Schedule RES-D-5

CONSTRUCTION OVERHEADS

Report hereunder the total overheads and the total direct cost of construction for the year classified by utility departments and functional groups of plant accounts under each utility department.

	Construction (Overhead
Utility Department and Functional Group of Plant (a)	Direct Construction Cost Amount (b) (c)	Percent (d)
Tangible Plant Source of Supply Plant Pumping Plant Transmission & Distribution Plant General Plant	\$ 918,419 \$ 109,366 \$ 4,782,023 \$ 569,448 \$ 34,512,988 \$ 4,109,843 \$ 158,630,537 \$ 18,889,891 \$ 21,982,710 \$ 2,617,724	11.91% 11.91% 11.91% 11.91% 11.91%
Total	\$ 220,826,677 \$ 26,296,273	

Report hereunder the kinds of construction overheads for the year according to the titles used by the utility. Taxes during construction and AFUDC should be shown as separate items.

Class of Overhead (e)	Amount Charged to Construction	% of Total Construction in Column (b) (9)
Pensions	\$ 2,597,3	
Worker's Compensation	\$ 1,261,5	
AFUDC	\$ 2,564,6	
Transportation	\$ 2,201,8	
Group Insurance	\$ 7,876,7	
OPEB Non Specific Capitalized Labor	\$ 9,794,1	
OFER HOLL Specific capitalized Edgel	1	0.00%
		0.00%
		0.00%
(5)	× ×	0.00%
	N	0.00%
	-	0.00%
		0.00%
[L]; ·,	\$ 26,296,2	
Total		=

Report below the interest rate used in the practices of utility in capitalizing interest during construction.

Interest during construction is applied in general to all projects regardless of cost or length of construction period. Effective 1/1/85 the method of computing allowance for funds used during construction was changed to using the equivalent to the weighted cost of capital, as determined in the most recent rate order net of the income tax effect upon the debt portion thereof.

Indicates formula cell.

420. Allowance for Funds Used During Construction.

This account shall include concurrent credits for allowance for funds used during construction based upon the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate upon other funds when so used. (See utility plant instruction 3 (17).)

421. Miscellaneous Nonoperating Income.

This account shall include all revenue and expense items except taxes, properly includible in the income account and not provided for elsewhere. Related operating taxes shall be recorded in account 408.2, Taxes Other than Income Taxes, Other Income and Deductions, and income taxes shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.

ITEMS

- 1. Profit on sale of timber. (See utility plant instruction 7.)
- 2. Profits from operations of others realized by the utility under contracts.
- Gain on disposition of investments and reacquisition and resale or retirement of utility's debt securities and investment.

422. Gains (Losses) from Disposition of Property.

A. This account shall include gains and losses on the sale, conveyance, exchange or transfer of utility or other property to another unless otherwise authorized or required by the Commission. (See utility plant instructions 5F, 7E and 10E and account 414, Gains (Losses) from Disposition of Utility Property.) The income tax effect attributable to gains and losses shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.

B. This account shall be maintained so that the transactions and details underlying each gain or loss will be readily identifiable.

B. Other Income Deductions

425. Miscellaneous Amortization.

This account shall include amortization charges not includible in other accounts which are properly deductible in determining the income of the utility before interest charges. Charges includible herein, if significant in amount, must be in accordance with an orderly and systematic amortization program.

ITEMS

 Amortization of utility plant acquisition adjustments, or of intangibles included in utility plant in service when not authorized to be included in utility operating expenses by the Commission.

CONSTRUCTION OVERHEADS

Report hereunder the total overheads and the total direct cost of construction for the year classified by utility departments and functional groups of plant accounts under each utility department.

			Construction O	verhead
Utility Department and Functional Group of Plant (a)	Co	Direct enstruction Cost (b)	Amount (c)	Percent (d)
Tangible Plant	\$	918,419	\$ 109,366	11.91%
Source of Supply Plant	\$	4,782,023	\$ 569,448	11,91%
Pumping Plant	\$	34,512,988	\$ 4,109,843	11.91%
Transmission & Distribution Plant	\$	158,630,537	\$ 18,889,891	11.91%
General Plant	\$	21,982,710	\$ 2,617,724	11.91%
	6			
Total	\$	220,826,677	\$ 26,296,273	
				-V

Report hereunder the kinds of construction overheads for the year according to the titles used by the utility. Taxes during construction and AFUDC should be shown as separate items.

