

**Exhibit No.:**  
**Issues:** Accounting Schedules  
**Witness:** MoPSC Accountant  
**Sponsoring Party:** MoPSC Staff  
**Case Nos.:** WR-2000-281 and SR-2000-282

**MISSOURI PUBLIC SERVICE COMMISSION**  
**UTILITY SERVICES DIVISION**

**MISSOURI-AMERICAN WATER COMPANY**

**CASE NOS. WR-2000-281 and SR-2000-282**

**STAFF ACCOUNTING SCHEDULES**

**FILED**

APR 3 2000

Missouri Public  
Service Commission

*Jefferson City, Missouri*  
*March, 2000*



## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Revenue Requirement**

Total Water Company

Line	(A)		9.50%	10.13%	10.75%
			Equity Return (B)	Equity Return (C)	Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$ 81,963,792	\$ 81,963,792	\$ 81,963,792
2	Rate of Return		8.05%	8.31%	8.57%
3	Net Operating Income Requirement		\$ 6,598,085	\$ 6,811,191	\$ 7,024,297
4	Net Operating Income Available	(From Accounting Schedule 9)	7,219,783	7,219,783	7,219,783
5	Additional Net Operating Income Requirement		\$ (621,698)	\$ (408,592)	\$ (195,486)
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 1,941,045	\$ 2,073,826	\$ 2,206,607
8	Test Year Current Income Tax		2,328,411	2,328,411	2,328,411
9	Additional Current Income Tax Requirement		\$ (387,366)	\$ (254,585)	\$ (121,804)
10	Gross Revenue Requirement Before Allowances		\$ (1,009,064)	\$ (663,177)	\$ (317,290)
11	Allowances:				
12	True-up Estimate		\$ 4,227,279	\$ 4,363,312	\$ 4,498,465
13	Uncollectibles		13,360	16,348	19,331
14	<b>Gross Revenue Requirement</b>		<b>\$ 3,231,575</b>	<b>\$ 3,716,483</b>	<b>\$ 4,200,506</b>

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Rate Base**

Total Water Company

Line	Description			Amount
	(A)			(B)
1	Plant in Service	(From Accounting Schedule 3)		\$ 148,974,567
	Less:			
2	Accumulated Depreciation Reserve	(From Accounting Schedule 5)		32,326,230
3	Accumulated Amortization Reserve:			
4	Direct Assigned			71,296
5	Corporate Distribution			0
6	Net Plant in Service			\$ 116,577,041
7	Add:			
8	Cash Working Capital	(From Accounting Schedule 8)		\$ 139,612
9	Materials and Supplies:	Direct Assigned		429,465
10		Corporate Distribution		0
11	Prepayments:	Direct Assigned		0
12		Corporate Distribution		152,901
13	Deferred OPEB Asset:	Direct Assigned		0
14		Corporate Distribution		1,156,962
15	Total Additions to Net Plant in Service			\$ 1,878,940
16	Deduct:			
17	Interest Offset	@ 0.00% (From Accounting Schedule 8)		\$ 415,730
18	Federal Income Tax Offset	@ 0.00% (From Accounting Schedule 8)		73,476
19	State Income Tax Offset	@ 0.00% (From Accounting Schedule 8)		12,934
20	Contributions In Aid:	Direct Assigned		24,012,340
21		Corporate Distribution		(822,924)
22	Customer Advances	Direct Assigned		5,208,884
23		Corporate Distribution		179,916
24	Deferred Income Taxes	Pre-merger Missouri-Cities		1,823,905
25		Corporate Distribution		4,858,172
26	Pre-71 ITC	Direct Assigned		62,531
27		Corporate Distribution		0
28	Pension Liability	Direct Assigned		0
29		Corporate Distribution		667,225
30	Total Deductions from Net Plant in Service			\$ 36,492,189
31	<b>Total Rate Base</b>			<b>\$ 81,963,792</b>

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

## Plant In Service

Total Water Company

Line	Account No. (A)	Plant Title (B)	Operating Districts (C)	Corporate Distribution To Water (D)	Adjustments (E)		Adjusted Balance (C)+(D)+(E) (G)
					Amount A-49 Sch 4 (F)	No. A-49 Sch 4 (F)	
1		Intangible					
2	301.00	Organization	\$ 25,516	\$ 67,934	\$ 0	P-1	\$ 93,450
3	302.00	Franchise & Consents	39,500	0	0	P-2	39,500
4	303.00	Miscellaneous Intangible Plant	0	284,735	(284,735)	P-3	0
5		Total Intangible	\$ 65,016	\$ 352,669	\$ (284,735)		\$ 132,950
6		Source of Supply					
7	310.00	Land & Land Rights	\$ 340,423	\$ 0	\$ 0	P-4	\$ 340,423
8	311.00	Structures & Improvements	67,869	0	0	P-5	67,869
9	312.00	Collecting & Impounding Res	111,066	0	0	P-6	111,066
10	313.00	Lake, River & Other Intakes	1,306,511	0	0	P-7	1,306,511
11	314.00	Wells & Springs	2,201,223	0	0	P-8	2,201,223
12	316.00	Supply Mains	1,321,454	0	0	P-9	1,321,454
13		Total Source of Supply	\$ 5,348,546	\$ 0	\$ 0		\$ 5,348,546
14		Pumping					
15	320.00	Land & Land Rights	\$ 108,581	\$ 0	\$ 0	P-10	\$ 108,581
16	321.00	Structures & Improvements	2,321,582	0	0	P-11	2,321,582
17	322.00	Boiler Equipment	0	0	0	P-12	0
18	323.20	Other Power Production Equipment	317,346	0	0	P-13	317,346
19	324.00	Steam Pumping Equipment	0	0	0	P-14	0
20	325.00	Electric Pumping Equipment	7,974,086	0	0	P-15	7,974,086
21	326.00	Diesel Pumping Equipment	110,608	0	0	P-16	110,608
22	328.30	Other Pumping Equipment	237,904	0	0	P-17	237,904
23		Total Pumping	\$ 11,070,107	\$ 0	\$ 0		\$ 11,070,107
24		Water Treatment Plant					
25	330.00	Land & Land Rights	\$ 33,418	\$ 0	\$ 0	P-18	\$ 33,418
26	331.00	Structures & Improvements	1,692,131	0	0	P-19	1,692,131
27	332.00	Water Treatment Equipment	9,086,352	0	0	P-20	9,086,352
28	339.00	Other Intangible Plant	861,924	0	0	P-21	861,924
29		Total Water Treatment Plant	\$ 11,673,825	\$ 0	\$ 0		\$ 11,673,825
30		Transmission & Distribution					
31	340.00	Land & Land Rights	\$ 381,855	\$ 0	\$ 0	P-22	\$ 381,855
32	341.00	Structures & Improvements	467,058	0	0	P-23	467,058
33	342.00	Distr. Res. & Standpipe	6,579,381	0	0	P-24	6,579,381
34	343.00	Transmission & Distribution Mains	73,886,584	0	0	P-25	73,886,584
35	344.00	Fire Mains	314,189	0	0	P-26	314,189
36	345.00	Services	13,247,459	0	0	P-27	13,247,459
37	346.00	Meters	3,595,758	0	0	P-28	3,595,758
38	347.00	Meter Installation	6,520,019	0	0	P-29	6,520,019
39	348.00	Hydrants	7,361,215	0	0	P-30	7,361,215
40	349.00	Other T&D Plant	27,055	0	0	P-31	27,055
41		Total Transmission & Distribution	\$ 112,380,573	\$ 0	\$ 0		\$ 112,380,573
42		Sewer Plant					
43	252.00	Collecting Sewer - Gravity	\$ 0	\$ 0	\$ 0	P-32	\$ 0
44	353.00	Service To Customers	0	0	0	P-33	0
45	370.00	Miscellaneous Land	0	0	0	P-34	0
46	371.00	Structures & Improvements	0	0	0	P-35	0
47	372.00	Treatment & Disposal Equipment	0	0	0	P-36	0
48	373.00	Plant Sewers	0	0	0	P-37	0
49	374.00	Outfall Sewer Lines	0	0	0	P-38	0
50	395.00	Laboratory Equipment	0	0	0	P-39	0
51		Total Sewer Plant	\$ 0	\$ 0	\$ 0		\$ 0

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Plant In Service**

Total Water Company

Line	Account No (A)	Plant Title (B)	Operating Districts (C)	Corporate Distribution To Water (D)	Adjustments		Adjusted Balance (C)-(D)-(E) (G)
					Amount (E) (F) (G)	No. (F) (G)	
52		General Plant					
53	389.10	Land & Land Rights	\$ 201,703	\$ 0	\$ 0	P-40	\$ 201,703
54	390.00	Structures & Improvements	1,661,462	170,574	0	P-41	1,832,036
55	391.00	General Office Equipment	1,208,454	1,696,501	0	P-42	2,904,955
56	392.00	Transportation Equipment	1,007,813	214,539	0	P-43	1,222,352
57	393.00	Stores Equipment	25,888	0	0	P-44	25,888
58	394.00	Tools, Shop & Garage Equipment	783,718	5,226	0	P-45	788,944
59	395.00	Laboratory Equipment	479,826	0	0	P-46	479,826
60	396.00	Power Operated Equipment	434,348	0	0	P-47	434,348
61	397.00	Communication Equipment	245,908	36,195	0	P-48	282,103
62	398.00	Miscellaneous	185,566	10,845	0	P-49	196,411
63		Total General Plant	\$ 6,234,686	\$ 2,133,880	\$ 0		\$ 8,368,566
64		Total Plant In Service	\$ 146,772,753	\$ 2,486,549	\$ (284,735)		\$ 148,974,567

Accounting Schedule 4

Sponsor: Gibbs

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Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

### Adjustments To Plant In Service

Total Water Company

Adj No.	Description			Adjustment Amount	Total Adjustment
A/C 303.00	Misc Intangible Plant	P-3		\$ (284,735)	
1				\$ (284,735)	

Accounting Schedule 4

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Depreciation Reserve**

Total Water Company

Plant Account No.	Plant Title	Operating Districts	Corporate Distribution To Water	Adjustments		Adjusted Balance (2+3-4)
				Amount Add: Col 4	No. Add: Col 4	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
<hr/>						
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<b>Total Depreciation Reserve</b>		\$ 31,589,982	\$ 436,248	\$ 0		\$ 32,026,230
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Accounting Schedule 6

Sponsor: Gibbs

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Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

### **Adjustments To Depreciation Reserve**

Total Water Company

Adj No.	Description	Adjustment Amount	Total Adjustment
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No Adjustments Required

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Depreciation Expense**

Total Water Company

Line	Account No. (A)	Plant Title (B)	Plant Balance As of 9/30/99 (C)	Depreciation Rate (D)	Depreciation Expense (C) x (D) (E)
1		Intangible			
2	301.00	Organization	\$ 93,450		\$ NA
3	302.00	Franchise & Consents	39,500		NA
4	303.00	Miscellaneous Intangible Plant	0		NA
5		Total Intangible	\$ 132,950		\$ 0
6		Source of Supply			
7	310.00	Land & Land Rights	\$ 340,423		\$ NA
8	311.00	Structures & Improvements	67,869	3.31%	2,246
9	312.00	Collecting & Impounding Res	111,066	1.85%	2,055
10	313.00	Lake, River & Other Intakes	1,306,511	3.11%	40,632
11	314.00	Wells & Springs	2,201,223	2.28%	50,188
12	316.00	Supply Mains	1,321,454	1.77%	23,390
13		Total Source of Supply	\$ 5,348,546		\$ 118,511
14		Pumping			
15	320.00	Land & Land Rights	\$ 108,581		\$ NA
16	321.00	Structures & Improvements	2,321,582	2.26%	52,468
17	322.00	Boiler Equipment	0		NA
18	323.00	Other Power Production Equipment	317,346	2.12%	6,728
19	324.00	Steam Pumping Equipment	0		NA
20	325.00	Electric Pumping Equipment	7,974,086	3.77%	300,623
21	326.00	Diesel Pumping Equipment	110,608	2.28%	2,522
22	328.30	Other Pumping Equipment	237,904	2.26%	5,377
23		Total Pumping	\$ 11,070,107		\$ 367,718
24		Water Treatment Plant			
25	330.00	Land & Land Rights	\$ 33,418		\$ NA
26	331.00	Structures & Improvements	1,692,131	3.27%	55,333
27	332.00	Water Treatment Equipment	9,086,352	2.95%	268,047
28	339.00	Other Intangible Plant	861,924	2.00%	17,238
29		Total Water Treatment Plant	\$ 11,673,825		\$ 340,618
30		Transmission & Distribution			
31	340.00	Land & Land Rights	\$ 381,855		\$ NA
32	341.00	Structures & Improvements	467,058	5.56%	25,968
33	342.00	Distr. Res. & Standpipe	6,579,381	1.97%	129,614
34	343.00	Transmission & Distribution Mains	73,886,584	1.51%	1,115,687
35	344.00	Fire Mains	314,189	1.46%	4,587
36	345.00	Services	13,247,459	2.63%	348,408

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Depreciation Expense**

Total Water Company

Line	Account No. (A)	Plant Title (B)	Plant Balance As of 9/30/99 (C)	Depreciation Rate (D)	Depreciation Expense (C) x (D) (E)
37	346.00	Meters	3,595,758	5.64%	202,801
38	347.00	Meter Installation	6,520,019	2.31%	150,612
39	348.00	Hydrants	7,361,215	3.06%	225,253
40	349.00	Other T&D Plant	27,055	2.94%	795
41		Total Transmission & Distribution	\$ 112,380,573		\$ 2,203,725
42		Sewer Plant			
43	252.00	Collecting Sewer - Gravity	\$ 0	1.33%	\$ 0
44	353.00	Service To Customers	0	2.00%	0
45	370.00	Miscellaneous Land	0		NA
46	371.00	Structures & Improvements	0	1.33%	0
47	372.00	Treatment & Disposal Equipment	0	3.30%	0
48	373.00	Plant Sewers	0	3.30%	0
49	374.00	Outfall Sewer Lines	0	1.50%	0
50	395.00	Laboratory Equipment	0	3.30%	0
51		Total Sewer Plant	\$ 0		\$ 0
52		General Plant			
53	389.00	Land & Land Rights	\$ 201,703		\$ NA
54	390.00	Structures & Improvements	1,832,036	2.57%	47,083
55	391.00	General Office Equipment	2,904,955	9.16%	266,094
56	392.00	Transportation Equipment	1,222,352	11.66%	142,526
57	393.00	Stores Equipment	25,888	0.88%	228
58	394.00	Tools, Shop & Garage Equipment	788,944	5.16%	40,710
59	395.00	Laboratory Equipment	479,826	4.42%	21,208
60	396.00	Power Operated Equipment	434,348	5.07%	22,021
61	397.00	Communication Equipment	282,103	7.33%	20,678
62	398.00	Miscellaneous	196,411	4.19%	8,230
63		Total General Plant	\$ 8,368,566		\$ 568,778
64		<b>Depreciation Expense</b>	<b>\$ 148,974,567</b>		<b>\$ 3,599,350</b>

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Cash Working Capital**

Total Water Company

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C) - (D) (E)	Factor (E)/(A-D) (F)	Cash Working Capital Requirement (B) x (F) (G)
1	Operation & Maintenance Expense	<p style="text-align: center;">Not Applicable</p> <p>Total cash working capital for water operations is the sum of the cash working capital calculated by operating district.</p>					
2	Base Payroll						
3	Tax Withholding						
4	Fuel & Power						
5	Chemicals						
6	Purchased Water						
7	Service Company Charges						
8	Group Insurance						
9	OPEB's						
10	Pensions						
11	ESOP						
12	Insurance Other Than Group						
13	Uncollectibles						
14	Rents						
15	401K						
16	Material & Supplies						
17	Cash Vouchers						
18	Total Operation & Maintenance Expense						
19	Taxes						
20	FICA - Employer Portion						
21	Federal Unemployment						
22	State Unemployment						
23	Property Tax						
24	Gross Receipts Tax						
25	Corporate Franchise						
26	Sales Tax						
27	Missouri Primacy Fees						
28	PSC Assessment						
29	Total Operating Taxes						
30	<b>Total Cash Working Capital Before Income Tax and Interest Offsets</b>						<b>\$ 0</b>
31	Federal Income Tax Offset						
32	State Income Tax Offset						
33	Interest Expense Offset						

