

## Missouri-American Water Company

Case No. WR-2000-281

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

**Cash Working Capital**

Brunswick

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C) - (D) (E)	Factor (B)/(E) (F)	Cash Working Capital Requirement (B) x (F) (G)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 64,579	36.78	10.23	26.55	0.0728	\$ 4,698
3	Tax Withholding	21,047	36.78	17.39	19.39	0.0531	1,118
4	Fuel & Power	9,585	36.78	37.22	(0.44)	(0.0012)	(12)
5	Chemicals	4,885	36.78	36.78	0.00	0.0000	0
6	Purchased Water	0	36.78	53.15	(16.37)	(0.0448)	0
7	Service Company Charges	33,309	36.78	(4.13)	40.91	0.1121	3,733
8	Group Insurance	14,461	36.78	(8.54)	45.32	0.1242	1,796
9	OPEB's	8,208	36.78	(0.04)	36.82	0.1009	828
10	Pensions	2,958	36.78	36.78	0.00	0.0000	0
11	ESOP	810	36.78	36.78	0.00	0.0000	0
12	Insurance Other Than Group	8,044	36.78	36.78	0.00	0.0000	0
13	Uncollectibles	485	36.78	36.78	0.00	0.0000	0
14	Rents	106	36.78	24.37	12.41	0.0340	4
15	401K	1,232	36.78	48.80	(12.02)	(0.0329)	(41)
16	Material & Supplies	3,323	36.78	36.78	0.00	0.0000	0
17	Cash Vouchers	73,782	36.78	20.67	16.11	0.0441	3,257
18	Total Operation & Maintenance Expense	\$ 246,815					\$ 15,381
19	Taxes						
20	FICA - Employer Portion	\$ 6,403	36.78	13.44	23.34	0.0639	\$ 409
21	Federal Unemployment	121	36.78	62.05	(25.27)	(0.0692)	(8)
22	State Unemployment	(0)	36.78	62.05	(25.27)	(0.0692)	0
23	Property Tax	9,545	36.78	182.50	(145.72)	(0.3992)	(3,811)
24	Gross Receipts Tax	7,265	17.58	58.10	(40.52)	(0.1110)	(807)
25	Corporate Franchise	0	36.78	110.50	(73.72)	(0.2020)	0
26	Sales Tax	3,215	17.58	38.90	(21.32)	(0.0584)	(188)
27	Missouri Primacy Fees	718	17.58	182.00	(164.42)	(0.4505)	(323)
28	PSC Assessment	564	36.78	36.78	0.00	0.0000	0
29	Total Operating Taxes	\$ 27,832					\$ (4,728)
30	<b>Total Cash Working Capital Before Income Tax and Interest Offsets</b>						<b>\$ 10,653</b>
31	Federal Income Tax Offset	\$ 21,136	36.78	60.25	(23.47)	(0.0643)	\$ (1,359)
32	State Income Tax Offset	\$ 3,321	36.78	62.17	(25.39)	(0.0696)	\$ (231)
33	Interest Expense Offset	\$ 30,609	36.78	91.15	(54.37)	(0.1490)	\$ (4,559)

## Missouri-American Water Company

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**Income Statement**

Brunswick

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 Avgg Sch 10 (E)	No. Avgg Sch 10 (F)	
1	Operating Revenues:						
2	Residential	\$ 64,334	\$ 0	\$ 64,334	\$ (1,054)	S-1	\$ 63,280
3	Commercial	15,948	0	15,948	(712)	S-2	15,236
4	Industrial	1,193	0	1,193	(6)	S-3	1,187
5	Private Fire	2,554	0	2,554	0	S-4	2,554
6	Public Authorities	2,188	0	2,188	(2)	S-5	2,186
7	Sales for Resale	25,518	0	25,518	(201)	S-6	25,317
8	Other	2,261	17	2,279	0	S-7	2,279
9	Total Revenues	\$ 113,997	\$ 17	\$ 114,014	\$ (1,975)		\$ 112,039
10	Operating Expenses:						
11	Operation & Maintenance:						
12	Source of Supply	\$ 14,399	\$ 5	\$ 14,403	\$ 171	S-8	\$ 14,574
13	Pumping	10,248	0	10,248	(396)	S-9	9,852
14	Water Treatment	54,973	1,036	56,009	(945)	S-10	55,064
15	Transmission & Distribution	41,465	130	41,595	4,993	S-11	46,588
16	Customer Accounts	8,447	2,412	10,858	(634)	S-12	10,224
17	Administrative & General	10,256	103,749	114,004	(3,491)	S-13	110,513
18	Total O & M Expense	\$ 139,786	\$ 107,331	\$ 247,117	\$ (302)		\$ 246,815
19	Other Operating Expenses:						
20	Depreciation	\$ 42,772	\$ (4,179)	\$ 38,593	\$ 2,061	S-14	\$ 40,654
21	Amortization	0	13	13	1,602	S-15	1,615
22	Taxes Other Than Income	9,757	8,783	18,541	(1,566)	S-16	16,974
23	Total Other Operation Expense	\$ 52,529	\$ 4,617	\$ 57,146	\$ 2,097		\$ 59,243
24	Total Operating Expenses	\$ 192,315	\$ 111,948	\$ 304,263	\$ 1,795		\$ 306,058
25	Net Income Before Income Taxes	\$ (78,318)	\$ (111,931)	\$ (190,249)	\$ (3,770)		\$ (194,019)
26	Income Taxes:						
27	Current Income Tax	\$ 0	\$ (468,091)	\$ (468,091)	\$ 380,300	S-17	\$ (87,791)
28	Deferred Income Tax:						
29	Deferred Income Tax Expense	0	20,000	20,000	(10,273)	S-18	9,727
30	ITC Amortization	0	0	0	0	S-19	0
31		\$ 0	\$ (448,091)	\$ (448,091)	\$ 370,027		\$ (78,064)
32	<b>Net Operating Income</b>	<b>\$ (78,318)</b>	<b>\$ 336,160</b>	<b>\$ 257,842</b>	<b>\$ (373,797)</b>		<b>\$ (115,955)</b>

## Missouri-American Water Company

Case No. WR-2000-281

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**Adjustments to Income Statement**

Brunswick

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Residential Revenue S-1 \$ (1,054)				
1	To normalize and annualize revenue. (Griggs)	\$ (1,054)	\$	
Commercial Revenue S-2 \$ (712)				
1	To normalize and annualize revenue. (Griggs)	\$ (712)	\$	
Industrial Revenue S-3 \$ (6)				
1	To adjust revenue. (Griggs)	\$ (6)	\$	
Private Fire Revenue S-4 \$ 0				
1	To annualize revenue. (Griggs)	\$ 0	\$	
Public Authority Revenue S-5 \$ (2)				
1	To annualize revenue. (Griggs)	\$ (2)	\$	
Sales for Resale S-6 \$ (201)				
1	To annualize revenue. (Griggs)	\$ (201)	\$	
Other Revenue S-7 \$ 0				
1	To annualize revenue. (Griggs)	\$ 0	\$	
Source of Supply S-8 \$ 171				
1	To annualize payroll. (Gruner)	\$ 171	\$ (0)	
2	To annualize the cost of purchased water. (Griggs)	0		
Pumping S-9 \$ (396)				
1	To annualize payroll. (Gruner)	\$ 0	\$ 0	
2	To annualize electric pumping expense. (Griggs)	(396)		
Water Treatment S-10 \$ (945)				
1	To annualize payroll. (Gruner)	\$ 1,413	\$ (42)	
2	To annualize chemical costs. (Griggs)	(2,316)		
3	To include cost of waste treatment at new St. Joseph treatment plant. (Gibbs)	0		
Transmission & Distribution S-11 \$ 4,993				
1	To annualize payroll. (Gruner)	\$ 1,352	\$ (16)	

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**Adjustments to Income Statement**

