

Exhibit No.:
Issues: Accounting Schedules
Witness: MoPSC Accountant
Sponsoring Party: MoPSC Staff
Case Nos.: WR-2000-281 and SR-2000-282

FILED³
JUN 15 2000
Missouri Public
Service Commission

MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION

MISSOURI-AMERICAN WATER COMPANY

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

STAFF ACCOUNTING SCHEDULES

Jefferson City, Missouri
June, 2000

Total Water

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

Revenue Requirement

Total Water Company

Line	(A)		9.50%	10.13%	10.75%
			Equity Return (B)	Equity Return (C)	Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$ 157,167,572	\$ 157,167,572	\$ 157,167,572
2	Rate of Return		7.97%	8.23%	8.49%
3	Net Operating Income Requirement		\$ 12,526,255	\$ 12,934,891	\$ 13,343,527
4	Net Operating Income Available	(From Accounting Schedule 9)	6,336,563	6,336,563	6,336,563
5	Additional Net Operating Income Requirement		\$ 6,189,692	\$ 6,598,328	\$ 7,006,964
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 4,284,195	\$ 4,538,807	\$ 4,793,418
8	Test Year Current Income Tax		427,540	427,540	427,540
9	Additional Current Income Tax Requirement		\$ 3,856,655	\$ 4,111,267	\$ 4,365,878
10	Gross Revenue Requirement Before Affect of Phase-in		\$ 10,046,347	\$ 10,709,595	\$ 11,372,842
11	Allowances:				
12	Impact of Phase-in		\$ (7,855,080)	\$ (7,855,080)	\$ (7,855,080)
13	Uncollectibles		10,093	14,263	18,433
14	Gross Revenue Requirement		\$ 2,201,361	\$ 2,868,779	\$ 3,536,196

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

Rate Base

Total Water Company

Line	Description (A)			Amount (B)
1	Plant in Service		(From Accounting Schedule 3)	\$ 223,040,271
	Less:			
2	Accumulated Depreciation Reserve		(From Accounting Schedule 5)	25,537,100
3	Accumulated Amortization Reserve:			
4	Direct Assigned			71,296
5	Corporate Distribution			0
6	Net Plant in Service			\$ 197,431,876
7	Add:			
8	Cash Working Capital		(From Accounting Schedule 8)	\$ (75,905)
9	Materials and Supplies:	Direct Assigned		429,465
10		Corporate Distribution		0
11	Prepayments:	Direct Assigned		0
12		Corporate Distribution		152,905
13	Deferred OPEB Asset:	Direct Assigned		0
14		Corporate Distribution		1,146,740
15	Total Additions to Net Plant in Service			\$ 1,653,205
16	Deduct:			
17	Interest Offset	@ 0.00%	(From Accounting Schedule 8)	\$ 856,385
18	Federal Income Tax Offset	@ 0.00%	(From Accounting Schedule 8)	217,117
19	State Income Tax Offset	@ 0.00%	(From Accounting Schedule 8)	37,178
20	Contributions In Aid:	Direct Assigned		23,628,590
21		Corporate Distribution		0
22	Customer Advances	Direct Assigned		6,164,610
23		Corporate Distribution		179,917
24	Deferred Income Taxes	Pre-merger Missouri-Cities		1,823,905
25		Corporate Distribution		7,630,317
26	Pre-71 ITC	Direct Assigned		62,531
27		Corporate Distribution		0
28	Pension Liability	Direct Assigned		0
29		Corporate Distribution		1,316,959
30	Total Deductions from Net Plant in Service			\$ 41,917,509
31	Total Rate Base			\$ 157,167,572

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

Plant In Service

Total Water Company

Line	Account No.	Plant Title	Operating Districts	Corporate Distribution To Water	Adjustments		Adjusted Balance (C)+(D)-(E)
					Amount Acctg Sch 4	No. Acctg Sch 4	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301.00	Organization	\$ 25,516	\$ 67,936	\$ 0	P-1	\$ 93,452
3	302.00	Franchise & Consents	39,500	0	0	P-2	39,500
4	303.00	Miscellaneous Intangible Plant	0	0	0	P-3	0
5		Total Intangible	\$ 65,016	\$ 67,936	\$ 0		\$ 132,952
6		Source of Supply					
7	310.00	Land & Land Rights	\$ 340,423	\$ 0	\$ 1,199,412	P-4	\$ 1,539,835
8	311.00	Structures & Improvements	67,869	0	7,627	P-5	75,496
9	312.00	Collecting & Impounding Res	111,066	0	0	P-6	111,066
10	313.00	Lake, River & Other Intakes	1,306,511	0	(1,247,531)	P-7	58,980
11	314.00	Wells & Springs	2,201,223	0	1,038,071	P-8	3,239,294
12	316.00	Supply Mains	1,321,454	0	9,496,847	P-9	10,818,301
13		Total Source of Supply	\$ 5,348,546	\$ 0	\$ 10,494,426		\$ 15,842,972
14		Pumping					
15	320.00	Land & Land Rights	\$ 108,581	\$ 0	\$ 71,764	P-10	\$ 180,345
16	321.00	Structures & Improvements	2,321,582	0	4,107,220	P-11	6,428,802
17	322.00	Boiler Equipment	0	0	348	P-12	348
18	323.20	Other Power Production Equipment	317,346	0	5,325	P-13	322,671
19	324.00	Steam Pumping Equipment	0	0	6,907	P-14	6,907
20	325.00	Electric Pumping Equipment	7,974,086	0	2,551,049	P-15	10,525,135
21	326.00	Diesel Pumping Equipment	110,608	0	0	P-16	110,608
22	328.30	Other Pumping Equipment	237,904	0	96,885	P-17	334,789
23		Total Pumping	\$ 11,070,107	\$ 0	\$ 6,839,498		\$ 17,909,605
24		Water Treatment Plant					
25	330.00	Land & Land Rights	\$ 33,418	\$ 0	\$ 0	P-18	\$ 33,418
26	331.00	Structures & Improvements	1,692,131	0	25,089,688	P-19	26,781,819
27	332.00	Water Treatment Equipment	9,086,352	0	18,347,132	P-20	27,433,484
28	339.00	Other Intangible Plant	861,924	0	0	P-21	861,924
29		Total Water Treatment Plant	\$ 11,673,825	\$ 0	\$ 43,436,820		\$ 55,110,645
30		Transmission & Distribution					
31	340.00	Land & Land Rights	\$ 381,855	\$ 0	\$ 1,132	P-22	\$ 382,987
32	341.00	Structures & Improvements	467,058	0	0	P-23	467,058
33	342.00	Distr. Res. & Standpipe	6,579,381	0	983,906	P-24	7,563,287
34	343.00	Transmission & Distribution Mains	73,886,584	0	8,873,945	P-25	82,760,529
35	344.00	Fire Mains	314,189	0	1,753	P-26	315,942
36	345.00	Services	13,247,459	0	329,957	P-27	13,577,416
37	346.00	Meters	3,595,758	0	(30,687)	P-28	3,565,071
38	347.00	Meter Installation	6,520,019	0	196,717	P-29	6,716,736
39	348.00	Hydrants	7,361,215	0	153,202	P-30	7,514,417
40	349.00	Other T&D Plant	27,055	0	0	P-31	27,055
41		Total Transmission & Distribution	\$ 112,380,573	\$ 0	\$ 10,509,925		\$ 122,890,498
42		Sewer Plant					
43	252.00	Collecting Sewer - Gravity	\$ 0	\$ 0	\$ 0	P-32	\$ 0
44	353.00	Service To Customers	0	0	0	P-33	0
45	370.00	Miscellaneous Land	0	0	0	P-34	0
46	371.00	Structures & Improvements	0	0	0	P-35	0
47	372.00	Treatment & Disposal Equipment	0	0	0	P-36	0
48	373.00	Plant Sewers	0	0	0	P-37	0
49	374.00	Outfall Sewer Lines	0	0	0	P-38	0
50	395.00	Laboratory Equipment	0	0	0	P-39	0
51		Total Sewer Plant	\$ 0	\$ 0	\$ 0		\$ 0

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

Plant In Service

Total Water Company

Line	Account No.	Plant Title	Operating Districts	Corporate Distribution To Water	Adjustments		Adjusted Balance (C)+(D)+(E)
					Amount Acctg Sch 4	No. Acctg Sch 4	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
52		General Plant					
53	389.10	Land & Land Rights	\$ 201,703	\$ 0	\$ 183	P-40	\$ 201,886
54	390.00	Structures & Improvements	1,661,462	170,579	1,671,285	P-41	3,503,326
55	391.00	General Office Equipment	1,208,454	1,711,483	506,374	P-42	3,426,311
56	392.00	Transportation Equipment	1,007,813	214,545	47,746	P-43	1,270,104
57	393.00	Stores Equipment	25,888	0	94,525	P-44	120,413
58	394.00	Tools, Shop & Garage Equipment	783,718	5,226	124,822	P-45	913,766
59	395.00	Laboratory Equipment	479,826	0	82,998	P-46	562,824
60	396.00	Power Operated Equipment	434,348	0	122,070	P-47	556,418
61	397.00	Communication Equipment	245,908	36,195	69,343	P-48	351,446
62	398.00	Miscellaneous	185,566	10,845	50,694	P-49	247,105
63		Total General Plant	\$ 6,234,686	\$ 2,148,874	\$ 2,770,040		\$ 11,153,600
64		Total Plant In Service	\$ 146,772,753	\$ 2,216,809	\$ 74,050,709		\$ 223,040,271

