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.	Desc	iphon	ljustment Amount	Total Adjustment
A/C	374:00 Outfall Sewer Lines	P-38		8 0
1	To reflect net true-up additions.	(Gibbs)	\$	and the second s
A/C	395.00 Laboratory Equipment	P-39		8 0
1	To reflect net true-up additions.	(Gibbs)	\$	пистопистория в соверующей под под пистопующий
A/C	389 10 Land & Land Rights	P.40		8
1	To reflect net true-up additions.	(Gibbs)	\$	
A/C	390.00 Structures & Improven	nents P-41		\$ 0
1	To reflect net true-up additions.		\$	
A/C	391.00 General Office Equip	35 Object (1996)		\$ (19,328)
1	To reflect net true-up additions.		\$ (19,328)	
A/C	392.00 Transportation Equip	This process of the control of the c		\$ 31,560
1	To reflect net true-up additions.	(Gibbs)	\$ 31,560	
A/C	393.00 Stores Equip	P.44		8
1	To reflect net true-up additions.		\$	
A/C	394.00 Tools, Shop & Garage			\$ (242)
1	To reflect net true-up additions.	(Gibbs)	\$ (242)	
A/C	395.00 Laboratory Equip	P-46		S=====0
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 of the control of the co	iption	Adjustment Amount	Total Adjustment
- A/C	396.00 Power Operated Equip	P47		8 83,184
1	To reflect net true-up additions.	(Gibbs)	\$ 83,184	
A/C	397.00 Communication Equip	P-48		8
1	To reflect net true-up additions.	(Gibbs)	\$	
A/C	398.00 Miscellaneous	P-49		\$ 2,802
1	To reflect net true-up additions.	(Gibbs)	\$ 2,802	

Depreciation Reserve

	Plant Account No. (A)	Plan Title	13. iii 27. ii 27. ii 28. ii 28. ii 28. ii 27. ii 28. ii 2	Balance 12/31/99 (C)		Corporate Distribution	HOTORYCE EXCENSION	Adjusta Amount Axig Sai 6	No. Seng Sch &	KATHALI BUTA ME	Adjusted Balance (C)r(b)r(6)
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		0	•	0	•	0	R-5	•	0
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		0		0		0	R-8		0
12	316.00	Supply Mains		0		0		0	R-9		0
13		Total Source of Supply	\$	0	\$	0	s-	0	K 2	<u>s</u> –	0
14		_			•	Ť	•	v		•	Ū
15	320.00	Pumping	\$	^	٠		•			•	_
16	320.00	Land & Land Rights	3	0	\$	0	\$	0	R-10	\$	0
17	322.00	Structures & Improvements		125,545		0		132,366	R-11		257,911
18	323.20	Boiler Equipment		0		0		0	R-12		0
19	323.20	Other Power Production Equipment		13,251		0		33,119	R-13		46,370
20		Steam Pumping Equipment		0		0		0	R-14		0
21	325.00 326.00	Electric Pumping Equipment		307,483		0		358,021	R-15		665,504
22	328.30	Diesel Pumping Equipment		0		0		0	R-16		0
23	326.30	Other Pumping Equipment	<u>.</u> –	4,346		0		(3,236)	R-17	. –	1,110
		Total Pumping	\$	450,625	\$	0	\$	520,270		\$	970,895
24		Water Treatment Plant									
25	330.00	Land & Land Rights	\$	0	\$	0	\$	0	R-18	\$	0
26	331.00	Structures & Improvements		0		0		0	R-19		0
27	332.00	Water Treatment Equipment		1,201		0		3,001	R-20		4,202
28	339.00	Other Intangible Plant	_	306,586		0	_	(156,950)	R-21		149,636
29		Total Water Treatment Plant	\$	307,787	\$	0	\$	(153,949)		\$	153,838
30		Transmission & Distribution									
31	340.00	Land & Land Rights	\$	0	\$	0	\$	0	R-22	\$	0
32	341.00	Structures & Improvements		181,425		0		23,555	R-23		204,980
33	342.00	Distr. Res. & Standpipe		430,357		0		(157,688)	R-24		272,669
34	343.00	Transmission & Distribution Mains		3,978,278		0		(1,851)	R-25		3,976,427
35	344.00	Fire Mains		17,422		0		1,804	R-26		19,226
36	345.00	Services		1,432,768		0		(384,995)	R-27		1,047,773
37	346.00	Meters		274,205		0		62,160	R-28		336,365
38	347.00	Meter Installation		224,188		0		177,932	R-29		402,120
39	348.00	Hydrants		741,005		0		54,399	R-30		795,404
40	349.00	Other T&D Plant		618		0		402	R-31		1,020
41		Total Transmission & Distribution	\$	7,280,266	\$	0	\$	(224,282)		\$	7,055,984
42		Sewer Plant									
43	252.00	Collecting Sewer - Gravity	\$	0	\$		\$	0	R-32	\$	0
44	353.00	Service To Customers		0				Ö	R-33		o
45	370.00	Miscellaneous Land		0				0	R-34		o
46	371.00	Structures & Improvements		0				0	R-35		ō
47	372.00	Treatment & Disposal Equipment		0				0	R-36		o
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 No.	Plan Title		Balance 12/31/99 (C)	5.50	Contract Con	1.55 2.55 2.55 2.55 2.55 2.55 2.55 2.55	Amount Amount Accie Sch 6 (E)	No Acces Scia 6		Adjusted Balance (C)+(D)+(5) (G)
	General Plant									
389.10	Land & Land Rights	\$	0	\$	0	\$	0	R-40	\$	0
390.00	Structures & Improvements		90,822		(526)		(20,705)	R-41		69,591
391.00	General Office Equipment		56,770		45,924		112,728	R-42		215,422
392.00	Transportation Equipment		27,928		8,775		61,634	R-43		98,337
393.00	Stores Equipment		813		0		(743)	R-44		70
394.00	Tools, Shop & Garage Equipment		30,700		170		7,927	R-45		38,79 7
395.00	Laboratory Equipment		779		0		293	R-46		1,072
396.00	Power Operated Equipment		0		0		234	R-47		234
397.00	Communication Equipment		17,431		2,327		(531)	R-48		19,227
398.00	Miscellaneous		2,464		255		2,065	R-49		4,784
	Total General Plant	\$	227,707	\$	56,925	\$	162,902		\$	447,534
Total Det	preciation Reserve	S	8,266,385	S	56,925	S	304,941		3	€ 628.25 <u>1</u>
	Account No. 389.10 390.00 391.00 392.00 393.00 394.00 395.00 396.00 397.00 398.00	Account No. (A) General Plant September 1	Account No. General Plant September 1	Company Comp	Communication Equipment Communication Eq	Corporate Plant Title Plant Title Plant Title Plant Title Plant Title Plant Title Plant Plant Title Plant Title Plant Plant	Corporate Corp	Corporate Corp	Corporate Corp	Composite Plant Fitte 12731799 Distribution Amount No Assignment No No No No No No No N

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

Adjustments To Depreciation Reserve

Adj. No. Description	Adjustment Total Adjustment
A/C 301.00 Organization R-1 1 To reflect the net change for true-up. (Gibbs)	\$
A/C 302.00 Franchise & Consents R-2 1 To reflect the net change for true-up. (Gibbs)	\$
A/C 303.00 Misc Intangible Plant R-3 1 To reflect the net change for true-up. (Gibbs)	\$
A/C 310.00 Land & Land Rights R-4 1 To reflect the net change for true-up. (Gibbs)	\$ 1 S
A/C 311.00 Structures & Improvements R-5 1 To reflect the net change for true-up. (Gibbs)	\$
A/C 312.00 Collecting & Impounding Res. R-6 1 To reflect the net change for true-up. (Gibbs)	\$
A/C 313.00 Lake, River & Other Intakes R-7 1 To reflect the net change for true-up. (Gibbs)	\$
A/C 314.00 Wells & Springs R-8 1 To reflect the net change for true-up. (Gibbs)	\$
A/C 316.00 Supply Mains R-9 To reflect the net change for true-up. (Gibbs)	\$ \$
A/C 320.00 Land & Land Rights R-10 To reflect the net change for true-up. (Gibbs)	\$

Accounting Schedule 6 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 Depreciation Reserve

Adj. No,	Description (1997)		Adjustment Amount	Total Adjustment
A/C	321.00 Structures & Improvements R-11			\$ 132,366
1	To reflect the net change for true-up. (Gibbs)	\$	132,366	
A/C	322.00 Boiler Equip R-12			\$
1	To reflect the net change for true-up. (Gibbs)	\$		
ĀÆ	323.20 Other Power Prod Equip R-13			\$ 33,119
1	To reflect the net change for true-up. (Gibbs)	\$	33,119	
A/C	324.00 Steam Pumping Equip R-14			S (1) (1) (1) (1)
1	To reflect the net change for true-up. (Gibbs)	\$		
A/C	325.00 Electric Pumping Equip R-15		ra mara a sana a sa Tangga a a sana a sa	\$358,021
1	To reflect the net change for true-up. (Gibbs)	\$	358,021	
A/C	326.00 Diesel Pumping Equip R-16	a che		\$111144 0
1	To reflect the net change for true-up. (Gibbs)	\$	(Control of the Control of the Contr	AND THE RESERVE OF THE PARTY OF
I A/C	328.30 Other Pumping Equip R-17			\$ (3.236)
1	To reflect the net change for true-up. (Gibbs)	\$	(3,236)	note the second of the second
-Ave	330.00 Land & Land Rights R-18			8
1	To reflect the net change for true-up. (Gibbs)	\$		elestroem manaria esta manaria
II AV.C	331.00 Structures & Improvements R-19			S. The state of th
1	To reflect the net change for true-up. (Gibbs)	\$		

Accounting Schedule 6 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 Depreciation Reserve

Adj. No.	Description 1		- ADDRESS	justment mount	Total Adjustment
A/C	332.00 Water Treatment Equip R	-20			3,001
1	To reflect the net change for true-up. (Gil	obs)	\$	3,001	
A/C	339.00 Other Intangible Plant				(156,950)
1	To reflect the net change for true-up. (Gil	bbs)	\$	(156,950)	
A/C	340.00 Land & Land Rights F	2-22			
1	To reflect the net change for true-up. (Gil	bbs)	\$		
A/C	341.00 Structures & Improvements F	Zarasania and a contract of the contract of th			33,555
1	To reflect the net change for true-up. (Gil	bbs)	\$	23,555	
			_		
A/C	342.00 Distr. Res. & Standpipe H	2-24-11-2			\$444 (157,688)
1	To reflect the net change for true-up. (Gi	bbs)	\$	(157,688)	
_A/C		2 25		And the state of t	\$ (1,851)
1	To reflect the net change for true-up. (Gi	bbs)	\$	(1,851)	
esercial de manuel estre de		ogyvoso oponicja u prakljeni su	Sense and the		
A/C		R-26			1,804
1	To reflect the net change for true-up. (Gi	bbs)	\$	1,804	
				- Park Gerry Gorden and Color	
A/C	345.00 Services			TO SECURE AND COMPANIES OF SECURE OF	\$ (384,995)
1	To reflect the net change for true-up. (Gi	ibbs)	\$	(384,995)	
Temperatura	No. of the control of				
_A/C		R-28	<u> SANCENT INFOLITE ES</u>		\$ 62,160
1	To reflect the net change for true-up. (Gi	ibbs)	\$	62,160	
					