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

## Income Statement

Total Water Company

Line	Description (A)	Year Ended 9/30/99 Direct Charges (B)	Year Ended 9/30/99 Corporate Distribution (C)	Year Ended 9/30/99 Total (B)+(C) (D)	Adjustments		As Adjusted (G)
					Amount Acctg. Sch. 15 (E)	No. Acctg. Sch. 15 (F)	
1	Operating Revenues:						
2	Residential	\$ 19,091,924	\$ 0	\$ 19,091,924	\$ 451,710	S-1	\$ 19,543,634
3	Commercial	5,377,088	0	5,377,088	(30,199)	S-2	5,346,889
4	Industrial	2,365,655	0	2,365,655	0	S-3	2,365,655
5	Private Fire	473,886	0	473,886	0	S-4	473,886
6	Public Authorities	1,018,228	0	1,018,228	0	S-5	1,018,228
7	Sales for Resale	1,227,014	0	1,227,014	0	S-6	1,227,014
8	Other	616,502	3,566	620,068	0	S-7	620,068
9	Total Revenues	\$ 30,170,296	\$ 3,566	\$ 30,173,862	\$ 421,511		\$ 30,595,373
10	Operating Expenses:						
11	Operation & Maintenance:						
12	Source of Supply	\$ 1,474,833	\$ 18,515	\$ 1,493,348	\$ 60,892	S-8	\$ 1,554,239
13	Pumping	1,713,415	11	1,713,426	21,751	S-9	1,735,176
14	Water Treatment	1,071,874	212,688	1,284,562	(99,899)	S-10	1,184,663
15	Transmission & Distribution	2,367,869	16,446	2,384,315	141,017	S-11	2,525,332
16	Customer Accounts	1,373,049	495,296	1,868,344	(50,711)	S-12	1,817,633
17	Administrative & General	958,631	4,961,834	5,920,465	(157,221)	S-13	5,763,244
18	Total O & M Expense	\$ 8,959,670	\$ 5,704,790	\$ 14,664,459	\$ (84,172)		\$ 14,580,288
19	Other Operating Expenses:						
20	Depreciation	\$ 3,307,907	\$ (200,626)	\$ 3,107,281	\$ 882	S-14	\$ 3,108,163
21	Amortization	21,274	611	21,885	55,649	S-15	77,535
22	Taxes Other Than Income	1,618,749	630,157	2,248,906	92,245	S-16	2,341,151
23	Total Other Operation Expense	\$ 4,947,930	\$ 430,142	\$ 5,378,072	\$ 148,777		\$ 5,526,849
24	Total Operating Expenses	\$ 13,907,599	\$ 6,134,932	\$ 20,042,531	\$ 64,605		\$ 20,107,136
25	Net Income Before Income Taxes	\$ 16,262,697	\$ (6,131,366)	\$ 10,131,331	\$ 356,906		\$ 10,488,237
26	Income Taxes:						
27	Current Income Tax	\$ 0	\$ 2,258,503	\$ 2,258,503	\$ 69,908	S-17	\$ 2,328,411
28	Deferred Income Tax:						
29	Deferred Income Tax Expense	0	1,386,969	1,386,969	(411,864)	S-18	975,105
30	ITC Amortization	(35,062)	0	(35,062)	0	S-19	(35,062)
31		\$ (35,062)	\$ 3,645,472	\$ 3,610,410	\$ (341,956)		\$ 3,268,454
32	Net Operating Income	\$ 16,297,759	\$ (9,776,838)	\$ 6,520,921	\$ 698,562		\$ 7,219,783

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Total Water Company

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
<b>Residential Revenue</b> S-1				
1	To normalize and annualize revenue. (Griggs)	\$ 451,710	\$	\$ 451,710
<b>Commercial Revenue</b> S-2				
1	To normalize and annualize revenue. (Griggs)	\$ (30,199)	\$	\$ (30,199)
<b>Industrial Revenue</b> S-3				
1	To adjust revenue. (Griggs)	\$ 0	\$	\$ 0
<b>Private Fire Revenue</b> S-4				
1	To annualize revenue. (Griggs)	\$ 0	\$	\$ 0
<b>Public Authority Revenue</b> S-5				
1	To annualize revenue. (Griggs)	\$ 0	\$	\$ 0
<b>Sales for Resale</b> S-6				
1	To annualize revenue. (Griggs)	\$ 0	\$	\$ 0
<b>Other Revenue</b> S-7				
1	To annualize revenue. (Griggs)	\$ 0	\$	\$ 0
<b>Source of Supply</b> S-8				
1	To annualize payroll. (Gruner)	\$ (366)	\$ (3,059)	\$ 60,892
2	To annualize the cost of purchased water. (Griggs)	64,317		
<b>Pumping</b> S-9				
1	To annualize payroll. (Gruner)	\$ 3,211	\$ 0	\$ 21,751
2	To annualize electric pumping expense. (Griggs)	18,540		
<b>Water Treatment</b> S-10				
1	To annualize payroll. (Gruner)	\$ 4,390	\$ (6,427)	\$ (99,899)
2	To annualize chemical costs. (Griggs)	(97,862)		
<b>Transmission &amp; Distribution</b> S-11				
1	To annualize payroll. (Gruner)	\$ (9,504)	\$ (1,529)	\$ 141,017
2	To adjust deferred maintenance. (Griggs)	152,050		

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Total Water Company

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Customer Accounts		S-12		\$ (50,711)
1	To annualize payroll. (Gruner)	\$ (12,803)	\$ (30,919)	
2	To normalize the level of uncollectible expense. (Griggs)	(2,649)		
3	To adjust postage. (Griggs)	3,036		
4	To eliminate specific advertising expense. (Gruner)	0	(54)	
5	To eliminate cost of bill inserts. (Gruner)		(7,323)	
Administrative & General		S-13		\$ (157,221)
1	To annualize payroll. (Gruner)	\$ (8,934)	\$ (118,358)	
2	To annualize 401K expense. (Gruner)	0	(1,155)	
3	To annualize ESOP expense. (Gruner)	0	(15,868)	
4	To annualize group health insurance expense. (Gruner)	0	73,317	
5	To annualize OPEB expense. (Rackers)	0	(19,552)	
6	To adjust incentive pay. (Gruner)	0	(66,011)	
7	To annualize pension expense. (Rackers)	0	(4,326)	
8	To annualize non-group insurance. (Gruner)	0	117,098	
9	To eliminate specific advertising expense. (Gruner)	0	(5,691)	
10	To eliminate specific dues and donations. (Gruner)	(10,764)	(12,733)	
11	To eliminate specific miscellaneous expense. (Gruner)	(2,765)	(597)	
12	To normalize rate case expense. (Griggs)	0	30,588	
13	To eliminate dues to NAWC. (Gruner)	0	(4,866)	
14	To adjust relocation expense. (Gibbs)	0	2,963	
15	To amortize OPEB gains. (Rackers)		(87,566)	

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Total Water Company

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
16	To amortize pension gains. (Rackers)		(22,002)	
<b>Depreciation S-14 \$ 882</b>				
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$ 492,069	\$	
2	To reflect depreciation on contributions in aid of construction included in plant in service. (Gibbs)	(486,858)		
3	To reflect capitalization of depreciation on transportation equipment. (Gibbs)	(4,329)		
<b>Amortization S-15 \$ 55,649</b>				
1	To eliminate amortization of a capital lease. (Gibbs)	\$ (21,274)	\$ 0	
2	To reflect a 5 year amortization of Comprehensive Planning Study. (Gibbs)	0	56,873	
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)		10,709	
5	To reflect a 5 year amortization of Management Study. (Gibbs)		9,341	
<b>Taxes Other Than Income Tax S-16 \$ 92,245</b>				
1	To annualize FICA based on annualized payroll. (Gruner)	\$ 0	\$ (44,632)	
2	To adjust Federal unemployment. (Gruner)	0	(609)	
3	To adjust State unemployment. (Gruner)	0	(8)	
4	To adjust real estate and personal property taxes. (Gibbs)	144,787	0	
5	To adjust total water PSC Assessment. (Griggs)	0	(7,293)	
<b>Current Income Tax S-17 \$ 69,908</b>				
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$ 69,908	\$	



## Missouri-American Water Company

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Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Total Water Company

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Deferred Income Tax Expense S-18 \$ (411,864)				
1	To adjust deferred income tax expense. (Gibbs)	\$ (411,864)	\$	
ITC Amortization S-19 \$ 0				
1	To adjust the level of ITC amortization. (Gibbs)	\$ 0	\$	

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Income Tax Calculation**

Total Water Company

Line	Description (A)	Test Year (B)	8.05% Return (C)	8.31% Return (D)	8.57% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 7,219,783	\$ 6,598,085	\$ 6,811,191	\$ 7,024,297
2	Add:				
3	Current Income Tax	2,328,411	1,941,045	2,073,826	2,206,607
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	975,105	975,105	975,105	975,105
6	ITC Amortization	(35,062)	(35,062)	(35,062)	(35,062)
7	Net Income Before Income Tax	\$ 10,488,237	\$ 9,479,173	\$ 9,825,060	\$ 10,170,947
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 3,108,163	\$ 3,108,163	\$ 3,108,163	\$ 3,108,163
10	Contributions In Aid of Construction	981,475	981,475	981,475	981,475
11	Miscellaneous Non-deductible Expenses	23,167	23,167	23,167	23,167
12	Total Additions	\$ 4,112,805	\$ 4,112,805	\$ 4,112,805	\$ 4,112,805
13	Subtractions to Net Income Before Income Tax:				
14	Interest Expense @ 3.91%	\$ 3,204,784	\$ 3,204,784	\$ 3,204,784	\$ 3,204,784
15	Tax Straight Line Depreciation	2,772,901	2,772,901	2,772,901	2,772,901
16	Excess Tax Depreciation	2,540,089	2,540,089	2,540,089	2,540,089
17	Cost of Removal	17,903	17,903	17,903	17,903
18	Total Subtractions	\$ 8,535,676	\$ 8,535,676	\$ 8,535,676	\$ 8,535,676
19	Net Taxable Income	\$ 6,065,366	\$ 5,056,302	\$ 5,402,189	\$ 5,748,076
20	Provision for Federal Income Tax				
21	Net Taxable Income	\$ 6,065,366	\$ 5,056,302	\$ 5,402,189	\$ 5,748,076
22	Deduct Missouri Income Tax @ 100.00%	316,204	263,599	281,631	299,663
23	Federal Taxable Income	\$ 5,749,162	\$ 4,792,703	\$ 5,120,558	\$ 5,448,413
24	Federal Income Tax @ 35.00%	\$ 2,012,207	\$ 1,677,446	\$ 1,792,195	\$ 1,906,944
25	Provision for Missouri Income Tax				
26	Net Taxable Income	\$ 6,065,366	\$ 5,056,302	\$ 5,402,189	\$ 5,748,076
27	Deduct Federal Income Tax @ 50.00%	1,006,104	838,723	896,098	953,472
28	Missouri Taxable Income	\$ 5,059,262	\$ 4,217,579	\$ 4,506,091	\$ 4,794,604
29	Missouri Income Tax @ 6.25%	\$ 316,204	\$ 263,599	\$ 281,631	\$ 299,663
30	Summary of Provision For Income Tax				
31	Federal Income Tax	\$ 2,012,207	\$ 1,677,446	\$ 1,792,195	\$ 1,906,944
32	State Income Tax	316,204	263,599	281,631	299,663
33	<b>Total Current Income Tax</b>	<b>\$ 2,328,411</b>	<b>\$ 1,941,045</b>	<b>\$ 2,073,826</b>	<b>\$ 2,206,607</b>



## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Revenue Requirement**

Brunswick

Line	(A)		9.50%	10.13%	10.73%
			Equity Return (B)	Equity Return (C)	Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$ 837,934	\$ 837,934	\$ 837,934
2	Rate of Return		8.05%	8.31%	8.57%
3	Net Operating Income Requirement		\$ 67,454	\$ 69,632	\$ 71,811
4	Net Operating Income Available	(From Accounting Schedule 9)	(113,782)	(113,782)	(113,782)
5	Additional Net Operating Income Requirement		\$ 181,236	\$ 183,414	\$ 185,593
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 24,445	\$ 25,802	\$ 27,159
8	Test Year Current Income Tax		(88,480)	(88,480)	(88,480)
9	Additional Current Income Tax Requirement		\$ 112,925	\$ 114,282	\$ 115,639
10	Gross Revenue Requirement Before Allowances		\$ 294,161	\$ 297,696	\$ 301,232
11	Allowances:				
12	True-up Estimate		\$	\$	\$
13	Uncollectibles		1,327	1,343	1,359
14	<b>Gross Revenue Requirement</b>		<b>\$ 295,487</b>	<b>\$ 299,038</b>	<b>\$ 302,590</b>

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Rate Base**

Brunswick

Line	Description			Amount
	(A)			(B)
1	Plant in Service		(From Accounting Schedule 3)	\$ 1,485,706
	Less:			
2	Accumulated Depreciation Reserve		(From Accounting Schedule 5)	436,982
3	Accumulated Amortization Reserve:			
4	Direct Assigned			
5	Corporate Distribution			0
6	Net Plant in Service			\$ 1,048,723
7	Add:			
8	Cash Working Capital		(From Accounting Schedule 8)	\$ 10,723
9	Materials and Supplies:	Direct Assigned		5,630
10		Corporate Distribution		0
11	Prepayments:	Direct Assigned		0
12		Corporate Distribution		3,248
13	Deferred OPEB Asset:	Direct Assigned		0
14		Corporate Distribution		24,580
15	Total Additions to Net Plant in Service			\$ 44,181
16	Deduct:			
17	Interest Offset	@ 0.15%	(From Accounting Schedule 8)	\$ 4,880
18	Federal Income Tax Offset	@ 0.06%	(From Accounting Schedule 8)	1,358
19	State Income Tax Offset	@ 0.07%	(From Accounting Schedule 8)	231
20	Contributions In Aid:	Direct Assigned		167,247
21		Corporate Distribution		(5,732)
22	Customer Advances	Direct Assigned		0
23		Corporate Distribution		920
24	Deferred Income Taxes	Pre-merger Missouri-Cities		46,313
25		Corporate Distribution		25,578
26	Pre-71 ITC	Direct Assigned		0
27		Corporate Distribution		0
28	Pension Liability	Direct Assigned		0
29		Corporate Distribution		14,175
30	Total Deductions from Net Plant in Service			\$ 254,971
31	<b>Total Rate Base</b>			<b>\$ 837,934</b>

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

## Plant In Service

Brunswick

Line	Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(E)-(F)
					Amount Aug 99 - Dec 99	No. Aug 99 - Dec 99	
1		Intangible					
2	301.00	Organization	\$ 0	\$ 1,443	\$ 0	P-1	\$ 1,443
3	302.00	Franchise & Consents	1,092	0	0	P-2	1,092
4	303.00	Miscellaneous Intangible Plant	0	0	0	P-3	0
5		Total Intangible	\$ 1,092	\$ 1,443	\$ 0		\$ 2,535
6		Source of Supply					
7	310.00	Land & Land Rights	\$ 11,981	\$ 0	\$ 0	P-4	\$ 11,981
8	311.00	Structures & Improvements	955	0	0	P-5	955
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	119,124	0	0	P-8	119,124
12	316.00	Supply Mains	80,898	0	0	P-9	80,898
13		Total Source of Supply	\$ 212,958	\$ 0	\$ 0		\$ 212,958
14		Pumping					
15	320.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	P-10	\$ 0
16	321.00	Structures & Improvements	0	0	0	P-11	0
17	322.00	Boiler Equipment	0	0	0	P-12	0
18	323.20	Other Power Production Equipment	1,498	0	0	P-13	1,498
19	324.00	Steam Pumping Equipment	0	0	0	P-14	0
20	325.00	Electric Pumping Equipment	112,557	0	0	P-15	112,557
21	326.00	Diesel Pumping Equipment	0	0	0	P-16	0
22	328.30	Other Pumping Equipment	0	0	0	P-17	0
23		Total Pumping	\$ 114,055	\$ 0	\$ 0		\$ 114,055
24		Water Treatment Plant					
25	330.00	Land & Land Rights	\$ 1,468	\$ 0	\$ 0	P-18	\$ 1,468
26	331.00	Structures & Improvements	224,984	0	0	P-19	224,984
27	332.00	Water Treatment Equipment	193,284	0	0	P-20	193,284
28	339.00	Other Intangible Plant	0	0	0	P-21	0
29		Total Water Treatment Plant	\$ 419,736	\$ 0	\$ 0		\$ 419,736
30		Transmission & Distribution					
31	340.00	Land & Land Rights	\$ 591	\$ 0	\$ 0	P-22	\$ 591
32	341.00	Structures & Improvements	0	0	0	P-23	0
33	342.00	Distr. Res. & Standpipe	59,078	0	0	P-24	59,078
34	343.00	Transmission & Distribution Mains	330,164	0	0	P-25	330,164
35	344.00	Fire Mains	0	0	0	P-26	0
36	345.00	Services	75,750	0	0	P-27	75,750
37	346.00	Meters	26,486	0	0	P-28	26,486
38	347.00	Meter Installation	40,209	0	0	P-29	40,209
39	348.00	Hydrants	74,440	0	0	P-30	74,440
40	349.00	Other T&D Plant	0	0	0	P-31	0
41		Total Transmission & Distribution	\$ 606,718	\$ 0	\$ 0		\$ 606,718
42		Sewer Plant					
43	252.00	Collecting Sewer - Gravity	\$ 0	\$ 0	\$ 0	P-32	\$ 0
44	353.00	Service To Customers	0	0	0	P-33	0
45	370.00	Miscellaneous Land	0	0	0	P-34	0
46	371.00	Structures & Improvements	0	0	0	P-35	0
47	372.00	Treatment & Disposal Equipment	0	0	0	P-36	0
48	373.00	Plant Sewers	0	0	0	P-37	0
49	374.00	Outfall Sewer Lines	0	0	0	P-38	0
50	395.00	Laboratory Equipment	0	0	0	P-39	0
51		Total Sewer Plant	\$ 0	\$ 0	\$ 0		\$ 0

