

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

Water Plant In Service
Corporate

Line	Account No.	Plant Title	Balance 12/31/99	Adjustments		Adjusted Balance (C)+(D)-(E)
				Amount	No.	
				Acctg Sch 4	Acctg Sch 4	
	(A)	(B)	(C)	(D)	(E)	(F)
42		General Plant				
43	389.10	Land & Land Rights	\$ 0	\$ 0	P-40	\$ 0
44	390.00	Structures & Improvements	170,795	0	P-41	170,795
45	391.00	General Office Equipment	1,698,699	14,954	P-42	1,713,653
46	392.00	Transportation Equipment	214,817	0	P-43	214,817
47	393.00	Stores Equipment	0	0	P-44	0
48	394.00	Tools, Shop & Garage Equipment	5,233	0	P-45	5,233
49	395.00	Laboratory Equipment	0	0	P-46	0
50	396.00	Power Operated Equipment	0	0	P-47	0
51	397.00	Communication Equipment	36,242	(1)	P-48	36,241
52	398.00	Miscellaneous	10,859	0	P-49	10,859
53		Total General Plant	\$ 2,136,645	\$ 14,953		\$ 2,151,598
54		Total Plant In Service	\$ 2,489,402	\$ (269,782)		\$ 2,219,620

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Allocation of Corporate Water Plant In Service

Line	Account No.	Plant Title	Adjusted Balance Acct Sch 3	Water Districts							
				Brunswick	Mexico	Parkville	Warrensburg	St. Charles	Joplin	St. Joseph	Parkville Sewer
1		Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
2		Intangible									
3	301.00	Organization	68,022	1,415	4,698	3,782	3,163	10,429	17,061	27,388	86
4	302.00	Franchise & Consents	0	0	0	0	0	0	0	0	0
5	303.00	Miscellaneous Intangible Plant	0	0	0	0	0	0	0	0	0
6		Total Intangible	68,022	1,415	4,698	3,782	3,163	10,429	17,061	27,388	86
7		Source of Supply									
8	310.00	Land & Land Rights	0	0	0	0	0	0	0	0	0
9	311.00	Structures & Improvements	0	0	0	0	0	0	0	0	0
10	312.00	Collecting & Impounding Res	0	0	0	0	0	0	0	0	0
11	313.00	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0
12	314.00	Wells & Springs	0	0	0	0	0	0	0	0	0
13	316.00	Supply Mains	0	0	0	0	0	0	0	0	0
14		Total Source of Supply	0	0	0	0	0	0	0	0	0
15		Pumping									
16	320.00	Land & Land Rights	0	0	0	0	0	0	0	0	0
17	321.00	Structures & Improvements	0	0	0	0	0	0	0	0	0
18	322.00	Boiler Equipment	0	0	0	0	0	0	0	0	0
19	323.20	Other Power Production Equipment	0	0	0	0	0	0	0	0	0
20	324.00	Steam Pumping Equipment	0	0	0	0	0	0	0	0	0
21	325.00	Electric Pumping Equipment	0	0	0	0	0	0	0	0	0
22	326.00	Diesel Pumping Equipment	0	0	0	0	0	0	0	0	0
23	328.30	Other Pumping Equipment	0	0	0	0	0	0	0	0	0
24		Total Pumping	0	0	0	0	0	0	0	0	0

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Allocation of Corporate Water Plant In Service

Line	Account No.	Plant Title	Adjusted Balance Acct. Sch. 3	Water Districts							Parkville Sewer
				Brunswick	Mexico	Parkville	Warrensburg	St. Charles	Joplin	St. Joseph	
25		Water Treatment Plant									
26	330.00	Land & Land Rights	0	0	0	0	0	0	0	0	0
27	331.00	Structures & Improvements	0	0	0	0	0	0	0	0	0
28	332.00	Water Treatment Equipment	0	0	0	0	0	0	0	0	0
29	339.00	Other Intangible Plant	0	0	0	0	0	0	0	0	0
30		Total Water Treatment Plant	0	0	0	0	0	0	0	0	0
31		Transmission & Distribution									
32	340.00	Land & Land Rights	0	0	0	0	0	0	0	0	0
33	341.00	Structures & Improvements	0	0	0	0	0	0	0	0	0
34	342.00	Distr. Res. & Standpipe	0	0	0	0	0	0	0	0	0
35	343.00	Transmission & Distribution Mains	0	0	0	0	0	0	0	0	0
36	344.00	Fire Mains	0	0	0	0	0	0	0	0	0
37	345.00	Services	0	0	0	0	0	0	0	0	0
38	346.00	Meters	0	0	0	0	0	0	0	0	0
39	347.00	Meter Installation	0	0	0	0	0	0	0	0	0
40	348.00	Hydrants	0	0	0	0	0	0	0	0	0
41	349.00	Other T&D Plant	0	0	0	0	0	0	0	0	0
42		Total Transmission & Distribution	0	0	0	0	0	0	0	0	0
43		General Plant									
44	389.10	Land & Land Rights	0	0	0	0	0	0	0	0	0
45	390.00	Structures & Improvements	170,795	3,553	11,795	9,495	7,943	26,187	42,838	68,769	216
46	391.00	General Office Equipment	1,713,653	35,648	118,346	95,269	79,690	262,740	429,808	689,982	2,170
47	392.00	Transportation Equipment	214,817	4,469	14,835	11,943	9,990	32,936	53,879	86,493	272
48	393.00	Stores Equipment	0	0	0	0	0	0	0	0	0
49	394.00	Tools, Shop & Garage Equipment	5,233	109	361	291	243	802	1,313	2,107	7
50	395.00	Laboratory Equipment	0	0	0	0	0	0	0	0	0

