

Missouri-American Water Company

Case No. WR-2000-281

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

Plant In Service

Warrensburg

Line	Account	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(D)+(E)	
	No.							
	(A)				(B)	(C)		(D)
1		Intangible						
2	301.00	Organization	\$ 0	\$ 3,163	\$ 0	P-1	\$ 3,163	
3	302.00	Franchise & Consents	5,083	0	0	P-2	5,083	
4	303.00	Miscellaneous Intangible Plant	0	0	0	P-3	0	
5		Total Intangible	\$ 5,083	\$ 3,163	\$ 0		\$ 8,246	
6		Source of Supply						
7	310.00	Land & Land Rights	\$ 9,981	\$ 0	\$ 0	P-4	\$ 9,981	
8	311.00	Structures & Improvements	0	0	0	P-5	0	
9	312.00	Collecting & Impounding Res	0	0	0	P-6	0	
10	313.00	Lake, River & Other Intakes	0	0	0	P-7	0	
11	314.00	Wells & Springs	791,726	0	(2,421)	P-8	789,305	
12	316.00	Supply Mains	191,689	0	0	P-9	191,689	
13		Total Source of Supply	\$ 993,396	\$ 0	\$ (2,421)		\$ 990,975	
14		Pumping						
15	320.00	Land & Land Rights	\$ 85,906	\$ 0	\$ 0	P-10	\$ 85,906	
16	321.00	Structures & Improvements	0	0	0	P-11	0	
17	322.00	Boiler Equipment	0	0	0	P-12	0	
18	323.20	Other Power Production Equipment	0	0	5,325	P-13	5,325	
19	324.00	Steam Pumping Equipment	0	0	0	P-14	0	
20	325.00	Electric Pumping Equipment	447,956	0	(8,043)	P-15	439,913	
21	326.00	Diesel Pumping Equipment	0	0	0	P-16	0	
22	328.30	Other Pumping Equipment	12,673	0	0	P-17	12,673	
23		Total Pumping	\$ 546,535	\$ 0	\$ (2,718)		\$ 543,817	
24		Water Treatment Plant						
25	330.00	Land & Land Rights	\$ 511	\$ 0	\$ 0	P-18	\$ 511	
26	331.00	Structures & Improvements	12,548	0	766,264	P-19	778,812	
27	332.00	Water Treatment Equipment	554,229	0	2,784,805	P-20	3,339,034	
28	339.00	Other Intangible Plant	6,726	0	0	P-21	6,726	
29		Total Water Treatment Plant	\$ 574,014	\$ 0	\$ 3,551,069		\$ 4,125,083	
30		Transmission & Distribution						
31	340.00	Land & Land Rights	\$ 37,348	\$ 0	\$ 0	P-22	\$ 37,348	
32	341.00	Structures & Improvements	0	0	0	P-23	0	
33	342.00	Distr. Res. & Standpipe	541,519	0	0	P-24	541,519	
34	343.00	Transmission & Distribution Mains	4,320,541	0	294,021	P-25	4,614,562	
35	344.00	Fire Mains	63,521	0	1,753	P-26	65,274	
36	345.00	Services	1,243,646	0	14,243	P-27	1,257,889	
37	346.00	Meters	306,685	0	28,107	P-28	334,792	
38	347.00	Meter Installation	453,648	0	10,217	P-29	463,865	
39	348.00	Hydrants	570,577	0	12,599	P-30	583,176	
40	349.00	Other T&D Plant	0	0	0	P-31	0	
41		Total Transmission & Distribution	\$ 7,537,485	\$ 0	\$ 360,940		\$ 7,898,425	
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

Warrensburg

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)
52		General Plant					
53	389.10	Land & Land Rights	\$ 2,222	\$ 0	\$ 0	P-40	\$ 2,222
54	390.00	Structures & Improvements	137,615	7,943	3,481	P-41	149,039
55	391.00	General Office Equipment	50,621	79,690	0	P-42	130,311
56	392.00	Transportation Equipment	48,757	9,990	0	P-43	58,747
57	393.00	Stores Equipment	0	0	0	P-44	0
58	394.00	Tools, Shop & Garage Equipment	15,191	243	0	P-45	15,434
59	395.00	Laboratory Equipment	8,450	0	50,438	P-46	58,888
60	396.00	Power Operated Equipment	0	0	22,482	P-47	22,482
61	397.00	Communication Equipment	20,260	1,685	0	P-48	21,945
62	398.00	Miscellaneous	19,666	505	411	P-49	20,582
63		Total General Plant	\$ 302,782	\$ 100,056	\$ 76,812		\$ 479,650
64		Total Plant In Service	\$ 9,959,295	\$ 103,219	\$ 3,983,682		\$ 14,046,196

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

Warrensburg

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization P-1		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 302.00	Franchise & Consents P-2		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 303.00	Misc Intangible Plant P-3		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 310.00	Land & Land Rights P-4		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 311.00	Structures & Improvements P-5		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 312.00	Collecting & Impounding Res P-6		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 313.00	Lake, River & Other Intakes P-7		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 314.00	Wells & Springs P-8		\$ (2,421)
1	To reflect net true-up additions. (Gibbs)	\$ (2,421)	
A/C 316.00	Supply Mains P-9		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 320.00	Land & Land Rights P-10		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	

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Adjustments To Plant In Service

Warrensburg

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 321.00	Structures & Improvements P-11	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 322.00	Boiler Equip P-12	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 323.20	Other Power Prod Equip P-13	\$	5,325
1	To reflect net true-up additions. (Gibbs)	\$ 5,325	
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	\$	(8,043)
1	To reflect net true-up additions. (Gibbs)	\$ (8,043)	
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	\$	766,264
1	To reflect net true-up additions. (Gibbs)	\$ 766,264	

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Adjustments To Plant In Service

Warrensburg

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip P-20		\$ 2,784,805
1	To reflect net true-up additions. (Gibbs)	\$ 2,784,805	
2	To disallow a portion of AFUDC capitalized		
3	To disallow excess capacity. (Merciel)		
A/C 339.00	Other Intangible Plant P-21		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 340.00	Land & Land Rights P-22		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 341.00	Structures & Improvements P-23		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 342.00	Distr Res & Standpipe P-24		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 343.00	T&D Mains P-25		\$ 294,021
1	To reflect net true-up additions. (Gibbs)	\$ 294,021	
A/C 344.00	Fire Mains P-26		\$ 1,753
1	To reflect net true-up additions. (Gibbs)	\$ 1,753	
A/C 345.00	Services P-27		\$ 14,243
1	To reflect net true-up additions. (Gibbs)	\$ 14,243	

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Adjustments To Plant In Service

Warrensburg

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 346.00	Meters P-28		\$ 28,107
1	To reflect net true-up additions. (Gibbs)	\$ 28,107	
A/C 347.00	Meter Installation P-29		\$ 10,217
1	To reflect net true-up additions. (Gibbs)	\$ 10,217	
A/C 348.00	Hydrants P-30		\$ 12,599
1	To reflect net true-up additions. (Gibbs)	\$ 12,599	
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)	\$	

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Adjustments To Plant In Service

Warrensburg

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		\$ 3,481
1	To reflect net true-up additions. (Gibbs)	\$ 3,481	
A/C 391.00	General Office Equip P-42		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 392.00	Transportation Equip P-43		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
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		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 395.00	Laboratory Equip P-46		\$ 50,438
1	To reflect net true-up additions. (Gibbs)	\$ 50,438	

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Warrensburg

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 396.00	Power Operated Equip P-47		\$ 22,482
1	To reflect net true-up additions. (Gibbs)	\$ 22,482	
A/C 397.00	Communication Equip P-48		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 398.00	Miscellaneous P-49		\$ 411
1	To reflect net true-up additions. (Gibbs)	\$ 411	

