

## Missouri-American Water Company

Case No. WR-2000-281

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

**Adjustments To Plant In Service**

St. Charles

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 374.00	Outfall Sewer Lines P-38		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 395.00	Laboratory Equipment P-39		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 389.10	Land & Land Rights P-40		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 390.00	Structures & Improvements P-41		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 391.00	General Office Equip P-42		\$ (19,328)
1	To reflect net true-up additions. (Gibbs)	\$ (19,328)	
A/C 392.00	Transportation Equip P-43		\$ 31,560
1	To reflect net true-up additions. (Gibbs)	\$ 31,560	
A/C 393.00	Stores Equip P-44		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 394.00	Tools, Shop & Garage Equip P-45		\$ (242)
1	To reflect net true-up additions. (Gibbs)	\$ (242)	
A/C 395.00	Laboratory Equip P-46		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	

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**Adjustments To Plant In Service**

St. Charles

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 396.00	Power Operated Equip P-47	\$	83,184
1	To reflect net true-up additions. (Gibbs)	\$ 83,184	
A/C 397.00	Communication Equip P-48	\$	0
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	

## Missouri-American Water Company

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## Depreciation Reserve

St. Charles

Plant Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)+(E)
				Amount Assign Sch 6 (E)	No. Assign Sch 6 (F)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Intangible					
2	301.00 Organization	\$ 0	\$ 0	\$ 0	R-1	\$ 0
3	302.00 Franchise & Consents	0	0	0	R-2	0
4	303.00 Miscellaneous Intangible Plant	0	0	0	R-3	0
5	Total Intangible	\$ 0	\$ 0	\$ 0		\$ 0
6	Source of Supply					
7	310.00 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-4	\$ 0
8	311.00 Structures & Improvements	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	\$ 0		\$ 0
14	Pumping					
15	320.00 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-10	\$ 0
16	321.00 Structures & Improvements	125,545	0	132,366	R-11	257,911
17	322.00 Boiler Equipment	0	0	0	R-12	0
18	323.20 Other Power Production Equipment	13,251	0	33,119	R-13	46,370
19	324.00 Steam Pumping Equipment	0	0	0	R-14	0
20	325.00 Electric Pumping Equipment	307,483	0	358,021	R-15	665,504
21	326.00 Diesel Pumping Equipment	0	0	0	R-16	0
22	328.30 Other Pumping Equipment	4,346	0	(3,236)	R-17	1,110
23	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	\$ 0	R-32	\$ 0
44	353.00 Service To Customers	0	0	0	R-33	0
45	370.00 Miscellaneous Land	0	0	0	R-34	0
46	371.00 Structures & Improvements	0	0	0	R-35	0
47	372.00 Treatment & Disposal Equipment	0	0	0	R-36	0
48	373.00 Plant Sewers	0	0	0	R-37	0
49	374.00 Outfall Sewer Lines	0	0	0	R-38	0
50	395.00 Laboratory Equipment	0	0	0	R-39	0
51	Total Sewer Plant	\$ 0	\$ 0	\$ 0		\$ 0

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## Depreciation Reserve

St. Charles

Plant Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)-(E)
				Amount Accg Sch 6	No. Accg Sch 6	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
52	General Plant					
53	389.10 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-40	\$ 0
54	390.00 Structures & Improvements	90,822	(526)	(20,705)	R-41	69,591
55	391.00 General Office Equipment	56,770	45,924	112,728	R-42	215,422
56	392.00 Transportation Equipment	27,928	8,775	61,634	R-43	98,337
57	393.00 Stores Equipment	813	0	(743)	R-44	70
58	394.00 Tools, Shop & Garage Equipment	30,700	170	7,927	R-45	38,797
59	395.00 Laboratory Equipment	779	0	293	R-46	1,072
60	396.00 Power Operated Equipment	0	0	234	R-47	234
61	397.00 Communication Equipment	17,431	2,327	(531)	R-48	19,227
62	398.00 Miscellaneous	2,464	255	2,065	R-49	4,784
63	Total General Plant	\$ 227,707	\$ 56,925	\$ 162,902		\$ 447,534
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Total Depreciation Reserve		\$ 8,266,385	\$ 56,925	\$ 304,941		\$ 8,628,251

Missouri-American Water Company

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**Adjustments To Depreciation Reserve**

St. Charles

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization R-1	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 302.00	Franchise & Consents R-2	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 303.00	Misc Intangible Plant R-3	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 310.00	Land & Land Rights R-4	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 311.00	Structures & Improvements R-5	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 312.00	Collecting & Impounding Res R-6	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 313.00	Lake, River & Other Intakes R-7	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 314.00	Wells & Springs R-8	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 316.00	Supply Mains R-9	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 320.00	Land & Land Rights R-10	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	

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**Adjustments To Depreciation Reserve**

