

Joplin

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)	Joplin		
		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)	\$ 19,987,284	\$ 19,987,284	\$ 19,987,284
2	Rate of Return	6.66%	6.82%	6.98%
3	Net Operating Income Requirement	\$ 1,331,153	\$ 1,363,133	\$ 1,395,112
4	Net Operating Income Available (From Accounting Schedule 9)	2,185,540	2,185,540	2,185,540
5	Additional Net Operating Income Requirement	\$ (854,387)	\$ (822,407)	\$ (790,427)
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 119,705	\$ 139,631	\$ 159,556
8	Test Year Current Income Tax	652,053	652,053	652,053
9	Additional Current Income Tax Requirement	\$ (532,349)	\$ (512,423)	\$ (492,497)
10	Additional Gross Revenue Requirement Before Allowances	\$ (1,386,735)	\$ (1,334,830)	\$ (1,282,924)
11	Allowance for True-up	\$ 520,598	\$ 520,598	\$ 520,598
12	Additional Gross Revenue Requirement	\$ (866,137)	\$ (814,232)	\$ (762,326)
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 8,240,313	\$ 8,240,313	\$ 8,240,313
14	Total Gross Revenue Requirement	\$ 7,374,176	\$ 7,426,081	\$ 7,477,987

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Rate Base

Line	Description (A)	Joplin		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 39,449,735	\$ 139,573	\$ 39,589,308
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 3)	9,576,076	60,486	9,636,562
4	Accumulated Amortization Reserve	71,296		71,296
5	Net Plant in Service	\$ 29,802,363	\$ 79,087	\$ 29,881,450
6	Add:			
7	Cash Working Capital (From Accounting Schedule 3)	\$	\$	\$ (45,684)
8	Materials and Supplies	210,156	406	210,562
9	Prepayments		66	66
10	Deferred OPEB Asset		282,245	282,245
11	Security Deferral AAO			0
12	Total Additions to Net Plant in Service	\$ 210,156	\$ 282,717	\$ 447,189
13	Deduct:			
14	Interest Offset	\$	\$	\$ 289,673
15	Federal Income Tax Offset			(1,426)
16	State Income Tax Offset			753
17	Contributions In Aid of Construction:	3,426,132		3,426,132
18	Customer Advances	1,900,410	6,137	1,906,547
19	Customer Deposits			0
20	Pre-71 ITC	13,433		13,433
21	Deferred Income Taxes	113,897	4,234,540	4,348,437
22	Accrued Pension Liability		357,806	357,806
23	Total Deductions to Net Plant in Service	\$ 5,453,872	\$ 4,598,483	\$ 10,341,355
24	Total Rate Base	\$ 24,558,647	\$ (4,236,679)	\$ 19,987,284

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Plant In Service

		Joplin					
Line	A/C No.	Plant Title	Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)-(F) (G)
				Amount (D)	No. (E)		
1		Intangible					
2	301	Organization	\$	\$	0	P-1	\$ 8,246 \$ 8,246
3	302	Franchise & Consents	20,740	0	0	P-2	20,740
4	303	Miscellaneous Intangible		0	0	P-3	15,630 15,630
5		Total Intangible	\$ 20,740	\$ 0		\$ 23,876	\$ 44,616
6		Source of Supply					
7	310	Land & Land Rights	\$ 96,342	\$ 0	0	P-4	\$ 96,342
8	311	Structures & Improvements	17,876	0	0	P-5	17,876
9	312	Collecting & Impounding Res	110,883	0	0	P-6	110,883
10	313	Lake, River & Other Intakes	52,654	0	0	P-7	52,654
11	314	Wells & Springs	1,904,210	0	0	P-8	1,904,210
12	316	Supply Mains	343,054	0	0	P-9	343,054
13	316	Supply Mains-North Plant		0	0	P-10	0
14	316	Supply Mains-Central Plant		0	0	P-11	0
15	316	Supply Mains-South Plant		0	0	P-12	0
16	316	Supply Mains-Meramec Plant		0	0	P-13	0
17		Total Source of Supply	\$ 2,525,019	\$ 0		\$ 0	\$ 2,525,019
18		Pumping					
19	320	Land & Land Rights	\$ 12,561	\$ 0	0	P-14	\$ 12,561
20	321	S & I-Plant	499,927	0	0	P-15	499,927
21	321.1	S & I-Pumps (STL)		0	0	P-16	0
22	321.2	S & I-Boosters		0	0	P-17	0
23	322	Boiler Equipment	348	0	0	P-18	348
24	323	Other Power Prod. Equip.	65,836	0	0	P-19	65,836
25	324	Steam Pumping Equipment	6,907	0	0	P-20	6,907
26	325.1	Electric Pumping Equipment	2,158,844	0	0	P-21	2,158,844
27	325.2	Pumping Equipment-Pre '46		0	0	P-22	0
28	325.3	Pumping Equipment-Post '46		0	0	P-23	0
29	325	Pumping Equipment-Booster		0	0	P-24	0
30	326	Diesel Pumping Equipment	132,189	0	0	P-25	132,189
31	326	Dsl Pump Equip-Stratman		0	0	P-26	0
32	326	Dsl Pump Equip-Central Plant		0	0	P-27	0
33	327	Pump Equip Hydraulic		0	0	P-28	0
34	328	Other Pumping Equipment	224,087	0	0	P-29	224,087
35		Total Pumping	\$ 3,100,699	\$ 0		\$ 0	\$ 3,100,699
36		Water Treatment Plant					
37	330	Land & Land Rights	\$ 11,715	\$ 0	0	P-30	\$ 11,715
38	331	Structures & Improvements	257,097	0	0	P-31	257,097

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Line			Joplin				
	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	2,532,545	0	P-37	0	2,532,545
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	8,445	0	P-43	0	8,445
51	332.4	Equipment Filter Media	3,073	0	P-44	0	3,073
52		Total Water Treatment Plant	\$ 2,812,875	\$ 0		\$ 0	\$ 2,812,875
53		Transmission & Distribution					
54	340	Land & Land Rights	\$ 27,039	\$ 0	P-45	\$ 0	\$ 27,039
55	341	Structures & Improvements	352,980	0	P-46	0	352,980
56	341.63	S & I-Spec Cross		0	P-47	0	0
57	342	Distr. Res. & Standpipes	2,452,191	0	P-48	0	2,452,191
58	342	Rsvr & Standpipe-Elev	145,467	0	P-49	0	145,467
59	342	Rsvr & Standpipe-Ground		0	P-50	0	0
60	343	T & D Mains (Not Classified)		0	P-51	0	0
61	343.1	T & D Mains - 4" & Less	638,255	0	P-52	0	638,255
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"	10,630,724	(21,931)	P-55	(4,435)	10,604,358
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"	5,818,705	0	P-60	0	5,818,705
70	343.3	T & D Mains - 18" & Greater	583,657	0	P-61	0	583,657
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	5,732,272	0	P-68	0	5,732,272

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			Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted (C)+(D)-(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
78	346.1	Meters-Bronze Case	616,970	0	P-69	0	616,970
79	346.2	Meters-Plastic Case	13,992	0	P-70	0	13,992
80	346.1	Meters-Other	177,666	0	P-71	0	177,666
81	346.2	Meters-Remote (ARB's)		0	P-72	0	0
82	347.1	Meter Install	1,865,552	0	P-73	0	1,865,552
83	347.2	Meter Install-Remote (ARB's)		0	P-74	0	0
84	348	Hydrants	601,161	0	P-75	0	601,161
85	349	Other T&D Plant		0	P-76	0	0
86		Total Transmission & Distribution	\$ 29,656,631	\$ (21,931)		\$ (4,435)	\$ 29,630,265
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	\$ 717	\$ 0	P-81	\$ 0	\$ 717
95	390	S&I-Store, Shop & Garage	29,288	0	P-82	0	29,288
96	390.1	S&I-Offices	13,682	0	P-83	0	13,682
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	81,089	0	P-86	0	81,089
100	391.11	Office Furniture	38,289	0	P-87	(154,171)	(115,882)
101	391.12	Office Equip - Computer Hardware	131,763	0	P-88	44,539	176,302
102	391.12	Office Equipment-Computer Software		0	P-89	203,262	203,262
103	391.26	Computer Software Personal	5,646	0	P-90	8,564	14,210
104	391.3	Data Handling Equipment		0	P-91	0	0
105	391.12	Office Equipment	27,453	0	P-92	782	28,235
106	392.11	Trans Equipment-Lt Duty Trucks	284,607	0	P-93	4,859	289,466
107	392.02	Trans Equipment-Hvy Duty Trucks	14,220	0	P-94	0	14,220
108	392.01	Trans Equipment-Autos	35,737	0	P-95	8,884	44,621
109	392.3	Trans Equipment Other	63,739	0	P-96	0	63,739
110	393	Stores Equipment	7,447	0	P-97	0	7,447
111	394.1	Shop & Garage Equipment	278,509	0	P-98	591	279,100
112	394.2	Tools		0	P-99	0	0
113	395.2	Laboratory Equipment	67,602	0	P-100	0	67,602
114	395.1	Laboratory Furniture		0	P-101	0	0
115	396	Power Operated Equipment	177,464	0	P-102	0	177,464
116	397	Comm Equipment-Non-Tele	49,946	0	P-103	388	50,334

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Line			Joplin				
	A/C No	Plant Title	Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (D)+(E)+(F) (G)
				Amount (D)	No (E)		
117	397.2	Comm Equipment-Tele		0	P-104	1,601	1,601
118	398	Miscellaneous	48,504	0	P-105	831	49,335
119	399	Other Tangible Property		0	P-106	0	0
120		Total General Plant	\$ 1,355,702	\$ 0		\$ 120,132	\$ 1,475,834
121		Total Plant In Service	\$ 39,471,666	\$ (21,931)		\$ 139,573	\$ 39,589,308

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Adjustments To Plant In Service

Adjmt No.	Description	Joplin	
		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	\$	(21,931)
1	To adjust plant for over capitalization of AFUDC. (Hanneken)	\$ (21,931)	
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	A/C No.	Plant Title	Joplin				
			Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted (c.p.d.p.)
				Amount	No.		
(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	17,129	17,129
5		Total Intangible	\$ 0	\$ 0		\$ 17,129	\$ 17,129
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	R-4	\$ 0	\$ 0
8	311	Structures & Improvements	3,597	0	R-5	0	3,597
9	312	Collecting & Impounding Res	78,445	0	R-6	0	78,445
10	313	Lake, River & Other Intakes	33,026	0	R-7	0	33,026
11	314	Wells & Springs	188,304	0	R-8	0	188,304
12	316	Supply Mains	229,561	0	R-9	0	229,561
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	\$ 532,933	\$ 0		\$ 0	\$ 532,933
18		Pumping					
19	320	Land & Land Rights	\$	\$ 0	R-14	\$ 0	\$ 0
20	321	S & I-Plant	169,251	0	R-15	0	169,251
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.	669	0	R-19	0	669
25	324	Steam Pumping Equipment		0	R-20	0	0
26	325.1	Electric Pumping Equipment	798,398	0	R-21	0	798,398
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	28,821	0	R-25	0	28,821
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	103,013	0	R-29	0	103,013
35		Total Pumping	\$ 1,100,152	\$ 0		\$ 0	\$ 1,100,152
36		Water Treatment Plant					
37	330	Land & Land Rights	\$	\$ 0	R-30	\$ 0	\$ 0
38	331	Structures & Improvements	148,510	0	R-31	0	148,510
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	1,003,978	0	R-37	0	1,003,978
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

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				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	119	0	R-43	0	119
51	332.4	Equipment Filter Media	43	0	R-44	0	43
52		Total Water Treatment Plant	\$ 1,152,650	\$ 0		\$ 0	\$ 1,152,650
53		Transmission & Distribution					
54	340	Land & Land Rights	\$	\$ 0	R-45	\$ 0	\$ 0
55	341	Structures & Improvements	11,718	0	R-46	0	11,718
56	341.63	S & I-Spec Cross		0	R-47	0	0
57	342	Distr. Res. & Standpipes	549,080	0	R-48	0	549,080
58	342	Rsvr & Standpipe-Elev	2,743	0	R-49	0	2,743
59	342	Rsvr & Standpipe-Ground		0	R-50	0	0
60	343	T & D Mains (Not Classified)	3,456,141	0	R-51	1,345	3,457,486
61	343.1	T & D Mains - 4" & Less	4,178	0	R-52	0	4,178
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"	60,852	0	R-55	0	60,852
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"	36,281	0	R-60	0	36,281
70	343.3	T & D Mains - 18" & Greater	4,211	0	R-61	0	4,211
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	1,284,653	0	R-68	0	1,284,653
78	346.1	Meters-Bronze Case	17,188	0	R-69	0	17,188
79	346.2	Meters-Plastic Case	378	0	R-70	0	378
80	346.1	Meters-Other	118,625	0	R-71	0	118,625
81	346.2	Meters-Remote (ARB's)		0	R-72	0	0
82	347.1	Meter Install	449,474	0	R-73	0	449,474
83	347.2	Meter Install-Other		0	R-74	0	0
84	348	Hydrants	125,548	0	R-75	0	125,548
85	349	Other T&D Plant	868	0	R-76	0	868
86		Total Transmission & Distribution	\$ 6,121,938	\$ 0		\$ 1,345	\$ 6,123,283
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

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			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	361	0	R-82	0	361
96	390.1	S&I-Offices	22,716	0	R-83	(8,847)	13,869
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	999	0	R-86	0	999
100	391.11	General Office-Furniture & Equip	49,686	0	R-87	4,181	53,867
101	391.12	General Office-Comp & Periph	5,788	0	R-88	19,991	25,779
102	391.12	General Office-Computer Software		0	R-89	16,812	16,812
103	391.26	Computer Software Personal	248	0	R-90	3,336	3,584
104	391.3	Data Handling Equipment		0	R-91	0	0
105	391.12	Other Office Equipment	1,206	0	R-92	351	1,557
106	392.11	Trans Equipment-Lt Duty Trucks	314,835	0	R-93	3,545	318,380
107	392.02	Trans Equipment-Hvy Duty Trucks	795	0	R-94	0	795
108	392.01	Trans Equipment-Autos	1,998	0	R-95	1,052	3,050
109	392.3	Trans Equipment Other	3,564	0	R-96	0	3,564
110	393	Stores Equipment	8,757	0	R-97	0	8,757
111	394.1	Tools, Shop & Garage Equipment	130,799	0	R-98	151	130,950
112	394.2	Shop Equipment - Other		0	R-99	0	0
113	395.2	Laboratory Equipment	(2,208)	0	R-100	0	(2,208)
114	395.1	Laboratory Equipment - Other		0	R-101	0	0
115	396	Power Operated Equipment	81,258	0	R-102	0	81,258
116	397	Comm Equipment-Non-Tele	1,756	0	R-103	859	2,615
117	397.2	Comm Equipment-Tele	32,591	0	R-104	473	33,064
118	398	Miscellaneous	13,254	0	R-105	106	13,360
119	399	Other Tangible Property		0	R-106	0	0
120		Total General Plant	\$ 668,403	\$ 0		\$ 42,011	\$ 710,414
121		Total Depreciation Reserve	\$ 9,576,076	\$ 0		\$ 60,486	\$ 9,636,562

Missouri-American Water Company

Case No. WR-2003-0500

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Adjustments To Depreciation Reserve

Adjmt No.	Description	Joplin	
		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

Line	AA No.	Plant Title	Joplin				
			Dist Specific Plant (A) (C) (D)	Depreciation Rate (D)	Dist Specific Depreciation (C) (D)	Corporate Allocation (F)	Depreciation Expense (G)
1		Intangible					
2	301	Organization	\$		\$	\$	\$
3	302	Franchise & Consents					
4	303	Miscellaneous Intangible	20,740				
5		Total Intangible	\$ 20,740		\$	\$	\$
6		Source of Supply					
7	310	Land & Land Rights	\$ 96,342		\$	\$	\$
8	311	Structures & Improvements	17,876	2.00%	358		358
9	312	Collecting & Impounding Res	110,883	1.00%	1,109		1,109
10	313	Lake, River & Other Intakes	52,654	2.00%	1,053		1,053
11	314	Wells & Springs	1,904,210	2.00%	38,084		38,084
12	316	Supply Mains	343,054	1.75%	6,003		6,003
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	\$ 2,525,019		\$ 46,607	\$	\$ 46,607
18		Pumping					
19	320	Land & Land Rights	\$ 12,561		\$	\$	\$
20	321	S & I-Plant	499,927	0.83%	4,149		4,149
21	321.1	S & I-Pumps (STL)					
22	321.2	S & I-Boosters					
23	322	Boiler Equipment	348				
24	323	Other Power Prod. Equip.	65,836	2.70%	1,778		1,778
25	324	Steam Pumping Equipment	6,907				
26	325.1	Electric Pumping Equipment	2,158,844	1.72%	37,132		37,132
27	325.2	Pumping Equipment-Pre '46					
28	325.3	Pumping Equipment-Post '46					
29	325	Pumping Equipment-Booster					
30	326	Diesel Pumping Equipment	132,189	2.70%	3,569		3,569
31	326	Dsl Pump Equip-Stratman					
32	326	Dsl Pump Equip-Central Plant					
33	327	Pump Equip Hydraulic					
34	328	Other Pumping Equipment	224,087	2.70%	6,050		6,050
35		Total Pumping	\$ 3,100,699		\$ 52,679	\$	\$ 52,679
36		Water Treatment Plant					
37	330	Land & Land Rights	\$ 11,715		\$	\$	\$
38	331	Structures & Improvements	257,097	1.11%	2,854		2,854
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	2,532,545	1.85%	46,852		46,852
45	332	WT Equip-North Plant					
46	332	WT Equip-Central 1 & 2					

