461	\$461	\$0	E-53	\$0	\$461	100.00%	\$0	\$461	\$461	\$0
54	902.000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-54	\$0	\$0	0.00%	\$231	\$231	\$231	\$0
55	903.000	Cust. Rec & Collection - CAE	\$12,754	\$181	\$12,573	E-55	\$0	\$12,754	100.00%	\$46,122	\$58,876	\$45,080	\$13,796
56	904.000	Uncollectible Accounts - CAE	\$4,806	\$0	\$4,806	E-56		\$4,806	100.00%	\$104,602	\$109,408	\$18,344	\$91,064
57	905.000	Misc. Customer Accounts Expense - CAE	\$604	\$39	\$565	E-57	\$0	\$604	100.00%	\$118	\$722	\$0	\$722
58		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,625	\$681	\$17,944		\$0	\$18,625		\$151,073	\$169,698	\$64,116	\$105,582
59		ADMIN. & GENERAL EXPENSES											
60	920.000	Admin. & General Salaries	\$484.661	\$484,661	\$0	E-60	\$0	\$484,661	100.00%	-\$101,776	\$382,885	\$382.885	\$0
61	921.000	Office Supplies & Expense	\$73,245	\$0	\$73,245	E-61	\$0	\$73,245		\$22,885	\$96,130	\$998	\$95,132
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	\$42,431	\$39,061	\$3,370	E-63	\$0	\$42,431	100.00%	\$627,270	\$669,701	\$39,061	\$630,640
64	924.000	Property Insurance	\$24,907	\$0	\$24,907	E-64	\$0	\$24,907	100.00%	\$89,195	\$114,102	\$0	\$114,102
65	925.000	Injuries & Damages	-\$1	\$0	-\$1	E-65	\$0	-\$1	100.00%	-\$549	-\$550	\$0	-\$550
66	926.000	Employee Pensions & Benefits	\$265,732	\$227,247	\$38,485	E-66	\$0	\$265,732	100.00%	\$118,631	\$384,363	\$344,186	\$40,177
67	927.000	Franchise Requirements	\$426	\$0	\$426	E-67	\$0	\$426	100.00%	\$0	\$426	\$0	\$426
68	928.000	Regulatory Commission Expenses	\$420	\$0	\$420	E-68	\$0	\$420	100.00%	\$248	\$668	\$0	\$668
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	\$15	\$0	\$15	E-70	\$0	\$15	100.00%	-\$99,999	-\$99,984	\$0	-\$99,984
71	930.200	Misc. General Expense	\$36,086	\$0	\$36,086	E-71	\$0	\$36,086		\$1,399	\$37,485	\$0	\$37,485
72	930.300	Research & Development Expenses - AGE	\$81	\$0	\$81	E-72		\$81	100.00%	\$2,174	\$2,255	\$0	\$2,255
73	931.000	Rents - AGE	\$3,125	\$0	\$3,125	E-73		\$3,125		\$2,581	\$5,706	\$0	\$5,706
74	932.000	Maint. of General Plant - AGE	\$6,730	\$498	\$6,232	E-74	\$0	\$6,730	100.00%	\$16,920	\$23,650	\$175	\$23,475
75		TOTAL ADMIN. & GENERAL EXPENSES	\$937,858	\$751,467	\$186,391		\$0	\$937,858		\$678,979	\$1,616,837	\$767,305	\$849,532
76		DEPRECIATION EXPENSE											
77	403.000	Depreciation Expense, Dep. Exp.	\$757,979	See note (1)	See note (1)	E-77	See note (1)	\$757,979	100.00%	\$1,050,914	\$1,808,893	See note (1)	See note (1)
78	403.000	CIAC Depreciation Offset	\$0		(1)	E-78		\$0	0.00%	-\$581,022	-\$581,022	(1)	(1)
79		TOTAL DEPRECIATION EXPENSE	\$757,979	\$0	\$0		\$0	\$757,979		\$469,892	\$1,227,871	\$0	\$0
80 81	403.900	OTHER OPERATING EXPENSES Amortization of Net Cost of Removal	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
01	403.900	Amontzation of Net Cost Of Relitoval	<b>Ф</b> 0	<b>2</b> 0	<b>\$</b> U	⊏-61	\$0	\$U	0.00%	\$0	ΦŪ	ΦŪ	ΦŪ

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

	٨	P	<b>^</b>	D	5	F	6	н			K		NA
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	<u>H</u> Total Company	Jurisdictional	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
Number	Number		(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)		Allocations	(From Adj. Sch.)	(H x I) + J		
			(2 · =/				(	(0.0)			(		. –
82	408.000	Property Taxes	\$89	\$0	\$89	E-82	\$0	\$89	100.00%	-\$4,472	-\$4,383	-\$4,642	\$259
83	408.000	Payroll Taxes	\$57,779	\$57,779	\$0	E-83	\$0	\$57,779	100.00%	\$25,965	\$83,744	\$82,508	\$1,236
84	408.100	PSC Assessment	\$2,337	\$1,627	\$710	E-84	\$0	\$2,337	100.00%	\$0	\$2,337	\$1,627	\$710
85	408.100	Other Taxes & Licenses	-\$122	-\$65	-\$57	E-85	\$0	-\$122	100.00%	\$50,336	\$50,214	-\$65	\$50,279
86	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-86	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
87		TOTAL OTHER OPERATING EXPENSES	\$60,083	\$59,341	\$742		\$0	\$60,083		\$71,829	\$131,912	\$79,428	\$52,484
88		WATER TREATMENT EXP - OPER & MTCE											
89	640.000	Supervision & Engineering - Oper - WT	\$255	\$255	\$0	E-89	\$0	\$255	100.00%	-\$254	\$1	\$1	\$0
90	641.000	Chemicals - Oper - WT	\$34,028	\$0	\$34,028	E-90	\$0	\$34,028	100.00%	-\$1,830	\$32,198	\$0	\$32,198
91	642.000	Labor & Exp - Oper - WT	\$141,084	\$124,077	\$17,007	E-91	\$0	\$141,084	100.00%	\$381,291	\$522,375	\$505,368	\$17,007
92	643.100	Miscellaneous Expenses - WT	\$181,090	\$10,440	\$170,650	E-92	\$0	\$181,090	100.00%	\$8,676	\$189,766	\$10,440	\$179,326
93	643.200	Misc Expenses - Waste Disposal - WT	\$414,484	\$0	\$414,484	E-93	\$0	\$414,484	100.00%	\$359,208	\$773,692	\$0	\$773,692
94	644.000	Rents	\$68	\$0	\$68	E-94	\$0	\$68	100.00%	\$0	\$68	\$0	\$68
95	650.000	Supervision & Engineering - Mtce - WT	\$526	\$526	\$0	E-95	\$0	\$526	100.00%	-\$431	\$95	\$95	\$0
96	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-96	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
97	652.000	Misc. Equipment - Mtce - WT	\$15,876	\$1,789	\$14,087	E-97	\$0	\$15,876	100.00%	-\$211	\$15,665	\$1,578	\$14,087
98		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$787,411	\$137,087	\$650,324		\$0	\$787,411		\$746,449	\$1,533,860	\$517,482	\$1,016,378
99		CUSTOMER SERVICE EXPENSES											
100	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-100	\$0	\$0	0.00%	\$1,434	\$1,434	\$1,434	\$0
100	307.000	TOTAL CUSTOMER SERVICE EXPENSES	\$0	<u>\$0</u>	\$0	E-100	\$0	\$0	0.0070	\$1,434	\$1,434	\$1,434	\$0
				+-						* .,	* .,	* . , . • .	
102		SALES PROMOTION EXPENSES											
103	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
104		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
105		AMORTIZATION EXPENSE											
106	0.000	Amortization Exp	\$19,378	\$0	\$19,378	E-106	\$0	\$19,378	100.00%	-\$8,617	\$10,761	\$0	\$10,761
107		TOTAL AMORTIZATION EXPENSE	\$19,378	\$0	\$19,378		\$0	\$19,378		-\$8,617	\$10,761	\$0	\$10,761
108		TOTAL OPERATING EXPENSE	\$3,007,277	\$1,119,280	\$1,130,018		\$0	\$3,007,277		\$2,126,413	\$5,133,690	\$1,595,345	\$2,310,474
109		NET INCOME BEFORE TAXES	\$608,763	\$0	\$0		\$0	\$608,763		\$1,585,589	\$2,194,352	\$0	\$0
110		INCOME TAXES											
110	0.000	Current Income Taxes	-\$1,317	See note (1)	See note (1)	E-111	See note (1)	-\$1,317	100.00%	\$836,614	\$835,297	See note (1)	See note (1)
112	0.000	State Income Taxes	-\$520	See note (1)	See note (1)	E-112		-\$1,317	100.00%	\$030,014	-\$520	See note (1)	See note (1)
112	0.000	TOTAL INCOME TAXES	-\$520 -\$1,837	\$0	\$0	E-112	\$0	-\$520	100.00 %	\$836,614	\$834,777	\$0	\$0
			\$1,001	40	40		ΨŪ	\$1,007		<i>4000,014</i>	400-1,111	ΨŪ	40
114		DEFERRED INCOME TAXES											
115	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$30,091	See note (1)	See note (1)	E-115	See note (1)	\$30,091	100.00%	-\$288,179	-\$258,088	See note (1)	See note (1)
116	412.200	Amortization of Deferred ITC	-\$11			E-116		-\$11	100.00%	\$0	-\$11	<u> </u>	
117		TOTAL DEFERRED INCOME TAXES	\$30,080	\$0	\$0		\$0	\$30,080		-\$288,179	-\$258,099	\$0	\$0
118		NET OPERATING INCOME	\$580,520	\$0	\$0		\$0	\$580,520		\$1,037,154	\$1,617,674	\$0	\$0

Exhibit No.: -Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2015-0302 Date Prepared: December 23, 2015



## **MISSOURI PUBLIC SERVICE COMMISSION**

# **COMMISSION STAFF**

# **AUDITING DEPT - DIRECT**

# STAFF ACCOUNTING SCHEDULES

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

# CASE NO. SR-2015-0302

Jefferson City, Missouri

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

Line	<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	\$14,574,074	\$14,574,074	\$14,574,074
2	Rate of Return	6.94%	7.29%	7.41%
3	Net Operating Income Requirement	\$1,011,295	\$1,062,741	\$1,079,793
4	Net Income Available	\$1,234,784	\$1,234,784	\$1,234,784
5	Additional Net Income Required	-\$223,489	-\$172,043	-\$154,991
6	Income Tax Requirement			
7	Required Current Income Tax	\$500,106	\$530,921	\$541,136
8	Current Income Tax Available	\$633,974	\$633,974	\$633,974
9	Additional Current Tax Required	-\$133,868	-\$103,053	-\$92,838
10	Revenue Requirement	-\$357,357	-\$275,096	-\$247,829
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$233,865	\$233,865	\$233,865
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$123,492	-\$41,231	-\$13,964

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

	A	B	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$34,200,084
2	Less Accumulated Depreciation Reserve		\$12,469,170
3	Net Plant In Service		\$21,730,914
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$11,784
6	Contributions in Aid of Construction Amortization		\$13,524,972
7	Materials & Supplies		\$0
8	Prepayments		\$26,840
9	Accrued Pension		\$192,267
10	TOTAL ADD TO NET PLANT IN SERVICE		\$13,755,863
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-1.4849%	-\$6,780
13	State Tax Offset	-1.4849%	-\$1,103
14	City Tax Offset	-1.4849%	\$0
15	Interest Expense Offset	11.2932%	\$48,471
16	Contributions in Aid of Construction		\$21,110,622
17	Customer Advances		\$0
18	Customer Deposits		\$0
19	Accumulated Deferred Income Tax		-\$408,462
20	Pension/OPEB Tracker		\$169,955
21	TOTAL SUBTRACT FROM NET PLANT		\$20,912,703
22	Total Rate Base	··· · · ·	\$14,574,074

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

	٨	P		D		C	G	Н	
Line	<u>A</u> Account #	<u>B</u>	<u>C</u> Total	Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>n</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$2,819	P-2	\$0	\$2,819	100.00%	\$0	\$2,819
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$6,138	P-4	\$0	\$6,138	100.00%	\$0	\$6,138
5		TOTAL PLANT INTANGIBLE	\$8,957		\$0	\$8,957		\$0	\$8,957
•									
6 7	350.000	COLLECTION PLANT Land and Land Rights - CP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$0 \$0	P-8	\$0 \$0	\$0 \$0	100.00%	\$0	\$0 \$0
9	352.100	Collection Sewers Forced - CP	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	352.200	Collecting Mains - CP	\$20,778,519	P-10	\$0	\$20,778,519	100.00%	\$0	\$20,778,519
11	353.000	Services Sewer - CP	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12	354.000	Flow Meansuring Devices - CP	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	356.000	Power Gen Equip Collection - CP	\$0	P-13	\$0 ©	\$0	100.00%	\$0	\$0
14 15	357.000	Communication Equip - CP TOTAL COLLECTION PLANT	\$0 \$20,778,519	P-14	\$0 \$0	\$0 \$20,778,519	100.00%	\$0 \$0	\$0 \$20,778,519
15		TOTAL COLLECTION FLANT	\$20,770,519		φU	\$20,778,319		φU	φ20,770,31 <del>3</del>
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	362.000	Receiving Wells - SPP	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$0	P-19	\$0 ©	\$0	100.00%	\$0	\$0 \$0
20 21	365.000	Pumping Equip Other Pwr/Misc. TOTAL SYSTEM PUMPING PLANT	<u>\$0</u> \$0	P-20	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
21		TOTAL STSTEM FOMFING FLANT	φυ		φŪ	φŪ		φU	φυ
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$168,822	P-23	\$0	\$168,822	100.00%	\$0	\$168,822
24	371.000	Structures and Improvements - TDP	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	372.000	Power Generation Equipment - TDP	\$630,237	P-25	\$0	\$630,237	100.00%	\$0	\$630,237
26 27	373.000 374.000	Plant Sewers - TDP Outfall Sewer Lines - TDP	\$10,452,300	P-26 P-27	\$0 \$0	\$10,452,300	100.00%	\$0	\$10,452,300
27	374.000	TOTAL TREATMENT & DISPOSAL PLANT	<u>\$0</u> \$11,251,359	P-27	\$0 \$0	\$0 \$11,251,359	100.00%	\$0 \$0	\$0 \$11,251,359
_0			¢,=0.,000		<b>*</b> *	¢,=0,000			••••
29		INCENTIVE COMPENSATION							
		CAPITALIZATION	<b>^</b>	<b>B</b> 66	**	**	400.000		**
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION	• -			• •		· · ·	• -
32	200.000	GENERAL PLANT	¢0	<b>D</b> 00	¢0.	¢0	400.000/	¢0.	¢0
33 34	389.000 390.000	Land and Land Rights - GP Structures and Improvements - GP	\$0 \$3,078	P-33 P-34	\$0 \$0	\$0 \$3,078	100.00% 100.00%	\$0 \$0	\$0 \$3,078
35	390.100	Office Structures	\$96	P-35	\$0 \$0	\$96	100.00%	\$0	\$96
36	390.200	General Structures - HVAC	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	390.300	Miscellaneous Structures	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	390.900	Structures & Improvements - Leasehold	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$2,092	P-39	\$0	\$2,092		\$0	\$2,092
40	391.100	Computer Software & Peripheral	\$112,906	P-40	\$0 ©	\$112,906	100.00%	\$0	\$112,906
41 42	391.200 391.250	Computer Software & Peripheral Equip Computer Software	\$46,026 \$762,810	P-41 P-42	\$0 \$0	\$46,026 \$762,810	100.00% 100.00%	\$33,566 \$0	\$79,592 \$762,810
42	391.250	Personal Computer Software	\$702,810	P-42	\$0 \$0	\$702,810	100.00%	\$0 \$0	\$702,810
44	391.300	Other Office Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	392.000	Transportation Equipment	\$286,334	P-45	\$0	\$286,334	100.00%	\$0	\$286,334
46	392.100	Transportation Equipment - Light Trucks	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	392.200	Transportation Equipment - Heavy Trucks	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	392.300	Transportation Equipment - Cars	\$3,112	P-48	\$0	\$3,112	100.00%	\$0	\$3,112
40	392.300	Transportation Equipment - Other	\$151	P-40	\$0 \$0	\$151	100.00%	\$0	\$151
50	393.000	Stores Equipment	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	394.000	Tools, Shop & Garage Equipment	\$4,907	P-51	\$0	\$4,907	100.00%	\$0	\$4,907
52	395.000	Laboratory Equipment	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	396.000	Power Operated Equipment	\$579,985	P-53	\$0	\$579,985	100.00%	\$0	\$579,985
54	397.100	Communication Equipment - Non-Teleph	\$1,252	P-54	\$0 ©	\$1,252	100.00%	\$0	\$1,252
55 56	397.200 398.000	Telephone Equipment Miscellaneous Equipment	\$59 \$324,875	P-55 P-56	\$0 \$0	\$59 \$324,875	100.00% 100.00%	\$0 \$0	\$59 \$324,875
50	330.000		<b>3</b>	00-1	ψυ	<b>⊅</b> 3∠4,875	100.00%	οφ 1	a324,873

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

	<u>A</u>	B	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
57	399.000	Other Tangible Equipment	\$0	P-57	\$0	\$0	100.00%	\$0	\$0
58		TOTAL GENERAL PLANT	\$2,127,683		\$0	\$2,127,683		\$33,566	\$2,161,249
59		TOTAL PLANT IN SERVICE	\$34,166,518		\$0	\$34,166,518		\$33,566	\$34,200,084

#### Missouri-American Water Company Case No. SR-2015-0302 Sewer District #1 Test Year Ending 12-31-2014 Accumulated Depreciation Reserve

	A	<u>B</u>	<u>C</u>	D	E	F	G	н	I
Line	Account	_	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents - IP	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$5,091	R-4	\$0	\$5,091	100.00%	\$0	\$5,091
5		TOTAL PLANT INTANGIBLE	\$5,091		\$0	\$5,091		\$0	\$5,091
~		COLUCTION DUANT							
6 7	350.000	COLLECTION PLANT	\$0	R-7	¢0	¢0	100.00%	¢o	¢o
8	351.000	Land and Land Rights - CP Structures and Improvements - CP	\$0 \$0	R-7	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
9	352.100	Collection Sewers Forced - CP	\$0 \$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	352.200	Collecting Mains - CP	\$10,009,906	R-10	\$0	\$10,009,906	100.00%	\$0	\$10,009,906
11	353.000	Services Sewer - CP	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12	354.000	Flow Meansuring Devices - CP	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	356.000	Power Gen Equip Collection - CP	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	357.000	Communication Equip - CP	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL COLLECTION PLANT	\$10,009,906		\$0	\$10,009,906		\$0	\$10,009,906
16		SYSTEM PUMPING PLANT		<b>D</b> 4 <b>D</b>			400.000		
17	360.000	Land and Land Rights - SPP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18 19	362.000	Receiving Wells - SPP	\$0 \$0	R-18 R-19	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
20	363.000 365.000	Pwr Gen Equip Pump/Pump Equip - SPP Pumping Equip Other Pwr/Misc.	\$0 \$0	R-19 R-20	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
20	305.000	TOTAL SYSTEM PUMPING PLANT	\$0	K-20	\$0	<u>\$0</u> \$0	100.00%	\$0	\$0 \$0
21			ψŪ		ΨŬ	ΨŬ		ψŪ	ΨŬ
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	371.000	Structures and Improvements - TDP	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	372.000	Power Generation Equipment - TDP	\$484,807	R-25	\$0	\$484,807	100.00%	\$0	\$484,807
26	373.000	Plant Sewers - TDP	\$631,233	R-26	\$0	\$631,233	100.00%	\$0	\$631,233
27	374.000	Outfall Sewer Lines - TDP	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28		TOTAL TREATMENT & DISPOSAL PLANT	\$1,116,040		\$0	\$1,116,040		\$0	\$1,116,040
~~									
29									
30		CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
50		incentive compensation capitalization Auj.	ψυ	11-30	<b>\$</b> 0	φŪ	100.00 /8	ψŪ	ψυ
31		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	390.000	Structures and Improvements - GP	\$220	R-34	\$0	\$220	100.00%	\$0	\$220
35	390.100	Office Structures	-\$2,396	R-35	\$0	-\$2,396	100.00%	\$2,400	\$4
36	390.200	General Structures - HVAC	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37 38	390.300 390.900	Miscellaneous Structures	\$0 -\$7	R-37 R-38	\$0 \$0	\$0 -\$7	100.00% 100.00%	\$0 \$7	\$0 \$0
39	390.900	Structures & Improvements - Leasehold Office Furniture and Equipment	-ə/ \$1,522	R-30 R-39	\$0 \$0	-ə/ \$1,522	100.00%	\$7 \$0	\$0 \$1,522
40	391.000	Computer Software & Peripheral	\$85,896	R-40	\$0		100.00%	\$0 \$0	\$85,896
40	391.200	Computer Software & Peripheral Equip	\$1,340	R-41	\$0	\$85,896 \$1,340	100.00%	\$2,704	\$4,044
42	391.250	Computer Software	\$162,892	R-42	\$0	\$162,892	100.00%	-\$2,472	\$160,420
43	391.260	Personal Computer Software	\$871	R-43	\$0	\$871	100.00%	\$0	\$871
44	391.300	Other Office Equipment	-\$65	R-44	\$0	-\$65	100.00%	\$65	\$0
45	392.000	Transportation Equipment	\$203,457	R-45	\$0	\$203,457	100.00%	\$0	\$203,457
46	392.100	Transportation Equipment - Light Trucks	\$2,069	R-46	\$0	\$2,069	100.00%	\$0	\$2,069
47	392.200	Transportation Equipment - Heavy Trucks	\$1,218	R-47	\$0	\$1,218	100.00%	\$0	\$1,218
				_			_		
48	392.300	Transportation Equipment - Cars	\$10,085	R-48	\$0	\$10,085	100.00%	\$0	\$10,085
49	392.400	Transportation Equipment - Other	\$24	R-49	\$0	\$24	100.00%	\$0 \$0	\$24
50 51	393.000	Stores Equipment	\$0 \$921	R-50	\$0 \$0	\$0 \$934	100.00%	\$0 \$0	\$0 \$821
51 52	394.000 395.000	Tools, Shop & Garage Equipment Laboratory Equipment	\$831 \$0	R-51 R-52	\$0 \$0	\$831 \$0	100.00% 100.00%	\$0 \$0	\$831 \$0
52 53	395.000	Power Operated Equipment	ەت \$557,382	R-52 R-53	\$0 \$0	\$0 \$557,382	100.00%	\$0 \$0	\$0 \$557,382
53	397.100	Communication Equipment - Non-Teleph	\$557,382 \$645	R-53 R-54	\$0 \$0	\$645 \$	100.00%	\$0 \$0	\$557,382 \$645
55	397.200	Telephone Equipment	\$56	R-55	\$0	\$56	100.00%	\$0 \$0	\$56
56	398.000	Miscellaneous Equipment	\$309,389	R-56	\$0	\$309,389	100.00%	\$0	\$309,389
57	399.000	Other Tangible Equipment	\$0	R-57	\$0	\$0	100.00%	\$0	\$0
	•			•		•			

