

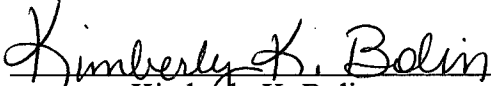
**OF THE STATE OF MISSOURI**

In the Matter of the General Rate Increase for     )  
Natural Gas Service Provided by Missouri     )     Case No. WR-2008-0311  
American Water Company.     )     & SR-2008-0312  
   )

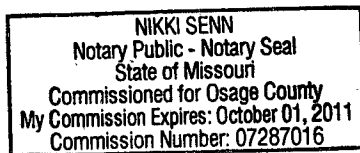
**AFFIDAVIT OF KIMBERLY K. BOLIN**


STATE OF MISSOURI     )  
   )     ss.  
COUNTY OF COLE     )

Kimberly K. Bolin, of lawful age, on her oath states: that she has participated in the preparation of the foregoing Revised Total Company Summary Staff Accounting Schedule and the Revised Cedar Hill Sewer District Staff Accounting Schedule; that she has knowledge of the matters set forth in such Revised Accounting Schedules; and that such matters are true to the best of her knowledge and belief.

  
Kimberly K. Bolin

Subscribed and sworn to before me this 28<sup>th</sup> day of August, 2008.



  
Notary Public

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2008-0311  
**Date Prepared:** Revised 8/26/08



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**REVISED (08/26)**

**STAFF ACCOUNTING SCHEDULES**

**MISSOURI - AMERICAN WATER COMPANY  
CEDAR HILL SEWER DISTRICT  
CASE NO. WR-2008-0311**

**Jefferson City, Missouri**

**August 2008**

**Revised 08/26/2008**

Missouri - American Water Company  
Case No. WR-2008-0311  
Cedar Hill Sewer District (Revised 08/26)  
Test Year Ending: 12-31-2007; Update Period: 03-31-2008  
Revenue Requirement

Line Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% Return
1	Net Orig Cost Rate Base	-\$416,391	-\$416,391	-\$416,391
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	-\$31,304	-\$32,195	-\$33,091
4	Net Income Available	-\$76,785	-\$76,785	-\$76,785
5	Additional Net Income Required	\$45,481	\$44,590	\$43,694
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	\$45,481	\$44,590	\$43,694
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$45,481	\$44,590	\$43,694

Revised 08/26/2008

Accounting Schedule: 1  
Sponsor: Paul R. Harrison  
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Missouri - American Water Company  
Case No. WR-2008-0311  
Cedar Hill Sewer District (Revised 08/26)  
Test Year Ending: 12-31-2007; Update Period: 03-31-2008  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$721,461
2	Less Accumulated Depreciation Reserve		\$269,807
3	Net Plant In Service		\$451,654
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$18,312
6	Materials & Supplies		\$12
7	Prepayments		\$5,764
8	OPEB Tracker Asset		\$6,065
9	TOTAL ADD TO NET PLANT IN SERVICE		\$30,153
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-0.7863%	\$0
12	State Tax Offset	5.2274%	\$0
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	18.8986%	-\$2,679
15	Contribution In Aid of Construction		\$875,303
16	Customer Advances		\$0
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$0
19	Pension Tracker Liability		\$1,130
20	Accrued Pension Liability		\$24,444
21	TOTAL SUBTRACT FROM NET PLANT		\$898,198
22	Total Rate Base		<u><u>-\$416,391</u></u>