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

Adjustments To Plant In Service

Total Water Company

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization P-1		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 302.00	Franchise & Consents P-2		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 303.00	Misc Intangible Plant P-3		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 310.00	Land & Land Rights P-4		\$ 1,199,412
1	To reflect net true-up additions. (Gibbs)	\$ 1,199,412	
A/C 311.00	Structures & Improvements P-5		\$ 7,627
1	To reflect net true-up additions. (Gibbs)	\$ 7,627	
A/C 312.00	Collecting & Impounding Res P-6		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 313.00	Lake, River & Other Intakes P-7		\$ (1,247,531)
1	To reflect net true-up additions. (Gibbs)	\$ (1,247,531)	
A/C 314.00	Wells & Springs P-8		\$ 1,038,071
1	To reflect net true-up additions. (Gibbs)	\$ 1,038,071	
A/C 316.00	Supply Mains P-9		\$ 9,496,847
1	To reflect net true-up additions. (Gibbs)	\$ 9,496,847	
A/C 320.00	Land & Land Rights P-10		\$ 71,764
1	To reflect net true-up additions. (Gibbs)	\$ 71,764	

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

Adjustments To Plant In Service

Total Water Company

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 321.00	Structures & Improvements P-11		\$ 4,107,220
1	To reflect net true-up additions. (Gibbs)	\$ 4,107,220	
A/C 322.00	Boiler Equip P-12		\$ 348
1	To reflect net true-up additions. (Gibbs)	\$ 348	
A/C 323.20	Other Power Prod Equip P-13		\$ 5,325
1	To reflect net true-up additions. (Gibbs)	\$ 5,325	
A/C 324.00	Steam Pumping Equip P-14		\$ 6,907
1	To reflect net true-up additions. (Gibbs)	\$ 6,907	
A/C 325.00	Electric Pumping Equip P-15		\$ 2,551,049
1	To reflect net true-up additions. (Gibbs)	\$ 2,551,049	
A/C 326.00	Diesel Pumping Equip P-16		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 328.30	Other Pumping Equip P-17		\$ 96,885
1	To reflect net true-up additions. (Gibbs)	\$ 96,885	
A/C 330.00	Land & Land Rights P-18		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 331.00	Structures & Improvements P-19		\$ 25,089,688
1	To reflect net true-up additions. (Gibbs)	\$ 25,089,688	

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

Adjustments To Plant In Service

Total Water Company

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip P-20		\$ 18,347,132
1	To reflect net true-up additions. (Gibbs)	\$ 21,908,562	
2	To disallow a portion of AFUDC capitalized. (Rackers)	(1,289,674)	
3	To disallow excess capacity. (Merciel)	(2,271,756)	
A/C 339.00	Other Intangible Plant P-21		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 340.00	Land & Land Rights P-22		\$ 1,132
1	To reflect net true-up additions. (Gibbs)	\$ 1,132	
A/C 341.00	Structures & Improvements P-23		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 342.00	Distr. Res. & Standpipe P-24		\$ 983,906
1	To reflect net true-up additions. (Gibbs)	\$ 983,906	
A/C 343.00	T&D Mains P-25		\$ 8,873,945
1	To reflect net true-up additions. (Gibbs)	\$ 8,873,945	
A/C 344.00	Fire Mains P-26		\$ 1,753
1	To reflect net true-up additions. (Gibbs)	\$ 1,753	
A/C 345.00	Services P-27		\$ 329,957
1	To reflect net true-up additions. (Gibbs)	\$ 329,957	

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

Adjustments To Plant In Service

Total Water Company

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 346.00	Meters P-28		\$ (30,687)
1	To reflect net true-up additions. (Gibbs)	\$ (30,687)	
A/C 347.00	Meter Installation P-29		\$ 196,717
1	To reflect net true-up additions. (Gibbs)	\$ 196,717	
A/C 348.00	Hydrants P-30		\$ 153,202
1	To reflect net true-up additions. (Gibbs)	\$ 153,202	
A/C 349.00	Other T&D Plant P-31		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 352.00	Collecting Sewer - Gravity P-32		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 353.00	Service To Customers P-33		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 370.00	Miscellaneous Land P-34		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 371.00	Structures & Improvements P-35		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 372.00	Treatment & Disposal Equip P-36		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 373.00	Plant Sewers P-37		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$ 0	

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

Adjustments To Plant In Service

Total Water Company

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 374.00	Outfall Sewer Lines P-38	\$	0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 395.00	Laboratory Equipment P-39	\$	0
1	To reflect net true-up additions. (Gibbs)	\$ 0	
A/C 389.10	Land & Land Rights P-40	\$	183
1	To reflect net true-up additions. (Gibbs)	\$ 183	
A/C 390.00	Structures & Improvements P-41	\$	1,671,285
1	To reflect net true-up additions. (Gibbs)	\$ 1,671,285	
A/C 391.00	General Office Equip P-42	\$	506,374
1	To reflect net true-up additions. (Gibbs)	\$ 506,374	
A/C 392.00	Transportation Equip P-43	\$	47,746
1	To reflect net true-up additions. (Gibbs)	\$ 47,746	
A/C 393.00	Stores Equip P-44	\$	94,525
1	To reflect net true-up additions. (Gibbs)	\$ 94,525	
A/C 394.00	Tools, Shop & Garage Equip P-45	\$	124,822
1	To reflect net true-up additions. (Gibbs)	\$ 124,822	
A/C 395.00	Laboratory Equip P-46	\$	82,998
1	To reflect net true-up additions. (Gibbs)	\$ 82,998	

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

Adjustments To Plant In Service

Total Water Company

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 396.00	Power Operated Equip P-47		\$ 122,070
1	To reflect net true-up additions. (Gibbs)	\$ 122,070	
A/C 397.00	Communication Equip P-48		\$ 69,343
1	To reflect net true-up additions. (Gibbs)	\$ 69,343	
A/C 398.00	Miscellaneous P-49		\$ 50,694
1	To reflect net true-up additions. (Gibbs)	\$ 50,694	

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

Depreciation Reserve

Total Water Company

Plant Account No.	Plant Title	Operating Districts	Corporate Distribution To Water	Adjustments		Adjusted Balance (C)+(D)+(F)
				Amount Acctg Sch 6 (E)	No. Acctg Sch 6 (F)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Intangible					
2 301.00	Organization	\$ 0	\$ 0	\$ 0	R-1	\$ 0
3 302.00	Franchise & Consents	0	0	0	R-2	0
4 303.00	Miscellaneous Intangible Plant	0	0	0	R-3	0
5	Total Intangible	\$ 0	\$ 0	\$ 0		\$ 0
6	Source of Supply					
7 310.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	R-4	\$ 0
8 311.00	Structures & Improvements	36,297	0	(14,608)	R-5	21,689
9 312.00	Collecting & Impounding Res	71,430	0	(50,140)	R-6	21,290
10 313.00	Lake, River & Other Intakes	574,671	0	(1,316,372)	R-7	(741,701)
11 314.00	Wells & Springs	398,051	0	817	R-8	398,868
12 316.00	Supply Mains	528,803	0	(616,502)	R-9	(87,699)
13	Total Source of Supply	\$ 1,609,252	\$ 0	\$ (1,996,805)		\$ (387,553)
14	Pumping					
15 320.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	R-10	\$ 0
16 321.00	Structures & Improvements	496,210	0	(417,587)	R-11	78,623
17 322.00	Boiler Equipment	0	0	0	R-12	0
18 323.20	Other Power Production Equipment	44,150	0	17,070	R-13	61,220
19 324.00	Steam Pumping Equipment	0	0	0	R-14	0
20 325.00	Electric Pumping Equipment	1,729,734	0	(27,930)	R-15	1,701,804
21 326.00	Diesel Pumping Equipment	18,168	0	7,965	R-16	26,133
22 328.30	Other Pumping Equipment	61,534	0	(6,806)	R-17	54,728
23	Total Pumping	\$ 2,349,796	\$ 0	\$ (427,288)		\$ 1,922,508
24	Water Treatment Plant					
25 330.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	R-18	\$ 0
26 331.00	Structures & Improvements	609,290	0	(491,121)	R-19	118,169
27 332.00	Water Treatment Equipment	2,955,461	0	(3,867,010)	R-20	(911,549)
28 339.00	Other Intangible Plant	308,997	0	(158,066)	R-21	150,931
29	Total Water Treatment Plant	\$ 3,873,748	\$ 0	\$ (4,516,197)		\$ (642,449)
30	Transmission & Distribution					
31 340.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	R-22	\$ 0
32 341.00	Structures & Improvements	183,100	0	40,385	R-23	223,485
33 342.00	Distr. Res. & Standpipe	1,719,155	0	(420,075)	R-24	1,299,080
34 343.00	Transmission & Distribution Mains	13,067,047	0	(2,206,648)	R-25	10,860,399
35 344.00	Fire Mains	35,708	0	3,193	R-26	38,901
36 345.00	Services	3,063,892	0	(47,790)	R-27	3,016,102
37 346.00	Meters	942,751	0	874,101	R-28	1,816,852
38 347.00	Meter Installation	990,728	0	426,830	R-29	1,417,558
39 348.00	Hydrants	1,782,227	0	385,808	R-30	2,168,035
40 349.00	Other T&D Plant	3,025	0	2,234	R-31	5,259
41	Total Transmission & Distribution	\$ 21,787,633	\$ 0	\$ (941,962)		\$ 20,845,671
42	Sewer Plant					
43 252.00	Collecting Sewer - Gravity	\$ 0	\$ 0	\$ 0	R-32	\$ 0
44 353.00	Service To Customers	0	0	0	R-33	0
45 370.00	Miscellaneous Land	0	0	0	R-34	0
46 371.00	Structures & Improvements	0	0	0	R-35	0
47 372.00	Treatment & Disposal Equipment	0	0	0	R-36	0
48 373.00	Plant Sewers	0	0	0	R-37	0
49 374.00	Outfall Sewer Lines	0	0	0	R-38	0
50 395.00	Laboratory Equipment	0	0	0	R-39	0
51	Total Sewer Plant	\$ 0	\$ 0	\$ 0		\$ 0

