Cash Working Capital

	Description	15-16 ENGLESS	st Year penses	Revenue Lag	Expense Lag	Net GWC Lag (G) (D)	Factor (65/365))	C Requ	Working apital urement
Line	(A)		(B)	(C)	(D)	(Ē)	(F)		(G)
1	Operation & Maintenance Expense						0.0740		4.600
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	00.0	0.000.0		_0_
29	Total Operating Taxes	\$	27,832					\$	(4,728)
				No.					
30	Total Cash Working Capital Befo	re Inc	ome Tax a	ia Interes	t Offsets			\$	10,653
	A charles (1974) contract of the property of t	priestantišjepski Prestantis		Andrea and is the steel of the first of the	TO THE STREET STREET		E PERSONELLE PROPERTO CON CONTRACTOR CONTRA		nd "Strang menant Spacetra", Stonds
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)

Income Statement

Line	Description (A)	EFEC	ear Ended 9/30/99 Direct Charges	100 100 100 100 100 100 100 100 100 100	Year Ended 9/30/99 Corporate Distribution (C)		(ear Ended 9/30/99 Total (B)+(C)		Adjustr Amount Acety Sch 16	No.		s Adjusted (c)
i	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	s —	139,786	s ⁻	107,331	\$	247,117	\$	(302)		\$	246,815
19	Other Operating Expenses:											
20	Depreciation	S	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	s -	4,617	\$	57,146	s -	2,097		s ⁻	59,243
24	Total Operating Expenses	\$	192,315	\$	111,948	\$	304,263	s	1.795		\$	306.058
									- 7			
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		20,000 A		20,000		(10,2/3)	S-10 S-19		<i>7,1≛1</i> ∩
31	TO Amortization	s	0	s -	(448,091)	s -	(448,091)	s	370,027	5-17	<u>s</u> -	(78,064)
31		J	V		(440,021)	J	(-170,091)	o O	570,027			(,0,004)
32	Net Operating Income	\$:- (78, 318)	, S	336,160	5	257,842	\$.	(CATET)		\$	(115,955)

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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 Income Statement

Adj. No.	Description		Adjustme Direct	Amounts Corp.	Total Adjustment
Resident 1	To normalize and annualize revenue. (Griggs)	\$	(1,054)	\$	S (E,U54)
Commer	cial Revenue S-2				\$ (712)
1	To normalize and annualize revenue. (Griggs)	\$	(712)	\$	# 10 min
Industria	1 Revenue S-3			uttareni.	\$ (6)
1	To adjust revenue. (Griggs)	\$	(6)	\$	
Private F	ire Revenue S-4				\$ 0
1	To annualize revenue. (Griggs)	\$	0	\$	
Public A	uthority Revenue S-5	CONTRACTOR			\$ (2)
1	To annualize revenue. (Griggs)	\$	(2)	\$	
Sales for	Resale S-6				\$ \$ (201)
1	To annualize revenue. (Griggs)	\$	(201)	\$	
Other Re	evenue: S-7-2				- S 0 \
1	To annualize revenue. (Griggs)	\$	0	\$	
Source o	f Supply S-8		Fire de paga especia.		***S***********171*
1	To annualize payroll. (Gruner)	\$	171	\$ (0)
2	To annualize the cost of purchased water. (Griggs)		0		
Pumping	\$19 per \$19				\$ (396)
1	To annualize payroll. (Gruner)	\$	0	\$ 0	
2	To annualize electric pumping expense. (Griggs)		(396)		
Water T	reatment secretary is a second of the second			aj kortinakan en seltorija	(945)
1	To annualize payroll. (Gruner)	\$	1,413	\$ (42	Burnell District Control of the Cont
2	To annualize chemical costs. (Griggs)		(2,316)		
3	To include cost of waste treatment at new St. Joseph treatment plant. (Gibbs)		0		
Emmunumumumum 1	ssion & Distribution S-11	PERSONAL PROPERTY.			1995
1	To annualize payroll. (Gruner)	\$	1,352	\$ (16)

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

Adj. No	Description (see	Adjustru Direct	ent Amounts	Total Adjustment
2	To adjust deferred maintenance. (Griggs)	3,657	2.1.3.4.1.2509.9 ² 0.00.30 ² 0.00.10 ² 0.00.20 ² 0.00.00 ² 0.00.00 ² 0.00.00 ² 0.00 ²	2000 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Custome	r Accounts S-12			S (634)
1	To annualize payroll. (Gruner)	\$ 57	\$ (200)	Daim ROBA
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		
Adminis	rative & General S-13	TESTRO PONTE SECUCIONS		\$ (3,491)
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)	

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

Adj. No.	Description		Adjustme Direct	nt A	unounts :	Total Adjustment
14	To adjust relocation expense. (Gibbs)		0		62	
15	To amortize OPEB gains. (Rackers)				(1,824)	
16	To amortize pension gains. (Rackers)				(458)	
Deprecia	ition S-14	er er renggger i Loon to polender School er et ge				\$ 2,061
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)			
Amortiza	ation $S-15$ (1).				ing granes a	\$ 1,602
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 Enviornmental Audit. (Gibbs)				223	
5	To reflect a 5 year amortization of Management Study. (Gibbs)				195	
Taves A	ther Than Income Tax	i ili yek isali		Lang.		\$ (1.566)
1 1	To annualize FICA based on annualized payroll. (Gruner)	S	0	\$	(825)	
_	10 militario 11011 caroa ca militario particolo (0111111)	Ψ	Ů	•	(025)	
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)	

Adjustments to Income Statement

Adj. -No.	Description .		ALE STATE OF THE S	Adjustme Direct	n Amounts	Total Adjustment
Current	Income lax	TS47				S 380,300
1	To adjust current income taxes to reflect the	he Staff adjusted level of				
	taxable income. Gibbs)		\$	380,300	\$	
Deferred	Income Tax Expense	S-18	ida e	L. K. Book Staden Bulling Block Pales (8) 21 By Salve Co.	eli goda amed il	\$ (10,273)
1	To adjust deferred income tax expense. (C	Gibbs)	\$	(10,273)	\$	
ITC Am	ortization ()	S-198	ler sige g Les Crisia Les Essa			\$ 01
1	To adjust the level of ITC amortization. (C	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

Line	Description (A)		(B.11)	Test Year		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	Addditions 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 Expense	es		483		483		483		483
12	Total Additions		\$	47,810	\$	47,810	\$	47,810	s [—]	47,810
13	Subtractions to Net Income Before Income	ie 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	Total Current Income Tax.		3	(87,791)	S	24,457	\$	257(63)	S	27,067

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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

