

Exhibit No.:
Issue: Accounting Schedules
Witness: MoPSC Accountants
Sponsoring Party: MoPSC Staff
Case Nos.: WR-2003-0500 and
WC-2004-0168

MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION

MISSOURI-AMERICAN WATER COMPANY

CASE NOS. WR-2003-0500 AND WC-2004-0168

STAFF ACCOUNTING SCHEDULES

Jefferson City, Missouri
October 2003

Total Company

Missouri-American Water Company
Case No. WR-2003-0500
Case No. WC-2004-0168
Test Year Ending December 31, 2002 Updated Through June 30, 2003

Revenue Requirement

Line	(A)	Total Company		
		8.26% Equity Return (B)	8.76% Equity Return (C)	9.26% Equity Return (D)
1	Net Original Cost Rate Base (From Accounting Schedule 2)	443,967,796	\$ 443,967,796	\$ 443,967,796
2	Rate of Return	6.66%	6.82%	6.98%
3	Net Operating Income Requirement	29,568,255	\$ 30,278,604	\$ 30,988,952
4	Net Operating Income Available (From Accounting Schedule 9)	45,034,783	45,034,783	45,034,783
5	Additional Net Operating Income Requirement	(15,466,528)	\$ (14,756,179)	\$ (14,045,831)
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	1,177,769	\$ 1,620,371	\$ 2,062,972
8	Test Year Current Income Tax	10,814,605	10,814,605	10,814,605
9	Additional Current Income Tax Requirement	(9,636,836)	\$ (9,194,235)	\$ (8,751,633)
10	Additional Gross Revenue Requirement Before Allowances	(25,103,364)	\$ (23,950,414)	\$ (22,797,464)
11	Allowance for True-up	3,778,395	\$ 3,778,395	\$ 3,778,395
12	Additional Gross Revenue Requirement	(21,324,969)	\$ (20,172,019)	\$ (19,019,069)
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	163,371,740	\$ 163,371,740	\$ 163,371,740
14	Total Gross Revenue Requirement	142,046,771	\$ 143,199,721	\$ 144,352,671

Missouri-American Water Company
Case No. WR-2003-0500
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Rate Base

Line	Description (A)	Total Company		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 895,093,643	\$ 2,542,619	\$ 897,636,262
2	Less:			
3	Accumulated Depreciation Reserve (From Accounting Schedule 3)	234,980,036	1,101,879	236,081,915
4	Accumulated Amortization Reserve	457,553	0	457,553
5	Net Plant in Service	\$ 659,656,054	\$ 1,440,740	\$ 661,096,794
6	Add:			
7	Cash Working Capital (From Accounting Schedule 3)	\$	\$	\$ (126,332)
8	Materials and Supplies	3,073,413	18,526	3,091,939
9	Prepayments	0	1,200	1,200
10	Deferred OPEB Asset	0	1,050,659	1,050,659
11	Security Deferral AAO	0	0	0
12	Total Additions to Net Plant in Service	\$ 3,073,413	\$ 1,070,385	\$ 4,017,466
13	Deduct:			
14	Interest Offset	\$	\$	\$ 5,794,159
15	Federal Income Tax Offset			12,613
16	State Income Tax Offset			11,601
17	Contributions In Aid of Construction:	109,855,855	0	109,855,855
18	Customer Advances	54,476,481	175,909	54,652,390
19	Customer Deposits	0	0	0
20	Pre-71 ITC	46,126	0	46,126
21	Deferred Income Taxes	1,460,061	42,795,449	44,255,510
22	Accrued Pension Liability	0	6,518,211	6,518,211
23	Total Deductions to Net Plant in Service	\$ 165,838,523	\$ 49,489,569	\$ 221,146,464
24	Total Rate Base	\$ 496,890,944	\$ (46,978,444)	\$ 443,967,796

Missouri-American Water Company

Case No. WR-2003-0500

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Test Year Ending December 31, 2002 Updated
Through June 30, 2003

Plant In Service

		Total Company					
Line	A/C No	Plant Title	Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (G)=(D)+(E) (G)
				Amount (D)	No (E)		
1		Intangible					
2	301	Organization	\$ 81,104	\$ (326,551)	P-1	\$ 150,226	\$ (95,221)
3	302	Franchise & Consents	39,650	0	P-2	0	39,650
4	303	Miscellaneous Intangible	2,294	0	P-3	284,735	287,029
5		Total Intangible	\$ 123,048	\$ (326,551)		\$ 434,961	\$ 231,458
6		Source of Supply					
7	310	Land & Land Rights	\$ 1,656,751	\$ 0	P-4	\$ 0	\$ 1,656,751
8	311	Structures & Improvements	5,953,173	0	P-5	0	5,953,173
9	312	Collecting & Impounding Res	111,066	0	P-6	0	111,066
10	313	Lake, River & Other Intakes	144,440	0	P-7	0	144,440
11	314	Wells & Springs	3,993,348	0	P-8	0	3,993,348
12	316	Supply Mains	10,943,473	0	P-9	0	10,943,473
13	316	Supply Mains-North Plant	245,687	0	P-10	0	245,687
14	316	Supply Mains-Central Plant	3,929,522	0	P-11	0	3,929,522
15	316	Supply Mains-South Plant	354,118	0	P-12	0	354,118
16	316	Supply Mains-Meramec Plant	1,313,864	0	P-13	0	1,313,864
17		Total Source of Supply	\$ 28,645,442	\$ 0		\$ 0	\$ 28,645,442
18		Pumping					
19	320	Land & Land Rights	\$ 367,015	\$ 0	P-14	\$ 0	\$ 367,015
20	321	S & I-Plant	7,426,696	0	P-15	0	7,426,696
21	321.1	S & I-Pumps (STL)	4,809,459	0	P-16	0	4,809,459
22	321.2	S & I-Boosters	2,731,470	0	P-17	0	2,731,470
23	322	Boiler Equipment	348	0	P-18	0	348
24	323	Other Power Prod. Equip.	595,385	0	P-19	0	595,385
25	324	Steam Pumping Equipment	6,907	0	P-20	0	6,907
26	325.1	Electric Pumping Equipment	12,052,036	0	P-21	0	12,052,036
27	325.2	Pumping Equipment-Pre '46	859,327	0	P-22	0	859,327
28	325.3	Pumping Equipment-Post '46	25,291,093	0	P-23	0	25,291,093
29	325	Pumping Equipment-Booster	1,463,525	0	P-24	0	1,463,525
30	326	Diesel Pumping Equipment	145,006	0	P-25	0	145,006
31	326	Dsl Pump Equip-Stratman	207,946	0	P-26	0	207,946
32	326	Dsl Pump Equip-Central Plant	1,377,843	0	P-27	0	1,377,843
33	327	Pump Equip Hydraulic	81,548	0	P-28	0	81,548
34	328	Other Pumping Equipment	323,405	0	P-29	0	323,405
35		Total Pumping	\$ 57,739,009	\$ 0		\$ 0	\$ 57,739,009
36		Water Treatment Plant					
37	330	Land & Land Rights	\$ 1,363,408	\$ 0	P-30	\$ 0	\$ 1,363,408
38	331	Structures & Improvements	30,494,204	(2,271,756)	P-31	0	28,222,448

Missouri-American Water Company
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Case No. WC-2004-0168

Test Year Ending December 31, 2002 Updated
Through June 30, 2003

Plant In Service

Line	A/C No.	Plant Title	Total Company				
			Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted (6/30/03)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
39	331	S & I - North Plant	4,671,237	0	P-32	0	4,671,237
40	331	S & I-Central 1 & 2	2,620,081	0	P-33	0	2,620,081
41	331	S & I-Central 3	21,262,611	0	P-34	0	21,262,611
42	331	S & I-South Plant	2,108,723	0	P-35	0	2,108,723
43	331	S & I-Meramac	8,887,885	0	P-36	0	8,887,885
44	332	WT Equip Non-Media	34,528,854	0	P-37	0	34,528,854
45	332	WT Equip-North Plant	6,439,237	0	P-38	0	6,439,237
46	332	WT Equip-Central 1 & 2	2,358,386	0	P-39	0	2,358,386
47	332	WT Equip-Central 3	21,846,589	0	P-40	0	21,846,589
48	332	WT Equip-South Plant	2,554,064	0	P-41	0	2,554,064
49	332	WT Equip-Meramac	7,225,191	0	P-42	0	7,225,191
50	332	Other P/E Hand Equipment	1,371,760	0	P-43	0	1,371,760
51	332.4	Equipment Filter Media	254,740	0	P-44	0	254,740
52		Total Water Treatment Plant	\$ 147,986,970	\$ (2,271,756)		\$ 0	\$ 145,715,214
53		Transmission & Distribution					
54	340	Land & Land Rights	\$ 4,424,589	\$ 0	P-45	\$ 0	\$ 4,424,589
55	341	Structures & Improvements	5,942,920	0	P-46	0	5,942,920
56	341.63	S & I-Spec Cross	267,357	0	P-47	0	267,357
57	342	Distr. Res. & Standpipes	7,509,290	0	P-48	0	7,509,290
58	342	Rsvr & Standpipe-Elev	3,013,432	0	P-49	0	3,013,432
59	342	Rsvr & Standpipe-Ground	10,472,995	0	P-50	0	10,472,995
60	343	T & D Mains (Not Classified)	32,649,709	0	P-51	0	32,649,709
61	343.1	T & D Mains - 4" & Less	2,174,636	0	P-52	0	2,174,636
62	343.24	T & D Mains AC 4 (STL)	1,250,895	0	P-53	0	1,250,895
63	343.30	T & D Mains Galv 1 (STL)	52,893	0	P-54	0	52,893
64	343.2	T & D Mains - 6" to 8"	28,131,194	(400,901)	P-55	(80,798)	27,649,495
65	343.21	CI-10" & Smaller-1900-1928	2,758,330	0	P-56	0	2,758,330
66	343.22	CI-10" & Smaller 1929-1956	16,126,875	0	P-57	0	16,126,875
67	343.23	CI-10" & Smaller-1957-1993	54,317,035	0	P-58	0	54,317,035
68	343.25	T & D Mains - DI 6-8	157,602,653	0	P-59	0	157,602,653
69	343.3	T & D Mains - 10" to 16"	31,731,585	0	P-60	0	31,731,585
70	343.3	T & D Mains - 18" & Greater	10,414,440	0	P-61	0	10,414,440
71	343.3	CI-12"	12,922,153	0	P-62	0	12,922,153
72	343.13	CI-16"	17,282,719	0	P-63	0	17,282,719
73	343.26	T & D Mains - DI 12 (STL)	43,239,024	0	P-64	0	43,239,024
74	343.11	T & D Mains - DI 16 & Greater (STL)	79,117,572	0	P-65	0	79,117,572
75	343.12	T & D Mains - LJ 20 (STL)	4,165,123	0	P-66	0	4,165,123
76	344	Fire Mains	415,141	0	P-67	0	415,141
77	345	Services	17,223,337	0	P-68	0	17,223,337

Missouri-American Water Company
Case No. WR-2003-0500
Case No. WC-2004-0168

Test Year Ending December 31, 2002 Updated
Through June 30, 2003

Plant In Service

Line	A/C No	Plant Title	Total Company				
			Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted (C+D+E-F)
				Amount	No		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
78	346.1	Meters-Bronze Case	2,949,261	0	P-69	0	2,949,261
79	346.2	Meters-Plastic Case	94,862	0	P-70	0	94,862
80	346.1	Meters-Other	16,966,376	0	P-71	0	16,966,376
81	346.2	Meters-Remote (ARB's)	3,140,821	0	P-72	0	3,140,821
82	347.1	Meter Install	11,372,132	0	P-73	0	11,372,132
83	347.2	Meter Install-Remote (ARB's)	5,648,368	0	P-74	0	5,648,368
84	348	Hydrants	41,468,572	0	P-75	0	41,468,572
85	349	Other T&D Plant	18,610	0	P-76	0	18,610
86		Total Transmission & Distribution	\$ 624,864,900	\$ (400,901)		\$ (80,798)	\$ 624,383,201
87		Sewer Plant					
88	352.2	Collecting Sewers - Gravity	\$ 30,459	\$ 0	P-77	\$ 0	\$ 30,459
89	353	Service to Customers	7,951	0	P-78	0	7,951
90	370.1	Land & Land Rights	9,300	0	P-79	0	9,300
91	374	Outfall Sewer Lines	33,743	0	P-80	0	33,743
92		Total Sewer Plant	\$ 81,453	\$ 0		\$ 0	\$ 81,453
93		General Plant					
94	389	Land & Land Rights	\$ 20,431	\$ 0	P-81	\$ 0	\$ 20,431
95	390	S&I-Store, Shop & Garage	484,450	0	P-82	0	484,450
96	390.1	S&I-Offices	881,309	0	P-83	0	881,309
97	390.92	S & I-Leasehold	445,966	0	P-84	0	445,966
98	390.93	S & I-Leasehold - SCADA	339,728	0	P-85	0	339,728
99	390.3	S&I-Misc	3,162,907	0	P-86	0	3,162,907
100	391.11	Office Furniture	8,314,196	0	P-87	(2,808,551)	5,505,645
101	391.12	Office Equip - Computer Hardware	4,657,311	13,000	P-88	811,375	5,481,686
102	391.12	Office Equipment-Computer Software	158,308	0	P-89	3,702,858	3,861,166
103	391.26	Computer Software Personal	155,173	0	P-90	156,011	311,184
104	391.3	Data Handling Equipment	222,817	0	P-91	0	222,817
105	391.12	Office Equipment	379,067	0	P-92	14,253	393,320
106	392.11	Trans Equipment-Lt Duty Trucks	1,133,057	0	P-93	88,516	1,221,573
107	392.02	Trans Equipment-Hvy Duty Trucks	5,698,566	0	P-94	0	5,698,566
108	392.01	Trans Equipment-Autos	606,156	14,500	P-95	161,841	782,497
109	392.3	Trans Equipment Other	64,599	0	P-96	0	64,599
110	393	Stores Equipment	327,742	0	P-97	0	327,742
111	394.1	Shop & Garage Equipment	1,905,219	(37,267)	P-98	10,767	1,878,719
112	394.2	Tools	3,739,178	0	P-99	0	3,739,178
113	395.2	Laboratory Equipment	1,602,042	0	P-100	0	1,602,042
114	395.1	Laboratory Furniture	280,220	0	P-101	0	280,220
115	396	Power Operated Equipment	1,219,174	0	P-102	0	1,219,174
116	397	Comm Equipment-Non-Tele	1,222,103	0	P-103	7,072	1,229,175

Missouri-American Water Company

Case No. WR-2003-0500

Case No. WC-2004-0168

Test Year Ending December 31, 2002 Updated
Through June 30, 2003

Plant In Service

Line			Total Company			
	A/C No.	Plant Title	Balance 6/30/2003	Adjustments		Corporate Distribution
				Amount	No.	
	(A)	(B)	(C)	(D)	(E)	(F)
117	397.2	Comm Equipment-Tele	39,711	0	P-104	29,169
118	398	Miscellaneous	680,330	0	P-105	15,145
119	399	Other Tangible Property	922,036	0	P-106	0
120		Total General Plant	\$ 38,661,796	\$ (9,767)		\$ 2,188,456
121		Total Plant In Service	\$ 898,102,618	\$ (3,008,975)		\$ 2,542,619
						\$ 897,636,262

Missouri-American Water Company

Case No. WR-2003-0500

Case No. WC-2004-0168

Test Year Ending December 31, 2002 Updated Through June 30, 2003

Adjustments To Plant In Service

Adjmt No.	Description	Total Company	
		Adjustment Amount	Total Adjustment
A/C 301.00	Organization P-1		\$ (326,551)
1	To eliminate transaction costs associated with the acquisitions of Webster Groves, Florissant and Valley Park. (Rackers)	\$ (326,551)	
A/C 331.00	Structures & Improvements P-31		\$ (2,271,756)
1	To remove plant disallowed by the Commission in Case No. WR-2000-281. (Rackers)	\$ (2,271,756)	
A/C 343.20	T & D Mains - 6" to 8" P-55		\$ (400,901)
1	To adjust plant for over capitalization of AFUDC. (Hanneken)	\$ (400,901)	
A/C 374.00	Outfall Sewer Lines P-80		\$ 0
1	To adjust plant for over capitalization of AFUDC. (Hanneken)	\$ 0	
A/C 391.11	Office Furniture P-87		\$ 0
1	To eliminate capitalized transition costs related to Company's decision to begin taking service from the National Call Center. (Cassidy)	\$ 0	
2	To eliminate capitalized transition costs related to Company's decision to begin taking service from the National Shared Services Center. (Cassidy)		
A/C 391.12	Office Equip - Computer Hardware P-88		\$ 13,000
1	To increase plant related to "One Call". (McKiddy)	\$ 13,000	
A/C 392.01	Trans Equipment-Autos P-95		\$ 14,500
1	To increase plant related to "One Call". (McKiddy)	\$ 14,500	
A/C 394.10	Shop & Garage Equipment P-98		\$ (37,267)
1	To eliminate the cost of facility locators. (McKiddy)	\$ (37,267)	

Missouri-American Water Company
Case No. WR-2003-0500
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Depreciation Reserve

Line	A/C No.	Plant Title	Total Company				
			Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)+(F)
				Amount (D)	No. (E)		
1		Intangible					
2	301	Organization	\$ (10,191)	\$ 0	R-1	\$ 0	\$ (10,191)
3	302	Franchise & Consents	0	0	R-2	0	0
4	303	Miscellaneous Intangible	306,586	0	R-3	312,045	618,631
5		Total Intangible	\$ 296,395	\$ 0		\$ 312,045	\$ 608,440
6		Source of Supply					
7	310	Land & Land Rights	\$ 0	\$ 0	R-4	\$ 0	\$ 0
8	311	Structures & Improvements	2,310,102	0	R-5	0	2,310,102
9	312	Collecting & Impounding Res	78,578	0	R-6	0	78,578
10	313	Lake, River & Other Intakes	(617,015)	0	R-7	0	(617,015)
11	314	Wells & Springs	566,467	0	R-8	0	566,467
12	316	Supply Mains	756,767	0	R-9	0	756,767
13	316	Supply Mains-North Plant	145,487	0	R-10	0	145,487
14	316	Supply Mains-Central Plant	1,597,366	0	R-11	0	1,597,366
15	316	Supply Mains-South Plant	317,278	0	R-12	0	317,278
16	316	Supply Mains-Meramec Plant	593,421	0	R-13	0	593,421
17		Total Source of Supply	\$ 5,748,451	\$ 0		\$ 0	\$ 5,748,451
18		Pumping					
19	320	Land & Land Rights	\$ 0	\$ 0	R-14	\$ 0	\$ 0
20	321	S & I-Plant	595,873	0	R-15	0	595,873
21	321.1	S & I-Pumps (STL)	2,165,313	0	R-16	0	2,165,313
22	321.2	S & I-Boosters	703,564	0	R-17	0	703,564
23	322	Boiler Equipment	0	0	R-18	0	0
24	323	Other Power Prod. Equip.	38,639	0	R-19	0	38,639
25	324	Steam Pumping Equipment	0	0	R-20	0	0
26	325.1	Electric Pumping Equipment	1,885,431	0	R-21	0	1,885,431
27	325.2	Pumping Equipment-Pre '46	0	0	R-22	0	0
28	325.3	Pumping Equipment-Post '46	11,113,232	0	R-23	0	11,113,232
29	325	Pumping Equipment-Booster	1,701,904	0	R-24	0	1,701,904
30	326	Diesel Pumping Equipment	28,961	0	R-25	0	28,961
31	326	Dsl Pump Equip-Stratman	0	0	R-26	0	0
32	326	Dsl Pump Equip-Central Plant	1,036,198	0	R-27	0	1,036,198
33	327	Pump Equip Hydraulic	0	0	R-28	0	0
34	328	Other Pumping Equipment	127,484	0	R-29	0	127,484
35		Total Pumping	\$ 19,396,599	\$ 0		\$ 0	\$ 19,396,599
36		Water Treatment Plant					
37	330	Land & Land Rights	\$ 0	\$ 0	R-30	\$ 0	\$ 0
38	331	Structures & Improvements	3,106,528	(207,259)	R-31	0	2,899,269
39	331	S & I - North Plant	2,010,735	0	R-32	0	2,010,735
40	331	S & I-Central 1 & 2	2,005,979	0	R-33	0	2,005,979
41	331	S & I-Central 3	9,033,554	0	R-34	0	9,033,554
42	331	S & I-South Plant	1,108,713	0	R-35	0	1,108,713
43	331	S & I-Meramac	3,574,519	0	R-36	0	3,574,519
44	332	WT Equip Non-Media	6,220,701	0	R-37	0	6,220,701
45	332	WT Equip-North Plant	3,238,491	0	R-38	0	3,238,491
46	332	WT Equip-Central 1 & 2	2,300,908	0	R-39	0	2,300,908
47	332	WT Equip-Central 3	7,725,143	0	R-40	0	7,725,143