<u> </u> MC	347.00 Meter Installation	W. W. Complete Scart Sendent britises Control of the Control of th		de land market market de la	\$ 177,932
I	To reflect the net change for true-up. (Gi	idos)	\$	177,932	

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 1997			3665533	djustment Amount	Total Adjustment
A/C	348.00 Hydrants	R-30		i dala		\$ 54,399
1	To reflect the net change for true-up.	(Gibbs)	un or desired	\$	54,399	
A/C	349.00 Other T&D Plant	R-31		ngistrois Burdis Con		\$ 402
1	To reflect the net change for true-up.	(Gibbs)		\$	402	
A/C	352.00 Collecting Sewer - Gravity	R-32				\$
1	To reflect the net change for true-up.	(Gibbs)		\$		
A/C	353.00 Service To Customers	R-33	和罗斯克拉及斯里克 克	ier iz VIII.		\$
1	To reflect the net change for true-up.	(Gibbs)		\$		and the second s
A/C	370.00 Miscellaneous Land	R-34				8
1	To reflect the net change for true-up.			\$		
A/C	371.00 Structures & Improvements	The state of the s	gio prima de Period Lider Prima (256)			s_{-1}
1	To reflect the net change for true-up.			\$		
A/C	372.00 Treatment & Disposal Equi	Company of the Compan				8 1 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
1	To reflect the net change for true-up.			\$		
A/C	The first contract of the second seco	RE37				S 0
1	To reflect the net change for true-up.			\$		
A/C	374.00 Outfall Sewer Lines	R-38	Control of the second s			S h strains O
1	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			Adjustment Amount	Total Adjustment
1 AVC	395.00 Laboratory Equipment To reflect the net change for true-up.	(Gibbs)	\$	The state was account to the state of the st	\$0
1 A/C	389:10 Land & Land Rights To reflect the net change for true-up.		\$		8
<u> </u>	390.00 Structures & Improvements To reflect the net change for true-up.	***************************************	\$	(20,705)	\$ (20,705)
<u>A/C</u> 1	391.00 General Office Equip To reflect the net change for true-up.		\$	112,728	\$ 112,728
A/C 1	392.00 Transportation Equip To reflect the net change for true-up.	(Gibbs)	\$	61,634	\$ 61,634
A/C 1	393.00 Stores Equip To reflect the net change for true-up.	(Gibbs)	\$		\$ (743)
<u>A/G</u> 1	394.00 Tools, Shop & Garage Equi To reflect the net change for true-up.	Control of the Contro	S	7,927	\$ 7,927
/4/G 1	395.00 Laboratory Equip To reflect the net change for true-up.	R-46 (Gibbs)	<u> </u>	293	\$ 293
l 1	396.00 Power Operated Equip To reflect the net change for true-up.		\$	234	\$
AVC 1	To reflect the net change for true-up			(531)	\$ (531)

Accounting Schedule 6 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 Depreciation Reserve

St. Charles

Adj.	Description	Adjustment	Total
No.		Amount	Adjustment

A/C 398.00 Miscellaneous R-49 2,065 2,065

Depreciation Expense

Line	Account No.	Plant Title		Plant Balance Acceg Sep 3	Deprectation Rate (D)	CEECHIC	preciation Expense (C)x(D)
1		Intangible					
2	301.00	Organization	\$	10,429		\$	NA
3	302.00	Franchise & Consents	•	12,572			NA
4	303.00	Miscellaneous Intangible Plant		0			NA
5	505.00	Total Intangible	\$	23,001		<u>s</u> —	0
6		Source of Supply					
7	310.00	Land & Land Rights	\$	5,372		\$	NA
8	311.00	Structures & Improvements		0	3.31%		0
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		0	2.28%		0
12	316.00	Supply Mains		0	1.77%		0
13		Total Source of Supply	\$	5,372		s <u> </u>	0
14		Pumping					
15	320.00	Land & Land Rights	\$	1,193		\$	NA
16	321.00	Structures & Improvements		1,306,302	2.26%		29,522
17	322.00	Boiler Equipment		0			NA
18	323.00	Other Power Production Equipment		250,012	2.12%		5,300
19	324.00	Steam Pumping Equipment		0			NA
20	325.00	Electric Pumping Equipment		2,044,097	3.77%		77,062
21	326.00	Diesel Pumping Equipment		0	2.28%		0
22	328.30	Other Pumping Equipment	_	5,613	2.26%	_	127
23		Total Pumping	\$	3,607,217		\$	112,011
24		Water Treatment Plant					
25	330.00	Land & Land Rights	\$	5,372		\$	NA
26	331.00	Structures & Improvements		0	3.27%		0
27	332.00	Water Treatment Equipment		16,283	2.95%		480
28	339.00	Other Intangible Plant		855,198	2.00%		17,104
29		Total Water Treatment Plant	\$	876,853		\$	17,584
30		Transmission & Distribution	~	266.206		ø	B.T.A
31	340.00	Land & Land Rights	\$	266,396		\$	NA
32	341.00	Structures & Improvements		421,402	5.56%		23,430
33	342.00	Distr. Res. & Standpipe		1,582,083	1.97%		31,167
34	343.00	Transmission & Distribution Mains		31,901,467	1.51%		481,712
35	344.00	Fire Mains		160,776	1.46%		2,347
36	345.00	Services		4,776,744	2.63%		125,628

Depreciation Expense

Line	Account.	Plant Title		Plant Balance Acorg Squ 3	Depreciation Rate	D	epreciation Expense (C)x(D)
37	346.00	Meters		841,421	5.64%		47,456
38	347.00	Meter Installation		2,185,061	2.31%		50,475
39	348.00	Hydrants		3,146,002	3.06%		96,268
40	349.00	Other T&D Plant		3,140,002	2.94%		117
41	347.00	Total Transmission & Distribution	\$	45,285,316	2.9470	s	858,600
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	\$	0		\$	NA
54	390.00	Structures & Improvements		338,040	2.57%		8,688
55	391.00	General Office Equipment		487,097	9.16%		44,618
56	392.00	Transportation Equipment		168,801	11.66%		19,682
57	393.00	Stores Equipment		907	0.88%		8
58	394.00	Tools, Shop & Garage Equipment		87,329	5.16%		4,506
59	395.00	Laboratory Equipment		2,771	4.42%		122
60	396.00	Power Operated Equipment		83,184	5.07%		4,217
61	397.00	Communication Equipment		33,046	7.33%		2,422
62	398.00	Miscellaneous		71,302	4.19%		2,988
63		Total General Plant	\$	1,272,477		\$_	87,251
64	Depresk	tion Expense	S			S	1,075,446

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

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

Cash Working Capital

	Description:	225517501513577733777	est Year xpenses	Revenue Lag	Expense Lag	Net CWC Lag	Factor	Rec	a Working Capital Juirement
Line	(A)	M	(B)	(C)	(D)	(E)	(F)		(G)
1	Operation & Maintenance Expense								
2	Base Payroll	\$	475,979	39.92	10.23	29.69	0.0814	\$	38,723
3	Tax Withholding		155,125	39.92	17.39	22.53	0.0617		9,577
4	Fuel & Power		67,452	39.92	37.22	2.70	0.0074		499
5	Chemicals		0	39.92	39.92	0.00	0.0000		0
6	Purchased Water		1,425,498	39.92	53.15	(13.23)	(0.0362)		(51,669)
7	Service Company Charges		245,503	39.92	(4.13)	44.05	0.1207		29,629
8	Group Insurance		103,637	39.92	(8.54)	48.46	0.1328		13,760
9	OPEB's		60,496	39.92	(0.04)	39.96	0.1095		6,623
10	Pensions		21,801	39.92	39.92	0.00	0.0000		0
11	ESOP		5,971	39.92	39.92	0.00	0.0000		0
12	Insurance Other Than Group		59,292	39.92	39.92	0.00	0.0000		0
13	Uncollectibles		18,062	39.92	39.92	0.00	0.0000		0
14	Rents		3,624	39.92	24.37	15.55	0.0426		154
15	401K		9,078	39,92	48.80	(8.88)	(0.0243)		(221)
16	Material & Supplies		61,707	39.92	39.92	0.00	0.0000		0
17	Cash Vouchers		678,768	39.92	20.67	19.25	0.0527		35,798
18	Total Operation & Maintenance Expense	\$	3,391,994					\$	82,873
19	Taxes								
20	FICA - Employer Portion	\$	47,195	39.92	13.44	26.48	0.0725	\$	3,424
21	Federal Unemployment		893	39.92	62.05	(22.13)	(0.0606)		(54)
22	State Unemployment		(0)	39.92	62.05	(22.13)	(0.0606)		0
23	Property Tax		762,541	39.92	182.50	(142.58)	(0.3906)		(297,872)
24	Gross Receipts Tax		0	20.66	0.00	20.66	0.0566		0
25	Corporate Franchise		0	39.92	110.50	(70.58)	(0.1934)		0
26	Sales Tax		44,966	20.66	38.90	(18.24)	(0.0500)		(2,247)
27	Missouri Primacy Fees		32,071	20.66	182.00	(161.34)	(0.4420)		(14,176)
28	PSC Assessment		49,636	39.92	39.92	0.00	0.0000		0
29	Total Operating Taxes	\$	937,302					\$	(310,925)
70	total eash Working capital Befo	re Inc	ome Tax a	ing Interes	t Offsets			\$	(228,052)
30		331 J. 58	SCHOOL TO THE	\$90. UABLI (\$10)					parish a 12.
31	Federal Income Tax Offset	\$	623,354	39.92	60.25	(20.33)	(0.0557)	\$	(34,720)
32	State Income Tax Offset	\$	97,956	39.92	62.17	(22.25)	(0.0610)	\$	(5,971)
33	Interest Expense Offset	\$	923,294	39.92	91.15	(51.23)	(0.1404)	\$	(129,590)