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Allocation of Corporate Water Plant In Service

Line	Account No.	Plant Title	Adjusted Balance Asset Sch 3	Water Districts							Parkville Sewer
				Brunswick	Mexico	Parkville	Warrensburg	St. Charles	Joplin	St. Joseph	
51	396.00	Power Operated Equipment	0	0	0	0	0	0	0	0	0
52	397.00	Communication Equipment	36,241	754	2,503	2,015	1,685	5,557	9,090	14,592	46
53	398.00	Miscellaneous	10,859	226	750	604	505	1,665	2,724	4,372	14
54		Total General Plant	2,151,598	44,758	148,591	119,616	100,056	329,887	539,651	866,315	2,724
55		Total Plant In Service	2,219,620	46,173	153,288	123,398	103,219	340,316	556,712	893,703	2,811

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Adjustments To Water Plant In Service

Corporate

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C	301.00 Organization P-1		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C	302.00 Franchise & Consents P-2		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C	303.00 Misc Intangible Plant P-3		\$ (284,735)
1	To remove the cost of Comprehensive Planning Study from plant-in-service. (Gibbs)	\$ (284,735)	
A/C	310.00 Land & Land Rights P-4		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C	311.00 Structures & Improvements P-5		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C	312.00 Collecting & Impounding Res P-6		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C	313.00 Lake, River & Other Intakes P-7		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C	314.00 Wells & Springs P-8		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C	316.00 Supply Mains P-9		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	

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Adjustments To Water Plant In Service

Corporate

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 320.00	Land & Land Rights P-10	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 321.00	Structures & Improvements P-11	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 322.00	Boiler Equip P-12	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 323.20	Other Power Prod Equip P-13	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 324.00	Steam Pumping Equip P-14	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 325.00	Electric Pumping Equip P-15	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 326.00	Diesel Pumping Equip P-16	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 328.30	Other Pumping Equip P-17	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 330.00	Land & Land Rights P-18	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 331.00	Structures & Improvements P-19	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	

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Adjustments To Water Plant In Service

Corporate

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip P-20	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 339.00	Other Intangible Plant P-21	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 340.00	Land & Land Rights P-22	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 341.00	Structures & Improvements P-23	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 342.00	Distr. Res. & Standpipe P-24	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 343.00	T&D Mains P-25	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 344.00	Fire Mains P-26	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 345.00	Services P-27	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 346.00	Meters P-28	\$	0
1	To reflect net true-up additions. (Gibbs)	\$	

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Adjustments To Water Plant In Service

Corporate

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 347.00	Meter Installation P-29		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 348.00	Hydrants P-30		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 349.00	Other T&D Plant P-31		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 389.10	Land & Land Rights P-40		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 390.00	Structures & Improvements P-41		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 391.00	General Office Equip P-42		\$ 14,954
1	To reflect net true-up additions. (Gibbs)	\$ 14,954	
A/C 392.00	Transportation Equip P-43		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 393.00	Stores Equip P-44		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 394.00	Tools, Shop & Garage Equip P-45		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	
A/C 395.00	Laboratory Equip P-46		\$ 0
1	To reflect net true-up additions. (Gibbs)	\$	

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Adjustments To Water Plant In Service

Corporate

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

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Water Plant Depreciation Reserve