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Depreciation Expense

		Joplin					
			Dist. Specific Plant (Avg. life)	Depreciation Rate	Dist. Specific Depreciation (CxD)	Corporate Allocation	Depreciation Expense (D+E)
Line	(A)	(B)	(C)	(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	8,445	1.85%	156		156
51	332.4	Equipment Filter Media	3,073				
52		Total Water Treatment Plant	\$ 2,812,875		\$ 49,862	\$	\$ 49,862
53		Transmission & Distribution					
54	340	Land & Land Rights	\$ 27,039		\$	\$	\$
55	341	Structures & Improvements	352,980	1.82%	6,424		6,424
56	341.63	S & I-Spec Cross					
57	342	Distr. Res. & Standpipes	2,452,191	1.85%	45,366		45,366
58	342	Rsvr & Standpipe-Elev	145,467	1.85%	2,691		2,691
59	342	Rsvr & Standpipe-Ground					
60	343	T & D Mains (Not Classified)		1.30%			
61	343.1	T & D Mains - 4" & Less	638,255	1.30%	8,297		8,297
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"	10,608,793	1.30%	137,914		137,914
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"	5,818,705	1.30%	75,643		75,643
70	343.3	T & D Mains - 18" & Greater	583,657	1.30%	7,588		7,588
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	5,732,272	2.00%	114,645		114,645
78	346.1	Meters-Bronze Case	616,970	2.44%	15,054		15,054
79	346.2	Meters-Plastic Case	13,992	2.44%	341		341
80	346.1	Meters-Other	177,666	2.44%	4,335		4,335
81	346.2	Meters-Remote (ARB's)					
82	347.1	Meter Install	1,865,552	2.44%	45,519		45,519
83	347.2	Meter Install-Remote (ARB's)					
84	348	Hydrants	601,161	1.35%	8,116		8,116
85	349	Other T&D Plant		1.30%			
86		Total Transmission & Distribution	\$ 29,634,700		\$ 471,934	\$	\$ 471,934
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	AC No.	Plant Title	Joplin				
			Dist. Specific Plant (A)(1)(2)(3)	Depreciation Rate (D)	Dist. Specific Depreciation (C)(5)	Corporate Allocation (F)	Depreciation Expense (G)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
93		General Plant					
94	389	Land & Land Rights	\$ 717		\$	\$	\$
95	390	S&I-Store, Shop & Garage	29,288	2.50%	732		732
96	390.1	S&I-Offices	13,682	2.50%	342		342
97	390.92	S & I-Leasehold					
98	390.93	S & I-Leasehold					
99	390.3	S&I-Misc	81,089	1.89%	1,533		1,533
100	391.11	General Office-Furniture & Equip	38,289	1.85%	708	(2,852)	(2,144)
101	391.12	General Office-Comp & Periph	131,763	14.29%	18,829	6,365	25,194
102	391.12	General Office-Computer Software		14.29%			
103	391.26	Computer Software Personal	5,646				
104	391.3	Data Handling Equipment		4.35%			
105	391.12	Other Office Equipment	27,453	4.35%	1,194		1,194
106	392.11	Trans Equipment-Lt Duty Trucks	284,607	12.50%	35,576	607	36,183
107	392.02	Trans Equipment-Hvy Duty Trucks	14,220	12.50%	1,778		1,778
108	392.01	Trans Equipment-Autos	35,737	25.00%	8,934	2,221	11,155
109	392.3	Trans Equipment Other	63,739				
110	393	Stores Equipment	7,447	2.27%	169		169
111	394.1	Tools, Shop & Garage Equipment	278,509	4.35%	12,115	26	12,141
112	394.2	Shop Equipment - Other					
113	395.2	Laboratory Equipment	67,602	3.23%	2,184		2,184
114	395.1	Laboratory Equipment - Other					
115	396	Power Operated Equipment	177,464	11.11%	19,716		19,716
116	397	Comm Equipment-Non-Tele	49,946	4.76%	2,377	18	2,396
117	397.2	Comm Equipment-Tele		4.76%			
118	398	Miscellaneous	48,504	3.23%	1,567	27	1,594
119	399	Other Tangible Property		4.76%			
120		Total General Plant	\$ 1,355,702		\$ 107,754	\$ 6,412	\$ 114,166
121		Total Plant In Service	\$ 39,449,735		\$ 728,836	\$ 6,412	\$ 735,248

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Cash Working Capital

		Joplin					
Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (E) (C)-(D)	Factor (F) (E)/(D)	Cash Working Capital Requirement (G) (D)*(F)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 604,648	42.03	11.93	30.10	0.0825	\$ 49,861
3	Payroll Withholdings:						
4	Taxes	432,768	42.03	16.88	25.15	0.0689	29,822
5	401(k)	137,879	42.03	38.82	3.21	0.0088	1,212
6	EIP	10,662	42.03	38.82	3.21	0.0088	94
7	Fuel & Power	512,093	42.03	37.20	4.83	0.0132	6,776
8	Chemicals	95,163	42.03	42.03	0.00	0.0000	0
9	Materials and Supplies	2,181,397	42.03	42.03	0.00	0.0000	0
10	Purchased Water	0	42.03	42.45	(0.42)	(0.0012)	0
11	Management Fees	625,773	42.03	42.30	(0.26)	(0.0007)	(449)
12	Group Insurance	185,273	42.03	(7.50)	49.53	0.1357	25,143
13	OPEB's	136,604	42.03	3.41	38.62	0.1058	14,454
14	Pensions	25,553	42.03	17.58	24.45	0.0670	1,712
15	EIP - Employer Match	9,697	42.03	38.82	3.21	0.0088	85
16	401(k) - Employer Match	23,075	42.03	38.82	3.21	0.0088	203
17	Insurance Other Than Group	134,731	42.03	(47.66)	89.69	0.2457	33,108
18	Uncollectible Accounts	112,794	42.03	42.03	0.00	0.0000	0
19	Rents	69,142	42.03	(9.96)	51.99	0.1424	9,849
20	Cash Vouchers	(1,288,075)	42.03	21.41	20.63	0.0565	(72,796)
21	Total Operation & Maintenance Expense	\$ 4,009,177					\$ 99,075
22	Taxes Other Than Income						
23	FICA - Employer Portion	90,458	42.03	12.90	29.13	0.0798	\$ 7,220
24	Federal Unemployment	1,707	42.03	76.38	(34.34)	(0.0941)	(161)
25	State Unemployment	2	42.03	76.38	(34.34)	(0.0941)	(0)
26	Property Taxes	302,339	42.03	182.50	(140.47)	(0.3848)	(116,352)
27	Franchise & Environmental Tax	11,275	42.03	287.50	(245.47)	(0.6725)	(7,583)
28	PSC Assessment	48,951	42.03	(31.63)	73.66	0.2018	9,879
29	Total Taxes Other Than Income	\$ 454,733					\$ (106,997)
30	Other Expenses						
31	Gross Receipts Tax	377,577	25.58	47.37	(21.79)	(0.0597)	(22,536)
32	Sales Tax	101,423	0.00	11.48	(11.48)	(0.0315)	(3,190)
33	Missouri Primacy Fees	20,159	25.58	243.50	(217.92)	(0.5970)	(12,036)
34	Total Other Expenses	\$ 499,159					\$ (37,761)
35	Cash Working Capital Before Income Tax and Interest Offsets						\$ (45,694)

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Income Statement

Line	Description (A)	Joplin				
		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	\$ 4,011,661	\$ 172,211	S-1	\$ 0	\$ 4,183,872
3	Commercial Revenue	1,736,641	(89,038)	S-2	0	1,647,603
4	Industrial Revenue	1,192,153	218,367	S-3	0	1,410,520
5	Private Fire	196,906	(281)	S-4	0	196,625
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	206,048	1,131	S-6	0	207,179
8	Sales For Resale	352,963	70,559	S-7	0	423,522
9	Other Revenue	166,677	(831)	S-8	5,146	170,992
10	Total Revenues	\$ 7,863,049	\$ 372,118		\$ 5,146	\$ 8,240,313
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	45,212	(2,175)	S-9	1,614	44,651
14	Pumping	715,391	30,328	S-10	188	745,907
15	Water Treatment	298,471	(9,407)	S-11	1,567	290,631
16	Transmission & Distribution	881,880	(301,505)	S-12	30	580,405
17	Customer Accounts	331,872	(23,653)	S-13	227,152	535,370
18	Administrative & General	520,052	(8,795)	S-14	1,300,955	1,812,212
19	Total O & M Expense	\$ 2,792,878	\$ (315,207)		\$ 1,531,506	\$ 4,009,177
20	Other Operating Expenses:					
21	Depreciation - Plant	813,105	(108,673)	S-15	6,362	710,794
22	Amortization	0	29,670	S-16	0	29,670
23	Taxes Other Than Income	360,085	21,162	S-17	73,486	454,733
24	Total Other Operating Expense	\$ 1,173,190	\$ (57,841)		\$ 79,847	\$ 1,195,197
25	Total Operating Expenses	3,966,068	(373,048)		1,611,354	5,204,374
26	Net Income Before Income Taxes	\$ 3,896,981	\$ 745,166		\$ (1,606,208)	\$ 3,035,939
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ 390,815	S-18	\$ 261,238	\$ 652,053
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	(139,115)	S-19	355,931	216,816
31	ITC Amortization	0	0	S-20	(18,470)	(18,470)
32	Total Income Taxes	\$ 0	\$ 251,700		\$ 598,699	\$ 850,399
33	Net Operating Income	\$ 3,896,981	\$ 493,466		\$ (2,204,907)	\$ 2,185,540

		Joplin	
Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue \$-1			\$ 172,211
1	To normalize and annualize revenue. (Began)	\$ 172,211	
Commercial Revenue \$-2			\$ (89,038)
1	To normalize and annualize revenue. (Began)	\$ (89,038)	
Industrial Revenue \$-3			\$ 218,367
1	To adjust revenue to a billed basis. (Began)	\$ 30,240	
2	To adjust revenue for customer changes. (Began)	\$ 188,127	
Private Fire \$-4			\$ (281)
1	To adjust revenue to a billed basis. (Began)	\$ (281)	
Public Fire \$-5			\$ 0
1	To adjust revenue to a billed basis. (Began)	\$ 0	
Public Authorities \$-6			\$ 1,131
1	To adjust revenue to a billed basis. (Began)	\$ 1,131	
Sales For Resale \$-7			\$ 70,559
1	To adjust revenue to a billed basis. (Began)	\$ 70,559	
Other Revenue \$-8			\$ (831)
1	To include annualized income related to AWR water line protection program. (Cassidy)		0
2	To adjust other revenue. (Began)	\$ (831)	
Source of Supply \$-9			\$ (2,175)
1	To annualize Payroll. (Hagemeyer)		(1,130)
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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Adjmt No.	Description	Joplin	
		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			\$ 30,328
1	To annualize Payroll. (Hagemeyer)	(26,077)	
2	To annualize equipment leases. (Hagemeyer)	0	
3	To adjust Fuel and Power. (Began)	56,405	
Water Treatment S-11			\$ (9,407)
1	To annualize Payroll. (Hagemeyer)	(14,561)	
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)	3,846	
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)	1,308	
Transmission & Distribution S-12			\$ (301,595)

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Adjmt No.	Description	Joplin	
		Adjustment Amount	Total Adjustment
1	To annualize Payroll. (Hagemeyer)	(42,703)	
2	To annualize One Call field locates. (McKiddy)	49,095	
3	To adjust building rent expense. (Hagemeyer)	0	
4	To normalize tank painting expense. (McKiddy)	(307,897)	
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)	0	
Customer Accounts S-13			\$ (23,653)
1	To annualize Payroll. (Hagemeyer)	(17,038)	
2	To disallow dues and donations. (Hanneken)	0	
3	To adjust uncollectible accounts. (Began)	(4,587)	
4	To adjust Call Center expense. (Cassidy)	(2,028)	
Administrative & General S-14			\$ (8,795)
1	To annualize Payroll. (Hagemeyer)	(18,355)	
2	To eliminate transaction costs associated with the acquisitions of Webster, Florissant and Valley Park. (Rackers)	0	
3	To adjust advertising. (McKiddy)	(930)	
4	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	

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Adjmt No.	Description	Joplin	
		Adjustment Amount	Total Adjustment
5	To annualize 401(k) contributions based on annualized payroll. (Hagemeyer)	(2,410)	
6	To annualize EIP based on annualized payroll. (Hagemeyer)	(3,408)	
7	To annualize employee group insurance. (Hagemeyer)	(7,181)	
8	To adjust rate case expense. (Hagemeyer)	0	
9	To adjust building rent expense. (Hagemeyer)	(1,463)	
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)	13,335	
13	To disallow dues and donations. (Hanneken)	(13,911)	
14	To adjust the allocation of Belleville Labs. (Cassidy)	0	
15	To adjust pension expense to a pay-go basis. (Gibbs)	13,740	
16	To adjust OPEBs based FAS 106. (Gibbs)	14,705	
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)	(2,917)	

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Adjustments To Income Statement

Adjmt No.	Description	Joplin	
		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		S-15	\$ (108,673)
1	To annualize depreciation at Staff's proposed rates. (Hanneken)	(84,269)	
2	To annualize depreciation expense related to per book contribution in aid of construction. (Hanneken)	(25,339)	
3	To eliminate depreciation expense related to addition contributed capital. (Rackers)	0	
4	To include the cost of removal and salvage in expense. (Began)	935	
Amortization		S-16	\$ 29,670
1	To eliminate the test year recorded reserve deficiency amortization . (Gibbs)	0	
2	To amortize Security AAO. (Rackers)	29,670	
Taxes Other Than Income		S-17	\$ 21,162
1	To reflect the appropriate level of payroll taxes based on annualized payroll. (Hagemeyer)	(8,956)	
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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Adjustments To Income Statement

Adjmt No.	Description	Joplin	
		Adjustment Amount	Total Adjustment
5	To annualize property tax. (Hanneken)	30,118	
Current Income Tax			
	S-18		\$ 390,815
1	To adjust current income tax expense. (Gibbs)	390,815	
Deferred Income Tax Expense			
	S-19		\$ (139,115)
1	To adjust deferred income tax expense. (Gibbs)	(139,115)	
FTC Amortization			
	S-20		\$ 0
1	No Adjustment		

Missouri-American Water Company

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Income Tax Calculation

Line	Description (A)	Joplin			
		Test Year (B)	6.66% Return (C)	6.82% Return (D)	6.98% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 2,185,540	\$ 1,331,153	\$ 1,363,133	\$ 1,395,112
2	Add:				
3	Current Income Tax	652,053	119,705	139,631	159,556
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	216,816	216,816	216,816	216,816
6	ITC Amortization	(18,470)	(18,470)	(18,470)	(18,470)
7	Net Income Before Income Tax	\$ 3,035,939	\$ 1,649,204	\$ 1,701,110	\$ 1,753,015
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 710,794	\$ 710,794	\$ 710,794	\$ 710,794
10	Contributions In Aid of Construction	130,118	130,118	130,118	130,118
11	Non Deductible Reserve Deficiency Amortization	0	0	0	0
12	Miscellaneous Non-deductible Expenses	3,835	3,835	3,835	3,835
13	Total Additions	\$ 844,747	\$ 844,747	\$ 844,747	\$ 844,747
14	Subtractions to Net Income Before Income Tax:				
15	Interest Expense @ 3.98%	\$ 795,494	\$ 795,494	\$ 795,494	\$ 795,494
16	Tax Straight Line Depreciation	716,177	716,177	716,177	716,177
17	Excess Tax Depreciation	669,571	669,571	669,571	669,571
18	Cost of Removal	885	885	885	885
19	Total Subtractions	\$ 2,182,127	\$ 2,182,127	\$ 2,182,127	\$ 2,182,127
20	Net Taxable Income	\$ 1,698,559	\$ 311,824	\$ 363,729	\$ 415,635
21	Provision for Federal Income Tax				
22	Net Taxable Income	\$ 1,698,559	\$ 311,824	\$ 363,729	\$ 415,635
23	Deduct Missouri Income Tax @ 100.00%	88,550	16,256	18,962	21,668
24	Federal Taxable Income	\$ 1,610,008	\$ 295,568	\$ 344,767	\$ 393,967
25	Federal Income Tax @ 35.00%	\$ 563,503	\$ 103,449	\$ 120,668	\$ 137,888
26	Provision for Missouri Income Tax				
27	Net Taxable Income	\$ 1,698,559	\$ 311,824	\$ 363,729	\$ 415,635
28	Deduct Federal Income Tax @ 50.00%	281,751	51,724	60,334	68,944
29	Missouri Taxable Income	\$ 1,416,807	\$ 260,100	\$ 303,395	\$ 346,691
30	Missouri Income Tax @ 6.25%	\$ 88,550	\$ 16,256	\$ 18,962	\$ 21,668
31	Summary of Provision For Income Tax				
32	Federal Income Tax	\$ 563,503	\$ 103,449	\$ 120,668	\$ 137,888
33	State Income Tax	88,550	16,256	18,962	21,668
34	Total Current Income Tax	\$ 652,053	\$ 119,705	\$ 139,631	\$ 159,556