St. Charles

Adj. No.	Description	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		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 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		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 325.00	Electric Pumping Equip R-15		\$ 358,021
1	To reflect the net change for true-up. (Gibbs)	\$ 358,021	
A/C 326.00	Diesel Pumping Equip R-16		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 328.30	Other Pumping Equip R-17		\$ (3,236)
1	To reflect the net change for true-up. (Gibbs)	\$ (3,236)	
A/C 330.00	Land & Land Rights R-18		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 331.00	Structures & Improvements R-19		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	

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**Adjustments To Depreciation Reserve**

St. Charles

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip R-20	\$	3,001
1	To reflect the net change for true-up. (Gibbs)	\$ 3,001	
A/C 339.00	Other Intangible Plant R-21	\$	(156,950)
1	To reflect the net change for true-up. (Gibbs)	\$ (156,950)	
A/C 340.00	Land & Land Rights R-22	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 341.00	Structures & Improvements R-23	\$	23,555
1	To reflect the net change for true-up. (Gibbs)	\$ 23,555	
A/C 342.00	Distr. Res. & Standpipe R-24	\$	(157,688)
1	To reflect the net change for true-up. (Gibbs)	\$ (157,688)	
A/C 343.00	T&D Mains R-25	\$	(1,851)
1	To reflect the net change for true-up. (Gibbs)	\$ (1,851)	
A/C 344.00	Fire Mains R-26	\$	1,804
1	To reflect the net change for true-up. (Gibbs)	\$ 1,804	
A/C 345.00	Services R-27	\$	(384,995)
1	To reflect the net change for true-up. (Gibbs)	\$ (384,995)	
A/C 346.00	Meters R-28	\$	62,160
1	To reflect the net change for true-up. (Gibbs)	\$ 62,160	
A/C 347.00	Meter Installation R-29	\$	177,932
1	To reflect the net change for true-up. (Gibbs)	\$ 177,932	

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**Adjustments To Depreciation Reserve**

St. Charles

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 348.00	Hydrants R-30		\$ 54,399
1	To reflect the net change for true-up. (Gibbs)	\$ 54,399	
A/C 349.00	Other T&D Plant R-31		\$ 402
1	To reflect the net change for true-up. (Gibbs)	\$ 402	
A/C 352.00	Collecting Sewer - Gravity R-32		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 353.00	Service To Customers R-33		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 370.00	Miscellaneous Land R-34		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 371.00	Structures & Improvements R-35		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 372.00	Treatment & Disposal Equip R-36		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 373.00	Plant Sewers R-37		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 374.00	Outfall Sewer Lines R-38		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	



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**Adjustments To Depreciation Reserve**

St. Charles

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 395.00	Laboratory Equipment R-39		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 389.10	Land & Land Rights R-40		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 390.00	Structures & Improvements R-41		\$ (20,705)
1	To reflect the net change for true-up. (Gibbs)	\$ (20,705)	
A/C 391.00	General Office Equip R-42		\$ 112,728
1	To reflect the net change for true-up. (Gibbs)	\$ 112,728	
A/C 392.00	Transportation Equip R-43		\$ 61,634
1	To reflect the net change for true-up. (Gibbs)	\$ 61,634	
A/C 393.00	Stores Equip R-44		\$ (743)
1	To reflect the net change for true-up. (Gibbs)	\$ (743)	
A/C 394.00	Tools, Shop & Garage Equip R-45		\$ 7,927
1	To reflect the net change for true-up. (Gibbs)	\$ 7,927	
A/C 395.00	Laboratory Equip R-46		\$ 293
1	To reflect the net change for true-up. (Gibbs)	\$ 293	
A/C 396.00	Power Operated Equip R-47		\$ 234
1	To reflect the net change for true-up. (Gibbs)	\$ 234	
A/C 397.00	Communication Equip R-48		\$ (531)
1	To reflect the net change for true-up. (Gibbs)	\$ (531)	

Accounting Schedule 6

Sponsor: Gibbs

6/14/00 3:23 PM

Missouri-American Water Company

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### Adjustments To Depreciation Reserve

St. Charles

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 398.00	Miscellaneous R-49		\$ 2,065
1	To reflect the net change for true-up. (Gibbs)	\$ 2,065	

## Missouri-American Water Company

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**Depreciation Expense**

St. Charles

Line	Account No.	Plant Title	Plant Balance Acctg Sch 3	Depreciation Rate	Depreciation Expense (C) x (D)
	(A)	(B)	(C)	(D)	(E)
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		Total Intangible	\$ 23,001		\$ 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		\$ 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			
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

## Missouri-American Water Company

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**Depreciation Expense**

St. Charles

Line	Account No.	Plant Title	Plant Balance Acctg Sch 3	Depreciation Rate	Depreciation Expense (C) x (D)
	(A)	(B)	(C)	(D)	(E)
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	3,964	2.94%	117
41		Total Transmission & Distribution	\$ 45,285,316		\$ 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		<b>Depreciation Expense</b>	<b>\$ 51,070,236</b>		<b>\$ 1,075,446</b>