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

## Plant In Service

Brunswick

Line	Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)+(E)-(F)
					Amount At 9/30/99	No. At 9/30/99	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
52		General Plant					
53	389.10	Land & Land Rights	\$ 0	\$ 0	\$ 0	P-40	\$ 0
54	390.00	Structures & Improvements	0	3,624	0	P-41	3,624
55	391.00	General Office Equipment	15,028	36,042	0	P-42	51,070
56	392.00	Transportation Equipment	14,173	4,558	0	P-43	18,731
57	393.00	Stores Equipment	3,954	0	0	P-44	3,954
58	394.00	Tools, Shop & Garage Equipment	18,079	111	0	P-45	18,190
59	395.00	Laboratory Equipment	22,263	0	0	P-46	22,263
60	396.00	Power Operated Equipment	0	0	0	P-47	0
61	397.00	Communication Equipment	2,526	769	0	P-48	3,295
62	398.00	Miscellaneous	8,346	230	0	P-49	8,576
63		Total General Plant	\$ 84,369	\$ 45,334	\$ 0		\$ 129,703
64		Total Plant In Service	\$ 1,438,925	\$ 46,778	\$ 0		\$ 1,485,706

Accounting Schedule 4

Sponsor: Gibbs

3/29/00 6:05 PM

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

### Adjustments To Plant In Service

Brunswick

Adj No.	Description	Adjustment Amount	Total Adjustment
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No Adjustments Required



Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Depreciation Reserve**

Brunswick

Plant Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance 12/31/99
				Amount Addition \$	No. Deduction \$	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
<b>Total Depreciation Reserve</b>						
		\$ 427,714	\$ 9,268	\$ 0		\$ 436,982

Accounting Schedule 6

Sponsor: Gibbs

3/31/00 2:41 PM

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

### **Adjustments To Depreciation Reserve**

Brunswick

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

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Depreciation Expense**

Brunswick

Line	Account No. (A)	Plant Title (B)	Plant Balance Acq. Sub. 1 (C)	Depreciation Rate (D)	Depreciation Expense (C) x (D) (E)
1		Intangible			
2	301.00	Organization	\$ 1,443		\$ NA
3	302.00	Franchise & Consents	1,092		NA
4	303.00	Miscellaneous Intangible Plant	0		NA
5		Total Intangible	\$ 2,535		\$ 0
6		Source of Supply			
7	310.00	Land & Land Rights	\$ 11,981		\$ NA
8	311.00	Structures & Improvements	955	3.31%	32
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	119,124	2.28%	2,716
12	316.00	Supply Mains	80,898	1.77%	1,432
13		Total Source of Supply	\$ 212,958		\$ 4,180
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	1,498	2.12%	32
19	324.00	Steam Pumping Equipment	0		NA
20	325.00	Electric Pumping Equipment	112,557	3.77%	4,243
21	326.00	Diesel Pumping Equipment	0	2.28%	0
22	328.30	Other Pumping Equipment	0	2.26%	0
23		Total Pumping	\$ 114,055		\$ 4,275
24		Water Treatment Plant			
25	330.00	Land & Land Rights	\$ 1,468		\$ NA
26	331.00	Structures & Improvements	224,984	3.27%	7,357
27	332.00	Water Treatment Equipment	193,284	2.95%	5,702
28	339.00	Other Intangible Plant	0	2.00%	0
29		Total Water Treatment Plant	\$ 419,736		\$ 13,059
30		Transmission & Distribution			
31	340.00	Land & Land Rights	\$ 591		\$ NA
32	341.00	Structures & Improvements	0	5.56%	0
33	342.00	Distr. Res. & Standpipe	59,078	1.97%	1,164
34	343.00	Transmission & Distribution Mains	330,164	1.51%	4,985
35	344.00	Fire Mains	0	1.46%	0
36	345.00	Services	75,750	2.63%	1,992

## Missouri-American Water Company

Case No. WR-2000-281

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**Depreciation Expense**

Brunswick

Line	Account No.	Plant Title	Plant Balance Acgng Sep. 1	Depreciation Rate	Depreciation Expense (C) x (D)
	(A)	(B)	(C)	(D)	(E)
37	346.00	Meters	26,486	5.64%	1,494
38	347.00	Meter Installation	40,209	2.31%	929
39	348.00	Hydrants	74,440	3.06%	2,278
40	349.00	Other T&D Plant	0	2.94%	0
41		Total Transmission & Distribution	\$ 606,718		\$ 12,842
42		Sewer Plant			
43	252.00	Collecting Sewer - Gravity	\$ 0	1.33%	\$ 0
44	353.00	Service To Customers	0	2.00%	0
45	370.00	Miscellaneous Land	0		NA
46	371.00	Structures & Improvements	0	1.33%	0
47	372.00	Treatment & Disposal Equipment	0	3.30%	0
48	373.00	Plant Sewers	0	3.30%	0
49	374.00	Outfall Sewer Lines	0	1.50%	0
50	395.00	Laboratory Equipment	0	3.30%	0
51		Total Sewer Plant	\$ 0		\$ 0
52		General Plant			
53	389.00	Land & Land Rights	\$ 0		\$ NA
54	390.00	Structures & Improvements	3,624	2.57%	93
55	391.00	General Office Equipment	51,070	9.16%	4,678
56	392.00	Transportation Equipment	18,731	11.66%	2,184
57	393.00	Stores Equipment	3,954	0.88%	35
58	394.00	Tools, Shop & Garage Equipment	18,190	5.16%	939
59	395.00	Laboratory Equipment	22,263	4.42%	984
60	396.00	Power Operated Equipment	0	5.07%	0
61	397.00	Communication Equipment	3,295	7.33%	242
62	398.00	Miscellaneous	8,576	4.19%	359
63		Total General Plant	\$ 129,703		\$ 9,514
64		<b>Depreciation Expense</b>	<b>\$ 1,485,706</b>		<b>\$ 43,879</b>

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Cash Working Capital**

Brunswick

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C)-(D) (E)	Factor (E)/(B) (F)	Cash Working Capital Requirement (B)*(F) (G)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 64,792	36.78	10.23	26.55	0.0728	\$ 4,714
3	Tax Withholding	21,116	36.78	17.39	19.39	0.0531	1,122
4	Fuel & Power	9,551	36.78	37.22	(0.44)	(0.0012)	(12)
5	Chemicals	2,606	36.78	36.78	0.00	0.0000	0
6	Purchased Water	0	36.78	53.15	(16.37)	(0.0448)	0
7	Service Company Charges	33,974	36.78	(4.13)	40.91	0.1121	3,808
8	Group Insurance	14,895	36.78	(8.54)	45.32	0.1242	1,849
9	OPEB's	8,372	36.78	(0.04)	36.82	0.1009	845
10	Pensions	3,017	36.78	36.78	0.00	0.0000	0
11	ESOP	749	36.78	36.78	0.00	0.0000	0
12	Insurance Other Than Group	8,205	36.78	36.78	0.00	0.0000	0
13	Uncollectibles	481	36.78	36.78	0.00	0.0000	0
14	Rents	79	36.78	24.37	12.41	0.0340	3
15	401K	1,234	36.78	48.80	(12.02)	(0.0329)	(41)
16	Material & Supplies	3,323	36.78	36.78	0.00	0.0000	0
17	Cash Vouchers	71,707	36.78	20.67	16.11	0.0441	3,165
18	Total Operation & Maintenance Expense	\$ 244,101					\$ 15,453
19	Taxes						
20	FICA - Employer Portion	\$ 6,425	36.78	13.44	23.34	0.0639	\$ 411
21	Federal Unemployment	124	36.78	62.05	(25.27)	(0.0692)	(9)
22	State Unemployment	(0)	36.78	62.05	(25.27)	(0.0692)	0
23	Property Tax	9,553	36.78	182.50	(145.72)	(0.3992)	(3,814)
24	Gross Receipts Tax	7,265	17.58	58.10	(40.52)	(0.1110)	(807)
25	Corporate Franchise	0	36.78	110.50	(73.72)	(0.2020)	0
26	Sales Tax	3,215	17.58	38.90	(21.32)	(0.0584)	(188)
27	Missouri Primacy Fees	718	17.58	182.00	(164.42)	(0.4505)	(323)
28	PSC Assessment	555	36.78	36.78	0.00	0.0000	0
29	Total Operating Taxes	\$ 27,855					\$ (4,730)
30	<b>Total Cash Working Capital Before Income Tax and Interest Offsets</b>						<b>\$ 10,723</b>
31	Federal Income Tax Offset	\$ 21,125	36.78	60.25	(23.47)	(0.0643)	\$ (1,358)
32	State Income Tax Offset	\$ 3,320	36.78	62.17	(25.39)	(0.0696)	\$ (231)
33	Interest Expense Offset	\$ 32,763	36.78	91.15	(54.37)	(0.1490)	\$ (4,880)

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

## Income Statement

Brunswick

Line	Description (A)	Year Ended 9/30/99 Direct Charges (B)	Year Ended 9/30/99 Corporate Distribution (C)	Year Ended 9/30/99 Total (B)+(C) (D)	Adjustments		As Adjusted (G)
					Amount Acctg Sch 10 (E)	No. Acctg Sch 10 (F)	
1	Operating Revenues:						
2	Residential	\$ 64,334	\$ 0	\$ 64,334	\$ (2,388)	S-1	\$ 61,946
3	Commercial	15,948	0	15,948	(72)	S-2	15,876
4	Industrial	1,193	0	1,193	0	S-3	1,193
5	Private Fire	2,554	0	2,554	0	S-4	2,554
6	Public Authorities	2,188	0	2,188	0	S-5	2,188
7	Sales for Resale	25,518	0	25,518	0	S-6	25,518
8	Other	2,261	18	2,280	0	S-7	2,280
9	Total Revenues	\$ 113,997	\$ 18	\$ 114,015	\$ (2,460)		\$ 111,555
10	Operating Expenses:						
11	Operation & Maintenance:						
12	Source of Supply	\$ 14,399	\$ 95	\$ 14,494	\$ 116	S-8	\$ 14,610
13	Pumping	10,248	0	10,248	(430)	S-9	9,818
14	Water Treatment	54,973	1,088	56,061	(3,541)	S-10	52,520
15	Transmission & Distribution	41,465	130	41,595	1,752	S-11	43,347
16	Customer Accounts	8,447	2,962	11,409	(625)	S-12	10,784
17	Administrative & General	10,256	105,414	115,670	(2,647)	S-13	113,023
18	Total O & M Expense	\$ 139,786	\$ 109,689	\$ 249,476	\$ (5,374)		\$ 244,101
19	Other Operating Expenses:						
20	Depreciation	\$ 42,772	\$ (4,262)	\$ 38,509	\$ 1,949	S-14	\$ 40,459
21	Amortization	0	13	13	1,634	S-15	1,647
22	Taxes Other Than Income	9,757	9,171	18,928	(1,692)	S-16	17,236
23	Total Other Operation Expense	\$ 52,529	\$ 4,922	\$ 57,451	\$ 1,891		\$ 59,342
24	Total Operating Expenses	\$ 192,315	\$ 114,611	\$ 306,926	\$ (3,483)		\$ 303,443
25	Net Income Before Income Taxes	\$ (78,318)	\$ (114,593)	\$ (192,911)	\$ 1,023		\$ (191,888)
26	Income Taxes:						
27	Current Income Tax	\$ 0	\$ (85,823)	\$ (85,823)	\$ (2,657)	S-17	\$ (88,480)
28	Deferred Income Tax:						
29	Deferred Income Tax Expense	0	14,756	14,756	(4,382)	S-18	10,374
30	ITC Amortization	0	0	0	0	S-19	0
31		\$ 0	\$ (71,067)	\$ (71,067)	\$ (7,039)		\$ (78,106)
32	Net Operating Income	\$ (78,318)	\$ (43,525)	\$ (121,843)	\$ 8,062		\$ (113,781)

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Brunswick

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Residential Revenue S-1				
1	To normalize and annualize revenue. (Griggs)	\$ (2,388)	\$	\$ (2,388)
Commercial Revenue S-2				
1	To normalize and annualize revenue. (Griggs)	\$ (72)	\$	\$ (72)
Industrial Revenue S-3				
1	No adjustment required.	\$ 0	\$	\$ 0
Private Fire Revenue S-4				
1	No adjustment required.	\$ 0	\$	\$ 0
Public Authority Revenue S-5				
1	No adjustment required.	\$ 0	\$	\$ 0
Sales for Resale S-6				
1	No adjustment required.	\$ 0	\$	\$ 0
Other Revenue S-7				
1	No adjustment required.	\$ 0	\$	\$ 0
Source of Supply S-8				
1	To annualize payroll. (Gruner)	\$ 132	\$ (16)	\$ 116
2	To annualize the cost of purchased water. (Griggs)	0		
Pumping S-9				
1	To annualize payroll. (Gruner)	\$ 0	\$ 0	\$ (430)
2	To annualize electric pumping expense. (Griggs)	(430)		
Water Treatment S-10				
1	To annualize payroll. (Gruner)	\$ 1,087	\$ (33)	\$ (3,541)
2	To annualize chemical costs. (Griggs)	(4,595)		
Transmission & Distribution S-11				
1	To annualize payroll. (Gruner)	\$ 1,040	\$ (12)	\$ 1,752
2	To adjust deferred maintenance. (Griggs)	724		

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Brunswick

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp	
Customer Accounts		S-12		\$ (625)
1	To annualize payroll. (Gruner)	\$ 44	\$ (171)	
2	To normalize the level of uncollectible expense. (Griggs)	(298)		
3	To adjust postage. (Griggs)	(44)		
4	To eliminate specific advertising expense. (Gruner)	0	(0)	
5	To eliminate cost of bill inserts. (Gruner)		(156)	
Administrative & General		S-13		\$ (2,647)
1	To annualize payroll. (Gruner)	\$ 129	\$ (2,515)	
2	To annualize 401K expense. (Gruner)	0	(25)	
3	To annualize ESOP expense. (Gruner)	0	(337)	
4	To annualize group health insurance expense. (Gruner)	0	1,558	
5	To annualize OPEB expense. (Rackers)	0	(415)	
6	To adjust incentive pay. (Gruner)	0	(1,402)	
7	To annualize pension expense. (Rackers)	0	(92)	
8	To annualize non-group insurance. (Gruner)	0	2,488	
9	To eliminate specific advertising expense. (Gruner)	0	(34)	
10	To eliminate specific dues and donations. (Gruner)	0	(271)	
11	To eliminate specific miscellaneous expense. (Gruner)	0	(13)	
12	To normalize rate case expense. (Griggs)	0	650	
13	To eliminate dues to NAWC. (Gruner)	0	(103)	
14	To adjust relocation expense. (Gibbs)	0	63	
15	To amortize OPEB gains. (Rackers)		(1,860)	



## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Brunswick

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
16	To amortize pension gains. (Rackers)		(467)	
<b>Depreciation</b>		<b>S-14</b>		<b>\$ 1,949</b>
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$ 5,361	\$	
2	To reflect depreciation on contributions in aid of construction included in plant in service. (Gibbs)	(3,354)		
3	To reflect capitalization of depreciation on transportation equipment. (Gibbs)	(57)		
<b>Amortization</b>		<b>S-15</b>		<b>\$ 1,634</b>
1	To eliminate amortization of a capital lease. (Gibbs)	\$ 0	\$ 0	
2	To reflect a 5 year amortization of Comprehensive Planning Study. (Gibbs)	0	1,208	
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)		228	
5	To reflect a 5 year amortization of Management Study. (Gibbs)		198	
<b>Taxes Other Than Income Tax</b>		<b>S-16</b>		<b>\$ (1,692)</b>
1	To annualize FICA based on annualized payroll. (Gruner)	\$ 0	\$ (948)	
2	To adjust Federal unemployment. (Gruner)	0	(13)	
3	To adjust State unemployment. (Gruner)	0	(0)	
4	To adjust real estate and personal property taxes. (Gibbs)	(576)	0	
5	To adjust PSC Assessment. (Griggs)	0	(155)	
<b>Current Income Tax</b>		<b>S-17</b>		<b>\$ (2,657)</b>
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$ (2,657)	\$	

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Brunswick

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Deferred Income Tax Expense		\$-18		\$ (4,382)
1	To adjust deferred income tax expense. (Gibbs)	\$ (4,382)	\$	
ITC Amortization		\$-19		\$ 0
1	To adjust the level of ITC amortization. (Gibbs)	\$ 0	\$	

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Income Tax Calculation**

Brunswick

Line	Description (A)	Test Year (B)	8.05% Return (C)	8.31% Return (D)	8.57% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ (113,782)	\$ 67,454	\$ 69,632	\$ 71,811
2	Add:				
3	Current Income Tax	(88,480)	24,445	25,802	27,159
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	10,374	10,374	10,374	10,374
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ (191,888)	\$ 102,273	\$ 105,808	\$ 109,344
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 40,459	\$ 40,459	\$ 40,459	\$ 40,459
10	Contributions In Aid of Construction	6,674	6,674	6,674	6,674
11	Miscellaneous Non-deductible Expenses	492	492	492	492
12	Total Additions	\$ 47,625	\$ 47,625	\$ 47,625	\$ 47,625
13	Subtractions to Net Income Before Income Tax:				
14	Interest Expense @ 3.91%	\$ 32,763	\$ 32,763	\$ 32,763	\$ 32,763
15	Tax Straight Line Depreciation	26,434	26,434	26,434	26,434
16	Excess Tax Depreciation	27,023	27,023	27,023	27,023
17	Cost of Removal	0	0	0	0
18	Total Subtractions	\$ 86,220	\$ 86,220	\$ 86,220	\$ 86,220
19	Net Taxable Income	\$ (230,483)	\$ 63,677	\$ 67,212	\$ 70,748
20	Provision for Federal Income Tax				
21	Net Taxable Income	\$ (230,483)	\$ 63,677	\$ 67,212	\$ 70,748
22	Deduct Missouri Income Tax @ 100.00%	(12,016)	3,320	3,504	3,688
23	Federal Taxable Income	\$ (218,467)	\$ 60,357	\$ 63,708	\$ 67,060
24	Federal Income Tax @ 35.00%	\$ (76,464)	\$ 21,125	\$ 22,298	\$ 23,471
25	Provision for Missouri Income Tax				
26	Net Taxable Income	\$ (230,483)	\$ 63,677	\$ 67,212	\$ 70,748
27	Deduct Federal Income Tax @ 50.00%	(38,232)	10,563	11,149	11,736
28	Missouri Taxable Income	\$ (192,251)	\$ 53,115	\$ 56,063	\$ 59,013
29	Missouri Income Tax @ 6.25%	\$ (12,016)	\$ 3,320	\$ 3,504	\$ 3,688
30	Summary of Provision For Income Tax				
31	Federal Income Tax	\$ (76,464)	\$ 21,125	\$ 22,298	\$ 23,471
32	State Income Tax	(12,016)	3,320	3,504	3,688
33	<b>Total Current Income Tax</b>	<b>\$ (88,480)</b>	<b>\$ 24,445</b>	<b>\$ 25,802</b>	<b>\$ 27,159</b>



## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Revenue Requirement**

Joplin

Line	(A)		9.50%	10.13%	10.75%
			Equity Return (B)	Equity Return (C)	Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$ 19,511,506	\$ 19,511,506	\$ 19,511,506
2	Rate of Return		8.05%	8.31%	8.57%
3	Net Operating Income Requirement		\$ 1,570,676	\$ 1,621,406	\$ 1,672,136
4	Net Operating Income Available	(From Accounting Schedule 9)	2,124,045	2,124,045	2,124,045
5	Additional Net Operating Income Requirement		\$ (553,369)	\$ (502,639)	\$ (451,909)
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 352,800	\$ 384,409	\$ 416,017
8	Test Year Current Income Tax		697,593	697,593	697,593
9	Additional Current Income Tax Requirement		\$ (344,793)	\$ (313,184)	\$ (281,576)
10	Gross Revenue Requirement Before Allowances		\$ (898,162)	\$ (815,823)	\$ (733,485)
11	Allowances:				
12	True-up Estimate		\$	\$	\$
13	Uncollectibles		(9,958)	(9,045)	(8,132)
14	Gross Revenue Requirement		\$ (908,120)	\$ (824,868)	\$ (741,618)

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Rate Base**

Joplin

Line	Description (A)	Amount (B)
1	Plant in Service (From Accounting Schedule 3)	\$ 32,632,024
	Less:	
2	Accumulated Depreciation Reserve (From Accounting Schedule 5)	7,484,787
3	Accumulated Amortization Reserve:	
4	Direct Assigned	71,296
5	Corporate Distribution	0
6	Net Plant in Service	\$ 25,075,942
7	Add:	
8	Cash Working Capital (From Accounting Schedule 8)	\$ 45,450
9	Materials and Supplies: Direct Assigned	105,697
10	Corporate Distribution	0
11	Prepayments: Direct Assigned	0
12	Corporate Distribution	39,771
13	Deferred OPEB Asset: Direct Assigned	0
14	Corporate Distribution	300,938
15	Total Additions to Net Plant in Service	\$ 491,856
16	Deduct:	
17	Interest Offset @ 0.14% (From Accounting Schedule 8)	\$ 109,753
18	Federal Income Tax Offset @ 0.06% (From Accounting Schedule 8)	18,051
19	State Income Tax Offset @ 0.06% (From Accounting Schedule 8)	3,089
20	Contributions In Aid: Direct Assigned	3,241,297
21	Corporate Distribution	(111,082)
22	Customer Advances Direct Assigned	1,134,288
23	Corporate Distribution	41,765
24	Deferred Income Taxes Direct Assigned	0
25	Corporate Distribution	1,426,807
26	Pre-71 ITC Direct Assigned	18,772
27	Corporate Distribution	0
28	Pension Liability Direct Assigned	0
29	Corporate Distribution	173,552
30	Total Deductions from Net Plant in Service	\$ 6,056,292
31	<b>Total Rate Base</b>	<b>\$ 19,511,506</b>

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

## Plant In Service

Joplin

Line	Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance 12/31/99
					Amount	No.	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301.00	Organization	\$ 0	\$ 17,670	\$ 0	P-1	\$ 17,670
3	302.00	Franchise & Consents	20,740	0	0	P-2	20,740
4	303.00	Miscellaneous Intangible Plant	0	0	0	P-3	0
5		Total Intangible	\$ 20,740	\$ 17,670	\$ 0		\$ 38,410
6		Source of Supply					
7	310.00	Land & Land Rights	\$ 96,342	\$ 0	\$ 0	P-4	\$ 96,342
8	311.00	Structures & Improvements	6,550	0	0	P-5	6,550
9	312.00	Collecting & Impounding Res	110,883	0	0	P-6	110,883
10	313.00	Lake, River & Other Intakes	52,654	0	0	P-7	52,654
11	314.00	Wells & Springs	648,680	0	0	P-8	648,680
12	316.00	Supply Mains	343,054	0	0	P-9	343,054
13		Total Source of Supply	\$ 1,258,163	\$ 0	\$ 0		\$ 1,258,163
14		Pumping					
15	320.00	Land & Land Rights	\$ 12,561	\$ 0	\$ 0	P-10	\$ 12,561
16	321.00	Structures & Improvements	393,373	0	0	P-11	393,373
17	322.00	Boiler Equipment	0	0	0	P-12	0
18	323.20	Other Power Production Equipment	65,836	0	0	P-13	65,836
19	324.00	Steam Pumping Equipment	0	0	0	P-14	0
20	325.00	Electric Pumping Equipment	2,216,136	0	0	P-15	2,216,136
21	326.00	Diesel Pumping Equipment	110,608	0	0	P-16	110,608
22	328.30	Other Pumping Equipment	216,874	0	0	P-17	216,874
23		Total Pumping	\$ 3,015,388	\$ 0	\$ 0		\$ 3,015,388
24		Water Treatment Plant					
25	330.00	Land & Land Rights	\$ 11,715	\$ 0	\$ 0	P-18	\$ 11,715
26	331.00	Structures & Improvements	257,097	0	0	P-19	257,097
27	332.00	Water Treatment Equipment	2,274,654	0	0	P-20	2,274,654
28	339.00	Other Intangible Plant	0	0	0	P-21	0
29		Total Water Treatment Plant	\$ 2,543,466	\$ 0	\$ 0		\$ 2,543,466
30		Transmission & Distribution					
31	340.00	Land & Land Rights	\$ 27,039	\$ 0	\$ 0	P-22	\$ 27,039
32	341.00	Structures & Improvements	0	0	0	P-23	0
33	342.00	Distr. Res. & Standpipe	2,443,095	0	0	P-24	2,443,095
34	343.00	Transmission & Distribution Mains	14,027,935	0	0	P-25	14,027,935
35	344.00	Fire Mains	0	0	0	P-26	0
36	345.00	Services	4,558,509	0	0	P-27	4,558,509
37	346.00	Meters	825,974	0	0	P-28	825,974
38	347.00	Meter Installation	1,295,478	0	0	P-29	1,295,478
39	348.00	Hydrants	554,581	0	0	P-30	554,581
40	349.00	Other T&D Plant	8,445	0	0	P-31	8,445
41		Total Transmission & Distribution	\$ 23,741,056	\$ 0	\$ 0		\$ 23,741,056
42		Sewer Plant					
43	252.00	Collecting Sewer - Gravity	\$ 0	\$ 0	\$ 0	P-32	\$ 0
44	353.00	Service To Customers	0	0	0	P-33	0
45	370.00	Miscellaneous Land	0	0	0	P-34	0
46	371.00	Structures & Improvements	0	0	0	P-35	0
47	372.00	Treatment & Disposal Equipment	0	0	0	P-36	0
48	373.00	Plant Sewers	0	0	0	P-37	0
49	374.00	Outfall Sewer Lines	0	0	0	P-38	0
50	395.00	Laboratory Equipment	0	0	0	P-39	0
51		Total Sewer Plant	\$ 0	\$ 0	\$ 0		\$ 0

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Plant In Service**

Joplin

Line	Account No (A)	Plant Title (B)	Balance 12/31/99 (C)	Corporate Distribution (D)	Adjustments		Adjusted Balance (C)+(F)-(D) (G)
					Amount Add Sub + (E)	No. Add Sub + (F)	
52		General Plant					
53	389.10	Land & Land Rights	\$ 717	\$ 0	\$ 0	P-40	\$ 717
54	390.00	Structures & Improvements	180,674	44,368	0	P-41	225,042
55	391.00	General Office Equipment	345,486	441,278	0	P-42	786,764
56	392.00	Transportation Equipment	331,735	55,804	0	P-43	387,539
57	393.00	Stores Equipment	7,447	0	0	P-44	7,447
58	394.00	Tools, Shop & Garage Equipment	271,508	1,359	0	P-45	272,867
59	395.00	Laboratory Equipment	68,472	0	0	P-46	68,472
60	396.00	Power Operated Equipment	198,492	0	0	P-47	198,492
61	397.00	Communication Equipment	31,902	9,415	0	P-48	41,317
62	398.00	Miscellaneous	44,063	2,821	0	P-49	46,884
63		Total General Plant	\$ 1,480,496	\$ 555,045	\$ 0		\$ 2,035,541
64		<b>Total Plant In Service</b>	<b>\$ 32,049,309</b>	<b>\$ 572,735</b>	<b>\$ 0</b>		<b>\$ 32,632,624</b>



Accounting Schedule 4

Sponsor: Gibbs

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Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

### Adjustments To Plant In Service

Joplin

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

Accounting Schedule 4

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Depreciation Reserve**

Joplin

Plant Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance 03-01-00
				Amount Add to (A)	No. Adjustment	
(A)	(B)	(C)	(D)	(E)	(F)	(G)

<b>Total Depreciation Reserve</b>		\$ 7,371,314	\$ 113,473	\$ 0		\$ 7,484,787
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Accounting Schedule 6

Sponsor: Gibbs

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Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

### Adjustments To Depreciation Reserve

Joplin

Adj No.	Description	Adjustment Amount	Total Adjustment
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No Adjustments Required

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Depreciation Expense**

Joplin

Line	Account No. (A)	Plant Title (B)	Plant Balance Acq. Val. (C)	Depreciation Rate (D)	Depreciation Expense (C) x (D) (E)
1		Intangible			
2	301.00	Organization	\$ 17,670		\$ NA
3	302.00	Franchise & Consents	20,740		NA
4	303.00	Miscellaneous Intangible Plant	0		NA
5		Total Intangible	\$ 38,410		\$ 0
6		Source of Supply			
7	310.00	Land & Land Rights	\$ 96,342		\$ NA
8	311.00	Structures & Improvements	6,550	3.31%	217
9	312.00	Collecting & Impounding Res	110,883	1.85%	2,051
10	313.00	Lake, River & Other Intakes	52,654	3.11%	1,638
11	314.00	Wells & Springs	648,680	2.28%	14,790
12	316.00	Supply Mains	343,054	1.77%	6,072
13		Total Source of Supply	\$ 1,258,163		\$ 24,768
14		Pumping			
15	320.00	Land & Land Rights	\$ 12,561		\$ NA
16	321.00	Structures & Improvements	393,373	2.26%	8,890
17	322.00	Boiler Equipment	0		NA
18	323.00	Other Power Production Equipment	65,836	2.12%	1,396
19	324.00	Steam Pumping Equipment	0		NA
20	325.00	Electric Pumping Equipment	2,216,136	3.77%	83,548
21	326.00	Diesel Pumping Equipment	110,608	2.28%	2,522
22	328.30	Other Pumping Equipment	216,874	2.26%	4,901
23		Total Pumping	\$ 3,015,388		\$ 101,257
24		Water Treatment Plant			
25	330.00	Land & Land Rights	\$ 11,715		\$ NA
26	331.00	Structures & Improvements	257,097	3.27%	8,407
27	332.00	Water Treatment Equipment	2,274,654	2.95%	67,102
28	339.00	Other Intangible Plant	0	2.00%	0
29		Total Water Treatment Plant	\$ 2,543,466		\$ 75,509
30		Transmission & Distribution			
31	340.00	Land & Land Rights	\$ 27,039		\$ NA
32	341.00	Structures & Improvements	0	5.56%	0
33	342.00	Distr. Res. & Standpipe	2,443,095	1.97%	48,129
34	343.00	Transmission & Distribution Mains	14,027,935	1.51%	211,822
35	344.00	Fire Mains	0	1.46%	0
36	345.00	Services	4,558,509	2.63%	119,889

