

## 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 332.00	Water Treatment Equip R-20		\$ (204,248)
1	To reflect the net change for true-up. (Gibbs)	\$ (204,248)	
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	Dist. Res. & Standpipe R-24		\$ (12,310)
1	To reflect the net change for true-up. (Gibbs)	\$ (12,310)	
A/C 343.00	T&D Mains R-25		\$ (296,887)
1	To reflect the net change for true-up. (Gibbs)	\$ (296,887)	
A/C 344.00	Fire Mains R-26		\$ (516)
1	To reflect the net change for true-up. (Gibbs)	\$ (516)	
A/C 345.00	Services R-27		\$ 27,314
1	To reflect the net change for true-up. (Gibbs)	\$ 27,314	
A/C 346.00	Meters R-28		\$ (20,431)
1	To reflect the net change for true-up. (Gibbs)	\$ (20,431)	
A/C 347.00	Meter Installation R-29		\$ 114,701
1	To reflect the net change for true-up. (Gibbs)	\$ 114,701	

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Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 348.00	Hydrants R-30		\$ 16,840
1	To reflect the net change for true-up. (Gibbs)	\$ 16,840	
A/C 349.00	Other T&D Plant R-31		\$ 1,269
1	To reflect the net change for true-up. (Gibbs)	\$ 1,269	
A/C 352.00	Collecting Sewer - Gravity R-32		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 353.00	Service To Customers R-33		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 370.00	Miscellaneous Land R-34		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 371.00	Structures & Improvements R-35		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 372.00	Treatment & Disposal Equip R-36		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 373.00	Plant Sewers R-37		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 374.00	Outfall Sewer Lines R-38		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	

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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		\$ 13,521
1	To reflect the net change for true-up. (Gibbs)	\$ 13,521	
A/C 391.00	General Office Equip R-42		\$ 28,709
1	To reflect the net change for true-up. (Gibbs)	\$ 28,709	
A/C 392.00	Transportation Equip R-43		\$ 13,012
1	To reflect the net change for true-up. (Gibbs)	\$ 13,012	
A/C 393.00	Stores Equip R-44		\$ (845)
1	To reflect the net change for true-up. (Gibbs)	\$ (845)	
A/C 394.00	Tools, Shop & Garage Equip R-45		\$ 3,257
1	To reflect the net change for true-up. (Gibbs)	\$ 3,257	
A/C 395.00	Laboratory Equip R-46		\$ (2,602)
1	To reflect the net change for true-up. (Gibbs)	\$ (2,602)	
A/C 396.00	Power Operated Equip R-47		\$ (1,958)
1	To reflect the net change for true-up. (Gibbs)	\$ (1,958)	
A/C 397.00	Communication Equip R-48		\$ (3,217)
1	To reflect the net change for true-up. (Gibbs)	\$ (3,217)	

Accounting Schedule 6

Sponsor: Gibbs

6/14/00 4:15 PM

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### Adjustments To Depreciation Reserve

Mexico

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 398.00	Miscellaneous R-49		\$ 708
1	To reflect the net change for true-up. (Gibbs)	\$ 708	

## Missouri-American Water Company

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**Depreciation Expense**

Mexico

Line	Account No. (A)	Plant Title (B)	Plant Balance Accg Sch 3 (C)	Depreciation Rate (D)	Depreciation Expense (C) x (D) (E)
1		Intangible			
2	301.00	Organization	\$ 30,214		\$ NA
3	302.00	Franchise & Consents	0		NA
4	303.00	Miscellaneous Intangible Plant	0		NA
5		Total Intangible	\$ 30,214		\$ 0
6		Source of Supply			
7	310.00	Land & Land Rights	\$ 0		\$ NA
8	311.00	Structures & Improvements	47,320	3.31%	1,566
9	312.00	Collecting & Impounding Res	183	1.85%	3
10	313.00	Lake, River & Other Intakes	0	3.11%	0
11	314.00	Wells & Springs	995,391	2.28%	22,695
12	316.00	Supply Mains	821,754	1.77%	14,545
13		Total Source of Supply	\$ 1,864,648		\$ 38,809
14		Pumping			
15	320.00	Land & Land Rights	\$ 58,808		\$ NA
16	321.00	Structures & Improvements	63,750	2.26%	1,441
17	322.00	Boiler Equipment	0		NA
18	323.00	Other Power Production Equipment	0	2.12%	0
19	324.00	Steam Pumping Equipment	0		NA
20	325.00	Electric Pumping Equipment	640,068	3.77%	24,131
21	326.00	Diesel Pumping Equipment	0	2.28%	0
22	328.30	Other Pumping Equipment	18,081	2.26%	409
23		Total Pumping	\$ 780,707		\$ 25,981
24		Water Treatment Plant			
25	330.00	Land & Land Rights	\$ 13,920		\$ NA
26	331.00	Structures & Improvements	3,017,559	3.27%	98,674
27	332.00	Water Treatment Equipment	2,403,712	2.95%	70,910
28	339.00	Other Intangible Plant	0	2.00%	0
29		Total Water Treatment Plant	\$ 5,435,191		\$ 169,584
30		Transmission & Distribution			
31	340.00	Land & Land Rights	\$ 13,336		\$ NA
32	341.00	Structures & Improvements	0	5.56%	0
33	342.00	Distr. Res. & Standpipe	305,871	1.97%	6,026
34	343.00	Transmission & Distribution Mains	3,435,343	1.51%	51,874
35	344.00	Fire Mains	30,970	1.46%	452
36	345.00	Services	1,010,582	2.63%	26,578

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**Depreciation Expense**

Mexico

Line	Account No. (A)	Plant Title (B)	Plant Balance Acctg Sch 3 (C)	Depreciation Rate (D)	Depreciation Expense (C) x (D) (E)
37	346.00	Meters	222,353	5.64%	12,541
38	347.00	Meter Installation	402,379	2.31%	9,295
39	348.00	Hydrants	332,917	3.06%	10,187
40	349.00	Other T&D Plant	9,563	2.94%	281
41		Total Transmission & Distribution	\$ 5,763,314		\$ 117,234
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	\$ 2,057		\$ NA
54	390.00	Structures & Improvements	124,350	2.57%	3,196
55	391.00	General Office Equipment	172,403	9.16%	15,792
56	392.00	Transportation Equipment	47,604	11.66%	5,551
57	393.00	Stores Equipment	7,950	0.88%	70
58	394.00	Tools, Shop & Garage Equipment	31,000	5.16%	1,600
59	395.00	Laboratory Equipment	13,155	4.42%	581
60	396.00	Power Operated Equipment	9,301	5.07%	472
61	397.00	Communication Equipment	17,590	7.33%	1,289
62	398.00	Miscellaneous	4,324	4.19%	181
63		Total General Plant	\$ 429,735		\$ 28,732
64		<b>Depreciation Expense</b>	<b>\$ 14,303,808</b>		<b>\$ 380,340</b>