Income Statement

Line	The 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)	NO. COLUMN TO THE PARTY OF THE	Amount Aceg See 19	Ne. Acces Sch 10	100 Per 100 Pe	As Adjusted
1	Operating Revenues:											
2	Residential	\$	6,693,602	\$	0	\$	6,693,602	\$	95,966	S-1	\$	6,789,568
3	Commercial		798,802		0		798,802		23,980	S-2		822,782
4	Industrial		5,220		0		5,220		(301)	S-3		4,918
5	Private Fire		54,586		0		54,586		0	S-4		54,586
6	Public Authorities		140,958		0		140,958		(4,182)	S-5		136,776
7	Sales for Resale		0		0		0		0	S-6		0
8	Other		131,816		981	. –	132,797		0	S-7		132,797
9	Total Revenues	\$	7,824,984	\$	981	\$	7,825,966	\$	115,462		S	7,941,428
10	Operating Expenses:											
11	Operation & Maintenance:											
12	Source of Supply	\$	1,381,429	\$	258	\$	1,381,687	\$	44,051	S-8	\$	1,425,738
13	Pumping		94,777		3		94,780		(572)	S-9		94,208
14	Water Treatment		42		58,537		58,579		(2,353)	S-10		56,225
15	Transmission & Distribution		424,058		4,378		428,436		16,872	S-11		445,309
16	Customer Accounts		298,724		136,291		435,015		(17,461)	S-12		417,554
17	Administrative & General		224,920		764,678		989,597		(36,637)	S-13		952,960
18	Total O & M Expense	\$	2,423,949	\$	964,145	\$	3,388,094	\$	3,900		\$	3,391,994
19	Other Operating Expenses:											
20	Depreciation	\$	996,964	\$	(30.800)	\$	966,164	\$	(158,272)	S-14	\$	807,891
21	Amortization	-	0		94		94		11,809	S-15		11,903
22	Taxes Other Than Income		687,544		121,556		809,100		65,014	S-16		874,114
23	Total Other Operation Expense	s	1,684,508	\$	90,850	s-	1,775,358	\$	(81,449)		\$	1,693,908
				_		_	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_	` ' '		_	
24	Total Operating Expenses	\$	4,108,457	\$	1,054,995	\$	5,163,452	\$	(77,550)		\$	5,085,902
25	Net Income Before Income Taxes	\$	3,716,528	\$	(1,054,013)	\$	2,662,514	<u>s</u>	193,012		\$	2,855,526
26	Income Taxes:		· <u>-</u>		<u></u>				- · ·			····
27	Current Income Tax	s	0	\$	3,622,406	\$	3,622,406	\$	(2,943,018)	S-17	\$	679,388
			Ū	J	5,022,400		5,022,100		(2,213,010)	0-1,	~	0.7,000
28	Deferred Income Tax:								(55.4.50)			204 022
29	Deferred Income Tax Expense		0		631,095		631,095		(324,162)	S-18		306,933
30	ITC Amortization		0_		0	٠.	0		0	S-19	٠.	006.221
31		\$	0	8	4,253,501	\$	4,253,501	3	(3,267,180)		\$	986,321
							#1 200 05 a.				S	E 62-03-63-E
32	Net Operating Income	1.5	3,716,528	grigi.	(5,307,514)		(1,590,987)	Þ	3,460,191	eliten erabere		1,869,205
	ana anne ana anta indraengo anne andra anta anta agus anta anta agus anta anta anta anta anta anta anta ant	28						dunassa <mark>ntina</mark>		ni kakaran pigan basaran <mark>dan masas</mark>		en en gelekter kan

Accounting Schedule 10 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 Income Statement

zadi. No	Description		Adjustine Direct	pit/An	Come	Total Adjustment
Resident	ial Revenue	merus		ed jest i		\$ 25,966
1	To normalize and annualize revenue. (Griggs)	\$	95,966	\$		остовности и под (до под ставить)
Commer	cial Revenue S-2			lating gran		S 23,980
1	To normalize and annualize revenue. (Griggs)	\$	23,980	\$		
Industria	l Revenue se a company of the company of Self of the company of		, with a sign			\$====(301)
1	To adjust revenue. (Griggs)	\$	(301)			The second secon
Private F	ire Revenue	1739 posici	Manda das 200			\$
1	To annualize revenue. (Griggs)	\$	0	\$		
Public A	lithority Revenue S-5	eliseele (S) S aug				\$ (4,182)
1	To annualize revenue. (Griggs)	\$	(4,182)	\$		
Sales for	Resale S-6					\$ 0
1	To annualize revenue. (Griggs)	\$	0	\$		
Other Re	venue: S.7	Maria Liebrak	ing godali			8 0 0
1	To annualize revenue. (Griggs)	\$	0	\$		
Source o	f Supply S-8		phops Table Dange			\$ 44,051
1	To annualize payroll. (Gruner)	\$	0	\$	(18)	
2	To annualize the cost of purchased water. (Griggs)		44,069			
Pumping	Section 1. The section of the sectio				ari du Karp	S (572)
1	To annualize payroll. (Gruner)	\$	(1,800)	\$	0	
2	To annualize electric pumping expense. (Griggs)		1,228			
Water T	reatment	18828157 1285861	and the second	ng dila	aliana markatan pri pri pri da j	\$ (2.353)
1	To annualize payroll. (Gruner)	\$	0	\$	(2,353)	Mandrie Michigan, Inc. Laipee (C.C.)
2	To annualize chemical costs. (Griggs)		0			
3	To include cost of waste treatment at new St. Joseph treatment plant. (Gibbs)		0		-	
Transm	ssion & Distribution S-11	SPECIALIZA SPECIALIZA SPECIALIZA	re, an established and			\$ 16872
1	To annualize payroll. (Gruner)	\$	(21,745)	\$	(542)	

Adjustments to Income Statement

Adj. No	Description (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Adjustme	Amounts Corp	Lotal Adjustment
2	To adjust deferred maintenance. (Griggs)	39,159		
Carton State	r Accounts			S (17,461)
1	To annualize payroll. (Gruner)	\$ (10,393)	enerter di Nessessia Sintagna (assa) e di colo in initalia	
2	To normalize the level of uncollectible expense. (Griggs)	3,544		
3	To adjust postage. (Griggs)	1,839		
4	To eliminate specific advertising expense. (Gruner)	0	(15)	
5	To eliminate cost of bill inserts. (Gruner)		(1,124)	
6	To reflect cost of Monthly billing in St. Joseph. (Gibbs)	0		
Adminis	trative & General		agrigati	\$ (36,637)
1	To annualize payroll. (Gruner)	\$ (6,751)	The Market Street Control of the Con	
2	To annualize 401K expense. (Gruner)	0	(13)	
3	To annualize ESOP expense. (Gruner)	0	(1,876)	
4	To annualize group health insurance expense. (Gruner)	0	10,206	
5	To annualize OPEB expense. (Rackers)	0	(3,002)	
6	To adjust incentive pay. (Gruner)	0	(10,134)	
7	To annualize pension expense. (Rackers)	0	(664)	
8	To annualize non-group insurance. (Gruner)	0	17,977	
9	To eliminate specific advertising expense. (Gruner)	0	(1,567)	
10	To eliminate specific dues and donations. (Gruner)	(877)	(1,955)	
11	To eliminate specific miscellaneous expense. (Gruner)	(676)	(92)	
12	To normalize rate case expense. (Griggs)	0	4,696	
13	To eliminate dues to NAWC. (Gruner)	0	(747)	

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

Adj No	Description (1)		Adjustme Direct	at Ar	nounts Corp.	Total Adjustment
14	To adjust relocation expense. (Gibbs)		0		455	
15	To amortize OPEB gains. (Rackers)				(13,443)	
16	To amortize pension gains. (Rackers)				(3,378)	
Deprecia	ition (S-14)				Bun Bun B	S (158,272)
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$	109,282	\$		
2	To reflect depreciation on contributions in aid of construction included in plant in service. (Gibbs)		(266,926)			
3	To reflect capitalization of depreciation on transportation equipment. (Gibbs)		(629)			
Amortiz	ation S-15	2,24,6		Estable Santil		\$11,809
1	To eliminate amortization of a capital lease. (Gibbs)	\$	0	\$	0	
2	To reflect a 5 year amortization of Comprehensive Planning Study. (Gibbs)		0		8,731	
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)				1,644	
5	To reflect a 5 year amortization of Management Study. (Gibbs)				1,434	
Taxes C	hiner Than Income Tax					\$ 65,014
1	To annualize FICA based on annualized payroll. (Gruner)	\$	0	\$	(6,083)	A STATE OF THE PARTY OF T
2	To adjust Federal unemployment. (Gruner)		0		(96)	
3	To adjust State unemployment. (Gruner)		0		(1)	
4	To adjust real estate and personal property taxes. (Gibbs)		72,313		0	
5	To adjust total water PSC Assessment. (Griggs)		0		(1,120)	

Accounting Schedule 10 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 Income Statement

Adj. No.	Description		Adju Direct	1	t Amounts Corp.	Total Adjustment
Current	Income Tax					\$ (2,943,018)
1	To adjust current income taxes to reflect the Staf	f adjusted level of				
	taxable income. Gibbs)	\$	(2,943,0	18)	\$	
					A-string and	
Deferre	l Income Tax Expense S-18	eren programment i de de la company		SPPER TELS Seben SETT TELS SEE		\$ (324,162)
Deferred	1 Income Tax Expense S-18 To adjust deferred income tax expense. (Gibbs)	<u> </u>	(324,1		\$	(324,162)
Deferre 1		\$			<u>1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - </u>	\$ (324,162)
1		\$			S	\$ (324,162)

Accounting Schedule 11 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

Income Tax Calculation

Line	Description (A)			Test Year		7.97% Return (c)		8.23% Return		8:49% Return (E)
1	Net Operating Income (Acct. Sch. 1))	\$	1,869,205	\$	1,936,488	\$	1,999,660	\$	2,062,833
2	Add:	•	•	-,007,202	•	1,520,100	Ψ	1,777,000	Ψ	2,002,033
3	Current Income Tax			679,388		721,310		760,671		800,032
4	Deferred Income Taxes					1,2 1 0		, 00,0,1		000,032
5	Deferred Income Tax Expense			306,933		306,933		306,933		306,933
6	ITC Amortization			0		0		0		0
7	Net Income Before Income Tax		\$	2,855,526	\$	2,964,731	\$	3,067,264	\$	3,169,798
8	Addditions to Net Income Before Inc	ome Tax:								
9	Book Depreciation		\$	807,891	\$	807,891	\$	807,891	\$	807,891
10	Contributions In Aid of Constructi	on		580,150		580,150		580,150	_	580,150
11	Miscellaneous Non-deductible Exp	enses		3,557		3,557		3,557		3,557
12	Total Additions		\$	1,391,598	\$	1,391,598	\$	1,391,598	\$	1,391,598
13	Subtractions to Net Income Before In	come Tax:				, ,		, ,	•	-,
14	Interest Expense	@ 3.809	6 \$	923,294	\$	923,294	\$	923,294	\$	923,294
15	Tax Straight Line Depreciation			754,524		754,524		754,524		754,524
16	Excess Tax Depreciation			799,543		799,543		799,543		799,543
17	Cost of Removal			0		0		0		0
18	Total Subtractions		\$	2,477,360	\$	2,477,360	\$	2,477,360	\$	2,477,360
19	Net Taxable Income		\$	1,769,763	\$	1,878,969	\$	1,981,502	\$	2,084,036
20	Provision for Federal Income Tax			· · · · · · · · · · · · · · · · · · ·						
21	Net Taxable Income		\$	1,769,763	\$	1,878,969	\$	1,981,502	\$	2,084,036
22	Deduct Missouri Income Tax	@ 100.0	00%	92,263	-	97,956	•	103,301	•	108,646
23	Federal Taxable Income	_	\$	1,677,500	\$	1,781,013	\$	1,878,201	\$	1,975,390
24	Federal Income Tax	@ 35.00)% \$	587,125	\$	623,354	\$	657,370	\$	691,386
25	Provision for Missouri Income Tax									
26	Net Taxable Income		\$	1,769,763	\$	1,878,969	\$	1,981,502	\$	2,084,036
27	Deduct Federal Income Tax	@ 50.00)%	293,563	_	311,677	•	328,685	•	345,693
28	Missouri Taxable Income	Ŭ	\$	1,476,201	\$	1,567,292	\$	1,652,817	\$	1,738,343
29	Missouri Income Tax	@ 6.259	% \$	92,263	\$	97,956	\$	103,301	\$	108,646
30	Summary of Provision For Income T	ax								
31	Federal Income Tax		\$	587,125	\$	623,354	\$	657,370	\$	691,386
32	State Income Tax			92,263		97,956	•	103,301	-	108,646
33	Total Current Income Fax		l g	679/388		Pipelisio	\$	1760.67	5	800,032

