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			djustment 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	143		8
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	340.00 Land & Land Rights	R-22		i de la composición de la composición La composición de la	\$
1	To reflect the net change for true-up.		\$	TENER TO END FAMILIARIA SONO CARPA	
A/C	341.00 Structures & Improvements	R-23			
1	To reflect the net change for true-up.		\$		
A/C	The state of the s	11-R-24		ENGLISHED TO STATE OF THE STATE	(12,310)
1	To reflect the net change for true-up.		\$	(12,310)	
A/C	343.00 T&D Mains	R-25		reports and a second second second second	\$ (296,887)
1	To reflect the net change for true-up.		\$	(296,887)	MA - MANAGER ST. INC. THE ST. INC.
A/C	344.00 Fire Mains	*** R-26 tags minimum (1971)			\$ (516)
1	To reflect the net change for true-up.		\$	(516)	
AC	345.00 Services	R-27			\$ 27,314
1	To reflect the net change for true-up.		\$	27,314	nasang salah kalang salah
A/C	346.00 Meters	R-28			\$ (20,431)
1	To reflect the net change for true-up.		\$ 	(20,431)	
A/C	347.00 Meter Installation	R-29			Sing 114,701
I	To reflect the net change for true-up.	(Gibbs)	\$	114,701	

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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
AVE	348.00 Hydrants R-30 To reflect the net change for true-up. (Gibbs)	**************************************	16,840	\$ 16,840
A/C.	349.00 Other T&D Plant R-31 To reflect the net change for true-up. (Gibbs)	\$	1,269	\$ 1,269
HA/C	352.00 Collecting Sewer - Gravity R-32 To reflect the net change for true-up. (Gibbs)	\$		$S^{-\frac{1}{2}}$
AC 1	353.00 Service To Customers R-33 To reflect the net change for true-up. (Gibbs)	**** <u>*</u> *******************************		\$
TA/C	370.00 Miscellaneous Land R-34 To reflect the net change for true-up. (Gibbs)	\$		\$ 519 - 19-0
A/C 	371.00 Structures & Improvements R-35 To reflect the net change for true-up. (Gibbs)	********** \$		S 1
A/C 1	372.00 Treatment & Disposal Equip R-36 To reflect the net change for true-up. (Gibbs)	\$		·\$ ³
A/C .	To reflect the net change for true-up. (Gibbs)	\$		\$
AVC.	374.00 Outfall Sewer Lines R-38 To reflect the net change for true-up. (Gibbs)	\$		\$

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		artiston protection	ustment mount	Total Adjustment
A/C	395.00 Laboratory Equipment	R-39			6 4 4 4 4 4 6
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C		R-40			ē c
1	To reflect the net change for true-up.		\$		
A/C	390.00 Structures & Improvements	R41			13,521
1	To reflect the net change for true-up.		\$	13,521	
A/C	391.00. General Office Equip	R-42		Special registers of the desired for the contract of the contr	\$!!
1	To reflect the net change for true-up.	(Gibbs)	\$ 	28,709	
A/C	392.00 Transportation Equip	R42			8 13/012
1	To reflect the net change for true-up.	(Gibbs)	\$	13,012	
A/C	393.00 Stores Equip				(845)
1	To reflect the net change for true-up.		\$	(845)	
A/C	394.00 Tools, Shop & Garage Equi			- A 100 - 1 100 - 1 1 1 1 1 1 1 1 1 1 1 1 1	\$
1	To reflect the net change for true-up.		\$	3,257	The state of the s
A/C	395.00 Laboratory Equip	R-46		A PERSONAL PROPERTY AND ASSESSMENT OF PARTY ASSESSMENT OF PARTY AND ASSESSMENT OF PARTY ASSESS	3 (2,602)
1	To reflect the net change for true-up.		\$	(2,602)	
A/C	396.00 Power Operated Equip	The state of the s		TO DESCRIPTION OF THE PROPERTY	(1.958)
1	To reflect the net change for true-up.	,	\$	(1,958)	
A/C	397.00 Communication Equip	With the state of			S (3,217)
1	To reflect the net change for true-up.	(Gibbs)	\$	(3,217)	

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	The second secon	stment ount	Total Adjustment
	398 00 Miscellaneous F			
AU				D WWW
1	To reflect the net change for true-up. (Gi	bbs)	\$ 708	

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.	Plant Title		lant Balance Acras Sch 3	Depreciation Rate:	Þ	epreciation Expense (C)x(D)
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		s	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

Depreciation Expense

	Account No.	Plant Title		'lant Balance Acceg Sch 3	Depreciation Rate	15. 15.1 16.0 16.0 16.0 16.0 16.0 16.0 16.0 16	epreciation Expense (C)x(D)
Line	(A)	(B)		(C)	(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	Deprecia	tion expense	ildi Sy	14,303,808		5	380,340

Cash Working Capital Mexico

Cash Working Net CWC Revenue Test Year Expense Factor Capital. Description Lag Expenses Lag Lag Requirement (C)-(D) (B)x(F) (Æ)(3651) Line (E) 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 38.03 53.15 (15.12)0 (0.0414)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 0.12765,892 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 0.00000 **ESOP** 11 2,689 38.03 38.03 0.00 0 0.0000 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 0.00000 17 Cash Vouchers 323,290 38.03 20.67 17.36 0.0476 15,376 Total Operation & Maintenance Expense 1,102,159 57,606 18 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)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 38.03 110.50 (72.47)(0.1985)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 29 **Total Operating Taxes** 233,677 (31,747)Total Cash Working Capital Before Income Tax and Interest Offsets 25,859 30 31 Federal Income Tax Offset \$ 258,966 38.03 60.25 (22.22)(0.0609)\$ (15,765)

\$

\$

40,695

429,655

38.03

38.03

62.17

91.15

(24.14)

(53.12)

32

33

State Income Tax Offset

Interest Expense Offset

\$

(2,691)

(62,530)

(0.0661)

(0.1455)

