

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 Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% 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
11	Allowance for Known and Measureable 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

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

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. 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 EXPENSES	\$1,029	\$923	\$106	\$0	\$1,029	\$21,768	\$22,797	\$923	\$21,874
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 & MTCE	\$787,411	\$137,087	\$650,324	\$0	\$787,411	\$746,449	\$1,533,860	\$517,482	\$1,016,378
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 Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% 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
11	Allowance for Known and Measureable 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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar 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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	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		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$1,739,119	P-7	\$0	\$1,739,119		\$0	\$1,739,119
8	311.000	Structures and Improvements - SSP	\$17,300,032	P-8	\$0	\$17,300,032		\$0	\$17,300,032
9	312.000	Collecting & Impounding Reservoirs	\$119,689	P-9	\$0	\$119,689		\$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	325.000	Electric Pumping Equipment	\$64,103,054	P-21	\$0	\$64,103,054		\$0	\$64,103,054
22	326.000	Diesel Pumping Equipment	\$2,621,476	P-22	\$0	\$2,621,476		\$0	\$2,621,476
23	327.000	Hydraulic Pumping Equipment	\$519,583	P-23	\$0	\$519,583		\$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	331.000	Structures and Improvements - WTP	\$106,028,490	P-28	\$0	\$106,028,490		\$0	\$106,028,490
29	332.000	Water Treatment Equipment	\$114,112,256	P-29	\$0	\$114,112,256		\$0	\$114,112,256
30	332.400	Water Treatment - Other	\$4,130,862	P-30	\$0	\$4,130,862		\$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	341.000	Structures and Improvements - TDP	\$8,324,368	P-35	\$0	\$8,324,368		\$0	\$8,324,368
36	342.000	Distribution Reservoirs and Standpipes	\$33,532,957	P-36	\$0	\$33,532,957		-\$205	\$33,532,752
37	343.000	Transmission & Distribution Mains Conv	\$34,335,074	P-37	\$0	\$34,335,074		\$0	\$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	346.200	Meters - Plastic Case	\$2,958,679	P-44	\$0	\$2,958,679		\$111	\$2,958,790
45	346.300	Meters - Not Class By Type	\$69,852,373	P-45	\$0	\$69,852,373		\$0	\$69,852,373
46	347.000	Meter Installations	\$28,505,869	P-46	\$0	\$28,505,869		\$0	\$28,505,869
47	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 CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$887,640	-\$887,640
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$887,640	-\$887,640
53		GENERAL PLANT							
54	389.000	Land and Land Rights - GP	\$389,178	P-54	\$0	\$389,178		\$0	\$389,178
55	390.000	Structures and Improvements - GP	\$10,867,357	P-55	\$0	\$10,867,357		\$0	\$10,867,357
56	390.100	Office Structures	\$4,350,939	P-56	\$0	\$4,350,939		\$0	\$4,350,939
57	390.200	General Structures - HVAC	\$210,538	P-57	\$0	\$210,538		\$0	\$210,538

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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	\$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	316.000	Supply Mains	\$7,417,755	P-12	\$0	\$7,417,755		-\$1,292,500	\$6,125,255
13	317.000	Other Water P/E-Supply	\$537	P-13	\$0	\$537		\$0	\$537
14		TOTAL SOURCE OF SUPPLY PLANT	\$14,169,733		\$0	\$14,169,733		-\$161,238	\$14,008,495
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	\$5,778,249	P-17	\$0	\$5,778,249		\$9,000	\$5,787,249
18	322.000	Boiler Plant Equipment	\$81	P-18	\$0	\$81		\$597	\$678
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	333.000	Water Treatment Equipment - Other	\$524,474	P-31	\$0	\$524,474		\$6,323	\$530,797
32		TOTAL WATER TREATMENT PLANT	\$82,119,277		\$0	\$82,119,277		\$1,004,592	\$83,123,869
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$363	P-34	\$0	\$363		-\$363	\$0
35	341.000	Structures and Improvements - TDP	\$5,020,975	P-35	\$0	\$5,020,975		\$0	\$5,020,975
36	342.000	Distribution Reservoirs and Standpipes	\$13,540,614	P-36	\$0	\$13,540,614		-\$26,173	\$13,514,441
37	343.000	Transmission & Distribution Mains Conv	\$21,182,674	P-37	\$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	346.100	Meters - Bronze Case	\$713,899	P-43	\$0	\$713,899		\$84,997	\$798,896
44	346.200	Meters - Plastic Case	-\$162,244	P-44	\$0	-\$162,244		\$1,120,000	\$957,762
45	346.300	Meters - Not Class By Type	\$12,397,130	P-45	\$0	\$12,397,130		\$195,000	\$12,592,130
46	347.000	Meter Installations	\$12,389,534	P-46	\$0	\$12,389,534		\$39,000	\$12,428,534
47	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 CAPITALIZATION	\$0		\$0	\$0		-\$58,687	-\$58,687
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	390.200	General Structures - HVAC	\$28,849	P-57	\$0	\$28,849		\$0	\$28,849
58	390.300	Miscellaneous Structures	\$978,906	P-58	\$0	\$978,906		\$0	\$978,906

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$179,671,349	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$179,671,349	100.00%	-\$6,504,370	\$173,166,979	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$48,562,744			Rev-3		\$48,562,744	100.00%	-\$2,553,671	\$46,009,073		
Rev-4	461.000	Industrial	\$14,932,786			Rev-4		\$14,932,786	100.00%	\$1,090,894	\$16,023,680		
Rev-5	462.000	Private Fire Protection	\$4,270,110			Rev-5		\$4,270,110	100.00%	\$152,014	\$4,422,124		
Rev-6	463.000	Public Fire Protection	\$174			Rev-6		\$174	100.00%	\$0	\$174		
Rev-7	464.000	Other Public Auth.	\$4,978,013			Rev-7		\$4,978,013	100.00%	\$70,814	\$5,048,827		
Rev-8	466.000	Sales for Resale	\$10,205,160			Rev-8		\$10,205,160	100.00%	\$48,630	\$10,253,790		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$3,973,342			Rev-9		\$3,973,342	100.00%	-\$570,399	\$3,402,943		
Rev-10		TOTAL OPERATING REVENUES	\$266,593,678					\$266,593,678		-\$8,266,088	\$258,327,590		
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	\$462,206	\$89,720	\$372,486	E-3	\$0	\$462,206	100.00%	\$24	\$462,230	\$89,905	\$372,325
4	602.000	Purchased Water	\$851,509	\$0	\$851,509	E-4	\$0	\$851,509	100.00%	\$101,081	\$952,590	\$0	\$952,590
5	603.000	Miscellaneous Expenses	\$1,305,593	\$91	\$1,305,502	E-5	\$0	\$1,305,593	100.00%	\$37,901	\$1,343,494	\$91	\$1,343,403
6	604.000	Rents - SSE	\$2,688	\$0	\$2,688	E-6	\$0	\$2,688	100.00%	\$0	\$2,688	\$0	\$2,688
7	610.000	Maint. Supervision & Engineering	\$54	\$54	\$0	E-7	\$0	\$54	100.00%	\$648	\$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	\$215	\$215	\$0	E-9	\$0	\$215	100.00%	\$234	\$449	\$449	\$0
10	613.000	Labor Maint - Source of Supply - Lake	\$367	\$367	\$0	E-10	\$0	\$367	100.00%	\$206	\$573	\$573	\$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	\$857
12	615.000	Labor Maint - Source of Supply - Infiltr Gallery	\$536	\$536	\$0	E-12	\$0	\$536	100.00%	-\$84	\$452	\$452	\$0
13	616.000	Labor Maint Src of Supply - Supply Mains	\$1,010	\$1,010	\$0	E-13	\$0	\$1,010	100.00%	-\$873	\$137	\$137	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$254,876	\$228,893	\$25,983	E-14	\$0	\$254,876	100.00%	\$72,484	\$327,360	\$301,395	\$25,965
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
16		PUMPING EXPENSES											
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
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
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	\$9,945,900	\$0	\$9,945,900	E-20	\$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	100.00%	-\$534,258	\$1,828,703	\$1,810,803	\$17,900
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$7,915	\$0	\$7,915	E-23	\$0	\$7,915	100.00%	\$0	\$7,915	\$0	\$7,915
24	627.000	Rents - PE	\$2,415	\$0	\$2,415	E-24	\$0	\$2,415	100.00%	\$0	\$2,415	\$0	\$2,415
25	630.000	Maint. Supervision & Engineering - PE	\$97,783	\$97,783	\$0	E-25	\$0	\$97,783	100.00%	-\$4,770	\$93,013	\$93,013	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$703,385	\$615,333	\$88,052	E-26	\$0	\$703,385	100.00%	-\$385,628	\$317,757	\$229,705	\$88,052
27	632.000	Maint. of Power Production Equipment	\$429	\$429	\$0	E-27	\$0	\$429	100.00%	-\$412	\$17	\$17	\$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	\$3,266,844	\$10,113,409		\$0	\$13,380,253		\$181,498	\$13,561,751	\$2,525,682	\$11,036,069
30		WATER TREATMENT EXPENSES											
31	640.000	Operation Supervision & Engineer. - WTE	\$218,144	\$218,144	\$0	E-31	\$0	\$218,144	100.00%	-\$2,398	\$215,746	\$215,746	\$0
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	\$334,142
34	643.000	Miscellaneous 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	\$1,062,549
35	644.000	Rents - WTE	\$41,277	\$0	\$41,277	E-35	\$0	\$41,277	100.00%	-\$394	\$40,883	\$0	\$40,883
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	\$19,363
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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	652.000	Maint. of Water Treatment Equipment - WTE	<u>\$912,948</u>	<u>\$3,813</u>	<u>\$909,135</u>	E-38	<u>\$0</u>	<u>\$912,948</u>	100.00%	<u>-\$2,220</u>	<u>\$910,728</u>	<u>\$1,593</u>	<u>\$909,135</u>
39		TOTAL WATER TREATMENT EXPENSES	<u>\$15,159,816</u>	<u>\$3,209,760</u>	<u>\$11,950,056</u>		<u>\$0</u>	<u>\$15,159,816</u>		<u>\$1,742,023</u>	<u>\$16,901,839</u>	<u>\$4,564,987</u>	<u>\$12,336,852</u>
40		TRANSMISSION & DIST. EXPENSES											
41	660.000	Operation Supervision & Engineering - TDE	<u>\$496,830</u>	<u>\$496,830</u>	<u>\$0</u>	E-41	<u>\$0</u>	<u>\$496,830</u>	100.00%	<u>-\$329,203</u>	<u>\$167,627</u>	<u>\$167,627</u>	<u>\$0</u>
42	661.000	Storage Facilities Expenses TDE	<u>\$43,024</u>	<u>\$43,024</u>	<u>\$0</u>	E-42	<u>\$0</u>	<u>\$43,024</u>	100.00%	<u>-\$37,688</u>	<u>\$5,336</u>	<u>\$5,336</u>	<u>\$0</u>
43	662.000	Transmission & Distribution Lines Expenses	<u>\$1,865,523</u>	<u>\$1,851,446</u>	<u>\$14,077</u>	E-43	<u>\$0</u>	<u>\$1,865,523</u>	100.00%	<u>\$126,936</u>	<u>\$1,992,459</u>	<u>\$1,978,382</u>	<u>\$14,077</u>
44	663.000	Meter Expenses - TDE	<u>\$964,280</u>	<u>\$955,117</u>	<u>\$9,163</u>	E-44	<u>\$0</u>	<u>\$964,280</u>	100.00%	<u>\$34,210</u>	<u>\$998,490</u>	<u>\$989,327</u>	<u>\$9,163</u>
45	664.000	Customer Installations Expenses - TDE	<u>\$640,548</u>	<u>\$640,503</u>	<u>\$45</u>	E-45	<u>\$0</u>	<u>\$640,548</u>	100.00%	<u>-\$112,341</u>	<u>\$528,207</u>	<u>\$528,162</u>	<u>\$45</u>
46	665.000	Miscellaneous Expenses - TDE	<u>\$3,089,974</u>	<u>\$2,014,090</u>	<u>\$1,075,884</u>	E-46	<u>\$0</u>	<u>\$3,089,974</u>	100.00%	<u>\$21,764</u>	<u>\$3,111,738</u>	<u>\$2,016,952</u>	<u>\$1,094,786</u>
47	666.000	Rents - TDE	<u>\$67,225</u>	<u>\$0</u>	<u>\$67,225</u>	E-47	<u>\$0</u>	<u>\$67,225</u>	100.00%	<u>\$0</u>	<u>\$67,225</u>	<u>\$0</u>	<u>\$67,225</u>
48	670.000	Maint. Supervision and Engineering - TDE	<u>\$97,729</u>	<u>\$97,279</u>	<u>\$450</u>	E-48	<u>\$0</u>	<u>\$97,729</u>	100.00%	<u>-\$37,049</u>	<u>\$60,680</u>	<u>\$60,230</u>	<u>\$450</u>
49	671.000	Maint. of Structures & Improvements - TDE	<u>\$24,111</u>	<u>\$23,610</u>	<u>\$501</u>	E-49	<u>\$0</u>	<u>\$24,111</u>	100.00%	<u>-\$23,444</u>	<u>\$667</u>	<u>\$166</u>	<u>\$501</u>
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	<u>\$1,448</u>	<u>\$1,448</u>	<u>\$0</u>	E-50	<u>\$0</u>	<u>\$1,448</u>	100.00%	<u>-\$918</u>	<u>\$530</u>	<u>\$530</u>	<u>\$0</u>
51	673.000	Maint. of Transmission & Distribution Mains	<u>\$6,634,925</u>	<u>\$503,386</u>	<u>\$6,131,539</u>	E-51	<u>\$0</u>	<u>\$6,634,925</u>	100.00%	<u>-\$1,860,721</u>	<u>\$4,774,204</u>	<u>\$338,487</u>	<u>\$4,435,717</u>
52	674.000	Maint. of Fire Mains - TDE	<u>\$202</u>	<u>\$202</u>	<u>\$0</u>	E-52	<u>\$0</u>	<u>\$202</u>	100.00%	<u>\$1,188</u>	<u>\$1,390</u>	<u>\$1,390</u>	<u>\$0</u>
53	675.000	Maint. of Services - TDE	<u>\$284,735</u>	<u>\$282,998</u>	<u>\$1,737</u>	E-53	<u>\$0</u>	<u>\$284,735</u>	100.00%	<u>\$140,341</u>	<u>\$425,076</u>	<u>\$423,339</u>	<u>\$1,737</u>
54	676.000	Maint. of Meters - TDE	<u>\$240,020</u>	<u>\$238,528</u>	<u>\$1,492</u>	E-54	<u>\$0</u>	<u>\$240,020</u>	100.00%	<u>-\$17,032</u>	<u>\$222,988</u>	<u>\$218,532</u>	<u>\$4,456</u>
55	677.000	Maint. of Hydrants - TDE	<u>\$327,377</u>	<u>\$326,821</u>	<u>\$556</u>	E-55	<u>\$0</u>	<u>\$327,377</u>	100.00%	<u>\$49,498</u>	<u>\$376,875</u>	<u>\$376,319</u>	<u>\$556</u>
56	678.000	Maint. of Miscellaneous Plant - TDE	<u>\$4,223,192</u>	<u>\$1,387,055</u>	<u>\$2,836,137</u>	E-56	<u>\$0</u>	<u>\$4,223,192</u>	100.00%	<u>-\$45,244</u>	<u>\$4,177,948</u>	<u>\$1,490,291</u>	<u>\$2,687,657</u>
57		TOTAL TRANSMISSION & DIST. EXPENSES	<u>\$19,001,143</u>	<u>\$8,862,337</u>	<u>\$10,138,806</u>		<u>\$0</u>	<u>\$19,001,143</u>		<u>-\$2,089,703</u>	<u>\$16,911,440</u>	<u>\$8,595,070</u>	<u>\$8,316,370</u>
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision & Engineering - CAE	<u>\$60,108</u>	<u>\$60,108</u>	<u>\$0</u>	E-59	<u>\$0</u>	<u>\$60,108</u>	100.00%	<u>\$4,902</u>	<u>\$65,010</u>	<u>\$65,010</u>	<u>\$0</u>
60	902.000	Meter Reading Expenses - CAE	<u>\$1,667,505</u>	<u>\$1,660,479</u>	<u>\$7,026</u>	E-60	<u>\$0</u>	<u>\$1,667,505</u>	100.00%	<u>\$445,694</u>	<u>\$2,113,199</u>	<u>\$2,106,108</u>	<u>\$7,091</u>
61	903.000	Cust. Rec & Collection - CAE	<u>\$3,155,212</u>	<u>\$645,188</u>	<u>\$2,510,024</u>	E-61	<u>\$0</u>	<u>\$3,155,212</u>	100.00%	<u>\$214,046</u>	<u>\$3,369,258</u>	<u>\$829,281</u>	<u>\$2,539,977</u>
62	904.000	Uncollectible Accounts - CAE	<u>\$4,589,854</u>	<u>\$4</u>	<u>\$4,589,850</u>	E-62	<u>\$0</u>	<u>\$4,589,854</u>	100.00%	<u>-\$1,395,355</u>	<u>\$3,194,499</u>	<u>\$106</u>	<u>\$3,194,393</u>
63	905.000	Misc. Customer Accounts Expense - CAE	<u>\$72,252</u>	<u>\$20,231</u>	<u>\$52,021</u>	E-63	<u>\$0</u>	<u>\$72,252</u>	100.00%	<u>-\$5,590</u>	<u>\$66,662</u>	<u>\$14,538</u>	<u>\$52,124</u>
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	<u>\$9,544,931</u>	<u>\$2,386,010</u>	<u>\$7,158,921</u>		<u>\$0</u>	<u>\$9,544,931</u>		<u>-\$736,303</u>	<u>\$8,808,628</u>	<u>\$3,015,043</u>	<u>\$5,793,585</u>
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	<u>\$331</u>	<u>\$331</u>	<u>\$0</u>	E-66	<u>\$0</u>	<u>\$331</u>	100.00%	<u>\$265</u>	<u>\$596</u>	<u>\$596</u>	<u>\$0</u>
67		TOTAL CUSTOMER SERVICE EXPENSES	<u>\$331</u>	<u>\$331</u>	<u>\$0</u>		<u>\$0</u>	<u>\$331</u>		<u>\$265</u>	<u>\$596</u>	<u>\$596</u>	<u>\$0</u>
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	E-69	<u>\$0</u>	<u>\$0</u>	0.00%	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
70		TOTAL SALES PROMOTION EXPENSES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin. & General Salaries	<u>\$7,748,715</u>	<u>\$7,748,715</u>	<u>\$0</u>	E-72	<u>\$0</u>	<u>\$7,748,715</u>	100.00%	<u>-\$1,350,152</u>	<u>\$6,398,563</u>	<u>\$6,449,624</u>	<u>-\$51,061</u>
73	921.000	Office Supplies & Expense	<u>\$1,901,148</u>	<u>\$35,075</u>	<u>\$1,866,073</u>	E-73	<u>\$0</u>	<u>\$1,901,148</u>	100.00%	<u>-\$75,098</u>	<u>\$1,826,050</u>	<u>\$4,917</u>	<u>\$1,821,133</u>
74	922.000	Admin. Expenses Transferred - Credit	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	E-74	<u>\$0</u>	<u>\$0</u>	0.00%	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
75	923.000	Outside Services	<u>\$31,435,547</u>	<u>\$27,336,918</u>	<u>\$4,098,629</u>	E-75	<u>\$0</u>	<u>\$31,435,547</u>	100.00%	<u>-\$7,230,070</u>	<u>\$24,205,477</u>	<u>\$27,345,983</u>	<u>-\$3,140,506</u>
76	924.000	Property Insurance	<u>\$5,390,587</u>	<u>\$684</u>	<u>\$5,389,903</u>	E-76	<u>\$0</u>	<u>\$5,390,587</u>	100.00%	<u>-\$1,377,259</u>	<u>\$4,013,328</u>	<u>\$684</u>	<u>\$4,012,644</u>
77	925.000	Injuries & Damages	<u>\$51,420</u>	<u>\$1,675</u>	<u>\$49,745</u>	E-77	<u>\$0</u>	<u>\$51,420</u>	100.00%	<u>\$551</u>	<u>\$51,971</u>	<u>\$1,675</u>	<u>\$50,296</u>
78	926.000	Employee Pensions & Benefits	<u>\$13,225,101</u>	<u>\$10,727,116</u>	<u>\$2,497,985</u>	E-78	<u>\$0</u>	<u>\$13,225,101</u>	100.00%	<u>-\$2,633,524</u>	<u>\$10,591,577</u>	<u>\$7,919,096</u>	<u>\$2,672,481</u>
79	927.000	Franchise Requirements	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	E-79	<u>\$0</u>	<u>\$0</u>	0.00%	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
80	928.000	Regulatory Commission Expenses	<u>\$384,332</u>	<u>\$0</u>	<u>\$384,332</u>	E-80	<u>\$0</u>	<u>\$384,332</u>	100.00%	<u>-\$361,997</u>	<u>\$22,335</u>	<u>\$0</u>	<u>\$22,335</u>
81	929.000	Duplicate Charges	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	E-81	<u>\$0</u>	<u>\$0</u>	0.00%	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
82	930.100	Institutional or Goodwill Advertising Expenses	<u>\$20,924</u>	<u>\$984</u>	<u>\$19,940</u>	E-82	<u>\$0</u>	<u>\$20,924</u>	100.00%	<u>-\$20,349</u>	<u>\$575</u>	<u>\$984</u>	<u>-\$409</u>
83	930.200	Misc. General Expense	<u>\$2,073,214</u>	<u>\$30,154</u>	<u>\$2,043,060</u>	E-83	<u>\$0</u>	<u>\$2,073,214</u>	100.00%	<u>-\$801,953</u>	<u>\$1,271,261</u>	<u>\$30,150</u>	<u>\$1,241,111</u>