Brunswick

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
2	To adjust deferred maintenance. (Griggs)	3,657		
<b>Customer Accounts</b>		<b>\$-12</b>		<b>\$ (634)</b>
1	To annualize payroll. (Gruner)	\$ 57	\$ (200)	
2	To normalize the level of uncollectible expense. (Griggs)	(294)		
3	To adjust postage. (Griggs)	(44)		
4	To eliminate specific advertising expense. (Gruner)	0	(0)	
5	To eliminate cost of bill inserts. (Gruner)		(153)	
6	To reflect cost of Monthly billing in St. Joseph. (Gibbs)	0		
<b>Administrative &amp; General</b>		<b>\$-13</b>		<b>\$ (3,491)</b>
1	To annualize payroll. (Gruner)	\$ 168	\$ (3,364)	
2	To annualize 401K expense. (Gruner)	0	(2)	
3	To annualize ESOP expense. (Gruner)	0	(255)	
4	To annualize group health insurance expense. (Gruner)	0	1,385	
5	To annualize OPEB expense. (Rackers)	0	(407)	
6	To adjust incentive pay. (Gruner)	0	(1,375)	
7	To annualize pension expense. (Rackers)	0	(90)	
8	To annualize non-group insurance. (Gruner)	0	2,439	
9	To eliminate specific advertising expense. (Gruner)	0	(28)	
10	To eliminate specific dues and donations. (Gruner)	0	(265)	
11	To eliminate specific miscellaneous expense. (Gruner)	0	(12)	
12	To normalize rate case expense. (Griggs)	0	637	
13	To eliminate dues to NAWC. (Gruner)	0	(101)	

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**Adjustments to Income Statement**

Brunswick

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
14	To adjust relocation expense. (Gibbs)	0	62	
15	To amortize OPEB gains. (Rackers)		(1,824)	
16	To amortize pension gains. (Rackers)		(458)	
<b>Depreciation S-14 \$ 2,061</b>				
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$ 5,408	\$	
2	To reflect depreciation on contributions in aid of construction included in plant in service. (Gibbs)	(3,290)		
3	To reflect capitalization of depreciation on transportation equipment. (Gibbs)	(57)		
<b>Amortization S-15 \$ 1,602</b>				
1	To eliminate amortization of a capital lease. (Gibbs)	\$ 0	\$ 0	
2	To reflect a 5 year amortization of Comprehensive Planning Study. (Gibbs)	0	1,185	
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)		223	
5	To reflect a 5 year amortization of Management Study. (Gibbs)		195	
<b>Taxes Other Than Income Tax S-16 \$ (1,566)</b>				
1	To annualize FICA based on annualized payroll. (Gruner)	\$ 0	\$ (825)	
2	To adjust Federal unemployment. (Gruner)	0	(13)	
3	To adjust State unemployment. (Gruner)	0	(0)	
4	To adjust real estate and personal property taxes. (Gibbs)	(576)	0	
5	To adjust total water PSC Assessment. (Griggs)	0	(152)	

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**Adjustments to Income Statement**

Brunswick

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Current Income Tax S-17				\$ 380,300
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$ 380,300	\$	
Deferred Income Tax Expense S-18				\$ (10,273)
1	To adjust deferred income tax expense. (Gibbs)	\$ (10,273)	\$	
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

Brunswick

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)	\$ (115,955)	\$ 64,197	\$ 66,292	\$ 68,386
2	Add:				
3	Current Income Tax	(87,791)	24,457	25,763	27,067
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	9,727	9,727	9,727	9,727
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ (194,019)	\$ 98,381	\$ 101,782	\$ 105,180
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 40,654	\$ 40,654	\$ 40,654	\$ 40,654
10	Contributions In Aid of Construction	6,674	6,674	6,674	6,674
11	Miscellaneous Non-deductible Expenses	483	483	483	483
12	Total Additions	\$ 47,810	\$ 47,810	\$ 47,810	\$ 47,810
13	Subtractions to Net Income Before Income Tax:				
14	Interest Expense @ 3.80%	\$ 30,609	\$ 30,609	\$ 30,609	\$ 30,609
15	Tax Straight Line Depreciation	26,534	26,534	26,534	26,534
16	Excess Tax Depreciation	25,339	25,339	25,339	25,339
17	Cost of Removal	0	0	0	0
18	Total Subtractions	\$ 82,482	\$ 82,482	\$ 82,482	\$ 82,482
19	Net Taxable Income	\$ (228,691)	\$ 63,709	\$ 67,110	\$ 70,508
20	Provision for Federal Income Tax				
21	Net Taxable Income	\$ (228,691)	\$ 63,709	\$ 67,110	\$ 70,508
22	Deduct Missouri Income Tax @ 100.00%	(11,922)	3,321	3,499	3,676
23	Federal Taxable Income	\$ (216,769)	\$ 60,388	\$ 63,611	\$ 66,832
24	Federal Income Tax @ 35.00%	\$ (75,869)	\$ 21,136	\$ 22,264	\$ 23,391
25	Provision for Missouri Income Tax				
26	Net Taxable Income	\$ (228,691)	\$ 63,709	\$ 67,110	\$ 70,508
27	Deduct Federal Income Tax @ 50.00%	(37,935)	10,568	11,132	11,696
28	Missouri Taxable Income	\$ (190,756)	\$ 53,141	\$ 55,978	\$ 58,813
29	Missouri Income Tax @ 6.25%	\$ (11,922)	\$ 3,321	\$ 3,499	\$ 3,676
30	Summary of Provision For Income Tax				
31	Federal Income Tax	\$ (75,869)	\$ 21,136	\$ 22,264	\$ 23,391
32	State Income Tax	(11,922)	3,321	3,499	3,676
33	<b>Total Current Income Tax</b>	<b>\$ (87,791)</b>	<b>\$ 24,457</b>	<b>\$ 25,763</b>	<b>\$ 27,067</b>





## Missouri-American Water Company

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**Revenue Requirement**

Joplin

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)	\$ 19,491,941	\$ 19,491,941	\$ 19,491,941
2	Rate of Return		7.97%	8.23%	8.49%
3	Net Operating Income Requirement		\$ 1,553,508	\$ 1,604,187	\$ 1,654,866
4	Net Operating Income Available	(From Accounting Schedule 9)	2,099,441	2,099,441	2,099,441
5	Additional Net Operating Income Requirement		\$ (545,933)	\$ (495,254)	\$ (444,575)
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 451,234	\$ 482,810	\$ 514,387
8	Test Year Current Income Tax		791,392	791,392	791,392
9	Additional Current Income Tax Requirement		\$ (340,158)	\$ (308,582)	\$ (277,005)
10	Gross Revenue Requirement Before Affect of Phase-in		\$ (886,091)	\$ (803,836)	\$ (721,580)
11	Allowances:				
12	Impact of Phase-in		\$ 175,000	\$ 175,000	\$ 175,000
13	Uncollectibles		(7,884)	(6,972)	(6,060)
14	<b>Gross Revenue Requirement</b>		<b>\$ (718,975)</b>	<b>\$ (635,808)</b>	<b>\$ (552,640)</b>

## Missouri-American Water Company

Case No. WR-2000-281

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

**Rate Base**

Joplin

Line	Description (A)	Amount (B)
1	Plant in Service (From Accounting Schedule 3)	\$ 33,740,663
	Less:	
2	Accumulated Depreciation Reserve (From Accounting Schedule 5)	7,617,353
3	Accumulated Amortization Reserve:	
4	Direct Assigned	71,296
5	Corporate Distribution	0
6	Net Plant in Service	\$ 26,052,014
7	Add:	
8	Cash Working Capital (From Accounting Schedule 8)	\$ 41,919
9	Materials and Supplies: Direct Assigned	105,697
10	Corporate Distribution	0
11	Prepayments: Direct Assigned	0
12	Corporate Distribution	38,399
13	Deferred OPEB Asset: Direct Assigned	0
14	Corporate Distribution	287,983
15	Total Additions to Net Plant in Service	\$ 473,999
16	Deduct:	
17	Interest Offset @ 0.14% (From Accounting Schedule 8)	\$ 106,558
18	Federal Income Tax Offset @ 0.06% (From Accounting Schedule 8)	23,087
19	State Income Tax Offset @ 0.06% (From Accounting Schedule 8)	3,950
20	Contributions In Aid: Direct Assigned	3,176,634
21	Corporate Distribution	0
22	Customer Advances Direct Assigned	1,094,151
23	Corporate Distribution	41,684
24	Deferred Income Taxes Direct Assigned	0
25	Corporate Distribution	2,238,505
26	Pre-71 ITC Direct Assigned	18,772
27	Corporate Distribution	0
28	Pension Liability Direct Assigned	0
29	Corporate Distribution	330,731
30	Total Deductions from Net Plant in Service	\$ 7,034,072
31	<b>Total Rate Base</b>	<b>\$ 19,491,941</b>