St. Joseph District

Accounting Schedule 1 Sponsor: Gibbs 6/14/00 4:31 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)		PROPERTY OF THE PROPERTY OF TH	9.50% Equity Return (B)		10.13% Equity Return	SEATTHER STATES AND THE	Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$	84,259,978	\$	84,259,978	\$	84,259,978
2	Rate of Return			7.97%	-	8.23%	_	8.49%
3	Net Operating Income Requirement		\$	6,715,520	\$	6,934,596	\$	7,153,672
4	Net Operating Income Available	(From Accounting Schedule 9)	_	1,894,323		1,894,323	_	1,894,323
5	Additional Net Operating Income Require	ement	\$	4,821,197	\$	5,040,273	\$	5,259,349
6	Income Tax Requirement:	(From Accounting Schedule 11)						
7	Required Current Income Tax		\$	2,305,135	\$	2,441,636	\$	2,578,137
8	Test Year Current Income Tax			(698,841)		(698,841)	_	(698,841)
9	Additional Current Income Tax Requir	ement	\$	3,003,976	\$	3,140,477	\$	3,276,978
10	Gross Revenue Requirement Before Affe	ct of Phase-in	\$	7,825,173	\$	8,180,750	\$	8,536,327
11	Allowances:							
12	Impact of Phase-in		\$	(6,028,550)	\$	(6,028,550)	\$	(6,028,550)
13	Uncollectibles		· / · · · · · · · · · · · · · · · · · ·	11,592		13,886	***************************************	16,180
14	Gross Revenue Requirement		S	1,808;215	s	2,166, 086	\$	24528,957.

Accounting Schedule 2 Sponsor: Gibbs 6/14/00 4:31 PM

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

Rate Base

Line		Descript	101		150 150 150 150 150 150 150 150 150 150	Amount
		(A)				(B)
1	Plant in Service			(From Accounting Schedule 3)	\$	94,123,609
	Less:					
2	Accumulated Depreciation Res	serve		(From Accounting Schedule 5)		3,331,209
3	Accumulated Amortization Re	serve:				
4	Direct Assigned					
5	Corporate Distribution				_	0
6	Net Plant in Service				\$	90,792,401
7	Add:					
8	Cash Working Capital			(From Accounting Schedule 8)	\$	147,749
9	Materials and Supplies:	Direct	Assign	ed		163,241
10		Corpo	rate Dis	tribution		0
11	Prepayments:	Direct	t Assigne	ed		0
12		Corpo	rate Dis	tribution		61,643
13	Deferred OPEB Asset:	Direct	t Assign	ed		0
14		Corpo	rate Dis	tribution	-	462,307
15	Total Additions to Net Pl	ant in Se	rvice		\$	834,940
16	Deduct:					
17	Interest Offset	<u>@</u>	0.15%	(From Accounting Schedule 8)	\$	464,667
18	Federal Income Tax Offset	@	0.06%	(From Accounting Schedule 8)		120,453
19	State Income TaxOffset	@	0.07%	(From Accounting Schedule 8)		20,575
20	Contributions In Aid:	Direct	t Assign	ed		2,288,494
21		Corpo	orate Dis	tribution		0
22	Customer Advances	Direc	t Assign	ed		739,685
23		Corpo	orate Dis	tribution		58,868
24	Deferred Income Taxes	Direc	t Assign	ed		0
25		Corpo	orate Dis	tribution		3,099,932
26	Pre-71 ITC	Direc	t Assign	ed		43,759
27		-		stribution		0
28	Pension Liability		t Assign			0
29		_		stribution		530,930
30	Total Deductions from N	let Plant i	in Servic	ee	\$	7,367,363

Plant In Service St. Joseph

Line	Account No.	Plant Title		Balance 12/31/99		Corporate Distribution (D)		Adjusts Amount Acon Soball (E)	No. Acatg Sch4	X 177	Adjusted Balance (C)+(D)+(B) (G)
1		Intangible									
2	301.00	Organization	\$	0	\$	27,388	\$	0	P-1	\$	27,388
3	302.00	Franchise & Consents		0		0		0	P-2		0
4	303.00	Miscellaneous Intangible Plant	_	0		0_		0	P-3	_	0
5		Total Intangible	\$	0	\$	27,388	\$	0		\$	27,388
6		Source of Supply									
7	310.00	Land & Land Rights	\$	215,012	\$	0	\$	1,199,412	P-4	\$	1,414,424
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		1,253,857		0		(1,247,531)	P-7		6,326
11	314.00	Wells & Springs		0		0		34,115	P-8		34,115
12	316.00	Supply Mains		376,791		0		8,893,237	P-9		9,270,028
13		Total Source of Supply	\$ _	1,845,660	\$	0	\$	8,879,233		\$ -	10,724,893
14		Pumping									
15	320.00	Land & Land Rights	\$	8,921	\$	0	\$	0	P-10	\$	8,921
16	321.00	Structures & Improvements	•	542,048	•	0	•	4,107,448	P-11	•	4,649,496
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		1,968,280		Ő		2,642,314	P-15		4,610,594
21	326.00	Diesel Pumping Equipment		0		0		0	P-16		0
22	328.30	Other Pumping Equipment		0		0		o o	P-17		0
23	220.00	Total Pumping	\$	2,519,249	\$	0	\$	6,749,762		\$	9,269,011
24		Water Treatment Plant		•				, ,			
25	330.00		\$	0	\$	0	\$	0	P-18	\$	0
25 26	331.00	Land & Land Rights	Þ		Þ	0	Þ		P-18 P-19	4	22,047,039
27	332.00	Structures & Improvements		357,835				21,689,204			17,006,477
28		Water Treatment Equipment		3,228,775 0		0		13,777,702	P-20 P-21		17,006,477
28 29	339.00	Other Intangible Plant Total Water Treatment Plant	\$	3,586,610	s-	0	e	35,466,906	P-21	s-	39,053,516
			J	3,380,010	J	v		33,400,500		φ	39,033,310
30		Transmission & Distribution				_					
31	340.00	Land & Land Rights	\$	37,780	\$	0	\$	497	P-22	\$	38,277
32	341.00	Structures & Improvements		0		0		0	P-23		0
33	342.00	Distr. Res. & Standpipe		1,342,360		0		168,173	P-24		1,510,533
34	343.00	Transmission & Distribution Mains		15,643,717		0		5,734,685	P-25		21,378,402
35	344.00	Fire Mains		0		0		0	P-26		0
36	345.00	Services		868,211		0		98,602	P-27		966,813
37	346.00	Meters		1,086,385		0		27,468	P-28		1,113,853
38	347.00	Meter Installation		1,891,767		0		63,911 22,039	P-29 P-30		1,955,678 2,080,032
39	348.00	Hydrants		2,057,993 0		0		22,039	P-30 P-31		2,080,032
40 41	349.00	Other T&D Plant Total Transmission & Distribution	s		\$ -	0	\$		F-31	\$	29,043,588
			•	22,720,213		V	Ψ	0,115,515			25,0 12,500
42		Sewer Plant		_	•			_	B	et.	•
43	252.00	Collecting Sewer - Gravity	\$	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		Ü				0	P-36		0
48	373.00	Plant Sewers		0				0	P-37		0
49	374.00	Outfall Sewer Lines		0				0	P-38 P-39		0
50 51	395.00	Laboratory Equipment Total Sewer Plant	\$		\$ -	0	5		. r-27	\$	
.71		Total Semen Lialit	Þ	v	Φ	U	J	U		T)	J

Plant In Service

Line	Account No.	The second secon	200	Balance 12/31/99 (c)	1.35	Corporate Distribution	100 C	Adjustr Amount, Acets Sch 4	No. Acces Sch #		Adjusted Balance (CMU)+(B)
52	•	General Plant									
53	389.10	Land & Land Rights	\$	196,565	\$	0	\$	0	P-40	\$	196,565
54	390.00	Structures & Improvements		854,742		68,769		1,439,062	P-41		2,362,573
55	391.00	General Office Equipment		433,409		689,982		367,104	P-42		1,490,495
56	392.00	Transportation Equipment		474,860		86,493		25,268	P-43		586,621
57	393.00	Stores Equipment		6,680		0		89,051	P-44		95,731
58	394.00	Tools, Shop & Garage Equipment		333,359		2,107		121,434	P-45		456,900
59	395.00	Laboratory Equipment		304,026		0		30,173	P-46		334,199
60	396.00	Power Operated Equipment		226,117		0		16,404	P-47		242,521
61	397.00	Communication Equipment		127,866		14,592		7,020	P-48		149,478
62	398.00	Miscellaneous		30,744		4,372		55,014	P-49		90,130
63		Total General Plant	\$	2,988,368	\$	866,315	\$	2,150,530		\$	6,005,213
64	1 (nt In Servico	S	23,868,100	\$	3845.7.03 13845.7.03	Å	59,361,806		Š	