#### Missouri-American Water Company Case No. SR-2015-0302 Sewer District #1 Test Year Ending 12-31-2014 Accumulated Depreciation Reserve

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
58		TOTAL GENERAL PLANT	\$1,335,429		\$0	\$1,335,429		\$2,704	\$1,338,133
59	I	TOTAL DEPRECIATION RESERVE	\$12,466,466	1	\$0	\$12,466,466	1	\$2,704	\$12,469,170

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

		0	•	<b>D</b>	-	-	•				14		
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	<u>H</u> Total Company	lurisdictional	<u>J</u> Iurisdictional	<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		Jurisdictional	Juris. Labor	Non Labor
Number	Number		(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Anocations	(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		OPERATING REVENUES					Ì						
Rev-2	461.100	Residential	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.00%	\$2,087,515	\$2,087,515	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$0			Rev-3		\$0	100.00%	\$1,592,625	\$1,592,625		
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%	\$41,491	\$41,491		
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%	\$108	\$108		
Rev-10		TOTAL OPERATING REVENUES	\$0					\$0		\$3,721,739	\$3,721,739		
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 \$0	\$0	E-3	\$0	\$0	100.00%	\$90	\$90	\$0	\$90 \$90
4	602.000	Purchased Water - COE	\$0 \$0	\$0 \$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	\$0 \$0	\$0 \$0	\$0	E-5	\$0	\$0	100.00%	-\$43	-\$43	\$0	-\$43
6	005.000	TOTAL COLLECTION OPERATIONS EXPENSES	\$0 \$0	\$0	\$0	-5	\$0	\$0	100.0076	\$47	\$47	\$0	\$47
ů.			<b>4</b> 01	ψŪ	ţ.		ţ.	ψŪ		ψŦ	ψŦI	ψŪ	ψ+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%	\$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%	\$4	\$4	\$4	\$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%	\$5	\$5	\$5	\$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		\$9	\$9	\$9	\$0
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$0 \$0	\$0 \$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0 \$0
20	622.000	Labor & Eng Oper Prod - POE	\$0 \$0	\$0 \$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	623.000	Purchases Power - POE	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	624.000	Labor & Eng Oper Pump - POE	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0 \$0
23	626.000	Misc Exp Oper - POE	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	631.000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$4	\$4	\$4	\$0
29	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$3	\$3	\$3	\$0
31	634.000	Misc Exp Mtce - PME	<u>\$0</u>	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$7	\$7	\$7	\$0
33		WATER TREATMENT EXP - OPER & MTCE											
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%	\$418,958	\$418,958	\$418,958	\$0
		· · · · · · · · · · · · · · · · · · ·	ψ <b>υ</b>	<b>*</b> *						+,	÷,	+ , , , , , , , , , , , , , , , ,	÷.

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

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

	Α	B	C	D	E	F	G	H		J	К	L	М
Line	Account	=	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	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 + M	
37	643.100	Miscellaneous Expenses - WT	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	-\$1	-\$1	\$0	-\$1
38	643.200	Misc Expenses - Waste Disposal - WT	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$586,270	\$586,270	\$0	\$586,270
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 42	651.000	Structures & Improvements - Mtce - WT Misc. Equipment - Mtce - WT	\$0 \$0	\$0 \$0	\$0 \$0	E-41 E-42	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
42 43	652.000	TOTAL WATER TREATMENT EXP - OPER & MTCE	<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u> \$0	E-42	\$0	<u>\$0</u> \$0	100.00%	\$1,005,227	\$0 \$1,005,227	\$0 \$418,958	\$0 \$586,269
43		TOTAL WATER TREATMENT EXP - OPER & MICE	φU	φU	φU		φU	φU		\$1,005,227	\$1,005,227	<b>\$410,930</b>	\$360,209
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%	-\$137	-\$137	-\$137	\$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%	\$227	\$227	\$227	\$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		\$90	\$90	\$90	\$0
52		TREAT. & DISP. MAINT. EXPENSES											
53	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	672.000	Dist. Res. Standp. Maint TDM	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	673.000	TD Maintenance - TDM	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	-\$2	-\$2	-\$2	\$0
57	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	675.000	Servicess Maintenance - TDM	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$8	\$8	\$8	\$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 Misc. Plant Maintenance - TDM	\$0 \$0	\$0	\$0 \$0	E-60	\$0 \$0	\$0 \$0	100.00%	\$0	\$0 \$3	\$0 \$3	\$0
61 62	678.000	TOTAL TREAT. & DISP. MAINT. EXPENSES	<u>\$0</u> \$0	\$0 \$0	<u>\$0</u> \$0	E-61	\$0	<u>\$0</u> \$0	100.00%	\$3 \$9	\$3	\$3	<u>\$0</u> \$0
02		TOTAL TREAT. & DISP. MAINT. EXPENSES	φU	\$U	<b>\$</b> 0		φU	\$U		29	<b>\$</b> 9	<b>\$</b> 9	<b>\$</b> 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%	\$24,129	\$24,129	\$23,678	\$451
67	904.000	Uncollectible Accounts - CAE	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$62,463	\$62,463	\$0	\$62,463
68	905.000	Misc. Customer Accounts Expense - CAE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$87	\$87	\$0	\$87
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0		\$0	\$0		\$86,679	\$86,679	\$23,678	\$63,001
									1				
70		CUSTOMER SERVICE EXPENSES							1				
71	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0	1	\$0	\$0	\$0	\$0
									1				
73	040.000	SALES PROMOTION EXPENSES	**		**	E 74			400.000		**	**	<u>^</u>
74	910.000	Sales Promotion Expenses - SPE	<u>\$0</u>	<u>\$0</u>	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	<u>\$0</u>	<u>\$0</u>
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0	1	\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES							1				
76	920.000	Admin. & General Expenses Admin. & General Salaries	\$0	\$0	\$0	E-77	\$0	\$0	100.00%	\$34,184	\$34,184	\$34,184	\$0
78	920.000	Office Supplies & Expense	\$0 \$0	\$0 \$0	\$0 \$0	E-77	\$0	\$0	100.00%	\$10,377	\$10,377	\$34,184 \$0	\$0 \$10,377
78	922.000	Admin. Expenses Transferred - Credit	\$0 \$0	\$0 \$0	\$0 \$0	E-70 E-79	\$0	\$0	100.00%	\$10,377	\$10,377 \$0	\$0 \$0	\$10,377
80	923.000	Outside Services	\$0 \$0	\$0 \$0	\$0 \$0	E-80	\$0	\$0	100.00%	\$316,636	\$316,636	\$0 \$0	\$316,636
81	924.000	Property Insurance	\$0 \$0	\$0	\$0 \$0	E-81	\$0	\$0		\$47,474	\$47,474	\$0 \$0	\$47,474
	524.000		ΨΟ	ψυ	ψŪ	201	ψυ	ψυ	100.0070	ψ-1,-1/ <del>1</del>	ψ+1,+1 <b>-</b>	Ψυ	Ψ-1,-1-4

Accounting Schedule: 09 Sponsor: Boateng Page: 2 of 3

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

	Δ	В	С	D	E	F	G	Н	1	J	к	1	м
Line	Account	=	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	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
		··· · ··· <b>·</b> ··	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
82	925.000	Injuries & Damages	\$0	\$0	\$0	E-82	\$0	\$0	100.00%	-\$272	-\$272	\$0	-\$272
83	926.000	Employee Pensions & Benefits	\$0	\$0	\$0	E-83	\$0	\$0	100.00%	\$122,774	\$122,774	\$122,774	\$0
84	927.000	Franchise Requirements	\$0	\$0	\$0	E-84	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
85	928.000	Regulatory Commission Expenses	\$0	\$0	\$0	E-85	\$0	\$0	100.00%	\$313	\$313	\$0	\$313
86	929.000	Duplicate Charges	\$0	\$0	\$0	E-86	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
87	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-87	\$0	\$0	100.00%	-\$99,992	-\$99,992	\$0	-\$99,992
88	930.200	Misc. General Expense	\$0	\$0	\$0	E-88	\$0	\$0	100.00%	\$1,174	\$1,174	\$0	\$1,174
89	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-89	\$0	\$0	100.00%	\$1,086	\$1,086	\$0	\$1,086
90	931.000	Rents - AGE	\$0	\$0	\$0	E-90	\$0	\$0	100.00%	\$1,301	\$1,301	\$0	\$1,301
91	932.000	Maint. of General Plant - AGE	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$8,610	\$8,610	\$0	\$8,610
92		TOTAL ADMIN. & GENERAL EXPENSES	\$0	\$0	\$0		\$0	\$0		\$443,665	\$443,665	\$156,958	\$286,707
93		DEPRECIATION EXPENSE											
94	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-94	See note (1)	\$0	100.00%	\$832,568	\$832,568	See note (1)	See note (1)
95	403.000	CIAC Depreciation Offset	\$0			E-95		\$0	100.00%	-\$422,212	-\$422,212		
96		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$410,356	\$410,356	\$0	\$0
												-	
97		AMORTIZATION EXPENSE											
98	0.000	Amortization Exp	\$0	\$0	\$0	E-98	\$0	\$0	100.00%	\$2,416	\$2,416	\$0	\$2,416
99		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$2,416	\$2,416	\$0	\$2,416
												-	
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%	\$81	\$81	\$0	\$81
103	408.000	Payroll Taxes	\$0	\$0	\$0	E-103	\$0	\$0	100.00%	\$35,173	\$35,173	\$33,937	\$1,236
104	408.100	PSC Assessment	\$0	\$0	\$0	E-104	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
105	408.100	Other Taxes & Licenses	\$0	\$0	\$0	E-105	\$0	\$0	100.00%	\$26,752	\$26,752	\$0	\$26,752
106	403.001	Transportation Depr Clearing	\$0	\$0	\$0	E-106	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
107		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$62.006	\$62.006	\$33,937	\$28,069
										<i>+,</i>			+,
108		TOTAL OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$2,010,511	\$2,010,511	\$633,646	\$966,509
109		NET INCOME BEFORE TAXES	\$0					\$0		\$1,711,228	\$1,711,228		
110		INCOME TAXES											
111	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-111	See note (1)	\$0	100.00%	\$633,974	\$633,974	See note (1)	See note (1)
112	0.000	State Income Taxes	\$0			E-112		\$0	100.00%	\$0	\$0		
113		TOTAL INCOME TAXES	\$0					\$0		\$633,974	\$633,974		
114		DEFERRED INCOME TAXES				1							
115	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-115	See note (1)	\$0	100.00%	-\$157,530	-\$157,530	See note (1)	See note (1)
116	412.200	Amortization of Deferred ITC	\$0			E-116		\$0	100.00%	\$0	\$0		
117		TOTAL DEFERRED INCOME TAXES	\$0					\$0	1	-\$157,530	-\$157,530		
440						I	1		.1		<b>A</b> 1 00 1 50 1	I	
118		NET OPERATING INCOME	\$0					\$0		\$1,234,784	\$1,234,784		

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

Exhibit No.: -Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2015-0302 Date Prepared: December 23, 2015



## **MISSOURI PUBLIC SERVICE COMMISSION**

## **COMMISSION STAFF**

## **AUDITING DEPT - DIRECT**

## STAFF ACCOUNTING SCHEDULES

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

# CASE NO. SR-2015-0302

Jefferson City, Missouri

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

	<u>A</u>	B	<u>C</u>	<u>D</u>
Line Number	Description	6.94% Return	7.29% Return	7.41% Return
Number	Description	Netum	Ketum	Ketuini
1	Net Orig Cost Rate Base	\$26,172	\$26,172	\$26,172
2	Rate of Return	6.94%	7.29%	7.41%
3	Net Operating Income Requirement	\$1,816	\$1,908	\$1,939
4	Net Income Available	-\$21,898	-\$21,898	-\$21,898
5	Additional Net Income Required	\$23,714	\$23,806	\$23,837
6	Income Tax Requirement			
7	Required Current Income Tax	-\$104	-\$81	-\$73
8	Current Income Tax Available	-\$6,009	-\$6,009	-\$6,009
9	Additional Current Tax Required	\$5,905	\$5,928	\$5,936
10	Revenue Requirement	\$29,619	\$29,734	\$29,773
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$2,554	\$2,554	\$2,554
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$32,173	\$32,288	\$32,327

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

	A	B	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$91,589
2	Less Accumulated Depreciation Reserve		\$38,716
3	Net Plant In Service		\$52,873
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,447
6	Contributions in Aid of Construction Amortization		\$3,029
7	Materials & Supplies		\$0
8	Prepayments		\$383
9	Accrued Pension		\$8,981
10	TOTAL ADD TO NET PLANT IN SERVICE		\$13,840
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-1.4849%	\$1
13	State Tax Offset	-1.4849%	\$0
14	City Tax Offset	-1.4849%	\$0
15	Interest Expense Offset	11.2932%	\$87
16	Contributions in Aid of Construction		\$19,739
17	Customer Advances		\$0
18	Customer Deposits		\$0
19	Accumulated Deferred Income Tax		\$12,775
20	Pension/OPEB Tracker		\$7,939
21	TOTAL SUBTRACT FROM NET PLANT		\$40,541
22	II Total Rate Base	II L	\$26,172

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

_	٨	B	C	D		F	G	Н	
Line	<u>A</u> Account #	<u>B</u>	<u>c</u> Total	Adjust.	E		<u>G</u> Jurisdictional	<u>n</u> Jurisdictional	MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$38	P-2	\$0	\$38	100.00%	\$0	\$38
3	302.000	Franchises and Consents - IP	\$150	P-3	\$0	\$150	100.00%	\$0	\$150
4	303.000	Other Plant & Misc. Equipment - IP	\$82	P-4	\$0	\$82	100.00%	\$0	\$82
5		TOTAL PLANT INTANGIBLE	\$270		\$0	\$270		\$0	\$270
-									
6 7	350.000	COLLECTION PLANT Land and Land Rights - CP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$0 \$0	P-8	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
9	352.100	Collection Sewers Forced - CP	\$0	P-9	\$0 \$0	\$0	100.00%	\$0 \$0	\$0
10	352.200	Collecting Mains - CP	\$29,163	P-10	\$0	\$29,163	100.00%	\$0	\$29,163
11	353.000	Services Sewer - CP	\$7,951	P-11	\$0	\$7,951	100.00%	\$0	\$7,951
12	354.000	Flow Meansuring Devices - CP	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	356.000	Power Gen Equip Collection - CP	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	357.000	Communication Equip - CP TOTAL COLLECTION PLANT	<u>\$0</u> \$37,114	P-14	\$0 \$0	\$0 \$27,114	100.00%	\$0 \$0	\$0 \$37,114
15		TOTAL COLLECTION PLANT	\$37,114		φU	\$37,114		φU	\$37,114
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	362.000	Receiving Wells - SPP	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	365.000	Pumping Equip Other Pwr/Misc.	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$9,300	P-23	\$0	\$9,300	100.00%	\$0	\$9,300
24	371.000	Structures and Improvements - TDP	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	372.000	Power Generation Equipment - TDP	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	373.000	Plant Sewers - TDP	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	374.000	Outfall Sewer Lines - TDP	\$33,433	P-27	\$0	\$33,433	100.00%	\$0	\$33,433
28		TOTAL TREATMENT & DISPOSAL PLANT	\$42,733		\$0	\$42,733		\$0	\$42,733
29		INCENTIVE COMPENSATION							
29		CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0	100.00%	-\$41	-\$41
			• •		· · ·	• -		•	
31		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$41	-\$41
		CAPITALIZATION							
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	390.000	Structures and Improvements - GP	\$41	P-34	\$0	\$41	100.00%	\$0	\$41
35	390.100	Office Structures	\$1	P-35	\$0	\$1	100.00%	\$0	\$1
36	390.200	General Structures - HVAC	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	390.300	Miscellaneous Structures	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	390.900	Structures & Improvements - Leasehold	\$0	P-38	\$0 \$0	\$0	100.00%	\$0	\$0
39 40	391.000 391.100	Office Furniture and Equipment	\$28 \$0	P-39 P-40	\$0 \$0	\$28 \$0	100.00% 100.00%	\$0 \$0	\$28 \$0
40	391.100	Computer Software & Peripheral Computer Software & Peripheral Equip	\$617	P-40 P-41	\$0 \$0	\$617	100.00%	\$451	\$0 \$1,068
42	391.250	Computer Software	\$10,239	P-42	\$0 \$0	\$10,239	100.00%	\$0	\$10,239
43	391.260	Personal Computer Software	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	391.300	Other Office Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	392.000	Transportation Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	392.100	Transportation Equipment - Light Trucks	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	392.200	Transportation Equipment - Heavy Trucks	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	392.300	Transportation Equipment - Cars	\$42	P-48	\$0	\$42	100.00%	\$0	\$42
40 49	392.300	Transportation Equipment - Cars	\$42 \$2	P-40 P-49	\$0 \$0	\$42 \$2	100.00%	\$0 \$0	\$42 \$2
	393.000	Stores Equipment	\$0	P-50	\$0 \$0	\$0	100.00%	\$0 \$0	\$0
51	394.000	Tools, Shop & Garage Equipment	\$66	P-51	\$0	\$66	100.00%	\$0	\$66
52	395.000	Laboratory Equipment	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	396.000	Power Operated Equipment	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	397.100	Communication Equipment - Non-Teleph	\$17	P-54	\$0	\$17	100.00%	\$0	\$17
55	397.200	Telephone Equipment	\$1 ¢9	P-55	\$0 \$0	\$1	100.00%	\$0 \$0	\$1
56	398.000	Miscellaneous Equipment	\$8	P-56	\$0	\$8	100.00%	\$0	\$8

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

	<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>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
57	399.000	Other Tangible Equipment	\$0	P-57	\$0	\$0	100.00%	\$0	\$0
58		TOTAL GENERAL PLANT	\$11,062		\$0	\$11,062		\$451	\$11,513
59	1	TOTAL PLANT IN SERVICE	\$91,179	1	\$0	\$91,179	.1	\$410	\$91,589

