Plant In Service Warrensburg

| Line | Account No. | Plant 4 tile | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | Balance 1. 12/31/99 | | Corporate istribution (D) | HI WALL THE STATE OF THE STATE | Adjustn Amount Assigned 4 | No. Acry Sch 4 (F) | 200 200 200 200 200 200 200 200 200 200 | Adjusted Balance (C)-(D)-(B) |
|------|-------------|-----------------------------------|---------------------------------------|------------------------|---------------|---------------------------|---|---------------------------|--------------------|--|------------------------------------|
| Į. | | 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 | s | 3,163 | \$ | 0 | | \$ | 8,246 |
| 6 | | Source of Supply | | | | | | | | | |
| 7 | 310.00 | Land & Land Rights | \$ | 186.6 | \$ | 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 | S | 0 | P-10 | \$ | 85,906 |
| 16 | 321.00 | Structures & Improvements | - | 0 | • | 0 | - | 0 | P-11 | • | 0 |
| 17 | 322.00 | Boiler Equipment | | 0 | | 0 | | ő | P-12 | | ŏ |
| 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 | s — | 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 | \$ | | \$ | 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 | Ψ | 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 | | ō | | 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 | s — | 0 | \$ | 360,940 | | \$ | 7,898,425 |
| 42 | | Sewer Plant | | | | | | | | | |
| 43 | 252.00 | Collecting Sewer - Gravity | \$ | 0 | \$ | | \$ | 0 | P-32 | \$ | 0 |
| 44 | 353.00 | Service To Customers | - | 0 | - | | - | 0 | P-33 | ~ | o |
| 45 | 370.00 | Miscellaneous Land | | 0 | | | | 0 | P-34 | | 0 |
| 46 | 371.00 | Structures & Improvements | | 0 | | | | 0 | P-35 | | 0 |
| 47 | 372.00 | Treatment & Disposal Equipment | | 0 | | | | 0 | P-36 | | ō |
| 48 | 373.00 | Plant Sewers | | 0 | | | | 0 | P-37 | | 0 |
| 49 | 374.00 | Outfall Sewer Lines | | 0 | | | | 0 | P-38 | | 0 |
| 50 | 395.00 | Laboratory Equipment | _ | 0 | _ | | | 0 | P-39 | | 0 |
| 51 | | Total Sewer Plant | \$ | 0 | \$ | 0 | \$ | 0 | | \$ | 0 |

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

Plant In Service

| Line | Account No. | Plan Tide | 100 | Balance 12/31/99 (c) | 295 | Corporate Distribution | | Adjustr Amount Assig Sch 4 | No. Acces Schie | Adjusted Balance (CP(D)+(B)+(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 | s – | 76,812 | | \$ 479,650 |
| 64 | Total Pa | nti in Service | S | 9.950505 | 10 5 10 1 | 10000 | igh | 3983,682 | | 14,046,196 |

Sponsor: Gibbs 6/14/00 4:32 PM

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

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

Adjustments To Plant In Service

| Adj. No. | Adjustment Total Amount Adjustment |
|---|--|
| A/C 301.00 Organization P-1 | $= \{1, 2, 3, \dots, 3, 1, 2, \dots, 3, \dots, 1, 1, \dots, 0\}$ |
| 1 To reflect net true-up additions. (Gibbs) | \$ |
| | |
| A/C 302.00 Franchise & Consents P-2 | \$ 46.00 |
| 1 To reflect net true-up additions. (Gibbs) | \$ |
| A/C 303.00 Misc Intangible Plant P-3 | |
| 1 To reflect net true-up additions. (Gibbs) | |
| | • |
| A/C 310.00 Land & Land Rights P-4 | |
| 1 To reflect net true-up additions. (Gibbs) | \$ |
| | |
| A/C 311:00 Structures & Improvements P-5 | [0,1] |
| 1 To reflect net true-up additions. (Gibbs) | \$ |
| A/C 312.00 Collecting & Impounding Res P-6 | S. S. S. O. C. |
| 1 To reflect net true-up additions. (Gibbs) | \$ |
| 1 | • |
| A/C 313.00 Lake, River & Other Intakes P-7 | \mathbf{s} |
| 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 | |
| 1 To reflect net true-up additions. (Gibbs) | \$ |
| (2-343) | • |
| A/C 320.00 Land & Land Rights P-10 | · · · · · · · · · · · · · · · · · · · |
| 1 To reflect net true-up additions. (Gibbs) | \$ |

Sponsor: Gibbs 6/14/00 4:32 PM

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

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

Adjustments To Plant In Service

| Adj. No. | Description () | | Amount | Fotal Adjustment |
|-------------|---|--------------|---|--|
| A/C | 321.00 Structures & Improvements P-11 | | | 8 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - |
| 1 | To reflect net true-up additions. (Gibbs) | \$ | Anna ta ann an ann an an an an an an an an an | n over green in the green produce green in the green produce and t |
| A/C | 322.00 Boiler Equip | | | \$ 0. |
| İ | To reflect net true-up additions. (Gibbs) | \$ | | |
| A/C | 323.20 Other Power Prod Equip P-13 | | | \$ 5 <u>325</u> |
| 1 | To reflect net true-up additions. (Gibbs) | \$ | 5,325 | |
| A/C | 324.00 Steam Pumping Equip P-14 | | | \$ 1011.10111.0 |
| 1 | To reflect net true-up additions. (Gibbs) | \$ | | |
| A/C | 325.00 Electric Pumping Equip P-15 | 2006 3002 | | \$ (8,043) |
| 1 | To reflect net true-up additions. (Gibbs) | \$ | (8,043) | |
| A/C | 326.00 Diesel Pumping Equip P-16 | | | |
| 1 | To reflect net true-up additions. (Gibbs) | \$ | | |
| A/C | 328.30 Other Pumping Equip P-17 | | g (translation) | |
| 1 | To reflect net true-up additions. (Gibbs) | \$ | | |
| A/C | 330.00 Land & Land Rights P-18 | | | S |
| 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 | |

Sponsor: Gibbs 6/14/00 4:32 PM

Missouri-American Water Company Case No. WR-2000-281 Fast Year Ending September 20 As Trued up Through As

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

Adjustments To Plant In Service

| Adj. No. | Description (1997) | | Adjustment Amount | Total Adjustment |
|-------------|--|------------|--|---|
| A/C | 332.00 Water Treatment Equip | | | \$ 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 | | | \$ 1-1-1-1-1-1-0 |
| 1 | To reflect net true-up additions. (Gibbs) | \$ | en languar salam <mark>(salaman k</mark> asa salam kepada salam kepada salam kepada salam kepada salam kepada salam kepada s | |
| A/C | 340.00 Land & Land Rights P-22 | | | 8/4/4/11/0 |
| 1 | To reflect net true-up additions. (Gibbs) | \$ | | |
| TAK | 341 00 Structures & Improvements P-23 | | michio alla magnetare | 8-11-11-11-10-1 |
| 1 | To reflect net true-up additions. (Gibbs) | \$ | neka makebukan <u>a bermulang di kuru</u> | |
| A/C | 342.00 Distr Res & Standpipe P-24 | | | S |
| 1 | To reflect net true-up additions. (Gibbs) | \$ | | |
| - A/C | 343.00 T&D Mains P-25 | i ki ji ji | adonata | \$ 294,021 |
| 1 | To reflect net true-up additions. (Gibbs) | \$ | 294,021 | |
| A/C | 344.00 Fire Mains P-26 | | | \$ 111753 |
| 1 | To reflect net true-up additions. (Gibbs) | \$ | 1,753 | |
| A/C | 345.00 Services P-27 | 4.4 | Babagani, N | \$ 14.243 |
| | To reflect net true-up additions. (Gibbs) | \$ | 14,243 | ere-Totalo managoni da minema ilikani re-164600 minema e-16 |

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

| A'dj. No., | Desci | i pio n | E STATE CONTY | ustment mount | Total Adjustment |
|---------------|--|---|---------------|---------------------------|---|
| A/C | 346.00 Meters | P-28 | | | \$ |
| 1 | To reflect net true-up additions. | (Gibbs) | \$ | 28,107 | |
| A/C | 347.00 Meter Installation | P-29 | Kirth G | | \$10,217:: |
| 1 | To reflect net true-up additions. | (Gibbs) | \$ | 10,217 | |
| A/C | 348.00 Hydrants | P-30 | | | 12,599 |
| l a | To reflect net true-up additions. | | \$ | 12,599 | venovonu issanna obroza, zavaren ekom: |
| A/C | 349.00 Other T&D Plant | | amika dilah | | |
| l | To reflect net true-up additions. | | \$ | | |
| - A/C | 352.00 Collecting Sewer - Gra | | | | |
| | To reflect net true-up additions. | | \$ | | |
| A/C | 353.00 Service To Customers | COLOR CONTROL | | | |
| | To reflect net true-up additions. | · | \$ | | |
| AC | The state of the s | | | | \$ |
| | To reflect net true-up additions. | | \$ | | |
| A/C | 371.00 Structures & Improven | | | | \$ |
| | To reflect net true-up additions. | | \$ | au asar bagasak kassar sa | |
| A/C | 372.00 Treatment & Disposal | | | | S. T. |
| 1 | To reflect net true-up additions. | | \$ | | |
| A/C | 373.00 Plant Sewers | 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | a arq | | s alcollegico |
| 1 | To reflect net true-up additions. | (Gibbs) | \$ | | |