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Depreciation Expense**

Joplin

Line	Account No.	Plant Title	Plant Balance Acq. Bk. 1	Depreciation Rate	Depreciation Expense (C) x (D)
	(A)	(B)	(C)	(D)	(E)
37	346.00	Meters	825,974	5.64%	46,585
38	347.00	Meter Installation	1,295,478	2.31%	29,926
39	348.00	Hydrants	554,581	3.06%	16,970
40	349.00	Other T&D Plant	8,445	2.94%	248
41		Total Transmission & Distribution	\$ 23,741,056		\$ 473,569
42		Sewer Plant			
43	252.00	Collecting Sewer - Gravity	\$ 0	1.33%	\$ 0
44	353.00	Service To Customers	0	2.00%	0
45	370.00	Miscellaneous Land	0		NA
46	371.00	Structures & Improvements	0	1.33%	0
47	372.00	Treatment & Disposal Equipment	0	3.30%	0
48	373.00	Plant Sewers	0	3.30%	0
49	374.00	Outfall Sewer Lines	0	1.50%	0
50	395.00	Laboratory Equipment	0	3.30%	0
51		Total Sewer Plant	\$ 0		\$ 0
52		General Plant			
53	389.00	Land & Land Rights	\$ 717		\$ NA
54	390.00	Structures & Improvements	225,042	2.57%	5,784
55	391.00	General Office Equipment	786,764	9.16%	72,068
56	392.00	Transportation Equipment	387,539	11.66%	45,187
57	393.00	Stores Equipment	7,447	0.88%	66
58	394.00	Tools, Shop & Garage Equipment	272,867	5.16%	14,080
59	395.00	Laboratory Equipment	68,472	4.42%	3,026
60	396.00	Power Operated Equipment	198,492	5.07%	10,064
61	397.00	Communication Equipment	41,317	7.33%	3,029
62	398.00	Miscellaneous	46,884	4.19%	1,964
63		Total General Plant	\$ 2,035,541		\$ 155,268
64		<b>Depreciation Expense</b>	<b>\$ 32,632,024</b>		<b>\$ 830,371</b>

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Cash Working Capital**

Joplin

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (E) = (D) - (C)	Factor (F) = (D)/(C)	Cash Working Capital Requirement (G) = (B) * (F)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 793,273	38.64	10.23	28.41	0.0778	\$ 61,754
3	Tax Withholding	258,534	38.64	17.39	21.25	0.0582	15,054
4	Fuel & Power	356,507	38.64	37.22	1.42	0.0039	1,387
5	Chemicals	18,545	38.64	38.64	0.00	0.0000	0
6	Purchased Water	0	38.64	53.15	(14.51)	(0.0398)	0
7	Service Company Charges	415,958	38.64	(4.13)	42.77	0.1172	48,741
8	Group Insurance	179,792	38.64	(8.54)	47.18	0.1293	23,240
9	OPEB's	102,498	38.64	(0.04)	38.68	0.1060	10,862
10	Pensions	36,938	38.64	38.64	0.00	0.0000	0
11	ESOP	9,167	38.64	38.64	0.00	0.0000	0
12	Insurance Other Than Group	100,558	38.64	38.64	0.00	0.0000	0
13	Uncollectibles	80,999	38.64	38.64	0.00	0.0000	0
14	Rents	15,647	38.64	24.37	14.27	0.0391	612
15	401K	15,103	38.64	48.80	(10.16)	(0.0278)	(420)
16	Material & Supplies	54,240	38.64	38.64	0.00	0.0000	0
17	Cash Vouchers	829,162	38.64	20.67	17.97	0.0492	40,822
18	Total Operation & Maintenance Expense	\$ 3,266,921					\$ 202,052
19	Taxes						
20	FICA - Employer Portion	\$ 78,660	38.64	13.44	25.20	0.0690	\$ 5,431
21	Federal Unemployment	1,517	38.64	62.05	(23.41)	(0.0641)	(97)
22	State Unemployment	(0)	38.64	62.05	(23.41)	(0.0641)	0
23	Property Tax	264,347	38.64	182.50	(143.86)	(0.3941)	(104,189)
24	Gross Receipts Tax	287,463	19.54	77.29	(57.75)	(0.1582)	(45,482)
25	Corporate Franchise	0	38.64	38.64	0.00	0.0000	0
26	Sales Tax	121,630	19.54	38.90	(19.36)	(0.0530)	(6,451)
27	Missouri Primacy Fees	24,662	19.54	105.59	(86.05)	(0.2358)	(5,814)
28	PSC Assessment	45,747	38.64	38.64	0.00	0.0000	0
29	Total Operating Taxes	\$ 824,026					\$ (156,602)
30	<b>Total Cash Working Capital Before Income Tax and Interest Offsets</b>						<b>\$ 45,450</b>
31	Federal Income Tax Offset	\$ 304,889	38.64	60.25	(21.61)	(0.0592)	\$ (18,051)
32	State Income Tax Offset	\$ 47,911	38.64	62.17	(23.53)	(0.0645)	\$ (3,089)
33	Interest Expense Offset	\$ 762,900	38.64	91.15	(52.51)	(0.1439)	\$ (109,753)

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

## Income Statement

Joplin

Line	Description (A)	Year Ended 9/30/99 Direct Charges (B)	Year Ended 9/30/99 Corporate Distribution (C)	Year Ended 9/30/99 Total (B)+(C) (D)	Adjustments		As Adjusted (G)
					Amount Acctg Sch 10 (E)	No. Acctg Sch 10 (F)	
1	Operating Revenues:						
2	Residential	\$ 3,987,387	\$ 0	\$ 3,987,387	\$ 89,351	S-1	\$ 4,076,738
3	Commercial	1,862,941	0	1,862,941	(55,237)	S-2	1,807,704
4	Industrial	788,046	0	788,046	0	S-3	788,046
5	Private Fire	138,483	0	138,483	0	S-4	138,483
6	Public Authorities	224,330	0	224,330	0	S-5	224,330
7	Sales for Resale	270,638	0	270,638	0	S-6	270,638
8	Other	177,609	828	178,437	0	S-7	178,437
9	Total Revenues	\$ 7,449,435	\$ 828	\$ 7,450,263	\$ 34,114		\$ 7,484,377
10	Operating Expenses:						
11	Operation & Maintenance:						
12	Source of Supply	\$ 2,031	\$ 4,298	\$ 6,329	\$ (728)	S-8	\$ 5,601
13	Pumping	493,930	3	493,933	(1,463)	S-9	492,470
14	Water Treatment	227,871	49,372	277,243	(55,578)	S-10	221,665
15	Transmission & Distribution	514,729	3,398	518,127	38,547	S-11	556,673
16	Customer Accounts	426,102	134,450	560,552	(19,081)	S-12	541,471
17	Administrative & General	198,499	1,290,626	1,489,125	(40,084)	S-13	1,449,041
18	Total O & M Expense	\$ 1,863,162	\$ 1,482,147	\$ 3,345,309	\$ (78,388)		\$ 3,266,921
19	Other Operating Expenses:						
20	Depreciation	\$ 746,215	\$ (52,185)	\$ 694,030	\$ 77,334	S-14	\$ 771,364
21	Amortization	21,274	159	21,433	(1,265)	S-15	20,168
22	Taxes Other Than Income	275,476	157,995	433,471	(29,343)	S-16	404,128
23	Total Other Operation Expense	\$ 1,042,964	\$ 105,969	\$ 1,148,933	\$ 46,726		\$ 1,195,659
24	Total Operating Expenses	\$ 2,906,126	\$ 1,588,116	\$ 4,494,242	\$ (31,662)		\$ 4,462,580
25	Net Income Before Income Taxes	\$ 4,543,309	\$ (1,587,288)	\$ 2,956,021	\$ 65,776		\$ 3,021,796
26	Income Taxes:						
27	Current Income Tax	\$ 0	\$ 676,648	\$ 676,648	\$ 20,945	S-17	\$ 697,593
28	Deferred Income Tax:						
29	Deferred Income Tax Expense	0	302,302	302,302	(89,769)	S-18	212,533
30	ITC Amortization	(12,375)	0	(12,375)	0	S-19	(12,375)
31		\$ (12,375)	\$ 978,951	\$ 966,576	\$ (68,825)		\$ 897,751
32	Net Operating Income	\$ 4,555,683	\$ (2,566,239)	\$ 1,989,445	\$ 134,601		\$ 2,124,045

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Joplin

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
<b>Residential Revenue S-1</b>				
1	To normalize and annualize revenue. (Griggs)	\$ 89,351	\$	\$ 89,351
<b>Commercial Revenue S-2</b>				
1	To normalize and annualize revenue. (Griggs)	\$ (55,237)	\$	\$ (55,237)
<b>Industrial Revenue S-3</b>				
1	No adjustment required.	\$ 0	\$	\$ 0
<b>Private Fire Revenue S-4</b>				
1	No adjustment required.	\$ 0	\$	\$ 0
<b>Public Authority Revenue S-5</b>				
1	No adjustment required.	\$ 0	\$	\$ 0
<b>Sales for Resale S-6</b>				
1	No adjustment required.	\$ 0	\$	\$ 0
<b>Other Revenue S-7</b>				
1	No adjustment required.	\$ 0	\$	\$ 0
<b>Source of Supply S-8</b>				
1	To annualize payroll. (Gruner)	\$ (18)	\$ (710)	\$ (728)
2	To annualize the cost of purchased water. (Griggs)	0		
<b>Pumping S-9</b>				
1	To annualize payroll. (Gruner)	\$ (2,779)	\$ 0	\$ (1,453)
2	To annualize electric pumping expense. (Griggs)	1,316		
<b>Water Treatment S-10</b>				
1	To annualize payroll. (Gruner)	\$ (2,547)	\$ (1,492)	\$ (55,578)
2	To annualize chemical costs. (Griggs)	(51,539)		
<b>Transmission &amp; Distribution S-11</b>				
1	To annualize payroll. (Gruner)	\$ (7,091)	\$ (316)	\$ 38,547
2	To adjust deferred maintenance. (Griggs)	45,953		



## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Joplin

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp	
Customer Accounts		S-12		\$ (19,081)
1	To annualize payroll. (Gruner)	\$ (3,467)	\$ (7,741)	
2	To normalize the level of uncollectible expense. (Griggs)	(6,386)		
3	To adjust postage. (Griggs)	433		
4	To eliminate specific advertising expense. (Gruner)	0	(15)	
5	To eliminate cost of bill inserts. (Gruner)		(1,905)	
Administrative & General		S-13		\$ (40,084)
1	To annualize payroll. (Gruner)	\$ (1,120)	\$ (30,786)	
2	To annualize 401K expense. (Gruner)	0	(300)	
3	To annualize ESOP expense. (Gruner)	0	(4,128)	
4	To annualize group health insurance expense. (Gruner)	0	19,071	
5	To annualize OPEB expense. (Rackers)	0	(5,086)	
6	To adjust incentive pay. (Gruner)	0	(17,170)	
7	To annualize pension expense. (Rackers)	0	(1,125)	
8	To annualize non-group insurance. (Gruner)	0	30,459	
9	To eliminate specific advertising expense. (Gruner)	0	(1,545)	
10	To eliminate specific dues and donations. (Gruner)	(2,689)	(3,312)	
11	To eliminate specific miscellaneous expense. (Gruner)	(1,159)	(155)	
12	To normalize rate case expense. (Griggs)	0	7,956	
13	To eliminate dues to NAWC. (Gruner)	0	(1,266)	
14	To adjust relocation expense. (Gibbs)	0	771	
15	To amortize OPEB gains. (Rackers)		(22,777)	

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Joplin

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
16	To amortize pension gains. (Rackers)		(5,723)	
<b>Depreciation S-14 \$ 77,334</b>				
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$ 136,341	\$	
2	To reflect depreciation on contributions in aid of construction included in plant in service. (Gibbs)	(57,554)		
3	To reflect capitalization of depreciation on transportation equipment. (Gibbs)	(1,453)		
<b>Amortization S-15 \$ (1,265)</b>				
1	To eliminate amortization of a capital lease. (Gibbs)	\$ (21,274)	\$ 0	
2	To reflect a 5 year amortization of Comprehensive Planning Study. (Gibbs)	0	14,793	
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)		2,786	
5	To reflect a 5 year amortization of Management Study. (Gibbs)		2,430	
<b>Taxes Other Than Income Tax S-16 \$ (29,343)</b>				
1	To annualize FICA based on annualized payroll. (Gruner)	\$ 0	\$ (11,609)	
2	To adjust Federal unemployment. (Gruner)	0	(158)	
3	To adjust State unemployment. (Gruner)	0	(2)	
4	To adjust real estate and personal property taxes. (Gibbs)	(15,676)	0	
5	To adjust PSC Assessment. (Griggs)	0	(1,897)	
<b>Current Income Tax S-17 \$ 20,945</b>				
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$ 20,945	\$	

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Joplin

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
	Deferred Income Tax Expense S-18			\$ (89,769)
1	To adjust deferred income tax expense. (Gibbs)	\$ (89,769)	\$	
	ITC Amortization S-19			\$ 0
1	To adjust the level of ITC amortization. (Gibbs)	\$ 0	\$	

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Income Tax Calculation**

Joplin

Line	Description (A)	Test Year (B)	8.05% Return (C)	8.31% Return (D)	8.57% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 2,124,045	\$ 1,570,676	\$ 1,621,406	\$ 1,672,136
2	Add:				
3	Current Income Tax	697,593	352,800	384,409	416,017
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	212,533	212,533	212,533	212,533
6	ITC Amortization	(12,375)	(12,375)	(12,375)	(12,375)
7	Net Income Before Income Tax	\$ 3,021,796	\$ 2,123,634	\$ 2,205,973	\$ 2,288,311
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 771,364	\$ 771,364	\$ 771,364	\$ 771,364
10	Contributions In Aid of Construction	116,010	116,010	116,010	116,010
11	Miscellaneous Non-deductible Expenses	6,026	6,026	6,026	6,026
12	Total Additions	\$ 893,400	\$ 893,400	\$ 893,400	\$ 893,400
13	Subtractions to Net Income Before Income Tax:				
14	Interest Expense @ 3.91%	\$ 762,900	\$ 762,900	\$ 762,900	\$ 762,900
15	Tax Straight Line Depreciation	773,880	773,880	773,880	773,880
16	Excess Tax Depreciation	553,635	553,635	553,635	553,635
17	Cost of Removal	7,596	7,596	7,596	7,596
18	Total Subtractions	\$ 2,098,011	\$ 2,098,011	\$ 2,098,011	\$ 2,098,011
19	Net Taxable Income	\$ 1,817,185	\$ 919,023	\$ 1,001,362	\$ 1,083,700
20	Provision for Federal Income Tax				
21	Net Taxable Income	\$ 1,817,185	\$ 919,023	\$ 1,001,362	\$ 1,083,700
22	Deduct Missouri Income Tax @ 100.00%	94,735	47,911	52,204	56,496
23	Federal Taxable Income	\$ 1,722,450	\$ 871,112	\$ 949,158	\$ 1,027,204
24	Federal Income Tax @ 35.00%	\$ 602,858	\$ 304,889	\$ 332,205	\$ 359,521
25	Provision for Missouri Income Tax				
26	Net Taxable Income	\$ 1,817,185	\$ 919,023	\$ 1,001,362	\$ 1,083,700
27	Deduct Federal Income Tax @ 50.00%	301,429	152,445	166,103	179,761
28	Missouri Taxable Income	\$ 1,515,756	\$ 766,579	\$ 835,260	\$ 903,940
29	Missouri Income Tax @ 6.25%	\$ 94,735	\$ 47,911	\$ 52,204	\$ 56,496
30	Summary of Provision For Income Tax				
31	Federal Income Tax	\$ 602,858	\$ 304,889	\$ 332,205	\$ 359,521
32	State Income Tax	94,735	47,911	52,204	56,496
33	<b>Total Current Income Tax</b>	<b>\$ 697,593</b>	<b>\$ 352,800</b>	<b>\$ 384,409</b>	<b>\$ 416,017</b>



## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Revenue Requirement**

Mexico

Line	(A)		9.50%	10.13%	10.75%
			Equity Return (B)	Equity Return (C)	Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$ 5,637,315	\$ 5,637,315	\$ 5,637,315
2	Rate of Return		8.05%	8.31%	8.57%
3	Net Operating Income Requirement		\$ 453,804	\$ 468,461	\$ 483,118
4	Net Operating Income Available	(From Accounting Schedule 9)	149,333	149,333	149,333
5	Additional Net Operating Income Requirement		\$ 304,471	\$ 319,128	\$ 333,785
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 91,189	\$ 100,322	\$ 109,454
8	Test Year Current Income Tax		(98,520)	(98,520)	(98,520)
9	Additional Current Income Tax Requirement		\$ 189,709	\$ 198,842	\$ 207,974
10	Gross Revenue Requirement Before Allowances		\$ 494,180	\$ 517,970	\$ 541,759
11	Allowances:				
12	True-up Estimate		\$ 690,135	\$ 712,598	\$ 735,060
13	Uncollectibles		6,774	7,039	7,303
14	<b>Gross Revenue Requirement</b>		<b>\$ 1,191,089</b>	<b>\$ 1,237,607</b>	<b>\$ 1,284,122</b>