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

	A	<u>B</u>	<u>C</u>	D	E	F	G	Н	I
Line	Account	_	Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents - IP	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$68	R-4	\$0	\$68	100.00%	\$0	\$68
5		TOTAL PLANT INTANGIBLE	\$68		\$0	\$68		\$0	\$68
~		COLUCTION DUANT							
6 7	350.000	COLLECTION PLANT Land and Land Rights - CP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$0 \$0	R-8	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
9	352.100	Collection Sewers Forced - CP	\$0 \$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	352.200	Collecting Mains - CP	\$17,019	R-10	\$0	\$17,019	100.00%	\$0	\$17,019
11	353.000	Services Sewer - CP	\$7,504	R-11	\$0	\$7,504	100.00%	\$0	\$7,504
12	354.000	Flow Meansuring Devices - CP	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	356.000	Power Gen Equip Collection - CP	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	357.000	Communication Equip - CP	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL COLLECTION PLANT	\$24,523		\$0	\$24,523		\$0	\$24,523
40									
16 17	360.000	SYSTEM PUMPING PLANT Land and Land Rights - SPP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	362.000	Receiving Wells - SPP	\$0 \$0	R-17	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$0 \$0	R-19	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
20	365.000	Pumping Equip Other Pwr/Misc.	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	\$0	-	\$0	\$0		\$0	\$0
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$5,086	R-23	\$0	\$5,086	100.00%	-\$5,086	\$0
24	371.000	Structures and Improvements - TDP	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	372.000	Power Generation Equipment - TDP	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	373.000	Plant Sewers - TDP	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27 28	374.000	Outfall Sewer Lines - TDP TOTAL TREATMENT & DISPOSAL PLANT	<u>\$11,686</u> \$16,772	R-27	\$0 \$0	\$11,686 \$16,772	100.00%	\$0 -\$5,086	<u>\$11,686</u> \$11,686
20		TOTAL TREATMENT & DISPOSAL PLANT	\$10,772		<b>4</b> 0	\$10,772		-\$5,080	φ11,000
29		INCENTIVE COMPENSATION							
-		CAPITALIZATION							
30		Incentive Compensation Capitalization Adj.	\$0	R-30	\$0	\$0	100.00%	-\$5	-\$5
31		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$5	-\$5
		CAPITALIZATION							
32		GENERAL PLANT							
32	389.000	Land and Land Rights - GP	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	390.000	Structures and Improvements - GP	\$3	R-34	\$0 \$0	\$3	100.00%	\$0	\$3
35	390.100	Office Structures	-\$32	R-35	\$0	-\$32	100.00%	\$32	\$0
36	390.200	General Structures - HVAC	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	390.300	Miscellaneous Structures	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	390.900	Structures & Improvements - Leasehold	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$20	R-39	\$0	\$20	100.00%	\$0	\$20
40	391.100	Computer Software & Peripheral	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	391.200	Computer Software & Peripheral Equip	\$18	R-41	\$0	\$18	100.00%	\$36	\$54
42 43	391.250 391.260	Computer Software Personal Computer Software	\$2,186	R-42	\$0 \$0	\$2,186	100.00% 100.00%	-\$21 -\$12	\$2,165
43 44	391.200	Other Office Equipment	\$12 -\$1	R-43 R-44	\$0 \$0	\$12 -\$1	100.00%	-ə12 \$1	\$0 \$0
45	392.000	Transportation Equipment	\$0	R-45	\$0 \$0	\$0	100.00%	\$0	\$0
46	392.100	Transportation Equipment - Light Trucks	\$28	R-46	\$0	\$28	100.00%	\$0	\$28
47	392.200	Transportation Equipment - Heavy Trucks	\$16	R-47	\$0	\$16	100.00%	\$0	\$16
48	392.300	Transportation Equipment - Cars	\$135	R-48	\$0	\$135	100.00%	\$0	\$135
49	392.400	Transportation Equipment - Other	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	393.000	Stores Equipment	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	394.000	Tools, Shop & Garage Equipment	\$11	R-51	\$0 \$0	\$11	100.00%	\$0 \$0	\$11
52	395.000	Laboratory Equipment Power Operated Equipment	\$0 \$0	R-52	\$0 \$0	\$0 \$0	100.00%	\$0	\$0 \$0
53 54	396.000 397.100	Communication Equipment - Non-Teleph	\$0 \$9	R-53 R-54	\$0 \$0	\$0 \$9	100.00% 100.00%	\$0 \$0	\$0 \$9
55	397.100	Telephone Equipment	\$ <del>5</del> \$1	R-55	\$0 \$0	\$ <del>3</del> \$1	100.00%	\$0	\$9 \$1
56	398.000	Miscellaneous Equipment	\$2	R-56	\$0 \$0	\$2	100.00%	\$0 \$0	\$2
57	399.000	Other Tangible Equipment	\$0	R-57	\$0	\$0	100.00%	\$0	\$0
				-					• • •

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

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

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

		0	0	<b>D</b>	-	-	•				14		
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	<u>H</u> Total Company	<u>l</u> urisdictional	<u>J</u> Iurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Rumber	Rumber		(D+E)	Labor	Hom Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)		L + N	
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$79,262	See note (1)	See note (1)	Rev-2	See note (1)	\$79,262	100.00%	-\$1,780	\$77,482	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$5			Rev-9		\$5	100.00%	-\$5	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$79,267					\$79,267		-\$1,785	\$77,482		
		COLLECTION OPERATIONS EXPENSES											
1 2	600.000	COLLECTION OPERATIONS EXPENSES Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
2	601.000	Labor & Expenses - COE	\$0 \$0	\$0 \$0	\$0 \$0	E-2 E-3	\$0 \$0	\$0 \$0	100.00%	\$0	\$0 \$2	\$0 \$0	\$0
4	602.000	Purchased Water - COE	\$0 \$0	\$0 \$0	\$0 \$0	E-3 E-4	\$0	\$0	100.00%	\$2 \$0	\$2 \$0	\$0 \$0	\$2 \$0
4 5	603.000	Miscellaneous Expenses - COE	\$0 \$0	\$0 \$0	\$0 \$0	E-4 E-5	\$0	\$0	100.00%	-\$1	-\$1	\$0 \$0	-\$1
6	003.000	TOTAL COLLECTION OPERATIONS EXPENSES	\$0	<u>\$0</u> \$0	\$0	E-3	\$0	\$0	100.00%	<u>-\$1</u> \$1	\$1	\$0	\$1
0		TOTAL COLLECTION OF ERATIONS EXPENSES	φU	φυ	φU		φU	φU		Ψ	φı	φU	φı
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	\$904	\$889	\$15	E-10	\$0	\$904	100.00%	\$519	\$1,423	\$1,408	\$15
11	613.000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
								-		-			-
13	615.000	Labor Maint - Source of Supply - 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	\$904	\$889	\$15		\$0	\$904		\$519	\$1,423	\$1,408	\$15
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	623.000	Purchases Power - POE	\$0	\$0	\$0 \$0	E-21 E-22	\$0	\$0	100.00% 100.00%	\$0	\$0	\$0	\$0 \$0
22 23	624.000 626.000	Labor & Eng Oper Pump - POE	\$46 \$0	\$46 \$0	\$0 \$0	E-22 E-23	\$0	\$46 \$0	100.00%	-\$45 \$0	\$1 \$0	\$1 \$0	\$0 \$0
23 24	626.000	Misc Exp Oper - POE Rents Oper - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-23 E-24	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
24	627.000	TOTAL PUMPING OPERATIONS EXPENSES	\$46	\$46	<u>\$0</u> \$0	E-24	\$0	\$46	100.00%	-\$45	\$0	\$0	\$0
25		TOTAL FOMFING OF ENATIONS EXPENSES	<b>φ</b> 40	\$40	<b>4</b> 0		φU	<b>\$40</b>		-940	φı	φI	φU
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$210	\$210	\$0	E-27	\$0	\$210	100.00%	-\$206	\$4	\$4	\$0
28	631.000	Structures & Improve Mtce - PME	\$0	\$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	
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$210	\$210	\$0		\$0	\$210		-\$206	\$4	\$4	\$0 \$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

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

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

	A	В	С	D	E	F	G	Н			К		М
Line	Account	<u>=</u>	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	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)				(From Adj. Sch.)	(C+G)	-	(From Adj. Sch.)	(H x I) + J	L + M	
37	643.100	Miscellaneous Expenses - WT	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	643.200	Misc Expenses - Waste Disposal - WT	\$60,419	\$0	\$60,419	E-38	\$0	\$60,419	100.00%	\$8,542	\$68,961	\$0	\$68,961
39	644.000	Rents Supervision & Engineering - Mtce - WT	\$0	\$0	\$0	E-39 E-40	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40 41	650.000 651.000	Supervision & Engineering - Mice - WT Structures & Improvements - Mice - WT	\$0 \$0	\$0 \$0	\$0 \$0	E-40 E-41	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
41	652.000	Misc. Equipment - Mtce - WT	\$0 \$0	\$0 \$0	\$0 \$0	E-41 E-42	\$0	\$0	100.00%	\$0 \$0	\$0	\$0 \$0	\$0 \$0
42	052.000	TOTAL WATER TREATMENT EXP - OPER & MTCE	\$60,419	\$0	\$60.419	L-42	\$0	\$60.419	100.00 %	\$8.539	\$68.958	-\$3	\$68.961
40			<b>\$00,</b> 410	ΨŪ	<i>400,410</i>		ţ.	<b>400,410</b>		<i>40,000</i>	400,000	ΨŪ	<i><b>Q</b>00,001</i>
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%	-\$6	-\$6	-\$6	\$0
48	663.000	Meter Expense - TDO	\$175	\$175	\$0	E-48	\$0	\$175	100.00%	-\$171	\$4	\$4	\$0
49	665.000	Miscellaneous Expense - TDO	\$2,373	\$0	\$2,373	E-49	\$0	\$2,373	100.00%	\$10	\$2,383	\$10	\$2,373
50	666.000	Rent - TDO	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	<u>\$0</u>	\$0
51		TOTAL TREAT. & DISP. OPER. EXPENSE	\$2,548	\$175	\$2,373		\$0	\$2,548		-\$167	\$2,381	\$8	\$2,373
52		TREAT. & DISP. MAINT. EXPENSES											
53	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	672.000	Dist. Res. Standp. Maint TDM	\$0	\$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%	\$0	\$0	\$0	\$0
61	678.000	Misc. Plant Maintenance - TDM	\$296	\$266	\$30	E-61	\$0	\$296	100.00%	-\$89	\$207	\$207	\$0
62		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$1,311	\$266	\$1,045		\$0	\$1,311		-\$89	\$1,222	\$207	\$1,015
63	004 000	CUSTOMER ACCOUNTS EXPENSE	¢0.	¢0.	¢0	<b>F</b> 64	¢0	<b>*</b>	400.00%	¢0	<b>*</b> 0	¢0.	¢0
64	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0 \$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0 60	\$0
65 66	902.000	Meter Reading Expenses - CAE Cust. Rec & Collection - CAE	\$0 \$66	\$0 \$0	\$0 \$66	E-65 E-66	\$0 \$0	\$0 \$66	100.00% 100.00%	\$0 \$460	\$0 \$526	\$0	\$0 \$526
67	903.000 904.000	Uncollectible Accounts - CAE	\$00	\$0 \$0	\$00 \$103	E-00 E-67	\$0	\$00	100.00%	\$460	\$526	\$0 \$0	\$526 \$1,330
68	905.000	Misc. Customer Accounts Expense - CAE	\$105	\$0 \$0	\$105	E-68	\$0	\$105	100.00%	\$1,227	\$1,550	\$0 \$0	\$1,550
69	303.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$169	\$0	\$169	L-00	\$0	\$169	100.0070	\$1,688	\$1,857	\$0	\$1,857
			<b>1.00</b>	ţ.	<b>\$</b>			<b>\$100</b>		¢.,000	¢ 1,001	ţ	¢1,007
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES							1				
70	920.000	Admin. & General Salaries	\$137	\$137	\$0	E-77	\$0	\$137	100.00%	\$2,766	\$2,903	\$2,903	\$0
78	921.000	Office Supplies & Expense	\$6	\$0	\$6	E-78	\$0	\$6	100.00%	\$446	\$452	\$0	\$452
79	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-79	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
80	923.000	Outside Services	\$723	\$708	\$15	E-80	\$0	\$723	100.00%	\$14,067	\$14,790	\$708	\$14,082
81	924.000	Property Insurance	\$154	\$0	\$154	E-81	\$0	\$154	100.00%	\$2,099	\$2,253	\$0	\$2,253

Accounting Schedule: 09 Sponsor: Boateng Page: 2 of 3

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

	Α	В	С	D	E	F	G	Н			к		М
Line	Account	<u>2</u>	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	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		M = K
82	925.000	Injuries & Damages	-\$1	\$0	-\$1	E-82	\$0	-\$1	100.00%	-\$12	-\$13	\$0	-\$13
83	926.000	Employee Pensions & Benefits	\$633	\$561	\$72	E-83	\$0	\$633	100.00%	\$2,494	\$3,127	\$1,363	\$1,764
84	927.000	Franchise Requirements	\$0	\$0	\$0	E-84	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
85	928.000	Regulatory Commission Expenses	\$9	\$0	\$9	E-85	\$0	\$9	100.00%	\$90	\$99	\$0	\$99
86	929.000	Duplicate Charges	\$0	\$0	\$0	E-86	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
87	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-87	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
88	930.200	Misc. General Expense	\$93	\$0	\$93	E-88	\$0	\$93	100.00%	-\$2	\$91	\$0	\$91
89	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-89	\$0	\$0	100.00%	\$51	\$51	\$0	\$51
90	931.000	Rents - AGE	\$1	\$0	\$1	E-90	\$0	\$1	100.00%	\$60	\$61	\$0	\$61
91	932.000	Maint. of General Plant - AGE	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$387	\$387	\$0	\$387
92		TOTAL ADMIN. & GENERAL EXPENSES	\$1,755	\$1,406	\$349		\$0	\$1,755		\$22,446	\$24,201	\$4,974	\$19,227
93		DEPRECIATION EXPENSE											
94	403.000	Depreciation Expense, Dep. Exp.	\$1,139	See note (1)	See note (1)	E-94	See note (1)	\$1,139	100.00%	\$1,013	\$2,152	See note (1)	See note (1)
95	403.000	CIAC Depreciation Offset	\$0			E-95		\$0	100.00%	-\$395	-\$395		
96		TOTAL DEPRECIATION EXPENSE	\$1,139	\$0	\$0		\$0	\$1,139		\$618	\$1,757	\$0	\$0
97		AMORTIZATION EXPENSE											
98	0.000	Amortization Exp	\$1,812	\$0	\$1,812	E-98	\$0	\$1,812	100.00%	\$6	\$1,818	\$0	\$1,818
99		TOTAL AMORTIZATION EXPENSE	\$1,812	\$0	\$1,812		\$0	\$1,812		\$6	\$1,818	\$0	\$1,818
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%	\$4	\$4	\$0	\$4
103	408.000	Payroll Taxes	\$134	\$134	\$0	E-103	\$0	\$134	100.00%	\$199	\$333	\$333	\$0
104	408.100	PSC Assessment	\$52	\$52	\$0	E-104	\$0	\$52	100.00%	\$0	\$52	\$52	\$0
105	408.100	Other Taxes & Licenses	-\$34	-\$34	\$0	E-105	\$0	-\$34	100.00%	\$518	\$484	-\$34	\$518
106	403.001	Transportation 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		\$721	\$873	\$351	\$522
108		TOTAL OPERATING EXPENSE	\$70,465	\$3.144	\$66,182		\$0	\$70,465		\$34,031	\$104.496	\$6,950	\$95,789
				<u>,,,,,,</u>								,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,
109		NET INCOME BEFORE TAXES	\$8,802					\$8,802		-\$35,816	-\$27,014		
110		INCOME TAXES						]					
111	0.000	Current Income Taxes	-\$32	See note (1)	See note (1)	E-111	See note (1)	-\$32	100.00%	-\$5,977	-\$6,009	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		-\$5,977	-\$6,020		
								]					
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%	\$262	\$904	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		\$262	\$904		
							I		I	ļ			l
118		NET OPERATING INCOME	\$8,203					\$8,203		-\$30,101	-\$21,898		

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

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2015-0302 Date Prepared: 12/23/2015



## **MISSOURI PUBLIC SERVICE COMMISSION**

# **COMMISSION STAFF**

# **AUDITING DEPT - DIRECT**

# STAFF ACCOUNTING SCHEDULES

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

# CASE NO. SR-2015-0302

Jefferson City, Missouri

December 2015

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

Line	Δ	<u>B</u> 7.52%	<u>C</u> 7.73%	<u>D</u> 7.95%
Number	Description	7.52% Return	Return	Return
Number	Description	Netuin	Ketum	Netum
1	Net Orig Cost Rate Base	\$3,766,697	\$3,766,697	\$3,766,697
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$261,371	\$274,669	\$279,075
4	Net Income Available	\$23,947	\$23,947	\$23,947
5	Additional Net Income Required	\$237,424	\$250,722	\$255,128
6	Income Tax Requirement			
7	Required Current Income Tax	\$74,498	\$83,070	\$85,912
8	Current Income Tax Available	\$688	\$688	\$688
9	Additional Current Tax Required	\$73,810	\$82,382	\$85,224
10	Revenue Requirement	\$311,234	\$333,104	\$340,352
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$476,229	\$476,229	\$476,229
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$787,463	\$809,333	\$816,581

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

	A	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		¢40 700 004
I			\$10,733,294
2	Less Accumulated Depreciation Reserve		\$3,767,837
3	Net Plant In Service		\$6,965,457
5			ψ0,303, <del>4</del> 37
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$32,354
6	Contributions in Aid of Construction Amortization		\$649,042
7	Materials & Supplies		\$16,846
8	Prepayments		\$7,268
9	Accrued Pension		\$69,179
10	TOTAL ADD TO NET PLANT IN SERVICE		\$774,689
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		-\$986
13	State Tax Offset		-\$248
14	City Tax Offset		\$0
15	Interest Expense Offset		\$12,527
16	Contributions in Aid of Construction		\$2,362,114
17	Customer Advances		\$39,796
18	Customer Deposits		\$0
19	Accumulated Deferred Income Tax		\$1,499,095
20	Pension/OPEB Tracker		\$61,151
21	TOTAL SUBTRACT FROM NET PLANT		\$3,973,449
22	Total Rate Base		\$3,766,697

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

	A	<u>B</u>	<u>C</u>	D	E	<u>F</u>	G	Н	1
Line	Account #		Total	Adjust.	=		<u></u> Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
4									
1 2	301.000	INTANGIBLE PLANT Organization - IP	\$757	P-2	\$0	\$757		\$0	\$757
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0 \$0	\$0		\$0 \$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$1,647	P-4	\$0	\$1,647		\$0 \$0	\$1,647
5		TOTAL INTANGIBLE PLANT	\$2,404		\$0	\$2,404		\$0	\$2,404
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$1,182,540	P-8	\$0	\$1,182,540		\$0	\$1,182,540
9	352.100	Collection Sewers Forced - CP	\$27,835	P-9	\$0	\$27,835		\$0	\$27,835
10 11	352.200 353.000	Collecting Mains - CP Services Sewer - CP	\$2,709,579 \$55,924	P-10 P-11	\$0 \$0	\$2,709,579 \$55,924		\$0 \$0	\$2,709,579 \$55,924
12	354.000	Flow Meansuring Devices - CP	\$55,924 \$0	P-11	\$0 \$0	\$55,924 \$0		\$0 \$0	\$55,924 \$0
13	356.000	Power Gen Equip Collection - CP	\$20,928	P-13	\$0 \$0	\$20,928		\$0 \$0	\$20,928
14	357.000	Communication Equip - CP	\$57,577	P-14	\$0	\$57,577		\$0	\$57,577
15		TOTAL COLLECTION PLANT	\$4,054,383		\$0	\$4,054,383		\$0	\$4,054,383
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$0	P-17	\$0	\$0		\$0	\$0
18	362.000	Receiving Wells - SPP	\$52,480	P-18	\$0	\$52,480		\$0	\$52,480
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$728,845	P-19	\$0	\$728,845		\$0	\$728,845
20	365.000	Pumping Equip Other Pwr/Misc. TOTAL SYSTEM PUMPING PLANT	\$184,501	P-20	\$0 \$0	\$184,501		\$0 \$0	\$184,501
21		TOTAL STSTEM POMPING PLANT	\$965,826		φU	\$965,826		<b>\$</b> 0	\$965,826
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$72,534	P-23	\$0	\$72,534		\$0	\$72,534
24	371.000	Structures and Improvements - TDP	\$1,596,852	P-24	\$0	\$1,596,852		\$0	\$1,596,852
25	372.000	Power Generation Equipment - TDP	\$3,203,371	P-25	\$0	\$3,203,371		\$0	\$3,203,371
26	373.000	Plant Sewers - TDP	\$215,632	P-26	\$0	\$215,632		\$0	\$215,632
27	374.000	Outfall Sewer Lines - TDP	\$14,701	P-27	\$0	\$14,701		\$0	\$14,701
28		TOTAL TREATMENT & DISPOSAL PLANT	\$5,103,090		\$0	\$5,103,090		\$0	\$5,103,090
29									
30	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0		-\$4,685	-\$4,685
30	0.000	incentive compensation capitalization Auj.	<b>4</b> 0	F-30	φŪ	<b>4</b> 0		-\$4,005	-\$+,005
31		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$4,685	-\$4,685
		CAPITALIZATION	• •		• •	• -		• • •	• ,
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	390.000	Structures and Improvements - GP	\$15,013	P-34	\$0	\$15,013		\$0	\$15,013
35	390.100	Office Structures	\$25	P-35	\$0	\$25		\$0	\$25
36	390.200 390.300	General Structures - HVAC Miscellaneous Structures	\$0 \$0	P-36	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
37 38	390.300	Structures & Improvements - Leasehold	\$0 \$0	P-37 P-38	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
39	391.000	Office Furniture and Equipment	\$14,100	P-39	\$0 \$0	\$14,100		\$0 \$0	\$14,100
40	391.100	Computer Software & Peripheral	\$23,548	P-40	\$0	\$23,548		-\$3,120	\$20,428
41	391.200	Computer Software & Peripheral Equip	\$12,355	P-41	\$0	\$12,355		\$31,389	\$43,744
42	391.250	Computer Software	\$204,781	P-42	\$0	\$204,781		\$0	\$204,781
43	391.260	Personal Computer Software	\$0	P-43	\$0	\$0		\$0	\$0
44	391.300	Other Office Equipment	\$0	P-44	\$0	\$0		\$0	\$0
45	392.000	Transportation Equipment	\$37,066	P-45	\$0	\$37,066		\$0	\$37,066
46	392.100	Transportation Equipment - Light Trucks	\$0	P-46	\$0	\$0		\$0	\$0
47	392.200	Transportation Equipment - Heavy Trucks	\$0	P-47	\$0	\$0		\$0	\$0
40	392.300	Transportation Equipment - Cars	\$836	P-48	\$0	\$836		\$0	\$836
48 49	392.300	Transportation Equipment - Cars	\$836 \$40	P-48 P-49	\$0 \$0	\$836 \$40		\$0 \$0	\$40
49 50	393.000	Stores Equipment	\$0	P-50	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
51	394.000	Tools, Shop & Garage Equipment	\$116,944	P-51	\$0	\$116,944		\$0	\$116,944
52	395.000	Laboratory Equipment	\$31,747	P-52	\$0	\$31,747		\$0	\$31,747
53	396.000	Power Operated Equipment	\$0	P-53	\$0	\$0		\$0	\$0
54	397.100	<b>Communication Equipment - Non-Teleph</b>	\$336	P-54	\$0	\$336		\$0	\$336
55	397.200	Telephone Equipment	\$16	P-55	\$0	\$16		\$0	\$16
56	398.000	Miscellaneous Equipment	\$138,835	P-56	\$0	\$138,835		-\$11,635	\$127,200
57	399.000	Other Tangible Equipment	\$0	P-57	\$0	\$0	I	\$0	\$0

