Exhibit No.:

Issues: Accounting Schedules Witness: MoPSC Accountant

Sponsoring Party: MoPSC Staff

Case Nos.: WR-2000-20.

FIED 3

JUN 1 5 2007

MISSOURI PUBLIC SERVICE COMMISSION Commission

MISSOURI-AMERICAN WATER COMPANY

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

STAFF ACCOUNTING SCHEDULES

Jefferson City, Missouri June, 2000

#### Revenue Requirement

1 Net Original Cost Rate Base         (From Accounting Schedule 2)         \$ 157,167,572         \$ 157,167,572           2 Rate of Return         7.97%         8.23%           3 Net Operating Income Requirement         \$ 12,526,255         \$ 12,934,891           4 Net Operating Income Available         (From Accounting Schedule 9)         6,336,563         6,336,563           5 Additional Net Operating Income Requirement         \$ 6,189,692         \$ 6,598,328           6 Income Tax Requirement:         (From Accounting Schedule 11)         \$ 4,284,195         \$ 4,538,807           7 Required Current Income Tax         \$ 4,284,195         \$ 4,538,807           8 Test Year Current Income Tax         \$ 3,856,655         \$ 4,111,267           9 Additional Current Income Tax Requirement         \$ 3,856,655         \$ 4,111,267           10 Gross Revenue Requirement Before Affect of Phase-in         \$ 10,046,347         \$ 10,709,595           11 Allowances:         Impact of Phase-in         \$ (7,855,080)         \$ (7,855,080)           12 Impact of Phase-in         \$ (7,855,080)         \$ (7,855,080)           13 Uncollectibles         10,093         14,263	Equity Return		10:13% Equity Return (C)		9:50% Equity Return			(A)	Line
3         Net Operating Income Requirement         \$ 12,526,255         \$ 12,934,891           4         Net Operating Income Available (From Accounting Schedule 9)         6,336,563         6,336,563           5         Additional Net Operating Income Requirement         \$ 6,189,692         \$ 6,598,328           6         Income Tax Requirement: (From Accounting Schedule 11)         \$ 4,284,195         \$ 4,538,807           7         Required Current Income Tax         \$ 427,540         427,540           9         Additional Current Income Tax Requirement         \$ 3,856,655         \$ 4,111,267           10         Gross Revenue Requirement Before Affect of Phase-in         \$ 10,046,347         \$ 10,709,595           11         Allowances:           12         Impact of Phase-in         \$ (7,855,080)         \$ (7,855,080)	\$ 157,167,572	\$	157,167,572	\$	157,167,572	\$	(From Accounting Schedule 2)	Net Original Cost Rate Base	1
4 Net Operating Income Available       (From Accounting Schedule 9)       6,336,563       6,336,563         5 Additional Net Operating Income Requirement       \$ 6,189,692       \$ 6,598,328         6 Income Tax Requirement:       (From Accounting Schedule 11)         7 Required Current Income Tax       \$ 4,284,195       \$ 4,538,807         8 Test Year Current Income Tax       427,540       427,540         9 Additional Current Income Tax Requirement       \$ 3,856,655       \$ 4,111,267         10 Gross Revenue Requirement Before Affect of Phase-in       \$ 10,046,347       \$ 10,709,595         11 Allowances:         12 Impact of Phase-in       \$ (7,855,080)       \$ (7,855,080)	8.49%		8.23%	-	7.97%			Rate of Return	2
5 Additional Net Operating Income Requirement       \$ 6,189,692       \$ 6,598,328         6 Income Tax Requirement:       (From Accounting Schedule 11)         7 Required Current Income Tax       \$ 4,284,195       \$ 4,538,807         8 Test Year Current Income Tax       427,540       427,540         9 Additional Current Income Tax Requirement       \$ 3,856,655       \$ 4,111,267         10 Gross Revenue Requirement Before Affect of Phase-in       \$ 10,046,347       \$ 10,709,595         11 Allowances:         12 Impact of Phase-in       \$ (7,855,080)       \$ (7,855,080)	\$ 13,343,527	\$	12,934,891	\$	12,526,255	\$		Net Operating Income Requirement	3
Income Tax Requirement: (From Accounting Schedule 11)         7 Required Current Income Tax       \$ 4,284,195       \$ 4,538,807         8 Test Year Current Income Tax       427,540       427,540         9 Additional Current Income Tax Requirement       \$ 3,856,655       \$ 4,111,267         10 Gross Revenue Requirement Before Affect of Phase-in       \$ 10,046,347       \$ 10,709,595         11 Allowances:         12 Impact of Phase-in       \$ (7,855,080)       \$ (7,855,080)	6,336,563		6,336,563	_	6,336,563		(From Accounting Schedule 9)	Net Operating Income Available	4
7       Required Current Income Tax       \$ 4,284,195       \$ 4,538,807         8       Test Year Current Income Tax       427,540       427,540         9       Additional Current Income Tax Requirement       \$ 3,856,655       \$ 4,111,267         10       Gross Revenue Requirement Before Affect of Phase-in       \$ 10,046,347       \$ 10,709,595         11       Allowances:         12       Impact of Phase-in       \$ (7,855,080)       \$ (7,855,080)	\$ 7,006,964	\$	6,598,328	\$	6,189,692	\$	quirement	Additional Net Operating Income Requ	5
8       Test Year Current Income Tax       427,540       427,540         9       Additional Current Income Tax Requirement       \$ 3,856,655       \$ 4,111,267         10       Gross Revenue Requirement Before Affect of Phase-in       \$ 10,046,347       \$ 10,709,595         11       Allowances:         12       Impact of Phase-in       \$ (7,855,080)       \$ (7,855,080)							(From Accounting Schedule 11)	Income Tax Requirement:	6
9 Additional Current Income Tax Requirement \$ 3,856,655 \$ 4,111,267  10 Gross Revenue Requirement Before Affect of Phase-in \$ 10,046,347 \$ 10,709,595  11 Allowances: 12 Impact of Phase-in \$ (7,855,080) \$ (7,855,080)	\$ 4,793,418	\$	4,538,807	\$	4,284,195	\$		Required Current Income Tax	7
10       Gross Revenue Requirement Before Affect of Phase-in       \$ 10,046,347       \$ 10,709,595         11       Allowances:         12       Impact of Phase-in       \$ (7,855,080)       \$ (7,855,080)	427,540		427,540	_	427,540			Test Year Current Income Tax	8
11 Allowances: 12 Impact of Phase-in \$ (7,855,080) \$ (7,855,080)	\$ 4,365,878	\$	4,111,267	\$	3,856,655	\$	equirement	Additional Current Income Tax Req	9
12 Impact of Phase-in \$ (7,855,080) \$ (7,855,080)	\$ 11,372,842	\$	10,709,595	\$	10,046,347	\$	Affect of Phase-in	Gross Revenue Requirement Before Ai	10
								Allowances:	11
13 Uncollectibles 10,093 14,263	\$ (7,855,080)	\$	(7,855,080)	\$	(7,855,080)	\$		Impact of Phase-in	12
	18,433	gan and real	14,263	grik orter sam	10,093	Silberti September 1 a 182		Uncollectibles	13
Gross Revenue Requirement \$ 2,201,361 \$ 2,868,779	.f.\$ 3,536,196	- S	2,868,7/79	\$	2,201,361	ş		Gross Revenue Requirement	14

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# Missouri-American Water Company Case No. WR-2000-281