## Missouri-American Water Company

Case No. WR-2000-281

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

## Plant In Service

Joplin

Line	Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)+(E)
					Amount Acctg Sch 4 (E)	No. Acctg Sch 4 (F)	
1		Intangible					
2	301.00	Organization	\$ 0	\$ 17,061	\$ 0	P-1	\$ 17,061
3	302.00	Franchise & Consents	20,740	0	0	P-2	20,740
4	303.00	Miscellaneous Intangible Plant	0	0	0	P-3	0
5		Total Intangible	\$ 20,740	\$ 17,061	\$ 0		\$ 37,801
6		Source of Supply					
7	310.00	Land & Land Rights	\$ 96,342	\$ 0	\$ 0	P-4	\$ 96,342
8	311.00	Structures & Improvements	6,550	0	7,627	P-5	14,177
9	312.00	Collecting & Impounding Res	110,883	0	0	P-6	110,883
10	313.00	Lake, River & Other Intakes	52,654	0	0	P-7	52,654
11	314.00	Wells & Springs	648,680	0	521,512	P-8	1,170,192
12	316.00	Supply Mains	343,054	0	0	P-9	343,054
13		Total Source of Supply	\$ 1,258,163	\$ 0	\$ 529,139		\$ 1,787,302
14		Pumping					
15	320.00	Land & Land Rights	\$ 12,561	\$ 0	\$ 0	P-10	\$ 12,561
16	321.00	Structures & Improvements	393,373	0	0	P-11	393,373
17	322.00	Boiler Equipment	0	0	348	P-12	348
18	323.20	Other Power Production Equipment	65,836	0	0	P-13	65,836
19	324.00	Steam Pumping Equipment	0	0	6,907	P-14	6,907
20	325.00	Electric Pumping Equipment	2,216,136	0	(43,508)	P-15	2,172,628
21	326.00	Diesel Pumping Equipment	110,608	0	0	P-16	110,608
22	328.30	Other Pumping Equipment	216,874	0	0	P-17	216,874
23		Total Pumping	\$ 3,015,388	\$ 0	\$ (36,253)		\$ 2,979,135
24		Water Treatment Plant					
25	330.00	Land & Land Rights	\$ 11,715	\$ 0	\$ 0	P-18	\$ 11,715
26	331.00	Structures & Improvements	257,097	0	0	P-19	257,097
27	332.00	Water Treatment Equipment	2,274,654	0	21,111	P-20	2,295,765
28	339.00	Other Intangible Plant	0	0	0	P-21	0
29		Total Water Treatment Plant	\$ 2,543,466	\$ 0	\$ 21,111		\$ 2,564,577
30		Transmission & Distribution					
31	340.00	Land & Land Rights	\$ 27,039	\$ 0	\$ 0	P-22	\$ 27,039
32	341.00	Structures & Improvements	0	0	0	P-23	0
33	342.00	Distr. Res. & Standpipe	2,443,095	0	1,948	P-24	2,445,043
34	343.00	Transmission & Distribution Mains	14,027,935	0	532,784	P-25	14,560,719
35	344.00	Fire Mains	0	0	0	P-26	0
36	345.00	Services	4,558,509	0	94,232	P-27	4,652,741
37	346.00	Meters	825,974	0	(21,270)	P-28	804,704
38	347.00	Meter Installation	1,295,478	0	26,584	P-29	1,322,062
39	348.00	Hydrants	554,581	0	7,909	P-30	562,490
40	349.00	Other T&D Plant	8,445	0	0	P-31	8,445
41		Total Transmission & Distribution	\$ 23,741,056	\$ 0	\$ 642,187		\$ 24,383,243
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

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## Plant In Service

Joplin

Line	Account No. (A)	Plant Title (B)	Balance 12/31/99 (C)	Corporate Distribution (D)	Adjustments		Adjusted Balance (C)+(D)+(E) (G)
					Amount Accounting Sch 4 (E)	No. Accounting Sch 4 (F)	
52		General Plant					
53	389.10	Land & Land Rights	\$ 717	\$ 0	\$ 0	P-40	\$ 717
54	390.00	Structures & Improvements	180,674	42,838	0	P-41	223,512
55	391.00	General Office Equipment	345,486	429,808	5,854	P-42	781,148
56	392.00	Transportation Equipment	331,735	53,879	(45,329)	P-43	340,285
57	393.00	Stores Equipment	7,447	0	0	P-44	7,447
58	394.00	Tools, Shop & Garage Equipment	271,508	1,313	0	P-45	272,821
59	395.00	Laboratory Equipment	68,472	0	3,262	P-46	71,734
60	396.00	Power Operated Equipment	198,492	0	0	P-47	198,492
61	397.00	Communication Equipment	31,902	9,090	11,284	P-48	52,276
62	398.00	Miscellaneous	44,063	2,724	(6,613)	P-49	40,174
63		Total General Plant	\$ 1,480,496	\$ 539,651	\$ (31,542)		\$ 1,988,605
64		Total Plant In Service	\$ 32,059,309	\$ 556,712	\$ 1,124,642		\$ 33,740,663

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

**Adjustments To Plant In Service**

Joplin

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		\$ 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)	\$	
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		\$ 521,512
1	To reflect net true-up additions. (Gibbs)	\$ 521,512	
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**

Joplin

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	\$	348
1	To reflect net true-up additions. (Gibbs)	\$ 348	
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	\$	6,907
1	To reflect net true-up additions. (Gibbs)	\$ 6,907	
A/C 325.00	Electric Pumping Equip P-15	\$	(43,508)
1	To reflect net true-up additions. (Gibbs)	\$ (43,508)	
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

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

**Adjustments To Plant In Service**

Joplin

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip P-20		\$ 21,111
1	To reflect net true-up additions. (Gibbs)	\$ 21,111	
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		\$ 1,948
1	To reflect net true-up additions. (Gibbs)	\$ 1,948	
A/C 343.00	T&D Mains P-25		\$ 532,784
1	To reflect net true-up additions. (Gibbs)	\$ 532,784	
A/C 344.00	Fire Mains P-26		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 345.00	Services P-27		\$ 94,232
1	To reflect net true-up additions. (Gibbs)	\$ 94,232	

## 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**

Joplin

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 346.00	Meters P-28		\$ (21,270)
1	To reflect net true-up additions. (Gibbs)	\$ (21,270)	
A/C 347.00	Meter Installation P-29		\$ 26,584
1	To reflect net true-up additions. (Gibbs)	\$ 26,584	
A/C 348.00	Hydrants P-30		\$ 7,909
1	To reflect net true-up additions. (Gibbs)	\$ 7,909	
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**

Joplin

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		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
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		\$ 5,854
1	To reflect net true-up additions. (Gibbs)	\$ 5,854	
A/C 392.00	Transportation Equip P-43		\$ (45,329)
1	To reflect net true-up additions. (Gibbs)	\$ (45,329)	
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		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 395.00	Laboratory Equip P-46		\$ 3,262
1	To reflect net true-up additions. (Gibbs)	\$ 3,262	

## 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**

Joplin

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		\$ 11,284
1	To reflect net true-up additions. (Gibbs)	\$ 11,284	
A/C 398.00	Miscellaneous P-49		\$ (6,613)
1	To reflect net true-up additions. (Gibbs)	\$ (6,613)	