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Depreciation Reserve

Warrensburg

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	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	33,963	0	57,860	R-8	91,823
12	316.00 Supply Mains	34,947	0	(2,299)	R-9	32,648
13	Total Source of Supply	\$ 68,910	\$ 0	\$ 55,561		\$ 124,471
14	Pumping					
15	320.00 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-10	\$ 0
16	321.00 Structures & Improvements	25,633	0	(6,949)	R-11	18,684
17	322.00 Boiler Equipment	0	0	0	R-12	0
18	323.20 Other Power Production Equipment	0	0	6	R-13	6
19	324.00 Steam Pumping Equipment	0	0	0	R-14	0
20	325.00 Electric Pumping Equipment	(27,636)	0	147,115	R-15	119,479
21	326.00 Diesel Pumping Equipment	0	0	0	R-16	0
22	328.30 Other Pumping Equipment	4,514	0	(1,758)	R-17	2,756
23	Total Pumping	\$ 2,511	\$ 0	\$ 138,414		\$ 140,925
24	Water Treatment Plant					
25	330.00 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-18	\$ 0
26	331.00 Structures & Improvements	3,207	0	2,144	R-19	5,351
27	332.00 Water Treatment Equipment	153,930	0	6,922	R-20	160,852
28	339.00 Other Intangible Plant	2,411	0	(1,116)	R-21	1,295
29	Total Water Treatment Plant	\$ 159,548	\$ 0	\$ 7,950		\$ 167,498
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	139,588	0	(37,236)	R-24	102,352
34	343.00 Transmission & Distribution Mains	870,191	0	(164,062)	R-25	706,129
35	344.00 Fire Mains	5,569	0	2,344	R-26	7,913
36	345.00 Services	335,698	0	(64,714)	R-27	270,984
37	346.00 Meters	161,041	0	(9,701)	R-28	151,340
38	347.00 Meter Installation	37,473	0	50,316	R-29	87,789
39	348.00 Hydrants	128,220	0	29,453	R-30	157,673
40	349.00 Other T&D Plant	0	0	0	R-31	0
41	Total Transmission & Distribution	\$ 1,677,780	\$ 0	\$ (193,600)		\$ 1,484,180
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

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Depreciation Reserve

Warrensburg

Plant Account No. (A)	Plant Title (B)	Balance 12/31/99 (C)	Corporate Distribution (D)	Adjustments		Adjusted Balance (C)-(D)-(E) (G)
				Amount Accg Sch 6 (E)	No Accg Sch 6 (F)	
52	General Plant					
53	389.10 Land & Land Rights	\$ 0	\$ 0	\$ 0	R-40	\$ 0
54	390.00 Structures & Improvements	39,981	(160)	(5,939)	R-41	33,882
55	391.00 General Office Equipment	9,579	13,929	35,046	R-42	58,554
56	392.00 Transportation Equipment	9,466	2,662	26,967	R-43	39,095
57	393.00 Stores Equipment	0	0	0	R-44	0
58	394.00 Tools, Shop & Garage Equipment	5,674	51	1,652	R-45	7,377
59	395.00 Laboratory Equipment	(391)	0	4,111	R-46	3,720
60	396.00 Power Operated Equipment	0	0	108	R-47	108
61	397.00 Communication Equipment	11,604	706	2,688	R-48	14,998
62	398.00 Miscellaneous	1,947	77	1,962	R-49	3,986
63	Total General Plant	\$ 77,860	\$ 17,266	\$ 66,595		\$ 161,721
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Total Depreciation Reserve		\$ 1,986,609	\$ 17,266	\$ 74,920		\$ 2,078,795

Missouri-American Water Company

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

Adjustments To Depreciation Reserve

Warrensburg

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	\$	57,860
1	To reflect the net change for true-up. (Gibbs)	\$ 57,860	
A/C 316.00	Supply Mains R-9	\$	(2,299)
1	To reflect the net change for true-up. (Gibbs)	\$ (2,299)	
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

Warrensburg

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 321.00	Structures & Improvements R-11		\$ (6,949)
1	To reflect the net change for true-up. (Gibbs)	\$ (6,949)	
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		\$ 6
1	To reflect the net change for true-up. (Gibbs)	\$ 6	
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		\$ 147,115
1	To reflect the net change for true-up. (Gibbs)	\$ 147,115	
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		\$ (1,758)
1	To reflect the net change for true-up. (Gibbs)	\$ (1,758)	
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		\$ 2,144
1	To reflect the net change for true-up. (Gibbs)	\$ 2,144	

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Adjustments To Depreciation Reserve

Warrensburg

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip R-20		\$ 6,922
1	To reflect the net change for true-up. (Gibbs)	\$ 6,922	
A/C 339.00	Other Intangible Plant R-21		\$ (1,116)
1	To reflect the net change for true-up. (Gibbs)	\$ (1,116)	
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		\$ (37,236)
1	To reflect the net change for true-up. (Gibbs)	\$ (37,236)	
A/C 343.00	T&D Mains R-25		\$ (164,062)
1	To reflect the net change for true-up. (Gibbs)	\$ (164,062)	
A/C 344.00	Fire Mains R-26		\$ 2,344
1	To reflect the net change for true-up. (Gibbs)	\$ 2,344	
A/C 345.00	Services R-27		\$ (64,714)
1	To reflect the net change for true-up. (Gibbs)	\$ (64,714)	
A/C 346.00	Meters R-28		\$ (9,701)
1	To reflect the net change for true-up. (Gibbs)	\$ (9,701)	
A/C 347.00	Meter Installation R-29		\$ 50,316
1	To reflect the net change for true-up. (Gibbs)	\$ 50,316	

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Adjustments To Depreciation Reserve
Warrensburg

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 348.00	Hydrants R-30	\$ 29,453	
1	To reflect the net change for true-up. (Gibbs)	\$ 29,453	
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
Warrensburg

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		\$ (5,939)
1	To reflect the net change for true-up. (Gibbs)	\$ (5,939)	
A/C 391.00	General Office Equip R-42		\$ 35,046
1	To reflect the net change for true-up. (Gibbs)	\$ 35,046	
A/C 392.00	Transportation Equip R-43		\$ 26,967
1	To reflect the net change for true-up. (Gibbs)	\$ 26,967	
A/C 393.00	Stores Equip R-44		\$ 0
1	To reflect the net change for true-up. (Gibbs)	\$	
A/C 394.00	Tools, Shop & Garage Equip R-45		\$ 1,652
1	To reflect the net change for true-up. (Gibbs)	\$ 1,652	
A/C 395.00	Laboratory Equip R-46		\$ 4,111
1	To reflect the net change for true-up. (Gibbs)	\$ 4,111	
A/C 396.00	Power Operated Equip R-47		\$ 108
1	To reflect the net change for true-up. (Gibbs)	\$ 108	
A/C 397.00	Communication Equip R-48		\$ 2,688
1	To reflect the net change for true-up. (Gibbs)	\$ 2,688	

Accounting Schedule 6

Sponsor: Gibbs

6/14/00 4:32 PM

Missouri-American Water Company

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Adjustments To Depreciation Reserve

Warrensburg

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 398.00	Miscellaneous R-49		\$ 1,962
1	To reflect the net change for true-up. (Gibbs)	\$ 1,962	

Missouri-American Water Company

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Depreciation Expense

Warrensburg

Line	Account No. (A)	Plant Title (B)	Plant Balance Acctg. Sch 3 (C)	Depreciation Rate (D)	Depreciation Expense (C) x (D) (E)
1		Intangible			
2	301.00	Organization	\$ 3,163		\$ NA
3	302.00	Franchise & Consents	5,083		NA
4	303.00	Miscellaneous Intangible Plant	0		NA
5		Total Intangible	\$ 8,246		\$ 0
6		Source of Supply			
7	310.00	Land & Land Rights	\$ 9,981		\$ 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	789,305	2.28%	17,996
12	316.00	Supply Mains	191,689	1.77%	3,393
13		Total Source of Supply	\$ 990,975		\$ 21,389
14		Pumping			
15	320.00	Land & Land Rights	\$ 85,906		\$ NA
16	321.00	Structures & Improvements	0	2.26%	0
17	322.00	Boiler Equipment	0		NA
18	323.00	Other Power Production Equipment	5,325	2.12%	113
19	324.00	Steam Pumping Equipment	0		NA
20	325.00	Electric Pumping Equipment	439,913	3.77%	16,585
21	326.00	Diesel Pumping Equipment	0	2.28%	0
22	328.30	Other Pumping Equipment	12,673	2.26%	286
23		Total Pumping	\$ 543,817		\$ 16,984
24		Water Treatment Plant			
25	330.00	Land & Land Rights	\$ 511		\$ NA
26	331.00	Structures & Improvements	778,812	3.27%	25,467
27	332.00	Water Treatment Equipment	3,339,034	2.95%	98,502
28	339.00	Other Intangible Plant	6,726	2.00%	135
29		Total Water Treatment Plant	\$ 4,125,083		\$ 124,104
30		Transmission & Distribution			
31	340.00	Land & Land Rights	\$ 37,348		\$ NA
32	341.00	Structures & Improvements	0	5.56%	0
33	342.00	Distr. Res. & Standpipe	541,519	1.97%	10,668
34	343.00	Transmission & Distribution Mains	4,614,562	1.51%	69,680
35	344.00	Fire Mains	65,274	1.46%	953
36	345.00	Services	1,257,889	2.63%	33,082