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

Depreciation Reserve

Total Water Company

Plant Account No.	Plant Title	Operating Districts	Corporate Distribution To Water	Adjustments		Adjusted Balance (C)+(D)+(E)
				Amount Acctg Sch 6	No. Acctg Sch 6	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
52	General Plant					
53	389.10 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-40	\$ 0
54	390.00 Structures & Improvements	479,714	(3,427)	(56,213)	R-41	420,074
55	391.00 General Office Equipment	573,614	299,149	554,089	R-42	1,426,852
56	392.00 Transportation Equipment	547,736	57,161	463,874	R-43	1,068,771
57	393.00 Stores Equipment	24,297	0	(22,126)	R-44	2,171
58	394.00 Tools, Shop & Garage Equipment	210,810	1,105	202,685	R-45	414,600
59	395.00 Laboratory Equipment	70,284	0	(25,502)	R-46	44,782
60	396.00 Power Operated Equipment	159,531	0	36,106	R-47	195,637
61	397.00 Communication Equipment	163,739	15,159	23,585	R-48	202,483
62	398.00 Miscellaneous	40,787	1,662	(18,895)	R-49	23,554
63	Total General Plant	\$ 2,270,512	\$ 370,808	\$ 1,157,603		\$ 3,798,923
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Total Depreciation Reserve		\$ 31,890,941	\$ 370,808	\$ (6,724,649)		\$ 25,537,100

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

Adjustments To Depreciation Reserve

Total Water Company

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization R-1	\$	0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 302.00	Franchise & Consents R-2	\$	0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 303.00	Misc Intangible Plant R-3	\$	0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 310.00	Land & Land Rights R-4	\$	0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 311.00	Structures & Improvements R-5	\$	(14,608)
1	To reflect change through April 30, 2000.	\$ (14,608)	
A/C 312.00	Collecting & Impounding Res R-6	\$	(50,140)
1	To reflect change through April 30, 2000.	\$ (50,140)	
A/C 313.00	Lake, River & Other Intakes R-7	\$	(1,316,372)
1	To reflect change through April 30, 2000.	\$ (1,316,372)	
A/C 314.00	Wells & Springs R-8	\$	817
1	To reflect change through April 30, 2000.	\$ 817	
A/C 316.00	Supply Mains R-9	\$	(616,502)
1	To reflect change through April 30, 2000.	\$ (616,502)	

Missouri-American Water Company

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Adjustments To Depreciation Reserve

Total Water Company

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 320.00	Land & Land Rights R-10		\$ 0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 321.00	Structures & Improvements R-11		\$ (417,587)
1	To reflect change through April 30, 2000.	\$ (417,587)	
A/C 322.00	Boiler Equip R-12		\$ 0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 323.20	Other Power Prod Equip R-13		\$ 17,070
1	To reflect change through April 30, 2000.	\$ 17,070	
A/C 324.00	Steam Pumping Equip R-14		\$ 0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 325.00	Electric Pumping Equip R-15		\$ (27,930)
1	To reflect change through April 30, 2000.	\$ (27,930)	
A/C 326.00	Diesel Pumping Equip R-16		\$ 7,965
1	To reflect change through April 30, 2000.	\$ 7,965	
A/C 328.30	Other Pumping Equip R-17		\$ (6,806)
1	To reflect change through April 30, 2000.	\$ (6,806)	
A/C 330.00	Land & Land Rights R-18		\$ 0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 331.00	Structures & Improvements R-19		\$ (491,121)
1	To reflect change through April 30, 2000.	\$ (491,121)	

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Adjustments To Depreciation Reserve

Total Water Company

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip R-20		\$ (3,867,010)
1	To reflect change through April 30, 2000.	\$ (3,867,010)	
A/C 339.00	Other Intangible Plant R-21		\$ (158,066)
1	To reflect change through April 30, 2000.	\$ (158,066)	
A/C 340.00	Land & Land Rights R-22		\$ 0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 341.00	Structures & Improvements R-23		\$ 40,385
1	To reflect change through April 30, 2000.	\$ 40,385	
A/C 342.00	Distr. Res. & Standpipe R-24		\$ (420,075)
1	To reflect change through April 30, 2000.	\$ (420,075)	
A/C 343.00	T&D Mains R-25		\$ (2,206,648)
1	To reflect change through April 30, 2000.	\$ (2,206,648)	
A/C 344.00	Fire Mains R-26		\$ 3,193
1	To reflect change through April 30, 2000.	\$ 3,193	
A/C 345.00	Services R-27		\$ (47,790)
1	To reflect change through April 30, 2000.	\$ (47,790)	
A/C 346.00	Meters R-28		\$ 874,101
1	To reflect change through April 30, 2000.	\$ 874,101	

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Adjustments To Depreciation Reserve

Total Water Company

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 347.00	Meter Installation R-29		\$ 426,830
1	To reflect change through April 30, 2000.	\$ 426,830	
A/C 348.00	Hydrants R-30		\$ 385,808
1	To reflect change through April 30, 2000.	\$ 385,808	
A/C 349.00	Other T&D Plant R-31		\$ 2,234
1	To reflect change through April 30, 2000.	\$ 2,234	
A/C 352.00	Collecting Sewer - Gravity R-32		\$ 0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 353.00	Service To Customers R-33		\$ 0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 370.00	Miscellaneous Land R-34		\$ 0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 371.00	Structures & Improvements R-35		\$ 0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 372.00	Treatment & Disposal Equip R-36		\$ 0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 373.00	Plant Sewers R-37		\$ 0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 374.00	Outfall Sewer Lines R-38		\$ 0
1	To reflect change through April 30, 2000.	\$ 0	

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Adjustments To Depreciation Reserve

Total Water Company

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 395.00	Laboratory Equipment R-39	\$	0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 389.10	Land & Land Rights R-40	\$	0
1	To reflect change through April 30, 2000.	\$ 0	
A/C 390.00	Structures & Improvements R-41	\$	(56,213)
1	To reflect change through April 30, 2000.	\$ (56,213)	
A/C 391.00	General Office Equip R-42	\$	554,089
1	To reflect change through April 30, 2000.	\$ 554,089	
A/C 392.00	Transportation Equip R-43	\$	463,874
1	To reflect change through April 30, 2000.	\$ 463,874	
A/C 393.00	Stores Equip R-44	\$	(22,126)
1	To reflect change through April 30, 2000.	\$ (22,126)	
A/C 394.00	Tools, Shop & Garage Equip R-45	\$	202,685
1	To reflect change through April 30, 2000.	\$ 202,685	
A/C 395.00	Laboratory Equip R-46	\$	(25,502)
1	To reflect change through April 30, 2000.	\$ (25,502)	
A/C 396.00	Power Operated Equip R-47	\$	36,106
1	To reflect change through April 30, 2000.	\$ 36,106	

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Adjustments To Depreciation Reserve

Total Water Company

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 397.00	Communication Equip R-48		\$ 23,585
1	To reflect change through April 30, 2000.	\$ 23,585	
A/C 398.00	Miscellaneous R-49		\$ (18,895)
1	To reflect change through April 30, 2000.	\$ (18,895)	