Corporate

Plant Account No.	Plant Title	Balance 12/31/99	Adjustments		Adjusted Balance (C)+(D)-(E)
			Amount Acctg Sch 6	No. Acctg Sch 6	
(A)	(B)	(C)	(E)	(F)	(G)
1	Intangible				
2	301.00 Organization	\$ 0	\$ 0	R-1	\$ 0
3	302.00 Franchise & Consents	0	0	R-2	0
4	303.00 Miscellaneous Intangible Plant	113,894	(113,894)	R-3	0
5	Total Intangible	\$ 113,894	\$ (113,894)		\$ 0
6	Source of Supply				
7	310.00 Land & Land Rights	\$ 0	\$ 0	R-4	\$ 0
8	311.00 Structures & Improvements	0	0	R-5	0
9	312.00 Collecting & Impounding Res	0	0	R-6	0
10	313.00 Lake, River & Other Intakes	0	0	R-7	0
11	314.00 Wells & Springs	0	0	R-8	0
12	316.00 Supply Mains	0	0	R-9	0
13	Total Source of Supply	\$ 0	\$ 0		\$ 0
14	Pumping				
15	320.00 Land & Land Rights	\$ 0	\$ 0	R-10	\$ 0
16	321.00 Structures & Improvements	0	0	R-11	0
17	322.00 Boiler Equipment	0	0	R-12	0
18	323.20 Other Power Production Equipment	0	0	R-13	0
19	324.00 Steam Pumping Equipment	0	0	R-14	0
20	325.00 Electric Pumping Equipment	0	0	R-15	0
21	326.00 Diesel Pumping Equipment	0	0	R-16	0
22	328.30 Other Pumping Equipment	0	0	R-17	0
23	Total Pumping	\$ 0	\$ 0		\$ 0
24	Water Treatment Plant				
25	330.00 Land & Land Rights	\$ 0	\$ 0	R-18	\$ 0
26	331.00 Structures & Improvements	0	0	R-19	0
27	332.00 Water Treatment Equipment	0	0	R-20	0
28	339.00 Other Intangible Plant	0	0	R-21	0
29	Total Water Treatment Plant	\$ 0	\$ 0		\$ 0
30	Transmission & Distribution				
31	340.00 Land & Land Rights	\$ 0	\$ 0	R-22	\$ 0
32	341.00 Structures & Improvements	0	0	R-23	0
33	342.00 Distr. Res. & Standpipe	0	0	R-24	0
34	343.00 Transmission & Distribution Mains	0	0	R-25	0
35	344.00 Fire Mains	0	0	R-26	0
36	345.00 Services	0	0	R-27	0
37	346.00 Meters	0	0	R-28	0
38	347.00 Meter Installation	0	0	R-29	0
39	348.00 Hydrants	0	0	R-30	0
40	349.00 Other T&D Plant	0	0	R-31	0
41	Total Transmission & Distribution	\$ 0	\$ 0		\$ 0

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Water Plant Depreciation Reserve

Corporate

Plant Account No.	Plant Title	Balance 12/31/99	Adjustments		Adjusted Balance (C)+(D)-(E)
			Amount Acctg Sch 6	No. Acctg Sch 6	
(A)	(B)	(C)	(E)	(F)	(G)
42	General Plant				
43	389.10 Land & Land Rights	\$ 0	\$ 0	R-40	\$ 0
44	390.00 Structures & Improvements	(5,636)	2,205	R-41	(3,431)
45	391.00 General Office Equipment	221,370	78,158	R-42	299,528
46	392.00 Transportation Equipment	44,651	12,582	R-43	57,233
47	393.00 Stores Equipment	0	0	R-44	0
48	394.00 Tools, Shop & Garage Equipment	970	136	R-45	1,106
49	395.00 Laboratory Equipment	0	0	R-46	0
50	396.00 Power Operated Equipment	0	0	R-47	0
51	397.00 Communication Equipment	13,844	1,334	R-48	15,178
52	398.00 Miscellaneous	1,435	229	R-49	1,664
53	Total General Plant	\$ 276,634	\$ 94,644		\$ 371,278
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Total Depreciation Reserve		\$ 390,528	\$ (19,250)		\$ 371,278

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Allocation of Corporate Water Plant Depreciation Reserve

Account No.	Plant Title	Adjusted Balance Acct Sch 3	Water Districts							
			Brunswick	Mexico	Parkville	Warrensburg	St. Charles	Joplin	St. Joseph	Parkville Sewer
	Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
1	Intangible									
2	301.00 Organization	0	0	0	0	0	0	0	0	0
3	302.00 Franchise & Consents	0	0	0	0	0	0	0	0	0
4	303.00 Miscellaneous Intangible	0	0	0	0	0	0	0	0	0
5	Total Intangible	0	0	0	0	0	0	0	0	0
6	Source of Supply									
7	310.00 Land & Land Rights	0	0	0	0	0	0	0	0	0
8	311.00 Structures & Improvemen	0	0	0	0	0	0	0	0	0
9	312.00 Collecting & Impounding	0	0	0	0	0	0	0	0	0
10	313.00 Lake, River & Other Intak	0	0	0	0	0	0	0	0	0
11	314.00 Wells & Springs	0	0	0	0	0	0	0	0	0
12	316.00 Supply Mains	0	0	0	0	0	0	0	0	0
13	Total Source of Supply	0	0	0	0	0	0	0	0	0
14	Pumping									
15	320.00 Land & Land Rights	0	0	0	0	0	0	0	0	0
16	321.00 Structures & Improvemen	0	0	0	0	0	0	0	0	0
17	322.00 Boiler Equipment	0	0	0	0	0	0	0	0	0
18	323.20 Other Power Production E	0	0	0	0	0	0	0	0	0
19	324.00 Steam Pumping Equipmen	0	0	0	0	0	0	0	0	0
20	325.00 Electric Pumping Equipm	0	0	0	0	0	0	0	0	0
21	326.00 Diesel Pumping Equipmen	0	0	0	0	0	0	0	0	0
22	328.30 Other Pumping Equipmen	0	0	0	0	0	0	0	0	0
23	Total Pumping	0	0	0	0	0	0	0	0	0