Mexico

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Revenue Requirement

Line	(A)	Mexico		
		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)	\$ 10,627,082	\$ 10,627,082	\$ 10,627,082
2	Rate of Return	6.66%	6.82%	6.98%
3	Net Operating Income Requirement	\$ 707,764	\$ 724,767	\$ 741,770
4	Net Operating Income Available (From Accounting Schedule 9)	591,654	591,654	591,654
5	Additional Net Operating Income Requirement	\$ 116,109	\$ 133,113	\$ 150,116
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 125,255	\$ 135,849	\$ 146,443
8	Test Year Current Income Tax	52,909	52,909	52,909
9	Additional Current Income Tax Requirement	\$ 72,345	\$ 82,940	\$ 93,534
10	Additional Gross Revenue Requirement Before Allowances	\$ 188,455	\$ 216,052	\$ 243,650
11	Allowance for True-up	\$ 45,605	\$ 45,605	\$ 45,605
12	Additional Gross Revenue Requirement	\$ 234,060	\$ 261,657	\$ 289,255
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 2,522,556	\$ 2,522,556	\$ 2,522,556
14	Total Gross Revenue Requirement	\$ 2,756,615	\$ 2,784,213	\$ 2,811,811

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Rate Base

Line	Description (A)	Mexico		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 15,454,873	\$ 38,985	\$ 15,493,858
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 3)	2,099,842	16,895	2,116,737
4	Accumulated Amortization Reserve			0
5	Net Plant in Service	\$ 13,355,031	\$ 22,091	\$ 13,377,122
6	Add:			
7	Cash Working Capital (From Accounting Schedule 3)	\$	\$	\$ (3,011)
8	Materials and Supplies	22,799	229	23,028
9	Prepayments		18	18
10	Deferred OPEB Asset		78,837	78,837
11	Security Deferral AAO			0
12	Total Additions to Net Plant in Service	\$ 22,799	\$ 79,084	\$ 98,872
13	Deduct:			
14	Interest Offset	\$	\$	\$ 154,221
15	Federal Income Tax Offset			(1,440)
16	State Income Tax Offset			797
17	Contributions In Aid of Construction:	802,712		802,712
18	Customer Advances	120,926	390	121,316
19	Customer Deposits			0
20	Pre-71 ITC			0
21	Deferred Income Taxes	20,483	1,650,881	1,671,364
22	Accrued Pension Liability		99,942	99,942
23	Total Deductions to Net Plant in Service	\$ 944,121	\$ 1,751,214	\$ 2,848,912
24	Total Rate Base	\$ 12,433,709	\$ (1,650,040)	\$ 10,627,882

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Plant In Service

			Mexico				
Line	A/C No.	Plant Title	Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
				Amount (D)	No. (E)		
1		Intangible					
2	301	Organization	\$	\$ 0	P-1	\$ 2,303	\$ 2,303
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	4,366	4,366
5		Total Intangible	\$ 0	\$ 0		\$ 6,669	\$ 6,669
6		Source of Supply					
7	310	Land & Land Rights	\$ 25,516	\$ 0	P-4	\$ 0	\$ 25,516
8	311	Structures & Improvements	68,215	0	P-5	0	68,215
9	312	Collecting & Impounding Res	183	0	P-6	0	183
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs	933,029	0	P-8	0	933,029
12	316	Supply Mains	863,676	0	P-9	0	863,676
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	\$ 1,890,619	\$ 0		\$ 0	\$ 1,890,619
18		Pumping					
19	320	Land & Land Rights	\$ 58,808	\$ 0	P-14	\$ 0	\$ 58,808
20	321	S & I-Plant	73,206	0	P-15	0	73,206
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	674,921	0	P-21	0	674,921
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	28,055	0	P-29	0	28,055
35		Total Pumping	\$ 834,990	\$ 0		\$ 0	\$ 834,990
36		Water Treatment Plant					
37	330	Land & Land Rights	\$ 13,920	\$ 0	P-30	\$ 0	\$ 13,920
38	331	Structures & Improvements	3,170,473	0	P-31	0	3,170,473

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Plant In Service

Line	A/C No.	Plant Title	Mexico			
			Balance 6/30/2003	Adjustments		Corporate Distribution
				Amount	No.	
	(A)	(B)	(C)	(D)	(E)	(F)
39	331	S & I - North Plant		0	P-32	0
40	331	S & I-Central 1 & 2		0	P-33	0
41	331	S & I-Central 3		0	P-34	0
42	331	S & I-South Plant		0	P-35	0
43	331	S & I-Meramac		0	P-36	0
44	332	WT Equip Non-Media	2,472,717	0	P-37	0
45	332	WT Equip-North Plant		0	P-38	0
46	332	WT Equip-Central 1 & 2		0	P-39	0
47	332	WT Equip-Central 3		0	P-40	0
48	332	WT Equip-South Plant		0	P-41	0
49	332	WT Equip-Meramac		0	P-42	0
50	332	Other P/E Hand Equipment	23,864	0	P-43	0
51	332.4	Equipment Filter Media	47,417	0	P-44	0
52		Total Water Treatment Plant	\$ 5,728,391	\$ 0		\$ 0
53		Transmission & Distribution				
54	340	Land & Land Rights	\$ 13,336	\$ 0	P-45	\$ 0
55	341	Structures & Improvements	69,287	0	P-46	0
56	341.63	S & I-Spec Cross		0	P-47	0
57	342	Distr. Res. & Standpipes	304,016	0	P-48	0
58	342	Rsvr & Standpipe-Elev	20,134	0	P-49	0
59	342	Rsvr & Standpipe-Ground		0	P-50	0
60	343	T & D Mains (Not Classified)	2,727,108	0	P-51	0
61	343.1	T & D Mains - 4" & Less	72,162	0	P-52	0
62	343.24	T & D Mains AC 4 (STL)		0	P-53	0
63	343.30	T & D Mains Galv 1 (STL)		0	P-54	0
64	343.2	T & D Mains - 6" to 8"	733,156	(326)	P-55	(1,239)
65	343.21	CI-10" & Smaller-1900-1928		0	P-56	0
66	343.22	CI-10" & Smaller 1929-1956		0	P-57	0
67	343.23	CI-10" & Smaller-1957-1993		0	P-58	0
68	343.25	T & D Mains - DI 6-8		0	P-59	0
69	343.3	T & D Mains - 10" to 16"	274,154	0	P-60	0
70	343.3	T & D Mains - 18" & Greater		0	P-61	0
71	343.3	CI-12"		0	P-62	0
72	343.13	CI-16"		0	P-63	0
73	343.26	T & D Mains - DI 12 (STL)		0	P-64	0
74	343.11	T & D Mains - DI 16 & Greater (STL)		0	P-65	0
75	343.12	T & D Mains - LJ 20 (STL)		0	P-66	0
76	344	Fire Mains	30,970	0	P-67	0
77	345	Services	1,224,551	0	P-68	0

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Plant In Service

Line	A/C No.	Plant Title	Mexico				
			Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (G)
				Amount (D)	No. (E)		
78	346.1	Meters-Bronze Case	139,562	0	P-69	0	139,562
79	346.2	Meters-Plastic Case		0	P-70	0	0
80	346.1	Meters-Other	165,626	0	P-71	0	165,626
81	346.2	Meters-Remote (ARB's)		0	P-72	0	0
82	347.1	Meter Install	529,607	0	P-73	0	529,607
83	347.2	Meter Install-Remote (ARB's)		0	P-74	0	0
84	348	Hydrants	332,677	0	P-75	0	332,677
85	349	Other T&D Plant	9,563	0	P-76	0	9,563
86		Total Transmission & Distribution	\$ 6,645,909	\$ (326)		\$ (1,239)	\$ 6,644,344
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	\$ 2,057	\$ 0	P-81	\$ 0	\$ 2,057
95	390	S&I-Store, Shop & Garage	24,657	0	P-82	0	24,657
96	390.1	S&I-Offices	122,345	0	P-83	0	122,345
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	38,436	0	P-87	(43,063)	(4,627)
101	391.12	Office Equip - Computer Hardware	5,473	0	P-88	12,441	17,914
102	391.12	Office Equipment-Computer Software		0	P-89	56,775	56,775
103	391.26	Computer Software Personal		0	P-90	2,392	2,392
104	391.3	Data Handling Equipment	12,898	0	P-91	0	12,898
105	391.12	Office Equipment		0	P-92	219	219
106	392.11	Trans Equipment-Lt Duty Trucks	42,347	0	P-93	1,357	43,704
107	392.02	Trans Equipment-Hvy Duty Trucks		0	P-94	0	0
108	392.01	Trans Equipment-Autos	16,428	0	P-95	2,481	18,909
109	392.3	Trans Equipment Other		0	P-96	0	0
110	393	Stores Equipment	11,065	0	P-97	0	11,065
111	394.1	Shop & Garage Equipment	38,267	0	P-98	165	38,432
112	394.2	Tools		0	P-99	0	0
113	395.2	Laboratory Equipment	11,319	0	P-100	0	11,319
114	395.1	Laboratory Furniture		0	P-101	0	0
115	396	Power Operated Equipment	8,565	0	P-102	0	8,565
116	397	Comm Equipment-Non-Tele	15,087	0	P-103	108	15,195

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Plant In Service

Line			Mexico			
	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	2,772	0	P-104	447
118	398	Miscellaneous	3,574	0	P-105	232
119	399	Other Tangible Property		0	P-106	0
120		Total General Plant	\$ 355,290	\$ 0		\$ 33,555
121		Total Plant In Service	\$ 15,455,199	\$ (326)		\$ 38,985
						\$ 15,493,858

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Adjustments To Plant In Service

Adjmt No.	Description	Mexico	
		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	\$	(326)
1	To adjust plant for over capitalization of AFUDC. (Hanneken)	\$	(326)
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

			Mexico				
Line	AVC No.	Plant Title	Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (G)
				Amount (D)	No. (E)		
	(A)	(B)					
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	4,785	4,785
5		Total Intangible	\$ 0	\$ 0		\$ 4,785	\$ 4,785
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	R-4	\$ 0	\$ 0
8	311	Structures & Improvements	21,848	0	R-5	0	21,848
9	312	Collecting & Impounding Res	133	0	R-6	0	133
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs	221,353	0	R-8	0	221,353
12	316	Supply Mains	105,402	0	R-9	0	105,402
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	\$ 348,736	\$ 0		\$ 0	\$ 348,736
18		Pumping					
19	320	Land & Land Rights	\$	\$ 0	R-14	\$ 0	\$ 0
20	321	S & I-Plant	21,320	0	R-15	0	21,320
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	(168,354)	0	R-21	0	(168,354)
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	1,501	0	R-29	0	1,501
35		Total Pumping	\$ (145,533)	\$ 0		\$ 0	\$ (145,533)
36		Water Treatment Plant					
37	330	Land & Land Rights	\$	\$ 0	R-30	\$ 0	\$ 0
38	331	Structures & Improvements	286,956	0	R-31	0	286,956
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-Meramec		0	R-36	0	0
44	332	WT Equip Non-Media	203,177	0	R-37	0	203,177
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	Mexico				
			Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (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	337	0	R-43	0	337
51	332.4	Equipment Filter Media		0	R-44	0	0
52		Total Water Treatment Plant	\$ 490,470	\$ 0		\$ 0	\$ 490,470
53		Transmission & Distribution					
54	340	Land & Land Rights	\$	\$ 0	R-45	\$ 0	\$ 0
55	341	Structures & Improvements	1,851	0	R-46	0	1,851
56	341.63	S & I-Spec Cross		0	R-47	0	0
57	342	Distr. Res. & Standpipes	88,439	0	R-48	0	88,439
58	342	Rsvr & Standpipe-Elev	389	0	R-49	0	389
59	342	Rsvr & Standpipe-Ground		0	R-50	0	0
60	343	T & D Mains (Not Classified)	871,736	0	R-51	376	872,112
61	343.1	T & D Mains - 4" & Less	523	0	R-52	0	523
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"	5,143	0	R-55	0	5,143
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"	1,988	0	R-60	0	1,988
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	6,527	0	R-67	0	6,527
77	345	Services	81,842	0	R-68	0	81,842
78	346.1	Meters-Bronze Case	3,244	0	R-69	0	3,244
79	346.2	Meters-Plastic Case		0	R-70	0	0
80	346.1	Meters-Other	148,271	0	R-71	0	148,271
81	346.2	Meters-Remote (ARB's)		0	R-72	0	0
82	347.1	Meter Install	(21,026)	0	R-73	0	(21,026)
83	347.2	Meter Install-Other		0	R-74	0	0
84	348	Hydrants	104,428	0	R-75	0	104,428
85	349	Other T&D Plant	3,522	0	R-76	0	3,522
86		Total Transmission & Distribution	\$ 1,296,877	\$ 0		\$ 376	\$ 1,297,253
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	A/C No.	Plant Title	Mexico				
			Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (G)
				Amount (D)	No. (E)		
95	390	S&I-Store, Shop & Garage	304	0	R-82	0	304
96	390.1	S&I-Offices	23,142	0	R-83	(2,471)	20,671
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	26,820	0	R-87	1,168	27,988
101	391.12	General Office-Comp & Periph	241	0	R-88	5,584	5,825
102	391.12	General Office-Computer Software		0	R-89	4,696	4,696
103	391.26	Computer Software Personal		0	R-90	932	932
104	391.3	Data Handling Equipment	529	0	R-91	0	529
105	391.12	Other Office Equipment		0	R-92	98	98
106	392.11	Trans Equipment-Lt Duty Trucks	22,244	0	R-93	990	23,234
107	392.02	Trans Equipment-Hvy Duty Trucks		0	R-94	0	0
108	392.01	Trans Equipment-Autos	920	0	R-95	294	1,214
109	392.3	Trans Equipment Other		0	R-96	0	0
110	393	Stores Equipment	1,590	0	R-97	0	1,590
111	394.1	Tools, Shop & Garage Equipment	15,035	0	R-98	42	15,077
112	394.2	Shop Equipment - Other		0	R-99	0	0
113	395.2	Laboratory Equipment	(8,648)	0	R-100	0	(8,648)
114	395.1	Laboratory Equipment - Other		0	R-101	0	0
115	396	Power Operated Equipment	8,599	0	R-102	0	8,599
116	397	Comm Equipment-Non-Tele	531	0	R-103	240	771
117	397.2	Comm Equipment-Tele	16,701	0	R-104	132	16,833
118	398	Miscellaneous	1,284	0	R-105	30	1,314
119	399	Other Tangible Property		0	R-106	0	0
120		Total General Plant	\$ 109,292	\$ 0		\$ 11,735	\$ 121,027
121		Total Depreciation Reserve	\$ 2,099,842	\$ 0		\$ 16,895	\$ 2,116,737

Missouri-American Water Company

Case No. WR-2003-0500

Case No. WC-2004-0168

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Adjustments To Depreciation Reserve

Adjmt No.	Description	Mexico	
		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