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	\$0	\$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	See note (1)	\$32,313,006	100.00%	\$5,418,172	\$37,731,178	See note (1)	See note (1)
90	403.000	CIAC Depreciation Offset	\$0			E-90		\$0	0.00%	-\$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		OTHER OPERATING EXPENSES											
93	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-93	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
94	408.000	Property Taxes	\$12,509,116	\$290,238	\$12,218,878	E-94	\$0	\$12,509,116	100.00%	-\$169	\$12,508,947	\$290,238	\$12,218,709
95	408.100	Payroll Taxes	\$1,895,787	\$288,957	\$1,606,830	E-95	\$0	\$1,895,787	100.00%	\$92,164	\$1,987,951	\$381,121	\$1,606,830
96	408.000	Gross Receipts Tax	\$9,141	\$0	\$9,141	E-96	\$0	\$9,141	100.00%	-\$65	\$9,076	\$0	\$9,076
97	408.100	PSC Assessment	\$2,168,571	\$33,975	\$2,134,596	E-97	\$0	\$2,168,571	100.00%	\$0	\$2,168,571	\$33,975	\$2,134,596
98	408.100	Other General Taxes	\$9,654	\$19,320	-\$9,666	E-98	\$0	\$9,654	100.00%	-\$348,079	-\$338,425	\$19,320	-\$357,745
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$16,592,269	\$632,490	\$15,959,779		\$0	\$16,592,269		-\$256,149	\$16,336,120	\$724,654	\$15,611,466
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	\$0	0.00%	\$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											
108	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)
109	409.100	State Income Taxes	\$536			E-109		\$536	100.00%	\$0	\$536		
110		TOTAL INCOME TAXES	-\$483,713	\$0	\$0		\$0	-\$483,713		\$20,968,471	\$20,484,758	\$0	\$0
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	100.00%	\$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
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 Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% 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
11	Allowance for Known and Measureable 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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar 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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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							
7	310.000	Land and Land Rights - SSP	\$108,388	P-7	\$0	\$108,388		\$0	\$108,388
8	311.000	Structures and Improvements - SSP	\$9,307,488	P-8	\$0	\$9,307,488		\$0	\$9,307,488
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0		\$0	\$0
10	313.000	Lake, River and Other Intakes	\$6,762,967	P-10	\$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		PUMPING PLANT							
16	320.000	Land and Land Rights - PP	\$345,305	P-16	\$0	\$345,305		\$0	\$345,305
17	321.000	Structures and Improvements - PP	\$12,569,166	P-17	\$0	\$12,569,166		\$0	\$12,569,166
18	322.000	Boiler Plant Equipment	\$0	P-18	\$0	\$0		\$0	\$0
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							
34	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	\$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	345.000	Services	\$14,274,998	P-42	\$0	\$14,274,998		\$0	\$14,274,998
43	346.100	Meters - Bronze Case	\$10,844,880	P-43	\$0	\$10,844,880		\$0	\$10,844,880
44	346.200	Meters - Plastic Case	\$1,735,436	P-44	\$0	\$1,735,436		\$0	\$1,735,436
45	346.300	Meters - Not Class By Type	\$66,530,105	P-45	\$0	\$66,530,105		\$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		INCENTIVE COMPENSATION CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$716,688	-\$716,688
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$716,688	-\$716,688
53		GENERAL PLANT							
54	389.000	Land and Land Rights - GP	\$9,354	P-54	\$0	\$9,354		\$0	\$9,354
55	390.000	Structures and Improvements - GP	\$6,255,914	P-55	\$0	\$6,255,914		\$0	\$6,255,914
56	390.100	Office Structures	\$3,649,617	P-56	\$0	\$3,649,617		\$0	\$3,649,617
57	390.200	General Structures - HVAC	\$210,538	P-57	\$0	\$210,538		\$0	\$210,538

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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	\$0	P-4	\$0	\$0		\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
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	\$3,966,899	P-8	\$0	\$3,966,899		-\$18,657	\$3,948,242
9	312.000	Collecting & Impounding Reservoirs	-\$27	P-9	\$0	-\$27		\$27	\$0
10	313.000	Lake, River and Other Intakes	\$602,997	P-10	\$0	\$602,997		\$0	\$602,997
11	314.000	Wells and Springs	\$221,883	P-11	\$0	\$221,883		-\$44,000	\$177,883
12	316.000	Supply Mains	\$4,188,015	P-12	\$0	\$4,188,015		-\$95,000	\$4,093,015
13	317.000	Other Water P/E-Supply	\$537	P-13	\$0	\$537		\$0	\$537
14		TOTAL SOURCE OF SUPPLY PLANT	\$8,980,304		\$0	\$8,980,304		-\$157,630	\$8,822,674
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	\$4,767,503	P-17	\$0	\$4,767,503		-\$5,000	\$4,762,503
18	322.000	Boiler Plant Equipment	\$0	P-18	\$0	\$0		\$0	\$0
19	323.000	Forces Main	\$321,825	P-19	\$0	\$321,825		\$0	\$321,825
20	324.000	Steam Pumping Equipment	\$0	P-20	\$0	\$0		\$0	\$0
21	325.000	Electric Pumping Equipment	\$20,080,670	P-21	\$0	\$20,080,670		\$130,000	\$20,210,670
22	326.000	Diesel Pumping Equipment	\$1,642,259	P-22	\$0	\$1,642,259		\$0	\$1,642,259
23	327.000	Hydraulic Pumping Equipment	-\$7,356	P-23	\$0	-\$7,356		\$41,000	\$33,644
24	328.000	Other Pumping Equipment	\$163,830	P-24	\$0	\$163,830		\$2,000	\$165,830
25		TOTAL PUMPING PLANT	\$26,968,731		\$0	\$26,968,731		\$168,000	\$27,136,731
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	\$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		\$1	\$6,860
32		TOTAL WATER TREATMENT PLANT	\$57,079,201		\$0	\$57,079,201		\$778,174	\$57,857,375
33		TRANSMISSION & DIST. PLANT							
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		\$70,000	\$949,921
39	343.200	Transmission & Distribution Mains 6"-8"	\$113,472,181	P-39	\$0	\$113,472,181		-\$500,000	\$112,972,181
40	343.300	Transmission & Distribution Mains >10"	\$72,602,499	P-40	\$0	\$72,602,499		-\$434,027	\$72,168,472
41	344.000	Fire Mains	\$83,840	P-41	\$0	\$83,840		\$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		\$2,677	\$5,732
49		TOTAL TRANSMISSION & DIST. PLANT	\$252,493,238		\$0	\$252,493,238		-\$1,196,719	\$251,296,519
50		INCENTIVE COMPENSATION CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$46,740	-\$46,740
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$46,740	-\$46,740
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	\$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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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
78		TOTAL DEPRECIATION RESERVE	\$371,350,474		\$0	\$371,350,474		-\$1,863,650	\$369,486,824

