

# Parkville Sewer

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)	Parkville Sewer		
		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)	\$ 26,769	\$ 26,769	\$ 26,769
2	Rate of Return	6.66%	6.82%	6.98%
3	Net Operating Income Requirement	\$ 1,783	\$ 1,826	\$ 1,868
4	Net Operating Income Available (From Accounting Schedule 9)	(461)	(461)	(461)
5	Additional Net Operating Income Requirement	\$ 2,244	\$ 2,287	\$ 2,330
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ (22)	\$ 5	\$ 32
8	Test Year Current Income Tax	(1,420)	(1,420)	(1,420)
9	Additional Current Income Tax Requirement	\$ 1,398	\$ 1,425	\$ 1,451
10	Additional Gross Revenue Requirement Before Allowances	\$ 3,642	\$ 3,712	\$ 3,781
11	Allowance for True-up	\$ 36	\$ 36	\$ 36
12	<b>Additional Gross Revenue Requirement</b>	<b>\$ 3,678</b>	<b>\$ 3,748</b>	<b>\$ 3,817</b>
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 49,504	\$ 49,504	\$ 49,504
14	Total Gross Revenue Requirement	\$ 53,182	\$ 53,252	\$ 53,321

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**Rate Base**

Line	Description (A)	Parkville Sewer		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 81,603	\$ 649	\$ 82,252
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 3)	25,678	281	25,959
4	Accumulated Amortization Reserve			0
5	Net Plant in Service	\$ 55,925	\$ 368	\$ 56,293
6	Add:			
7	Cash Working Capital (From Accounting Schedule 3)	\$	\$	\$ 3,361
8	Materials and Supplies		0	0
9	Prepayments		0	0
10	Deferred OPEB Asset		1,312	1,312
11	Security Deferral AAO			0
12	Total Additions to Net Plant in Service	\$ 0	\$ 1,312	\$ 4,673
13	Deduct:			
14	Interest Offset	\$	\$	\$ 388
15	Federal Income Tax Offset			0
16	State Income Tax Offset			(0)
17	Contributions In Aid of Construction:	18,049		18,049
18	Customer Advances		0	0
19	Customer Deposits			0
20	Pre-71 ITC			0
21	Deferred Income Taxes		14,097	14,097
22	Accrued Pension Liability		1,663	1,663
23	Total Deductions to Net Plant in Service	\$ 18,049	\$ 15,761	\$ 34,197
24	<b>Total Rate Base</b>	<b>\$ 37,876</b>	<b>\$ (14,081)</b>	<b>\$ 26,769</b>

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**Plant In Service**

Line	A/C No	Plant Title	Parkville Sewer				
			Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$	\$ 0	P-1	\$ 38	\$ 38
3	302	Franchise & Consents	150	0	P-2	0	150
4	303	Miscellaneous Intangible		0	P-3	73	73
5		Total Intangible	\$ 150	\$ 0		\$ 111	\$ 261
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	P-4	\$ 0	\$ 0
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	\$ 0	\$ 0		\$ 0	\$ 0
18		Pumping					
19	320	Land & Land Rights	\$	\$ 0	P-14	\$ 0	\$ 0
20	321	S & I-Plant		0	P-15	0	0
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		0	P-21	0	0
27	325.2	Pumping Equipment-Pre '46		0	P-22	0	0
28	325.3	Pumping Equipment-Post '46		0	P-23	0	0
29	325	Pumping Equipment-Booster		0	P-24	0	0
30	326	Diesel Pumping Equipment		0	P-25	0	0
31	326	Dsl Pump Equip-Stratman		0	P-26	0	0
32	326	Dsl Pump Equip-Central Plant		0	P-27	0	0
33	327	Pump Equip Hydraulic		0	P-28	0	0
34	328	Other Pumping Equipment		0	P-29	0	0
35		Total Pumping	\$ 0	\$ 0		\$ 0	\$ 0
36		Water Treatment Plant					
37	330	Land & Land Rights	\$	\$ 0	P-30	\$ 0	\$ 0
38	331	Structures & Improvements		0	P-31	0	0

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**Plant In Service**

Line			Parkville Sewer				
	A/C No.	Plant Title	Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
				Amount (D)	No. (E)		
39	331	S & I - North Plant		0	P-32	0	0
40	331	S & I-Central 1 & 2		0	P-33	0	0
41	331	S & I-Central 3		0	P-34	0	0
42	331	S & I-South Plant		0	P-35	0	0
43	331	S & I-Meramac		0	P-36	0	0
44	332	WT Equip Non-Media		0	P-37	0	0
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	\$ 0	\$ 0		\$ 0	\$ 0
53		Transmission & Distribution					
54	340	Land & Land Rights	\$	\$ 0	P-45	\$ 0	\$ 0
55	341	Structures & Improvements		0	P-46	0	0
56	341.63	S & I-Spec Cross		0	P-47	0	0
57	342	Distr. Res. & Standpipes		0	P-48	0	0
58	342	Rsvr & Standpipe-Elev		0	P-49	0	0
59	342	Rsvr & Standpipe-Ground		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		0	P-52	0	0
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"		0	P-55	(21)	(21)
65	343.21	CI-10" & Smaller-1900-1928		0	P-56	0	0
66	343.22	CI-10" & Smaller 1929-1956		0	P-57	0	0
67	343.23	CI-10" & Smaller-1957-1993		0	P-58	0	0
68	343.25	T & D Mains - DI 6-8		0	P-59	0	0
69	343.3	T & D Mains - 10" to 16"		0	P-60	0	0
70	343.3	T & D Mains - 18" & Greater		0	P-61	0	0
71	343.3	CI-12"		0	P-62	0	0
72	343.13	CI-16"		0	P-63	0	0
73	343.26	T & D Mains - DI 12 (STL)		0	P-64	0	0
74	343.11	T & D Mains - DI 16 & Greater (STL)		0	P-65	0	0
75	343.12	T & D Mains - LJ 20 (STL)		0	P-66	0	0
76	344	Fire Mains		0	P-67	0	0
77	345	Services		0	P-68	0	0

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**Plant In Service**

Line	A/C No.	Plant Title	Parkville Sewer				
			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		0	P-69	0	0
79	346.2	Meters-Plastic Case		0	P-70	0	0
80	346.1	Meters-Other		0	P-71	0	0
81	346.2	Meters-Remote (ARB's)		0	P-72	0	0
82	347.1	Meter Install		0	P-73	0	0
83	347.2	Meter Install-Remote (ARB's)		0	P-74	0	0
84	348	Hydrants		0	P-75	0	0
85	349	Other T&D Plant		0	P-76	0	0
86		Total Transmission & Distribution	\$ 0	\$ 0		\$ (21)	\$ (21)
87		Sewer Plant					
88	352.2	Collecting Sewers - Gravity	\$ 30,459	\$ 0	P-77	\$ 0	\$ 30,459
89	353	Service to Customers	7,951	0	P-78	0	7,951
90	370.1	Land & Land Rights	9,300	0	P-79	0	9,300
91	374	Outfall Sewer Lines	33,743	0	P-80	0	33,743
92		Total Sewer Plant	\$ 81,453	\$ 0		\$ 0	\$ 81,453
93		General Plant					
94	389	Land & Land Rights	\$	\$ 0	P-81	\$ 0	\$ 0
95	390	S&I-Store, Shop & Garage		0	P-82	0	0
96	390.1	S&I-Offices		0	P-83	0	0
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		0	P-87	(717)	(717)
101	391.12	Office Equip - Computer Hardware		0	P-88	207	207
102	391.12	Office Equipment-Computer Software		0	P-89	945	945
103	391.26	Computer Software Personal		0	P-90	40	40
104	391.3	Data Handling Equipment		0	P-91	0	0
105	391.12	Office Equipment		0	P-92	4	4
106	392.11	Trans Equipment-Lt Duty Trucks		0	P-93	23	23
107	392.02	Trans Equipment-Hvy Duty Trucks		0	P-94	0	0
108	392.01	Trans Equipment-Autos		0	P-95	41	41
109	392.3	Trans Equipment Other		0	P-96	0	0
110	393	Stores Equipment		0	P-97	0	0
111	394.1	Shop & Garage Equipment		0	P-98	3	3
112	394.2	Tools		0	P-99	0	0
113	395.2	Laboratory Equipment		0	P-100	0	0
114	395.1	Laboratory Furniture		0	P-101	0	0
115	396	Power Operated Equipment		0	P-102	0	0
116	397	Comm Equipment-Non-Tele		0	P-103	2	2