Case No. WC-2004-0168

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

Depreciation Expense

Line	A/C No.	Plant Title	Mexico				
			Dist. Specific Plant (A-44 Sch. E) (C)	Depreciation Rate (D)	Dist. Specific Depreciation (C)(D) (E)	Corporate Allocation (F)	Depreciation Expense (D)(E) (G)
1		Intangible					
2	301	Organization	\$		\$	\$	\$
3	302	Franchise & Consents					
4	303	Miscellaneous Intangible					
5		Total Intangible	\$		\$	\$	\$
6		Source of Supply					
7	310	Land & Land Rights	\$ 25,516		\$	\$	\$
8	311	Structures & Improvements	68,215	2.00%	1,364		1,364
9	312	Collecting & Impounding Res	183	1.00%	2		2
10	313	Lake, River & Other Intakes		2.00%			
11	314	Wells & Springs	933,029	2.00%	18,661		18,661
12	316	Supply Mains	863,676	1.75%	15,114		15,114
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	\$ 1,890,619		\$ 35,141	\$	\$ 35,141
18		Pumping					
19	320	Land & Land Rights	\$ 58,808		\$	\$	\$
20	321	S & I-Plant	73,206	0.83%	608		608
21	321.1	S & I-Pumps (STL)					
22	321.2	S & I-Boosters					
23	322	Boiler Equipment					
24	323	Other Power Prod. Equip.		2.70%			
25	324	Steam Pumping Equipment					
26	325.1	Electric Pumping Equipment	674,921	1.72%	11,609		11,609
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	28,055	2.70%	757		757
35		Total Pumping	\$ 834,990		\$ 12,974	\$	\$ 12,974
36		Water Treatment Plant					
37	330	Land & Land Rights	\$ 13,920		\$	\$	\$
38	331	Structures & Improvements	3,170,473	1.11%	35,192		35,192
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	2,472,717	1.85%	45,745		45,745
45	332	WT Equip-North Plant					
46	332	WT Equip-Central 1 & 2					

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Through June 30, 2003

Depreciation Expense

Line	A/C No.	Plant Title	Mexico				
			Dist. Specific Plant (A) (Avg. Life Yr)	Depreciation Rate (D)	Dist. Specific Depreciation (C) (Yr)	Corporate Allocation (F)	Depreciation Expense (G) (Yr)
47	332	WT Equip-Central 3					
48	332	WT Equip-South Plant					
49	332	WT Equip-Meramac					
50	332	Other P/E Hand Equipment	23,864	1.85%	441		441
51	332.4	Equipment Filter Media	47,417				
52		Total Water Treatment Plant	\$ 5,728,391		\$ 81,379	\$	\$ 81,379
53		Transmission & Distribution					
54	340	Land & Land Rights	\$ 13,336		\$	\$	\$
55	341	Structures & Improvements	69,287	1.82%	1,261		1,261
56	341.63	S & I-Spec Cross					
57	342	Distr. Res. & Standpipes	304,016	1.85%	5,624		5,624
58	342	Rsvr & Standpipe-Elev	20,134	1.85%	372		372
59	342	Rsvr & Standpipe-Ground					
60	343	T & D Mains (Not Classified)	2,727,108	1.30%	35,452		35,452
61	343.1	T & D Mains - 4" & Less	72,162	1.30%	938		938
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"	732,830	1.30%	9,527		9,527
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"	274,154	1.30%	3,564		3,564
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	30,970	1.30%	403		403
77	345	Services	1,224,551	2.00%	24,491		24,491
78	346.1	Meters-Bronze Case	139,562	2.44%	3,405		3,405
79	346.2	Meters-Plastic Case		2.44%			
80	346.1	Meters-Other	165,626	2.44%	4,041		4,041
81	346.2	Meters-Remote (ARB's)					
82	347.1	Meter Install	529,607	2.44%	12,922		12,922
83	347.2	Meter Install-Remote (ARB's)					
84	348	Hydrants	332,677	1.35%	4,491		4,491
85	349	Other T&D Plant	9,563	1.30%	124		124
86		Total Transmission & Distribution	\$ 6,645,583		\$ 106,617	\$	\$ 106,617
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	Mexico				
			Dist. Specific Plant (A) (Col. 3)	Depreciation Rate (D)	Dist. Specific Depreciation (C)(D) (E)	Corporate Allocation (F)	Depreciation Expense (B)(E) (G)
93		General Plant					
94	339	Land & Land Rights	\$ 2,057		\$	\$	\$
95	390	S&I-Store, Shop & Garage	24,657	2.50%	616		616
96	390.1	S&I-Offices	122,345	2.50%	3,059		3,059
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	38,436	1.85%	711	(797)	(86)
101	391.12	General Office-Comp & Periph	5,473	14.29%	782	1,778	2,560
102	391.12	General Office-Computer Software		14.29%			
103	391.26	Computer Software Personal					
104	391.3	Data Handling Equipment	12,898	4.35%	561		561
105	391.12	Other Office Equipment		4.35%			
106	392.11	Trans Equipment-Lt Duty Trucks	42,347	12.50%	5,293	170	5,463
107	392.02	Trans Equipment-Hvy Duty Trucks		12.50%			
108	392.01	Trans Equipment-Autos	16,428	25.00%	4,107	620	4,727
109	392.3	Trans Equipment Other					
110	393	Stores Equipment	11,065	2.27%	251		251
111	394.1	Tools, Shop & Garage Equipment	38,267	4.35%	1,665	7	1,672
112	394.2	Shop Equipment - Other					
113	395.2	Laboratory Equipment	11,319	3.23%	366		366
114	395.1	Laboratory Equipment - Other					
115	396	Power Operated Equipment	8,565	11.11%	952		952
116	397	Comm Equipment-Non-Tele	15,087	4.76%	718	5	723
117	397.2	Comm Equipment-Tele	2,772	4.76%	132		132
118	398	Miscellaneous	3,574	3.23%	115	8	123
119	399	Other Tangible Property		4.76%			
120		Total General Plant	\$ 355,290		\$ 19,328	\$ 1,791	\$ 21,119
121		Total Plant In Service	\$ 13,454,873		\$ 255,439	\$ 1,791	\$ 257,230

Missouri-American Water Company
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Cash Working Capital

		Mexico						
Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (E) (C)-(D)	Factor (F) (D)/(C)	Cash Working Capital Requirement (G) (B)*(F)	
1	Operation & Maintenance Expense							
2	Base Payroll	\$ 168,890	41.86	11.93	29.92	0.0820	\$	13,846
3	Payroll Withholdings:							
4	Taxes	120,881	41.86	16.88	24.98	0.0684		8,272
5	401(k)	38,512	41.86	38.82	3.03	0.0083		320
6	EIP	2,978	41.86	38.82	3.03	0.0083		25
7	Fuel & Power	143,836	41.86	37.20	4.65	0.0128		1,834
8	Chemicals	55,654	41.86	41.86	0.00	0.0000		0
9	Materials and Supplies	234,355	41.86	41.86	0.00	0.0000		0
10	Purchased Water	0	41.86	42.45	(0.60)	(0.0016)		0
11	Management Fees	183,837	41.86	42.30	(0.44)	(0.0012)		(221)
12	Group Insurance	68,762	41.86	(7.50)	49.36	0.1352		9,298
13	OPEB's	38,156	41.86	3.41	38.45	0.1053		4,019
14	Pensions	7,138	41.86	17.58	24.28	0.0665		475
15	EIP - Employer Match	2,474	41.86	38.82	3.03	0.0083		21
16	401(k) - Employer Match	4,384	41.86	38.82	3.03	0.0083		36
17	Insurance Other Than Group	37,633	41.86	(47.66)	89.52	0.2453		9,230
18	Uncollectible Accounts	31,492	41.86	41.86	0.00	0.0000		0
19	Rents	13,065	41.86	(9.96)	51.82	0.1420		1,855
20	Cash Vouchers	110,915	41.86	21.41	20.45	0.0560		6,215
21	Total Operation & Maintenance Expense	\$ 1,262,962					\$	55,224
22	Taxes Other Than Income							
23	FICA - Employer Portion	24,874	41.86	12.90	28.96	0.0793	\$	1,973
24	Federal Unemployment	616	41.86	76.38	(34.52)	(0.0946)		(58)
25	State Unemployment	0	41.86	76.38	(34.52)	(0.0946)		0
26	Property Taxes	129,752	41.86	182.50	(140.64)	(0.3853)		(49,996)
27	Franchise & Environmental Tax	5,047	41.86	287.50	(245.64)	(0.6730)		(3,397)
28	PSC Assessment	14,985	41.86	(31.63)	73.48	0.2013		3,017
29	Total Taxes Other Than Income	\$ 175,274					\$	(48,461)
30	Other Expenses							
31	Gross Receipts Tax	97,720	25.58	47.37	(21.79)	(0.0597)		(5,832)
32	Sales Tax	26,249	0.00	11.48	(11.48)	(0.0315)		(826)
33	Missouri Primacy Fees	5,217	25.58	243.50	(217.92)	(0.5970)		(3,115)
34	Total Other Expenses	\$ 129,186					\$	(9,773)
35	Cash Working Capital Before Income Tax and Interest Offsets						\$	(3,011)

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Income Statement

Line	Description (A)	Mexico				
		Test Year Ending 12/31/2002 Direct Charges (B)	Adjustment		Adjusted Corporate Distribution (E)	Test Year As Adjusted RBH(C)+(E) (F)
			Amount (C)	No. (D)		
1	Operating Revenues:					
2	Residential Revenue	\$ 1,143,788	\$ 53,646	S-1	\$ 0	\$ 1,197,434
3	Commercial Revenue	333,162	15,580	S-2	0	348,742
4	Industrial Revenue	422,683	(121,268)	S-3	0	301,415
5	Private Fire	77,616	(37)	S-4	0	77,579
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	194,402	(1,651)	S-6	0	192,751
8	Sales For Resale	321,934	46,999	S-7	0	368,933
9	Other Revenue	35,436	(850)	S-8	1,116	35,702
10	Total Revenues	\$ 2,529,021	\$ (7,581)		\$ 1,116	\$ 2,522,556
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	89,007	3,297	S-9	350	92,653
14	Pumping	100,455	(4,064)	S-10	41	96,432
15	Water Treatment	129,959	(14,277)	S-11	916	116,599
16	Transmission & Distribution	195,117	30,809	S-12	7	225,933
17	Customer Accounts	80,033	2,905	S-13	49,247	132,185
18	Administrative & General	193,139	33,592	S-14	372,428	599,159
19	Total O & M Expense	\$ 787,710	\$ 52,262		\$ 422,990	\$ 1,262,962
20	Other Operating Expenses:					
21	Depreciation - Plant	362,451	281	S-15	1,777	364,509
22	Amortization	0	5,336	S-16	0	5,336
23	Taxes Other Than Income	143,155	8,383	S-17	23,736	175,274
24	Total Other Operating Expense	\$ 505,606	\$ 14,000		\$ 25,513	\$ 545,119
25	Total Operating Expenses	1,293,316	66,262		448,503	1,808,081
26	Net Income Before Income Taxes	\$ 1,235,705	\$ (73,843)		\$ (447,388)	\$ 714,474
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ 31,712	S-18	\$ 21,198	\$ 52,909
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	(45,804)	S-19	115,715	69,911
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	\$ 0	\$ (14,092)		\$ 136,913	\$ 122,820
33	Net Operating Income	\$ 1,235,705	\$ (59,751)		\$ (584,300)	\$ 591,654

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Adjustments To Income Statement

Adjmt No.	Description	Mexico	
		Adjustment Amount	Total Adjustment
Residential Revenue S-1			\$ 53,646
1	To normalize and annualize revenue. (Began)	\$ 53,646	
Commercial Revenue S-2			\$ 15,580
1	To normalize and annualize revenue. (Began)	\$ 15,580	
Industrial Revenue S-3			\$ (121,268)
1	To adjust revenue to a billed basis. (Began)	\$ (61,284)	
2	To adjust revenue for customer changes. (Began)	\$ (59,984)	
Private Fire S-4			\$ (37)
1	To adjust revenue to a billed basis. (Began)	\$ (37)	
Public Fire S-5			\$ 0
1	To adjust revenue to a billed basis. (Began)	\$ 0	
Public Authorities S-6			\$ (1,651)
1	To adjust revenue to a billed basis. (Began)	\$ (1,651)	
Sales For Resale S-7			\$ 46,999
1	To adjust revenue to a billed basis. (Began)	\$ 46,999	
Other Revenue S-8			\$ (850)
1	To include annualized income related to AWR water line protection program. (Cassidy)	0	
2	To adjust other revenue. (Began)	\$ (850)	
Source of Supply S-9			\$ 3,297
1	To annualize Payroll. (Hagemeyer)	5,419	
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	Mexico	
		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)	(2,122)	
Pumping S-10			\$ (4,064)
1	To annualize Payroll. (Hagemeyer)	154	
2	To annualize equipment leases. (Hagemeyer)	0	
3	To adjust Fuel and Power. (Began)	(4,218)	
Water Treatment S-11			\$ (14,277)
1	To annualize Payroll. (Hagemeyer)	1,734	
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)	(19,523)	
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)	3,512	
Transmission & Distribution S-12			\$ 30,809

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Adjustments To Income Statement

Adjmt No.	Description	Mexico	
		Adjustment Amount	Total Adjustment
1	To annualize Payroll. (Hagemeyer)	12,127	
2	To annualize One Call field locates. (McKiddy)	0	
3	To adjust building rent expense. (Hagemeyer)	0	
4	To normalize tank painting expense. (McKiddy)	18,682	
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)	0	
Customer Accounts \$-13		\$	2,905
1	To annualize Payroll. (Hagemeyer)	5,504	
2	To disallow dues and donations. (Hanneken)	0	
3	To adjust uncollectible accounts. (Began)	162	
4	To adjust Call Center expense. (Cassidy)	(2,761)	
Administrative & General \$-14		\$	33,592
1	To annualize Payroll. (Hagemeyer)	14,236	
2	To eliminate transaction costs associated with the acquisitions of Webster, Florissant and Valley Park. (Rackers)	0	
3	To adjust advertising. (McKiddy)	(494)	
4	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	

Missouri-American Water Company

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Case No. WC-2004-0168

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Adjustments To Income Statement

Adjmt No.	Description	Mexico	
		Adjustment Amount	Total Adjustment
5	To annualize 401(k) contributions based on annualized payroll. (Hagemeyer)	677	
6	To annualize EIP based on annualized payroll. (Hagemeyer)	686	
7	To annualize employee group insurance. (Hagemeyer)	13,539	
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)	2,202	
13	To disallow dues and donations. (Hanneken)	(1,053)	
14	To adjust the allocation of Belleville Labs. (Cassidy)	0	
15	To adjust pension expense to a pay-go basis. (Gibbs)	2,083	
16	To adjust OPEBs based FAS 106. (Gibbs)	2,562	
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)	(795)	

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	Mexico	
		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	\$ 281
1	To annualize depreciation at Staff's proposed rates. (Hanneken)	(107,012)	
2	To annualize depreciation expense related to per book contribution in aid of construction. (Hanneken)	(6,734)	
3	To eliminate depreciation expense related to addition contributed capital. (Rackers)	0	
4	To include the cost of removal and salvage in expense. (Began)	114,027	
Amortization		\$ 16	\$ 5,336
1	To eliminate the test year recorded reserve deficiency amortization . (Gibbs)	0	
2	To amortize Security AAO. (Rackers)	5,336	
Taxes Other Than Income		\$ 17	\$ 8,383
1	To reflect the appropriate level of payroll taxes based on annualized payroll. (Hagemeyer)	4,415	
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	Mexico	
		Adjustment Amount	Total Adjustment
5	To annualize property tax. (Hanneken)	3,968	
Current Income Tax			
	S-18		\$ 31,712
1	To adjust current income tax expense. (Gibbs)	31,712	
Deferred Income Tax Expense			
	S-19		\$ (45,804)
1	To adjust deferred income tax expense. (Gibbs)	(45,804)	
ITC Amortization			
	S-20		\$ 0
1	No Adjustment		

Missouri-American Water Company

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

Income Tax Calculation

Line	Description (A)	Mexico			
		Test Year (B)	6.66% Return (C)	6.82% Return (D)	6.98% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 591,654	\$ 707,764	\$ 724,767	\$ 741,770
2	Add:				
3	Current Income Tax	52,909	125,255	135,849	146,443
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	69,911	69,911	69,911	69,911
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ 714,474	\$ 902,929	\$ 930,527	\$ 958,124
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 364,509	\$ 364,509	\$ 364,509	\$ 364,509
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	1,071	1,071	1,071	1,071
13	Total Additions	\$ 365,580	\$ 365,580	\$ 365,580	\$ 365,580
14	Subtractions to Net Income Before Income Tax:				
15	Interest Expense @ 3.98%	\$ 422,958	\$ 422,958	\$ 422,958	\$ 422,958
16	Tax Straight Line Depreciation	229,879	229,879	229,879	229,879
17	Excess Tax Depreciation	175,379	175,379	175,379	175,379
18	Cost of Removal	114,013	114,013	114,013	114,013
19	Total Subtractions	\$ 942,229	\$ 942,229	\$ 942,229	\$ 942,229
20	Net Taxable Income	\$ 137,826	\$ 326,280	\$ 353,878	\$ 381,476
21	Provision for Federal Income Tax				
22	Net Taxable Income	\$ 137,826	\$ 326,280	\$ 353,878	\$ 381,476
23	Deduct Missouri Income Tax @ 100.00%	7,185	17,010	18,449	19,887
24	Federal Taxable Income	\$ 130,641	\$ 309,271	\$ 335,430	\$ 361,589
25	Federal Income Tax @ 35.00%	\$ 45,724	\$ 108,245	\$ 117,400	\$ 126,556
26	Provision for Missouri Income Tax				
27	Net Taxable Income	\$ 137,826	\$ 326,280	\$ 353,878	\$ 381,476
28	Deduct Federal Income Tax @ 50.00%	22,862	54,122	58,700	63,278
29	Missouri Taxable Income	\$ 114,964	\$ 272,158	\$ 295,178	\$ 318,198
30	Missouri Income Tax @ 6.25%	\$ 7,185	\$ 17,010	\$ 18,449	\$ 19,887
31	Summary of Provision For Income Tax				
32	Federal Income Tax	\$ 45,724	\$ 108,245	\$ 117,400	\$ 126,556
33	State Income Tax	7,185	17,010	18,449	19,887
34	Total Current Income Tax	\$ 52,909	\$ 125,255	\$ 135,849	\$ 146,443