Revised 08/26/2008

Accounting Schedule: 2  
Sponsor: Paul R. Harrison  
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Missouri - American Water Company  
Case No. WR-2008-0311  
Cedar Hill Sewer District (Revised 08/26)  
Test Year Ending: 12-31-2007; Update Period: 03-31-2008  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$823	\$823	100.00%	\$0	\$823
3	302.000	Franchises - IP	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	P-4	\$1,272	\$1,272	100.00%	\$0	\$1,272
5		TOTAL PLANT INTANGIBLE	\$0		\$2,095	\$2,095		\$0	\$2,095
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	-\$88	-\$88	100.00%	\$0	-\$88
8	351.000	Structures and Improvements - CP	\$67,991	P-8	\$231	\$68,222	100.00%	\$0	\$68,222
9	356.000	Power Generation Equipment - CP	\$20,891	P-9	\$0	\$20,891	100.00%	\$0	\$20,891
10	352.100	Collection Mains - CP	\$257,312	P-10	\$0	\$257,312	100.00%	\$0	\$257,312
11	352.200	Collection Other - CP	\$51,910	P-11	\$0	\$51,910	100.00%	\$0	\$51,910
12	362.200	Special Collecting Structures - CP	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	363.200	Services to Customers - CP	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	364.200	Flow Measuring Devices - CP	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	365.200	Flow Measuring Installations - CP	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	389.200	Other Plant & Misc. Equipment - CP	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL COLLECTION PLANT	\$398,104		\$143	\$398,247		\$0	\$398,247
18		SYSTEM PUMPING PLANT							
19	0.000	Land and Land Rights - SPP	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	0.000	Structures and Improvements - SPP	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	0.000	Power Generation Equipment - SPP	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	0.000	Receiving Wells - SPP	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	363.000	Pumping Equipment Elect - SPP	\$1,928	P-23	\$0	\$1,928	100.00%	\$0	\$1,928
24	365.000	Pumping Equip Other	\$106,277	P-24	\$0	\$106,277	100.00%	\$0	\$106,277
25	0.000	Other Plant & Misc. Equip-Corporate	\$0	P-25	\$7,657	\$7,657	100.00%	\$0	\$7,657
26		TOTAL SYSTEM PUMPING PLANT	\$108,205		\$7,657	\$115,862		\$0	\$115,862
27		TREATMENT & DISPOSAL PLANT							
28	370.000	Land and Land Rights - TDP	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	371.000	Structures and Improvements - TDP	\$608,890	P-29	\$0	\$608,890	100.00%	-\$586,668	\$22,222
30	372.000	Power Generation Equipment - TDP	\$46,287	P-30	\$0	\$46,287	100.00%	-\$44,598	\$1,689
31	372.100	Treatment & Disposal Equipment - TDP	\$297,548	P-31	\$0	\$297,548	100.00%	-\$286,689	\$10,859
32	372.200	Treatment & Disposal Equip Grit Remov	\$43,172	P-32	\$0	\$43,172	100.00%	-\$41,596	\$1,576
33	372.300	Treatment & Disposal Equip Sed Tanks	\$776,852	P-33	\$0	\$776,852	100.00%	-\$748,500	\$28,352
34	372.400	Treatment & Disposal Equip Sledge/Effl	\$62,722	P-34	\$0	\$62,722	100.00%	-\$60,433	\$2,289
35	372.500	Treatment & Disposal Equip Gen Trmt	\$57,520	P-35	\$0	\$57,520	100.00%	-\$55,421	\$2,099
36	372.600	Treatment & Disposal Equip Influent Lift	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	373.000	Plant Sewers - TDP	\$354,787	P-37	\$0	\$354,787	100.00%	-\$341,839	\$12,948
38	374.100	Outfall Sewer Lines - TDP	\$14,701	P-38	\$0	\$14,701	100.00%	-\$14,164	\$537
39	374.200	Other Plant & Misc. Equipment - TDP	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL TREATMENT & DISPOSAL PLANT	\$2,262,479		\$0	\$2,262,479		-\$2,179,908	\$82,571
41		GENERAL PLANT							
42	689.000	Land and Land Rights - GP	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	390.000	Structures and Improvements - GP	\$2,066	P-43	\$40	\$2,106	100.00%	\$0	\$2,106
44	391.000	Office Furniture and Equipment - GP	\$13,172	P-44	\$582	\$13,754	100.00%	\$475	\$14,229
45	391.100	Computers & Peripheral Equipment	\$0	P-45	\$9,347	\$9,347	100.00%	\$0	\$9,347
46	391.200	Computer Software	\$0	P-46	\$26,534	\$26,534	100.00%	\$0	\$26,534
47	391.300	Computer Software Personal	\$0	P-47	\$515	\$515	100.00%	\$0	\$515
48	391.400	Other Office Equipment	\$0	P-48	\$33	\$33	100.00%	\$0	\$33
49	392.000	Transportation Equipment - GP	\$18,297	P-49	\$0	\$18,297	100.00%	\$0	\$18,297
50	392.100	Transportation Equip Lt Duty Trucks	\$0	P-50	\$177	\$177	100.00%	\$0	\$177
51	392.200	Transportation Equip Hvy Duty Trucks	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	392.300	Transportation Equipment Autos	\$0	P-52	\$654	\$654	100.00%	\$0	\$654
53	393.000	Stores Equipment - GP	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	394.000	Tools, Shop and Garage Equipment - GP	\$15,836	P-54	\$295	\$16,131	100.00%	\$0	\$16,131
55	394.100	Tools, Shop and Garage Equip Other	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	396.000	Communication Equipment - GP	\$18,515	P-56	\$319	\$18,834	100.00%	\$0	\$18,834
57	397.000	Miscellaneous Equipment - GP	\$15,782	P-57	\$47	\$15,829	100.00%	\$0	\$15,829
58	398.700	Other Tangible Equipment - GP	\$0	P-58	\$0	\$0	100.00%	\$0	\$0
59		TOTAL GENERAL PLANT	\$83,668		\$38,543	\$122,211		\$475	\$122,686
60		TOTAL PLANT IN SERVICE	\$2,852,456		\$48,438	\$2,900,894		-\$2,179,433	\$721,461