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Allocation of Corporate Water Plant Depreciation Reserve

Account No.	Plant Title	Adjusted Balance Acct Sch A	Water Districts							
			Brunswick	Mexico	Parkville	Warrensburg	St. Charles	Joplin	St. Joseph	Parkville Sewer
	Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
24	Water Treatment Plant									
25	330.00 Land & Land Rights	0	0	0	0	0	0	0	0	0
26	331.00 Structures & Improvemen	0	0	0	0	0	0	0	0	0
27	332.00 Water Treatment Equipm	0	0	0	0	0	0	0	0	0
28	339.00 Other Intangible Plant	0	0	0	0	0	0	0	0	0
29	Total Water Treatment Plant	0	0	0	0	0	0	0	0	0
30	Transmission & Distribution									
31	340.00 Land & Land Rights	0	0	0	0	0	0	0	0	0
32	341.00 Structures & Improvemen	0	0	0	0	0	0	0	0	0
33	342.00 Distr. Res. & Standpipe	0	0	0	0	0	0	0	0	0
34	343.00 Transmission & Distributi	0	0	0	0	0	0	0	0	0
35	344.00 Fire Mains	0	0	0	0	0	0	0	0	0
36	345.00 Services	0	0	0	0	0	0	0	0	0
37	346.00 Meters	0	0	0	0	0	0	0	0	0
38	347.00 Meter Installation	0	0	0	0	0	0	0	0	0
39	348.00 Hydrants	0	0	0	0	0	0	0	0	0
40	349.00 Other T&D Plant	0	0	0	0	0	0	0	0	0
41	Total Transmission & Distrib	0	0	0	0	0	0	0	0	0
42	General Plant									
43	389.10 Land & Land Rights	0	0	0	0	0	0	0	0	0
44	390.00 Structures & Improvemen	(3,431)	(71)	(237)	(191)	(160)	(526)	(861)	(1,381)	(4)
45	391.00 General Office Equipmen	299,528	6,231	20,686	16,652	13,929	45,924	75,126	120,601	379
46	392.00 Transportation Equipment	57,233	1,191	3,953	3,182	2,662	8,775	14,355	23,044	72
47	393.00 Stores Equipment	0	0	0	0	0	0	0	0	0
48	394.00 Tools, Shop & Garage Eq	1,106	23	76	61	51	170	277	445	1
49	395.00 Laboratory Equipment	0	0	0	0	0	0	0	0	0

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Allocation of Corporate Water Plant Depreciation Reserve

Account No.	Plant Title	Adjusted Balance <small>Asset Sub A</small>	Water Districts							Parkville Sewer
			Brunswick	Mexico	Parkville	Warrensburg	St. Charles	Joplin	St. Joseph	
	Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
50	396.00 Power Operated Equipme	0	0	0	0	0	0	0	0	0
51	397.00 Communication Equipme	15,178	316	1,048	844	706	2,327	3,807	6,111	19
52	398.00 Miscellaneous	1,664	35	115	93	77	255	417	670	2
53	Total General Plant	371,278	7,723	25,641	20,641	17,266	56,925	93,122	149,491	470
Total Depreciation Reserve			7,723	25,641	20,641	17,266	56,925	93,122	149,491	470

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Adjustments To Water Plant Depreciation Reserve

Corporate

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization R-1		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 302.00	Franchise & Consents R-2		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 303.00	Misc Intangible Plant R-3		\$ (113,894)
1	To remove the reserve associated with the Comprehensive Planning Study. (Gibbs)	\$ (113,894)	
A/C 310.00	Land & Land Rights R-4		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 311.00	Structures & Improvements R-5		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 312.00	Collecting & Impounding Res R-6		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 313.00	Lake, River & Other Intakes R-7		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 314.00	Wells & Springs R-8		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 316.00	Supply Mains R-9		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	

Missouri-American Water Company

Case No. WR-2000-281

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

Adjustments To Water Plant Depreciation Reserve

Corporate

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 320.00	Land & Land Rights R-10		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 321.00	Structures & Improvements R-11		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 322.00	Boiler Equip R-12		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 323.20	Other Power Prod Equip R-13		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 324.00	Steam Pumping Equip R-14		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 325.00	Electric Pumping Equip R-15		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 326.00	Diesel Pumping Equip R-16		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 328.30	Other Pumping Equip R-17		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 330.00	Land & Land Rights R-18		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 331.00	Structures & Improvements R-19		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	

Missouri-American Water Company

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Adjustments To Water Plant Depreciation Reserve