Sponsor: Gibbs 6/14/00 4:31 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.	iption (1)	Adjustment Total Amount Adjustment
A/C 301.00 Organization	PHOTO PHOTO PROPERTY.	
1 To reflect net true-up additions.	(Gibbs)	\$
A/C 302.00 Franchise & Consents	- 4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	
1 To reflect net true-up additions.	(Gibbs)	\$
A/C 303.00 Misc Intangible Plant		6
1 To reflect net true-up additions.	LINE Distribution of the Company of	\$
To refreet het true-up additions.	(01003)	Ψ
A/C 310.00 Land & Land Rights		\$ 1.199.412
1 To reflect net true-up additions.		\$ 1,199,412
A/C 311.00 Structures & Improver	The state of the s	[1]
1 To reflect net true-up additions.	(Gibbs)	\$
A/C 312.00 Collecting & Impound	and the first section of the defendance of the section of the sect	\$ 0
1 To reflect net true-up additions.	(Glbos)	\$
A/C 313.00 Lake River & Other I	ntakes PC7-rannes makeniles de la colo	(1,247,531)
1 To reflect net true-up additions.		\$ (1,247,531)
•		(-)
A/C 314.00 Wells & Springs	$\mathbf{P.8}$	34.115
1 To reflect net true-up additions.	(Gibbs)	\$ 34,115
The state of the s	and the state of t	
A/C 316:00 Supply Mains	P-9	\$ 8,893,237
1 To reflect net true-up additions.	(Gibbs)	\$ 8,893,237
A/C 320.00 Land & Land Rights		\$
1 To reflect net true-up additions.	Company of the Compan	\$

Sponsor: Gibbs 6/14/00 4:31 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
AC	321.00 Structures & Improvements P-11			\$ 4,107,448
1	To reflect net true-up additions. (Gibbs)	\$	4,107,448	
A/C	322.00 Boiler Equip P-12			\$ 110
1	To reflect net true-up additions. (Gibbs)	\$		
A/C	323,20 Other Power Prod Equip P-13			8
1	To reflect net true-up additions. (Gibbs)	\$		
A/C	324.00 Steam Pumping Equip P-14			\$ 1 0
1	To reflect net true-up additions. (Gibbs)	\$		
	325.00 Electric Pumping Equip P-15		CALLY MEDITAL STREET, SEC. STREET, SEC. STREET, SEC. SEC.	\$ 2,642,314
1	To reflect net true-up additions. (Gibbs)	\$ 	2,642,314	
A/C	326.00 Diesel Pumping Equip P-16	, (\$ 100
1	To reflect net true-up additions. (Gibbs)	\$		
A/C	328.30 Other Pumping Equip 4 P-17			\$ 0
1	To reflect net true-up additions. (Gibbs)	\$		
A/C	A STATE OF THE PARTY OF THE PAR			\$
1	To reflect net true-up additions. (Gibbs)	\$		
-A/C	331,00 Structures & Improvements P-19			\$ 21,689,204
1	To reflect net true-up additions. (Gibbs)	\$	21,689,204	

Accounting Schedule 4
Sponsor: Gibbs

6/14/00 4:31 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 (1)		Adjustment Amount	Total Adjustment
A/C	332.00 Water Treatment Equip	o en en el P -20 en constitución de productivo			\$ 13,777,702
1	To reflect net true-up additions.	(Gibbs)	\$	17,339,132	
2	To disallow a portion of AFUDO	C capitalized		(1,289,674)	
3	To disallow excess capacity. (M	ferciel)		(2,271,756)	
		,		(2,2,1,100)	
A/C	339.00 Other Intangible Plant	P-21	i i		\mathbf{S}^{-1}
1	To reflect net true-up additions.	(Gibbs)	\$		
S-1000-0-11					
A/C	340.00 Land & Land Rights	P-22			\$ 497
1	To reflect net true-up additions.	(Gibbs)	\$	497	
			and the transition		
A/C	341.00 Structures & Improven	TO SERVICE STATE OF THE SERVIC			Street Street
1	To reflect net true-up additions.	(Gibbs)	\$		
			ot. 2000	21:24-4104.4377:44-66.	An a second
A/C	342.00 Distr Res. & Standpip	Its in a section with the second section of the sec	<u> </u>	to a street where the building of the colors treet in a	\$ 168,173
1	To reflect net true-up additions.	(Gibbs)	\$	168,173	
1 A 16	343.00 T&D Mains	P.25	Martai		\$ 5 734,685
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.	ALLEGO PROPERTY OF THE PROPERT	2	5,734,685	
•	20 Tolloot hot had up additions.	(5.500)	Ψ	5,751,005	
A/C	344,00 Fire Mains	P-26			\$ 100
1	To reflect net true-up additions.	3 (34 (34 (34 (34 (34 (34 (34 (34 (34 (3	\$	Section of the Name of the Property of the Section	
	•	•	•		
A/C	345.00 Services	14.74 P 27 Film 11.75 Film			\$ 4 98,602
1	To reflect net true-up additions.	(Gibbs)	\$	98,602	··

Sponsor: Gibbs 6/14/00 4:31 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 property of	iption	100	djustment Amount	Total Adjustment
A/C	346.00 Meters	igaijanid <mark>P-28</mark> oru - 1777 - 1784 - 17		Win die	27,468
1	To reflect net true-up additions.	•	\$	27,468	
A/C	347.00 Meter Installation	P-29			63,911
1	To reflect net true-up additions.	(Gibbs)	\$	63,911	
A/C	348.00 . Hydrants	P-30			3 22,089
1	To reflect net true-up additions.		\$	22,039	
A/C	349.00 Other T&D Plant			Mirthi da j	Barratian (Ca
1 	To reflect net true-up additions.		\$		
A/C	352,00 Collecting Sewer - Gra	A TOTAL CONTROL OF THE PROPERTY OF THE PROPERT			8
1	To reflect net true-up additions.		\$		
A/C	353.00 Service To Customers	The state of the s		=======================================	8
1	To reflect net true-up additions.		\$		add an i inn ann a ceangail a shail ann an leann a chair
A/C					$\mathbf{S} = \{0, 1, 2, 3, 3, 4, 0, 4, 0, 4, 4, 0, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,$
1	To reflect net true-up additions.		\$		•
A/C	371.00 Structures & Improver	Control (A) Control of the Control o	<u> </u>		
1	To reflect net true-up additions.		\$	жар Тамак жазан дана	
A. T. Constitution of Constitution	372.00 Treatment & Disposal	THE COLUMN TWO IS NOT THE PROPERTY OF THE PROP			
1	To reflect net true-up additions.		\$		ilian en jaro de la companya de la c
A/C	373.00 Plant Sewers	The Payment and the second			S
1	To reflect net true-up additions.	(Gibbs)	\$		

Sponsor: Gibbs 6/14/00 4:31 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	374.00 Outfall Sewer Lines	P=38			\$ 0.00
1	To reflect net true-up additions.	(Gibbs)	\$	-	-
-A/C	395.00 Laboratory Equipment			ki derá ki	\$
1	To reflect net true-up additions.	(Gibbs)	\$		
K. LINESCH MINTERSTRUCKER	389 10 Land & Land Rights	P-40			
1	To reflect net true-up additions.	(Gibbs)	\$		
A/C	390.00 Structures & Improven	The state of the s	April (1917-1919) Burgonia. 1918-1914 - Barris San	e inglite appears in 1960 Se an abeli se as as as	\$ 1,439,062
1	To reflect net true-up additions.		\$	1,439,062	
	391.00 General Office Equip		Application of the control of the co		\$ 1.367,104
1	To reflect net true-up additions.		\$	367,104	
	392.00 Transportation Equip	The same of the sa			\$ 25,268
1	To reflect net true-up additions.	<u> </u>	\$	25,268	- PANAGA - Section (Inc.)
A/C	393.00 Stores Equip	P44			\$
1	To reflect net true-up additions.		\$	89,051	
513,000	394:00 Tools, Shop & Garage				S 21,434
1	To reflect net true-up additions.	in our ways and the second	\$	121,434	
A/C	395.00 Laboratory Equip	P-46			\$ 30,173
1	To reflect net true-up additions.	(Gibbs)	\$	30,173	

Sponsor: Gibbs 6/14/00 4:31 PM

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

Adjustments To Plant In Service

Adj. No:	Description of the second seco	iption		Charles Company	istment nount	Total Adjustment
JA/C	396.00 Power Operated Equip	i dell'ille de P				\$ 16,404
1	To reflect net true-up additions.	(Gibbs)	\$		16,404	
A/C	397.00 Communication Equip	P-	48			\$ 7,020
1	To reflect net true-up additions.	(Gibbs)	\$)	7,020	
A/C	398.00 Miscellaneous	$\hat{\mathbf{P}}$	49			\$ 55,014
1	To reflect net true-up additions.	(Gibbs)	\$		55,014	

Depreciation Reserve

	Plant Account No.	Plant Title		Balance 12/31/99 (C)	İ	Corporate Distribution (D)		Adjustn Amount Accepsche	No. Accep Seb 6 (F)		Adjusted Balance (CHUHE)
1		Intangible									
2	301.00	Organization	\$	0	\$	0	5	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		14,139		0	-	(14,139)	R-5	•	Ö
9	312.00	Collecting & Impounding Res		0		0		0	R-6		0
10	313.00	Lake, River & Other Intakes		547,344		ō		(1,306,014)	R-7		(758,670)
11	314.00	Wells & Springs		0		Ö		43	R-8		43
12	316.00	Supply Mains		182,763		0		(437,006)	R-9		(254,243)
13		Total Source of Supply	s	744,246	\$		s	(1,757,116)	Α,	s-	(1,012,870)
1.4		• • •	•	,=	•	Ť	*	(1,107,110)		*	(1,012,070)
14	220.00	Pumping	•			_					
15	320.00	Land & Land Rights	\$	0	\$	0	\$	0	R-10	\$	0
16	321.00	Structures & Improvements		187,871		0		(492,644)	R-11		(304,773)
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		844,330		0		(1,001,763)	R-15		(157,433)
21	326.00	Diesel Pumping Equipment		0		0		0	R-16		0
22	328.30	Other Pumping Equipment		0	Ι.	0		0	R-17		0_
23		Total Pumping	\$	1,032,201	\$	0	\$	(1,494,407)		\$	(462,206)
24		Water Treatment Plant									
25	330.00	Land & Land Rights	\$	0	\$	0	\$	0	R-18	\$	0
26	331.00	Structures & Improvements		169,142		0		(337,896)	R-19		(168,754)
27	332.00	Water Treatment Equipment		1,564,924		0		(3,893,457)	R-20		(2,328,533)
28	339.00	Other Intangible Plant	_	0_		0		0	R-21	_	0
29		Total Water Treatment Plant	\$	1,734,066	\$	0	\$	(4,231,353)		\$	(2,497,287)
30		Transmission & Distribution									
31	340.00	Land & Land Rights	\$	0	\$	0	\$	0	R-22	\$	0
32	341.00	Structures & Improvements		0		0		0	R-23		0
33	342.00	Distr. Res. & Standpipe		635,872		0		(299,993)	R-24		335,879
34	343.00	Transmission & Distribution Mains		3,684,036		0		(739,490)	R-25		2,944,546
35	344.00	Fire Mains		0		0		0	R-26		0
36	345.00	Services		4,292		0		195,229	R-27		199,521
37	346.00	Meters		257,866		0		443,301	R-28		701,167
38	347.00	Meter Installation		405,655		0		101,458	R-29		507,113
39	348.00	Hydrants		581,601		0		207,918	R-30		789,519
40	349.00	Other T&D Plant		0		0		0	R-31		0
41		Total Transmission & Distribution	\$	5,569,322	\$	0	\$	(91,577)		\$	5,477,745
42		Sewer Plant									
43	252.00	Collecting Sewer - Gravity	\$	0	\$		\$	0	R-32	\$	0
44	353.00	Service To Customers		0			•	0	R-33		0
45	370.00	Miscellaneous Land		0				0	R-34		ō
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 No.	Plant Title		Balance 12/31/99 (c)	1:3	Corporate Distribution (D)		Adjusts Amount Acotg Sch 6 (E)	No. Accepted 6		Adjusted Balance (C)+(D)+(5)
52		General Plant									
53	389.10	Land & Land Rights	\$	0	\$	0	\$	0	R-40	\$	0
54	390.00	Structures & Improvements		252,975		(1,381)		(5,493)	R-41		246,101
55	391.00	General Office Equipment		287,832		120,601		216,801	R-42		625,234
56	392.00	Transportation Equipment		210,812		23,044		350,655	R-43		584,511
57	393.00	Stores Equipment		11,061		0		(10,271)	R-44		790
58	394.00	Tools, Shop & Garage Equipment		56,774		445		132,235	R-45		189,454
59	395.00	Laboratory Equipment		32,978		0		(47,683)	R-46		(14,705)
60	396.00	Power Operated Equipment		69,436		0		16,755	R-47		86,191
61	397.00	Communication Equipment		79,835		6,111		25,775	R-48		111,721
62	398.00	Miscellaneous		26,192		670		(30,333)	R-49		(3,471)
63		Total General Plant	\$	1,027,895	\$	149,491	\$_	648,441		\$	1,825,827
	Total Del	preciation Reserve	3	40,107,730	8	149,491	S	(6,926,012)		3	3,331,289