Sponsor: Gibbs 6/14/00 4:32 PM

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

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

Adjustments To Plant In Service

| Adj. No. | Descr | iption | Adjustment Amount | Total Adjustment |
|-------------|-----------------------------------|--|--|--|
| A/C | 374.00 Outfall Sewer Lines | P-38 | | S 0 |
| 1 | To reflect net true-up additions. | (Gibbs) | \$ ngaga katalaga kang mendalah dingga katalang ng mendalah kang ng mendalah kang ng mendalah kang mendalah kang | ng (E. Gallain george) (Halman george) a alabah ki (E. Gallain mengga Gallai |
| A/C | 395.00 Laboratory Equipment | P-39 | | \$ 0 |
| 1 | To reflect net true-up additions. | (Gibbs) | \$ | |
| A/C | 389.10 Land & Land Rights | | ing ang magang panggang pangg Panggang panggang pa | \$ 10.10 |
| 1 | To reflect net true-up additions. | (Gibbs) | \$ | |
| A/C | 390.00 Structures & Improven | A 11 P. A. L. C. | | \$ 13,481 |
| 1 | To reflect net true-up additions. | (Gibbs) | \$ 3,481 | |
| AC | 391.00 General Office Equip | P-42 | | \$ |
| 1 | To reflect net true-up additions. | | \$ | |
| A/C | 392.00 Transportation Equip | | | \$ |
| 1 | To reflect net true-up additions. | (Gibbs) | \$ | |
| A/C | | 744 P.44 | | \$ 100 |
| 1 | To reflect net true-up additions. | | \$ | |
| A/C | 394.00 Tools, Shop & Garage | Aug de la company de la compan | i periodo de la | S. C. Carrier 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 | |

Accounting Schedule 4
Sponsor: Gibbs

6/14/00 4:32 PM

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

Adjustments To Plant In Service

| Adj. No: | Description of the second seco | iption | | justment vnount | Total Adjustment |
|-------------|--|-----------|----------------|--------------------|------------------|
| A/C | 396.00 Power Operated Equip | 14 14 P-4 | $7^{lpha_{-}}$ | | \$ |
| 1 | To reflect net true-up additions. | (Gibbs) | | \$ 22,482 | |
| | | | | | |
| A/C | 397.00 Communication Equip | P-4 | 18 | | 8 |
| 1 | To reflect net true-up additions. | (Gibbs) | | \$ | |
| | | | | | |
| · A/C | 398.00 Miscellaneous | P-4 | | Heigitaria. | \$ 11 2 411 |
| 1 | To reflect net true-up additions. | (Gibbs) | | \$ 411 | |

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

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

Depreciation Reserve

| | Plant Account No. | Plant Tide | 建 | Balance 12/31/99 (c) | | Corporate Distribution | | Adjustin Amount Accig Sct 6 | NO. Accep Sob 6 | 1107-1207 | Adjusted Balance (CH(D)+(B) |
|----------|-------------------------|--|----------|----------------------------|----|---------------------------|-----|-----------------------------|-----------------|----------------|-----------------------------------|
| 1 | | Intangible | | | | | | | | | |
| 2 | 301.00 | Organization | \$ | 0 | \$ | 0 | \$ | 0 | R-1 | \$ | 0 |
| 3 | 302.00 | Franchise & Consents | | 0 | | 0 | | 0 | R-2 | | 0 |
| 4 | 303.00 | Miscellaneous Intangible Plant | _ | 00 | _ | 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 | | s — | 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 | 2 | (193,600) | | \$ | 1,484,180 |
| 42 | | Sewer Plant | | | | | | | | | |
| 43 | 252.00 | Collecting Sewer - Gravity | \$ | 0 | \$ | | \$ | 0 | R-32 | \$ | 0 |
| 44 | 353.00 | Service To Customers | | 0 | | | | 0 | R-33 | | 0 |
| 45 | 370.00 | Miscellaneous Land | | 0 | | | | 0 | R-34 | | 0 |
| 46 | 371.00 | Structures & Improvements | | 0 | | | | 0 | R-35 | | 0 |
| 47 | 372.00 | Treatment & Disposal Equipment | | 0 | | | | 0 | R-36 | | 0 |
| 48 | 373.00 | Plant Sewers | | 0 | | | | 0 | R-37 | | 0 |
| 49 | 374.00 | Outfall Sewer Lines | | 0 | | | | 0 | R-38 | | 0 |
| 50 51 | 395.00 | Laboratory Equipment Total Sewer Plant | \$ - | 0 | ¢- | 0 | \$- | 0 | R-39 | s ⁻ | |
| 21 | | rome near 1 mile | 4 | v | J. | V | - 3 | J | | • | • |

Depreciation Reserve

| | Plant Account No: | Plant Tide | | Balance 12/31/99 (C) | 100 | Corporate Distribution | | Adjustn Amount Assig Sek 6 (E) | No. Acarg Sab 6 (F) | 100 100 100 100 100 100 100 100 100 100 | Adjusted Balance (CP(D)(5) |
|----|-------------------|--------------------------------|----|----------------------------|-----|---------------------------|----|---|---------------------|---|----------------------------|
| 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 | | s – | 161,721 |
| | Total De | oreciation Reserve | S | 1,986,609 | Š | 117/266 | ű. | 74,920 | | 3 | 2.078,795 |

Sponsor: Gibbs 6/14/00 4:32 PM

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

Adjustments To Depreciation Reserve

| Adj. No | Description | | 2000 | ijustment Total xmount Adjustment |
|------------|--|--|-----------|--|
| A/C | 301.00 Organization To reflect the net change for true-up. | R-1 (Gibbs) | \$ | S S S S S S S S S S S S S S S S S S S |
| 1 AC | 302.00 Franchise & Consents To reflect the net change for true-up. | | \$ | S = S = S |
| A/C | 303.00 Misc Intangible Plant To reflect the net change for true-up | R-3 . (Gibbs) | \$ | State of the state |
| A/C | 310,00 Land & Land Rights To reflect the net change for true-up | The demonstrating the property of the property | \$ \$ | $\mathbf{S}_{\text{res}}^{\text{policy}} = \mathbf{S}_{\text{res}}^{\text{policy}} = $ |
| A/C 1 | 311.00 Structures & Improvements To reflect the net change for true-up | | \$ | Supplied to Control of the Control o |
| I A/C | 312.00 Collecting & Impounding I To reflect the net change for true-up | Harmon Landard Company Control of the Control of th | \$ \$ | \$ |
| 4A/01 1 | 313.00 Lake, River & Other Intake To reflect the net change for true-up | And the state of t | \$ | \$1,000 |
| A/C | 314.00: Wells & Springs To reflect the net change for true-up | March Company | \$ \$ | \$ 57,860 57,860 |
| AVC 1 | 316.00 Supply Mains To reflect the net change for true-up | R-9. (Gibbs) | \$ | (2,299) |
| A/C | 320.00 Land & Land Rights To reflect the net change for true-up | R-10 . (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

| Adj. No. | Description | | | Adjusti Amo | STATE OF THE RESERVE | Total Adjustment |
|-------------|--|-------------------|--|----------------|----------------------|--|
| A/C | 321.00 Structures & Improvements | R-11 | | | i de la la | (449) |
| 1 | To reflect the net change for true-up. | (Gibbs) | | 6 | 5,949) | istanus (1835-1920) assaul (1820) assaul (1820) assaul (1820) assaul (1820) assaul (1820) assaul (1820) assaul |
| A/C | 322.00 Boiler Equip | R-12 | | | 9 | 0 |
| 1 | To reflect the net change for true-up. | (Gibbs) | | 5 | | |
| A/C | 323,20 Other Power Prod Equip | R-13 | | | 9 | S F F 6 |
| 1 | To reflect the net change for true-up. | (Gibbs) | <u> </u> | | 6 | |
| A/C | 324.00 Steam Pumping Equip | 40 R-1 4 € | takiring balk | | ni in in in S | |
| 1 | To reflect the net change for true-up. | (Gibbs) | | } | | |
| A/C | 325.00 Electric Pumping Equip | R-15 | | | 9 | § • • 147,11 <i>5</i> |
| 1 | To reflect the net change for true-up. | (Gibbs) | | 147 | 7,115 | |
| AC | 326.00 Diesel Pumping Equip | R-16 | er neuro esta pro-esper Penare este Due referencia contractore, penarente | | | 5-1-1-1-1-1-1-1-1 |
| 1 | To reflect the net change for true-up. | | | 6 | | |
| A/C | 328 30 Other Pumping Equip | R-17 | de frequency person | | | 6 (1,758) |
| 1 | To reflect the net change for true-up. | | | | 1,758) | |
| A/C | | R-18 | | n Hutti | | 为工作学性学年0 月 |
| 1 | To reflect the net change for true-up. | (Gibbs) | | \$ | | |
| A/C | 331,00 Structures & Improvements | I. R-19 | | | | 2,144 |
| 1 | To reflect the net change for true-up. | (Gibbs) | | \$ | 2,144 | |