Revenue Requirement

Line	(A)		MANUAL HAR	9:50% Equity Return (B)		10.13% Equity Return (c)	ALIPTOTO SERVICE STATE OF THE SERVICE	I0.75% Equity Return
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 Requi	rement	\$	(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 Requ	irement	\$	(340,158)	\$	(308,582)	\$	(277,005)
10	Gross Revenue Requirement Before Aff	ect 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	Gross Revenue Requirement		S	(718,975)	S	(635,808)	: S	(552,640)

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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

Rate Base

е		(A	h)			(B)
	Plant in Service			(From Accounting Schedule 3)	\$	33,740,66
	Less:					
	Accumulated Depreciation Re	serve		(From Accounting Schedule 5)		7,617,35
	Accumulated Amortization Re	eserve:				
	Direct Assigned					71,29
	Corporate Distribution					
	Net Plant in Service				\$	26,052,01
	Add:					
	Cash Working Capital			(From Accounting Schedule 8)	\$	41,91
	Materials and Supplies:		105,69			
	Materials and Supplies: Direct Assigned Corporate Distribution					
	Prepayments:	-				
		Cor	porate Dis		38,39	
	Deferred OPEB Asset:	Dire	ect Assign	ed		ı
		Corporate Distribution				
	Total Additions to Net P	ant in S	Service		\$	473,99
	Deduct:					
	Interest Offset	@	0.14%	(From Accounting Schedule 8)	\$	106,55
	Federal Income Tax Offset	@	0.06%	(From Accounting Schedule 8)		23,08
	State Income TaxOffset	@	0.06%	(From Accounting Schedule 8)		3,95
	Contributions In Aid:	Dire	ect Assign	ed		3,176,63
		Cor	porate Dis	tribution		
	Customer Advances	Dir	ect Assign	ed		1,094,15
		Cor	porate Dis	tribution		41,68
	Deferred Income Taxes	Dire	ect Assign	ed		
		Cor	porate Dis	tribution		2,238,50
	Pre-71 ITC	Dire	ect Assign	ed		18,77
		Cor	porate Dis	tribution		
	Pension Liability	Dir	ect Assign	ed		
		Cor	porate Dis	tribution	_	330,73
	Total Deductions from N	let Plan	t in Servic	e	\$	7,034,07

Plant In Service

Line	Account No.	Plan Title		Balance 12/31/99 (C)	100.0	Corporate distribution (D)	11.00 11.00 11.00 10.00	Adjustn Amount Accis Sch4	No. Acces Sch 4	200	Adjusted Balance (C)+(D)+(E)
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		s ⁻	1,787,302
14		Pumping									
15	320.00	Land & Land Rights	\$	12,561	\$	0	\$	0	P-10	\$	12,561
16	321.00	Structures & Improvements	Ψ	393,373	Ψ	0	Ψ	0	P-11	Ψ	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		05,650		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		(43,508)	P-16		110,608
22	328.30	Other Pumping Equipment		216,874		0		0	P-17		216,874
23	320.50	Total Pumping	\$	3,015,388	s	0	s -	(36,253)	1-17	s -	2,979,135
24		- '	•	• ,• • • • •		·	-	(,)		•	-, ,,
24	220.00	Water Treatment Plant	\$	11715	\$	•	\$	•	B 10	\$	11.716
25	330.00	Land & Land Rights	3	11,715	3	0	3	0	P-18	Þ	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 29	339.00	Other Intangible Plant Total Water Treatment Plant	\$-	2,543,466	s	0	s -	21,111	P-21	s-	2,564,577
			J	2,343,400	J	U	Ф	21,111		9	2,204,277
30		Transmission & Distribution	ø.	27.020	•			•	D 00	ø	27.020
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 4 0 2 2	P-26		0
36	345.00	Services		4,558,509		0		94,232	P-27		4,652,741
37	346.00	Meters		825,974		•		(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 8 446
40	349.00	Other T&D Plant		8,445	s -	0	s -	642,187	P-31	e -	8,445 24,383,243
41		Total Transmission & Distribution	3	23,741,056	J.	U	J.	042,107		.3	24,565,245
42		Sewer Plant	_		_						
43	252.00	Collecting Sewer - Gravity	\$	0	\$		\$	0	P-32	\$	0
44	353.00	Service To Customers		0				0	P-33		0
45	370.00	Miscellaneous Land		0				0	P-34		0
46	371.00	Structures & Improvements		0				0	P-35		0
47	372.00	Treatment & Disposal Equipment		0				0	P-36		0
48	373.00	Plant Sewers		0				0	P-37 P-38		0
49 50	374.00	Outfall Sewer Lines		0				0	P-38 P-39		0
50 51	395.00	Laboratory Equipment Total Sewer Plant	\$		s -	0	\$-		1-37	\$	0
Ų L		* A MIT DALLAT T INTE	Ψ.	v		v	*	•		*	-

Plant In Service Joplin

Line	Account No.	Plant Title	Balance 12/31/99 (C)		Corporate Distribution	Adjustm Amount Aceg Seba (E)	No. Asong Sch 4	100 100 100 100 100 100 100 100 100 100	Adjusted Balance (C)(D)(G)
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	70212a	nt In Service	\$ \$2,059,309	3	1556,712	\$ ne ce		3	33,740, 663

Accounting Schedule 4

Sponsor: Gibbs 6/14/00 3:02 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	301.00 Organization	un errende Pelo la resultat e <u>P</u> elo la resultat e <u>P</u> elo la resultat e la compa	and the control of the same of the control of the c
1	To reflect net true-up additions.		\$
A/C	302.00 Franchise & Consents	An experimental and the commence of the commen	8
1	To reflect net true-up additions.		\$
A/C	303.00 Misc Intangible Plant	P.3	\$
1	To reflect net true-up additions.		
A/C	310.00 Land & Land Rights	P.4 The many states of the second states of the sec	8
I	To reflect net true-up additions.		\$
A/C	311.00 Structures & Improven	The state of the s	7,627
1	To reflect net true-up additions.		\$ 7,627
A/C	312.00 Collecting & Impound		8
Timen of the section	To reflect net true-up additions.		\$
A/C	CONTRACTOR OF THE PROPERTY OF	Control of the Contro	The state of the same \mathbf{s} . The same \mathbf{s}
1	To reflect net true-up additions.		\$
A/C		the control of the co	521,512
1	To reflect net true-up additions.		\$ 521,512
A/C	15 The state of th	P.9	\$
1	To reflect net true-up additions.		\$
A/C	320.00 Land & Land Rights	P-10	
1	To reflect net true-up additions.	(Gibbs)	\$