Parkville Water

Missouri-American Water Company
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Revenue Requirement

Line	(A)	Parkville Water		
		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)	\$ 8,436,415	\$ 8,436,415	\$ 8,436,415
2	Rate of Return	6.66%	6.82%	6.98%
3	Net Operating Income Requirement	\$ 561,865	\$ 575,363	\$ 588,862
4	Net Operating Income Available (From Accounting Schedule 9)	653,227	653,227	653,227
5	Additional Net Operating Income Requirement	\$ (91,361)	\$ (77,863)	\$ (64,365)
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 171,493	\$ 179,903	\$ 188,314
8	Test Year Current Income Tax	228,418	228,418	228,418
9	Additional Current Income Tax Requirement	\$ (56,925)	\$ (48,515)	\$ (40,104)
10	Additional Gross Revenue Requirement Before Allowances	\$ (148,286)	\$ (126,378)	\$ (104,469)
11	Allowance for True-up	\$ 282,983	\$ 282,983	\$ 282,983
12	Additional Gross Revenue Requirement	\$ 134,697	\$ 156,605	\$ 178,614
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 2,873,194	\$ 2,873,194	\$ 2,873,194
14	Total Gross Revenue Requirement	\$ 3,007,891	\$ 3,029,799	\$ 3,051,708

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Rate Base

Line	Description (A)	Parkville Water		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 16,799,084	\$ 32,652	\$ 16,831,736
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 3)	3,054,127	14,150	3,068,277
4	Accumulated Amortization Reserve			0
5	Net Plant in Service	\$ 13,744,957	\$ 18,502	\$ 13,763,459
6	Add:			
7	Cash Working Capital (From Accounting Schedule 3)	\$	\$	\$ (154,441)
8	Materials and Supplies	44,374	347	44,721
9	Prepayments		15	15
10	Deferred OPEB Asset		66,030	66,030
11	Security Deferral AAO			0
12	Total Additions to Net Plant in Service	\$ 44,374	\$ 66,392	\$ (43,675)
13	Deduct:			
14	Interest Offset	\$	\$	\$ 122,161
15	Federal Income Tax Offset			(2,091)
16	State Income Tax Offset			1,072
17	Contributions In Aid of Construction:	2,308,841		2,308,841
18	Customer Advances	1,535,172	4,957	1,540,129
19	Customer Deposits			0
20	Pre-71 ITC			0
21	Deferred Income Taxes	31,199	1,198,351	1,229,550
22	Accrued Pension Liability		83,707	83,707
23	Total Deductions to Net Plant in Service	\$ 3,875,212	\$ 1,287,015	\$ 5,283,369
24	Total Rate Base	\$ 9,914,119	\$ (1,202,121)	\$ 8,436,415

Missouri-American Water Company

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Plant In Service

			Parkville Water				
Line	A/C No.	Plant Title	Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C) (D) (F) (G)
				Amount (D)	No. (E)		
1		Intangible					
2	301	Organization	\$	\$	0 P-1	\$ 1,929	\$ 1,929
3	302	Franchise & Consents	13	0	P-2	0	13
4	303	Miscellaneous Intangible		0	P-3	3,657	3,657
5		Total Intangible	\$ 13	\$ 0		\$ 5,586	\$ 5,599
6		Source of Supply					
7	310	Land & Land Rights	\$ 1,735	\$ 0	P-4	\$ 0	\$ 1,735
8	311	Structures & Improvements	15,102	0	P-5	0	15,102
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	184,046	0	P-8	0	184,046
12	316	Supply Mains	166,827	0	P-9	0	166,827
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	\$ 367,710	\$ 0		\$ 0	\$ 367,710
18		Pumping					
19	320	Land & Land Rights	\$	\$	0 P-14	\$ 0	\$ 0
20	321	S & I-Plant	15,881	0	P-15	0	15,881
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	758,006	0	P-21	0	758,006
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	12,817	0	P-25	0	12,817
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	81,548	0	P-28	0	81,548
34	328	Other Pumping Equipment	23,818	0	P-29	0	23,818
35		Total Pumping	\$ 892,070	\$ 0		\$ 0	\$ 892,070
36		Water Treatment Plant					
37	330	Land & Land Rights	\$ 432	\$ 0	P-30	\$ 0	\$ 432
38	331	Structures & Improvements	470,397	0	P-31	0	470,397

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Plant In Service

Line			Parkville Water				
	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)
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	2,188,602	0	P-37	0	2,188,602
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	\$ 2,659,431	\$ 0		\$ 0	\$ 2,659,431
53		Transmission & Distribution					
54	340	Land & Land Rights	\$ 12,956	\$ 0	P-45	\$ 0	\$ 12,956
55	341	Structures & Improvements	103,702	0	P-46	0	103,702
56	341.63	S & I-Spec Cross		0	P-47	0	0
57	342	Distr. Res. & Standpipes	1,065,894	0	P-48	0	1,065,894
58	342	Rsvr & Standpipe-Elev		0	P-49	0	0
59	342	Rsvr & Standpipe-Ground		0	P-50	0	0
60	343	T & D Mains (Not Classified)	3,516,574	0	P-51	0	3,516,574
61	343.1	T & D Mains - 4" & Less	212,709	0	P-52	0	212,709
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"	1,604,476	(5,516)	P-55	(1,038)	1,597,922
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"	2,605,157	0	P-60	0	2,605,157
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	63,701	0	P-67	0	63,701
77	345	Services	1,193,058	0	P-68	0	1,193,058

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Plant In Service

Line	A/C No.	Plant Title	Parkville Water				
			Balance	Adjustments		Corporate	As Adjusted
			6/30/2003	Amount	No.	Distribution	(1)-(3)-(4)-(5)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
78	346.1	Meters-Bronze Case	158,026	0	P-69	0	158,026
79	346.2	Meters-Plastic Case		0	P-70	0	0
80	346.1	Meters-Other	106,037	0	P-71	0	106,037
81	346.2	Meters-Remote (ARB's)		0	P-72	0	0
82	347.1	Meter Install	562,155	0	P-73	0	562,155
83	347.2	Meter Install-Remote (ARB's)		0	P-74	0	0
84	348	Hydrants	844,899	0	P-75	0	844,899
85	349	Other T&D Plant	5,083	0	P-76	0	5,083
86		Total Transmission & Distribution	\$ 12,054,427	\$ (5,516)		\$ (1,038)	\$ 12,047,873
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	\$ 142	\$ 0	P-81	\$ 0	\$ 142
95	390	S&I-Store, Shop & Garage	21,415	0	P-82	0	21,415
96	390.1	S&I-Offices	66,601	0	P-83	0	66,601
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	230,344	0	P-86	0	230,344
100	391.11	Office Furniture	50,890	0	P-87	(36,067)	14,823
101	391.12	Office Equip - Computer Hardware	5,484	0	P-88	10,420	15,904
102	391.12	Office Equipment-Computer Software	7,860	0	P-89	47,552	55,412
103	391.26	Computer Software Personal		0	P-90	2,003	2,003
104	391.3	Data Handling Equipment	167,451	0	P-91	0	167,451
105	391.12	Office Equipment		0	P-92	183	183
106	392.11	Trans Equipment-Lt Duty Trucks	56,360	0	P-93	1,137	57,497
107	392.02	Trans Equipment-Hvy Duty Trucks		0	P-94	0	0
108	392.01	Trans Equipment-Autos	15,529	0	P-95	2,078	17,607
109	392.3	Trans Equipment Other		0	P-96	0	0
110	393	Stores Equipment	4,424	0	P-97	0	4,424
111	394.1	Shop & Garage Equipment	35,612	0	P-98	138	35,750
112	394.2	Tools		0	P-99	0	0
113	395.2	Laboratory Equipment	68,263	0	P-100	0	68,263
114	395.1	Laboratory Furniture		0	P-101	0	0
115	396	Power Operated Equipment	438	0	P-102	0	438
116	397	Comm Equipment-Non-Tele	47,048	0	P-103	91	47,139

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Plant In Service

Line			Parkville Water				
	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)
117	397.2	Comm Equipment-Tele		0	P-104	375	375
118	398	Miscellaneous	53,088	0	P-105	194	53,282
119	399	Other Tangible Property		0	P-106	0	0
120		Total General Plant	\$ 830,949	\$ 0		\$ 28,104	\$ 859,053
121		Total Plant In Service	\$ 16,804,600	\$ (5,516)		\$ 32,652	\$ 16,831,736

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Adjustments To Plant In Service

Adjmt No.	Description	Parkville Water	
		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	\$	(5,516)
1	To adjust plant for over capitalization of AFUDC. (Hanneken)	\$	(5,516)
A/C 374.00	Outfall Sewer Lines P-60	\$	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

			Parkville Water				
Line	A/C No.	Plant Title	Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted (C+D+E)
				Amount	No.		
	(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	4,007	4,007
5		Total Intangible	\$ 0	\$ 0		\$ 4,007	\$ 4,007
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	R-4	\$ 0	\$ 0
8	311	Structures & Improvements	6,571	0	R-5	0	6,571
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	65,374	0	R-8	0	65,374
12	316	Supply Mains	31,978	0	R-9	0	31,978
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	\$ 103,923	\$ 0		\$ 0	\$ 103,923
18		Pumping					
19	320	Land & Land Rights	\$	\$ 0	R-14	\$ 0	\$ 0
20	321	S & I-Plant	6,357	0	R-15	0	6,357
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	164,634	0	R-21	0	164,634
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	140	0	R-25	0	140
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	258	0	R-29	0	258
35		Total Pumping	\$ 171,389	\$ 0		\$ 0	\$ 171,389
36		Water Treatment Plant					
37	330	Land & Land Rights	\$	\$ 0	R-30	\$ 0	\$ 0
38	331	Structures & Improvements	123,397	0	R-31	0	123,397
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	409,495	0	R-37	0	409,495
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	Parkville Water				
			Balance 6/30/2003	Adjustments	Corporate Distribution	As Adjusted	
	(A)	(B)	(C)	Amount (D)	No. (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	\$ 532,892	\$ 0		\$ 0	\$ 532,892
53		Transmission & Distribution					
54	340	Land & Land Rights	\$	\$ 0	R-45	\$ 0	\$ 0
55	341	Structures & Improvements	5,557	0	R-46	0	5,557
56	341.63	S & I-Spec Cross		0	R-47	0	0
57	342	Distr. Res. & Standpipes	66,799	0	R-48	0	66,799
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)	1,165,374	0	R-51	315	1,165,689
61	343.1	T & D Mains - 4" & Less	1,541	0	R-52	0	1,541
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"	11,607	0	R-55	0	11,607
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"	18,831	0	R-60	0	18,831
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	10,811	0	R-67	0	10,811
77	345	Services	337,875	0	R-68	0	337,875
78	346.1	Meters-Bronze Case	4,239	0	R-69	0	4,239
79	346.2	Meters-Plastic Case		0	R-70	0	0
80	346.1	Meters-Other	108,659	0	R-71	0	108,659
81	346.2	Meters-Remote (ARB's)		0	R-72	0	0
82	347.1	Meter Install	72,967	0	R-73	0	72,967
83	347.2	Meter Install-Other		0	R-74	0	0
84	348	Hydrants	249,192	0	R-75	0	249,192
85	349	Other T&D Plant	1,311	0	R-76	0	1,311
86		Total Transmission & Distribution	\$ 2,054,763	\$ 0		\$ 315	\$ 2,055,078
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	Parkville Water				
			Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted 6/30/2003
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
95	390	S&I-Store, Shop & Garage	264	0	R-82	0	264
96	390.1	S&I-Offices	31,597	0	R-83	(2,070)	29,527
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	2,749	0	R-86	0	2,749
100	391.11	General Office-Furniture & Equip	56,612	0	R-87	978	57,590
101	391.12	General Office-Comp & Periph	241	0	R-88	4,677	4,918
102	391.12	General Office-Computer Software	345	0	R-89	3,933	4,278
103	391.26	Computer Software Personal		0	R-90	781	781
104	391.3	Data Handling Equipment	7,357	0	R-91	0	7,357
105	391.12	Other Office Equipment		0	R-92	82	82
106	392.11	Trans Equipment-Lt Duty Trucks	3,152	0	R-93	829	3,981
107	392.02	Trans Equipment-Hvy Duty Trucks		0	R-94	0	0
108	392.01	Trans Equipment-Autos	868	0	R-95	246	1,114
109	392.3	Trans Equipment Other	17,258	0	R-96	0	17,258
110	393	Stores Equipment	2,492	0	R-97	0	2,492
111	394.1	Tools, Shop & Garage Equipment	16,029	0	R-98	35	16,064
112	394.2	Shop Equipment - Other		0	R-99	0	0
113	395.2	Laboratory Equipment	20,439	0	R-100	0	20,439
114	395.1	Laboratory Equipment - Other		0	R-101	0	0
115	396	Power Operated Equipment	387	0	R-102	0	387
116	397	Comm Equipment-Non-Tele	26,634	0	R-103	201	26,835
117	397.2	Comm Equipment-Tele		0	R-104	111	111
118	398	Miscellaneous	4,736	0	R-105	25	4,761
119	399	Other Tangible Property		0	R-106	0	0
120		Total General Plant	\$ 191,160	\$ 0		\$ 9,828	\$ 200,988
121		Total Depreciation Reserve	\$ 3,054,127	\$ 0		\$ 14,150	\$ 3,068,277

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Adjustments To Depreciation Reserve

Adjmt No.	Description	Parkville Water	
		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

Line	A.C. No.	Plant Title	Parkville Water			
			Dist. Specific Plant (A)(4)(b)(1)	Depreciation Rate (D)	Dist. Specific Depreciation (C)(D)	Corporate Allocation (F)
	(A)	(B)	(C)	(D)	(E)	(G)
1		Intangible				
2	301	Organization	\$		\$	\$
3	302	Franchise & Consents	13			
4	303	Miscellaneous Intangible				
5		Total Intangible	\$ 13		\$	\$
6		Source of Supply				
7	310	Land & Land Rights	\$ 1,735		\$	\$
8	311	Structures & Improvements	15,102	2.00%	302	302
9	312	Collecting & Impounding Res		1.00%		
10	313	Lake, River & Other Intakes		2.00%		
11	314	Wells & Springs	184,046	2.00%	3,681	3,681
12	316	Supply Mains	166,827	1.75%	2,919	2,919
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	\$ 367,710		\$ 6,902	\$ 6,902
18		Pumping				
19	320	Land & Land Rights	\$		\$	\$
20	321	S & I-Plant	15,881	0.83%	132	132
21	321.1	S & I-Pumps (STL)				
22	321.2	S & I-Boosters				
23	322	Boiler Equipment				
24	323	Other Power Prod. Equip.		2.70%		
25	324	Steam Pumping Equipment				
26	325.1	Electric Pumping Equipment	758,006	1.72%	13,038	13,038
27	325.2	Pumping Equipment-Pre '46				
28	325.3	Pumping Equipment-Post '46				
29	325	Pumping Equipment-Booster				
30	326	Diesel Pumping Equipment	12,817	2.70%	346	346
31	326	Dsl Pump Equip-Stratman				
32	326	Dsl Pump Equip-Central Plant				
33	327	Pump Equip Hydraulic	81,548			
34	328	Other Pumping Equipment	23,818	2.70%	643	643
35		Total Pumping	\$ 892,070		\$ 14,159	\$ 14,159
36		Water Treatment Plant				
37	330	Land & Land Rights	\$ 432		\$	\$
38	331	Structures & Improvements	470,397	1.11%	5,221	5,221
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	2,188,602	1.85%	40,489	40,489
45	332	WT Equip-North Plant				
46	332	WT Equip-Central 1 & 2				