Missouri-American Water Company

Case No. WR-2000-281

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

Depreciation Expense

Warrensburg

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	334,792	5.64%	18,882
38	347.00	Meter Installation	463,865	2.31%	10,715
39	348.00	Hydrants	583,176	3.06%	17,845
40	349.00	Other T&D Plant	0	2.94%	0
41		Total Transmission & Distribution	\$ 7,898,425		\$ 161,825
42		Sewer Plant			
43	252.00	Collecting Sewer - Gravity	\$ 0	1.33%	\$ 0
44	353.00	Service To Customers	0	2.00%	0
45	370.00	Miscellaneous Land	0		NA
46	371.00	Structures & Improvements	0	1.33%	0
47	372.00	Treatment & Disposal Equipment	0	3.30%	0
48	373.00	Plant Sewers	0	3.30%	0
49	374.00	Outfall Sewer Lines	0	1.50%	0
50	395.00	Laboratory Equipment	0	3.30%	0
51		Total Sewer Plant	\$ 0		\$ 0
52		General Plant			
53	389.00	Land & Land Rights	\$ 2,222		\$ NA
54	390.00	Structures & Improvements	149,039	2.57%	3,830
55	391.00	General Office Equipment	130,311	9.16%	11,937
56	392.00	Transportation Equipment	58,747	11.66%	6,850
57	393.00	Stores Equipment	0	0.88%	0
58	394.00	Tools, Shop & Garage Equipment	15,434	5.16%	796
59	395.00	Laboratory Equipment	58,888	4.42%	2,603
60	396.00	Power Operated Equipment	22,482	5.07%	1,140
61	397.00	Communication Equipment	21,945	7.33%	1,609
62	398.00	Miscellaneous	20,582	4.19%	862
63		Total General Plant	\$ 479,650		\$ 29,627
64		Depreciation Expense	\$ 14,046,196		\$ 353,929

Missouri-American Water Company

Case No. WR-2000-281

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

Cash Working Capital

Warrensburg

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C)-(D) (E)	Factor (E)/(B) (F)	Cash Working Capital Requirement (B)*(F) (G)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 144,367	42.40	10.23	32.17	0.0881	\$ 12,726
3	Tax Withholding	47,050	42.40	17.39	25.01	0.0685	3,224
4	Fuel & Power	111,645	42.40	37.22	5.18	0.0142	1,584
5	Chemicals	27,095	42.40	42.40	0.00	0.0000	0
6	Purchased Water	0	42.40	53.15	(10.75)	(0.0295)	0
7	Service Company Charges	74,462	42.40	(4.13)	46.53	0.1275	9,492
8	Group Insurance	30,725	42.40	(8.54)	50.94	0.1396	4,288
9	OPEB's	18,349	42.40	(0.04)	42.44	0.1163	2,133
10	Pensions	6,612	42.40	42.40	0.00	0.0000	0
11	ESOP	1,811	42.40	42.40	0.00	0.0000	0
12	Insurance Other Than Group	17,983	42.40	42.40	0.00	0.0000	0
13	Uncollectibles	13,513	42.40	42.40	0.00	0.0000	0
14	Rents	205	42.40	24.37	18.03	0.0494	10
15	401K	2,753	42.40	48.80	(6.40)	(0.0175)	(48)
16	Material & Supplies	20,109	42.40	42.40	0.00	0.0000	0
17	Cash Vouchers	241,776	42.40	20.67	21.73	0.0595	14,394
18	Total Operation & Maintenance Expense	\$ 758,455					\$ 47,803
19	Taxes						
20	FICA - Employer Portion	\$ 14,315	42.40	13.44	28.96	0.0793	\$ 1,136
21	Federal Unemployment	271	42.40	62.05	(19.65)	(0.0538)	(15)
22	State Unemployment	(0)	42.40	62.05	(19.65)	(0.0538)	0
23	Property Tax	163,713	42.40	182.50	(140.10)	(0.3838)	(62,839)
24	Gross Receipts Tax	77,406	23.24	58.33	(35.09)	(0.0961)	(7,442)
25	Corporate Franchise	0	42.40	110.50	(68.10)	(0.1866)	0
26	Sales Tax	36,704	23.24	38.90	(15.66)	(0.0429)	(1,575)
27	Missouri Primacy Fees	8,448	23.24	182.00	(158.76)	(0.4350)	(3,675)
28	PSC Assessment	11,595	42.40	42.40	0.00	0.0000	0
29	Total Operating Taxes	\$ 312,452					\$ (74,410)
30	Total Cash Working Capital Before Income Tax and Interest Offsets						\$ (26,607)
31	Federal Income Tax Offset	\$ 222,708	42.40	60.25	(17.85)	(0.0489)	\$ (10,891)
32	State Income Tax Offset	\$ 34,997	42.40	62.17	(19.77)	(0.0542)	\$ (1,896)
33	Interest Expense Offset	\$ 333,432	42.40	91.15	(48.75)	(0.1336)	\$ (44,534)

Missouri-American Water Company

Case No. WR-2000-281

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

Income Statement

Warrensburg

Line	Description (A)	Year Ended 9/30/99 Direct Charges (B)	Year Ended 9/30/99 Corporate Distribution (C)	Year Ended 9/30/99 Total (B)+(C) (D)	Adjustments		As Adjusted (G)
					Amount Acctg Sch 10 (E)	No. Acctg Sch 10 (F)	
1	Operating Revenues:						
2	Residential	\$ 1,054,943	\$ 0	\$ 1,054,943	\$ 14,201	S-1	\$ 1,069,144
3	Commercial	386,867	0	386,867	(52,547)	S-2	334,320
4	Industrial	80,061	0	80,061	(376)	S-3	79,685
5	Private Fire	26,688	0	26,688	0	S-4	26,688
6	Public Authorities	223,425	0	223,425	(1,698)	S-5	221,726
7	Sales for Resale	80,154	0	80,154	120	S-6	80,274
8	Other	55,313	225	55,538	0	S-7	55,538
9	Total Revenues	\$ 1,907,451	\$ 225	\$ 1,907,676	\$ (40,300)		\$ 1,867,376
10	Operating Expenses:						
11	Operation & Maintenance:						
12	Source of Supply	\$ 10,245	\$ 59	\$ 10,304	\$ (36)	S-8	\$ 10,269
13	Pumping	115,888	1	115,889	(1,750)	S-9	114,138
14	Water Treatment	41,885	13,395	55,280	10,148	S-10	65,427
15	Transmission & Distribution	177,346	899	178,245	(10,064)	S-11	168,181
16	Customer Accounts	105,662	31,186	136,849	(2,556)	S-12	134,292
17	Administrative & General	44,462	231,931	276,393	(10,245)	S-13	266,147
18	Total O & M Expense	\$ 495,488	\$ 277,470	\$ 772,959	\$ (14,504)		\$ 758,455
19	Other Operating Expenses:						
20	Depreciation	\$ 216,210	\$ (9,342)	\$ 206,868	\$ 113,440	S-14	\$ 320,308
21	Amortization	0	28	28	3,582	S-15	3,610
22	Taxes Other Than Income	75,548	33,114	108,662	85,137	S-16	193,799
23	Total Other Operation Expense	\$ 291,758	\$ 23,800	\$ 315,558	\$ 202,159		\$ 517,717
24	Total Operating Expenses	\$ 787,246	\$ 301,271	\$ 1,088,517	\$ 187,655		\$ 1,276,172
25	Net Income Before Income Taxes	\$ 1,120,205	\$ (301,046)	\$ 819,159	\$ (227,955)		\$ 591,204
26	Income Taxes:						
27	Current Income Tax	\$ 0	\$ 509,204	\$ 509,204	\$ (413,702)	S-17	\$ 95,502
28	Deferred Income Tax:						
29	Deferred Income Tax Expense	0	116,581	116,581	(59,882)	S-18	56,699
30	ITC Amortization	0	0	0	0	S-19	0
31		\$ 0	\$ 625,784	\$ 625,784	\$ (473,583)		\$ 152,201
32	Net Operating Income	\$ 1,120,205	\$ (926,830)	\$ 193,375	\$ 245,628		\$ 439,003