Missouri-American Water Company

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Depreciation Expense

Total Water Company

Line	Account No.	Plant Title	Plant Balance Accg Sch 3	Depreciation Rate	Depreciation Expense (C) x (D)
	(A)	(B)	(C)	(D)	(E)
1		Intangible			
2	301.00	Organization	\$ 93,452		\$ NA
3	302.00	Franchise & Consents	39,500		NA
4	303.00	Miscellaneous Intangible Plant	0		NA
5		Total Intangible	\$ 132,952		\$ 0
6		Source of Supply			
7	310.00	Land & Land Rights	\$ 1,539,835		\$ NA
8	311.00	Structures & Improvements	75,496	3.31%	2,499
9	312.00	Collecting & Impounding Res	111,066	1.85%	2,055
10	313.00	Lake, River & Other Intakes	58,980	3.11%	1,834
11	314.00	Wells & Springs	3,239,294	2.28%	73,856
12	316.00	Supply Mains	10,818,301	1.77%	191,484
13		Total Source of Supply	\$ 15,842,972		\$ 271,728
14		Pumping			
15	320.00	Land & Land Rights	\$ 180,345		\$ NA
16	321.00	Structures & Improvements	6,428,802	2.26%	145,291
17	322.00	Boiler Equipment	348		NA
18	323.00	Other Power Production Equipment	322,671	2.12%	6,841
19	324.00	Steam Pumping Equipment	6,907		NA
20	325.00	Electric Pumping Equipment	10,525,135	3.77%	396,798
21	326.00	Diesel Pumping Equipment	110,608	2.28%	2,522
22	328.30	Other Pumping Equipment	334,789	2.26%	7,566
23		Total Pumping	\$ 17,909,605		\$ 559,018
24		Water Treatment Plant			
25	330.00	Land & Land Rights	\$ 33,418		\$ NA
26	331.00	Structures & Improvements	26,781,819	3.27%	875,765
27	332.00	Water Treatment Equipment	27,433,484	2.95%	809,288
28	339.00	Other Intangible Plant	861,924	2.00%	17,238
29		Total Water Treatment Plant	\$ 55,110,645		\$ 1,702,291
30		Transmission & Distribution			
31	340.00	Land & Land Rights	\$ 382,987		\$ NA
32	341.00	Structures & Improvements	467,058	5.56%	25,968
33	342.00	Distr. Res. & Standpipe	7,563,287	1.97%	148,997
34	343.00	Transmission & Distribution Mains	82,760,529	1.51%	1,249,684
35	344.00	Fire Mains	315,942	1.46%	4,613
36	345.00	Services	13,577,416	2.63%	357,086

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Test Year Ending September 30, 1999 Updated Through December 31, 1999

Depreciation Expense

Total Water Company

Line	Account No. (A)	Plant Title (B)	Plant Balance Acctg Sch. 3 (C)	Depreciation Rate (D)	Depreciation Expense (C) x (D) (E)
37	346.00	Meters	3,565,071	5.64%	201,070
38	347.00	Meter Installation	6,716,736	2.31%	155,157
39	348.00	Hydrants	7,514,417	3.06%	229,941
40	349.00	Other T&D Plant	27,055	2.94%	795
41		Total Transmission & Distribution	\$ 122,890,498		\$ 2,373,311
42		Sewer Plant			
43	252.00	Collecting Sewer - Gravity	\$ 0	1.33%	\$ 0
44	353.00	Service To Customers	0	2.00%	0
45	370.00	Miscellaneous Land	0		NA
46	371.00	Structures & Improvements	0	1.33%	0
47	372.00	Treatment & Disposal Equipment	0	3.30%	0
48	373.00	Plant Sewers	0	3.30%	0
49	374.00	Outfall Sewer Lines	0	1.50%	0
50	395.00	Laboratory Equipment	0	3.30%	0
51		Total Sewer Plant	\$ 0		\$ 0
52		General Plant			
53	389.00	Land & Land Rights	\$ 201,886		\$ NA
54	390.00	Structures & Improvements	3,503,326	2.57%	90,035
55	391.00	General Office Equipment	3,426,311	9.16%	313,850
56	392.00	Transportation Equipment	1,270,104	11.66%	148,094
57	393.00	Stores Equipment	120,413	0.88%	1,060
58	394.00	Tools, Shop & Garage Equipment	913,766	5.16%	47,150
59	395.00	Laboratory Equipment	562,824	4.42%	24,877
60	396.00	Power Operated Equipment	556,418	5.07%	28,210
61	397.00	Communication Equipment	351,446	7.33%	25,761
62	398.00	Miscellaneous	247,105	4.19%	10,354
63		Total General Plant	\$ 11,153,600		\$ 689,391
64		Depreciation Expense	\$ 223,040,271		\$ 5,595,739

Missouri-American Water Company

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Test Year Ending September 30, 1999 Updated Through December 31, 1999

Cash Working Capital

Total Water Company

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C) - (D) (E)	Factor (E) x (F) (F)	Cash Working Capital Requirement (B) x (F) (G)
1	Operation & Maintenance Expense	<p style="text-align: center;">Not Applicable</p> <p>Total cash working capital for water operations is the sum of the cash working capital calculated by operating district.</p>					
2	Base Payroll						
3	Tax Withholding						
4	Fuel & Power						
5	Chemicals						
6	Purchased Water						
7	Service Company Charges						
8	Group Insurance						
9	OPEB's						
10	Pensions						
11	ESOP						
12	Insurance Other Than Group						
13	Uncollectibles						
14	Rents						
15	401K						
16	Material & Supplies						
17	Cash Vouchers						
18	Total Operation & Maintenance Expense						
19	Taxes						
20	FICA - Employer Portion						
21	Federal Unemployment						
22	State Unemployment						
23	Property Tax						
24	Gross Receipts Tax						
25	Corporate Franchise						
26	Sales Tax						
27	Missouri Primacy Fees						
28	PSC Assessment						
29	Total Operating Taxes						
30	Total Cash Working Capital Before Income Tax and Interest Offsets						\$ 0
31	Federal Income Tax Offset						
32	State Income Tax Offset						
33	Interest Expense Offset						

Missouri-American Water Company
Case No. WR-2000-281
Test Year Ending September 30, 1999 Updated Through December 31, 1999

Income Statement

Total Water Company

Line	Description (A)	Year Ended 9/30/99 Direct Charges (B)	Year Ended 9/30/99 Corporate Distribution (C)	Year Ended 9/30/99 Total (B)+(C) (D)	Adjustments		As Adjusted (G)
					Amount Adjg Sch 10 (E)	No. Adjg Sch 10 (F)	
1	Operating Revenues:						
2	Residential	\$ 19,091,924	\$ 0	\$ 19,091,924	\$ 381,841	S-1	\$ 19,473,765
3	Commercial	5,377,088	0	5,377,088	(70,550)	S-2	5,306,538
4	Industrial	2,365,655	0	2,365,655	5,767	S-3	2,371,422
5	Private Fire	473,886	0	473,886	0	S-4	473,886
6	Public Authorities	1,018,228	0	1,018,228	(16,550)	S-5	1,001,678
7	Sales for Resale	1,227,014	0	1,227,014	(578)	S-6	1,226,435
8	Other	616,502	3,566	620,068	0	S-7	620,068
9	Total Revenues	\$ 30,170,296	\$ 3,566	\$ 30,173,862	\$ 299,930		\$ 30,473,792
10	Operating Expenses:						
11	Operation & Maintenance:						
12	Source of Supply	\$ 1,449,995	\$ 939	\$ 1,450,934	\$ 45,133	S-8	\$ 1,496,066
13	Pumping	1,735,580	11	1,735,591	42,774	S-9	1,778,364
14	Water Treatment	1,074,485	212,690	1,287,175	595,047	S-10	1,882,222
15	Transmission & Distribution	2,368,613	16,446	2,385,060	311,306	S-11	2,696,365
16	Customer Accounts	1,373,049	495,201	1,868,250	34,582	S-12	1,902,832
17	Administrative & General	962,486	4,981,093	5,943,579	(194,426)	S-13	5,749,153
18	Total O & M Expense	\$ 8,964,209	\$ 5,706,379	\$ 14,670,588	\$ 834,415		\$ 15,505,003
19	Other Operating Expenses:						
20	Depreciation	\$ 3,307,907	\$ (200,631)	\$ 3,107,275	\$ 2,034,429	S-14	\$ 5,141,704
21	Amortization	21,274	611	21,885	55,651	S-15	77,537
22	Taxes Other Than Income	1,618,749	630,181	2,248,930	97,238	S-16	2,346,168
23	Total Other Operation Expense	\$ 4,947,930	\$ 430,161	\$ 5,378,091	\$ 2,187,318		\$ 7,565,409
24	Total Operating Expenses	\$ 13,912,138	\$ 6,136,540	\$ 20,048,679	\$ 3,021,733		\$ 23,070,412
25	Net Income Before Income Taxes	\$ 16,258,158	\$ (6,132,974)	\$ 10,125,183	\$ (2,721,803)		\$ 7,403,380
26	Income Taxes:						
27	Current Income Tax	\$ 0	\$ 2,277,138	\$ 2,277,138	\$ (1,849,598)	S-17	\$ 427,540
28	Deferred Income Tax:						
29	Deferred Income Tax Expense	0	1,386,530	1,386,530	(712,191)	S-18	674,339
30	ITC Amortization	(35,062)	0	(35,062)	0	S-19	(35,062)
31		\$ (35,062)	\$ 3,663,668	\$ 3,628,606	\$ (2,561,789)		\$ 1,066,818
32	Net Operating Income	\$ 16,293,220	\$ (9,796,642)	\$ 6,496,577	\$ (160,015)		\$ 6,336,563