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

	<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>l</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58		TOTAL GENERAL PLANT	\$595,642		\$0	\$595,642		\$16,634	\$612,276
59		TOTAL PLANT IN SERVICE	\$10,721,345		\$0	\$10,721,345		\$11,949	\$10,733,294

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē	<u>F</u>	<u>G</u>	<u>н</u>	<u>l</u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Rumber			11000110		rajuotinonto		, alocationo	Auguotinonto	Curioulotional
1	204 000	INTANGIBLE PLANT Organization - IP	¢0.	P-2	¢0	¢0		¢0.	¢0
2 3	301.000 302.000	Franchises and Consents - IP	\$0 \$0	P-2 P-3	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
4	302.000	Other Plant & Misc. Equipment - IP	\$0 \$1,366	P-4	\$0 \$0	\$0 \$1,366		\$0 \$0	\$1,366
5		TOTAL INTANGIBLE PLANT	\$1,366		\$0	\$1,366		\$0	\$1,366
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$219,571	P-8	\$0	\$219,571		\$0	\$219,571
9	352.100	Collection Sewers Forced - CP	\$11,574	P-9	\$0	\$11,574		\$0	\$11,574
10	352.200	Collecting Mains - CP	\$845,627	P-10	\$0	\$845,627		-\$13,000	\$832,627
11	353.000	Services Sewer - CP	\$28,442	P-11	\$0	\$28,442		\$0	\$28,442
12	354.000	Flow Meansuring Devices - CP	\$0	P-12	\$0	\$0		\$0	\$0
13	356.000	Power Gen Equip Collection - CP	\$3,243	P-13 P-14	\$0 \$0	\$3,243		\$0	\$3,243
14 15	357.000	Communication Equip - CP TOTAL COLLECTION PLANT	<u>\$0</u> \$1,108,457	P-14	<u>\$0</u> \$0	<u>\$0</u> \$1,108,457		\$0 -\$13,000	<u>\$0</u> \$1,095,457
15		TOTAL COLLECTION FLANT	\$1,100,457		φU	\$1,108,457		-\$13,000	\$1,055,457
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$0	P-17	\$0	\$0		\$0	\$0
18	362.000	Receiving Wells - SPP	\$0 \$422.880	P-18	\$0 \$0	\$0 \$422.880		\$0	\$0 \$122.890
19 20	363.000 365.000	Pwr Gen Equip Pump/Pump Equip - SPP Pumping Equip Other Pwr/Misc.	\$432,880 \$176,660	P-19 P-20	\$0 \$0	\$432,880 \$176,660		\$0 \$0	\$432,880 \$176,660
20	303.000	TOTAL SYSTEM PUMPING PLANT	\$609.540	1-20	\$0	\$609,540		\$0	\$609,540
			<i>••••••</i> ,••••		ψ¢.	<i><b>‡66616</b></i>			<i><b>4</b>000,010</i>
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$0	P-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$554,480	P-24	\$0	\$554,480		-\$7,000	\$547,480
25 26	372.000 373.000	Power Generation Equipment - TDP Plant Sewers - TDP	\$1,262,954	P-25 P-26	\$0 \$0	\$1,262,954 \$31,852		\$20,000 \$0	\$1,282,954
20	373.000	Outfall Sewer Lines - TDP	\$31,852 \$2,303	P-20 P-27	\$0 \$0	\$2,303		\$0 \$0	\$31,852 \$2,303
28	57 4.000	TOTAL TREATMENT & DISPOSAL PLANT	\$1,851,589	1 - 21	\$0	\$1,851,589		\$13,000	\$1,864,589
29									
30	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-30	-\$213	-\$213		-\$353	-\$566
31		TOTAL INCENTIVE COMPENSATION	\$0		-\$213	-\$213		-\$353	-\$566
		CAPITALIZATION							
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	390.000	Structures and Improvements - GP	\$2,317	P-34	\$0	\$2,317		\$0	\$2,317
35	390.100	Office Structures	-\$643	P-35	\$260	-\$383		\$386	\$3
36 37	390.200 390.300	General Structures - HVAC Miscellaneous Structures	\$0 \$0	P-36 P-37	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
38	390.300	Structures & Improvements - Leasehold	<del>پ</del> و -\$2	P-38	\$0 \$1	-\$1		\$0 \$1	\$0
39	391.000	Office Furniture and Equipment	\$16,577	P-39	\$167	\$16,744		\$2	\$16,746
40	391.100	Computer Software & Peripheral	\$10,076	P-40	-\$2,963	\$7,113		\$1,021	\$8,134
41	391.200	Computer Software & Peripheral Equip	-\$3	P-41	\$289	\$286		\$2,108	\$2,394
42	391.250	Computer Software	\$43,729	P-42	-\$174	\$43,555		-\$1,131	\$42,424
43	391.260	Personal Computer Software	\$235	P-43	-\$94	\$141		-\$141	\$0
44	391.300	Other Office Equipment	-\$18	P-44	\$7	-\$11		\$11	\$0
45 46	392.000 392.100	Transportation Equipment Transportation Equipment - Light Trucks	\$19,280 \$556	P-45 P-46	\$0 \$0	\$19,280 \$556		\$0 \$0	\$19,280 \$556
40	392.200	Transportation Equipment - Heavy Trucks	\$327	P-47	\$0 \$0	\$327		\$0 \$0	\$327
48	392.300	Transportation Equipment - Cars	\$2,707	P-48	\$0 \$0	\$2,707		\$0	\$2,707
49 50	392.400 393.000	Transportation Equipment - Other Stores Equipment	\$6 \$0	P-49 P-50	\$0 \$0	\$6 \$0		\$0 \$0	\$6 \$0
50 51	393.000	Tools, Shop & Garage Equipment	ەن \$19,554	P-50 P-51	\$0 \$373	ەن \$19,927		\$0 \$459	\$0 \$20,386
52	395.000	Laboratory Equipment	\$5,869	P-52	\$160	\$6,029		\$286	\$6,315
53	396.000	Power Operated Equipment	\$0	P-53	\$0	\$0		\$0	\$0
54	397.100	Communication Equipment - Non-Teleph	\$172	P-54	\$960	\$1,132		\$0	\$1,132
55	397.200	Telephone Equipment	\$15	P-55	\$0	\$15		\$0	\$15
56	398.000	Miscellaneous Equipment	\$83,244	P-56	\$280	\$83,524		-\$8,815	\$74,709
57 58	399.000	Other Tangible Equipment	\$0	P-57	<u>\$0</u> -\$734	\$0 \$203,264		\$0 -\$5,813	<u>\$0</u> \$197,451
30	I	TOTAL GENERAL PLANT	\$203,998	I	-9/34	φ <b>2</b> 03,204	I	-40,013	\$197,401

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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
59		TOTAL DEPRECIATION RESERVE	\$3,774,950		-\$947	\$3,774,003		-\$6,166	\$3,767,837

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

	٨	R	<b>C</b>	D	E	F	6	Н			K		м
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	⊑ Test Year	Adjust.	<u>G</u> Total Company	Total Company	Jurisdictional	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		Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$1,225,648	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$1,225,648	100.00%	-\$160,348	\$1,065,300	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$135,546			Rev-3		\$135,546	100.00%	\$11,008	\$146,554		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0	0.00%	\$0	\$0		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	0.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$568			Rev-9		\$568	100.00%	-\$254	\$314		
Rev-10		TOTAL OPERATING REVENUES	\$1,361,762					\$1,361,762		-\$149,594	\$1,212,168		
1		COLLECTION OPERATIONS EXPENSES				_							
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2		\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$912	\$912	\$0	E-3	\$0	\$912	100.00%	\$26	\$938	\$912	\$26
4	602.000	Purchased Water - COE	\$48	\$0	\$48	E-4	\$0	\$48	100.00%	-\$48	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	\$71	\$11	\$60	E-5	\$0	\$71	100.00%	-\$12	\$59	\$11	\$48
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$1,031	\$923	\$108		\$0	\$1,031		-\$34	\$997	\$923	\$74
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	612.000	Collect & Impound Mtce- CME	\$126	\$126	\$0	E-10	\$0	\$126	100.00%	-\$127	-\$1	-\$1	\$0
11 12	613.000 614.000	Labor Maint - Source of Supply - Lake Labor Maint Non-Scheduled Overtime - SS Wells	\$0 \$0	\$0 \$0	\$0 \$0	E-11 E-12	\$0 \$0	\$0 \$0	0.00% 0.00%	\$1 \$0	\$1 \$0	\$1 \$0	\$0 \$0
12	014.000		•	• •	• •	E-12			0.0070				
13	615.000	Labor Maint - Source of Supply - Infilt Gallery	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$3	\$3	\$3	\$0
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
15	617.000	Misc. Plant Mtce - CME	\$89	\$0	\$89	E-15	\$0	\$89	100.00%	\$0	\$89	<u>\$0</u>	\$89
16		TOTAL COLLECTION MAINT. EXPENSES	\$215	\$126	\$89		\$0	\$215		-\$123	\$92	\$3	\$89
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$321	\$0	\$321	E-19	\$0	\$321	100.00%	\$20	\$341	\$0	\$341
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	\$4,235	\$0 \$91	\$4,235 \$0	E-21 E-22	\$0 \$0	\$4,235	100.00%	\$114	\$4,349	\$0 \$2	\$4,349
22 23	624.000 626.000	Labor & Eng Oper Pump - POE Misc Exp Oper - POE	\$91 \$122	\$91 \$0	\$0 \$122	E-22 E-23	\$0 \$0	\$91 \$122	100.00% 100.00%	-\$93 \$0	-\$2 \$122	-\$2 \$0	\$0 \$122
23	626.000	Rents Oper - POE	\$122 \$0	\$0 \$0	\$122	E-23 E-24	\$0 \$0	\$122	0.00%	\$0 \$0	\$122	\$0 \$0	\$122
24	027.000	TOTAL PUMPING OPERATIONS EXPENSES	\$4,769	\$91	\$4,678	C-24	\$0	\$4,769	0.00%	\$0\$41	\$4,810	-\$2	\$4,812
20													
26 27	630.000	PUMPING MAINTENANCE EXPENSES	\$0	\$0	¢0	E-27	¢0.	\$0	0.00%	\$0	¢0.	¢0.	¢0.
27	630.000 631.000	Supervision & Engineering - PME Structures & Improve Mtce - PME	\$0 \$233	\$U \$233	\$0 \$0	E-27 E-28	\$0 \$0	\$0 \$233	0.00%	\$0 -\$238	\$0 -\$5	\$0 -\$5	\$0 \$0
20 29	632.000	Power Prod Equip Mtce - PME	\$233 \$0	\$∠33 \$0	\$0 \$0	E-20 E-29	\$0 \$0	\$233 \$0	0.00%	-\$238 \$0	-əə \$0	-\$5 \$0	\$0 \$0
29 30	632.000	Pump Equip Mice - PME	\$0 \$0	\$0 \$0	\$0 \$0	E-29 E-30	\$0 \$0	\$0 \$0	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
30	634.000	Misc Exp Mtce - PME	\$0 \$0	\$0 \$0	\$0 \$0	E-30 E-31	\$0 \$0	\$0 \$0	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
32	554.000	TOTAL PUMPING MAINTENANCE EXPENSES	\$233	\$233	\$0 \$0	L-31	\$0	\$233	0.00 /8	-\$238	-\$5	-\$5	\$0 \$0
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	\$351	\$351	\$0	E-35	\$0	\$351	100.00%	-\$358	-\$7	-\$7	\$0
		······································	<b>400</b>	<b>4001</b>	ψŪ	_ 00	<b>\$</b> 0	<b>\$661</b>		÷200	ψi	ψi	ψŪ

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

				_									
Line	A	<u>B</u>	<u>C</u> Test Veer	<u>D</u> Toot Voor	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u> Tetel Commony	<u> </u>	<u>J</u> Iuriadiation - I	<u>K</u> MO Final Adi		
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Allocations	Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOI Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
			(012)				(From Auj. Con.)	(010)		(From Adj. Con.)		2.1.6	- K
36	662.000	TD Line Expense - TDO	\$78,376	\$78,376	\$0	E-36	\$0	\$78,376	100.00%	-\$16,556	\$61,820	\$61,820	\$0
37	663.000	Meter Expense - TDO	\$0	\$0	\$0	E-37	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
38	665.000	Miscellaneous Expense - TDO	\$53,742	\$47,856	\$5,886	E-38		\$53,742		\$9,307	\$63,049	\$57,163	\$5,886
39	666.000	Rent - TDO	\$25	\$0	\$25	E-39		\$25	100.00%	\$0	\$25	\$0	\$25
40		TOTAL TREAT. & DISP. OPER. EXPENSE	\$132,494	\$126,583	\$5,911		\$0	\$132,494		-\$7,607	\$124,887	\$118,976	\$5,911
41		TREAT. & DISP. MAINT. EXPENSES											
41	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-42	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
43	671.000	Structures & Improve - TDM	\$512	\$512	\$0	E-43		\$512		-\$266	\$246	\$246	\$0
44	672.000	Dist. Res. Standp. Maint TDM	\$0	\$0	\$0	E-44		\$0		\$0	\$0	\$0	\$0
45	673.000	TD Maintenance - TDM	\$11.906	\$0	\$11.906	E-45	\$0	\$11.906		\$0	\$11.906	\$0	\$11,906
46	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-46	\$0	\$0	0.00%	-\$44	-\$44	-\$44	\$0
47	675.000	Servicess Maintenance - TDM	\$85	\$85	\$0	E-47	\$0	\$85	100.00%	-\$83	\$2	\$2	\$0
48	676.000	Meter Maintenance - TDM	\$56	\$56	\$0	E-48	\$0	\$56	100.00%	-\$58	-\$2	-\$2	\$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	\$28,557	\$92	\$28,465	E-50		\$28,557	100.00%	\$7,377	\$35,934	\$8,002	\$27,932
51		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$41,116	\$745	\$40,371		\$0	\$41,116		\$6,926	\$48,042	\$8,204	\$39,838
50		CUSTOMER ACCOUNTS EXPENSE											
52 53	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-53	\$0	\$0	0.00%	¢0	\$0	¢o	\$0
53 54	901.000	Meter Reading Expenses - CAE	\$0 \$0	\$0 \$0	\$0 \$0	E-53 E-54	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
55	902.000	Cust. Rec & Collection - CAE	\$3,109	\$0 \$90	\$0 \$3.019	E-54 E-55		\$0 \$3.109		\$8.297	\$0 \$11,406	\$0 \$8.264	\$3,142
56	904.000	Uncollectible Accounts - CAE	\$1,820	\$0 \$0	\$1,820	E-56		\$1,820		\$18,349	\$20,169	\$0,204	\$20,169
57	905.000	Misc. Customer Accounts Expense - CAE	\$39	\$39	\$0	E-57	\$0 \$0	\$39		-\$14	\$25	\$0 \$0	\$25
58		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,968	\$129	\$4,839	- ••	\$0	\$4,968		\$26,632	\$31,600	\$8,264	\$23,336
			• • •	•						• • • • • •			
59		ADMIN. & GENERAL EXPENSES											
60	920.000	Admin. & General Salaries	\$83,310	\$83,310	\$0	E-60	• •	\$83,310		-\$46,321	\$36,989	\$36,989	\$0
61	921.000	Office Supplies & Expense	\$47,571	\$0	\$47,571	E-61	\$0	\$47,571	100.00%	\$3,837	\$51,408	\$0	\$51,408
62	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-62		\$0		\$0	\$0	\$0	\$0
63	923.000	Outside Services	\$19,583	\$18,458	\$1,125	E-63	\$0	\$19,583		\$101,274	\$120,857	\$18,458	\$102,399
64	924.000	Property Insurance	\$10,546	\$0	\$10,546	E-64		\$10,546		\$13,076	\$23,622	\$0	\$23,622
65 66	925.000	Injuries & Damages	\$10 \$100 886	\$0 \$04 225	\$10	E-65 E-66	\$0	\$10		-\$91	-\$81	\$0 \$00	-\$81 \$6,661
67	926.000 927.000	Employee Pensions & Benefits Franchise Requirements	\$100,886 \$0	\$94,225 \$0	\$6,661 \$0	E-00 E-67	\$0 \$0	\$100,886 \$0		\$11,333- \$0	\$89,553 \$0	\$82,892 \$0	\$0,001 \$0
68	928.000	Regulatory Commission Expenses	\$155	\$0 \$0	\$155	E-68	\$0 \$0	\$155		-\$56	\$99	\$0 \$0	\$99
69	929.000	Duplicate Charges	\$0	\$0 \$0	\$0	E-69		\$0		-#50 \$0	\$0	\$0 \$0	\$0
70	930.100	Institutional or Goodwill Advertising Expenses	\$6 \$6	\$0 \$0	\$6	E-70	• •	\$6		-\$3	\$3	\$0	\$3
71	930.200	Misc. General Expense	\$15,959	\$0 \$0	\$15,959	E-71	\$0 \$0	\$15,959		-\$100	\$15,859	\$0	\$15,859
72	930.300	Research & Development Expenses - AGE	\$26	\$0	\$26	E-72	• •	\$26		\$353	\$379	\$0	\$379
73	931.000	Rents - AGE	\$1,520	\$0	\$1,520	E-73		\$1,520		\$418	\$1,938	\$0	\$1,938
74	932.000	Maint. of General Plant - AGE	\$2,214	\$498	\$1,716	E-74	\$0	\$2,214	100.00%	\$2,499	\$4,713	\$175	\$4,538
75		TOTAL ADMIN. & GENERAL EXPENSES	\$281,786	\$196,491	\$85,295		\$0	\$281,786		\$63,553	\$345,339	\$138,514	\$206,825
		DEDDEOUTION EXPENSE											
76	100	DEPRECIATION EXPENSE	·····	•	• • • • •		•	A		<b></b>	···· ···	• • • • •	• • • •
77	403.000	Depreciation Expense, Dep. Exp.	\$356,556	See note (1)	See note (1)	E-77		\$356,556		\$76,198	\$432,754	See note (1)	See note (1)
78 79	403.000	CIAC Depreciation Offset TOTAL DEPRECIATION EXPENSE	<u>\$0</u> \$356,556	\$0	\$0	E-78	\$0	\$0 \$356,556		<u>-\$47,242</u> \$28,956	<u>-\$47,242</u> \$385,512	\$0	\$0
79		TOTAL DEFRECIATION EAPENDE	4330,336	φŪ	<b>\$</b> U		\$0	<b>\$330,35</b> 6		<b>\$20,930</b>	\$300,01Z	φU	<b>2</b> 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
					-		-	-		-			-