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

Warrensburg

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Residential Revenue S-1 \$ 14,201				
1	To normalize and annualize revenue. (Griggs)	\$ 14,201	\$	
Commercial Revenue S-2 \$ (52,547)				
1	To normalize and annualize revenue. (Griggs)	\$ (52,547)	\$	
Industrial Revenue S-3 \$ (376)				
1	To adjust revenue. (Griggs)	\$ (376)	\$	
Private Fire Revenue S-4 \$ 0				
1	To annualize revenue. (Griggs)	\$ 0	\$	
Public Authority Revenue S-5 \$ (1,698)				
1	To annualize revenue. (Griggs)	\$ (1,698)	\$	
Sales for Resale S-6 \$ 120				
1	To annualize revenue. (Griggs)	\$ 120	\$	
Other Revenue S-7 \$ 0				
1	To annualize revenue. (Griggs)	\$ 0	\$	
Source of Supply S-8 \$ (36)				
1	To annualize payroll. (Gruner)	\$ (32)	\$ (4)	
2	To annualize the cost of purchased water. (Griggs)	0		
Pumping S-9 \$ (1,750)				
1	To annualize payroll. (Gruner)	\$ (2)	\$ 0	
2	To annualize electric pumping expense. (Griggs)	(1,748)		
Water Treatment S-10 \$ 10,148				
1	To annualize payroll. (Gruner)	\$ (240)	\$ (539)	
2	To annualize chemical costs. (Griggs)	10,926		
3	To include cost of waste treatment at new St. Joseph treatment plant. (Gibbs)	0		
Transmission & Distribution S-11 \$ (10,064)				
1	To annualize payroll. (Gruner)	\$ (921)	\$ (111)	

Missouri-American Water Company

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

Adjustments to Income Statement

Warrensburg

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
2	To adjust deferred maintenance. (Griggs)	(9,032)		
Customer Accounts S-12				\$ (2,556)
1	To annualize payroll. (Gruner)	\$ (511)	\$ (2,588)	
2	To normalize the level of uncollectible expense. (Griggs)	570		
3	To adjust postage. (Griggs)	317		
4	To eliminate specific advertising expense. (Gruner)	0	(3)	
5	To eliminate cost of bill inserts. (Gruner)		(341)	
6	To reflect cost of Monthly billing in St. Joseph. (Gibbs)	0		
Administrative & General S-13				\$ (10,245)
1	To annualize payroll. (Gruner)	\$ (279)	\$ (7,521)	
2	To annualize 401K expense. (Gruner)	0	(4)	
3	To annualize ESOP expense. (Gruner)	0	(569)	
4	To annualize group health insurance expense. (Gruner)	0	3,096	
5	To annualize OPEB expense. (Rackers)	0	(910)	
6	To adjust incentive pay. (Gruner)	0	(3,074)	
7	To annualize pension expense. (Rackers)	0	(201)	
8	To annualize non-group insurance. (Gruner)	0	5,453	
9	To eliminate specific advertising expense. (Gruner)	0	(358)	
10	To eliminate specific dues and donations. (Gruner)	(1,123)	(593)	
11	To eliminate specific miscellaneous expense. (Gruner)	(366)	(28)	
12	To normalize rate case expense. (Griggs)	0	1,424	
13	To eliminate dues to NAWC. (Gruner)	0	(227)	

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

Warrensburg

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
14	To adjust relocation expense. (Gibbs)	0	138	
15	To amortize OPEB gains. (Rackers)		(4,077)	
16	To amortize pension gains. (Rackers)		(1,025)	
Depreciation		S-14		\$ 113,440
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$ 147,061	\$	
2	To reflect depreciation on contributions in aid of construction included in plant in service. (Gibbs)	(33,411)		
3	To reflect capitalization of depreciation on transportation equipment. (Gibbs)	(210)		
Amortization		S-15		\$ 3,582
1	To eliminate amortization of a capital lease. (Gibbs)	\$ 0	\$ 0	
2	To reflect a 5 year amortization of Comprehensive Planning Study. (Gibbs)	0	2,648	
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)		499	
5	To reflect a 5 year amortization of Management Study. (Gibbs)		435	
Taxes Other Than Income Tax		S-16		\$ 85,137
1	To annualize FICA based on annualized payroll. (Gruner)	\$ 0	\$ (1,845)	
2	To adjust Federal unemployment. (Gruner)	0	(29)	
3	To adjust State unemployment. (Gruner)	0	(0)	
4	To adjust real estate and personal property taxes. (Gibbs)	87,351	0	
5	To adjust total water PSC Assessment. (Griggs)	0	(340)	

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

Warrensburg

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp	
Current Income Tax S-17				\$ (413,702)
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$ (413,702)	\$	
Deferred Income Tax Expense S-18				\$ (59,882)
1	To adjust deferred income tax expense. (Gibbs)	\$ (59,882)	\$	
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

Warrensburg

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)	\$ 439,003	\$ 699,329	\$ 722,143	\$ 744,957
2	Add:				
3	Current Income Tax	95,502	257,705	271,919	286,135
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	56,699	56,699	56,699	56,699
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ 591,204	\$ 1,013,733	\$ 1,050,761	\$ 1,087,791
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 320,308	\$ 320,308	\$ 320,308	\$ 320,308
10	Contributions In Aid of Construction	73,807	73,807	73,807	73,807
11	Miscellaneous Non-deductible Expenses	1,079	1,079	1,079	1,079
12	Total Additions	\$ 395,194	\$ 395,194	\$ 395,194	\$ 395,194
13	Subtractions to Net Income Before Income Tax:				
14	Interest Expense @ 3.80%	\$ 333,432	\$ 333,432	\$ 333,432	\$ 333,432
15	Tax Straight Line Depreciation	253,999	253,999	253,999	253,999
16	Excess Tax Depreciation	147,698	147,698	147,698	147,698
17	Cost of Removal	2,492	2,492	2,492	2,492
18	Total Subtractions	\$ 737,621	\$ 737,621	\$ 737,621	\$ 737,621
19	Net Taxable Income	\$ 248,777	\$ 671,306	\$ 708,334	\$ 745,364
20	Provision for Federal Income Tax				
21	Net Taxable Income	\$ 248,777	\$ 671,306	\$ 708,334	\$ 745,364
22	Deduct Missouri Income Tax @ 100.00%	12,969	34,997	36,927	38,858
23	Federal Taxable Income	\$ 235,808	\$ 636,309	\$ 671,407	\$ 706,506
24	Federal Income Tax @ 35.00%	\$ 82,533	\$ 222,708	\$ 234,992	\$ 247,277
25	Provision for Missouri Income Tax				
26	Net Taxable Income	\$ 248,777	\$ 671,306	\$ 708,334	\$ 745,364
27	Deduct Federal Income Tax @ 50.00%	41,267	111,354	117,496	123,639
28	Missouri Taxable Income	\$ 207,510	\$ 559,952	\$ 590,838	\$ 621,725
29	Missouri Income Tax @ 6.25%	\$ 12,969	\$ 34,997	\$ 36,927	\$ 38,858
30	Summary of Provision For Income Tax				
31	Federal Income Tax	\$ 82,533	\$ 222,708	\$ 234,992	\$ 247,277
32	State Income Tax	12,969	34,997	36,927	38,858
33	Total Current Income Tax	\$ 95,502	\$ 257,705	\$ 271,919	\$ 286,135