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**Plant In Service**

Line			Parkville Sewer				
	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		0	P-104	7	7
118	398	Miscellaneous		0	P-105	4	4
119	399	Other Tangible Property		0	P-106	0	0
120		Total General Plant	\$ 0	\$ 0		\$ 558	\$ 558
121		<b>Total Plant In Service</b>	<b>\$ 81,693</b>	<b>\$ 0</b>		<b>\$ 649</b>	<b>\$ 82,252</b>

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## Adjustments To Plant In Service

Adjmt No.	Description	Parkville Sewer	
		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	\$	0
1	To adjust plant for over capitalization of AFUDC. (Hanneken)	\$	
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**

Parkville Sewer									
Line	A/C	Plant Title	Balance		Adjustments		Corporate	As Adjusted	
	No.		6/30/2003	Amount	No.	Distribution			(C)+(D)+(E)
	(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	80	80	
5		Total Intangible	\$	0	\$ 0		\$ 80	\$ 80	
6		Source of Supply							
7	310	Land & Land Rights	\$		\$ 0	R-4	\$ 0	\$ 0	
8	311	Structures & Improvements			0	R-5	0	0	
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			0	R-8	0	0	
12	316	Supply Mains			0	R-9	0	0	
13	316	Supply Mains-North Plant			0	R-10	0	0	
14	316	Supply Mains-Central Plant			0	R-11	0	0	
15	316	Supply Mains-South Plant			0	R-12	0	0	
16	316	Supply Mains-Meramec Plant			0	R-13	0	0	
17		Total Source of Supply	\$	0	\$ 0		\$ 0	\$ 0	
18		Pumping							
19	320	Land & Land Rights	\$		\$ 0	R-14	\$ 0	\$ 0	
20	321	S & I-Plant			0	R-15	0	0	
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			0	R-21	0	0	
27	325.2	Pumping Equipment-Pre '46			0	R-22	0	0	
28	325.3	Pumping Equipment-Post '46			0	R-23	0	0	
29	325	Pumping Equipment-Booster			0	R-24	0	0	
30	326	Diesel Pumping Equipment			0	R-25	0	0	
31	326	Dsl Pump Equip-Stratman			0	R-26	0	0	
32	326	Dsl Pump Equip-Central Plant			0	R-27	0	0	
33	327	Pump Equip Hydraulic			0	R-28	0	0	
34	328	Other Pumping Equipment			0	R-29	0	0	
35		Total Pumping	\$	0	\$ 0		\$ 0	\$ 0	
36		Water Treatment Plant							
37	330	Land & Land Rights	\$		\$ 0	R-30	\$ 0	\$ 0	
38	331	Structures & Improvements			0	R-31	0	0	
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			0	R-37	0	0	
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**

			Parkville Sewer				
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)		
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	\$ 0	\$ 0		\$ 0	\$ 0
53		Transmission & Distribution					
54	340	Land & Land Rights	\$	\$ 0	R-45	\$ 0	\$ 0
55	341	Structures & Improvements		0	R-46	0	0
56	341.63	S & I-Spec Cross		0	R-47	0	0
57	342	Distr. Res. & Standpipes		0	R-48	0	0
58	342	Rsvr & Standpipe-Elev		0	R-49	0	0
59	342	Rsvr & Standpipe-Ground		0	R-50	0	0
60	343	T & D Mains (Not Classified)		0	R-51	6	6
61	343.1	T & D Mains - 4" & Less		0	R-52	0	0
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"		0	R-55	0	0
65	343.21	CI-10" & Smaller-1900-1928		0	R-56	0	0
66	343.22	CI-10" & Smaller 1929-1956		0	R-57	0	0
67	343.23	CI-10" & Smaller-1957-1993		0	R-58	0	0
68	343.25	T & D Mains - DI 6-8		0	R-59	0	0
69	343.3	T & D Mains - 10" to 16"		0	R-60	0	0
70	343.3	T & D Mains - 18" & Greater		0	R-61	0	0
71	343.3	CI-12"		0	R-62	0	0
72	343.13	CI-16"		0	R-63	0	0
73	343.26	T & D Mains - DI 12 (STL)		0	R-64	0	0
74	343.11	T & D Mains - DI 16 & Greater (STL)		0	R-65	0	0
75	343.12	T & D Mains - LJ 20 (STL)		0	R-66	0	0
76	344	Fire Mains		0	R-67	0	0
77	345	Services		0	R-68	0	0
78	346.1	Meters-Bronze Case		0	R-69	0	0
79	346.2	Meters-Plastic Case		0	R-70	0	0
80	346.1	Meters-Other		0	R-71	0	0
81	346.2	Meters-Remote (ARB's)		0	R-72	0	0
82	347.1	Meter Install		0	R-73	0	0
83	347.2	Meter Install-Other		0	R-74	0	0
84	348	Hydrants		0	R-75	0	0
85	349	Other T&D Plant		0	R-76	0	0
86		Total Transmission & Distribution	\$ 0	\$ 0		\$ 6	\$ 6
87		Sewer Plant					
88	352.2	Collecting Sewers - Gravity	\$ 13,732	\$ 0	R-77	\$ 0	\$ 13,732
89	353	Service to Customers	5,550	0	R-78	0	5,550
90	370.1	Land & Land Rights	2,543	0	R-79	0	2,543
91	374	Outfall Sewer Lines	3,853	0	R-80	0	3,853
92		Total Sewer Plant	\$ 25,678	\$ 0		\$ 0	\$ 25,678
93		General Plant					
94	389	Land & Land Rights	\$	\$ 0	R-81	\$ 0	\$ 0

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**Depreciation Reserve**

Line	A/C No.	Plant Title	Parkville Sewer				
			Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
95	390	S&I-Store, Shop & Garage		0	R-82	0	0
96	390.1	S&I-Offices		0	R-83	(41)	(41)
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		0	R-87	19	19
101	391.12	General Office-Comp & Periph		0	R-88	93	93
102	391.12	General Office-Computer Software		0	R-89	78	78
103	391.26	Computer Software Personal		0	R-90	16	16
104	391.3	Data Handling Equipment		0	R-91	0	0
105	391.12	Other Office Equipment		0	R-92	2	2
106	392.11	Trans Equipment-Lt Duty Trucks		0	R-93	16	16
107	392.02	Trans Equipment-Hvy Duty Trucks		0	R-94	0	0
108	392.01	Trans Equipment-Autos		0	R-95	5	5
109	392.3	Trans Equipment Other		0	R-96	0	0
110	393	Stores Equipment		0	R-97	0	0
111	394.1	Tools, Shop & Garage Equipment		0	R-98	1	1
112	394.2	Shop Equipment - Other		0	R-99	0	0
113	395.2	Laboratory Equipment		0	R-100	0	0
114	395.1	Laboratory Equipment - Other		0	R-101	0	0
115	396	Power Operated Equipment		0	R-102	0	0
116	397	Comm Equipment-Non-Tele		0	R-103	4	4
117	397.2	Comm Equipment-Tele		0	R-104	2	2
118	398	Miscellaneous		0	R-105	0	0
119	399	Other Tangible Property		0	R-106	0	0
120		Total General Plant	\$ 0	\$ 0		\$ 195	\$ 195
121		<b>Total Depreciation Reserve</b>	<b>\$ 25,678</b>	<b>\$ 0</b>		<b>\$ 281</b>	<b>\$ 25,959</b>