## Missouri-American Water Company

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**Cash Working Capital**

Mexico

Line	Description	Test Year Expenses	Revenue Lag	Expense Lag	Net CWC Lag	Factor	Cash Working Capital Requirement
	(A)	(B)	(C)	(D)	(E) (C) - (D)	(F) (E) ÷ (D)	(G) (E) x (F)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 214,395	38.03	10.23	27.80	0.0762	\$ 16,332
3	Tax Withholding	69,873	38.03	17.39	20.64	0.0566	3,952
4	Fuel & Power	193,188	38.03	37.22	0.81	0.0022	429
5	Chemicals	46,376	38.03	38.03	0.00	0.0000	0
6	Purchased Water	0	38.03	53.15	(15.12)	(0.0414)	0
7	Service Company Charges	110,582	38.03	(4.13)	42.16	0.1155	12,773
8	Group Insurance	46,176	38.03	(8.54)	46.57	0.1276	5,892
9	OPEB's	27,249	38.03	(0.04)	38.07	0.1043	2,842
10	Pensions	9,820	38.03	38.03	0.00	0.0000	0
11	ESOP	2,689	38.03	38.03	0.00	0.0000	0
12	Insurance Other Than Group	26,707	38.03	38.03	0.00	0.0000	0
13	Uncollectibles	10,274	38.03	38.03	0.00	0.0000	0
14	Rents	3,489	38.03	24.37	13.66	0.0374	131
15	401K	4,089	38.03	48.80	(10.77)	(0.0295)	(121)
16	Material & Supplies	13,961	38.03	38.03	0.00	0.0000	0
17	Cash Vouchers	323,290	38.03	20.67	17.36	0.0476	15,376
18	Total Operation & Maintenance Expense	\$ 1,102,159					\$ 57,606
19	Taxes						
20	FICA - Employer Portion	\$ 21,258	38.03	13.44	24.59	0.0674	\$ 1,432
21	Federal Unemployment	402	38.03	62.05	(24.02)	(0.0658)	(26)
22	State Unemployment	(0)	38.03	62.05	(24.02)	(0.0658)	0
23	Property Tax	39,544	38.03	182.50	(144.47)	(0.3958)	(15,652)
24	Gross Receipts Tax	110,570	19.03	58.20	(39.17)	(0.1073)	(11,866)
25	Corporate Franchise	0	38.03	110.50	(72.47)	(0.1985)	0
26	Sales Tax	45,361	19.03	38.90	(19.87)	(0.0544)	(2,469)
27	Missouri Primacy Fees	7,091	19.03	182.00	(162.97)	(0.4465)	(3,166)
28	PSC Assessment	9,450	38.03	38.03	0.00	0.0000	0
29	Total Operating Taxes	\$ 233,677					\$ (31,747)
30	<b>Total Cash Working Capital Before Income Tax and Interest Offsets</b>						<b>\$ 25,859</b>
31	Federal Income Tax Offset	\$ 258,966	38.03	60.25	(22.22)	(0.0609)	\$ (15,765)
32	State Income Tax Offset	\$ 40,695	38.03	62.17	(24.14)	(0.0661)	\$ (2,691)
33	Interest Expense Offset	\$ 429,655	38.03	91.15	(53.12)	(0.1455)	\$ (62,530)

## Missouri-American Water Company

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

**Income Statement**

Mexico

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 Along Sch 10 (E)	No. Along Sch 10 (F)	
1	Operating Revenues:						
2	Residential	\$ 805,168	\$ 0	\$ 805,168	\$ (20,250)	S-1	\$ 784,918
3	Commercial	234,474	0	234,474	(8,778)	S-2	225,696
4	Industrial	253,893	0	253,893	2,323	S-3	256,216
5	Private Fire	39,809	0	39,809	0	S-4	39,809
6	Public Authorities	100,469	0	100,469	1,066	S-5	101,535
7	Sales for Resale	118,315	0	118,315	28	S-6	118,343
8	Other	30,853	182	31,035	0	S-7	31,035
9	Total Revenues	\$ 1,582,980	\$ 182	\$ 1,583,162	\$ (25,611)		\$ 1,557,551
10	Operating Expenses:						
11	Operation & Maintenance:						
12	Source of Supply	\$ 11,437	\$ 48	\$ 11,485	\$ (84)	S-8	\$ 11,401
13	Pumping	186,735	1	186,736	5,330	S-9	192,065
14	Water Treatment	126,711	10,863	137,573	(10,341)	S-10	127,232
15	Transmission & Distribution	185,366	863	186,229	(7,775)	S-11	178,454
16	Customer Accounts	139,584	25,292	164,876	(4,006)	S-12	160,870
17	Administrative & General	101,037	344,434	445,471	(13,334)	S-13	432,137
18	Total O & M Expense	\$ 750,869	\$ 381,500	\$ 1,132,369	\$ (30,210)		\$ 1,102,159
19	Other Operating Expenses:						
20	Depreciation	\$ 208,000	\$ (13,873)	\$ 194,127	\$ 170,027	S-14	\$ 364,154
21	Amortization	0	42	42	5,319	S-15	5,362
22	Taxes Other Than Income	39,343	39,838	79,181	(4,296)	S-16	74,885
23	Total Other Operation Expense	\$ 247,344	\$ 26,007	\$ 273,350	\$ 171,050		\$ 444,400
24	Total Operating Expenses	\$ 998,213	\$ 407,506	\$ 1,405,719	\$ 140,840		\$ 1,546,559
25	Net Income Before Income Taxes	\$ 584,767	\$ (407,324)	\$ 177,443	\$ (166,451)		\$ 10,992
26	Income Taxes:						
27	Current Income Tax	\$ 0	\$ (949,196)	\$ (949,196)	\$ 771,173	S-17	\$ (178,023)
28	Deferred Income Tax:						
29	Deferred Income Tax Expense	0	112,111	112,111	(57,586)	S-18	54,525
30	ITC Amortization	0	0	0	0	S-19	0
31		\$ 0	\$ (837,085)	\$ (837,085)	\$ 713,587		\$ (123,498)
32	Net Operating Income	\$ 584,767	\$ 429,761	\$ 1,014,528	\$ (880,038)		\$ 134,490



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**Adjustments to Income Statement**

Mexico

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Residential Revenue S-1				
1	To normalize and annualize revenue. (Griggs)	\$ (20,250)	\$	\$ (20,250)
Commercial Revenue S-2				
1	To normalize and annualize revenue. (Griggs)	\$ (8,778)	\$	\$ (8,778)
Industrial Revenue S-3				
1	To adjust revenue. (Griggs)	\$ 2,323	\$	\$ 2,323
Private Fire Revenue S-4				
1	To annualize revenue. (Griggs)	\$ 0	\$	\$ 0
Public Authority Revenue S-5				
1	To annualize revenue. (Griggs)	\$ 1,066	\$	\$ 1,066
Sales for Resale S-6				
1	To annualize revenue. (Griggs)	\$ 28	\$	\$ 28
Other Revenue S-7				
1	To annualize revenue. (Griggs)	\$ 0	\$	\$ 0
Source of Supply S-8				
1	To annualize payroll. (Gruner)	\$ (81)	\$ (3)	\$ (84)
2	To annualize the cost of purchased water. (Griggs)	0		
Pumping S-9				
1	To annualize payroll. (Gruner)	\$ (0)	\$ 0	\$ 5,330
2	To annualize electric pumping expense. (Griggs)	5,330		
Water Treatment S-10				
1	To annualize payroll. (Gruner)	\$ (269)	\$ (437)	\$ (10,341)
2	To annualize chemical costs. (Griggs)	(9,636)		
3	To include cost of waste treatment at new St. Joseph treatment plant. (Gibbs)	0		
Transmission & Distribution S-11				
1	To annualize payroll. (Gruner)	\$ (514)	\$ (107)	\$ (7,775)

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Mexico

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
2	To adjust deferred maintenance. (Griggs)	(7,154)		
<b>Customer Accounts S-12 \$ (4,006)</b>				
1	To annualize payroll. (Gruner)	\$ (861)	\$ (2,099)	
2	To normalize the level of uncollectible expense. (Griggs)	(454)		
3	To adjust postage. (Griggs)	(82)		
4	To eliminate specific advertising expense. (Gruner)	0	(3)	
5	To eliminate cost of bill inserts. (Gruner)		(506)	
6	To reflect cost of Monthly billing in St. Joseph. (Gibbs)	0		
<b>Administrative &amp; General S-13 \$ (13,334)</b>				
1	To annualize payroll. (Gruner)	\$ (637)	\$ (11,170)	
2	To annualize 401K expense. (Gruner)	0	(6)	
3	To annualize ESOP expense. (Gruner)	0	(845)	
4	To annualize group health insurance expense. (Gruner)	0	4,597	
5	To annualize OPEB expense. (Rackers)	0	(1,352)	
6	To adjust incentive pay. (Gruner)	0	(4,565)	
7	To annualize pension expense. (Rackers)	0	(299)	
8	To annualize non-group insurance. (Gruner)	0	8,097	
9	To eliminate specific advertising expense. (Gruner)	0	(291)	
10	To eliminate specific dues and donations. (Gruner)	(250)	(880)	
11	To eliminate specific miscellaneous expense. (Gruner)	(100)	(41)	
12	To normalize rate case expense. (Griggs)	0	2,115	
13	To eliminate dues to NAWC. (Gruner)	0	(336)	