## Missouri-American Water Company

Case No. WR-2000-281

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

## Depreciation Reserve

Joplin

Plant Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)+(E)
				Amount Avgg Sch 6	No. Acctg Sch 8	
(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	1,726	0	535	R-5	2,261
9 312.00	Collecting & Impounding Res	71,308	0	(50,051)	R-6	21,257
10 313.00	Lake, River & Other Intakes	27,327	0	(10,358)	R-7	16,969
11 314.00	Wells & Springs	103,970	0	49,425	R-8	153,395
12 316.00	Supply Mains	208,433	0	(145,510)	R-9	62,923
13	Total Source of Supply	\$ 412,764	\$ 0	\$ (155,959)		\$ 256,805
14	Pumping					
15 320.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	R-10	\$ 0
16 321.00	Structures & Improvements	135,798	0	(46,017)	R-11	89,781
17 322.00	Boiler Equipment	0	0	0	R-12	0
18 323.20	Other Power Production Equipment	30,364	0	(15,900)	R-13	14,464
19 324.00	Steam Pumping Equipment	0	0	0	R-14	0
20 325.00	Electric Pumping Equipment	599,043	0	201,206	R-15	800,249
21 326.00	Diesel Pumping Equipment	18,168	0	7,965	R-16	26,133
22 328.30	Other Pumping Equipment	52,643	0	(1,852)	R-17	50,791
23	Total Pumping	\$ 836,016	\$ 0	\$ 145,402		\$ 981,418
24	Water Treatment Plant					
25 330.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	R-18	\$ 0
26 331.00	Structures & Improvements	119,257	0	(32,137)	R-19	87,120
27 332.00	Water Treatment Equipment	756,722	0	(108,794)	R-20	647,928
28 339.00	Other Intangible Plant	0	0	0	R-21	0
29	Total Water Treatment Plant	\$ 875,979	\$ 0	\$ (140,931)		\$ 735,048
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	381,171	0	84,185	R-24	465,356
34 343.00	Transmission & Distribution Mains	2,770,697	0	(633,427)	R-25	2,137,270
35 344.00	Fire Mains	0	0	0	R-26	0
36 345.00	Services	893,530	0	248,095	R-27	1,141,625
37 346.00	Meters	14,560	0	406,197	R-28	420,757
38 347.00	Meter Installation	329,352	0	(46,344)	R-29	283,008
39 348.00	Hydrants	63,958	0	92,946	R-30	156,904
40 349.00	Other T&D Plant	124	0	83	R-31	207
41	Total Transmission & Distribution	\$ 4,453,392	\$ 0	\$ 151,735		\$ 4,605,127
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 As Trued-up Through April 30, 2000

**Depreciation Reserve**

Joplin

Plant Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	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	65,211	(861)	(36,081)	R-41	28,269
55	391.00 General Office Equipment	206,601	75,126	111,008	R-42	392,735
56	392.00 Transportation Equipment	288,574	14,355	(4,881)	R-43	298,048
57	393.00 Stores Equipment	8,528	0	(7,849)	R-44	679
58	394.00 Tools, Shop & Garage Equipment	92,712	277	51,800	R-45	144,789
59	395.00 Laboratory Equipment	21,180	0	10,191	R-46	31,371
60	396.00 Power Operated Equipment	83,198	0	21,088	R-47	104,286
61	397.00 Communication Equipment	22,705	3,807	1,573	R-48	28,085
62	398.00 Miscellaneous	7,399	417	2,876	R-49	10,692
63	Total General Plant	\$ 796,108	\$ 93,122	\$ 149,725		\$ 1,038,955
<b>Total Depreciation Reserve</b>						
		\$ 7,374,259	\$ 93,122	\$ 149,972		\$ 7,617,353

## 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**

Joplin

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		\$ 535
1	To reflect the net change for true-up. (Gibbs)	\$ 535	
A/C 312.00	Collecting & Impounding Res R-6		\$ (50,051)
1	To reflect the net change for true-up. (Gibbs)	\$ (50,051)	
A/C 313.00	Lake, River & Other Intakes R-7		\$ (10,358)
1	To reflect the net change for true-up. (Gibbs)	\$ (10,358)	
A/C 314.00	Wells & Springs R-8		\$ 49,425
1	To reflect the net change for true-up. (Gibbs)	\$ 49,425	
A/C 316.00	Supply Mains R-9		\$ (145,510)
1	To reflect the net change for true-up. (Gibbs)	\$ (145,510)	
A/C 320.00	Land & Land Rights R-10		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	

## Missouri-American Water Company

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**Adjustments To Depreciation Reserve**

Joplin

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 321.00	Structures & Improvements R-11		\$ (46,017)
1	To reflect the net change for true-up. (Gibbs)	\$ (46,017)	
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		\$ (15,900)
1	To reflect the net change for true-up. (Gibbs)	\$ (15,900)	
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		\$ 201,206
1	To reflect the net change for true-up. (Gibbs)	\$ 201,206	
A/C 326.00	Diesel Pumping Equip R-16		\$ 7,965
1	To reflect the net change for true-up. (Gibbs)	\$ 7,965	
A/C 328.30	Other Pumping Equip R-17		\$ (1,852)
1	To reflect the net change for true-up. (Gibbs)	\$ (1,852)	
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		\$ (32,137)
1	To reflect the net change for true-up. (Gibbs)	\$ (32,137)	

## Missouri-American Water Company

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**Adjustments To Depreciation Reserve**

Joplin

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip R-20		\$ (108,794)
1	To reflect the net change for true-up. (Gibbs)	\$ (108,794)	
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		\$ 84,185
1	To reflect the net change for true-up. (Gibbs)	\$ 84,185	
A/C 343.00	T&D Mains R-25		\$ (633,427)
1	To reflect the net change for true-up. (Gibbs)	\$ (633,427)	
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		\$ 248,095
1	To reflect the net change for true-up. (Gibbs)	\$ 248,095	
A/C 346.00	Meters R-28		\$ 406,197
1	To reflect the net change for true-up. (Gibbs)	\$ 406,197	
A/C 347.00	Meter Installation R-29		\$ (46,344)
1	To reflect the net change for true-up. (Gibbs)	\$ (46,344)	

## Missouri-American Water Company

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**Adjustments To Depreciation Reserve**

Joplin

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 348.00	Hydrants R-30		\$ 92,946
1	To reflect the net change for true-up. (Gibbs)	\$ 92,946	
A/C 349.00	Other T&D Plant R-31		\$ 83
1	To reflect the net change for true-up. (Gibbs)	\$ 83	
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)	\$	



## Missouri-American Water Company

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

**Adjustments To Depreciation Reserve**

Joplin

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		\$ (36,081)
1	To reflect the net change for true-up. (Gibbs)	\$ (36,081)	
A/C 391.00	General Office Equip R-42		\$ 111,008
1	To reflect the net change for true-up. (Gibbs)	\$ 111,008	
A/C 392.00	Transportation Equip R-43		\$ (4,881)
1	To reflect the net change for true-up. (Gibbs)	\$ (4,881)	
A/C 393.00	Stores Equip R-44		\$ (7,849)
1	To reflect the net change for true-up. (Gibbs)	\$ (7,849)	
A/C 394.00	Tools, Shop & Garage Equip R-45		\$ 51,800
1	To reflect the net change for true-up. (Gibbs)	\$ 51,800	
A/C 395.00	Laboratory Equip R-46		\$ 10,191
1	To reflect the net change for true-up. (Gibbs)	\$ 10,191	
A/C 396.00	Power Operated Equip R-47		\$ 21,088
1	To reflect the net change for true-up. (Gibbs)	\$ 21,088	
A/C 397.00	Communication Equip R-48		\$ 1,573
1	To reflect the net change for true-up. (Gibbs)	\$ 1,573	

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**

Joplin

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 398.00	Miscellaneous R-49		\$ 2,876
1	To reflect the net change for true-up. (Gibbs)	\$ 2,876	