Accounting Schedule 4

Sponsor: Gibbs 6/14/00 3:02 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 second of t	iption		Adjustment Amount	Total Adjustment
A/C	321.00 Structures & Improven	18 horas - China party Children -			S
	To reflect net true-up additions.		\$		
	322.00 Boiler Equip	25.55 pm PS12.55 pm 15.55 pm		rajusti serijai suru suru. Karata atteriolis (f. 1115)	\$ 348
1	To reflect net true-up additions.	(Gibbs)	\$	348	
A/C	323.20 Other Power Prod Equi	P-13			\$ 0
1	To reflect net true-up additions.	(Gibbs)	\$		
A/C	324.00 Steam Pumping Equip			amsalisa:	S 6,907
1	To reflect net true-up additions.	<u> </u>	\$	6,907	
	325.00 Electric Pumping Equip	The state of the s			\$ (43,508)
1	To reflect net true-up additions.	(Gibbs)	\$	(43,508)	
A/C	326.00 Diesel Pumping Equip				\$ 0.5
1	To reflect net true-up additions.	(Gibbs)	\$		
A/C	328.30 Other Pumping Equip	P-17			S
1	To reflect net true-up additions.	(Gibbs)	\$		
A/C	330.00 Land & Land Rights	P-18			\$
1	To reflect net true-up additions.	(Gibbs)	\$	A CONTRACTOR OF THE PROPERTY O	
A/C	331.00 Structures & Improven	ients P-19			8 - 1 0 1
1	To reflect net true-up additions.	(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 Plant In Service

Adj. No.	Description		djustment Amount	Total Adjustment
A/C	332.00 Water Treatment Equip P-20	i Birin		\$10-14 a 2 b 10 1
1	To reflect net true-up additions. (Gibbs)	\$	21,111	
2	To disallow a portion of AFUDC capitalized		ŕ	
3	To disallow excess capacity. (Merciel)			
A/C	339.00 Other Intangible Plant P-21			8 - 11 10 - 10 1
1	To reflect net true-up additions. (Gibbs)	\$	gage transcribe retrieve (422-222)	жили
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	Mak		\$
1	To reflect net true-up additions. (Gibbs)	\$		
		Continue descri		i and the second
A/C		Statistical in		S 1,948
1	To reflect net true-up additions. (Gibbs)	\$	1,948	
		PECTATORISM	TO OR TO MANAGE THE PROPERTY OF THE	
<u> A/G</u> 	343.00 T&D Mains P-25	6		\$ 532,784
1	To reflect net true-up additions. (Gibbs)	\$	532,784	
A/C	344.00 Fire Mains P-26			
1	To reflect net true-up additions. (Gibbs)	\$	utanica dec.	
•	To remove not true up admittons. (O1003)	Ψ		
A/C	345.00 Services P-27			\$ 94.232
1	To reflect net true-up additions. (Gibbs)	\$	94,232	

Accounting Schedule 4

Sponsor: Gibbs 6/14/00 3:02 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 second of t	pton		djustment Amount	Total Adjustment
A/C	346.00 Meters	P-28	455		\$ (21,270)
1	To reflect net true-up additions.	(Gibbs)	\$	(21,270)	And the proper programmed in the second seco
A/C	347.00 Meter Installation	P-29		r portugoje su j Portugoje su j	8 26.584
1	To reflect net true-up additions.	(Gibbs)	\$	26,584	
A/C	348.00 Hydrants	$\mathbf{P-30}$	erine de Parente de		\$ 7,909
1	To reflect net true-up additions.		\$	7,909	
A/C	349.00 Other T&D Plant		i li		8" 10 10
1	To reflect net true-up additions.	(Gibbs)	\$		
A/C	352.00 Collecting Sewer - Gra	The state of the s		prisir province applicati Province a laboration come	S
1	To reflect net true-up additions.	(Gibbs)	\$		
ΑĞ	353.00 Service To Customers	The state of the s	100 101 101		\$
1	To reflect net true-up additions.	<u>` </u>	\$		
AC	370.00 Miscellaneous Land		a de la de Per		\$ 0
1	To reflect net true-up additions.		\$		
A/C	371.00 Structures & Improven	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			\$ 0
	To reflect net true-up additions.		\$		
AC	372.00 Treatment & Disposal				Signal designation of
1	To reflect net true-up additions.	(Gibbs)	\$		
A/C	373.00 Plant Sewers	P37-6	il do in		8
1	To reflect net true-up additions.	(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 Plant In Service

Adj No.	Descr	iption	2000000000	justment Amount	Total Adjustment
A/C	374.00 Outfall Sewer Lines	14. San P 38. San			8
1	To reflect net true-up additions.	(Gibbs)	\$	i i i i i i i i i i i i i i i i i i i	
A/C	395.00 Laboratory Equipment	P.39			\$ 12 20 0
1	To reflect net true-up additions.	(Gibbs)	\$		
A/C	389.10 Land & Land Rights	are assessed to the supplier of the supplier o			8
1	To reflect net true-up additions.	(Gibbs)	\$		
A/C	390.00 Structures & Improven	nems P-41			\$
1	To reflect net true-up additions.		\$		
AC	391.00 General Office Equip	777-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-		material message and the second	\$ 5,854
1	To reflect net true-up additions.	(Gibbs)	\$ 	5,854	
A/C	392.00 Transportation Equip			Action of the Copy of the Art of the Copy	(45,329)
1	To reflect net true-up additions.		\$	(45,329)	
A/C		P-44			5
1	To reflect net true-up additions.	<u> </u>	\$		
A/C					8 0
1	To reflect net true-up additions.	(Gibbs)	\$		
A/C	395.00 Laboratory Equip	P-46 - Fall Page 1 -			\$ 3,262
1	To reflect net true-up additions.	(Gibbs)	\$	3,262	

Accounting Schedule 4

Sponsor: Gibbs 6/14/00 3:02 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 second seco	iption	COCCESCADE AND AND AND AND AND AND ADDRESS OF THE A	isiment nount	Total Adjustment
A/C	396.00 Power Operated Equip	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1			\$
1	To reflect net true-up additions.	(Gibbs)	\$		
- A/c	397.00 Communication Equip	P-48			S 11,2841
1	To reflect net true-up additions.	(Gibbs)	\$	11,284	
			Sug-Eds. Exist Color Sugar	**************************************	
A/C	398.00 Miscellaneous	[4] [1] P-49			\$!
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