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**Adjustments to Income Statement**

Mexico

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
14	To adjust relocation expense. (Gibbs)	0	205	
15	To amortize OPEB gains. (Rackers)		(6,055)	
16	To amortize pension gains. (Rackers)		(1,521)	
<b>Depreciation</b>		<b>S-14</b>		<b>\$ 170,027</b>
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$ 186,213	\$	
2	To reflect depreciation on contributions in aid of construction included in plant in service. (Gibbs)	(16,028)		
3	To reflect capitalization of depreciation on transportation equipment. (Gibbs)	(158)		
<b>Amortization</b>		<b>S-15</b>		<b>\$ 5,319</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	3,933	
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)		741	
5	To reflect a 5 year amortization of Management Study. (Gibbs)		646	
<b>Taxes Other Than Income Tax</b>		<b>S-16</b>		<b>\$ (4,296)</b>
1	To annualize FICA based on annualized payroll. (Gruner)	\$ 0	\$ (2,740)	
2	To adjust Federal unemployment. (Gruner)	0	(43)	
3	To adjust State unemployment. (Gruner)	0	(1)	
4	To adjust real estate and personal property taxes. (Gibbs)	(1,008)	0	
5	To adjust total water PSC Assessment. (Griggs)	0	(504)	

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Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Current Income Tax S-17				\$ 771,173
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$ 771,173	\$	
Deferred Income Tax Expense S-18				\$ (57,586)
1	To adjust deferred income tax expense. (Gibbs)	\$ (57,586)	\$	
ITC Amortization S-19				\$ 0
1	To adjust the level of ITC amortization. (Gibbs)	\$ 0	\$	

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## Income Tax Calculation

Mexico

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)	\$ 134,490	\$ 901,144	\$ 930,542	\$ 959,939
2	Add:				
3	Current Income Tax	(178,023)	299,661	317,978	336,295
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	54,525	54,525	54,525	54,525
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ 10,992	\$ 1,255,330	\$ 1,303,045	\$ 1,350,759
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 364,154	\$ 364,154	\$ 364,154	\$ 364,154
10	Contributions In Aid of Construction	36,413	36,413	36,413	36,413
11	Miscellaneous Non-deductible Expenses	1,602	1,602	1,602	1,602
12	Total Additions	\$ 402,169	\$ 402,169	\$ 402,169	\$ 402,169
13	Subtractions to Net Income Before Income Tax:				
14	Interest Expense @ 3.80%	\$ 429,655	\$ 429,655	\$ 429,655	\$ 429,655
15	Tax Straight Line Depreciation	297,910	297,910	297,910	297,910
16	Excess Tax Depreciation	142,035	142,035	142,035	142,035
17	Cost of Removal	7,300	7,300	7,300	7,300
18	Total Subtractions	\$ 876,900	\$ 876,900	\$ 876,900	\$ 876,900
19	Net Taxable Income	\$ (463,739)	\$ 780,599	\$ 828,314	\$ 876,028
20	Provision for Federal Income Tax				
21	Net Taxable Income	\$ (463,739)	\$ 780,599	\$ 828,314	\$ 876,028
22	Deduct Missouri Income Tax @ 100.00%	(24,176)	40,695	43,182	45,670
23	Federal Taxable Income	\$ (439,563)	\$ 739,904	\$ 785,132	\$ 830,358
24	Federal Income Tax @ 35.00%	\$ (153,847)	\$ 258,966	\$ 274,796	\$ 290,625
25	Provision for Missouri Income Tax				
26	Net Taxable Income	\$ (463,739)	\$ 780,599	\$ 828,314	\$ 876,028
27	Deduct Federal Income Tax @ 50.00%	(76,924)	129,483	137,398	145,313
28	Missouri Taxable Income	\$ (386,816)	\$ 651,116	\$ 690,916	\$ 730,715
29	Missouri Income Tax @ 6.25%	\$ (24,176)	\$ 40,695	\$ 43,182	\$ 45,670
30	Summary of Provision For Income Tax				
31	Federal Income Tax	\$ (153,847)	\$ 258,966	\$ 274,796	\$ 290,625
32	State Income Tax	(24,176)	40,695	43,182	45,670
33	<b>Total Current Income Tax</b>	<b>\$ (178,023)</b>	<b>\$ 299,661</b>	<b>\$ 317,978</b>	<b>\$ 336,295</b>



## Missouri-American Water Company

Case No. WR-2000-281

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

**Revenue Requirement**

Parkville Water

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)	\$ 8,231,735	\$ 8,231,735	\$ 8,231,735
2	Rate of Return		7.97%	8.23%	8.49%
3	Net Operating Income Requirement		\$ 656,069	\$ 677,472	\$ 698,874
4	Net Operating Income Available	(From Accounting Schedule 9)	16,059	16,059	16,059
5	Additional Net Operating Income Requirement		\$ 640,010	\$ 661,413	\$ 682,815
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 224,688	\$ 238,024	\$ 251,359
8	Test Year Current Income Tax		(174,086)	(174,086)	(174,086)
9	Additional Current Income Tax Requirement		\$ 398,774	\$ 412,110	\$ 425,445
10	Gross Revenue Requirement Before Affect of Phase-in		\$ 1,038,784	\$ 1,073,523	\$ 1,108,260
11	Allowances:				
12	Impact of Phase-in		\$ (782,367)	\$ (782,367)	\$ (782,367)
13	Uncollectibles		1,201	1,363	1,526
14	<b>Gross Revenue Requirement</b>		<b>\$ 257,617</b>	<b>\$ 292,519</b>	<b>\$ 327,419</b>

## Missouri-American Water Company

Case No. WR-2000-281

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

**Rate Base**

Parkville Water

Line	Description (A)	Amount (B)
1	Plant in Service (From Accounting Schedule 3)	\$ 14,266,876
	Less:	
2	Accumulated Depreciation Reserve (From Accounting Schedule 5)	2,095,067
3	Accumulated Amortization Reserve:	
4	Direct Assigned	
5	Corporate Distribution	0
6	Net Plant in Service	\$ 12,171,809
7	Add:	
8	Cash Working Capital (From Accounting Schedule 8)	\$ (47,426)
9	Materials and Supplies: Direct Assigned	13,775
10	Corporate Distribution	0
11	Prepayments: Direct Assigned	0
12	Corporate Distribution	8,511
13	Deferred OPEB Asset: Direct Assigned	0
14	Corporate Distribution	63,833
15	Total Additions to Net Plant in Service	\$ 38,693
16	Deduct:	
17	Interest Offset @ 0.14% (From Accounting Schedule 8)	\$ 43,947
18	Federal Income Tax Offset @ 0.06% (From Accounting Schedule 8)	10,842
19	State Income Tax Offset @ 0.06% (From Accounting Schedule 8)	1,864
20	Contributions In Aid: Direct Assigned	1,933,198
21	Corporate Distribution	0
22	Customer Advances Direct Assigned	1,376,588
23	Corporate Distribution	8,452
24	Deferred Income Taxes Pre-merger Missouri-Cities	238,144
25	Corporate Distribution	292,425
26	Pre-71 ITC Direct Assigned	0
27	Corporate Distribution	0
28	Pension Liability Direct Assigned	0
29	Corporate Distribution	73,308
30	Total Deductions from Net Plant in Service	\$ 3,978,767
31	<b>Total Rate Base</b>	<b>\$ 8,231,735</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**