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Through June 30, 2003

Depreciation Reserve

Line	A/C No.	Plant Title	Total Company				
			Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted (6/30/03)
			(C)	Amount (D)	No. (E)	(F)	(G)
48	332	WT Equip-South Plant	1,732,693	0	R-41	0	1,732,693
49	332	WT Equip-Meramac	3,716,751	0	R-42	0	3,716,751
50	332	Other P/E Hand Equipment	58,730	0	R-43	0	58,730
51	332.4	Equipment Filter Media	2,454	0	R-44	0	2,454
52		Total Water Treatment Plant	\$ 45,835,899	\$ (207,259)		\$ 0	\$ 45,628,640
53		Transmission & Distribution					
54	340	Land & Land Rights	\$ (741,641)	\$ 0	R-45	\$ 0	\$ (741,641)
55	341	Structures & Improvements	2,327,707	0	R-46	0	2,327,707
56	341.63	S & I-Spec Cross	224,076	0	R-47	0	224,076
57	342	Distr. Res. & Standpipes	2,167,951	0	R-48	0	2,167,951
58	342	Rsvr & Standpipe-Elev	618,255	0	R-49	0	618,255
59	342	Rsvr & Standpipe-Ground	4,201,924	0	R-50	0	4,201,924
60	343	T & D Mains (Not Classified)	17,858,993	0	R-51	24,504	17,883,497
61	343.1	T & D Mains - 4" & Less	14,988	0	R-52	0	14,988
62	343.24	T & D Mains AC 4 (STL)	907,817	0	R-53	0	907,817
63	343.30	T & D Mains Galv 1 (STL)	97,731	0	R-54	0	97,731
64	343.2	T & D Mains - 6" to 8"	156,367	0	R-55	0	156,367
65	343.21	CI-10" & Smaller-1900-1928	1,292,561	0	R-56	0	1,292,561
66	343.22	CI-10" & Smaller 1929-1956	12,315,097	0	R-57	0	12,315,097
67	343.23	CI-10" & Smaller-1957-1993	30,693,447	0	R-58	0	30,693,447
68	343.25	T & D Mains - DI 6-8	24,197,579	(10,250,704)	R-59	0	13,946,875
69	343.3	T & D Mains - 10" to 16"	216,427	0	R-60	0	216,427
70	343.3	T & D Mains - 18" & Greater	75,217	0	R-61	0	75,217
71	343.3	CI-12"	4,856,615	0	R-62	0	4,856,615
72	343.13	CI-16"	8,457,445	0	R-63	0	8,457,445
73	343.26	T & D Mains - DI 12 (STL)	6,628,716	0	R-64	0	6,628,716
74	343.11	T & D Mains - DI 16 & Greater (STL)	11,273,780	0	R-65	0	11,273,780
75	343.12	T & D Mains - LJ 20 (STL)	1,495,200	0	R-66	0	1,495,200
76	344	Fire Mains	53,363	0	R-67	0	53,363
77	345	Services	3,994,493	0	R-68	0	3,994,493
78	346.1	Meters-Bronze Case	65,076	0	R-69	0	65,076
79	346.2	Meters-Plastic Case	2,566	0	R-70	0	2,566
80	346.1	Meters-Other	6,561,820	0	R-71	0	6,561,820
81	346.2	Meters-Remote (ARB's)	1,697,892	0	R-72	0	1,697,892
82	347.1	Meter Install	2,656,552	0	R-73	0	2,656,552
83	347.2	Meter Install-Other	3,322,029	0	R-74	0	3,322,029
84	348	Hydrants	14,129,094	0	R-75	0	14,129,094
85	349	Other T&D Plant	6,725	0	R-76	0	6,725
86		Total Transmission & Distribution	\$ 161,825,862	\$ (10,250,704)		\$ 24,504	\$ 151,599,662
87		Sewer Plant					
88	352.2	Collecting Sewers - Gravity	\$ 13,732	\$ 0	R-77	\$ 0	\$ 13,732
89	353	Service to Customers	5,550	0	R-78	0	5,550
90	370.1	Land & Land Rights	2,543	0	R-79	0	2,543
91	374	Outfall Sewer Lines	3,853	0	R-80	0	3,853
92		Total Sewer Plant	\$ 25,678	\$ 0		\$ 0	\$ 25,678
93		General Plant					
94	389	Land & Land Rights	\$ 0	\$ 0	R-81	\$ 0	\$ 0

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Depreciation Reserve

Line	A/C No.	Plant Title	Total Company				
			Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	At Adjusted (C)+(D)-(F) (G)
				Amount (D)	No. (E)		
95	390	S&I-Store, Shop & Garage	12,766	0	R-82	0	12,766
96	390.1	S&I-Offices	125,335	0	R-83	(161,159)	(35,824)
97	390.92	S & I-Leasehold	128,333	0	R-84	0	128,333
98	390.93	S & I-Leasehold	115,424	0	R-85	0	115,424
99	390.3	S&I-Misc	995,753	0	R-86	0	995,753
100	391.11	General Office-Furniture & Equip	1,710,778	0	R-87	76,170	1,786,948
101	391.12	General Office-Comp & Periph	354,877	0	R-88	364,188	719,065
102	391.12	General Office-Computer Software	9,371	0	R-89	306,270	315,641
103	391.26	Computer Software Personal	6,817	0	R-90	60,778	67,595
104	391.3	Data Handling Equipment	9,758	0	R-91	0	9,758
105	391.12	Other Office Equipment	45,563	0	R-92	6,399	51,962
106	392.11	Trans Equipment-Lt Duty Trucks	1,213,368	0	R-93	64,578	1,277,946
107	392.02	Trans Equipment-Hvy Duty Trucks	2,373,333	0	R-94	0	2,373,333
108	392.01	Trans Equipment-Autos	618,942	0	R-95	19,168	638,110
109	392.3	Trans Equipment Other	312,635	0	R-96	0	312,635
110	393	Stores Equipment	(281,052)	0	R-97	0	(281,052)
111	394.1	Tools, Shop & Garage Equipment	1,168,403	0	R-98	2,744	1,171,147
112	394.2	Shop Equipment - Other	1,324,788	0	R-99	0	1,324,788
113	395.2	Laboratory Equipment	557,372	0	R-100	0	557,372
114	395.1	Laboratory Equipment - Other	181,986	0	R-101	0	181,986
115	396	Power Operated Equipment	500,071	0	R-102	0	500,071
116	397	Comm Equipment-Non-Tele	541,344	0	R-103	15,647	556,991
117	397.2	Comm Equipment-Tele	76,817	0	R-104	8,622	85,439
118	398	Miscellaneous	99,081	0	R-105	1,925	101,006
119	399	Other Tangible Property	107,252	0	R-106	0	107,252
120		Total General Plant	\$ 12,309,115	\$ 0		\$ 765,330	\$ 13,074,445
121		Total Depreciation Reserve	\$ 245,437,999	\$ (10,457,963)		\$ 1,101,879	\$ 236,081,915

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Adjustments To Depreciation Reserve

Adjmt No.	Description	Total Company	
		Adjustment Amount	Total Adjustment
A/C 331.00	Structures & Improvements R-31		\$ (207,259)
1	To eliminate the accumulated reserve associated with plant adjustment P-31. (Rackers)	\$ (207,259)	
A/C 343.25	T & D Mains - DI 6-8 R-59		\$ (10,250,704)
1	To transfer accumulated depreciation to contributions. (Rackers)	\$ (10,250,704)	

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Depreciation Expense

Line	A/C No.	Plant Title	Total Company		
			Adjusted Plant (Acqg Feb 01)	Composite Depreciation Rate	Depreciation Expense (C)(D)
	(A)	(B)	(C)	(D)	(E)
1		Intangible			
2	301	Organization	\$ (95,221)		\$
3	302	Franchise & Consents	39,650		
4	303	Miscellaneous Intangible	287,029		
5		Total Intangible	\$ 231,458		\$
6		Source of Supply			
7	310	Land & Land Rights	\$ 1,656,751		\$
8	311	Structures & Improvements	5,953,173	2.00%	119,063
9	312	Collecting & Impounding Res	111,066	1.00%	1,111
10	313	Lake, River & Other Intakes	144,440	2.00%	2,889
11	314	Wells & Springs	3,993,348	2.00%	79,867
12	316	Supply Mains	10,943,473	1.75%	191,362
13	316	Supply Mains-North Plant	245,687	1.75%	4,300
14	316	Supply Mains-Central Plant	3,929,522	1.75%	68,767
15	316	Supply Mains-South Plant	354,118	1.75%	6,197
16	316	Supply Mains-Meramec Plant	1,313,864	1.75%	22,993
17		Total Source of Supply	\$ 28,645,442		\$ 496,547
18		Pumping			
19	320	Land & Land Rights	\$ 367,015		\$
20	321	S & I-Plant	7,426,696	0.83%	61,642
21	321.1	S & I-Pumps (STL)	4,809,459	0.83%	39,919
22	321.2	S & I-Boosters	2,731,470	0.56%	15,296
23	322	Boiler Equipment	348		
24	323	Other Power Prod. Equip.	595,385	1.47%	8,727
25	324	Steam Pumping Equipment	6,907		
26	325.1	Electric Pumping Equipment	12,052,036	1.70%	205,425
27	325.2	Pumping Equipment-Pre '46	859,327		
28	325.3	Pumping Equipment-Post '46	25,291,093	1.72%	435,007
29	325	Pumping Equipment-Booster	1,463,525	2.27%	33,222
30	326	Diesel Pumping Equipment	145,006	2.70%	3,915
31	326	Dsl Pump Equip-Stratman	207,946		
32	326	Dsl Pump Equip-Central Plant	1,377,843	2.70%	37,202
33	327	Pump Equip Hydraulic	81,548		
34	328	Other Pumping Equipment	323,405	2.53%	8,174
35		Total Pumping	\$ 57,739,009		\$ 848,529

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Depreciation Expense

Line	A/C No.	Plant Title	Total Company		
			Adjusted Plant (Acq. Bk. 3)	Composite Depreciation Rate	Depreciation Expense (C x D)
	(A)	(B)	(C)	(D)	(E)
36		Water Treatment Plant			
37	330	Land & Land Rights	\$ 1,363,408		\$
38	331	Structures & Improvements	28,222,448	1.11%	313,269
39	331	S & I - North Plant	4,671,237	1.11%	51,851
40	331	S & I-Central 1 & 2	2,620,081	1.11%	29,083
41	331	S & I-Central 3	21,262,611	1.11%	236,015
42	331	S & I-South Plant	2,108,723	1.11%	23,407
43	331	S & I-Meramac	8,887,885	1.11%	98,656
44	332	WT Equip Non-Media	34,528,854	1.85%	638,784
45	332	WT Equip-North Plant	6,439,237	1.85%	119,126
46	332	WT Equip-Central 1 & 2	2,358,386	1.85%	43,630
47	332	WT Equip-Central 3	21,846,589	1.85%	404,162
48	332	WT Equip-South Plant	2,554,064	1.85%	47,250
49	332	WT Equip-Meramac	7,225,191	1.85%	133,666
50	332	Other P/E Hand Equipment	1,371,760	1.85%	25,378
51	332.4	Equipment Filter Media	254,740	1.48%	3,779
52		Total Water Treatment Plant	\$ 145,715,214		\$ 2,168,054
53		Transmission & Distribution			
54	340	Land & Land Rights	\$ 4,424,589		\$
55	341	Structures & Improvements	5,942,920	1.82%	108,161
56	341.63	S & I-Spec Cross	267,357	10.00%	26,736
57	342	Distr. Res. & Standpipes	7,509,290	1.85%	138,922
58	342	Rsvr & Standpipe-Elev	3,013,432	1.85%	55,748
59	342	Rsvr & Standpipe-Ground	10,472,995	1.85%	193,750
60	343	T & D Mains (Not Classified)	32,649,709	1.30%	424,289
61	343.1	T & D Mains - 4" & Less	2,174,636	1.30%	28,270
62	343.24	T & D Mains AC 4 (STL)	1,250,895	0.83%	10,382
63	343.30	T & D Mains Galv 1 (STL)	52,893	1.61%	852
64	343.2	T & D Mains - 6" to 8"	27,649,495	1.32%	364,225
65	343.21	CI-10" & Smaller-1900-1928	2,758,330	0.78%	21,515
66	343.22	CI-10" & Smaller 1929-1956	16,126,875	1.33%	214,487
67	343.23	CI-10" & Smaller-1957-1993	54,317,035	1.14%	619,214
68	343.25	T & D Mains - DI 6-8	157,602,653	1.67%	2,631,964
69	343.3	T & D Mains - 10" to 16"	31,731,585	1.30%	412,511
70	343.3	T & D Mains - 18" & Greater	10,414,440	1.30%	135,388

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Depreciation Expense

Line	A/C No	Plant Title	Total Company		
			Adjusted Plant (Average Feb 33)	Composite Depreciation Rate	Depreciation Expense (2002)
	(A)	(B)	(C)	(D)	(E)
71	343.3	CI-12"	12,922,153	0.83%	107,254
72	343.13	CI-16"	17,282,719	1.00%	172,827
73	343.26	T & D Mains - DI 12 (STL)	43,239,024	1.35%	583,727
74	343.11	T & D Mains - DI 16 & Greater (STL)	79,117,572	1.15%	909,852
75	343.12	T & D Mains - LJ 20 (STL)	4,165,123	0.72%	29,989
76	344	Fire Mains	415,141	1.30%	5,397
77	345	Services	17,223,337	1.97%	339,362
78	346.1	Meters-Bronze Case	2,949,261	2.44%	71,962
79	346.2	Meters-Plastic Case	94,862	2.44%	2,315
80	346.1	Meters-Other	16,966,376	2.44%	413,980
81	346.2	Meters-Remote (ARB's)	3,140,821	2.56%	80,405
82	347.1	Meter Install	11,372,132	2.07%	235,040
83	347.2	Meter Install-Remote (ARB's)	5,648,368	2.50%	141,209
84	348	Hydrants	41,468,572	1.35%	559,826
85	349	Other T&D Plant	18,610	1.30%	242
86		Total Transmission & Distribution	\$ 624,383,201		\$ 9,039,801
87		Sewer Plant			
88	352.2	Collecting Sewers - Gravity	\$ 30,459	2.00%	\$ 609
89	353	Service to Customers	7,951	2.00%	159
90	370.1	Land & Land Rights	9,300		
91	374	Outfall Sewer Lines	33,743	2.00%	675
92		Total Sewer Plant	\$ 81,453		\$ 1,443
93		General Plant			
94	389	Land & Land Rights	\$ 20,431		\$
95	390	S&I-Store, Shop & Garage	484,450	2.21%	10,703
96	390.1	S&I-Offices	881,309	2.50%	22,033
97	390.92	S & I-Leasehold	445,966	2.50%	11,149
98	390.93	S & I-Leasehold	339,728	10.00%	33,973
99	390.3	S&I-Misc	3,162,907	1.89%	59,779
100	391.11	General Office-Furniture & Equip	5,505,645	1.85%	101,854
101	391.12	General Office-Comp & Periph	5,481,686	14.29%	783,333
102	391.12	General Office-Computer Software	3,861,166	0.59%	22,622
103	391.26	Computer Software Personal	311,184		
104	391.3	Data Handling Equipment	222,817	4.35%	9,693
105	391.12	Other Office Equipment	393,320	4.19%	16,489

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Depreciation Expense

Line	A/C No	Plant Title	Total Company		
			Adjusted Plant (Acqg Feb 3)	Composite Depreciation Rate	Depreciation Expense (C x R)
	(A)	(B)	(C)	(D)	(E)
106	392.11	Trans Equipment-Lt Duty Trucks	1,221,573	12.50%	152,697
107	392.02	Trans Equipment-Hvy Duty Trucks	5,698,566	12.50%	712,321
108	392.01	Trans Equipment-Autos	782,497	25.00%	195,624
109	392.3	Trans Equipment Other	64,599		
110	393	Stores Equipment	327,742	2.27%	7,440
111	394.1	Tools, Shop & Garage Equipment	1,878,719	3.81%	71,670
112	394.2	Shop Equipment - Other	3,739,178	4.76%	177,985
113	395.2	Laboratory Equipment	1,602,042	3.23%	51,746
114	395.1	Laboratory Equipment - Other	280,220	1.79%	5,016
115	396	Power Operated Equipment	1,219,174	11.11%	135,450
116	397	Comm Equipment-Non-Tele	1,229,175	4.76%	58,509
117	397.2	Comm Equipment-Tele	68,880	2.74%	1,890
118	398	Miscellaneous	695,475	3.23%	22,464
119	399	Other Tangible Property	922,036	4.57%	42,153
120		Total General Plant	\$ 40,840,485		\$ 2,706,593
121		Total Plant In Service	\$ 897,636,262		\$ 15,260,967