Missouri-American Water Company
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Water District # 1
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$149,984,417	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$149,984,417	100.00%	-\$7,255,295	\$142,729,122	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$37,699,324			Rev-3		\$37,699,324	100.00%	-\$2,546,646	\$35,152,678		
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%	-\$12	\$152	\$152	\$0
12	615.000	Labor Maint - Source of Supply - Infiltr 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	Miscellaneous 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	\$39,396	E-35	\$0	\$39,396	100.00%	-\$394	\$39,002	\$0	\$39,002
36	650.000	Maint. Supervision & Engineering - WTE	\$1,472,656	\$1,473,403	-\$747	E-36	\$0	\$1,472,656	100.00%	\$33,458	\$1,506,114	\$1,506,861	-\$747
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 # 1
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	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
39		TOTAL WATER TREATMENT EXPENSES	\$12,152,151	\$3,009,626	\$9,142,525		\$0	\$12,152,151		\$1,979,257	\$14,131,408	\$4,352,777	\$9,778,631
40		TRANSMISSION & DIST. EXPENSES											
41	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
42	661.000	Storage Facilities Expenses TDE	\$43,024	\$43,024	\$0	E-42	\$0	\$43,024	100.00%	-\$37,788	\$5,236	\$5,236	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$1,421,803	\$1,421,803	\$0	E-43	\$0	\$1,421,803	100.00%	\$181,933	\$1,603,736	\$1,603,736	\$0
44	663.000	Meter Expenses - TDE	\$601,705	\$597,149	\$4,556	E-44	\$0	\$601,705	100.00%	\$24,063	\$625,768	\$621,212	\$4,556
45	664.000	Customer Installations Expenses - TDE	\$597,569	\$597,569	\$0	E-45	\$0	\$597,569	100.00%	-\$142,705	\$454,864	\$454,864	\$0
46	665.000	Miscellaneous Expenses - TDE	\$2,720,224	\$1,896,004	\$824,220	E-46	\$0	\$2,720,224	100.00%	\$34,571	\$2,754,795	\$1,930,564	\$824,231
47	666.000	Rents - TDE	\$54,590	\$0	\$54,590	E-47	\$0	\$54,590	100.00%	\$0	\$54,590	\$0	\$54,590
48	670.000	Maint. Supervision and Engineering - TDE	\$44,953	\$44,503	\$450	E-48	\$0	\$44,953	100.00%	-\$25,668	\$19,285	\$18,835	\$450
49	671.000	Maint. of Structures & Improvements - TDE	\$23,592	\$23,592	\$0	E-49	\$0	\$23,592	100.00%	-\$23,426	\$166	\$166	\$0
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$1,395	\$1,395	\$0	E-50	\$0	\$1,395	100.00%	-\$865	\$530	\$530	\$0
51	673.000	Maint. of Transmission & Distribution Mains	\$5,777,346	\$210,748	\$5,566,598	E-51	\$0	\$5,777,346	100.00%	-\$1,814,151	\$3,963,195	\$92,419	\$3,870,776
52	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-52	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
53	675.000	Maint. of Services - TDE	\$245,029	\$244,589	\$440	E-53	\$0	\$245,029	100.00%	\$144,102	\$389,131	\$388,691	\$440
54	676.000	Maint. of Meters - TDE	\$185,264	\$185,264	\$0	E-54	\$0	\$185,264	100.00%	-\$16,042	\$169,222	\$169,222	\$0
55	677.000	Maint. of Hydrants - TDE	\$259,652	\$259,652	\$0	E-55	\$0	\$259,652	100.00%	\$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	\$0	\$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	\$0	\$57	100.00%	\$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	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin. & General Salaries	\$5,943,386	\$5,943,386	\$0	E-72	\$0	\$5,943,386	100.00%	-\$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	\$0	\$1,477,392	100.00%	-\$53,180	\$1,424,212	\$1,222	\$1,422,990
74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-74	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
75	923.000	Outside Services	\$26,135,817	\$24,903,495	\$1,232,322	E-75	\$0	\$26,135,817	100.00%	-\$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	\$0	\$4,451,637	100.00%	-\$1,159,970	\$3,291,667	\$17	\$3,291,650
77	925.000	Injuries & Damages	\$34,953	\$1,675	\$33,278	E-77	\$0	\$34,953	100.00%	\$585	\$35,538	\$1,675	\$33,863
78	926.000	Employee Pensions & Benefits	\$10,530,260	\$9,322,308	\$1,207,952	E-78	\$0	\$10,530,260	100.00%	-\$2,138,381	\$8,391,879	\$7,009,431	\$1,382,448
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$306,489	\$0	\$306,489	E-80	\$0	\$306,489	100.00%	-\$289,413	\$17,076	\$0	\$17,076
81	929.000	Duplicate Charges	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$17,342	\$984	\$16,358	E-82	\$0	\$17,342	100.00%	-\$16,868	\$474	\$984	-\$510
83	930.200	Misc. 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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
84	930.300	Research & Development Expenses - AGE	\$68,650	\$1,042	\$67,608	E-84	\$0	\$68,650	100.00%	-\$2,240	\$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	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	0.00%	\$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	\$681	100.00%	\$0	\$681	\$0	\$0
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	100.00%	-\$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	-\$124,638	100.00%	\$0	-\$124,638	\$0	\$0
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 Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% 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
11	Allowance for Known and Measureable 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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar 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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$1,428,140	P-7	\$0	\$1,428,140		\$0	\$1,428,140
8	311.000	Structures and Improvements - SSP	\$2,137,403	P-8	\$0	\$2,137,403		\$0	\$2,137,403
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0		\$0	\$0
10	313.000	Lake, River and Other Intakes	\$6,326	P-10	\$0	\$6,326		\$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		PUMPING PLANT							
16	320.000	Land and Land Rights - PP	\$136,908	P-16	\$0	\$136,908		\$0	\$136,908
17	321.000	Structures and Improvements - PP	\$4,677,574	P-17	\$0	\$4,677,574		\$0	\$4,677,574
18	322.000	Boiler Plant Equipment	\$0	P-18	\$0	\$0		\$0	\$0
19	323.000	Forces Main	\$315,521	P-19	\$0	\$315,521		\$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							
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	\$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		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$133,763	P-34	\$0	\$133,763		\$0	\$133,763
35	341.000	Structures and Improvements - TDP	\$743,688	P-35	\$0	\$743,688		\$0	\$743,688
36	342.000	Distribution Reservoirs and Standpipes	\$4,795,109	P-36	\$0	\$4,795,109		\$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	\$6,041,242		-\$111	\$6,041,131
44	346.200	Meters - Plastic Case	\$399,080	P-44	\$0	\$399,080		\$111	\$399,191
45	346.300	Meters - Not Class By Type	\$1,817,528	P-45	\$0	\$1,817,528		\$0	\$1,817,528
46	347.000	Meter Installations	\$5,657,776	P-46	\$0	\$5,657,776		\$0	\$5,657,776
47	348.000	Hydrants	\$5,758,620	P-47	\$0	\$5,758,620		\$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 CAPITALIZATION	\$0		\$0	\$0		-\$87,855	-\$87,855
53		GENERAL PLANT							
54	389.000	Land and Land Rights - GP	\$8,254	P-54	\$0	\$8,254		\$0	\$8,254
55	390.000	Structures and Improvements - GP	\$489,658	P-55	\$0	\$489,658		\$0	\$489,658
56	390.100	Office Structures	\$159,460	P-56	\$0	\$159,460		\$0	\$159,460
57	390.200	General Structures - HVAC	\$0	P-57	\$0	\$0		\$0	\$0

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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	\$2,264,125		-\$1,197,500	\$1,066,625
13	317.000	Other Water P/E-Supply	\$0	P-13	\$0	\$0		\$0	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$1,785,444		\$0	\$1,785,444		\$0	\$1,785,444
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	323.000	Forces Main	\$14,467	P-19	\$0	\$14,467		\$20,000	\$34,467
20	324.000	Steam Pumping Equipment	\$0	P-20	\$0	\$0		\$0	\$0
21	325.000	Electric Pumping Equipment	\$1,821,837	P-21	\$0	\$1,821,837		-\$30,000	\$1,791,837
22	326.000	Diesel Pumping Equipment	\$81,499	P-22	\$0	\$81,499		\$0	\$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							
27	330.000	Land and Land Rights - WTP	\$0	P-27	\$0	\$0		\$0	\$0
28	331.000	Structures and Improvements - WTP	\$6,751,380	P-28	\$0	\$6,751,380		\$0	\$6,751,380
29	332.000	Water Treatment Equipment	\$12,386,930	P-29	\$0	\$12,386,930		-\$120,000	\$12,266,930
30	332.400	Water Treatment - Other	-\$414,925	P-30	\$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							
34	340.000	Land and Land Rights - TDP	\$0	P-34	\$0	\$0		\$0	\$0
35	341.000	Structures and Improvements - TDP	\$204,515	P-35	\$0	\$204,515		\$0	\$204,515
36	342.000	Distribution Reservoirs and Standpipes	\$1,810,178	P-36	\$0	\$1,810,178		\$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	346.100	Meters - Bronze Case	\$373,178	P-43	\$0	\$373,178		-\$6	\$373,172
44	346.200	Meters - Plastic Case	-\$101,495	P-44	\$0	-\$101,495		\$120,006	\$18,511
45	346.300	Meters - Not Class By Type	\$1,218,167	P-45	\$0	\$1,218,167		\$0	\$1,218,167
46	347.000	Meter Installations	\$1,391,601	P-46	\$0	\$1,391,601		\$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 CAPITALIZATION							
51	0.000	Incentive Compensation Capitalization Adj.	\$0	P-51	\$0	\$0		-\$6,119	-\$6,119
52		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$6,119	-\$6,119
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	P-57	\$0	\$0		\$0	\$0
58	390.300	Miscellaneous Structures	\$526,119	P-58	\$0	\$526,119		\$0	\$526,119

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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	<u>\$48,977,519</u>		<u>\$0</u>	<u>\$48,977,519</u>		<u>-\$286,886</u>	<u>\$48,690,633</u>