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		Adjustment Total Amount Adjustment
A/C	301.00 Organization	i i Rel	s
1	To reflect the net change for true-up.	(Gibbs)	\$
A/C	302.00 Franchise & Consents	: R-2	3
1	To reflect the net change for true-up.	(Gibbs)	\$
A/C	303.00 Misc Intangible Plant	\mathbf{R} 3	\$
1	To reflect the net change for true-up.		\$
A/C	310.00 Land & Land Rights	R4	8
1	To reflect the net change for true-up.	(Gibbs)	\$
AJC	311.00 Structures & Improvements	R5	(14,139)
1	To reflect the net change for true-up.		\$ (14,139)
A/C	312.00 Collecting & Impounding Re		
1	To reflect the net change for true-up.	(Gibbs)	\$
A/C	313.00. Lake, River & Other Intakes	1994)	\$ (1,306,014)
1	To reflect the net change for true-up.	(Gibbs)	\$ (1,306,014)
A/C	314.00 Wells & Springs	R-8	\$
1	To reflect the net change for true-up.	(Gibbs)	\$ 43
A/C	316.00 Supply Mains	R-9	\$ (437,006)
1	To reflect the net change for true-up.	(Gibbs)	\$ (437,006)
A/C	320.00 Land & Land Rights	R-10	
1	To reflect the net change for true-up.	(Gibbs)	\$

Sponsor: Gibbs 6/14/00 4:31 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	321.00 Structures & Improvements	R-II			\$ (492,644)
1	To reflect the net change for true-up.	(Gibbs)	\$	(492,644)	
A/C	322.00 Böiler Equip	R-12	25	erdajencijuju	\$ 0
1	To reflect the net change for true-up.	(Gibbs)	\$		A
A/C	323.20 Other Power Prod Equip	R-13 - 1-1			\$ 100
1	To reflect the net change for true-up.	(Gibbs)	\$		· · · · · · · · · · · · · · · · · · ·
A/C	324.00 Steam Pumping Equip	Rej4			\$ 0
1	To reflect the net change for true-up.		\$		
A/C	325.00 Electric Pumping Equip	and the second s			\$ (1,001,763)
1	To reflect the net change for true-up.	(Gibbs)	\$	(1,001,763)	
A/C	326.00 Diesel Pumping Equip	R-16			
1	To reflect the net change for true-up.		\$		
A/C	328,30 Other Pumping Equip				8
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	330.00 Land & Land Rights	Re18			\$ 18. 20. 20. 20. 20. 20. 20. 20. 20. 20. 20
1	To reflect the net change for true-up.	(Gibbs)	\$		
A/C	331.00 Structures & Improvements				\$ (337,896)
1	To reflect the net change for true-up.	(Gibbs)	\$	(337,896)	

Sponsor: Gibbs 6/14/00 4:31 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 Total Amount Adjustment
A/C 332.00 Water Treatment Equip R-20 1 To reflect the net change for true-up. (Gibbs)	\$ (3,893,457)
A/C 339.00 Other Intangible Plant R-21 To reflect the net change for true-up. (Gibbs)	\$
A/C 340.00 Land & Land Rights R-22 1 To reflect the net change for true-up. (Gibbs)	\$
A/C :341.00 Structures & Improvements III R-23 1 To reflect the net change for true-up. (Gibbs)	\$
A/C 342.00 Distr. Res. & Standpipe R-24 1 To reflect the net change for true-up. (Gibbs)	\$ (299,993)
A/C 343.00 T&D Mains R-25 1 To reflect the net change for true-up. (Gibbs)	\$ (739,490) \$ (739,490)
A/C 344.00 Fire Mains R-26 1 To reflect the net change for true-up. (Gibbs)	\$
A/C 345:00 Services R-27 1 To reflect the net change for true-up. (Gibbs)	\$ 195,229 \$ 195,229
A/C 346.00 Meters R-28 1 To reflect the net change for true-up. (Gibbs)	\$ 443,301
A/C 347.00 Meter Installation R-29 1 To reflect the net change for true-up. (Gibbs)	\$ 101,458

Accounting Schedule 6 Sponsor: Gibbs 6/14/00 4:31 PM

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

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

Adjustments To Depreciation Reserve

Adj No.	Descriptio			Adjustment Amount	Total Adjustment
A/C	348.00 Hydrants	R-30:20:1			\$==+=207/918=
1	To reflect the net change for true-up.	(Gibbs)	\$	207,918	
A/C	349.00 Other T&D Plant	R31			\$
1	To reflect the net change for true-up.		\$		
A/C	352.00 Collecting Sewer - Gravity				\$
1	To reflect the net change for true-up.		\$		
A/C		R-38			\$
1	To reflect the net change for true-up.		\$		
A/C	370.00 Miscellaneous Land	Bulleting Street Company Compa			8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
1	To reflect the net change for true-up.		\$		
L'A/C	371.00 Structures & Improvements	A CONTRACTOR OF THE PARTY OF TH			\$
1	To reflect the net change for true-up.		\$		
A/C	372.00 Treatment & Disposal Equi	A Department of the Department			\$
1	To reflect the net change for true-up.		\$		THE STREET S
_A/C	373.00 Plant Sewers	Martin Color St.			\$4.74
1	To reflect the net change for true-up.	(Gibbs)	\$ 		
A/C	374.00 Outfall Sewer Lines	R-38	ingenera da da baraya da da gala Tanggara		8
1	To reflect the net change for true-up.	(Gibbs)	\$		

Accounting Schedule 6

Sponsor: Gibbs 6/14/00 4:31 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
1 AC	395.00 Laboratory Equipment To reflect the net change for true-up.	(Gibbs)	\$ \$		\$
1 A/C	389.10 Land & Land Rights To reflect the net change for true-up.		\$		\$
1 A.C.	390.00 Structures & Improvements To reflect the net change for true-up.	And the second state of the second se	\$	(5,493)	\$ (5,493)
A/C 1	391.00 General Office Equip To reflect the net change for true-up.	A CONTROL OF THE PROPERTY OF T	\$	216,801	\$ 216,801
- A/C 1	392.00 Transportation Equip. To reflect the net change for true-up.	(Gibbs)	\$ \$	350,655	\$ 350,655
A/C	393.00 Stores Equip To reflect the net change for true-up.	R=44 (Gibbs)	\$	(10,271)	\$ (10,271)
1 1	394.00 Tools, Shop & Garage Equi To reflect the net change for true-up.		\$ \$	132,235	\$ 132,235
1 A/C	395.00 Laboratory Equip To reflect the net change for true-up.	BEWAY WAS A STORE OF THE STORE	\$	(47,683)	\$ (47,683)
A/C	396.00 Power Operated Equip To reflect the net change for true-up.	R-47 (Gibbs)	\$	16,755	\$ 16,755
F VC 1	397.00 Communication Equip To reflect the net change for true-up.	R-48 (Gibbs)	\$	25,775	\$ 25,775

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		Adjust L'Arrio		
A/C	398.00 Miscellaneous To reflect the net change for true-up. (G	(C.C., 100 -		\$ (30,333); 1 333)	

Depreciation Expense

Line	Account No.	Plant Title		Plant Balance Acces Sch 3	Depreciation Rate (D)		Depreciation Expense (C)x(D)
1		Intangible					
2	301.00	Organization	\$	27,388		\$	NA
3	302.00	Franchise & Consents	-	0		•	NA
4	303.00	Miscellaneous Intangible Plant		ő			NA
5		Total Intangible	\$	27,388		\$ -	0
6		Source of Supply					
7	310.00	Land & Land Rights	\$	1,414,424		\$	NA
8	311.00	Structures & Improvements		0	3.31%	-	0
9	312.00	Collecting & Impounding Res		0	1.85%		0
10	313.00	Lake, River & Other Intakes		6,326	3.11%		197
11	314.00	Wells & Springs		34,115	2.28%		778
12	316.00	Supply Mains		9,270,028	1.77%		164,079
13		Total Source of Supply	\$	10,724,893		\$	165,054
14		Pumping					
15	320.00	Land & Land Rights	\$	8,921		\$	NA
16	321.00	Structures & Improvements		4,649,496	2.26%		105,079
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		4,610,594	3.77%		173,819
21	326.00	Diesel Pumping Equipment		0	2.28%		0
22	328.30	Other Pumping Equipment		0	2.26%		0
23		Total Pumping	\$	9,269,011		\$_	278,898
24		Water Treatment Plant					
25	330.00	Land & Land Rights	\$	0		\$	NA
26	331.00	Structures & Improvements		22,047,039	3.27%		720,938
27	332.00	Water Treatment Equipment		17,006,477	2.95%		501,691
28	339.00	Other Intangible Plant		0	2.00%		0
29		Total Water Treatment Plant	\$	39,053,516		\$	1,222,629
30		Transmission & Distribution					
31	340.00	Land & Land Rights	\$	38,277		\$	NA
32	341.00	Structures & Improvements		0	5.56%		0
33	342.00	Distr. Res. & Standpipe		1,510,533	1.97%		29,758
34	343.00	Transmission & Distribution Mains		21,378,402	1.51%		322,814
35	344.00	Fire Mains		0	1.46%		0
36	345.00	Services		966,813	2.63%		25,427