Revised 08/26/2008

Missouri - American Water Company  
Case No. WR-2008-0311  
Cedar Hill Sewer District (Revised 08/26)  
Test Year Ending: 12-31-2007; Update Period: 03-31-2008  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization - IP	301.000		\$823		\$0
	To Include Corporate Allocation		\$823		\$0	
P-4	Other Plant & Misc. Equipment - IP	303.000		\$1,272		\$0
	To Include Corporate Allocation		\$1,272		\$0	
P-7	Land and Land Rights - CP	350.000		-\$88		\$0
	1. To Include Corporate Allocation		-\$88		\$0	
P-8	Structures and Improvements - CP	351.000		\$231		\$0
	1. To Include Corporate Allocation		\$231		\$0	
P-25	Other Plant & Misc. Equip-Corporate			\$7,657		\$0
	1. Miscellaneous Corporate Allocation		\$7,657		\$0	
P-29	Structures and Improvements - TDP	371.000		\$0		-\$586,668
	1.To Eliminate Excess Capacity (Merciel)		\$0		-\$586,668	
P-30	Power Generation Equipment - TDP	372.000		\$0		-\$44,598
	1.To Eliminate Excess Capacity (Merciel)		\$0		-\$44,598	
P-31	Treatment & Disposal Equipment - TDP	372.100		\$0		-\$286,689
	1.To Eliminate Excess Capacity (Merciel)		\$0		-\$286,689	
P-32	Treatment & Disposal Equip Grit Remov	372.200		\$0		-\$41,596
	1.To Eliminate Excess Capacity (Merciel)		\$0		-\$41,596	
P-33	Treatment & Disposal Equip Sed Tanks	372.300		\$0		-\$748,500
	1.To Eliminate Excess Capacity (Merciel)		\$0		-\$748,500	
P-34	Treatment & Disposal Equip Sledge/Effl	372.400		\$0		-\$60,433

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Missouri - American Water Company  
Case No. WR-2008-0311  
Cedar Hill Sewer District (Revised 08/26)  
Test Year Ending: 12-31-2007; Update Period: 03-31-2008  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1.To Eliminate Excess Capacity (Merciel)		\$0		-\$60,433	
P-35	Treatment & Disposal Equip Gen Trmt	372.500		\$0		-\$55,421
	1.To Eliminate Excess Capacity (Merciel)		\$0		-\$55,421	
P-37	Plant Sewers - TDP	373.000		\$0		-\$341,839
	1.To Eliminate Excess Capacity (Merciel)		\$0		-\$341,839	
P-38	Outfall Sewer Lines - TDP	374.100		\$0		-\$14,164
	1.To Eliminate Excess Capacity (Merciel)		\$0		-\$14,164	
P-43	Structures and Improvements - GP	390.000		\$40		\$0
	1. To Include Corporate Allocation		\$40		\$0	
P-44	Office Furniture and Equipment - GP	391.000		\$582		\$475
	1. To Include Corporate Allocation		\$582		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$475	
P-45	Computers & Peripheral Equipment	391.100		\$9,347		\$0
	1. To Include Corporate Allocation		\$9,347		\$0	
P-46	Computer Software	391.200		\$26,534		\$0
	1. To Include Corporate Allocation		\$26,534		\$0	
P-47	Computer Software Personal	391.300		\$515		\$0
	1. To Include Corporate Allocation		\$515		\$0	
P-48	Other Office Equipment	391.400		\$33		\$0
	1. To Include Corporate Allocation		\$33		\$0	
P-50	Transportation Equip Lt Duty Trucks	392.100		\$177		\$0

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Missouri - American Water Company  
Case No. WR-2008-0311  
Cedar Hill Sewer District (Revised 08/26)  
Test Year Ending: 12-31-2007; Update Period: 03-31-2008  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation		\$177		\$0	
P-52	Transportation Equipment Autos	392.300		\$654		\$0
	1. To Include Corporate Allocation		\$654		\$0	
P-54	Tools, Shop and Garage Equipment - GP	394.000		\$295		\$0
	1. To Include Corporate Allocation		\$295		\$0	
P-56	Communication Equipment - GP	396.000		\$319		\$0
	1. To Include Corp Allocation Non-Comm		\$166		\$0	
	2. To Include Corp Allocation Comm Equip		\$153		\$0	
P-57	Miscellaneous Equipment - GP	397.000		\$47		\$0
	1. To Include Corporate Allocation		\$47		\$0	
Total Plant Adjustments				\$48,438		-\$2,179,433