## Missouri-American Water Company

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**Cash Working Capital**

St. Charles

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C) - (D) (E)	Factor (E)/(B) (F)	Cash Working Capital Requirement (B) x (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)
30	<b>Total Cash Working Capital Before Income Tax and Interest Offsets</b>						<b>\$ (228,052)</b>
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)

## Missouri-American Water Company

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## Income Statement

St. Charles

Line	Description (A)	Year Ended 9/30/99 Direct Charges (B)	Year Ended 9/30/99 Corporate Distribution (C)	Year Ended 9/30/99 Total (B)+(C) (D)	Adjustments		As Adjusted (G)
					Amount Acctg Sch 10 (E)	No. Acctg Sch 10 (F)	
1	Operating Revenues:						
2	Residential	\$ 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		\$ 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	\$ 1,684,508	\$ 90,850	\$ 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	\$ 193,012		\$ 2,855,526
26	Income Taxes:						
27	Current Income Tax	\$ 0	\$ 3,622,406	\$ 3,622,406	\$ (2,943,018)	S-17	\$ 679,388
28	Deferred Income Tax:						
29	Deferred Income Tax Expense	0	631,095	631,095	(324,162)	S-18	306,933
30	ITC Amortization	0	0	0	0	S-19	0
31		\$ 0	\$ 4,253,501	\$ 4,253,501	\$ (3,267,180)		\$ 986,321
32	Net Operating Income	\$ 3,716,528	\$ (5,307,514)	\$ (1,590,987)	\$ 3,460,191		\$ 1,869,205

## 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**

St. Charles

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Residential Revenue S-1				\$ 95,966
1	To normalize and annualize revenue. (Griggs)	\$ 95,966	\$	
Commercial Revenue S-2				\$ 23,980
1	To normalize and annualize revenue. (Griggs)	\$ 23,980	\$	
Industrial Revenue S-3				\$ (301)
1	To adjust revenue. (Griggs)	\$ (301)	\$	
Private Fire Revenue S-4				\$ 0
1	To annualize revenue. (Griggs)	\$ 0	\$	
Public Authority Revenue S-5				\$ (4,182)
1	To annualize revenue. (Griggs)	\$ (4,182)	\$	
Sales for Resale S-6				\$ 0
1	To annualize revenue. (Griggs)	\$ 0	\$	
Other Revenue S-7				\$ 0
1	To annualize revenue. (Griggs)	\$ 0	\$	
Source of Supply S-8				\$ 44,051
1	To annualize payroll. (Gruner)	\$ 0	\$ (18)	
2	To annualize the cost of purchased water. (Griggs)	44,069		
Pumping S-9				\$ (572)
1	To annualize payroll. (Gruner)	\$ (1,800)	\$ 0	
2	To annualize electric pumping expense. (Griggs)	1,228		
Water Treatment S-10				\$ (2,353)
1	To annualize payroll. (Gruner)	\$ 0	\$ (2,353)	
2	To annualize chemical costs. (Griggs)	0		
3	To include cost of waste treatment at new St. Joseph treatment plant. (Gibbs)	0		
Transmission & Distribution S-11				\$ 16,872
1	To annualize payroll. (Gruner)	\$ (21,745)	\$ (542)	

## 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**

St. Charles

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
2	To adjust deferred maintenance. (Griggs)	39,159		
<b>Customer Accounts S-12 \$ (17,461)</b>				
1	To annualize payroll. (Gruner)	\$ (10,393)	\$ (11,312)	
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		
<b>Administrative &amp; General S-13 \$ (36,637)</b>				
1	To annualize payroll. (Gruner)	\$ (6,751)	\$ (24,798)	
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)	



## 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**

St. Charles

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
14	To adjust relocation expense. (Gibbs)	0	455	
15	To amortize OPEB gains. (Rackers)		(13,443)	
16	To amortize pension gains. (Rackers)		(3,378)	
<b>Depreciation S-14</b>				<b>\$ (158,272)</b>
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)		
<b>Amortization S-15</b>				<b>\$ 11,809</b>
1	To eliminate amortization of a capital lease. (Gibbs)	\$ 0	\$ 0	
2	To reflect a 5 year amortization of Comprehensive Planning Study. (Gibbs)	0	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 Environmental Audit. (Gibbs)		1,644	
5	To reflect a 5 year amortization of Management Study. (Gibbs)		1,434	
<b>Taxes Other Than Income Tax S-16</b>				<b>\$ 65,014</b>
1	To annualize FICA based on annualized payroll. (Gruner)	\$ 0	\$ (6,083)	
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)	

## 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**

St. Charles

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Current Income Tax		S-17		\$ (2,943,018)
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$ (2,943,018)	\$	
Deferred Income Tax Expense		S-18		\$ (324,162)
1	To adjust deferred income tax expense. (Gibbs)	\$ (324,162)	\$	
ITC Amortization		S-19		\$ 0
1	To adjust the level of ITC amortization. (Gibbs)	\$ 0	\$	