	Plant Account No. (A)	Plant Tide	STATE OF STREET, STREE	Balance 12/31/99 (C)		Corporate Distribution (D)	101111 NC 10111 NC 10111 NC 10111	Adjustn Amount Assag Seha (E)	No. Acceg Sch 6 (F)		Adjusted Balance (CH(D)+(5)
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		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	s	0	\$	0	R-10	\$	0
16	321.00	Structures & Improvements		135,798		0	Ψ	(46,017)	R-11		89,781
17	322.00	Boiler Equipment		155,758		0		(40,017)	R-11		09,781
18	323.20	Other Power Production Equipment		30,364		0		(15,900)	R-12 R-13		14,464
19	324.00	Steam Pumping Equipment		0 0		0		(13,900)	R-13 R-14		14,404
20	325.00	Electric Pumping Equipment		599,043		0		201,206	R-14 R-15		800,249
21	326.00	Diesel Pumping Equipment		18,168		0		7,965	R-15 R-16		26,133
22	328.30	Other Pumping Equipment		52,643		0		(1,852)	R-10 R-17		50,791
23	220.50	Total Pumping	\$	836,016	\$	0	s -	145,402	K-17	s ~	981,418
24		-	-	020,010	*	v	Ψ	175,402			701,410
24 25	220.00	Water Treatment Plant	ŕ	•	•	•	Φ.			•	
26	330.00	Land & Land Rights	\$	0	\$	0	\$	0	R-18	\$	0
26 27	331.00	Structures & Improvements		119,257		0		(32,137)	R-19		87,120
28	332.00	Water Treatment Equipment		756,722		0		(108,794)	R-20		647,928
28 29	339.00	Other Intangible Plant Total Water Treatment Plant	s -	875,979	œ	0	<u>.</u> –	(140.021)	R-21	<u>_</u> _	725.049
			3	8/3,9/9	\$	U	\$	(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	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	<u>"</u> –	0	•			0	R-39		0
51		Total Sewer Plant	\$	0	\$	0	\$	0		\$	0

Depreciation Reserve

	Plant Account No.	Plan-Title		Balance 12/31/99 (C)	20101	Corporate is included in the corporate i		Adjustm Amount Assig Sch 6 (E)	No. Acute Sch-6		Adjusted Balance (C)-(D)-(E) (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	s —	93,122	\$	149,725		\$	1,038,955
	Total De	preciation Reserve.	S	7,477,12559	- S	93,122	36	149,972		\$15	Propressi

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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
Α/C	301.00 Organization	R-L			\$ 0
1	To reflect the net change for true-up.	(Gibbs)	\$		
# /*/61	302.00 Franchise & Consents	rer 2 . Control of		uai arendora erend	S
1	To reflect the net change for true-up.	Above the second street with the second street second seco	\$		
A/C	303.00 Misc Intangible Plant		10 10 10 10 10 10 10 10 10 10 10 10 10 10		S
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	310.00 Land & Land Rights	R4 c			8
1	To reflect the net change for true-up.	the state of the s	\$		
			•		
	311.00 Structures & Improvements	CIL Management of the Control of the	790	1085 E 21	\$ 24 2 535
1	To reflect the net change for true-up.	(Gibbs)	\$	535	
A/C	312.00 Collecting & Impounding R				5 (50,051)
1	To reflect the net change for true-up.	The state of the s	**************************************	(50,051)	
	313.00 Lake, River & Other Intake				\$i(10,358)
1	To reflect the net change for true-up.	(Gibbs)	\$	(10,358)	
A/C	314.00 Wells & Springs				\$ 49,425
1	To reflect the net change for true-up.	Altoring the Control of the Control	\$	49,425	
				·	
A/C	316.00 Supply Mains	R-9		on point 1997 (1997) and a state of the stat	\$ (145,510)
1	To reflect the net change for true-up.	(Gibbs)	\$	(145,510)	
A/C	320.00 Land & Land Rights	arii Rajoji arii <u>arr</u> iina kanin	Hajjij		8
1	To reflect the net change for true-up.	santinitare e 4 4 60000 25, is son illibre i 113, dans illibre e 123, dans illibre e 13,	\$	Managari D <u>epressor de l'Albandar (</u> Albandar Palini)	PLATERIA FERREMENDINE PROPERTY AND

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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			300000000000000000000000000000000000000	justment Amount	Total Adjustment
A/C	321.00 Structures & Improvements	R-11				S. 11. (46.017a)
1	To reflect the net change for true-up.	(Gibbs)		\$	(46,017)	
A/C	322.00 Boiler Equip	R-12			Edd Teac	\$. O
1	To reflect the net change for true-up.			\$		
_A/C	323.20 Other Power Prod Equip	R-13			CONTRACTOR OF THE PARTY OF THE	(15,900)
1	To reflect the net change for true-up.			\$	(15,900)	
AC	324.00 Steam Pumping Equip	R-14				\$ 0
1	To reflect the net change for true-up.			\$		
A/C	325.00 Electric Pumping Equip	R-15			NEW YORK BOLD AND AND ADDRESS OF THE PARTY O	5 2 01,206 .
<u>.</u>	To reflect the net change for true-up.			\$	201,206	
A/C	326.00 Diesel Pumping Equip				Land State of the	\$ 7,965
1	To reflect the net change for true-up.			\$	7,965	
AC	The state of the s	Contraction Contraction	regions — Percept — 1900ecus i Liberta <mark>di salegio di a la salegio da</mark>			S (1,852)
l Tunnenmankarrara	To reflect the net change for true-up.		Grant Control of the	\$	(1,852)	
A/C		R-18				Special English Of
1	To reflect the net change for true-up.			\$		
A/C	331.00 Structures & Improvements		ustu ar prii seria prii 18	11, 44	19316: P24e4 - 6460	\$ (32,137)
1	To reflect the net change for true-up.	(Gibbs)		\$	(32,137)	

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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		10.252	djustment 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)	
ΝĊ	339.00 Other Intangible Plant	R-21		n Cheur Congilius Sug Santhagen Ligher	
1	To reflect the net change for true-up.	(Gibbs)	\$		- -
A/C	340.00 Land & Land Rights	R-22			8
1	To reflect the net change for true-up.		\$		
-A/C	341.00 Structures & Improvements				\$ 11 6 12 12 12 12 12 12 12 12 12 12 12 12 12
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	342.00 Distr. Res. & Standpipe	R-24			\$4,185
1	To reflect the net change for true-up.	(Gibbs)	\$	84,185	
A/C	343.00 T&D Mains	$(400\mathrm{R} extstyle-25)$ is the state of th			\$ (633,427)
1	To reflect the net change for true-up.	(Gibbs)	\$	(633,427)	
A/C	344.00 Fire Mains	R-26			\$ 1
1	To reflect the net change for true-up.		\$		
A/C	STREET ST	R-27		- 40 00 -	\$ 248,095
1	To reflect the net change for true-up.	(Gibbs)	\$	248,095	
A/C	The state of the s	R-28			\$ 406,197
1	To reflect the net change for true-up.	(Gibbs)	\$	406,197	
A/C		R-29 "			\$ (46,344)
1	To reflect the net change for true-up.	(Gibbs)	\$	(46,344)	