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### Adjustments To Depreciation Reserve

Adjmt No.	Description	Parkville Sewer	
		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**

			Parkville Sewer				
			Dist. Specific Plant (As per Sub E)	Depreciation Rate	Dist. Specific Depreciation (C x D)	Corporate Allocation	Depreciation Expense (D x E)
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$		\$	\$	\$
3	302	Franchise & Consents		150			
4	303	Miscellaneous Intangible					
5		Total Intangible	\$	150	\$	\$	\$
6		Source of Supply					
7	310	Land & Land Rights	\$		\$	\$	\$
8	311	Structures & Improvements					
9	312	Collecting & Impounding Res					
10	313	Lake, River & Other Intakes					
11	314	Wells & Springs					
12	316	Supply Mains					
13	316	Supply Mains-North Plant					
14	316	Supply Mains-Central Plant					
15	316	Supply Mains-South Plant					
16	316	Supply Mains-Meramec Plant					
17		Total Source of Supply	\$		\$	\$	\$
18		Pumping					
19	320	Land & Land Rights	\$		\$	\$	\$
20	321	S & I-Plant					
21	321.1	S & I-Pumps (STL)					
22	321.2	S & I-Boosters					
23	322	Boiler Equipment					
24	323	Other Power Prod. Equip.					
25	324	Steam Pumping Equipment					
26	325.1	Electric Pumping Equipment					
27	325.2	Pumping Equipment-Pre '46					
28	325.3	Pumping Equipment-Post '46					
29	325	Pumping Equipment-Booster					
30	326	Diesel Pumping Equipment					
31	326	Dsl Pump Equip-Stratman					
32	326	Dsl Pump Equip-Central Plant					
33	327	Pump Equip Hydraulic					
34	328	Other Pumping Equipment					
35		Total Pumping	\$		\$	\$	\$
36		Water Treatment Plant					
37	330	Land & Land Rights	\$		\$	\$	\$
38	331	Structures & Improvements					
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					
45	332	WT Equip-North Plant					
46	332	WT Equip-Central 1 & 2					

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**Depreciation Expense**

			Parkville Sewer				
	A/C No.	Plant Title	Dist. Specific Plant (A.446, Sch. 3)	Depreciation Rate	Dist. Specific Depreciation (C)(D)	Corporate Allocation	Depreciation Expense (B)(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					
51	332.4	Equipment Filter Media					
52		Total Water Treatment Plant	\$		\$	\$	\$
53		Transmission & Distribution					
54	340	Land & Land Rights	\$		\$	\$	\$
55	341	Structures & Improvements					
56	341.63	S & I-Spec Cross					
57	342	Distr. Res. & Standpipes					
58	342	Rsvr & Standpipe-Elev					
59	342	Rsvr & Standpipe-Ground					
60	343	T & D Mains (Not Classified)					
61	343.1	T & D Mains - 4" & Less					
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"					
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"					
70	343.3	T & D Mains - 18" & Greater					
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					
77	345	Services					
78	346.1	Meters-Bronze Case					
79	346.2	Meters-Plastic Case					
80	346.1	Meters-Other					
81	346.2	Meters-Remote (ARB's)					
82	347.1	Meter Install					
83	347.2	Meter Install-Remote (ARB's)					
84	348	Hydrants					
85	349	Other T&D Plant					
86		Total Transmission & Distribution	\$		\$	\$	\$
87		Sewer Plant					
88	352.2	Collecting Sewers - Gravity	\$ 30,459	2.00%	\$ 609	\$	\$ 609
89	353	Service to Customers	7,951	2.00%	159		159
90	370.1	Land & Land Rights	9,300				
91	374	Outfall Sewer Lines	33,743	2.00%	675		675
92		Total Sewer Plant	\$ 81,453		\$ 1,443	\$	\$ 1,443

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**Depreciation Expense**

		Parkville Sewer					
Line	A/C No.	Plant Title	Dist. Specific Plant (A) (C) (D)	Depreciation Rate (B)	Dist. Specific Depreciation (E) (F) (G)	Corporate Allocation (H)	Depreciation Expense (I) (J) (K)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
93		General Plant					
94	389	Land & Land Rights	\$		\$	\$	\$
95	390	S&I-Store, Shop & Garage					
96	390.1	S&I-Offices					
97	390.92	S & I-Leasehold					
98	390.93	S & I-Leasehold					
99	390.3	S&I-Misc					
100	391.11	General Office-Furniture & Equip				(13)	(13)
101	391.12	General Office-Comp & Periph				30	30
102	391.12	General Office-Computer Software					
103	391.26	Computer Software Personal					
104	391.3	Data Handling Equipment					
105	391.12	Other Office Equipment					
106	392.11	Trans Equipment-Lt Duty Trucks				3	3
107	392.02	Trans Equipment-Hvy Duty Trucks					
108	392.01	Trans Equipment-Autos				10	10
109	392.3	Trans Equipment Other					
110	393	Stores Equipment					
111	394.1	Tools, Shop & Garage Equipment				0	0
112	394.2	Shop Equipment - Other					
113	395.2	Laboratory Equipment		5.00%			
114	395.1	Laboratory Equipment - Other					
115	396	Power Operated Equipment					
116	397	Comm Equipment-Non-Tele				0	0
117	397.2	Comm Equipment-Tele					
118	398	Miscellaneous				0	0
119	399	Other Tangible Property					
120		Total General Plant	\$		\$	\$ 30	\$ 30
121		Total Plant In Service	\$ 81,603		\$ 1,443	\$ 30	\$ 1,473

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# Cash Working Capital

Line	Description (A)	Parkville Sewer					Cash Working Capital Requirement (G)=(F)
		Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (E)=(C)-(D)	Factor (F)=(E)/(365)	
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 2,811	42.15	11.93	30.22	0.0828	\$ 233
3	Payroll Withholdings:						
4	Taxes	2,012	42.15	16.88	25.27	0.0692	139
5	401(k)	641	42.15	38.82	3.33	0.0091	6
6	EIP	50	42.15	38.82	3.33	0.0091	0
7	Fuel & Power	0	42.15	37.20	4.95	0.0136	0
8	Chemicals	(15)	42.15	42.15	0.00	0.0000	0
9	Materials and Supplies	0	42.15	42.15	0.00	0.0000	0
10	Purchased Water	0	42.15	42.45	(0.30)	(0.0008)	0
11	Management Fees	2,691	42.15	42.30	(0.15)	(0.0004)	(1)
12	Group Insurance	879	42.15	(7.50)	49.65	0.1360	120
13	OPEB's	635	42.15	3.41	38.74	0.1061	67
14	Pensions	119	42.15	17.58	24.57	0.0673	8
15	EIP - Employer Match	54	42.15	38.82	3.33	0.0091	0
16	401(k) - Employer Match	105	42.15	38.82	3.33	0.0091	1
17	Insurance Other Than Group	626	42.15	(47.66)	89.81	0.2461	154
18	Uncollectible Accounts	(0)	42.15	42.15	0.00	0.0000	0
19	Rents	211	42.15	(9.96)	52.11	0.1428	30
20	Cash Vouchers	34,428	42.15	21.41	20.74	0.0568	1,957
21	Total Operation & Maintenance Expense	\$ 45,245					\$ 2,714
22	Taxes Other Than Income						
23	FICA - Employer Portion	419	42.15	12.90	29.25	0.0801	\$ 34
24	Federal Unemployment	1	42.15	76.38	(34.23)	(0.0938)	(0)
25	State Unemployment	0	42.15	76.38	(34.23)	(0.0938)	0
26	Property Taxes	10	42.15	182.50	(140.35)	(0.3845)	(4)
27	Franchise & Environmental Tax	21	42.15	287.50	(245.35)	(0.6722)	(14)
28	PSC Assessment	4,365	42.15	(31.63)	73.77	0.2021	882
29	Total Taxes Other Than Income	\$ 4,816					\$ 898
30	Other Expenses						
31	Gross Receipts Tax	2,512	25.58	47.37	(21.79)	(0.0597)	(150)
32	Sales Tax	675	0.00	11.48	(11.48)	(0.0315)	(21)
33	Missouri Primacy Fees	134	25.58	243.50	(217.92)	(0.5970)	(80)
34	Total Other Expenses	\$ 3,320					\$ (251)
35	Cash Working Capital Before Income Tax and Interest Offsets						\$ 3,361