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Cash Working Capital

Line	Description (A)	Total Company					Cash Working Capital Requirement (Sum of Dollars) (G)
		Test Year Expenses (B)	Revenue Lag (D)-(C) (C)	Expense Lag (D)	Net CWC Lag (D)-(C) (E)	Composite Factor (G)-(H) (F)	
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 11,014,976	58.08	11.93	46.14	0.1264	1,392,474
3	Payroll Withholdings:						
4	Taxes	7,883,797	58.08	16.88	41.19	0.1129	889,789
5	401(k)	2,511,771	58.08	38.82	19.25	0.0527	132,484
6	EIP	194,227	58.08	38.82	19.25	0.0527	10,245
7	Fuel & Power	7,682,782	58.08	37.20	20.95	0.0574	440,926
8	Chemicals	4,544,286	58.08	58.08	0.00	0.0000	0
9	Materials and Supplies	33,132,257	58.08	58.08	0.00	0.0000	0
10	Purchased Water	639,713	58.08	42.45	0.09	0.0002	152
11	Management Fees	7,916,263	58.08	42.30	13.40	0.0367	290,624
12	Group Insurance	3,354,872	58.08	(7.50)	64.93	0.1779	596,779
13	OPEB's	2,119,486	58.08	3.41	53.97	0.1479	313,416
14	Pensions	517,011	58.08	17.58	40.98	0.1123	58,052
15	EIP - Employer Match	179,384	58.08	38.82	17.69	0.0485	8,695
16	401(k) - Employer Match	492,087	58.08	38.82	20.29	0.0556	27,354
17	Insurance Other Than Group	2,454,423	58.08	(47.66)	105.74	0.2897	711,016
18	Uncollectible Accounts	1,226,444	58.08	58.08	0.00	0.0000	0
19	Rents	997,466	58.08	(9.96)	67.38	0.1846	184,124
20	Cash Vouchers	(13,667,295)	58.08	21.41	33.64	0.0922	(1,259,748)
21	Total Operation & Maintenance Expense	\$ 73,193,949					\$ 3,796,380
22	Taxes Other Than Income						
23	FICA - Employer Portion	1,627,654	58.08	12.90	45.15	0.1237	\$ 201,343
24	Federal Unemployment	29,865	58.08	76.38	(18.51)	(0.0507)	(1,514)
25	State Unemployment	350	58.08	76.38	(30.54)	(0.0837)	(29)
26	Property Taxes	9,961,270	58.08	182.50	(125.64)	(0.3442)	(3,428,735)
27	Franchise & Environmental Tax	256,355	58.08	287.50	(230.55)	(0.6316)	(161,924)
28	PSC Assessment	974,579	58.08	(31.63)	88.89	0.2435	237,339
29	Total Taxes Other Than Income	\$ 12,850,073					\$ (3,153,521)
30	Other Expenses						
31	Gross Receipts Tax	7,691,202	25.58	47.37	(21.79)	(0.0597)	(459,049)
32	Sales Tax	2,065,976	0.00	11.48	(11.48)	(0.0315)	(64,979)
33	Missouri Primacy Fees	410,630	25.58	243.50	(217.92)	(0.5970)	(245,163)
34	Total Other Expenses	\$ 10,167,809					
35	Cash Working Capital Before Income Tax and Interest Offsets						\$ 642,859

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Income Statement

Line	Description (A)	Total Company				
		Test Year Ending 12/31/2002 Direct Charges (B)	Adjustment		Adjusted Corporate Distribution (E)	Test Year As Adjusted (F) = (C) + (E)
			Amount (C)	No. (D)		
1	Operating Revenues:					
2	Residential Revenue	\$ 102,322,030	\$ 1,815,803	S-1	\$ 0	\$ 104,137,833
3	Commercial Revenue	28,978,736	(1,805,940)	S-2	0	27,172,796
4	Industrial Revenue	11,672,627	602,151	S-3	0	12,274,778
5	Private Fire	1,835,129	45,870	S-4	0	1,880,999
6	Public Fire	5,965,306	92,054	S-5	0	6,057,360
7	Public Authorities	2,691,528	(9,641)	S-6	0	2,681,887
8	Sales For Resale	6,745,287	(1,228,268)	S-7	0	5,517,019
9	Other Revenue	1,824,704	1,723,864	S-8	100,500	3,649,068
10	Total Revenues	\$ 162,035,347	\$ 1,235,893		\$ 100,500	\$ 163,371,740
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	2,621,347	(1,237,681)	S-9	31,524	1,415,190
14	Pumping	10,181,728	(268,143)	S-10	3,666	9,917,251
15	Water Treatment	10,329,663	(954,114)	S-11	74,830	9,450,379
16	Transmission & Distribution	15,838,766	1,539,579	S-12	346,307	17,724,652
17	Customer Accounts	4,130,208	(292,536)	S-13	3,907,392	7,745,065
18	Administrative & General	7,350,970	(3,218,564)	S-14	22,809,005	26,941,412
19	Total O & M Expense	\$ 50,452,682	\$ (4,431,458)		\$ 27,172,725	\$ 73,193,949
20	Other Operating Expenses:	50,452,682	0	S-8	27,172,725	
21	Depreciation - Plant	19,079,982	(4,494,956)	S-15	115,895	14,700,921
22	Amortization	4,848,071	(4,467,734)	S-16	0	380,337
23	Taxes Other Than Income	10,717,413	671,206	S-17	1,461,205	12,849,824
24	Total Other Operating Expense	\$ 34,645,466	\$ (8,291,484)		\$ 1,577,100	\$ 27,931,082
25	Total Operating Expenses	85,098,148	(12,722,942)		28,749,825	101,125,031
26	Net Income Before Income Taxes	\$ 76,937,199	\$ 13,958,835		\$ (28,649,325)	\$ 62,246,709
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ 6,481,846	S-18	\$ 4,332,759	\$ 10,814,605
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	153,059	(4,124,214)	S-19	10,523,658	6,552,503
31	ITC Amortization	(4,928)	0	S-20	(150,255)	(155,183)
32	Total Income Taxes	\$ 148,131	\$ 2,357,633		\$ 14,706,162	\$ 17,211,926
33	Net Operating Income	\$ 76,789,068	\$ 11,601,202		\$ (43,355,487)	\$ 45,034,783

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Adjustments To Income Statement

Adjmt No.	Description	Total Water	
		Adjustment Amount	Total Adjustment
Residential Revenue \$-1			\$ 1,815,803
1	To normalize and annualize revenue. (Began)	\$ 1,815,803	
Commercial Revenue \$-2			\$ (1,805,940)
1	To normalize and annualize revenue. (Began)	(1,805,940)	
Industrial Revenue \$-3			\$ 602,151
1	To adjust revenue to a billed basis. (Began)	979,922	
2	To adjust revenue for customer changes. (Began)	(377,771)	
Private Fire \$-4			\$ 45,870
1	To adjust revenue to a billed basis. (Began)	45,870	
Public Fire \$-5			\$ 92,054
1	To adjust revenue to a billed basis. (Began)	92,054	
Public Authorities \$-6			\$ (9,641)
1	To adjust revenue to a billed basis. (Began)	(9,641)	
Sales For Resale \$-7			\$ (1,228,268)
1	To adjust revenue to a billed basis. (Began)	(1,228,268)	
Other Revenue \$-8			\$ 1,723,864
1	To include annualized income related to AWR water line protection program. (Cassidy)	0	
2	To adjust other revenue. (Began)	1,723,864	
Source of Supply \$-9			\$ (1,237,681)
1	To annualize Payroll. (Hagemeyer)	(3,013)	
2	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	
3	To adjust building rent expense. (Hagemeyer)	(1,045)	

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Adjustments To Income Statement

Adjmt No.	Description	Total Water	
		Adjustment Amount	Total Adjustment
4	To disallow dues and donations. (Hanneken)	(50)	
5	To adjust purchase water for source and cost changes. (Began)	(1,231,070)	
6	To adjust Fuel and Power. (Began)	(2,503)	
Pumping		\$-10	\$ (268,143)
1	To annualize Payroll. (Hagemeyer)	(120,586)	
2	To annualize equipment leases. (Hagemeyer)	(22,934)	
3	To adjust Fuel and Power. (Began)	(124,623)	
Water Treatment		\$-11	\$ (951,149)
1	To annualize Payroll. (Hagemeyer)	(170,229)	
2	To eliminate transaction costs associated with the acquisitions of Webster, Florissant and Valley Park. (Rackers)	(1,134)	
3	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	
4	To normalize waste disposal expense. (Hanneken)	(190,095)	
5	To disallow dues and donations. (Hanneken)	(91)	
6	To annualize equipment leases. (Hagemeyer)	(24,281)	
7	To adjust hazardous waste disposal. (Hanneken)	(2,100)	
8	To adjust Fuel and Power. (Began)	(1,634)	
9	To adjust chemical expense. (Began)	(561,585)	
Transmission & Distribution		\$-12	\$ 1,539,069

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Adjustments To Income Statement

Adjmt No.	Description	Total Water	
		Adjustment Amount	Total Adjustment
1	To annualize Payroll. (Hagemeyer)	(393,899)	
2	To annualize One Call field locates. (McKiddy)	1,074,391	
3	To adjust building rent expense. (Hagemeyer)	(2,023)	
4	To normalize tank painting expense. (McKiddy)	358,430	
5	To disallow dues and donations. (Hanneken)	(230)	
6	To adjust expense for main break incidents. (McKiddy)	528,345	
7	To reflect tank lease expiration. (Hanneken)	(12,000)	
8	To annualize equipment leases. (Hagemeyer)	(13,945)	
Customer Accounts S-13			\$ (296,514)
1	To annualize Payroll. (Hagemeyer)	(91,790)	
2	To disallow dues and donations. (Hanneken)	(12)	
3	To adjust uncollectible accounts. (Began)	(178,331)	
4	To adjust Call Center expense. (Cassidy)	(26,381)	
Administrative & General S-14			\$ (3,218,686)
1	To annualize Payroll. (Hagemeyer)	(114,788)	
2	To eliminate transaction costs associated with the acquisitions of Webster, Florissant and Valley Park. (Rackers)	(11,281)	
3	To adjust advertising. (McKiddy)	(36,090)	
4	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	

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Adjmt No.	Description	Total Water	
		Adjustment Amount	Total Adjustment
5	To annualize 401(k) contributions based on annualized payroll. (Hagemeyer)	(37,021)	
6	To annualize EIP based on annualized payroll. (Hagemeyer)	(74,452)	
7	To annualize employee group insurance. (Hagemeyer)	301,508	
8	To adjust rate case expense. (Hagemeyer)	(511,707)	
9	To adjust building rent expense. (Hagemeyer)	26,405	
10	To eliminate non-recurring maintenance reserve amortizations. (Hanneken)	0	
11	To eliminate non-recurring write-off of transportation reserves. (Hanneken)	87,172	
12	To adjust insurance other than group. (Hanneken)	671,604	
13	To disallow dues and donations. (Hanneken)	(201,467)	
14	To adjust the allocation of Belleville Labs. (Cassidy)	0	
15	To adjust pension expense to a pay-go basis. (Gibbs)	523,017	
16	To adjust OPEBs based FAS 106. (Gibbs)	(928,008)	
17	To reflect an amortization of "permanent" OPEB regulatory asset. (Gibbs)	0	
18	To adjust Call Center expense. (Cassidy)	(3,005,947)	
19	To annualize ITS costs. (Cassidy)	0	
20	To adjust expense for main break incidents. (McKiddy)	163,987	
21	To adjust software leases. (Hagemeyer)	0	
22	To annualize equipment leases. (Hagemeyer)	(71,567)	

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Adjustments To Income Statement

Adjmt No.	Description	Total Water	
		Adjustment Amount	Total Adjustment
23	To adjust outside services. (Hagemeyer)	0	
24	To capitalize a portion of National Shared Service costs. (Cassidy)	0	
25	To eliminate depreciatin study amortization. (Hanneken)	0	
26	To adjust Fuel and Power. (Began)	(51)	
27	To eliminate non-recurring severance costs. (Cassidy)	0	
Depreciation - Plant		\$-15	\$ (4,495,395)
1	To annualize depreciation at Staff's proposed rates. (Hanneken)	(3,936,432)	
2	To annualize depreciation expense related to per book contribution in aid of construction. (Hanneken)	(947,723)	
3	To eliminate depreciation expense related to addition contributed capital. (Rackers)	(171,187)	
4	To include the cost of removal and salvage in expense. (Began)	559,947	
Amortization		\$-16	\$ (4,467,734)
1	To eliminate the test year recorded reserve deficiency amortization . (Gibbs)	(4,848,071)	
2	To amortize Security AAO. (Rackers)	380,337	
Taxes Other Than Income		\$-17	\$ 666,499
1	To reflect the appropriate level of payroll taxes based on annualized payroll. (Hagemeyer)	(304,721)	
2	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	
3	To increase Missouri PSC assessment. (Hagemeyer)	0	
4	To annualize Franchise Tax. (Hanneken)	0	

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Adjustments To Income Statement

Adjmt No.	Description	Total Water	
		Adjustment Amount	Total Adjustment
5	To annualize property tax. (Hanneken)	971,220	
Current Income Tax		\$-18	\$ 6,482,697
1	To adjust current income tax expense. (Gibbs)	6,482,697	
Deferred Income Tax Expense		\$-19	\$ (4,124,132)
1	To adjust deferred income tax expense. (Gibbs)	(4,124,132)	
ITC Amortization		\$-20	\$ 0
1	No Adjustment	0	

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Adjustments To Income Statement By District

Adj No.	Brunswick	Jefferson City	Joplin	Mexico	Parkville Water	St. Charles	St. Joseph	St. Louis County	Warrens-burg	Parkville Sewer	Corporate	Total Company
S-1 Residential Revenue												
1	\$ 472	\$ (382,927)	\$ 172,211	\$ 53,646	\$ (35,829)	\$ 32,085	\$ (311,729)	\$ 2,271,025	\$ 16,849	\$ 0	\$ 0	\$ 1,815,803
S-2 Commercial Revenue												
1	\$ 3,955	\$ (713,542)	\$ (89,038)	\$ 15,580	\$ (69,851)	\$ 66,651	\$ 89,625	\$ (1,100,357)	\$ (8,963)	\$ 0	\$ 0	\$ (1,805,940)
S-3 Industrial Revenue												
1	\$ 22	\$ 2,345	\$ 30,240	\$ (61,284)	\$ 240	\$ (32)	\$ 476,293	\$ 528,819	\$ 3,279	\$ 0	\$ 0	\$ 979,922
2	\$ 0	\$ 0	\$ 188,127	\$ (59,984)	\$ 0	\$ 0	\$ (244,666)	\$ (261,248)	\$ 0	\$ 0	\$ 0	\$ (377,771)
S-4 Private Fee												
1	\$ (1)	\$ 26,913	\$ (281)	\$ (37)	\$ 1,493	\$ 7,059	\$ (4,449)	\$ 16,441	\$ (1,268)	\$ 0	\$ 0	\$ 45,870
S-5 Public Fee												
1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 92,054	\$ 0	\$ 0	\$ 0	\$ 92,054
S-6 Public Authorities												
1	\$ (21)	\$ 14,391	\$ 1,131	\$ (1,651)	\$ 2,064	\$ 5,045	\$ (16,773)	\$ (7,659)	\$ (6,168)	\$ 0	\$ 0	\$ (9,641)
S-7 Sales For Resale												
1	\$ 1,293	\$ 932	\$ 70,559	\$ 46,999	\$ 3,407	\$ (6,899)	\$ (906,572)	\$ (514,118)	\$ 76,131	\$ 0	\$ 0	\$ (1,228,268)
S-8 Other Revenue												
1	0	0	0	0	0	0	0	0	0	0	100,000	100,000
2	\$ (86)	\$ (24,424)	\$ (831)	\$ (850)	\$ (16,195)	\$ 16,125	\$ (4,140)	\$ 1,754,237	\$ 28	\$ 0	\$ 0	\$ 1,723,864
S-9 Source of Supply												
1	(18)	(183)	(1,130)	5,419	(925)	0	0	(6,005)	(170)	0	0	(3,013)
2	0	0	0	0	0	0	0	0	0	0	(126)	(126)
3	0	0	(1,045)	0	0	0	0	0	0	0	0	(1,045)
4	0	0	0	0	0	0	(50)	0	0	0	0	(50)
5	0	0	0	0	0	(1,231,070)	0	0	0	0	0	(1,231,070)
6	0	(381)	0	(2,122)	0	0	0	0	0	0	0	(2,503)

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Adjustments To Income Statement By District

Adj No.	Brunswick	Jefferson City	Joplin	Mexico	Parkville Water	St. Charles	St. Joseph	St. Louis County	Warrens-burg	Parkville Sewer	Corporate	Total Company
S-10 Pumping												
1	(4)	(1,112)	(26,077)	154	(57)	(1,585)	542	(92,393)	(54)	0	0	(120,586)
2	0	0	0	0	0	0	0	(22,934)	0	0	0	(22,934)
3	0	(3,467)	56,405	(4,218)	0	(829)	(11,213)	(161,301)	0	0	0	(124,623)
S-11 Water Treatment												
1	(219)	(15,244)	(14,561)	1,734	(3,660)	0	559	(137,633)	(1,205)	0	0	(170,229)
2	0	0	0	0	0	0	0	(1,134)	0	0	0	(1,134)
3	0	0	0	0	0	0	0	0	0	0	(8)	(8)
4	(1,757)	0	3,846	(19,523)	0	0	(42,436)	(130,225)	0	(2,950)	0	(193,045)
5	0	0	0	0	0	0	(91)	0	0	0	0	(91)
6	0	0	0	0	0	0	0	(24,281)	0	0	(237)	(24,518)
7	0	0	0	0	0	0	(2,100)	0	0	0	0	(2,100)
8	0	0	0	0	0	(5)	0	(1,629)	0	0	0	(1,634)
9	853	10,019	1,308	3,512	(1,205)	(4,567)	(435,977)	(137,540)	2,012	(15)	0	(561,600)
S-12 Transmission & Distribution												
1	(63)	(8,178)	(42,703)	12,127	(3,119)	(7,960)	996	(342,199)	(2,801)	510	(59,042)	(452,431)
2	0	13,889	49,095	0	30,380	139,298	124,610	704,491	12,628	0	0	1,074,391
3	0	(2,023)	0	0	0	0	0	0	0	0	0	(2,023)
4	4,789	17,119	(307,897)	18,682	31,768	38,031	102,526	436,262	17,150	0	0	358,430
5	0	0	0	0	0	(218)	0	0	(12)	0	0	(230)
6	0	0	0	0	0	0	0	528,345	0	0	0	528,345
7	0	(12,000)	0	0	0	0	0	0	0	0	0	(12,000)
8	(50)	0	0	0	(1,300)	0	(713)	(11,882)	0	0	0	(13,945)

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Adjustments To Income Statement By District

Adj No.	Brunswick	Jefferson City	Joplin	Mexico	Parkville Water	St. Charles	St. Joseph	St. Louis County	Warrens-burg	Parkville Sewer	Corporate	Total Company
B-13 Customer Accounts												
1	(6)	(6,765)	(17,038)	5,504	(3,449)	(8,187)	514	(60,996)	(1,368)	3,979	(35,355)	(123,166)
2	0	0	0	0	0	0	0	0	(12)	0	0	(12)
3	79	(757)	(4,587)	162	(3)	(301)	(2,250)	(170,250)	(424)	0	0	(178,331)
4	0	0	(2,028)	(2,761)	0	0	(21,592)	0	0	0	3,165,773	3,139,392
B-14 Administrative & General												
1	(21)	(7,726)	(18,355)	14,236	(3,513)	(4,354)	209	(94,192)	(1,071)	0	(673,621)	(788,408)
2	0	0	0	0	0	0	0	(11,281)	0	0	0	(11,281)
3	(196)	(1,227)	(930)	(494)	(587)	(250)	(7,074)	(25,055)	(277)	0	(250)	(36,340)
4	0	0	0	0	0	0	0	0	0	0	(52,693)	(52,693)
5	(7)	579	(2,410)	677	460	1,887	469	(38,141)	(535)	80	52,187	15,246
6	(4)	(1,760)	(3,408)	686	(152)	47	(286)	(69,252)	(323)	40	49,135	(25,277)
7	142	2,367	(7,181)	13,539	1,308	10,556	5,751	270,242	4,784	758	357,094	659,360
8	0	0	0	0	0	0	0	(511,707)	0	0	172,580	(339,127)
9	0	0	(1,463)	0	0	0	27,868	0	0	0	(208,338)	(181,933)
10	0	0	0	0	0	0	0	0	0	0	(30,411)	(30,411)
11	0	0	0	0	0	0	0	87,172	0	0	0	87,172
12	(161)	5,318	13,335	2,202	2,516	14,377	12,714	617,110	4,193	(11)	(897,159)	(225,566)
13	(216)	(2,828)	(13,911)	(1,053)	(755)	(6,443)	(20,312)	(154,772)	(1,177)	(733)	(9,995)	(212,195)
14	0	0	0	0	0	0	0	0	0	0	(346,337)	(346,337)
15	(230)	6,667	13,740	2,083	3,049	17,262	16,448	459,545	4,453	(12)	(1,283,946)	(760,941)
16	0	(38,239)	14,705	2,562	2,558	13,544	9,716	(937,281)	4,427	0	1,424,627	496,619
17	0	0	0	0	0	0	0	0	0	0	75,292	75,292