Missouri-American Water Company

Case No. SR-2000-282

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

Revenue Requirement

Parkville Sewer

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)	\$ 39,691	\$ 39,691	\$ 39,691
2	Rate of Return		7.97%	8.23%	8.49%
3	Net Operating Income Requirement		\$ 3,163	\$ 3,267	\$ 3,370
4	Net Operating Income Available	(From Accounting Schedule 9)	(43,185)	(43,185)	(43,185)
5	Additional Net Operating Income Requirement		\$ 46,348	\$ 46,452	\$ 46,555
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 24,475	\$ 24,538	\$ 24,602
8	Test Year Current Income Tax		(4,405)	(4,405)	(4,405)
9	Additional Current Income Tax Requirement		\$ 28,880	\$ 28,943	\$ 29,007
10	Gross Revenue Requirement Before Allowances		\$ 75,228	\$ 75,395	\$ 75,562
11	Allowances:				
12	True-up Estimate		\$	\$	\$
13	Uncollectibles		430	431	432
14	Gross Revenue Requirement		\$ 75,659	\$ 75,827	\$ 75,994

Missouri-American Water Company

Case No. SR-2000-282

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

Rate Base

Parkville Sewer

Line	Description (A)	Amount (B)
1	Plant in Service (From Accounting Schedule 3)	\$ 84,414
	Less:	
2	Accumulated Depreciation Reserve (From Accounting Schedule 5)	22,807
3	Accumulated Amortization Reserve:	
4	Direct Assigned	
5	Corporate Distribution	0
6	Net Plant in Service	\$ 61,606
7	Add:	
8	Cash Working Capital (From Accounting Schedule 8)	\$ 805
9	Materials and Supplies: Direct Assigned	0
10	Corporate Distribution	0
11	Prepayments: Direct Assigned	0
12	Corporate Distribution	194
13	Deferred OPEB Asset: Direct Assigned	0
14	Corporate Distribution	1,454
15	Total Additions to Net Plant in Service	\$ 2,453
16	Deduct:	
17	Interest Offset @ 0.14% (From Accounting Schedule 8)	\$ 212
18	Federal Income Tax Offset @ 0.06% (From Accounting Schedule 8)	1,181
19	State Income Tax Offset @ 0.06% (From Accounting Schedule 8)	203
20	Contributions In Aid: Direct Assigned	6,125
21	Corporate Distribution	0
22	Customer Advances: Direct Assigned	0
23	Corporate Distribution	190
24	Deferred Income Taxes: Pre-merger Missouri-Cities	3,539
25	Corporate Distribution	11,248
26	Pre-71 ITC: Direct Assigned	0
27	Corporate Distribution	0
28	Pension Liability: Direct Assigned	0
29	Corporate Distribution	1,670
30	Total Deductions from Net Plant in Service	\$ 24,368
31	Total Rate Base	\$ 39,691

Missouri-American Water Company

Case No. SR-2000-282

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

Plant In Service

Parkville Sewer

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	\$ 86	\$ 0	P-1	\$ 86
3	302.00	Franchise & Consents	150	0	0	P-2	150
4	303.00	Miscellaneous Intangible Plant	0	0	0	P-3	0
5		Total Intangible	\$ 150	\$ 86	\$ 0		\$ 236
6		Source of Supply					
7	310.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	P-4	\$ 0
8	311.00	Structures & Improvements	0	0	0	P-5	0
9	312.00	Collecting & Impounding Res	0	0	0	P-6	0
10	313.00	Lake, River & Other Intakes	0	0	0	P-7	0
11	314.00	Wells & Springs	0	0	0	P-8	0
12	316.00	Supply Mains	0	0	0	P-9	0
13		Total Source of Supply	\$ 0	\$ 0	\$ 0		\$ 0
14		Pumping					
15	320.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	P-10	\$ 0
16	321.00	Structures & Improvements	0	0	0	P-11	0
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	0	0	0	P-15	0
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	\$ 0	\$ 0	\$ 0		\$ 0
24		Water Treatment Plant					
25	330.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	P-18	\$ 0
26	331.00	Structures & Improvements	0	0	0	P-19	0
27	332.00	Water Treatment Equipment	0	0	0	P-20	0
28	339.00	Other Intangible Plant	0	0	0	P-21	0
29		Total Water Treatment Plant	\$ 0	\$ 0	\$ 0		\$ 0
30		Transmission & Distribution					
31	340.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	P-22	\$ 0
32	341.00	Structures & Improvements	0	0	0	P-23	0
33	342.00	Distr. Res. & Standpipe	0	0	0	P-24	0
34	343.00	Transmission & Distribution Mains	0	0	0	P-25	0
35	344.00	Fire Mains	0	0	0	P-26	0
36	345.00	Services	0	0	0	P-27	0
37	346.00	Meters	0	0	0	P-28	0
38	347.00	Meter Installation	0	0	0	P-29	0
39	348.00	Hydrants	0	0	0	P-30	0
40	349.00	Other T&D Plant	0	0	0	P-31	0
41		Total Transmission & Distribution	\$ 0	\$ 0	\$ 0		\$ 0
42		Sewer Plant					
43	352.00	Collecting Sewer - Gravity	\$ 30,459	\$ 0	\$ 0	P-32	\$ 30,459
44	353.00	Service To Customers	7,951	0	0	P-33	7,951
45	370.00	Miscellaneous Land	9,300	0	0	P-34	9,300
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	33,743	0	0	P-38	33,743
50	395.00	Laboratory Equipment	0	0	0	P-39	0
51		Total Sewer Plant	\$ 81,453	\$ 0	\$ 0		\$ 81,453

Missouri-American Water Company

Case No. SR-2000-282

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

Plant In Service

Parkville Sewer

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)
52		General Plant					
53	389.10	Land & Land Rights	\$ 0	\$ 0	\$ 0	P-40	\$ 0
54	390.00	Structures & Improvements	0	216	0	P-41	216
55	391.00	General Office Equipment	0	2,170	0	P-42	2,170
56	392.00	Transportation Equipment	0	272	0	P-43	272
57	393.00	Stores Equipment	0	0	0	P-44	0
58	394.00	Tools, Shop & Garage Equipment	0	7	0	P-45	7
59	395.00	Laboratory Equipment	0	0	0	P-46	0
60	396.00	Power Operated Equipment	0	0	0	P-47	0
61	397.00	Communication Equipment	0	46	0	P-48	46
62	398.00	Miscellaneous	0	14	0	P-49	14
63		Total General Plant	\$ 0	\$ 2,724	\$ 0		\$ 2,724
64		Total Plant In Service	\$ 81,603	\$ 2,811	\$ 0		\$ 84,414

Accounting Schedule 4

Sponsor: Gibbs

6/14/00 4:32 PM

Missouri-American Water Company

Case No. SR-2000-282

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

Adjustments To Plant In Service

Parkville Sewer

Adj. No.	Description	Adjustment Amount	Total Adjustment
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No Adjustments Required

Missouri-American Water Company

Case No. SR-2000-282

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

Depreciation Reserve

Parkville Sewer

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)
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	0	0	0	R-11	0
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	0	0	0	R-15	0
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	\$ 0	\$ 0	\$ 0		\$ 0
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	0	0	0	R-20	0
28	339.00 Other Intangible Plant	0	0	0	R-21	0
29	Total Water Treatment Plant	\$ 0	\$ 0	\$ 0		\$ 0
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	0	0	0	R-24	0
34	343.00 Transmission & Distribution Mains	0	0	0	R-25	0
35	344.00 Fire Mains	0	0	0	R-26	0
36	345.00 Services	0	0	0	R-27	0
37	346.00 Meters	0	0	0	R-28	0
38	347.00 Meter Installation	0	0	0	R-29	0
39	348.00 Hydrants	0	0	0	R-30	0
40	349.00 Other T&D Plant	0	0	0	R-31	0
41	Total Transmission & Distribution	\$ 0	\$ 0	\$ 0		\$ 0
42	Sewer Plant					
43	252.00 Collecting Sewer - Gravity	\$ 12,333	\$	\$ (3,878)	R-32	\$ 8,455
44	353.00 Service To Customers	5,000		(1,681)	R-33	3,319
45	370.00 Miscellaneous Land	2,543		(2,543)	R-34	0
46	371.00 Structures & Improvements	0		0	R-35	0
47	372.00 Treatment & Disposal Equipment	0		0	R-36	0
48	373.00 Plant Sewers	0		0	R-37	0
49	374.00 Outfall Sewer Lines	2,104		8,459	R-38	10,563
50	395.00 Laboratory Equipment	0		0	R-39	0
51	Total Sewer Plant	\$ 21,980	\$ 0	\$ 357		\$ 22,337