Parkville Water

Line	Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)+(F)
					Amount Account Sch 4 (E)	No. Account Sch 4 (F)	
1		Intangible					
2	301.00	Organization	\$ 0	\$ 3,782	\$ 0	P-1	\$ 3,782
3	302.00	Franchise & Consents	13	0	0	P-2	13
4	303.00	Miscellaneous Intangible Plant	0	0	0	P-3	0
5		Total Intangible	\$ 13	\$ 3,782	\$ 0		\$ 3,795
6		Source of Supply					
7	310.00	Land & Land Rights	\$ 1,735	\$ 0	\$ 0	P-4	\$ 1,735
8	311.00	Structures & Improvements	13,044	0	0	P-5	13,044
9	312.00	Collecting & Impounding Res	0	0	0	P-6	0
10	313.00	Lake, River & Other Intakes	0	0	0	P-7	0
11	314.00	Wells & Springs	129,042	0	0	P-8	129,042
12	316.00	Supply Mains	110,878	0	0	P-9	110,878
13		Total Source of Supply	\$ 254,699	\$ 0	\$ 0		\$ 254,699
14		Pumping					
15	320.00	Land & Land Rights	\$ 0	\$ 0	\$ 12,956	P-10	\$ 12,956
16	321.00	Structures & Improvements	15,881	0	0	P-11	15,881
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	442,941	0	65,556	P-15	508,497
21	326.00	Diesel Pumping Equipment	0	0	0	P-16	0
22	328.30	Other Pumping Equipment	0	0	81,548	P-17	81,548
23		Total Pumping	\$ 458,822	\$ 0	\$ 160,060		\$ 618,882
24		Water Treatment Plant					
25	330.00	Land & Land Rights	\$ 432	\$ 0	\$ 0	P-18	\$ 432
26	331.00	Structures & Improvements	462,450	0	(6,122)	P-19	456,328
27	332.00	Water Treatment Equipment	2,176,694	0	0	P-20	2,176,694
28	339.00	Other Intangible Plant	0	0	0	P-21	0
29		Total Water Treatment Plant	\$ 2,639,576	\$ 0	\$ (6,122)		\$ 2,633,454
30		Transmission & Distribution					
31	340.00	Land & Land Rights	\$ 12,877	\$ 0	\$ (12,877)	P-22	\$ 0
32	341.00	Structures & Improvements	45,656	0	0	P-23	45,656
33	342.00	Distr. Res. & Standpipe	304,375	0	814,785	P-24	1,119,160
34	343.00	Transmission & Distribution Mains	5,060,228	0	1,480,287	P-25	6,540,515
35	344.00	Fire Mains	58,922	0	0	P-26	58,922
36	345.00	Services	780,719	0	56,111	P-27	836,830
37	346.00	Meters	193,674	0	24,291	P-28	217,965
38	347.00	Meter Installation	316,839	0	30,268	P-29	347,107
39	348.00	Hydrants	679,009	0	56,351	P-30	735,360
40	349.00	Other T&D Plant	5,083	0	0	P-31	5,083
41		Total Transmission & Distribution	\$ 7,457,382	\$ 0	\$ 2,449,216		\$ 9,906,598
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**

## Parkville Water

Line	Account No. (A)	Plant Title (B)	Balance 12/31/99 (C)	Corporate Distribution (D)	Adjustments		Adjusted Balance (C)+(D)+(F) (G)
					Amount Acctg Sch 4 (E)	No. Acctg Sch 4 (F)	
52		General Plant					
53	389.10	Land & Land Rights	\$ 142	\$ 0	\$ 0	P-40	\$ 142
54	390.00	Structures & Improvements	64,023	9,495	228,742	P-41	302,260
55	391.00	General Office Equipment	56,374	95,269	162,004	P-42	313,647
56	392.00	Transportation Equipment	17,642	11,943	19,819	P-43	49,404
57	393.00	Stores Equipment	1,599	0	2,825	P-44	4,424
58	394.00	Tools, Shop & Garage Equipment	30,790	291	696	P-45	31,777
59	395.00	Laboratory Equipment	51,767	0	9,736	P-46	61,503
60	396.00	Power Operated Equipment	438	0	0	P-47	438
61	397.00	Communication Equipment	20,778	2,015	51,039	P-48	73,832
62	398.00	Miscellaneous	12,338	604	(920)	P-49	12,022
63		Total General Plant	\$ 255,891	\$ 119,616	\$ 473,941		\$ 849,448
64		<b>Total Plant In Service</b>	<b>\$ 11,066,383</b>	<b>\$ 123,398</b>	<b>\$ 3,077,095</b>		<b>\$ 14,266,876</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**

Parkville Water

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		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
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		\$ 12,956
1	To reflect net true-up additions. (Gibbs)	\$ 12,956	

## 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**

Parkville Water

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 321.00	Structures & Improvements P-11	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 322.00	Boiler Equip P-12	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 323.20	Other Power Prod Equip P-13	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 324.00	Steam Pumping Equip P-14	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 325.00	Electric Pumping Equip P-15	\$	65,556
1	To reflect net true-up additions. (Gibbs)	\$ 65,556	
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	\$	81,548
1	To reflect net true-up additions. (Gibbs)	\$ 81,548	
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	\$	(6,122)
1	To reflect net true-up additions. (Gibbs)	\$ (6,122)	

## 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**

Parkville Water

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip P-20		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
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		\$ (12,877)
1	To reflect net true-up additions. (Gibbs)	\$ (12,877)	
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		\$ 814,785
1	To reflect net true-up additions. (Gibbs)	\$ 814,785	
A/C 343.00	T&D Mains P-25		\$ 1,480,287
1	To reflect net true-up additions. (Gibbs)	\$ 1,480,287	
A/C 344.00	Fire Mains P-26		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 345.00	Services P-27		\$ 56,111
1	To reflect net true-up additions. (Gibbs)	\$ 56,111	

## 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**

Parkville Water

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 346.00	Meters P-28		\$ 24,291
1	To reflect net true-up additions. (Gibbs)	\$ 24,291	
A/C 347.00	Meter Installation P-29		\$ 30,268
1	To reflect net true-up additions. (Gibbs)	\$ 30,268	
A/C 348.00	Hydrants P-30		\$ 56,351
1	To reflect net true-up additions. (Gibbs)	\$ 56,351	
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**

Parkville Water

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	\$	228,742
1	To reflect net true-up additions. (Gibbs)	\$ 228,742	
A/C 391.00	General Office Equip P-42	\$	162,004
1	To reflect net true-up additions. (Gibbs)	\$ 162,004	
A/C 392.00	Transportation Equip P-43	\$	19,819
1	To reflect net true-up additions. (Gibbs)	\$ 19,819	
A/C 393.00	Stores Equip P-44	\$	2,825
1	To reflect net true-up additions. (Gibbs)	\$ 2,825	
A/C 394.00	Tools, Shop & Garage Equip P-45	\$	696
1	To reflect net true-up additions. (Gibbs)	\$ 696	
A/C 395.00	Laboratory Equip P-46	\$	9,736
1	To reflect net true-up additions. (Gibbs)	\$ 9,736	

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**

Parkville Water

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	\$	51,039
1	To reflect net true-up additions. (Gibbs)	\$ 51,039	
A/C 398.00	Miscellaneous P-49	\$	(920)
1	To reflect net true-up additions. (Gibbs)	\$ (920)	



## Missouri-American Water Company

Case No. WR-2000-281

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

## Depreciation Reserve

## Parkville Water

Plant Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)+(E)
				Amount Accg. Sch 6	No. Accg. 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	5,001	0	(1,325)	R-5	3,676
9	312.00 Collecting & Impounding Res	0	0	0	R-6	0
10	313.00 Lake, River & Other Intakes	0	0	0	R-7	0
11	314.00 Wells & Springs	53,169	0	(28,120)	R-8	25,049
12	316.00 Supply Mains	23,089	0	(6,427)	R-9	16,662
13	Total Source of Supply	\$ 81,259	\$ 0	\$ (35,872)		\$ 45,387
14	Pumping					
15	320.00 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-10	\$ 0
16	321.00 Structures & Improvements	5,108	0	(2,052)	R-11	3,056
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	77,883	0	55,572	R-15	133,455
21	326.00 Diesel Pumping Equipment	0	0	0	R-16	0
22	328.30 Other Pumping Equipment	0	0	0	R-17	0
23	Total Pumping	\$ 82,991	\$ 0	\$ 53,520		\$ 136,511
24	Water Treatment Plant					
25	330.00 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-18	\$ 0
26	331.00 Structures & Improvements	74,978	0	45,505	R-19	120,483
27	332.00 Water Treatment Equipment	223,131	0	323,416	R-20	546,547
28	339.00 Other Intangible Plant	0	0	0	R-21	0
29	Total Water Treatment Plant	\$ 298,109	\$ 0	\$ 368,921		\$ 667,030
30	Transmission & Distribution					
31	340.00 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-22	\$ 0
32	341.00 Structures & Improvements	1,675	0	16,830	R-23	18,505
33	342.00 Distr. Res. & Standpipe	45,935	0	5,116	R-24	51,051
34	343.00 Transmission & Distribution Mains	896,813	0	(308,721)	R-25	588,092
35	344.00 Fire Mains	7,763	0	(439)	R-26	7,324
36	345.00 Services	244,280	0	(80,920)	R-27	163,360
37	346.00 Meters	94,463	0	(12,967)	R-28	81,496
38	347.00 Meter Installation	36,954	0	20,646	R-29	57,600
39	348.00 Hydrants	176,018	0	(22,221)	R-30	153,797
40	349.00 Other T&D Plant	792	0	480	R-31	1,272
41	Total Transmission & Distribution	\$ 1,504,693	\$ 0	\$ (382,196)		\$ 1,122,497
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