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Rate Base**

Mexico

Line	Description (A)	Amount (B)
1	Plant in Service (From Accounting Schedule 3)	\$ 8,785,704
	Less:	
2	Accumulated Depreciation Reserve (From Accounting Schedule 5)	1,735,411
3	Accumulated Amortization Reserve:	
4	Direct Assigned	
5	Corporate Distribution	0
6	Net Plant in Service	\$ 7,050,293
7	Add:	
8	Cash Working Capital (From Accounting Schedule 8)	\$ 26,776
9	Materials and Supplies: Direct Assigned	16,629
10	Corporate Distribution	0
11	Prepayments: Direct Assigned	0
12	Corporate Distribution	10,859
13	Deferred OPEB Asset: Direct Assigned	0
14	Corporate Distribution	82,168
15	Total Additions to Net Plant in Service	\$ 136,432
16	Deduct:	
17	Interest Offset @ 0.15% (From Accounting Schedule 8)	\$ 32,079
18	Federal Income Tax Offset @ 0.06% (From Accounting Schedule 8)	4,797
19	State Income Tax Offset @ 0.07% (From Accounting Schedule 8)	819
20	Contributions In Aid: Direct Assigned	852,232
21	Corporate Distribution	(29,207)
22	Customer Advances Direct Assigned	139,491
23	Corporate Distribution	9,424
24	Deferred Income Taxes Pre-merger Missouri-Cities	249,760
25	Corporate Distribution	242,628
26	Pre-71 ITC Direct Assigned	0
27	Corporate Distribution	0
28	Pension Liability Direct Assigned	0
29	Corporate Distribution	47,386
30	Total Deductions from Net Plant in Service	\$ 1,549,409
31	<b>Total Rate Base</b>	<b>\$ 5,637,315</b>

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

## Plant In Service

Mexico

Line	Account No	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance 12/31/99
					Amount	No.	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301.00	Organization	\$ 25,516	\$ 4,825	\$ 0	P-1	\$ 30,341
3	302.00	Franchise & Consents	0	0	0	P-2	0
4	303.00	Miscellaneous Intangible Plant	0	0	0	P-3	0
5		Total Intangible	\$ 25,516	\$ 4,825	\$ 0		\$ 30,341
6		Source of Supply					
7	310.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	P-4	\$ 0
8	311.00	Structures & Improvements	47,320	0	0	P-5	47,320
9	312.00	Collecting & Impounding Res	183	0	0	P-6	183
10	313.00	Lake, River & Other Intakes	0	0	0	P-7	0
11	314.00	Wells & Springs	512,651	0	0	P-8	512,651
12	316.00	Supply Mains	218,144	0	0	P-9	218,144
13		Total Source of Supply	\$ 778,298	\$ 0	\$ 0		\$ 778,298
14		Pumping					
15	320.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	P-10	\$ 0
16	321.00	Structures & Improvements	63,978	0	0	P-11	63,978
17	322.00	Boiler Equipment	0	0	0	P-12	0
18	323.20	Other Power Production Equipment	0	0	0	P-13	0
19	324.00	Steam Pumping Equipment	0	0	0	P-14	0
20	325.00	Electric Pumping Equipment	742,119	0	0	P-15	742,119
21	326.00	Diesel Pumping Equipment	0	0	0	P-16	0
22	328.30	Other Pumping Equipment	2,744	0	0	P-17	2,744
23		Total Pumping	\$ 808,841	\$ 0	\$ 0		\$ 808,841
24		Water Treatment Plant					
25	330.00	Land & Land Rights	\$ 13,920	\$ 0	\$ 0	P-18	\$ 13,920
26	331.00	Structures & Improvements	377,217	0	0	P-19	377,217
27	332.00	Water Treatment Equipment	642,433	0	0	P-20	642,433
28	339.00	Other Intangible Plant	0	0	0	P-21	0
29		Total Water Treatment Plant	\$ 1,033,570	\$ 0	\$ 0		\$ 1,033,570
30		Transmission & Distribution					
31	340.00	Land & Land Rights	\$ 11,266	\$ 0	\$ 0	P-22	\$ 11,266
32	341.00	Structures & Improvements	0	0	0	P-23	0
33	342.00	Distr. Res. & Standpipe	306,871	0	0	P-24	306,871
34	343.00	Transmission & Distribution Mains	3,414,330	0	0	P-25	3,414,330
35	344.00	Fire Mains	30,970	0	0	P-26	30,970
36	345.00	Services	987,964	0	0	P-27	987,964
37	346.00	Meters	226,028	0	0	P-28	226,028
38	347.00	Meter Installation	385,411	0	0	P-29	385,411
39	348.00	Hydrants	332,537	0	0	P-30	332,537
40	349.00	Other T&D Plant	9,563	0	0	P-31	9,563
41		Total Transmission & Distribution	\$ 5,704,940	\$ 0	\$ 0		\$ 5,704,940
42		Sewer Plant					
43	252.00	Collecting Sewer - Gravity	\$ 0	\$ 0	\$ 0	P-32	\$ 0
44	353.00	Service To Customers	0	0	0	P-33	0
45	370.00	Miscellaneous Land	0	0	0	P-34	0
46	371.00	Structures & Improvements	0	0	0	P-35	0
47	372.00	Treatment & Disposal Equipment	0	0	0	P-36	0
48	373.00	Plant Sewers	0	0	0	P-37	0
49	374.00	Outfall Sewer Lines	0	0	0	P-38	0
50	395.00	Laboratory Equipment	0	0	0	P-39	0
51		Total Sewer Plant	\$ 0	\$ 0	\$ 0		\$ 0



## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Plant In Service**

Mexico

Line	Account No	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance 02/29/00
					Amount Add Debit	No. Add Debit	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
52		General Plant					
53	389.10	Land & Land Rights	\$ 2,057	\$ 0	\$ 0	P-40	\$ 2,057
54	390.00	Structures & Improvements	112,555	12,114	0	P-41	124,669
55	391.00	General Office Equipment	63,851	120,486	0	P-42	184,337
56	392.00	Transportation Equipment	16,341	15,237	0	P-43	31,578
57	393.00	Stores Equipment	5,301	0	0	P-44	5,301
58	394.00	Tools, Shop & Garage Equipment	28,022	371	0	P-45	28,393
59	395.00	Laboratory Equipment	22,077	0	0	P-46	22,077
60	396.00	Power Operated Equipment	9,301	0	0	P-47	9,301
61	397.00	Communication Equipment	15,087	2,571	0	P-48	17,658
62	398.00	Miscellaneous	3,574	770	0	P-49	4,344
63		Total General Plant	\$ 278,166	\$ 151,549	\$ 0		\$ 429,715
64		Total Plant In Service	\$ 8,629,331	\$ 156,373	\$ 0		\$ 8,785,704

Accounting Schedule 4

Sponsor: Gibbs

3/29/00 6:05 PM

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

### Adjustments To Plant In Service

Mexico

Adj No.	Description	Adjustment Amount	Total Adjustment
------------	-------------	----------------------	---------------------

No Adjustments Required

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Depreciation Reserve**

Mexico

Plant Account No.	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)-(D)-(F)
				Amount Add Sub +	No. Add Sub +	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
<b>Total Depreciation Reserve</b>		\$ 1,704,429	\$ 30,982	\$ 0		\$ 1,735,411

Accounting Schedule 6

Sponsor: Gibbs

3/31/00 2:45 PM

Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

### Adjustments To Depreciation Reserve

Mexico

Adj No.	Description	Adjustment Amount	Total Adjustment
------------	-------------	----------------------	---------------------

No Adjustments Required

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Depreciation Expense**

Mexico

Line	Account No (A)	Plant Title (B)	Plant Balance Acqg 30th 1 (C)	Depreciation Rate (D)	Depreciation Expense (C) x (D) (E)
1		Intangible			
2	301.00	Organization	\$ 30,341		\$ NA
3	302.00	Franchise & Consents	0		NA
4	303.00	Miscellaneous Intangible Plant	0		NA
5		Total Intangible	\$ 30,341		\$ 0
6		Source of Supply			
7	310.00	Land & Land Rights	\$ 0		\$ NA
8	311.00	Structures & Improvements	47,320	3.31%	1,566
9	312.00	Collecting & Impounding Res	183	1.85%	3
10	313.00	Lake, River & Other Intakes	0	3.11%	0
11	314.00	Wells & Springs	512,651	2.28%	11,688
12	316.00	Supply Mains	218,144	1.77%	3,861
13		Total Source of Supply	\$ 778,298		\$ 17,118
14		Pumping			
15	320.00	Land & Land Rights	\$ 0		\$ NA
16	321.00	Structures & Improvements	63,978	2.26%	1,446
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	742,119	3.77%	27,978
21	326.00	Diesel Pumping Equipment	0	2.28%	0
22	328.30	Other Pumping Equipment	2,744	2.26%	62
23		Total Pumping	\$ 808,841		\$ 29,486
24		Water Treatment Plant			
25	330.00	Land & Land Rights	\$ 13,920		\$ NA
26	331.00	Structures & Improvements	377,217	3.27%	12,335
27	332.00	Water Treatment Equipment	642,433	2.95%	18,952
28	339.00	Other Intangible Plant	0	2.00%	0
29		Total Water Treatment Plant	\$ 1,033,570		\$ 31,287
30		Transmission & Distribution			
31	340.00	Land & Land Rights	\$ 11,266		\$ NA
32	341.00	Structures & Improvements	0	5.56%	0
33	342.00	Distr. Res. & Standpipe	306,871	1.97%	6,045
34	343.00	Transmission & Distribution Mains	3,414,330	1.51%	51,556
35	344.00	Fire Mains	30,970	1.46%	452
36	345.00	Services	987,964	2.63%	25,983

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Depreciation Expense**

Mexico

Line	Account No.	Plant Title	Plant Balance Acctg Sub J	Depreciation Rate	Depreciation Expense (C) * (D)
	(A)	(B)	(C)	(D)	(E)
37	346.00	Meters	226,028	5.64%	12,748
38	347.00	Meter Installation	385,411	2.31%	8,903
39	348.00	Hydrants	332,537	3.06%	10,176
40	349.00	Other T&D Plant	9,563	2.94%	281
41		Total Transmission & Distribution	\$ 5,704,940		\$ 116,144
42		Sewer Plant			
43	252.00	Collecting Sewer - Gravity	\$ 0	1.33%	\$ 0
44	353.00	Service To Customers	0	2.00%	0
45	370.00	Miscellaneous Land	0		NA
46	371.00	Structures & Improvements	0	1.33%	0
47	372.00	Treatment & Disposal Equipment	0	3.30%	0
48	373.00	Plant Sewers	0	3.30%	0
49	374.00	Outfall Sewer Lines	0	1.50%	0
50	395.00	Laboratory Equipment	0	3.30%	0
51		Total Sewer Plant	\$ 0		\$ 0
52		General Plant			
53	389.00	Land & Land Rights	\$ 2,057		\$ NA
54	390.00	Structures & Improvements	124,669	2.57%	3,204
55	391.00	General Office Equipment	184,337	9.16%	16,885
56	392.00	Transportation Equipment	31,578	11.66%	3,682
57	393.00	Stores Equipment	5,301	0.88%	47
58	394.00	Tools, Shop & Garage Equipment	28,393	5.16%	1,465
59	395.00	Laboratory Equipment	22,077	4.42%	976
60	396.00	Power Operated Equipment	9,301	5.07%	472
61	397.00	Communication Equipment	17,658	7.33%	1,294
62	398.00	Miscellaneous	4,344	4.19%	182
63		Total General Plant	\$ 429,715		\$ 28,207
64		<b>Depreciation Expense</b>	<b>\$ 6,785,704</b>		<b>\$ 222,242</b>

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Cash Working Capital**

Mexico

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C)-(D) (E)	Factor (B)/(A) (F)	Cash Working Capital Requirement (B)*(F) (G)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 216,594	38.03	10.23	27.80	0.0762	\$ 16,499
3	Tax Withholding	70,590	38.03	17.39	20.64	0.0566	3,992
4	Fuel & Power	194,073	38.03	37.22	0.81	0.0022	431
5	Chemicals	46,506	38.03	38.03	0.00	0.0000	0
6	Purchased Water	0	38.03	53.15	(15.12)	(0.0414)	0
7	Service Company Charges	113,572	38.03	(4.13)	42.16	0.1155	13,118
8	Group Insurance	47,960	38.03	(8.54)	46.57	0.1276	6,119
9	OPEB's	27,986	38.03	(0.04)	38.07	0.1043	2,919
10	Pensions	10,085	38.03	38.03	0.00	0.0000	0
11	ESOP	2,503	38.03	38.03	0.00	0.0000	0
12	Insurance Other Than Group	27,429	38.03	38.03	0.00	0.0000	0
13	Uncollectibles	10,318	38.03	38.03	0.00	0.0000	0
14	Rents	3,401	38.03	24.37	13.66	0.0374	127
15	401K	4,124	38.03	48.80	(10.77)	(0.0295)	(122)
16	Material & Supplies	13,962	38.03	38.03	0.00	0.0000	0
17	Cash Vouchers	324,607	38.03	20.67	17.36	0.0476	15,439
18	Total Operation & Maintenance Expense	\$ 1,113,709					\$ 58,522
19	Taxes						
20	FICA - Employer Portion	\$ 21,477	38.03	13.44	24.59	0.0674	\$ 1,447
21	Federal Unemployment	414	38.03	62.05	(24.02)	(0.0658)	(27)
22	State Unemployment	(0)	38.03	62.05	(24.02)	(0.0658)	0
23	Property Tax	39,577	38.03	182.50	(144.47)	(0.3958)	(15,665)
24	Gross Receipts Tax	110,570	19.03	58.20	(39.17)	(0.1073)	(11,866)
25	Corporate Franchise	0	38.03	110.50	(72.47)	(0.1985)	0
26	Sales Tax	45,361	19.03	38.90	(19.87)	(0.0544)	(2,469)
27	Missouri Primacy Fees	7,091	19.03	182.00	(162.97)	(0.4465)	(3,166)
28	PSC Assessment	9,417	38.03	38.03	0.00	0.0000	0
29	Total Operating Taxes	\$ 233,907					\$ (31,746)
30	<b>Total Cash Working Capital Before Income Tax and Interest Offsets</b>						<b>\$ 26,776</b>
31	Federal Income Tax Offset	\$ 78,805	38.03	60.25	(22.22)	(0.0609)	\$ (4,797)
32	State Income Tax Offset	\$ 12,384	38.03	62.17	(24.14)	(0.0661)	\$ (819)
33	Interest Expense Offset	\$ 220,419	38.03	91.15	(53.12)	(0.1455)	\$ (32,079)