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Adjustments To Income Statement By District

Adj No.	Brunswick	Jefferson City	Joplin	Mexico	Parkville Water	St. Charles	St. Joseph	St. Louis County	Warrens-burg	Parkville Sewer	Corporate	Total Company
18	0	0	0	0	0	0	0	(3,005,947)	0	0	(3,020)	(3,008,967)
19	0	0	0	0	0	0	0	0	0	0	839,304	839,304
20	0	0	0	0	0	0	0	163,987	0	0	0	163,987
21	0	0	0	0	0	0	0	0	0	0	(117,704)	(117,704)
22	0	(1,272)	(2,917)	(795)	(1,172)	(280)	(3,499)	(61,439)	(193)	0	(14,693)	(86,260)
23	0	0	0	0	0	0	0	0	0	0	(40,194)	(40,194)
24	0	0	0	0	0	0	0	0	0	0	(103,953)	(103,953)
25	0	0	0	0	0	0	0	0	0	0	(2,588)	(2,588)
26	0	0	0	(51)	0	0	0	0	0	0	0	(51)
27	0	0	0	0	0	0	0	0	0	0	(6,350)	(6,350)
S-15 Depreciation - Plant												
1	(9,277)	(40,612)	(84,269)	(107,012)	(36,075)	60,218	(1,043,693)	(2,622,833)	(52,879)	611	(193,876)	(4,129,697)
2	(1,440)	(14,692)	(25,339)	(6,734)	(18,465)	(116,924)	(19,744)	(727,041)	(17,344)	(172)	0	(947,895)
3	0	0	0	0	0	0	0	(171,187)	0	0	0	(171,187)
4	2,847	(488)	935	114,027	8,686	22,710	(11,330)	428,552	(5,992)	0	(911)	559,036
S-16 Amortization												
1	0	0	0	0	0	0	0	(4,848,071)	0	0	0	(4,848,071)
2	4,176	35,905	29,670	5,336	8,127	17,868	47,097	226,404	5,754	0	0	380,337
S-17 Taxes Other Than Income												
1	(101)	(3,483)	(8,956)	4,415	(2,111)	(1,404)	2,643	(295,220)	(504)	342	178,042	(126,337)
2	0	0	0	0	0	0	0	0	0	0	(2,547)	(2,547)
3	0	0	0	0	0	0	0	0	0	4,365	167,252	171,617
4	0	0	0	0	0	0	0	0	0	0	7,445	7,445
5	872	33,472	30,118	3,968	31,723	69,999	27,040	765,903	8,125	0	37,555	1,008,775

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Adjustments To Income Statement By District

Adj No.	Brunswick	Jefferson City	Joplin	Mexico	Parkville Water	St. Charles	St. Joseph	St. Louis County	Warrens-burg	Parkville Sewer	Corporate	Total Company
S-18 Current Income Tax												
1	(39,457)	(202,369)	390,815	31,712	136,905	648,881	797,730	4,533,288	185,194	(851)	0	6,481,846
S-19 Deferred Income Tax Expense												
1	(2,001)	(100,667)	(139,115)	(45,804)	16,497	(38,948)	(388,131)	(3,446,748)	20,787	(82)	0	(4,124,214)
S-20 FCC Amortization												
1	0											0

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Income Tax Calculation

Line	Description (A)	Total Water			
		Test Year (B)	6.66% Return (C)	6.82% Return (D)	6.98% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 45,035,244	\$ 29,566,472	\$ 30,276,778	\$ 30,987,084
2	Add:				
3	Current Income Tax	10,816,025	1,177,791	1,620,366	2,062,941
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	6,552,231	6,552,231	6,552,231	6,552,231
6	ITC Amortization	(155,183)	(155,183)	(155,183)	(155,183)
7	Net Income Before Income Tax	\$ 62,248,317	\$ 37,141,311	\$ 38,294,192	\$ 39,447,073
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 14,699,621	\$ 14,699,621	\$ 14,699,621	\$ 14,699,621
10	Contributions In Aid of Construction	785,098	785,098	785,098	785,098
11	Non Deductible Reserve Deficiency Amortization	0	0	0	0
12	Miscellaneous Non-deductible Expenses	69,845	69,845	69,845	69,845
13	Total Additions	\$ 15,554,564	\$ 15,554,564	\$ 15,554,564	\$ 15,554,564
14	Subtractions to Net Income Before Income Tax:				
15	Interest Expense @ 3.98%	\$ 17,668,853	\$ 17,668,853	\$ 17,668,853	\$ 17,668,853
16	Tax Straight Line Depreciation	14,665,568	14,665,568	14,665,568	14,665,568
17	Excess Tax Depreciation	16,734,346	16,734,346	16,734,346	16,734,346
18	Cost of Removal	559,036	559,036	559,036	559,036
19	Total Subtractions	\$ 49,627,804	\$ 49,627,804	\$ 49,627,804	\$ 49,627,804
20	Net Taxable Income	\$ 28,175,078	\$ 3,068,072	\$ 4,220,952	\$ 5,373,833
21	Provision for Federal Income Tax				
22	Net Taxable Income	\$ 28,175,078	\$ 3,068,072	\$ 4,220,952	\$ 5,373,833
23	Deduct Missouri Income Tax @ 100.00%	1,468,843	159,947	220,050	280,152
24	Federal Taxable Income	\$ 26,706,235	\$ 2,908,125	\$ 4,000,903	\$ 5,093,681
25	Federal Income Tax @ 35.00%	\$ 9,347,182	\$ 1,017,844	\$ 1,400,316	\$ 1,782,788
26	Provision for Missouri Income Tax				
27	Net Taxable Income	\$ 28,175,078	\$ 3,068,072	\$ 4,220,952	\$ 5,373,833
28	Deduct Federal Income Tax @ 50.00%	4,673,591	508,922	700,158	891,394
29	Missouri Taxable Income	\$ 23,501,487	\$ 2,559,150	\$ 3,520,794	\$ 4,482,439
30	Missouri Income Tax @ 6.25%	\$ 1,468,843	\$ 159,947	\$ 220,050	\$ 280,152
31	Summary of Provision For Income Tax				
32	Federal Income Tax	\$ 9,347,182	\$ 1,017,844	\$ 1,400,316	\$ 1,782,788
33	State Income Tax	1,468,843	159,947	220,050	280,152
34	Total Current Income Tax	\$ 10,816,025	\$ 1,177,791	\$ 1,620,366	\$ 2,062,941

Brunswick

Missouri-American Water Company

Case No. WR-2003-0500

Case No. WC-2004-0168

Test Year Ending December 31, 2002 Updated Through June 30, 2003

Revenue Requirement

Line	(A)	Brunswick		
		8.26%	8.76%	9.26%
		Equity Return (B)	Equity Return (C)	Equity Return (D)
1	Net Original Cost Rate Base (From Accounting Schedule 2)	\$ 773,309	\$ 773,309	\$ 773,309
2	Rate of Return	6.66%	6.82%	6.98%
3	Net Operating Income Requirement	\$ 51,502	\$ 52,740	\$ 53,977
4	Net Operating Income Available (From Accounting Schedule 9)	(75,481)	(75,481)	(75,481)
5	Additional Net Operating Income Requirement	\$ 126,984	\$ 128,221	\$ 129,458
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 13,288	\$ 14,059	\$ 14,830
8	Test Year Current Income Tax	(65,832)	(65,832)	(65,832)
9	Additional Current Income Tax Requirement	\$ 79,121	\$ 79,891	\$ 80,662
10	Additional Gross Revenue Requirement Before Allowances	\$ 206,104	\$ 208,112	\$ 210,121
11	Allowance for True-up	\$ 17,642	\$ 17,642	\$ 17,642
12	Additional Gross Revenue Requirement	\$ 223,746	\$ 225,754	\$ 227,763
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 212,387	\$ 212,387	\$ 212,387
14	Total Gross Revenue Requirement	\$ 436,133	\$ 438,142	\$ 440,150

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Rate Base

Line	Description (A)	Brunswick		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 1,692,084	\$ 10,668	\$ 1,702,752
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 3)	552,167	4,623	556,790
4	Accumulated Amortization Reserve			0
5	Net Plant in Service	\$ 1,139,917	\$ 6,045	\$ 1,145,962
6	Add:			
7	Cash Working Capital (From Accounting Schedule 3)	\$	\$	\$ 8,301
8	Materials and Supplies	5,259	28	5,287
9	Prepayments		5	5
10	Deferred OPEB Asset		21,574	21,574
11	Security Deferral AAO			0
12	Total Additions to Net Plant in Service	\$ 5,259	\$ 21,607	\$ 35,166
13	Deduct:			
14	Interest Offset	\$	\$	\$ 11,209
15	Federal Income Tax Offset			(158)
16	State Income Tax Offset			84
17	Contributions In Aid of Construction:	152,262		152,262
18	Customer Advances	155	1	156
19	Customer Deposits			0
20	Pre-71 ITC			0
21	Deferred Income Taxes	16,031	200,887	216,918
22	Accrued Pension Liability		27,349	27,349
23	Total Deductions to Net Plant in Service	\$ 168,448	\$ 228,236	\$ 407,820
24	Total Rate Base	\$ 976,728	\$ (200,584)	\$ 773,309

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Plant In Service

Line	A/C No	Plant Title	Brunswick				
			Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$	\$	P-1	\$ 630	\$ 630
3	302	Franchise & Consents	1,092	0	P-2	0	1,092
4	303	Miscellaneous Intangible	2,294	0	P-3	1,195	3,489
5		Total Intangible	\$ 3,386	\$ 0		\$ 1,825	\$ 5,211
6		Source of Supply					
7	310	Land & Land Rights	\$ 11,981	\$ 0	P-4	\$ 0	\$ 11,981
8	311	Structures & Improvements	22,002	0	P-5	0	22,002
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs	141,585	0	P-8	0	141,585
12	316	Supply Mains	80,233	0	P-9	0	80,233
13	316	Supply Mains-North Plant		0	P-10	0	0
14	316	Supply Mains-Central Plant		0	P-11	0	0
15	316	Supply Mains-South Plant		0	P-12	0	0
16	316	Supply Mains-Meramec Plant		0	P-13	0	0
17		Total Source of Supply	\$ 255,801	\$ 0		\$ 0	\$ 255,801
18		Pumping					
19	320	Land & Land Rights	\$	\$ 0	P-14	\$ 0	\$ 0
20	321	S & I-Plant	39,237	0	P-15	0	39,237
21	321.1	S & I-Pumps (STL)		0	P-16	0	0
22	321.2	S & I-Boosters		0	P-17	0	0
23	322	Boiler Equipment		0	P-18	0	0
24	323	Other Power Prod. Equip.	1,498	0	P-19	0	1,498
25	324	Steam Pumping Equipment		0	P-20	0	0
26	325.1	Electric Pumping Equipment	100,165	0	P-21	0	100,165
27	325.2	Pumping Equipment-Pre '46		0	P-22	0	0
28	325.3	Pumping Equipment-Post '46		0	P-23	0	0
29	325	Pumping Equipment-Booster		0	P-24	0	0
30	326	Diesel Pumping Equipment		0	P-25	0	0
31	326	Dsl Pump Equip-Stratman		0	P-26	0	0
32	326	Dsl Pump Equip-Central Plant		0	P-27	0	0
33	327	Pump Equip Hydraulic		0	P-28	0	0
34	328	Other Pumping Equipment	8,499	0	P-29	0	8,499
35		Total Pumping	\$ 149,399	\$ 0		\$ 0	\$ 149,399
36		Water Treatment Plant					
37	330	Land & Land Rights	\$ 1,468	\$ 0	P-30	\$ 0	\$ 1,468
38	331	Structures & Improvements	231,379	0	P-31	0	231,379

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Through June 30, 2003

Plant In Service

Line			Brunswick				
	A/C No.	Plant Title	Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted (a)+(b)-(c)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
39	331	S & I - North Plant		0	P-32	0	0
40	331	S & I-Central 1 & 2		0	P-33	0	0
41	331	S & I-Central 3		0	P-34	0	0
42	331	S & I-South Plant		0	P-35	0	0
43	331	S & I-Meramac		0	P-36	0	0
44	332	WT Equip Non-Media	196,270	0	P-37	0	196,270
45	332	WT Equip-North Plant		0	P-38	0	0
46	332	WT Equip-Central 1 & 2		0	P-39	0	0
47	332	WT Equip-Central 3		0	P-40	0	0
48	332	WT Equip-South Plant		0	P-41	0	0
49	332	WT Equip-Meramac		0	P-42	0	0
50	332	Other P/E Hand Equipment		0	P-43	0	0
51	332.4	Equipment Filter Media		0	P-44	0	0
52		Total Water Treatment Plant	\$ 429,117	\$ 0		\$ 0	\$ 429,117
53		Transmission & Distribution					
54	340	Land & Land Rights	\$ 591	\$ 0	P-45	\$ 0	\$ 591
55	341	Structures & Improvements	26,226	0	P-46	0	26,226
56	341.63	S & I-Spec Cross		0	P-47	0	0
57	342	Distr. Res. & Standpipes	59,078	0	P-48	0	59,078
58	342	Rsvr & Standpipe-Elev	17,906	0	P-49	0	17,906
59	342	Rsvr & Standpipe-Ground		0	P-50	0	0
60	343	T & D Mains (Not Classified)	272,120	0	P-51	0	272,120
61	343.1	T & D Mains - 4" & Less	32,073	0	P-52	0	32,073
62	343.24	T & D Mains AC 4 (STL)		0	P-53	0	0
63	343.30	T & D Mains Galv 1 (STL)		0	P-54	0	0
64	343.2	T & D Mains - 6" to 8"	32,305	(947)	P-55	(339)	31,019
65	343.21	CI-10" & Smaller-1900-1928		0	P-56	0	0
66	343.22	CI-10" & Smaller 1929-1956		0	P-57	0	0
67	343.23	CI-10" & Smaller-1957-1993		0	P-58	0	0
68	343.25	T & D Mains - DI 6-8		0	P-59	0	0
69	343.3	T & D Mains - 10" to 16"		0	P-60	0	0
70	343.3	T & D Mains - 18" & Greater		0	P-61	0	0
71	343.3	CI-12"		0	P-62	0	0
72	343.13	CI-16"		0	P-63	0	0
73	343.26	T & D Mains - DI 12 (STL)		0	P-64	0	0
74	343.11	T & D Mains - DI 16 & Greater (STL)		0	P-65	0	0
75	343.12	T & D Mains - LJ 20 (STL)		0	P-66	0	0
76	344	Fire Mains		0	P-67	0	0
77	345	Services	95,079	0	P-68	0	95,079

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Plant In Service

Line	A/C No	Plant Title	Brunswick				
			Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
				Amount (D)	No (E)		
78	346.1	Meters-Bronze Case	14,206	0	P-69	0	14,206
79	346.2	Meters-Plastic Case		0	P-70	0	0
80	346.1	Meters-Other	16,047	0	P-71	0	16,047
81	346.2	Meters-Remote (ARB's)		0	P-72	0	0
82	347.1	Meter Install	44,562	0	P-73	0	44,562
83	347.2	Meter Install-Remote (ARB's)		0	P-74	0	0
84	348	Hydrants	74,440	0	P-75	0	74,440
85	349	Other T&D Plant		0	P-76	0	0
86		Total Transmission & Distribution	\$ 684,634	\$ (947)		\$ (339)	\$ 683,348
87		Sewer Plant					
88	352.2	Collecting Sewers - Gravity	\$	\$ 0	P-77	\$ 0	\$ 0
89	353	Service to Customers		0	P-78	0	0
90	370.1	Land & Land Rights		0	P-79	0	0
91	374	Outfall Sewer Lines		0	P-80	0	0
92		Total Sewer Plant	\$ 0	\$ 0		\$ 0	\$ 0
93		General Plant					
94	389	Land & Land Rights	\$	\$ 0	P-81	\$ 0	\$ 0
95	390	S&I-Store, Shop & Garage		0	P-82	0	0
96	390.1	S&I-Offices	4,270	0	P-83	0	4,270
97	390.92	S & I-Leasehold		0	P-84	0	0
98	390.93	S & I-Leasehold - SCADA		0	P-85	0	0
99	390.3	S&I-Misc		0	P-86	0	0
100	391.11	Office Furniture	3,539	0	P-87	(11,784)	(8,245)
101	391.12	Office Equip - Computer Hardware		0	P-88	3,404	3,404
102	391.12	Office Equipment-Computer Software		0	P-89	15,537	15,537
103	391.26	Computer Software Personal		0	P-90	655	655
104	391.3	Data Handling Equipment	17,604	0	P-91	0	17,604
105	391.12	Office Equipment	3,048	0	P-92	60	3,108
106	392.11	Trans Equipment-Lt Duty Trucks	33,587	0	P-93	371	33,958
107	392.02	Trans Equipment-Hvy Duty Trucks		0	P-94	0	0
108	392.01	Trans Equipment-Autos		0	P-95	679	679
109	392.3	Trans Equipment Other		0	P-96	0	0
110	393	Stores Equipment	10,815	0	P-97	0	10,815
111	394.1	Shop & Garage Equipment	34,278	0	P-98	45	34,323
112	394.2	Tools		0	P-99	0	0
113	395.2	Laboratory Equipment	23,330	0	P-100	0	23,330
114	395.1	Laboratory Furniture		0	P-101	0	0
115	396	Power Operated Equipment		0	P-102	0	0
116	397	Comm Equipment-Non-Tele	2,526	0	P-103	30	2,556

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Plant In Service

Line			Brunswick				
	A/C No.	Plant Title	Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
117	397.2	Comm Equipment-Tele		0	P-104	122	122
118	398	Miscellaneous	14,047	0	P-105	64	14,111
119	399	Other Tangible Property	23,650	0	P-106	0	23,650
120		Total General Plant	\$ 170,694	\$ 0		\$ 9,182	\$ 179,876
121		Total Plant In Service	\$ 1,693,031	\$ (947)		\$ 10,668	\$ 1,702,752

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Adjustments To Plant In Service

Adjmt No.	Description	Brunswick	
		Adjustment Amount	Total Adjustment
A/C 301.00	Organization P-1	\$	0
1	To eliminate transaction costs associated with the acquisitions of Webster Groves, Florissant and Valley Park. (Rackers)	\$	
A/C 331.00	Structures & Improvements P-31	\$	0
1	To remove plant disallowed by the Commission in Case No. WR-2000-281. (Rackers)	\$	
A/C 343.20	T & D Mains - 6" to 8" P-55	\$	(947)
1	To adjust plant for over capitalization of AFUDC. (Hanneken)	\$	(947)
A/C 374.00	Outfall Sewer Lines P-80	\$	0
1	To adjust plant for over capitalization of AFUDC. (Hanneken)	\$	
A/C 391.11	Office Furniture P-87	\$	0
1	To eliminate capitalized transition costs related to Company's decision to begin taking service from the National Call Center. (Cassidy)	\$	
2	To eliminate capitalized transition costs related to Company's decision to begin taking service from the National Shared Services Center. (Cassidy)		
A/C 391.12	Office Equip - Computer Hardware P-88	\$	0
1	To increase plant related to "One Call". (McKiddy)	\$	
A/C 392.01	Trans Equipment-Autos P-95	\$	0
1	To increase plant related to "One Call". (McKiddy)	\$	
A/C 394.10	Shop & Garage Equipment P-98	\$	0
1	To eliminate the cost of facility locators. (McKiddy)	\$	