Depreciation Expense

***	Account No.	1. Plant Tule		Plant Balance	Depreciation Rate		epreciation Expense (©x(0)
Line	(A)	(B)		(C)	(D)		(E)
37	346.00	Meters		1,113,853	5.64%		62,821
38	347.00	Meter Installation		1,955,678	2.31%		45,176
39	348.00	Hydrants		2,080,032	3.06%		63,649
40	349.00	Other T&D Plant	_	0	2.94%	_	0
41		Total Transmission & Distribution	\$	29,043,588		s _	549,645
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		s –	0
52		General Plant					
53	389.00	Land & Land Rights	\$	196,565		\$	NA
54	390.00	Structures & Improvements		2,362,573	2.57%		60,718
55	391.00	General Office Equipment		1,490,495	9.16%		136,529
56	392.00	Transportation Equipment		586,621	11.66%		68,400
57	393.00	Stores Equipment		95,731	0.88%		842
58	394.00	Tools, Shop & Garage Equipment		456,900	5.16%		23,576
59	395.00	Laboratory Equipment		334,199	4.42%		14,772
60	396.00	Power Operated Equipment		242,521	5.07%		12,296
61	397.00	Communication Equipment		149,478	7.33%		10,957
62	398.00	Miscellaneous		90,130	4.19%		3,776
63		Total General Plant	\$	6,005,213	, ,	\$	331,866
64	Deprecia	ion Expense	s	94,123,609		s	2,548,092

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

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

Cash Working Capital

	Description		est Year expenses	Revenue Lag	Expense Lag	Net CWC Lag	(E)355))	Re	h Working Capital quirement (B)x(F)
Line	(A)		(B)	(C)	(D)	(E)	(F) ⁻		(G)
1	Operation & Maintenance Expense								
2	Base Payroll	\$	1,249,967	38.18	10.23	27.95	0.0766	\$	95,730
3	Tax Withholding		407,375	38.18	17.39	20.79	0.0570		23,208
4	Fuel & Power		570,512	38.18	37.22	0.96	0.0026		1,501
5	Chemicals		560,804	38.18	38.18	0.00	0.0000		0
6	Purchased Water		0	38.18	53.15	(14.97)	(0.0410)		0
7	Service Company Charges		644,716	38.18	(4.13)	42.31	0.1159		74,734
8	Group Insurance		277,276	38.18	(8.54)	46.72	0.1280		35,491
9	OPEB's		158,868	38.18	(0.04)	38.22	0.1047		16,635
10	Pensions		57,252	38.18	38.18	0.00	0.0000		0
11	ESOP		15,679	38.18	38.18	0.00	0.0000		0
12	Insurance Other Than Group		156,106	38.18	38.18	0.00	0.0000		0
13	Uncollectibles		63,358	38.18	38.18	0.00	0.0000		0
14	Rents		4,349	38.18	24.37	13.81	0.0378		165
15	401K		23,840	38.18	48.80	(10.62)	(0.0291)		(694)
16	Material & Supplies		38,278	38.18	38.18	0.00	0.0000		0
17	Cash Vouchers		1,470,164	38.18	20.67	17.51	0.0480		70,528
18	Total Operation & Maintenance Expense	\$	5,698,544					\$	317,298
19	Taxes								
20	FICA - Employer Portion	\$	123,939	38.18	13.44	24.74	0.0678	\$	8,401
21	Federal Unemployment		2,345	38.18	62.05	(23.87)	(0.0654)		(153)
22	State Unemployment		(0)	38.18	62.05	(23.87)	(0.0654)		O O
23	Property Tax		306,313	38.18	182.50	(144.32)	(0.3954)		(121,115)
24	Gross Receipts Tax		251,932	19.07	75.49	(56.42)	(0.1546)		(38,942)
25	Corporate Franchise		0	38.18	38.18	0.00	0.0000		0
26	Sales Tax		165,947	19.07	38.90	(19.83)	(0.0543)		(9,016)
27	Missouri Primacy Fees		36,787	19.07	105.63	(86.56)	(0.2372)		(8,724)
28	PSC Assessment		60,906	38.18	38.18	0.00	0.0000		0
29	Total Operating Taxes	\$	948,169					\$	(169,549)
			·						
30	Total Cash Working Capital Befo	re In	come Tax a	nd Interest	Offsets			. \$	147,749
		25 or witness or closed.				19 19 19 19 19 19 19 19 19 19 19 19 19 1			
31	Federal Income Tax Offset	\$	1,992,092	38.18	60.25	(22.07)	(0.0605)	\$	(120,453)
32	State Income Tax Offset	\$	313,043	38.18	62.17	(23.99)	(0.0657)	\$	(20,575)
33	Interest Expense Offset	\$	3,201,879	38.18	91.15	(52.97)	(0.1451)	\$	(464,667)

Income Statement

Lìne	Description (A)		Year Ended 9/30/99 Direct Charges		Year Ended 9/30/99 Corporate Distribution (c)		Year Ended. 9/30/99 Total. (B)+(C)		Amount Acty Sch 10 (E)	No.		As Adjusted
1	Operating Revenues:											
2	Residential	\$	5,395,855	\$	0	\$	5,395,855	\$	230,239	S-1	\$	5,626,094
3	Commercial		1,870,341		0		1,870,341		(8,153)	S-2		1,862,188
4	Industrial		1,226,024		0		1,226,024		(4,196)	S-3		1,221,829
5	Private Fire		177,322		0		177,322		0	S-4		177,322
6	Public Authorities		283,960		0		283,960		(10,730)	S-5		273,230
7	Sales for Resale		643,950		0		643,950		(3,565)	S-6		640,385
8	Other		187,473		1,167_		188,639	_	0_	S-7		188,639
9	Total Revenues	\$	9,784,926	\$	1,167	\$	9,786,093	\$	203,594		\$	9,989,687
10	Operating Expenses:											
11	Operation & Maintenance:											
12	Source of Supply	\$	228	\$	307	\$	536	\$	(22)	S-8	\$	514
13	Pumping		707,671	-	4	_	707,675	_	44,036	S-9		751,711
14	Water Treatment		465,978		69,591		535,569		618,809	S-10		1,154,379
15	Transmission & Distribution		853,258		5,987		859,245		223,164	S-11		1,082,409
16	Customer Accounts		322,128		162,027		484,155		81,236	S-12		565,391
17	Administrative & General		205,247		2,008,120		2,213,367		(69,227)	S-13		2,144,141
18	Total O & M Expense	\$	2,554,511	\$	2,246,037	\$	4,800,548	\$	897,996		\$	5,698,544
19	Other Operating Expenses:											
20	Depreciation	\$	826,216	\$	(80,884)	\$	745,331	\$	1,761,035	S-14	\$	2,506,366
21	Amortization	4	0	•	246	Ψ	246	•	31,012	S-15		31,259
22	Taxes Other Than Income		309,666		243,044		552,710		(29,571)	S-16		523,139
23	Total Other Operation Expense	s ⁻	1,135,882	\$	162,406	\$	1,298,288	\$	1,762,476	B-10	\$	3,060,764
	Tom One Operation Expense	w	, ,	u	102,100	J			1,702,170			5,000,701
24	Total Operating Expenses	\$	3,690,393	\$	2,408,443	\$	6,098,836	\$	2,660,472		\$	8,759,308
25	Net Income Before Income Taxes	\$	6,094,533	\$	(2,407,276)	\$	3,687,257	\$	(2,456,878)		\$	1,230,379
26	Income Taxes:									<u> </u>		
27	Current Income Tax	\$	0	S	(3,728,576)	8	(3,728,576)	\$	3,029,735	S-17	\$	(698,841)
		•	v	•	(5,120,210)	•	(5,720,575)	-	0,022,722	~	-	(,,
28	Deferred Income Tax:		•		110 101		110 101		(CO 015)	G 10		55.504
29	Deferred Income Tax Expense		(22.60%)		118,401		118,401		(60,817)	S-18 S-19		57,584
30	ITC Amortization	<u>.</u> -	(22,687)	φ.	(2 (10 175)	•	(22,687)	•	2,968,919	2-19	٠,	(22,687)
31		\$	(22,687)	3	(3,610,175)	\$	(3,632,862)	\$	2,906,919		\$	(663,944)
32	Net Operating Income	Ś	6,117,220	\$	L,202,899	\$	7,320,119	8	(5,425,796)		S	1,894,323

Accounting Schedule 10 Sponsor: Gibbs 6/14/00 4:31 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

lAdi. No	Description (1997)		Adjustme Direct	ant Au	nounts [] Corp.	Total Adjustment
Resident	ial Revenue S-1					\$ 230,239
1	To normalize and annualize revenue. (Griggs)	\$	230,239	\$		
Commer	cial Revenue	10 13 15 15 15 15 15 15 15 15 15 15 15 15 15	region brown	ad to di		\$ (8,153)
1	To normalize and annualize revenue. (Griggs)	\$	(8,153)	\$	odnieka) <u>je i bili p</u> rassai i radiji	en il pulli pulli proprietti di la propr
Industria	l Revenue					\$ (4,196) _i
1	To adjust revenue. (Griggs)	\$	(4,196)	\$		
Private F	ire Revenue			(1 (N)		\$ 1000
1	To annualize revenue. (Griggs)	\$	0	\$		
Public A	uthority Revenue S-5	Light recording	CERTIFIC ORGANIE	t ft.	udari Çirilini	\$ £ (10,730)i
Emily symptomic and the sympto	To annualize revenue. (Griggs)	\$	(10,730)	design to the state of the stat	The state of the s	ent to an entire profit control and an entire control and an entir
Sales for	Resale S-6	e i German La Folgradia	er og granden. Skriver og er en			\$ (3,565)
1	To annualize revenue. (Griggs)	\$	(3,565)	\$		
Other Re	evenue	SHOW				70
1	To annualize revenue. (Griggs)	\$	0	\$		
Source o	f Supply:		reposition 2	e Palenii		\$ (22)
1	To annualize payroll. (Gruner)	\$	0	\$	(22)	
2	To annualize the cost of purchased water. (Griggs)		0			
Pumping			facility for the second			\$ 44,036
1	To annualize payroll. (Gruner)	\$	24,716	\$	0	
2	To annualize electric pumping expense. (Griggs)		19,320			
Water T	reatment S-10	(19 18 136 136 (13 18 19 19 19 19 19 19 19 19 19 19 19 19 19				\$ 618.809
1	To annualize payroll. (Gruner)	\$	29,856	\$	(2,798)	
2	To annualize chemical costs. (Griggs)		387,847			
3	To include cost of waste treatment at new St. Joseph treatment plant. (Gibbs)		203,904			
Transmi	ssion & Distribution S-11	Constitution				\$ 223,164
1	To annualize payroll. (Gruner)	\$	78,588	\$	(741)	