Parkville Water

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	15,852	(191)	(1,516)	R-41	14,145
55	391.00 General Office Equipment	734	16,652	44,065	R-42	61,451
56	392.00 Transportation Equipment	1,029	3,182	852	R-43	5,063
57	393.00 Stores Equipment	2,368	0	(2,247)	R-44	121
58	394.00 Tools, Shop & Garage Equipment	10,063	61	2,905	R-45	13,029
59	395.00 Laboratory Equipment	9,989	0	3,876	R-46	13,865
60	396.00 Power Operated Equipment	310	0	(121)	R-47	189
61	397.00 Communication Equipment	15,596	844	(2,421)	R-48	14,019
62	398.00 Miscellaneous	1,323	93	344	R-49	1,760
63	Total General Plant	\$ 57,264	\$ 20,641	\$ 45,737		\$ 123,642
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Total Depreciation Reserve		\$ 2,024,316	\$ 20,641	\$ 50,110		\$ 2,095,067

## 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**

Parkville Water

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	\$	(1,325)
1	To reflect the net change for true-up. (Gibbs)	\$ (1,325)	
A/C 312.00	Collecting & Impounding Res R-6	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 313.00	Lake, River & Other Intakes R-7	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 314.00	Wells & Springs R-8	\$	(28,120)
1	To reflect the net change for true-up. (Gibbs)	\$ (28,120)	
A/C 316.00	Supply Mains R-9	\$	(6,427)
1	To reflect the net change for true-up. (Gibbs)	\$ (6,427)	
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**

Parkville Water

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 321.00	Structures & Improvements R-11	\$	(2,052)
1	To reflect the net change for true-up. (Gibbs)	\$ (2,052)	
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	\$	55,572
1	To reflect the net change for true-up. (Gibbs)	\$ 55,572	
A/C 326.00	Diesel Pumping Equip R-16	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 328.30	Other Pumping Equip R-17	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 330.00	Land & Land Rights R-18	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 331.00	Structures & Improvements R-19	\$	45,505
1	To reflect the net change for true-up. (Gibbs)	\$ 45,505	

## 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**

Parkville Water

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip R-20		\$ 323,416
1	To reflect the net change for true-up. (Gibbs)	\$ 323,416	
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		\$ 16,830
1	To reflect the net change for true-up. (Gibbs)	\$ 16,830	
A/C 342.00	Distr. Res. & Standpipe R-24		\$ 5,116
1	To reflect the net change for true-up. (Gibbs)	\$ 5,116	
A/C 343.00	T&D Mains R-25		\$ (308,721)
1	To reflect the net change for true-up. (Gibbs)	\$ (308,721)	
A/C 344.00	Fire Mains R-26		\$ (439)
1	To reflect the net change for true-up. (Gibbs)	\$ (439)	
A/C 345.00	Services R-27		\$ (80,920)
1	To reflect the net change for true-up. (Gibbs)	\$ (80,920)	
A/C 346.00	Meters R-28		\$ (12,967)
1	To reflect the net change for true-up. (Gibbs)	\$ (12,967)	
A/C 347.00	Meter Installation R-29		\$ 20,646
1	To reflect the net change for true-up. (Gibbs)	\$ 20,646	

## Missouri-American Water Company

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**Adjustments To Depreciation Reserve**

Parkville Water

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 348.00	Hydrants R-30		\$ (22,221)
1	To reflect the net change for true-up. (Gibbs)	\$ (22,221)	
A/C 349.00	Other T&D Plant R-31		\$ 480
1	To reflect the net change for true-up. (Gibbs)	\$ 480	
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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**Adjustments To Depreciation Reserve**

Parkville Water

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		\$ (1,516)
1	To reflect the net change for true-up. (Gibbs)	\$ (1,516)	
A/C 391.00	General Office Equip R-42		\$ 44,065
1	To reflect the net change for true-up. (Gibbs)	\$ 44,065	
A/C 392.00	Transportation Equip R-43		\$ 852
1	To reflect the net change for true-up. (Gibbs)	\$ 852	
A/C 393.00	Stores Equip R-44		\$ (2,247)
1	To reflect the net change for true-up. (Gibbs)	\$ (2,247)	
A/C 394.00	Tools, Shop & Garage Equip R-45		\$ 2,905
1	To reflect the net change for true-up. (Gibbs)	\$ 2,905	
A/C 395.00	Laboratory Equip R-46		\$ 3,876
1	To reflect the net change for true-up. (Gibbs)	\$ 3,876	
A/C 396.00	Power Operated Equip R-47		\$ (121)
1	To reflect the net change for true-up. (Gibbs)	\$ (121)	
A/C 397.00	Communication Equip R-48		\$ (2,421)
1	To reflect the net change for true-up. (Gibbs)	\$ (2,421)	

Accounting Schedule 6

Sponsor: Gibbs

6/14/00 4:26 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

Parkville Water

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 398.00	Miscellaneous R-49		\$ 344
1	To reflect the net change for true-up. (Gibbs)	\$ 344	



## Missouri-American Water Company

Case No. WR-2000-281

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

**Depreciation Expense**

## Parkville Water

Line	Account No. (A)	Plant Title (B)	Plant Balance Acctg Sch 3 (C)	Depreciation Rate (D)	Depreciation Expense (C) x (D) (E)
1		Intangible			
2	301.00	Organization	\$ 3,782		\$ NA
3	302.00	Franchise & Consents	13		NA
4	303.00	Miscellaneous Intangible Plant	0		NA
5		Total Intangible	\$ 3,795		\$ 0
6		Source of Supply			
7	310.00	Land & Land Rights	\$ 1,735		\$ NA
8	311.00	Structures & Improvements	13,044	3.31%	432
9	312.00	Collecting & Impounding Res	0	1.85%	0
10	313.00	Lake, River & Other Intakes	0	3.11%	0
11	314.00	Wells & Springs	129,042	2.28%	2,942
12	316.00	Supply Mains	110,878	1.77%	1,963
13		Total Source of Supply	\$ 254,699		\$ 5,337
14		Pumping			
15	320.00	Land & Land Rights	\$ 12,956		\$ NA
16	321.00	Structures & Improvements	15,881	2.26%	359
17	322.00	Boiler Equipment	0		NA
18	323.00	Other Power Production Equipment	0	2.12%	0
19	324.00	Steam Pumping Equipment	0		NA
20	325.00	Electric Pumping Equipment	508,497	3.77%	19,170
21	326.00	Diesel Pumping Equipment	0	2.28%	0
22	328.30	Other Pumping Equipment	81,548	2.26%	1,843
23		Total Pumping	\$ 618,882		\$ 21,372
24		Water Treatment Plant			
25	330.00	Land & Land Rights	\$ 432		\$ NA
26	331.00	Structures & Improvements	456,328	3.27%	14,922
27	332.00	Water Treatment Equipment	2,176,694	2.95%	64,212
28	339.00	Other Intangible Plant	0	2.00%	0
29		Total Water Treatment Plant	\$ 2,633,454		\$ 79,134
30		Transmission & Distribution			
31	340.00	Land & Land Rights	\$ 0		\$ NA
32	341.00	Structures & Improvements	45,656	5.56%	2,538
33	342.00	Distr. Res. & Standpipe	1,119,160	1.97%	22,047
34	343.00	Transmission & Distribution Mains	6,540,515	1.51%	98,762
35	344.00	Fire Mains	58,922	1.46%	860
36	345.00	Services	836,830	2.63%	22,009