## Missouri-American Water Company

Case No. WR-2000-281

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

**Income Tax Calculation**

St. Charles

Line	Description (A)	Test Year (B)	7.97% Return (C)	8.23% Return (D)	8.49% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 1,869,205	\$ 1,936,488	\$ 1,999,660	\$ 2,062,833
2	Add:				
3	Current Income Tax	679,388	721,310	760,671	800,032
4	Deferred Income Taxes				
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	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 807,891	\$ 807,891	\$ 807,891	\$ 807,891
10	Contributions In Aid of Construction	580,150	580,150	580,150	580,150
11	Miscellaneous Non-deductible Expenses	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 Income Tax:				
14	Interest Expense @ 3.80%	\$ 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 @ 100.00%	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	\$ 1,476,201	\$ 1,567,292	\$ 1,652,817	\$ 1,738,343
29	Missouri Income Tax @ 6.25%	\$ 92,263	\$ 97,956	\$ 103,301	\$ 108,646
30	Summary of Provision For Income Tax				
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	<b>Total Current Income Tax</b>	<b>\$ 679,388</b>	<b>\$ 721,310</b>	<b>\$ 760,671</b>	<b>\$ 800,032</b>

## St. Joseph District

## Missouri-American Water Company

Case No. WR-2000-281

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

**Revenue Requirement**

St. Joseph

Line	(A)		9.50%	10.13%	10.75%
			Equity Return (B)	Equity Return (C)	Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$ 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 Requirement		\$ 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 Requirement		\$ 3,003,976	\$ 3,140,477	\$ 3,276,978
10	Gross Revenue Requirement Before Affect 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	<b>Gross Revenue Requirement</b>		<b>\$ 1,808,215</b>	<b>\$ 2,166,086</b>	<b>\$ 2,523,957</b>

## Missouri-American Water Company

Case No. WR-2000-281

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

**Rate Base**

St. Joseph

Line	Description (A)		Amount (B)
1	Plant in Service	(From Accounting Schedule 3)	\$ 94,123,609
	Less:		
2	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	3,331,209
3	Accumulated Amortization Reserve:		
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 Assigned	163,241
10		Corporate Distribution	0
11	Prepayments:	Direct Assigned	0
12		Corporate Distribution	61,643
13	Deferred OPEB Asset:	Direct Assigned	0
14		Corporate Distribution	462,307
15	Total Additions to Net Plant in Service		\$ 834,940
16	Deduct:		
17	Interest Offset	@ 0.15% (From Accounting Schedule 8)	\$ 464,667
18	Federal Income Tax Offset	@ 0.06% (From Accounting Schedule 8)	120,453
19	State Income Tax Offset	@ 0.07% (From Accounting Schedule 8)	20,575
20	Contributions In Aid:	Direct Assigned	2,288,494
21		Corporate Distribution	0
22	Customer Advances	Direct Assigned	739,685
23		Corporate Distribution	58,868
24	Deferred Income Taxes	Direct Assigned	0
25		Corporate Distribution	3,099,932
26	Pre-71 ITC	Direct Assigned	43,759
27		Corporate Distribution	0
28	Pension Liability	Direct Assigned	0
29		Corporate Distribution	530,930
30	Total Deductions from Net Plant in Service		\$ 7,367,363
31	<b>Total Rate Base</b>		<b>\$ 84,259,978</b>

## Missouri-American Water Company

Case No. WR-2000-281

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

## Plant In Service

St. Joseph

Line	Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)+(E)
					Amount Acctg Sch 4	No. Acctg Sch 4	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
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	0	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	0	P-17	0
23		Total Pumping	\$ 2,519,249	\$ 0	\$ 6,749,762		\$ 9,269,011
24		Water Treatment Plant					
25	330.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	P-18	\$ 0
26	331.00	Structures & Improvements	357,835	0	21,689,204	P-19	22,047,039
27	332.00	Water Treatment Equipment	3,228,775	0	13,777,702	P-20	17,006,477
28	339.00	Other Intangible Plant	0	0	0	P-21	0
29		Total Water Treatment Plant	\$ 3,586,610	\$ 0	\$ 35,466,906		\$ 39,053,516
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	P-29	1,955,678
39	348.00	Hydrants	2,057,993	0	22,039	P-30	2,080,032
40	349.00	Other T&D Plant	0	0	0	P-31	0
41		Total Transmission & Distribution	\$ 22,928,213	\$ 0	\$ 6,115,375		\$ 29,043,588
42		Sewer Plant					
43	252.00	Collecting Sewer - Gravity	\$ 0	\$ 0	\$ 0	P-32	\$ 0
44	353.00	Service To Customers	0	0	0	P-33	0
45	370.00	Miscellaneous Land	0	0	0	P-34	0
46	371.00	Structures & Improvements	0	0	0	P-35	0
47	372.00	Treatment & Disposal Equipment	0	0	0	P-36	0
48	373.00	Plant Sewers	0	0	0	P-37	0
49	374.00	Outfall Sewer Lines	0	0	0	P-38	0
50	395.00	Laboratory Equipment	0	0	0	P-39	0
51		Total Sewer Plant	\$ 0	\$ 0	\$ 0		\$ 0