Income Statement

•	Description (A)		Year Ended 9/30/99 Direct Charges	110 111 111 111 111 111 111 111 111 111	Year Ended 9/30/99 Corporate Distribution	200 200 200 200 200 200 200 200 200 200	Year Ended 9/30/99 Total (B)+(C)	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Adjusti Amount Accig Sch 10	No.		As Adjusted
Line 1	Operating Revenues:		(B)		(C)		(D)		(E)	(F)		(G)
2	Residential	\$	805,168	\$	0	\$	805,168	s	(20, 250)	6.1	s	704.010
3	Commercial	э	234,474	Þ	0	Э	,	Э	(20,250)	S-1	Э	784,918
4	Industrial		253,893		0		234,474 253,893		(8,778)	S-2		225,696
5	Private Fire		39,809		0		39,809		2,323 0	S-3		256,216
6	Public Authorities		100,469		0		100,469		1.066	S-4 S-5		39,809
7	Sales for Resale				0		· · · · · · · · · · · · · · · · · · ·		,			101,535
8	Other		118,315 30,853		182		118,315		28 0	S-6 S-7		118,343
9	Total Revenues	<u>s</u> –	1,582,980	<u>.</u> –	182	<u>,</u> -	31,035	<u> </u>		8-7		31,035
-		Ð	1,302,900	Ф	162	\$	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	S	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	s ⁻	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	s	(949,196)	\$	(949,196)	\$	771,173	S-17	\$	(178,023)
=,	- ··· · · · · · · · · · · · · · · · · ·	T)	U	ъ	(949,190)	Э	(949,190)	Э	//1,1/3	3-17	3	(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	Not Operating Income	Š	584767	\$	- 429,761	S	1014,528	\$	(680,038)		\$	184400.
		2			A CONTRACTOR OF THE PARTY OF TH	. normanico	arzurum marketinekili (e armistorio		and the second s	LANDSELLER	ement i Schrost i bestrat (1871

Adjustments to Income Statement

Adj. No,	Description	THE	Adjustine Direct	ant A	mounts Fotal Adjustment
Resident	ial Revenue	nh dherept		12-12-10	\$ (20,250)
inimpinjukuwa 1	To normalize and annualize revenue. (Griggs)	\$	(20,250)	\$	
Commer	cial Revenue	20 - 10 CARR			\$ (8,778)
1	To normalize and annualize revenue. (Griggs)	\$	(8,778)	\$	
Industria	l Revenue \$3	CERTED RESE			(1975)
1	To adjust revenue. (Griggs)	\$	2,323	\$	And the second control of the second control
Private I	ire Revenue S-4				S 0
1	To annualize revenue. (Griggs)	\$	0	\$	
Public A	uthority Revenue S-5				S 1,066
1	To annualize revenue. (Griggs)	\$	1,066	\$	
Sales for	Resale S-6		kej dika ajan		\$ 28
1	To annualize revenue. (Griggs)	\$	28	\$	
Other Re	evenue S-7	8017 (1.7 8 8 3 3 5 5		ntyss,	s service of the serv
1	To annualize revenue. (Griggs)	\$	0	\$	учествення под
Source o	f Supply				(48)
1	To annualize payroll. (Gruner)	\$	(81)	\$	(3)
2	To annualize the cost of purchased water. (Griggs)		0		
Pumping	Commence (1997)	rii ilarisi egine	re e cec	14 Maga C20 Sau	\$ 5,330
1	To annualize payroll. (Gruner)	\$	(0)	\$	0
2	To annualize electric pumping expense. (Griggs)		5,330		
Water T	reatment S-10	ALCONO CONTRA			\$ (10.341)
1	To annualize payroll. (Gruner)	\$	(269)	\$	(437)
2	To annualize chemical costs. (Griggs)		(9,636)		
3	To include cost of waste treatment at new St. Joseph treatment plant. (Gibbs)		0		
Transmi	ssion & Distribution S-11		u po obseignium prijeri Po u po doba		$e^{i\omega_{i}}$
1	To annualize payroll. (Gruner)	\$	(514)	\$	(107)

Accounting Schedule 10 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 Income Statement

Adj. No	Description 1	Adjustine Direct.	ent Amounts	- Total - Adjustment
2	To adjust deferred maintenance. (Griggs)	(7,154)		
Custome	r Accounts	Street, Street, Street, and a street, and	ZSSSOJE POLICE (COSSS)	S (4,006)
1	To annualize payroll. (Gruner)	\$ (861)	age of a significant design and the state of	
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		
Adminis	trative & General S-13	Proc. 10th C. C. Angel, 1940 age	sold of against Associa	S (13,334)
1	To annualize payroll. (Gruner)	\$ (637)	rated the register of the first control to the cont	is a minus cary
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)	

Accounting Schedule 10 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 Income Statement

Adj. : No:	Description	Section 1	Adjustme Direct	at Ai	nounts Corp.	Total Adjustment
14	To adjust relocation expense. (Gibbs)	, and Mi	0	11100	205	reduced the second second second second second
15	To amortize OPEB gains. (Rackers)				(6,055)	
16	To amortize pension gains. (Rackers)				(1,521)	
Deprecia	nion					S = 1 17070271
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$	186,213	\$		HISTORIANIA AMARIANI
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)			
Amortiza	ation : III 2000 and the company we supply a supply SA15 and a supply supply and	illy english				\$ 5219
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	
Taxes O	ther Than Income Tax	ing sekin			na di este en	\$ (4.296)
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)	

Accounting Schedule 10 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 Income Statement

Adj No	Description		Adjustme Direct	ent Amounts	Total Adjustment
Current	Income Tax	38 3	and the state of t		\$ 771,173
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$	771,173	\$	
Deferre	I Income Tax Expense S-18				S (57,586)
1	To adjust deferred income tax expense. (Gibbs)	\$	(57,586)	\$	
ITC Am	ortization		a de la composición	到70612字字序。	\$ 5 7 2 100
1	To adjust the level of ITC amortization. (Gibbs)	\$	0	\$,,,,,

Accounting Schedule 11 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

Income Tax Calculation

	Description		Test Year		197% Return		8.23% Return		8,49% Return
Line	(A)		(B)		(C)		(D)		(E)
1	Net Operating Income (Acct. Sch. 1)	\$	134,490	\$	901,144	\$	930,542	\$	959,939
2	Add:		(150,000)		200 ((1		217.070		227.207
3	Current Income Tax		(178,023)		299,661		317,978		336,295
4	Deferred Income Taxes		54505		54.505		54.505		54.505
5	Deferred Income Tax Expense ITC Amortization		54,525		54,525		54,525		54,525
6 7	Net Income Before Income Tax	s -	10,992	\$ -	1,255,330	\$ -	1,303,045	s -	1,350,759
1		Þ	10,992	3	1,255,550	3	1,303,043	3	1,550,759
8	Addditions 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%	6 S	(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%	6	(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
22	Potal Current Income Pax	\$	(178,023)	######################################	299,661	8	£174978	S	236095
33					randika a	DEC 10.00			