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Depreciation Expense

Line	AR No.	Plant Title	Parkville Water				
			Dist. Specific Plant (A + 42.34.4)	Depreciation Rate (D)	Dist. Specific Depreciation (C * D)	Corporate Allocation (F)	Depreciation Expense (E + F)
	(A)	(B)	(C)	(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	\$ 2,659,431		\$ 45,711	\$	\$ 45,711
53		Transmission & Distribution					
54	340	Land & Land Rights	\$ 12,956		\$	\$	\$
55	341	Structures & Improvements	103,702	1.82%	1,887		1,887
56	341.63	S & I-Spec Cross					
57	342	Distr. Res. & Standpipes	1,065,894	1.85%	19,719		19,719
58	342	Rsvr & Standpipe-Elev		1.85%			
59	342	Rsvr & Standpipe-Ground					
60	343	T & D Mains (Not Classified)	3,516,574	1.30%	45,715		45,715
61	343.1	T & D Mains - 4" & Less	212,709	1.30%	2,765		2,765
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"	1,598,960	1.30%	20,786		20,786
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"	2,605,157	1.30%	33,867		33,867
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	63,701	1.30%	828		828
77	345	Services	1,193,058	2.00%	23,861		23,861
78	346.1	Meters-Bronze Case	158,026	2.44%	3,856		3,856
79	346.2	Meters-Plastic Case		2.44%			
80	346.1	Meters-Other	106,037	2.44%	2,587		2,587
81	346.2	Meters-Remote (ARB's)					
82	347.1	Meter Install	562,155	2.44%	13,717		13,717
83	347.2	Meter Install-Remote (ARB's)					
84	348	Hydrants	844,899	1.35%	11,406		11,406
85	349	Other T&D Plant	5,083	1.30%	66		66
86		Total Transmission & Distribution	\$ 12,048,911		\$ 181,062	\$	\$ 181,062
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	Parkville Water				
			Dist. Specific Plant (A Long Sea P) (C)	Depreciation Rate (D)	Dist. Specific Depreciation (C)(D) (E)	Corporate Allocation (F)	Depreciation Expense (Dist F) (G)
93		General Plant					
94	389	Land & Land Rights	\$ 142		\$	\$	\$
95	390	S&I-Store, Shop & Garage	21,415	2.50%	535		535
96	390.1	S&I-Offices	66,601	2.50%	1,665		1,665
97	390.92	S & I-Leasehold					
98	390.93	S & I-Leasehold					
99	390.3	S&I-Misc	230,344	1.89%	4,354		4,354
100	391.11	General Office-Furniture & Equip	50,890	1.85%	941	(667)	274
101	391.12	General Office-Comp & Periph	5,484	14.29%	784	1,489	2,273
102	391.12	General Office-Computer Software	7,860	14.29%	1,123		1,123
103	391.26	Computer Software Personal					
104	391.3	Data Handling Equipment	167,451	4.35%	7,284		7,284
105	391.12	Other Office Equipment		4.35%			
106	392.11	Trans Equipment-Lt Duty Trucks	56,360	12.50%	7,045	142	7,187
107	392.02	Trans Equipment-Hvy Duty Trucks		12.50%			
108	392.01	Trans Equipment-Autos	15,529	25.00%	3,882	520	4,402
109	392.3	Trans Equipment Other					
110	393	Stores Equipment	4,424	2.27%	100		100
111	394.1	Tools, Shop & Garage Equipment	35,612	4.35%	1,549	6	1,555
112	394.2	Shop Equipment - Other					
113	395.2	Laboratory Equipment	68,263	3.23%	2,205		2,205
114	395.1	Laboratory Equipment - Other					
115	396	Power Operated Equipment	438	11.11%	49		49
116	397	Comm Equipment-Non-Tele	47,048	4.76%	2,239	4	2,244
117	397.2	Comm Equipment-Tele		4.76%			
118	398	Miscellaneous	53,088	3.23%	1,715	6	1,721
119	399	Other Tangible Property		4.76%			
120		Total General Plant	\$ 830,949		\$ 35,471	\$ 1,500	\$ 36,971
121		Total Plant In Service	\$ 16,799,084		\$ 283,304	\$ 1,300	\$ 284,604

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Cash Working Capital

Line	Description (A)	Parkville Water					Cash Working Capital Requirement (G)(F)
		Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (E) (C)-(D)	Factor (F) (B)/(E)	
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 141,454	42.15	11.93	30.22	0.0828	\$ 11,710
3	Payroll Withholdings:						
4	Taxes	101,243	42.15	16.88	25.27	0.0692	7,009
5	401(k)	32,256	42.15	38.82	3.33	0.0091	294
6	EIP	2,494	42.15	38.82	3.33	0.0091	23
7	Fuel & Power	144,136	42.15	37.20	4.95	0.0136	1,953
8	Chemicals	85,781	42.15	42.15	0.00	0.0000	0
9	Materials and Supplies	826,703	42.15	42.15	0.00	0.0000	0
10	Purchased Water	107,353	42.15	42.45	(0.30)	(0.0008)	(89)
11	Management Fees	195,431	42.15	42.30	(0.15)	(0.0004)	(78)
12	Group Insurance	44,222	42.15	(7.50)	49.65	0.1360	6,015
13	OPEB's	31,958	42.15	3.41	38.74	0.1061	3,392
14	Pensions	5,978	42.15	17.58	24.57	0.0673	402
15	EIP - Employer Match	2,724	42.15	38.82	3.33	0.0091	25
16	401(k) - Employer Match	5,294	42.15	38.82	3.33	0.0091	48
17	Insurance Other Than Group	31,520	42.15	(47.66)	89.81	0.2461	7,755
18	Uncollectible Accounts	14,932	42.15	42.15	0.00	0.0000	0
19	Rents	14,055	42.15	(9.96)	52.11	0.1428	2,007
20	Cash Vouchers	(517,290)	42.15	21.41	20.74	0.0568	(29,399)
21	Total Operation & Maintenance Expense	\$ 1,270,245					\$ 11,066
22	Taxes Other Than Income						
23	FICA - Employer Portion	20,406	42.15	12.90	29.25	0.0801	\$ 1,635
24	Federal Unemployment	389	42.15	76.38	(34.23)	(0.0938)	(36)
25	State Unemployment	345	42.15	76.38	(34.23)	(0.0938)	(32)
26	Property Taxes	400,193	42.15	182.50	(140.35)	(0.3845)	(153,884)
27	Franchise & Environmental Tax	5,764	42.15	287.50	(245.35)	(0.6722)	(3,875)
28	PSC Assessment	17,068	42.15	(31.63)	73.77	0.2021	3,450
29	Total Taxes Other Than Income	\$ 444,165					\$ (152,742)
30	Other Expenses						
31	Gross Receipts Tax	127,635	25.58	47.37	(21.79)	(0.0597)	(7,618)
32	Sales Tax	34,285	0.00	11.48	(11.48)	(0.0315)	(1,078)
33	Missouri Primacy Fees	6,814	25.58	243.50	(217.92)	(0.5970)	(4,068)
34	Total Other Expenses	\$ 168,734					\$ (12,765)
35	Cash Working Capital Before Income Tax and Interest Offsets						\$ (154,441)

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Income Statement

Line	Description (A)	Parkville Water				
		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	\$ 2,067,992	\$ (35,829)	S-1	\$ 0	\$ 2,032,163
3	Commercial Revenue	470,797	(69,851)	S-2	0	400,946
4	Industrial Revenue	14,592	240	S-3	0	14,832
5	Private Fire	65,090	1,493	S-4	0	66,583
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	94,530	2,064	S-6	0	96,594
8	Sales For Resale	227,205	3,407	S-7	0	230,612
9	Other Revenue	46,509	(16,195)	S-8	1,150	31,464
10	Total Revenues	\$ 2,986,715	\$ (114,671)		\$ 1,150	\$ 2,873,194
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	130,542	(925)	S-9	361	129,978
14	Pumping	102,362	(57)	S-10	42	102,347
15	Water Treatment	168,466	(4,865)	S-11	1,413	165,013
16	Transmission & Distribution	168,259	57,729	S-12	8	225,996
17	Customer Accounts	95,906	(3,452)	S-13	50,769	143,223
18	Administrative & General	146,590	3,712	S-14	353,386	503,688
19	Total O & M Expense	\$ 812,125	\$ 52,142		\$ 405,978	\$ 1,270,245
20	Other Operating Expenses:					
21	Depreciation - Plant	319,379	(45,854)	S-15	1,488	275,014
22	Amortization	0	8,127	S-16	0	8,127
23	Taxes Other Than Income	389,190	29,612	S-17	25,363	444,165
24	Total Other Operating Expense	\$ 708,569	\$ (8,115)		\$ 26,852	\$ 727,306
25	Total Operating Expenses	1,520,694	44,027		432,830	1,997,552
26	Net Income Before Income Taxes	\$ 1,466,021	\$ (158,698)		\$ (431,680)	\$ 875,643
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ 136,905	S-18	\$ 91,513	\$ 228,418
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	16,497	S-19	(22,499)	(6,002)
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	\$ 0	\$ 153,402		\$ 69,015	\$ 222,416
33	Net Operating Income	\$ 1,466,021	\$ (312,100)		\$ (500,695)	\$ 653,227

Missouri-American Water Company

Case No. WR-2003-0500

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Adjustments To Income Statement

		Parkville Water	
Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue S-1			\$ (35,829)
1	To normalize and annualize revenue. (Began)	\$ (35,829)	
Commercial Revenue S-2			\$ (69,851)
1	To normalize and annualize revenue. (Began)	\$ (69,851)	
Industrial Revenue S-3			\$ 240
1	To adjust revenue to a billed basis. (Began)	\$ 240	
2	To adjust revenue for customer changes. (Began)	\$ 0	
Private Fire S-4			\$ 1,493
1	To adjust revenue to a billed basis. (Began)	\$ 1,493	
Public Fire S-5			\$ 0
1	To adjust revenue to a billed basis. (Began)	\$ 0	
Public Authorities S-6			\$ 2,064
1	To adjust revenue to a billed basis. (Began)	\$ 2,064	
Sales For Resale S-7			\$ 3,407
1	To adjust revenue to a billed basis. (Began)	\$ 3,407	
Other Revenue S-8			\$ (16,195)
1	To include annualized income related to AWR water line protection program. (Cassidy)	0	
2	To adjust other revenue. (Began)	\$ (16,195)	
Source of Supply S-9			\$ (925)
1	To annualize Payroll. (Hagemeyer)	(925)	
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	Parkville Water	
		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		\$	(57)
1	To annualize Payroll. (Hagemeyer)	(57)	
2	To annualize equipment leases. (Hagemeyer)	0	
3	To adjust Fuel and Power. (Began)	0	
Water Treatment S-11		\$	(4,865)
1	To annualize Payroll. (Hagemeyer)	(3,660)	
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)	(1,205)	
Transmission & Distribution S-12		\$	57,729

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Adjustments To Income Statement

Adjmt No.	Description	Parkville Water	
		Adjustment Amount	Total Adjustment
1	To annualize Payroll. (Hagemeyer)	(3,119)	
2	To annualize One Call field locates. (McKiddy)	30,380	
3	To adjust building rent expense. (Hagemeyer)	0	
4	To normalize tank painting expense. (McKiddy)	31,768	
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)	(1,300)	
Customer Accounts S-13			\$ (3,452)
1	To annualize Payroll. (Hagemeyer)	(3,449)	
2	To disallow dues and donations. (Hanneken)	0	
3	To adjust uncollectible accounts. (Began)	(3)	
4	To adjust Call Center expense. (Cassidy)	0	
Administrative & General S-14			\$ 3,712
1	To annualize Payroll. (Hagemeyer)	(3,513)	
2	To eliminate transaction costs associated with the acquisitions of Webster, Florissant and Valley Park. (Rackers)	0	
3	To adjust advertising. (McKiddy)	(587)	
4	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	

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Adjmt No.	Description	Parkville Water	
		Adjustment Amount	Total Adjustment
5	To annualize 401(k) contributions based on annualized payroll. (Hagemeyer)	460	
6	To annualize EIP based on annualized payroll. (Hagemeyer)	(152)	
7	To annualize employee group insurance. (Hagemeyer)	1,308	
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)	2,516	
13	To disallow dues and donations. (Hanneken)	(755)	
14	To adjust the allocation of Belleville Labs. (Cassidy)	0	
15	To adjust pension expense to a pay-go basis. (Gibbs)	3,049	
16	To adjust OPEBs based FAS 106. (Gibbs)	2,558	
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)	(1,172)	

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Adjustments To Income Statement

Adjmt No.	Description	Parkville 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)	0	
27	To eliminate non-recurring severance costs. (Cassidy)	0	
Depreciation - Plant		\$-15	\$ (45,854)
1	To annualize depreciation at Staff's proposed rates. (Hanneken)	(36,075)	
2	To annualize depreciation expense related to per book contribution in aid of construction. (Hanneken)	(18,465)	
3	To eliminate depreciation expense related to addition contributed capital. (Rackers)	0	
4	To include the cost of removal and salvage in expense. (Began)	8,686	
Amortization		\$-16	\$ 8,127
1	To eliminate the test year recorded reserve deficiency amortization . (Gibbs)	0	
2	To amortize Security AAO. (Rackers)	8,127	
Taxes Other Than Income		\$-17	\$ 29,612
1	To reflect the appropriate level of payroll taxes based on annualized payroll. (Hagemeyer)	(2,111)	
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	Parkville Water	
		Adjustment Amount	Total Adjustment
5	To annualize property tax. (Hanneken)	31,723	
Current Income Tax S-18		\$	136,905
1	To adjust current income tax expense. (Gibbs)	136,905	
Deferred Income Tax Expense S-19		\$	16,497
1	To adjust deferred income tax expense. (Gibbs)	16,497	
ITC Amortization S-20		\$	0
1	No Adjustment		

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Income Tax Calculation

Line	Description (A)	Parkville Water			
		Test Year (B)	6.66% Return (C)	6.82% Return (D)	6.98% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 653,227	\$ 561,865	\$ 575,363	\$ 588,862
2	Add:				
3	Current Income Tax	228,418	171,493	179,903	188,314
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	(6,002)	(6,002)	(6,002)	(6,002)
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ 875,643	\$ 727,356	\$ 749,265	\$ 771,174
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 275,014	\$ 275,014	\$ 275,014	\$ 275,014
10	Contributions In Aid of Construction	204,063	204,063	204,063	204,063
11	Non Deductible Reserve Deficiency Amortization	0	0	0	0
12	Miscellaneous Non-deductible Expenses	897	897	897	897
13	Total Additions	\$ 479,974	\$ 479,974	\$ 479,974	\$ 479,974
14	Subtractions to Net Income Before Income Tax:				
15	Interest Expense @ 3.98%	\$ 335,769	\$ 335,769	\$ 335,769	\$ 335,769
16	Tax Straight Line Depreciation	246,195	246,195	246,195	246,195
17	Excess Tax Depreciation	169,964	169,964	169,964	169,964
18	Cost of Removal	8,674	8,674	8,674	8,674
19	Total Subtractions	\$ 760,602	\$ 760,602	\$ 760,602	\$ 760,602
20	Net Taxable Income	\$ 595,014	\$ 446,728	\$ 468,637	\$ 490,545
21	Provision for Federal Income Tax				
22	Net Taxable Income	\$ 595,014	\$ 446,728	\$ 468,637	\$ 490,545
23	Deduct Missouri Income Tax @ 100.00%	31,020	23,289	24,431	25,573
24	Federal Taxable Income	\$ 563,995	\$ 423,439	\$ 444,205	\$ 464,972
25	Federal Income Tax @ 35.00%	\$ 197,398	\$ 148,204	\$ 155,472	\$ 162,740
26	Provision for Missouri Income Tax				
27	Net Taxable Income	\$ 595,014	\$ 446,728	\$ 468,637	\$ 490,545
28	Deduct Federal Income Tax @ 50.00%	98,699	74,102	77,736	81,370
29	Missouri Taxable Income	\$ 496,315	\$ 372,626	\$ 390,901	\$ 409,175
30	Missouri Income Tax @ 6.25%	\$ 31,020	\$ 23,289	\$ 24,431	\$ 25,573
31	Summary of Provision For Income Tax				
32	Federal Income Tax	\$ 197,398	\$ 148,204	\$ 155,472	\$ 162,740
33	State Income Tax	31,020	23,289	24,431	25,573
34	Total Current Income Tax	\$ 228,418	\$ 171,493	\$ 179,903	\$ 188,314

St. Charles

Missouri-American Water Company

Case No. WR-2003-0500

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

Revenue Requirement

Line	(A)	St. Charles		
		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)	\$ 31,558,534	\$ 31,558,534	\$ 31,558,534
2	Rate of Return	6.66%	6.82%	6.98%
3	Net Operating Income Requirement	\$ 2,101,798	\$ 2,152,292	\$ 2,202,786
4	Net Operating Income Available (From Accounting Schedule 9)	3,200,658	3,200,658	3,200,658
5	Additional Net Operating Income Requirement	\$ (1,098,860)	\$ (1,048,366)	\$ (997,872)
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 397,947	\$ 429,409	\$ 460,870
8	Test Year Current Income Tax	1,082,622	1,082,622	1,082,622
9	Additional Current Income Tax Requirement	\$ (684,674)	\$ (653,213)	\$ (621,751)
10	Additional Gross Revenue Requirement Before Allowances	\$ (1,783,534)	\$ (1,701,579)	\$ (1,619,624)
11	Allowance for True-up	\$ 397,866	\$ 397,866	\$ 397,866
12	Additional Gross Revenue Requirement	\$ (1,385,668)	\$ (1,303,713)	\$ (1,221,758)
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 8,701,736	\$ 8,701,736	\$ 8,701,736
14	Total Gross Revenue Requirement	\$ 7,316,068	\$ 7,398,023	\$ 7,479,978