Corporate

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 332.00	Water Treatment Equip R-20	\$	0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 339.00	Other Intangible Plant R-21	\$	0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 340.00	Land & Land Rights R-22	\$	0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 341.00	Structures & Improvements R-23	\$	0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 342.00	Distr. Res. & Standpipe R-24	\$	0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 343.00	T&D Mains R-25	\$	0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 344.00	Fire Mains R-26	\$	0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 345.00	Services R-27	\$	0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 346.00	Meters R-28	\$	0
1	To reflect net change for true-up. (Gibbs)	\$	

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Adjustments To Water Plant Depreciation Reserve

Corporate

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 347.00	Meter Installation R-29		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 348.00	Hydrants R-30		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 349.00	Other T&D Plant R-31		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 389.10	Land & Land Rights R-40		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 390.00	Structures & Improvements R-41		\$ 2,205
1	To reflect net change for true-up. (Gibbs)	\$ 2,205	
A/C 391.00	General Office Equip R-42		\$ 78,158
1	To reflect net change for true-up. (Gibbs)	\$ 78,158	
A/C 392.00	Transportation Equip R-43		\$ 12,582
1	To reflect net change for true-up. (Gibbs)	\$ 12,582	
A/C 393.00	Stores Equip R-44		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 394.00	Tools, Shop & Garage Equip R-45		\$ 136
1	To reflect net change for true-up. (Gibbs)	\$ 136	
A/C 395.00	Laboratory Equip R-46		\$ 0
1	To reflect net change for true-up. (Gibbs)	\$	

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Adjustments To Water Plant Depreciation Reserve

Corporate

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 396.00	Power Operated Equip R-47	\$	0
1	To reflect net change for true-up. (Gibbs)	\$	
A/C 397.00	Communication Equip R-48	\$	1,334
1	To reflect net change for true-up. (Gibbs)	\$ 1,334	
A/C 398.00	Miscellaneous R-49	\$	229
1	To reflect net change for true-up. (Gibbs)	\$ 229	

Missouri-American Water Company

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

Income Statement - Water

Corporate

Line	Description (A)	Year Ended 9/30/99 Corporate Amounts (B)	Adjustments		As Adjusted (G)
			Amount Accg Sch 10 (E)	No. Accg Sch 10 (F)	
1	Operating Revenues:				
2	Residential	\$ 0	\$ 0	S-1	\$ 0
3	Commercial	0	0	S-2	0
4	Industrial	0	0	S-3	0
5	Private Fire	0	0	S-4	0
6	Public Authorities	0	0	S-5	0
7	Sales for Resale	0	0	S-6	0
8	Other	3,570	0	S-7	3,570
9	Total Revenues	\$ 3,570	\$ 0		\$ 3,570
10	Operating Expenses:				
11	Operation & Maintenance:				
12	Source of Supply	\$ 940	\$ (66)	S-8	\$ 873
13	Pumping	11	0	S-9	11
14	Water Treatment	212,914	(8,560)	S-10	204,354
15	Transmission & Distribution	16,446	(2,034)	S-11	14,412
16	Customer Accounts	495,724	(48,530)	S-12	447,194
17	Administrative & General	4,987,408	(180,276)	S-13	4,807,132
18	Total O & M Expense	\$ 5,713,443	\$ (239,467)		\$ 5,473,976
19	Other Operating Expenses:				
20	Depreciation	\$ (200,886)	\$ 29,414	S-14	\$ (171,472)
21	Amortization	612	77,023	S-15	77,635
22	Taxes Other Than Income	630,672	(47,609)	S-16	583,063
23	Total Other Operation Expense	\$ 430,398	\$ 58,828		\$ 489,226
24	Total Operating Expenses	\$ 6,143,841	\$ (180,639)		\$ 5,963,202
25	Net Income Before Income Taxes	\$ (6,140,271)	\$ 180,639		\$ (5,959,632)
26	Income Taxes:				
27	Current Income Tax	\$ 2,253,652	\$ 0	S-17	\$ 2,253,652
28	Deferred Income Tax:				
29	Deferred Income Tax Expense	1,389,312	0	S-18	1,389,312
30	ITC Amortization	0	0	S-19	0
31		\$ 3,642,964	\$ 0		\$ 3,642,964
32	Net Operating Income	\$ (9,783,234)	\$ 180,639		\$ (9,602,595)

Missouri-American Water Company

Case No. WR-2000-281

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

Allocation of Corporate Per Book Test Year Revenue and Expense

Description	Per Book	Water Districts							
		Brunswick	Mexico	Parkville	Warrensburg	St. Charles	Joplin	St. Joseph	Parkville Sewer
Revenue									
Amount	3,570	17	182	168	225	981	826	1,167	4
Corporate Allocation Factor 1	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%
Source of Supply									
Amount	940	5	48	44	59	258	217	307	1
Corporate Allocation Factor 1	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%
Pumping									
Amount	11	0	1	1	1	3	3	4	0
Corporate Allocation Factor 1	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%
Water Treatment									
Amount	212,914	1,036	10,863	9,991	13,395	58,537	49,277	69,591	225
Corporate Allocation Factor 1	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%
Transmission & Distribution									
Amount	16,446	130	863	790	899	4,378	3,398	5,987	0
Corporate Allocation Factor 4	100%	0.79%	5.25%	4.81%	5.47%	26.62%	20.66%	36.41%	0.00%
Customer Accounts: Supervision (901) and Miscellaneous (905)									
Amount	114,032	555	5,818	5,351	7,174	31,351	26,392	37,271	120
Corporate Allocation Factor 3	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%