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

Adjustments To Depreciation Reserve

| Adj. No. | Description | | | djustment Amount | Total Adjustment |
|-------------|--|--|---------------------------------------|--------------------------------|--|
| A/C | 332.00 Water Treatment Equip | R-20 | | | 6,922 |
| 1 | To reflect the net change for true-up. | (Gibbs) | \$ | 6,922 | |
| A/C | 339.00 Other Intangible Plant | R-21 | | | S (1,116) |
| 1 | To reflect the net change for true-up. | | \$ | (1,116) | |
| A/C | 340.00 Land & Land Rights | the second secon | | | \$ |
| 1 | To reflect the net change for true-up. | | \$ | | nt upper som er som og programme i David |
| A/C | 341.00 Structures & Improvements | NTR-23 and characteristic factors | | | S HALLE BOOK |
| l | To reflect the net change for true-up. | | \$ | | |
| A/C | 342.00 Distr. Res. & Standpipe | R-24 | | | \$ (87,236) |
| 1 | To reflect the net change for true-up. | (Gibbs) | \$ | (37,236) | |
| A/C | | R-25 | | nes <u>deddes ja desis odd</u> | \$ (164,062) |
| 1 | To reflect the net change for true-up. | (Gibbs) | \$ | (164,062) | |
| A/C | 344.00 Fire Mains | R-26 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - | 1965 | | \$ 2,344 |
| 1 | To reflect the net change for true-up. | | \$ | 2,344 | |
| A/C | of restrict invested interesting commental interesting and interesting the second interesting and interesting in the control of the control o | R-27 | | | \$ (64,714) |
| 1 | To reflect the net change for true-up. | | \$ | (64,714) | |
| A/C | | R-28 | s. company in the Street Section 1 | | \$ = 10,701) |
| 1 | To reflect the net change for true-up. | | \$ | (9,701) | |
| A/C | 347.00 Meter Installation | R-29 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | \$ 50,316 |
| 1 | To reflect the net change for true-up. | (G1bbs) | \$ | 50,316 | |

Accounting Schedule 6 Sponsor: Gibbs

6/14/00 4:32 PM

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

Adjustments To Depreciation Reserve

| Adj. No. | Description | | 2,000 | jusiment Vaojan | Total. Adjustment |
|-------------------|--|-----------------|--|--------------------|-------------------|
| 1 AVC: | 348.00 Hydrants To reflect the net change for true-up. | R-30 (Gibbs) | \$ | 29,453 | \$ 29,453 |
| A/C. | 349.00 Other T&D Plant. To reflect the net change for true-up. | R-31 (Gibbs) | \$ | | |
| A/C | 352.00 Collecting Sewer - Gravity To reflect the net change for true-up. | R-32 (Gibbs) | \$ | | \$ |
| 1 A/C | 353.00 Service To Customers To reflect the net change for true-up. | R-33 (Gibbs) | ************************************** | | \$ |
| # A/C 1 | 370.00 Miscellaneous Land To reflect the net change for true-up. | (Gibbs) | \$ | | \$ 0 |
| 1 A/C | 371.00 Structures & Improvements To reflect the net change for true-up. | (Gibbs) | \$ | | \$ 0 |
| 1 2 70 | 372.00 Treatment & Disposal Equiposal Equiposa | (Gibbs) | \$ | | S 0 |
| 1 A/C | To reflect the net change for true-up. | (Gibbs) | \$ | | |
| 1 | To reflect the net change for true-up. | | \$ | | |

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

Adjustments To Depreciation Reserve

| Adj. No. | Description | | 43866325 | isiment mount | Total Adjustment |
|-------------|--|--|------------|--|---|
| A/C | 395.00 Laboratory Equipment | era R-39 a est mada estada de la | | ing a salah g | |
| 1 | To reflect the net change for true-up. | The state of the s | \$ | | |
| | 389.10 Land & Land Rights :: 1 | Secretary 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | 9 | 0. |
| 1 | To reflect the net change for true-up. | (Gibbs) | \$ | | |
| A/C | 390.00. Structures & Improvements. | R41 | | 4 | (5,939) |
| 1 | To reflect the net change for true-up. | (Gibbs) | \$ | (5,939) | |
| A/C | 391.00 General Office Equip | 1 1 R-42 m 1 - 1 m 1 - 1 - 1 - 1 | fedā | 11 50 60 8 | 35,046 |
| 1 | To reflect the net change for true-up. | (Gibbs) | \$ | 35,046 | |
| A/C | 392.00 Transportation Equip | iR-43 | | | 26.967 |
| 1 | To reflect the net change for true-up. | (Gibbs) | \$ | 26,967 | н соору (поставост доставност россий в поставля в поставля в поставля в поставля в поставля в поставля в поста Поставля в поставля в |
| A/C | 393.00 Stores Equip | R-44 | | | 5 - C |
| 1 | To reflect the net change for true-up. | | \$ | (Bitting (1965) - Learning (1965) - Statistics - Learning (1965) | dering general first sold in a many transfer and the sold in a sold in |
| A/C | 394.00 Tools, Shop & Garage Equi | Approximately and the second s | | | 1,652 |
| 1 | To reflect the net change for true-up. | (Gibbs) | \$ | 1,652 | |
| A/C | 395.00 Laboratory Equip | R:46 | cappatible | ugs-155 | § 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. | Age of the state o | \$ | 108 | Andrew Commission of the Manager of Table 1972 (1984) (1982) |
| AG | 397.00 Communication Equip | R-48 | | | 2,688 |
| 1 | To reflect the net change for true-up. | | \$ | 2,688 | ansa nyanganan salam salam dalam salam na dalam salam sa |

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

Adjustments To Depreciation Reserve

| Adj. No | Description | | Adjustment Amount | Total Adjustment |
|--------------|---|--|----------------------|------------------|
| A/C = | 398.00 Miscellaneous R-49 To reflect the net change for true-up. (Gibbs) | 111-11-21-21-21-21-21-21-21-21-21-21-21- | 1,962 | \$ 1,962 |

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

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

Depreciation Expense

| | Account No. | Plant Title | | lant Balance | Depreciation Rate | 1713545117g | preciation Expense (c)x(D) |
|------|----------------|-----------------------------------|----|--------------|----------------------|-------------|----------------------------------|
| Line | (A) | (B) | | (C) | (D) | 3:05:00 | (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 | • | | | atr. | ~ 7. |
| 25 | 330.00 | Land & Land Rights | \$ | 511 | 2.000/ | \$ | 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 | 240.00 | Transmission & Distribution | ø | 27 240 | | \$ | NIA |
| 31 | 340.00 | Land & Land Rights | \$ | 37,348 | 5 5 6 0 / | Φ | NA 0 |
| 32 | 341.00 | Structures & Improvements | | 0 541 510 | 5.56% | | |
| 33 | 342.00 | Distr. Res. & Standpipe | | 541,519 | 1.97% | | 10,668 69,680 |
| 34 | 343.00 | Transmission & Distribution Mains | | 4,614,562 | 1.51% 1.46% | | 953 |
| 35 | 344.00 | Fire Mains | | 65,274 | 2.63% | | 33,082 |
| 36 | 345.00 | Services | | 1,257,889 | 2.0370 | | 33,002 |

Depreciation Expense

| | Account No. | Plant Title | | Plant Balance | Depreciation Rate | | epreciation Expense (c)x(D) |
|--------------|----------------|-----------------------------------|----|---------------|----------------------|-------------|-----------------------------------|
| ıe | (A) | (B) | _ | (C) | (D) | | (E) |
| 7 | 346.00 | Meters | | 334,792 | 5.64% | | 18,882 |
| } | 347.00 | Meter Installation | | 463,865 | 2.31% | | 10,715 |
|) | 348.00 | Hydrants | | 583,176 | 3.06% | | 17,845 |
|) | 349.00 | Other T&D Plant | | 0 | 2.94% | | 0 |
| | | Total Transmission & Distribution | \$ | 7,898,425 | | \$ _ | 161,825 |
| ? | | Sewer Plant | | | | | |
| } | 252.00 | Collecting Sewer - Gravity | \$ | 0 | 1,33% | \$ | 0 |
| ļ | 353.00 | Service To Customers | | 0 | 2.00% | | 0 |
| i | 370.00 | Miscellaneous Land | | 0 | | | NA |
| , | 371.00 | Structures & Improvements | | 0 | 1.33% | | 0 |
| 7 | 372.00 | Treatment & Disposal Equipment | | 0 | 3.30% | | 0 |
| } | 373.00 | Plant Sewers | | 0 | 3,30% | | 0 |
|) | 374.00 | Outfall Sewer Lines | | 0 | 1.50% | | 0 |
|) | 395.00 | Laboratory Equipment | | 0 | 3.30% | | 0 |
| | | Total Sewer Plant | \$ | 0 | | \$ | 0 |
| 2 | | General Plant | | | | | |
| , | 389.00 | Land & Land Rights | \$ | 2,222 | | \$ | NA |
| ļ | 390.00 | Structures & Improvements | | 149,039 | 2.57% | | 3,830 |
| ; | 391.00 | General Office Equipment | | 130,311 | 9.16% | | 11,937 |
| , | 392.00 | Transportation Equipment | | 58,747 | 11.66% | | 6,850 |
| 7 | 393.00 | Stores Equipment | | 0 | 0.88% | | 0 |
| 3 | 394.00 | Tools, Shop & Garage Equipment | | 15,434 | 5.16% | | 796 |
|) | 395.00 | Laboratory Equipment | | 58,888 | 4.42% | | 2,603 |
|) | 396.00 | Power Operated Equipment | | 22,482 | 5.07% | | 1,140 |
| | 397.00 | Communication Equipment | | 21,945 | 7.33% | | 1,609 |
| 2 | 398.00 | Miscellaneous | | 20,582 | 4.19% | | 862 |
| 3 | | Total General Plant | \$ | 479,650 | | \$ | 29,627 |
| ļ | Depresió | tion Expense | 8 | 14,046,196 | | 8 | 3551929 |