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

#### **Rate Base**

	Descrip	tion			Amount (B)
Plant in Service	(-7		(From Accounting Schedule 3)	\$	223,040,271
Less:			,		, ,
Accumulated Depreciation Re	eserve		(From Accounting Schedule 5)		25,537,100
Accumulated Amortization Re	eserve:				
Direct Assigned					71,290
Corporate Distribution					(
Net Plant in Service				\$	197,431,87
Add:					
Cash Working Capital			(From Accounting Schedule 8)	\$	(75,905
Materials and Supplies:	Direc	t Assigne	ed		429,46
	Corpo	orate Dis	tribution		(
Prepayments:	Direc	t Assigno	ed		•
	Corpo	orate Dis	tribution		152,90
Deferred OPEB Asset:	Direc	t Assigne	ed		ļ
	Corpo	orate Dis	tribution	_	1,146,74
Total Additions to Net P.	lant in Se	ervice		\$	1,653,20
Deduct:					
Interest Offset	@	0.00%	(From Accounting Schedule 8)	\$	856,38
Federal Income Tax Offset	@	0.00%	(From Accounting Schedule 8)		217,11
State Income TaxOffset	@	0.00%	(From Accounting Schedule 8)		37,17
Contributions In Aid:	Direc	t Assign	ed		23,628,59
	Corp	orate Dis	tribution		
Customer Advances	Direc	t Assign	ed		6,164,61
	Corp	orate Dis	stribution		179,91
Deferred Income Taxes	Pre-n	nerger M	lissouri-Cities		1,823,90
	Corp	orate Dis	stribution		7,630,31
Pre-71 ITC	Direc	ct Assign	ed		62,53
	Corp	orate Dis	stribution		
Pension Liability	Direc	ct Assign	ed		
	Corp	orate Dis	stribution		1,316,95
Total Deductions from N	Net Plant	in Service	20	2	41,917,50

#### 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

Adjustments Adjusted Comorate Operating Account Plant Title Distribution No., Amount Balance No. Districts To Water Acete Sch 4 (C)+(D)+(E) Accin Sch 4 Line (A) (D) 1 Intangible 2 301.00 \$ 25,516 67,936 P-1 93,452 Organization \$ \$ 0 302.00 39,500 P-2 39,500 3 Franchise & Consents 0 n 4 303.00 Miscellaneous Intangible Plant P-3 0 0 0 5 Total Intangible 65,016 67,936 n 132,952 6 Source of Supply 7 310.00 340,423 \$ 0 1,199,412 P-4 1,539,835 Land & Land Rights \$ 8 311.00 Structures & Improvements 67,869 0 7,627 P-5 75,496 0 9 312.00 Collecting & Impounding Res 111,066 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 0 9,496,847 P-9 10,818,301 12 316.00 Supply Mains 1,321,454 13 Total Source of Supply 5,348,546 \$ 0 \$ 10,494,426 15,842,972 14 Pumping 0 \$ 180,345 15 320.00 Land & Land Rights 108,581 \$ 71,764 P-10 0 16 321.00 Structures & Improvements 2,321,582 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 P-13 322,671 5,325 19 324.00 Steam Pumping Equipment 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 P-16 110,608 0 0 P-17 22 237,904 96,885 334,789 328.30 Other Pumping Equipment 23 0 6,839,498 17,909,605 **Total Pumping** 11,070,107 \$ 24 Water Treatment Plant 0 25 330.00 Land & Land Rights 33,418 \$ 0 P-18 33,418 0 25,089,688 P-19 26,781,819 26 331.00 Structures & Improvements 1,692,131 27 0 18,347,132 P-20 332.00 Water Treatment Equipment 9,086,352 27,433,484 28 339.00 Other Intangible Plant 861,924 0 P-21 861,924 \$ 43,436,820 29 Total Water Treatment Plant 11,673,825 0 55,110,645 Transmission & Distribution 30 382,987 31 340.00 Land & Land Rights 381,855 \$ 0 S 1,132 P-22 0 P-23 467,058 32 341.00 Structures & Improvements 467.058 0 33 342.00 Distr. Res. & Standpipe 0 983,906 P-24 7,563,287 6,579,381 34 343.00 Transmission & Distribution Mains 73,886,584 0 8,873,945 P-25 82,760,529 P-26 35 344.00 Fire Mains 314.189 0 1,753 315,942 0 329,957 P-27 13,577,416 Services 36 345.00 13,247,459 0 (30,687)P-28 3,565,071 37 346.00 Meters 3,595,758 0 196,717 P-29 6,716,736 38 347.00 Meter Installation 6,520,019 0 153,202 P-30 348.00 7,514,417 39 Hydrants 7,361,215 27,055 27,055 40 349.00 Other T&D Plant 0 0 P-31 \$ 122,890,498 41 Total Transmission & Distribution \$ 112,380,573 \$ 0 \$ 10,509,925 Sewer Plant 42 \$ 0 \$ P-32 \$ 0 43 252.00 Collecting Sewer - Gravity 0 0 Service To Customers 0 0 P-33 0 44 353.00 0 P-34 0 45 370.00 Miscellaneous Land 0 0 0 0 P-35 46 371.00 Structures & Improvements 0 0 0 P-36 0 0 0 47 372.00 Treatment & Disposal Equipment 0 0 0 0 P-37 0 373.00 Plant Sewers 48 0 0 P-38 0 49 374.00 **Outfall Sewer Lines** 0 0 0 0 0 P-39 50 395.00 Laboratory Equipment 0 51 Total Sewer Plant 0

# Plant In Service Total Water Company

Lìne	Account No.	Plant Title (B)		Operating Districts	1	Corporate, Distribution To Water	And the second	Adjustin Amount Away Sch 4	No. Acety Sol 67	Adjusted Balance (Cr-D)-(S)
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	rene.	nt In Service	gr 5	46,772,753	\$	2,216,809	Š	745050-709		\$ 223,040,777

Accounting Schedule 4
Sponsor: Gibbs

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# 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

Adj. No.		iption	37.25 37.25 37.25 37.25 37.25 37.25 37.25	Adjustment Amount	Total Adjustment
A/C	301.00 Organization		ă ŽVI		\$
1	To reflect net true-up additions.	(Gibbs)	\$	0	
A/C	302.00 Franchise & Consents	Care region and a company of the comment of the com			\$ = 10
1	To reflect net true-up additions.		\$	0	
A/C	303.00 Misc Intangible Plant	11.11.00.00.00.00.00.00.00.00.00.00.00.0			8
1	To reflect net true-up additions.		\$	0	
A/C	310.00 Land & Land Rights		455	BESCHWART TO SEE SEE ST. MATERIAL SEE	\$ -1,199,412
l Possession	To reflect net true-up additions.		\$	1,199,412	
	311.00 Structures & Improven	Printed Strategies of the Strategies of Chicago and an adaptive to a contract of the Chicago and the Chicago a		CONSIDERATION OF THE PARTY AND ADDRESS.	\$ 7,627
1	To reflect net true-up additions.		\$	7,627	
A/C	312.00 Collecting & Impound				8
1	To reflect net true-up additions.		\$	0	
A/C	The state of the s			Applications and the second second second second second	<b>5</b> (1,247,531)
l assuments	To reflect net true-up additions.		\$	(1,247,531)	
A/C	And the state of t		<b>.</b>	rors, c., reproduct years product to the state of the	\$ 1,038,071
1	To reflect net true-up additions.		\$	1,038,071	
A/C	Hilliam and the state of the st	The latest and the la		AND RESERVED TO SERVED TO	\$ 9,496,847
1	To reflect net true-up additions.		\$	9,496,847	
A/C	320,00 Land & Land Rights	CONTRACTOR OF THE PROPERTY OF			3 71,764
i	To reflect net true-up additions.	. (Gibbs)	\$	71,764	