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# Income Statement

Line	Description (A)	Parkville Sewer				
		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	\$ 49,481	\$ 0	S-1	\$ 0	\$ 49,481
3	Commercial Revenue	0	0	S-2	0	0
4	Industrial Revenue	0	0	S-3	0	0
5	Private Fire	0	0	S-4	0	0
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	0	0	S-6	0	0
8	Sales For Resale	0	0	S-7	0	0
9	Other Revenue	0	0	S-8	23	23
10	Total Revenues	\$ 49,481	\$ 0		\$ 23	\$ 49,504
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	0	0	S-9	7	7
14	Pumping	0	0	S-10	1	1
15	Water Treatment	35,683	(2,965)	S-11	(0)	32,718
16	Transmission & Distribution	43	510	S-12	0	553
17	Customer Accounts	312	3,979	S-13	1,018	5,309
18	Administrative & General	706	122	S-14	5,829	6,657
19	Total O & M Expense	\$ 36,744	\$ 1,646		\$ 6,855	\$ 45,245
20	Other Operating Expenses:					
21	Depreciation - Plant	832	439	S-15	30	1,301
22	Amortization	0	0	S-16	0	0
23	Taxes Other Than Income	(223)	4,707	S-17	83	4,567
24	Total Other Operating Expense	\$ 609	\$ 5,146		\$ 112	\$ 5,868
25	Total Operating Expenses	37,353	6,792		6,968	51,113
26	Net Income Before Income Taxes	\$ 12,128	\$ (6,792)		\$ (6,945)	\$ (1,609)
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ (851)	S-18	\$ (569)	\$ (1,420)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	(82)	S-19	354	272
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	\$ 0	\$ (933)		\$ (215)	\$ (1,148)
33	Net Operating Income	\$ 12,128	\$ (5,859)		\$ (6,730)	\$ (461)

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### Adjustments To Income Statement

		Parkville Sewer	
Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue S-1		\$	0
1	To normalize and annualize revenue. (Began)	\$ 0	
Commercial Revenue S-2		\$	0
1	To normalize and annualize revenue. (Began)	\$ 0	
Industrial Revenue S-3		\$	0
1	To adjust revenue to a billed basis. (Began)	\$ 0	
2	To adjust revenue for customer changes. (Began)	\$ 0	
Private Fire S-4		\$	0
1	To adjust revenue to a billed basis. (Began)	\$ 0	
Public Fire S-5		\$	0
1	To adjust revenue to a billed basis. (Began)	\$ 0	
Public Authorities S-6		\$	0
1	To adjust revenue to a billed basis. (Began)	\$ 0	
Sales For Resale S-7		\$	0
1	To adjust revenue to a billed basis. (Began)	\$ 0	
Other Revenue S-8		\$	0
1	To include annualized income related to AWR water line protection program. (Cassidy)	0	
2	To adjust other revenue. (Began)	\$ 0	
Source of Supply S-9		\$	0
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	

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**Adjustments To Income Statement**

Adjmt No.	Description	Parkville Sewer	
		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	
<b>Pumping S-10</b>		\$	0
1	To annualize Payroll. (Hagemeyer)	0	
2	To annualize equipment leases. (Hagemeyer)	0	
3	To adjust Fuel and Power. (Began)	0	
<b>Water Treatment S-11</b>		\$	(2,965)
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)	(2,950)	
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)	(15)	
<b>Transmission &amp; Distribution S-12</b>		\$	510

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### Adjustments To Income Statement

Adjmt No.	Description	Parkville Sewer	
		Adjustment Amount	Total Adjustment
1	To annualize Payroll. (Hagemeyer)	510	
2	To annualize One Call field locates. (McKiddy)	0	
3	To adjust building rent expense. (Hagemeyer)	0	
4	To normalize tank painting expense. (McKiddy)	0	
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	
<b>Customer Accounts S-13</b>			<b>\$ 3,979</b>
1	To annualize Payroll. (Hagemeyer)	3,979	
2	To disallow dues and donations. (Hanneken)	0	
3	To adjust uncollectible accounts. (Began)	0	
4	To adjust Call Center expense. (Cassidy)	0	
<b>Administrative &amp; General S-14</b>			<b>\$ 122</b>
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 adjust advertising. (McKiddy)	0	
4	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	

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### Adjustments To Income Statement

Adjmt No.	Description	Parkville Sewer	
		Adjustment Amount	Total Adjustment
5	To annualize 401(k) contributions based on annualized payroll. (Hagemeyer)	80	
6	To annualize EIP based on annualized payroll. (Hagemeyer)	40	
7	To annualize employee group insurance. (Hagemeyer)	758	
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)	(11)	
13	To disallow dues and donations. (Hanneken)	(733)	
14	To adjust the allocation of Belleville Labs. (Cassidy)	0	
15	To adjust pension expense to a pay-go basis. (Gibbs)	(12)	
16	To adjust OPEBs based FAS 106. (Gibbs)	0	
17	To reflect an amortization of "permanent" OPEB regulatory asset. (Gibbs)	0	
18	To adjust Call Center expense. (Cassidy)	0	
19	To annualize ITS costs. (Cassidy)	0	
20	To adjust expense for main break incidents. (McKiddy)	0	
21	To adjust software leases. (Hagemeyer)	0	
22	To annualize equipment leases. (Hagemeyer)	0	

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### Adjustments To Income Statement

Adjmt No.	Description	Parkville Sewer	
		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	
<b>Depreciation - Plant</b>		<b>\$-15</b>	<b>\$ 439</b>
1	To annualize depreciation at Staff's proposed rates. (Hanneken)	611	
2	To annualize depreciation expense related to per book contribution in aid of construction. (Hanneken)	(172)	
3	To eliminate depreciation expense related to addition contributed capital. (Rackers)	0	
4	To include the cost of removal and salvage in expense. (Began)	0	
<b>Amortization</b>		<b>\$-16</b>	<b>\$ 0</b>
1	To eliminate the test year recorded reserve deficiency amortization . (Gibbs)	0	
2	To amortize Security AAO. (Rackers)	0	
<b>Taxes Other Than Income</b>		<b>\$-17</b>	<b>\$ 4,707</b>
1	To reflect the appropriate level of payroll taxes based on annualized payroll. (Hagemeyer)	342	
2	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	0	
3	To increase Missouri PSC assessment. (Hagemeyer)	4,365	
4	To annualize Franchise Tax. (Hanneken)	0	

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**Adjustments To Income Statement**