## Missouri-American Water Company

Case No. WR-2000-281

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

## Depreciation Expense

Joplin

Line	Account No. (A)	Plant Title (B)	Plant Balance Acctg Sch 1 (C)	Depreciation Rate (D)	Depreciation Expense (C) x (D) (E)
1		Intangible			
2	301.00	Organization	\$ 17,061		\$ NA
3	302.00	Franchise & Consents	20,740		NA
4	303.00	Miscellaneous Intangible Plant	0		NA
5		Total Intangible	\$ 37,801		\$ 0
6		Source of Supply			
7	310.00	Land & Land Rights	\$ 96,342		\$ NA
8	311.00	Structures & Improvements	14,177	3.31%	469
9	312.00	Collecting & Impounding Res	110,883	1.85%	2,051
10	313.00	Lake, River & Other Intakes	52,654	3.11%	1,638
11	314.00	Wells & Springs	1,170,192	2.28%	26,680
12	316.00	Supply Mains	343,054	1.77%	6,072
13		Total Source of Supply	\$ 1,787,302		\$ 36,910
14		Pumping			
15	320.00	Land & Land Rights	\$ 12,561		\$ NA
16	321.00	Structures & Improvements	393,373	2.26%	8,890
17	322.00	Boiler Equipment	348		NA
18	323.00	Other Power Production Equipment	65,836	2.12%	1,396
19	324.00	Steam Pumping Equipment	6,907		NA
20	325.00	Electric Pumping Equipment	2,172,628	3.77%	81,908
21	326.00	Diesel Pumping Equipment	110,608	2.28%	2,522
22	328.30	Other Pumping Equipment	216,874	2.26%	4,901
23		Total Pumping	\$ 2,979,135		\$ 99,617
24		Water Treatment Plant			
25	330.00	Land & Land Rights	\$ 11,715		\$ NA
26	331.00	Structures & Improvements	257,097	3.27%	8,407
27	332.00	Water Treatment Equipment	2,295,765	2.95%	67,725
28	339.00	Other Intangible Plant	0	2.00%	0
29		Total Water Treatment Plant	\$ 2,564,577		\$ 76,132
30		Transmission & Distribution			
31	340.00	Land & Land Rights	\$ 27,039		\$ NA
32	341.00	Structures & Improvements	0	5.56%	0
33	342.00	Distr. Res. & Standpipe	2,445,043	1.97%	48,167
34	343.00	Transmission & Distribution Mains	14,560,719	1.51%	219,867
35	344.00	Fire Mains	0	1.46%	0
36	345.00	Services	4,652,741	2.63%	122,367

## Missouri-American Water Company

Case No. WR-2000-281

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

**Depreciation Expense**

Joplin

Line	Account No.	Plant Title	Plant Balance <small>Acctg Sch 1</small>	Depreciation Rate	Depreciation Expense <small>(C) x (D)</small>
	(A)	(B)	(C)	(D)	(E)
37	346.00	Meters	804,704	5.64%	45,385
38	347.00	Meter Installation	1,322,062	2.31%	30,540
39	348.00	Hydrants	562,490	3.06%	17,212
40	349.00	Other T&D Plant	8,445	2.94%	248
41		Total Transmission & Distribution	\$ 24,383,243		\$ 483,786
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	\$ 717		\$ NA
54	390.00	Structures & Improvements	223,512	2.57%	5,744
55	391.00	General Office Equipment	781,148	9.16%	71,553
56	392.00	Transportation Equipment	340,285	11.66%	39,677
57	393.00	Stores Equipment	7,447	0.88%	66
58	394.00	Tools, Shop & Garage Equipment	272,821	5.16%	14,078
59	395.00	Laboratory Equipment	71,734	4.42%	3,171
60	396.00	Power Operated Equipment	198,492	5.07%	10,064
61	397.00	Communication Equipment	52,276	7.33%	3,832
62	398.00	Miscellaneous	40,174	4.19%	1,683
63		Total General Plant	\$ 1,988,605		\$ 149,868
64		<b>Depreciation Expense</b>	<b>\$ 33,740,663</b>		<b>\$ 846,313</b>

## Missouri-American Water Company

Case No. WR-2000-281

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

**Cash Working Capital**

Joplin

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C)-(D) (E)	Factor (E)/(B) (F)	Cash Working Capital Requirement (B)*(F) (G)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 778,638	38.64	10.23	28.41	0.0778	\$ 60,614
3	Tax Withholding	253,765	38.64	17.39	21.25	0.0582	14,777
4	Fuel & Power	356,596	38.64	37.22	1.42	0.0039	1,387
5	Chemicals	64,561	38.64	38.64	0.00	0.0000	0
6	Purchased Water	0	38.64	53.15	(14.51)	(0.0398)	0
7	Service Company Charges	401,611	38.64	(4.13)	42.77	0.1172	47,060
8	Group Insurance	171,785	38.64	(8.54)	47.18	0.1293	22,205
9	OPEB's	98,963	38.64	(0.04)	38.68	0.1060	10,487
10	Pensions	35,664	38.64	38.64	0.00	0.0000	0
11	ESOP	9,767	38.64	38.64	0.00	0.0000	0
12	Insurance Other Than Group	97,093	38.64	38.64	0.00	0.0000	0
13	Uncollectibles	80,984	38.64	38.64	0.00	0.0000	0
14	Rents	17,311	38.64	24.37	14.27	0.0391	677
15	401K	14,851	38.64	48.80	(10.16)	(0.0278)	(413)
16	Material & Supplies	54,239	38.64	38.64	0.00	0.0000	0
17	Cash Vouchers	848,268	38.64	20.67	17.97	0.0492	41,763
18	Total Operation & Maintenance Expense	\$ 3,284,096					\$ 198,557
19	Taxes						
20	FICA - Employer Portion	\$ 77,205	38.64	13.44	25.20	0.0690	\$ 5,330
21	Federal Unemployment	1,461	38.64	62.05	(23.41)	(0.0641)	(94)
22	State Unemployment	(0)	38.64	62.05	(23.41)	(0.0641)	0
23	Property Tax	264,191	38.64	182.50	(143.86)	(0.3941)	(104,127)
24	Gross Receipts Tax	287,463	19.54	77.29	(57.75)	(0.1582)	(45,482)
25	Corporate Franchise	0	38.64	38.64	0.00	0.0000	0
26	Sales Tax	121,630	19.54	38.90	(19.36)	(0.0530)	(6,451)
27	Missouri Primacy Fees	24,662	19.54	105.59	(86.05)	(0.2358)	(5,814)
28	PSC Assessment	46,048	38.64	38.64	0.00	0.0000	0
29	Total Operating Taxes	\$ 822,659					\$ (156,638)
30	<b>Total Cash Working Capital Before Income Tax and Interest Offsets</b>						<b>\$ 41,919</b>
31	Federal Income Tax Offset	\$ 389,955	38.64	60.25	(21.61)	(0.0592)	\$ (23,087)
32	State Income Tax Offset	\$ 61,279	38.64	62.17	(23.53)	(0.0645)	\$ (3,950)
33	Interest Expense Offset	\$ 740,694	38.64	91.15	(52.51)	(0.1439)	\$ (106,558)

## Missouri-American Water Company

Case No. WR-2000-281

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

## Income Statement

Joplin

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 Acctg Sch 10 (E)	No. Acctg Sch 10 (F)	
1	Operating Revenues:						
2	Residential	\$ 3,987,387	\$ 0	\$ 3,987,387	\$ 53,169	S-1	\$ 4,040,556
3	Commercial	1,862,941	0	1,862,941	(20,435)	S-2	1,842,506
4	Industrial	788,046	0	788,046	8,078	S-3	796,125
5	Private Fire	138,483	0	138,483	0	S-4	138,483
6	Public Authorities	224,330	0	224,330	(951)	S-5	223,379
7	Sales for Resale	270,638	0	270,638	1,304	S-6	271,942
8	Other	177,609	826	178,435	0	S-7	178,435
9	Total Revenues	\$ 7,449,435	\$ 826	\$ 7,450,261	\$ 41,165		\$ 7,491,426
10	Operating Expenses:						
11	Operation & Maintenance:						
12	Source of Supply	\$ 2,031	\$ 217	\$ 2,249	\$ (32)	S-8	\$ 2,217
13	Pumping	491,319	3	491,321	(1,113)	S-9	490,208
14	Water Treatment	230,482	49,277	279,759	(9,903)	S-10	269,857
15	Transmission & Distribution	514,729	3,398	518,127	82,625	S-11	600,752
16	Customer Accounts	426,102	114,731	540,832	(20,543)	S-12	520,290
17	Administrative & General	199,849	1,250,912	1,450,761	(49,987)	S-13	1,400,774
18	Total O & M Expense	\$ 1,864,512	\$ 1,418,537	\$ 3,283,049	\$ 1,047		\$ 3,284,096
19	Other Operating Expenses:						
20	Depreciation	\$ 746,215	\$ (50,385)	\$ 695,830	\$ 96,485	S-14	\$ 792,315
21	Amortization	21,274	153	21,428	(1,956)	S-15	19,472
22	Taxes Other Than Income	275,476	149,546	425,022	(27,617)	S-16	397,405
23	Total Other Operation Expense	\$ 1,042,964	\$ 99,314	\$ 1,142,279	\$ 66,912		\$ 1,209,191
24	Total Operating Expenses	\$ 2,907,476	\$ 1,517,852	\$ 4,425,328	\$ 67,959		\$ 4,493,287
25	Net Income Before Income Taxes	\$ 4,541,959	\$ (1,517,025)	\$ 3,024,933	\$ (26,795)		\$ 2,998,139
26	Income Taxes:						
27	Current Income Tax	\$ 0	\$ 4,219,597	\$ 4,219,597	\$ (3,428,205)	S-17	\$ 791,392
28	Deferred Income Tax:						
29	Deferred Income Tax Expense	0	246,078	246,078	(126,398)	S-18	119,680
30	ITC Amortization	(12,375)	0	(12,375)	0	S-19	(12,375)
31		\$ (12,375)	\$ 4,465,675	\$ 4,453,300	\$ (3,554,603)		\$ 898,698
32	Net Operating Income	\$ 4,554,333	\$ (5,982,700)	\$ (1,428,367)	\$ 3,527,808		\$ 2,099,441

