

Raytown Water Company
Case No. WR-2015-0246
Test Year Ending 12-31-2014
Update Period 7/15/2015, EMS Updated 8/13/2015
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	\$3,509,632	See Note (1)	See Note (1)	See Note (1)	\$3,509,632	\$118,880	\$3,628,512	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$1,237,850	\$0	\$1,237,850	\$67,286	\$1,305,136	\$0	\$1,305,136	\$0	\$1,305,136
3	TOTAL PUMPING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL WATER TREATMENT EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$408,633	\$141,506	\$267,127	-\$21,568	\$387,065	\$0	\$387,065	\$141,741	\$245,324
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$294,466	\$251,284	\$43,182	-\$13,974	\$280,492	\$0	\$280,492	\$251,700	\$28,792
7	TOTAL CUSTOMER SERVICE EXPENSES	\$12,280	\$9,504	\$2,776	-\$348	\$11,932	\$0	\$11,932	\$9,520	\$2,412
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$886,868	\$202,265	\$684,603	\$67,100	\$953,968	\$0	\$953,968	\$202,600	\$751,368
10	TOTAL DEPRECIATION EXPENSE	\$323,238	See Note (1)	See Note (1)	See Note (1)	\$323,238	\$46,630	\$369,868	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$5,980	\$5,980	\$0	\$5,980	\$0	\$5,980
12	TOTAL OTHER OPERATING EXPENSE	\$16,814	\$0	\$16,814	-\$4,431	\$12,383	\$0	\$12,383	\$0	\$12,383
13	TOTAL TAXES OTHER THAN INCOME	\$171,099	\$0	\$171,099	\$4,043	\$175,142	\$0	\$175,142	-\$343	\$175,485
14	TOTAL OPERATING EXPENSE	\$3,351,248	\$604,559	\$2,423,451	\$104,088	\$3,455,336	\$46,630	\$3,501,966	\$605,218	\$2,526,880
15	NET INCOME BEFORE TAXES	\$158,384	\$0	\$0	\$0	\$54,296	\$72,250	\$126,546	\$0	\$0
16	TOTAL INCOME TAXES	\$38,953	See Note (1)	See Note (1)	See Note (1)	\$38,953	-\$31,787	\$7,166	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$25,733	\$25,733	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$119,431	\$0	\$0	\$0	\$15,343	\$78,304	\$93,647	\$0	\$0

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