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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			ljustment Amount	Total Adjustment
A/C	348.00 Hydrants	R-30			92,946
1	To reflect the net change for true-up.		\$	92,946	The second secon
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			
1	To reflect the net change for true-up.	(Gibbs)	\$ 		
AÇ	353.00 Service To Customers	R-33			\$
1	To reflect the net change for true-up.	(Gibbs)	\$		·
A/C		R-34		7501619	S
1	To reflect the net change for true-up.		\$ 		
A/C	production of contract trace and support to the contract of th				\$0
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	A STATE OF THE PARTY OF THE PAR				S - 0
1	To reflect the net change for true-up.		\$		
A/C		A. R. 37 (2002) (2004) (2004) (2004)			$\mathbf{S} = 0$
1	To reflect the net change for true-up.		\$		
A/C	374.00 Outfall Sewer Lines	R-38			
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 Total Amount Adjustment
A/C	395.00 Laboratory Equipment	m R-39	galard Talah	\$ 0
1	To reflect the net change for true-up.	(Gibbs)	\$	
A/C	389.10 Land & Land Rights	R-40		(a) by (a)
1	To reflect the net change for true-up.		\$	
A/C	390.00 Structures & Improvements	2-10 Miles - 4-10 Miles - 10 Mile		\$ (36,081)
1	To reflect the net change for true-up.		\$	(36,081)
A/C	391.00 General Office Equip	R-42		\$ 111,008
I	To reflect the net change for true-up.		\$	111,008
A/C	392.00 Transportation Equip	R-43		S (4,881)
1	To reflect the net change for true-up.		\$	(4,881)
A/C	393.00 Stores Equip		a de su	\$ (7,849)
1	To reflect the net change for true-up.		\$	(7,849)
A/C	394.00 Tools, Shop & Garage Equi	The state of the s		\$ 51,800
1	To reflect the net change for true-up.		\$	51,800
AC		R46		3 10,191
l russimassaucenis	To reflect the net change for true-up.		\$	10,191
A/C	Company of the Compan	R47		\$ 21,088
1	To reflect the net change for true-up.		\$	21,088
A/C	397.00 Communication Equip	R-48	N. S. S	
I	To reflect the net change for true-up.	(Gibbs)	\$	1,573

Accounting Schedule 6 Sponsor: Gibbs 6/14/00 3:02 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	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

Line	Account No.	Plam Title		lant Balance	Depreciation Rate	Skitteger	preciation Expense (C)x(D)
1		Interwihle					
1 2	301.00	Intangible Organization	\$	17,061		\$	NA
3	302.00	Franchise & Consents	Φ	20,740		Ψ	NA
4	303.00	Miscellaneous Intangible Plant		20,740			NA
5	303.00	Total Intangible	s ⁻	37,801		s —	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		25.020		¢.	NTA
31	340.00	Land & Land Rights	\$	27,039	E E (0 /	\$	NA
32	341.00	Structures & Improvements		0 2 445 043	5.56%		0 48 167
33	342.00	Distr. Res. & Standpipe		2,445,043	1.97%		48,167
34	343.00	Transmission & Distribution Mains		14,560,719	1.51% 1.46%		219,867 0
35	344.00	Fire Mains		0 4,652,741	2.63%		122,367
36	345.00	Services		4,032,741	2.0370		122,307

Depreciation Expense

	Account No.	Plant Title	A. Comment of the Com	Plant Balance Acctg Sch 1	Depreciation Rate		epreciation Expense (G)x(D)
Line	(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	Deprecia	tion Expense	9 1 9	33,740,663		103	846,313

Cash Working Capital

	Description is a second	6.3	est Year xpeiises	Revenue Lag	Expense Lag	Net CWC	Factor (0)/365))	Cash Working Capital Requirement (8)×(9)
Line	(A)		(B)	(Ċ)	(D)	(E)	(F)	(G)
1	Operation & Maintenance Expense	\$	778,638	38.64	10.23	28.41	0.0778	\$ 60,614
2	Base Payroll	Ъ	778,038 253,765	38.64	17.39	21.25	0.0778	14,777
3 4	Tax Withholding		255,765 356,596	38.64	37.22	1.42	0.0382	1,387
	Fuel & Power Chemicals		64,561	38.64	38.64	0.00	0.0000	0
5 6	Purchased Water		04,301	38.64	53.15	(14.51)	(0.0398)	0
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
			35,664	38.64	38.64	0.00	0.0000	0
10	Pensions ESOP		9,767	38.64	38.64	0.00	0.0000	0
11 12			9,707	38.64	38.64	0.00	0.0000	0
	Insurance Other Than Group			38.64 38.64	38.64	0.00	0.0000	0
13	Uncollectibles		80,984 17,311	38.64	24.37	14.27	0.0391	677
14	Rents		14,851	38.64	48.80	(10.16)	(0.0278)	(413)
15	401K		•	38.64 38.64	38.64	0.00	0.0000	(413)
16	Material & Supplies		54,239 848,268			17.97	0.0000	41,763
17	Cash Vouchers Total Operation & Maintenance Expens	e	3,284,096	38.64	20.67	17.97	0.0432	\$ 198,557
18	Total Operation & Manitenance Expens		3,204,070					4 120,00
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	\$ (156,638)
29	Total Operating Taxes	\$	822,659					\$ (156,638)
	The state of the s	over of the later was the	and the second second second	in exercisi il desert	and the second second second	ing are rectain broken in 7000	n need to the state of the stat	
30	Total Cash Working Capital Bet	ore Inc	ome Tax a	nd Interest	Offsets	# 14 H II I I I	Paultoi.	\$ 41,919
30		den der Derend	a est i Piologia de Se della					
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)

Income Statement

Line	Description (A)		Year Ended 9/30/99 Direct Charges		Year Ended 9/30/99 Corporate Distribution	2.55 (CV) (2.55 cm (CV))	Year Ended 9/30/99 Total (B)+(C)		Adjustn Amount Accessch19 (E)	No. Asig Seb 19	22.50	As Adjusted
I	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	s -	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	S	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	4	21,274	Ψ	153	Ψ	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	s -	1,042,964	\$	99,314	\$	1,142,279	\$	66,912	D 10	\$	1,209,191
24	Total Operating Expenses	\$	2,907,476	\$		\$	4,425,328	\$	67,959		\$	4,493,287
44	Total Operating Expenses		2,307,470		1,517,652		7,723,320	_ - _				
25	Net Income Before Income Taxes	\$	4,541,959	S	(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 and the state of the st	175	*11455541533	Ś	(5,982,700)	s	(1,428,367)	S	3,527,808		\$	2,099,441
		x. 2011 (1.12)	- Long Addison of the					(CT S25				