Sponsor: Gibbs 6/14/00 4:32 PM

# 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

Adj. No.	Description		Adjustment Amount	Total Adjusment
A/C	321 00 Structures & Improvements P-1 To reflect net true-up additions. (Gibbs)	<b>S</b>	4,107,220	\$ 4,107,220
1		_	4,107,220	¢ 240
1	322.00 Boiler Equip P-1 To reflect net true-up additions. (Gibbs)	\$	348	
A/C	323.20 Other Power Prod Equip P-1 To reflect net true-up additions. (Gibbs)	2	5,325	\$ 5,325
	324 00 Steam Pumping Equip P-1	7 · · · · · · · · · · · · · · · · · · ·	2,923	\$ 6.907
1	To reflect net true-up additions. (Gibbs)	\$	6,907	
A/C	325.00 Electric Pumping Equip P-1 To reflect net true-up additions. (Gibbs)	5	2,551,049	\$ 2,551,049
	"326.00 Diesel Pumping Equip" P-			
1	To reflect net true-up additions. (Gibbs)	\$	0	
#2 <b>(</b> E	328.30 Other Pumping Equip P= To reflect net true-up additions. (Gibbs)	17	96,885	96,885
$=\lambda /G$	330.00 Land & Land Rights P=	8		\$ 0
1	To reflect net true-up additions. (Gibbs)	S	0	nung arman kenggupan dan dan dan dan dan dan dan dan dan d
<b>A/C</b>	331.00 Structures & Improvements P- To reflect net true-up additions. (Gibbs)	19	25,089,688	\$ 25,089,688

Sponsor: Gibbs 6/14/00 4:32 PM

## 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

Adj No.	Description.		Adjustment Amount	Total Adjustment
A/C	332.00 Water Treatment Equip P-20		arra (Cara	\$ 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			S = 0 = 0 = 0 =
1	To reflect net true-up additions. (Gibbs)	\$	0	нээтээ лэго посахол мүндүүрэүн эвин насахологчийн үүрд г
A/C	340.00 Land & Land Rights P-22			\$ 4444 1 1 1 2 2
1	To reflect net true-up additions. (Gibbs)	\$	1,132	
A/C	341.00 Structures & Improvements P-23	<u> </u>		\$ 1
1	To reflect net true-up additions. (Gibbs)	\$	0	
PA/C	342.00 Distr. Res. & Standpipe P-24		ague de de	\$ 983,906
1	To reflect net true-up additions. (Gibbs)	\$	983,906	THE CONTRACT OF THE CONTRACT O
Ä/c	343.00 T&D Mains P-25			\$ 8,873,945
1	To reflect net true-up additions. (Gibbs)	\$	8,873,945	
X/6	344.00 Fire Mains P-26	n Proposition		<b>.</b> \$
A/C	To reflect net true-up additions. (Gibbs)	\$	1,753	
1	To reflect not true-up additions. (G100s)	Ф	1,733	
A/C	345.00 Services P-27			\$ 329,957
1	To reflect net true-up additions. (Gibbs)	\$	329,957	

Sponsor: Gibbs 6/14/00 4:32 PM

# 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

Ağı Nö.	<b>Description</b>		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	MH.		\$ 196,717
1	To reflect net true-up additions. (Gibbs)	\$	196,717	
A/C	348.00 Hydrants P-30			8 153,202
1	To reflect net true-up additions. (Gibbs)	\$	153,202	
A/C	349 00 Other T&D Plant P-31.	•		September 1
1	To reflect net true-up additions. (Gibbs)	\$	0	
A/C	352.00 Collecting Sewer - Gravity P-32			\$ 中国国家 (1)
1	To reflect net true-up additions. (Gibbs)	\$	0	
A/C	353.00 Service To Customers P-33			\$ 0
l Lerminovitario	To reflect net true-up additions. (Gibbs)	\$	0	
A/C	370,00 Miscellaneous Land P-34			
l	To reflect net true-up additions. (Gibbs)	\$	0	
A/C	371.00 Structures & Improvements P-35	<u>.</u>		
1	To reflect net true-up additions. (Gibbs)	\$	0	
Kitte Lyndon generalist	372.00 Treatment & Disposal Equip P-36			S CONTRACTOR
1	To reflect net true-up additions. (Gibbs)	\$	0	
A/C	373,00 Plant Sewers P-37	Maria de la composición dela composición de la composición dela composición dela composición dela composición de la composición dela composición de la composición dela composición de		
1	To reflect net true-up additions. (Gibbs)	\$	0	

Sponsor: Gibbs 6/14/00 4:32 PM

# 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

Adj.	Description		Adjustment Amount	Total Adjustment
HAVE 1	374.00 Outfall Sewer Lines P-38  To reflect net true-up additions. (Gibbs)	\$	0	<b>3</b>
A/C 1	395.00 Laboratory Equipment P-39  To reflect net true-up additions. (Gibbs)	\$ \$	0	<b>S</b>
1 A/C	389.10 Land & Land Rights P-40  To reflect net true-up additions. (Gibbs)	\$	183	183
A/C 1	390.00 Structures & Improvements P-41  To reflect net true-up additions. (Gibbs)	. 20	1,671,285	\$ 1,671,285
A/C 1	391.00 General Office Equip P-42  To reflect net true-up additions. (Gibbs)	S	506,374	\$ 506,374
AVC 1	392,00 Transportation Equip P-43  To reflect net true-up additions. (Gibbs)		47,746	\$ 47,746
1 1	393.00 Stores Equip P-44  To reflect net true-up additions. (Gibbs)		94,525	\$ 94,525
1 1	To reflect net true-up additions. (Gibbs)		124,822	\$ 124,822
<b>A/C</b>	395.00 Laboratory Equip P-46  To reflect net true-up additions. (Gibbs)		82,998	**************************************

Sponsor: Gibbs 6/14/00 4:32 PM

# 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

Adj. No.	Description of the second of t	iption	MENT COLUMN	djustment Amount	Total Adjustment
A/C	396:00 Power Operated Equip	P-47			\$ 122,070
1	To reflect net true-up additions.	(Gibbs)	\$	122,070	
			_		221111111111111111111111111111111111111
A/C	397.00 Communication Equip	P-48		(有)体温度(1904)。	5 69,343
1	To reflect net true-up additions.	(Gibbs)	\$	69,343	
A/C	398.00 Miscellaneous	P-49		uk (III Mesengan) az Maren a silvinia	\$ 50,694
1	To reflect net true-up additions.	(Gibbs)	\$	50,694	

#### Depreciation Reserve

	Plant Account No.	Plant Title		Operating Districts		Corporate Distribution To Water		Adjustr Amount Accessed 6	No. Acry Sch 6		Adjusted Balance (C)+(D)+(S)
i		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		) o	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	Fìre 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	2	21,787,633	\$	_ 0	\$	(941,962)		\$	20,845,671
42		Sewer Plant									
43	252.00	Collecting Sewer - Gravity	\$	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 Q		0	R-37 R-38		0 0
49 50	374.00 395.00	Outfall Sewer Lines  Laboratory Equipment		0		0		0			0
51	333.00	Total Sewer Plant	\$	0	\$	<del>0</del>	\$			\$	
J.		Tobat maunt Titerre	Ψ	v	Ψ	J	•	. 0		•	-

#### Depreciation Reserve

	Plant Account No. (A)	Plant Tide  (B)		Operating Districts (C)	E. 1	Corporate Distribution To Water	(oreliced exalisions and	Adjustn Amount Assig Seli 6	No. Acong Sob 6. (F)	Adjusted Balance (C)+(D)+(B)
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
	Total De	preciation Reserve	Š	31,890,941	Š	370.808	Š	(6,724,649)		\$ 2553/100 2553/100

Accounting Schedule 6
Sponsor: Gibbs

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# Missouri-American Water Company Case No. WR-2000-281