Missouri-American Water Company
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Water District #2
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$15,528,869	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$15,528,869	100.00%	\$592,929	\$16,121,798	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$5,456,915			Rev-3		\$5,456,915	100.00%	\$28,986	\$5,485,901		
Rev-4	461.300	Industrial	\$4,212,463			Rev-4		\$4,212,463	100.00%	\$1,089,320	\$5,301,783		
Rev-5	462.000	Private Fire Protection	\$545,412			Rev-5		\$545,412	100.00%	-\$238	\$545,174		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$930,690			Rev-7		\$930,690	100.00%	-\$8,590	\$922,100		
Rev-8	466.000	Sales for Resale	\$2,523,878			Rev-8		\$2,523,878	100.00%	\$28,423	\$2,552,301		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$342,123			Rev-9		\$342,123	100.00%	-\$55,886	\$286,237		
Rev-10		TOTAL OPERATING REVENUES	\$29,540,350					\$29,540,350		\$1,674,944	\$31,215,294		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Operation Labor & Expenses	\$93,310	\$0	\$93,310	E-3	\$0	\$93,310	100.00%	-\$11	\$93,299	\$0	\$93,299
4	602.000	Purchased Water	\$436,713	\$0	\$436,713	E-4	\$0	\$436,713	100.00%	\$43,662	\$480,375	\$0	\$480,375
5	603.000	Miscellaneous Expenses	\$6,300	\$0	\$6,300	E-5	\$0	\$6,300	100.00%	-\$53	\$6,247	\$0	\$6,247
6	604.000	Rents - SSE	\$85	\$0	\$85	E-6	\$0	\$85	100.00%	\$0	\$85	\$0	\$85
7	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
8	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$215	\$215	\$0	E-9	\$0	\$215	100.00%	\$119	\$334	\$334	\$0
10	613.000	Labor Maint - Source of Supply - Lake	\$1	\$1	\$0	E-10	\$0	\$1	100.00%	\$27	\$28	\$28	\$0
11	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$7	\$7	\$0	E-11	\$0	\$7	100.00%	-\$7	\$0	\$0	\$0
12	615.000	Labor Maint - Source of Supply - Infil Gallery	\$42	\$42	\$0	E-12	\$0	\$42	100.00%	-\$1	\$41	\$41	\$0
13	616.000	Labor Maint Src of Supply - Supply Mains	\$10	\$10	\$0	E-13	\$0	\$10	100.00%	-\$10	\$0	\$0	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$4,064	\$22	\$4,042	E-14	\$0	\$4,064	100.00%	-\$22	\$4,042	\$18	\$4,024
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$540,747	\$297	\$540,450		\$0	\$540,747		\$43,704	\$584,451	\$421	\$584,030
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$36,329	\$36,329	\$0	E-17	\$0	\$36,329	100.00%	-\$1,066	\$35,263	\$35,263	\$0
18	621.000	Fuel for Power Production	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-19	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$1,067,386	\$0	\$1,067,386	E-20	\$0	\$1,067,386	100.00%	-\$121,806	\$945,580	\$0	\$945,580
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	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$89	\$0	\$89	E-23	\$0	\$89	100.00%	\$0	\$89	\$0	\$89
24	627.000	Rents - PE	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25	630.000	Maint. Supervision & Engineering - PE	\$35,667	\$35,667	\$0	E-25	\$0	\$35,667	100.00%	-\$815	\$34,852	\$34,852	\$0
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	\$0	\$0	E-27	\$0	\$0	0.00%	\$0	\$0	\$0	\$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		-\$96,513	\$1,582,365	\$618,041	\$964,324
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
32	641.000	Chemicals - 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
34	643.000	Miscellaneous Expenses - WTE	\$598,637	\$0	\$598,637	E-34	\$0	\$598,637	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	100.00%	\$847	\$35,767	\$15,601	\$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
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Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	652.000	Maint. of Water Treatment Equipment - WTE	\$229,339	\$284	\$229,055	E-38	\$0	\$229,339	100.00%	\$110	\$229,449	\$394	\$229,055
39		TOTAL WATER TREATMENT EXPENSES	\$1,837,090	\$90,652	\$1,746,438		\$0	\$1,837,090		-\$47,825	\$1,789,265	\$88,691	\$1,700,574
40		TRANSMISSION & DIST. EXPENSES											
41	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	0.00%	\$0	\$0	\$0	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$331,423	\$326,381	\$5,042	E-43	\$0	\$331,423	100.00%	-\$53,395	\$278,028	\$272,986	\$5,042
44	663.000	Meter Expenses - TDE	\$132,537	\$132,277	\$260	E-44	\$0	\$132,537	100.00%	-\$31,512	\$101,025	\$100,765	\$260
45	664.000	Customer Installations Expenses - TDE	\$38,029	\$37,984	\$45	E-45	\$0	\$38,029	100.00%	\$30,193	\$68,222	\$68,177	\$45
46	665.000	Miscellaneous Expenses - TDE	\$201,893	\$78,251	\$123,642	E-46	\$0	\$201,893	100.00%	-\$18,947	\$182,946	\$45,642	\$137,304
47	666.000	Rents - TDE	\$3,993	\$0	\$3,993	E-47	\$0	\$3,993	100.00%	\$0	\$3,993	\$0	\$3,993
48	670.000	Maint. Supervision and Engineering - TDE	\$52,749	\$52,749	\$0	E-48	\$0	\$52,749	100.00%	-\$11,355	\$41,394	\$41,394	\$0
49	671.000	Maint. of Structures & Improvements - TDE	\$9	\$9	\$0	E-49	\$0	\$9	100.00%	-\$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	\$0	\$465,575	100.00%	-\$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	\$0	\$30,713	100.00%	-\$1,766	\$28,947	\$28,947	\$0
60	902.000	Meter Reading Expenses - CAE	\$277,140	\$272,760	\$4,380	E-60	\$0	\$277,140	100.00%	-\$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	\$0	\$504,360	100.00%	-\$218,272	\$286,088	\$0	\$286,088
63	905.000	Misc. Customer Accounts Expense - CAE	\$19,295	\$3,537	\$15,758	E-63	\$0	\$19,295	100.00%	-\$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	\$0	\$274	100.00%	-\$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	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin. & General Salaries	\$782,535	\$782,535	\$0	E-72	\$0	\$782,535	100.00%	-\$201,596	\$580,939	\$598,456	-\$17,517
73	921.000	Office Supplies & Expense	\$191,744	\$3,818	\$187,926	E-73	\$0	\$191,744	100.00%	-\$12,673	\$179,071	\$3,818	\$175,253
74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-74	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
75	923.000	Outside Services	\$2,779,471	\$2,856	\$2,776,615	E-75	\$0	\$2,779,471	100.00%	-\$691,323	\$2,088,148	\$2,856	\$2,085,292
76	924.000	Property Insurance	\$490,083	\$0	\$490,083	E-76	\$0	\$490,083	100.00%	-\$130,238	\$359,845	\$0	\$359,845
77	925.000	Injuries & Damages	\$13,360	\$0	\$13,360	E-77	\$0	\$13,360	100.00%	\$78	\$13,438	\$0	\$13,438
78	926.000	Employee Pensions & Benefits	\$1,355,385	\$227,289	\$1,128,096	E-78	\$0	\$1,355,385	100.00%	-\$314,285	\$1,041,100	-\$86,996	\$1,128,096
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$42,283	\$0	\$42,283	E-80	\$0	\$42,283	100.00%	-\$38,219	\$4,064	\$0	\$4,064
81	929.000	Duplicate Charges	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$1,559	\$0	\$1,559	E-82	\$0	\$1,559	100.00%	-\$1,509	\$50	\$0	\$50
83	930.200	Misc. General Expense	\$232,912	\$0	\$232,912	E-83	\$0	\$232,912	100.00%	-\$88,270	\$144,642	-\$4	\$144,646

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	100.00%	-\$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	100.00%	-\$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	100.00%	-\$17,959	\$16,056	\$9,933	\$6,123
103	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$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	100.00%	\$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	100.00%	-\$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 Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% 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
11	Allowance for Known and Measureable 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 Number	A Rate Base Description	B Percentage Rate	C Dollar 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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$45,708	P-2	\$0	\$45,708		\$0	\$45,708
3	302.000	Franchises and Consents - IP	\$30,020	P-3	\$0	\$30,020		\$0	\$30,020
4	303.000	Other Plant & Misc. Equipment - IP	\$121,210	P-4	\$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	\$573,276	P-10	\$0	\$573,276		\$0	\$573,276
11	314.000	Wells and Springs	\$5,481,428	P-11	\$0	\$5,481,428		\$0	\$5,481,428
12	316.000	Supply Mains	\$4,653,841	P-12	\$0	\$4,653,841		\$0	\$4,653,841
13	317.000	Other Water P/E-Supply	\$0	P-13	\$0	\$0		\$0	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$16,885,966		\$0	\$16,885,966		\$0	\$16,885,966
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	326.000	Diesel Pumping Equipment	\$70,386	P-22	\$0	\$70,386		\$0	\$70,386
23	327.000	Hydraulic Pumping Equipment	\$111,716	P-23	\$0	\$111,716		\$0	\$111,716
24	328.000	Other Pumping Equipment	\$1,582,956	P-24	\$0	\$1,582,956		\$0	\$1,582,956
25		TOTAL PUMPING PLANT	\$8,687,324		\$0	\$8,687,324		\$0	\$8,687,324
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							
34	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	\$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	346.200	Meters - Plastic Case	\$824,163	P-44	\$0	\$824,163		\$0	\$824,163
45	346.300	Meters - Not Class By Type	\$1,504,740	P-45	\$0	\$1,504,740		\$0	\$1,504,740
46	347.000	Meter Installations	\$4,849,633	P-46	\$0	\$4,849,633		\$0	\$4,849,633
47	348.000	Hydrants	\$2,687,288	P-47	\$0	\$2,687,288		\$0	\$2,687,288
48	349.000	Other Transmission & Distribution Plant	\$8,433	P-48	\$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 CAPITALIZATION	\$0		\$0	\$0		-\$83,097	-\$83,097
53		GENERAL PLANT							
54	389.000	Land and Land Rights - GP	\$371,570	P-54	\$0	\$371,570		\$0	\$371,570
55	390.000	Structures and Improvements - GP	\$4,121,785	P-55	\$0	\$4,121,785		\$0	\$4,121,785
56	390.100	Office Structures	\$541,862	P-56	\$0	\$541,862		\$0	\$541,862
57	390.200	General Structures - HVAC	\$0	P-57	\$0	\$0		\$0	\$0

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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	\$2,562	P-4	\$0	\$2,562		\$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	314.000	Wells and Springs	\$1,144,251	P-11	\$0	\$1,144,251		-\$3,740	\$1,140,511
12	316.000	Supply Mains	\$965,615	P-12	\$0	\$965,615		\$0	\$965,615
13	317.000	Other Water P/E-Supply	\$0	P-13	\$0	\$0		\$0	\$0
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	325.000	Electric Pumping Equipment	\$955,048	P-21	\$0	\$955,048		\$85,474	\$1,040,522
22	326.000	Diesel Pumping Equipment	-\$12,011	P-22	\$0	-\$12,011		\$20,000	\$7,989
23	327.000	Hydraulic Pumping Equipment	\$18,863	P-23	\$0	\$18,863		\$0	\$18,863
24	328.000	Other Pumping Equipment	\$163,494	P-24	\$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							
27	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	P-34	\$0	\$0		\$0	\$0
35	341.000	Structures and Improvements - TDP	\$594,224	P-35	\$0	\$594,224		\$0	\$594,224
36	342.000	Distribution Reservoirs and Standpipes	\$2,960,935	P-36	\$0	\$2,960,935		-\$6,167	\$2,954,768
37	343.000	Transmission & Distribution Mains Conv	\$5,368,313	P-37	\$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	345.000	Services	\$5,382,117	P-42	\$0	\$5,382,117		\$0	\$5,382,117
43	346.100	Meters - Bronze Case	-\$792,485	P-43	\$0	-\$792,485		\$5,003	-\$787,482
44	346.200	Meters - Plastic Case	-\$104,880	P-44	\$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	349.000	Other Transmission & Distribution Plant	\$2,431	P-48	\$0	\$2,431		\$0	\$2,431
49		TOTAL TRANSMISSION & DIST. PLANT	\$24,327,408		\$0	\$24,327,408		\$1,017,119	\$25,344,527
50		INCENTIVE COMPENSATION CAPITALIZATION							
51	0.000	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	390.200	General Structures - HVAC	\$0	P-57	\$0	\$0		\$0	\$0
58	390.300	Miscellaneous Structures	-\$67,728	P-58	\$0	-\$67,728		\$0	-\$67,728

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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