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

	Α	B	С	D	E	F	G	Н		J	K	L	М
Line	Account	-	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	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+1	1 = K
		<b>D</b> / <b>T</b>	<b>AA</b> 4	••			••	<b>AA</b> 4	400.000	<b>*</b> / * / *	A 4 570		•••
82	408.000	Property Taxes	\$34	\$0	\$34	E-82	\$0	\$34	100.00%	-\$4,612	-\$4,578	-\$4,642	\$64
83 84	408.000 408.100	Payroll Taxes PSC Assessment	\$23,352	\$23,352 \$883	\$0 \$4	E-83 E-84	\$0 \$0	\$23,352	100.00%	-\$1,702 \$0	\$21,650 \$887	\$21,650	\$0 \$4
85	408.100	Other Taxes & Licenses	\$887 -\$30	\$003 -\$30	\$4 \$0	E-85	\$0 \$0	\$887 -\$30	100.00% 100.00%	ەن \$8,868	\$667 \$8,838	\$883 -\$30	<sub>4</sub> \$8,868
86	408.100	Transportation Depr Clearing	-\$30 \$0	-ə30 \$0	\$0 \$0	E-85	\$0 \$0	-\$30 \$0	0.00%	\$0,000 \$0	\$0,838 \$0	-\$30 \$0	\$0,000 \$0
87	403.000	TOTAL OTHER OPERATING EXPENSES	\$24,243	\$24,205	\$38	E-00	\$0	\$24,243	0.00%	\$2.554	\$26,797	\$17,861	\$8.936
0/			ψ24,245	ψ24,203	400		ψυ	ψ24,245		ψ2,004	φ20,757	φ17,001	ψ0,000
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	\$2,715	\$0	\$2,715	E-90	\$0	\$2,715	100.00%	-\$1,838	\$877	\$0	\$877
91	642.000	Labor & Exp - Oper - WT	\$119,610	\$102,603	\$17,007	E-91	\$0	\$119,610	100.00%	-\$37,637	\$81,973	\$64,966	\$17,007
92	643.100	Miscellaneous Expenses - WT	\$41,486	\$0	\$41,486	E-92	\$0	\$41,486	100.00%	\$9,880	\$51,366	\$0	\$51,366
93	643.200	Misc Expenses - Waste Disposal - WT	\$113,420	\$0	\$113,420	E-93	\$0	\$113,420	100.00%	-\$27,151	\$86,269	\$0	\$86,269
94	644.000	Rents	\$68	\$0	\$68	E-94	\$0	\$68	100.00%	\$0	\$68	\$0	\$68
95	650.000	Supervision & Engineering - 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%	\$0	\$0	\$0	\$0
97	652.000	Misc. Equipment - Mtce - WT	\$13,783	\$14	\$13,769	E-97	\$0	\$13,783	100.00%	\$63	\$13,846	\$77	\$13,769
98		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$291,082	\$102,617	\$188,465		\$0	\$291,082		-\$56,683	\$234,399	\$65,043	\$169,356
99		CUSTOMER SERVICE EXPENSES											
100	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-100	\$0	\$0	0.00%	\$196	\$196	\$196	\$0
101		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$196	\$196	\$196	\$0
102		SALES PROMOTION EXPENSES											
103	910.000	Sales Promotion Expenses - SPE TOTAL SALES PROMOTION EXPENSES	<u>\$0</u> \$0	<u>\$0</u> \$0	\$0	E-103	<u>\$0</u> \$0	<u>\$0</u> \$0	0.00%	<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u> \$0
104		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
105		AMORTIZATION EXPENSE											
106	0.000	Amortization Exp	\$12,911	\$0	\$12,911	E-106	\$0	\$12,911	100.00%	-\$12,135	\$776	\$0	\$776
107		TOTAL AMORTIZATION EXPENSE	\$12,911	\$0	\$12,911		\$0	\$12,911		-\$12,135	\$776	\$0	\$776
108		TOTAL OPERATING EXPENSE	\$1,151,404	\$452,143	\$342,705		\$0	\$1,151,404		\$52,038	\$1,203,442	\$357,977	\$459,953
109		NET INCOME BEFORE TAXES	\$210,358	\$0	\$0		\$0	\$210,358		-\$201,632	\$8,726	\$0	\$0
110		INCOME TAXES											
111	0.000	Current Income Taxes	-\$583	See note (1)	See note (1)	E-111	See note (1)	-\$583	100.00%	\$1,271	\$688	See note (1)	See note (1)
112	0.000	State Income Taxes	-\$216		500 11010 (1)	E-112		-\$216	100.00%	\$0	-\$216	000 11010 (1)	000 11010 (1)
113	0.000	TOTAL INCOME TAXES	-\$799	\$0	\$0		\$0	-\$799		\$1,271	\$472	\$0	\$0
114		DEFERRED INCOME TAXES											
114	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$11,374	See note (1)	See note (1)	E-115	See note (1)	\$11,374	100.00%	-\$27,067	-\$15,693	See note (1)	See note (1)
115	410.100	Amortization of Deferred ITC	\$11,374			E-115		\$11,374	0.00%	-\$27,087 \$0	-\$15,695 \$0		
117	412.200	TOTAL DEFERRED INCOME TAXES	\$11,374	\$0	\$0	E-110	\$0	\$11,374	0.0078	-\$27,067	-\$15,693	\$0	\$0

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2015-0302 Date Prepared: 12/23/2015



## **MISSOURI PUBLIC SERVICE COMMISSION**

# **COMMISSION STAFF**

# **AUDITING DEPT - DIRECT**

# STAFF ACCOUNTING SCHEDULES

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

# CASE NO. SR-2015-0302

Jefferson City, Missouri

December 2015

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

Line	Δ	<u>B</u> 7.52%	<u>C</u> 7.73%	<u>D</u> 7.95%
Number	Description	7.52% Return	Return	7.95% Return
Number	Description	Ketum		Return
1	Net Orig Cost Rate Base	\$2,772,547	\$2,772,547	\$2,772,547
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$192,387	\$202,174	\$205,418
4	Net Income Available	\$19,324	\$19,324	\$19,324
5	Additional Net Income Required	\$173,063	\$182,850	\$186,094
6	Income Tax Requirement			
7	Required Current Income Tax	\$102,820	\$108,848	\$110,847
8	Current Income Tax Available	\$6,303	\$6,303	\$6,303
9	Additional Current Tax Required	\$96,517	\$102,545	\$104,544
10	Revenue Requirement	\$269,580	\$285,395	\$290,638
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$211,296	\$211,296	\$211,296
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$480,876	\$496,691	\$501,934

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

	A	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Blant In Comise		<b>*</b> 0 <b>7</b> 04 400
1	Plant In Service		\$6,781,483
2	Less Accumulated Depreciation Reserve		\$1,668,238
3	Net Plant In Service		\$5,113,245
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$32,202
6	Contributions in Aid of Construction Amortization		\$591,593
7	Materials & Supplies		\$6,456
8	Prepayments		\$6,805
9	Accrued Pension		\$86,183
10	Ozark Meadows Reserve Amortization (Robinett)		\$4,711
11	TOTAL ADD TO NET PLANT IN SERVICE		\$727,950
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$1,366
14	State Tax Offset		-\$250
15	City Tax Offset		\$0
16	Interest Expense Offset		\$9,221
17	Contributions in Aid of Construction		\$2,021,398
18	Customer Advances		\$17,592
19	Customer Deposits		\$0
20	Accumulated Deferred Income Tax		\$945,870
21	Pension/OPEB Tracker		\$76,183
22	TOTAL SUBTRACT FROM NET PLANT		\$3,068,648
23	Total Rate Base		\$2,772,547

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

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	<u>G</u>	Н	
Line	Account #		Total	Adjust.	=			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$6,419	P-2	\$0	\$6,419		\$0	\$6,419
3	302.000	Franchises and Consents - IP	\$5,412	P-3	\$0	\$5,412		\$0	\$5,412
4	303.000	Other Plant & Misc. Equipment - IP	\$114,503	P-4	\$0	\$114,503		\$0	\$114,503
5		TOTAL INTANGIBLE PLANT	\$126,334		\$0	\$126,334		\$0	\$126,334
_									
6 7	250.000	COLLECTION PLANT	¢o	D 7	¢0.	¢0.		¢0	¢0
8	350.000 351.000	Land and Land Rights - CP Structures and Improvements - CP	\$0 \$438,113	P-7 P-8	\$0 \$0	\$0 \$438,113		\$0 \$0	\$0 \$438,113
° 9	352.100	Collection Sewers Forced - CP	\$791,923	P-9	\$0 \$0	\$791,923		\$0 \$0	\$791.923
10	352.200	Collecting Mains - CP	\$113,214	P-10	\$0	\$113,214		\$0	\$113,214
11	353.000	Services Sewer - CP	\$1,435	P-11	\$0	\$1,435		\$0	\$1,435
12	354.000	Flow Meansuring Devices - CP	\$319,721	P-12	\$0	\$319,721		\$0	\$319,721
13	356.000	Power Gen Equip Collection - CP	\$6,757	P-13	\$0	\$6,757		\$0	\$6,757
14	357.000	Communication Equip - CP	\$10,233	P-14	\$0	\$10,233		\$0	\$10,233
15		TOTAL COLLECTION PLANT	\$1,681,396		\$0	\$1,681,396		\$0	\$1,681,396
16		SYSTEM PUMPING PLANT							
16	360.000	Land and Land Rights - SPP	\$8,743	P-17	\$0	\$8,743		\$0	\$8,743
18	362.000	Receiving Wells - SPP	\$28,085	P-18	\$0	\$28,085		\$0 \$0	\$28,085
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$501,934	P-19	\$0	\$501,934		\$0	\$501,934
20	365.000	Pumping Equip Other Pwr/Misc.	\$38,507	P-20	\$0	\$38,507		\$0	\$38,507
21		TOTAL SYSTEM PUMPING PLANT	\$577,269		\$0	\$577,269		\$0	\$577,269
22	270 400	TREATMENT & DISPOSAL PLANT	¢22.452	D 00	¢0.	¢22.452		¢0	¢22.452
23 24	370.100 371.000	Land and Land Rights - TDP Structures and Improvements - TDP	\$33,152 \$906,956	P-23 P-24	\$0 \$0	\$33,152 \$906,956		\$0 \$0	\$33,152 \$906,956
24	372.000	Power Generation Equipment - TDP	\$2,259,136	P-24	\$0 \$0	\$2,259,136		\$0 \$0	\$2,259,136
26	373.000	Plant Sewers - TDP	\$185,007	P-26	\$0	\$185,007		\$0 \$0	\$185,007
27	374.000	Outfall Sewer Lines - TDP	\$105,442	P-27	\$0	\$105,442		\$0	\$105,442
28		TOTAL TREATMENT & DISPOSAL PLANT	\$3,489,693		\$0	\$3,489,693		\$0	\$3,489,693
29		INCENTIVE COMPENSATION							
30	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0		-\$3,073	-\$3,073
30	0.000	incentive compensation capitalization Auj.	φU	F-30	φŪ	<b>4</b> 0		-\$3,073	-\$3,075
31		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$3,073	-\$3,073
		CAPITALIZATION							
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34 35	390.000 390.100	Structures and Improvements - GP Office Structures	\$383,402 \$25	P-34 P-35	\$0 \$0	\$383,402 \$25		\$0 \$0	\$383,402 \$25
35	390.100	General Structures - HVAC	\$25 \$0	P-35	\$0 \$0	\$25 \$0		\$0 \$0	φ25 \$0
37	390.300	Miscellaneous Structures	\$0 \$0	P-37	\$0	\$0		\$0	\$0
38	390.900	Structures & Improvements - Leasehold	\$0	P-38	\$0	\$0		\$0	\$0
39	391.000	Office Furniture and Equipment	\$2,375	P-39	\$0	\$2,375		\$0	\$2,375
40	391.100	Computer Software & Peripheral	\$0	P-40	\$0	\$0		\$0	\$0
41	391.200	Computer Software & Peripheral Equip	\$11,739	P-41	\$0	\$11,739		\$8,562	\$20,301
42	391.250	Computer Software	\$194,541	P-42	\$0	\$194,541		\$0	\$194,541
43	391.260	Personal Computer Software	\$0 \$0	P-43	\$0 ©	\$0		\$0 \$0	\$0
44 45	391.300 392.000	Other Office Equipment Transportation Equipment	\$0 \$196,274	P-44 P-45	\$0 \$0	\$0 \$196,274		\$0 \$0	\$0 \$196,274
45	392.000	Transportation Equipment - Light Trucks	\$196,274 \$0	P-45 P-46	\$0 \$0	\$190,274		\$0 \$0	\$190,274
47	392.200	Transportation Equipment - Heavy Trucks	\$0 \$0	P-47	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
					÷s	÷		֥	, , , , , , , , , , , , , , , , , , ,
48	392.300	Transportation Equipment - Cars	\$794	P-48	\$0	\$794		\$0	\$794
49	392.400	Transportation Equipment - Other	\$38	P-49	\$0	\$38		\$0	\$38
50	393.000	Stores Equipment	\$25,405	P-50	\$0	\$25,405		\$0	\$25,405
51	394.000	Tools, Shop & Garage Equipment	\$41,337	P-51	\$0 \$0	\$41,337		\$0 \$0	\$41,337
52 53	395.000 396.000	Laboratory Equipment Power Operated Equipment	\$42,243 \$532	P-52 P-53	\$0 \$0	\$42,243 \$532		\$0 \$0	\$42,243 \$532
53	397.100	Communication Equipment - Non-Teleph	\$321	P-53 P-54	\$0 \$0	\$321		\$0 \$0	\$321
55	397.200	Telephone Equipment	\$14	P-55	\$0 \$0	\$14		\$0 \$0	\$14
56	398.000	Miscellaneous Equipment	\$2,262	P-56	\$0	\$2,262		\$0	\$2,262
57	399.000	Other Tangible Equipment	\$0		\$0	\$0		\$0	\$0

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

	<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>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58		TOTAL GENERAL PLANT	\$901,302		\$0	\$901,302		\$8,562	\$909,864
59		TOTAL PLANT IN SERVICE	\$6,775,994		\$0	\$6,775,994		\$5,489	\$6,781,483

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

	<u>A</u>	B	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account	Depression Reserve Description	Total	Adjust.	Adiustmente	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$24,939	P-4	\$0	\$24,939		\$0	\$24,939
5		TOTAL INTANGIBLE PLANT	\$24,939		\$0	\$24,939		\$0	\$24,939
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$76,181	P-8	\$0	\$76,181		\$0	\$76,181
9	352.100	Collection Sewers Forced - CP	\$127,543	P-9	\$0	\$127,543		\$2,000	\$129,543
10	352.200	Collecting Mains - CP	\$5,407	P-10	\$0	\$5,407		\$1,000	\$6,407
11	353.000	Services Sewer - CP	\$156	P-11	\$0	\$156		\$0	\$156
12	354.000 356.000	Flow Meansuring Devices - CP	\$135,232	P-12	\$0 \$0	\$135,232		-\$4,500	\$130,732
13 14	356.000	Power Gen Equip Collection - CP Communication Equip - CP	-\$1,257 \$853	P-13 P-14	\$0 \$0	-\$1,257 \$853		\$1,500 \$0	\$243 \$853
15	337.000	TOTAL COLLECTION PLANT	\$344,115	1-14	\$0	\$344,115		\$0	\$344,115
10			<i><b>v</b></i> <b>vvi</b> , i i <b>v</b>		ΨŬ	<i><b>4</b>011,110</i>		¢0	<i><i>woiiiiiio</i></i>
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$0	P-17	\$0	\$0		\$0	\$0
18	362.000	Receiving Wells - SPP	-\$1,129	P-18	\$23,555	\$22,426		\$0	\$22,426
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$186,408	P-19	\$0	\$186,408		\$0	\$186,408
20	365.000	Pumping Equip Other Pwr/Misc.	\$277,555	P-20	\$0	\$277,555		\$0	\$277,555
21		TOTAL SYSTEM PUMPING PLANT	\$462,834		\$23,555	\$486,389		\$0	\$486,389
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$0	P-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$188,338	P-24	\$0	\$188,338		\$0	\$188,338
25	372.000	Power Generation Equipment - TDP	\$268,253	P-25	\$0	\$268,253		\$0	\$268,253
26	373.000	Plant Sewers - TDP	\$65,069	P-26	\$0	\$65,069		\$0	\$65,069
27	374.000	Outfall Sewer Lines - TDP	\$19,095	P-27	\$0	\$19,095		\$0	\$19,095
28		TOTAL TREATMENT & DISPOSAL PLANT	\$540,755		\$0	\$540,755		\$0	\$540,755
29		INCENTIVE COMPENSATION							
		CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	-\$4	-\$4		-\$403	-\$407
31		TOTAL INCENTIVE COMPENSATION	\$0		-\$4	-\$4		-\$403	-\$407
		CAPITALIZATION							
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	390.000	Structures and Improvements - GP	\$43,909	P-34	-\$16	\$43,893		-\$133	\$43,760
35	390.100	Office Structures	-\$611	P-35	\$16	-\$595		\$595	\$0
36	390.200	General Structures - HVAC	\$0	P-36	\$0	\$0		\$0	\$0
37	390.300	Miscellaneous Structures	\$0	P-37	\$0	\$0		\$0	\$0
38 39	390.900 391.000	Structures & Improvements - Leasehold Office Furniture and Equipment	-\$1 \$1,364	P-38 P-39	\$0 \$0	-\$1 \$1,364		\$1 \$23	\$0 \$1,387
40	391.100	Computer Software & Peripheral	-\$799	P-40	\$0 \$0	-\$799		\$799	\$0
40	391.200	Computer Software & Peripheral Equip	\$342	P-41	\$17	\$359		\$673	\$1,032
42	391.250	Computer Software	\$41,542	P-42	\$0	\$41,542		-\$17,720	\$23,822
43	391.260	Personal Computer Software	\$223	P-43	\$0	\$223		-\$170	\$53
44	391.300	Other Office Equipment	-\$17	P-44	\$0	-\$17		\$17	\$0
45	392.000	Transportation Equipment	\$160,897	P-45	\$0	\$160,897		\$0	\$160,897
46	392.100	Transportation Equipment - Light Trucks	\$528	P-46	\$0 \$0	\$528		\$0 \$0	\$528
47	392.200	Transportation Equipment - Heavy Trucks	\$310	P-47	\$0	\$310		\$0	\$310
48	392.300	Transportation Equipment - Cars	\$2,572	P-48	\$0	\$2,572		\$0	\$2,572
49	392.400	Transportation Equipment - Other	\$6	P-49	\$0	\$6		\$0	\$6
50	393.000	Stores Equipment	\$21,301	P-50	\$0	\$21,301		\$254	\$21,555
51	394.000	Tools, Shop & Garage Equipment	\$6,619	P-51	\$0	\$6,619		\$501	\$7,120
52	395.000	Laboratory Equipment	\$8,086	P-52	\$0	\$8,086		\$704	\$8,790
53	396.000	Power Operated Equipment	\$222	P-53	\$0 \$0	\$222		\$0 \$171	\$222
54 55	397.100 397.200	Communication Equipment - Non-Teleph Telephone Equipment	\$164 \$14	P-54 P-55	\$0 \$0	\$164 \$14		\$171 \$0	\$335 \$14
56	398.000	Miscellaneous Equipment	-\$16,635	P-56	\$0 \$0	-\$16,635		\$0 \$16,679	\$44
57	399.000	Other Tangible Equipment	\$33	P-57	\$0	\$33		-\$33	\$0
58		TOTAL GENERAL PLANT	\$270,069	-	\$17	\$270,086		\$2,361	\$272,447

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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
59		TOTAL DEPRECIATION RESERVE	\$1,642,712		\$23,568	\$1,666,280		\$1,958	\$1,668,238