## Missouri-American Water Company

Case No. WR-2000-281

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

**Depreciation Expense**

Parkville Water

Line	Account No.	Plant Title	Plant Balance Accg Sch 3	Depreciation Rate	Depreciation Expense (C) x (D)
	(A)	(B)	(C)	(D)	(E)
37	346.00	Meters	217,965	5.64%	12,293
38	347.00	Meter Installation	347,107	2.31%	8,018
39	348.00	Hydrants	735,360	3.06%	22,502
40	349.00	Other T&D Plant	5,083	2.94%	149
41		Total Transmission & Distribution	\$ 9,906,598		\$ 189,178
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	\$ 142		\$ NA
54	390.00	Structures & Improvements	302,260	2.57%	7,768
55	391.00	General Office Equipment	313,647	9.16%	28,730
56	392.00	Transportation Equipment	49,404	11.66%	5,760
57	393.00	Stores Equipment	4,424	0.88%	39
58	394.00	Tools, Shop & Garage Equipment	31,777	5.16%	1,640
59	395.00	Laboratory Equipment	61,503	4.42%	2,718
60	396.00	Power Operated Equipment	438	5.07%	22
61	397.00	Communication Equipment	73,832	7.33%	5,412
62	398.00	Miscellaneous	12,022	4.19%	504
63		Total General Plant	\$ 849,448		\$ 52,593
64		<b>Depreciation Expense</b>	<b>\$ 14,266,876</b>		<b>\$ 347,614</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**

Parkville Water

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	\$ 172,589	39.87	10.23	29.64	0.0812	\$ 14,017
3	Tax Withholding	56,248	39.87	17.39	22.48	0.0616	3,465
4	Fuel & Power	124,147	39.87	37.22	2.65	0.0073	901
5	Chemicals	61,723	39.87	39.87	0.00	0.0000	0
6	Purchased Water	22,653	39.87	53.15	(13.28)	(0.0364)	(824)
7	Service Company Charges	89,019	39.87	(4.13)	44.00	0.1205	10,731
8	Group Insurance	38,649	39.87	(8.54)	48.41	0.1326	5,126
9	OPEB's	21,936	39.87	(0.04)	39.91	0.1093	2,398
10	Pensions	7,905	39.87	39.87	0.00	0.0000	0
11	ESOP	2,165	39.87	39.87	0.00	0.0000	0
12	Insurance Other Than Group	21,499	39.87	39.87	0.00	0.0000	0
13	Uncollectibles	6,934	39.87	39.87	0.00	0.0000	0
14	Rents	4,678	39.87	24.37	15.50	0.0425	199
15	401K	3,292	39.87	48.80	(8.93)	(0.0245)	(81)
16	Material & Supplies	13,526	39.87	39.87	0.00	0.0000	0
17	Cash Vouchers	375,979	39.87	20.67	19.20	0.0526	19,778
18	Total Operation & Maintenance Expense	\$ 1,022,940					\$ 55,710
19	Taxes						
20	FICA - Employer Portion	\$ 17,113	39.87	13.44	26.43	0.0724	\$ 1,239
21	Federal Unemployment	324	39.87	62.05	(22.18)	(0.0608)	(20)
22	State Unemployment	(0)	39.87	62.05	(22.18)	(0.0608)	0
23	Property Tax	235,172	39.87	182.50	(142.63)	(0.3908)	(91,898)
24	Gross Receipts Tax	36,473	20.97	108.31	(87.34)	(0.2393)	(8,728)
25	Corporate Franchise	0	39.87	110.50	(70.63)	(0.1935)	0
26	Sales Tax	20,890	20.97	38.90	(17.93)	(0.0491)	(1,026)
27	Missouri Primacy Fees	6,126	20.97	182.00	(161.03)	(0.4412)	(2,703)
28	PSC Assessment	9,272	39.87	39.87	0.00	0.0000	0
29	Total Operating Taxes	\$ 325,370					\$ (103,136)
30	<b>Total Cash Working Capital Before Income Tax and Interest Offsets</b>						<b>\$ (47,426)</b>
31	Federal Income Tax Offset	\$ 194,175	39.87	60.25	(20.38)	(0.0558)	\$ (10,842)
32	State Income Tax Offset	\$ 30,513	39.87	62.17	(22.30)	(0.0611)	\$ (1,864)
33	Interest Expense Offset	\$ 312,806	39.87	91.15	(51.28)	(0.1405)	\$ (43,947)

## Missouri-American Water Company

Case No. WR-2000-281

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

## Income Statement

## Parkville Water

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	\$ 1,090,635	\$ 0	\$ 1,090,635	\$ 9,570	S-1	\$ 1,100,205
3	Commercial	207,714	0	207,714	(3,905)	S-2	203,809
4	Industrial	11,217	0	11,217	245	S-3	11,462
5	Private Fire	34,443	0	34,443	0	S-4	34,443
6	Public Authorities	42,897	0	42,897	(51)	S-5	42,845
7	Sales for Resale	88,438	0	88,438	1,737	S-6	90,174
8	Other	31,177	168	31,345	0	S-7	31,345
9	Total Revenues	\$ 1,506,522	\$ 168	\$ 1,506,690	\$ 7,595		\$ 1,514,285
10	Operating Expenses:						
11	Operation & Maintenance:						
12	Source of Supply	\$ 30,225	\$ 44	\$ 30,269	\$ 1,085	S-8	\$ 31,354
13	Pumping	128,942	1	128,943	(2,760)	S-9	126,183
14	Water Treatment	154,415	9,991	164,406	(10,368)	S-10	154,038
15	Transmission & Distribution	172,392	790	173,182	1,491	S-11	174,673
16	Customer Accounts	72,402	23,263	95,665	(1,454)	S-12	94,212
17	Administrative & General	176,716	277,270	453,986	(11,505)	S-13	442,481
18	Total O & M Expense	\$ 735,092	\$ 311,359	\$ 1,046,452	\$ (23,511)		\$ 1,022,940
19	Other Operating Expenses:						
20	Depreciation	\$ 271,532	\$ (11,168)	\$ 260,364	\$ 49,649	S-14	\$ 310,013
21	Amortization	0	34	34	4,282	S-15	4,316
22	Taxes Other Than Income	221,414	34,300	255,714	10,138	S-16	265,852
23	Total Other Operation Expense	\$ 492,945	\$ 23,166	\$ 516,112	\$ 64,070		\$ 580,181
24	Total Operating Expenses	\$ 1,228,038	\$ 334,526	\$ 1,562,564	\$ 40,558		\$ 1,603,122
25	Net Income Before Income Taxes	\$ 278,485	\$ (334,358)	\$ (55,874)	\$ (32,963)		\$ (88,837)
26	Income Taxes:						
27	Current Income Tax	\$ 0	\$ (928,205)	\$ (928,205)	\$ 754,119	S-17	\$ (174,086)
28	Deferred Income Tax:						
29	Deferred Income Tax Expense	0	142,264	142,264	(73,074)	S-18	69,190
30	ITC Amortization	0	0	0	0	S-19	0
31		\$ 0	\$ (785,941)	\$ (785,941)	\$ 681,045		\$ (104,896)
32	Net Operating Income	\$ 278,485	\$ 451,583	\$ 730,068	\$ (714,008)		\$ 16,059