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Water District #3
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$14,158,063	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$14,158,063	100.00%	\$157,996	\$14,316,059	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$5,406,505			Rev-3		\$5,406,505	100.00%	-\$36,011	\$5,370,494		
Rev-4	461.300	Industrial	\$2,817,839			Rev-4		\$2,817,839	100.00%	-\$5,404	\$2,812,435		
Rev-5	462.000	Private Fire Protection	\$962,148			Rev-5		\$962,148	100.00%	\$44,753	\$1,006,901		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	464.000	Other Public Auth.	\$1,012,322			Rev-7		\$1,012,322	100.00%	\$80,551	\$1,092,873		
Rev-8	466.000	Sales for Resale	\$884,148			Rev-8		\$884,148	100.00%	\$56,097	\$940,245		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$430,719			Rev-9		\$430,719	100.00%	-\$79,443	\$351,276		
Rev-10		TOTAL OPERATING REVENUES	\$25,671,744					\$25,671,744		\$218,539	\$25,890,283		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Operation Labor & Expenses	\$123,157	\$7,931	\$115,226	E-3	\$0	\$123,157	100.00%	\$22	\$123,179	\$7,931	\$115,248
4	602.000	Purchased Water	\$28,354	\$0	\$28,354	E-4	\$0	\$28,354	100.00%	\$5,451	\$33,805	\$0	\$33,805
5	603.000	Miscellaneous Expenses	\$723,361	\$0	\$723,361	E-5	\$0	\$723,361	100.00%	-\$26,703	\$696,658	\$0	\$696,658
6	604.000	Rents - SSE	\$0	\$0	\$0	E-6	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
7	610.000	Maint. Supervision & Engineering	\$54	\$54	\$0	E-7	\$0	\$54	100.00%	-\$54	\$0	\$0	\$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%	\$115	\$115	\$115	\$0
10	613.000	Labor Maint - Source of Supply - Lake	\$133	\$133	\$0	E-10	\$0	\$133	100.00%	\$148	\$281	\$281	\$0
11	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$94,567	\$93,710	\$857	E-11	\$0	\$94,567	100.00%	\$18,967	\$113,534	\$112,677	\$857
12	615.000	Labor Maint - Source of Supply - Infiltr Gallery	\$73	\$73	\$0	E-12	\$0	\$73	100.00%	-\$14	\$59	\$59	\$0
13	616.000	Labor Maint Src of Supply - Supply Mains	\$904	\$904	\$0	E-13	\$0	\$904	100.00%	-\$769	\$135	\$135	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$19,041	\$4,893	\$14,148	E-14	\$0	\$19,041	100.00%	\$1,242	\$20,283	\$6,135	\$14,148
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$989,644	\$107,698	\$881,946		\$0	\$989,644		-\$1,595	\$988,049	\$127,333	\$860,716
16		PUMPING EXPENSES											
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
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	\$0	\$0	E-19	\$0	\$0	0.00%	\$0	\$0	\$0	\$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
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	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$5,668	\$0	\$5,668	E-23	\$0	\$5,668	100.00%	\$0	\$5,668	\$0	\$5,668
24	627.000	Rents - PE	\$732	\$0	\$732	E-24	\$0	\$732	100.00%	\$0	\$732	\$0	\$732
25	630.000	Maint. Supervision & Engineering - PE	\$35,982	\$35,982	\$0	E-25	\$0	\$35,982	100.00%	-\$663	\$35,319	\$35,319	\$0
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	\$429	100.00%	-\$412	\$17	\$17	\$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	\$451,631
30		WATER TREATMENT EXPENSES											
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
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	Miscellaneous 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
37	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-37	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	652.000	Maint. of Water Treatment Equipment - WTE	\$30,008	\$143	\$29,865	E-38	\$0	\$30,008	100.00%	-\$140	\$29,868	\$3	\$29,865
39		TOTAL WATER TREATMENT EXPENSES	\$1,170,575	\$109,482	\$1,061,093		\$0	\$1,170,575		-\$189,409	\$981,166	\$123,519	\$857,647
40		TRANSMISSION & DIST. EXPENSES											
41	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	\$0	0.00%	\$100	\$100	\$100	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$112,297	\$103,262	\$9,035	E-43	\$0	\$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	100.00%	\$41,659	\$271,697	\$267,350	\$4,347
45	664.000	Customer Installations Expenses - TDE	\$4,950	\$4,950	\$0	E-45	\$0	\$4,950	100.00%	\$171	\$5,121	\$5,121	\$0
46	665.000	Miscellaneous Expenses - TDE	\$167,857	\$39,835	\$128,022	E-46	\$0	\$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	\$0	\$31,660	100.00%	-\$2,582	\$29,078	\$27,781	\$1,297
54	676.000	Maint. of Meters - TDE	\$10,434	\$8,942	\$1,492	E-54	\$0	\$10,434	100.00%	-\$538	\$9,896	\$5,440	\$4,456
55	677.000	Maint. of Hydrants - TDE	\$5,706	\$5,150	\$556	E-55	\$0	\$5,706	100.00%	\$8,381	\$14,087	\$13,531	\$556
56	678.000	Maint. of Miscellaneous Plant - TDE	\$279,229	\$6,376	\$272,853	E-56	\$0	\$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											
59	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-59	\$0	\$0	0.00%	\$125	\$125	\$125	\$0
60	902.000	Meter Reading Expenses - CAE	\$222,967	\$222,967	\$0	E-60	\$0	\$222,967	100.00%	\$15,724	\$238,691	\$238,691	\$0
61	903.000	Cust. Rec & Collection - CAE	\$264,481	\$10,858	\$253,623	E-61	\$0	\$264,481	100.00%	\$4,794	\$269,275	\$13,170	\$256,105
62	904.000	Uncollectible Accounts - CAE	\$429,655	\$0	\$429,655	E-62	\$0	\$429,655	100.00%	-\$106,391	\$323,264	\$0	\$323,264
63	905.000	Misc. Customer Accounts Expense - CAE	\$23,264	\$12,038	\$11,226	E-63	\$0	\$23,264	100.00%	-\$1,298	\$21,966	\$10,502	\$11,464
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$940,367	\$245,863	\$694,504		\$0	\$940,367		-\$87,046	\$853,321	\$262,488	\$590,833
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	0.00%	\$0	\$0	\$0	\$0
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin. & General Salaries	\$1,022,794	\$1,022,794	\$0	E-72	\$0	\$1,022,794	100.00%	-\$65,794	\$957,000	\$957,000	\$0
73	921.000	Office Supplies & Expense	\$232,012	\$0	\$232,012	E-73	\$0	\$232,012	100.00%	-\$9,245	\$222,767	-\$123	\$222,890
74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-74	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
75	923.000	Outside Services	\$2,520,259	\$2,430,567	\$89,692	E-75	\$0	\$2,520,259	100.00%	-\$416,058	\$2,104,201	\$2,439,632	-\$335,431
76	924.000	Property Insurance	\$448,867	\$667	\$448,200	E-76	\$0	\$448,867	100.00%	-\$87,051	\$361,816	\$667	\$361,149
77	925.000	Injuries & Damages	\$3,107	\$0	\$3,107	E-77	\$0	\$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	\$0	\$1,339,456	100.00%	-\$180,858	\$1,158,598	\$996,661	\$161,937
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$35,560	\$0	\$35,560	E-80	\$0	\$35,560	100.00%	-\$34,365	\$1,195	\$0	\$1,195
81	929.000	Duplicate Charges	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$2,023	\$0	\$2,023	E-82	\$0	\$2,023	100.00%	-\$1,972	\$51	\$0	\$51
83	930.200	Misc. 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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
84	930.300	Research & Development Expenses - AGE	\$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	100.00%	-\$43,174	-\$17,448	\$18,124	-\$35,572
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$1,448,736	\$499,497	\$949,239		\$0	\$1,448,736		-\$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	100.00%	-\$17,463	\$15,832	\$5,659	\$10,173
103	0.000	Amortization Tank Painting Tracker	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$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	100.00%	-\$1,813,471	\$832,941	See note (1)	See note (1)
113	412.200	Amortization of Deferred ITC	-\$2,630			E-113		-\$2,630	100.00%	\$0	-\$2,630		
114		TOTAL DEFERRED INCOME TAXES	\$2,643,782	\$0	\$0		\$0	\$2,643,782		-\$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 Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% 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
11	Allowance for Known and Measureable 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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$10,506	P-2	\$0	\$10,506		\$0	\$10,506
3	302.000	Franchises and Consents - IP	\$5,562	P-3	\$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							
7	350.000	Land and Land Rights - CP	\$30,000	P-7	\$0	\$30,000		\$0	\$30,000
8	351.000	Structures and Improvements - CP	\$1,635,653	P-8	\$0	\$1,635,653		\$0	\$1,635,653
9	352.100	Collection Sewers Forced - CP	\$6,257,030	P-9	\$0	\$6,257,030		\$0	\$6,257,030
10	352.200	Collecting Mains - CP	\$24,179,352	P-10	\$0	\$24,179,352		\$0	\$24,179,352
11	353.000	Services Sewer - CP	\$169,714	P-11	\$0	\$169,714		\$0	\$169,714
12	354.000	Flow Measuring 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							
17	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	\$281,495		\$0	\$281,495
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$1,424,473	P-19	\$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	371.000	Structures and Improvements - TDP	\$2,503,808	P-24	\$0	\$2,503,808		\$0	\$2,503,808
25	372.000	Power Generation Equipment - TDP	\$6,190,722	P-25	\$0	\$6,190,722		\$0	\$6,190,722
26	373.000	Plant Sewers - TDP	\$11,287,970	P-26	\$0	\$11,287,970		\$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							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0		-\$10,943	-\$10,943
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$10,943	-\$10,943
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	Office Structures	\$163	P-35	\$0	\$163		\$0	\$163
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	390.900	Structures & Improvements - Leasehold	\$0	P-38	\$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	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
48	392.300	Transportation Equipment - Cars	\$5,306	P-48	\$0	\$5,306		\$0	\$5,306
49	392.400	Transportation Equipment - Other	\$256	P-49	\$0	\$256		\$0	\$256
50	393.000	Stores Equipment	\$25,405	P-50	\$0	\$25,405		\$0	\$25,405
51	394.000	Tools, Shop & Garage Equipment	\$164,864	P-51	\$0	\$164,864		\$0	\$164,864
52	395.000	Laboratory Equipment	\$73,990	P-52	\$0	\$73,990		\$0	\$73,990
53	396.000	Power Operated Equipment	\$580,517	P-53	\$0	\$580,517		\$0	\$580,517
54	397.100	Communication Equipment - Non-Teleph	\$2,137	P-54	\$0	\$2,137		\$0	\$2,137
55	397.200	Telephone Equipment	\$100	P-55	\$0	\$100		\$0	\$100
56	398.000	Miscellaneous Equipment	\$466,079	P-56	\$0	\$466,079		-\$11,635	\$454,444
57	399.000	Other Tangible Equipment	\$0	P-57	\$0	\$0		\$0	\$0

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

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adj. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
58		TOTAL GENERAL PLANT	\$3,775,582		\$0	\$3,775,582		\$64,847	\$3,840,429
59		TOTAL PLANT IN SERVICE	<u>\$59,943,414</u>		<u>\$0</u>	<u>\$59,943,414</u>		<u>\$53,904</u>	<u>\$59,997,318</u>

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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	\$32,317	P-4	\$0	\$32,317		\$0	\$32,317
5		TOTAL INTANGIBLE PLANT	\$32,317		\$0	\$32,317		\$0	\$32,317
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	\$300,127	P-8	\$0	\$300,127		\$0	\$300,127
9	352.100	Collection Sewers Forced - CP	\$1,768,180	P-9	\$0	\$1,768,180		-\$78,000	\$1,690,180
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 Measuring 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	357.000	Communication Equip - CP	\$21,033	P-14	\$0	\$21,033		\$0	\$21,033
15		TOTAL COLLECTION PLANT	\$13,268,243		\$0	\$13,268,243		-\$83,000	\$13,185,243
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	365.000	Pumping Equip Other Pwr/Misc.	\$1,003,625	P-20	\$0	\$1,003,625		\$0	\$1,003,625
21		TOTAL SYSTEM PUMPING PLANT	\$1,645,937		\$93,555	\$1,739,492		-\$58	\$1,739,434
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	372.000	Power Generation Equipment - TDP	\$2,073,168	P-25	\$0	\$2,073,168		\$20,000	\$2,093,168
26	373.000	Plant Sewers - TDP	\$921,469	P-26	\$0	\$921,469		\$0	\$921,469
27	374.000	Outfall Sewer Lines - TDP	\$52,369	P-27	\$0	\$52,369		\$0	\$52,369
28		TOTAL TREATMENT & DISPOSAL PLANT	\$3,794,910		\$0	\$3,794,910		\$7,914	\$3,802,824
29		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	-\$217	-\$217		-\$1,046	-\$1,263
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$217	-\$217		-\$1,046	-\$1,263
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	390.900	Structures & Improvements - Leasehold	-\$11	P-38	\$1	-\$10		\$10	\$0
39	391.000	Office Furniture and Equipment	\$19,955	P-39	\$167	\$20,122		\$28	\$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	392.000	Transportation Equipment	\$383,634	P-45	\$0	\$383,634		\$0	\$383,634
46	392.100	Transportation Equipment - Light Trucks	\$3,528	P-46	\$0	\$3,528		\$0	\$3,528
47	392.200	Transportation Equipment - Heavy Trucks	\$2,075	P-47	\$0	\$2,075		\$0	\$2,075
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	393.000	Stores Equipment	\$21,122	P-50	\$0	\$21,122		\$433	\$21,555
51	394.000	Tools, Shop & Garage Equipment	\$27,278	P-51	\$373	\$27,651		\$970	\$28,621
52	395.000	Laboratory Equipment	\$13,955	P-52	\$160	\$14,115		\$990	\$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	399.000	Other Tangible Equipment	\$33	P-57	\$0	\$33		-\$33	\$0
58		TOTAL GENERAL PLANT	\$1,842,384		-\$700	\$1,841,684		-\$234	\$1,841,450

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

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$3,240,013	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	0.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$912	\$912	\$0	E-3	\$0	\$912	100.00%	\$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	\$69	\$11	\$58	E-5	\$0	\$69	100.00%	\$21,657	\$21,726	\$11	\$21,715
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$1,029	\$923	\$106			\$0		\$21,768	\$22,797	\$923	\$21,874
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%	\$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	613.000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$47	\$47	\$45	\$2
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	-\$70	-\$70	-\$70	\$0
13	615.000	Labor Maint - Source of Supply - Infil 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		\$3,186	\$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	624.000	Labor & Eng Oper Pump - POE	\$342	\$342	\$0	E-22	\$0	\$342	100.00%	-\$314	\$28	\$28	\$0
23	626.000	Misc Exp Oper - POE	\$122	\$0	\$122	E-23	\$0	\$122	100.00%	\$0	\$122	\$0	\$122
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$5,020	\$342	\$4,678			\$0		-\$180	\$4,840	\$28	\$4,812
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$210	\$210	\$0	E-27	\$0	\$210	100.00%	-\$75	\$135	\$135	\$0
28	631.000	Structures & Improve Mtce - PME	\$40,210	\$247	\$39,963	E-28	\$0	\$40,210	100.00%	-\$247	\$39,963	\$0	\$39,963
29	632.000	Power Prod Equip Mtce - PME	\$136	\$136	\$0	E-29	\$0	\$136	100.00%	-\$141	-\$5	-\$5	\$0
30	633.000	Pump Equip Mtce - PME	\$24,952	\$5,929	\$19,023	E-30	\$0	\$24,952	100.00%	\$252	\$25,204	\$6,181	\$19,023
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$65,508	\$6,522	\$58,986			\$0		-\$211	\$65,297	\$6,311	\$58,986
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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
36	662.000	TD Line Expense - TDO	\$79,331	\$79,171	\$160	E-36	\$0	\$79,331	100.00%	-\$17,045	\$62,286	\$62,126	\$160
37	663.000	Meter Expense - TDO	\$256	\$256	\$0	E-37	\$0	\$256	100.00%	-\$237	\$19	\$19	\$0
38	665.000	Miscellaneous Expense - TDO	\$60,627	\$47,814	\$12,813	E-38	\$0	\$60,627	100.00%	\$9,844	\$70,471	\$57,658	\$12,813
39	666.000	Rent - TDO	\$1,006	\$0	\$1,006	E-39	\$0	\$1,006	100.00%	\$0	\$1,006	\$0	\$1,006
40		TOTAL TREAT. & DISP. OPER. EXPENSE	\$141,571	\$127,592	\$13,979		\$0	\$141,571		-\$7,796	\$133,775	\$119,796	\$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	100.00%	-\$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	100.00%	-\$5,787	\$69,432	\$18,153	\$51,279
46	674.000	Fire Maintenance - TDM	\$6,648	\$6,648	\$0	E-46	\$0	\$6,648	100.00%	-\$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	\$0	\$263	100.00%	-\$282	-\$19	-\$19	\$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	\$125,576	\$792	\$124,784	E-50	\$0	\$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	\$0	\$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	100.00%	\$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	100.00%	\$1,399	\$37,485	\$0	\$37,485
72	930.300	Research & Development Expenses - AGE	\$81	\$0	\$81	E-72	\$0	\$81	100.00%	\$2,174	\$2,255	\$0	\$2,255
73	931.000	Rents - AGE	\$3,125	\$0	\$3,125	E-73	\$0	\$3,125	100.00%	\$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	\$0	\$0	E-78	\$0	\$0	0.00%	-\$581,022	-\$581,022	\$0	\$0
79		TOTAL DEPRECIATION EXPENSE	\$757,979	\$0	\$0		\$0	\$757,979		\$469,892	\$1,227,871	\$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
Total Sewer
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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
101		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$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											
111	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			E-112		-\$520	100.00%	\$0	-\$520		
113		TOTAL INCOME TAXES	-\$1,837	\$0	\$0		\$0	-\$1,837		\$836,614	\$834,777	\$0	\$0
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		
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 Number	A Description	B 6.94% Return	C 7.29% Return	D 7.41% 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
11	Allowance for Known and Measureable 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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$34,200,084
2	Less Accumulated Depreciation Reserve		\$12,469,170
3	Net Plant In Service		<u>\$21,730,914</u>
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		<u>\$192,267</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$13,755,863</u>
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		<u>\$169,955</u>
21	TOTAL SUBTRACT FROM NET PLANT		<u>\$20,912,703</u>
22	Total Rate Base		<u><u>\$14,574,074</u></u>