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Missouri - American Water Company  
Case No. WR-2008-0311  
Cedar Hill Sewer District (Revised 08/26)  
Test Year Ending: 12-31-2007; Update Period: 03-31-2008  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization - IP	\$823	0.00%	\$0
3	302.000	Franchises - IP	\$0	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$1,272	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$2,095		\$0
6		COLLECTION PLANT			
7	350.000	Land and Land Rights - CP	-\$88	0.00%	\$0
8	351.000	Structures and Improvements - CP	\$68,222	2.50%	\$1,706
9	356.000	Power Generation Equipment - CP	\$20,891	2.00%	\$418
10	352.100	Collection Mains - CP	\$257,312	2.00%	\$5,146
11	352.200	Collection Other - CP	\$51,910	2.00%	\$1,038
12	362.200	Special Collecting Structures - CP	\$0	2.00%	\$0
13	363.200	Services to Customers - CP	\$0	2.00%	\$0
14	364.200	Flow Measuring Devices - CP	\$0	0.00%	\$0
15	365.200	Flow Measuring Installations - CP	\$0	3.05%	\$0
16	389.200	Other Plant & Misc. Equipment - CP	\$0	0.00%	\$0
17		TOTAL COLLECTION PLANT	\$398,247		\$8,308
18		SYSTEM PUMPING PLANT			
19		Land and Land Rights - SPP	\$0	0.00%	\$0
20		Structures and Improvements - SPP	\$0	2.50%	\$0
21		Power Generation Equipment - SPP	\$0	2.00%	\$0
22		Receiving Wells - SPP	\$0	0.00%	\$0
23	363.000	Pumping Equipment Elect - SPP	\$1,928	10.00%	\$193
24	365.000	Pumping Equip Other	\$106,277	10.00%	\$10,628
25		Other Plant & Misc. Equip-Corporate	\$7,657	1.50%	\$115
26		TOTAL SYSTEM PUMPING PLANT	\$115,862		\$10,936
27		TREATMENT & DISPOSAL PLANT			
28	370.000	Land and Land Rights - TDP	\$0	0.00%	\$0
29	371.000	Structures and Improvements - TDP	\$22,222	2.50%	\$556
30	372.000	Power Generation Equipment - TDP	\$1,689	2.00%	\$34
31	372.100	Treatment & Disposal Equipment - TDP	\$10,859	5.00%	\$543
32	372.200	Treatment & Disposal Equip Grit Remov	\$1,576	5.00%	\$79
33	372.300	Treatment & Disposal Equip Sed Tanks	\$28,352	5.00%	\$1,418
34	372.400	Treatment & Disposal Equip Sledge/Effl	\$2,289	5.00%	\$114
35	372.500	Treatment & Disposal Equip Gen Trmt	\$2,099	5.00%	\$105
36	372.600	Treatment & Disposal Equip Influent Lift	\$0	5.00%	\$0
37	373.000	Plant Sewers - TDP	\$12,948	2.00%	\$259
38	374.100	Outfall Sewer Lines - TDP	\$537	2.00%	\$11
39	374.200	Other Plant & Misc. Equipment - TDP	\$0	0.00%	\$0
40		TOTAL TREATMENT & DISPOSAL PLANT	\$82,571		\$3,119
41		GENERAL PLANT			

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Accounting Schedule: 5  
Sponsor: Keith D. Foster  
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Missouri - American Water Company  
Case No. WR-2008-0311  
Cedar Hill Sewer District (Revised 08/26)  
Test Year Ending: 12-31-2007; Update Period: 03-31-2008  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
42	689.000	Land and Land Rights - GP	\$0	0.00%	\$0
43	390.000	Structures and Improvements - GP	\$2,106	2.50%	\$53
44	391.000	Office Furniture and Equipment - GP	\$14,229	4.00%	\$569
45	391.100	Computers & Peripheral Equipment	\$9,347	14.29%	\$1,336
46	391.200	Computer Software	\$26,534	14.29%	\$3,792
47	391.300	Computer Software Personal	\$515	14.29%	\$74
48	391.400	Other Office Equipment	\$33	6.67%	\$2
49	392.000	Transportation Equipment - GP	\$18,297	8.33%	\$1,524
50	392.100	Transportation Equip Lt Duty Trucks	\$177	0.00%	\$0
51	392.200	Transportation Equip Hvy Duty Trucks	\$0	0.00%	\$0
52	392.300	Transportation Equipment Autos	\$654	0.00%	\$0
53	393.000	Stores Equipment - GP	\$0	0.00%	\$0
54	394.000	Tools, Shop and Garage Equipment - GP	\$16,131	5.00%	\$807
55	394.100	Tools, Shop and Garage Equip Other	\$0	5.00%	\$0
56	396.000	Communication Equipment - GP	\$18,834	6.67%	\$1,256
57	397.000	Miscellaneous Equipment - GP	\$15,829	5.00%	\$791
58	398.700	Other Tangible Equipment - GP	\$0	5.00%	\$0
59		TOTAL GENERAL PLANT	\$122,686		\$10,204
60		Total Depreciation	\$721,461		\$32,567