Parkville Water District

Accounting Schedule 1 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

Revenue Requirement

Line	(A)			9.50%' Equity Return (B)	#10 PROFESSION STREET	Equity Return (C)		Equity Return
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$	8,231,735	\$	8,231,735	\$	8,231,735
2	Rate of Return	(Trom Trooping Danodale 2)	_	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 Requi	rement	\$	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 Requi	irement	\$	398,774	\$	412,110	\$	425,445
10	Gross Revenue Requirement Before Aff	ect 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	Gross Revenue Requirement		s es	257,617	S	292,519	8	377.192

Accounting Schedule 2 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

Rate Base Parkville Water

	(1	A)			(B)
Plant in Service			(From Accounting Schedule 3)	\$	14,266,876
Less:					
Accumulated Depre	ciation Reserve		(From Accounting Schedule 5)		2,095,06
Accumulated Amor	tization Reserve:				
Direct Assigned					
Corporate Distrib	ution			_	-
Net Plant in Service				\$	12,171,80
Add:					
Cash Working Capi	tal		(From Accounting Schedule 8)	\$	(47,42
Materials and Suppl	ies: Dir	ect Assign	ed		13,77
	Cor	porate Dis	stribution		,
Prepayments:	Dir	ect Assign	ed		
	Cor	porate Dis	stribution		8,51
Deferred OPEB Ass	et: Dir	ect Assign	ed		ŕ
	Cor	porate Dis	stribution		63,83
Total Addition	s to Net Plant in	Service		\$	38,69
Deduct:					
Interest Offset	@	0.14%	(From Accounting Schedule 8)	\$	43,94
Federal Income Tax	Offset @	0.06%	(From Accounting Schedule 8)		10,84
State Income TaxOf	ffset @	0.06%	(From Accounting Schedule 8)		1,86
Contributions In Ai	d: Dir	ect Assign	ed		1,933,19
	Cor	porate Dis	stribution		
Customer Advances	. Dir	ect Assign	ed		1,376,58
	Cor	porate Dis	stribution		8,45
Deferred Income Ta	axes Pre	-merger M	fissouri-Cities		238,14
	Con	porate Dis	stribution		292,42
Pre-71 ITC	Dir	ect Assign	ıed		
	Cor	porate Di	stribution		
Pension Liability	Dir	ect Assign	ned		
	Cor	porate Di	stribution	_	73,30
Total Deduction	ns from Net Plan	nt in Servi	ce	\$	3,978,76

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	WILE STATE OF THE	Balance 12/31/99	2000	Corporate listribution (D)		Adjustr Amount Accig 84h 4 (E)	No: Accep Sch 4:		Adjusted Balance (C)-(D)-(6)
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		00		. 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)		s ⁻	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	Ψ	(12,577)	P-23	J	45,656
33	342.00	Distr. Res. & Standpipe		304,375		Ö		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	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		0
49	374.00	Outfall Sewer Lines		0				0	P-38		0
50	395.00	Laboratory Equipment		0				0	P-39		0
51		Total Sewer Plant	\$	0	\$	0	\$	0		\$	0

Accounting Schedule 3 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

Plant In Service

Line	Account No.	Plant Title	Balance 12/31/99)	Corporate Jistribution		Adjusti Amount Aceg Sch 4	NO: Actg Sch4		Adjusted Balanco (C)+(D)+(B)
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		ni) la Service	1,066483	71F&≅98	.v	3,077,095		j S	14-266-876

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 Plant In Service

Adj. No.	Descr	iption		Adjustment Amount,	Total Adjustment
A/C	301.00 Organization	P-1			\$ 0
1	To reflect net true-up additions.	. ,		\$	
A/C	20 C.			allanda en Police Palemann paines (18).	\$
1	To reflect net true-up additions.			\$	
A/C	303.00 Misc Intangible Plant	P3		internation of high and property of a	\$
1	To reflect net true-up additions.			S Maritiment of the Control of the C	
A/C	310.00 Land & Land Rights	(Cibba)			
1	To reflect net true-up additions.			\$	
A/C	311.00 Structures & Improven				\$
l	To reflect net true-up additions.			\$	
A/C	312.00 Collecting & Impound				S
1	To reflect net true-up additions.		Carlot in the second se	\$	
A/C	313.00 Lake, River & Other In	. 3 - 11 franciscus Marie a series e persona de la comunicación de minera			\$ 200
l	To reflect net true-up additions.				
A/C	314.00 Wells & Springs	P-8	has about a region of the second particle of the second se		3
I For the property	To reflect net true-up additions.			\$	Walny Epitholophala Balanda pro-ambia ala kataka k
A/C	316.00 Supply Mains	P-9			ac Brasilian and the state of
1	To reflect net true-up additions.			\$	
A/C	The state of the s	P-10			\$ 12,956
I	To reflect net true-up additions.	(Gibbs)		\$ 12,956	

Accounting Schedule 4
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 Plant In Service

Adj. No.	Description		Adjustment Amount	Total Adjustment
A/C	321.00 Structures & Improvements P-11			\$
1	To reflect net true-up additions. (Gibbs)	\$		
A/C	322.00 Boiler Equip			\$
1	To reflect net true-up additions. (Gibbs)	\$		
A/C	323.20 Other Power Prod Equip P-13			\mathbf{S}^{-1}
1	To reflect net true-up additions. (Gibbs)	\$		
	324.00 Steam Pumping Equip P-14			\$
1	To reflect net true-up additions. (Gibbs)	\$	·	
A/C	325.00 Electric Pumping Equip P-15		The state of the s	\$
1	To reflect net true-up additions. (Gibbs)	\$	65,556	
A/C	326.00 Diesel Pumping Equip P-16	de usa de		\$
I	To reflect net true-up additions. (Gibbs)	\$		
	328.30 Other Pumping Equip P-17			\$ 81,548
1	To reflect net true-up additions. (Gibbs)	\$	81,548	
AC				\$ 6
1	To reflect net true-up additions. (Gibbs)	\$		
ΑŒ	331.00 Structures & Improvements P-19			\$ (6,122)
1	To reflect net true-up additions. (Gibbs)	\$	(6,122)	

Accounting Schedule 4
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 Plant In Service