Adjustments to Income Statement

Adj. No.	Description		Adjustiner Direct	it Amoun Co	503.80-6	Total Adjustment
Resident	ial Revenue					53,169
1	To normalize and annualize revenue. (Griggs)	\$	53,169	\$		
Commer	cial Revenue S-2					S. (20,435)
1	To normalize and annualize revenue. (Griggs)	\$	(20,435)	\$		
Industria	l Revenue					\$ 8,078 (
1	To adjust revenue. (Griggs)	\$	8,078	\$		
Private I	ire Revenue S-4				7 PM	S D
1	To annualize revenue. (Griggs)	\$	0	\$		
Public A	uthority Revenue S-5			ing a s		\$ (951)
1	To annualize revenue. (Griggs)	\$	(951)	\$		
Sales for	Resale S-6				arberio.	\$ <u>1304</u>
1	To annualize revenue. (Griggs)	\$	1,304	\$	_	
Other R	evenue S-7 and S-7					s
1	To annualize revenue. (Griggs)	\$	0	\$		
Source o	of Supply	ur ja like			#1765.2750 0255	5 (32)
1	To annualize payroll. (Gruner)	\$	(17)	\$	(15)	
2	To annualize the cost of purchased water. (Griggs)		0			
Pumpin	8.9				12 ten 75 egen	S (1,113)
1	To annualize payroll. (Gruner)	\$	(2,518)	\$	0	
2	To annualize electric pumping expense. (Griggs)		1,405			
Water 1	reatment S-10	er singer			tillika (20	\$ (9,903)
1	To annualize payroll. (Gruner)	\$	(2,399)	\$	(1,981)	(1000)
2	To annualize chemical costs. (Griggs)		(5,523)			
3	To include cost of waste treatment at new St. Joseph treatment plant. (Gibbs)		0			
Transm	ission & Distribution S-11	1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			Light Lizharin shq≈lis Sago co≯-	S 82,625
1	To annualize payroll. (Gruner)	\$	(6,546)	\$	(420)	

Adjustments to Income Statement

Adj. No.	Description To adjust deferred maintenance. (Griggs)	Adjustmer Direct 5:48	nt Amounts Corp	Total Adjustment
Custome 1	r Accounts To annualize payroll. (Gruner)	\$ (3,201)	the contraction of the contracti	S (20,543)
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		
Adminis	trative & General S-13			\$ (49,987)
1	To annualize payroll. (Gruner)	\$ (1,034)	\$ (40,566)	<u> </u>
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)	

Adjustments to Income Statement

Adj. No	Description		Adjustiner Dineel	t Am	omis 4 Core	Total Adjustment
14	To adjust relocation expense. (Gibbs)		0		744	
15	To amortize OPEB gains. (Rackers)				(21,991)	
16	To amortize pension gains. (Rackers)				(5,526)	
Deprecia	tion S-14	nes cara los referencias	Part Sta	g est est	Maria (1	\$ 496,485
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)			
Amortiz	ation S-15		Magnaga Principal			\$ (1,956)
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 Enviornmental Audit. (Gibbs)				2,689	
5	To reflect a 5 year amortization of Management Study. (Gibbs)				2,346	
Taves C	ther Than Income Tax S-16					\$ (27.617)
1	To annualize FICA based on annualized payroll. (Gruner)	\$	0	\$	(9,951)	pure mani (Masa Pine a Sini (Masa Pine)
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)	

Accounting Schedule 10 Sponsor: Gibbs 6/14/00 3:02 PM

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

Adj. : No	Description		100 100 100 100 100 100 100 100 100 100	Adjustmer Direct	Amounts Corp	Adjustment
Current 1	Income Tax To adjust current income taxes to reflect	s 17 the Staff adjusted level of	History History	en de son en partir de la compaña de la La compaña de la compaña d		\$ (3,428,205)
	taxable income. Gibbs)		\$	(3,428,205)	\$	
Deferred	I Income Tax Expense	\$-18	, , , , ,	Serie (j. 1966)		\$ (126,398)
1	To adjust deferred income tax expense.	(Gibbs)	\$	(126,398)	\$	
ITC Am	ortization					S
1	To adjust the level of ITC amortization.	(Gibbs)	\$	0	\$	

Income Tax Calculation

Line	Description		Test Year	11111 11111 111111 1111111111111111111	7.97%		8.23% Return (D)		8.49¢/s Return
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	Addditions 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		<u>7,59</u> 6
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	Total Current Income Tax	\$	791,392	S	mility (1752) 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	Ŝ	482,810		\$14,387;

Accounting Schedule 1 Sponsor: Gibbs 6/14/00 4:15 PM

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.	200 M	10 13% Equity Return	11 m	10.75% Equity Return
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 Require	ement	\$	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 Requir	ement	\$	477,684	\$	496,001	\$	514,318
10	Gross Revenue Requirement Before Affe	ct 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	faustralia	1,939	eg Arkacara	2,212
14	Gross Revenue Requirement		\$.	292,896	\$	340,884	\$	388,871

Accounting Schedule 2 Sponsor: Gibbs 6/14/00 4:15 PM

Missouri-American Water Company Case No. WR-2000-281 Set Vear Ending September 30 As Trued up Through April

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

Rate Base

		(A)			(B)
Pla	ant in Service			(From Accounting Schedule 3)	\$	14,303,808
Le						
	Accumulated Depreciation Re			(From Accounting Schedule 5)		1,339,810
	Accumulated Amortization Re	serve:				
	Direct Assigned					
	Corporate Distribution				_	
No	et Plant in Service				\$	12,963,999
A	dd:					
	Cash Working Capital			(From Accounting Schedule 8)	\$	25,859
	Materials and Supplies:	Dire	xt Assigne	ed		16,629
		Cor	porate Dis	tribution		(
	Prepayments:	Dire	ct Assigne	ed		•
		Con	porate Dis	tribution		10,573
	Deferred OPEB Asset:	Dire	ect Assign	ed		+
		Cor	porate Dis	tribution	_	79,29
	Total Additions to Net Pl	ant in S	Service		\$	132,35
D	educt:					
	Interest Offset	@	0.15%	(From Accounting Schedule 8)	\$	62,53
	Federal Income Tax Offset	@	0.06%	(From Accounting Schedule 8)		15,76
	State Income TaxOffset	@	0.07%	(From Accounting Schedule 8)		2,69
	Contributions In Aid:	Dire	ect Assign	ed		819,81
		Cor	porate Dis	stribution		
	Customer Advances	Dir	ect Assign	ed		158,43
		Cor	porate Dis	stribution		9,18
	Deferred Income Taxes	Pre	-merger M	lissouri-Cities		249,76
		Cor	porate Dis	stribution		380,40
	Pre-71 ITC	Dir	ect Assign	ed		
		Cor	porate Dis	stríbution		
	Pension Liability	Dir	ect Assign	led		
		Cor	rporate Dis	stribution	,	91,06
	Total Deductions from N	let Plar	ıt in Servic	ce	\$	1,789,65