Missouri-American Water Company

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Adjustments to Income Statement

Total Water Company

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Residential Revenue S-1 \$ 381,841				
1	To normalize and annualize revenue. (Griggs)	\$ 381,841	\$	
Commercial Revenue S-2 \$ (70,550)				
1	To normalize and annualize revenue. (Griggs)	\$ (70,550)	\$	
Industrial Revenue S-3 \$ 5,767				
1	To adjust revenue. (Griggs)	\$ 5,767	\$	
Private Fire Revenue S-4 \$ 0				
1	To annualize revenue. (Griggs)	\$ 0	\$	
Public Authority Revenue S-5 \$ (16,550)				
1	To annualize revenue. (Griggs)	\$ (16,550)	\$	
Sales for Resale S-6 \$ (578)				
1	To annualize revenue. (Griggs)	\$ (578)	\$	
Other Revenue S-7 \$ 0				
1	To annualize revenue. (Griggs)	\$ 0	\$	
Source of Supply S-8 \$ 45,133				
1	To annualize payroll. (Gruner)	\$ (125)	\$ (66)	
2	To annualize the cost of purchased water. (Griggs)	45,324		
Pumping S-9 \$ 42,774				
1	To annualize payroll. (Gruner)	\$ 20,395	\$ 0	
2	To annualize electric pumping expense. (Griggs)	22,379		
Water Treatment S-10 \$ 595,047				
1	To annualize payroll. (Gruner)	\$ 26,630	\$ (8,551)	
2	To annualize chemical costs. (Griggs)	373,064		
3	To include cost of waste treatment at new St. Joseph treatment plant. (Gibbs)	203,904		
Transmission & Distribution S-11 \$ 311,306				
1	To annualize payroll. (Gruner)	\$ 48,387	\$ (2,034)	

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Adjustments to Income Statement

Total Water Company

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
2	To adjust deferred maintenance. (Griggs)	264,953		
Customer Accounts S-12 \$ 34,582				
1	To annualize payroll. (Gruner)	\$ 1,882	\$ (41,101)	
2	To normalize the level of uncollectible expense. (Griggs)	(2,971)		
3	To adjust postage. (Griggs)	3,036		
4	To eliminate specific advertising expense. (Gruner)	0	(54)	
5	To eliminate cost of bill inserts. (Gruner)		(7,323)	
6	To reflect cost of Monthly billing in St. Joseph. (Gibbs)	81,113		
Administrative & General S-13 \$ (194,426)				
1	To annualize payroll. (Gruner)	\$ (848)	\$ (161,533)	
2	To annualize 401K expense. (Gruner)	0	(84)	
3	To annualize ESOP expense. (Gruner)	0	(12,220)	
4	To annualize group health insurance expense. (Gruner)	0	66,485	
5	To annualize OPEB expense. (Rackers)	0	(19,552)	
6	To adjust incentive pay. (Gruner)	0	(66,013)	
7	To annualize pension expense. (Rackers)	0	(4,327)	
8	To annualize non-group insurance. (Gruner)	0	117,102	
9	To eliminate specific advertising expense. (Gruner)	0	(5,692)	
10	To eliminate specific dues and donations. (Gruner)	(10,764)	(12,733)	
11	To eliminate specific miscellaneous expense. (Gruner)	(2,765)	(597)	
12	To normalize rate case expense. (Griggs)	0	30,589	
13	To eliminate dues to NAWC. (Gruner)	0	(4,866)	

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Adjustments to Income Statement

Total Water Company

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
14	To adjust relocation expense. (Gibbs)	0	2,963	
15	To amortize OPEB gains. (Rackers)		(87,568)	
16	To amortize pension gains. (Rackers)		(22,003)	
Depreciation		S-14		\$ 2,034,429
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$ 2,488,464	\$	
2	To reflect depreciation on contributions in aid of construction included in plant in service. (Gibbs)	(449,397)		
3	To reflect capitalization of depreciation on transportation equipment. (Gibbs)	(4,638)		
Amortization		S-15		\$ 55,651
1	To eliminate amortization of a capital lease. (Gibbs)	\$ (21,274)	\$ 0	
2	To reflect a 5 year amortization of Comprehensive Planning Study. (Gibbs)	0	56,875	
3	To reflect an amortization related to the St. Joseph treatment plant. (Gibbs)	0	0	
4	To reflect a 5 year amortization of Environmental Audit. (Gibbs)		10,709	
5	To reflect a 5 year amortization of Management Study. (Gibbs)		9,341	
Taxes Other Than Income Tax		S-16		\$ 97,238
1	To annualize FICA based on annualized payroll. (Gruner)	\$ 0	\$ (39,623)	
2	To adjust Federal unemployment. (Gruner)	0	(625)	
3	To adjust State unemployment. (Gruner)	0	(8)	
4	To adjust real estate and personal property taxes. (Gibbs)	144,787	0	
5	To adjust total water PSC Assessment. (Griggs)	0	(7,293)	

Missouri-American Water Company

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Adjustments to Income Statement

Total Water Company

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Current Income Tax		S-17		\$ (1,849,598)
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$ (1,849,598)	\$	
Deferred Income Tax Expense		S-18		\$ (712,191)
1	To adjust deferred income tax expense. (Gibbs)	\$ (712,191)	\$	
ITC Amortization		S-19		\$ 0
1	To adjust the level of ITC amortization. (Gibbs)	\$ 0	\$	

Missouri-American Water Company

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Income Tax Calculation

Total Water Company

Line	Description (A)	Test Year (B)	7.97% Return (C)	8.23% Return (D)	8.49% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 6,336,563	\$ 12,526,255	\$ 12,934,891	\$ 13,343,527
2	Add:				
3	Current Income Tax	427,540	4,284,195	4,538,807	4,793,418
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	674,339	674,339	674,339	674,339
6	ITC Amortization	(35,062)	(35,062)	(35,062)	(35,062)
7	Net Income Before Income Tax	\$ 7,403,380	\$ 17,449,728	\$ 18,112,976	\$ 18,776,223
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 5,141,704	\$ 5,141,704	\$ 5,141,704	\$ 5,141,704
10	Contributions In Aid of Construction	981,475	981,475	981,475	981,475
11	Miscellaneous Non-deductible Expenses	23,168	23,168	23,168	23,168
12	Total Additions	\$ 6,146,347	\$ 6,146,347	\$ 6,146,347	\$ 6,146,347
13	Subtractions to Net Income Before Income Tax:				
14	Interest Expense @ 3.80%	\$ 5,972,368	\$ 5,972,368	\$ 5,972,368	\$ 5,972,368
15	Tax Straight Line Depreciation	4,689,126	4,689,126	4,689,126	4,689,126
16	Excess Tax Depreciation	1,756,614	1,756,614	1,756,614	1,756,614
17	Cost of Removal	17,903	17,903	17,903	17,903
18	Total Subtractions	\$ 12,436,011	\$ 12,436,011	\$ 12,436,011	\$ 12,436,011
19	Net Taxable Income	\$ 1,113,716	\$ 11,160,063	\$ 11,823,311	\$ 12,486,558
20	Provision for Federal Income Tax				
21	Net Taxable Income	\$ 1,113,716	\$ 11,160,063	\$ 11,823,311	\$ 12,486,558
22	Deduct Missouri Income Tax @ 100.00%	58,061	581,804	616,381	650,958
23	Federal Taxable Income	\$ 1,055,655	\$ 10,578,259	\$ 11,206,930	\$ 11,835,600
24	Federal Income Tax @ 35.00%	\$ 369,479	\$ 3,702,391	\$ 3,922,426	\$ 4,142,460
25	Provision for Missouri Income Tax				
26	Net Taxable Income	\$ 1,113,716	\$ 11,160,063	\$ 11,823,311	\$ 12,486,558
27	Deduct Federal Income Tax @ 50.00%	184,740	1,851,196	1,961,213	2,071,230
28	Missouri Taxable Income	\$ 928,976	\$ 9,308,868	\$ 9,862,098	\$ 10,415,328
29	Missouri Income Tax @ 6.25%	\$ 58,061	\$ 581,804	\$ 616,381	\$ 650,958
30	Summary of Provision For Income Tax				
31	Federal Income Tax	\$ 369,479	\$ 3,702,391	\$ 3,922,426	\$ 4,142,460
32	State Income Tax	58,061	581,804	616,381	650,958
33	Total Current Income Tax	\$ 427,540	\$ 4,284,195	\$ 4,538,807	\$ 4,793,418