Missouri-American Water Company

Case No. SR-2000-282

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

Depreciation Reserve

Parkville Sewer

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	0	(4)	0	R-41	(4)
55	391.00 General Office Equipment	0	379	0	R-42	379
56	392.00 Transportation Equipment	0	72	0	R-43	72
57	393.00 Stores Equipment	0	0	0	R-44	0
58	394.00 Tools, Shop & Garage Equipment	0	1	0	R-45	1
59	395.00 Laboratory Equipment	0	0	0	R-46	0
60	396.00 Power Operated Equipment	0	0	0	R-47	0
61	397.00 Communication Equipment	0	19	0	R-48	19
62	398.00 Miscellaneous	0	2	0	R-49	2
63	Total General Plant	\$ 0	\$ 470	\$ 0		\$ 470
<hr/>						
Total Depreciation Reserve		\$ 21,980	\$ 470	\$ 357		\$ 22,807

Missouri-American Water Company

Case No. SR-2000-282

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

Adjustments To Depreciation Reserve

Parkville Sewer

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 352.00	Collecting Sewer - Gravity R-32		\$ (3,878)
1	To reflect net change for true-up. (Gibbs)	\$ (3,878)	
A/C 353.00	Service To Customers R-33		\$ (1,681)
1	To reflect net change for true-up. (Gibbs)	\$ (1,681)	
A/C 370.00	Miscellaneous Land R-34		\$ (2,543)
1	To reflect net change for true-up. (Gibbs)	\$ (2,543)	
A/C 371.00	Structures & Improvements R-35		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 372.00	Treatment & Disposal Equip R-36		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 373.00	Plant Sewers R-37		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 374.00	Outfall Sewer Lines R-38		\$ 8,459
1	To reflect net change for true-up. (Gibbs)	\$ 8,459	
A/C 395.00	Laboratory Equipment R-39		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	

Missouri-American Water Company

Case No. SR-2000-282

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

Depreciation Expense

Parkville Sewer

Line	Account No. (A)	Plant Title (B)	Plant Balance Acctg. Sch. 3 (C)	Depreciation Rate (D)	Depreciation Expense (C) x (D) (E)
1		Intangible			
2	301.00	Organization	\$ 86		\$ NA
3	302.00	Franchise & Consents	150		NA
4	303.00	Miscellaneous Intangible Plant	0		NA
5		Total Intangible	\$ 236		\$ 0
6		Source of Supply			
7	310.00	Land & Land Rights	\$ 0		\$ 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	\$ 0		\$ 0
14		Pumping			
15	320.00	Land & Land Rights	\$ 0		\$ NA
16	321.00	Structures & Improvements	0	2.26%	0
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	0	3.77%	0
21	326.00	Diesel Pumping Equipment	0	2.28%	0
22	328.30	Other Pumping Equipment	0	2.26%	0
23		Total Pumping	\$ 0		\$ 0
24		Water Treatment Plant			
25	330.00	Land & Land Rights	\$ 0		\$ NA
26	331.00	Structures & Improvements	0	3.27%	0
27	332.00	Water Treatment Equipment	0	2.95%	0
28	339.00	Other Intangible Plant	0	2.00%	0
29		Total Water Treatment Plant	\$ 0		\$ 0
30		Transmission & Distribution			
31	340.00	Land & Land Rights	\$ 0		\$ NA
32	341.00	Structures & Improvements	0	5.56%	0
33	342.00	Distr. Res. & Standpipe	0	1.97%	0
34	343.00	Transmission & Distribution Mains	0	1.51%	0
35	344.00	Fire Mains	0	1.46%	0
36	345.00	Services	0	2.63%	0

Missouri-American Water Company

Case No. SR-2000-282

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

Depreciation Expense

Parkville Sewer

Line	Account No.	Plant Title	Plant Balance Accg Sch 3	Depreciation Rate	Depreciation Expense (C) x (D)
	(A)	(B)	(C)	(D)	(E)
37	346.00	Meters	0	5.64%	0
38	347.00	Meter Installation	0	2.31%	0
39	348.00	Hydrants	0	3.06%	0
40	349.00	Other T&D Plant	0	2.94%	0
41		Total Transmission & Distribution	\$ 0		\$ 0
42		Sewer Plant			
43	252.00	Collecting Sewer - Gravity	\$ 30,459	1.33%	\$ 405
44	353.00	Service To Customers	7,951	2.00%	159
45	370.00	Miscellaneous Land	9,300		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	33,743	1.50%	506
50	395.00	Laboratory Equipment	0	3.30%	0
51		Total Sewer Plant	\$ 81,453		\$ 1,070
52		General Plant			
53	389.00	Land & Land Rights	\$ 0		\$ NA
54	390.00	Structures & Improvements	216	2.57%	6
55	391.00	General Office Equipment	2,170	9.16%	199
56	392.00	Transportation Equipment	272	11.66%	32
57	393.00	Stores Equipment	0	0.88%	0
58	394.00	Tools, Shop & Garage Equipment	7	5.16%	0
59	395.00	Laboratory Equipment	0	4.42%	0
60	396.00	Power Operated Equipment	0	5.07%	0
61	397.00	Communication Equipment	46	7.33%	3
62	398.00	Miscellaneous	14	4.19%	1
63		Total General Plant	\$ 2,724		\$ 241
64		Depreciation Expense	\$ 84,414		\$ 1,311

Missouri-American Water Company

Case No. SR-2000-282

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

Cash Working Capital

Parkville Sewer

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C)-(D) (E)	Factor (B)/(E) (F)	Cash Working Capital Requirement (B) x (F) (G)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 658	39.87	10.23	29.64	0.0812	\$ 53
3	Tax Withholding	214	39.87	17.39	22.48	0.0616	13
4	Fuel & Power	0	39.87	37.22	2.65	0.0073	0
5	Chemicals	0	39.87	39.87	0.00	0.0000	0
6	Purchased Water	0	39.87	39.87	0.00	0.0000	0
7	Service Company Charges	2,028	39.87	(4.13)	44.00	0.1205	244
8	Group Insurance	880	39.87	(8.54)	48.41	0.1326	117
9	OPEB's	500	39.87	(0.04)	39.91	0.1093	55
10	Pensions	180	39.87	39.87	0.00	0.0000	0
11	ESOP	49	39.87	39.87	0.00	0.0000	0
12	Insurance Other Than Group	490	39.87	39.87	0.00	0.0000	0
13	Uncollectibles	0	39.87	39.87	0.00	0.0000	0
14	Rents	6	39.87	24.37	15.50	0.0425	0
15	401K	75	39.87	48.80	(8.93)	(0.0245)	(2)
16	Material & Supplies	142	39.87	39.87	0.00	0.0000	0
17	Cash Vouchers	38,334	39.87	20.67	19.20	0.0526	2,016
18	Total Operation & Maintenance Expense	\$ 43,555					\$ 2,496
19	Taxes						
20	FICA - Employer Portion	\$ 390	39.87	13.44	26.43	0.0724	\$ 28
21	Federal Unemployment	7	39.87	62.05	(22.18)	(0.0608)	0
22	State Unemployment	(0)	39.87	62.05	(22.18)	(0.0608)	0
23	Property Tax	4,399	39.87	182.50	(142.63)	(0.3908)	(1,719)
24	Gross Receipts Tax	0	20.94	108.31	(87.37)	(0.2394)	0
25	Corporate Franchise	0	39.87	110.50	(70.63)	(0.1935)	0
26	Sales Tax		20.94	38.90	(17.96)	(0.0492)	0
27	Missouri Primacy Fees		20.94	182.00	(161.06)	(0.4413)	0
28	PSC Assessment	3,655	39.87	39.87	0.00	0.0000	0
29	Total Operating Taxes	\$ 8,451					\$ (1,691)
30	Total Cash Working Capital Before Income Tax and Interest Offsets						\$ 805
31	Federal Income Tax Offset	\$ 21,151	39.87	60.25	(20.38)	(0.0558)	\$ (1,181)
32	State Income Tax Offset	\$ 3,324	39.87	62.17	(22.30)	(0.0611)	\$ (203)
33	Interest Expense Offset	\$ 1,508	39.87	91.15	(51.28)	(0.1405)	\$ (212)

Missouri-American Water Company
Case No. SR-2000-282
Test Year Ending September 30 As Trued-up Through April 30, 2000