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Accounting Schedule: 5  
Sponsor: Keith D. Foster  
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Missouri - American Water Company  
Case No. WR-2008-0311  
Cedar Hill Sewer District (Revised 08/26)  
Test Year Ending: 12-31-2007; Update Period: 03-31-2008  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$1,487	\$1,487	100.00%	\$0	\$1,487
5		TOTAL PLANT INTANGIBLE	\$0		\$1,487	\$1,487		\$0	\$1,487
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$10,060	R-8	\$1	\$10,061	100.00%	\$0	\$10,061
9	356.000	Power Generation Equipment - CP	\$104	R-9	\$0	\$104	100.00%	\$0	\$104
10	352.100	Collection Mains - CP	\$43,568	R-10	\$0	\$43,568	100.00%	\$0	\$43,568
11	352.200	Collection Other - CP	\$2,173	R-11	\$0	\$2,173	100.00%	\$0	\$2,173
12	362.200	Special Collecting Structures - CP	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	363.200	Services to Customers - CP	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	364.200	Flow Measuring Devices - CP	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	365.200	Flow Measuring Installations - CP	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	389.200	Other Plant & Misc. Equipment - CP	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL COLLECTION PLANT	\$55,905		\$1	\$55,906		\$0	\$55,906
18		SYSTEM PUMPING PLANT							
19		Land and Land Rights - SPP	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20		Structures and Improvements - SPP	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21		Power Generation Equipment - SPP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22		Receiving Wells - SPP	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	363.000	Pumping Equipment Elect - SPP	\$48	R-23	\$0	\$48	100.00%	\$0	\$48
24	365.000	Pumping Equip Other	\$2,657	R-24	\$0	\$2,657	100.00%	\$0	\$2,657
25		Other Plant & Misc. Equip-Corporate	\$0	R-25	-\$29	-\$29	100.00%	\$0	-\$29
26		TOTAL SYSTEM PUMPING PLANT	\$2,705		-\$29	\$2,676		\$0	\$2,676
27		TREATMENT & DISPOSAL PLANT							
28	370.000	Land and Land Rights - TDP	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	371.000	Structures and Improvements - TDP	\$3,806	R-29	\$0	\$3,806	100.00%	\$0	\$3,806
30	372.000	Power Generation Equipment - TDP	\$231	R-30	\$0	\$231	100.00%	\$0	\$231
31	372.100	Treatment & Disposal Equipment - TDP	\$120,422	R-31	\$0	\$120,422	100.00%	\$0	\$120,422
32	372.200	Treatment & Disposal Equip Grit Remov	\$1,025	R-32	\$0	\$1,025	100.00%	\$0	\$1,025
33	372.300	Treatment & Disposal Equip Sed Tanks	\$18,450	R-33	\$0	\$18,450	100.00%	\$0	\$18,450
34	372.400	Treatment & Disposal Equip Sledge/Effl	\$784	R-34	\$0	\$784	100.00%	\$0	\$784
35	372.500	Treatment & Disposal Equip Gen Trmt	\$935	R-35	\$0	\$935	100.00%	\$0	\$935
36	372.600	Treatment & Disposal Equip Influent Lift	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	373.000	Plant Sewers - TDP	\$948	R-37	\$0	\$948	100.00%	\$0	\$948
38	374.100	Outfall Sewer Lines - TDP	\$98	R-38	\$0	\$98	100.00%	\$0	\$98
39	374.200	Other Plant & Misc. Equipment - TDP	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL TREATMENT & DISPOSAL PLANT	\$146,699		\$0	\$146,699		\$0	\$146,699
41		GENERAL PLANT							
42	689.000	Land and Land Rights - GP	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	390.000	Structures and Improvements - GP	\$13	R-43	-\$703	-\$690	100.00%	\$0	-\$690
44	391.000	Office Furniture and Equipment - GP	\$11,602	R-44	\$94	\$11,696	100.00%	\$9	\$11,705
45	391.100	Computers & Peripheral Equipment	\$0	R-45	\$839	\$839	100.00%	\$0	\$839
46	391.200	Computer Software	\$0	R-46	\$16,061	\$16,061	100.00%	\$0	\$16,061
47	391.300	Computer Software Personal	\$0	R-47	\$183	\$183	100.00%	\$0	\$183
48	391.400	Other Office Equipment	\$0	R-48	\$13	\$13	100.00%	\$0	\$13
49	392.000	Transportation Equipment - GP	\$22,365	R-49	\$0	\$22,365	100.00%	\$0	\$22,365
50	392.100	Transportation Equip Lt Duty Trucks	\$0	R-50	\$293	\$293	100.00%	\$0	\$293
51	392.200	Transportation Equip Hvy Duty Trucks	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	392.300	Transportation Equipment Autos	\$0	R-52	\$696	\$696	100.00%	\$0	\$696
53	393.000	Stores Equipment - GP	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	394.000	Tools, Shop and Garage Equipment - GP	\$371	R-54	\$30	\$401	100.00%	\$0	\$401
55	394.100	Tools, Shop and Garage Equip Other	\$0	R-55	\$0	\$0	100.00%	\$0	\$0
56	396.000	Communication Equipment - GP	\$231	R-56	\$127	\$358	100.00%	\$0	\$358
57	397.000	Miscellaneous Equipment - GP	\$10,799	R-57	\$16	\$10,815	100.00%	\$0	\$10,815
58	398.700	Other Tangible Equipment - GP	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59		TOTAL GENERAL PLANT	\$45,381		\$17,649	\$63,030		\$9	\$63,039
60		TOTAL DEPRECIATION RESERVE	\$250,690		\$19,108	\$269,798		\$9	\$269,807