Missouri-American Water Company
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Sewer District #1
Test Year Ending 12-31-2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	P-8	\$0	\$0	100.00%	\$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 Measuring 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	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL COLLECTION PLANT	\$20,778,519		\$0	\$20,778,519		\$0	\$20,778,519
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	\$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	373.000	Plant Sewers - TDP	\$10,452,300	P-26	\$0	\$10,452,300	100.00%	\$0	\$10,452,300
27	374.000	Outfall Sewer Lines - TDP	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28		TOTAL TREATMENT & DISPOSAL PLANT	\$11,251,359		\$0	\$11,251,359		\$0	\$11,251,359
29		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
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	\$3,078	P-34	\$0	\$3,078	100.00%	\$0	\$3,078
35	390.100	Office Structures	\$96	P-35	\$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	100.00%	\$0	\$2,092
40	391.100	Computer Software & Peripheral	\$112,906	P-40	\$0	\$112,906	100.00%	\$0	\$112,906
41	391.200	Computer Software & Peripheral Equip	\$46,026	P-41	\$0	\$46,026	100.00%	\$33,566	\$79,592
42	391.250	Computer Software	\$762,810	P-42	\$0	\$762,810	100.00%	\$0	\$762,810
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	\$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
49	392.400	Transportation Equipment - Other	\$151	P-49	\$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	397.200	Telephone Equipment	\$59	P-55	\$0	\$59	100.00%	\$0	\$59
56	398.000	Miscellaneous Equipment	\$324,875	P-56	\$0	\$324,875	100.00%	\$0	\$324,875

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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	<u>\$34,166,518</u>		<u>\$0</u>	<u>\$34,166,518</u>		<u>\$33,566</u>	<u>\$34,200,084</u>

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.100	Collection Sewers Forced - CP	\$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 Measuring 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							
17	360.000	Land and Land Rights - SPP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	362.000	Receiving Wells - SPP	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$0	R-19	\$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	\$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		INCENTIVE COMPENSATION CAPITALIZATION							
30		Incentive Compensation Capitalization Adj.	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
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	390.300	Miscellaneous Structures	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	390.900	Structures & Improvements - Leasehold	-\$7	R-38	\$0	-\$7	100.00%	\$7	\$0
39	391.000	Office Furniture and Equipment	\$1,522	R-39	\$0	\$1,522	100.00%	\$0	\$1,522
40	391.100	Computer Software & Peripheral	\$85,896	R-40	\$0	\$85,896	100.00%	\$0	\$85,896
41	391.200	Computer Software & Peripheral Equip	\$1,340	R-41	\$0	\$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	\$24
50	393.000	Stores Equipment	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	394.000	Tools, Shop & Garage Equipment	\$831	R-51	\$0	\$831	100.00%	\$0	\$831
52	395.000	Laboratory Equipment	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	396.000	Power Operated Equipment	\$557,382	R-53	\$0	\$557,382	100.00%	\$0	\$557,382
54	397.100	Communication Equipment - Non-Teleph	\$645	R-54	\$0	\$645	100.00%	\$0	\$645
55	397.200	Telephone Equipment	\$56	R-55	\$0	\$56	100.00%	\$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

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 Sewer District #1
 Test Year Ending 12-31-2014
 Accumulated Depreciation Reserve

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	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	E-3	\$0	\$0	100.00%	\$90	\$90	\$0	\$90
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	-\$43	-\$43	\$0	-\$43
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$47	\$47	\$0	\$47
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	\$4
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Labor Maint - Source of Supply - Infil Gallery	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$5	\$5	\$5	\$5
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	\$9
17		PUMPING OPERATIONS EXPENSES											
18	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	623.000	Purchases Power - POE	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	624.000	Labor & Eng Oper Pump - POE	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23	626.000	Misc Exp Oper - POE	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	631.000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$4	\$4	\$4	\$4
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	\$3
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$7	\$7	\$7	\$7
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

Missouri-American Water Company
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Sewer District #1
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
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	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	652.000	Misc. Equipment - Mtce - WT	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$0	\$0	\$0		\$0	\$0		\$1,005,227	\$1,005,227	\$418,958	\$586,269
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	\$0	\$0	\$0	E-60	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
61	678.000	Misc. Plant Maintenance - TDM	\$0	\$0	\$0	E-61	\$0	\$0	100.00%	\$3	\$3	\$3	\$0
62		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$9	\$9	\$9	\$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
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Admin. & General Salaries	\$0	\$0	\$0	E-77	\$0	\$0	100.00%	\$34,184	\$34,184	\$34,184	\$0
78	921.000	Office Supplies & Expense	\$0	\$0	\$0	E-78	\$0	\$0	100.00%	\$10,377	\$10,377	\$0	\$10,377
79	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-79	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
80	923.000	Outside Services	\$0	\$0	\$0	E-80	\$0	\$0	100.00%	\$316,636	\$316,636	\$0	\$316,636
81	924.000	Property Insurance	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$47,474	\$47,474	\$0	\$47,474

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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
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											
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		-\$157,530	-\$157,530		
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

Line Number	A Description	B 6.94% Return	C 7.29% Return	D 7.41% Return
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
11	Allowance for Known and Measureable 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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar 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	Total Rate Base		\$26,172

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	352.100	Collection Sewers Forced - CP	\$0	P-9	\$0	\$0	100.00%	\$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 Measuring 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	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL COLLECTION PLANT	\$37,114		\$0	\$37,114		\$0	\$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 CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0	100.00%	-\$41	-\$41
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$41	-\$41
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	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$28	P-39	\$0	\$28	100.00%	\$0	\$28
40	391.100	Computer Software & Peripheral	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	391.200	Computer Software & Peripheral Equip	\$617	P-41	\$0	\$617	100.00%	\$451	\$1,068
42	391.250	Computer Software	\$10,239	P-42	\$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
49	392.400	Transportation Equipment - Other	\$2	P-49	\$0	\$2	100.00%	\$0	\$2
50	393.000	Stores Equipment	\$0	P-50	\$0	\$0	100.00%	\$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	P-55	\$0	\$1	100.00%	\$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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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		TOTAL PLANT IN SERVICE	\$91,179		\$0	\$91,179		\$410	\$91,589

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.100	Collection Sewers Forced - CP	\$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 Measuring 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
16		SYSTEM PUMPING PLANT							
17	360.000	Land and Land Rights - SPP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	362.000	Receiving Wells - SPP	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$0	R-19	\$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	374.000	Outfall Sewer Lines - TDP	\$11,686	R-27	\$0	\$11,686	100.00%	\$0	\$11,686
28		TOTAL TREATMENT & DISPOSAL PLANT	\$16,772		\$0	\$16,772		-\$5,086	\$11,686
29		INCENTIVE COMPENSATION CAPITALIZATION							
30		Incentive Compensation Capitalization Adj.	\$0	R-30	\$0	\$0	100.00%	-\$5	-\$5
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$5	-\$5
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	\$3	R-34	\$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	391.250	Computer Software	\$2,186	R-42	\$0	\$2,186	100.00%	-\$21	\$2,165
43	391.260	Personal Computer Software	\$12	R-43	\$0	\$12	100.00%	-\$12	\$0
44	391.300	Other Office Equipment	-\$1	R-44	\$0	-\$1	100.00%	\$1	\$0
45	392.000	Transportation Equipment	\$0	R-45	\$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	\$11	100.00%	\$0	\$11
52	395.000	Laboratory Equipment	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	396.000	Power Operated Equipment	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	397.100	Communication Equipment - Non-Teleph	\$9	R-54	\$0	\$9	100.00%	\$0	\$9
55	397.200	Telephone Equipment	\$1	R-55	\$0	\$1	100.00%	\$0	\$1
56	398.000	Miscellaneous Equipment	\$2	R-56	\$0	\$2	100.00%	\$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

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$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		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$2	\$2	\$0	\$2
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	-\$1	-\$1	\$0	-\$1
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$1	\$1	\$0	\$1
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$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 - Infil Gallery	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc. Plant Mtce - CME	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16		TOTAL COLLECTION MAINT. EXPENSES	\$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	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	624.000	Labor & Eng Oper Pump - POE	\$46	\$46	\$0	E-22	\$0	\$46	100.00%	-\$45	\$1	\$1	\$0
23	626.000	Misc Exp Oper - POE	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$46	\$46	\$0		\$0	\$46		-\$45	\$1	\$1	\$0
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	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$210	\$210	\$0		\$0	\$210		-\$206	\$4	\$4	\$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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	650.000	Supervision & Engineering - Mtce - WT	\$0	\$0	\$0	E-40	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
41	651.000	Structures & Improvements - Mtce - WT	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	652.000	Misc. Equipment - Mtce - WT	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$60,419	\$0	\$60,419		\$0	\$60,419		\$8,539	\$68,958	-\$3	\$68,961
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	\$0	\$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		CUSTOMER ACCOUNTS EXPENSE											
64	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	902.000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-65	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
66	903.000	Cust. Rec & Collection - CAE	\$66	\$0	\$66	E-66	\$0	\$66	100.00%	\$460	\$526	\$0	\$526
67	904.000	Uncollectible Accounts - CAE	\$103	\$0	\$103	E-67	\$0	\$103	100.00%	\$1,227	\$1,330	\$0	\$1,330
68	905.000	Misc. Customer Accounts Expense - CAE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$1	\$1	\$0	\$1
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$169	\$0	\$169		\$0	\$169		\$1,688	\$1,857	\$0	\$1,857
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Admin. & General Salaries	\$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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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%	\$0	\$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
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		
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 Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% Return
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
11	Allowance for Known and Measureable 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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$10,733,294
2	Less Accumulated Depreciation Reserve		\$3,767,837
3	Net Plant In Service		\$6,965,457
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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$757	P-2	\$0	\$757		\$0	\$757
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$1,647	P-4	\$0	\$1,647		\$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	352.200	Collecting Mains - CP	\$2,709,579	P-10	\$0	\$2,709,579		\$0	\$2,709,579
11	353.000	Services Sewer - CP	\$55,924	P-11	\$0	\$55,924		\$0	\$55,924
12	354.000	Flow Measuring Devices - CP	\$0	P-12	\$0	\$0		\$0	\$0
13	356.000	Power Gen Equip Collection - CP	\$20,928	P-13	\$0	\$20,928		\$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.	\$184,501	P-20	\$0	\$184,501		\$0	\$184,501
21		TOTAL SYSTEM PUMPING PLANT	\$965,826		\$0	\$965,826		\$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		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0		-\$4,685	-\$4,685
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$4,685	-\$4,685
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	General Structures - HVAC	\$0	P-36	\$0	\$0		\$0	\$0
37	390.300	Miscellaneous Structures	\$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	\$14,100	P-39	\$0	\$14,100		\$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
48	392.300	Transportation Equipment - Cars	\$836	P-48	\$0	\$836		\$0	\$836
49	392.400	Transportation Equipment - Other	\$40	P-49	\$0	\$40		\$0	\$40
50	393.000	Stores Equipment	\$0	P-50	\$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	Communication Equipment - Non-Teleph	\$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		\$0	\$0

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

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adj. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
58		TOTAL GENERAL PLANT	\$595,642		\$0	\$595,642		\$16,634	\$612,276
59		TOTAL PLANT IN SERVICE	<u>\$10,721,345</u>		<u>\$0</u>	<u>\$10,721,345</u>		<u>\$11,949</u>	<u>\$10,733,294</u>

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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	\$1,366	P-4	\$0	\$1,366		\$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 Measuring Devices - CP	\$0	P-12	\$0	\$0		\$0	\$0
13	356.000	Power Gen Equip Collection - CP	\$3,243	P-13	\$0	\$3,243		\$0	\$3,243
14	357.000	Communication Equip - CP	\$0	P-14	\$0	\$0		\$0	\$0
15		TOTAL COLLECTION PLANT	\$1,108,457		\$0	\$1,108,457		-\$13,000	\$1,095,457
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	P-18	\$0	\$0		\$0	\$0
19	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	\$432,880	P-19	\$0	\$432,880		\$0	\$432,880
20	365.000	Pumping Equip Other Pwr/Misc.	\$176,660	P-20	\$0	\$176,660		\$0	\$176,660
21		TOTAL SYSTEM PUMPING PLANT	\$609,540		\$0	\$609,540		\$0	\$609,540
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	372.000	Power Generation Equipment - TDP	\$1,262,954	P-25	\$0	\$1,262,954		\$20,000	\$1,282,954
26	373.000	Plant Sewers - TDP	\$31,852	P-26	\$0	\$31,852		\$0	\$31,852
27	374.000	Outfall Sewer Lines - TDP	\$2,303	P-27	\$0	\$2,303		\$0	\$2,303
28		TOTAL TREATMENT & DISPOSAL PLANT	\$1,851,589		\$0	\$1,851,589		\$13,000	\$1,864,589
29		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	-\$213	-\$213		-\$353	-\$566
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$213	-\$213		-\$353	-\$566
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	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	390.900	Structures & Improvements - Leasehold	-\$2	P-38	\$1	-\$1		\$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	392.000	Transportation Equipment	\$19,280	P-45	\$0	\$19,280		\$0	\$19,280
46	392.100	Transportation Equipment - Light Trucks	\$556	P-46	\$0	\$556		\$0	\$556
47	392.200	Transportation Equipment - Heavy Trucks	\$327	P-47	\$0	\$327		\$0	\$327
48	392.300	Transportation Equipment - Cars	\$2,707	P-48	\$0	\$2,707		\$0	\$2,707
49	392.400	Transportation Equipment - Other	\$6	P-49	\$0	\$6		\$0	\$6
50	393.000	Stores Equipment	\$0	P-50	\$0	\$0		\$0	\$0
51	394.000	Tools, Shop & Garage Equipment	\$19,554	P-51	\$373	\$19,927		\$459	\$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	399.000	Other Tangible Equipment	\$0	P-57	\$0	\$0		\$0	\$0
58		TOTAL GENERAL PLANT	\$203,998		-\$734	\$203,264		-\$5,813	\$197,451