Adjmt No.	Description	Parkville Sewer	
		Adjustment Amount	Total Adjustment
5	To annualize property tax. (Hanneken)	0	
<b>Current Income Tax</b>			
	<b>S-18</b>	\$	(851)
1	To adjust current income tax expense. (Gibbs )	(851)	
<b>Deferred Income Tax Expense</b>			
	<b>S-19</b>	\$	(82)
1	To adjust deferred income tax expense. (Gibbs )	(82)	
<b>IFC Amortization</b>			
	<b>S-20</b>	\$	0
1	No Adjustment		

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# Income Tax Calculation

Line	Description (A)	Parkville Sewer			
		Test Year (B)	6.66% Return (C)	6.82% Return (D)	6.98% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ (461)	\$ 1,783	\$ 1,826	\$ 1,868
2	Add:				
3	Current Income Tax	(1,420)	(22)	5	32
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	272	272	272	272
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ (1,609)	\$ 2,033	\$ 2,103	\$ 2,172
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 1,301	\$ 1,301	\$ 1,301	\$ 1,301
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	18	18	18	18
13	Total Additions	\$ 1,318	\$ 1,318	\$ 1,318	\$ 1,318
14	Subtractions to Net Income Before Income Tax:				
15	Interest Expense @ 3.98%	\$ 1,065	\$ 1,065	\$ 1,065	\$ 1,065
16	Tax Straight Line Depreciation	1,806	1,806	1,806	1,806
17	Excess Tax Depreciation	536	536	536	536
18	Cost of Removal	(0)	(0)	(0)	(0)
19	Total Subtractions	\$ 3,408	\$ 3,408	\$ 3,408	\$ 3,408
20	Net Taxable Income	\$ (3,698)	\$ (56)	\$ 13	\$ 83
21	Provision for Federal Income Tax				
22	Net Taxable Income	\$ (3,698)	\$ (56)	\$ 13	\$ 83
23	Deduct Missouri Income Tax @ 100.00%	(193)	(3)	1	4
24	Federal Taxable Income	\$ (3,505)	\$ (53)	\$ 13	\$ 79
25	Federal Income Tax @ 35.00%	\$ (1,227)	\$ (19)	\$ 4	\$ 28
26	Provision for Missouri Income Tax				
27	Net Taxable Income	\$ (3,698)	\$ (56)	\$ 13	\$ 83
28	Deduct Federal Income Tax @ 50.00%	(613)	(9)	2	14
29	Missouri Taxable Income	\$ (3,085)	\$ (47)	\$ 11	\$ 69
30	Missouri Income Tax @ 6.25%	\$ (193)	\$ (3)	\$ 1	\$ 4
31	Summary of Provision For Income Tax				
32	Federal Income Tax	\$ (1,227)	\$ (19)	\$ 4	\$ 28
33	State Income Tax	(193)	(3)	1	4
34	Total Current Income Tax	\$ (1,420)	\$ (22)	\$ 5	\$ 32

# Corporate

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**Rate Base**

Line	Description (A)	Corporate		
		Direct Assessed (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 2,542,619	\$ 0	\$ 2,542,619
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 3)	1,101,879	0	1,101,879
4	Accumulated Amortization Reserve			0
5	Net Plant in Service	\$ 1,440,740	\$ 0	\$ 1,440,740
6	Add:			
7	Cash Working Capital (From Accounting Schedule 3)	\$	\$	\$ 0
8	Materials and Supplies	18,526		18,526
9	Prepayments	1,200		1,200
10	Deferred OPEB Asset	1,050,659		1,050,659
11	Security Deferral AAO			0
12	Total Additions to Net Plant in Service	\$ 1,070,385	\$ 0	\$ 1,070,385
13	Deduct:			
14	Interest Offset	\$	\$	\$ 0
15	Federal Income Tax Offset			0
16	State Income Tax Offset			0
17	Contributions In Aid of Construction:			0
18	Customer Advances	175,909		175,909
19	Customer Deposits			0
20	Pre-71 ITC			0
21	Deferred Income Taxes	42,795,449		42,795,449
22	Accrued Pension Liability	6,518,211		6,518,211
23	Total Deductions to Net Plant in Service	\$ 49,489,569	\$ 0	\$ 49,489,569
24	<b>Total Rate Base</b>	<b>\$ (46,978,444)</b>	<b>\$ 0</b>	<b>\$ (46,978,444)</b>

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**Plant In Service**

Line	A/C No	Plant Title	Corporate					As Adjusted (C) + (D) + (F)
			Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)		
				Amount (D)	No (E)			
1		Intangible						
2	301	Organization	\$ 150,226	\$ 0	P-1	\$	\$ 150,226	
3	302	Franchise & Consents		0	P-2		0	
4	303	Miscellaneous Intangible	284,735	0	P-3		284,735	
5		Total Intangible	\$ 434,961	\$ 0		\$ 0	\$ 434,961	
6		Source of Supply						
7	310	Land & Land Rights	\$	\$ 0	P-4	\$	\$ 0	
8	311	Structures & Improvements		0	P-5		0	
9	312	Collecting & Impounding Res		0	P-6		0	
10	313	Lake, River & Other Intakes		0	P-7		0	
11	314	Wells & Springs		0	P-8		0	
12	316	Supply Mains		0	P-9		0	
13	316	Supply Mains-North Plant		0	P-10		0	
14	316	Supply Mains-Central Plant		0	P-11		0	
15	316	Supply Mains-South Plant		0	P-12		0	
16	316	Supply Mains-Meramec Plant		0	P-13		0	
17		Total Source of Supply	\$ 0	\$ 0		\$ 0	\$ 0	
18		Pumping						
19	320	Land & Land Rights	\$	\$ 0	P-14	\$	\$ 0	
20	321	S & I-Plant		0	P-15		0	
21	321.1	S & I-Pumps (STL)		0	P-16		0	
22	321.2	S & I-Boosters		0	P-17		0	
23	322	Boiler Equipment		0	P-18		0	
24	323	Other Power Prod. Equip.		0	P-19		0	
25	324	Steam Pumping Equipment		0	P-20		0	
26	325.1	Electric Pumping Equipment		0	P-21		0	
27	325.2	Pumping Equipment-Pre '46		0	P-22		0	
28	325.3	Pumping Equipment-Post '46		0	P-23		0	
29	325	Pumping Equipment-Booster		0	P-24		0	
30	326	Diesel Pumping Equipment		0	P-25		0	
31	326	Dsl Pump Equip-Stratman		0	P-26		0	
32	326	Dsl Pump Equip-Central Plant		0	P-27		0	
33	327	Pump Equip Hydraulic		0	P-28		0	
34	328	Other Pumping Equipment		0	P-29		0	
35		Total Pumping	\$ 0	\$ 0		\$ 0	\$ 0	
36		Water Treatment Plant						
37	330	Land & Land Rights	\$	\$ 0	P-30	\$	\$ 0	
38	331	Structures & Improvements		0	P-31		0	

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**Plant In Service**

Line			Corporate				
	A/C No.	Plant Title	Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted 6/30/2003
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
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		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		0	P-43		0
51	332.4	Equipment Filter Media		0	P-44		0
52		Total Water Treatment Plant	\$ 0	\$ 0		\$ 0	\$ 0
53		Transmission & Distribution					
54	340	Land & Land Rights	\$	\$ 0	P-45	\$	\$ 0
55	341	Structures & Improvements		0	P-46		0
56	341.63	S & I-Spec Cross		0	P-47		0
57	342	Distr. Res. & Standpipes		0	P-48		0
58	342	Rsvr & Standpipe-Elev		0	P-49		0
59	342	Rsvr & Standpipe-Ground		0	P-50		0
60	343	T & D Mains (Not Classified)		0	P-51		0
61	343.1	T & D Mains - 4" & Less		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"		(80,798)	P-55		(80,798)
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"		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		0	P-67		0
77	345	Services		0	P-68		0