Adj. No.	Description	See	Adjustment Amount	Total Adjustment
A/C	332.00 Water Treatment Equip P-20			\$ 44 H 0 4 0 1
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			\$
1	To reflect net true-up additions. (Gibbs)	\$		
A/C	340.00 Land & Land Rights P-22	ricinas (fi		\$ (12,877)
1	To reflect net true-up additions. (Gibbs)	\$	(12,877)	
A/C	341.00 Structures & Improvements P-23		arakan dalah pergebagai Pergebagai	8 0 -
1	To reflect net true-up additions. (Gibbs)	\$		
grando avecarpo economia				
A/C	342.00 Distr. Res. & Standpipe P-24			\$ 814,785
1	To reflect net true-up additions. (Gibbs)	\$	814,785	
		ca noterolo		
A/C	343.00 T&D Mains P-25	M. C. M. G.	na kena marakan ing kanadahan kenang kahanakan kanada kahin ilihan sakan	\$ 1,480,287
1	To reflect net true-up additions. (Gibbs)	\$	1,480,287	
		Sauda da	ija ja j	6. A
1 747 Sa	344.00 Fire Mains P-26	a i i i		
1	To reflect net true-up additions. (Gibbs)	\$		
A/C	345.00 Services P-27	Fredrikasionen B. 1885 BR		8 56,111
1	To reflect net true-up additions. (Gibbs)	\$	56,111	9
1	To reflect het auc-up additions. (01003)	Φ	50,111	

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 Plant In Service

Adj. No.	Descr	Tption	ED STREET, C	justment Amount	Tiotal Adjustment
A/C	346.00 Meters	P-28		10 3 3 3 10 10 S 1	24,291
1	To reflect net true-up additions.	(Gibbs)	\$	24,291	_
A/C	347.00 Meter Installation	P-29		5	30,268
1	To reflect net true-up additions.	•	\$	30,268	
A/C	348.00 Hydrants	P-30		111111111111111111111111111111111111111	56,351
1	To reflect net true-up additions.		\$	56,351	
A/C	349.00 Other T&D Plant	P-31 1150 15 115 115 115 115 115 115 115 11	ha Hi	· · · · · · · · · · · · · · · · · · ·	
1	To reflect net true-up additions.	(Gibbs)	\$ 		
A/C	352.00 Collecting Sewer - Gra	wity P-32			
1	To reflect net true-up additions.	(Gibbs)	\$		
A/C	353.00 Service To Customers	The state of the s		\$	
1	To reflect net true-up additions.		\$		
_A/C	And the Company of th		a Parti	<u> </u>	
1	To reflect net true-up additions.		\$		
A/C	371.00 Structures & Improver	The state of the s	77. 21. com (g) 765-75-72-703		
1	To reflect net true-up additions.		\$		ncongr.
AVĆ	Programmer and Millians and Programmer and March 1964 (1988) Continue and April 20, 1961 (1984) Programmer			\$	
1	To reflect net true-up additions.	(Gibbs)	\$		
LAC	373.00 Plant Sewers	P37		S	C
1	To reflect net true-up additions.	(Gibbs)	\$		

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 Plant In Service

Adj. No.	Description of the control of the co	ription		*Adjustmen *Amount :	Total Adjustment
	Comment of the Commen				
A/C	374.00 Outfall Sewer Lines	P-38	in the contract of the contrac	is for convenient de la literatura. Personalista de la literatura de la litera	$\mathbb{S}_{\mathbb{R}^{2}}$
1	To reflect net true-up additions.	(Gibbs)	\$	5	
A/C	395.00 Laboratory Equipment	P-39			18:11:11:0
1	To reflect net true-up additions.	(Gibbs)	\$		
A/C	389.10 Land & Land Rights	P-40	表现与结构的 花式		\$ 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
1	To reflect net true-up additions.	(Gibbs)	\$	Train Membel American in project with light of a member of the control of the con	н жээх хэмэг боог ш их хэхэхэх хэхэх хохоо хүрх хүрх хүрх х
A/C	390.00 Structures & Improven	nents P-41			\$ 228,742
1	To reflect net true-up additions.		\$	S 228,742	The state of the s
A/C	391.00 General Office Equip	P-42	ing a state of the		\$ 162,004
1	To reflect net true-up additions.	(Gibbs)	\$	6 162,004	
A/C	392.00 Transportation Equip	P-43	ngi regja		\$174419,819
1	To reflect net true-up additions.	A CANADA	\$	19,819	The second secon
A/C	393.00 Stores Equip	P-44			2825
1	To reflect net true-up additions.	(Gibbs)	\$	2,825	жения по при
A/C	394:00 Tools, Shop & Garage	Equip P.45			\$ 696
1	To reflect net true-up additions.		<u></u>	696	n maganin matan ay ilin 1960 i 1964 a pinning gerin ki apatan ayaka ki
A/C	395.00 Laboratory Equip	P-46			S 9,736
1	To reflect net true-up additions.	(Gibbs)	S	9,736	

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 Plant In Service

Adj. No	Description of the second of t	iption	premior de la companya de la company	ustment noun	Total: Adjustment
A/C	396.00 Power Operated Equip	P-47 (15) (15) (15) (15) (15)			\$
1	To reflect net true-up additions.	(Gibbs)	\$		
A/C	397.00 Communication Equip	11111 P-48			\$ 51,039
1					
1	To reflect net true-up additions.	(Gibbs)	\$	51,039	
1	To reflect net true-up additions.	(Gibbs)	\$	51,039	
AVC	To reflect net true-up additions. 398:00 Miscellaneous	(Gibbs)	\$	51,039	\$ (920)

Depreciation Reserve

	Plant Account No.	Pant litle		Balanœ [2/3]/99 (C)		Corporate Distribution (D)	2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Adjustin Amount Assig Sch 6 (E)	No. Accu Sea 6		Adjusted Balance (C)+(D)+(B)
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	s [—]	(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	•	Õ	•	(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		o o		0	R-13		0
19	324.00	Steam Pumping Equipment		0		ő		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		s [—]	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	s [—]	298,109	\$	0	\$	368,921		s [—]	667,030
30		Transmission & Distribution									
31	340.00	Land & Land Rights	\$	0	\$	0	\$	0	R-22	\$	0
32	341.00	Structures & Improvements	•	1,675	-	ő	•	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	2		\$	0	R-32	\$	0
44	353.00	Service To Customers		0				0	R-33		0
45	370.00	Miscellaneous Land		0				0	R-34		0
46	371.00	Structures & Improvements		0				0	R-35		0
47	372.00	Treatment & Disposal Equipment		0				0	R-36		0
48	373.00	Plant Sewers		0				0	R-37		0
49	374.00	Outfall Sewer Lines		0				0	R-38		0
50	395.00	Laboratory Equipment	_	0				0	. R-39		0
51		Total Sewer Plant	\$	0	\$	0	\$	0		\$	0