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

## Income Statement

Mexico

Line	Description (A)	Year Ended 9/30/99 Direct Charges (B)	Year Ended 9/30/99 Corporate Distribution (C)	Year Ended 9/30/99 Total (B)+(C) (D)	Adjustments		As Adjusted (G)
					Amount Acctg Sch 10 (E)	No. Acctg Sch 10 (F)	
1	Operating Revenues:						
2	Residential	\$ 805,168	\$ 0	\$ 805,168	\$ (24,788)	S-1	\$ 780,380
3	Commercial	234,474	0	234,474	2,276	S-2	236,750
4	Industrial	253,893	0	253,893	0	S-3	253,893
5	Private Fire	39,809	0	39,809	0	S-4	39,809
6	Public Authorities	100,469	0	100,469	0	S-5	100,469
7	Sales for Resale	118,315	0	118,315	0	S-6	118,315
8	Other	30,853	187	31,039	0	S-7	31,039
9	Total Revenues	\$ 1,582,980	\$ 187	\$ 1,583,167	\$ (22,512)		\$ 1,560,655
10	Operating Expenses:						
11	Operation & Maintenance:						
12	Source of Supply	\$ 11,437	\$ 970	\$ 12,407	\$ (318)	S-8	\$ 12,088
13	Pumping	186,796	1	186,796	6,213	S-9	193,009
14	Water Treatment	126,711	11,140	137,851	(10,367)	S-10	127,483
15	Transmission & Distribution	184,621	863	185,484	(12,895)	S-11	172,589
16	Customer Accounts	139,584	30,336	169,921	(4,444)	S-12	165,476
17	Administrative & General	101,782	352,390	454,172	(11,109)	S-13	443,063
18	Total O & M Expense	\$ 750,930	\$ 395,700	\$ 1,146,630	\$ (32,921)		\$ 1,113,709
19	Other Operating Expenses:						
20	Depreciation	\$ 208,000	\$ (14,248)	\$ 193,752	\$ 10,342	S-14	\$ 204,094
21	Amortization	0	43	43	5,463	S-15	5,507
22	Taxes Other Than Income	39,343	40,177	79,521	(4,740)	S-16	74,781
23	Total Other Operation Expense	\$ 247,344	\$ 25,972	\$ 273,316	\$ 11,066		\$ 284,381
24	Total Operating Expenses	\$ 998,274	\$ 421,673	\$ 1,419,946	\$ (21,855)		\$ 1,398,091
25	Net Income Before Income Taxes	\$ 584,706	\$ (421,486)	\$ 163,220	\$ (657)		\$ 162,564
26	Income Taxes:						
27	Current Income Tax	\$ 0	\$ (95,562)	\$ (95,562)	\$ (2,958)	S-17	\$ (98,520)
28	Deferred Income Tax:						
29	Deferred Income Tax Expense	0	158,952	158,952	(47,201)	S-18	111,751
30	ITC Amortization	0	0	0	0	S-19	0
31		\$ 0	\$ 63,390	\$ 63,390	\$ (50,159)		\$ 13,231
32	Net Operating Income	\$ 584,706	\$ (421,486)	\$ 163,220	\$ (657)		\$ 162,564



## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Mexico

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Residential Revenue S-1				
1	To normalize and annualize revenue. (Griggs)	\$ (24,788)	\$	\$ (24,788)
Commercial Revenue S-2				
1	To normalize and annualize revenue. (Griggs)	\$ 2,276	\$	\$ 2,276
Industrial Revenue S-3				
1	No adjustment required.	\$ 0	\$	\$ 0
Private Fire Revenue S-4				
1	No adjustment required.	\$ 0	\$	\$ 0
Public Authority Revenue S-5				
1	No adjustment required.	\$ 0	\$	\$ 0
Sales for Resale S-6				
1	No adjustment required.	\$ 0	\$	\$ 0
Other Revenue S-7				
1	No adjustment required.	\$ 0	\$	\$ 0
Source of Supply S-8				
1	To annualize payroll. (Gruner)	\$ (158)	\$ (160)	\$ (318)
2	To annualize the cost of purchased water. (Griggs)	0		
Pumping S-9				
1	To annualize payroll. (Gruner)	\$ (2)	\$ 0	\$ (2)
2	To annualize electric pumping expense. (Griggs)	6,215		
Water Treatment S-10				
1	To annualize payroll. (Gruner)	\$ (525)	\$ (337)	\$ (862)
2	To annualize chemical costs. (Griggs)	(9,506)		
Transmission & Distribution S-11				
1	To annualize payroll. (Gruner)	\$ (1,004)	\$ (80)	\$ (1,084)
2	To adjust deferred maintenance. (Griggs)	(11,811)		

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Mexico

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Customer Accounts		S-12		\$ (4,444)
1	To annualize payroll. (Gruner)	\$ (1,682)	\$ (1,747)	
2	To normalize the level of uncollectible expense. (Griggs)	(410)		
3	To adjust postage. (Griggs)	(82)		
4	To eliminate specific advertising expense. (Gruner)	0	(3)	
5	To eliminate cost of bill inserts. (Gruner)		(520)	
Administrative & General		S-13		\$ (11,109)
1	To annualize payroll. (Gruner)	\$ (1,244)	\$ (8,406)	
2	To annualize 401K expense. (Gruner)	0	(82)	
3	To annualize ESOP expense. (Gruner)	0	(1,127)	
4	To annualize group health insurance expense. (Gruner)	0	5,207	
5	To annualize OPEB expense. (Rackers)	0	(1,389)	
6	To adjust incentive pay. (Gruner)	0	(4,688)	
7	To annualize pension expense. (Rackers)	0	(307)	
8	To annualize non-group insurance. (Gruner)	0	8,316	
9	To eliminate specific advertising expense. (Gruner)	0	(349)	
10	To eliminate specific dues and donations. (Gruner)	(250)	(904)	
11	To eliminate specific miscellaneous expense. (Gruner)	(100)	(42)	
12	To normalize rate case expense. (Griggs)	0	2,172	
13	To eliminate dues to NAWC. (Gruner)	0	(346)	
14	To adjust relocation expense. (Gibbs)	0	210	
15	To amortize OPEB gains. (Rackers)		(6,219)	

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Mexico

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
16	To amortize pension gains. (Rackers)		(1,563)	
<b>Depreciation</b>		<b>S-14</b>		<b>\$ 10,342</b>
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$ 28,490	\$	
2	To reflect depreciation on contributions in aid of construction included in plant in service. (Gibbs)	(18,039)		
3	To reflect capitalization of depreciation on transportation equipment. (Gibbs)	(109)		
<b>Amortization</b>		<b>S-15</b>		<b>\$ 5,463</b>
1	To eliminate amortization of a capital lease. (Gibbs)	\$ 0	\$ 0	
2	To reflect a 5 year amortization of Comprehensive Planning Study. (Gibbs)	0	4,039	
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)		761	
5	To reflect a 5 year amortization of Management Study. (Gibbs)		663	
<b>Taxes Other Than Income Tax</b>		<b>S-16</b>		<b>\$ (4,740)</b>
1	To annualize FICA based on annualized payroll. (Gruner)	\$ 0	\$ (3,170)	
2	To adjust Federal unemployment. (Gruner)	0	(43)	
3	To adjust State unemployment. (Gruner)	0	(1)	
4	To adjust real estate and personal property taxes. (Gibbs)	(1,008)	0	
5	To adjust PSC Assessment. (Griggs)	0	(518)	
<b>Current Income Tax</b>		<b>S-17</b>		<b>\$ (2,958)</b>
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$ (2,958)	\$	

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Mexico

Adj No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp	
	Deferred Income Tax Expense	\$-18		\$ (47,201)
1	To adjust deferred income tax expense. (Gibbs)	\$ (47,201)	\$	
	ITC Amortization	\$-19		\$ 0
1	To adjust the level of ITC amortization. (Gibbs)	\$ 0	\$	

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Income Tax Calculation**

Mexico

Line	Description (A)	Test Year (B)	8.05% Return (C)	8.31% Return (D)	8.57% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 149,333	\$ 453,804	\$ 468,461	\$ 483,118
2	Add:				
3	Current Income Tax	(98,520)	91,189	100,322	109,454
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	111,751	111,751	111,751	111,751
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ 162,564	\$ 656,744	\$ 680,534	\$ 704,323
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 204,094	\$ 204,094	\$ 204,094	\$ 204,094
10	Contributions In Aid of Construction	36,413	36,413	36,413	36,413
11	Miscellaneous Non-deductible Expenses	1,645	1,645	1,645	1,645
12	Total Additions	\$ 242,152	\$ 242,152	\$ 242,152	\$ 242,152
13	Subtractions to Net Income Before Income Tax:				
14	Interest Expense @ 3.91%	\$ 220,419	\$ 220,419	\$ 220,419	\$ 220,419
15	Tax Straight Line Depreciation	142,530	142,530	142,530	142,530
16	Excess Tax Depreciation	291,104	291,104	291,104	291,104
17	Cost of Removal	7,300	7,300	7,300	7,300
18	Total Subtractions	\$ 661,354	\$ 661,354	\$ 661,354	\$ 661,354
19	Net Taxable Income	\$ (256,638)	\$ 237,542	\$ 261,332	\$ 285,121
20	Provision for Federal Income Tax				
21	Net Taxable Income	\$ (256,638)	\$ 237,542	\$ 261,332	\$ 285,121
22	Deduct Missouri Income Tax @ 100.00%	(13,379)	12,384	13,624	14,864
23	Federal Taxable Income	\$ (243,259)	\$ 225,158	\$ 247,708	\$ 270,257
24	Federal Income Tax @ 35.00%	\$ (85,141)	\$ 78,805	\$ 86,698	\$ 94,590
25	Provision for Missouri Income Tax				
26	Net Taxable Income	\$ (256,638)	\$ 237,542	\$ 261,332	\$ 285,121
27	Deduct Federal Income Tax @ 50.00%	(42,571)	39,403	43,349	47,295
28	Missouri Taxable Income	\$ (214,067)	\$ 198,140	\$ 217,983	\$ 237,826
29	Missouri Income Tax @ 6.25%	\$ (13,379)	\$ 12,384	\$ 13,624	\$ 14,864
30	Summary of Provision For Income Tax				
31	Federal Income Tax	\$ (85,141)	\$ 78,805	\$ 86,698	\$ 94,590
32	State Income Tax	(13,379)	12,384	13,624	14,864
33	<b>Total Current Income Tax</b>	<b>\$ (98,520)</b>	<b>\$ 91,189</b>	<b>\$ 100,322</b>	<b>\$ 109,454</b>



## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Revenue Requirement**

Parkville Water

Line	(A)		9.50%	10.13%	10.75%
			Equity Return (B)	Equity Return (C)	Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$ 6,276,462	\$ 6,276,462	\$ 6,276,462
2	Rate of Return		8.05%	8.31%	8.57%
3	Net Operating Income Requirement		\$ 505,255	\$ 521,574	\$ 537,893
4	Net Operating Income Available	(From Accounting Schedule 9)	39,969	39,969	39,969
5	Additional Net Operating Income Requirement		\$ 465,286	\$ 481,605	\$ 497,924
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 161,564	\$ 171,732	\$ 181,899
8	Test Year Current Income Tax		(128,346)	(128,346)	(128,346)
9	Additional Current Income Tax Requirement		\$ 289,910	\$ 300,078	\$ 310,245
10	Gross Revenue Requirement Before Allowances		\$ 755,196	\$ 781,683	\$ 808,169
11	Allowances:				
12	True-up Estimate		\$ 231,444	\$ 239,328	\$ 247,213
13	Uncollectibles		4,619	4,780	4,941
14	Gross Revenue Requirement		\$ 991,260	\$ 1,025,792	\$ 1,060,323

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Rate Base**  
Parkville Water

Line	Description (A)	Amount (B)
1	Plant in Service (From Accounting Schedule 3)	\$ 11,191,635
	Less:	
2	Accumulated Depreciation Reserve (From Accounting Schedule 5)	2,048,578
3	Accumulated Amortization Reserve:	
4	Direct Assigned	
5	Corporate Distribution	0
6	Net Plant in Service	\$ 9,143,057
7	Add:	
8	Cash Working Capital (From Accounting Schedule 8)	\$ (46,072)
9	Materials and Supplies: Direct Assigned	13,775
10	Corporate Distribution	0
11	Prepayments: Direct Assigned	0
12	Corporate Distribution	8,698
13	Deferred OPEB Asset: Direct Assigned	0
14	Corporate Distribution	65,815
15	Total Additions to Net Plant in Service	\$ 42,215
16	Deduct:	
17	Interest Offset @ 0.14% (From Accounting Schedule 8)	\$ 34,478
18	Federal Income Tax Offset @ 0.06% (From Accounting Schedule 8)	7,796
19	State Income Tax Offset @ 0.06% (From Accounting Schedule 8)	1,341
20	Contributions In Aid: Direct Assigned	1,896,113
21	Corporate Distribution	(64,981)
22	Customer Advances Direct Assigned	563,096
23	Corporate Distribution	8,454
24	Deferred Income Taxes Pre-merger Missouri-Cities	238,144
25	Corporate Distribution	186,414
26	Pre-71 ITC Direct Assigned	0
27	Corporate Distribution	0
28	Pension Liability Direct Assigned	0
29	Corporate Distribution	37,956
30	Total Deductions from Net Plant in Service	\$ 2,908,810
31	<b>Total Rate Base</b>	<b>\$ 6,276,462</b>



## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

Plant In Service  
Parkville Water

Line	Account No	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance (C)-(D)-(E)-(F)
					Amount	No.	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301.00	Organization	\$ 0	\$ 3,864	\$ 0	P-1	\$ 3,864
3	302.00	Franchise & Consents	13	0	0	P-2	13
4	303.00	Miscellaneous Intangible Plant	0	0	0	P-3	0
5		Total Intangible	\$ 13	\$ 3,864	\$ 0		\$ 3,877
6		Source of Supply					
7	310.00	Land & Land Rights	\$ 1,735	\$ 0	\$ 0	P-4	\$ 1,735
8	311.00	Structures & Improvements	13,044	0	0	P-5	13,044
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	129,042	0	0	P-8	129,042
12	316.00	Supply Mains	110,878	0	0	P-9	110,878
13		Total Source of Supply	\$ 254,699	\$ 0	\$ 0		\$ 254,699
14		Pumping					
15	320.00	Land & Land Rights	\$ 0	\$ 0	\$ 0	P-10	\$ 0
16	321.00	Structures & Improvements	15,881	0	0	P-11	15,881
17	322.00	Boiler Equipment	0	0	0	P-12	0
18	323.20	Other Power Production Equipment	0	0	0	P-13	0
19	324.00	Steam Pumping Equipment	0	0	0	P-14	0
20	325.00	Electric Pumping Equipment	442,941	0	0	P-15	442,941
21	326.00	Diesel Pumping Equipment	0	0	0	P-16	0
22	328.30	Other Pumping Equipment	0	0	0	P-17	0
23		Total Pumping	\$ 458,822	\$ 0	\$ 0		\$ 458,822
24		Water Treatment Plant					
25	330.00	Land & Land Rights	\$ 432	\$ 0	\$ 0	P-18	\$ 432
26	331.00	Structures & Improvements	462,450	0	0	P-19	462,450
27	332.00	Water Treatment Equipment	2,176,694	0	0	P-20	2,176,694
28	339.00	Other Intangible Plant	0	0	0	P-21	0
29		Total Water Treatment Plant	\$ 2,639,576	\$ 0	\$ 0		\$ 2,639,576
30		Transmission & Distribution					
31	340.00	Land & Land Rights	\$ 12,877	\$ 0	\$ 0	P-22	\$ 12,877
32	341.00	Structures & Improvements	45,656	0	0	P-23	45,656
33	342.00	Distr. Res. & Standpipe	304,375	0	0	P-24	304,375
34	343.00	Transmission & Distribution Mains	5,060,228	0	0	P-25	5,060,228
35	344.00	Fire Mains	58,922	0	0	P-26	58,922
36	345.00	Services	780,719	0	0	P-27	780,719
37	346.00	Meters	193,674	0	0	P-28	193,674
38	347.00	Meter Installation	316,839	0	0	P-29	316,839
39	348.00	Hydrants	679,009	0	0	P-30	679,009
40	349.00	Other T&D Plant	5,083	0	0	P-31	5,083
41		Total Transmission & Distribution	\$ 7,457,382	\$ 0	\$ 0		\$ 7,457,382
42		Sewer Plant					
43	252.00	Collecting Sewer - Gravity	\$ 0	\$ 0	\$ 0	P-32	\$ 0
44	353.00	Service To Customers	0	0	0	P-33	0
45	370.00	Miscellaneous Land	0	0	0	P-34	0
46	371.00	Structures & Improvements	0	0	0	P-35	0
47	372.00	Treatment & Disposal Equipment	0	0	0	P-36	0
48	373.00	Plant Sewers	0	0	0	P-37	0
49	374.00	Outfall Sewer Lines	0	0	0	P-38	0
50	395.00	Laboratory Equipment	0	0	0	P-39	0
51		Total Sewer Plant	\$ 0	\$ 0	\$ 0		\$ 0