## Missouri-American Water Company

Case No. WR-2000-281

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

## Plant In Service

St Joseph

Line	Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)-(E)
					Amount As ofg Sch 4	No. As ofg Sch 4	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
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		Total Plant In Service	\$ 33,868,100	\$ 893,703	\$ 59,361,806		\$ 94,123,609



## Missouri-American Water Company

Case No. WR-2000-281

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

**Adjustments To Plant In Service**

St. Joseph

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization P-1		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 302.00	Franchise & Consents P-2		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 303.00	Misc Intangible Plant P-3		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 310.00	Land & Land Rights P-4		\$ 1,199,412
1	To reflect net true-up additions. (Gibbs)	\$ 1,199,412	
A/C 311.00	Structures & Improvements P-5		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 312.00	Collecting & Impounding Res P-6		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 313.00	Lake, River & Other Intakes P-7		\$ (1,247,531)
1	To reflect net true-up additions. (Gibbs)	\$ (1,247,531)	
A/C 314.00	Wells & Springs P-8		\$ 34,115
1	To reflect net true-up additions. (Gibbs)	\$ 34,115	
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 P-10		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	

## Missouri-American Water Company

Case No. WR-2000-281

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

**Adjustments To Plant In Service**

St. Joseph

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 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		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 323.20	Other Power Prod Equip P-13		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 324.00	Steam Pumping Equip P-14		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 325.00	Electric Pumping Equip P-15		\$ 2,642,314
1	To reflect net true-up additions. (Gibbs)	\$ 2,642,314	
A/C 326.00	Diesel Pumping Equip P-16		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 328.30	Other Pumping Equip P-17		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 330.00	Land & Land Rights P-18		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 331.00	Structures & Improvements P-19		\$ 21,689,204
1	To reflect net true-up additions. (Gibbs)	\$ 21,689,204	

## Missouri-American Water Company

Case No. WR-2000-281

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

**Adjustments To Plant In Service**

St. Joseph

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip P-20		\$ 13,777,702
1	To reflect net true-up additions. (Gibbs)	\$ 17,339,132	
2	To disallow a portion of AFUDC capitalized	(1,289,674)	
3	To disallow excess capacity. (Merciel)	(2,271,756)	
A/C 339.00	Other Intangible Plant P-21		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 340.00	Land & Land Rights P-22		\$ 497
1	To reflect net true-up additions. (Gibbs)	\$ 497	
A/C 341.00	Structures & Improvements P-23		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 342.00	Distr. Res. & Standpipe P-24		\$ 168,173
1	To reflect net true-up additions. (Gibbs)	\$ 168,173	
A/C 343.00	T&D Mains P-25		\$ 5,734,685
1	To reflect net true-up additions. (Gibbs)	\$ 5,734,685	
A/C 344.00	Fire Mains P-26		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 345.00	Services P-27		\$ 98,602
1	To reflect net true-up additions. (Gibbs)	\$ 98,602	

## Missouri-American Water Company

Case No. WR-2000-281

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

**Adjustments To Plant In Service**

St. Joseph

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 346.00	Meters P-28		\$ 27,468
1	To reflect net true-up additions. (Gibbs)	\$ 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		\$ 22,039
1	To reflect net true-up additions. (Gibbs)	\$ 22,039	
A/C 349.00	Other T&D Plant P-31		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 352.00	Collecting Sewer - Gravity P-32		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 353.00	Service To Customers P-33		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 370.00	Miscellaneous Land P-34		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 371.00	Structures & Improvements P-35		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 372.00	Treatment & Disposal Equip P-36		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 373.00	Plant Sewers P-37		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	

## Missouri-American Water Company

Case No. WR-2000-281

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

**Adjustments To Plant In Service**

St. Joseph

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 374.00	Outfall Sewer Lines P-38		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 395.00	Laboratory Equipment P-39		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 389.10	Land & Land Rights P-40		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 390.00	Structures & Improvements P-41		\$ 1,439,062
1	To reflect net true-up additions. (Gibbs)	\$ 1,439,062	
A/C 391.00	General Office Equip P-42		\$ 367,104
1	To reflect net true-up additions. (Gibbs)	\$ 367,104	
A/C 392.00	Transportation Equip P-43		\$ 25,268
1	To reflect net true-up additions. (Gibbs)	\$ 25,268	
A/C 393.00	Stores Equip P-44		\$ 89,051
1	To reflect net true-up additions. (Gibbs)	\$ 89,051	
A/C 394.00	Tools, Shop & Garage Equip P-45		\$ 121,434
1	To reflect net true-up additions. (Gibbs)	\$ 121,434	
A/C 395.00	Laboratory Equip P-46		\$ 30,173
1	To reflect net true-up additions. (Gibbs)	\$ 30,173	