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

# Adjustments To Depreciation Reserve

Adj. No.	<b>Description</b>	Adjustment Amount	Total Adjustment
A/C	301.00 Organization R-1	nt aristi. 2 - Juli	\$
1	To reflect change through April 30, 2000.	\$ 0	
A/C	302.00 Franchise & Consents R-2		S-11-11-0
1	To reflect change through April 30, 2000.	\$ 0	
A/C.	303.00 Misc Intangible Plant R-3		\$ 1121 121 10
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)	Asia dalah arang ar
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		S = (1,316,372)
1	To reflect change through April 30, 2000.	\$ (1,316,372)	
A/C	314.00 Wells & Springs R-8		8-1-1817
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)	

Accounting Schedule 6 Sponsor: Gibbs

6/14/00 4:32 PM

# Missouri-American Water Company Case No. WR-2000-281

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

# Adjustments To Depreciation Reserve

Adj. No.	Description 1/2 (1) Percentage of the property	The latest and the la	Adjustment   Amount	Total Adjustment
A/C	320.00 Land & Land Rights R-10			\$ 44 10 10 10 10 10 10 10 10 10 10 10 10 10
1	To reflect change through April 30, 2000.	\$	0	
A/C	321.00 Structures & Improvements R-11		<b>特克斯特特特特</b>	\$ (41.7,587)
1	To reflect change through April 30, 2000.	\$	(417,587)	
A/C	322,00 Boiler Equip		o lenga et langa kebasa pela ke palangan panaga et kebasa	\$
1	To reflect change through April 30, 2000.	\$	0	
A/C	323.20 Other Power Prod Equip R-13	lini.		\$ 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	anno i contratamentali internativa del contratamento de la contrata del contrata de la contrata de la contrata del contrata de la contrata del la contrata del la contrata de la contrata del la contrata del la contrata de la contrata del la c		THE PROPERTY OF THE PROPERTY O	<b>S</b> (27,930)
1	To reflect change through April 30, 2000.	\$	(27,930)	
МC	326.00 Diesel Pumping Equip R-16			\$ <b>1 7,965</b>
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 R-18			\$ 10
1	To reflect change through April 30, 2000.	\$	0	The little of the state of the
A/C	331.00 Structures & Improvements R-19			\$ (491,121)
1	To reflect change through April 30, 2000.	\$	(491,121)	

Accounting Schedule 6 Sponsor: Gibbs

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# Missouri-American Water Company Case No. WR-2000-281

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

# Adjustments To Depreciation Reserve

Adj. No.	Description		Adjustment Amount	Total Adjustment
AG	332.00 Water Treatment Equip			<b>S</b> (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)	
MULTIPLE MARKET SELECTION	340.00 Land & Land Rights R-22		S ES (G) (A) (A) (A) (A) (A) (A) (A) (A) (A) (A	\$ 1000000000000000000000000000000000000
1	To reflect change through April 30, 2000.	\$	0	
A/C				\$ 40,385
1	To reflect change through April 30, 2000.	\$	40,385	
	342.00 Distr. Res. & Standpipe R-24	Bą.		\$ 420,075)
1	To reflect change through April 30, 2000.	\$	(420,075)	
A/C		SEED MARKET		\$ (2,206,648)
1	To reflect change through April 30, 2000.	\$	(2,206,648)	
A/C			STREET, SOME STREET, S	\$ 2 3 193
1	To reflect change through April 30, 2000.	\$	3,193	
L Constanting	345.00 Services R-27		in recommendation of the state	S (47,790)
1	To reflect change through April 30, 2000.	\$	(47,790)	
A/C	346.00 Meters R-28			874,01
1	To reflect change through April 30, 2000.	\$	874,101	

Sponsor: Gibbs 6/14/00 4:32 PM

# Missouri-American Water Company Case No. WR-2000-281

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

# Adjustments To Depreciation Reserve

Adj. No:	Description Description		Amount	Total Adjustment
A/C	347.00 Meter Installation R-29 R-29			\$ 426,830
1	To reflect change through April 30, 2000.	\$	426,830	
A/C	348.00 Hydrants R-30			\$ 4 385,808
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	ing A		
1	To reflect change through April 30, 2000.	\$	0	
A/C	353.00 Service To Customers R-33			Sansanidas or
1	To reflect change through April 30, 2000.	\$	0	
A/C	370.00 Miscellaneous Land R-34	0-6446 6-846		Similar C
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			<u> </u>
1	To reflect change through April 30, 2000.	\$	0	north the same of the same and
EA/C	373.00 Plant Sewers R-37			S
1	To reflect change through April 30, 2000.	\$	0	
A/C	374.00 Outfall Sewer Lines R-38	took light		9
1	To reflect change through April 30, 2000.	\$	0	

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## Missouri-American Water Company Case No. WR-2000-281

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

# Adjustments To Depreciation Reserve

Adj. No.	Description		Adjustment Amount	Total Adjustment
A/C	395 00 Laboratory Equipment R-39			\$
1	To reflect change through April 30, 2000.	\$	0	And the second of the second o
A/C	389.10 Land & Land Rights R-40			\$ 11 0
1	To reflect change through April 30, 2000.	\$	0	
A/C	390.00 Structures & Improvements R-41		halipan iga este ember bes stragaret.	\$
1	To reflect change through April 30, 2000.	\$	(56,213)	
A/C	391.00 General Office Equip R-42			\$1: 554,089
1	To reflect change through April 30, 2000.	\$	554,089	
A/C	392.00 Transportation Equip R-43	i de la	The state of the s	<b>8</b> 463,874
1	To reflect change through April 30, 2000.	\$ 	463,874	
A/C	393.00 Stores Equip R-44	i ki		\$ (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.	<b>\$</b>	202,685	
A/C	The state of the s			<b>S</b> (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	

Sponsor: Gibbs 6/14/00 4:32 PM

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

# Adjustments To Depreciation Reserve

Adj No	Description		Adjustment Amount	Total Adjustment
AV.E	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	er Lightle		\$ (18,895)
	To reflect change through April 30, 2000.		(18,895)	

#### Missouri-American Water Company Case No. WR-2000-281

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

#### **Depreciation Expense**

Line	Account No.	Plant Title	NYMETA WILLIAM BURGEL HERBERT VS	Plant Balance Acrig Sch 3	Depreciation Rate		Expense (C) x(D)
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		<b>\$</b> -	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		<b>\$</b> -	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			ΝA
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

# Missouri-American Water Company Case No. WR-2000-281

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

#### **Depreciation Expense**

Line	Account No.	Plant Title		Plant Balance Acres Sch. 7	Depreciation Rate:		Depreciation Expense (Ux(b)
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	J-17.00	Total Transmission & Distribution	<b>\$</b>	122,890,498	2.5470	\$	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
<b>4</b> 7	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	Depteda additional	tion Expense	<b>.</b>	228,040 <i>27</i> 4		Š	5,595,789

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#### Missouri-American Water Company Case No. WR-2000-281

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

#### **Cash Working Capital**

Line	Description:  Application of the property of t	Test Year   Expense   Lag   Lag   Co, (D) (E) (F) (G)
1	Operation & Maintenance Expense	
2	Base Payroll	
3	Tax Withholding	
4	Fuel & Power	
5	Chemicals	Not Applicable
6	Purchased Water	
7	Service Company Charges	Total cash working capital for water operations is the sum of the cash working capital
8	Group Insurance	calculated by operating district.
9	OPEB's	
10	Pensions ESOP	İ
11 12		
13	Insurance Other Than Group 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	
20	Total Cash Working Canital Before	re Income Tax and Interest Offsets \$ 0
30		
31	Federal Income Tax Offset	
32	State Income Tax Offset	
33	Interest Expense Offset	

#### **Income Statement**

Lige	Description (A)		Year Ended 9/30/99 Direct Charges	200	Year Ended 9/30/99 Corporate Distribution		Year Ended 9/30/99 Total (B)+(C)		Adjustr Amount Acre Sch 10	Ments No. Acty Sch 10	As Adjusted
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 27	Income Taxes: 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	S	[6:293;220]	\$	(9;796,642)	\$	6,496;57/7	5	(160,015)		\$ 433U0503