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Plant In Service**

Parkville Water

Line	Account No	Plant Title	Balance 12/31/99	Corporate Distribution	Adjustments		Adjusted Balance 12/31/99
					Amount Add/Sub +	No. Add/Sub +	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
52		General Plant					
53	389.10	Land & Land Rights	\$ 142	\$ 0	\$ 0	P-40	\$ 142
54	390.00	Structures & Improvements	64,023	9,703	0	P-41	73,726
55	391.00	General Office Equipment	56,374	96,507	0	P-42	152,881
56	392.00	Transportation Equipment	17,642	12,204	0	P-43	29,846
57	393.00	Stores Equipment	1,599	0	0	P-44	1,599
58	394.00	Tools, Shop & Garage Equipment	30,790	297	0	P-45	31,087
59	395.00	Laboratory Equipment	51,767	0	0	P-46	51,767
60	396.00	Power Operated Equipment	438	0	0	P-47	438
61	397.00	Communication Equipment	20,778	2,059	0	P-48	22,837
62	398.00	Miscellaneous	12,338	617	0	P-49	12,955
63		Total General Plant	\$ 255,891	\$ 121,387	\$ 0		\$ 377,278
64		Total Plant In Service	\$ 11,066,383	\$ 125,252	\$ 0		\$ 11,191,635

Accounting Schedule 4

Sponsor: Gibbs

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Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments To Plant In Service**

Parkville Water

Adj No.	Description	Adjustment Amount	Total Adjustment
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No Adjustments Required

Test Year Ending September 30, 1999 Updated Through December 31, 1999

## Parkville Water

<b>Total Depreciation Reserve</b>	<b>\$ 2,023,761</b>	<b>\$ 24,816</b>	<b>\$ 0</b>	<b>\$ 2,048,578</b>
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Accounting Schedule 6

Sponsor: Gibbs

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Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

### Adjustments To Depreciation Reserve

Parkville Water

Adj No.	Description	Adjustment Amount	Total Adjustment
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No Adjustments Required

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Depreciation Expense**

## Parkville Water

Line	Account No. (A)	Plant Title (B)	Plant Balance As of 9/30/99 (C)	Depreciation Rate (D)	Depreciation Expense (C) x (D) (E)
1		Intangible			
2	301.00	Organization	\$ 3,864		\$ NA
3	302.00	Franchise & Consents	13		NA
4	303.00	Miscellaneous Intangible Plant	0		NA
5		Total Intangible	\$ 3,877		\$ 0
6		Source of Supply			
7	310.00	Land & Land Rights	\$ 1,735		\$ NA
8	311.00	Structures & Improvements	13,044	3.31%	432
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	129,042	2.28%	2,942
12	316.00	Supply Mains	110,878	1.77%	1,963
13		Total Source of Supply	\$ 254,699		\$ 5,337
14		Pumping			
15	320.00	Land & Land Rights	\$ 0		\$ NA
16	321.00	Structures & Improvements	15,881	2.26%	359
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	442,941	3.77%	16,699
21	326.00	Diesel Pumping Equipment	0	2.28%	0
22	328.30	Other Pumping Equipment	0	2.26%	0
23		Total Pumping	\$ 458,822		\$ 17,058
24		Water Treatment Plant			
25	330.00	Land & Land Rights	\$ 432		\$ NA
26	331.00	Structures & Improvements	462,450	3.27%	15,122
27	332.00	Water Treatment Equipment	2,176,694	2.95%	64,212
28	339.00	Other Intangible Plant	0	2.00%	0
29		Total Water Treatment Plant	\$ 2,639,576		\$ 79,334
30		Transmission & Distribution			
31	340.00	Land & Land Rights	\$ 12,877		\$ NA
32	341.00	Structures & Improvements	45,656	5.56%	2,538
33	342.00	Distr. Res. & Standpipe	304,375	1.97%	5,996
34	343.00	Transmission & Distribution Mains	5,060,228	1.51%	76,409
35	344.00	Fire Mains	58,922	1.46%	860
36	345.00	Services	780,719	2.63%	20,533

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Depreciation Expense**

## Parkville Water

Line	Account No.	Plant Title	Plant Balance Acctg. Yr. 1	Depreciation Rate	Depreciation Expense (C) x (D)
	(A)	(B)	(C)	(D)	(E)
37	346.00	Meters	193,674	5.64%	10,923
38	347.00	Meter Installation	316,839	2.31%	7,319
39	348.00	Hydrants	679,009	3.06%	20,778
40	349.00	Other T&D Plant	5,083	2.94%	149
41		Total Transmission & Distribution	\$ 7,457,382		\$ 145,505
42		Sewer Plant			
43	252.00	Collecting Sewer - Gravity	\$ 0	1.33%	\$ 0
44	353.00	Service To Customers	0	2.00%	0
45	370.00	Miscellaneous Land	0		NA
46	371.00	Structures & Improvements	0	1.33%	0
47	372.00	Treatment & Disposal Equipment	0	3.30%	0
48	373.00	Plant Sewers	0	3.30%	0
49	374.00	Outfall Sewer Lines	0	1.50%	0
50	395.00	Laboratory Equipment	0	3.30%	0
51		Total Sewer Plant	\$ 0		\$ 0
52		General Plant			
53	389.00	Land & Land Rights	\$ 142		\$ NA
54	390.00	Structures & Improvements	73,726	2.57%	1,895
55	391.00	General Office Equipment	152,881	9.16%	14,004
56	392.00	Transportation Equipment	29,846	11.66%	3,480
57	393.00	Stores Equipment	1,599	0.88%	14
58	394.00	Tools, Shop & Garage Equipment	31,087	5.16%	1,604
59	395.00	Laboratory Equipment	51,767	4.42%	2,288
60	396.00	Power Operated Equipment	438	5.07%	22
61	397.00	Communication Equipment	22,837	7.33%	1,674
62	398.00	Miscellaneous	12,955	4.19%	543
63		Total General Plant	\$ 377,278		\$ 25,524
64		<b>Depreciation Expense</b>	<b>\$ 11,191,635</b>		<b>\$ 272,758</b>

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Cash Working Capital**

Parkville Water

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C)-(D) (E)	Factor (E)/(B) (F)	Cash Working Capital Requirement (B)*(F) (G)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 173,487	39.87	10.23	29.64	0.0812	\$ 14,090
3	Tax Withholding	56,541	39.87	17.39	22.48	0.0616	3,483
4	Fuel & Power	128,649	39.87	37.22	2.65	0.0073	934
5	Chemicals	63,968	39.87	39.87	0.00	0.0000	0
6	Purchased Water	23,476	39.87	53.15	(13.28)	(0.0364)	(854)
7	Service Company Charges	90,969	39.87	(4.13)	44.00	0.1205	10,966
8	Group Insurance	39,884	39.87	(8.54)	48.41	0.1326	5,290
9	OPEB's	22,416	39.87	(0.04)	39.91	0.1093	2,451
10	Pensions	8,078	39.87	39.87	0.00	0.0000	0
11	ESOP	2,005	39.87	39.87	0.00	0.0000	0
12	Insurance Other Than Group	21,970	39.87	39.87	0.00	0.0000	0
13	Uncollectibles	7,106	39.87	39.87	0.00	0.0000	0
14	Rents	4,606	39.87	24.37	15.50	0.0425	196
15	401K	3,303	39.87	48.80	(8.93)	(0.0245)	(81)
16	Material & Supplies	13,527	39.87	39.87	0.00	0.0000	0
17	Cash Vouchers	391,420	39.87	20.67	19.20	0.0526	20,590
18	Total Operation & Maintenance Expense	\$ 1,051,405					\$ 57,065
19	Taxes						
20	FICA - Employer Portion	\$ 17,203	39.87	13.44	26.43	0.0724	\$ 1,246
21	Federal Unemployment	332	39.87	62.05	(22.18)	(0.0608)	(20)
22	State Unemployment	(0)	39.87	62.05	(22.18)	(0.0608)	0
23	Property Tax	235,193	39.87	182.50	(142.63)	(0.3908)	(91,906)
24	Gross Receipts Tax	36,473	20.97	108.31	(87.34)	(0.2393)	(8,728)
25	Corporate Franchise	0	39.87	110.50	(70.63)	(0.1935)	0
26	Sales Tax	20,890	20.97	38.90	(17.93)	(0.0491)	(1,026)
27	Missouri Primacy Fees	6,126	20.97	182.00	(161.03)	(0.4412)	(2,703)
28	PSC Assessment	9,446	39.87	39.87	0.00	0.0000	0
29	Total Operating Taxes	\$ 325,663					\$ (103,137)
30	<b>Total Cash Working Capital Before Income Tax and Interest Offsets</b>						<b>\$ (46,072)</b>
31	Federal Income Tax Offset	\$ 139,623	39.87	60.25	(20.38)	(0.0558)	\$ (7,796)
32	State Income Tax Offset	\$ 21,941	39.87	62.17	(22.30)	(0.0611)	\$ (1,341)
33	Interest Expense Offset	\$ 245,410	39.87	91.15	(51.28)	(0.1405)	\$ (34,478)



## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

## Income Statement

## Parkville Water

Line	Description (A)	Year Ended 9/30/99 Direct Charges (B)	Year Ended 9/30/99 Corporate Distribution (C)	Year Ended 9/30/99 Total (B)+(C) (D)	Adjustments		As Adjusted (G)
					Amount Account 44.12 (E)	No. Account 44.20 (F)	
1	Operating Revenues:						
2	Residential	\$ 1,090,635	\$ 0	\$ 1,090,635	\$ 21,713	S-1	\$ 1,112,348
3	Commercial	207,714	0	207,714	20,665	S-2	228,379
4	Industrial	11,217	0	11,217	0	S-3	11,217
5	Private Fire	34,443	0	34,443	0	S-4	34,443
6	Public Authorities	42,897	0	42,897	0	S-5	42,897
7	Sales for Resale	88,438	0	88,438	0	S-6	88,438
8	Other	31,177	168	31,345	0	S-7	31,345
9	Total Revenues	\$ 1,506,522	\$ 168	\$ 1,506,690	\$ 42,378		\$ 1,549,068
10	Operating Expenses:						
11	Operation & Maintenance:						
12	Source of Supply	\$ 30,225	\$ 870	\$ 31,095	\$ 1,688	S-8	\$ 32,784
13	Pumping	128,942	1	128,943	1,742	S-9	130,685
14	Water Treatment	154,415	9,994	164,409	(8,837)	S-10	155,571
15	Transmission & Distribution	172,392	790	173,182	11,726	S-11	184,909
16	Customer Accounts	72,402	27,216	99,618	(1,348)	S-12	98,270
17	Administrative & General	176,716	282,257	458,973	(9,787)	S-13	449,186
18	Total O & M Expense	\$ 735,092	\$ 321,128	\$ 1,056,220	\$ (4,815)		\$ 1,051,405
19	Other Operating Expenses:						
20	Depreciation	\$ 271,532	\$ (11,413)	\$ 260,119	\$ (25,657)	S-14	\$ 234,462
21	Amortization	0	35	35	4,376	S-15	4,411
22	Taxes Other Than Income	221,414	36,017	257,430	9,796	S-16	267,226
23	Total Other Operation Expense	\$ 492,945	\$ 24,639	\$ 517,584	\$ (11,485)		\$ 506,099
24	Total Operating Expenses	\$ 1,228,038	\$ 345,766	\$ 1,573,804	\$ (16,301)		\$ 1,557,504
25	Net Income Before Income Taxes	\$ 278,485	\$ (345,599)	\$ (67,114)	\$ 58,679		\$ (8,436)
26	Income Taxes:						
27	Current Income Tax	\$ 0	\$ (124,492)	\$ (124,492)	\$ (3,854)	S-17	\$ (128,346)
28	Deferred Income Tax:						
29	Deferred Income Tax Expense	0	113,707	113,707	(33,766)	S-18	79,941
30	ITC Amortization	0	0	0	0	S-19	0
31		\$ 0	\$ (10,785)	\$ (10,785)	\$ (37,620)		\$ (48,405)
32	Net Operating Income	\$ 278,485	\$ (334,814)	\$ (56,329)	\$ 96,298		\$ 39,969

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Parkville Water

Adj No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Residential Revenue S-1				
1	To normalize and annualize revenue. (Griggs)	\$ 21,713	\$	\$ 21,713
Commercial Revenue S-2				
1	To normalize and annualize revenue. (Griggs)	\$ 20,665	\$	\$ 20,665
Industrial Revenue S-3				
1	No adjustment required.	\$ 0	\$	\$ 0
Private Fire Revenue S-4				
1	No adjustment required.	\$ 0	\$	\$ 0
Public Authority Revenue S-5				
1	No adjustment required.	\$ 0	\$	\$ 0
Sales for Resale S-6				
1	No adjustment required.	\$ 0	\$	\$ 0
Other Revenue S-7				
1	No adjustment required.	\$ 0	\$	\$ 0
Source of Supply S-8				
1	To annualize payroll. (Gruner)	\$ (246)	\$ (144)	\$ 1,688
2	To annualize the cost of purchased water. (Griggs)	2,078		
Pumping S-9				
1	To annualize payroll. (Gruner)	\$ 0	\$ 0	\$ 1,742
2	To annualize electric pumping expense. (Griggs)	1,742		
Water Treatment S-10				
1	To annualize payroll. (Gruner)	\$ (2,546)	\$ (302)	\$ (8,817)
2	To annualize chemical costs. (Griggs)	(5,989)		
Transmission & Distribution S-11				
1	To annualize payroll. (Gruner)	\$ (2,686)	\$ (73)	\$ 11,726
2	To adjust deferred maintenance. (Griggs)	14,486		

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

Parkville Water

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Customer Accounts		S-12		\$ (1,348)
1	To annualize payroll. (Gruner)	\$ (1,316)	\$ (1,567)	
2	To normalize the level of uncollectible expense. (Griggs)	1,607		
3	To adjust postage. (Griggs)	348		
4	To eliminate specific advertising expense. (Gruner)	0	(3)	
5	To eliminate cost of bill inserts. (Gruner)		(417)	
Administrative & General		S-13		\$ (9,787)
1	To annualize payroll. (Gruner)	\$ (1,878)	\$ (6,733)	
2	To annualize 401K expense. (Gruner)	0	(66)	
3	To annualize ESOP expense. (Gruner)	0	(903)	
4	To annualize group health insurance expense. (Gruner)	0	4,171	
5	To annualize OPEB expense. (Rackers)	0	(1,112)	
6	To adjust incentive pay. (Gruner)	0	(3,755)	
7	To annualize pension expense. (Rackers)	0	(246)	
8	To annualize non-group insurance. (Gruner)	0	6,661	
9	To eliminate specific advertising expense. (Gruner)	0	(313)	
10	To eliminate specific dues and donations. (Gruner)	(190)	(724)	
11	To eliminate specific miscellaneous expense. (Gruner)	(64)	(34)	
12	To normalize rate case expense. (Griggs)	0	1,740	
13	To eliminate dues to NAWC. (Gruner)	0	(277)	
14	To adjust relocation expense. (Gibbs)	0	169	
15	To amortize OPEB gains. (Rackers)		(4,981)	

## Missouri-American Water Company

Case No. WR-2000-281

Test Year Ending September 30, 1999 Updated Through December 31, 1999

**Adjustments to Income Statement**

## Parkville Water

Adj. No	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
16	To amortize pension gains. (Rackers)		(1,252)	
<b>Depreciation</b> <b>S-14</b> <b>\$ (25,657)</b>				
1	To adjust depreciation expense to reflect the annual level of depreciation expense using Staff's proposed rates. (Gibbs)	\$ 12,639	\$	
2	To reflect depreciation on contributions in aid of construction included in plant in service. (Gibbs)	(38,204)		
3	To reflect capitalization of depreciation on transportation equipment. (Gibbs)	(92)		
<b>Amortization</b> <b>S-15</b> <b>\$ 4,376</b>				
1	To eliminate amortization of a capital lease. (Gibbs)	\$ 0	\$ 0	
2	To reflect a 5 year amortization of Comprehensive Planning Study. (Gibbs)	0	3,235	
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)		609	
5	To reflect a 5 year amortization of Management Study. (Gibbs)		531	
<b>Taxes Other Than Income Tax</b> <b>S-16</b> <b>\$ 9,796</b>				
1	To annualize FICA based on annualized payroll. (Gruner)	\$ 0	\$ (2,539)	
2	To adjust Federal unemployment. (Gruner)	0	(35)	
3	To adjust State unemployment. (Gruner)	0	(0)	
4	To adjust real estate and personal property taxes. (Gibbs)	12,785	0	
5	To adjust PSC Assessment. (Griggs)	0	(415)	
<b>Current Income Tax</b> <b>S-17</b> <b>\$ (3,854)</b>				
1	To adjust current income taxes to reflect the Staff adjusted level of taxable income. Gibbs)	\$ (3,854)	\$	