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

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$1,225,648	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$1,225,648	100.00%	-\$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	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	613.000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$1	\$1	\$1	\$0
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
13	615.000	Labor Maint - Source of Supply - Infiltr Gallery	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$3	\$3	\$3	\$0
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
15	617.000	Misc. Plant Mtce - CME	\$89	\$0	\$89	E-15	\$0	\$89	100.00%	\$0	\$89	\$0	\$89
16		TOTAL COLLECTION MAINT. EXPENSES	\$215	\$126	\$89		\$0	\$215		-\$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	\$4,235	E-21	\$0	\$4,235	100.00%	\$114	\$4,349	\$0	\$4,349
22	624.000	Labor & Eng Oper Pump - POE	\$91	\$91	\$0	E-22	\$0	\$91	100.00%	-\$93	-\$2	-\$2	\$0
23	626.000	Misc Exp Oper - POE	\$122	\$0	\$122	E-23	\$0	\$122	100.00%	\$0	\$122	\$0	\$122
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$4,769	\$91	\$4,678		\$0	\$4,769		\$41	\$4,810	-\$2	\$4,812
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
28	631.000	Structures & Improve Mtce - PME	\$233	\$233	\$0	E-28	\$0	\$233	100.00%	-\$238	-\$5	-\$5	\$0
29	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-29	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
30	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-30	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$233	\$233	\$0		\$0	\$233		-\$238	-\$5	-\$5	\$0
33		TREAT. & DISP. OPER. EXPENSE											
34	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
35	661.000	Storage Facility Expense - TDO	\$351	\$351	\$0	E-35	\$0	\$351	100.00%	-\$358	-\$7	-\$7	\$0

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	\$0	\$53,742	100.00%	\$9,307	\$63,049	\$57,163	\$5,886
39	666.000	Rent - TDO	\$25	\$0	\$25	E-39	\$0	\$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											
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	\$512	\$512	\$0	E-43	\$0	\$512	100.00%	-\$266	\$246	\$246	\$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	\$11,906	\$0	\$11,906	E-45	\$0	\$11,906	100.00%	\$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	\$0	\$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
52		CUSTOMER ACCOUNTS EXPENSE											
53	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-53	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
54	902.000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-54	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
55	903.000	Cust. Rec & Collection - CAE	\$3,019	\$90	\$3,019	E-55	\$0	\$3,109	100.00%	\$8,297	\$11,406	\$8,264	\$3,142
56	904.000	Uncollectible Accounts - CAE	\$1,820	\$0	\$1,820	E-56	\$0	\$1,820	100.00%	\$18,349	\$20,169	\$0	\$20,169
57	905.000	Misc. Customer Accounts Expense - CAE	\$39	\$39	\$0	E-57	\$0	\$39	100.00%	-\$14	\$25	\$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	\$0	\$83,310	100.00%	-\$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	0.00%	\$0	\$0	\$0	\$0
63	923.000	Outside Services	\$19,583	\$18,458	\$1,125	E-63	\$0	\$19,583	100.00%	\$101,274	\$120,857	\$18,458	\$102,399
64	924.000	Property Insurance	\$10,546	\$0	\$10,546	E-64	\$0	\$10,546	100.00%	\$13,076	\$23,622	\$0	\$23,622
65	925.000	Injuries & Damages	\$10	\$0	\$10	E-65	\$0	\$10	100.00%	-\$91	-\$81	\$0	-\$81
66	926.000	Employee Pensions & Benefits	\$100,886	\$94,225	\$6,661	E-66	\$0	\$100,886	100.00%	-\$11,333	\$89,553	\$82,892	\$6,661
67	927.000	Franchise Requirements	\$0	\$0	\$0	E-67	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
68	928.000	Regulatory Commission Expenses	\$155	\$0	\$155	E-68	\$0	\$155	100.00%	-\$56	\$99	\$0	\$99
69	929.000	Duplicate Charges	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70	930.100	Institutional or Goodwill Advertising Expenses	\$6	\$0	\$6	E-70	\$0	\$6	100.00%	-\$3	\$3	\$0	\$3
71	930.200	Misc. General Expense	\$15,959	\$0	\$15,959	E-71	\$0	\$15,959	100.00%	-\$100	\$15,859	\$0	\$15,859
72	930.300	Research & Development Expenses - AGE	\$26	\$0	\$26	E-72	\$0	\$26	100.00%	\$353	\$379	\$0	\$379
73	931.000	Rents - AGE	\$1,520	\$0	\$1,520	E-73	\$0	\$1,520	100.00%	\$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
76		DEPRECIATION EXPENSE											
77	403.000	Depreciation Expense, Dep. Exp.	\$356,556	See note (1)	See note (1)	E-77	See note (1)	\$356,556	100.00%	\$76,198	\$432,754	See note (1)	See note (1)
78	403.000	CIAC Depreciation Offset	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	-\$47,242	-\$47,242	\$0	\$0
79		TOTAL DEPRECIATION EXPENSE	\$356,556	\$0	\$0		\$0	\$356,556		\$28,956	\$385,512	\$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 #3
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
82	408.000	Property Taxes	\$34	\$0	\$34	E-82	\$0	\$34	100.00%	-\$4,612	-\$4,578	-\$4,642	\$64
83	408.000	Payroll Taxes	\$23,352	\$23,352	\$0	E-83	\$0	\$23,352	100.00%	-\$1,702	\$21,650	\$21,650	\$0
84	408.100	PSC Assessment	\$887	\$883	\$4	E-84	\$0	\$887	100.00%	\$0	\$887	\$883	\$4
85	408.100	Other Taxes & Licenses	-\$30	-\$30	\$0	E-85	\$0	-\$30	100.00%	\$8,868	\$8,838	-\$30	\$8,868
86	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-86	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
87		TOTAL OTHER OPERATING EXPENSES	\$24,243	\$24,205	\$38		\$0	\$24,243		\$2,554	\$26,797	\$17,861	\$8,936
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	\$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	\$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			E-112		-\$216	100.00%	\$0	-\$216		
113		TOTAL INCOME TAXES	-\$799	\$0	\$0		\$0	-\$799		\$1,271	\$472	\$0	\$0
114		DEFERRED INCOME TAXES											
115	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)
116	412.200	Amortization of Deferred ITC	\$0			E-116		\$0	0.00%	\$0	\$0		
117		TOTAL DEFERRED INCOME TAXES	\$11,374	\$0	\$0		\$0	\$11,374		-\$27,067	-\$15,693	\$0	\$0
118		NET OPERATING INCOME	\$199,783	\$0	\$0		\$0	\$199,783		-\$175,836	\$23,947	\$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 Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% 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
11	Allowance for Known and Measureable 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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$438,113	P-8	\$0	\$438,113		\$0	\$438,113
9	352.100	Collection Sewers Forced - CP	\$791,923	P-9	\$0	\$791,923		\$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 Measuring 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							
17	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	\$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		TREATMENT & DISPOSAL PLANT							
23	370.100	Land and Land Rights - TDP	\$33,152	P-23	\$0	\$33,152		\$0	\$33,152
24	371.000	Structures and Improvements - TDP	\$906,956	P-24	\$0	\$906,956		\$0	\$906,956
25	372.000	Power Generation Equipment - TDP	\$2,259,136	P-25	\$0	\$2,259,136		\$0	\$2,259,136
26	373.000	Plant Sewers - TDP	\$185,007	P-26	\$0	\$185,007		\$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 CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0		-\$3,073	-\$3,073
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$3,073	-\$3,073
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	\$383,402	P-34	\$0	\$383,402		\$0	\$383,402
35	390.100	Office Structures	\$25	P-35	\$0	\$25		\$0	\$25
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	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	P-43	\$0	\$0		\$0	\$0
44	391.300	Other Office Equipment	\$0	P-44	\$0	\$0		\$0	\$0
45	392.000	Transportation Equipment	\$196,274	P-45	\$0	\$196,274		\$0	\$196,274
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
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	\$41,337		\$0	\$41,337
52	395.000	Laboratory Equipment	\$42,243	P-52	\$0	\$42,243		\$0	\$42,243
53	396.000	Power Operated Equipment	\$532	P-53	\$0	\$532		\$0	\$532
54	397.100	Communication Equipment - Non-Teleph	\$321	P-54	\$0	\$321		\$0	\$321
55	397.200	Telephone Equipment	\$14	P-55	\$0	\$14		\$0	\$14
56	398.000	Miscellaneous Equipment	\$2,262	P-56	\$0	\$2,262		\$0	\$2,262
57	399.000	Other Tangible Equipment	\$0	P-57	\$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

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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	Flow Measuring Devices - CP	\$135,232	P-12	\$0	\$135,232		-\$4,500	\$130,732
13	356.000	Power Gen Equip Collection - CP	-\$1,257	P-13	\$0	-\$1,257		\$1,500	\$243
14	357.000	Communication Equip - CP	\$853	P-14	\$0	\$853		\$0	\$853
15		TOTAL COLLECTION PLANT	\$344,115		\$0	\$344,115		\$0	\$344,115
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 CAPITALIZATION	\$0		-\$4	-\$4		-\$403	-\$407
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	390.900	Structures & Improvements - Leasehold	-\$1	P-38	\$0	-\$1		\$1	\$0
39	391.000	Office Furniture and Equipment	\$1,364	P-39	\$0	\$1,364		\$23	\$1,387
40	391.100	Computer Software & Peripheral	-\$799	P-40	\$0	-\$799		\$799	\$0
41	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	\$528		\$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	\$222		\$0	\$222
54	397.100	Communication Equipment - Non-Teleph	\$164	P-54	\$0	\$164		\$171	\$335
55	397.200	Telephone Equipment	\$14	P-55	\$0	\$14		\$0	\$14
56	398.000	Miscellaneous Equipment	-\$16,635	P-56	\$0	-\$16,635		\$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
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 Sewer District #4
 Test Year Ending 12-31-2014
 Accumulated Depreciation Reserve

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$1,303,674	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	100.00%	\$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	0.00%	\$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.	\$876			Rev-9		\$876	100.00%	-\$117	\$759		
Rev-10		TOTAL OPERATING REVENUES	\$1,387,070					\$1,387,070		-\$104,477	\$1,282,593		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$0	\$0	\$0	E-3	\$0	\$0	0.00%	\$25	\$25	\$0	\$25
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	-\$1	\$0	-\$1	E-5	\$0	-\$1	100.00%	-\$10	-\$11	\$0	-\$11
6		TOTAL COLLECTION OPERATIONS EXPENSES	-\$1	\$0	-\$1		\$0	-\$1		\$15	\$14	\$0	\$14
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%	\$53	\$53	\$53	\$0
10	612.000	Collect & Impound Mtce- CME	\$0	\$0	\$0	E-10	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
11	613.000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$2	\$2	\$0	\$2
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	-\$104	-\$104	-\$104	\$0
13	615.000	Labor Maint - Source of Supply - Infilt Gallery	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$2	\$2	\$0	\$2
14	616.000	Labor Maint Src of Supply - Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	0.00%	\$107	\$107	\$107	\$0
15	617.000	Misc. Plant Mtce - CME	\$1,248	\$508	\$740	E-15	\$0	\$1,248	100.00%	\$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	0.00%	\$0	\$0	\$0	\$0
19	621.000	Fue For Purchased Power - POE	\$0	\$0	\$0	E-19	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Eng Oper Prod - POE	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
21	623.000	Purchases Power - POE	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	624.000	Labor & Eng Oper Pump - POE	\$205	\$205	\$0	E-22	\$0	\$205	100.00%	-\$176	\$29	\$29	\$0
23	626.000	Misc Exp Oper - POE	\$0	\$0	\$0	E-23	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$205	\$205	\$0		\$0	\$205		-\$176	\$29	\$29	\$0
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
28	631.000	Structures & Improve Mtce - PME	\$1,707	\$14	\$1,693	E-28	\$0	\$1,707	100.00%	-\$13	\$1,694	\$1	\$1,693
29	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-29	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
30	633.000	Pump Equip Mtce - PME	\$2,186	\$315	\$1,871	E-30	\$0	\$2,186	100.00%	\$52	\$2,238	\$367	\$1,871
31	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-31	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
32		TOTAL PUMPING MAINTENANCE EXPENSES	\$3,893	\$329	\$3,564		\$0	\$3,893		\$39	\$3,932	\$368	\$3,564
33		TREAT. & DISP. OPER. EXPENSE											
34	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
35	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-35	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