Missouri-American Water Company

Case No. WR-2000-281

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

**Adjustments To Plant In Service**

St. Joseph

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 396.00	Power Operated Equip P-47		\$ 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 P-49		\$ 55,014
1	To reflect net true-up additions. (Gibbs)	\$ 55,014	

## Missouri-American Water Company

Case No. WR-2000-281

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

## Depreciation Reserve

St. Joseph

Plant Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)+(F)
				Amount Acctg Sch 6	No. Acctg Sch 6	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Intangible					
2	301.00 Organization	\$ 0	\$ 0	\$ 0	R-1	\$ 0
3	302.00 Franchise & Consents	0	0	0	R-2	0
4	303.00 Miscellaneous Intangible Plant	0	0	0	R-3	0
5	Total Intangible	\$ 0	\$ 0	\$ 0		\$ 0
6	Source of Supply					
7	310.00 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-4	\$ 0
8	311.00 Structures & Improvements	14,139	0	(14,139)	R-5	0
9	312.00 Collecting & Impounding Res	0	0	0	R-6	0
10	313.00 Lake, River & Other Intakes	547,344	0	(1,306,014)	R-7	(758,670)
11	314.00 Wells & Springs	0	0	43	R-8	43
12	316.00 Supply Mains	182,763	0	(437,006)	R-9	(254,243)
13	Total Source of Supply	\$ 744,246	\$ 0	\$ (1,757,116)		\$ (1,012,870)
14	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	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	\$ 0	R-32	\$ 0
44	353.00 Service To Customers	0	0	0	R-33	0
45	370.00 Miscellaneous Land	0	0	0	R-34	0
46	371.00 Structures & Improvements	0	0	0	R-35	0
47	372.00 Treatment & Disposal Equipment	0	0	0	R-36	0
48	373.00 Plant Sewers	0	0	0	R-37	0
49	374.00 Outfall Sewer Lines	0	0	0	R-38	0
50	395.00 Laboratory Equipment	0	0	0	R-39	0
51	Total Sewer Plant	\$ 0	\$ 0	\$ 0		\$ 0

## Missouri-American Water Company

Case No. WR-2000-281

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

## Depreciation Reserve

St. Joseph

Plant Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)-(E)
				Amount Acctg Sch 6	No. Acctg Sch 6	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
52	General Plant					
53	389.10 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-40	\$ 0
54	390.00 Structures & Improvements	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
<hr/>						
Total Depreciation Reserve		\$ 10,107,730	\$ 149,491	\$ (6,926,012)		\$ 3,331,209



## 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. Joseph

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization R-1		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 302.00	Franchise & Consents R-2		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 303.00	Misc Intangible Plant R-3		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 310.00	Land & Land Rights R-4		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 311.00	Structures & Improvements R-5		\$ (14,139)
1	To reflect the net change for true-up. (Gibbs)	\$ (14,139)	
A/C 312.00	Collecting & Impounding Res R-6		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 313.00	Lake, River & Other Intakes R-7		\$ (1,306,014)
1	To reflect the net change for true-up. (Gibbs)	\$ (1,306,014)	
A/C 314.00	Wells & Springs R-8		\$ 43
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		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	

## Missouri-American Water Company

Case No. WR-2000-281

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

**Adjustments To Depreciation Reserve**

St. Joseph

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 321.00	Structures & Improvements R-11		\$ (492,644)
1	To reflect the net change for true-up. (Gibbs)	\$ (492,644)	
A/C 322.00	Boiler Equip R-12		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 323.20	Other Power Prod Equip R-13		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 324.00	Steam Pumping Equip R-14		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 325.00	Electric Pumping Equip R-15		\$ (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		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 328.30	Other Pumping Equip R-17		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 330.00	Land & Land Rights R-18		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 331.00	Structures & Improvements R-19		\$ (337,896)
1	To reflect the net change for true-up. (Gibbs)	\$ (337,896)	

## 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. Joseph

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip R-20		\$ (3,893,457)
1	To reflect the net change for true-up. (Gibbs)	\$ (3,893,457)	
A/C 339.00	Other Intangible Plant R-21		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 340.00	Land & Land Rights R-22		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 341.00	Structures & Improvements R-23		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 342.00	Distr. Res. & Standpipe R-24		\$ (299,993)
1	To reflect the net change for true-up. (Gibbs)	\$ (299,993)	
A/C 343.00	T&D Mains R-25		\$ (739,490)
1	To reflect the net change for true-up. (Gibbs)	\$ (739,490)	
A/C 344.00	Fire Mains R-26		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 345.00	Services R-27		\$ 195,229
1	To reflect the net change for true-up. (Gibbs)	\$ 195,229	
A/C 346.00	Meters R-28		\$ 443,301
1	To reflect the net change for true-up. (Gibbs)	\$ 443,301	
A/C 347.00	Meter Installation R-29		\$ 101,458
1	To reflect the net change for true-up. (Gibbs)	\$ 101,458	