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**Plant In Service**

			Corporate				
Line	A/C No	Plant Title	Balance 6/30/2003 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)+(E) (G)
				Amount (D)	No (E)		
78	346.1	Meters-Bronze Case		0	P-69		0
79	346.2	Meters-Plastic Case		0	P-70		0
80	346.1	Meters-Other		0	P-71		0
81	346.2	Meters-Remote (ARB's)		0	P-72		0
82	347.1	Meter Install		0	P-73		0
83	347.2	Meter Install-Remote (ARB's)		0	P-74		0
84	348	Hydrants		0	P-75		0
85	349	Other T&D Plant		0	P-76		0
86		Total Transmission & Distribution	\$ 0	\$ (80,798)		\$ 0	\$ (80,798)
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	\$ 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	0	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		0	P-86		0
100	391.11	Office Furniture	3,377,522	(6,186,073)	P-87		(2,808,551)
101	391.12	Office Equip - Computer Hardware	811,375	0	P-88		811,375
102	391.12	Office Equipment-Computer Software	3,702,858	0	P-89		3,702,858
103	391.26	Computer Software Personal	156,011	0	P-90		156,011
104	391.3	Data Handling Equipment		0	P-91		0
105	391.12	Office Equipment	14,253	0	P-92		14,253
106	392.11	Trans Equipment-Lt Duty Trucks	88,516	0	P-93		88,516
107	392.02	Trans Equipment-Hvy Duty Trucks		0	P-94		0
108	392.01	Trans Equipment-Autos	161,841	0	P-95		161,841
109	392.3	Trans Equipment Other		0	P-96		0
110	393	Stores Equipment		0	P-97		0
111	394.1	Shop & Garage Equipment	10,767	0	P-98		10,767
112	394.2	Tools		0	P-99		0
113	395.2	Laboratory Equipment		0	P-100		0
114	395.1	Laboratory Furniture		0	P-101		0
115	396	Power Operated Equipment		0	P-102		0
116	397	Comm Equipment-Non-Tele	7,072	0	P-103		7,072

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# Plant In Service

Line	A/C No	Plant Title	Corporate			
			Balance 6/30/2003	Adjustments		Corporate Distribution
				Amount	No	
	(A)	(B)	(C)	(D)	(E)	(F)
117	397.2	Comm Equipment-Tele	29,169	0	P-104	29,169
118	398	Miscellaneous	15,145	0	P-105	15,145
119	399	Other Tangible Property		0	P-106	0
120		Total General Plant	\$ 8,374,529	\$ (6,186,073)		\$ 0
121		Total Plant In Service	\$ 8,809,490	\$ (6,266,871)		\$ 0

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# Adjustments To Plant In Service

Adjmt No.	Description	Corporate	
		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	I & D Mains - 6" to 8" P-55	\$	(80,798)
1	To adjust plant for over capitalization of AFUDC. (Hanneken)	(80,798)	
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	\$	(6,186,073)
1	To eliminate capitalized transition costs related to Company's decision to begin taking service from the National Call Center. (Cassidy)	(2,000,526)	
2	To eliminate capitalized transition costs related to Company's decision to begin taking service from the National Shared Services Center. (Cassidy)	(4,185,547)	
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**

Corporate							
A/C No.	Plant Title	Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted (Credit)	
			Amount	No.			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line							
1	Intangible						
2	301 Organization	\$	\$ 0	R-1	\$	\$ 0	
3	302 Franchise & Consents		0	R-2		0	
4	303 Miscellaneous Intangible	312,045	0	R-3		312,045	
5	Total Intangible	\$ 312,045	\$ 0		\$ 0	\$ 312,045	
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	\$ 0	
18	Pumping						
19	320 Land & Land Rights	\$	\$ 0	R-14	\$	\$ 0	
20	321 S & I-Plant		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.		0	R-19		0	
25	324 Steam Pumping Equipment		0	R-20		0	
26	325.1 Electric Pumping Equipment		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		0	R-29		0	
35	Total Pumping	\$ 0	\$ 0		\$ 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-Meramac		0	R-36		0	
44	332 WT Equip Non-Media		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	Corporate				
			Balance 6/30/2003	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
(A)	(B)		(C)	(D)	(E)	(F)	(G)
48	332	WT Equip-South Plant		0	R-41		0
49	332	WT Equip-Meramac		0	R-42		0
50	332	Other P/E Hand Equipment		0	R-43		0
51	332.4	Equipment Filter Media		0	R-44		0
52		Total Water Treatment Plant	\$ 0	\$ 0		\$ 0	\$ 0
53		Transmission & Distribution					
54	340	Land & Land Rights	\$	\$ 0	R-45	\$	\$ 0
55	341	Structures & Improvements		0	R-46		0
56	341.63	S & I-Spec Cross		0	R-47		0
57	342	Distr. Res. & Standpipes		0	R-48		0
58	342	Rsvr & Standpipe-Elev		0	R-49		0
59	342	Rsvr & Standpipe-Ground		0	R-50		0
60	343	T & D Mains (Not Classified)	24,504	0	R-51		24,504
61	343.1	T & D Mains - 4" & Less		0	R-52		0
62	343.24	T & D Mains AC 4 (STL)		0	R-53		0
63	343.30	T & D Mains Galv I (STL)		0	R-54		0
64	343.2	T & D Mains - 6" to 8"		0	R-55		0
65	343.21	CI-10" & Smaller-1900-1928		0	R-56		0
66	343.22	CI-10" & Smaller 1929-1956		0	R-57		0
67	343.23	CI-10" & Smaller-1957-1993		0	R-58		0
68	343.25	T & D Mains - DI 6-8		0	R-59		0
69	343.3	T & D Mains - 10" to 16"		0	R-60		0
70	343.3	T & D Mains - 18" & Greater		0	R-61		0
71	343.3	CI-12"		0	R-62		0
72	343.13	CI-16"		0	R-63		0
73	343.26	T & D Mains - DI 12 (STL)		0	R-64		0
74	343.11	T & D Mains - DI 16 & Greater (STL)		0	R-65		0
75	343.12	T & D Mains - LJ 20 (STL)		0	R-66		0
76	344	Fire Mains		0	R-67		0
77	345	Services		0	R-68		0
78	346.1	Meters-Bronze Case		0	R-69		0
79	346.2	Meters-Plastic Case		0	R-70		0
80	346.1	Meters-Other		0	R-71		0
81	346.2	Meters-Remote (ARB's)		0	R-72		0
82	347.1	Meter Install		0	R-73		0
83	347.2	Meter Install-Other		0	R-74		0
84	348	Hydrants		0	R-75		0
85	349	Other T&D Plant		0	R-76		0
86		Total Transmission & Distribution	\$ 24,504	\$ 0		\$ 0	\$ 24,504
87		Sewer Plant					
88	352.2	Collecting Sewers - Gravity	\$	\$ 0	R-77	\$	\$ 0
89	353	Service to Customers		0	R-78		0
90	370.1	Land & Land Rights		0	R-79		0
91	374	Outfall Sewer Lines		0	R-80		0
92		Total Sewer Plant	\$ 0	\$ 0		\$ 0	\$ 0
93		General Plant					
94	389	Land & Land Rights	\$	\$ 0	R-81	\$	\$ 0