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Depreciation Reserve

Line	Acc No.	Plant Title	Brunswick				
			Balance 6/30/2002	Adjustments		Corporate Distribution	As Adjusted (6/30/03)
			(C)	Amount (D)	No. (E)	(F)	(G)
1		Intangible					
2	301	Organization	\$	\$ 0	R-1	\$ 0	\$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	1,309	1,309
5		Total Intangible	\$ 0	\$ 0		\$ 1,309	\$ 1,309
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	R-4	\$ 0	\$ 0
8	311	Structures & Improvements	1,099	0	R-5	0	1,099
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs	51,542	0	R-8	0	51,542
12	316	Supply Mains	25,359	0	R-9	0	25,359
13	316	Supply Mains-North Plant		0	R-10	0	0
14	316	Supply Mains-Central Plant		0	R-11	0	0
15	316	Supply Mains-South Plant		0	R-12	0	0
16	316	Supply Mains-Meramec Plant		0	R-13	0	0
17		Total Source of Supply	\$ 78,000	\$ 0		\$ 0	\$ 78,000
18		Pumping					
19	320	Land & Land Rights	\$	\$ 0	R-14	\$ 0	\$ 0
20	321	S & I-Plant	2,636	0	R-15	0	2,636
21	321.1	S & I-Pumps (STL)		0	R-16	0	0
22	321.2	S & I-Boosters		0	R-17	0	0
23	322	Boiler Equipment		0	R-18	0	0
24	323	Other Power Prod. Equip.	646	0	R-19	0	646
25	324	Steam Pumping Equipment		0	R-20	0	0
26	325.1	Electric Pumping Equipment	25,280	0	R-21	0	25,280
27	325.2	Pumping Equipment-Pre '46		0	R-22	0	0
28	325.3	Pumping Equipment-Post '46		0	R-23	0	0
29	325	Pumping Equipment-Booster		0	R-24	0	0
30	326	Diesel Pumping Equipment		0	R-25	0	0
31	326	Dsl Pump Equip-Stratman		0	R-26	0	0
32	326	Dsl Pump Equip-Central Plant		0	R-27	0	0
33	327	Pump Equip Hydraulic		0	R-28	0	0
34	328	Other Pumping Equipment	224	0	R-29	0	224
35		Total Pumping	\$ 28,786	\$ 0		\$ 0	\$ 28,786
36		Water Treatment Plant					
37	330	Land & Land Rights	\$	\$ 0	R-30	\$ 0	\$ 0
38	331	Structures & Improvements	119,292	0	R-31	0	119,292
39	331	S & I - North Plant		0	R-32	0	0
40	331	S & I-Central 1 & 2		0	R-33	0	0
41	331	S & I-Central 3		0	R-34	0	0
42	331	S & I-South Plant		0	R-35	0	0
43	331	S & I-Meramac		0	R-36	0	0
44	332	WT Equip Non-Media	82,159	0	R-37	0	82,159
45	332	WT Equip-North Plant		0	R-38	0	0
46	332	WT Equip-Central 1 & 2		0	R-39	0	0
47	332	WT Equip-Central 3		0	R-40	0	0

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Depreciation Reserve

Line	A/C No.	Plant Title	Brunswick				
			Balance 6/30/2001 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
				Amount (D)	No. (E)		
48	332	WT Equip-South Plant		0	R-41	0	0
49	332	WT Equip-Meramac		0	R-42	0	0
50	332	Other P/E Hand Equipment		0	R-43	0	0
51	332.4	Equipment Filter Media		0	R-44	0	0
52		Total Water Treatment Plant	\$ 201,451	\$ 0		\$ 0	\$ 201,451
53		Transmission & Distribution					
54	340	Land & Land Rights	\$	\$ 0	R-45	\$ 0	\$ 0
55	341	Structures & Improvements	1,382	0	R-46	0	1,382
56	341.63	S & I-Spec Cross		0	R-47	0	0
57	342	Distr. Res. & Standpipes	20,120	0	R-48	0	20,120
58	342	Rsvr & Standpipe-Elev	336	0	R-49	0	336
59	342	Rsvr & Standpipe-Ground		0	R-50	0	0
60	343	T & D Mains (Not Classified)	131,125	0	R-51	103	131,228
61	343.1	T & D Mains - 4" & Less	232	0	R-52	0	232
62	343.24	T & D Mains AC 4 (STL)		0	R-53	0	0
63	343.30	T & D Mains Galv I (STL)		0	R-54	0	0
64	343.2	T & D Mains - 6" to 8"	234	0	R-55	0	234
65	343.21	CI-10" & Smaller-1900-1928		0	R-56	0	0
66	343.22	CI-10" & Smaller 1929-1956		0	R-57	0	0
67	343.23	CI-10" & Smaller-1957-1993		0	R-58	0	0
68	343.25	T & D Mains - DI 6-8		0	R-59	0	0
69	343.3	T & D Mains - 10" to 16"		0	R-60	0	0
70	343.3	T & D Mains - 18" & Greater		0	R-61	0	0
71	343.3	CI-12"		0	R-62	0	0
72	343.13	CI-16"		0	R-63	0	0
73	343.26	T & D Mains - DI 12 (STL)		0	R-64	0	0
74	343.11	T & D Mains - DI 16 & Greater (STL)		0	R-65	0	0
75	343.12	T & D Mains - LJ 20 (STL)		0	R-66	0	0
76	344	Fire Mains		0	R-67	0	0
77	345	Services	7,601	0	R-68	0	7,601
78	346.1	Meters-Bronze Case	385	0	R-69	0	385
79	346.2	Meters-Plastic Case		0	R-70	0	0
80	346.1	Meters-Other	15,839	0	R-71	0	15,839
81	346.2	Meters-Remote (ARB's)		0	R-72	0	0
82	347.1	Meter Install	(57)	0	R-73	0	(57)
83	347.2	Meter Install-Other		0	R-74	0	0
84	348	Hydrants	26,272	0	R-75	0	26,272
85	349	Other T&D Plant		0	R-76	0	0
86		Total Transmission & Distribution	\$ 203,469	\$ 0		\$ 103	\$ 203,572
87		Sewer Plant					
88	352.2	Collecting Sewers - Gravity	\$	\$ 0	R-77	\$ 0	\$ 0
89	353	Service to Customers		0	R-78	0	0
90	370.1	Land & Land Rights		0	R-79	0	0
91	374	Outfall Sewer Lines		0	R-80	0	0
92		Total Sewer Plant	\$ 0	\$ 0		\$ 0	\$ 0
93		General Plant					
94	389	Land & Land Rights	\$	\$ 0	R-81	\$ 0	\$ 0

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Depreciation Reserve

Line	A/C No.	Plant Title	Brunswick				
			Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
				Amount (D)	No. (E)		
95	390	S&I-Store, Shop & Garage		0	R-82	0	0
96	390.1	S&I-Offices	327	0	R-83	(676)	(349)
97	390.92	S & I-Leasehold		0	R-84	0	0
98	390.93	S & I-Leasehold		0	R-85	0	0
99	390.3	S&I-Misc		0	R-86	0	0
100	391.11	General Office-Furniture & Equip	2,853	0	R-87	320	3,173
101	391.12	General Office-Comp & Periph		0	R-88	1,528	1,528
102	391.12	General Office-Computer Software		0	R-89	1,285	1,285
103	391.26	Computer Software Personal		0	R-90	255	255
104	391.3	Data Handling Equipment	780	0	R-91	0	780
105	391.12	Other Office Equipment	134	0	R-92	27	161
106	392.11	Trans Equipment-Lt Duty Trucks	1,879	0	R-93	271	2,150
107	392.02	Trans Equipment-Hvy Duty Trucks		0	R-94	0	0
108	392.01	Trans Equipment-Autos		0	R-95	80	80
109	392.3	Trans Equipment Other	12,484	0	R-96	0	12,484
110	393	Stores Equipment	399	0	R-97	0	399
111	394.1	Tools, Shop & Garage Equipment	9,204	0	R-98	12	9,216
112	394.2	Shop Equipment - Other		0	R-99	0	0
113	395.2	Laboratory Equipment	6,313	0	R-100	0	6,313
114	395.1	Laboratory Equipment - Other		0	R-101	0	0
115	396	Power Operated Equipment		0	R-102	0	0
116	397	Comm Equipment-Non-Tele	89	0	R-103	66	155
117	397.2	Comm Equipment-Tele	3,051	0	R-104	36	3,087
118	398	Miscellaneous	2,485	0	R-105	8	2,493
119	399	Other Tangible Property	463	0	R-106	0	463
120		Total General Plant	\$ 40,461	\$ 0		\$ 3,211	\$ 43,672
121		Total Depreciation Reserve	\$ 552,167	\$ 0		\$ 4,623	\$ 556,790

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Adjustments To Depreciation Reserve

Adjmt No.	Description	Brunswick	
		Adjustment Amount	Total Adjustment
A/C 331.00	Structures & Improvements R-31	\$	0
1	To eliminate the accumulated reserve associated with plant adjustment P-31. (Rackers)	\$	
A/C 343.25	T & D Mains - DI 6-8 R-59	\$	0
1	To transfer accumulated depreciation to contributions. (Rackers)	\$	

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Depreciation Expense

		Brunswick					
		Dist. Specific Plant (A)(g)(h)(i)(j)	Depreciation Rate (D)	Dist. Specific Depreciation (E)(k)(l)	Corporate Allocation (F)	Depreciation Expense (m)(f)	
Line	A/C No. (A)	Plant Title (B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$		\$	\$	\$
3	302	Franchise & Consents					
4	303	Miscellaneous Intangible					
			1,092				
			2,294				
5		Total Intangible	\$		\$	\$	\$
			3,386				
6		Source of Supply					
7	310	Land & Land Rights	\$		\$	\$	\$
8	311	Structures & Improvements					
			22,002	2.00%	440		440
9	312	Collecting & Impounding Res					
				1.00%			
10	313	Lake, River & Other Intakes					
				2.00%			
11	314	Wells & Springs					
			141,585	2.00%	2,832		2,832
12	316	Supply Mains					
			80,233	1.75%	1,404		1,404
13	316	Supply Mains-North Plant					
14	316	Supply Mains-Central Plant					
15	316	Supply Mains-South Plant					
16	316	Supply Mains-Meramec Plant					
17		Total Source of Supply	\$		\$	\$	\$
			255,801		4,676		4,676
18		Pumping					
19	320	Land & Land Rights	\$		\$	\$	\$
20	321	S & I-Plant					
			39,237	0.83%	326		326
21	321.1	S & I-Pumps (STL)					
22	321.2	S & I-Boosters					
23	322	Boiler Equipment					
24	323	Other Power Prod. Equip.					
			1,498	2.70%	40		40
25	324	Steam Pumping Equipment					
26	325.1	Electric Pumping Equipment					
			100,165	1.72%	1,723		1,723
27	325.2	Pumping Equipment-Pre '46					
28	325.3	Pumping Equipment-Post '46					
29	325	Pumping Equipment-Booster					
30	326	Diesel Pumping Equipment					
				2.70%			
31	326	Dsl Pump Equip-Stratman					
32	326	Dsl Pump Equip-Central Plant					
33	327	Pump Equip Hydraulic					
34	328	Other Pumping Equipment					
			8,499	2.70%	229		229
35		Total Pumping	\$		\$	\$	\$
			149,399		2,318		2,318
36		Water Treatment Plant					
37	330	Land & Land Rights	\$		\$	\$	\$
38	331	Structures & Improvements					
			231,379	1.11%	2,568		2,568
39	331	S & I - North Plant					
40	331	S & I-Central 1 & 2					
41	331	S & I-Central 3					
42	331	S & I-South Plant					
43	331	S & I-Meramac					
44	332	WT Equip Non-Media					
			196,270	1.85%	3,631		3,631
45	332	WT Equip-North Plant					
46	332	WT Equip-Central 1 & 2					

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Depreciation Expense

Line	A/C No.	Plant Title	Brunswick				
			Dist. Specific Plant (A) (B) (C)	Depreciation Rate (D)	Dist. Specific Depreciation (C) (D) (E)	Corporate Allocation (F)	Depreciation Expense (D) (E) (F) (G)
47	332	WT Equip-Central 3					
48	332	WT Equip-South Plant					
49	332	WT Equip-Meramac					
50	332	Other P/E Hand Equipment		1.85%			
51	332.4	Equipment Filter Media					
52		Total Water Treatment Plant	\$ 429,117		\$ 6,199	\$	\$ 6,199
53		Transmission & Distribution					
54	340	Land & Land Rights	\$ 591		\$	\$	\$
55	341	Structures & Improvements	26,226	1.82%	477		477
56	341.63	S & I-Spec Cross					
57	342	Distr. Res. & Standpipes	59,078	1.85%	1,093		1,093
58	342	Rsvr & Standpipe-Elev	17,906	1.85%	331		331
59	342	Rsvr & Standpipe-Ground					
60	343	T & D Mains (Not Classified)	272,120	1.30%	3,538		3,538
61	343.1	T & D Mains - 4" & Less	32,073	1.30%	417		417
62	343.24	T & D Mains AC 4 (STL)					
63	343.30	T & D Mains Galv 1 (STL)					
64	343.2	T & D Mains - 6" to 8"	31,358	1.30%	408		408
65	343.21	CI-10" & Smaller-1900-1928					
66	343.22	CI-10" & Smaller 1929-1956					
67	343.23	CI-10" & Smaller-1957-1993					
68	343.25	T & D Mains - DI 6-8					
69	343.3	T & D Mains - 10" to 16"		1.30%			
70	343.3	T & D Mains - 18" & Greater		1.30%			
71	343.3	CI-12"					
72	343.13	CI-16"					
73	343.26	T & D Mains - DI 12 (STL)					
74	343.11	T & D Mains - DI 16 & Greater (STL)					
75	343.12	T & D Mains - LJ 20 (STL)					
76	344	Fire Mains		1.30%			
77	345	Services	95,079	2.00%	1,902		1,902
78	346.1	Meters-Bronze Case	14,206	2.44%	347		347
79	346.2	Meters-Plastic Case		2.44%			
80	346.1	Meters-Other	16,047	2.44%	392		392
81	346.2	Meters-Remote (ARB's)					
82	347.1	Meter Install	44,562	2.44%	1,087		1,087
83	347.2	Meter Install-Remote (ARB's)					
84	348	Hydrants	74,440	1.35%	1,005		1,005
85	349	Other T&D Plant		1.30%			
86		Total Transmission & Distribution	\$ 683,687		\$ 10,996	\$	\$ 10,996
87		Sewer Plant					
88	352.2	Collecting Sewers - Gravity	\$		\$	\$	\$
89	353	Service to Customers					
90	370.1	Land & Land Rights					
91	374	Outfall Sewer Lines					
92		Total Sewer Plant	\$		\$	\$	\$

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Depreciation Expense

Line	A/C No.	Plant Title	Brunswick				
			Dist. Specific Plant (A)(4)(Sub. 1)	Depreciation Rate (D)	Dist. Specific Depreciation (E)(13)	Corporate Allocation (F)	Depreciation Expense (G)(15)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
93		General Plant					
94	389	Land & Land Rights	\$		\$	\$	\$
95	390	S&I-Store, Shop & Garage		2.50%			
96	390.1	S&I-Offices	4,270	2.50%	107		107
97	390.92	S & I-Leasehold					
98	390.93	S & I-Leasehold					
99	390.3	S&I-Misc		1.89%			
100	391.11	General Office-Furniture & Equip	3,539	1.85%	65	(218)	(153)
101	391.12	General Office-Comp & Periph		14.29%		486	486
102	391.12	General Office-Computer Software		14.29%			
103	391.26	Computer Software Personal					
104	391.3	Data Handling Equipment	17,604	4.35%	766		766
105	391.12	Other Office Equipment	3,048	4.35%	133		133
106	392.11	Trans Equipment-Lt Duty Trucks	33,587	12.50%	4,198	46	4,245
107	392.02	Trans Equipment-Hvy Duty Trucks		12.50%			
108	392.01	Trans Equipment-Autos		25.00%		170	170
109	392.3	Trans Equipment Other					
110	393	Stores Equipment	10,815	2.27%	246		246
111	394.1	Tools, Shop & Garage Equipment	34,278	4.35%	1,491	2	1,493
112	394.2	Shop Equipment - Other					
113	395.2	Laboratory Equipment	23,330	3.23%	754		754
114	395.1	Laboratory Equipment - Other					
115	396	Power Operated Equipment		11.11%			
116	397	Comm Equipment-Non-Tele	2,526	4.76%	120	1	122
117	397.2	Comm Equipment-Tele		4.76%			
118	398	Miscellaneous	14,047	3.23%	454	2	456
119	399	Other Tangible Property	23,650	4.76%	1,126		1,126
120		Total General Plant	\$ 170,694		\$ 9,459	\$ 490	\$ 9,949
121		Total Plant In Service	\$ 1,692,084		\$ 33,648	\$ 490	\$ 34,138

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Cash Working Capital

Line	Description (A)	Brunswick					Cash Working Capital Requirement (F)(F)
		Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (E)	Factor (F)(F)	
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 46,217	42.01	11.93	30.08	0.0824	\$ 3,808
3	Payroll Withholdings:						
4	Taxes	33,079	42.01	16.88	25.13	0.0688	2,277
5	401(k)	10,539	42.01	38.82	3.19	0.0087	92
6	EIP	815	42.01	38.82	3.19	0.0087	7
7	Fuel & Power	10,982	42.01	37.20	4.81	0.0132	145
8	Chemicals	6,567	42.01	42.01	0.00	0.0000	0
9	Materials and Supplies	63,610	42.01	42.01	0.00	0.0000	0
10	Purchased Water	0	42.01	42.45	(0.44)	(0.0012)	0
11	Management Fees	60,758	42.01	42.30	(0.29)	(0.0008)	(47)
12	Group Insurance	14,790	42.01	(7.50)	49.51	0.1356	2,006
13	OPEB's	10,441	42.01	3.41	38.60	0.1057	1,104
14	Pensions	1,953	42.01	17.58	24.43	0.0669	131
15	EIP - Employer Match	1,665	42.01	38.82	3.19	0.0087	15
16	401(k) - Employer Match	1,293	42.01	38.82	3.19	0.0087	11
17	Insurance Other Than Group	10,298	42.01	(47.66)	89.67	0.2457	2,530
18	Uncollectible Accounts	2,059	42.01	42.01	0.00	0.0000	0
19	Rents	3,465	42.01	(9.96)	51.97	0.1424	493
20	Cash Vouchers	10,573	42.01	21.41	20.61	0.0565	597
21	Total Operation & Maintenance Expense	\$ 289,104					\$ 13,169
22	Taxes Other Than Income						
23	FICA - Employer Portion	6,842	42.01	12.90	29.11	0.0798	\$ 546
24	Federal Unemployment	140	42.01	76.38	(34.37)	(0.0942)	(13)
25	State Unemployment	0	42.01	76.38	(34.37)	(0.0942)	0
26	Property Taxes	12,003	42.01	182.50	(140.49)	(0.3849)	(4,620)
27	Franchise & Environmental Tax	526	42.01	287.50	(245.49)	(0.6726)	(354)
28	PSC Assessment	1,262	42.01	(31.63)	73.64	0.2017	255
29	Total Taxes Other Than Income	\$ 20,773					\$ (4,187)
30	Other Expenses						
31	Gross Receipts Tax	6,815	25.58	47.37	(21.79)	(0.0597)	(407)
32	Sales Tax	1,831	0.00	11.48	(11.48)	(0.0315)	(58)
33	Missouri Primacy Fees	364	25.58	243.50	(217.92)	(0.5970)	(217)
34	Total Other Expenses	\$ 9,010					\$ (682)
35	Cash Working Capital Before Income Tax and Interest Offsets						\$ 8,301