Brunswick District

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30 As Trued-up Through April 30, 2000

Revenue Requirement

Brunswick

Line	(A)		9.50%	10.13%	10.75%
			Equity Return (B)	Equity Return (C)	Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$ 805,489	\$ 805,489	\$ 805,489
2	Rate of Return		7.97%	8.23%	8.49%
3	Net Operating Income Requirement		\$ 64,197	\$ 66,292	\$ 68,386
4	Net Operating Income Available	(From Accounting Schedule 9)	(115,955)	(115,955)	(115,955)
5	Additional Net Operating Income Requirement		\$ 180,152	\$ 182,247	\$ 184,341
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 24,457	\$ 25,763	\$ 27,067
8	Test Year Current Income Tax		(87,791)	(87,791)	(87,791)
9	Additional Current Income Tax Requirement		\$ 112,248	\$ 113,554	\$ 114,858
10	Gross Revenue Requirement Before Affect of Phase-in		\$ 292,400	\$ 295,801	\$ 299,199
11	Allowances:				
12	Impact of Phase-in		\$ (266,055)	\$ (266,055)	\$ (266,055)
13	Uncollectibles		119	134	149
14	Gross Revenue Requirement		\$ 26,464	\$ 29,880	\$ 33,294

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30 As Trued-up Through April 30, 2000

Rate Base

Brunswick

Line	Description (A)	Amount (B)
1	Plant in Service (From Accounting Schedule 3)	\$ 1,488,883
	Less:	
2	Accumulated Depreciation Reserve (From Accounting Schedule 5)	446,616
3	Accumulated Amortization Reserve:	
4	Direct Assigned	
5	Corporate Distribution	0
6	Net Plant in Service	\$ 1,042,266
7	Add:	
8	Cash Working Capital (From Accounting Schedule 8)	\$ 10,653
9	Materials and Supplies: Direct Assigned	5,630
10	Corporate Distribution	0
11	Prepayments: Direct Assigned	0
12	Corporate Distribution	3,185
13	Deferred OPEB Asset: Direct Assigned	0
14	Corporate Distribution	23,885
15	Total Additions to Net Plant in Service	\$ 43,353
16	Deduct:	
17	Interest Offset @ 0.15% (From Accounting Schedule 8)	\$ 4,559
18	Federal Income Tax Offset @ 0.06% (From Accounting Schedule 8)	1,359
19	State Income Tax Offset @ 0.07% (From Accounting Schedule 8)	231
20	Contributions In Aid: Direct Assigned	159,327
21	Corporate Distribution	0
22	Customer Advances Direct Assigned	0
23	Corporate Distribution	876
24	Deferred Income Taxes Pre-merger Missouri-Cities	46,313
25	Corporate Distribution	40,035
26	Pre-71 ITC Direct Assigned	0
27	Corporate Distribution	0
28	Pension Liability Direct Assigned	0
29	Corporate Distribution	27,430
30	Total Deductions from Net Plant in Service	\$ 280,131
31	Total Rate Base	\$ 805,489

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30 As Trued-up Through April 30, 2000

Plant In Service

Brunswick

Line	Account	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)+(E)	
	No.							
	(A)				(B)	(C)		(D)
1		Intangible						
2	301.00	Organization	\$ 0	\$ 1,415	\$ 0	P-1	\$ 1,415	
3	302.00	Franchise & Consents	1,092	0	0	P-2	1,092	
4	303.00	Miscellaneous Intangible Plant	0	0	0	P-3	0	
5		Total Intangible	\$ 1,092	\$ 1,415	\$ 0		\$ 2,507	
6		Source of Supply						
7	310.00	Land & Land Rights	\$ 11,981	\$ 0	\$ 0	P-4	\$ 11,981	
8	311.00	Structures & Improvements	955	0	0	P-5	955	
9	312.00	Collecting & Impounding Res	0	0	0	P-6	0	
10	313.00	Lake, River & Other Intakes	0	0	0	P-7	0	
11	314.00	Wells & Springs	119,124	0	2,125	P-8	121,249	
12	316.00	Supply Mains	80,898	0	0	P-9	80,898	
13		Total Source of Supply	\$ 212,958	\$ 0	\$ 2,125		\$ 215,083	
14		Pumping						
15	320.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	P-10	\$ 0	
16	321.00	Structures & Improvements	0	0	0	P-11	0	
17	322.00	Boiler Equipment	0	0	0	P-12	0	
18	323.20	Other Power Production Equipment	1,498	0	0	P-13	1,498	
19	324.00	Steam Pumping Equipment	0	0	0	P-14	0	
20	325.00	Electric Pumping Equipment	112,557	0	(3,219)	P-15	109,338	
21	326.00	Diesel Pumping Equipment	0	0	0	P-16	0	
22	328.30	Other Pumping Equipment	0	0	0	P-17	0	
23		Total Pumping	\$ 114,055	\$ 0	\$ (3,219)		\$ 110,836	
24		Water Treatment Plant						
25	330.00	Land & Land Rights	\$ 1,468	\$ 0	\$ 0	P-18	\$ 1,468	
26	331.00	Structures & Improvements	224,984	0	0	P-19	224,984	
27	332.00	Water Treatment Equipment	193,284	0	2,235	P-20	195,519	
28	339.00	Other Intangible Plant	0	0	0	P-21	0	
29		Total Water Treatment Plant	\$ 419,736	\$ 0	\$ 2,235		\$ 421,971	
30		Transmission & Distribution						
31	340.00	Land & Land Rights	\$ 591	\$ 0	\$ 0	P-22	\$ 591	
32	341.00	Structures & Improvements	0	0	0	P-23	0	
33	342.00	Distr. Res. & Standpipe	59,078	0	0	P-24	59,078	
34	343.00	Transmission & Distribution Mains	330,164	0	(643)	P-25	329,521	
35	344.00	Fire Mains	0	0	0	P-26	0	
36	345.00	Services	75,750	0	67	P-27	75,817	
37	346.00	Meters	26,486	0	3,497	P-28	29,983	
38	347.00	Meter Installation	40,209	0	375	P-29	40,584	
39	348.00	Hydrants	74,440	0	0	P-30	74,440	
40	349.00	Other T&D Plant	0	0	0	P-31	0	
41		Total Transmission & Distribution	\$ 606,718	\$ 0	\$ 3,296		\$ 610,014	
42		Sewer Plant						
43	252.00	Collecting Sewer - Gravity	\$ 0	\$ 0	\$ 0	P-32	\$ 0	
44	353.00	Service To Customers	0	0	0	P-33	0	
45	370.00	Miscellaneous Land	0	0	0	P-34	0	
46	371.00	Structures & Improvements	0	0	0	P-35	0	
47	372.00	Treatment & Disposal Equipment	0	0	0	P-36	0	
48	373.00	Plant Sewers	0	0	0	P-37	0	
49	374.00	Outfall Sewer Lines	0	0	0	P-38	0	
50	395.00	Laboratory Equipment	0	0	0	P-39	0	
51		Total Sewer Plant	\$ 0	\$ 0	\$ 0		\$ 0	

Missouri-American Water Company
Case No. WR-2000-281
Test Year Ending September 30 As Trued-up Through April 30, 2000

Plant In Service

Brunswick

Line	Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)+(E)
					Amount	No.	
					Acctg. Sch. 4	Acctg. Sch. 4	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
52		General Plant					
53	389.10	Land & Land Rights	\$ 0	\$ 0	\$ 183	P-40	\$ 183
54	390.00	Structures & Improvements	0	3,553	0	P-41	3,553
55	391.00	General Office Equipment	15,028	35,648	534	P-42	51,210
56	392.00	Transportation Equipment	14,173	4,469	0	P-43	18,642
57	393.00	Stores Equipment	3,954	0	0	P-44	3,954
58	394.00	Tools, Shop & Garage Equipment	18,079	109	317	P-45	18,505
59	395.00	Laboratory Equipment	22,263	0	(1,689)	P-46	20,574
60	396.00	Power Operated Equipment	0	0	0	P-47	0
61	397.00	Communication Equipment	2,526	754	0	P-48	3,280
62	398.00	Miscellaneous	8,346	226	0	P-49	8,572
63		Total General Plant	\$ 84,369	\$ 44,758	\$ (655)		\$ 128,472
64		Total Plant In Service	\$ 1,438,928	\$ 46,173	\$ 3,782		\$ 1,488,883

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30 As Trued-up Through April 30, 2000