#### Missouri-American Water Company Case No. WR-2000-281

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

#### Adjustments to Income Statement

Adj. No	Description.		Adjustme Direct		ints Coro:	Potal Adjustment
Recident	ial Revenue:	NI ON		1. 1966.		3 = 4 381 841
1	To normalize and annualize revenue. (Griggs)	\$	381,841	\$	<u>*************************************</u>	
Commer	cial Revenue		rice for a legicity			(70,550)
1	To normalize and annualize revenue. (Griggs)	\$	(70,550)	\$	200 miles (1995 miles (19	an Marining (Salari Salari Amerikan Amerikan Amerikan Amerikan Amerikan Amerikan Amerikan Amerikan Amerikan Am
Industria	l Revenue					5,767
1	To adjust revenue. (Griggs)	\$	5,767	\$		
Private I	Fire Revenue	Carrie II	A expensión			\$ 40
1	To annualize revenue. (Griggs)	\$	0	\$		
Public A	uthority Revenue: 1911	25,011	TELEVISION CONTRACTOR	i Haley		\$ (16,550)
1	To annualize revenue. (Griggs)	\$	(16,550)	\$		
Sales fo	Resale S-6	oralis percenti				\$ (578).
1	To annualize revenue. (Griggs)	\$	(578)	\$		
Other R	evenue S-7					S 0 '
1	To annualize revenue. (Griggs)	\$	0	\$		
Source	of Supply S-8 - 15 - 15 - 15 - 15 - 15 - 15 - 15 -		4.750		4 jest de de	\$ 45,133
1	To annualize payroll. (Gruner)	\$	(125)	\$	(66)	
2	To annualize the cost of purchased water. (Griggs)		45,324			
Pumpin	g (1990) (1991) (1991) (1991) (1991) (1991) (1991) (1991) (1991) (1991) (1991) (1991) (1991) (1991) (1991) (19				palner sorali	\$ 42,774
1	To annualize payroll. (Gruner)	\$	20,395	\$	0	
2	To annualize electric pumping expense. (Griggs)		22,379			
Water 1	reament					\$ 4595,047
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		separ valdy a hor facility	
Transm	ission & Distribution S-11			dated in process		<b>\$</b> 311,306 }
1	To annualize payroll. (Gruner)	\$	48,387	\$	(2,034)	

# Missouri-American Water Company Case No. WR-2000-281 Foot Year Ending Sentember 20, 1999 Undeted Through Dage

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

## Adjustments to Income Statement

Ađj. No	Description	Adjustme Direct	ent Amounts Corp.	Total Adjustment
2	To adjust deferred maintenance. (Griggs)	264,953		
Custome	r Accounts S-12			\$4582
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		
Adminis	trative & General			\$ (194,426)
1	To annualize payroll. (Gruner)	\$ (848)	\$ (161,533)	Marie Name - America Mil
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)	

## Adjustments to Income Statement

Adj. No	Description	200	Adjustme Direct	at Ai	nounts	Total Adjustment
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)	
Deprecia	tion S-14		er salda ja vest sage	6760043	i de la competition de	S 2,034,429
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	S	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)			
Amortiz	ation 1. Supply and the supply of the supply					\$ 55,651
1	To eliminate amortization of a capital lease. (Gibbs)	\$	(21,274)	\$	0	Andrew Cop Division Co.
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 Enviornmental Audit. (Gibbs)				10,709	
5	To reflect a 5 year amortization of Management Study. (Gibbs)				9,341	
Taves O	ther Than Income Tax S-16			ckalete		\$ 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)	

## Adjustments to Income Statement

Adj. No	Description		Adjustme Direct	ent Arnounts Corp.	Total Adjustment
Current	income Tax				\$ (1,849,598)
1	To adjust current income taxes to reflect the Staff adjusted level of	f			
	taxable income. Gibbs)	\$	(1,849,598)	\$	
		emerge consum	941987900		
Deferred	Income Tax Expense S-18				S (712,191)
1	To adjust deferred income tax expense. (Gibbs)	\$	(712,191)	\$	
ITC Am	ortization S-19				\$             0
1	To adjust the level of ITC amortization. (Gibbs)	\$	0	\$	

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## Missouri-American Water Company Case No. WR-2000-281

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

#### **Income Tax Calculation**

Line	Description (A)		Test Year (B)		7.97% Return (C)		8.23% Return (D)	200	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:				4004105		4 720 00=		4 = 00 410
3	Current Income Tax		427,540		4,284,195		4,538,807		4,793,418
4	Deferred Income Taxes		(74.220		(74.220		674 220		(74.220
5	Deferred Income Tax Expense ITC Amortization		674,339		674,339		674,339		674,339
6 7	Net Income Before Income Tax	•	7,403,380	€.	(35,062) 17,449,728	e.	(35,062)	e -	(35,062) 18,776,223
		\$	7,403,360	Þ	17,449,726	Þ	16,112,970	J	16,770,223
8	Addditions 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	Α.	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:	r.	£ 070 260	•	5 072 269	•	5,972,368	e	5 072 260
14 15	Interest Expense @ 3.80% Tax Straight Line Depreciation	\$	, , , ,	\$	5,972,368	\$		\$	5,972,368
	Excess Tax Depreciation		4,689,126		4,689,126 1,756,614		4,689,126 1,756,614		4,689,126 1,756,614
16 17	Cost of Removal		1,756,614 17,903		17,903		17,903		1,730,014
18	Total Subtractions	c	12,436,011	e.	12,436,011	e ·	12,436,011	•	12,436,011
10		J	12,430,011		12,450,011		12,430,011	-D	12,430,011
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%	<b>6</b> \$	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%	ó	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
		E. C.				a de	4,538,807	e	
33	Total Current Income Tax	5	427.540		4,284,195		4,538,807	iji id	

**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

Line	(A)			9 50% Equity Return (B)		10.13% Equity Return (C)		10.75% Equity Return
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 Requ	rement	\$	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 Requ	irement	\$	112,248	\$	113,554	\$	114,858
10	Gross Revenue Requirement Before Af	fect of Phase-in	\$	292,400	\$	295,801	\$	299,199
11	Allowances:							
12	Impact of Phase-in		\$	(266,055)	\$	(266,055)	\$	(266,055)
13	Uncollectibles		2121, foodilk se k	119	TECH TELESCOPE	134	Yes/1 200 1051 \$4.85	149
14	Gross Révenue Requirement		\$	26,464	S	29,880	8	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

e		(A)	)			(B)
	Plant in Service			(From Accounting Schedule 3)	\$	1,488,883
	Less:					
	Accumulated Depreciation Re-	serve		(From Accounting Schedule 5)		446,61
	Accumulated Amortization Re	serve:				
	Direct Assigned					
	Corporate Distribution				_	
	Net Plant in Service				\$	1,042,26
	Add:					
	Cash Working Capital			(From Accounting Schedule 8)	\$	10,65
	Materials and Supplies:	Dire	ct Assign	ed		5,63
		Corp	porate Dis	tribution		
	Prepayments:	Dire	ct Assign	ed		
		Cor	porate Dis	tribution		3,18
	Deferred OPEB Asset:	Dire	ct Assign	ed		
		Cor	porate Dis	tribution	_	23,88
	Total Additions to Net Pl	lant in S	Service		\$	43,35
	Deduct:					
	Interest Offset	@	0.15%	(From Accounting Schedule 8)	\$	4,55
	Federal Income Tax Offset	@	0.06%	(From Accounting Schedule 8)		1,35
	State Income TaxOffset	@	0.07%	(From Accounting Schedule 8)		23
	Contributions In Aid:	Dire	ect Assign	ed		159,32
		Cor	porate Dis	stribution		
	Customer Advances	Dire	ect Assign	ed		
		Cor	porate Dis	stribution		87
	Deferred Income Taxes	Pre-	-merger M	lissouri-Cities		46,31
		Cor	porate Dis	stribution		40,03
	Pre-71 ITC	Dire	ect Assign	ed		
		Cor	porate Dis	stribution		
	Pension Liability	Dir	ect Assign	ned		
		Cor	porate Di	stribution	_	27,43
	Total Deductions from N	Vet Plan	nt in Servi	ce	\$	280,13