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

	A	В	<u>C</u>	D	E	F	G	Н			К		М
Line	Account	<u> –</u>	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	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)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	/I = K
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$1,303,674	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$1,303,674	100.00%	-\$115,164	\$1,188,510	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$82,520			Rev-3		\$82,520		\$10,804	\$93,324		
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	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0		\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0		\$0	\$0		
Rev-8	466.000	Sales for Resale	\$0 \$876			Rev-8		\$0		\$0	\$0		
Rev-9 Rev-10	471.000	Other Sewer Revenue - Oper. Rev. TOTAL OPERATING REVENUES	<u>\$876</u> \$1,387,070			Rev-9		\$876	100.00%	-\$117 -\$104,477	\$759 \$1,282,593		
Rev-IU		TOTAL OPERATING REVENCES	\$1,307,070					\$1,307,070		-\$104,477	\$1,202,393		
1		COLLECTION OPERATIONS EXPENSES	••										
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0		\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$0	\$0	\$0	E-3	\$0	\$0		\$25	\$25	\$0	\$25
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0		\$0	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE TOTAL COLLECTION OPERATIONS EXPENSES		<u>\$0</u> \$0	<u>-\$1</u> -\$1	E-5	\$0 \$0	<u>-\$1</u> -\$1	100.00%	<u>-\$10</u> \$15	<u>-\$11</u> \$14	<u>\$0</u> \$0	<u>-\$11</u> \$14
0		TOTAL COLLECTION OPERATIONS EXPENSES	-91	\$U	-\$1		\$0	-\$1		\$15	\$14	\$U	\$14
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-9	\$0	\$0		\$53	\$53	\$53	\$0
10	612.000	Collect & Impound Mtce- CME	\$0	\$0	\$0	E-10	\$0	\$0		\$0	\$0	\$0	\$0
11 12	613.000 614.000	Labor Maint - Source of Supply - Lake Labor Maint Non-Scheduled Overtime - SS Wells	\$0 \$0	\$0 \$0	\$0 \$0	E-11 E-12	\$0 \$0	\$0 \$0		\$2 -\$104	\$2 -\$104	\$0 -\$104	\$2 \$0
12	614.000	Labor Maint Non-Scheduled Overtime - 55 Wells	\$U	\$U	\$0	E-12	\$U	\$0	0.00%	-\$104	-\$104	-\$104	\$U
13	615.000	Labor Maint - Source of Supply - Infilt Gallery	\$0	\$0	\$0	E-13	\$0	\$0		\$2	\$2	\$0	\$2
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0		\$107	\$107	\$107	\$0
15	617.000	Misc. Plant Mtce - CME	\$1,248	\$508	\$740	E-15	\$0	\$1,248		\$1,010	\$2,258	\$1,518	\$740
16		TOTAL COLLECTION MAINT. EXPENSES	\$1,248	\$508	\$740		\$0	\$1,248		\$1,070	\$2,318	\$1,574	\$744
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0		\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$0	\$0	\$0	E-19	\$0	\$0		\$0	\$0	\$0	\$0
20	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$0		\$0	\$0	\$0	\$0
21	623.000	Purchases Power - POE	\$0 \$005	\$0	\$0	E-21	\$0	\$0		\$0	\$0	\$0	\$0
22 23	624.000 626.000	Labor & Eng Oper Pump - POE Misc Exp Oper - POE	\$205 \$0	\$205 \$0	\$0 \$0	E-22 E-23	\$0 \$0	\$205 \$0		-\$176 \$0	\$29 \$0	\$29 \$0	\$0 \$0
23 24	626.000	Rents Oper - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-23 E-24	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
24 25	027.000	TOTAL PUMPING OPERATIONS EXPENSES	\$205	\$205	\$0 \$0	E-24	\$0	\$205		-\$176	\$29	\$29	\$0 \$0
26		PUMPING MAINTENANCE EXPENSES	**	**	**	F 67	**	**	0.000	**	**	**	**
27	630.000	Supervision & Engineering - PME	\$0 \$1 707	\$0	\$0	E-27 E-28	\$0	\$0 \$1.707		\$0 -\$13	\$0 \$1.694	\$0	\$0 \$1.693
28	631.000 632.000	Structures & Improve Mtce - PME Power Prod Equip Mtce - PME	\$1,707	\$14	\$1,693	E-28 E-29	\$0 \$0	• • •	100.00%	-\$13 \$0	• • •	\$1 \$0	
29 30	632.000 633.000	Power Prod Equip Mice - PME Pump Equip Mice - PME	\$0 \$2,186	\$0 \$315	\$0 \$1,871	E-29 E-30	\$0 \$0	\$0 \$2,186		\$0 \$52	\$0 \$2,238	\$0 \$367	\$0 \$1,871
30 31	633.000	Misc Exp Mtce - PME	\$2,180 \$0	\$315 \$0	\$1,071	E-30 E-31	\$0 \$0	\$2,186 \$0		۵۵۲ ۵۵	\$2,238 \$0	\$367 \$0	\$1,871
31	004.000	TOTAL PUMPING MAINTENANCE EXPENSES	\$3,893	\$329	\$3,564	L-31	<u>\$0</u> \$0	\$3,893		\$39	\$3,932	\$368	\$3,564
20		TREAT & DISD ODED EVDENSE											
33 34	660.000	TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
34 35	661.000	Supervision & Engineering - TDO Storage Facility Expense - TDO	\$U \$0	\$0 \$0	\$0 \$0	E-34 E-35	\$U \$0	\$0 \$0		\$0 \$0	\$U \$0	\$0 \$0	\$0 \$0
35	001.000	Storage raciility Expense - 100	<b>\$</b> 0	\$0	\$U	⊏-35	\$U	\$0	0.00%	<b>\$</b> 0	20	\$U	\$0

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

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	G	H	<u>I</u>	J	<u>K</u>	L	M
Line	Account	_	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	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 + M	= K
36	662.000	TD Line Expense - TDO	\$629	\$599	\$30	E-36	\$0	\$629	100.00%	-\$243	\$386	\$356	\$30
37	663.000	Meter Expense - TDO	\$12	\$12	\$0	E-37	\$0	\$12		-\$12	\$0	\$0 \$0	\$0
38	665.000	Miscellaneous Expense - TDO	\$3,638	-\$42	\$3,680	E-38	\$0	\$3,638		\$101	\$3,739	\$59	\$3,680
39	666.000	Rent - TDO	\$562	\$0	\$562	E-39	\$0	\$562		\$0	\$562	\$0	\$562
40		TOTAL TREAT. & DISP. OPER. EXPENSE	\$4,841	\$569	\$4,272		\$0	\$4,841		-\$154	\$4,687	\$415	\$4,272
					• •		•			• •		•	• •
41		TREAT. & DISP. MAINT. EXPENSES											
42	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-42	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
43	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-43	\$0	\$0		\$0	\$0	\$0	\$0
44	672.000	Dist. Res. Standp. Maint TDM	\$0	\$0	\$0	E-44	\$0	\$0		\$0	\$0	\$0	\$0
45	673.000	TD Maintenance - TDM	\$28,545	\$20,141	\$8,404	E-45	\$0	\$28,545		-\$2,731	\$25,814	\$17,410	\$8,404
46	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-46	\$0	\$0		\$0	\$0	\$0	\$0
47	675.000	Servicess Maintenance - TDM	\$359	\$331	\$28	E-47	\$0	\$359		-\$20	\$339	\$311	\$28
48	676.000	Meter Maintenance - TDM	\$207	\$207	\$0	E-48	\$0	\$207	100.00%	-\$127	\$80	\$80	\$0
49	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-49	\$0	\$0		\$0	\$0	\$0	\$0
50	678.000	Misc. Plant Maintenance - TDM	\$55,825	\$434	\$55,391	E-50	\$0	\$55,825		\$2,029	\$57,854	\$2,993	\$54,861
51		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$84,936	\$21,113	\$63,823		\$0	\$84,936		-\$849	\$84,087	\$20,794	\$63,293
52		CUSTOMER ACCOUNTS EXPENSE											
53	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-53	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
54	902.000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-54	\$0	\$0		\$0	\$0	\$0	\$0
55	903.000	Cust. Rec & Collection - CAE	\$8,974	\$91	\$8,883	E-55	\$0	\$8,974		\$8,033	\$17,007	\$8,009	\$8,998
56	904.000	Uncollectible Accounts - CAE	\$1.809	\$0	\$1,809	E-56	\$0	\$1,809		\$14,779	\$16,588	\$18,344	-\$1,756
57	905.000	Misc. Customer Accounts Expense - CAE	\$565	\$0	\$565	E-57	\$0	\$565		\$29	\$594	\$0	\$594
58		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$11,348	\$91	\$11,257		\$0	\$11,348		\$22,841	\$34,189	\$26,353	\$7,836
59		ADMIN. & GENERAL EXPENSES											
60	920.000	Admin. & General Salaries	\$389.594	\$389,594	\$0	E-60	\$0	\$389.594	100.00%	-\$98.784	\$290.810	\$290,810	\$0
61	921.000	Office Supplies & Expense	\$23,693	\$0	\$23,693	E-61	\$0	\$23,693	100.00%	\$4,166	\$27,859	\$0	\$27,859
62	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-62	\$0	\$0		\$0	\$0	\$0	\$0
63	923.000	Outside Services	\$12,442	\$12,657	-\$215	E-63	\$0	\$12,442	100.00%	\$129,391	\$141,833	\$12,657	\$129,176
64	924.000	Property Insurance	\$12,162	\$0	\$12,162	E-64	\$0	\$12,162	100.00%	\$16,917	\$29,079	\$0	\$29,079
65	925.000	Injuries & Damages	-\$6	\$0	-\$6	E-65	\$0	-\$6	100.00%	-\$115	-\$121	\$0	-\$121
66	926.000	Employee Pensions & Benefits	\$150,935	\$121,786	\$29,149	E-66	\$0	\$150,935	100.00%	-\$783	\$150,152	\$121,003	\$29,149
67	927.000	Franchise Requirements	\$0	\$0	\$0	E-67	\$0	\$0		\$0	\$0	\$0	\$0
68	928.000	Regulatory Commission Expenses	\$157	\$0	\$157	E-68	\$0	\$157		-\$124	\$33	\$0	\$33
69	929.000	Duplicate Charges	\$0	\$0	\$0	E-69	\$0	\$0		\$0	\$0	\$0	\$0
70	930.100	Institutional or Goodwill Advertising Expenses	\$6	\$0	\$6	E-70	\$0	\$6	100.00%	-\$3	\$3	\$0	\$3
71	930.200	Misc. General Expense	\$18,723	\$0	\$18,723	E-71	\$0	\$18,723		\$223	\$18,946	\$0	\$18,946
72	930.300	Research & Development Expenses - AGE	\$36	\$0	\$36	E-72	\$0	\$36		\$451	\$487	\$0	\$487
73	931.000	Rents - AGE	\$1,574	\$0	\$1,574	E-73	\$0	\$1,574		\$530	\$2,104	\$0	\$2,104
74	932.000	Maint. of General Plant - AGE	\$4,356	\$0	\$4,356	E-74	<u>\$0</u>	\$4,356		\$3,590	\$7,946	\$0	\$7,946
75		TOTAL ADMIN. & GENERAL EXPENSES	\$613,672	\$524,037	\$89,635		\$0	\$613,672		\$55,459	\$669,131	\$424,470	\$244,661
76		DEPRECIATION EXPENSE											
77	403.000	Depreciation Expense, Dep. Exp.	\$224,917	See note (1)	See note (1)	E-77	See note (1)	\$224,917		\$63,689	\$288,606	See note (1)	See note (1)
78	403.000	CIAC Depreciation Offset	\$0			E-78		\$0		-\$40,428	-\$40,428		
79		TOTAL DEPRECIATION EXPENSE	\$224,917	\$0	\$0		\$0	\$224,917		\$23,261	\$248,178	\$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