Income Statement

Parkville Sewer

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 Acog Sch 10 (E)	No. Acog Sch 10 (F)	
1	Operating Revenues:						
2	Residential	\$ 47,192	\$ 0	\$ 47,192	\$ 0	S-1	\$ 47,192
3	Commercial	0	0	0	0	S-2	0
4	Industrial	0	0	0	0	S-3	0
5	Private Fire	0	0	0	0	S-4	0
6	Public Authorities	0	0	0	0	S-5	0
7	Sales for Resale	0	0	0	0	S-6	0
8	Other	0	4	4	0	S-7	4
9	Total Revenues	\$ 47,192	\$ 4	\$ 47,196	\$ 0		\$ 47,196
10	Operating Expenses:						
11	Operation & Maintenance:						
12	Source of Supply	\$ 0	\$ 1	\$ 1	\$ 1	S-8	\$ 2
13	Pumping	0	0	0	0	S-9	0
14	Water Treatment	32,007	225	32,231	143	S-10	32,374
15	Transmission & Distribution	600	0	600	0	S-11	600
16	Customer Accounts	0	523	523	679	S-12	1,202
17	Administrative & General	(166)	6,315	6,149	3,228	S-13	9,377
18	Total O & M Expense	\$ 32,440	\$ 7,063	\$ 39,504	\$ 4,051		\$ 43,555
19	Other Operating Expenses:						
20	Depreciation	\$ 1,549	\$ (254)	\$ 1,295	\$ 16	S-14	\$ 1,311
21	Amortization	0	1	1	98	S-15	98
22	Taxes Other Than Income	3,664	490	4,154	4,317	S-16	8,471
23	Total Other Operation Expense	\$ 5,213	\$ 237	\$ 5,450	\$ 4,431		\$ 9,880
24	Total Operating Expenses	\$ 37,653	\$ 7,300	\$ 44,953	\$ 8,482		\$ 53,435
25	Net Income Before Income Taxes	\$ 9,539	\$ (7,297)	\$ 2,243	\$ (8,482)		\$ (6,239)
26	Income Taxes:						
27	Current Income Tax	\$ 0	\$ (23,486)	\$ (23,486)	\$ 19,081	S-17	\$ (4,405)
28	Deferred Income Tax:						
29	Deferred Income Tax Expense	0	2,781	2,781	38,570	S-18	41,351
30	ITC Amortization	0	0	0	0	S-19	0
31		\$ 0	\$ (20,705)	\$ (20,705)	\$ 57,651		\$ 36,946
32	Net Operating Income	\$ 9,539	\$ 13,408	\$ 22,947	\$ (66,132)		\$ (43,185)

Missouri-American Water Company

Case No. SR-2000-282

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

Adjustments to Income Statement

Parkville Sewer

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Residential Revenue S-1 \$ 0				
1	To normalize and annualize revenue. (Griggs)	\$ 0	\$	
Commercial Revenue S-2 \$ 0				
1	To normalize and annualize revenue. (Griggs)	\$ 0	\$	
Industrial Revenue S-3 \$ 0				
1	To adjust revenue. (Griggs)	\$ 0	\$	
Private Fire Revenue S-4 \$ 0				
1	To annualize revenue. (Griggs)	\$ 0	\$	
Public Authority Revenue S-5 \$ 0				
1	To annualize revenue. (Griggs)	\$ 0	\$	
Sales for Resale S-6 \$ 0				
1	To annualize revenue. (Griggs)	\$ 0	\$	
Other Revenue S-7 \$ 0				
1	To annualize revenue. (Griggs)	\$ 0	\$ 0	
Source of Supply S-8 \$ 1				
1	To annualize payroll. (Gruner)	\$ 1	\$ (0)	
2	To annualize the cost of purchased water. (Griggs)	0		
Pumping S-9 \$ 0				
1	To annualize payroll. (Gruner)	\$ 0	\$ 0	
2	To annualize electric pumping expense. (Griggs)	0		
Water Treatment S-10 \$ 143				
1	To annualize payroll. (Gruner)	\$ 152	\$ (9)	
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 \$ 0				
1	To annualize payroll. (Gruner)	\$ 0	\$ 0	

Missouri-American Water Company

Case No. SR-2000-282

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

Adjustments to Income Statement

Parkville Sewer

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp	
2	To adjust deferred maintenance. (Griggs)	0		

Missouri-American Water Company

Case No. SR-2000-282

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

Adjustments to Income Statement

Parkville Sewer

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Customer Accounts		S-12		\$ 679
1	To annualize payroll. (Gruner)	\$ 732	\$ (43)	
2	To normalize the level of uncollectible expense. (Griggs)	0		
3	To adjust postage. (Griggs)	0		
4	To eliminate specific advertising expense. (Gruner)	0	(0)	
5	To eliminate cost of bill inserts. (Gruner)		(9)	
6	To reflect cost of Monthly billing in St. Joseph. (Gibbs)	0		
Administrative & General		S-13		\$ 3,228
1	To annualize payroll. (Gruner)	\$ 3,455	\$ (205)	
2	To annualize 401K expense. (Gruner)	0	(0)	
3	To annualize ESOP expense. (Gruner)	0	(15)	
4	To annualize group health insurance expense. (Gruner)	0	84	
5	To annualize OPEB expense. (Rackers)	0	(25)	
6	To adjust incentive pay. (Gruner)	0	(84)	
7	To annualize pension expense. (Rackers)	0	(5)	
8	To annualize non-group insurance. (Gruner)	0	148	
9	To eliminate specific advertising expense. (Gruner)	0	(6)	
10	To eliminate specific dues and donations. (Gruner)	0	(16)	
11	To eliminate specific miscellaneous expense. (Gruner)	0	(1)	
12	To normalize rate case expense. (Griggs)	0	39	
13	To eliminate dues to NAWC. (Gruner)	0	(6)	
14	To adjust relocation expense. (Gibbs)	0	4	

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Adjustments to Income Statement

Parkville Sewer

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
15	To amortize OPEB gains. (Rackers)		(111)	
16	To amortize pension gains. (Rackers)		(28)	
Depreciation		S-14		\$ 16
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$ 16	\$	
2	To reflect depreciation on contributions in aid of construction included in plant in service. (Gibbs)	0		
3	To reflect capitalization of depreciation on transportation equipment. (Gibbs)	0		
Amortization		S-15		\$ 98
1	To eliminate amortization of a capital lease. (Gibbs)	\$ 0	\$ 0	
2	To reflect a 5 year amortization of Comprehensive Planning Study. (Gibbs)	0	72	
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)		14	
5	To reflect a 5 year amortization of Management Study. (Gibbs)		12	
Taxes Other Than Income Tax		S-16		\$ 4,317
1	To annualize FICA based on annualized payroll. (Gruner)	\$ 0	\$ (50)	
2	To adjust Federal unemployment. (Gruner)	0	(1)	
3	To adjust State unemployment. (Gruner)	0	(0)	
4	To adjust real estate and personal property taxes. (Gibbs)	4,377	0	
5	To adjust total water PSC Assessment. (Griggs)	0	(9)	

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Adjustments to Income Statement

Parkville Sewer

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
	Current Income Tax S-17			\$ 19,081
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$ 19,081	\$	

Missouri-American Water Company

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

Adjustments to Income Statement

Parkville Sewer

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp	
	Deferred Income Tax Expense S-18			\$ 38,570
1	To adjust deferred income tax expense. (Gibbs)	\$ 38,570	\$	
	ITC Amortization S-19			\$ 0
1	To adjust the level of ITC amortization. (Gibbs)	\$ 0	\$	