	Class of Overhead (e)		Amount Cha to Construc (f)		% of Total Construction in Column (b) (g)
Pensions Worker's Compensation AFUDC Transportation Group Insurance OPEB Non Specific Capitalized Labor			\$ 1, \$ 2, \$ 2, \$ 7,	597,321 261,506 564,663 201,896 876,706 794,182	1.18% 0.57% 1.16% 1.00% 3.57% 4.44% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
Total -		 31 × 3	\$ 26,	296,273	0.00%

Report below the interest rate used in the practices of utility in capitalizing interest during construction.

Interest during construction is applied in general to all projects regardless of cost or length of construction period. Effective 1/1/85 the method of computing allowance for funds used during construction was changed to using the equivalent to the weighted cost of capital, as determined in the most recent rate order net of the income tax effect upon the debt portion thereof.

Indicates formula cell.

STATEMENT OF CHANGES IN FINANCIAL POSITION

	Source of Funds (a)						Amount (b)
unds from Operations:			19			-	*
Net Income Principal Non-cash charges (credits) to Income:		**		6		\$	62,690,919
Depreciation and Depletion	æ	~				\$	48,859,035
Amortization of: debt discount and expense Provision for Deferred or Future Income Taxes (Net)				(4		\$	(759,173 31,764,30
Investment Tax Credit Adjustments						\$	(103,62)
Other (Net)					=	3	320,41
# E 2					4		
Total Principal Non-cash Charges to Income		W 15		*	a a a	\$	80,080,96
otal Funds from Operations	10					\$	142,771,88
unds from Outside Sources (New Money):							
Long-term Debt Preferred Stock						\$	75,313,89
Common Stock			. =		(4)	ve:	
Net Increase in Short-term Debt Other (Net)	40					\$	3,408,54
Cuter (NEC)						2010	, e
	S = x				4.5	7	
						S	78,722,43
otal Funds from Outside Sources						•	10,122,43
ale of Non-current Asset					(e)	14.0	2
				9		\$	79,847,52
Other (Net):							
Other (Net):		9					186
Other (Net):	= =	2				_	1961 19
Other (Net): Total Other (Net)	=	g ur		5. 8		\$	79,847,52
Total Other (Net)	=	u u		5 8		\$	79,847,525 301,341,84
	= 2 2 3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Q (40)					
Total Other (Net)	Application of Funds				7		301,341,84 Amount
Total Other (Net)	Application of Funds						301,341,84
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land):							301,341,84 Amount (b)
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land): Gross Additions to Utility Plant							301,341,84 Amount (b)
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land): Gross Additions to Utility Plant Gross Additions to Common Utility Plant Gross Additions to Non-Utility Plant							301,341,84 Amount (b)
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land): Gross Additions to Utility Plant Gross Additions to Non-Utility Plant Other							301,341,84 Amount (b) 262,228,85
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land): Gross Additions to Utility Plant Gross Additions to Common Utility Plant Gross Additions to Non-Utility Plant Other Other Otal Applications to Construction and Plant Expenditures						\$	301,341,84 Amount (b) 262,228,85
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land): Gross Additions to Utility Plant Gross Additions to Non-Utility Plant Other						\$	301,341,84 Amount (b) 262,228,85 262,228,85
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land): Gross Additions to Utility Plant Gross Additions to Common Utility Plant Gross Additions to Non-Utility Plant Other Other Otal Applications to Construction and Plant Expenditures						\$	301,341,84 Amount (b) 262,228,85 262,228,85
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land): Gross Additions to Utility Plant Gross Additions to Common Utility Plant Gross Additions to Non-Utility Plant Other Total Applications to Construction and Plant Expenditures Dividends on Preferred Stock Dividends on Common Stock Funds for Retirement of Securities and Short-term Debt:						\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	301,341,84 Amount (b) 262,228,85 262,228,85 42,07 41,894,07