#### 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 stribution (D)		Adjusti Amount Accig Sch 4	No. Acceptable		Adjusted Balance CHCV(E)
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	<b>s</b> —	0		s <sup>—</sup>	2,507
6		Source of Supply									
7	310.00	Land & Land Rights	\$	11,981	\$	0	\$	0	P-4	\$	11.001
8	311.00	Structures & Improvements	•	955	J	0	J	0	P-5	Ф	11,981 955
9	312.00	Collecting & Impounding Res		0		0		0	P-6		
10	313.00	Lake, River & Other Intakes		0		0		0	P-7		0
11	314.00	Wells & Springs		119,124		0		2,125	r-/ P-8		0
12	316.00	Supply Mains		80,898		0		2,123	r-o P-9		121,249
13		Total Source of Supply	s —	212,958	<u>s</u> —	0	s	2,125	r-9	<u>s</u> –	80,898 215,083
14			*	212,500	•	v	Ψ	2,125		Φ	213,083
15	220.00	Pumping	•		_						
16	320.00	Land & Land Rights	\$	0	\$	0	\$	0	P-10	\$	0
17	321.00	Structures & Improvements		0		0		0	P-11		0
18	322.00	Boiler Equipment		0		0		0	P-12		0
	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 23	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	s —	419,736	<b>\$</b>	0	s —	2,235		<b>\$</b> —	421,971
30		Transmission & Distribution									ŕ
31	340.00	Land & Land Rights	\$	591	\$	0	\$	0	P-22	\$	£0.1
32	341.00	Structures & Improvements	•	0	Ψ	0		0	P-22 P-23	J	591 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		•
35	344.00	Fire Mains		0		0		(043)	P-26		329,521 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		ŏ		0	P-31		74,440
41		Total Transmission & Distribution	<u> </u>	606,718	s —	0	s —	3,296		<u> </u>	610,014
42		Sewer Plant		,				- ,		•	,
43	252.00	Collecting Sewer - Gravity	\$	0	e.		ø	^	D 22	¢	^
44	353.00	Service To Customers	Φ	0	\$		\$	0	P-32	\$	0
45	370.00	Miscellaneous Land		0				0	P-33		0
46	371.00	Structures & Improvements		0				0	P-34		0
47	372.00	Treatment & Disposal Equipment		0				0	P-35 P-36		0
48	373.00	Plant Sewers		0				0	r-30 P-37		0
49	374.00	Outfall Sewer Lines		0				0	P-37 P-38		0
50	395.00	Laboratory Equipment		0				0	P-39		0
51	-	Total Sewer Plant	<sub>\$</sub> -	0	<u>s</u> —	0	s	0	,	<u>s</u> –	- 0
			-	*	-	•	•	v		•	V

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

#### Plant In Service

Lipe	Account No.	Plan Title	11 5 00 00 00 00 00 00 00 00 00 00 00 00 0	Balance 12/31/99 (C)	88	Corporate Distribution	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Adjustn Amount Acre Schr.	No. Average Solid	200 200 200 200 200 200 200 200 200 200	Adjusted Balance (c)-(b)-(b)
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	s —	(655)		<b>s</b> –	128,472
64	anda Pa	nt In Service	\$	1,438,928	Si	46178	S	3-782		Ś	1,488,883

Sponsor: Gibbs 6/14/00 4:07 PM

# 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

Adj. No.	Descri	ption	Adjustment Total Amount Adjustment
A/C	301.00 Organization	roof, ro <b>P.</b> The continue pathway 112 sa	in the contract of $\mathbf{S}$ and $\mathbf{S}$ and $\mathbf{S}$
i	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	Trade Control of the State of the Control of the Co
1	To reflect net true-up additions.		\$
A/C	310.00 Land & Land Rights	$(\mathbf{r},\mathbf{r},\mathbf{r},\mathbf{r},\mathbf{r},\mathbf{r},\mathbf{r},\mathbf{r},$	$\mathbf{S}$
l 	To reflect net true-up additions.	(Gibbs)	\$ 
A/C	311.00 Structures & Improvem	The first first transfer of the part of th	$\mathbf{S}$
1	To reflect net true-up additions.	(Gibbs)	\$
	312.00 Collecting & Impounding	Carried the control of the control o	9
1	To reflect net true-up additions.		\$
A/C	2 × × × × × × × × × × × × × × × × × × ×	The state of the s	
1	To reflect net true-up additions.		\$
A/C	314.00 Wells & Springs	P-8	\$ 2,125
1	To reflect net true-up additions.		\$ 2,125
A/C	The second secon	$\mathbf{P}_{\mathbf{p}}$	
1	To reflect net true-up additions.		\$
A/C	320.00 Land & Land Rights	P-10	3
1	To reflect net true-up additions.	(Gibbs)	\$

Accounting Schedule 4
Sponsor: Gibbs

6/14/00 4:07 PM

# 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

Adj. No.	Description	Adjustment Total Amount Adjustment
l Ave.	321.00 Structures & Improvements P-11  To reflect net true-up additions. (Gibbs)	S
<del>-</del>	322.00 Boiler Equip P-12  To reflect net true-up additions. (Gibbs)	\$ \$
TAC	323.20 Other Power Prod Equip P-13	\$ <b>6</b>
A/C	To reflect net true-up additions. (Gibbs)  324.00 Steam Pumping Equip P-14	\$
A/C	To reflect net true-up additions. (Gibbs)  325.00 Electric Pumping Equip P-15  To reflect net true-up additions. (Gibbs)	\$ (3,219) \$ (3,219)
A/C	326.00 Diesel Pumping Equip P-16  To reflect net true-up additions. (Gibbs)	\$ (3,219)
A/C	328.30 Other Pumping Equip P-17	\$ 5
1 1.2/6		
AVC	To reflect net true-up additions. (Gibbs)  331.00 Structures & Improvements P-19  To reflect net true-up additions. (Gibbs)	\$ \$

Accounting Schedule 4

Sponsor: Gibbs 6/14/00 4:07 PM

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

Ađj. No:	Description	STREET, STREET	justment mount	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			8 4 4 1 4 6 0
1	To reflect net true-up additions. (Gibbs)	\$		
A/C	340.00 Land & Land Rights P-22			\$ 1 0
1	To reflect net true-up additions. (Gibbs)	\$		
A/C	341.00 Structures & Improvements P-23			8
1	To reflect net true-up additions. (Gibbs)	\$		
		special many National Residence		or of the control of
A/C	342.00 Distr. Res. & Standpipe P-24	1994		<b>S</b> = H= = 0
1	To reflect net true-up additions. (Gibbs)	\$		
		Si oktora o		
A/C	THE RESIDENCE OF THE PROPERTY			\$ (643)
1	To reflect net true-up additions. (Gibbs)	\$	(643)	
				8
A/C.	344.00 Fire Mains P-26  To reflect net true-up additions. (Gibbs)	<b>\$</b>		<u>.</u>
1	To tenect her due-up additions. (Oloos)	Ф		
A/C	345.00 Services P-27	10 (10 (10 (10 (10 (10 (10 (10 (10 (10 (		8
1	To reflect net true-up additions. (Gibbs)	\$	67	
_	· · · · · · · · · · · · · · · · · · ·	•		