## Missouri-American Water Company

Case No. WR-2000-281

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

**Adjustments to Income Statement**

Joplin

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Residential Revenue S-1				\$ 53,169
1	To normalize and annualize revenue. (Griggs)	\$ 53,169	\$	
Commercial Revenue S-2				\$ (20,435)
1	To normalize and annualize revenue. (Griggs)	\$ (20,435)	\$	
Industrial Revenue S-3				\$ 8,078
1	To adjust revenue. (Griggs)	\$ 8,078	\$	
Private Fire Revenue S-4				\$ 0
1	To annualize revenue. (Griggs)	\$ 0	\$	
Public Authority Revenue S-5				\$ (951)
1	To annualize revenue. (Griggs)	\$ (951)	\$	
Sales for Resale S-6				\$ 1,304
1	To annualize revenue. (Griggs)	\$ 1,304	\$	
Other Revenue S-7				\$ 0
1	To annualize revenue. (Griggs)	\$ 0	\$	
Source of Supply S-8				\$ (32)
1	To annualize payroll. (Gruner)	\$ (17)	\$ (15)	
2	To annualize the cost of purchased water. (Griggs)	0		
Pumping S-9				\$ (1,113)
1	To annualize payroll. (Gruner)	\$ (2,518)	\$ 0	
2	To annualize electric pumping expense. (Griggs)	1,405		
Water Treatment S-10				\$ (9,903)
1	To annualize payroll. (Gruner)	\$ (2,399)	\$ (1,981)	
2	To annualize chemical costs. (Griggs)	(5,523)		
3	To include cost of waste treatment at new St. Joseph treatment plant. (Gibbs)	0		
Transmission & Distribution S-11				\$ 82,625
1	To annualize payroll. (Gruner)	\$ (6,546)	\$ (420)	

## Missouri-American Water Company

Case No. WR-2000-281

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

**Adjustments to Income Statement**

Joplin

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
2	To adjust deferred maintenance. (Griggs)	89,591		
<b>Customer Accounts S-12 \$ (20,543)</b>				
1	To annualize payroll. (Gruner)	\$ (3,201)	\$ (9,522)	
2	To normalize the level of uncollectible expense. (Griggs)	(6,401)		
3	To adjust postage. (Griggs)	433		
4	To eliminate specific advertising expense. (Gruner)	0	(12)	
5	To eliminate cost of bill inserts. (Gruner)		(1,839)	
6	To reflect cost of Monthly billing in St. Joseph. (Gibbs)	0		
<b>Administrative &amp; General S-13 \$ (49,987)</b>				
1	To annualize payroll. (Gruner)	\$ (1,034)	\$ (40,566)	
2	To annualize 401K expense. (Gruner)	0	(21)	
3	To annualize ESOP expense. (Gruner)	0	(3,069)	
4	To annualize group health insurance expense. (Gruner)	0	16,696	
5	To annualize OPEB expense. (Rackers)	0	(4,910)	
6	To adjust incentive pay. (Gruner)	0	(16,578)	
7	To annualize pension expense. (Rackers)	0	(1,087)	
8	To annualize non-group insurance. (Gruner)	0	29,408	
9	To eliminate specific advertising expense. (Gruner)	0	(1,319)	
10	To eliminate specific dues and donations. (Gruner)	(2,689)	(3,198)	
11	To eliminate specific miscellaneous expense. (Gruner)	(1,159)	(150)	
12	To normalize rate case expense. (Griggs)	0	7,682	
13	To eliminate dues to NAWC. (Gruner)	0	(1,222)	



## Missouri-American Water Company

Case No. WR-2000-281

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

**Adjustments to Income Statement**

Joplin

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp	
14	To adjust relocation expense. (Gibbs)	0	744	
15	To amortize OPEB gains. (Rackers)		(21,991)	
16	To amortize pension gains. (Rackers)		(5,526)	
<b>Depreciation</b>		<b>S-14</b>		<b>\$ 96,485</b>
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$ 150,483	\$	
2	To reflect depreciation on contributions in aid of construction included in plant in service. (Gibbs)	(52,690)		
3	To reflect capitalization of depreciation on transportation equipment. (Gibbs)	(1,308)		
<b>Amortization</b>		<b>S-15</b>		<b>\$ (1,956)</b>
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	14,283	
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)		2,689	
5	To reflect a 5 year amortization of Management Study. (Gibbs)		2,346	
<b>Taxes Other Than Income Tax</b>		<b>S-16</b>		<b>\$ (27,617)</b>
1	To annualize FICA based on annualized payroll. (Gruner)	\$ 0	\$ (9,951)	
2	To adjust Federal unemployment. (Gruner)	0	(157)	
3	To adjust State unemployment. (Gruner)	0	(2)	
4	To adjust real estate and personal property taxes. (Gibbs)	(15,676)	0	
5	To adjust total water PSC Assessment. (Griggs)	0	(1,831)	

## Missouri-American Water Company

Case No. WR-2000-281

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

**Adjustments to Income Statement**

Joplin

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Current Income Tax		S-17		\$ (3,428,205)
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$ (3,428,205)	\$	
Deferred Income Tax Expense		S-18		\$ (126,398)
1	To adjust deferred income tax expense. (Gibbs)	\$ (126,398)	\$	
ITC Amortization		S-19		\$ 0
1	To adjust the level of ITC amortization. (Gibbs)	\$ 0	\$	

## Missouri-American Water Company

Case No. WR-2000-281

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

**Income Tax Calculation**

Joplin

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)	\$ 2,099,441	\$ 1,553,508	\$ 1,604,187	\$ 1,654,866
2	Add:				
3	Current Income Tax	791,392	451,234	482,810	514,387
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	119,680	119,680	119,680	119,680
6	ITC Amortization	(12,375)	(12,375)	(12,375)	(12,375)
7	Net Income Before Income Tax	\$ 2,998,139	\$ 2,112,048	\$ 2,194,303	\$ 2,276,559
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 792,315	\$ 792,315	\$ 792,315	\$ 792,315
10	Contributions In Aid of Construction	116,010	116,010	116,010	116,010
11	Miscellaneous Non-deductible Expenses	5,818	5,818	5,818	5,818
12	Total Additions	\$ 914,143	\$ 914,143	\$ 914,143	\$ 914,143
13	Subtractions to Net Income Before Income Tax:				
14	Interest Expense @ 3.80%	\$ 740,694	\$ 740,694	\$ 740,694	\$ 740,694
15	Tax Straight Line Depreciation	790,704	790,704	790,704	790,704
16	Excess Tax Depreciation	311,760	311,760	311,760	311,760
17	Cost of Removal	7,596	7,596	7,596	7,596
18	Total Subtractions	\$ 1,850,754	\$ 1,850,754	\$ 1,850,754	\$ 1,850,754
19	Net Taxable Income	\$ 2,061,527	\$ 1,175,436	\$ 1,257,691	\$ 1,339,947
20	Provision for Federal Income Tax				
21	Net Taxable Income	\$ 2,061,527	\$ 1,175,436	\$ 1,257,691	\$ 1,339,947
22	Deduct Missouri Income Tax @ 100.00%	107,473	61,279	65,567	69,855
23	Federal Taxable Income	\$ 1,954,054	\$ 1,114,157	\$ 1,192,124	\$ 1,270,092
24	Federal Income Tax @ 35.00%	\$ 683,919	\$ 389,955	\$ 417,243	\$ 444,532
25	Provision for Missouri Income Tax				
26	Net Taxable Income	\$ 2,061,527	\$ 1,175,436	\$ 1,257,691	\$ 1,339,947
27	Deduct Federal Income Tax @ 50.00%	341,960	194,978	208,622	222,266
28	Missouri Taxable Income	\$ 1,719,568	\$ 980,459	\$ 1,049,070	\$ 1,117,681
29	Missouri Income Tax @ 6.25%	\$ 107,473	\$ 61,279	\$ 65,567	\$ 69,855
30	Summary of Provision For Income Tax				
31	Federal Income Tax	\$ 683,919	\$ 389,955	\$ 417,243	\$ 444,532
32	State Income Tax	107,473	61,279	65,567	69,855
33	<b>Total Current Income Tax</b>	<b>\$ 791,392</b>	<b>\$ 451,234</b>	<b>\$ 482,810</b>	<b>\$ 514,387</b>