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

Line         Account         Line         Line         Line         Line         Account		Α	B	С	D	E	F	G	Н		.l	ĸ		м
Number         Number         Labor         Non Labor         Number         Adjustments	Line		<u> </u>				Adjust.			Jurisdictional	Jurisdictional	MO Final Adi	ibA OM	
Unit         (Prim Adj Sch)         (Prim Adj Sch) <td>-</td> <td></td> <td>Income Description</td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td>· · · · ·</td> <td></td> <td>•</td>	-		Income Description				•					· · · · ·		•
68       408.000       Psychia       S31,888       S31,888       S00       S31,888       100,00%       47,600       S24,288       S24,288       S18         84       408,100       PSC Assessment       S37       S02       S183       E-83       S0       S37       S1000%       S1007%       S1007% </td <td></td>														
68       408.000       Psychia       S31,888       S31,888       S00       S31,888       100,00%       47,600       S24,288       S24,288       S18         84       408,100       PSC Assessment       S37       S02       S183       E-83       S0       S37       S1000%       S1007%       S1007% </td <td></td>														
Bit Model         403.100         PSC Assessment         3975         5902         5183         E-44         50         6877         5002         5183         E-44         50         6877         5002         518         50         51         50 <t< td=""><td></td><td>408.000</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></t<>		408.000												
85       403.00       Other Taxes & Licenses       -46       -51       -56       50       -56       100.00%       50.00%						• -			• • • • • •		• • • •		• • • •	
88         403.000         Transportation Depr Clarming         50					• • •							• • •	• • •	
87         TOTAL OTHER OPERATING EXPENSES         \$32,770         \$32,559         \$2/11         \$90         \$32,770         \$1,505         \$34,275         \$24,959         \$3,316           86         MADRE TREATING EXPLOYER A MTCE         \$0         \$0         \$50         \$50         \$0,005,         \$0         \$50         \$50         \$0,005,         \$50				• •				+-	• •					
85         WATER TREATMENT EXP - OPER & WTCE         50		403.000					E-86			0.00%				
sep         640.00         Supervision & Engineering - Oper - WT         50<	87		TOTAL OTHER OPERATING EXPENSES	\$32,770	\$32,559	\$211		\$0	\$32,770		\$1,505	\$34,275	\$24,959	\$9,316
sep         640.00         Supervision & Engineering - Oper - WT         50<	00													
90         641.000         Chemicals - Oper - WT         \$31,313         \$00         \$31,313         E-90         \$00         \$31,313         100.00%         \$80         \$31,321         \$00         \$31,321           91         642.000         Labor & Exo - Oper - WT         \$31,474         \$31,474         \$30         \$51,2474         \$100.00%         \$41,191         \$132,875         \$10,440         \$122,243         E-92         \$50         \$513,875         \$100,00%         \$41,191         \$132,875         \$10,440         \$122,244         \$50         \$513,875         \$100,00%         \$41,481         \$522,854         \$448         \$50         \$		640.000		¢o	¢0	¢n	E 90	¢0.	¢0	0.00%	¢0	¢o	¢o	¢0
91       642.000       Labor & Exp Oper. VT       \$21,474       \$21,474       \$0       \$21,474       \$10,00%       \$-526       \$21,448       \$21,448       \$0         92       643.200       Misce Expenses - WT       \$33,375       \$10,040       \$122,437       \$20       \$51,33,57       \$10,00%       \$1,191       \$123,685       \$10,00%       \$1,191       \$123,685       \$10,00%       \$1,191       \$123,685       \$10,00%       \$1,191       \$123,685       \$10,00%       \$1,191       \$123,685       \$10,00%       \$1,191       \$123,685       \$10,00%       \$1,191       \$123,685       \$10,00%       \$1,191       \$123,685       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,477       \$10,00%       \$12,417       \$10,00%       \$12,417       \$10,00%       \$12,417       \$10,00%       \$10,10%       \$10,00%				• •										
92       643.100       Miscelaneoue Expenses - Wat Disposal - WT       \$133.875       \$10.400       \$123.435       E-92       \$0       \$133.875       \$100.00%       \$41.911       \$132.684       \$10.400       \$122.244         93       644.000       Rents       \$0       \$25.437       \$100.00%       \$51.847       \$20.00%       \$25.437       \$100.00%       \$51.84       \$23.684       \$10.400       \$122.244         94       644.000       Rents       \$50 <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><td></td></td<>														
93       643.200       Mise Expenses - Waste Disposal - WT       \$25,437       50       \$25,437       E-03       \$0       \$25,437       100.00%       \$1,841       \$23,596       \$0       \$23,596         94       64.000       Reins       Reineering - Mice - WT       \$0       \$0       \$50       \$0       0.00%       \$0			· · · · · · · · · · · · · · · · · · ·	• •		• -					• •	• • •		• •
94         64.000         Rents         50			· · · · · · · · · · · · · · · · · · ·	• • • • • •								• • • • •		
95       650.000       Supervision & Engineering - MEe - WT       \$0	94				\$0			\$0					• •	. ,
96         651.000         Structures & Improvements - Mice - WT         50         50         50         50         50         50         50         50         50         50         50         50         50         518         50         518         50         518         50         518         50         518         50         518         50         518         50         518         50         518         50         518         50         518         50         518         50         518         50         518         50         518         50         518         50	95		Supervision & Engineering - Mtce - WT											
98         TOTAL WATER TREATMENT EXP - OPER & MTCE         \$212,417         \$31,914         \$180,503         \$0         \$212,417         \$41,822         \$210,595         \$33,116         \$177,479           99         CUSTOMER SERVICE EXPENSES         50         \$0 <td< td=""><td>96</td><td>651.000</td><td>Structures &amp; Improvements - Mtce - WT</td><td></td><td></td><td>\$0</td><td>E-96</td><td></td><td></td><td>0.00%</td><td></td><td></td><td></td><td></td></td<>	96	651.000	Structures & Improvements - Mtce - WT			\$0	E-96			0.00%				
99         CUSTOMER SERVICE EXPENSES         50	97	652.000	Misc. Equipment - Mtce - WT	\$318	\$0	\$318	E-97	\$0	\$318	100.00%	\$1,228	\$1,546	\$1,228	\$318
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	98		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$212,417	\$31,914	\$180,503		\$0	\$212,417		-\$1,822	\$210,595	\$33,116	\$177,479
$\begin{array}{c c c c c c c c c c c c c c c c c c c $														
$\begin{array}{c c c c c c c c c c c c c c c c c c c $														
101         TOTAL CUSTOMER SERVICE EXPENSES $$0$														
101       1011       101       101 <th< td=""><td></td><td>907.000</td><td>- · · · · · · · · · · · · · · · · · · ·</td><td></td><td></td><td></td><td>E-100</td><td></td><td></td><td>0.00%</td><td></td><td></td><td></td><td></td></th<>		907.000	- · · · · · · · · · · · · · · · · · · ·				E-100			0.00%				
103         910.000         Sales Promotion Expenses - SPE         50	101		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
103         910.000         Sales Promotion Expenses - SPE         50	102		SALES PROMOTION EXPENSES											
104         TOTAL SALES PROMOTION EXPENSES         \$0		910 000		\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
105 106AMORTIZATION EXPENSE Amortization Exp TOTAL AMORTIZATION EXPENSE $\frac{5133}{$133}$ $\frac{50}{$133}$ $\frac{5133}{$0}$ $\frac{510}{$133}$ $\frac{510}{$0}$ $\frac{5133}{$133}$ $100.00\%$ $\frac{5460}{$460}$ $\frac{5593}{$593}$ $\frac{50}{$593}$ 1070.000Amortization Exp TOTAL AMORTIZATION EXPENSE $\frac{$133}{$133}$ $\frac{50}{$133}$ $\frac{$100}{$0}$ $\frac{$133}{$100}$ $100.00\%$ $\frac{$460}{$460}$ $\frac{$593}{$593}$ $\frac{$0}{$0}$ $\frac{$593}{$593}$ 108TOTAL OPERATING EXPENSE $\frac{$1,190,379}{$101,649}$ $\frac{$1,292,028}{$1,292,028}$ $\frac{$532,078}{$532,078}$ $\frac{$511,772}{$593}$ 109NET INCOME BEFORE TAXES $$196,691$ \$0\$0\$0\$196,691 $-$206,126$ $-$9,435$ \$0\$0110INCOME TAXES $$196,691$ \$0\$0\$0\$196,691 $-$206,126$ $-$9,435$ \$0\$01110.000Current Income Taxes $-$533$ See note (1)See note (1) $-$112$ $-$206,126$ $-$9,435$ \$0\$01110.000State Income Taxes $-$533$ See note (1)See note (1) $-$112$ $-$100,00\%$ $$6,833$ $$6,105$ \$0\$0113DEFERRED INCOME TAXES $-$728$ \$0\$0\$0 $-$728$ $100.00\%$ $-$46,071$ $-$34,853$ See note (1)1160.000Amortization of Deferred ITC $-$111$ See note (1) $$11,207$ $$0$ \$0 $$11,207$ $-$46,071$ $-$34,864$ \$0\$0117TOTAL DEFERRED INCOM		910.000					E-103			0.00%		<u></u> \$0		
106       0.00       Amortization Exp TOTAL AMORTIZATION EXPENSE       \$133       \$0       \$133       \$100.0%       \$16,633       \$10,649       \$129,2028       \$532,078       \$511,772       \$0       \$100,00%       \$100,00%       \$100,00%       \$100,00%       \$100,00	104		TO THE GALLOT ROMOTION EXTENDED	ψυ	ψŪ	ψυ		ψυ	ψŪ		ψŪ	ψυ	ψυ	ψŪ
107         TOTAL AMORTIZATION EXPENSE $$133$ $$0$ $$133$ $$0$ $$133$ $$0$ $$133$ $$0$ $$133$ $$0$ $$593$ $$50$ $$532,078$ $$5532,078$ $$5532,078$ $$5532,078$ $$5532,078$ $$5532,078$ $$5532,078$ $$5532,078$ $$5532,078$ $$5532,078$ $$5532,078$ $$5532,078$ $$5532,078$ $$501,1772$ 100         INCOME TAXES         Income Taxes         -\$5530         See note (1)         E-112         See note (1)         -\$1988 <td>105</td> <td></td> <td>AMORTIZATION EXPENSE</td> <td></td>	105		AMORTIZATION EXPENSE											
108         TOTAL OPERATING EXPENSE         \$1,190,379         \$611,325         \$354,137         \$0         \$1,190,379         \$101,649         \$1,292,028         \$532,078         \$511,772           109         NET INCOME BEFORE TAXES         \$196,691         \$0         \$0         \$0         \$196,691         -\$206,126         -\$9,435         \$0         \$0           110         INCOME TAXES         \$196,691         \$0         \$0         \$196,691         -\$206,126         -\$9,435         \$0         \$0           111         0.000         Current Income Taxes         -\$530         See note (1)         E-111         See note (1)         -\$530         100.00%         \$6,833         \$6,303         See note (1)         See note (1)           113         TOTAL INCOME TAXES         -\$198         \$0         \$0         -\$728         \$0         \$0         -\$100.00%         \$6,833         \$6,105         \$0	106	0.000	Amortization Exp	\$133	\$0	\$133	E-106	\$0	\$133	100.00%	\$460	\$593	\$0	\$593
109NET INCOME BEFORE TAXES\$196,691\$0\$0\$0\$196,691 $-$206,126$ $-$9,435$ \$0\$0110INCOME TAXES1110.000Current Income Taxes $-$530$ See note (1)E-111See note (1) $-$530$ $100.00\%$ \$6,833\$6,303See note (1)See note (1)1120.000State Income Taxes $-$198$ $-$198$ $-$100$ $-$198$ $100.00\%$ \$6,833\$6,303See note (1)See note (1)113TOTAL INCOME TAXES $-$728$ \$0\$0 $$0$ $-$728$ $$00$ $$56,833$ \$6,105\$0\$0114DEFERRED INCOME TAXES $$11,218$ See note (1)See note (1) $$11,218$ See note (1)\$11,218100.00% $-$46,071$ $-$46,071$ $-$44,071$ $-$4$	107		TOTAL AMORTIZATION EXPENSE	\$133	\$0	\$133		\$0	\$133		\$460	\$593	\$0	\$593
109NET INCOME BEFORE TAXES\$196,691\$0\$0\$0\$196,691 $-$206,126$ $-$9,435$ \$0\$0110INCOME TAXES1110.000Current Income Taxes $-$530$ See note (1)E-111See note (1) $-$530$ $100.00\%$ \$6,833\$6,303See note (1)See note (1)1120.000State Income Taxes $-$198$ $-$198$ $-$100$ $-$198$ $100.00\%$ \$6,833\$6,303See note (1)See note (1)113TOTAL INCOME TAXES $-$728$ \$0\$0 $$0$ $-$728$ $$00$ $$56,833$ \$6,105\$0\$0114DEFERRED INCOME TAXES $$11,218$ See note (1)See note (1) $$11,218$ See note (1)\$11,218100.00% $-$46,071$ $-$46,071$ $-$44,071$ $-$4$														
110INCOME TAXES1110.000Current Income Taxes $-$530$ See note (1)See note (1) $-$530$ $100.00\%$ $$6,833$ $$6,303$ See note (1)See note (1)1120.000State Income Taxes $-$198$ $-$198$ $100.00\%$ $$6,833$ $$6,303$ See note (1)See note (1)1120.000State Income Taxes $-$198$ $-$198$ $100.00\%$ $$6,833$ $$6,833$ $$6,303$ See note (1)1120.000State Income Taxes $-$198$ $-$198$ $100.00\%$ $$6,833$ $$6,6105$ $$0$ $$0$ 114DEFERRED INCOME TAXES $$11,218$ See note (1)See note (1) $$11,218$ $100.00\%$ $-$46,071$ $-$34,853$ See note (1) $$0$ 1150.000Deferred Income Taxes - Def. Inc. Tax. $$11,218$ See note (1) $$-$116$ $$-$11$ $$00.00\%$ $$-$46,071$ $-$34,853$ See note (1)See note (1)1160.000Amortization of Deferred ITC $$11,207$ $$0$ $$0$ $$11,207$ $$0$ $$11,207$ $$0$ $$11,207$ 117TOTAL DEFERRED INCOME TAXES $$11,207$ $$0$ $$0$ $$11,207$ $$11,207$ $$0$ $$11,207$	108		TOTAL OPERATING EXPENSE	\$1,190,379	\$611,325	\$354,137		\$0	\$1,190,379		\$101,649	\$1,292,028	\$532,078	\$511,772
110INCOME TAXES1110.000Current Income Taxes $-$530$ See note (1)See note (1) $-$530$ $100.00\%$ $$6,833$ $$6,303$ See note (1)See note (1)1120.000State Income Taxes $-$198$ $-$198$ $100.00\%$ $$6,833$ $$6,303$ See note (1)See note (1)1120.000State Income Taxes $-$198$ $-$198$ $100.00\%$ $$6,833$ $$6,833$ $$6,303$ See note (1)1120.000State Income Taxes $-$198$ $-$198$ $100.00\%$ $$6,833$ $$6,6105$ $$0$ $$0$ 114DEFERRED INCOME TAXES $$11,218$ See note (1)See note (1) $$11,218$ $100.00\%$ $-$46,071$ $-$34,853$ See note (1) $$0$ 1150.000Deferred Income Taxes - Def. Inc. Tax. $$11,218$ See note (1) $$-$116$ $$-$11$ $$00.00\%$ $$-$46,071$ $-$34,853$ See note (1)See note (1)1160.000Amortization of Deferred ITC $$11,207$ $$0$ $$0$ $$11,207$ $$0$ $$11,207$ $$0$ $$11,207$ 117TOTAL DEFERRED INCOME TAXES $$11,207$ $$0$ $$0$ $$11,207$ $$11,207$ $$0$ $$11,207$														
111       0.000       Current Income Taxes       -\$530       See note (1)       E-111       See note (1)       -\$530       100.00%       \$6,833       \$6,803       See note (1)       See note (1)         112       0.000       State Income Taxes       -\$198       -\$198       -\$198       100.00%       \$6,833       \$6,803       \$6,803       \$6,803       \$6,803       \$6,803       \$6,803       \$6,803       \$6,803       \$6,803       \$6,800       \$6,800       \$50       -\$198       100.00%       \$6,803       \$6,803       \$6,800       \$50       -\$198       100.00%       \$6,803       \$6,803       \$6,800       \$50	109		NET INCOME BEFORE TAXES	\$196,691	\$0	\$0		\$0	\$196,691		-\$206,126	-\$9,435	\$0	\$0
111       0.000       Current Income Taxes       -\$530       See note (1)       E-111       See note (1)       -\$530       100.00%       \$6,833       \$6,803       See note (1)       See note (1)         112       0.000       State Income Taxes       -\$198       -\$198       -\$198       100.00%       \$6,833       \$6,803       \$6,803       \$6,803       \$6,803       \$6,803       \$6,803       \$6,803       \$6,803       \$6,803       \$6,800       \$6,800       \$50       -\$198       100.00%       \$6,803       \$6,803       \$6,800       \$50       -\$198       100.00%       \$6,803       \$6,803       \$6,800       \$50	110		NICOME TAXES											
112       0.000       State Income Taxes       -\$198       100.00%       \$0       -\$198       100.00%       \$0       -\$198       100.00%       \$0       -\$198       100.00%       \$0       -\$198       100.00%       \$0       -\$198       100.00%       \$0       -\$198       100.00%       \$0       -\$198       100.00%       \$0       -\$198       100.00%       \$0       -\$108       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$10       \$0       \$0       \$10       \$0       \$0       \$10       \$0       \$10       \$0       \$0       \$10       \$0       \$10       \$0       \$10       \$10       \$0       \$10       \$0       \$10       \$0       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$11       \$10       \$10       \$10       \$10       \$11       \$10       \$10       \$11       \$10       \$10       \$11       \$10       \$10       \$11       \$10       \$10       \$11       \$10       \$10       \$11       \$10       \$10       \$11       \$10       \$10 </td <td></td> <td>0.000</td> <td></td> <td>¢E20</td> <td>See note (4)</td> <td>See note (4)</td> <td>E 144</td> <td>See note (4)</td> <td>\$F20</td> <td>100.00%</td> <td>¢c 000</td> <td>¢c 202</td> <td>See note (4)</td> <td>See note (4)</td>		0.000		¢E20	See note (4)	See note (4)	E 144	See note (4)	\$F20	100.00%	¢c 000	¢c 202	See note (4)	See note (4)
113       TOTAL INCOME TAXES       -\$728       \$0       \$0       \$0       -\$728       \$6,833       \$6,105       \$0       \$0         114       DEFERRED INCOME TAXES       114       DEFERRED INCOME TAXES       \$11,218       See note (1)       E-115       See note (1)       \$11,218       100.00%       -\$46,071       -\$34,853       See note (1)       See note (1)       \$11,218       100.00%       -\$46,071       -\$34,853       See note (1)       See note (1)       See note (1)       \$11,218       100.00%       -\$46,071       -\$34,853       See note (1)       See note (1)<					See note (1)	See note (1)		See note (1)					See note (1)	See note (1)
114       DEFERRED INCOME TAXES         115       0.000       Deferred Income Taxes - Def. Inc. Tax.       \$11,218       See note (1)       E-115       See note (1)       \$11,218       100.00%       -\$46,071       -\$34,853       See note (1)       See note (1)         116       0.000       Amortization of Deferred ITC       -\$11       -\$10       -\$11       100.00%       -\$46,071       -\$34,853       See note (1)       See note (1)         117       TOTAL DEFERRED INCOME TAXES       \$11,207       \$0       \$0       \$11,207       \$0       \$0       \$11,207       \$0       \$0       \$11,207       \$0       \$0       \$11,207       \$0       \$0       \$11,207       \$0       \$0       \$11,207       \$0       \$0       \$11,207       \$0       \$0       \$11,207       \$0       \$0       \$11,207       \$0 <td></td> <td>0.000</td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td>E-112</td> <td>\$0</td> <td></td> <td>100.00%</td> <td></td> <td></td> <td>\$0</td> <td>\$0</td>		0.000			\$0	\$0	E-112	\$0		100.00%			\$0	\$0
115       0.000       Deferred Income Taxes - Def. Inc. Tax.       \$11,218       See note (1)       E-115       See note (1)       \$11,218       100.00%       -\$46,071       -\$34,853       See note (1)       See note (1)         116       0.000       Amortization of Deferred ITC       -\$11       -       -\$11       100.00%       -\$46,071       -\$34,853       See note (1)       See note (1)         117       TOTAL DEFERRED INCOME TAXES       \$11,207       \$0       \$0       \$11,207       -\$46,071       -\$34,864       \$0       \$0	115			-ψι 20	φU	40		φU	- <i>412</i> 0		ψ0,000	ψ0,105	<b>40</b>	φU
115       0.000       Deferred Income Taxes - Def. Inc. Tax.       \$11,218       See note (1)       E-115       See note (1)       \$11,218       100.00%       -\$46,071       -\$34,853       See note (1)       See note (1)         116       0.000       Amortization of Deferred ITC       -\$11       -       -\$11       100.00%       -\$46,071       -\$34,853       See note (1)       See note (1)         117       TOTAL DEFERRED INCOME TAXES       \$11,207       \$0       \$0       \$11,207       -\$46,071       -\$34,864       \$0       \$0	114		DEFERRED INCOME TAXES											
116       0.000       Amortization of Deferred ITC       -\$11       E-116       -\$11       100.00%       \$0       -\$11         117       TOTAL DEFERRED INCOME TAXES       \$11,207       \$0       \$0       \$11,207       -\$46,071       -\$34,864       \$0       \$0		0.000		\$11,218	See note (1)	See note (1)	E-115	See note (1)	\$11.218	100.00%	-\$46,071	-\$34,853	See note (1)	See note (1)
117     TOTAL DEFERRED INCOME TAXES     \$11,207     \$0     \$0     \$11,207     -\$46,071     -\$34,864     \$0     \$0														
118 NET OPERATING INCOME	117		TOTAL DEFERRED INCOME TAXES		\$0	\$0		\$0					\$0	\$0
118         NET OPERATING INCOME         \$186,212         \$0         \$0         \$186,212         \$-\$166,888         \$19,324         \$0         \$0														
	118		NET OPERATING INCOME	\$186,212	\$0	\$0		\$0	\$186,212		-\$166,888	\$19,324	\$0	\$0

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2015-0302 Date Prepared: 12/23/2015



## **MISSOURI PUBLIC SERVICE COMMISSION**

# **COMMISSION STAFF**

# **AUDITING DEPT - DIRECT**

# STAFF ACCOUNTING SCHEDULES

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

# CASE NO. SR-2015-0302

Jefferson City, Missouri

December 2015

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

Line	A	<u>B</u> 7.52%	<u>C</u> 7.73%	<u>D</u> 7.95%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$1,978,748	\$1,978,748	\$1,978,748
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$137,305	\$144,290	\$146,606
4	Net Income Available	\$361,517	\$361,517	\$361,517
5	Additional Net Income Required	-\$224,212	-\$217,227	-\$214,911
6	Income Tax Requirement			
7	Required Current Income Tax	\$80,010	\$83,776	\$85,026
8	Current Income Tax Available	\$200,341	\$200,341	\$200,341
9	Additional Current Tax Required	-\$120,331	-\$116,565	-\$115,315
10	Revenue Requirement	-\$344,543	-\$333,792	-\$330,226
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$72,297	\$103,416	\$72,297
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$272,246	-\$230,376	-\$257,929

### Missouri-American Water Company Case No. 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		\$8,190,868
2	Less Accumulated Depreciation Reserve		\$2,656,044
3	Net Plant In Service		\$5,534,824
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$56,069
6	Contributions in Aid of Construction Amortization		\$616,857
7	Materials & Supplies		\$0
8	Prepayments		\$4,576
9	Accrued Pension		\$44,540
10	TOTAL ADD TO NET PLANT IN SERVICE		\$722,042
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		-\$1,043
13	State Tax Offset		-\$201
14	City Tax Offset		\$0
15	Interest Expense Offset		\$6,581
16	Contributions in Aid of Construction		\$3,537,296
17	Customer Advances		\$0
18	Customer Deposits		\$0
19	Accumulated Deferred Income Tax		\$1,142,369
20	Pension/OPEB Tracker		\$39,371
21	To Eliminate Negative Rate Base Balance for Saddlebrooke		-\$446,255
22	TOTAL SUBTRACT FROM NET PLANT		\$4,278,118
23	Total Rate Base		\$1,978,748

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

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	<u>G</u>	н	
Line	Account #		Total	Adjust.	<b>–</b>	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1 2	301.000	INTANGIBLE PLANT Organization - IP	\$473	P-2	\$0	\$473		\$0	\$473
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0 \$0	\$0 \$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$1,030	P-4	\$0 \$0	\$1,030		\$0	\$1,030
5		TOTAL INTANGIBLE PLANT	\$1,503		\$0	\$1,503		\$0	\$1,503
_									
6 7	250.000	COLLECTION PLANT	¢20.000	P-7	¢0	¢20.000		¢0.	¢20.000
8	350.000 351.000	Land and Land Rights - CP Structures and Improvements - CP	\$30,000 \$15,000	P-7 P-8	\$0 \$0	\$30,000 \$15,000		\$0 \$0	\$30,000 \$15,000
9	352.100	Collection Sewers Forced - CP	\$5,437,272	P-9	\$0 \$0	\$5,437,272		\$0 \$0	\$5,437,272
10	352.200	Collecting Mains - CP	\$548,877	P-10	\$0 \$0	\$548,877		\$0	\$548,877
11	353.000	Services Sewer - CP	\$104,404	P-11	\$0	\$104,404		\$0	\$104,404
12	354.000	Flow Meansuring Devices - CP	\$194,575	P-12	\$0	\$194,575		\$0	\$194,575
13	356.000	Power Gen Equip Collection - CP	\$0	P-13	\$0	\$0		\$0	\$0
14	357.000	Communication Equip - CP	\$0	P-14	\$0	\$0		\$0	\$0
15		TOTAL COLLECTION PLANT	\$6,330,128		\$0	\$6,330,128		\$0	\$6,330,128
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$762	P-17	\$0	\$762		\$0	\$762
18	362.000	Receiving Wells - SPP	\$200,930	P-18	\$0	\$200,930		\$0	\$200,930
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$193,694	P-19	\$0	\$193,694		\$0	\$193,694
20	365.000	Pumping Equip Other Pwr/Misc.	\$724,333	P-20	\$0	\$724,333		\$0	\$724,333
21		TOTAL SYSTEM PUMPING PLANT	\$1,119,719		\$0	\$1,119,719		\$0	\$1,119,719
22		TREATMENT & DISPOSAL PLANT							
22	370.100	Land and Land Rights - TDP	\$0	P-23	\$0	\$0		\$0	\$0
23	371.000	Structures and Improvements - TDP	\$0 \$0	P-24	\$0 \$0	\$0 \$0		\$0	\$0 \$0
25	372.000	Power Generation Equipment - TDP	\$97,978	P-25	\$0 \$0	\$97,978		\$0	\$97,978
26	373.000	Plant Sewers - TDP	\$435,031	P-26	\$0	\$435,031		\$0	\$435,031
27	374.000	Outfall Sewer Lines - TDP	\$64,126	P-27	\$0	\$64,126		\$0	\$64,126
28		TOTAL TREATMENT & DISPOSAL PLANT	\$597,135		\$0	\$597,135		\$0	\$597,135
29		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0		-\$3,144	-\$3,144
31		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		-\$3,144	-\$3,144
01		CAPITALIZATION	40		ΨŬ	ψ <b>υ</b>		<b>vo</b> ,144	\$0,111
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	390.000	Structures and Improvements - GP	\$516	P-34	\$0	\$516		\$0	\$516
35 36	390.100 390.200	Office Structures General Structures - HVAC	\$16 \$0	P-35 P-36	\$0 \$0	\$16 \$0		\$0 \$0	\$16 \$0
30	390.300	Miscellaneous Structures	\$0 \$0	P-30	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
38	390.900	Structures & Improvements - Leasehold	\$0 \$0	P-38	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
39	391.000	Office Furniture and Equipment	\$601	P-39	\$0	\$601		\$0	\$601
40	391.100	Computer Software & Peripheral	\$573	P-40	\$0	\$573		\$0	\$573
41	391.200	Computer Software & Peripheral Equip	\$7,722	P-41	\$0	\$7,722		\$5,634	\$13,356
42	391.250	Computer Software	\$127,988	P-42	\$0	\$127,988		\$0	\$127,988
43	391.260	Personal Computer Software	\$0	P-43	\$0	\$0		\$0	\$0
44	391.300	Other Office Equipment	\$0	P-44	\$0	\$0		\$0	\$0
45	392.000	Transportation Equipment	\$0	P-45	\$0 \$0	\$0		\$0	\$0
46 47	392.100 392.200	Transportation Equipment - Light Trucks Transportation Equipment - Heavy Trucks	\$0 \$0	P-46 P-47	\$0 \$0	\$0 \$0	1	\$0 \$0	\$0 \$0
	332.200	Transportation Equipment - neavy mucks	<b>40</b>	1-47	ψυ	ψŪ		φυ	ψŪ
48	392.300	Transportation Equipment - Cars	\$522	P-48	\$0	\$522		\$0	\$522
49	392.400	Transportation Equipment - Other	\$25	P-49	\$0	\$25	1	\$0	\$25
50	393.000	Stores Equipment	\$0	P-50	\$0	\$0	1	\$0	\$0
51	394.000	Tools, Shop & Garage Equipment	\$1,610	P-51	\$0	\$1,610		\$0	\$1,610
52	395.000	Laboratory Equipment	\$0 \$0	P-52	\$0 \$0	\$0 \$0	1	\$0 \$0	\$0 \$0
53 54	396.000 397.100	Power Operated Equipment Communication Equipment - Non-Teleph	\$0 \$211	P-53 P-54	\$0 \$0	\$0 \$211	1	\$0 \$0	\$0 \$211
54 55	397.100	Telephone Equipment	\$211 \$10	P-54 P-55	\$0 \$0	\$211 \$10	1	\$0 \$0	\$211
56	398.000	Miscellaneous Equipment	\$99	P-56	\$0 \$0	\$99	1	\$0 \$0	\$99
57	399.000	Other Tangible Equipment	\$0		\$0 \$0	\$0		\$0	\$0
57			ψυ		ψŪ	φυ	1	ψŪ	ψυ

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

	<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>l</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58		TOTAL GENERAL PLANT	\$139,893		\$0	\$139,893		\$5,634	\$145,527
59		TOTAL PLANT IN SERVICE	\$8,188,378		\$0	\$8,188,378		\$2,490	\$8,190,868