Missouri-American Water Company

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

Income Tax Calculation

Parkville Sewer

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)	\$ (43,185)	\$ 3,163	\$ 3,267	\$ 3,370
2	Add:				
3	Current Income Tax	(4,405)	24,475	24,538	24,602
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	41,351	41,351	41,351	41,351
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ (6,239)	\$ 68,989	\$ 69,156	\$ 69,323
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 1,311	\$ 1,311	\$ 1,311	\$ 1,311
10	Contributions In Aid of Construction	0	0	0	0
11	Miscellaneous Non-deductible Expenses	29	29	29	29
12	Total Additions	\$ 1,340	\$ 1,340	\$ 1,340	\$ 1,340
13	Subtractions to Net Income Before Income Tax:				
14	Interest Expense @ 3.80%	\$ 1,508	\$ 1,508	\$ 1,508	\$ 1,508
15	Tax Straight Line Depreciation	1,544	1,544	1,544	1,544
16	Excess Tax Depreciation	3,523	3,523	3,523	3,523
17	Cost of Removal	0	0	0	0
18	Total Subtractions	\$ 6,575	\$ 6,575	\$ 6,575	\$ 6,575
19	Net Taxable Income	\$ (11,474)	\$ 63,754	\$ 63,921	\$ 64,088
20	Provision for Federal Income Tax				
21	Net Taxable Income	\$ (11,474)	\$ 63,754	\$ 63,921	\$ 64,088
22	Deduct Missouri Income Tax @ 100.00%	(598)	3,324	3,332	3,341
23	Federal Taxable Income	\$ (10,876)	\$ 60,430	\$ 60,589	\$ 60,747
24	Federal Income Tax @ 35.00%	\$ (3,807)	\$ 21,151	\$ 21,206	\$ 21,261
25	Provision for Missouri Income Tax				
26	Net Taxable Income	\$ (11,474)	\$ 63,754	\$ 63,921	\$ 64,088
27	Deduct Federal Income Tax @ 50.00%	(1,904)	10,576	10,603	10,631
28	Missouri Taxable Income	\$ (9,571)	\$ 53,179	\$ 53,318	\$ 53,458
29	Missouri Income Tax @ 6.25%	\$ (598)	\$ 3,324	\$ 3,332	\$ 3,341
30	Summary of Provision For Income Tax				
31	Federal Income Tax	\$ (3,807)	\$ 21,151	\$ 21,206	\$ 21,261
32	State Income Tax	(598)	3,324	3,332	3,341
33	Total Current Income Tax	\$ (4,405)	\$ 24,475	\$ 24,538	\$ 24,602

Missouri-American Water Company

Case No. WR-2000-281

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

Rate Base

Corporate

Line	Description (A)	Amount (B)
1	Plant in Service (From Accounting Schedule 3)	\$ 2,219,620
	Less:	
2	Accumulated Depreciation Reserve (From Accounting Schedule 5)	371,278
3	Accumulated Amortization Reserve	
4	Net Plant in Service	\$ 1,848,342
5	Add:	
6	Cash Working Capital (From Accounting Schedule 8)	\$ NA
7	Materials and Supplies	
8	Prepayments	153,099
9	Deferred OPEB Asset	1,148,194
10	Total Additions to Net Plant in Service	\$ 1,301,293
11	Deduct:	
12	Interest Offset @ (From Accounting Schedule 8)	\$ NA
13	Federal Income Tax Offset @ (From Accounting Schedule 8)	NA
14	State Income TaxOffset @ (From Accounting Schedule 8)	NA
15	Contributions in Aid	0
16	Customer Advances	180,107
17	Deferred Income taxes (Post Missouri Cities Merger)	7,641,565
18	Pre-71 ITC	0
	Pension Liability	1,318,629
19	Total Deductions from Net Plant in Service	\$ 9,140,301
20	Total Rate Base	\$ (5,990,666)

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

Allocation of Corporate Rate Base

Rate Base Component	Allocation Basis & Total	Water Districts							
		Brunswick	Mexico	Parkville	Warrensburg	St. Charles	Joplin	St. Joseph	Parkville Sewer
Plant in Service	(See Supplement to Accounting Schedule 3 for Details)								
Amount	2,219,620	46,173	153,288	123,398	103,219	340,316	556,712	893,703	2,811
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
Accumulated Depreciation Reserve									
Amount	371,278	7,723	25,641	20,641	17,266	56,925	93,122	149,491	470
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
Accumulated Amortization Reserve									
Amount	0	0	0	0	0	0	0	0	0
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
Materials and Supplies									
Amount	0	0	0	0	0	0	0	0	0
See [1] below	0%								
Prepayments									
Amount	153,099	3,185	10,573	8,511	7,120	23,473	38,399	61,643	194
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
Deferred OPEB Asset									
Amount	1,148,194	23,885	79,295	63,833	53,395	176,043	287,983	462,307	1,454
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
Contributions in Aid									
Amount	0	0	0	0	0	0	0	0	0
Corporate Factor 11	100%	0.67%	3.47%	8.18%	7.67%	56.85%	13.44%	9.68%	0.03%

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

Allocation of Corporate Rate Base

Rate Base Component	Allocation Basis & Total	Water Districts							Parkville Sewer
		Brunswick	Mexico	Parkville	Warrensburg	St. Charles	Joplin	St. Joseph	
Customer Advances									
Amount	180,107	876	9,189	8,452	11,331	49,517	41,684	58,868	190
Corporate Factor 1	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%
Deferred Income taxes (Post Missouri Cities Merger)									
Amount	7,641,565	40,035	380,401	292,425	304,917	1,274,101	2,238,505	3,099,932	11,248
See [2] below	100%	0.52%	4.98%	3.83%	3.99%	16.67%	29.29%	40.57%	0.15%
Pre-71 ITC									
Amount	0	0	0	0	0	0	0	0	0
See [1] below	0%								
Pension Liability									
Amount	1,318,629	27,430	91,065	73,308	61,321	202,174	330,731	530,930	1,670
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%

[1] Directly assigned. No allocation required.

[2] Deferred tax balances computed by district on direct assigned and Corporate allocated book to tax depreciation reserve differences.

Missouri-American Water Company

Case No. WR-2000-281

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

Water Plant In Service

Corporate

Line	Account No.	Plant Title	Balance 12/31/99	Adjustments		Adjusted Balance (C)+(D)+(E)
	Amount			No.		
	Accg. Sch. #			Accg. Sch. #		
(A)	(B)	(C)	(D)	(E)	(F)	
1		Intangible				
2	301.00	Organization	\$ 68,022	\$ 0	P-1	\$ 68,022
3	302.00	Franchise & Consents	0	0	P-2	0
4	303.00	Miscellaneous Intangible Plant	284,735	(284,735)	P-3	0
5		Total Intangible	\$ 352,757	\$ (284,735)		\$ 68,022
6		Source of Supply				
7	310.00	Land & Land Rights	\$ 0	\$ 0	P-4	\$ 0
8	311.00	Structures & Improvements	0	0	P-5	0
9	312.00	Collecting & Impounding Res	0	0	P-6	0
10	313.00	Lake, River & Other Intakes	0	0	P-7	0
11	314.00	Wells & Springs	0	0	P-8	0
12	316.00	Supply Mains	0	0	P-9	0
13		Total Source of Supply	\$ 0	\$ 0		\$ 0
14		Pumping				
15	320.00	Land & Land Rights	\$ 0	\$ 0	P-10	\$ 0
16	321.00	Structures & Improvements	0	0	P-11	0
17	322.00	Boiler Equipment	0	0	P-12	0
18	323.20	Other Power Production Equipment	0	0	P-13	0
19	324.00	Steam Pumping Equipment	0	0	P-14	0
20	325.00	Electric Pumping Equipment	0	0	P-15	0
21	326.00	Diesel Pumping Equipment	0	0	P-16	0
22	328.30	Other Pumping Equipment	0	0	P-17	0
23		Total Pumping	\$ 0	\$ 0		\$ 0
24		Water Treatment Plant				
25	330.00	Land & Land Rights	\$ 0	\$ 0	P-18	\$ 0
26	331.00	Structures & Improvements	0	0	P-19	0
27	332.00	Water Treatment Equipment	0	0	P-20	0
28	339.00	Other Intangible Plant	0	0	P-21	0
29		Total Water Treatment Plant	\$ 0	\$ 0		\$ 0
30		Transmission & Distribution				
31	340.00	Land & Land Rights	\$ 0	\$ 0	P-22	\$ 0
32	341.00	Structures & Improvements	0	0	P-23	0
33	342.00	Distr. Res. & Standpipe	0	0	P-24	0
34	343.00	Transmission & Distribution Mains	0	0	P-25	0
35	344.00	Fire Mains	0	0	P-26	0
36	345.00	Services	0	0	P-27	0
37	346.00	Meters	0	0	P-28	0
38	347.00	Meter Installation	0	0	P-29	0
39	348.00	Hydrants	0	0	P-30	0
40	349.00	Other T&D Plant	0	0	P-31	0
41		Total Transmission & Distribution	\$ 0	\$ 0		\$ 0