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 Litle	200 C C C C C C C C C C C C C C C C C C	Balance 12/31/99	Esser	Corporate istribution (D)		Adjustn Amount AssaySch4 (E)	No. Acety Sch 4		Adjusted Balance (CMOHG)
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	s	4,698	\$		1-3	s -	30,214
6		ŭ	•	,- 10	•	1,070	•	v		Ψ	50,214
7	210.00	Source of Supply	_								
	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		s –	1,864,648
14		Pumping									
15	320.00	Land & Land Rights	\$	0	\$	0	\$	50,000	D 10	ø	50.000
16	321.00	Structures & Improvements	J	-	J	0	3	58,808	P-10	\$	58,808
17	322.00	Boiler Equipment		63,978		0		(228)	P-11		63,750
18	323.20	• -		0		0		0	P-12		0
19		Other Power Production Equipment		0		0		0	P-13		0
	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	Ψ	2,640,342	P-19	Ψ	3,017,559
27	332.00	Water Treatment Equipment		642,433		0		1,761,279	P-20		
28	339.00	Other Intangible Plant		0 .2, 1.55		0		0	P-21		2,403,712
29		Total Water Treatment Plant	s-	1,033,570	s—	0	ę -	4,401,621	P-21	<u>s</u> –	5,435,191
20			•	1,055,570	Ψ	v	J	4,401,021		Þ	3,433,191
30	240.00	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-3 I		9,563
41		Total Transmission & Distribution	\$	5,704,940	<u>\$</u>	0	\$	58,374		\$ -	5,763,314
42		Sewer Plant									, ,
43	252.00	Collecting Sewer - Gravity	\$	0	\$		\$	٨	D 22	\$	0
44	353.00	Service To Customers	4	0	φ		Þ	0	P-32	J	0
45	370.00	Miscellaneous Land		0				0	P-33		0
46	371.00	Structures & Improvements		_				0	P-34		0
47	372.00			0				0	P-35		0
47 48	372.00 373.00	Treatment & Disposal Equipment Plant Sewers		0				0	P-36		0
49	374.00	Outfall Sewer Lines		0				0	P-37		0
50	395.00	Laboratory Equipment		0				0	P-38		0
51	37,00	Total Sewer Plant	\$ -	0	s	0	e-		P-39	_o –	0
٠.		Tour bower Figur	Φ	v	Ţ	U	\$	U		\$	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

Line	Account No.	Plant Title	2000 2000 2000 2000 2000	Balance 12/31/99 (c)	E.55	Corporate Distribution (D)		Adjusim Amount Assig Sok4 (E)	Yo. Acceptack 1 (F)	Adjusted Balance (C)(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	Tota Pla	nt In Service		8,629,331	\$	153,288	ŠÜ	5,521,189		

Sponsor: Gibbs 6/14/00 4:15 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	2000	ustri e nt mount	Total Adjustment
A/C 1	301.00 Organization To reflect net true-up additions.		\$		8
AC 1	302.00 Franchise & Consents To reflect net true-up additions.	P-2 (Gibbs)	\$		Stanian C
A.C.	303.00 Misc Intangible Plant To reflect net true-up additions.		\$		\$0
1 AVC 1	310.00 Land & Land Rights To reflect net true-up additions.	(Gibbs)	\$		S
1 A/C	311:00 Structures & Improven To reflect net true-up additions.		\$		\$
A/C .	312.00 Collecting & Impounding To reflect net true-up additions.		\$		S
A/C 1	313.00 Lake, River & Other In To reflect net true-up additions.		\$		\$0
TA/C	314.00 Wells & Springs To reflect net true-up additions.	(Gibbs)	\$	482,740	482,740
AC 1	"316:00 Supply Mains To reflect net true-up additions.	(Gibbs)	\$	603,610	\$ 603,610
AG 1	320.00 Land & Land Rights To reflect net true-up additions.	P-10 (Gibbs)	\$ \$	58,808	\$ 58,808

Sponsor: Gibbs 6/14/00 4:15 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 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		8 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			\$ (102,051)
1	To reflect net true-up additions. (Gibbs)	\$ (102,051)	
AVC	Howard Communication Communication (Communication Communication Communic		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C		The spectration of the second	\$ 15,337
1	To reflect net true-up additions. (Gibbs)	\$ 15,337	
A/C	330.00 Land & Land Rights P-18		-\$
1	To reflect net true-up additions. (Gibbs)	\$	a a sa
A/C	331.00 Structures & Improvements P-19		\$ 2,640,842
1	To reflect net true-up additions. (Gibbs)	\$ 2,640,342	

Sponsor: Gibbs 6/14/00 4:15 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 4		Amount Adjustment Adjustm	10 TO
A/C	332.00 Water Treatment Equip P-20	i dina	w. 1,7615	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)			
AC	339.00 Other Intangible Plant P-21		4 (60
1	To reflect net true-up additions. (Gibbs)	\$		s-and-comments in the
. ∧∂	340.00 Land & Land Rights P-22	<u>-</u>	\$ 2.	070
1	To reflect net true-up additions. (Gibbs)	\$	2,070	X. CY
	•	·	,	
A/C	341.00 Structures & Improvements P-23		g de dinamente de la Secretaria de la Compa	6
1	To reflect net true-up additions. (Gibbs)	\$		
·A/C	342.00 Distr. Res. & Standpipe P-24		······································	000)
1	To reflect net true-up additions. (Gibbs)	\$	(1,000)	
34/C	343.00 T&D Mains P-25		100-100	013
1	To reflect net true-up additions. (Gibbs)	\$	21,013	Committee of the Commit
		or water and a second of the colored		uog. s. anonwes 2
A/C		- Sewelly Street		0
1	To reflect net true-up additions. (Gibbs)	\$		
A/C	345.00 Services P-27	r e	5 a.J. 1 a. 1 a. 5 a. 4 a. 22	618
1	To reflect net true-up additions. (Gibbs)	\$	22,618	

Sponsor: Gibbs 6/14/00 4:15 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			iustment mount	Total Adjustment
A/C	346.00 Meters		Lugar Care		\$ (3,675)
1	To reflect net true-up additions.	(Gibbs)	\$	(3,675)	
A/C	347.00 Meter Installation	Serv. A The art was O characters and a service was			S 16,968
1	To reflect net true-up additions.		\$	16,968	
A/C	348.00 Hydrants	en de la como P=30. El fate de la como de la	, 1965) 1967)		\$ 380
1	To reflect net true-up additions.		\$	380	
A/C	349 00 Other T&D Plant				S
1	To reflect net true-up additions.		\$ 		
A/C	352.00 Collecting Sewer - Grav	The state of the s			\$ 0
1	To reflect net true-up additions.		\$		
A/C	353.00 Service To Customers				S
1	To reflect net true-up additions.		\$		A.
±A√C		Section 10 to 10 t			
1	To reflect net true-up additions.		\$		
A/C	371.00 Structures & Improvem				S O
1	To reflect net true-up additions.		\$		
A/C					S
1	To reflect net true-up additions.		\$		
A/C	A second	1. P.37			<u> </u>
1	To reflect net true-up additions.	(Gibbs)	\$		