Missouri-American Water Company

Case No. WR-2000-281

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

Allocation of Corporate Per Book Test Year Revenue and Expense

Description	Per Book	Water Districts							
		Brunswick	Mexico	Parkville	Warrensburg	St. Charles	Joplin	St. Joseph	Parkville Sewer
Contract & Order labor (903) and Customer Svc & Info (907)									
Amount	145,152	706	7,406	6,812	9,132	39,907	33,594	47,443	153
Corporate Allocation Factor 1	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%
All Other Accounts									
Amount	236,540	1,151	12,068	11,100	14,881	65,033	54,745	77,313	249
Corporate Allocation Factor 2	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%
Total Customer Accounts	495,724	2,412	25,292	23,263	31,186	136,291	114,731	162,027	523
Administrative & General									
Amount	4,987,408	103,749	344,434	277,270	231,931	764,678	1,250,912	2,008,120	6,315
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
Depreciation									
Amount	(200,886)	(4,179)	(13,873)	(11,168)	(9,342)	(30,800)	(50,385)	(80,884)	(254)
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
Amortization									
Amount	612	13	42	34	28	94	153	246	1
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%

Missouri-American Water Company

Case No. WR-2000-281

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

Allocation of Corporate Per Book Test Year Revenue and Expense

Description	Per Book	Water Districts							Parkville Sewer
		Brunswick	Mexico	Parkville	Warrensburg	St. Charles	Joplin	St. Joseph	
Taxes Other									
Property									
Amount	17,506	364	1,209	973	814	2,684	4,391	7,049	22
Factor	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
PSC Assessment	Revenue								
Amount	194,764	716	9,955	9,678	11,935	50,755	47,879	63,846	0
Corporate Factor 6	100%	0.37%	5.11%	4.97%	6.13%	26.06%	24.58%	32.78%	0.00%
State Franchise	Rate Base								
Amount	64,454	340	4,230	3,972	3,905	13,849	8,501	29,636	20
Corporate Factor 10	100%	0.53%	6.56%	6.16%	6.06%	21.49%	13.19%	45.98%	0.03%
Payroll									
Amount	353,948	7,363	24,444	19,677	16,460	54,268	88,775	142,513	448
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
Total Taxes Other	630,672	8,783	39,838	34,300	33,114	121,556	149,546	243,044	490
Current Income Tax	Taxable Income								
Amount	2,253,652	(468,091)	(949,196)	(928,205)	509,204	3,622,406	4,219,597	(3,728,576)	(23,486)
Factor	100%	-20.77%	-42.12%	-41.19%	22.59%	160.73%	187.23%	-165.45%	-1.04%
Deferred Income Tax	Net Book & Tax Depreciation Reserve Change								
Amount	1,389,312	20,000	112,111	142,264	116,581	631,095	246,078	118,401	2,781
Factor	100%	1.44%	8.07%	10.24%	8.39%	45.43%	17.71%	8.52%	0.20%

Missouri-American Water Company

Case No. WR-2000-281

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Adjustments to Income Statement - Water

Corporate

Adj. No.	Description	Adjustment Amounts	Total Adjustment
Residential Revenue S-1			
1	To normalize and annualize revenue. (Griggs)	\$ 0	\$ 0
Commercial Revenue S-2			
1	To normalize and annualize revenue. (Griggs)	\$ 0	\$ 0
Industrial Revenue S-3			
1	To adjust revenue. (Griggs)	\$ 0	\$ 0
Private Fire Revenue S-4			
1	To annualize revenues. (Griggs)	\$ 0	\$ 0
Public Authority Revenue S-5			
1	To annualize revenues. (Griggs)	\$ 0	\$ 0
Sales for Resale S-6			
1	To annualize revenues. (Griggs)	\$ 0	\$ 0
Other Revenue S-7			
1	To adjust revenue. (Griggs)	\$ 0	\$ 0
Source of Supply S-8			
1	To annualize payroll. (Gruner)	\$ (66)	\$ (66)
2	To annualize the cost of purchased water. (Griggs)	0	
Pumping S-9			
1	To annualize payroll. (Gruner)	\$ 0	\$ 0
2	To annualize electric pumping expense. (Griggs)	0	
Water Treatment S-10			
1	To annualize payroll. (Gruner)	\$ (8,560)	\$ (8,560)
2	To annualize chemical costs. (Griggs)	0	
Transmission & Distribution S-11			
1	To annualize payroll. (Gruner)	\$ (2,034)	\$ (2,034)
2	To adjust deferred maintenance. (Griggs)	0	