Cash Working Capital

| | Description 1 | 1 | st Year spenses | Revenue Lag | Expense Lag | Net CWC Lag | Factor ((E)385)) | Req | Working apital uirement |
|------|---------------------------------------|---|--------------------|--|--------------------------------|--|--|----------------------|-------------------------------|
| Line | (A) | | (B) | (C) | (D) | (E) | (F) | <u> </u> | (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 | 00,0 | 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) |
| | | | | | | | | sei kunturatura | |
| 30 | Total Cash Working Capital Befo | re Inc | ome Tax | ud Interes | t Offsets | | | S | (26,607) |
| | | mana niji) Impon | | S.A. albertones (IIII) language (IIII) | la a manerimina pomen vegetiti | A named to the Different Confession Confession of the Confession o | In Proposition of the Land of South of South | 10.12 Street, 170.25 | LANGE TO SEE LESS OF |
| 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) |

a bloomy september 50 / is Trued-up Through April 50, 200

Income Statement

| Line | Description. | | Year Ended 9/30/99 h Direct Charges | 100 100 100 100 100 100 100 100 100 100 | Year Ended 9/30/99 1 Corporate Distribution (C) | Year Ended 9/30/99 Total (B)+(C) | | Adjust | Mo. Accg Set: (6) | ************************************** | As Adjusted |
|------|--|-------------|--|--|---|---|----------------|-----------|-------------------|--|--|
| 1 | Operating Revenues: | | | | | | | | | | |
| 2 | Residential | S | 1,054,943 | \$ | 0 | \$ 1,054,943 | \$ | 14,201 | S-1 | S | 1.069.144 |
| 3 | Commercial | _ | 386,867 | - | 0 | 386,867 | - | (52,547) | S-2 | • | 334,320 |
| 4 | Industrial | | 100,08 | | 0 | 80,061 | | (376) | S-3 | | 79,685 |
| 5 | Private Fire | | 26,688 | | 0 | 26,688 | | o´ | 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 | s ⁻ | 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 | 8 | 1,120,205 | 5 | (926,830) | \$ 193,375 | 5 | 245,628 | | 5 | 439,003 |
| J 24 | en untre en la Company de la degrada de la company de la c | | | | | | sepjek | | | | ###################################### |

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

Adjustments to Income Statement

| Adj. No. | Description 1997 | Adjustme Direct | SHERIFF CONTRACT | ounts : Corp. | Total Adjustmen |
|-------------|--|--------------------|------------------|---------------------|--|
| Resident | ial Revenue | | | a a a sa | \$ 14,201 |
| 1 | To normalize and annualize revenue. (Griggs) | \$ 14,201 | \$ | transference meet 1 | 13555000 (160 ft) 1 55000 (160 ft) 1500 (160 ft) |
| Commer | cial Revenue S-2 | | | j jiha | \$ (52,547) |
| 1 | To normalize and annualize revenue. (Griggs) | \$ (52,547) | \$ | | Manual 1977 - Ma |
| Industria | l Revenue S-3 | | | | \$ (376) |
| 1 | To adjust revenue. (Griggs) | \$ (376) | \$ | | |
| Private I | fire Revenue S-4 | | | | \$ 0 |
| 1 | To annualize revenue. (Griggs) | \$ 0 | \$ | | |
| Public A | uthority Revenue S-5. | | Mah | | \$ (1,698) |
| 1 | To annualize revenue. (Griggs) | \$ (1,698) | \$ | | |
| Sales for | Resale S-6 | | de parti | | \$ 120 ; |
| 1 | To annualize revenue. (Griggs) | \$ 120 | \$ | | |
| Other Re | evenue S-7 | | | | S + 0, |
| 1 | To annualize revenue. (Griggs) | \$ 0 | \$ | | |
| Source o | f Supply S-8 | | | | \$ (36) |
| 1 | To annualize payroll. (Gruner) | \$ (32) | \$ | (4) | |
| 2 | To annualize the cost of purchased water. (Griggs) | 0 | | | |
| Pumping | Brazilia de la merca de la companya | | | ha ha | \$ (1,750) |
| 1 | To annualize payroll. (Gruner) | \$ (2) | \$ | 0 | |
| 2 | To annualize electric pumping expense. (Griggs) | (1,748) | | | |
| Water T | reamient S-10 | | | | \$ 10,148 |
| 1 | To annualize payroll. (Gruner) | \$ (240) | \$ | (539) | Hillian (Marie III) and American III and A |
| 2 | To annualize chemical costs. (Griggs) | 10,926 | | | |
| 3 | To include cost of waste treatment at new St. Joseph treatment | 0 | | | |
| | plant. (Gibbs) | U | | | |
| Transmi | ssion & Distribution | | | ales Ma | S = (10,064) |
| 1 | To annualize payroll. (Gruner) | \$ (921) | \$ | (111) | |

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

Adjustments to Income Statement

| Adj. No | Description Parl Control of the Cont | Adjustme | Anounts Gorp. | Lotal Adjustment |
|-------------------|--|----------|---------------|---------------------|
| 2 | To adjust deferred maintenance. (Griggs) | (9,032) | | |
| Custome | f Accounts S-12 | | | \$ (2,556) |
| hideahtansei 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 | | |
| Adminis | ratíve & General P | | arigations | \$ (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

| Adj. | Description 1 | Adjustme Direct | nt An | ounk = = 600 = 3 | Total Adjustment |
|----------|--|--------------------|-------|---|--|
| 14 | To adjust relocation expense. (Gibbs) | 0 | | 138 | |
| 15 | To amortize OPEB gains. (Rackers) | | | (4,077) | |
| 16 | To amortize pension gains. (Rackers) | | | (1,025) | |
| Deprecia | tion 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 | \$ | in die der der gegen zu geschen der der gegen der der | A control of the cont |
| 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) | | | |
| Amortiza | ntion S=15 | | da d | | \$ 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 Enviornmental Audit. (Gibbs) | | | 499 | |
| 5 | To reflect a 5 year amortization of Management Study. (Gibbs) | | | 435 | |
| Taxes O | ther Than Income Tax | | | | \$ 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

| Adj. No. Description | | Adjustin Direct | CS S Pringer (CS CS C | ounts Corp. | Total Adjustment |
|--|-----------|--------------------|--|----------------|-------------------|
| Current Income Tax 1 To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs) | \$ | (413,702) | | | (413 ,702) |
| Deferred Income Tax Expense S-18 1 To adjust deferred income tax expense. (Gibbs) | • | | | | \$ (59,882) |
| ITC Amortization (S-19) |) | (59,882) |) | | |

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

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

Income Tax Calculation

| | Description | | | Test Year | | 7.97% Return | | 8.23% Reium | 80779119211913A2473 | 8.49% Return |
|--------|--|----------|----------|-----------|----------|-----------------|----------|----------------|---------------------|-----------------|
| Line | (A) | | | (B) | | (C) | | (D) | | (E) |
| l ^ | Net Operating Income (Acct. Sch. 1) | | \$ | 439,003 | \$ | 699,329 | \$ | 722,143 | \$ | 744,957 |
| 2 | Add: | | | 06.600 | | 257.705 | | 271 010 | | 207.127 |
| 3 | Current Income Tax Deferred Income Taxes | | | 95,502 | | 257,705 | | 271,919 | | 286,135 |
| 4 | Deferred Income Tax Expense | | | 56.600 | | 56.600 | | 56.600 | | 56.600 |
| 5 6 | ITC Amortization | | | 56,699 | | 56,699 | | 56,699 | | 56,699 |
| 7 | Net Income Before Income Tax | | <u> </u> | 501 204 | · - | 1 012 722 | <u>-</u> | 1 050 761 | • - | 1.097.701 |
| | | | 3 | 591,204 | \$ | 1,013,733 | \$ | 1,050,761 | \$ | 1,087,791 |
| 8 | Addditions to Net Income Before Inco | ome 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 Exp | enses | _ | 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 In | | | | | | | | | |
| 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 | <u> </u> | 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% | 6 \$ | 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% | 6 | 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 Ta | ax | | | | | | | | |
| 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 | s | 271,919 | S | 286,135 |

Parkville Sewer District

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

Revenue Requirement

| | | | | 9.50% Equity Return | 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 10.13% Equity Return | W. C. | 10.75% Equity Return |
|------|--|-------------------------------|-------------------------|---------------------------------|---|--|---|--------------------------------------|
| Line | (A) | | | (B) | 20.2 | (C) | | (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 Requir | ement | \$ | 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 Requi | rement | \$ | 28,880 | \$ | 28,943 | \$ | 29,007 |
| 10 | Gross Revenue Requirement Before Allo | wances | S | 75,228 | \$ | 75,395 | \$ | 75,562 |
| 11 | Allowances: | | | | _ | | | |
| 12 | True-up Estimate | | \$ | | \$ | | \$ | |
| 13 | Uncollectibles | | | 430 | | 43 I | | 432 |
| 14 | Gross Revenue Requirement | | 5 | 75,659 | \$ | 75,827 | \$ | 75,994 |
| | | | accompany of the second | oddiane i diskultonoj da senera | | Charter at the same of the sam | SHITTERS | (marter of Marcal Customas Carlottal |