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Income Statement

Line	Description (A)	Brunswick				
		Test Year Ending 12/31/2002 Direct Charges (B)	Adjustments		Adjusted Corporate Distribution (E)	Test Year As Adjusted (F)
			Amount (C)	No. (D)		
1	Operating Revenues:					
2	Residential Revenue	\$ 100,007	\$ 472	S-1	\$ 0	\$ 100,479
3	Commercial Revenue	24,019	3,955	S-2	0	27,974
4	Industrial Revenue	722	22	S-3	0	744
5	Private Fire	5,071	(1)	S-4	0	5,070
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	3,573	(21)	S-6	0	3,552
8	Sales For Resale	63,681	1,293	S-7	0	64,974
9	Other Revenue	9,572	(86)	S-8	108	9,594
10	Total Revenues	\$ 206,645	\$ 5,634		\$ 108	\$ 212,387
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	20,549	(18)	S-9	34	20,565
14	Pumping	6,863	(4)	S-10	4	6,863
15	Water Treatment	75,865	(1,123)	S-11	108	74,850
16	Transmission & Distribution	25,692	4,676	S-12	1	30,369
17	Customer Accounts	8,726	73	S-13	4,779	13,578
18	Administrative & General	31,206	(693)	S-14	112,367	142,880
19	Total O & M Expense	\$ 168,901	\$ 2,911		\$ 117,292	\$ 289,104
20	Other Operating Expenses:					
21	Depreciation - Plant	42,925	(7,870)	S-15	486	35,541
22	Amortization	0	4,176	S-16	0	4,176
23	Taxes Other Than Income	17,294	771	S-17	2,708	20,773
24	Total Other Operating Expense	\$ 60,219	\$ (2,923)		\$ 3,194	\$ 60,490
25	Total Operating Expenses	229,120	(12)		120,486	349,594
26	Net Income Before Income Taxes	\$ (22,475)	\$ 5,646		\$ (120,378)	\$ (137,207)
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ (39,457)	S-18	\$ (26,375)	\$ (65,832)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	(2,001)	S-19	6,108	4,107
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	\$ 0	\$ (41,459)		\$ (20,267)	\$ (61,726)
33	Net Operating Income	\$ (22,475)	\$ 47,105		\$ (100,111)	\$ (75,481)

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Adjustments To Income Statement

Adjmt No	Description	Brunswick	
		Adjustment Amount	Total Adjustment
Residential Revenue \$-1			\$ 472
1	To normalize and annualize revenue. (Began)	\$ 472	
Commercial Revenue \$-2			\$ 3,955
1	To normalize and annualize revenue. (Began)	\$ 3,955	
Industrial Revenue \$-3			\$ 22
1	To adjust revenue to a billed basis. (Began)	\$ 22	
2	To adjust revenue for customer changes. (Began)	\$ 0	
Private Fire \$-4			\$ (1)
1	To adjust revenue to a billed basis. (Began)	\$ (1)	
Public Fire \$-5			\$ 0
1	To adjust revenue to a billed basis. (Began)	\$ 0	
Public Authorities \$-6			\$ (21)
1	To adjust revenue to a billed basis. (Began)	\$ (21)	
Sales For Resale \$-7			\$ 1,293
1	To adjust revenue to a billed basis. (Began)	\$ 1,293	
Other Revenue \$-8			\$ (86)
1	To include annualized income related to AWR water line protection program. (Cassidy)	0	
2	To adjust other revenue. (Began)	\$ (86)	
Source of Supply \$-9			\$ (18)
1	To annualize Payroll. (Hagemeyer)	(18)	
2	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	
3	To adjust building rent expense. (Hagemeyer)	0	

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Adjmt No.	Description	Brunswick	
		Adjustment Amount	Total Adjustment
4	To disallow dues and donations. (Hanneken)	0	
5	To adjust purchase water for source and cost changes. (Began)	0	
6	To adjust Fuel and Power. (Began)	0	
Pumping S-10		\$	(4)
1	To annualize Payroll. (Hagemeyer)	(4)	
2	To annualize equipment leases. (Hagemeyer)	0	
3	To adjust Fuel and Power. (Began)	0	
Water Treatment S-11		\$	(1,123)
1	To annualize Payroll. (Hagemeyer)	(219)	
2	To eliminate transaction costs associated with the acquisitions of Webster, Florissant and Valley Park. (Rackers)	0	
3	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	
4	To normalize waste disposal expense. (Hanneken)	(1,757)	
5	To disallow dues and donations. (Hanneken)	0	
6	To annualize equipment leases. (Hagemeyer)	0	
7	To adjust hazardous waste disposal. (Hanneken)	0	
8	To adjust Fuel and Power. (Began)	0	
9	To adjust chemical expense. (Began)	853	
Transmission & Distribution S-12		\$	4,676

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Adjmt No.	Description	Brunswick	
		Adjustment Amount	Total Adjustment
1	To annualize Payroll. (Hagemeyer)	(63)	
2	To annualize One Call field locates. (McKiddy)	0	
3	To adjust building rent expense. (Hagemeyer)	0	
4	To normalize tank painting expense. (McKiddy)	4,789	
5	To disallow dues and donations. (Hanneken)	0	
6	To adjust expense for main break incidents. (McKiddy)	0	
7	To reflect tank lease expiration. (Hanneken)	0	
8	To annualize equipment leases. (Hagemeyer)	(50)	
Customer Accounts		\$-13	\$ 73
1	To annualize Payroll. (Hagemeyer)	(6)	
2	To disallow dues and donations. (Hanneken)	0	
3	To adjust uncollectible accounts. (Began)	79	
4	To adjust Call Center expense. (Cassidy)	0	
Administrative & General		\$-14	\$ (693)
1	To annualize Payroll. (Hagemeyer)	(21)	
2	To eliminate transaction costs associated with the acquisitions of Webster, Florissant and Valley Park. (Rackers)	0	
3	To adjust advertising. (McKiddy)	(196)	
4	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	

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Adjustments To Income Statement

Adjmt No.	Description	Brunswick	
		Adjustment Amount	Total Adjustment
5	To annualize 401(k) contributions based on annualized payroll. (Hagemeyer)	(7)	
6	To annualize EIP based on annualized payroll. (Hagemeyer)	(4)	
7	To annualize employee group insurance. (Hagemeyer)	142	
8	To adjust rate case expense. (Hagemeyer)	0	
9	To adjust building rent expense. (Hagemeyer)	0	
10	To eliminate non-recurring maintenance reserve amortizations. (Hanneken)	0	
11	To eliminate non-recurring write-off of transportation reserves. (Hanneken)	0	
12	To adjust insurance other than group. (Hanneken)	(161)	
13	To disallow dues and donations. (Hanneken)	(216)	
14	To adjust the allocation of Belleville Labs. (Cassidy)	0	
15	To adjust pension expense to a pay-go basis. (Gibbs)	(230)	
16	To adjust OPEBs based FAS 106. (Gibbs)	0	
17	To reflect an amortization of "permanent" OPEB regulatory asset. (Gibbs)	0	
18	To adjust Call Center expense. (Cassidy)	0	
19	To annualize ITS costs. (Cassidy)	0	
20	To adjust expense for main break incidents. (McKiddy)	0	
21	To adjust software leases. (Hagemeyer)	0	
22	To annualize equipment leases. (Hagemeyer)	0	

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Adjustments To Income Statement

Adjmt No.	Description	Brunswick	
		Adjustment Amount	Total Adjustment
23	To adjust outside services. (Hagemeyer)	0	
24	To capitalize a portion of National Shared Service costs. (Cassidy)	0	
25	To eliminate depreciatin study amortization. (Hanneken)	0	
26	To adjust Fuel and Power. (Began)	0	
27	To eliminate non-recurring severance costs. (Cassidy)	0	
Depreciation - Plant		\$ 15	\$ (7,870)
1	To annualize depreciation at Staff's proposed rates. (Hanneken)	(9,277)	
2	To annualize depreciation expense related to per book contribution in aid of construction. (Hanneken)	(1,440)	
3	To eliminate depreciation expense related to addition contributed capital. (Rackers)	0	
4	To include the cost of removal and salvage in expense. (Began)	2,847	
Amortization		\$ 16	\$ 4,176
1	To eliminate the test year recorded reserve deficiency amortization . (Gibbs)	0	
2	To amortize Security AAO. (Rackers)	4,176	
Taxes Other Than Income		\$ 17	\$ 771
1	To reflect the appropriate level of payroll taxes based on annualized payroll. (Hagemeyer)	(101)	
2	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	
3	To increase Missouri PSC assessment. (Hagemeyer)	0	
4	To annualize Franchise Tax. (Hanneken)	0	

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Test Year Ending December 31, 2002 Updated Through June 30, 2003

Adjustments To Income Statement

Adjmt No.	Description	Brunswick	
		Adjustment Amount	Total Adjustment
5	To annualize property tax. (Hanneken)	872	
Current Income Tax S-18 \$ (39,457)			
1	To adjust current income tax expense. (Gibbs)	(39,457)	
Deferred Income Tax Expense S-19 \$ (2,001)			
1	To adjust deferred income tax expense. (Gibbs)	(2,001)	
ITC Amortization S-20 \$ 0			
1	No Adjustment	0	

Missouri-American Water Company

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Income Tax Calculation

Line	Description (A)	Brunswick			
		Test Year (B)	6.66% Return (C)	6.82% Return (D)	6.98% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ (75,481)	\$ 51,502	\$ 52,740	\$ 53,977
2	Add:				
3	Current Income Tax	(65,832)	13,288	14,059	14,830
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	4,107	4,107	4,107	4,107
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ (137,207)	\$ 68,897	\$ 70,905	\$ 72,914
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 35,541	\$ 35,541	\$ 35,541	\$ 35,541
10	Contributions In Aid of Construction	0	0	0	0
11	Non Deductible Reserve Deficiency Amortization	0	0	0	0
12	Miscellaneous Non-deductible Expenses	293	293	293	293
13	Total Additions	\$ 35,834	\$ 35,834	\$ 35,834	\$ 35,834
14	Subtractions to Net Income Before Income Tax:				
15	Interest Expense @ 3.98%	\$ 30,778	\$ 30,778	\$ 30,778	\$ 30,778
16	Tax Straight Line Depreciation	27,238	27,238	27,238	27,238
17	Excess Tax Depreciation	9,257	9,257	9,257	9,257
18	Cost of Removal	2,843	2,843	2,843	2,843
19	Total Subtractions	\$ 70,117	\$ 70,117	\$ 70,117	\$ 70,117
20	Net Taxable Income	\$ (171,489)	\$ 34,615	\$ 36,623	\$ 38,632
21	Provision for Federal Income Tax				
22	Net Taxable Income	\$ (171,489)	\$ 34,615	\$ 36,623	\$ 38,632
23	Deduct Missouri Income Tax @ 100.00%	(8,940)	1,805	1,909	2,014
24	Federal Taxable Income	\$ (162,549)	\$ 32,811	\$ 34,714	\$ 36,618
25	Federal Income Tax @ 35.00%	\$ (56,892)	\$ 11,484	\$ 12,150	\$ 12,816
26	Provision for Missouri Income Tax				
27	Net Taxable Income	\$ (171,489)	\$ 34,615	\$ 36,623	\$ 38,632
28	Deduct Federal Income Tax @ 50.00%	(28,446)	5,742	6,075	6,408
29	Missouri Taxable Income	\$ (143,043)	\$ 28,873	\$ 30,548	\$ 32,224
30	Missouri Income Tax @ 6.25%	\$ (8,940)	\$ 1,805	\$ 1,909	\$ 2,014
31	Summary of Provision For Income Tax				
32	Federal Income Tax	\$ (56,892)	\$ 11,484	\$ 12,150	\$ 12,816
33	State Income Tax	(8,940)	1,805	1,909	2,014
34	Total Current Income Tax	\$ (65,832)	\$ 13,288	\$ 14,059	\$ 14,830

Jefferson City

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Revenue Requirement

Line	(A)	Jefferson City		
		8.26%	8.76%	9.26%
		Equity Return (B)	Equity Return (C)	Equity Return (D)
1	Net Original Cost Rate Base (From Accounting Schedule 2)	\$ 9,268,333	\$ 9,268,333	\$ 9,268,333
2	Rate of Return	6.66%	6.82%	6.98%
3	Net Operating Income Requirement	\$ 617,271	\$ 632,100	\$ 646,930
4	Net Operating Income Available (From Accounting Schedule 9)	31,516	31,516	31,516
5	Additional Net Operating Income Requirement	\$ 585,755	\$ 600,584	\$ 615,414
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 27,328	\$ 36,568	\$ 45,808
8	Test Year Current Income Tax	(337,642)	(337,642)	(337,642)
9	Additional Current Income Tax Requirement	\$ 364,970	\$ 374,210	\$ 383,450
10	Additional Gross Revenue Requirement Before Allowances	\$ 950,725	\$ 974,795	\$ 998,864
11	Allowance for True-up	\$ 113,934	\$ 113,934	\$ 113,934
12	Additional Gross Revenue Requirement	\$ 1,064,659	\$ 1,088,729	\$ 1,112,798
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 2,891,864	\$ 2,891,864	\$ 2,891,864
14	Total Gross Revenue Requirement	\$ 3,956,524	\$ 3,980,593	\$ 4,004,662

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Rate Base

Line	Description (A)	Jefferson City		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 17,785,763	\$ 82,211	\$ 17,867,974
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 3)	3,857,136	35,627	3,892,763
4	Accumulated Amortization Reserve			0
5	Net Plant in Service	\$ 13,928,627	\$ 46,584	\$ 13,975,211
6	Add:			
7	Cash Working Capital (From Accounting Schedule 3)	\$	\$	\$ (87,624)
8	Materials and Supplies	195,980	696	196,676
9	Prepayments		39	39
10	Deferred OPEB Asset		0	0
11	Security Deferral AAO			0
12	Total Additions to Net Plant in Service	\$ 195,980	\$ 735	\$ 109,091
13	Deduct:			
14	Interest Offset	\$	\$	\$ 133,647
15	Federal Income Tax Offset			(369)
16	State Income Tax Offset			165
17	Contributions In Aid of Construction:	2,260,365		2,260,365
18	Customer Advances	31,830	103	31,933
19	Customer Deposits			0
20	Pre-71 ITC			0
21	Deferred Income Taxes	137,835	2,041,638	2,179,473
22	Accrued Pension Liability		210,755	210,755
23	Total Deductions to Net Plant in Service	\$ 2,430,030	\$ 2,252,496	\$ 4,815,969
24	Total Rate Base	\$ 11,694,577	\$ (2,205,178)	\$ 9,268,333

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Plant In Service

Line	Jefferson City						
	A/C No.	Plant Title	Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted (6/30/03)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$ 772	\$ 0	P-1	\$ 4,857	\$ 5,629
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	9,206	9,206
5		Total Intangible	\$ 772	\$ 0		\$ 14,064	\$ 14,836
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	P-4	\$ 0	\$ 0
8	311	Structures & Improvements	3,755	0	P-5	0	3,755
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes	85,460	0	P-7	0	85,460
11	314	Wells & Springs		0	P-8	0	0
12	316	Supply Mains		0	P-9	0	0
13	316	Supply Mains-North Plant		0	P-10	0	0
14	316	Supply Mains-Central Plant		0	P-11	0	0
15	316	Supply Mains-South Plant		0	P-12	0	0
16	316	Supply Mains-Meramec Plant		0	P-13	0	0
17		Total Source of Supply	\$ 89,215	\$ 0		\$ 0	\$ 89,215
18		Pumping					
19	320	Land & Land Rights	\$ 944	\$ 0	P-14	\$ 0	\$ 944
20	321	S & I-Plant	619,404	0	P-15	0	619,404
21	321.1	S & I-Pumps (STL)		0	P-16	0	0
22	321.2	S & I-Boosters		0	P-17	0	0
23	322	Boiler Equipment		0	P-18	0	0
24	323	Other Power Prod. Equip.		0	P-19	0	0
25	324	Steam Pumping Equipment		0	P-20	0	0
26	325.1	Electric Pumping Equipment	1,115,926	0	P-21	0	1,115,926
27	325.2	Pumping Equipment-Pre '46		0	P-22	0	0
28	325.3	Pumping Equipment-Post '46		0	P-23	0	0
29	325	Pumping Equipment-Booster		0	P-24	0	0
30	326	Diesel Pumping Equipment		0	P-25	0	0
31	326	Dsl Pump Equip-Stratman		0	P-26	0	0
32	326	Dsl Pump Equip-Central Plant		0	P-27	0	0
33	327	Pump Equip Hydraulic		0	P-28	0	0
34	328	Other Pumping Equipment		0	P-29	0	0
35		Total Pumping	\$ 1,736,274	\$ 0		\$ 0	\$ 1,736,274
36		Water Treatment Plant					
37	330	Land & Land Rights	\$ 50,762	\$ 0	P-30	\$ 0	\$ 50,762
38	331	Structures & Improvements	1,919,296	0	P-31	0	1,919,296

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Plant In Service

Line			Jefferson City				
	A/C No	Plant Title	Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
				Amount (D)	No (E)		
39	331	S & I - North Plant		0	P-32	0	0
40	331	S & I-Central 1 & 2		0	P-33	0	0
41	331	S & I-Central 3		0	P-34	0	0
42	331	S & I-South Plant		0	P-35	0	0
43	331	S & I-Meramac		0	P-36	0	0
44	332	WT Equip Non-Media	2,803,199	0	P-37	0	2,803,199
45	332	WT Equip-North Plant		0	P-38	0	0
46	332	WT Equip-Central 1 & 2		0	P-39	0	0
47	332	WT Equip-Central 3		0	P-40	0	0
48	332	WT Equip-South Plant		0	P-41	0	0
49	332	WT Equip-Meramac		0	P-42	0	0
50	332	Other P/E Hand Equipment		0	P-43	0	0
51	332.4	Equipment Filter Media		0	P-44	0	0
52		Total Water Treatment Plant	\$ 4,773,257	\$ 0		\$ 0	\$ 4,773,257
53		Transmission & Distribution					
54	340	Land & Land Rights	\$ 45,514	\$ 0	P-45	\$ 0	\$ 45,514
55	341	Structures & Improvements	39,239	0	P-46	0	39,239
56	341.63	S & I-Spec Cross		0	P-47	0	0
57	342	Distr. Res. & Standpipes		0	P-48	0	0
58	342	Rsvr & Standpipe-Elev		0	P-49	0	0
59	342	Rsvr & Standpipe-Ground	954,615	0	P-50	0	954,615
60	343	T & D Mains (Not Classified)	6,100,428	0	P-51	0	6,100,428
61	343.1	T & D Mains - 4" & Less	11,535	0	P-52	0	11,535
62	343.24	T & D Mains AC 4 (STL)		0	P-53	0	0
63	343.30	T & D Mains Galv 1 (STL)		0	P-54	0	0
64	343.2	T & D Mains - 6" to 8"	143,075	(11,347)	P-55	(2,612)	129,116
65	343.21	CI-10" & Smaller-1900-1928		0	P-56	0	0
66	343.22	CI-10" & Smaller 1929-1956		0	P-57	0	0
67	343.23	CI-10" & Smaller-1957-1993		0	P-58	0	0
68	343.25	T & D Mains - DI 6-8		0	P-59	0	0
69	343.3	T & D Mains - 10" to 16"	914,305	0	P-60	0	914,305
70	343.3	T & D Mains - 18" & Greater		0	P-61	0	0
71	343.3	CI-12"		0	P-62	0	0
72	343.13	CI-16"		0	P-63	0	0
73	343.26	T & D Mains - DI 12 (STL)		0	P-64	0	0
74	343.11	T & D Mains - DI 16 & Greater (STL)		0	P-65	0	0
75	343.12	T & D Mains - LJ 20 (STL)		0	P-66	0	0
76	344	Fire Mains		0	P-67	0	0
77	345	Services	255,243	0	P-68	0	255,243