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Rate Base

Line	Description (A)	St. Charles		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 60,931,757	\$ 71,654	\$ 61,003,411
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 3)	11,582,065	31,052	11,613,117
4	Accumulated Amortization Reserve			0
5	Net Plant in Service	\$ 49,349,692	\$ 40,602	\$ 49,390,294
6	Add:			
7	Cash Working Capital (From Accounting Schedule 3)	\$	\$	\$ (264,691)
8	Materials and Supplies	126,585	(4)	126,581
9	Prepayments		34	34
10	Deferred OPEB Asset		144,899	144,899
11	Security Deferral AAO			0
12	Total Additions to Net Plant in Service	\$ 126,585	\$ 144,929	\$ 6,823
13	Deduct:			
14	Interest Offset	\$	\$	\$ 456,197
15	Federal Income Tax Offset			(5,064)
16	State Income Tax Offset			2,454
17	Contributions In Aid of Construction:	13,533,132		13,533,132
18	Customer Advances	1,784,163	5,761	1,789,924
19	Customer Deposits			0
20	Pre-71 ITC			0
21	Deferred Income Taxes	68,592	1,809,658	1,878,250
22	Accrued Pension Liability		183,690	183,690
23	Total Deductions to Net Plant in Service	\$ 15,385,887	\$ 1,999,109	\$ 17,838,583
24	Total Rate Base	\$ 34,090,390	\$ (1,813,578)	\$ 31,558,534

Missouri-American Water Company

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Plant In Service

Line	A/C No.	Plant Title (B)	St. Charles				
			Balance 6/30/2003 (C)	Adjustment		Corporate Distribution (F)	As Adjusted (G)
				Amount (D)	No. (E)		
1		Intangible					
2	301	Organization	\$	0	P-1	\$ 4,234	\$ 4,234
3	302	Franchise & Consents	12,572	0	P-2	0	12,572
4	303	Miscellaneous Intangible		0	P-3	8,024	8,024
5		Total Intangible	\$ 12,572	\$ 0		\$ 12,258	\$ 24,830
6		Source of Supply					
7	310	Land & Land Rights	\$ 5,372	\$ 0	P-4	\$ 0	\$ 5,372
8	311	Structures & Improvements		0	P-5	0	0
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		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	\$ 5,372	\$ 0		\$ 0	\$ 5,372
18		Pumping					
19	320	Land & Land Rights	\$ 1,193	\$ 0	P-14	\$ 0	\$ 1,193
20	321	S & I-Plant	1,345,305	0	P-15	0	1,345,305
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.	250,571	0	P-19	0	250,571
25	324	Steam Pumping Equipment		0	P-20	0	0
26	325.1	Electric Pumping Equipment	2,080,115	0	P-21	0	2,080,115
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	5,613	0	P-29	0	5,613
35		Total Pumping	\$ 3,682,797	\$ 0		\$ 0	\$ 3,682,797
36		Water Treatment Plant					
37	330	Land & Land Rights	\$ 5,372	\$ 0	P-30	\$ 0	\$ 5,372
38	331	Structures & Improvements		0	P-31	0	0

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Plant In Service

Line			St. Charles				
	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)
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	16,283	0	P-37	0	16,283
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	\$ 21,655	\$ 0		\$ 0	\$ 21,655
53		Transmission & Distribution					
54	340	Land & Land Rights	\$ 266,396	\$ 0	P-45	\$ 0	\$ 266,396
55	341	Structures & Improvements	530,309	0	P-46	0	530,309
56	341.63	S & I-Spec Cross		0	P-47	0	0
57	342	Distr. Res. & Standpipes	1,582,083	0	P-48	0	1,582,083
58	342	Rsvr & Standpipe-Elev	143,158	0	P-49	0	143,158
59	342	Rsvr & Standpipe-Ground		0	P-50	0	0
60	343	T & D Mains (Not Classified)	16,892,214	0	P-51	0	16,892,214
61	343.1	T & D Mains - 4" & Less	476,217	0	P-52	0	476,217
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"	5,458,123	(68,060)	P-55	(2,277)	5,387,786
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"	12,229,703	0	P-60	0	12,229,703
70	343.3	T & D Mains - 18" & Greater	5,047,198	0	P-61	0	5,047,198
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	227,907	0	P-67	0	227,907
77	345	Services	5,246,549	0	P-68	0	5,246,549

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Plant In Service

Line	St. Charles					
	A/C No.	Plant Title	Balance 6/30/2003	Adjustments		Corporate Distribution
				Amount	No.	
	(A)	(B)	(C)	(D)	(E)	(F)
						(G)
78	346.1	Meters-Bronze Case	754,426	0	P-69	0
79	346.2	Meters-Plastic Case		0	P-70	0
80	346.1	Meters-Other	323,170	0	P-71	0
81	346.2	Meters-Remote (ARB's)		0	P-72	0
82	347.1	Meter Install	2,633,649	0	P-73	0
83	347.2	Meter Install-Remote (ARB's)		0	P-74	0
84	348	Hydrants	3,585,604	0	P-75	0
85	349	Other T&D Plant	3,964	0	P-76	0
86		Total Transmission & Distribution	\$ 55,400,670	\$ (68,060)		\$ (2,277)
87		Sewer Plant				
88	352.2	Collecting Sewers - Gravity	\$	\$ 0	P-77	\$ 0
89	353	Service to Customers		0	P-78	0
90	370.1	Land & Land Rights		0	P-79	0
91	374	Outfall Sewer Lines		0	P-80	0
92		Total Sewer Plant	\$ 0	\$ 0		\$ 0
93		General Plant				
94	389	Land & Land Rights	\$	\$ 0	P-81	\$ 0
95	390	S&I-Store, Shop & Garage		0	P-82	0
96	390.1	S&I-Offices	315,934	0	P-83	0
97	390.92	S & I-Leasehold		0	P-84	0
98	390.93	S & I-Leasehold - SCADA		0	P-85	0
99	390.3	S&I-Misc	977	0	P-86	0
100	391.11	Office Furniture	93,300	0	P-87	(79,148)
101	391.12	Office Equip - Computer Hardware	10,890	0	P-88	22,865
102	391.12	Office Equipment-Computer Software	11,476	0	P-89	104,351
103	391.26	Computer Software Personal	108,590	0	P-90	4,397
104	391.3	Data Handling Equipment		0	P-91	0
105	391.12	Office Equipment		0	P-92	402
106	392.11	Trans Equipment-Lt Duty Trucks	175,175	0	P-93	2,494
107	392.02	Trans Equipment-Hvy Duty Trucks		0	P-94	0
108	392.01	Trans Equipment-Autos		0	P-95	4,561
109	392.3	Trans Equipment Other	860	0	P-96	0
110	393	Stores Equipment	907	0	P-97	0
111	394.1	Shop & Garage Equipment	103,423	(7,820)	P-98	303
112	394.2	Tools		0	P-99	0
113	395.2	Laboratory Equipment	5,427	0	P-100	0
114	395.1	Laboratory Furniture		0	P-101	0
115	396	Power Operated Equipment	83,202	0	P-102	0
116	397	Comm Equipment-Non-Tele	20,654	0	P-103	199

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			St. Charles				
	A/C No.	Plant Title	Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted (c) (d) (e)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
117	397.2	Comm Equipment-Tele	7,000	0	P-104	822	7,822
118	398	Miscellaneous	91,558	0	P-105	427	91,985
119	399	Other Tangible Property	855,198	0	P-106	0	855,198
120		Total General Plant	\$ 1,884,571	\$ (7,820)		\$ 61,673	\$ 1,938,424
121		Total Plant In Service	\$ 61,007,637	\$ (75,880)		\$ 71,654	\$ 61,003,411

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	St. Charles	
		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	\$	(68,060)
1	To adjust plant for over capitalization of AFUDC. (Hanneken)	\$ (68,060)	
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	\$	(7,820)
1	To eliminate the cost of facility locators. (McKiddy)	\$ (7,820)	

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Depreciation Reserve

		St. Charles				
Line	A/C No.	Plant Title	Balance 6/30/2003 (C)	Adjustments		As Adjusted (G)
				Amount (D)	No. (E)	
					Corporate Distribution (F)	
1		Intangible				
2	301	Organization	\$	\$ 0	R-1	\$ 0
3	302	Franchise & Consents		0	R-2	0
4	303	Miscellaneous Intangible	306,586	0	R-3	8,794
5		Total Intangible	\$ 306,586	\$ 0		\$ 8,794
6		Source of Supply				
7	310	Land & Land Rights	\$	\$ 0	R-4	\$ 0
8	311	Structures & Improvements		0	R-5	0
9	312	Collecting & Impounding Res		0	R-6	0
10	313	Lake, River & Other Intakes		0	R-7	0
11	314	Wells & Springs		0	R-8	0
12	316	Supply Mains		0	R-9	0
13	316	Supply Mains-North Plant		0	R-10	0
14	316	Supply Mains-Central Plant		0	R-11	0
15	316	Supply Mains-South Plant		0	R-12	0
16	316	Supply Mains-Meramec Plant		0	R-13	0
17		Total Source of Supply	\$ 0	\$ 0		\$ 0
18		Pumping				
19	320	Land & Land Rights	\$	\$ 0	R-14	\$ 0
20	321	S & I-Plant	223,660	0	R-15	0
21	321.1	S & I-Pumps (STL)		0	R-16	0
22	321.2	S & I-Boosters		0	R-17	0
23	322	Boiler Equipment		0	R-18	0
24	323	Other Power Prod. Equip.	31,729	0	R-19	0
25	324	Steam Pumping Equipment		0	R-20	0
26	325.1	Electric Pumping Equipment	579,534	0	R-21	0
27	325.2	Pumping Equipment-Pre '46		0	R-22	0
28	325.3	Pumping Equipment-Post '46		0	R-23	0
29	325	Pumping Equipment-Booster		0	R-24	0
30	326	Diesel Pumping Equipment		0	R-25	0
31	326	Dsl Pump Equip-Stratman		0	R-26	0
32	326	Dsl Pump Equip-Central Plant		0	R-27	0
33	327	Pump Equip Hydraulic		0	R-28	0
34	328	Other Pumping Equipment	4,788	0	R-29	0
35		Total Pumping	\$ 839,711	\$ 0		\$ 0
36		Water Treatment Plant				
37	330	Land & Land Rights	\$	\$ 0	R-30	\$ 0
38	331	Structures & Improvements		0	R-31	0
39	331	S & I - North Plant		0	R-32	0
40	331	S & I-Central 1 & 2		0	R-33	0
41	331	S & I-Central 3		0	R-34	0
42	331	S & I-South Plant		0	R-35	0
43	331	S & I-Meramec		0	R-36	0
44	332	WT Equip Non-Media	2,872	0	R-37	0
45	332	WT Equip-North Plant		0	R-38	0
46	332	WT Equip-Central 1 & 2		0	R-39	0
47	332	WT Equip-Central 3		0	R-40	0

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Depreciation Reserve

Line	A/C No.	Plant Title	St. Charles				
			Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (Credit) (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	\$ 2,872	\$ 0		\$ 0	\$ 2,872
53		Transmission & Distribution					
54	340	Land & Land Rights	\$	\$ 0	R-45	\$ 0	\$ 0
55	341	Structures & Improvements	268,877	0	R-46	0	268,877
56	341.63	S & I-Spec Cross		0	R-47	0	0
57	342	Distr. Res. & Standpipes	538,806	0	R-48	0	538,806
58	342	Rsvr & Standpipe-Elev	2,763	0	R-49	0	2,763
59	342	Rsvr & Standpipe-Ground		0	R-50	0	0
60	343	T & D Mains (Not Classified)	5,543,857	0	R-51	691	5,544,548
61	343.1	T & D Mains - 4" & Less	3,446	0	R-52	0	3,446
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"	39,367	0	R-55	0	39,367
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"	88,178	0	R-60	0	88,178
70	343.3	T & D Mains - 18" & Greater	36,363	0	R-61	0	36,363
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	26,095	0	R-67	0	26,095
77	345	Services	1,748,534	0	R-68	0	1,748,534
78	346.1	Meters-Bronze Case	19,871	0	R-69	0	19,871
79	346.2	Meters-Plastic Case		0	R-70	0	0
80	346.1	Meters-Other	314,473	0	R-71	0	314,473
81	346.2	Meters-Remote (ARB's)		0	R-72	0	0
82	347.1	Meter Install	24,235	0	R-73	0	24,235
83	347.2	Meter Install-Other	388,359	0	R-74	0	388,359
84	348	Hydrants	1,043,945	0	R-75	0	1,043,945
85	349	Other T&D Plant	1,024	0	R-76	0	1,024
86		Total Transmission & Distribution	\$ 10,088,193	\$ 0		\$ 691	\$ 10,088,884
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	St. Charles				
			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	118,761	0	R-83	(4,542)	114,219
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	12	0	R-86	0	12
100	391.11	General Office-Furniture & Equip	(2,107)	0	R-87	2,147	40
101	391.12	General Office-Comp & Periph	478	0	R-88	10,263	10,741
102	391.12	General Office-Computer Software	504	0	R-89	8,631	9,135
103	391.26	Computer Software Personal	4,771	0	R-90	1,713	6,484
104	391.3	Data Handling Equipment		0	R-91	0	0
105	391.12	Other Office Equipment		0	R-92	180	180
106	392.11	Trans Equipment-Lt Duty Trucks	74,709	0	R-93	1,820	76,529
107	392.02	Trans Equipment-Hvy Duty Trucks		0	R-94	0	0
108	392.01	Trans Equipment-Autos		0	R-95	540	540
109	392.3	Trans Equipment Other	48	0	R-96	0	48
110	393	Stores Equipment	841	0	R-97	0	841
111	394.1	Tools, Shop & Garage Equipment	42,047	0	R-98	77	42,124
112	394.2	Shop Equipment - Other		0	R-99	0	0
113	395.2	Laboratory Equipment	5,656	0	R-100	0	5,656
114	395.1	Laboratory Equipment - Other		0	R-101	0	0
115	396	Power Operated Equipment	8,350	0	R-102	0	8,350
116	397	Comm Equipment-Non-Tele	726	0	R-103	441	1,167
117	397.2	Comm Equipment-Tele	16,597	0	R-104	243	16,840
118	398	Miscellaneous	13,795	0	R-105	54	13,849
119	399	Other Tangible Property	59,515	0	R-106	0	59,515
120		Total General Plant	\$ 344,703	\$ 0		\$ 21,568	\$ 366,271
121		Total Depreciation Reserve	\$ 11,582,065	\$ 0		\$ 11,052	\$ 11,613,117

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Adjustments To Depreciation Reserve

Adjmt No.	Description	St. Charles	
		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

Line	A/C No. (A)	Plant Title (B)	St. Charles				Depreciation Expense (G)(F)
			Dist. Specific Plant (A)(B)(C)(D)	Depreciation Rate (D)	Dist. Specific Depreciation (C)(D)(E)	Corporate Allocation (F)	
1		Intangible					
2	301	Organization	\$		\$	\$	\$
3	302	Franchise & Consents	12,572				
4	303	Miscellaneous Intangible					
5		Total Intangible	\$ 12,572		\$	\$	\$
6		Source of Supply					
7	310	Land & Land Rights	\$ 5,372		\$	\$	\$
8	311	Structures & Improvements		2.00%			
9	312	Collecting & Impounding Res		1.00%			
10	313	Lake, River & Other Intakes		2.00%			
11	314	Wells & Springs		2.00%			
12	316	Supply Mains		1.75%			
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	\$ 5,372		\$	\$	\$
18		Pumping					
19	320	Land & Land Rights	\$ 1,193		\$	\$	\$
20	321	S & I-Plant	1,345,305	0.83%	11,166		11,166
21	321.1	S & I-Pumps (STL)					
22	321.2	S & I-Boosters					
23	322	Boiler Equipment					
24	323	Other Power Prod. Equip.	250,571	2.70%	6,765		6,765
25	324	Steam Pumping Equipment					
26	325.1	Electric Pumping Equipment	2,080,115	1.72%	35,778		35,778
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	5,613	2.70%	152		152
35		Total Pumping	\$ 3,682,797		\$ 53,861	\$	\$ 53,861
36		Water Treatment Plant					
37	330	Land & Land Rights	\$ 5,372		\$	\$	\$
38	331	Structures & Improvements		1.11%			
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	16,283	1.85%	301		301
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	St. Charles			
			Dist. Specific Plant (A-100, 500, 51)	Depreciation Rate (D)	Dist. Specific Depreciation (CMT)	Depreciation Expense (B+D+G)
	(A)	(B)	(C)	(D)	(E)	(F)
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	\$ 21,655		\$ 301	\$ 301
53		Transmission & Distribution				
54	340	Land & Land Rights	\$ 266,396		\$	\$
55	341	Structures & Improvements	530,309	1.82%	9,652	9,652
56	341.63	S & I-Spec Cross				
57	342	Distr. Res. & Standpipes	1,582,083	1.85%	29,269	29,269
58	342	Rsvr & Standpipe-Elev	143,158	1.85%	2,648	2,648
59	342	Rsvr & Standpipe-Ground				
60	343	T & D Mains (Not Classified)	16,892,214	1.30%	219,599	219,599
61	343.1	T & D Mains - 4" & Less	476,217	1.30%	6,191	6,191
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"	5,390,063	1.30%	70,071	70,071
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"	12,229,703	1.30%	158,986	158,986
70	343.3	T & D Mains - 18" & Greater	5,047,198	1.30%	65,614	65,614
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	227,907	1.30%	2,963	2,963
77	345	Services	5,246,549	2.00%	104,931	104,931
78	346.1	Meters-Bronze Case	754,426	2.44%	18,408	18,408
79	346.2	Meters-Plastic Case		2.44%		
80	346.1	Meters-Other	323,170	2.44%	7,885	7,885
81	346.2	Meters-Remote (ARB's)				
82	347.1	Meter Install	2,633,649	2.44%	64,261	64,261
83	347.2	Meter Install-Remote (ARB's)				
84	348	Hydrants	3,585,604	1.35%	48,406	48,406
85	349	Other T&D Plant	3,964	1.30%	52	52
86		Total Transmission & Distribution	\$ 55,332,610		\$ 808,934	\$ 808,934
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