Depreciation Reserve

	Plant Account	(Plan Title	Balance 12/31/99	100	Corporate istribution (D)	(n	Amount Amount Amg Sch 6 (E)	No. Acety Sch 6	Adjusted Balance (CHO)(6)
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
	Hora Da	preciation Reserve	2024-316 12024-316	S	20,641	Š	50,110		2 095 067

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

Adj. No.	Description			Adjustment Amount	Total Adjustment
A/C	301.00 Organization	e Reliance			S Table 10
1	To reflect the net change for true-up.	(Gibbs)	\$	1	
					32000
A/C	302:00 Franchise & Consents	R\$2			S
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	303.00 Misc Intangible Plant	R-3			
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	310.00 Land & Land Rights	1 R 4			
1	To reflect the net change for true-up.	**************************************	\$		
-	to remove the new change for that up.	(01005)	Ψ		
A/C	311.00 Structures & Improvements	** R5 **********		said reduction	\$ (1,325)
1	To reflect the net change for true-up.	Charles and the second and the second	\$	(1,325)	
	-				
A/C	312.00 Collecting & Impounding Re	ss R-6			8
1	To reflect the net change for true-up.	(Gibbs)	\$		
\$10.00 MILESTER STREET	ENGINEERING COMMITTEE CONTROL OF THE		COLUMN TO A ANNA MARKATA PROPERTY OF THE STATE OF THE STA		
A/C	313.00 Lake, River & Other Intakes	Address of the state of the sta			\$ 0
1	To reflect the net change for true-up.	(Gibbs)	\$		
					\$ (28,120)
A/C 1	314.00 Wells & Springs To reflect the net change for true-up.	(Gibbs)	\$	(28,120)	DEFECTION CONTENT
1	To reflect the net change for inde-up.	(01008)	Ą	(28,120)	
A/C	316.00 Supply Mains	R 9 - 1 - 1 - 1 - 1			\$=±44. (6±4271)
1	To reflect the net change for true-up.	ter transporture and a standard transport of a second standard transport	\$	(6,427)	
			•	` ' '	
Section of the sectio	320.00 Land & Land Rights	R-10	orus sentigus (g. 1931) 1942 - State Barrier	(1044)	\$ 0
1	To reflect the net change for true-up.	(Gibbs)	\$		

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

Adj, No.	Description		riid Entities	djustment Amount	Total Adjustment
A/C	321.00 Structures & Improvements	PRED	ris 3 8464		\$ (2,052)
1	To reflect the net change for true-up.	(Gibbs)	\$	(2,052)	
A/C	322:00 Boiler Equip			4 ji ja 1951	\$
1	To reflect the net change for true-up.	(Gibbs)	\$		
MC	323.20 Other Power Prod Equip	R-13			\$
1	To reflect the net change for true-up.	(Gibbs)	\$ 		
A/C	324.00 Steam Pumping Equip	R:14			\$ 100
1	To reflect the net change for true-up.		\$		
A/C	The state of the s	Relis - Commence			\$ 55,572
1	To reflect the net change for true-up.		\$	55,572	
A/C	THE THE PARTY AND PROPERTY AND ADDRESS OF THE PARTY AND ADDRESS OF THE	***:R-16	a the contract of	i de la proposición de la composición de la composición de la composición de la composición de la composición La composición de la	8 - 0
1	To reflect the net change for true-up.		\$		
A/C	328.30 Other Pumping Equip	R-17			8
1	To reflect the net change for true-up.	CONTRACTOR	\$		
A/C	1330.00 Land & Land Rights	uni Rel8namenten en en			\$
1	To reflect the net change for true-up.		\$		
A/C	331.00 Structures & Improvements	STOCKET, AND STOCKET,			\$ 45,505
1	To reflect the net change for true-up.	(Gibbs)	\$	45,505	

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

Adj. No.	Description				Adjustment Amount	Total Adjustment
AC	332.00 Water Treatment Equip	58 800 PK 1055 WALL			anastriki ji	\$ 323,416
1	To reflect the net change for true-up.	(Gibbs)		\$	323,416	
A/C	STREET, THE PROPERTY OF STREET,	R-21		N.		\$ 0
1	To reflect the net change for true-up.	(Gibbs)		\$		_
A/C	340.00 Land & Land Rights	² R-22				\$
1	To reflect the net change for true-up.		manarana and ana and an ana and an	\$		iki Mankutikana za masa masami minama kana masa masa masa masa masa masa masa m
	341.00 Structures & Improvements				Audiography argument or representation	\$ 16,830
1	To reflect the net change for true-up.	(Gibbs)		\$	16,830	
A/C	342.00 Distr. Res. & Standpipe	R-24		10 A 150		\$ 5,116
1	To reflect the net change for true-up.	(Gibbs)		\$	5,116	
A/C	343.00 T&D Mains	R-25	e na serie propagation de la compaga La compagazione de la compagazione	i de vija Si ja		\$ (308,721)
1	To reflect the net change for true-up.	(Gibbs)		\$	(308,721)	
	344.00 Fire Mains	R-26				\$ (439)
1	To reflect the net change for true-up.			\$	(439)	
<u>A</u> /C	345.00 Services	R-27				\$(80,920)
I I I I I I I I I I I I I I I I I I I	To reflect the net change for true-up.			\$	(80,920)	
A/C	346.00 Meters	R-28			eta india della della ripulationi di si	\$ (12,967)
] Ekspirikanssans	To reflect the net change for true-up.	, ,		\$	(12,967)	
A/C	THE PARTY OF THE P	R-29				\$ 20,646
I	To reflect the net change for true-up.	(Gibbs)		\$	20,646	

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

Adj,	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		14.		\$44400
1	To reflect the net change for true-up.	(Gibbs)		\$	480	
A/C	352.00 Collecting Sewer - Gravity	R-32				Similar O
1	To reflect the net change for true-up.			\$		
A/C	353.00 Service To Customers	R-33				\$
1	To reflect the net change for true-up.	(Gibbs)		\$		
A/C	370.00 Miscellaneous Land	R-34		or an an arrangement of		
l 	To reflect the net change for true-up.			\$		
] A/C	371.00 Structures & Improvements	R-35				\$
1	To reflect the net change for true-up.			\$		
ЖC	372.00 Treatment & Disposal Equip					\$10000000000000000000000000000000000000
1	To reflect the net change for true-up.	Successive State S		\$		
A/C		R-37				S
1	To reflect the net change for true-up.		What has the second of the sec	\$	All by what and calling the continues of a some	
_A/C	374.00 Outfall Sewer Lines	R-38			The first of the same before the common terms of the same terms of	S
1	To reflect the net change for true-up.	(Gibbs)		\$		