## 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. Joseph

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 348.00	Hydrants R-30	\$	207,918
1	To reflect the net change for true-up. (Gibbs)	\$ 207,918	
A/C 349.00	Other T&D Plant R-31	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 352.00	Collecting Sewer - Gravity R-32	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 353.00	Service To Customers R-33	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 370.00	Miscellaneous Land R-34	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 371.00	Structures & Improvements R-35	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 372.00	Treatment & Disposal Equip R-36	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 373.00	Plant Sewers R-37	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 374.00	Outfall Sewer Lines R-38	\$	0
1	To reflect the net change for true-up. (Gibbs)	\$	

## Missouri-American Water Company

Case No. WR-2000-281

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

**Adjustments To Depreciation Reserve**

St. Joseph

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 395.00	Laboratory Equipment R-39		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 389.10	Land & Land Rights R-40		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 390.00	Structures & Improvements R-41		\$ (5,493)
1	To reflect the net change for true-up. (Gibbs)	\$ (5,493)	
A/C 391.00	General Office Equip R-42		\$ 216,801
1	To reflect the net change for true-up. (Gibbs)	\$ 216,801	
A/C 392.00	Transportation Equip R-43		\$ 350,655
1	To reflect the net change for true-up. (Gibbs)	\$ 350,655	
A/C 393.00	Stores Equip R-44		\$ (10,271)
1	To reflect the net change for true-up. (Gibbs)	\$ (10,271)	
A/C 394.00	Tools, Shop & Garage Equip R-45		\$ 132,235
1	To reflect the net change for true-up. (Gibbs)	\$ 132,235	
A/C 395.00	Laboratory Equip R-46		\$ (47,683)
1	To reflect the net change for true-up. (Gibbs)	\$ (47,683)	
A/C 396.00	Power Operated Equip R-47		\$ 16,755
1	To reflect the net change for true-up. (Gibbs)	\$ 16,755	
A/C 397.00	Communication Equip R-48		\$ 25,775
1	To reflect the net change for true-up. (Gibbs)	\$ 25,775	

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

St. Joseph

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 398.00	Miscellaneous R-49		\$ (30,333)
1	To reflect the net change for true-up. (Gibbs)	\$ (30,333)	

## Missouri-American Water Company

Case No. WR-2000-281

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

**Depreciation Expense**

St. Joseph

Line	Account No. (A)	Plant Title (B)	Plant Balance Accr. Sch. 3 (C)	Depreciation Rate (D)	Depreciation Expense (C) x (D) (E)
1		Intangible			
2	301.00	Organization	\$ 27,388		\$ NA
3	302.00	Franchise & Consents	0		NA
4	303.00	Miscellaneous Intangible Plant	0		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

## Missouri-American Water Company

Case No. WR-2000-281

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

**Depreciation Expense**

St. Joseph

Line	Account No. (A)	Plant Title (B)	Plant Balance Accr Sch 3 (C)	Depreciation Rate (D)	Depreciation Expense (C) x (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		\$ 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		\$ 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		<b>Depreciation Expense</b>	<b>\$ 94,123,609</b>		<b>\$ 2,548,092</b>



## Missouri-American Water Company

Case No. WR-2000-281

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

## Cash Working Capital

St. Joseph

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C)-(D) (E)	Factor (E)/(B) (F)	Cash Working Capital Requirement (B)x(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)	0
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	<b>Total Cash Working Capital Before Income Tax and Interest Offsets</b>						<b>\$ 147,749</b>
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)

## Missouri-American Water Company

Case No. WR-2000-281

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

**Income Statement**

St. Joseph

Line	Description (A)	Year Ended 9/30/99 Direct Charges (B)	Year Ended 9/30/99 Corporate Distribution (C)	Year Ended 9/30/99 Total (B)+(C) (D)	Adjustments (E)		As Adjusted (G)
					Amount Acctg Sch 10 (F)	No. Acctg Sch 10 (F)	
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	0	246	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	\$ 1,135,882	\$ 162,406	\$ 1,298,288	\$ 1,762,476		\$ 3,060,764
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:						
27	Current Income Tax	\$ 0	\$ (3,728,576)	\$ (3,728,576)	\$ 3,029,735	S-17	\$ (698,841)
28	Deferred Income Tax:						
29	Deferred Income Tax Expense	0	118,401	118,401	(60,817)	S-18	57,584
30	ITC Amortization	(22,687)	0	(22,687)	0	S-19	(22,687)
31		\$ (22,687)	\$ (3,610,175)	\$ (3,632,862)	\$ 2,968,919		\$ (663,944)
32	Net Operating Income	\$ 6,117,220	\$ 1,202,899	\$ 7,320,119	\$ (5,425,796)		\$ 1,894,323