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

| Disease Great | | | | | (B) |
|--|-----------|-------------|------------------------------|---------------|--------|
| Plant in Service | | | (From Accounting Schedule 3) | \$ | 84,414 |
| Less: | | | | | 43.007 |
| Accumulated Depreciation Re Accumulated Amortization Re | | | (From Accounting Schedule 5) | | 22,807 |
| Direct Assigned | acive. | | | | |
| Corporate Distribution | | | | | C |
| Net Plant in Service | | | | <u> </u> | 61,606 |
| | | | | Ф | 01,000 |
| Add: | | | | | |
| Cash Working Capital | | | (From Accounting Schedule 8) | \$ | 805 |
| Materials and Supplies: | | et Assign | | | (|
| | • | porate Dis | | | (|
| Prepayments: | | et Assign | | | (|
| | - | porate Dis | | | 194 |
| Deferred OPEB Asset: | | et Assign | | | (|
| | _ | porate Dis | tribution | . | 1,454 |
| Total Additions to Net Pl | lant in S | Service | | \$ | 2,453 |
| Deduct: | | | | | |
| Interest Offset | @ | 0.14% | (From Accounting Schedule 8) | \$ | 212 |
| Federal Income Tax Offset | @ | 0.06% | (From Accounting Schedule 8) | | 1,181 |
| State Income TaxOffset | @ | 0.06% | (From Accounting Schedule 8) | | 203 |
| Contributions In Aid: | Dire | ect Assign | ed | | 6,125 |
| | Cor | porate Dis | stribution | | (|
| Customer Advances | Dire | ct Assign | ed | | (|
| | Cor | porate Dis | stribution | | 190 |
| Deferred Income Taxes | Pre- | merger M | lissouri-Cities | | 3,539 |
| | Cor | porate Dis | stribution | | 11,248 |
| Pre-71 ITC | Dire | ect Assign | ed | | (|
| | Cor | porate Dis | stribution | | (|
| Pension Liability | Dire | ect Assign | ed | | • |
| | Cor | porate Dis | stribution | <u>.</u> | 1,670 |
| Total Deductions from N | Vet Plan | t in Servic | ce | \$ | 24,36 |

Missouri-American Water Company Case No. SR-2000-282

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

Plant In Service

| | Line | Account No. | Plant Title | | Balance 12/31/99 (C) | | Corporate Distribution | | Adjustn Amount Acoig Sch 4 (E) | No Accep Sch d | 200 September 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | Adjusted Halance (C)+(D)+(B) |
|--|------|----------------|-----------------------------------|----|----------------------------|----|---------------------------|------|---|-------------------|---|------------------------------|
| 302.00 | 1 | | Intangible | | | | | | | | | |
| Miscellaneous Intangible S | 2 | 301.00 | Organization | \$ | 0 | \$ | 86 | \$ | 0 | P-1 | \$ | 86 |
| Total Intangible | 3 | 302.00 | Franchise & Consents | | 150 | | 0 | | 0 | P-2 | | 150 |
| Source of Supply S | | 303.00 | Miscellaneous Intangible Plant | | | _ | | | | P-3 | | 0_ |
| | 5 | | Total Intangible | \$ | 150 | \$ | 86 | \$ | 0 | | \$ | 236 |
| | 6 | | Source of Supply | | | | | | | | | |
| 8 311.00 Structures & Improvements 0 0 0 P-5 0 9 312.00 Collecting & Impounding Res 0 0 0 P-7 0 10 313.00 Lake, River & Other Intakes 0 0 0 P-8 0 11 314.00 Wells & Springs 0 0 0 P-8 0 13 Total Source of Supply 5 0 \$ 0 P-9 0 15 320.00 Land & Land Rights \$ 0 \$ 0 P-10 \$ 0 16 321.00 Structures & Improvements 0 0 0 P-11 0 17 322.00 Boller Equipment 0 0 0 P-12 0 18 323.20 Coher Power Production Equipment 0 0 0 P-13 0 20 325.00 Electric Pumping Equipment 0 0 0 P-15 0 < | 7 | 310.00 | | \$ | 0 | \$ | 0 | \$ | 0 | P-4 | \$ | Q |
| 9 312.00 Collecting & Impounding Res 0 0 0 P-6 0 0 1 314.00 Lake, River & Other Intakes 0 0 0 P-7 0 0 1 314.00 Wells & Springs 0 0 0 P-8 0 0 P-9 0 0 1 1 1 1 1 1 1 1 | 8 | 311.00 | | | | | | | 0 | | | |
| 10 313.00 | 9 | 312.00 | | | 0 | | | | 0 | | | |
| 13 | 10 | 313.00 | | | 0 | | 0 | | 0 | P-7 | | 0 |
| Total Source of Supply S | 11 | 314.00 | Wells & Springs | | 0 | | 0 | | 0 | P-8 | | 0 |
| Pumping Sand Land & Land Rights Sand | 12 | 316.00 | Supply Mains | | 0 | | 0 | | 0 | P-9 | | 0 |
| 15 320.00 Structures & Improvements 0 0 0 0 0 0 0 1 0 | 13 | | Total Source of Supply | \$ | 0 | \$ | 0 | \$ | 0 | | \$ | 0 |
| 15 320.00 Structures & Improvements 0 0 0 0 0 0 0 1 0 | 14 | | Pumping | | | | | | | | | |
| 16 321.00 Structures & Improvements 0 0 0 0 P-11 0 | | 320.00 | - - | \$ | a | s | 0 | \$ | a | P-10 | \$ | 0 |
| 17 322.00 Boiler Equipment | | | | • | _ | • | | - | | | • | |
| 18 | | | <u>=</u> | | - | | | | - | | | - |
| 19 324.00 Steam Pumping Equipment 0 0 0 0 P-14 0 | 18 | | | | 0 | | | | | | | |
| 20 325.00 Electric Pumping Equipment 0 0 0 0 0 0 0 0 0 | 19 | 324.00 | • - | | 0 | | | | 0 | | | |
| 21 326.00 Diesel Pumping Equipment 0 0 0 0 P-16 0 | 20 | 325.00 | | | 0 | | 0 | | 0 | | | 0 |
| 22 328.30 Other Pumping Equipment 0 0 0 P-17 0 | 21 | 326.00 | | | 0 | | 0 | | 0 | P-16 | | 0 |
| Water Treatment Plant | 22 | 328.30 | | | 0 | | 0 | | 0 | P-17 | | 0 |
| 25 330.00 Land & Land Rights \$ 0 | 23 | | Total Pumping | \$ | 0 | \$ | 0 | \$ | 0 | | \$ _ | 0 |
| 26 331.00 Structures & Improvements 0 0 0 0 P-19 0 | 24 | | Water Treatment Plant | | | | | | | | | |
| 26 331.00 Structures & Improvements 0 0 0 0 P-19 0 | | 330.00 | | \$ | 0 | \$ | 0 | \$ | 0 | P-18 | \$ | 0 |
| 27 332.00 Water Treatment Equipment 0 0 0 0 P-20 0 | | 331.00 | • | - | - | • | | · | | | - | = |
| 28 339.00 Other Intangible Plant 0 0 0 P-21 0 | 27 | 332.00 | - | | | | | | | | | _ |
| Transmission & Distribution 340.00 Land & Land Rights \$ 0 | 28 | 339.00 | | | 0 | | 0 | | 0 | P-21 | | 0 |
| 31 340.00 Land & Land Rights \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 23 \$ 0 \$ 341.00 Structures & Improvements 0 0 0 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 342.00 Distr. Res. & Standpipe 0 0 0 0 \$ 0 | 29 | | Total Water Treatment Plant | s | 0 | \$ | 0 | \$ | 0 | | \$ | |
| 31 340.00 Land & Land Rights \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 23 \$ 0 \$ 341.00 Structures & Improvements 0 0 0 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 342.00 Distr. Res. & Standpipe 0 0 0 0 \$ 0 | 30 | | Transmission & Distribution | | | | | | | | | |
| 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-29 0 40 349.00 Other T&D Plant 0 0 0 P-31 0 41 Total Transmission & Distribution \$ 0 \$ 0 P-31 0 42 Sewer Plant \$ \$ 0 P-32 \$ 30,459 43 352.00 < | | 340.00 | | S | 0 | s | Λ | s | 0 | P_22 | \$ | n |
| 33 342.00 Distr. Res. & Standpipe 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-29 0 40 349.00 Other T&D Plant 0 0 0 P-31 0 41 Total Transmission & Distribution \$ 0 \$ 0 \$ 0 42 Sewer Plant \$ \$ 0 \$ 0 P-32 \$ 30,459 44 353.00 Service To Cu | | | | • | | • | | | | | - | |
| 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 P-31 0 42 Sewer Plant \$ \$ \$ 0 P-32 \$ 30,459 44 353.00 Collecting Sewer - Gravity \$ 30,459 \$ \$ 0 P-32 \$ 30,459 < | | | | | _ | | | | | | | |
| 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 P-31 0 42 Sewer Plant \$ \$ 0 \$ 0 \$ 0 \$ 0 43 352.00 Collecting Sewer - Gravity \$ 30,459 \$ \$ 0 P-32 \$ 30,459 \$ 0 P-32 \$ 30,459 \$ 0 P-32 \$ 30, | 34 | | | | 0 | | | | 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 P-31 0 42 Sewer Plant 0 \$ 0 \$ 0 \$ 0 43 352.00 Collecting Sewer - Gravity \$ 30,459 \$ \$ 0 P-32 \$ 30,459 44 353.00 Service To Customers 7,951 0 P-33 7,951 45 370.00 Miscellaneous Land 9,300 0 P-34 9,300 46 371.00 Structures & Improvements 0 0 P-35 0 47 3 | 35 | 344.00 | Fire Mains | | 0 | | 0 | | 0 | | | 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 P-31 0 42 Sewer Plant \$ \$ 0 P-32 \$ 30,459 43 352.00 Collecting Sewer - Gravity \$ 30,459 \$ \$ 0 P-32 \$ 30,459 44 353.00 Service To Customers 7,951 0 P-33 7,951 45 370.00 Miscellaneous Land 9,300 0 P-34 9,300 46 371.00 Structures & Improvements 0 0 P-35 0 47 372.00 Treatment & Disposal Equipment 0 P-36 0 49 374.00 Ou | 36 | 345.00 | Services | | 0 | | 0 | | 0 | P-27 | | 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 42 Sewer Plant 43 352.00 Collecting Sewer - Gravity \$ 30,459 \$ \$ 0 P-32 \$ 30,459 44 353.00 Service To Customers 7,951 0 P-33 7,951 45 370.00 Miscellaneous Land 9,300 0 P-34 9,300 46 371.00 Structures & Improvements 0 0 P-35 0 47 372.00 Treatment & Disposal Equipment 0 0 P-36 0 49 374.00 Outfall Sewer Lines 33,743 0 P-38 33,743 50 395.00 Laboratory Equipment 0 0 P-39 0 | 37 | 346.00 | Meters | | 0 | | 0 | | 0 | P-28 | | 0 |
| 40 349,00 Other T&D Plant 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 P-32 \$ 30,459 44 353.00 Service To Customers 7,951 0 P-33 7,951 45 370.00 Miscellaneous Land 9,300 0 P-34 9,300 46 371.00 Structures & Improvements 0 0 P-35 0 47 372.00 Treatment & Disposal Equipment 0 P-36 0 48 373.00 Plant Sewers 0 P-37 0 49 374.00 Outfall Sewer Lines 33,743 0 P-38 33,743 50 395.00 Laboratory Equipment 0 P-39 0 | 38 | 347.00 | Meter Installation | | 0 | | 0 | | 0 | P-29 | | 0 |
| 41 Total Transmission & Distribution \$ 0 \$ 0 \$ 0 42 Sewer Plant <td>39</td> <td>348.00</td> <td>Hydrants</td> <td></td> <td>0</td> <td></td> <td>0</td> <td></td> <td>0</td> <td>P-30</td> <td></td> <td>a</td> | 39 | 348.00 | Hydrants | | 0 | | 0 | | 0 | P-30 | | a |
| 42 Sewer Plant 43 352.00 Collecting Sewer - Gravity \$ 30,459 \$ 0 P-32 \$ 30,459 44 353.00 Service To Customers 7,951 0 P-33 7,951 45 370.00 Miscellaneous Land 9,300 0 P-34 9,300 46 371.00 Structures & Improvements 0 P-35 0 47 372.00 Treatment & Disposal Equipment 0 P-36 0 48 373.00 Plant Sewers 0 P-37 0 49 374.00 Outfall Sewer Lines 33,743 0 P-38 33,743 50 395.00 Laboratory Equipment 0 P-39 0 | 40 | 349.00 | | _ | | _ | 0 | | | P-31 | _ | |
| 43 352.00 Collecting Sewer - Gravity \$ 30,459 \$ 0 P-32 \$ 30,459 44 353.00 Service To Customers 7,951 0 P-33 7,951 45 370.00 Miscellaneous Land 9,300 0 P-34 9,300 46 371.00 Structures & Improvements 0 0 P-35 0 47 372.00 Treatment & Disposal Equipment 0 0 P-36 0 48 373.00 Plant Sewers 0 0 P-37 0 49 374.00 Outfall Sewer Lines 33,743 0 P-38 33,743 50 395.00 Laboratory Equipment 0 P-39 0 | 41 | | Total Transmission & Distribution | \$ | 0 | \$ | 0 | \$ | | | \$ | 0 |
| 44 353.00 Service To Customers 7,951 0 P-33 7,951 45 370.00 Miscellaneous Land 9,300 0 P-34 9,300 46 371.00 Structures & Improvements 0 0 P-35 0 47 372.00 Treatment & Disposal Equipment 0 0 P-36 0 48 373.00 Plant Sewers 0 0 P-37 0 49 374.00 Outfall Sewer Lines 33,743 0 P-38 33,743 50 395.00 Laboratory Equipment 0 P-39 0 | 42 | | Sewer Plant | | | | | | | | | |
| 44 353.00 Service To Customers 7,951 0 P-33 7,951 45 370.00 Miscellaneous Land 9,300 0 P-34 9,300 46 371.00 Structures & Improvements 0 0 P-35 0 47 372.00 Treatment & Disposal Equipment 0 0 P-36 0 48 373.00 Plant Sewers 0 P-37 0 49 374.00 Outfall Sewer Lines 33,743 0 P-38 33,743 50 395.00 Laboratory Equipment 0 P-39 0 | | 352.00 | Collecting Sewer - Gravity | \$ | 30,459 | \$ | | \$ | 0 | P-32 | \$ | 30,459 |
| 45 370.00 Miscellaneous Land 9,300 0 P-34 9,300 46 371.00 Structures & Improvements 0 0 P-35 0 47 372.00 Treatment & Disposal Equipment 0 0 P-36 0 48 373.00 Plant Sewers 0 0 P-37 0 49 374.00 Outfall Sewer Lines 33,743 0 P-38 33,743 50 395.00 Laboratory Equipment 0 P-39 0 | | | | | | | | | 0 | P-33 | | |
| 47 372.00 Treatment & Disposal Equipment 0 0 P-36 0 48 373.00 Plant Sewers 0 0 P-37 0 49 374.00 Outfall Sewer Lines 33,743 0 P-38 33,743 50 395.00 Laboratory Equipment 0 P-39 0 | 45 | 370.00 | Miscellaneous Land | | 9,300 | | | | 0 | P-34 | | 9,300 |
| 48 373.00 Plant Sewers 0 0 P-37 0 49 374.00 Outfall Sewer Lines 33,743 0 P-38 33,743 50 395.00 Laboratory Equipment 0 0 P-39 0 | 46 | 371.00 | | | 0 | | | | 0 | | | 0 |
| 49 374.00 Outfall Sewer Lines 33,743 0 P-38 33,743 50 395.00 Laboratory Equipment 0 P-39 0 | 47 | 372.00 | Treatment & Disposal Equipment | | 0 | | | | | | | |
| 50 395.00 Laboratory Equipment 0 0 P-39 0 | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 51 Total Sewer Plant \$ 81,453 \$ 0 \$ U \$ 81,453 | | 395.00 | | | _ | φ, | | ats. | | . P-39 | φ. | |
| | 51 | | Total Sewer Plant | 2 | 81,453 | 3 | U | 3 | U | | Þ | 81,433 |