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

Adj. No.	Description			Same and	jusiment Moline	Total Adjustment
A/C	395.00 Laboratory Equipment	R-39		1419		S THE HOUSE
1	To reflect the net change for true-up.	(Gibbs)		\$		_
A/C	389.10 Land & Land Rights	R-40	ers ice explicación en			8 0
1	To reflect the net change for true-up.	(Gibbs)		\$		
A/C	390.00 Structures & Improvements	And the state of t				8 (1,516)
1	To reflect the net change for true-up.			\$	(1,516)	
A/C	391 00 General Office Equip	R-42			Transfer that yet yet yet	3 44,065
1	To reflect the net change for true-up.			\$	44,065	
A/C	392.00 Transportation Equip	TARREST TO THE PARTY OF THE PAR				\$ 1852
1	To reflect the net change for true-up.			\$	852	
A/C	393.00 Stores Equip	R-44				S (2,247)
1	To reflect the net change for true-up.	· · · · · · · · · · · · · · · · · · ·		\$	(2,247)	
_A/C				je jek	of 12 years with a party and a color for the	\$ 2,905
1	To reflect the net change for true-up.			\$	2,905	6
A/C	395.00 Laboratory Equip 1998	R-46				<u>\$</u> 3,876_
1	To reflect the net change for true-up.	Ì		3	3,876	
l We	396.00 Power Operated Equip	R-47			Communication (P)	(121)
1	To reflect the net change for true-up.			\$	(121)	
A/C	397.00 Communication Equip					\$ (2,421)
1	To reflect the net change for true-up.	(Gibbs)		\$	(2,421)	

Adjustment

Sponsor: Gibbs

Total .

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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

Parkville Water

Add a manufacture of the control of

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

Depreciation Expense

Line	Account No.	Plant Title		Plant Balance Acceg Sch 3. (C)	Depreciation Rate	122048994	preciation 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		<u>\$</u>	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

Depreciation Expense

	Account No.	Plant Title	William William	Plant Balance	Depreciation Rate	D	epreciation Expense (c)x(D)
Line	(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	s -	9,906,598		s	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
	E NT POLICE (201					S	ie Plan
64	Deprecia	tion Expense	S	14,266,876			347/614

Cash Working Capital

	Description	100000000000000000000000000000000000000	est Year xpenses	Revenue Lag	Expense a Lag	Net CWC Lag	Factor.	(Req	Working apital uirement B)x(F)
Line	(A)		(B)	(C)	(D)	(E)	(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	401 K		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)
				TO AND MARKS OF STREET	Charles the Control of the Control o				
20	Total Cash Working Capital Befo	re Inc	ome Tax a	no Interes	Offsets			5	(47,426)
30		and the state of		STATE OF THE STATE OF T	A CARL COLUMN CO				
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)

Income Statement

	Parkville Water											
ine	Description (A)		Year Ended 9/30/99 Direct Charges		car Ended 9/30/99 Corporate Distribution		Year Ended 9/30/99 Total (B)*(C)		Adjusts Amount Accessed 10	NO. Accg Sck 10		As Adjusted
l	Operating Revenues:											
2	Residential	S	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
1	Industrial		11,217		0		11,217		245	S-3		11,462
5	Private Fire		34,443		0		34,443		0	S-4		34,443
5	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
3	Other		31,177		168		31,345		0	S-7		31,345
)	Total Revenues	s –	1,506,522	\$_	168	s	1,506,690	s –	7,595		\$	1,514,285
0 1 2 3 4 5 6 7 8	Operating Expenses: Operation & Maintenance: Source of Supply Pumping Water Treatment Transmission & Distribution Customer Accounts Administrative & General Total O & M Expense	\$ 	30,225 128,942 154,415 172,392 72,402 176,716 735,092	\$ _ \$	44 1 9,991 790 23,263 277,270 311,359	\$ -	30,269 128,943 164,406 173,182 95,665 453,986 1,046,452	\$ 	1,085 (2,760) (10,368) 1,491 (1,454) (11,505) (23,511)	S-8 S-9 S-10 S-11 S-12 S-13	\$ \$	31,354 126,183 154,038 174,673 94,212 442,481 1,022,940
-		Ψ	755,052		511,555	Ψ	1,0 10, 152	•	(23,511)		•	1,022,510
9 20 21 22 23	Other Operating Expenses: Depreciation Amortization Taxes Other Than Income Total Other Operation Expense	\$ 	271,532 0 221,414 492,945	\$ s	(11,168) 34 34,300 23,166	\$ 	260,364 34 255,714 516,112	s -	49,649 4,282 10,138 64,070	S-14 S-15 S-16	\$ \$	310,013 4,316 265,852 580,181
4	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 27	Income Taxes: Current Income Tax	\$	0	\$	(928,205)	\$	(928,205)	\$	754,119	S-17	\$	(174,086)
28 29 30 31	Deferred Income Tax: Deferred Income Tax Expense ITC Amortization	\$_	0 0	s -	142,264 0 (785,941)	\$	142,264 0 (785,941)	s ⁻	(73,074) 0 681,045	S-18 S-19	\$	69,190 0 (104,896)
32	Net Operating Income	S	27/8,485	\$	461,583	S	730,068	S	(714,008)		8	16,059

Accounting Schedule 10 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 Income Statement

-Adj. No	Description [111]		Adjustme Direct	nt Am	ounts Com	Total Adjustment
Resident	ial Revenue S-1					S 9,570 i
1	To normalize and annualize revenue. (Griggs)	\$	9,570	\$		
Commer	cial Revenue	230 (511)				\$ (3.905)
1	To normalize and annualize revenue. (Griggs)	\$	(3,905)	\$	<u></u>	
Industria	l Revenue	A MAN				\$ 245
1	To adjust revenue. (Griggs)	\$	245	\$		
Private F	ire Revenue			00 july 19		S 0
1	To annualize revenue. (Griggs)	\$	0	\$		
Public A	uthority Revenue				100	\$ (51)
1	To annualize revenue. (Griggs)	\$	(51)	\$		
Sales for	Resale	950			6.64.659	S [] [] [] [] []
1	To annualize revenue. (Griggs)	\$	1,737	\$		
Other Re	evenue (1975) i 1975 i 197	T. Sy	10 11 14 1		unce Se	\$ 6 4 0 0
1	To annualize revenue. (Griggs)	\$	0	\$		
Source	of Supply S-8			Approximate		\$ 1,085
1	To annualize payroll. (Gruner)	\$	(167)	\$	(3)	
2	To annualize the cost of purchased water. (Griggs)		1,255			_
Pumping	Section Commence of Commence of the Commence of Commen			70.08		S (2,760)
1	To annualize payroll. (Gruner)	\$	0	\$	0	
2	To annualize electric pumping expense. (Griggs)		(2,760)			
Water T	reatment 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			
Transm	ission & Distribution S-11	PERS.	THE PROPERTY OF THE PROPERTY O		ALCOHOLD BRIDGE TO THE LOCAL	S 1,491
1	To annualize payroll. (Gruner)	\$	(1,828)	\$	(98)	