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Plant In Service

Line			Jefferson City				
	A/C No.	Plant Title	Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted 6/30/2003 (G)
				Amount (D)	No (E)		
78	346.1	Meters-Bronze Case		0	P-69	0	0
79	346.2	Meters-Plastic Case		0	P-70	0	0
80	346.1	Meters-Other	749,425	0	P-71	0	749,425
81	346.2	Meters-Remote (ARB's)		0	P-72	0	0
82	347.1	Meter Install	1,535	0	P-73	0	1,535
83	347.2	Meter Install-Remote (ARB's)		0	P-74	0	0
84	348	Hydrants	931,904	0	P-75	0	931,904
85	349	Other T&D Plant		0	P-76	0	0
86		Total Transmission & Distribution	\$ 10,146,818	\$ (11,347)		\$ (2,612)	\$ 10,132,859
87		Sewer Plant					
88	352.2	Collecting Sewers - Gravity	\$	\$ 0	P-77	\$ 0	\$ 0
89	353	Service to Customers		0	P-78	0	0
90	370.1	Land & Land Rights		0	P-79	0	0
91	374	Outfall Sewer Lines		0	P-80	0	0
92		Total Sewer Plant	\$ 0	\$ 0		\$ 0	\$ 0
93		General Plant					
94	389	Land & Land Rights	\$ 7,181	\$ 0	P-81	\$ 0	\$ 7,181
95	390	S&I-Store, Shop & Garage		0	P-82	0	0
96	390.1	S&I-Offices	224,797	0	P-83	0	224,797
97	390.92	S & I-Leasehold		0	P-84	0	0
98	390.93	S & I-Leasehold - SCADA		0	P-85	0	0
99	390.3	S&I-Misc		0	P-86	0	0
100	391.11	Office Furniture	31,957	0	P-87	(90,810)	(58,853)
101	391.12	Office Equip - Computer Hardware	320,403	0	P-88	26,234	346,637
102	391.12	Office Equipment-Computer Software		0	P-89	119,725	119,725
103	391.26	Computer Software Personal		0	P-90	5,044	5,044
104	391.3	Data Handling Equipment		0	P-91	0	0
105	391.12	Office Equipment		0	P-92	461	461
106	392.11	Trans Equipment-Lt Duty Trucks	76,030	0	P-93	2,862	78,892
107	392.02	Trans Equipment-Hvy Duty Trucks		0	P-94	0	0
108	392.01	Trans Equipment-Autos	20,483	0	P-95	5,233	25,716
109	392.3	Trans Equipment Other		0	P-96	0	0
110	393	Stores Equipment	1,524	0	P-97	0	1,524
111	394.1	Shop & Garage Equipment	133,530	0	P-98	348	133,878
112	394.2	Tools		0	P-99	0	0
113	395.2	Laboratory Equipment	43,364	0	P-100	0	43,364
114	395.1	Laboratory Furniture		0	P-101	0	0
115	396	Power Operated Equipment	85,052	0	P-102	0	85,052
116	397	Comm Equipment-Non-Tele	61,783	0	P-103	229	62,012

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Plant In Service

			Jefferson City				
Line	A/C No.	Plant Title	Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted 6/30/07 (G)
				Amount (D)	No. (E)		
117	397.2	Comm Equipment-Tele		0	P-104	943	943
118	398	Miscellaneous	44,670	0	P-105	490	45,160
119	399	Other Tangible Property		0	P-106	0	0
120		Total General Plant	\$ 1,050,774	\$ 0		\$ 70,760	\$ 1,121,534
121		Total Plant In Service	\$ 17,797,110	\$ (11,347)		\$ 82,211	\$ 17,867,974

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Adjustments To Plant In Service

Adjmt No.	Description	Jefferson City	
		Adjustment Amount	Total Adjustment
A/C 301.00	Organization P-1	\$	0
1	To eliminate transaction costs associated with the acquisitions of Webster Groves, Florissant and Valley Park. (Rackers)	\$	
A/C 331.00	Structures & Improvements P-31	\$	0
1	To remove plant disallowed by the Commission in Case No. WR-2000-281. (Rackers)	\$	
A/C 343.20	T & D Mains - 6" to 8" P-55	\$	(11,347)
1	To adjust plant for over capitalization of AFUDC. (Hanneken)	\$ (11,347)	
A/C 374.00	Outfall Sewer Lines P-80	\$	0
1	To adjust plant for over capitalization of AFUDC. (Hanneken)	\$	
A/C 391.11	Office Furniture P-87	\$	0
1	To eliminate capitalized transition costs related to Company's decision to begin taking service from the National Call Center. (Cassidy)	\$	
2	To eliminate capitalized transition costs related to Company's decision to begin taking service from the National Shared Services Center. (Cassidy)		
A/C 391.12	Office Equip - Computer Hardware P-88	\$	0
1	To increase plant related to "One Call". (McKiddy)	\$	
A/C 392.01	Trans Equipment-Autos P-95	\$	0
1	To increase plant related to "One Call". (McKiddy)	\$	
A/C 394.10	Shop & Garage Equipment P-98	\$	0
1	To eliminate the cost of facility locators. (McKiddy)	\$	

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Depreciation Reserve

		Jefferson City					
Line	A/C No.	Plant Title	Balance	Adjustments		Corporate	As Adjusted
			6/30/2003	Amount	No.	Distribution	(C)+(D)+(F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$	\$ 0	R-1	\$ 0	\$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	10,089	10,089
5		Total Intangible	\$ 0	\$ 0		\$ 10,089	\$ 10,089
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	R-4	\$ 0	\$ 0
8	311	Structures & Improvements	2,452	0	R-5	0	2,452
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes	30,061	0	R-7	0	30,061
11	314	Wells & Springs		0	R-8	0	0
12	316	Supply Mains		0	R-9	0	0
13	316	Supply Mains-North Plant		0	R-10	0	0
14	316	Supply Mains-Central Plant		0	R-11	0	0
15	316	Supply Mains-South Plant		0	R-12	0	0
16	316	Supply Mains-Meramec Plant		0	R-13	0	0
17		Total Source of Supply	\$ 32,513	\$ 0		\$ 0	\$ 32,513
18		Pumping					
19	320	Land & Land Rights	\$	\$ 0	R-14	\$ 0	\$ 0
20	321	S & I-Plant	52,685	0	R-15	0	52,685
21	321.1	S & I-Pumps (STL)		0	R-16	0	0
22	321.2	S & I-Boosters		0	R-17	0	0
23	322	Boiler Equipment		0	R-18	0	0
24	323	Other Power Prod. Equip.		0	R-19	0	0
25	324	Steam Pumping Equipment		0	R-20	0	0
26	325.1	Electric Pumping Equipment	294,555	0	R-21	0	294,555
27	325.2	Pumping Equipment-Pre '46		0	R-22	0	0
28	325.3	Pumping Equipment-Post '46		0	R-23	0	0
29	325	Pumping Equipment-Booster		0	R-24	0	0
30	326	Diesel Pumping Equipment		0	R-25	0	0
31	326	Dsl Pump Equip-Stratman		0	R-26	0	0
32	326	Dsl Pump Equip-Central Plant		0	R-27	0	0
33	327	Pump Equip Hydraulic		0	R-28	0	0
34	328	Other Pumping Equipment		0	R-29	0	0
35		Total Pumping	\$ 347,240	\$ 0		\$ 0	\$ 347,240
36		Water Treatment Plant					
37	330	Land & Land Rights	\$	\$ 0	R-30	\$ 0	\$ 0
38	331	Structures & Improvements	268,319	0	R-31	0	268,319
39	331	S & I - North Plant		0	R-32	0	0
40	331	S & I-Central 1 & 2		0	R-33	0	0
41	331	S & I-Central 3		0	R-34	0	0
42	331	S & I-South Plant		0	R-35	0	0
43	331	S & I-Meramac		0	R-36	0	0
44	332	WT Equip Non-Media	1,037,930	0	R-37	0	1,037,930
45	332	WT Equip-North Plant		0	R-38	0	0
46	332	WT Equip-Central 1 & 2		0	R-39	0	0
47	332	WT Equip-Central 3		0	R-40	0	0

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Depreciation Reserve

		Jefferson City					
Line	A/C No.	Plant Title	Balance	Adjustments		Corporate	As Adjusted
			6/30/2003	Amount	No.	Distribution	(C)-(D)+(F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
48	332	WT Equip-South Plant		0	R-41	0	0
49	332	WT Equip-Meramac		0	R-42	0	0
50	332	Other P/E Hand Equipment		0	R-43	0	0
51	332.4	Equipment Filter Media		0	R-44	0	0
52		Total Water Treatment Plant	\$ 1,306,249	\$ 0		\$ 0	\$ 1,306,249
53		Transmission & Distribution					
54	340	Land & Land Rights	\$	\$ 0	R-45	\$ 0	\$ 0
55	341	Structures & Improvements	3,188	0	R-46	0	3,188
56	341.63	S & I-Spec Cross		0	R-47	0	0
57	342	Distr. Res. & Standpipes		0	R-48	0	0
58	342	Rsvr & Standpipe-Elev		0	R-49	0	0
59	342	Rsvr & Standpipe-Ground		0	R-50	0	0
60	343	T & D Mains (Not Classified)	1,294,058	0	R-51	792	1,294,850
61	343.1	T & D Mains - 4" & Less	84	0	R-52	0	84
62	343.24	T & D Mains AC 4 (STL)		0	R-53	0	0
63	343.30	T & D Mains Galv 1 (STL)		0	R-54	0	0
64	343.2	T & D Mains - 6" to 8"	1,036	0	R-55	0	1,036
65	343.21	CI-10" & Smaller-1900-1928		0	R-56	0	0
66	343.22	CI-10" & Smaller 1929-1956		0	R-57	0	0
67	343.23	CI-10" & Smaller-1957-1993		0	R-58	0	0
68	343.25	T & D Mains - DI 6-8		0	R-59	0	0
69	343.3	T & D Mains - 10" to 16"	6,622	0	R-60	0	6,622
70	343.3	T & D Mains - 18" & Greater		0	R-61	0	0
71	343.3	CI-12"		0	R-62	0	0
72	343.13	CI-16"		0	R-63	0	0
73	343.26	T & D Mains - DI 12 (STL)		0	R-64	0	0
74	343.11	T & D Mains - DI 16 & Greater (STL)		0	R-65	0	0
75	343.12	T & D Mains - LJ 20 (STL)		0	R-66	0	0
76	344	Fire Mains		0	R-67	0	0
77	345	Services	5,428	0	R-68	0	5,428
78	346.1	Meters-Bronze Case		0	R-69	0	0
79	346.2	Meters-Plastic Case		0	R-70	0	0
80	346.1	Meters-Other	114,469	0	R-71	0	114,469
81	346.2	Meters-Remote (ARB's)		0	R-72	0	0
82	347.1	Meter Install	100	0	R-73	0	100
83	347.2	Meter Install-Other		0	R-74	0	0
84	348	Hydrants	292,222	0	R-75	0	292,222
85	349	Other T&D Plant		0	R-76	0	0
86		Total Transmission & Distribution	\$ 1,717,207	\$ 0		\$ 792	\$ 1,717,999
87		Sewer Plant					
88	352.2	Collecting Sewers - Gravity	\$	\$ 0	R-77	\$ 0	\$ 0
89	353	Service to Customers		0	R-78	0	0
90	370.1	Land & Land Rights		0	R-79	0	0
91	374	Outfall Sewer Lines		0	R-80	0	0
92		Total Sewer Plant	\$ 0	\$ 0		\$ 0	\$ 0
93		General Plant					
94	389	Land & Land Rights	\$	\$ 0	R-81	\$ 0	\$ 0

Missouri-American Water Company

Case No. WR-2003-0500

Case No. WC-2004-0168

Test Year Ending December 31, 2002 Updated
Through June 30, 2003**Depreciation Reserve**

Line	Jefferson City						
	A/C No.	Plant Title	Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (G)
				Amount (D)	No. (E)		
95	390	S&I-Store, Shop & Garage		0	R-82	0	0
96	390.1	S&I-Offices	86,894	0	R-83	(5,211)	81,683
97	390.92	S & I-Leasehold		0	R-84	0	0
98	390.93	S & I-Leasehold		0	R-85	0	0
99	390.3	S&I-Misc		0	R-86	0	0
100	391.11	General Office-Furniture & Equip	90,274	0	R-87	2,463	92,737
101	391.12	General Office-Comp & Periph	16,858	0	R-88	11,775	28,633
102	391.12	General Office-Computer Software		0	R-89	9,903	9,903
103	391.26	Computer Software Personal		0	R-90	1,965	1,965
104	391.3	Data Handling Equipment		0	R-91	0	0
105	391.12	Other Office Equipment		0	R-92	207	207
106	392.11	Trans Equipment-Lt Duty Trucks	28,371	0	R-93	2,088	30,459
107	392.02	Trans Equipment-Hvy Duty Trucks		0	R-94	0	0
108	392.01	Trans Equipment-Autos	774	0	R-95	620	1,394
109	392.3	Trans Equipment Other		0	R-96	0	0
110	393	Stores Equipment	471	0	R-97	0	471
111	394.1	Tools, Shop & Garage Equipment	79,830	0	R-98	89	79,919
112	394.2	Shop Equipment - Other		0	R-99	0	0
113	395.2	Laboratory Equipment	10,442	0	R-100	0	10,442
114	395.1	Laboratory Equipment - Other		0	R-101	0	0
115	396	Power Operated Equipment	103,856	0	R-102	0	103,856
116	397	Comm Equipment-Non-Tele	30,027	0	R-103	506	30,533
117	397.2	Comm Equipment-Tele		0	R-104	279	279
118	398	Miscellaneous	6,130	0	R-105	62	6,192
119	399	Other Tangible Property		0	R-106	0	0
120		Total General Plant	\$ 453,927	\$ 0		\$ 24,746	\$ 478,673
121		Total Depreciation Reserve	\$ 3,857,136	\$ 0		\$ 35,627	\$ 3,892,763

Missouri-American Water Company

Case No. WR-2003-0500

Case No. WC-2004-0168

Test Year Ending December 31, 2002 Updated Through June 30, 2003

Adjustments To Depreciation Reserve

Adjmt No.	Description	Jefferson City	
		Adjustment Amount	Total Adjustment
A/C 331.00	Structures & Improvements R-31	\$	0
1	To eliminate the accumulated reserve associated with plant adjustment P-31. (Rackers)	\$	
A/C 343.25	T & D Mains - DI 6-8 R-59	\$	0
1	To transfer accumulated depreciation to contributions. (Rackers)	\$	

Missouri-American Water Company
Case No. WR-2003-0500
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Test Year Ending December 31, 2002 Updated
Through June 30, 2003

Depreciation Expense

Line	A/C No.	Plant Title	Jefferson City				
			Dist. Specific Plant (Avg Sub A)	Depreciation Rate	Dist. Specific Depreciation (C x D)	Corporate Allocation	Depreciation Expense (D x E)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$ 772		\$	\$	\$
3	302	Franchise & Consents					
4	303	Miscellaneous Intangible					
5		Total Intangible	\$ 772		\$	\$	\$
6		Source of Supply					
7	310	Land & Land Rights	\$		\$	\$	\$
8	311	Structures & Improvements	3,755	2.00%	75		75
9	312	Collecting & Impounding Res					
10	313	Lake, River & Other Intakes	85,460	2.00%	1,709		1,709
11	314	Wells & Springs					
12	316	Supply Mains					
13	316	Supply Mains-North Plant					
14	316	Supply Mains-Central Plant					
15	316	Supply Mains-South Plant					
16	316	Supply Mains-Meramec Plant					
17		Total Source of Supply	\$ 89,215		\$ 1,784	\$	\$ 1,784
18		Pumping					
19	320	Land & Land Rights	\$ 944		\$	\$	\$
20	321	S & I-Plant	619,404	0.83%	5,141		5,141
21	321.1	S & I-Pumps (STL)					
22	321.2	S & I-Boosters					
23	322	Boiler Equipment					
24	323	Other Power Prod. Equip.					
25	324	Steam Pumping Equipment					
26	325.1	Electric Pumping Equipment	1,115,926	1.72%	19,194		19,194
27	325.2	Pumping Equipment-Pre '46					
28	325.3	Pumping Equipment-Post '46					
29	325	Pumping Equipment-Booster					
30	326	Diesel Pumping Equipment					
31	326	Dsl Pump Equip-Stratman					
32	326	Dsl Pump Equip-Central Plant					
33	327	Pump Equip Hydraulic					
34	328	Other Pumping Equipment					
35		Total Pumping	\$ 1,736,274		\$ 24,335	\$	\$ 24,335
36		Water Treatment Plant					
37	330	Land & Land Rights	\$ 50,762		\$	\$	\$
38	331	Structures & Improvements	1,919,296	1.11%	21,304		21,304
39	331	S & I - North Plant					
40	331	S & I-Central 1 & 2					
41	331	S & I-Central 3					
42	331	S & I-South Plant					
43	331	S & I-Meramec					
44	332	WT Equip Non-Media	2,803,199	1.85%	51,859		51,859
45	332	WT Equip-North Plant					
46	332	WT Equip-Central 1 & 2					

Missouri-American Water Company
Case No. WR-2003-0500
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Test Year Ending December 31, 2002 Updated
Through June 30, 2003

Depreciation Expense

Line	A/C No.	Plant Title	Jefferson City				
			Dist. Specific Plant (A) (B) (C)	Depreciation Rate (D)	Dist. Specific Depreciation (E)	Corporate Allocation (F)	Depreciation Expense (G)
47	332	WT Equip-Central 3					
48	332	WT Equip-South Plant					
49	332	WT Equip-Meramac					
50	332	Other P/E Hand Equipment					
51	332.4	Equipment Filter Media					
52		Total Water Treatment Plant	\$ 4,773,257		\$ 73,163	\$	\$ 73,163
53		Transmission & Distribution					
54	340	Land & Land Rights	\$ 45,514		\$	\$	\$
55	341	Structures & Improvements	39,239	1.82%	714		714
56	341.63	S & I-Spec Cross					
57	342	Distr. Res. & Standpipes					
58	342	Rsvr & Standpipe-Elev					
59	342	Rsvr & Standpipe-Ground	954,615	1.85%	17,660		17,660
60	343	T & D Mains (Not Classified)	6,100,428	1.30%	79,306		79,306
61	343.1	T & D Mains - 4" & Less	11,535	1.30%	150		150
62	343.24	T & D Mains AC 4 (STL)					
63	343.30	T & D Mains Galv 1 (STL)					
64	343.2	T & D Mains - 6" to 8"	131,728	1.30%	1,712		1,712
65	343.21	CI-10" & Smaller-1900-1928					
66	343.22	CI-10" & Smaller 1929-1956					
67	343.23	CI-10" & Smaller-1957-1993					
68	343.25	T & D Mains - DI 6-8					
69	343.3	T & D Mains - 10" to 16"	914,305	1.30%	11,886		11,886
70	343.3	T & D Mains - 18" & Greater		1.30%			
71	343.3	CI-12"					
72	343.13	CI-16"					
73	343.26	T & D Mains - DI 12 (STL)					
74	343.11	T & D Mains - DI 16 & Greater (STL)					
75	343.12	T & D Mains - LJ 20 (STL)					
76	344	Fire Mains		1.30%			
77	345	Services	255,243				
78	346.1	Meters-Bronze Case					
79	346.2	Meters-Plastic Case					
80	346.1	Meters-Other	749,425	2.44%	18,286		18,286
81	346.2	Meters-Remote (ARB's)					
82	347.1	Meter Install	1,535				
83	347.2	Meter Install-Remote (ARB's)					
84	348	Hydrants	931,904	1.35%	12,581		12,581
85	349	Other T&D Plant					
86		Total Transmission & Distribution	\$ 10,135,471		\$ 142,295	\$	\$ 142,295
87		Sewer Plant					
88	352.2	Collecting Sewers - Gravity	\$		\$	\$	\$
89	353	Service to Customers					
90	370.1	Land & Land Rights					
91	374	Outfall Sewer Lines					
92		Total Sewer Plant	\$		\$	\$	\$