## Missouri-American Water Company

Case No. WR-2000-281

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

**Revenue Requirement**

Mexico

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)	\$ 11,306,701	\$ 11,306,701	\$ 11,306,701
2	Rate of Return		7.97%	8.23%	8.49%
3	Net Operating Income Requirement		\$ 901,144	\$ 930,542	\$ 959,939
4	Net Operating Income Available	(From Accounting Schedule 9)	134,490	134,490	134,490
5	Additional Net Operating Income Requirement		\$ 766,654	\$ 796,052	\$ 825,449
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 299,661	\$ 317,978	\$ 336,295
8	Test Year Current Income Tax		(178,023)	(178,023)	(178,023)
9	Additional Current Income Tax Requirement		\$ 477,684	\$ 496,001	\$ 514,318
10	Gross Revenue Requirement Before Affect of Phase-in		\$ 1,244,338	\$ 1,292,053	\$ 1,339,767
11	Allowances:				
12	Impact of Phase-in		\$ (953,108)	\$ (953,108)	\$ (953,108)
13	Uncollectibles		1,666	1,939	2,212
14	<b>Gross Revenue Requirement</b>		<b>\$ 292,896</b>	<b>\$ 340,884</b>	<b>\$ 388,871</b>

## Missouri-American Water Company

Case No. WR-2000-281

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

**Rate Base**

Mexico

Line	Description (A)	Amount (B)
1	Plant in Service (From Accounting Schedule 3)	\$ 14,303,808
	Less:	
2	Accumulated Depreciation Reserve (From Accounting Schedule 5)	1,339,810
3	Accumulated Amortization Reserve:	
4	Direct Assigned	
5	Corporate Distribution	0
6	Net Plant in Service	\$ 12,963,999
7	Add:	
8	Cash Working Capital (From Accounting Schedule 8)	\$ 25,859
9	Materials and Supplies: Direct Assigned	16,629
10	Corporate Distribution	0
11	Prepayments: Direct Assigned	0
12	Corporate Distribution	10,573
13	Deferred OPEB Asset: Direct Assigned	0
14	Corporate Distribution	79,295
15	Total Additions to Net Plant in Service	\$ 132,356
16	Deduct:	
17	Interest Offset @ 0.15% (From Accounting Schedule 8)	\$ 62,530
18	Federal Income Tax Offset @ 0.06% (From Accounting Schedule 8)	15,765
19	State Income Tax Offset @ 0.07% (From Accounting Schedule 8)	2,691
20	Contributions In Aid: Direct Assigned	819,817
21	Corporate Distribution	0
22	Customer Advances Direct Assigned	158,435
23	Corporate Distribution	9,189
24	Deferred Income Taxes Pre-merger Missouri-Cities	249,760
25	Corporate Distribution	380,401
26	Pre-71 ITC Direct Assigned	0
27	Corporate Distribution	0
28	Pension Liability Direct Assigned	0
29	Corporate Distribution	91,065
30	Total Deductions from Net Plant in Service	\$ 1,789,654
31	<b>Total Rate Base</b>	<b>\$ 11,306,701</b>

## Missouri-American Water Company

Case No. WR-2000-281

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

## Plant In Service

Mexico

Line	Account	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)+(E)
	No.						
	Amount				No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301.00	Organization	\$ 25,516	\$ 4,698	\$ 0	P-1	\$ 30,214
3	302.00	Franchise & Consents	0	0	0	P-2	0
4	303.00	Miscellaneous Intangible Plant	0	0	0	P-3	0
5		Total Intangible	\$ 25,516	\$ 4,698	\$ 0		\$ 30,214
6		Source of Supply					
7	310.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	P-4	\$ 0
8	311.00	Structures & Improvements	47,320	0	0	P-5	47,320
9	312.00	Collecting & Impounding Res	183	0	0	P-6	183
10	313.00	Lake, River & Other Intakes	0	0	0	P-7	0
11	314.00	Wells & Springs	512,651	0	482,740	P-8	995,391
12	316.00	Supply Mains	218,144	0	603,610	P-9	821,754
13		Total Source of Supply	\$ 778,298	\$ 0	\$ 1,086,350		\$ 1,864,648
14		Pumping					
15	320.00	Land & Land Rights	\$ 0	\$ 0	\$ 58,808	P-10	\$ 58,808
16	321.00	Structures & Improvements	63,978	0	(228)	P-11	63,750
17	322.00	Boiler Equipment	0	0	0	P-12	0
18	323.20	Other Power Production Equipment	0	0	0	P-13	0
19	324.00	Steam Pumping Equipment	0	0	0	P-14	0
20	325.00	Electric Pumping Equipment	742,119	0	(102,051)	P-15	640,068
21	326.00	Diesel Pumping Equipment	0	0	0	P-16	0
22	328.30	Other Pumping Equipment	2,744	0	15,337	P-17	18,081
23		Total Pumping	\$ 808,841	\$ 0	\$ (28,134)		\$ 780,707
24		Water Treatment Plant					
25	330.00	Land & Land Rights	\$ 13,920	\$ 0	\$ 0	P-18	\$ 13,920
26	331.00	Structures & Improvements	377,217	0	2,640,342	P-19	3,017,559
27	332.00	Water Treatment Equipment	642,433	0	1,761,279	P-20	2,403,712
28	339.00	Other Intangible Plant	0	0	0	P-21	0
29		Total Water Treatment Plant	\$ 1,033,570	\$ 0	\$ 4,401,621		\$ 5,435,191
30		Transmission & Distribution					
31	340.00	Land & Land Rights	\$ 11,266	\$ 0	\$ 2,070	P-22	\$ 13,336
32	341.00	Structures & Improvements	0	0	0	P-23	0
33	342.00	Distr. Res. & Standpipe	306,871	0	(1,000)	P-24	305,871
34	343.00	Transmission & Distribution Mains	3,414,330	0	21,013	P-25	3,435,343
35	344.00	Fire Mains	30,970	0	0	P-26	30,970
36	345.00	Services	987,964	0	22,618	P-27	1,010,582
37	346.00	Meters	226,028	0	(3,675)	P-28	222,353
38	347.00	Meter Installation	385,411	0	16,968	P-29	402,379
39	348.00	Hydrants	332,537	0	380	P-30	332,917
40	349.00	Other T&D Plant	9,563	0	0	P-31	9,563
41		Total Transmission & Distribution	\$ 5,704,940	\$ 0	\$ 58,374		\$ 5,763,314
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**

Mexico

Line	Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	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	\$ 2,057	\$ 0	\$ 0	P-40	\$ 2,057
54	390.00	Structures & Improvements	112,555	11,795	0	P-41	124,350
55	391.00	General Office Equipment	63,851	118,346	(9,794)	P-42	172,403
56	392.00	Transportation Equipment	16,341	14,835	16,428	P-43	47,604
57	393.00	Stores Equipment	5,301	0	2,649	P-44	7,950
58	394.00	Tools, Shop & Garage Equipment	28,022	361	2,617	P-45	31,000
59	395.00	Laboratory Equipment	22,077	0	(8,922)	P-46	13,155
60	396.00	Power Operated Equipment	9,301	0	0	P-47	9,301
61	397.00	Communication Equipment	15,087	2,503	0	P-48	17,590
62	398.00	Miscellaneous	3,574	750	0	P-49	4,324
63		Total General Plant	\$ 278,166	\$ 148,591	\$ 2,978		\$ 429,735
64		<b>Total Plant In Service</b>	<b>\$ 8,629,331</b>	<b>\$ 153,288</b>	<b>\$ 5,521,189</b>		<b>\$ 14,303,808</b>