Adjustments To Plant In Service

Brunswick

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization P-1	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 302.00	Franchise & Consents P-2	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 303.00	Misc Intangible Plant P-3	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 310.00	Land & Land Rights P-4	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 311.00	Structures & Improvements P-5	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 312.00	Collecting & Impounding Res P-6	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 313.00	Lake, River & Other Intakes P-7	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 314.00	Wells & Springs P-8	\$	2,125
1	To reflect net true-up additions. (Gibbs)	\$ 2,125	
A/C 316.00	Supply Mains P-9	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 320.00	Land & Land Rights P-10	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30 As Trued-up Through April 30, 2000

Adjustments To Plant In Service

Brunswick

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 321.00	Structures & Improvements P-11	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 322.00	Boiler Equip P-12	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 323.20	Other Power Prod Equip P-13	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 324.00	Steam Pumping Equip P-14	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 325.00	Electric Pumping Equip P-15	\$	(3,219)
1	To reflect net true-up additions. (Gibbs)	\$ (3,219)	
A/C 326.00	Diesel Pumping Equip P-16	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 328.30	Other Pumping Equip P-17	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 330.00	Land & Land Rights P-18	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 331.00	Structures & Improvements P-19	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30 As Trued-up Through April 30, 2000

Adjustments To Plant In Service

Brunswick

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip P-20		\$ 2,235
1	To reflect net true-up additions. (Gibbs)	\$ 2,235	
2	To disallow a portion of AFUDC capitalized		
3	To disallow excess capacity. (Merciel)		
A/C 339.00	Other Intangible Plant P-21		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 340.00	Land & Land Rights P-22		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 341.00	Structures & Improvements P-23		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 342.00	Distr. Res. & Standpipe P-24		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 343.00	T&D Mains P-25		\$ (643)
1	To reflect net true-up additions. (Gibbs)	\$ (643)	
A/C 344.00	Fire Mains P-26		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 345.00	Services P-27		\$ 67
1	To reflect net true-up additions. (Gibbs)	\$ 67	

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30 As Trued-up Through April 30, 2000

Adjustments To Plant In Service

Brunswick

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 346.00	Meters P-28	\$	3,497
1	To reflect net true-up additions. (Gibbs)	\$ 3,497	
A/C 347.00	Meter Installation P-29	\$	375
1	To reflect net true-up additions. (Gibbs)	\$ 375	
A/C 348.00	Hydrants P-30	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 349.00	Other T&D Plant P-31	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 352.00	Collecting Sewer - Gravity P-32	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 353.00	Service To Customers P-33	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 370.00	Miscellaneous Land P-34	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 371.00	Structures & Improvements P-35	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 372.00	Treatment & Disposal Equip P-36	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 373.00	Plant Sewers P-37	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	

Missouri-American Water Company

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Test Year Ending September 30 As Trued-up Through April 30, 2000

Adjustments To Plant In Service

Brunswick

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 374.00	Outfall Sewer Lines P-38	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 395.00	Laboratory Equipment P-39	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 389.10	Land & Land Rights P-40	\$	183
1	To reflect net true-up additions. (Gibbs)	\$ 183	
A/C 390.00	Structures & Improvements P-41	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 391.00	General Office Equip P-42	\$	534
1	To reflect net true-up additions. (Gibbs)	\$ 534	
A/C 392.00	Transportation Equip P-43	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 393.00	Stores Equip P-44	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 394.00	Tools, Shop & Garage Equip P-45	\$	317
1	To reflect net true-up additions. (Gibbs)	\$ 317	
A/C 395.00	Laboratory Equip P-46	\$	(1,689)
1	To reflect net true-up additions. (Gibbs)	\$ (1,689)	

Missouri-American Water Company

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Adjustments To Plant In Service

Brunswick

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 396.00	Power Operated Equip P-47	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 397.00	Communication Equip P-48	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 398.00	Miscellaneous P-49	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30 As Trued-up Through April 30, 2000

Depreciation Reserve

Brunswick

Plant Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)+(E)
				Amount Acctg Sch 6 (E)	No. Acctg Sch 6 (F)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Intangible					
2	301.00 Organization	\$ 0	\$ 0	\$ 0	R-1	\$ 0
3	302.00 Franchise & Consents	0	0	0	R-2	0
4	303.00 Miscellaneous Intangible Plant	0	0	0	R-3	0
5	Total Intangible	\$ 0	\$ 0	\$ 0		\$ 0
6	Source of Supply					
7	310.00 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-4	\$ 0
8	311.00 Structures & Improvements	305	0	73	R-5	378
9	312.00 Collecting & Impounding Res	0	0	0	R-6	0
10	313.00 Lake, River & Other Intakes	0	0	0	R-7	0
11	314.00 Wells & Springs	41,819	0	(11,198)	R-8	30,621
12	316.00 Supply Mains	21,670	0	(4,543)	R-9	17,127
13	Total Source of Supply	\$ 63,794	\$ 0	\$ (15,668)		\$ 48,126
14	Pumping					
15	320.00 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-10	\$ 0
16	321.00 Structures & Improvements	0	0	0	R-11	0
17	322.00 Boiler Equipment	0	0	0	R-12	0
18	323.20 Other Power Production Equipment	535	0	(155)	R-13	380
19	324.00 Steam Pumping Equipment	0	0	0	R-14	0
20	325.00 Electric Pumping Equipment	23,789	0	23,646	R-15	47,435
21	326.00 Diesel Pumping Equipment	0	0	0	R-16	0
22	328.30 Other Pumping Equipment	0	0	0	R-17	0
23	Total Pumping	\$ 24,324	\$ 0	\$ 23,491		\$ 47,815
24	Water Treatment Plant					
25	330.00 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-18	\$ 0
26	331.00 Structures & Improvements	93,276	0	(5,278)	R-19	87,998
27	332.00 Water Treatment Equipment	62,054	0	6,150	R-20	68,204
28	339.00 Other Intangible Plant	0	0	0	R-21	0
29	Total Water Treatment Plant	\$ 155,330	\$ 0	\$ 872		\$ 156,202
30	Transmission & Distribution					
31	340.00 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-22	\$ 0
32	341.00 Structures & Improvements	0	0	0	R-23	0
33	342.00 Distr. Res. & Standpipe	16,070	0	(2,149)	R-24	13,921
34	343.00 Transmission & Distribution Mains	115,621	0	(62,210)	R-25	53,411
35	344.00 Fire Mains	0	0	0	R-26	0
36	345.00 Services	4,418	0	12,201	R-27	16,619
37	346.00 Meters	11,332	0	5,542	R-28	16,874
38	347.00 Meter Installation	2,045	0	8,121	R-29	10,166
39	348.00 Hydrants	18,545	0	6,473	R-30	25,018
40	349.00 Other T&D Plant	0	0	0	R-31	0
41	Total Transmission & Distribution	\$ 168,031	\$ 0	\$ (32,022)		\$ 136,009
42	Sewer Plant					
43	252.00 Collecting Sewer - Gravity	\$ 0	\$ 0	\$ 0	R-32	\$ 0
44	353.00 Service To Customers	0	0	0	R-33	0
45	370.00 Miscellaneous Land	0	0	0	R-34	0
46	371.00 Structures & Improvements	0	0	0	R-35	0
47	372.00 Treatment & Disposal Equipment	0	0	0	R-36	0
48	373.00 Plant Sewers	0	0	0	R-37	0
49	374.00 Outfall Sewer Lines	0	0	0	R-38	0
50	395.00 Laboratory Equipment	0	0	0	R-39	0
51	Total Sewer Plant	\$ 0	\$ 0	\$ 0		\$ 0

Missouri-American Water Company
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Depreciation Reserve

Brunswick

	Plant Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)-(E)
					Amount Assign Sch 6	No. Assign Sch 6	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
52		General Plant					
53	389.10	Land & Land Rights	\$ 0	\$ 0	\$ 0	R-40	\$ 0
54	390.00	Structures & Improvements	0	(71)	0	R-41	(71)
55	391.00	General Office Equipment	2,083	6,231	5,732	R-42	14,046
56	392.00	Transportation Equipment	4,131	1,191	15,635	R-43	20,957
57	393.00	Stores Equipment	223	0	(171)	R-44	52
58	394.00	Tools, Shop & Garage Equipment	4,524	23	2,909	R-45	7,456
59	395.00	Laboratory Equipment	2,966	0	6,312	R-46	9,278
60	396.00	Power Operated Equipment	0	0	0	R-47	0
61	397.00	Communication Equipment	2,496	316	(282)	R-48	2,530
62	398.00	Miscellaneous	700	35	3,483	R-49	4,218
63		Total General Plant	\$ 17,123	\$ 7,723	\$ 33,618		\$ 58,464
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Total Depreciation Reserve			\$ 428,602	\$ 7,723	\$ 10,291		\$ 446,616

Missouri-American Water Company

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Test Year Ending September 30 As Trued-up Through April 30, 2000