Accounting Schedule 10
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 Income Statement

Ađj. No.	Description		Adjustme Direct	m An	reunis Com	Total Adjustment
2	To adjust deferred maintenance. (Griggs)		3,416			
Custome	Accounts S-12		indi ett til	19 sváta		S (1.454)
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			
A design	trative & General		o op ostoletje	rise o trick		(UL.505)
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)	

Accounting Schedule 10 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 Income Statement

Ađj No:	Description		Adjustme Direct	ent Ar	Corp.	Total Adjustment
14	To adjust relocation expense. (Gibbs)		0		165	
15	To amortize OPEB gains. (Rackers)				(4,874)	
16	To amortize pension gains. (Rackers)				(1,225)	
Deprecia	tion S-14, S-14	T HOLDHOLD	66500			8 49,649
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)			
Amortiza	ation 17 (4) S-15 (8)		58355	315		\$ 4,282
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 Enviornmental Audit. (Gibbs)				596	
5	To reflect a 5 year amortization of Management Study. (Gibbs)				520	
Taxes O	ther Than Income Tax				9 0 9775	\$ 10,138
1	To annualize FICA based on annualized payroll. (Gruner)	\$	0	\$	(2,206)	omore processing and the second second second
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)	

Accounting Schedule 10 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 Income Statement

Adj. No	Description		8 15 15 15 15 15 15 15 15 15 15 15 15 15	Adjustme Direct	art Amounts Corp.	Total Adjustment
Current	Income Tax	:SI7				\$ 754,119
1	To adjust current income taxes to reflect t					
	taxable income. Gibbs)		\$	754,119	\$	
Deferred	l Income Tax Expense	S-18	W.			\$ (73,074)
1	To adjust deferred income tax expense. (Gibbs)	\$	(73,074)	\$	
			-	Assessment of the second		
ITC Am	ortization	10,100	715028136 71504968	as spinski ja		8
1	To adjust the level of ITC amortization. (Gibbs)	\$	0	\$	

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

Income Tax Calculation

Line	Description (A)		120 120 120 120 120 120 120 120 120 120	Test Year (B)	11500 11500	7.97% Return		8.23% Return	1200	Return
1	Net Operating Income (Acct. Sch. 1)		r		e.	. ,	ė.		ø	(E)
2	Add:		\$	16,059	\$	656,069	\$	677,472	\$	698,874
3	Current Income Tax			(174,086)		224,688		238,024		251,359
4	Deferred Income Taxes			(174,000)		224,000		230,024		231,337
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	Addditions to Net Income Before Inc.	ome Tax:		, , ,		,		,		, ,
9	Book Depreciation	ome rax,	\$	310,013	s	310,013	\$	310,013	\$	310,013
10	Contributions In Aid of Construction	n n	Ψ	77,046	Ψ	77,046	Ψ	77,046	Ψ	77,046
11	Miscellaneous Non-deductible Exp			1,290		1,290		1,290		1,290
12	Total Additions		<u>s</u> –	388,349	\$_	388,349	s -	388,349	\$ -	388,349
13	Subtractions to Net Income Before In	come Tax:	•	200,2	•		•	,-	-	,-
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	s	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 T	`ax								
31	Federal Income Tax		\$	(150,445)	\$	194,175	\$	205,700	\$	217,224
32	State Income Tax			(23,641)		30,513		32,324		34,135
	Total Current Income Tax		S	(174,086)	8	224,688	5	238,024	* S	######################################
33					•	######################################	55 9 55 168 1585			

St. Charles District

Accounting Schedule 1 Sponsor: Gibbs 6/14/00 3:23 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		10.13% Bquity Return	BITT F THEFTY LANGEST AND A SUCK	10.75% Equity Return
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 Requi	rement	\$	67,283	\$	130,455	\$	193,628
6	Income Tax Requirement:	(From Accounting Schedule I1)						
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 Requ	irement	\$	41,922	\$	81,283	\$	120,644
10	Gross Revenue Requirement Before Aff	ect 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	Gross Revenue Requirement		\$	109,458	S	212 228 T	\$	314,999

Accounting Schedule 2 Sponsor: Gibbs 6/14/00 3:23 PM

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

		Descri	ption)			Amount (B)
	Plant in Service			(From Accounting Schedule 3)	\$	51,070,236
]	Less:					
	Accumulated Depreciation Re	eserve		(From Accounting Schedule 5)		8,628,25
	Accumulated Amortization R	eserve:				
	Direct Assigned					
	Corporate Distribution				_	
J	Net Plant in Service				\$	42,441,98
	Add:					
	Cash Working Capital			(From Accounting Schedule 8)	\$	(228,05)
	Materials and Supplies:	Dire	xt Assign	ed		87,43
		Cor	porate Dis	tribution		1
	Prepayments:	Dire	ect Assign	ed		
		Cor	porate Dis	tribution		23,47
	Deferred OPEB Asset:	Dire	ect Assign	edi		
		Cor	porate Dis	tribution		176,04
	Total Additions to Net P	lant in S	Service		\$	58,89
]	Deduct:					
	Interest Offset	@	0.14%	(From Accounting Schedule 8)	\$	129,59
	Federal Income Tax Offset	@	0.06%	(From Accounting Schedule 8)		34,72
	State Income TaxOffset	@	0.06%	(From Accounting Schedule 8)		5,97
	Contributions In Aid:	Dire	ect Assign	ed		13,437,40
		Cor	porate Dis	tribution		
	Customer Advances	Dire	ct Assign	ed		2,034,03
		Cor	porate Dis	tribution		49,51
	Deferred Income Taxes	Pre-	merger M	issouri-Cities		1,036,15
		Cor	porate Dis	tribution		1,274,10
	Pre-71 ITC	Dire	ect Assign	ed		
		Cor	porate Dis	tribution		(
	Pension Liability		ect Assign			
			porate Dis		-	202,17
	Total Deductions from 1	Vet Plan	t in Servic	ee	\$	18,203,67