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-4	Other Plant & Misc. Equipment - IP	303.000		\$1,487		\$0
	To Include Corporate Allocation		\$1,487		\$0	
R-8	Structures and Improvements - CP	351.000		\$1		\$0
	To Include Corporate Allocation		\$1		\$0	
R-25	Other Plant & Misc. Equip-Corporate			-\$29		\$0
	1. Miscellaneous Corporate Allocation		-\$29		\$0	
R-43	Structures and Improvements - GP	390.000		-\$703		\$0
	1. To Include Corporate Allocation		-\$703		\$0	
R-44	Office Furniture and Equipment - GP	391.000		\$94		\$9
	1. To Include Corporate Allocation		\$94		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$9	
R-45	Computers & Peripheral Equipment	391.100		\$839		\$0
	1. To Include Corporate Allocation		\$839		\$0	
R-46	Computer Software	391.200		\$16,061		\$0
	1. To Include Corporate Allocation		\$16,061		\$0	
R-47	Computer Software Personal	391.300		\$183		\$0
	1. To Include Corporate Allocation		\$183		\$0	
R-48	Other Office Equipment	391.400		\$13		\$0
	1. To Include Corporate Allocation		\$13		\$0	
R-50	Transportation Equip Lt Duty Trucks	392.100		\$293		\$0
	1. To Include Corporate Allocation		\$293		\$0	
R-52	Transportation Equipment Autos	392.300		\$696		\$0

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation		\$696		\$0	
R-54	Tools, Shop and Garage Equipment - GP	394.000		\$30		\$0
	1. To Include Corporate Allocation		\$30		\$0	
R-56	Communication Equipment - GP	396.000		\$127		\$0
	1. To Include Corporate Allocation		\$55		\$0	
	2. To Include Corp Allocation Comm Equip		\$72		\$0	
R-57	Miscellaneous Equipment - GP	397.000		\$16		\$0
	1. To Include Corporate Allocation		\$16		\$0	
Total Reserve Adjustments				\$19,108		\$9

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$85,043	39.87	13.00	26.87	0.073616	\$6,261
3	FICA - Employee Portion	\$7,614	39.87	16.19	23.68	0.064877	\$494
4	Income Taxes Withheld	\$11,610	39.87	16.19	23.68	0.064877	\$753
5	Fuel & Power	\$16,534	39.87	37.20	2.67	0.007315	\$121
6	Chemicals	\$0	39.87	39.87	0.00	0.000000	\$0
7	Materials & Supplies	\$12	39.87	39.87	0.00	0.000000	\$0
8	Purchased Water	\$143	39.87	42.45	-2.58	-0.007068	-\$1
9	Management Fees	\$105,648	39.87	21.41	18.46	0.050575	\$5,343
10	Group Insurance	\$20,671	39.87	-7.50	47.37	0.129781	\$2,683
11	OPEB's	\$4,251	39.87	3.41	36.46	0.099890	\$425
12	Pensions	\$5,040	39.87	17.58	22.29	0.061068	\$308
13	401(k) - Employer Match	\$77	39.87	38.82	1.05	0.002877	\$0
14	Insurance Other Than Group	\$22,091	39.87	42.44	-2.57	-0.007041	-\$156
15	Uncollectible Accounts	\$1,117	39.87	39.87	0.00	0.000000	\$0
16	Rents	\$5,938	39.87	-9.96	49.83	0.136521	\$811
17	Cash Vouchers	\$5,666	39.87	21.41	18.46	0.050575	\$287
18	TOTAL OPERATION AND MAINT. EXPENSE	\$291,455					\$17,329
19	TAXES						
20	FICA - Employer Portion	\$7,614	39.87	16.19	23.68	0.064877	\$494
21	Federal Unemployment	\$193	39.87	76.38	-36.51	-0.100027	-\$19
22	State Unemployment	\$487	39.87	76.38	-36.51	-0.100027	-\$49
23	Property Tax	\$0	39.87	182.50	-142.63	-0.390767	\$0
24	Corporate Franchise	\$1,538	39.87	-77.50	117.37	0.321562	\$495
25	PSC Assessment	\$319	39.87	-31.63	71.50	0.195890	\$62
26	Gross Receipts Tax	\$0	22.66	47.37	-24.71	-0.067699	\$0
27	Sales Tax	\$0	0.00	8.12	-8.12	-0.022247	\$0
28	Missouri Primacy Fees	\$0	22.66	243.50	-220.84	-0.605041	\$0
29	TOTAL TAXES	\$10,151					\$983
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$18,312
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$0	39.87	37.00	2.87	0.007863	\$0
33	State Tax Offset	\$0	39.87	58.95	-19.08	-0.052274	\$0
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	-\$14,174	39.87	108.85	-68.98	-0.188986	\$2,679
36	TOTAL OFFSET FROM RATE BASE	-\$14,174					\$2,679
37	TOTAL CASH WORKING CAPITAL REQUIRED						\$20,991