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# Depreciation Reserve

Line	A/C No.	Plant Title	Corporate			
			Balance 6/30/2003	Adjustments		As Adjusted (C)+(D)+(E)
				Amount	No.	
	(A)	(B)	(C)	(D)	(E)	(G)
95	390	S&I-Store, Shop & Garage		0	R-82	0
96	390.1	S&I-Offices	(161,159)	0	R-83	(161,159)
97	390.92	S & I-Leasehold		0	R-84	0
98	390.93	S & I-Leasehold		0	R-85	0
99	390.3	S&I-Misc		0	R-86	0
100	391.11	General Office-Furniture & Equip	76,170	0	R-87	76,170
101	391.12	General Office-Comp & Periph	364,188	0	R-88	364,188
102	391.12	General Office-Computer Software	306,270	0	R-89	306,270
103	391.26	Computer Software Personal	60,778	0	R-90	60,778
104	391.3	Data Handling Equipment		0	R-91	0
105	391.12	Other Office Equipment	6,399	0	R-92	6,399
106	392.11	Trans Equipment-Lt Duty Trucks	64,578	0	R-93	64,578
107	392.02	Trans Equipment-Hvy Duty Trucks		0	R-94	0
108	392.01	Trans Equipment-Autos	19,168	0	R-95	19,168
109	392.3	Trans Equipment Other		0	R-96	0
110	393	Stores Equipment		0	R-97	0
111	394.1	Tools, Shop & Garage Equipment	2,744	0	R-98	2,744
112	394.2	Shop Equipment - Other		0	R-99	0
113	395.2	Laboratory Equipment		0	R-100	0
114	395.1	Laboratory Equipment - Other		0	R-101	0
115	396	Power Operated Equipment		0	R-102	0
116	397	Comm Equipment-Non-Tele	15,647	0	R-103	15,647
117	397.2	Comm Equipment-Tele	8,622	0	R-104	8,622
118	398	Miscellaneous	1,925	0	R-105	1,925
119	399	Other Tangible Property		0	R-106	0
120		Total General Plant	\$ 765,330	\$ 0	\$ 0	\$ 765,330
121		Total Depreciation Reserve	\$ 1,101,879	\$ 0	\$ 0	\$ 1,101,879

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### Adjustments To Depreciation Reserve

Adjmt No.	Description	Corporate	
		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	Corporate		
			Adjusted Plant (Acq. S-3.1)	Depreciation Rate	Depreciation Expense (CMB)
	(A)	(B)	(C)	(D)	(E)
1		Intangible			
2	301	Organization	\$ 150,226		\$
3	302	Franchise & Consents			
4	303	Miscellaneous Intangible	284,735		
5		Total Intangible	\$ 434,961		\$
6		Source of Supply			
7	310	Land & Land Rights	\$		\$
8	311	Structures & Improvements			
9	312	Collecting & Impounding Res			
10	313	Lake, River & Other Intakes			
11	314	Wells & Springs			
12	316	Supply Mains			
13	316	Supply Mains-North Plant			
14	316	Supply Mains-Central Plant			
15	316	Supply Mains-South Plant			
16	316	Supply Mains-Meramec Plant			
17		Total Source of Supply	\$		\$
18		Pumping			
19	320	Land & Land Rights	\$		\$
20	321	S & I-Plant			
21	321.1	S & I-Pumps (STL)			
22	321.2	S & I-Boosters			
23	322	Boiler Equipment			
24	323	Other Power Prod. Equip.			
25	324	Steam Pumping Equipment			
26	325.1	Electric Pumping Equipment			
27	325.2	Pumping Equipment-Pre '46			
28	325.3	Pumping Equipment-Post '46			
29	325	Pumping Equipment-Booster			
30	326	Diesel Pumping Equipment			
31	326	Dsl Pump Equip-Stratman			
32	326	Dsl Pump Equip-Central Plant			
33	327	Pump Equip Hydraulic			
34	328	Other Pumping Equipment			
35		Total Pumping	\$		\$
36		Water Treatment Plant			
37	330	Land & Land Rights	\$		\$
38	331	Structures & Improvements			
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			
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	Corporate		
			Adjusted Plant (A-Dep. S. & B. 3)	Depreciation Rate	Depreciation Expense (C x D)
	(A)	(B)	(C)	(D)	(E)
47	332	WT Equip-Central 3			
48	332	WT Equip-South Plant			
49	332	WT Equip-Meramac			
50	332	Other P/E Hand Equipment			
51	332.4	Equipment Filter Media			
52		Total Water Treatment Plant	\$		\$
53		Transmission & Distribution			
54	340	Land & Land Rights	\$		\$
55	341	Structures & Improvements			
56	341.63	S & I-Spec Cross			
57	342	Distr. Res. & Standpipes			
58	342	Rsvr & Standpipe-Elev			
59	342	Rsvr & Standpipe-Ground			
60	343	T & D Mains (Not Classified)			
61	343.1	T & D Mains - 4" & Less			
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"	(80,798)		
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"			
70	343.3	T & D Mains - 18" & Greater			
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			
77	345	Services			
78	346.1	Meters-Bronze Case			
79	346.2	Meters-Plastic Case			
80	346.1	Meters-Other			
81	346.2	Meters-Remote (ARB's)			
82	347.1	Meter Install			
83	347.2	Meter Install-Remote (ARB's)			
84	348	Hydrants			
85	349	Other T&D Plant			
86		Total Transmission & Distribution	\$	(80,798)	\$
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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Line	A/C No. (A)	Plant Title (B)	Corporate		
			Adjusted Plant (A-412.5-1.3) (C)	Depreciation Rate (D)	Depreciation Expense (C-402) (E)
93		General Plant			
94	389	Land & Land Rights	\$		\$
95	390	S&I-Store, Shop & Garage			
96	390.1	S&I-Offices		2.50%	
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	(2,808,551)	1.85%	(51,958)
101	391.12	General Office-Comp & Periph	811,375	14.29%	115,945
102	391.12	General Office-Computer Software	3,702,858	14.29%	
103	391.26	Computer Software Personal	156,011		
104	391.3	Data Handling Equipment			
105	391.12	Other Office Equipment	14,253	4.35%	
106	392.11	Trans Equipment-Lt Duty Trucks	88,516	12.50%	11,065
107	392.02	Trans Equipment-Hvy Duty Trucks			
108	392.01	Trans Equipment-Autos	161,841	25.00%	40,460
109	392.3	Trans Equipment Other			
110	393	Stores Equipment			
111	394.1	Tools, Shop & Garage Equipment	10,767	4.35%	468
112	394.2	Shop Equipment - Other			
113	395.2	Laboratory Equipment			
114	395.1	Laboratory Equipment - Other			
115	396	Power Operated Equipment			
116	397	Comm Equipment-Non-Tele	7,072	4.76%	337
117	397.2	Comm Equipment-Tele	29,169	4.76%	
118	398	Miscellaneous	15,145	3.23%	489
119	399	Other Tangible Property			
120		Total General Plant	\$ 2,188,456		\$ 116,806
121		Total Plant In Service	\$ 2,542,619		\$ 116,806