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	Plant Title	- 1	Balance 12/31/99 (C)	2.000	orporate istribution (D)		Adjustin Amount Accessed	ents No Acces Sch4 (F)		Adjusted Balance (C)(O)(D)
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	٠.	3,964		0		0 000	P-31		3,964
41		Total Transmission & Distribution	3	44,404,779	\$	0	\$	880,537		\$	45,285,316
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	\$	0	\$	0	<u>s</u> -	- 0	1-37	\$	
νI		I VIMI DOWNS I IMIL	Ψ	v	ų.	•	•	J		-	_

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	Balance 12/31/99	 Corporate Distribution	220 550 550 550 550 550 550 550 550 550	Adjustin Amount Acctg Sch 4 (E)	ents No. Acces Sch 4		Adjusted Balance (G)(G)(G)
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	s ⁻	97,976		\$	1,272,477
64	Total Pla	nt In Service	\$ 49 <i>-</i> 151-107	\$ 340,316		978513		3	51,070,256

Accounting Schedule 4
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 Plant In Service

Adi.	Descr	iption	Adjustment Total Amount Adjustment
A/C	301.00 Organization	P-It-	$oldsymbol{o}_{i}$
1	To reflect net true-up additions.	(Gibbs)	\$
A/C	302:00 Franchise & Consents	Transfer in the second	S 11 0 0 0
1	To reflect net true-up additions.		\$
A/C	303.00 Misc Intangible Plant		3
1	To reflect net true-up additions.		
	310.00 Land & Land Rights	The PH is the same and the	S in the second of the second
1	To reflect net true-up additions.		\$
A/C	311.00 Structures & Improven	The state of the s	
1	To reflect net true-up additions.		\$
A/C		the state of the s	
1	To reflect net true-up additions.	<u> </u>	\$
A/C	313.00 Lake, River & Other In	A CONTRACTOR OF THE CONTRACTOR	\$
1	To reflect net true-up additions.		\$
<u> </u>	314.00 Wells & Springs	P-8	
1	To reflect net true-up additions.		\$
A/C	316:00 Supply Mains	P-9.11	S S S S S S S S S S S S S S S S S S S
1	To reflect net true-up additions.		\$
A/C	320.00 Land & Land Rights		en e
1	To reflect net true-up additions.	(Gibbs)	\$

Accounting Schedule 4
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 Plant In Service

Adj. No.	Description	Adjustment Total Amount Adjustment
A/C	321.00 Structures & Improvements P-11	
1	To reflect net true-up additions. (Gibbs)	\$
A/C	322.00 Boiler Equip	S. The Control of the
1	To reflect net true-up additions. (Gibbs)	\$
A/C	323.20 Other Power Prod Equip P-13	<u> </u>
1	To reflect net true-up additions. (Gibbs)	\$
A/C	324.00 Steam Pumping Equip P-14	S
1	To reflect net true-up additions. (Gibbs)	\$
A/C	325.00 Electric Pumping Equip P-15	Some resident to the second se
1 	To reflect net true-up additions. (Gibbs)	\$
L A/C	326.00 Diesel Pumping Equip P-16	
1	To reflect net true-up additions. (Gibbs)	\$
A/C	328.30 Other Pumping Equip P-17	S. S. S. S. S. C. C. C.
1	To reflect net true-up additions. (Gibbs)	\$
A/C	330,00 Land & Land Rights P-18	\mathbf{S}
1	To reflect net true-up additions. (Gibbs)	\$
A/C		3
1	To reflect net true-up additions. (Gibbs)	\$

Accounting Schedule 4

Sponsor: Gibbs 6/14/00 3:23 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 1. Description		djustment Amount	Total Adjustment
A/C 1	332.00 Water Treatment Equip P-20 To reflect net true-up additions. (Gibbs)	\$		S (1) O
2	To disallow a portion of AFUDC capitalized			
3	To disallow excess capacity. (Merciel)			
AC	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			S == 211,442
1	To reflect net true-up additions. (Gibbs)	\$	11,442	
	2/1 00 192			S. C. C. C. C.
A/C 	341.00 Structures & Improvements P-23 To reflect net true-up additions. (Gibbs)	<u></u> \$		
		·		
A/C				S 0
1	To reflect net true-up additions. (Gibbs)	\$		
A/C	343.00 T&D Mains P-25		September 1988 (1988)	\$ 811,798
1	To reflect net true-up additions. (Gibbs)	\$	811,798	
	344.00 Fire Mains P-26			e a company
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	To reflect net true-up additions. (Gibbs)	\$		
	•			Econoccus and a second point of the second poi
<u>A</u> /C	345.00 Services P-27			\$ 44,084
1	To reflect net true-up additions. (Gibbs)	3	44,084	

Accounting Schedule 4

Sponsor: Gibbs 6/14/00 3:23 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.		djustment Amount	Total Adjustment
A/C 346.00 Meters P-28 1 To reflect net true-up additions. (Gibbs)	\$	(89,105)	\$ (89,105)
A/C 347.00 Meter Installation P-29 1 To reflect net true-up additions. (Gibbs)	\$	48,394	\$ 48,394
A/C 348:00 Hydrants P-30 1 To reflect net true-up additions. (Gibbs)	\$	53,924	\$ 53,924
A/C 349.00 Other T&D Plant P-31 1 To reflect net true-up additions. (Gibbs)	\$		\$
A/C 352.00 Collecting Sewer - Gravity P-32 1 To reflect net true-up additions. (Gibbs)	<u>\$</u>	1. Program (1997) 1. Program (3
A/C 353.00 Service To Customers P-33 1 To reflect net true-up additions. (Gibbs)	\$		\$ 0
A/C 370.00 Miscellaneous Land P-34 1 To reflect net true-up additions. (Gibbs)	\$		\$
A/C 371.00 Structures & Improvements P-35 To reflect net true-up additions. (Gibbs)	\$ \$		\$ 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
A/C 372.00 Treatment & Disposal Equip P-36 1 To reflect net true-up additions. (Gibbs)	\$		\$
A/C 373.00 Plant Sewers P-37 1 To reflect net true-up additions. (Gibbs)	\$		\$