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land): Gross Additions to Utility Plant Gross Additions to Common Utility Plant Other Total Applications to Construction and Plant Expenditures Dividends on Preferred Stock Dividends on Common Stock Funds for Retirement of Securities and Short-term Debt; Long-term Debt						\$	301,341,84 Amount (b) 262,228,85 262,228,85 42,07 41,894,07
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land): Gross Additions to Utility Plant Gross Additions to Common Utility Plant Gross Additions to Non-Utility Plant Other Total Applications to Construction and Plant Expenditures Dividends on Preferred Stock Dividends on Common Stock Funds for Retirement of Securities and Short-term Debt; Long-term Debt Preferred Stock Redemption of Capital Stock						\$ \$ \$ \$ \$ \$ \$ \$	301,341,84 Amount (b) 262,228,85 42,07 41,894,07
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land): Gross Additions to Utility Plant Gross Additions to Common Utility Plant Other Total Applications to Construction and Plant Expenditures Dividends on Preferred Stock Dividends on Common Stock Tunds for Retirement of Securities and Short-term Debt: Long-term Debt Preferred Stock Redemption of Capital Stock Net Decrease in Short-term Debt						\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	301,341,84 Amount (b) 262,228,85 42,07 41,894,07 397,50 250,00
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land): Gross Additions to Utility Plant Gross Additions to Common Utility Plant Gross Additions to Non-Utility Plant Other Total Applications to Construction and Plant Expenditures Dividends on Preferred Stock Dividends on Common Stock Funds for Retirement of Securities and Short-term Debt; Long-term Debt Preferred Stock Redemption of Capital Stock						\$ \$ \$ \$ \$ \$ \$ \$ \$	301,341,84 Amount (b) 262,228,85 262,228,85 42,07 41,894,07 397,50 250,00
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land): Gross Additions to Utility Plant Gross Additions to Common Utility Plant Other Total Applications to Construction and Plant Expenditures Dividends on Preferred Stock Dividends on Common Stock Funds for Retirement of Securities and Short-term Debt; Long-term Debt Preferred Stock Redemption of Capital Stock Net Decrease in Short-term Debt Other (Net)						\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	301,341,84 Amount (b) 262,228,85 262,228,85 42,07 41,894,07 397,50 250,00 (547,49 100,00
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land): Gross Additions to Utility Plant Gross Additions to Common Utility Plant Gross Additions to Non-Utility Plant Other Total Applications to Construction and Plant Expenditures Dividends on Preferred Stock Dividends on Common Stock Funds for Retirement of Securities and Short-term Debt; Long-term Debt Preferred Stock Redemption of Capital Stock Net Decrease in Short-term Debt Other (Net) Total Funds for Retirement of Securities and Short-term Debt						\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	301,341,84 Amount (b) 262,228,856 42,077 41,894,076 397,506 250,000 (547,49) 100,000
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land): Gross Additions to Utility Plant Gross Additions to Common Utility Plant Other Total Applications to Construction and Plant Expenditures Dividends on Preferred Stock Dividends on Common Stock Funds for Retirement of Securities and Short-term Debt: Long-term Debt Preferred Stock Redemption of Capital Stock Net Decrease in Short-term Debt Other (Net) Total Funds for Retirement of Securities and Short-term Debt						\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	301,341,84 Amount
Total Other (Net) Total Sources of Funds Construction and Plant Expenditures (Include Land): Gross Additions to Utility Plant Gross Additions to Common Utility Plant Other Total Applications to Construction and Plant Expenditures Dividends on Preferred Stock Dividends on Common Stock Funds for Retirement of Securities and Short-term Debt: Long-term Debt Preferred Stock Redemption of Capital Stock Net Decrease in Short-term Debt Other (Net) Total Funds for Retirement of Securities and Short-term Debt Other (Net)						\$ \$ \$ \$ \$ \$ \$ \$ \$	301,341,84 Amount (b) 262,228,856 42,076 41,894,076 397,500 250,000 (547,49) 100,000