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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$208,156	See Note (1)	See Note (1)	See Note (1)	\$208,156	\$28,854	\$237,010	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$5,979	\$0	\$5,979	\$0	\$5,979	\$0	\$5,979	\$0	\$5,979
3	TOTAL COLLECTION MAINT. EXPENSES	\$310	\$0	\$310	\$0	\$310	\$0	\$310	\$0	\$310
4	TOTAL PUMPING OPERATIONS EXPENSES	\$3,443	\$0	\$3,443	\$604	\$4,047	\$0	\$4,047	\$0	\$4,047
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL WASTEW TREAT EXP - OPER & MTCE	\$30,110	\$0	\$30,110	-\$2,913	\$27,197	\$0	\$27,197	\$0	\$27,197
7	TOTAL TREAT. & DISP. OPER. EXPENSE	\$264	\$105	\$159	\$0	\$264	\$0	\$264	\$105	\$159
8	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$4,562	\$5	\$4,557	-\$217	\$4,345	\$0	\$4,345	\$5	\$4,340
9	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,723	\$0	\$4,723	\$64	\$4,787	\$0	\$4,787	\$0	\$4,787
10	TOTAL ADMIN. & GENERAL EXPENSES	\$127,399	\$92,901	\$34,498	\$63,191	\$190,590	\$53,936	\$244,526	\$207,207	\$37,319
11	TOTAL DEPRECIATION EXPENSE	\$46,780	See Note (1)	See Note (1)	See Note (1)	\$46,780	-\$36,110	\$10,670	See Note (1)	See Note (1)
12	TOTAL OTHER OPERATING EXPENSE	\$5,029	\$0	\$5,029	\$17,424	\$22,453	\$0	\$22,453	-\$29	\$22,482
13	TOTAL OPERATING & MAINT. EXPENSE	\$228,599	\$93,011	\$88,808	\$78,153	\$306,752	\$17,826	\$324,578	\$207,288	\$106,620
14	NET INCOME BEFORE TAXES	-\$20,443	\$0	\$0	\$0	-\$98,596	\$11,028	-\$87,568	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$2,805	See Note (1)	See Note (1)	See Note (1)	\$2,805	-\$13,588	-\$10,783	See Note (1)	See Note (1)
17	NET OPERATING INCOME	-\$23,248	\$0	\$0	\$0	-\$101,401	\$24,616	-\$76,785	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	480.000	\$0	\$0	\$0	\$0	\$19,430	\$19,430
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$19,430	
Rev-3	Commercial	481.100	\$0	\$0	\$0	\$0	\$9,337	\$9,337
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$9,337	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-5	Misc Service Revenue	489.000	\$0	\$0	\$0	\$0	\$87	\$87
	1. Corporate Revs for AWR Water-Line Protect (PRH)		\$0	\$0		\$0	\$87	
E-15	Purchased Fuel/Power for Pump	623.000	\$0	\$604	\$604	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$604		\$0	\$0	
E-31	Misc Exp WT	643.000	\$0	-\$2,913	-\$2,913	\$0	\$0	\$0
	1. To Annualize Waste Disposal Expense (Eaves)		\$0	-\$2,913		\$0	\$0	
E-52	Misc Plant Mtce TD	678.000	\$0	-\$217	-\$217	\$0	\$0	\$0
	1. To Adjust Tank Painting Expense (Bolin)		\$0	-\$217		\$0	\$0	
E-55	Cust Rec & Collection CA	903.000	\$0	\$482	\$482	\$0	\$0	\$0

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Adjustments to Income Statement Detail