Sponsor: Gibbs 6/14/00 4:15 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	TAMES IN THE PARTY OF	ustment nount	Total Adjustment
AC	374.00 Outfall Sewer Lines	1.038			8
1	To reflect net true-up additions.	(Gibbs)	\$		
A/C	395.00 Laboratory Equipment	P-39		in ka ku	S-= 0 -
1	To reflect net true-up additions.	<u></u>	\$		
A/C	The state of the s	P-40			\$
1	To reflect net true-up additions.	(Gibbs)	 \$		
A/C	The state of the s	Professional and Control of the Cont			5
1	To reflect net true-up additions.		\$	AU HUT SKRUD SKRUSKRI	
AC	391.00 General Office Equip	P-42			\$ (9,794)
1	To reflect net true-up additions.		\$	(9,794)	
A/C		P-43			\$ 16,428
1	To reflect net true-up additions.		\$	16,428	
MC	393.00 Stores Equip	P-44	Suffragio FAS		\$ 2,649
1	To reflect net true-up additions.	The state of the s	\$	2,649	
A/C		Appropriate Control of the Control o			\$ 2,617
1	To reflect net true-up additions.		\$	2,617	
A/C	of the second contract the second contract to	P-46			\$ (8,922)
1	To reflect net true-up additions.	(Gibbs)	\$	(8,922)	

Sponsor: Gibbs

6/14/00 4:15 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 Amount	Total Adjustment
A/C	396.00 Power Operated Equip	901 (Spain 191 <mark>247</mark> (1912) (Spain 1912)		\$0
1	To reflect net true-up additions.		\$	
A/C	397.00 Communication Equip	P-48		\$
1	To reflect net true-up additions.	(Gibbs)	\$	
A/C	398.00 Miscellaneous	P-49	ngende is debidagende: "gesie - Design : Design Debi	\$ 10
1	To reflect net true-up additions.	(C:LL-)	C	-

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		Balance 12/31/999		Corporate Distribution		Adjustr Amount Acog Sch s (E)	No. Acres Sch 6		Adjusted Balance (CHO)(G)
1		Intangible									
2	301.00	Organization	\$	0	\$	0	\$	0	R-I	\$	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
6		Source of Supply									
7	310.00	Land & Land Rights	S	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 <u>,7</u> 17)	R-9	_	37,184
13		Total Source of Supply	\$	238,279	\$	0	\$	(87,751)		s	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) o	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		s [—]	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		Ò Ó	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		ō	-	0	R-23	-	Ő
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	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 50	374.00	Outfall Sewer Lines		0				0	R-38		0
50 51	395.00	Laboratory Equipment Total Sewer Plant	<u>.</u> –	0	<u>.</u> –		- م	0	R-39	<u>.</u> –	0
71		Tomi Dewel Halli	\$	U	\$	0	\$	U		\$	0

Accounting Schedule 5 Sponsor: Gibbs 6/14/00 4:15 PM

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	533	Balance 12/31/99	E.803	Corporate Pistribution (D)		Adjustin Amount j Accig Set 6	No. Acerg Sch 6	Adjusted Balance (C)(0)(6)
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	s	50,585		\$ 142,781
	Fotal De	oreciation Reserve	\$	1,763,040	\$	25,641	Š	(388.874)		\$ 1339,810

Accounting Schedule 6
Sponsor: Gibbs

6/14/00 4:15 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		1000	ljustment Ameunt	Total Adjustment
A/C	301.00 Organization	R-L	r Bin C		\$
<u> 1</u>	To reflect the net change for true-up.	(Gibbs)	\$		<u> </u>
	_				
A/C	302.00 Franchise & Consents	R-2			
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	303.00 Misc Intangible Plant	R-3			S
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	the control of the co		6346		Significant Of
1	To reflect the net change for true-up.	(Gibbs)	\$		
			Park Landson Dir.	na entre da la composición de la composición dela	
MC	311.00 Structures & Improvements	100000000000000000000000000000000000000			\$ 248
1	To reflect the net change for true-up.	(Gibbs)	\$	248	
wanesdlandens			CZU Arapacia hada		
A/C	X1.	W. C.		Part History of Driving Co. C.	\$1. (89)
1	To reflect the net change for true-up.	(Gibbs)	\$	(89)	
Taren (Sept. 197					
A/C	And the second s				\$
1	To reflect the net change for true-up.	(Gibbs)	\$		
N THE SHIP					\$ - (67.193\)
<u>A</u> VC	III TO THE TOTAL PROPERTY OF THE PARTY OF TH	R-8	r	((7.102)	\$ (67, <u>193</u>)
1	To reflect the net change for true-up.	(Gibbs)	\$	(67,193)	
		*** R.9 **** *** ****			\$744@07ID
A/C	316,00 Supply Mains To reflect the net change for true-up.	Brajar Benjamba Marcus (1980) Propinsi Barantan (1984) Propinsi Propinsi Propinsi Propinsi Propinsi Propinsi Pr	C C	(20,717)	Y
i	To refrect the net change for true-up.	. (Ottobs)	J)	(40,717)	
Ā/C	320.00 Land & Land Rights	Rio E E Pinis		Day (Sp. Cop) (Stable banga-	
1	To reflect the net change for true-up	SECTION OF THE PROPERTY OF THE SECTION OF THE SECTI	\$		o-grunnsassia Chriego i in manage reminint ja hi

Accounting Schedule 6
Sponsor: 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			djustment Amount	Total Adjustment
	and the control of th		Ansacca	alitelintens dan prisentsi zuia.	Attrian 0.00% ◆PPI 0.50 #114564 PLANT (1995) €
A/C	321.00 Structures & Improvements	ARDIAL DE LA	aristigal duple	maranta di seria di	\$ (2,291)
1	To reflect the net change for true-up.	(Gibbs)	\$	(2,291)	
ĀC	322.00 Boiler Equip	R-12	Prioris Providing of		8 0
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	323.20 Other Power Prod Equip	R-13			S
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	22 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			\$
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			\$
1	To reflect the net change for true-up.		\$		
A/C	men atter Appendix 1, 1, 1, 1 percentage of Spinisher attended and attended to present attended to present att	Contractions (Christians) Contraction (Contraction Contraction Con			\$ (163,459)
1	To reflect the net change for true-up.	(Gibbs)	\$	(163,459)	