## 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**

St. Joseph

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Residential Revenue S-1				
1	To normalize and annualize revenue. (Griggs)	\$ 230,239	\$	\$ 230,239
Commercial Revenue S-2				
1	To normalize and annualize revenue. (Griggs)	\$ (8,153)	\$	\$ (8,153)
Industrial Revenue S-3				
1	To adjust revenue. (Griggs)	\$ (4,196)	\$	\$ (4,196)
Private Fire Revenue S-4				
1	To annualize revenue. (Griggs)	\$ 0	\$	\$ 0
Public Authority Revenue S-5				
1	To annualize revenue. (Griggs)	\$ (10,730)	\$	\$ (10,730)
Sales for Resale S-6				
1	To annualize revenue. (Griggs)	\$ (3,565)	\$	\$ (3,565)
Other Revenue S-7				
1	To annualize revenue. (Griggs)	\$ 0	\$	\$ 0
Source of Supply S-8				
1	To annualize payroll. (Gruner)	\$ 0	\$ (22)	\$ (22)
2	To annualize the cost of purchased water. (Griggs)	0		
Pumping S-9				
1	To annualize payroll. (Gruner)	\$ 24,716	\$ 0	\$ 44,036
2	To annualize electric pumping expense. (Griggs)	19,320		
Water Treatment S-10				
1	To annualize payroll. (Gruner)	\$ 29,856	\$ (2,798)	\$ 618,809
2	To annualize chemical costs. (Griggs)	387,847		
3	To include cost of waste treatment at new St. Joseph treatment plant. (Gibbs)	203,904		
Transmission & Distribution S-11				
1	To annualize payroll. (Gruner)	\$ 78,588	\$ (741)	\$ 223,164

## 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**

St. Joseph

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
2	To adjust deferred maintenance. (Griggs)	145,316		
<b>Customer Accounts S-12 \$ 81,236</b>				
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		
<b>Administrative &amp; General S-13 \$ (69,227)</b>				
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)	

## 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**

St. Joseph

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
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)	
<b>Depreciation</b>		<b>S-14</b>		<b>\$ 1,761,035</b>
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)		
<b>Amortization</b>		<b>S-15</b>		<b>\$ 31,012</b>
1	To eliminate amortization of a capital lease. (Gibbs)	\$ 0	\$ 0	
2	To reflect a 5 year amortization of Comprehensive Planning Study. (Gibbs)	0	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 Environmental Audit. (Gibbs)		4,317	
5	To reflect a 5 year amortization of Management Study. (Gibbs)		3,766	
<b>Taxes Other Than Income Tax</b>		<b>S-16</b>		<b>\$ (29,571)</b>
1	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)	

## 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**

St. Joseph

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Current Income Tax S-17				\$ 3,029,735
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$ 3,029,735	\$	
Deferred Income Tax Expense S-18				\$ (60,817)
1	To adjust deferred income tax expense. (Gibbs)	\$ (60,817)	\$	
ITC Amortization S-19				\$ 0
1	To adjust the level of ITC amortization. (Gibbs)	\$ 0	\$	

## Missouri-American Water Company

Case No. WR-2000-281

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

**Income Tax Calculation**

St. Joseph

Line	Description (A)	Test Year (B)	7.97% Return (C)	8.23% Return (D)	8.49% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 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	Additions to Net Income Before Income Tax:				
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 Tax:				
14	Interest Expense @ 3.80%	\$ 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	Deduct Missouri Income Tax @ 100.00%	(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
25	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 @ 50.00%	(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	<b>Total Current Income Tax</b>	<b>\$ (698,841)</b>	<b>\$ 2,305,135</b>	<b>\$ 2,441,636</b>	<b>\$ 2,578,137</b>

## Warrensburg District



## 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%	10.13%	10.75%
			Equity Return (B)	Equity Return (C)	Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$ 8,774,520	\$ 8,774,520	\$ 8,774,520
2	Rate of Return		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 Requirement		\$ 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 Requirement		\$ 162,203	\$ 176,417	\$ 190,633
10	Gross Revenue Requirement Before Affect 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	<b>Gross Revenue Requirement</b>		<b>\$ 425,677</b>	<b>\$ 462,981</b>	<b>\$ 500,287</b>

## 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	Description (A)		Amount (B)
1	Plant in Service	(From Accounting Schedule 3)	\$ 14,046,196
	Less:		
2	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	2,078,795
3	Accumulated Amortization Reserve:		
4	Direct Assigned		
5	Corporate Distribution		0
6	Net Plant in Service		\$ 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 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 Tax Offset	@ 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	Direct Assigned	0
29		Corporate Distribution	61,321
30	Total Deductions from Net Plant in Service		\$ 3,263,848
31	<b>Total Rate Base</b>		<b>\$ 8,774,520</b>