Accounting Schedule 4 Sponsor: Gibbs 6/14/00 4:07 PM

# 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

Adj. No.	Descr	iption in the second se	388460000	djustment Amount	Total Adjustment
A/C	-346.00 Meters	where $\mathbf{p}_{\mathrm{reg}} \in \mathbf{P}^{2}(\mathbf{S})$ and which is a massive $\mathbf{p}_{\mathrm{reg}} \in \mathbf{S}$			<b>S.,3,497</b>
1	To reflect net true-up additions.	(Gibbs)	\$	3,497	
A/C	347.00 Meter Installation	phononic phononic state and the state of the	in la de		8 875
1	To reflect net true-up additions.		\$	375	
AC	348.00 Hydrants	P-30	ni sjehi		\$ 0
1	To reflect net true-up additions.		\$		
A/C	349.00 Other T&D Plant	PEST:	<u> </u>		
1	To reflect net true-up additions.		\$		Trest Commence School Commence
\$11111 if if	352.00 Collecting Sewer - Gra	1.0	ECHAPACAN ECHAPACAN ECHAPACAN		\$ 12.0
1	To reflect net true-up additions.		\$		
Edition whitegraphy	353.00 Service To Customers	With the second	(20) (20) (20) (20) (20) (20) (20) (20)	Transcent Congress (1994)	8 1 0
1	To reflect net true-up additions.		\$		
A/C	the second secon	The state of the s	<u> </u>		
1	To reflect net true-up additions.		\$		
A/C	371.00 Structures & Improver				<b>5</b>
1	To reflect net true-up additions.		\$		
A/C			Carrie Me s Carrie Carri		Sala Parilio
1	To reflect net true-up additions		\$		november of the little downstring of the second second
A/C	373.00 Plant Sewers	P 37		A THE RESERVE OF THE PARTY OF T	
1	To reflect net true-up additions	. (Gibbs)	\$		

Accounting Schedule 4 Sponsor: Gibbs 6/14/00 4:07 PM

# 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

Adj. No.	Description of the control of the co	ption	2715C,105C00C0	ustment mount	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 & Improven			\$	0.
1	To reflect net true-up additions.		\$		
A/C	391.00 General Office Equip	Control of the contro			534
1	To reflect net true-up additions.	(Gibbs)	\$	534	
A/C	The state of the s		Greek (n. 18 18 mars 18 mars	\$	0
1	To reflect net true-up additions.		\$		
A/C		P-44			
1	To reflect net true-up additions.		\$		
A/C	394.00 Tools, Shop & Garage			4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 -	317
1	To reflect net true-up additions.		\$	317	
ΔC	I have a supplied to the state of the state	<b>2.46</b>			(1,689)
1	To reflect net true-up additions.	(Gibbs)	\$	(1,689)	

Accounting Schedule 4 Sponsor: Gibbs 6/14/00 4:07 PM

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

Adj No.	Descr	iption .	Adjustment Total Amount Adjustment
A/C	396.00 Power Operated Equip	7. Feb. P.47	\$
1	To reflect net true-up additions.	(Gibbs)	\$
A/C	397.00 Communication Equip	P-48	$\mathbf{S}$
1	To reflect net true-up additions.	(Gibbs)	\$
A/C	-398.00 Miscellaneous	P-49	
English Line City			Control of the Contro

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

#### Depreciation Reserve

	Plant Account No.	Plan Title		Balance		Corporate Distribution (D)		Amount Aucy Sich 6 (E)	nents No. Acces Sol 6		Adjusted Balance (C)(D)(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		ŏ	R-11	•	0
17	322.00	Boiler Equipment		0		0		0	R-12		ō
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	<b>s</b> _	24,324	\$	0	\$	23,491		<b>\$</b> -	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	<b>s</b> –	155,330	\$	0	\$	872		<b>\$</b> -	156,202
30		Transmission & Distribution									·
31	340.00	Land & Land Rights	\$	0	\$	0	\$	0	R-22	\$	0
32	341.00	Structures & Improvements	•	ő	•	0	¥	0	R-23	Ψ	0
33	342.00	Distr. Res. & Standpipe		16,070		0		(2,149)	R-24		13,921
34	343.00	Transmission & Distribution Mains		115,621		ŏ		(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	R-32	\$	0
44	353.00	Service To Customers		0				0	R-33		0
45	370.00	Miscellaneous Land		0				0	R-34		0
46	371.00	Structures & Improvements		0				0	R-35		0
47	372.00	Treatment & Disposal Equipment		0				0	R-36		0
48	373.00	Plant Sewers		0				0	R-37		0
49	374.00	Outfall Sewer Lines		0				. 0	R-38		0
50	395.00	Laboratory Equipment		0				0	R-39	_	0
51		Total Sewer Plant	\$	0	\$	0	\$	0		\$	Ö

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

#### **Depreciation Reserve**

Plant . Account . No.	Plant Title (B)		Balance 12/3 [/99	387827	a the life Kamperton on James		Amount	No		Adjusted Balance ((C)+(D)+(B)
	General Plant									
389.10	Land & Land Rights	\$	0	\$	0	\$	0	R-40	S	0
390.00	Structures & Improvements		0		(71)		0	R-41		(71)
391.00	General Office Equipment		2,083		6,231		5,732	R-42		14,046
392.00	Transportation Equipment		4,131		1,191		15,635	R-43		20,957
393.00	Stores Equipment		223		0		(171)	R-44		52
394.0 <b>0</b>	Tools, Shop & Garage Equipment		4,524		23		2,909	R-45		7,456
395.00	Laboratory Equipment		2,966		0		6,312	R-46		9,278
396.00	Power Operated Equipment		0		0		0	R-47		0
397.00	Communication Equipment		2,496		316		(282)	R-48		2,530
398.00	Miscellaneous		700		35		3,483	R-49		4,218
	Total General Plant	\$	17,123	\$	7,723	<b>s</b> —	33,618		<b>s</b> —	58,464
Total Dep	oreciation Reserve	\$	428,602	S	14/4/23	s	10,291		\$	446,616
	389.10 390.00 391.00 392.00 393.00 394.00 395.00 396.00 397.00 398.00	Account No.  (B)  General Plant 389.10 Land & Land Rights 390.00 Structures & Improvements 391.00 General Office Equipment Transportation Equipment 392.00 Transportation Equipment 394.00 Tools, Shop & Garage Equipment Laboratory Equipment 396.00 Power Operated Equipment 397.00 Communication Equipment 398.00 Miscellaneous	Account No.  (a)  General Plant  389.10  Land & Land Rights  390.00  Structures & Improvements  391.00  General Office Equipment  392.00  Transportation Equipment  394.00  Tools, Shop & Garage Equipment  Laboratory Equipment  396.00  Power Operated Equipment  397.00  Communication Equipment  Miscellaneous  Total General Plant  \$	Co   Co   Co   Co   Co	Column   C	Corporate   Distribution   Co   Distribution	Plant Title   12/3 1/99   Corporate   Distribution   Co   Co   Co   Co	Corporate   Corporate   Account   No.   (a)   (b)   (c)   (c)   (d)   (d)   (d)   (e)   (e)	Corporate   Corporate   Amount   No.	Plant Title

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### Missouri-American Water Company Case No. WR-2000-281