## 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**

## Parkville Water

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Residential Revenue S-1 \$ 9,570				
1	To normalize and annualize revenue. (Griggs)	\$ 9,570	\$	
Commercial Revenue S-2 \$ (3,905)				
1	To normalize and annualize revenue. (Griggs)	\$ (3,905)	\$	
Industrial Revenue S-3 \$ 245				
1	To adjust revenue. (Griggs)	\$ 245	\$	
Private Fire Revenue S-4 \$ 0				
1	To annualize revenue. (Griggs)	\$ 0	\$	
Public Authority Revenue S-5 \$ (51)				
1	To annualize revenue. (Griggs)	\$ (51)	\$	
Sales for Resale S-6 \$ 1,737				
1	To annualize revenue. (Griggs)	\$ 1,737	\$	
Other Revenue S-7 \$ 0				
1	To annualize revenue. (Griggs)	\$ 0	\$	
Source of Supply S-8 \$ 1,085				
1	To annualize payroll. (Gruner)	\$ (167)	\$ (3)	
2	To annualize the cost of purchased water. (Griggs)	1,255		
Pumping S-9 \$ (2,760)				
1	To annualize payroll. (Gruner)	\$ 0	\$ 0	
2	To annualize electric pumping expense. (Griggs)	(2,760)		
Water Treatment S-10 \$ (10,368)				
1	To annualize payroll. (Gruner)	\$ (1,733)	\$ (402)	
2	To annualize chemical costs. (Griggs)	(8,234)		
3	To include cost of waste treatment at new St. Joseph treatment plant. (Gibbs)	0		
Transmission & Distribution S-11 \$ 1,491				
1	To annualize payroll. (Gruner)	\$ (1,828)	\$ (98)	

## 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**

Parkville Water

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
2	To adjust deferred maintenance. (Griggs)	3,416		
<b>Customer Accounts S-12 \$ (1,454)</b>				
1	To annualize payroll. (Gruner)	\$ (896)	\$ (1,931)	
2	To normalize the level of uncollectible expense. (Griggs)	1,435		
3	To adjust postage. (Griggs)	348		
4	To eliminate specific advertising expense. (Gruner)	0	(3)	
5	To eliminate cost of bill inserts. (Gruner)		(408)	
6	To reflect cost of Monthly billing in St. Joseph. (Gibbs)	0		
<b>Administrative &amp; General S-13 \$ (11,505)</b>				
1	To annualize payroll. (Gruner)	\$ (1,278)	\$ (8,992)	
2	To annualize 401K expense. (Gruner)	0	(5)	
3	To annualize ESOP expense. (Gruner)	0	(680)	
4	To annualize group health insurance expense. (Gruner)	0	3,701	
5	To annualize OPEB expense. (Rackers)	0	(1,088)	
6	To adjust incentive pay. (Gruner)	0	(3,675)	
7	To annualize pension expense. (Rackers)	0	(241)	
8	To annualize non-group insurance. (Gruner)	0	6,518	
9	To eliminate specific advertising expense. (Gruner)	0	(267)	
10	To eliminate specific dues and donations. (Gruner)	(190)	(709)	
11	To eliminate specific miscellaneous expense. (Gruner)	(64)	(33)	
12	To normalize rate case expense. (Griggs)	0	1,703	
13	To eliminate dues to NAWC. (Gruner)	0	(271)	

## 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**

## Parkville Water

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
14	To adjust relocation expense. (Gibbs)	0	165	
15	To amortize OPEB gains. (Rackers)		(4,874)	
16	To amortize pension gains. (Rackers)		(1,225)	
<b>Depreciation</b>		<b>S-14</b>		<b>\$ 49,649</b>
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$ 87,250	\$	
2	To reflect depreciation on contributions in aid of construction included in plant in service. (Gibbs)	(37,449)		
3	To reflect capitalization of depreciation on transportation equipment. (Gibbs)	(152)		
<b>Amortization</b>		<b>S-15</b>		<b>\$ 4,282</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	3,166	
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)		596	
5	To reflect a 5 year amortization of Management Study. (Gibbs)		520	
<b>Taxes Other Than Income Tax</b>		<b>S-16</b>		<b>\$ 10,138</b>
1	To annualize FICA based on annualized payroll. (Gruner)	\$ 0	\$ (2,206)	
2	To adjust Federal unemployment. (Gruner)	0	(35)	
3	To adjust State unemployment. (Gruner)	0	(0)	
4	To adjust real estate and personal property taxes. (Gibbs)	12,785	0	
5	To adjust total water PSC Assessment. (Griggs)	0	(406)	

## 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**

Parkville Water

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Current Income Tax S-17				\$ 754,119
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$ 754,119	\$	
Deferred Income Tax Expense S-18				\$ (73,074)
1	To adjust deferred income tax expense. (Gibbs)	\$ (73,074)	\$	
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**

Parkville Water

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)	\$ 16,059	\$ 656,069	\$ 677,472	\$ 698,874
2	Add:				
3	Current Income Tax	(174,086)	224,688	238,024	251,359
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	69,190	69,190	69,190	69,190
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ (88,837)	\$ 949,947	\$ 984,686	\$ 1,019,423
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 310,013	\$ 310,013	\$ 310,013	\$ 310,013
10	Contributions In Aid of Construction	77,046	77,046	77,046	77,046
11	Miscellaneous Non-deductible Expenses	1,290	1,290	1,290	1,290
12	Total Additions	\$ 388,349	\$ 388,349	\$ 388,349	\$ 388,349
13	Subtractions to Net Income Before Income Tax:				
14	Interest Expense @ 3.80%	\$ 312,806	\$ 312,806	\$ 312,806	\$ 312,806
15	Tax Straight Line Depreciation	259,954	259,954	259,954	259,954
16	Excess Tax Depreciation	180,236	180,236	180,236	180,236
17	Cost of Removal	0	0	0	0
18	Total Subtractions	\$ 752,996	\$ 752,996	\$ 752,996	\$ 752,996
19	Net Taxable Income	\$ (453,484)	\$ 585,300	\$ 620,039	\$ 654,776
20	Provision for Federal Income Tax				
21	Net Taxable Income	\$ (453,484)	\$ 585,300	\$ 620,039	\$ 654,776
22	Deduct Missouri Income Tax @ 100.00%	(23,641)	30,513	32,324	34,135
23	Federal Taxable Income	\$ (429,843)	\$ 554,787	\$ 587,715	\$ 620,641
24	Federal Income Tax @ 35.00%	\$ (150,445)	\$ 194,175	\$ 205,700	\$ 217,224
25	Provision for Missouri Income Tax				
26	Net Taxable Income	\$ (453,484)	\$ 585,300	\$ 620,039	\$ 654,776
27	Deduct Federal Income Tax @ 50.00%	(75,223)	97,088	102,850	108,612
28	Missouri Taxable Income	\$ (378,262)	\$ 488,212	\$ 517,189	\$ 546,164
29	Missouri Income Tax @ 6.25%	\$ (23,641)	\$ 30,513	\$ 32,324	\$ 34,135
30	Summary of Provision For Income Tax				
31	Federal Income Tax	\$ (150,445)	\$ 194,175	\$ 205,700	\$ 217,224
32	State Income Tax	(23,641)	30,513	32,324	34,135
33	<b>Total Current Income Tax</b>	<b>\$ (174,086)</b>	<b>\$ 224,688</b>	<b>\$ 238,024</b>	<b>\$ 251,359</b>

## St. Charles District



## Missouri-American Water Company

Case No. WR-2000-281

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

**Revenue Requirement**

St. Charles

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)	\$ 24,297,209	\$ 24,297,209	\$ 24,297,209
2	Rate of Return		7.97%	8.23%	8.49%
3	Net Operating Income Requirement		\$ 1,936,488	\$ 1,999,660	\$ 2,062,833
4	Net Operating Income Available	(From Accounting Schedule 9)	1,869,205	1,869,205	1,869,205
5	Additional Net Operating Income Requirement		\$ 67,283	\$ 130,455	\$ 193,628
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 721,310	\$ 760,671	\$ 800,032
8	Test Year Current Income Tax		679,388	679,388	679,388
9	Additional Current Income Tax Requirement		\$ 41,922	\$ 81,283	\$ 120,644
10	Gross Revenue Requirement Before Affect of Phase-in		\$ 109,205	\$ 211,738	\$ 314,272
11	Allowances:				
12	Impact of Phase-in		\$ 0	\$ 0	\$ 0
13	Uncollectibles		252	490	727
14	<b>Gross Revenue Requirement</b>		<b>\$ 109,458</b>	<b>\$ 212,228</b>	<b>\$ 314,999</b>