Adjustments to Income Statement

Adj. No.	Description	Adjustm Direct	entrAmounts 11 - Corp.	Total Adjustment
2	To adjust deferred maintenance. (Griggs)	145,316		
Custome	r Accounts S-12		907 (17 July 12 12 14 15 7 15 1	S 81,236
1	To annualize payroll. (Gruner)	\$ 17,686	\$ (13,448)	
2	To normalize the level of uncollectible expense. (Griggs)	(1,371)		
3	To adjust postage. (Griggs)	225		
4	To eliminate specific advertising expense. (Gruner)	0	(18)	
5	To eliminate cost of bill inserts. (Gruner)		(2,952)	
6	To reflect cost of Monthly billing in St. Joseph. (Gibbs)	81,113		
Adminis	trative & General S-13			S (69,227)
1	To annualize payroll. (Gruner)	\$ 8,962	\$ (65,122)	
2	To annualize 401K expense. (Gruner)	0	(34)	
3	To annualize ESOP expense. (Gruner)	0	(4,926)	
4	To annualize group health insurance expense. (Gruner)	0	26,803	
5	To annualize OPEB expense. (Rackers)	0	(7,882)	
6	To adjust incentive pay. (Gruner)	0	(26,613)	
7	To annualize pension expense. (Rackers)	0	(1,744)	
8	To annualize non-group insurance. (Gruner)	0	47,209	
9	To eliminate specific advertising expense. (Gruner)	0	(1,862)	
10	To eliminate specific dues and donations. (Gruner)	(5,635)	(5,133)	
11	To eliminate specific miscellaneous expense. (Gruner)	(400)	(241)	
12	To normalize rate case expense. (Griggs)	0	12,332	
13	To eliminate dues to NAWC. (Gruner)	0	(1,962)	

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

Adjustments to Income Statement

Adj. No.	Description	Adjustme Direct	nt Ān	Corp.	Total Adjustment
14	To adjust relocation expense. (Gibbs)	0		1,195	
15	To amortize OPEB gains. (Rackers)			(35,303)	
16	To amortize pension gains. (Rackers)			(8,871)	
Deprecia					S 1,761 035
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$ 1,802,761	\$		
2	To reflect depreciation on contributions in aid of construction included in plant in service. (Gibbs)	(39,603)			
3	To reflect capitalization of depreciation on transportation equipment. (Gibbs)	(2,123)			
Amortiz	ation. S-15				\$ = 3i,012
1	To eliminate amortization of a capital lease. (Gibbs)	\$ 0	\$	0	
2	To reflect a 5 year amortization of Comprehensive Planning Study. (Gibbs)	0		22,929	
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)			4,317	
5	To reflect a 5 year amortization of Management Study. (Gibbs)			3,766	
Taves O	ther Than Income Tax		i Salij		Sala (29.571).
I	To annualize FICA based on annualized payroll. (Gruner)	\$ 0	\$	(15,974)	
2	To adjust Federal unemployment. (Gruner)	0		(252)	
3	To adjust State unemployment. (Gruner)	0		(3)	
4	To adjust real estate and personal property taxes. (Gibbs)	(10,402)		0	
5	To adjust total water PSC Assessment. (Griggs)	0		(2,940)	

Accounting Schedule 10 Sponsor: Gibbs 6/14/00 4:31 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	Ecop.	Total Adjustment
Current	Income Tax	\$-17			\$ 3,029,735
1	To adjust current income taxes to reflect the	Staff adjusted level of			
	taxable income. Gibbs)	\$	3,029,735	\$	
Deterred	A COLUMN TO SECURE OF THE COLUMN OF THE PROPERTY OF THE PROPER	S-18.	12. 12. 10.		S (60,817).
1	To adjust deferred income tax expense. (Gil	bbs) \$	(60,817)	\$	
ITC Am	1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	S-19			Sala Sala Or
1	To adjust the level of ITC amortization. (Gi	bbs) \$	0	\$	

Accounting Schedule 11 Sponsor: Gibbs 6/14/00 4:31 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 1		X	Test Year		7,97% Return	THE STATE OF THE S	8,23% Return,		8:49% j Return
Line	(A)			(B)		(C)		(D)		(E)
1	Net Operating Income (Acct. Sch. 1)		\$	1,894,323	\$	6,715,520	\$	6,934,596	\$	7,153,672
2	Add:									
3	Current Income Tax			(698,841)		2,305,135		2,441,636		2,578,137
4	Deferred Income Taxes									
5	Deferred Income Tax Expense			57,584		57,584		57,584		57,584
6	ITC Amortization			(22,687)		(22,687)		(22,687)		(22,687)
7	Net Income Before Income Tax		\$	1,230,379	\$	9,055,552	\$	9,411,129	\$	9,766,706
8	Addditions to Net Income Before Income Tax	k:								
9	Book Depreciation		\$	2,506,366	\$	2,506,366	\$	2,506,366	\$	2,506,366
10	Contributions In Aid of Construction			91,375		91,375		91,375		91,375
11	Miscellaneous Non-deductible Expenses			9,340		9,340		9,340		9,340
12	Total Additions		\$	2,607,081	\$	2,607,081	\$	2,607,081	\$	2,607,081
13	Subtractions to Net Income Before Income Ta	ax:								
14	Interest Expense @ 3.8	30%	\$	3,201,879	\$	3,201,879	\$	3,201,879	\$	3,201,879
15	Tax Straight Line Depreciation			2,305,501		2,305,501		2,305,501		2,305,501
16	Excess Tax Depreciation			150,004		150,004		150,004		150,004
17	Cost of Removal		_	515	_	515	_	515		515
18	Total Subtractions		\$	5,657,899	\$	5,657,899	\$	5,657,899	\$	5,657,899
19	Net Taxable Income		\$	(1,820,438)	\$	6,004,735	\$	6,360,312	\$	6,715,889
20	Provision for Federal Income Tax								-	
21	Net Taxable Income		\$	(1,820,438)	\$	6,004,735	\$	6,360,312	\$	6,715,889
22		0.00%		(94,904)		313,043	_	331,580	_	350,117
23	Federal Taxable Income		\$	(1,725,534)	\$	5,691,692	\$	6,028,732	\$	6,365,772
24	Federal Income Tax @ 35	.00%	\$	(603,937)	\$	1,992,092	\$	2,110,056	\$	2,228,020
2 5	Provision for Missouri Income Tax									
26	Net Taxable Income		\$	(1,820,438)	\$	6,004,735	\$	6,360,312	\$	6,715,889
27	Deduct Federal Income Tax @ 50	0.00%		(301,969)	_	996,046	_	1,055,028		1,114,010
28	Missouri Taxable Income		\$	(1,518,470)	\$	5,008,689	\$	5,305,284	\$	5,601,879
29	Missouri Income Tax @ 6.	25%	\$	(94,904)	\$	313,043	\$	331,580	\$	350,117
30	Summary of Provision For Income Tax									
31	Federal Income Tax		\$	(603,937)	\$	1,992,092	\$	2,110,056	\$	2,228,020
32	State Income Tax			(94,904)		313,043		331,580		350,117
33	Total Current Income Tax		S	(698,841)	. S	2,305,135		2,441,636	\$	

Warrensburg District

Accounting Schedule 1 Sponsor: Gibbs 6/14/00 4:32 PM

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

Revenue Requirement

Warrensburg

Line	(A)			9,50% Equity (B)	The state of the s	Bquity Return		10.75% Equity Return
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$	8,774,520	\$	8,774,520	\$	8,774,520
2	Rate of Return	(1 10-11 10-00 animag 2 aniouni 2)	_	7.97%	_	8.23%	·-	8.49%
3	Net Operating Income Requirement		\$	699,329	\$	722,143	\$	744,957
4	Net Operating Income Available	(From Accounting Schedule 9)	_	439,003	_	439,003		439,003
5	Additional Net Operating Income Requir	rement	\$	260,326	\$	283,140	\$	305,954
6	Income Tax Requirement:	(From Accounting Schedule 11)						
7	Required Current Income Tax		\$	257,705	\$	271,919	\$	286,135
8	Test Year Current Income Tax		_	95,502	_	95,502		95,502
9	Additional Current Income Tax Requi	rement	\$	162,203	\$	176,417	\$	190,633
10	Gross Revenue Requirement Before Aff	ect of Phase-in	\$	422,529	\$	459,557	\$ 	496,587
11	Allowances:			· ·				
12	Impact of Phase-in		\$	0	\$	0	\$	0
13	Uncollectibles			3,148		3,424		3,700
14	Gross Revenue Requirement		S	425,677	S	462,981	S	500,287

Accounting Schedule 2 Sponsor: Gibbs 6/14/00 4:32 PM

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

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

Rate Base

Warrensburg

Line		38339999	ption			Amount
	Diant in Comin	(A)	,		•	(B)
1	Plant in Service			(From Accounting Schedule 3)	\$	14,046,196
1	Less:					2.070.705
2	Accumulated Depreciation Reserve (From Accounting Schedule 5) Accumulated Amortization Reserve:					2,078,795
3		Direct Assigned				
5	Corporate Distribution					٥
6	Net Plant in Service					11.067.402
U					\$	11,967,402
7	Add:					
8	Cash Working Capital			(From Accounting Schedule 8)	\$	(26,607)
9	Materials and Supplies:	Direct Assigned				37,059
10		Corporate Distribution				0
11	Prepayments:	Direct Assigned				0
12		Corporate Distribution				7,120
13	Deferred OPEB Asset:	Direct Assigned				0
14		Corporate Distribution			_	53,395
15	Total Additions to Net Pl	Net Plant in Service			\$	70,966
16	Deduct:					
17	Interest Offset	@	0.13%	(From Accounting Schedule 8)	\$	44,534
18	Federal Income Tax Offset	@	0.05%	(From Accounting Schedule 8)		10,891
19	State Income TaxOffset	@	0.05%	(From Accounting Schedule 8)		1,896
20	Contributions In Aid:	Direct Assigned				1,813,713
21		Corporate Distribution				0
22	Customer Advances	Direct Assigned				761,715
23		Corporate Distribution				11,331
24	Deferred Income Taxes	Pre-merger Missouri-Cities				253,531
25		Corporate Distribution				304,917
26	Pre-71 ITC	Direct Assigned				0
27		Corporate Distribution				0
28	Pension Liability	Dire	ect Assign		0	
29	•	Corporate Distribution				61,321
30	Total Deductions from Net Plant in Service					3,263,848
	- 10 September 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			2000		
		j ir isti				mir se zvo zvo
31	Total Rate Base	é aai	ráká 200	riesalurum de la companya de la comp	de et a	8,774,520