Missouri-American Water Company Case No. SR-2000-282

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

Plant In Service

| Line | Account. No. | Pant Title | | Balance 2/3 L/99 (c) | 1000 | Corporate istribution | | Adjustm mount og Set 4 | No. Acong Sch. 6 (F) | | Adjusted Balance (C)(D)(B) |
|------|-----------------|--------------------------------|----------------|----------------------------|-------------|-----------------------|----------|------------------------------|----------------------|--------------|----------------------------------|
| 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 | lotal Pla | nt In Service | 2 S . 6 | 81503 | 16 5 | 712 ,8 111.11 | . | | | 3 iii | 84412 |

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. | Description | Adj | iustment Total mount Adjustment |
|------|-------------|-----|---------------------------------|
|------|-------------|-----|---------------------------------|

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

| | Plant Account. No: | Plant little | (1.55) | Balance 12/31/99 (C) | | Corporate istribution (D) | - Day | Adjustin Amount Acate Sch 6 | No Accession (F) | | Adjusted Balance (C)(O)(O)(C) |
|----------|--------------------|--|--------|----------------------------|------------|---------------------------------|---------|-----------------------------------|------------------|-----------|-------------------------------|
| 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 | <u>s</u> – | 0 | s — | 0 | ••• | s - | 0 |
| 6 | | Source of Supply | | | | | - | | | • | _ |
| 7 | 310.00 | Land & Land Rights | \$ | 0 | \$ | ^ | \$ | ^ | D 4 | • | |
| 8 | 311.00 | Structures & Improvements | J | 0 | Ф | 0 | 3 | 0 | R-4 R-5 | \$ | 0 |
| 9 | 312.00 | Collecting & Improvements Collecting & Impounding Res | | 0 | | 0 | | 0 | | | 0 |
| 10 | 313.00 | Lake, River & Other Intakes | | • | | | | - | R-6 | | 0 |
| 11 | 314.00 | Wells & Springs | | 0 | | 0 | | 0 | R-7 | | 0 |
| 12 | 314.00 | | | 0 | | 0 | | 0 | R-8 | | 0 |
| 13 | 310.00 | Supply Mains | | 0 | <u>,</u> – | 0 | | 0 | R-9 | | 0 |
| | | Total Source of Supply | \$ | U | \$ | 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 | s — | 0 | \$ | 0 | | \$ | 0 |
| 24 | | Water Treatment Plant | | | | | | | | | |
| 25 | 330.00 | Land & Land Rights | \$ | ^ | \$ | | e | • | D 10 | ٠ | ^ |
| 26 | 331.00 | | • | 0 | 3 | 0 | \$ | 0 | R-18 | \$ | 0 |
| 27 | 332.00 | Structures & Improvements | | 0 | | 0 | | 0 | R-19 | | 0 |
| 28 | | Water Treatment Equipment | | 0 | | 0 | | 0 | R-20 | | 0 |
| 20 29 | 339.00 | Other Intangible Plant Total Water Treatment Plant | | 0 | <u>,</u> | - 0 | <u></u> | 0 | R-21 | | 0 |
| | | Total Water Treatment Plant | \$ | U | \$ | U | 2 | 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 | | Û | | 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 | | 3,219 |
| 46 | 370.00 | Structures & Improvements | | 2,343 0 | | | | (2,343) | R-34 R-35 | | 0 |
| 47 | 372.00 | Treatment & Disposal Equipment | | 0 | | | | 0 | R-35 | | 0 |
| 48 | 373.00 | Plant Sewers | | | | | | 0 | R-36 R-37 | | 0 |
| 48 49 | 373.00 374.00 | Outfall Sewer Lines | | 0 2,104 | | | | 8,459 | R-37 R-38 | | 10,563 |
| 50 | 395.00 | Laboratory Equipment | | 2,104 | | | | • | R-38 R-39 | | 70°502 |
| 51 | 373,00 | Total Sewer Plant | s | 21,980 | s | 0 | s — | 357 | K-39 | s – | 22,337 |
| J1 | | LOWN DOWN I TWILE | J | 21,200 | J | v | ون | ادد | | Ψ | LL,221 |