Adjustments To Depreciation Reserve

Brunswick

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization R-1		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 302.00	Franchise & Consents R-2		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 303.00	Misc Intangible Plant R-3		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 310.00	Land & Land Rights R-4		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 311.00	Structures & Improvements R-5		\$ 73
1	To reflect the net change for true-up. (Gibbs)	\$ 73	
A/C 312.00	Collecting & Impounding Res R-6		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 313.00	Lake, River & Other Intakes R-7		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 314.00	Wells & Springs R-8		\$ (11,198)
1	To reflect the net change for true-up. (Gibbs)	\$ (11,198)	
A/C 316.00	Supply Mains R-9		\$ (4,543)
1	To reflect the net change for true-up. (Gibbs)	\$ (4,543)	
A/C 320.00	Land & Land Rights R-10		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	

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Adjustments To Depreciation Reserve

Brunswick

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 321.00	Structures & Improvements R-11	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 322.00	Boiler Equip R-12	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 323.20	Other Power Prod Equip R-13	\$	(155)
1	To reflect the net change for true-up. (Gibbs)	\$ (155)	
A/C 324.00	Steam Pumping Equip R-14	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 325.00	Electric Pumping Equip R-15	\$	23,646
1	To reflect the net change for true-up. (Gibbs)	\$ 23,646	
A/C 326.00	Diesel Pumping Equip R-16	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 328.30	Other Pumping Equip R-17	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 330.00	Land & Land Rights R-18	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 331.00	Structures & Improvements R-19	\$	(5,278)
1	To reflect the net change for true-up. (Gibbs)	\$ (5,278)	

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Adjustments To Depreciation Reserve

Brunswick

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip R-20	\$	6,150
1	To reflect the net change for true-up. (Gibbs)	\$ 6,150	
A/C 339.00	Other Intangible Plant R-21	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 340.00	Land & Land Rights R-22	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 341.00	Structures & Improvements R-23	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 342.00	Distr. Res. & Standpipe R-24	\$	(2,149)
1	To reflect the net change for true-up. (Gibbs)	\$ (2,149)	
A/C 343.00	T&D Mains R-25	\$	(62,210)
1	To reflect the net change for true-up. (Gibbs)	\$ (62,210)	
A/C 344.00	Fire Mains R-26	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 345.00	Services R-27	\$	12,201
1	To reflect the net change for true-up. (Gibbs)	\$ 12,201	
A/C 346.00	Meters R-28	\$	5,542
1	To reflect the net change for true-up. (Gibbs)	\$ 5,542	
A/C 347.00	Meter Installation R-29	\$	8,121
1	To reflect the net change for true-up. (Gibbs)	\$ 8,121	

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Adjustments To Depreciation Reserve

Brunswick

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 348.00	Hydrants R-30	\$	6,473
1	To reflect the net change for true-up. (Gibbs)	\$ 6,473	
A/C 349.00	Other T&D Plant R-31	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 352.00	Collecting Sewer - Gravity R-32	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 353.00	Service To Customers R-33	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 370.00	Miscellaneous Land R-34	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 371.00	Structures & Improvements R-35	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 372.00	Treatment & Disposal Equip R-36	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 373.00	Plant Sewers R-37	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 374.00	Outfall Sewer Lines R-38	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	

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Adjustments To Depreciation Reserve

Brunswick

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 395.00	Laboratory Equipment R-39		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 389.10	Land & Land Rights R-40		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 390.00	Structures & Improvements R-41		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 391.00	General Office Equip R-42		\$ 5,732
1	To reflect the net change for true-up. (Gibbs)	\$ 5,732	
A/C 392.00	Transportation Equip R-43		\$ 15,635
1	To reflect the net change for true-up. (Gibbs)	\$ 15,635	
A/C 393.00	Stores Equip R-44		\$ (171)
1	To reflect the net change for true-up. (Gibbs)	\$ (171)	
A/C 394.00	Tools, Shop & Garage Equip R-45		\$ 2,909
1	To reflect the net change for true-up. (Gibbs)	\$ 2,909	
A/C 395.00	Laboratory Equip R-46		\$ 6,312
1	To reflect the net change for true-up. (Gibbs)	\$ 6,312	
A/C 396.00	Power Operated Equip R-47		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 397.00	Communication Equip R-48		\$ (282)
1	To reflect the net change for true-up. (Gibbs)	\$ (282)	

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Adjustments To Depreciation Reserve

Brunswick

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 398.00	Miscellaneous R-49		\$ 3,483
1	To reflect the net change for true-up. (Gibbs)	\$ 3,483	

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Depreciation Expense

Brunswick

Line	Account No.	Plant Title	Plant Balance Acctg. Sch. 3	Depreciation Rate	Depreciation Expense (C) x (D)
	(A)	(B)	(C)	(D)	(E)
1		Intangible			
2	301.00	Organization	\$ 1,415		\$ NA
3	302.00	Franchise & Consents	1,092		NA
4	303.00	Miscellaneous Intangible Plant	0		NA
5		Total Intangible	\$ 2,507		\$ 0
6		Source of Supply			
7	310.00	Land & Land Rights	\$ 11,981		\$ NA
8	311.00	Structures & Improvements	955	3.31%	32
9	312.00	Collecting & Impounding Res	0	1.85%	0
10	313.00	Lake, River & Other Intakes	0	3.11%	0
11	314.00	Wells & Springs	121,249	2.28%	2,764
12	316.00	Supply Mains	80,898	1.77%	1,432
13		Total Source of Supply	\$ 215,083		\$ 4,228
14		Pumping			
15	320.00	Land & Land Rights	\$ 0		\$ NA
16	321.00	Structures & Improvements	0	2.26%	0
17	322.00	Boiler Equipment	0		NA
18	323.00	Other Power Production Equipment	1,498	2.12%	32
19	324.00	Steam Pumping Equipment	0		NA
20	325.00	Electric Pumping Equipment	109,338	3.77%	4,122
21	326.00	Diesel Pumping Equipment	0	2.28%	0
22	328.30	Other Pumping Equipment	0	2.26%	0
23		Total Pumping	\$ 110,836		\$ 4,154
24		Water Treatment Plant			
25	330.00	Land & Land Rights	\$ 1,468		\$ NA
26	331.00	Structures & Improvements	224,984	3.27%	7,357
27	332.00	Water Treatment Equipment	195,519	2.95%	5,768
28	339.00	Other Intangible Plant	0	2.00%	0
29		Total Water Treatment Plant	\$ 421,971		\$ 13,125
30		Transmission & Distribution			
31	340.00	Land & Land Rights	\$ 591		\$ NA
32	341.00	Structures & Improvements	0	5.56%	0
33	342.00	Distr. Res. & Standpipe	59,078	1.97%	1,164
34	343.00	Transmission & Distribution Mains	329,521	1.51%	4,976
35	344.00	Fire Mains	0	1.46%	0
36	345.00	Services	75,817	2.63%	1,994

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Depreciation Expense

Brunswick

Line	Account No.	Plant Title	Plant Balance Acctg. Sch. 3	Depreciation Rate	Depreciation Expense (C) x (D)
	(A)	(B)	(C)	(D)	(E)
37	346.00	Meters	29,983	5.64%	1,691
38	347.00	Meter Installation	40,584	2.31%	937
39	348.00	Hydrants	74,440	3.06%	2,278
40	349.00	Other T&D Plant	0	2.94%	0
41		Total Transmission & Distribution	\$ 610,014		\$ 13,040
42		Sewer Plant			
43	252.00	Collecting Sewer - Gravity	\$ 0	1.33%	\$ 0
44	353.00	Service To Customers	0	2.00%	0
45	370.00	Miscellaneous Land	0		NA
46	371.00	Structures & Improvements	0	1.33%	0
47	372.00	Treatment & Disposal Equipment	0	3.30%	0
48	373.00	Plant Sewers	0	3.30%	0
49	374.00	Outfall Sewer Lines	0	1.50%	0
50	395.00	Laboratory Equipment	0	3.30%	0
51		Total Sewer Plant	\$ 0		\$ 0
52		General Plant			
53	389.00	Land & Land Rights	\$ 183		\$ NA
54	390.00	Structures & Improvements	3,553	2.57%	91
55	391.00	General Office Equipment	51,210	9.16%	4,691
56	392.00	Transportation Equipment	18,642	11.66%	2,174
57	393.00	Stores Equipment	3,954	0.88%	35
58	394.00	Tools, Shop & Garage Equipment	18,505	5.16%	955
59	395.00	Laboratory Equipment	20,574	4.42%	909
60	396.00	Power Operated Equipment	0	5.07%	0
61	397.00	Communication Equipment	3,280	7.33%	240
62	398.00	Miscellaneous	8,572	4.19%	359
63		Total General Plant	\$ 128,472		\$ 9,454
64		Depreciation Expense	\$ 1,488,883		\$ 44,001