Missouri-American Water Company

Case No. WR-2000-281

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Adjustments to Income Statement - Water

Corporate

Adj. No.	Description	Adjustment Amounts	Total Adjustment
Customer Accounts		S-12	\$ (48,530)
1	To annualize payroll. (Gruner)	\$ (41,144)	
2	To normalize the level of uncollectible expense. (Griggs)	0	
3	To adjust postage. (Griggs)	0	
4	To eliminate specific advertising expense. (Gruner)	(54)	
5	To eliminate cost of bill inserts. (Gruner)	(7,332)	
Administrative & General		S-13	\$ (180,276)
1	To annualize payroll. (Gruner)	\$ (161,738)	
2	To annualize 401K expense. (Gruner)	(84)	
3	To annualize ESOP expense. (Gruner)	(12,235)	
4	To annualize group health insurance expense. (Gruner)	66,569	
5	To annualize OPEB expense. (Rackers)	(19,577)	
6	To adjust incentive pay. (Gruner)	(66,097)	
7	To annualize pension expense. (Rackers)	(4,332)	
8	To annualize non-group insurance. (Gruner)	117,250	
9	To eliminate specific advertising expense. (Gruner)	(5,698)	
10	To eliminate specific dues and donations. (Gruner)	(12,749)	
11	To eliminate specific miscellaneous expense. (Gruner)	(598)	
12	To normalize rate case expense. (Griggs)	30,628	
13	To eliminate dues to NAWC. (Gruner)	(4,872)	
14	To adjust relocation expense. (Gibbs)	2,967	
15	To amortize OPEB gains. (Rackers)	(87,679)	

Missouri-American Water Company

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Adjustments to Income Statement - Water

Corporate

Adj. No.	Description	Adjustment Amounts	Total Adjustment
16	To amortize pension gains. (Rackers)	(22,031)	
Depreciation S-14 \$ 29,414			
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$ NA	
2	To reflect depreciation on contributions in aid of construction included in plant in service. (Gibbs)	NA	
3	To reflect capitalization of depreciation on transportation equipment. (Gibbs)	NA	
Amortization S-15 \$ 77,023			
1	To eliminate amortization of a capital lease. (Gibbs)	\$ 0	
2	To reflect a 5 year amortization of Comprehensive Planning Study. (Gibbs)	56,947	
3	To reflect an amortization related to the St. Joseph treatment plant. (Gibbs)	0	
4	To reflect a 5 year amortization of Environmental Audit. (Gibbs)	10,723	
5	To reflect a 5 year amortization of Management Study. (Gibbs)	9,353	
Taxes Other Than Income Tax S-16 \$ (47,609)			
1	To annualize FICA based on annualized payroll. (Gruner)	\$ (39,673)	
2	To adjust Federal unemployment. (Gruner)	(626)	
3	To adjust State unemployment. (Gruner)	(8)	
4	To adjust real estate and personal property taxes. (Gibbs)	0	
5	To adjust PSC Assessment. (Griggs)	(7,302)	
Current Income Tax S-17 \$ 0			
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$ NA	

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Adjustments to Income Statement - Water

Corporate

Adj No.	Description	Adjustment Amounts	Total Adjustment
Deferred Income Tax Expense			
	S-18		\$ 0
1	To adjust deferred income tax related to normalized tax depreciation. (Gibbs)	\$ NA	
ITC Amortization			
	S-19		\$ 0
1	To adjust the level of ITC amortization. (Gibbs)	\$ NA	

Missouri-American Water Company

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Allocation of Corporate Income Statement Adjustments

Adjustment No.	Total & Allocation Basis	Water Districts							Parkville Sewer
		Brunswick	Mexico	Parkville	Warrensburg	St. Charles	Joplin	St. Joseph	
S-7.1 Other Revenue									
Amount	0	0	0	0	0	0	0	0	0
Corporate Allocation Factor 1	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%
S-8.1 Source of Supply Payroll									
Amount	(66)	(0)	(3)	(3)	(4)	(18)	(15)	(22)	(0)
Corporate Allocation Factor 1	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%
S-10.1 Treatment Payroll									
Amount	(8,560)	(42)	(437)	(402)	(539)	(2,353)	(1,981)	(2,798)	(9)
Corporate Allocation Factor 1	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%
S-11.1 T&D Payroll									
Amount	(2,034)	(16)	(107)	(98)	(111)	(542)	(420)	(741)	0
Corporate Allocation Factor 4	100%	0.79%	5.25%	4.81%	5.47%	26.62%	20.66%	36.41%	0.00%
S-12-1 Customer Accounts Payroll Supervision (901)									
Amount	0	0	0	0	0	0	0	0	0
Corporate Allocation Factor 3	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%
Contract & Order labor (903)									
Amount	(29,344)	(143)	(1,497)	(1,377)	(1,846)	(8,068)	(6,791)	(9,591)	(31)
Corporate Allocation Factor 1	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%
All Other Payroll Accounts									
Amount	(11,800)	(57)	(602)	(554)	(742)	(3,244)	(2,731)	(3,857)	(12)
Corporate Allocation Factor 2	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%
Total S-12.1	(41,144)	(200)	(2,099)	(1,931)	(2,588)	(11,312)	(9,522)	(13,448)	(43)
S-12.4 Advertising									
Amount	(54)	(0)	(3)	(3)	(3)	(15)	(12)	(18)	(0)
Corporate Allocation Factor 3	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%
S-12.5 Bill Inserts									
Amount	(7,332)								
Corporate Allocation Factor 2	100%	0.49%	5.10%	4.69%	6.29%	27.49%	23.14%	32.69%	0.11%
S-13.1 A&G Payroll									
Amount	(161,738)	(3,364)	(11,170)	(8,992)	(7,521)	(24,798)	(40,566)	(65,122)	(205)
Corporate Allocation Factor 5		2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-13.2 401k									
Amount	(84)	(2)	(6)	(5)	(4)	(13)	(21)	(34)	(0)
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-13.3 ESOP									
Amount	(12,235)	(255)	(845)	(680)	(569)	(1,876)	(3,069)	(4,926)	(15)
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-13.4 Group Insurance									
Amount	66,569	1,385	4,597	3,701	3,096	10,206	16,696	26,803	84
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%