## 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**

Mexico

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		\$ 482,740
1	To reflect net true-up additions. (Gibbs)	\$ 482,740	
A/C 316.00	Supply Mains P-9		\$ 603,610
1	To reflect net true-up additions. (Gibbs)	\$ 603,610	
A/C 320.00	Land & Land Rights P-10		\$ 58,808
1	To reflect net true-up additions. (Gibbs)	\$ 58,808	

## 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**

Mexico

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 321.00	Structures & Improvements P-11		\$ (228)
1	To reflect net true-up additions. (Gibbs)	\$ (228)	
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		\$ (102,051)
1	To reflect net true-up additions. (Gibbs)	\$ (102,051)	
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		\$ 15,337
1	To reflect net true-up additions. (Gibbs)	\$ 15,337	
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		\$ 2,640,342
1	To reflect net true-up additions. (Gibbs)	\$ 2,640,342	

## 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**

Mexico

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip P-20		\$ 1,761,279
1	To reflect net true-up additions. (Gibbs)	\$ 1,761,279	
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		\$ 2,070
1	To reflect net true-up additions. (Gibbs)	\$ 2,070	
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		\$ (1,000)
1	To reflect net true-up additions. (Gibbs)	\$ (1,000)	
A/C 343.00	T&D Mains P-25		\$ 21,013
1	To reflect net true-up additions. (Gibbs)	\$ 21,013	
A/C 344.00	Fire Mains P-26		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 345.00	Services P-27		\$ 22,618
1	To reflect net true-up additions. (Gibbs)	\$ 22,618	

## 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**

Mexico

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 346.00	Meters P-28		\$ (3,675)
1	To reflect net true-up additions. (Gibbs)	\$ (3,675)	
A/C 347.00	Meter Installation P-29		\$ 16,968
1	To reflect net true-up additions. (Gibbs)	\$ 16,968	
A/C 348.00	Hydrants P-30		\$ 380
1	To reflect net true-up additions. (Gibbs)	\$ 380	
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

Case No. WR-2000-281

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

**Adjustments To Plant In Service**

Mexico

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		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
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		\$ (9,794)
1	To reflect net true-up additions. (Gibbs)	\$ (9,794)	
A/C 392.00	Transportation Equip P-43		\$ 16,428
1	To reflect net true-up additions. (Gibbs)	\$ 16,428	
A/C 393.00	Stores Equip P-44		\$ 2,649
1	To reflect net true-up additions. (Gibbs)	\$ 2,649	
A/C 394.00	Tools, Shop & Garage Equip P-45		\$ 2,617
1	To reflect net true-up additions. (Gibbs)	\$ 2,617	
A/C 395.00	Laboratory Equip P-46		\$ (8,922)
1	To reflect net true-up additions. (Gibbs)	\$ (8,922)	

## 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**

Mexico

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

Mexico

Plant Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)+(E)
				Amount Acctg Sch 5	No. Acctg Sch 6	
(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	15,126	0	248	R-5	15,374
9	312.00 Collecting & Impounding Res	122	0	(89)	R-6	33
10	313.00 Lake, River & Other Intakes	0	0	0	R-7	0
11	314.00 Wells & Springs	165,130	0	(67,193)	R-8	97,937
12	316.00 Supply Mains	57,901	0	(20,717)	R-9	37,184
13	Total Source of Supply	\$ 238,279	\$ 0	\$ (87,751)		\$ 150,528
14	Pumping					
15	320.00 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-10	\$ 0
16	321.00 Structures & Improvements	16,255	0	(2,291)	R-11	13,964
17	322.00 Boiler Equipment	0	0	0	R-12	0
18	323.20 Other Power Production Equipment	0	0	0	R-13	0
19	324.00 Steam Pumping Equipment	0	0	0	R-14	0
20	325.00 Electric Pumping Equipment	(95,158)	0	188,273	R-15	93,115
21	326.00 Diesel Pumping Equipment	0	0	0	R-16	0
22	328.30 Other Pumping Equipment	31	0	40	R-17	71
23	Total Pumping	\$ (78,872)	\$ 0	\$ 186,022		\$ 107,150
24	Water Treatment Plant					
25	330.00 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-18	\$ 0
26	331.00 Structures & Improvements	149,430	0	(163,459)	R-19	(14,029)
27	332.00 Water Treatment Equipment	193,499	0	(204,248)	R-20	(10,749)
28	339.00 Other Intangible Plant	0	0	0	R-21	0
29	Total Water Treatment Plant	\$ 342,929	\$ 0	\$ (367,707)		\$ (24,778)
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	70,162	0	(12,310)	R-24	57,852
34	343.00 Transmission & Distribution Mains	751,411	0	(296,887)	R-25	454,524
35	344.00 Fire Mains	4,954	0	(516)	R-26	4,438
36	345.00 Services	148,906	0	27,314	R-27	176,220
37	346.00 Meters	129,284	0	(20,431)	R-28	108,853
38	347.00 Meter Installation	(44,939)	0	114,701	R-29	69,762
39	348.00 Hydrants	72,880	0	16,840	R-30	89,720
40	349.00 Other T&D Plant	1,491	0	1,269	R-31	2,760
41	Total Transmission & Distribution	\$ 1,134,149	\$ 0	\$ (170,020)		\$ 964,129
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 As Trued-up Through April 30, 2000

## Depreciation Reserve

Mexico

Plant Account No. (A)	Plant Title (B)	Balance 12/31/99 (C)	Corporate Distribution (D)	Adjustments		Adjusted Balance (C)+(D)-(E) (G)
				Amount Accr. Sch. 6 (E)	No. Accr. Sch. 6 (F)	
52	General Plant					
53	389.10 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-40	\$ 0
54	390.00 Structures & Improvements	14,873	(237)	13,521	R-41	28,157
55	391.00 General Office Equipment	10,015	20,686	28,709	R-42	59,410
56	392.00 Transportation Equipment	5,796	3,953	13,012	R-43	22,761
57	393.00 Stores Equipment	1,304	0	(845)	R-44	459
58	394.00 Tools, Shop & Garage Equipment	10,363	76	3,257	R-45	13,696
59	395.00 Laboratory Equipment	2,783	0	(2,602)	R-46	181
60	396.00 Power Operated Equipment	6,587	0	(1,958)	R-47	4,629
61	397.00 Communication Equipment	14,072	1,048	(3,217)	R-48	11,903
62	398.00 Miscellaneous	762	115	708	R-49	1,585
63	Total General Plant	\$ 66,555	\$ 25,641	\$ 50,585		\$ 142,781
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Total Depreciation Reserve		\$ 1,703,040	\$ 25,641	\$ (388,871)		\$ 1,339,810



## 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**

Mexico

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		\$ 248
1	To reflect the net change for true-up. (Gibbs)	\$ 248	
A/C 312.00	Collecting & Impounding Res R-6		\$ (89)
1	To reflect the net change for true-up. (Gibbs)	\$ (89)	
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		\$ (67,193)
1	To reflect the net change for true-up. (Gibbs)	\$ (67,193)	
A/C 316.00	Supply Mains R-9		\$ (20,717)
1	To reflect the net change for true-up. (Gibbs)	\$ (20,717)	
A/C 320.00	Land & Land Rights R-10		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	

## 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**

Mexico

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 321.00	Structures & Improvements R-11		\$ (2,291)
1	To reflect the net change for true-up. (Gibbs)	\$ (2,291)	
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		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
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		\$ 188,273
1	To reflect the net change for true-up. (Gibbs)	\$ 188,273	
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		\$ 40
1	To reflect the net change for true-up. (Gibbs)	\$ 40	
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		\$ (163,459)
1	To reflect the net change for true-up. (Gibbs)	\$ (163,459)	