		St. Charles				
Line	AT No.	Plant Title	Dist. Specific Plant (A) (B) (C)	Depreciation Rate (D)	Dist. Specific Depreciation (E) (F)	Corporate Allocation (G)
93		General Plant				
94	389	Land & Land Rights	\$		\$	\$
95	390	S&I-Store, Shop & Garage		2.50%		
96	390.1	S&I-Offices	315,934	2.50%	7,898	
97	390.92	S & I-Leasehold				
98	390.93	S & I-Leasehold				
99	390.3	S&I-Misc	977	1.89%	18	
100	391.11	General Office-Furniture & Equip	93,300	1.85%	1,726	(1,464)
101	391.12	General Office-Comp & Periph	10,890	14.29%	1,556	3,267
102	391.12	General Office-Computer Software	11,476	14.29%	1,640	
103	391.26	Computer Software Personal	108,590			
104	391.3	Data Handling Equipment		4.35%		
105	391.12	Other Office Equipment		4.35%		
106	392.11	Trans Equipment-Lt Duty Trucks	175,175	12.50%	21,897	312
107	392.02	Trans Equipment-Hvy Duty Trucks		12.50%		
108	392.01	Trans Equipment-Autos		25.00%		1,140
109	392.3	Trans Equipment Other	860			
110	393	Stores Equipment	907	2.27%	21	
111	394.1	Tools, Shop & Garage Equipment	95,603	4.35%	4,159	13
112	394.2	Shop Equipment - Other				
113	395.2	Laboratory Equipment	5,427	3.23%	175	
114	395.1	Laboratory Equipment - Other				
115	396	Power Operated Equipment	83,202	11.11%	9,244	
116	397	Comm Equipment-Non-Tele	20,654	4.76%	983	9
117	397.2	Comm Equipment-Tele	7,000	4.76%	333	
118	398	Miscellaneous	91,558	3.23%	2,957	14
119	399	Other Tangible Property	855,198	4.76%	40,707	
120		Total General Plant	\$ 1,876,751		\$ 93,315	\$ 3,292
121		Total Plant In Service	\$ 68,931,757		\$ 956,412	\$ 3,292

Missouri-American Water Company

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Cash Working Capital

		St. Charles					
Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (E) (C)-(D)	Factor (F) (D)/(C)	Cash Working Capital Requirement (G) (E)/(F)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 310,414	42.38	11.93	30.44	0.0834	\$ 25,889
3	Payroll Withholdings:						
4	Taxes	222,174	42.38	16.88	25.49	0.0698	15,518
5	401(k)	70,784	42.38	38.82	3.55	0.0097	689
6	EIP	5,474	42.38	38.82	3.55	0.0097	53
7	Fuel & Power	62,745	42.38	37.20	5.17	0.0142	889
8	Chemicals	(4,642)	42.38	42.38	0.00	0.0000	0
9	Materials and Supplies	1,577,382	42.38	42.38	0.00	0.0000	0
10	Purchased Water	526,058	42.38	42.45	(0.08)	(0.0002)	(112)
11	Management Fees	320,934	42.38	42.30	0.08	0.0002	70
12	Group Insurance	104,068	42.38	(7.50)	49.88	0.1366	14,220
13	OPEB's	70,130	42.38	3.41	38.96	0.1067	7,486
14	Pensions	13,119	42.38	17.58	24.80	0.0679	891
15	EIP - Employer Match	6,274	42.38	38.82	3.55	0.0097	61
16	401(k) - Employer Match	13,030	42.38	38.82	3.55	0.0097	127
17	Insurance Other Than Group	69,168	42.38	(47.66)	90.04	0.2467	17,062
18	Uncollectible Accounts	28,420	42.38	42.38	0.00	0.0000	0
19	Rents	26,963	42.38	(9.96)	52.34	0.1434	3,866
20	Cash Vouchers	(847,272)	42.38	21.41	20.97	0.0575	(48,678)
21	Total Operation & Maintenance Expense	\$ 2,575,222					\$ 38,031
22	Taxes Other Than Income						
23	FICA - Employer Portion	45,765	42.38	12.90	29.47	0.0808	\$ 3,696
24	Federal Unemployment	819	42.38	76.38	(34.00)	(0.0932)	(76)
25	State Unemployment	(7)	42.38	76.38	(34.00)	(0.0932)	1
26	Property Taxes	681,188	42.38	182.50	(140.13)	(0.3839)	(261,511)
27	Franchise & Environmental Tax	18,919	42.38	287.50	(245.13)	(0.6716)	(12,706)
28	PSC Assessment	51,693	42.38	(31.63)	74.00	0.2027	10,480
29	Total Taxes Other Than Income	\$ 798,377					\$ (260,116)
30	Other Expenses						
31	Gross Receipts Tax	426,017	25.58	47.37	(21.79)	(0.0597)	(25,427)
32	Sales Tax	114,435	0.00	11.48	(11.48)	(0.0315)	(3,599)
33	Missouri Primacy Fees	22,745	25.58	243.50	(217.92)	(0.5970)	(13,580)
34	Total Other Expenses	\$ 563,196					\$ (42,606)
35	Cash Working Capital Before Income Tax and Interest Offsets						\$ (264,691)

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 Statement

St. Charles					
Line	Description (A)	Test Year Ending 12/31/2002 Direct Charges (B)	Adjustment (C)		Test Year As Adjusted (F)
			Amount (C)	No. (D)	
1	Operating Revenues:				
2	Residential Revenue	\$ 7,280,488	\$ 32,085	S-1	\$ 7,312,573
3	Commercial Revenue	892,558	66,651	S-2	959,209
4	Industrial Revenue	4,164	(32)	S-3	4,132
5	Private Fire	109,947	7,059	S-4	117,006
6	Public Fire	0	0	S-5	0
7	Public Authorities	154,596	5,045	S-6	159,641
8	Sales For Resale	6,899	(6,899)	S-7	0
9	Other Revenue	126,730	16,125	S-8	149,175
10	Total Revenues	\$ 8,575,382	\$ 120,034		\$ 8,701,736
11	Operating Expenses:				
12	Operation & Maintenance:				
13	Source of Supply	1,773,254	(1,231,070)	S-9	544,166
14	Pumping	102,688	(2,414)	S-10	100,504
15	Water Treatment	0	(4,572)	S-11	(4,648)
16	Transmission & Distribution	325,573	169,151	S-12	494,763
17	Customer Accounts	281,290	(8,488)	S-13	551,792
18	Administrative & General	174,740	46,346	S-14	888,645
19	Total O & M Expense	\$ 2,657,545	\$ (1,031,046)		\$ 2,575,222
20	Other Operating Expenses:				
21	Depreciation - Plant	896,194	(33,996)	S-15	865,464
22	Amortization	0	17,868	S-16	17,868
23	Taxes Other Than Income	652,646	68,595	S-17	798,377
24	Total Other Operating Expense	\$ 1,548,840	\$ 52,467		\$ 1,681,708
25	Total Operating Expenses	4,206,385	(978,579)		4,256,930
26	Net Income Before Income Taxes	\$ 4,368,997	\$ 1,098,613		\$ 4,444,806
27	Income Taxes:				
28	Current Income Tax	\$ 0	\$ 648,881	S-18	\$ 1,082,622
29	Deferred Income Tax:				
30	Deferred Income Tax Expense	0	(38,948)	S-19	161,526
31	ITC Amortization	0	0	S-20	0
32	Total Income Taxes	\$ 0	\$ 609,932		\$ 1,244,148
33	Net Operating Income	\$ 4,368,997	\$ 488,681		\$ 3,200,659

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

		St. Charles	
Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue S-1			\$ 32,085
1	To normalize and annualize revenue. (Began)	\$ 32,085	
Commercial Revenue S-2			\$ 66,651
1	To normalize and annualize revenue. (Began)	\$ 66,651	
Industrial Revenue S-3			\$ (32)
1	To adjust revenue to a billed basis. (Began)	\$ (32)	
2	To adjust revenue for customer changes. (Began)	\$ 0	
Private Fire S-4			\$ 7,059
1	To adjust revenue to a billed basis. (Began)	\$ 7,059	
Public Fire S-5			\$ 0
1	To adjust revenue to a billed basis. (Began)	\$ 0	
Public Authorities S-6			\$ 5,045
1	To adjust revenue to a billed basis. (Began)	\$ 5,045	
Sales For Resale S-7			\$ (6,899)
1	To adjust revenue to a billed basis. (Began)	\$ (6,899)	
Other Revenue S-8			\$ 16,125
1	To include annualized income related to AWR water line protection program. (Cassidy)	0	
2	To adjust other revenue. (Began)	\$ 16,125	
Source of Supply S-9			\$ (1,231,070)
1	To annualize Payroll. (Hagemeyer)	0	
2	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	
3	To adjust building rent expense. (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	St. Charles	
		Adjustment Amount	Total Adjustment
4	To disallow dues and donations. (Hanneken)	0	
5	To adjust purchase water for source and cost changes. (Began)	(1,231,070)	
6	To adjust Fuel and Power. (Began)	0	
Pumping S-10		\$	(2,414)
1	To annualize Payroll. (Hagemeyer)	(1,585)	
2	To annualize equipment leases. (Hagemeyer)	0	
3	To adjust Fuel and Power. (Began)	(829)	
Water Treatment S-11		\$	(4,572)
1	To annualize Payroll. (Hagemeyer)	0	
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)	(5)	
9	To adjust chemical expense. (Began)	(4,567)	
Transmission & Distribution S-12		\$	169,151

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	St. Charles	
		Adjustment Amount	Total Adjustment
1	To annualize Payroll. (Hagemeyer)	(7,960)	
2	To annualize One Call field locates. (McKiddy)	139,298	
3	To adjust building rent expense. (Hagemeyer)	0	
4	To normalize tank painting expense. (McKiddy)	38,031	
5	To disallow dues and donations. (Hanneken)	(218)	
6	To adjust expense for main break incidents. (McKiddy)	0	
7	To reflect tank lease expiration. (Hanneken)	0	
8	To annualize equipment leases. (Hagemeyer)	0	
Customer Accounts S-13		\$	(8,488)
1	To annualize Payroll. (Hagemeyer)	(8,187)	
2	To disallow dues and donations. (Hanneken)	0	
3	To adjust uncollectible accounts. (Began)	(301)	
4	To adjust Call Center expense. (Cassidy)	0	
Administrative & General S-14		\$	46,346
1	To annualize Payroll. (Hagemeyer)	(4,354)	
2	To eliminate transaction costs associated with the acquisitions of Webster, Florissant and Valley Park. (Rackers)	0	
3	To adjust advertising. (McKiddy)	(250)	
4	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	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	St. Charles	
		Adjustment Amount	Total Adjustment
5	To annualize 401(k) contributions based on annualized payroll. (Hagemeyer)	1,887	
6	To annualize EIP based on annualized payroll. (Hagemeyer)	47	
7	To annualize employee group insurance. (Hagemeyer)	10,556	
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)	14,377	
13	To disallow dues and donations. (Hanneken)	(6,443)	
14	To adjust the allocation of Belleville Labs. (Cassidy)	0	
15	To adjust pension expense to a pay-go basis. (Gibbs)	17,262	
16	To adjust OPEBs based FAS 106. (Gibbs)	13,544	
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)	(280)	

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

Adjustments To Income Statement

Adjmt No.	Description	St. Charles	
		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	\$ (33,996)
1	To annualize depreciation at Staff's proposed rates. (Hanneken)	60,218	
2	To annualize depreciation expense related to per book contribution in aid of construction. (Hanneken)	(116,924)	
3	To eliminate depreciation expense related to addition contributed capital. (Rackers)	0	
4	To include the cost of removal and salvage in expense. (Began)	22,710	
Amortization		\$ 16	\$ 17,868
1	To eliminate the test year recorded reserve deficiency amortization . (Gibbs)	0	
2	To amortize Security AAO. (Rackers)	17,868	
Taxes Other Than Income		\$ 17	\$ 68,595
1	To reflect the appropriate level of payroll taxes based on annualized payroll. (Hagemeyer)	(1,404)	
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	St. Charles	
		Adjustment Amount	Total Adjustment
5	To annualize property tax. (Hanneken)	69,999	
Current Income Tax		\$-18	\$ 648,881
1	To adjust current income tax expense. (Gibbs)	648,881	
Deferred Income Tax Expense		\$-19	\$ (38,948)
1	To adjust deferred income tax expense. (Gibbs)	(38,948)	
ITC 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)	St. Charles			
		Test Year (B)	6.66% Return (C)	6.82% Return (D)	6.98% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 3,200,658	\$ 2,101,798	\$ 2,152,292	\$ 2,202,786
2	Add:				
3	Current Income Tax	1,082,622	397,947	429,409	460,870
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	161,526	161,526	161,526	161,526
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ 4,444,806	\$ 2,661,272	\$ 2,743,227	\$ 2,825,182
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 865,464	\$ 865,464	\$ 865,464	\$ 865,464
10	Contributions In Aid of Construction	74,553	74,553	74,553	74,553
11	Non Deductible Reserve Deficiency Amortization	0	0	0	0
12	Miscellaneous Non-deductible Expenses	1,969	1,969	1,969	1,969
13	Total Additions	\$ 941,985	\$ 941,985	\$ 941,985	\$ 941,985
14	Subtractions to Net Income Before Income Tax:				
15	Interest Expense @ 3.98%	\$ 1,256,030	\$ 1,256,030	\$ 1,256,030	\$ 1,256,030
16	Tax Straight Line Depreciation	909,520	909,520	909,520	909,520
17	Excess Tax Depreciation	378,395	378,395	378,395	378,395
18	Cost of Removal	22,684	22,684	22,684	22,684
19	Total Subtractions	\$ 2,566,629	\$ 2,566,629	\$ 2,566,629	\$ 2,566,629
20	Net Taxable Income	\$ 2,820,162	\$ 1,036,629	\$ 1,118,584	\$ 1,200,539
21	Provision for Federal Income Tax				
22	Net Taxable Income	\$ 2,820,162	\$ 1,036,629	\$ 1,118,584	\$ 1,200,539
23	Deduct Missouri Income Tax @ 100.00%	147,023	54,042	58,315	62,587
24	Federal Taxable Income	\$ 2,673,140	\$ 982,586	\$ 1,060,269	\$ 1,137,951
25	Federal Income Tax @ 35.00%	\$ 935,599	\$ 343,905	\$ 371,094	\$ 398,283
26	Provision for Missouri Income Tax				
27	Net Taxable Income	\$ 2,820,162	\$ 1,036,629	\$ 1,118,584	\$ 1,200,539
28	Deduct Federal Income Tax @ 50.00%	467,799	171,953	185,547	199,141
29	Missouri Taxable Income	\$ 2,352,363	\$ 864,676	\$ 933,037	\$ 1,001,397
30	Missouri Income Tax @ 6.25%	\$ 147,023	\$ 54,042	\$ 58,315	\$ 62,587
31	Summary of Provision For Income Tax				
32	Federal Income Tax	\$ 935,599	\$ 343,905	\$ 371,094	\$ 398,283
33	State Income Tax	147,023	54,042	58,315	62,587
34	Total Current Income Tax	\$ 1,082,622	\$ 397,947	\$ 429,409	\$ 460,870