Missouri-American Water Company
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Test Year Ending September 30 As Trued-up Through April 30, 2000

Allocation of Corporate Income Statement Adjustments

Adjustment No.	Total & Allocation Basis	Water Districts							Parkville Sewer
		Brunswick	Mexico	Parkville	Warrensburg	St. Charles	Joplin	St. Joseph	
S-13.5 OPEB's									
Amount	(19,577)	(407)	(1,352)	(1,088)	(910)	(3,002)	(4,910)	(7,882)	(25)
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-13.6 Incentive Pay									
Amount	(66,097)	(1,375)	(4,565)	(3,675)	(3,074)	(10,134)	(16,578)	(26,613)	(84)
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-13.7 Pensions									
Amount	(4,332)	(90)	(299)	(241)	(201)	(664)	(1,087)	(1,744)	(5)
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-13.8 Non-group Insurance									
Amount	117,250	2,439	8,097	6,518	5,453	17,977	29,408	47,209	148
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-13.9 Advertising									
Amount	(5,698)	(28)	(291)	(267)	(358)	(1,567)	(1,319)	(1,862)	(6)
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-13.10 Dues & Donations									
Amount	(12,749)	(265)	(880)	(709)	(593)	(1,955)	(3,198)	(5,133)	(16)
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-13.11 Miscellaneous									
Corporate Allocation Factor 5	(598)	(12)	(41)	(33)	(28)	(92)	(150)	(241)	(1)
Factor	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-13.12 Rate Case									
Amount	30,628	637	2,115	1,703	1,424	4,696	7,682	12,332	39
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-13.13 NAWC									
Amount	(4,872)	(101)	(336)	(271)	(227)	(747)	(1,222)	(1,962)	(6)
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-13.14 Relocation									
Amount	2,967	62	205	165	138	455	744	1,195	4
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-13.15 OPEB Gains									
Amount	(87,679)	(1,824)	(6,055)	(4,874)	(4,077)	(13,443)	(21,991)	(35,303)	(111)
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-13.16 Pension Gains									
Amount	(22,031)	(90)	(299)	(241)	(201)	(664)	(1,087)	(1,744)	(5)
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-16.1 FICA									
Amount	(39,673)	(825)	(2,740)	(2,206)	(1,845)	(6,083)	(9,951)	(15,974)	(50)
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%

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

Allocation of Corporate Income Statement Adjustments

Adjustment No.	Total & Allocation Basis	Water Districts							Parkville Sewer
		Brunswick	Mexico	Parkville	Warrensburg	St. Charles	Joplin	St. Joseph	
S-16.2 Federal Unemployment									
Amount	(626)	(13)	(43)	(35)	(29)	(96)	(157)	(252)	(1)
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-16.3 State Unemployment									
Amount	(8)	(0)	(1)	(0)	(0)	(1)	(2)	(3)	(0)
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-16.4 Property Taxes									
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%
S-16.5 PSC Assessment	Revenue								
Amount	(7,302)	(152)	(504)	(406)	(340)	(1,120)	(1,831)	(2,940)	(9)
	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-15.1 Capitalized Lease									
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%
S-15.2 Comprehensive Plan									
Amount	56,947	1,185	3,933	3,166	2,648	8,731	14,283	22,929	72
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-15.3 St. Joseph Treatment Plant									
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%
S-15.4 Environmental Audit									
Amount	10,723	223	741	596	499	1,644	2,689	4,317	14
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%
S-15.5 Management Study									
Amount	9,353	195	646	520	435	1,434	2,346	3,766	12
Corporate Allocation Factor 5	100%	2.08%	6.91%	5.56%	4.65%	15.33%	25.08%	40.26%	0.13%