Depreciation Reserve

| | Plant Account No. (A) | PlantTitle (B) | | Balance 12/3 1/99 (°) | E100000 | orporate stribution (D) | 500000 | Adjustme mount otg Saté | No Accessors (F) | | Adjusted : Balance (Ch(C)+(5) |
|----|-----------------------|--------------------------------|--------------|-----------------------------|---------|-------------------------------|-----------|-------------------------------|------------------------|------------|-------------------------------|
| 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 | s — | 470 | \$ | 0 | | \$ | 470 |
| | Total Der | preciation Reserve | 6 S E | 21,986 | 5 | 470 | 3 | (35/) | | S # | 22,807 |

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 Depreciation Reserve

| Adj. No. | Descrip | tion | | E 55 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 | usiment nounc | Total Adjustment |
|-------------|------------------------------------|-------------|--|--|--|------------------|
| -A/C | 352.00 Collecting Sewer - Gravi | ty R-32 | | | 4.军服马克 | \$ 10 (3,878) |
| 1 | To reflect net change for true-up. | (Gibbs) | and the second of the second o | \$ | (3,878) | |
| A/C | 353,00 Service To Customers | R33 | eg en sang an A Algeria | | | \$ (1,681) |
| 1 | To reflect net change for true-up. | (Gibbs) | | \$ | (1,681) | |
| A/C | 370.00 Miscellaneous Land | n R34 in Fr | | | | S (2,543) |
| 1 | To reflect net change for true-up. | (Gibbs) | | \$ | (2,543) | |
| A/C | 371.00 Structures & Improveme | nts | | 100 | | \$ 0 |
| 1 | To reflect net change for true-up. | (Gibbs) | | \$ | | |
| A/C | 372.00 Treatment & Disposal Ed | julo - R-36 | i pilote i se i jeden die die produkt Dans Megapital die piet i Egypty | | | \$ |
| 1 | To reflect net change for true-up. | (Gibbs) | | \$ | | |
| A/C | 373.00 Plant Sewers | R-37 | | Sign (1984) | | |
| 1 | To reflect net change for true-up. | (Gibbs) | | \$ | | |
| A/C | 374.00 Outfall Sewer Lines | R 380 = 110 | gulgaji | 10000 | | \$ 8,459 |
| 1 | To reflect net change for true-up. | (Gibbs) | | \$ | 8,459 | |
| A/C | 395.00 Laboratory Equipment | R-39 | | | , di | 8 - 1 - 10 |
| 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

| Line | Account No: | Plant Title | | lant Balance Accig Sch 3 | Depreciation Rate | 0.1033233 | preciation Expense: (C)*(D) |
|------|----------------|-----------------------------------|-----------------------|-----------------------------|----------------------|-----------|-----------------------------------|
| 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 | s ⁻ | 236 | | s | 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 | s ⁻ | 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

| | Account No. | Plant Title | P | ant Balance Acces Sch 3 | Depreciation Rate | *355C37G | preciation expense (C)x(D) |
|------|----------------|-----------------------------------|-------|----------------------------|-------------------|----------|----------------------------------|
| Line | (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 | | s — | 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 | | tion Expense | - | | | S | |

Missouri-American Water Company Case No. SR-2000-282

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

Cash Working Capital

| Line | Description (A) | SHEW COUNTY | st Year penses (B) | Revenue Lag | Expense Lag | Net CWC Lag (C)-(D) | Factor ((Ey3es)) | C Requ | Working apital interment |
|------|---------------------------------------|-------------|--------------------|------------------|--|---------------------------|------------------|-----------|--------------------------|
| 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 | 401 K | | 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) |
| | \$100 | | | | | | | | |
| 30 | Total Cash Working Capital Befo | re Inc | ome Tax a | nd Interest | Offsets | | | S | 805 |
| 50 | | | | eng Herus Dinigg | 1195 124 may 194 1864 11 may 21 may 21 1854 1854 1854 1854 1854 1854 1854 1854 1854 1854 1854 1854 1854 | | | | production (C) |
| 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

| | Description | | ar Ended 1/30/99 Direct Tharges | | ear Ended 9/30/99 Corporate Distribution | | car Ended 9/30/99 Total (B)+(C) | 10 mg/m | Adjustr Amount Aceg Seb 10 | No. | | s Adjusted |
|--------|--|----------------|--|-----------------|---|----------|--|---------|----------------------------------|-------------------------------------|------------|------------|
| Line | Operating Revenues: | | (B) | | (C) | | (D) | | (E) | (F) | | (0) |
| 1 2 | Residential | \$ | 47,192 | \$ | 0 | \$ | 47,192 | \$ | 0 | S-1 | \$ | 47,192 |
| 3 | Commercial | J | 47,192 | Þ | 0 | J | 47,192 | Э | 0 | S-1 S-2 | D | 47,192 |
| 4 | Industrial | | 0 | | 0 | | 0 | | 0 | S-2 S-3 | | 0 |
| 5 | Private Fire | | 0 | | 0 | | 0 | | 0 | S-4 | | 0 |
| 6 | Public Authorities | | 0 | | 0 | | ŏ | | 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 | s —— | 47,192 | \$ | 4 | \$ | 47,196 | s – | 0 | | s | 47,196 |
| 10 | Operating Expenses: | | , | | | | , | - | | | - | ., |
| 11 | Operation & Maintenance: | | | | | | | | | | | |
| 12 | Source of Supply | \$ | 0 | \$ | 1 | \$ | 1 | \$ | 1 | S-8 | \$ | 2 |
| 13 | Pumping | J. | 0 | J | 0 | Þ | 0 | J | 0 | S-9 | J | 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 | s — | 32,440 | \$ | 7,063 | s — | 39,504 | s - | 4,051 | 0.10 | s — | 43,555 |
| 19 | Other Operating Expenses: | | | | , , , , , , | | , | - | , | | _ | , |
| 20 | Depreciation | \$ | 1,549 | S | (254) | \$ | 1,295 | \$ | 16 | S-14 | \$ | 1,311 |
| 21 | Amortization | J | 1,549 | 3 | (234) | -D | 1,293 | 3 | 98 | S-15 | 3 | 98 |
| 22 | Taxes Other Than Income | | 3,664 | | 490 | | 4,154 | | 4,317 | S-16 | | 8,471 |
| 23 | Total Other Operation Expense | s — | 5,213 | s – | 237 | <u> </u> | 5,450 | s - | 4,431 | 3-10 | <u>s</u> – | 9,880 |
| | Total Other Operation Expense | J | 7,213 | J | | D. | J, 4 JU | .5 | 4,431 | | J. | 2,000 |
| 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: Deferred Income Tax Expense | | 0 | | 2,781 | | 2,781 | | 38,570 | S-18 | | 41,351 |
| 30 | ITC Amortization | | 0 | | 2,761 A | | 2,761 | | 0 (2,06 | S-19 | | 1,5,17 |
| 31 | I C Philotuzation | s — | 0 | \$ | (20,705) | s - | (20,705) | s | 57,651 | 3-13 | s- | 36,946 |
| JI | | . | V | | (40,703) | Ψ | (20,703) | φ | J1,0J1 | and the second second second second | φ | J0,J70 |
| | | 6,676 | | 214 <u>0</u> 66 | | | | ile e | | | SE F | |
| 32 | Net Operating Income | \$ | 9,539 | \$ | 13,408 | \$ | 22,947 | \$ | (66,132) | | S | (43,185) |
| | sum till hanne till hannet | District Miles | | | | | | | | | | |