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

# Adjustments To Depreciation Reserve

Adj. No.	Description			The second	ljustment Amount	Total Adjustmen	
A/C	301.00 Organization	R-1				\$	0
1	To reflect the net change for true-up.	(Gibbs)		\$			<u> </u>
A/C	302.00 Franchise & Consents	R-2		jatiji.			0
1	To reflect the net change for true-up.	(Gibbs)		\$			
A/C	303.00 Misc Intangible Plant	<b>R3</b>	ali (12 de censors des politicos) Castronios de profesiones	21 Had 1219	ppineration of the	Single Park	0
	To reflect the net change for true-up.			\$			
A/C	310 00 Land & Land Rights	R-4				<b>S</b>	0
1	To reflect the net change for true-up.	(Gibbs)		\$			
A/C	311.00 Structures & Improvements	R-5				\$ 41 mark # 27	3
1	To reflect the net change for true-up.			\$	73		ENTOUSE
A/C	312.00 Collecting & Impounding R					\$	0
1	To reflect the net change for true-up.			\$			
A/C	313.00 Lake, River & Other Intake	Transport to the second				S	0
	To reflect the net change for true-up.			\$	gradient de la company	s	iox I
<b>A/C</b>	314.00 Wells & Springs	(Cibba)		o o	(11 100)	\$ <u> (11, 1</u> 9	0)
-	To reflect the net change for true-up.			\$	(11,198)		
A/C		R-9			PP 200 Labourne by Tall Co.	\$ (4,54	3)
1	To reflect the net change for true-up.			\$	(4,543)		***
\$100 mm AAP - PL2115905; 122 <sub>1510</sub>	320 00 Land & Land Rights	TO MANY DESIGNATION AND A STREET OF THE STREET				5	0
1	To reflect the net change for true-up.	(Cribbs)		\$			

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# Missouri-American Water Company Case No. WR-2000-281

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

### Adjustments To Depreciation Reserve

Adj. No.	Descriptio	$\mathbf{n}$		Adjus		Adjustment
AC	321.00 Structures & Improvements	R-11			1	
1	To reflect the net change for true-up.	(Gibbs)	\$	}	35500 1111-1510 (1966) (1966) (1966) (1966) (1966) (1966) (1966) (1966) (1966) (1966) (1966) (1966) (1966) (19	than an ann an ann an an an an an an an an
A/C	322.00 Boiler Equip	R-12		de ver ber janker	Hall from S	0
1	To reflect the net change for true-up.	(Gibbs)	4	3		
A/C	323.20 Other Power Prod Equip				<b>S</b>	(155)
1	To reflect the net change for true-up.	(Gibbs)	\$	\$	(155)	
A/C	324.00 Steam Pumping Equip	R-14			indina \$	
1	To reflect the net change for true-up.		9	5		
A/C	325.00 Electric Pumping Equip	Control of the Contro			\$	23,646
1	To reflect the net change for true-up.	(Gibbs)	\$	\$ 2	3,646	
A/C	326.00 Diesel Pumping Equip	R-16			\$	0.1
1	To reflect the net change for true-up.	(Gibbs)		<b>5</b>		
A/C	328.30 Other Pumping Equip	==Re17-===			3 3 3 5 5 5	
1	To reflect the net change for true-up.	(Gibbs)		\$		
A/C	princes and a second	R-18			ing complete for the Alleger for the Carlotte Alleger for the Carlotte	0
1	To reflect the net change for true-up.	(Gibbs)		<b>S</b>		
A/C	331.00 Structures & Improvements			iz zene en iñ Gula, a lagada	nem State en et neme	(5,278)
1	To reflect the net change for true-up.	(Gibbs)	9	\$ (	(5,278)	

Accounting Schedule 6 Sponsor: Gibbs 6/14/00 4:07 PM

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

# Adjustments To Depreciation Reserve

Adj. No.	, Description	9	11 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (	Adjustment Amount	Adjustment
A/C	332.00 Water Treatment Equip	R-20	Si SAF.		\$ 6,150
1	To reflect the net change for true-up.	(Gibbs)	\$	6,150	
A/C	339.00 Other Intangible Plant	R-21	ervalus Colonyo N		\$ 0
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	340.00 Land & Land Rights	R-22	duile di		\$ 11 1 1 1 1 1 1 2
1	To reflect the net change for true-up.		\$		
A/C	A STATE OF THE STA	The state of the s			\$
1	To reflect the net change for true-up.		\$		
-	342.00 Distr. Res. & Standpipe				§ (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.		\$	(62,210)	
A/C	344.00 Fire Mains	R-26	T 62		\$
1	To reflect the net change for true-up.		\$		
_A/C	345.00 Services	R=27			\$ = con 12,201
1	To reflect the net change for true-up.		\$	12,201	2003. – antologo 11°-lan il Montre il Malante (10° Montre).
A/C	The property of the state of th	<sup>1</sup> R-28	Dir Prii de la	Alabada arabada (1868). Billion Ballon, 1861	\$ 5,542
1	To reflect the net change for true-up.		\$	5,542	
Emminimization of the St.	347.00 Meter Installation	R-29	t Land Selfy (24)		\$ 8,121
1	To reflect the net change for true-up.	(Gibbs)	\$	8,121	

Accounting Schedule 6

Sponsor: Gibbs 6/14/00 4:07 PM

Missouri-American Water Company Case No. WR-2000-281

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

### Adjustments To Depreciation Reserve

Adj. No.	Descriptio		2822 2522 2522 2522 2522 2522 2522 2522	Adjustment Amount	Fotal 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	- Ráluman Penduk	1134		\$ 100
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	352.00 Collecting Sewer - Gravity	$=-R ext{-}32$ is a number distribution of the detector.	150		S0
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	353.00 Service To Customers	R-33			\$
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	370.00 Miscellaneous Land	R-34			\$
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	371.00 Structures & Improvements	the street tree at the same of			\$ 0
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	372.00 Treatment & Disposal Equi	The state of the s			\$ 1000000000000000000000000000000000000
1	To reflect the net change for true-up.		\$		
A/C	373.00 Plant Sewers	R37			<b>S</b> 1
1	To reflect the net change for true-up.		\$		nees mees mees mees mees mees mees mees
A/C	374.00 Outfall Sewer Lines		dingera Progera		8
1	To reflect the net change for true-up.	(Gibbs)	\$		

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#### Missouri-American Water Company Case No. WR-2000-281

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

# Adjustments To Depreciation Reserve

Adj. No.	Description		Adjustment Amount	Total Adjustment
A/C	395.00 Laboratory Equipment	<b>R-3</b> 9		\$ <b>0</b>
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.	,	\$	
A/C	390.00 Structures & Improvements			3
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.		\$ 5,732	
A/C	392.00 Transportation Equip	I "al light to builting and builting by application of the production and provider of the contract of the production of	activity begrilled high according a general college with any according	\$ 15,635
1	To reflect the net change for true-up.	(Gibbs)	\$ 15,635	DENNI SELLINOIMINS SUURSI VARIA MARSINERIO INSI
A/C	393.00 Stores Equip	R-44		\$ (171)
1	To reflect the net change for true-up.	`	\$ (171)	
A/C		##		\$ 2,909
1	To reflect the net change for true-up.		\$ 2,909	
A/C	395.00 Laboratory Equip	R46		8 6,312
1	To reflect the net change for true-up.		\$ 6,312	
A/C	396.00 Power Operated Equip			$s_{ m col}$
1	To reflect the net change for true-up.		\$	
A/C	397.00 Communication Equip			Spring (282)
1	To reflect the net change for true-up.	(Gibbs)	\$ (282)	

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

#### Adjustments To Depreciation Reserve

	Adj. No.	Description	n Philipparagraphy	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	A/C	398.00 Miscellaneous			\$ 3,483

# Missouri-American Water Company Case No. WR-2000-281

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

#### **Depreciation Expense**

	Account No.	Plant Title		Plant Balance Acces Sch 3	Depreciation : Rate	3350.313	preciation Expense (C)X(D)
Line	(A)	(B)		(C)	(D)	Confliction	(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

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

#### **Depreciation Expense**

	Account No.	, Plant Title.		iant Balance	Depreciation Rate	2000	preciation Expense (c)x(o)
Line	(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		s <sup></sup>	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
<b>4</b> 7	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	Depresik Lisaan	tion Expense		1,488,883		S	42,001