Missouri-American Water Company
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Depreciation Expense

Line	A/C No.	Plant Title	Jefferson City				
			Dist Specific Plant (A-100, 500-51)	Depreciation Rate	Dist Specific Depreciation (C-200)	Corporate Allocation	Depreciation Expense (B+C-F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
93		General Plant					
94	389	Land & Land Rights	\$ 7,181		\$	\$	\$
95	390	S&I-Store, Shop & Garage		2.50%			
96	390.1	S&I-Offices	224,797	2.50%	5,620		5,620
97	390.92	S & I-Leasehold					
98	390.93	S & I-Leasehold					
99	390.3	S&I-Misc		1.89%			
100	391.11	General Office-Furniture & Equip	31,957	1.85%	591	(1,680)	(1,089)
101	391.12	General Office-Comp & Periph	320,403	14.29%	45,786	3,749	49,534
102	391.12	General Office-Computer Software		14.29%			
103	391.26	Computer Software Personal					
104	391.3	Data Handling Equipment		4.35%			
105	391.12	Other Office Equipment		4.35%			
106	392.11	Trans Equipment-Lt Duty Trucks	76,030	12.50%	9,504	358	9,862
107	392.02	Trans Equipment-Hvy Duty Trucks		12.50%			
108	392.01	Trans Equipment-Autos	20,483	25.00%	5,121	1,308	6,429
109	392.3	Trans Equipment Other					
110	393	Stores Equipment	1,524	2.27%	35		35
111	394.1	Tools, Shop & Garage Equipment	133,530	4.35%	5,809	15	5,824
112	394.2	Shop Equipment - Other					
113	395.2	Laboratory Equipment	43,364	3.23%	1,401		1,401
114	395.1	Laboratory Equipment - Other					
115	396	Power Operated Equipment	85,052	11.11%	9,449		9,449
116	397	Comm Equipment-Non-Tele	61,783	4.76%	2,941	11	2,952
117	397.2	Comm Equipment-Tele					
118	398	Miscellaneous	44,670	3.23%	1,443	16	1,459
119	399	Other Tangible Property					
120		Total General Plant	\$ 1,050,774		\$ 87,698	\$ 3,777	\$ 91,475
121		Total Plant In Service	\$ 17,785,763		\$ 329,276	\$ 3,777	\$ 333,053

Missouri-American Water Company

Case No. WR-2003-0500

Case No. WC-2004-0168

Test Year Ending December 31, 2002 Updated
Through June 30, 2003**Cash Working Capital**

Line	Description (A)	Jefferson City					Cash Working Capital Requirement (G)(F)
		Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (E)(C)-(D)	Factor (F)(G)(E)	
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 356,150	42.70	11.93	30.77	0.0843	\$ 30,024
3	Payroll Withholdings:						
4	Taxes	254,909	42.70	16.88	25.82	0.0707	18,034
5	401(k)	81,214	42.70	38.82	3.88	0.0106	863
6	EIP	6,280	42.70	38.82	3.88	0.0106	67
7	Fuel & Power	229,872	42.70	37.20	5.50	0.0151	3,464
8	Chemicals	171,374	42.70	42.70	0.00	0.0000	0
9	Materials and Supplies	2,381,931	42.70	42.70	0.00	0.0000	0
10	Purchased Water	0	42.70	42.45	0.25	0.0007	0
11	Management Fees	372,169	42.70	42.30	0.41	0.0011	417
12	Group Insurance	114,267	42.70	(7.50)	50.20	0.1375	15,717
13	OPEB's	63,675	42.70	3.41	39.29	0.1076	6,855
14	Pensions	15,051	42.70	17.58	25.13	0.0688	1,036
15	EIP - Employer Match	14,813	42.70	38.82	3.88	0.0106	157
16	401(k) - Employer Match	14,311	42.70	38.82	3.88	0.0106	152
17	Insurance Other Than Group	79,359	42.70	(47.66)	90.36	0.2476	19,647
18	Uncollectible Accounts	37,545	42.70	42.70	0.00	0.0000	0
19	Rents	26,988	42.70	(9.96)	52.66	0.1443	3,894
20	Cash Vouchers	(1,789,510)	42.70	21.41	21.30	0.0584	(104,424)
21	Total Operation & Maintenance Expense	\$ 2,430,399					\$ (4,096)
22	Taxes Other Than Income						
23	FICA - Employer Portion	53,372	42.70	12.90	29.80	0.0817	\$ 4,358
24	Federal Unemployment	973	42.70	76.38	(33.67)	(0.0922)	(90)
25	State Unemployment	1	42.70	76.38	(33.67)	(0.0922)	(0)
26	Property Taxes	208,916	42.70	182.50	(139.80)	(0.3830)	(80,016)
27	Franchise & Environmental Tax	(4,467)	42.70	287.50	(244.80)	(0.6707)	2,996
28	PSC Assessment	17,179	42.70	(31.63)	74.33	0.2036	3,498
29	Total Taxes Other Than Income	\$ 275,975					\$ (69,253)
30	Other Expenses						
31	Gross Receipts Tax	142,731	25.58	47.37	(21.79)	(0.0597)	(8,519)
32	Sales Tax	38,340	0.00	11.48	(11.48)	(0.0315)	(1,206)
33	Missouri Primacy Fees	7,620	25.58	243.50	(217.92)	(0.5970)	(4,550)
34	Total Other Expenses	\$ 188,691					\$ (14,274)
35	Cash Working Capital Before Income Tax and Interest Offsets						\$ (97,624)

Missouri-American Water Company

Case No. WR-2003-0500

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Test Year Ending December 31, 2002

Updated Through June 30, 2003

Income Statement

Line	Description (A)	Jefferson City				
		Test Year Ending 12/31/2002 Direct Charges (B)	Adjustment		Adjusted Corporate Distribution (E)	Test Year As Adjusted (B)+(C)+(E) (F)
			Amount (C)	No. (D)		
1	Operating Revenues:					
2	Residential Revenue	\$ 2,076,687	\$ (382,927)	S-1	\$ 0	\$ 1,693,760
3	Commercial Revenue	1,535,346	(713,542)	S-2	0	821,804
4	Industrial Revenue	181,524	2,345	S-3	0	183,869
5	Private Fire	85,580	26,913	S-4	0	112,493
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	38,979	14,391	S-6	0	53,370
8	Sales For Resale	(1,035)	932	S-7	0	(103)
9	Other Revenue	48,671	(24,424)	S-8	2,424	26,671
10	Total Revenues	\$ 3,965,752	\$ (1,076,312)		\$ 2,424	\$ 2,891,864
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	61,840	(564)	S-9	760	62,036
14	Pumping	229,215	(4,579)	S-10	88	224,725
15	Water Treatment	468,866	(5,225)	S-11	2,822	466,463
16	Transmission & Distribution	251,227	8,807	S-12	12	260,046
17	Customer Accounts	165,690	(7,522)	S-13	107,023	265,191
18	Administrative & General	436,982	(38,121)	S-14	753,078	1,151,939
19	Total O & M Expense	\$ 1,613,820	\$ (47,204)		\$ 863,783	\$ 2,430,399
20	Other Operating Expenses:					
21	Depreciation - Plant	369,888	(55,792)	S-15	3,747	317,843
22	Amortization	0	35,905	S-16	0	35,905
23	Taxes Other Than Income	215,724	29,989	S-17	30,262	275,975
24	Total Other Operating Expense	\$ 585,612	\$ 10,102		\$ 34,009	\$ 629,723
25	Total Operating Expenses	2,199,432	(37,102)		897,793	3,060,123
26	Net Income Before Income Taxes	\$ 1,766,320	\$ (1,039,210)		\$ (895,368)	\$ (168,258)
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ (202,369)	S-18	\$ (135,273)	\$ (337,642)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	7,728	(100,667)	S-19	235,735	142,796
31	ITC Amortization	(4,928)	0	S-20	0	(4,928)
32	Total Income Taxes	\$ 2,800	\$ (303,036)		\$ 100,462	\$ (199,774)
33	Net Operating Income	\$ 1,763,520	\$ (736,174)		\$ (995,830)	\$ 31,516

Missouri-American Water Company

Case No. WR-2003-0500

Case No. WC-2004-0168

Test Year Ending December 31, 2002 Updated Through June 30, 2003

Adjustments To Income Statement

Adjmt No.	Description	Jefferson City	
		Adjustment Amount	Total Adjustment
Residential Revenue \$-1			\$ (382,927)
1	To normalize and annualize revenue. (Began)	\$ (382,927)	
Commercial Revenue \$-2			\$ (713,542)
1	To normalize and annualize revenue. (Began)	\$ (713,542)	
Industrial Revenue \$-3			\$ 2,345
1	To adjust revenue to a billed basis. (Began)	\$ 2,345	
2	To adjust revenue for customer changes. (Began)	\$ 0	
Private Fire \$-4			\$ 26,913
1	To adjust revenue to a billed basis. (Began)	\$ 26,913	
Public Fire \$-5			\$ 0
1	To adjust revenue to a billed basis. (Began)	\$ 0	
Public Authorities \$-6			\$ 14,391
1	To adjust revenue to a billed basis. (Began)	\$ 14,391	
Sales For Resale \$-7			\$ 932
1	To adjust revenue to a billed basis. (Began)	\$ 932	
Other Revenue \$-8			\$ (24,424)
1	To include annualized income related to AWR water line protection program. (Cassidy)		0
2	To adjust other revenue. (Began)	\$ (24,424)	
Source of Supply \$-9			\$ (564)
1	To annualize Payroll. (Hagemeyer)		(183)
2	To eliminate payroll and other costs related to lobbying. (Hagemeyer)		0
3	To adjust building rent expense. (Hagemeyer)		0

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Adjustments To Income Statement

Adjmt No.	Description	Jefferson City	
		Adjustment Amount	Total Adjustment
4	To disallow dues and donations. (Hanneken)	0	
5	To adjust purchase water for source and cost changes. (Began)	0	
6	To adjust Fuel and Power. (Began)	(381)	
Pumping		\$-10	\$ (4,579)
1	To annualize Payroll. (Hagemeyer)	(1,112)	
2	To annualize equipment leases. (Hagemeyer)	0	
3	To adjust Fuel and Power. (Began)	(3,467)	
Water Treatment		\$-11	\$ (3,225)
1	To annualize Payroll. (Hagemeyer)	(15,244)	
2	To eliminate transaction costs associated with the acquisitions of Webster, Florissant and Valley Park. (Rackers)	0	
3	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	
4	To normalize waste disposal expense. (Hanneken)	0	
5	To disallow dues and donations. (Hanneken)	0	
6	To annualize equipment leases. (Hagemeyer)	0	
7	To adjust hazardous waste disposal. (Hanneken)	0	
8	To adjust Fuel and Power. (Began)	0	
9	To adjust chemical expense. (Began)	10,019	
Transmission & Distribution		\$-12	\$ 8,807

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Adjustments To Income Statement

Adjmt No.	Description	Jefferson City	
		Adjustment Amount	Total Adjustment
1	To annualize Payroll. (Hagemeyer)	(8,178)	
2	To annualize One Call field locates. (McKiddy)	13,889	
3	To adjust building rent expense. (Hagemeyer)	(2,023)	
4	To normalize tank painting expense. (McKiddy)	17,119	
5	To disallow dues and donations. (Hanneken)	0	
6	To adjust expense for main break incidents. (McKiddy)	0	
7	To reflect tank lease expiration. (Hanneken)	(12,000)	
8	To annualize equipment leases. (Hagemeyer)	0	
Customer Accounts		\$-13	\$ (7,522)
1	To annualize Payroll. (Hagemeyer)	(6,765)	
2	To disallow dues and donations. (Hanneken)	0	
3	To adjust uncollectible accounts. (Began)	(757)	
4	To adjust Call Center expense. (Cassidy)	0	
Administrative & General		\$-14	\$ (38,121)
1	To annualize Payroll. (Hagemeyer)	(7,726)	
2	To eliminate transaction costs associated with the acquisitions of Webster, Florissant and Valley Park. (Rackers)	0	
3	To adjust advertising. (McKiddy)	(1,227)	
4	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	

Missouri-American Water Company

Case No. WR-2003-0500

Case No. WC-2004-0168

Test Year Ending December 31, 2002 Updated Through June 30, 2003

Adjustments To Income Statement

Adjmt No.	Description	Jefferson City	
		Adjustment Amount	Total Adjustment
5	To annualize 401(k) contributions based on annualized payroll. (Hagemeyer)	579	
6	To annualize EIP based on annualized payroll. (Hagemeyer)	(1,760)	
7	To annualize employee group insurance. (Hagemeyer)	2,367	
8	To adjust rate case expense. (Hagemeyer)	0	
9	To adjust building rent expense. (Hagemeyer)	0	
10	To eliminate non-recurring maintenance reserve amortizations. (Hanneken)	0	
11	To eliminate non-recurring write-off of transportation reserves. (Hanneken)	0	
12	To adjust insurance other than group. (Hanneken)	5,318	
13	To disallow dues and donations. (Hanneken)	(2,828)	
14	To adjust the allocation of Belleville Labs. (Cassidy)	0	
15	To adjust pension expense to a pay-go basis. (Gibbs)	6,667	
16	To adjust OPEBs based FAS 106. (Gibbs)	(38,239)	
17	To reflect an amortization of "permanent" OPEB regulatory asset. (Gibbs)	0	
18	To adjust Call Center expense. (Cassidy)	0	
19	To annualize ITS costs. (Cassidy)	0	
20	To adjust expense for main break incidents. (McKiddy)	0	
21	To adjust software leases. (Hagemeyer)	0	
22	To annualize equipment leases. (Hagemeyer)	(1,272)	

Missouri-American Water Company
Case No. WR-2003-0500
Case No. WC-2004-0168
Test Year Ending December 31, 2002 Updated Through June 30, 2003

Adjustments To Income Statement

Adjmt No.	Description	Jefferson City	
		Adjustment Amount	Total Adjustment
23	To adjust outside services. (Hagemeyer)	0	
24	To capitalize a portion of National Shared Service costs. (Cassidy)	0	
25	To eliminate depreciatin study amortization. (Hanneken)	0	
26	To adjust Fuel and Power. (Began)	0	
27	To eliminate non-recurring severance costs. (Cassidy)	0	
Depreciation - Plant		\$-15	\$ (55,792)
1	To annualize depreciation at Staff's proposed rates. (Hanneken)	(40,612)	
2	To annualize depreciation expense related to per book contribution in aid of construction. (Hanneken)	(14,692)	
3	To eliminate depreciation expense related to addition contributed capital. (Rackers)	0	
4	To include the cost of removal and salvage in expense. (Began)	(488)	
Amortization		\$-16	\$ 35,905
1	To eliminate the test year recorded reserve deficiency amortization . (Gibbs)	0	
2	To amortize Security AAO. (Rackers)	35,905	
Taxes Other Than Income		\$-17	\$ 29,989
1	To reflect the appropriate level of payroll taxes based on annualized payroll. (Hagemeyer)	(3,483)	
2	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	
3	To increase Missouri PSC assessment. (Hagemeyer)	0	
4	To annualize Franchise Tax. (Hanneken)	0	

Missouri-American Water Company
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Test Year Ending December 31, 2002 Updated Through June 30, 2003

Adjustments To Income Statement

Adjmt No.	Description	Jefferson City	
		Adjustment Amount	Total Adjustment
5	To annualize property tax. (Hanneken)	33,472	
Current Income Tax			
	\$-18		\$ (202,369)
1	To adjust current income tax expense. (Gibbs)	(202,369)	
Deferred Income Tax Expense			
	\$-19		\$ (100,667)
1	To adjust deferred income tax expense. (Gibbs)	(100,667)	
FTC Amortization			
	\$-20		\$ 0
1	No Adjustment		

Missouri-American Water Company

Case No. WR-2003-0500

Case No. WC-2004-0168

Test Year Ending December 31, 2002 Updated Through

June 30, 2003

Income Tax Calculation

Line	Description (A)	Jefferson City			
		Test Year (B)	6.66% Return (C)	6.82% Return (D)	6.98% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 31,516	\$ 617,271	\$ 632,100	\$ 646,930
2	Add:				
3	Current Income Tax	(337,642)	27,328	36,568	45,808
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	142,796	142,796	142,796	142,796
6	ITC Amortization	(4,928)	(4,928)	(4,928)	(4,928)
7	Net Income Before Income Tax	\$ (168,258)	\$ 782,467	\$ 806,536	\$ 830,605
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 317,843	\$ 317,843	\$ 317,843	\$ 317,843
10	Contributions In Aid of Construction	0	0	0	0
11	Non Deductible Reserve Deficiency Amortization	0	0	0	0
12	Miscellaneous Non-deductible Expenses	2,259	2,259	2,259	2,259
13	Total Additions	\$ 320,102	\$ 320,102	\$ 320,102	\$ 320,102
14	Subtractions to Net Income Before Income Tax:				
15	Interest Expense @ 3.98%	\$ 368,880	\$ 368,880	\$ 368,880	\$ 368,880
16	Tax Straight Line Depreciation	305,736	305,736	305,736	305,736
17	Excess Tax Depreciation	357,282	357,282	357,282	357,282
18	Cost of Removal	(517)	(517)	(517)	(517)
19	Total Subtractions	\$ 1,031,381	\$ 1,031,381	\$ 1,031,381	\$ 1,031,381
20	Net Taxable Income	\$ (879,537)	\$ 71,189	\$ 95,258	\$ 119,327
21	Provision for Federal Income Tax				
22	Net Taxable Income	\$ (879,537)	\$ 71,189	\$ 95,258	\$ 119,327
23	Deduct Missouri Income Tax @ 100.00%	(45,853)	3,711	4,966	6,221
24	Federal Taxable Income	\$ (833,684)	\$ 67,477	\$ 90,292	\$ 113,106
25	Federal Income Tax @ 35.00%	\$ (291,789)	\$ 23,617	\$ 31,602	\$ 39,587
26	Provision for Missouri Income Tax				
27	Net Taxable Income	\$ (879,537)	\$ 71,189	\$ 95,258	\$ 119,327
28	Deduct Federal Income Tax @ 50.00%	(145,895)	11,809	15,801	19,794
29	Missouri Taxable Income	\$ (733,642)	\$ 59,380	\$ 79,457	\$ 99,533
30	Missouri Income Tax @ 6.25%	\$ (45,853)	\$ 3,711	\$ 4,966	\$ 6,221
31	Summary of Provision For Income Tax				
32	Federal Income Tax	\$ (291,789)	\$ 23,617	\$ 31,602	\$ 39,587
33	State Income Tax	(45,853)	3,711	4,966	6,221
34	Total Current Income Tax	\$ (337,642)	\$ 27,328	\$ 36,568	\$ 45,808