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# Income Statement

Line	Description (A)	Corporate				
		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	\$ 0	\$ 0	S-1	\$ 0	\$ 0
3	Commercial Revenue	0	0	S-2		0
4	Industrial Revenue	0	0	S-3		0
5	Private Fire	0	0	S-4		0
6	Public Fire	0	0	S-5		0
7	Public Authorities	0	0	S-6		0
8	Sales For Resale	0	0	S-7		0
9	Other Revenue	500	100,000	S-8		100,500
10	Total Revenues	\$ 500	\$ 100,000		\$ 0	\$ 100,500
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	31,650	(126)	S-9		31,524
14	Pumping	3,666	0	S-10		3,666
15	Water Treatment	75,075	(245)	S-11		74,830
16	Transmission & Distribution	405,349	(59,042)	S-12		346,307
17	Customer Accounts	776,974	3,130,418	S-13		3,907,392
18	Administrative & General	23,630,038	(821,033)	S-14		22,809,005
19	Total O & M Expense	\$ 24,922,752	\$ 2,249,973		\$ 0	\$ 27,172,725
20	Other Operating Expenses:					
21	Depreciation - Plant	310,682	(194,787)	S-15		115,895
22	Amortization	0	0	S-16		0
23	Taxes Other Than Income	1,073,458	387,747	S-17		1,461,205
24	Total Other Operating Expense	\$ 1,384,140	\$ 192,960		\$ 0	\$ 1,577,100
25	Total Operating Expenses	26,306,892	2,442,933		0	28,749,825
26	Net Income Before Income Taxes	\$ (26,306,392)	\$ (2,342,933)		\$ 0	\$ (28,649,325)
27	Income Taxes:					
28	Current Income Tax	\$ 4,332,759	\$ 0	S-18	\$ 4,332,759	
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	10,523,658	0	S-19		10,523,658
31	ITC Amortization	(150,255)	0	S-20		(150,255)
32	Total Income Taxes	\$ 14,706,162	\$ 0		\$ 0	\$ 14,706,162
33	Net Operating Income	\$ (41,012,554)	\$ (2,342,933)		\$ 0	\$ (43,355,487)

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## Adjustments To Income Statement

Adjmt No.	Description	Corporate	
		Adjustment Amount	Total Adjustment
Residential Revenue \$-1		\$	0
1	To normalize and annualize revenue. (Began)	\$	0
Commercial Revenue \$-2		\$	0
1	To normalize and annualize revenue. (Began)	\$	0
Industrial Revenue \$-3		\$	0
1	To adjust revenue to a billed basis. (Began)	\$	0
2	To adjust revenue for customer changes. (Began)	\$	0
Private Fire \$-4		\$	0
1	To adjust revenue to a billed basis. (Began)	\$	0
Public Fire \$-5		\$	0
1	To adjust revenue to a billed basis. (Began)	\$	0
Public Authorities \$-6		\$	0
1	To adjust revenue to a billed basis. (Began)	\$	0
Sales For Resale \$-7		\$	0
1	To adjust revenue to a billed basis. (Began)	\$	0
Other Revenue \$-8		\$	100,000
1	To include annualized income related to AWR water line protection program. (Cassidy)	100,000	
2	To adjust other revenue. (Began)	\$	0
Source of Supply \$-9		\$	(126)
1	To annualize Payroll. (Hagemeyer)		0
2	To eliminate payroll and other costs related to lobbying. (Hagemeyer)		(126)
3	To adjust building rent expense. (Hagemeyer)		0

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Adjmt No.	Description	Corporate	
		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	
<b>Pumping S-10</b>		\$	0
1	To annualize Payroll. (Hagemeyer)	0	
2	To annualize equipment leases. (Hagemeyer)	0	
3	To adjust Fuel and Power. (Began)	0	
<b>Water Treatment S-11</b>		\$	(245)
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)	(8)	
4	To normalize waste disposal expense. (Hanneken)	0	
5	To disallow dues and donations. (Hanneken)	0	
6	To annualize equipment leases. (Hagemeyer)	(237)	
7	To adjust hazardous waste disposal. (Hanneken)	0	
8	To adjust Fuel and Power. (Began)	0	
9	To adjust chemical expense. (Began)	0	
<b>Transmission &amp; Distribution S-12</b>		\$	(59,042)

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### Adjustments To Income Statement

Adjmt No.	Description	Corporate	
		Adjustment Amount	Total Adjustment
1	To annualize Payroll. (Hagemeyer)	(59,042)	
2	To annualize One Call field locates. (McKiddy)	0	
3	To adjust building rent expense. (Hagemeyer)	0	
4	To normalize tank painting expense. (McKiddy)	0	
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	
<b>Customer Accounts S-13</b>			<b>\$ 3,130,418</b>
1	To annualize Payroll. (Hagemeyer)	(35,355)	
2	To disallow dues and donations. (Hanneken)	0	
3	To adjust uncollectible accounts. (Began)	0	
4	To adjust Call Center expense. (Cassidy)	3,165,773	
<b>Administrative &amp; General S-14</b>			<b>\$ (821,033)</b>
1	To annualize Payroll. (Hagemeyer)	(673,621)	
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)	(52,693)	

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Adjmt No.	Description	Corporate	
		Adjustment Amount	Total Adjustment
5	To annualize 401(k) contributions based on annualized payroll. (Hagemeyer)	52,187	
6	To annualize EIP based on annualized payroll. (Hagemeyer)	49,135	
7	To annualize employee group insurance. (Hagemeyer)	357,094	
8	To adjust rate case expense. (Hagemeyer)	172,580	
9	To adjust building rent expense. (Hagemeyer)	(208,338)	
10	To eliminate non-recurring maintenance reserve amortizations. (Hanneken)	(30,411)	
11	To eliminate non-recurring write-off of transportation reserves. (Hanneken)	0	
12	To adjust insurance other than group. (Hanneken)	(897,159)	
13	To disallow dues and donations. (Hanneken)	(9,995)	
14	To adjust the allocation of Belleville Labs. (Cassidy)	(346,337)	
15	To adjust pension expense to a pay-go basis. (Gibbs)	(1,283,946)	
16	To adjust OPEBs based FAS 106. (Gibbs)	1,424,627	
17	To reflect an amortization of "permanent" OPEB regulatory asset. (Gibbs)	75,292	
18	To adjust Call Center expense. (Cassidy)	(3,020)	
19	To annualize ITS costs. (Cassidy)	839,304	
20	To adjust expense for main break incidents. (McKiddy)	0	
21	To adjust software leases. (Hagemeyer)	(117,704)	
22	To annualize equipment leases. (Hagemeyer)	(14,693)	

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**Adjustments To Income Statement**

Adjmt No.	Description	Corporate	
		Adjustment Amount	Total Adjustment
23	To adjust outside services. (Hagemeyer)	(40,194)	
24	To capitalize a portion of National Shared Service costs. (Cassidy)	(103,953)	
25	To eliminate depreciatin study amortization. (Hanneken)	(2,588)	
26	To adjust Fuel and Power. (Began)	0	
27	To eliminate non-recurring severance costs. (Cassidy)	(6,350)	
<b>Depreciation - Plant</b>		<b>\$-15</b>	<b>\$ (194,787)</b>
1	To annualize depreciation at Staff's proposed rates. (Hanneken)	(193,876)	
2	To annualize depreciation expense related to per book contribution in aid of construction. (Hanneken)	0	
3	To eliminate depreciation expense related to addition contributed capital. (Rackers)	0	
4	To include the cost of removal and salvage in expense. (Began)	(911)	
<b>Amortization</b>		<b>\$-16</b>	<b>\$ 0</b>
1	To eliminate the test year recorded reserve deficiency amortization . (Gibbs)	0	
2	To amortize Security AAO. (Rackers)	0	
<b>Taxes Other Than Income</b>		<b>\$-17</b>	<b>\$ 387,747</b>
1	To reflect the appropriate level of payroll taxes based on annualized payroll. (Hagemeyer)	178,042	
2	To eliminate payroll and other costs related to lobbying. (Hagemeyer)	(2,547)	
3	To increase Missouri PSC assessment. (Hagemeyer)	167,252	
4	To annualize Franchise Tax. (Hanneken)	7,445	

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### Adjustments To Income Statement

Adjmt No.	Description	Corporate	
		Adjustment Amount	Total Adjustment
5	To annualize property tax. (Hanneken)	37,555	
<b>Current Income Tax S-18</b>			
1	To adjust current income tax expense. (Gibbs )	0	
<b>Deferred Income Tax Expense S-19</b>			
1	To adjust deferred income tax expense. (Gibbs )	0	
<b>ITC Amortization S-20</b>			
1	No Adjustment		