Footnote 5 (Confidential)

Footnote 5 has been redacted

FOOTNOTE 6

420. Allowance for Funds Used During Construction.

This account shall include concurrent credits for allowance for funds used during construction based upon the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate upon other funds when so used. (See utility plant instruction 3 (17).)

421. Miscellaneous Nonoperating Income.

This account shall include all revenue and expense items except taxes, properly includible in the income account and not provided for elsewhere. Related operating taxes shall be recorded in account 408.2, Taxes Other than Income Taxes, Other Income and Deductions, and income taxes shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.

ITEMS

- 1. Profit on sale of timber. (See utility plant instruction 7.)
- 2. Profits from operations of others realized by the utility under contracts.
- Gain on disposition of investments and reacquisition and resale or retirement of utility's debt securities and investment.

422. Gains (Losses) from Disposition of Property.

A. This account shall include gains and losses on the sale, conveyance, exchange or transfer of utility or other property to another unless otherwise authorized or required by the Commission. (See utility plant instructions 5F, 7E and 10E and account 414, Gains (Losses) from Disposition of Utility Property.) The income tax effect attributable to gains and losses shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.

B. This account shall be maintained so that the transactions and details underlying each gain or loss will be readily identifiable.

B. Other Income Deductions

425. Miscellaneous Amortization.

This account shall include amortization charges not includible in other accounts which are properly deductible in determining the income of the utility before interest charges. Charges includible herein, if significant in amount, must be in accordance with an orderly and systematic amortization program.

ITEMS

 Amortization of utility plant acquisition adjustments, or of intangibles included in utility plant in service when not authorized to be included in utility operating expenses by the Commission.

Confidential

Footnote 7 has been redacted

FOOTNOTE 8

CONSTRUCTION OVERHEADS

Report hereunder the total overheads and the total direct cost of construction for the year classified by utility departments and functional groups of plant accounts under each utility department.

		Constructio	n Overhead
Utility Department and Functional Group of Plant (a)	Direct Construction Cost(b)	Amount (c)	Percent (d)f
Tangible Plant Source of Supply Plant Pumping Plant Transmission & Distribution Plant General Plant	\$ 918,419 \$ 4,782,023 \$ 34,512,988 \$ 158,630,537 \$ 21,982,710	\$ 109,366 \$ 569,448 \$ 4,109,843 \$ 18,889,891 \$ 2,617,724	11.91% 11.91% 11.91% 11.91% 11.91%
Total	\$ 220,826,677	\$ 26,296,273	

Report hereunder the kinds of construction overheads for the year according to the titles used by the utility. Taxes during construction and AFUDC should be shown as separate items.

Class of Overhead (e)	Amount Charged to Construction (f)	% of Total Construction in Column (b) (g)
[16] [16] [16] [16] [16] [16] [16] [16]	2,597,321	1.18%
Pensions	1,261,506	0.57%
Vorker's Compensation	2,564,663	1.16%
AFUDC	2,201,896	1.00%
ransportation	7,876,706	3,57%
Group Insurance	9,794,182	4.44%
DPEB Non Specific Capitalized Labor	. an an	0.00% 0.00%
	· ***	0.00%
		0.00%
	20	. 0.00%

Report below the interest rate used in the practices of utility in capitalizing interest during construction.

Interest during construction is applied in general to all projects regardless of cost or length of construction period. Effective 1/1/85 the method of computing allowance for funds used during construction was changed to using the equivalent to the weighted cost of capital, as determined in the most recent rate order net of the income tax effect upon the debt portion thereof.

Indicates formula cell.

CONSTRUCTION OVERHEADS

Report hereunder the total overheads and the total direct cost of construction for the year classified by utility departments and functional groups of plant accounts under each utility department.

						Construction	n Overhead
Üttiliy Deparlı	nent and Functional Group of Pl (a)	anl		Direct truction Cost (b)	Ar	nount	Percent (d)f
Tangible Plant Source of Supply Plant Pumping Plant Transmission & Distribution Plant General Plant			5	918,419 4,782,023 34,512,988 158,630,537 21,982,710	\$ \$ \$ \$ \$ \$	109,366 569,448 4,109,843 18,889,891 2,617,724	11.91% 11.91% 11.91% 11.91% 11.91%
	1	g e · · · · · · · · · · · · · · · · · ·	ş	220,826,677	\$	26,296,273	
Total ·	** ·						

Report hereunder the kinds of construction overheads for the year according to the titles used by the utility. Taxes during construction and AFUDC should be shown as separate items.

Class of Overhead(e)	Amount Charged to Construction (f)	% of Total Construction in Column (b) (g)
是有是大学的是一种的情况是一个可以,是一种的情况是一种的。这种是一种的是一种的。	\$ 2,597,321	1.18%
Pensions	\$ 1,261,506	0.57%
Worker's Compensation	\$ 2,564,663	1.16%
AFUDC	\$ 2,201,896	1.00%
Transportation .	\$ 7,876,706	3.57%
Group Insurance	\$ 9,794,182	4.44%
OPEB Non Specific Capitalized Labor	,	0.00%
	40	0.00%
	i	0.00%
		0.00%
∞	(#) *	0.00%
		- 0.00%
	, h	0,00%
	\$ 26,296,273	1
Total	\$ 20,290,273	4
· · · · · · · · · · · · · · · · · · ·		

Report below the interest rate used in the practices of utility in capitalizing interest during construction.

Interest during construction is applied in general to all projects regardless of cost or length of construction period. Effective 1/1/85 the method of computing allowance for funds used during construction was changed to using the equivalent to the weighted cost of capital, as determined in the most recent rate order net of the income tax effect upon the debt portion thereof.