Missouri-American Water Company
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Sewer District #4
Test Year Ending 12-31-2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	100.00%	-\$12	\$0	\$0	\$0
38	665.000	Miscellaneous Expense - TDO	\$3,638	-\$42	\$3,680	E-38	\$0	\$3,638	100.00%	\$101	\$3,739	\$59	\$3,680
39	666.000	Rent - TDO	\$562	\$0	\$562	E-39	\$0	\$562	100.00%	\$0	\$562	\$0	\$562
40		TOTAL TREAT. & DISP. OPER. EXPENSE	\$4,841	\$569	\$4,272		\$0	\$4,841		-\$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	0.00%	\$0	\$0	\$0	\$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	\$28,545	\$20,141	\$8,404	E-45	\$0	\$28,545	100.00%	-\$2,731	\$25,814	\$17,410	\$8,404
46	674.000	Fire Maintenance - TDM	\$0	\$0	\$0	E-46	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
47	675.000	Servicess Maintenance - TDM	\$359	\$331	\$28	E-47	\$0	\$359	100.00%	-\$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	0.00%	\$0	\$0	\$0	\$0
50	678.000	Misc. Plant Maintenance - TDM	\$55,825	\$434	\$55,391	E-50	\$0	\$55,825	100.00%	\$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	0.00%	\$0	\$0	\$0	\$0
55	903.000	Cust. Rec & Collection - CAE	\$8,974	\$91	\$8,883	E-55	\$0	\$8,974	100.00%	\$8,033	\$17,007	\$8,009	\$8,998
56	904.000	Uncollectible Accounts - CAE	\$1,809	\$0	\$1,809	E-56	\$0	\$1,809	100.00%	\$14,779	\$16,588	\$18,344	-\$1,756
57	905.000	Misc. Customer Accounts Expense - CAE	\$565	\$0	\$565	E-57	\$0	\$565	100.00%	\$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	0.00%	\$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	0.00%	\$0	\$0	\$0	\$0
68	928.000	Regulatory Commission Expenses	\$157	\$0	\$157	E-68	\$0	\$157	100.00%	-\$124	\$33	\$0	\$33
69	929.000	Duplicate Charges	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70	930.100	Institutional or Goodwill Advertising Expenses	\$6	\$0	\$6	E-70	\$0	\$6	100.00%	-\$3	\$3	\$0	\$3
71	930.200	Misc. General Expense	\$18,723	\$0	\$18,723	E-71	\$0	\$18,723	100.00%	\$223	\$18,946	\$0	\$18,946
72	930.300	Research & Development Expenses - AGE	\$36	\$0	\$36	E-72	\$0	\$36	100.00%	\$451	\$487	\$0	\$487
73	931.000	Rents - AGE	\$1,574	\$0	\$1,574	E-73	\$0	\$1,574	100.00%	\$530	\$2,104	\$0	\$2,104
74	932.000	Maint. of General Plant - AGE	\$4,356	\$0	\$4,356	E-74	\$0	\$4,356	100.00%	\$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	100.00%	\$63,689	\$288,606	See note (1)	See note (1)
78	403.000	CIAC Depreciation Offset	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	-\$40,428	-\$40,428	\$0	\$0
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
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Sewer District #4
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82	408.000	Property Taxes	\$33	\$0	\$33	E-82	\$0	\$33	100.00%	\$38	\$71	\$0	\$71
83	408.000	Payroll Taxes	\$31,868	\$31,868	\$0	E-83	\$0	\$31,868	100.00%	-\$7,600	\$24,268	\$24,268	\$0
84	408.100	PSC Assessment	\$875	\$692	\$183	E-84	\$0	\$875	100.00%	\$0	\$875	\$692	\$183
85	408.100	Other Taxes & Licenses	-\$6	-\$1	-\$5	E-85	\$0	-\$6	100.00%	\$9,067	\$9,061	-\$1	\$9,062
86	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-86	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
87		TOTAL OTHER OPERATING EXPENSES	\$32,770	\$32,559	\$211		\$0	\$32,770		\$1,505	\$34,275	\$24,959	\$9,316
88		WATER TREATMENT EXP - OPER & MTCE											
89	640.000	Supervision & Engineering - Oper - WT	\$0	\$0	\$0	E-89	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
90	641.000	Chemicals - Oper - WT	\$31,313	\$0	\$31,313	E-90	\$0	\$31,313	100.00%	\$8	\$31,321	\$0	\$31,321
91	642.000	Labor & Exp - Oper - WT	\$21,474	\$21,474	\$0	E-91	\$0	\$21,474	100.00%	-\$26	\$21,448	\$21,448	\$0
92	643.100	Miscellaneous Expenses - WT	\$133,875	\$10,440	\$123,435	E-92	\$0	\$133,875	100.00%	-\$1,191	\$132,684	\$10,440	\$122,244
93	643.200	Misc Expenses - Waste Disposal - WT	\$25,437	\$0	\$25,437	E-93	\$0	\$25,437	100.00%	-\$1,841	\$23,596	\$0	\$23,596
94	644.000	Rents	\$0	\$0	\$0	E-94	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
95	650.000	Supervision & Engineering - Mtce - WT	\$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	\$318	\$0	\$318	E-97	\$0	\$318	100.00%	\$1,228	\$1,546	\$1,228	\$318
98		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$212,417	\$31,914	\$180,503		\$0	\$212,417		-\$1,822	\$210,595	\$33,116	\$177,479
99		CUSTOMER SERVICE EXPENSES											
100	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-100	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
101		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
102		SALES PROMOTION EXPENSES											
103	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
104		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
105		AMORTIZATION EXPENSE											
106	0.000	Amortization Exp	\$133	\$0	\$133	E-106	\$0	\$133	100.00%	\$460	\$593	\$0	\$593
107		TOTAL AMORTIZATION EXPENSE	\$133	\$0	\$133		\$0	\$133		\$460	\$593	\$0	\$593
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											
111	0.000	Current Income Taxes	-\$530	See note (1)	See note (1)	E-111	See note (1)	-\$530	100.00%	\$6,833	\$6,303	See note (1)	See note (1)
112	0.000	State Income Taxes	-\$198			E-112		-\$198	100.00%	\$0	-\$198		
113		TOTAL INCOME TAXES	-\$728	\$0	\$0		\$0	-\$728		\$6,833	\$6,105	\$0	\$0
114		DEFERRED INCOME TAXES											
115	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$11,218	See note (1)	See note (1)	E-115	See note (1)	\$11,218	100.00%	-\$46,071	-\$34,853	See note (1)	See note (1)
116	0.000	Amortization of Deferred ITC	-\$11			E-116		-\$11	100.00%	\$0	-\$11		
117		TOTAL DEFERRED INCOME TAXES	\$11,207	\$0	\$0		\$0	\$11,207		-\$46,071	-\$34,864	\$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 Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% 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
11	Allowance for Known and Measureable 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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$473	P-2	\$0	\$473		\$0	\$473
3	302.000	Franchises and Consents - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$1,030	P-4	\$0	\$1,030		\$0	\$1,030
5		TOTAL INTANGIBLE PLANT	\$1,503		\$0	\$1,503		\$0	\$1,503
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$30,000	P-7	\$0	\$30,000		\$0	\$30,000
8	351.000	Structures and Improvements - CP	\$15,000	P-8	\$0	\$15,000		\$0	\$15,000
9	352.100	Collection Sewers Forced - CP	\$5,437,272	P-9	\$0	\$5,437,272		\$0	\$5,437,272
10	352.200	Collecting Mains - CP	\$548,877	P-10	\$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 Measuring 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							
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	\$97,978	P-25	\$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 CAPITALIZATION	\$0		\$0	\$0		-\$3,144	-\$3,144
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	390.100	Office Structures	\$16	P-35	\$0	\$16		\$0	\$16
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	390.900	Structures & Improvements - Leasehold	\$0	P-38	\$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
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
48	392.300	Transportation Equipment - Cars	\$522	P-48	\$0	\$522		\$0	\$522
49	392.400	Transportation Equipment - Other	\$25	P-49	\$0	\$25		\$0	\$25
50	393.000	Stores Equipment	\$0	P-50	\$0	\$0		\$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	P-52	\$0	\$0		\$0	\$0
53	396.000	Power Operated Equipment	\$0	P-53	\$0	\$0		\$0	\$0
54	397.100	Communication Equipment - Non-Teleph	\$211	P-54	\$0	\$211		\$0	\$211
55	397.200	Telephone Equipment	\$10	P-55	\$0	\$10		\$0	\$10
56	398.000	Miscellaneous Equipment	\$99	P-56	\$0	\$99		\$0	\$99
57	399.000	Other Tangible Equipment	\$0	P-57	\$0	\$0		\$0	\$0

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

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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	\$853	P-4	\$0	\$853		\$0	\$853
5		TOTAL INTANGIBLE PLANT	\$853		\$0	\$853		\$0	\$853
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	\$23,554		\$0	\$23,554
11	353.000	Services Sewer - CP	-\$5,248	P-11	\$0	-\$5,248		\$10,000	\$4,752
12	354.000	Flow Measuring Devices - CP	\$109,318	P-12	\$0	\$109,318		\$0	\$109,318
13	356.000	Power Gen Equip Collection - CP	\$0	P-13	\$0	\$0		\$0	\$0
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	363.000	Pwr Gen Equip Pump/Pump Equip - SPP	-\$65,569	P-19	\$70,000	\$4,431		\$0	\$4,431
20	365.000	Pumping Equip Other Pwr/Misc.	\$549,410	P-20	\$0	\$549,410		\$0	\$549,410
21		TOTAL SYSTEM PUMPING PLANT	\$573,563		\$70,000	\$643,563		-\$58	\$643,505
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	374.000	Outfall Sewer Lines - TDP	\$19,285	P-27	\$0	\$19,285		\$0	\$19,285
28		TOTAL TREATMENT & DISPOSAL PLANT	\$269,754		\$0	\$269,754		\$0	\$269,754
29		INCENTIVE COMPENSATION CAPITALIZATION							
30	0.000	Incentive Compensation Capitalization Adj.	\$0	P-30	\$0	\$0		-\$285	-\$285
31		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$285	-\$285
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	390.900	Structures & Improvements - Leasehold	-\$1	P-38	\$0	-\$1		\$1	\$0
39	391.000	Office Furniture and Equipment	\$472	P-39	\$0	\$472		\$3	\$475
40	391.100	Computer Software & Peripheral	\$211	P-40	\$29	\$240		\$0	\$240
41	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	\$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	P-53	\$0	\$0		\$0	\$0
54	397.100	Communication Equipment - Non-Teleph	\$109	P-54	\$0	\$109		\$0	\$109
55	397.200	Telephone Equipment	\$10	P-55	\$0	\$10		\$0	\$10
56	398.000	Miscellaneous Equipment	\$25	P-56	\$0	\$25		\$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 Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59		TOTAL DEPRECIATION RESERVE	<u>\$2,655,892</u>		<u>\$70,017</u>	<u>\$2,725,909</u>		<u>-\$69,865</u>	<u>\$2,656,044</u>

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$631,429	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$631,429	100.00%	\$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											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$0	\$0	\$0	E-3	\$0	\$0	0.00%	\$16	\$16	\$0	\$16
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
5	603.000	Miscellaneous Expenses - COE	-\$1	\$0	-\$1	E-5	\$0	-\$1	100.00%	\$21,723	\$21,722	\$0	\$21,722
6		TOTAL COLLECTION OPERATIONS EXPENSES	-\$1	\$0	-\$1		\$0	-\$1		\$21,739	\$21,738	\$0	\$21,738
7		COLLECTION MAINT. EXPENSES											
8	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	611.000	Labor Maint Source of Supply - Struct & Imp	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$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	613.000	Labor Maint - Source of Supply - Lake	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$40	\$40	\$40	\$0
12	614.000	Labor Maint Non-Scheduled Overtime - SS Wells	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	\$34	\$34	\$34	\$0
13	615.000	Labor Maint - Source of Supply - Infil 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	\$0	\$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	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	624.000	Labor & Eng Oper Pump - POE	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	626.000	Misc Exp Oper - POE	\$0	\$0	\$0	E-23	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
24	627.000	Rents Oper - POE	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
26		PUMPING MAINTENANCE EXPENSES											
27	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-27	\$0	\$0	0.00%	\$131	\$131	\$131	\$0
28	631.000	Structures & Improve Mtce - PME	\$38,270	\$0	\$38,270	E-28	\$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	\$136	100.00%	-\$141	-\$5	-\$5	\$0
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
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Sewer District #5
Test Year Ending 12-31-2014
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
36	662.000	TD Line Expense - TDO	\$326	\$196	\$130	E-36	\$0	\$326	100.00%	-\$103	\$223	\$93	\$130
37	663.000	Meter Expense - TDO	\$69	\$69	\$0	E-37	\$0	\$69	100.00%	-\$54	\$15	\$15	\$0
38	665.000	Miscellaneous Expense - TDO	\$874	\$0	\$874	E-38	\$0	\$874	100.00%	\$199	\$1,073	\$199	\$874
39	666.000	Rent - TDO	\$419	\$0	\$419	E-39	\$0	\$419	100.00%	\$0	\$419	\$0	\$419
40		TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,688	\$265	\$1,423		\$0	\$1,688		\$42	\$1,730	\$307	\$1,423
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	\$164	\$164	\$0	E-43	\$0	\$164	100.00%	-\$170	-\$6	-\$6	\$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	\$33,753	\$3,799	\$29,954	E-45	\$0	\$33,753	100.00%	-\$3,054	\$30,699	\$745	\$29,954
46	674.000	Fire Maintenance - TDM	\$6,648	\$6,648	\$0	E-46	\$0	\$6,648	100.00%	\$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	0.00%	-\$97	-\$97	-\$97	\$0
49	677.000	Hydrant Maintenance - TDM	\$0	\$0	\$0	E-49	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
50	678.000	Misc. Plant Maintenance - TDM	\$40,898	\$0	\$40,898	E-50	\$0	\$40,898	100.00%	\$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	0.00%	\$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	0.00%	\$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	100.00%	\$233	\$252	\$0	\$252
73	931.000	Rents - AGE	\$30	\$0	\$30	E-73	\$0	\$30	100.00%	\$272	\$302	\$0	\$302
74	932.000	Maint. of General Plant - AGE	\$160	\$0	\$160	E-74	\$0	\$160	100.00%	\$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	\$0	\$0	E-78	\$0	\$0	0.00%	-\$70,745	-\$70,745	\$0	\$0
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
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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	\$0	\$0	\$0	E-90	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
91	642.000	Labor & Exp - Oper - WT	\$0	\$0	\$0	E-91	\$0	\$0	0.00%	-\$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											
100	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-100	\$0	\$0	0.00%	\$1,238	\$1,238	\$1,238	\$0
101		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$1,238	\$1,238	\$1,238	\$0
102		SALES PROMOTION EXPENSES											
103	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
104		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
105		AMORTIZATION EXPENSE											
106	0.000	Amortization Exp	\$4,522	\$0	\$4,522	E-106	\$0	\$4,522	100.00%	\$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
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	-\$95			E-112		-\$95	100.00%	\$0	-\$95		
113		TOTAL INCOME TAXES	-\$267	\$0	\$0		\$0	-\$267		\$200,513	\$200,246	\$0	\$0
114		DEFERRED INCOME TAXES											
115	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$6,857	See note (1)	See note (1)	E-115	See note (1)	\$6,857	100.00%	-\$57,773	-\$50,916	See note (1)	See note (1)
116	412.200	Amortization of Deferred ITC	\$0			E-116		\$0	0.00%	\$0	\$0		
117		TOTAL DEFERRED INCOME TAXES	\$6,857	\$0	\$0		\$0	\$6,857		-\$57,773	-\$50,916	\$0	\$0
118		NET OPERATING INCOME	\$186,322	\$0	\$0		\$0	\$186,322		\$175,195	\$361,517	\$0	\$0