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

| ZAGIR- | Description | 7.2.500 2.2.500 2.300 2.3000 2.3000 2.3000 2.3000 2.3000 2.3000 2.3000 2.3000 2.3000 2.3000 2.3000 2.3000 2.30 | Adjustme Direct | g(Clintost E; Nings & | ounts Corp: | Total Adjustment |
|-----------|---|---|--|--|---|--|
| Resident | al Revenue S-1 | | | | | |
| 1 | To normalize and annualize revenue. (Griggs) | \$ | 0 | \$ | Act Designation of the Marie Co. | |
| Commer | cial Revenue S2 | | | | | 101 |
| 1 | To normalize and annualize revenue. (Griggs) | \$ | 0 | \$ | | |
| Industria | l Revenue | | 计传递点进模 | 96, Er H | i de la composition | 0.0 |
| 1 | To adjust revenue. (Griggs) | \$ | 0 | \$ | | |
| Private F | ire Revenue S-4 | | | | | B : 0 |
| 1 | To annualize revenue. (Griggs) | \$ | 0 | \$ | a) jaarj 14-asees ji 1500 il 4-aseb ji joolije are | taran (18 and 18 and |
| Public A | uthority Revenue | | es de la companya de | | | 5 5 6 |
| 1 | To annualize revenue. (Griggs) | \$ | 0 | \$ | (1995 to 2014 to 1995 to 1995) | |
| Sales for | Resale S-6 | | | | fiğatik ü | SPEEDERON |
| 1 | To annualize revenue. (Griggs) | \$ | 0 | \$ | | |
| Other Re | venue S-7 | | | en brigg | | 5 0 0 |
| 1 | To annualize revenue. (Griggs) | \$ | 0 | \$ | 0 | |
| Source o | f Supply | | | Hilliand | | 1. |
| 1 | To annualize payroll. (Gruner) | \$ | 1 | \$ | (0) | and the second s |
| 2 | To annualize the cost of purchased water. (Griggs) | | 0 | | | |
| Pumping | \$9 | | | | | 8 |
| 1 | To annualize payroll. (Gruner) | \$ | 0 | \$ | 0 | general per da da est est est da de est est est est est est est est est es |
| 2 | To annualize electric pumping expense. (Griggs) | | 0 | | | |
| Water T | eatment S-10 | | | | | S 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 | | | |
| Transmi | ssion & Distribution | A TELESCO | | 054 () (m) () () () () () () () () () (| enik Sire ist | \$ |
| 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 Direct Corp. | Total Adjustment |
|-------------|--|---------------------------------|------------------|
| 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

| Adj. No | Description | Adjustin Direct | ent Amounts Corp. | Total Adjustment |
|---|---|-----------------|-------------------|------------------|
| Custome | r Accounts | | | \$ 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 | | |
| Adminis | trative & General S-13 | | | 8 3.228 |
| <u> 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1</u> | 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 | |

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

| Adi No | Description * | Chathart Spittlish Am | djustine reci- | nt A | mounts Corp | Total Adjustment |
|-----------|---|-----------------------|-------------------|--------------|---------------------|---------------------|
| 15 | To amortize OPEB gains. (Rackers) | | | | (111) | |
| 16 | To amortize pension gains. (Rackers) | | | | (28) | |
| Deprecia | tión S714 | | | ME | | S 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 | | | |
| Amortiza | tion S-15 | | | Calegory (Sé | 28 25 T9 (C. 28 C.) | S-12 (1.02 (1.098) |
| 1 | To eliminate amortization of a capital lease. (Gibbs) | \$ | 0 | S | 0 | 30 70 |
| • | To diffinite aniorazation of a capital reason (Globb) | J) | U | Φ | U | |
| 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 Environmental Audit. (Gibbs) | | | | 14 | |
| 7 | To reflect a 5 year amortization of Enviorancement Audit. (G1008) | | | | 17 | |
| 5 | To reflect a 5 year amortization of Management Study. (Gibbs) | | | | 12 | |
| | | | | | | |
| Taxes O | | i si siprepi | | | | \$ 4,317 |
| 1 | To annualize FICA based on annualized payroll. (Gruner) | \$ | 0 | \$ | (50) | |
| 2 | To add at Padaral annual (Commun) | | ^ | | (1) | |
| Z | To adjust Federal unemployment. (Gruner) | | 0 | | (1) | |
| 3 | To adjust State unemployment. (Gruner) | | 0 | | (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) | |

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 Direct Corp. | Total Adjustment |
|----------------|--|---------------------------------|---------------------|
| <u>Custill</u> | ncome Tax S-17. To adjust current income taxes to reflect the Staff adjusted level of | | 19,081 |

To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs) \$ 19,081 \$

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

| Adj. Ne. | Description | | Adjustine Direct | nt Amounts Corp. | Total Adjustment |
|---------------|---|---|---------------------|------------------|---------------------|
| Deferred 1 | I Income Tax Expense S-18 To adjust deferred income tax expense. (Gibbs) | 4 | 38,570 | \$ | \$ 38,570 |
| ITC Am | ortization S-19 To adjust the level of ITC amortization. (Gibbs) | | 0 | S | \$ |

Missouri-American Water Company Case No. SR-2000-282

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

Income Tax Calculation

| | Description | | | | Test Year | | 7.97% Renin | ZG. Erini ZG. ZG. | 8.23% Return | | 8.49% Return |
|------|--------------------------------------|---|------------|----|-----------|-------|----------------|----------------------------|-----------------|-----------|-----------------|
| Line | (A) | ## TO THE REAL PROPERTY OF THE PARTY OF THE | | | (B) | 2.052 | (C) | 712507 | (D) | CREATE TO | (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 | Addditions to Net Income Before Inc | ome l | ľax: | | | | | | | | |
| 9 | Book Depreciation | | | \$ | 1,311 | \$ | 1,311 | \$ | 1,311 | \$ | 1,311 |
| 10 | Contributions In Aid of Constructi | ion | | | 0 | | 0 | | 0 | | 0 |
| 11 | Miscellaneous Non-deductible Exp | penses | ; | _ | 29_ | _ | 29 | | 29 | | 29 |
| 12 | Total Additions | | | \$ | 1,340 | \$ | 1,340 | \$ | 1,340 | \$ | 1,340 |
| 13 | Subtractions to Net Income Before In | icome | 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 T | Гах | | | | | | | | | |
| 31 | Federal Income Tax | | | \$ | (3,807) | \$ | 21,151 | \$ | 21,206 | \$ | 21,261 |
| 32 | State Income Tax | | | | (598) | | 3,324 | | 3,332 | | 3,341 |
| | | | r brissins | | | | | | | 4,4 | |
| 33 | Total Current Income Tax | 503M | | S | (4,405) | \$. | 24,475 | S | 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

| | | Desemblen | | | Ameline |
|------|-------------------------------|------------------|------------------------------|----|-------------|
| Line | | (A) | | | (B) |
| 1 | Plant in Service | | (From Accounting Schedule 3) | \$ | 2,219,620 |
| | Less: | | | | |
| 2 | Accumulated Depreciation Res | serve | (From Accounting Schedule 5) | | 371,278 |
| 3 | Accumulated Amortization Re | eserve | | _ | |
| 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 Pla | ant 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 N | Aissouri Cities | Merger) | | 7,641,565 |
| 18 | Pre-71 ITC | | | | 0 |
| | Pension Liability | | | _ | 1,318,629 |
| 19 | Total Deductions from No | et Plant in Serv | ice | \$ | 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

| | Allocation | Water Districts | | | | | | | | | | |
|----------------------------------|----------------|-----------------|-----------------|-------------|-------------|-------------|---------|------------|--------------------|--|--|--|
| Rate Base Component | Basis & | Brunswick | Mexico | Parkville | Warrensburg | St. Charles | Joplin | St. Joseph | Parkville Sewer | | | |
| Plant in Service | (See Supplemen | t to Accountin | g Schedule 3 fe | or 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

| | Allocation | Water Districts | | | | | | | | | |
|---|------------|-----------------|---------|-----------|-------------|-------------|-----------|------------|--------------------|--|--|
| Rate Base Component | Basis & | Brunswick | Mexico | Parkville | Warrensburg | St. Charles | Joplin | St. Toseph | Parkville Sewer | | |
| 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 | O | 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 Fest Year Ending Sentember 30 As Transl up Through April (

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 | | Adjustin Amount Acces Sch 4 | No. Acete Sch 4 | 1000 | Adjusted Balance (C)(D)(B) |
|----------|------------------|---|-----|---------------------|----------------|-----------------------------|-----------------|------------|----------------------------------|
| 1 | | Intangible | | | | | | | |
| 2 3 | 301.00 | Organization | \$ | 68,022 | \$ | 0 | P-1 | \$ | 68,022 |
| 3 4 | 302.00 303.00 | Franchise & Consents Miscellaneous Intersible Plant | | 0 | | 0 | P-2 | | 0 |
| 5 | 303.00 | Miscellaneous Intangible Plant Total Intangible | s— | 284,735 352,757 | s – | (284,735) | P-3 | s— | 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 | 222.00 | Pumping | | | | | | _ | |
| 15 | 320.00 | Land & Land Rights | \$ | 0 | \$ | 0 | P-10 | S | 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 20 | 324.00 | Steam Pumping Equipment | | 0 | | 0 | P-14 | | 0 |
| 21 | 325.00 326.00 | Electric Pumping Equipment | | 0 | | 0 | P-15 | | 0 |
| 22 | 328.30 | Diesel Pumping Equipment | | 0 | | 0 | P-16 | | 0 |
| 23 | 328.30 | Other Pumping Equipment Total Pumping | s | 0 | <u>s</u> – | 0 | P-17 | <u> </u> | 0 |
| 24 | | - - | Ф | U | 3 | U | | Þ | U |
| 25 | 330.00 | Water Treatment Plant Land & Land Rights | \$ | 0 | \$ | 0 | P-18 | \$ | 0 |
| 26 | 331.00 | Structures & Improvements | Φ | 0 | Ψ | 0 | P-19 | ф | 0 |
| 27 | 332.00 | Water Treatment Equipment | | 0 | | 0 | P-20 | | 0 |
| 28 | 339.00 | Other Intangible Plant | | 0 | | 0 | P-21 | | 0 |
| 29 | 227,00 | Total Water Treatment Plant | s — | 0 | s ⁻ | | 1-21 | <u>s</u> — | - 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 | | Ō |
| 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-3 0 | | 0 |
| 40 | 349.00 | Other T&D Plant | "— | 0 | | 0 | P-31 | | 0 |
| 41 | | Total Transmission & Distribution | \$ | 0 | \$ | 0 | | \$ | 0 |