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

	A	<u>B</u>	<u>C</u>	D	E	F	G	Н	I
Line Number	Account Number		Total Reserve	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted Jurisdictional
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$0	\$0
3 4	302.000 303.000	Franchises and Consents - IP	\$0 \$853	P-3 P-4	\$0 \$0	\$0 \$853		\$0 \$0	\$0 \$952
4 5	303.000	Other Plant & Misc. Equipment - IP TOTAL INTANGIBLE PLANT	\$853	P-4	<u>\$0</u> \$0	\$853		\$0	<u>\$853</u> \$853
5			4000		40	4000		φŪ	4000
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$4,375	P-8	\$0	\$4,375		\$0	\$4,375
9	352.100	Collection Sewers Forced - CP	\$1,629,063	P-9	\$0	\$1,629,063		-\$80,000	\$1,549,063
10	352.200	Collecting Mains - CP	\$23,554	P-10	\$0 \$0	\$23,554		\$0 \$10.000	\$23,554
11 12	353.000 354.000	Services Sewer - CP Flow Meansuring Devices - CP	-\$5,248 \$109,318	P-11 P-12	\$0 \$0	-\$5,248 \$109,318		\$10,000	\$4,752 \$109,318
12	356.000	Power Gen Equip Collection - CP	\$109,318 \$0	P-12 P-13	\$0 \$0	\$109,318 \$0		\$0 \$0	\$109,318
14	357.000	Communication Equip - CP	\$20,180	P-14	\$0	\$20,180		\$0	\$20,180
15		TOTAL COLLECTION PLANT	\$1,781,242		\$0	\$1,781,242		-\$70,000	\$1,711,242
			.,,,					. ,	
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$58	P-17	\$0	\$58		-\$58	\$0
18	362.000	Receiving Wells - SPP	\$89,664	P-18	\$0	\$89,664		\$0	\$89,664
19 20	363.000 365.000	Pwr Gen Equip Pump/Pump Equip - SPP Pumping Equip Other Pwr/Misc.	-\$65,569 \$549,410	P-19 P-20	\$70,000 \$0	\$4,431 \$549,410		\$0 \$0	\$4,431 \$549,410
20	305.000	TOTAL SYSTEM PUMPING PLANT	\$573,563	F-20	\$70,000	\$643,563		-\$58	\$643,505
21			ψ373,303		\$70,000	ψ <b>0</b> <del>1</del> 3,303		-400	ψ043,303
22		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$0	P-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$0	P-24	\$0	\$0		\$0	\$0
25	372.000	Power Generation Equipment - TDP	\$57,154	P-25	\$0	\$57,154		\$0	\$57,154
26	373.000	Plant Sewers - TDP	\$193,315	P-26	\$0	\$193,315		\$0	\$193,315
27 28	374.000	Outfall Sewer Lines - TDP TOTAL TREATMENT & DISPOSAL PLANT	\$19,285	P-27	<u>\$0</u> \$0	\$19,285		\$0 \$0	\$19,285
28		TOTAL TREATMENT & DISPOSAL PLANT	\$269,754		φU	\$269,754		\$0	\$269,754
29		INCENTIVE COMPENSATION							
		CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0		-\$285	-\$285
24					<u>^</u>	¢0		¢205	¢205
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$285	-\$285
		CAPITALIZATION							
32		GENERAL PLANT							
33	389.000	Land and Land Rights - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	390.000	Structures and Improvements - GP	\$37	P-34	\$0	\$37		\$0	\$37
35	390.100	Office Structures	-\$402	P-35	\$0	-\$402		\$402	\$0
36	390.200	General Structures - HVAC	\$0	P-36	\$0	\$0		\$0	\$0
37	390.300	Miscellaneous Structures	\$0	P-37	\$0	\$0		\$0	\$0
38 39	390.900 391.000	Structures & Improvements - Leasehold Office Furniture and Equipment	-\$1 \$472	P-38 P-39	\$0 \$0	-\$1 \$472		\$1 \$3	\$0 \$475
40	391.100	Computer Software & Peripheral	\$211	P-40	\$29	\$240		\$0 \$0	\$240
40	391.200	Computer Software & Peripheral Equip	\$225	P-41	\$0	\$225		\$453	\$678
42	391.250	Computer Software	\$27,330	P-42	\$0	\$27,330		-\$447	\$26,883
43	391.260	Personal Computer Software	\$147	P-43	-\$12	\$135		-\$135	\$0
44	391.300	Other Office Equipment	-\$12	P-44	\$0	-\$12		\$12	\$0
45	392.000	Transportation Equipment	\$0	P-45	\$0	\$0		\$0	\$0
46	392.100	Transportation Equipment - Light Trucks	\$347	P-46	\$0 \$0	\$347		\$0	\$347
47	392.200	Transportation Equipment - Heavy Trucks	\$204	P-47	\$0	\$204		\$0	\$204
48	392.300	Transportation Equipment - Cars	\$1,691	P-48	\$0	\$1,691		\$0	\$1,691
49	392.400	Transportation Equipment - Other	\$3	P-49	\$0	\$3		\$0	\$3
50	393.000	Stores Equipment	-\$179	P-50	\$0	-\$179		\$179	\$0
51	394.000	Tools, Shop & Garage Equipment	\$263	P-51	\$0	\$263		\$10	\$273
52	395.000	Laboratory Equipment	\$0	P-52	\$0	\$0		\$0	\$0
53	396.000	Power Operated Equipment	\$0 \$100	P-53	\$0 \$0	\$0 \$100		\$0 \$0	\$0 \$100
54 55	397.100 397.200	Communication Equipment - Non-Teleph Telephone Equipment	\$109 \$10	P-54 P-55	\$0 \$0	\$109 \$10		\$0 \$0	\$109 \$10
56	398.000	Miscellaneous Equipment	\$25	P-56	\$0 \$0	\$25		\$0 \$0	\$25
57	399.000	Other Tangible Equipment	\$0	P-57	\$0	\$0		\$0	\$0
58		TOTAL GENERAL PLANT	\$30,480		\$17	\$30,497		\$478	\$30,975
		·							

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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
59		TOTAL DEPRECIATION RESERVE	\$2,655,892	•	\$70,017	\$2,725,909		-\$69,865	\$2,656,044

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

	٨	B	<u> </u>	D	F	F	6	Н			K		М
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	Adjust.	<u>G</u> Total Company	Total Company	Jurisdictional	Jurisdictional	<u>n</u> MO Final Adj	L 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 + M	
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$631,429	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$631,429	100.00%	\$190,756	\$822,185	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$153,830			Rev-3		\$153,830	100.00%	\$53,091	\$206,921		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$0			Rev-7		\$0	0.00%	\$0	\$0		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	0.00%	\$0	\$0		
Rev-9	471.000	Other Sewer Revenue - Oper. Rev.	\$2,682			Rev-9		\$2,682	100.00%	\$2,272	\$4,954		
Rev-10		TOTAL OPERATING REVENUES	\$787,941					\$787,941		\$246,119	\$1,034,060		
1		COLLECTION OPERATIONS EXPENSES	•-		•								<b>.</b> -
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	<u>\$0</u> \$0	-\$1	E-5	<u>\$0</u> \$0		100.00%	\$21,723	\$21,722	<u>\$0</u>	\$21,722
6		TOTAL COLLECTION OPERATIONS EXPENSES	-\$1	\$U	-\$1		\$0	-\$1		\$21,739	\$21,738	\$0	\$21,738
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$70	\$70	\$70	\$0
10	612.000	Collect & Impound Mtce- CME	\$0	\$0	\$0	E-10	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
11 12	613.000	Labor Maint - Source of Supply - Lake	\$0 \$0	\$0 \$0	\$0 \$0	E-11	\$0 \$0	\$0 \$0	0.00% 0.00%	\$40 \$34	\$40 \$34	\$40 \$34	\$0 \$0
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$U	\$U	\$0	E-12	\$0	\$U	0.00%	\$34	<b>\$</b> 34	\$34	\$U
13	615.000	Labor Maint - Source of Supply - Infilt Gallery	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$1	\$1	\$1	\$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	\$653	\$503	\$150	E-15		\$653	100.00%	\$1,566	\$2,219	\$2,069	\$150
16		TOTAL COLLECTION MAINT. EXPENSES	\$653	\$503	\$150		\$0	\$653		\$1,711	\$2,364	\$2,214	\$150
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$0	\$0	\$0	E-19	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
21	623.000	Purchases Power - POE	\$0	\$0 \$0	\$0	E-21 E-22	\$0 \$0	\$0	0.00%	\$0 \$0	\$0	\$0	\$0
22 23	624.000 626.000	Labor & Eng Oper Pump - POE Misc Exp Oper - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-22 E-23	\$0 \$0	\$0 \$0	0.00% 0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
23 24	626.000	Rents Oper - POE	\$0 \$0	\$0 \$0	\$0 \$0	E-23 E-24	\$0 \$0	\$0 \$0	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
24	027.000	TOTAL PUMPING OPERATIONS EXPENSES	<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u> \$0	E-24	\$0	\$0	0.00%	\$0 \$0	<u>\$0</u> \$0		<u>\$0</u> \$0
26		PUMPING MAINTENANCE EXPENSES											
20	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	\$131	\$131	\$131	\$0
28	631.000	Structures & Improve Mtce - PME	\$38.270	\$0 \$0	\$38.270	E-28	\$0 \$0	\$38.270	100.00%	\$0	\$38,270	\$0	\$38.270
29	632.000	Power Prod Equip Mtce - PME	\$136	\$136	\$0	E-29	\$0 \$0	\$136	100.00%	-\$141	-\$5	-\$5	\$00,210
30	633.000	Pump Equip Mtce - PME	\$22,766	\$5,614	\$17,152	E-30	\$0	\$22,766	100.00%	\$197	\$22,963	\$5,811	\$17,152
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$61,172	\$5,750	\$55,422		\$0	\$61,172		\$187	\$61,359	\$5,937	\$55,422
33		TREAT. & DISP. OPER. EXPENSE											
34	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
35	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-35	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

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

	Α	В	С	D	E	F	G	Н		J	К	L	Μ
Line	Account	=	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	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 + M	= K
36	662.000	TD Line Expense - TDO	\$326	\$196	\$130	E-36	\$0	\$326	100.00%	-\$103	\$223	\$93	\$130
30	663.000	Meter Expense - TDO	\$520 \$69	\$69	\$130	E-30 E-37	\$0 \$0	\$69		-\$103	\$15	\$93 \$15	\$130 \$0
38	665.000	Miscellaneous Expense - TDO	\$874	\$09 \$0	\$0 \$874	E-37	\$0 \$0	\$874		-ə54 \$199	\$1,073	\$199	\$0 \$874
39	666.000	Rent - TDO	\$419	\$0	\$419	E-30	\$0	\$419		\$0	\$419	\$155	\$419
40	000.000	TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,688	\$265	\$1,423	E-33	\$0	\$1,688		\$42	\$1,730	\$307	\$1,423
			¢1,000	4200	¢.,. <u>-</u> 0			¢1,000		•	¢.,	<b>.</b>	¢.,. <u>-</u> 0
41		TREAT. & DISP. MAINT. EXPENSES											
42	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-42	\$0	\$0		\$0	\$0	\$0	\$0
43	671.000	Structures & Improve - TDM	\$164	\$164	\$0	E-43	\$0	\$164		-\$170	-\$6	-\$6	\$0
44	672.000	Dist. Res. Standp. Maint TDM	\$0	\$0	\$0	E-44	\$0	\$0		\$0	\$0	\$0	\$0
45	673.000	TD Maintenance - TDM	\$33,753	\$3,799	\$29,954	E-45	\$0	\$33,753		-\$3,054	\$30,699	\$745	\$29,954
46	674.000	Fire Maintenance - TDM	\$6,648	\$6,648	\$0	E-46	\$0	\$6,648		\$0	\$6,648	\$6,648	\$0
47	675.000	Servicess Maintenance - TDM	\$969	\$564	\$405	E-47	\$0	\$969	100.00%	-\$6,918	-\$5,949	-\$6,354	\$405
48	676.000	Meter Maintenance - TDM	\$0	\$0	\$0	E-48	\$0	\$0		-\$97	-\$97	-\$97	\$0
49	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-49	\$0	\$0		\$0	\$0	\$0	\$0
50	678.000	Misc. Plant Maintenance - TDM	\$40,898	\$0	\$40,898	E-50	\$0	\$40,898		\$2,849	\$43,747	\$3,164	\$40,583
51		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$82,432	\$11,175	\$71,257		\$0	\$82,432		-\$7,390	\$75,042	\$4,100	\$70,942
52		CUSTOMER ACCOUNTS EXPENSE											
53	901.000	Supervision & Engineering - CAE	\$461	\$461	\$0	E-53	\$0	\$461	100.00%	\$0	\$461	\$461	\$0
54	902.000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-54	\$0	\$0		\$231	\$231	\$231	\$0
55	903.000	Cust. Rec & Collection - CAE	\$605	\$0	\$605	E-55	\$0	\$605	100.00%	\$5,203	\$5,808	\$5,129	\$679
56	904.000	Uncollectible Accounts - CAE	\$1,074	\$0	\$1,074	E-56	\$0	\$1,074	100.00%	\$7,784	\$8,858	\$0	\$8,858
57	905.000	Misc. Customer Accounts Expense - CAE	\$0	\$0	\$0	E-57	\$0	\$0	0.00%	\$15	\$15	\$0	\$15
58		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,140	\$461	\$1,679		\$0	\$2,140		\$13,233	\$15,373	\$5,821	\$9,552
59		ADMIN. & GENERAL EXPENSES											
60	920.000	Admin. & General Salaries	\$11,620	\$11,620	\$0	E-60	\$0	\$11,620	100.00%	\$6,379	\$17,999	\$17,999	\$0
61	921.000	Office Supplies & Expense	\$1,975	\$0	\$1,975	E-61	\$0	\$1,975	100.00%	\$4,059	\$6,034	\$998	\$5,036
62	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-62	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
63	923.000	Outside Services	\$9,683	\$7,238	\$2,445	E-63	\$0	\$9,683	100.00%	\$65,902	\$75,585	\$7,238	\$68,347
64	924.000	Property Insurance	\$2,045	\$0	\$2,045	E-64	\$0	\$2,045	100.00%	\$9,629	\$11,674	\$0	\$11,674
65	925.000	Injuries & Damages	-\$4	\$0	-\$4	E-65	\$0	-\$4	100.00%	-\$59	-\$63	\$0	-\$63
66	926.000	Employee Pensions & Benefits	\$13,278	\$10,675	\$2,603	E-66	\$0	\$13,278	100.00%	\$5,479	\$18,757	\$16,154	\$2,603
67	927.000	Franchise Requirements	\$426	\$0	\$426	E-67	\$0	\$426	100.00%	\$0	\$426	\$0	\$426
68	928.000	Regulatory Commission Expenses	\$99	\$0	\$99	E-68	\$0	\$99	100.00%	\$25	\$124	\$0	\$124
69	929.000	Duplicate Charges	\$0	\$0	\$0	E-69	\$0	\$0		\$0	\$0	\$0	\$0
70	930.100	Institutional or Goodwill Advertising Expenses	\$3	\$0	\$3	E-70	\$0	\$3	100.00%	-\$1	\$2	\$0	\$2
71	930.200	Misc. General Expense	\$1,311	\$0	\$1,311	E-71	\$0	\$1,311	100.00%	\$104	\$1,415	\$0	\$1,415
72	930.300	Research & Development Expenses - AGE	\$19	\$0	\$19	E-72	\$0	\$19		\$233	\$252	\$0	\$252
73	931.000	Rents - AGE	\$30	\$0	\$30	E-73	\$0	\$30		\$272	\$302	\$0	\$302
74	932.000	Maint. of General Plant - AGE	\$160	\$0	\$160	E-74	\$0	\$160		\$1,834	\$1,994	\$0	\$1,994
75		TOTAL ADMIN. & GENERAL EXPENSES	\$40,645	\$29,533	\$11,112		\$0	\$40,645		\$93,856	\$134,501	\$42,389	\$92,112
76		DEPRECIATION EXPENSE											
77	403.000	Depreciation Expense, Dep. Exp.	\$175,367	See note (1)	See note (1)	E-77	See note (1)	\$175,367	100.00%	\$77,446	\$252,813	See note (1)	See note (1)
78	403.000	CIAC Depreciation Offset	\$0			E-78		\$0	0.00%	-\$70,745	-\$70,745		
79		TOTAL DEPRECIATION EXPENSE	\$175,367	\$0	\$0		\$0	\$175,367		\$6,701	\$182,068	\$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
					,-								

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

	Α	B	С	D	E	F	G	Н		.l	ĸ		м
Line	Account	<u> </u>	Test Year	Test Year	 Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adi	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		1 = K
82	408.000	Property Taxes	\$22	\$0	\$22	E-82	\$0	\$22	100.00%	\$17	\$39	\$0	\$39
83	408.000	Payroll Taxes	\$2,425	\$2,425	\$0	E-83	\$0	\$2,425	100.00%	-\$105	\$2,320	\$2,320	\$0
84	408.100	PSC Assessment	\$523	\$0	\$523	E-84	\$0	\$523	100.00%	\$0	\$523	\$0	\$523
85	408.100	Other Taxes & Licenses	-\$52	\$0	-\$52	E-85	\$0	-\$52	100.00%	\$5,131	\$5,079	\$0	\$5,079
86	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-86	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
87		TOTAL OTHER OPERATING EXPENSES	\$2,918	\$2,425	\$493		\$0	\$2,918		\$5,043	\$7,961	\$2,320	\$5,641
88		WATER TREATMENT EXP - OPER & MTCE											
89	640.000	Supervision & Engineering - Oper - WT	\$255	\$255	\$0	E-89	\$0	\$255	100.00%	-\$254	\$1	\$1	\$0
90	641.000	Chemicals - Oper - WT	\$255 \$0	\$255	\$0 \$0	E-05	\$0	\$255	0.00%	- <del>,</del> 254 \$0	\$0	\$0	\$0 \$0
91	642.000	Labor & Exp - Oper - WT	\$0 \$0	\$0	\$0 \$0	E-91	\$0	\$0	0.00%	-\$1	-\$1	-\$1	\$0
92	643.100	Miscellaneous Expenses - WT	\$5.729	\$0	\$5.729	E-92	\$0	\$5.729	100.00%	-\$12	\$5.717	\$0	\$5.717
93	643.200	Misc Expenses - Waste Disposal - WT	\$215,208	\$0	\$215,208	E-93	\$0	\$215,208	100.00%	-\$206,612	\$8,596	\$0	\$8,596
94	644.000	Rents	\$0	\$0	\$0	E-94	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
95	650.000	Supervision & Engineering - Mtce - WT	\$526	\$526	\$0	E-95	\$0	\$526	100.00%	-\$431	\$95	\$95	\$0
96	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-96	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
97	652.000	Misc. Equipment - Mtce - WT	\$1,775	\$1,775	\$0	E-97	\$0	\$1,775	100.00%	-\$1,502	\$273	\$273	\$0
98		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$223,493	\$2,556	\$220,937		\$0	\$223,493		-\$208,812	\$14,681	\$368	\$14,313
99	~~~ ~~~	CUSTOMER SERVICE EXPENSES	••		••	=				<b>A</b> 4 <b>AAA</b>	<b>A</b> 4 <b>AA</b>		
100 101	907.000	Customer Service & Information Expenses TOTAL CUSTOMER SERVICE EXPENSES	<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u> \$0	E-100	<u>\$0</u> \$0	<u>\$0</u> \$0	0.00%	<u>\$1,238</u> \$1,238	<u>\$1,238</u> \$1,238	\$1,238 \$1,238	<u>\$0</u> \$0
101		TOTAL CUSTOMER SERVICE EXPENSES	<b>Ф</b> О	\$0	20		\$U	<b>Ф</b> О		\$1,230	\$1,230	\$1,230	<b>\$</b> U
102		SALES PROMOTION EXPENSES											
102	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
104	010.000	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	2100	\$0	\$0	0.0078	\$0	\$0	\$0	\$0
											4-		
105		AMORTIZATION EXPENSE											
106	0.000	Amortization Exp	\$4,522	\$0	\$4,522	E-106	\$0	\$4,522	100.00%	\$636	\$5,158	\$0	\$5,158
107		TOTAL AMORTIZATION EXPENSE	\$4,522	\$0	\$4,522		\$0	\$4,522		\$636	\$5,158	\$0	\$5,158
108		TOTAL OPERATING EXPENSE	\$595,029	\$52,668	\$366,994		\$0	\$595,029		-\$71,816	\$523,213	\$64,694	\$276,451
109		NET INCOME BEFORE TAXES	\$192,912	\$0	\$0		\$0	\$192,912		\$317,935	\$510,847	\$0	\$0
109		NET INCOME BEFORE TAKES	\$192,912	\$0	20		\$U	\$192,912		\$317,935	3010,647	<b>\$</b> U	<b>\$</b> U
110		INCOME TAXES											
111	0.000	Current Income Taxes	-\$172	See note (1)	See note (1)	E-111	See note (1)	-\$172	100.00%	\$200.513	\$200,341	See note (1)	See note (1)
112	0.000	State Income Taxes	-\$172		See note (1)	E-112		-\$172	100.00%	• • • • • •	-\$95	See note (1)	
113	0.000	TOTAL INCOME TAXES	-\$267	\$0	\$0		\$0	-\$267	10010070	\$200,513	\$200,246	\$0	\$0
			+= <b>v</b> ·		<b>*</b> *			<i>,</i>		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	·,-··	40	<b>*</b> *
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%	-\$57,773	-\$50,916	See note (1)	See note (1)
		Anne attentions of Defense d ITO	\$0			E-116		\$0	0.00%	\$0	\$0		
116	412.200	Amortization of Deferred ITC				E-110			0.0070				
116 117	412.200	TOTAL DEFERRED INCOME TAXES	\$6,857	\$0	\$0	L-110	\$0	\$6,857	0.0070	-\$57,773	-\$50,916	\$0	\$0
	412.200			\$0 \$0	\$0 \$0	L-III	\$0		0.007			\$0 \$0	\$0