## Missouri-American Water Company

Case No. WR-2000-281

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

**Rate Base**

St. Charles

Line	Description (A)	Amount (B)
1	Plant in Service (From Accounting Schedule 3)	\$ 51,070,236
	Less:	
2	Accumulated Depreciation Reserve (From Accounting Schedule 5)	8,628,251
3	Accumulated Amortization Reserve:	
4	Direct Assigned	
5	Corporate Distribution	0
6	Net Plant in Service	\$ 42,441,985
7	Add:	
8	Cash Working Capital (From Accounting Schedule 8)	\$ (228,052)
9	Materials and Supplies: Direct Assigned	87,434
10	Corporate Distribution	0
11	Prepayments: Direct Assigned	
12	Corporate Distribution	23,473
13	Deferred OPEB Asset: Direct Assigned	
14	Corporate Distribution	176,043
15	Total Additions to Net Plant in Service	\$ 58,898
16	Deduct:	
17	Interest Offset @ 0.14% (From Accounting Schedule 8)	\$ 129,590
18	Federal Income Tax Offset @ 0.06% (From Accounting Schedule 8)	34,720
19	State Income Tax Offset @ 0.06% (From Accounting Schedule 8)	5,971
20	Contributions In Aid: Direct Assigned	13,437,407
21	Corporate Distribution	0
22	Customer Advances Direct Assigned	2,034,036
23	Corporate Distribution	49,517
24	Deferred Income Taxes Pre-merger Missouri-Cities	1,036,157
25	Corporate Distribution	1,274,101
26	Pre-71 ITC Direct Assigned	
27	Corporate Distribution	0
28	Pension Liability Direct Assigned	0
29	Corporate Distribution	202,174
30	Total Deductions from Net Plant in Service	\$ 18,203,674
31	<b>Total Rate Base</b>	<b>\$ 24,297,209</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

St. Charles

Line	Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)-(E)
					Amount Accg. Sch 4 (E)	No. Accg. Sch 4 (F)	
1		Intangible					
2	301.00	Organization	\$ 0	\$ 10,429	\$ 0	P-1	\$ 10,429
3	302.00	Franchise & Consents	12,572	0	0	P-2	12,572
4	303.00	Miscellaneous Intangible Plant	0	0	0	P-3	0
5		Total Intangible	\$ 12,572	\$ 10,429	\$ 0		\$ 23,001
6		Source of Supply					
7	310.00	Land & Land Rights	\$ 5,372	\$ 0	\$ 0	P-4	\$ 5,372
8	311.00	Structures & Improvements	0	0	0	P-5	0
9	312.00	Collecting & Impounding Res	0	0	0	P-6	0
10	313.00	Lake, River & Other Intakes	0	0	0	P-7	0
11	314.00	Wells & Springs	0	0	0	P-8	0
12	316.00	Supply Mains	0	0	0	P-9	0
13		Total Source of Supply	\$ 5,372	\$ 0	\$ 0		\$ 5,372
14		Pumping					
15	320.00	Land & Land Rights	\$ 1,193	\$ 0	\$ 0	P-10	\$ 1,193
16	321.00	Structures & Improvements	1,306,302	0	0	P-11	1,306,302
17	322.00	Boiler Equipment	0	0	0	P-12	0
18	323.20	Other Power Production Equipment	250,012	0	0	P-13	250,012
19	324.00	Steam Pumping Equipment	0	0	0	P-14	0
20	325.00	Electric Pumping Equipment	2,044,097	0	0	P-15	2,044,097
21	326.00	Diesel Pumping Equipment	0	0	0	P-16	0
22	328.30	Other Pumping Equipment	5,613	0	0	P-17	5,613
23		Total Pumping	\$ 3,607,217	\$ 0	\$ 0		\$ 3,607,217
24		Water Treatment Plant					
25	330.00	Land & Land Rights	\$ 5,372	\$ 0	\$ 0	P-18	\$ 5,372
26	331.00	Structures & Improvements	0	0	0	P-19	0
27	332.00	Water Treatment Equipment	16,283	0	0	P-20	16,283
28	339.00	Other Intangible Plant	855,198	0	0	P-21	855,198
29		Total Water Treatment Plant	\$ 876,853	\$ 0	\$ 0		\$ 876,853
30		Transmission & Distribution					
31	340.00	Land & Land Rights	\$ 254,954	\$ 0	\$ 11,442	P-22	\$ 266,396
32	341.00	Structures & Improvements	421,402	0	0	P-23	421,402
33	342.00	Distr. Res. & Standpipe	1,582,083	0	0	P-24	1,582,083
34	343.00	Transmission & Distribution Mains	31,089,669	0	811,798	P-25	31,901,467
35	344.00	Fire Mains	160,776	0	0	P-26	160,776
36	345.00	Services	4,732,660	0	44,084	P-27	4,776,744
37	346.00	Meters	930,526	0	(89,105)	P-28	841,421
38	347.00	Meter Installation	2,136,667	0	48,394	P-29	2,185,061
39	348.00	Hydrants	3,092,078	0	53,924	P-30	3,146,002
40	349.00	Other T&D Plant	3,964	0	0	P-31	3,964
41		Total Transmission & Distribution	\$ 44,404,779	\$ 0	\$ 880,537		\$ 45,285,316
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

St. Charles

Line	Account No. (A)	Plant Title (B)	Balance 12/31/99 (C)	Corporate Distribution (D)	Adjustments		Adjusted Balance (C)+(D)+(E) (G)
					Amount Acctg Sch 4 (E)	No. Acctg Sch 4 (F)	
52		General Plant					
53	389.10	Land & Land Rights	\$ 0	\$ 0	\$ 0	P-40	\$ 0
54	390.00	Structures & Improvements	311,853	26,187	0	P-41	338,040
55	391.00	General Office Equipment	243,685	262,740	(19,328)	P-42	487,097
56	392.00	Transportation Equipment	104,305	32,936	31,560	P-43	168,801
57	393.00	Stores Equipment	907	0	0	P-44	907
58	394.00	Tools, Shop & Garage Equipment	86,769	802	(242)	P-45	87,329
59	395.00	Laboratory Equipment	2,771	0	0	P-46	2,771
60	396.00	Power Operated Equipment	0	0	83,184	P-47	83,184
61	397.00	Communication Equipment	27,489	5,557	0	P-48	33,046
62	398.00	Miscellaneous	66,835	1,665	2,802	P-49	71,302
63		Total General Plant	\$ 844,614	\$ 329,887	\$ 97,976		\$ 1,272,477
64		Total Plant In Service	\$ 49,751,407	\$ 340,316	\$ 978,513		\$ 51,070,236

## 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**

St. Charles

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	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
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**

St. Charles

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



## Missouri-American Water Company

Case No. WR-2000-281

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

**Adjustments To Plant In Service**

St. Charles

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip P-20		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
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		\$ 11,442
1	To reflect net true-up additions. (Gibbs)	\$ 11,442	
A/C 341.00	Structures & Improvements P-23		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 342.00	Distr Res & Standpipe P-24		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 343.00	T&D Mains P-25		\$ 811,798
1	To reflect net true-up additions. (Gibbs)	\$ 811,798	
A/C 344.00	Fire Mains P-26		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 345.00	Services P-27		\$ 44,084
1	To reflect net true-up additions. (Gibbs)	\$ 44,084	

## 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**

St. Charles

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 346.00	Meters P-28		\$ (89,105)
1	To reflect net true-up additions. (Gibbs)	\$ (89,105)	
A/C 347.00	Meter Installation P-29		\$ 48,394
1	To reflect net true-up additions. (Gibbs)	\$ 48,394	
A/C 348.00	Hydrants P-30		\$ 53,924
1	To reflect net true-up additions. (Gibbs)	\$ 53,924	
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)	\$	