Indicates formula cell

DATA INFORMATION REQUEST Missouri-American Water Company WR-2020-0344

Requested From:

Brian LaGrand

Date Requested:

07/10/2020

Information Requested:

Please provide the monthly construction-work-in-progress and short-term debt balances for American Water on a consolidated basis, and Missouri-American Water Company for the period January 1, 2019 through the most recent period available.

Requested By: Seoung Joun Won-Missouri Public Service Commission – seoungjoun.won@mo.psc.gov

Information Provided:

Pursuant to the objection set forth in the Company's letter to Mark Johnson, dated July 17, 2020, please find the attached responsive information.

Please refer to MoPSC 0038_Attachment for the construction-work-in-progress and short-term debt balances. This information has been provided on a quarterly basis for American Water consolidated. Financial data for American Water consolidated is not released publicly on a monthly basis.

Responsible Witness: Brian LaGrand

1/2019	2/1/2019	3/1/2019	1/2019 2/1/2019 3/1/2019 4/1/2019 5/1/2019 6/1/2019 7/1/2019 8/1/2019 9/1/2019 11/1/2019 11/1/2019 11/1/2019 1/1	5/1/2019	6/1/2019	7/1/2019	8/1/2019	9/1/2019	10/1/2019	11/1/2019	12/1/2019	1/1/2020	2/1/2020	3/1/2020	4	1/2020	1/2020 . 5/1/2020	1/2020 5/1/2020 6/1/2020
8	The second second	200000000000000000000000000000000000000	\$573,000,000	The second second	S Same	\$690,000,000	S. Commonweal		\$827,000,000	Contract contract of	No.		\$801,000,000	\$801,000,000	\$801,000,000	\$801,000,000 , \$842,000,000	\$801,000,000 \$842,000,000	\$801,000,000 \$842,000,000
030 \$	40,868,828 5	51,226,556	\$30,960,103	\$40,039,251	\$46,856,363	\$43,504,866	\$45,034,331	\$49,390,963	\$46,889,116	\$49,803,956	\$64,219,382		\$66,544,870	\$66,544,870 \$86,692,285	\$66,544,870 \$86,692,285 \$93,793,175	\$66,544,870 \$86,692,285 \$93,793,175 \$75,371,583	819.000 540.868.828 551.226.556 500.960.103 540.039.231 546.856.563 543.504.866 545.034.331 549.900.963 546.889.116 549.803.956 544.219.982 566.544.870 586.692.285 593.793.175 575.771.583 578.760.078	\$66,544,870 \$86,692,285 \$93,793,175 \$75,371,583 \$78,760,078 \$75,348,088 \$82,126,77
0.000	82,723,861	95,349,599	\$1,201,000,000	\$120,335,773	\$54,730,020	\$397,000,000	\$75,397,013	\$75,240,835	\$474,000,000,	\$77,960,115	\$80,296,506		\$786,000,000	\$786,000,000 \$42,895,364 \$88,131,951	\$786,000,000 \$42,895,364 \$88,131,951 \$106,353,310	000,000 \$776,000,000 \$1,000,000 \$	\$786,000,000 \$42,895,364 \$88,131,951 \$106,353,310 \$128,144,288 \$41,648,332	\$786,000,000 \$1,641,000,000 \$1,641,000,000 \$13,740,126

INTERCORPORATE TRANSACTIONS

If, during the year any account was charged with an amount which was paid or credited to an affiliated company, the account or accounts affected, the respective amounts involved, and the name of the affiliated company should be given as indicated.

Account (a)	Amount (b)	Paid or Credited to (c)
107 Capital	\$ 13,385,13	27 American Water Works Services Inc
923 Support Services	\$ 32,274,13	30 American Water Works Services Inc
427 Interest Expense	\$ 31,795,49	American Water Capital Corp
431 Interest Expense	\$ 1,907,66	69' American Water Capital Corp
921 Credit Line Expense	\$ 207,3	79 American Water Capital Corp
		147
		2 2
	5	
*		
	ar	4
	at 5	
*		
	3	

Full explanation of the foregoing amounts as to nature, such as engineering services, management fees, material and supplies furnished, interest, finance charges, etc., and also the reason for handling the transaction in the manner indicated should be given for each item.

Explanation

(AWWSC). Services provi	made in accordance with a contract dai rided by AWWSC include Accounting, A enue, Risk Management, Water Quality	Administration, Audit, Communicat	ouri American Water Company ions, Engineering, Legal, Finar	r and American Water Works Service Compan nce, Human Resources, Information Systems,
e				
s" .		* *		9 5 3 3
			ي پ	
-	2			,0 5 4