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	1. To Annualize Postage Expense (Foster)		\$0	\$482		\$0	\$0	
E-56	Uncollectible Accts	904.000	\$0	-\$418	-\$418	\$0	\$0	\$0
	1. To Annualize Uncollectible Accounts (Boateng)		\$0	-\$418		\$0	\$0	
E-61	Salaries & Wages - Employees - AGE	920.000	\$61,473	\$0	\$61,473	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$62,877	\$0		\$0	\$0	
	2. To Remove Payroll Related to Lobbying (Bolin)		-\$530	\$0		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$812	\$0		\$0	\$0	
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$62	\$0		\$0	\$0	
E-63	General Office Exp-Other Supplies	921.200	\$0	\$684	\$684	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (Eaves)		\$0	\$641		\$0	\$0	
	2. To Annualize Telephone Expense (Foster)		\$0	\$49		\$0	\$0	
	3. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$6		\$0	\$0	
E-64	Misc Other Supplies	921.300	\$0	\$149	\$149	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$149		\$0	\$0	
E-65	Outside Services-Mgt Fees	923.100	\$0	\$0	\$0	\$53,936	\$0	\$53,936

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Adjust Belleville Lab Allocation Costs (Harrison)		\$0	\$0		-\$1,552	\$0	
	2. To Adjust Corporate Svc Co Mgt Fees (Harrison)		\$0	\$0		-\$19,090	\$0	
	3. To Adjust Corporate Svc Co Mgt Fees (Harrison)		\$0	\$0		\$74,578	\$0	
E-72	Pensions - Empl Pen & Ben	926.200	-\$2,415	\$0	-\$2,415	\$0	\$0	\$0
	1. To Annualize Pension Expense (Eaves)		-\$2,415	\$0		\$0	\$0	
E-73	Employee Pensions & Benefits Misc	926.300	\$1,422	\$0	\$1,422	\$0	\$0	\$0
	1. To Remove Benefits Related to Lobbying (Bolin)		-\$50	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Eaves)		\$1,472	\$0		\$0	\$0	
E-74	Reg Commission Exp	928.000	\$0	-\$234	-\$234	\$0	\$0	\$0
	1. To Adjust Rate Case Expense (Eaves)		\$0	-\$234		\$0	\$0	
E-75	Rents	931.000	\$0	\$3,007	\$3,007	\$0	\$0	\$0
	1. To Annualize Building Lease Expense (Eaves)		\$0	\$187		\$0	\$0	
	2. To Annualize Equipment Lease Expense (Eaves)		\$0	\$2,820		\$0	\$0	
E-76	Goodwill Advertising Exp	930.100	\$0	-\$18	-\$18	\$0	\$0	\$0
	1. To Remove Disallowed Advertising Expense (Foster)		\$0	-\$18		\$0	\$0	

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-77	Misc Exp AG	930.200	-\$110	-\$767	-\$877	\$0	\$0	\$0
	1. To Annualize Transportation Expense (Eaves)		\$0	\$4		\$0	\$0	
	2. To Remove Lobbying Expense (Bolin)		-\$110	\$0		\$0	\$0	
	3. To Remove Disall. Ad, Promotion & Contrib. (Foster)		\$0	-\$162		\$0	\$0	
	4. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$609		\$0	\$0	
E-82	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$36,110	-\$36,110
	To Annualize Depreciation Expense		\$0	\$0		\$0	-\$14,213	
	1. To Annualize Depreciation on CIAC		\$0	\$0		\$0	-\$21,897	
E-87	PSC Assessment-Sewer		\$0	\$17,295	\$17,295	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Bolin)		\$0	\$17,295		\$0	\$0	
E-89	FICA	408.000	-\$29	\$0	-\$29	\$0	\$0	\$0
	1. To Remove Tax Related Lobbying (Bolin)		-\$29	\$0		\$0	\$0	
E-94	Franchise Taxes	408.000	\$0	\$158	\$158	\$0	\$0	\$0
	1. To Annualize Franchise Tax (Foster)		\$0	\$158		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-102	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	-\$13,603	-\$13,603
	1. To Adjust Deferred Income Taxes (Harrison)		\$0	\$0		\$0	-\$13,603	
E-103	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	\$15	\$15
	1. To Adjust Deferred ITC (Harrison)		\$0	\$0		\$0	\$15	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$28,854	\$28,854
Total Operating & Maint. Expense			\$60,341	\$17,812	\$78,153	\$53,936	-\$36,110	\$17,826

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Missouri - American Water Company  
Case No. WR-2008-0311  
Cedar Hill Sewer District (Revised 08/26)  
Test Year Ending: 12-31-2007; Update Period: 03-31-2008  
Income Tax Calculation

Line Number	Description	Percentage Rate	Test Year	7.52% Return	7.73% Return	7.95% Return
1	NET OPERATING INCOME		-\$76,785	-\$31,304	-\$32,195	-\$33,091
2	ADD TO NET OPERATING INCOME					
3	Current Income Taxes		\$0	\$0	\$0	\$0
4	Deferred Income Taxes from Inc. Statement					
5	Deferred Income Tax Expense		-\$10,783	-\$10,783	-\$10,783	-\$10,783
6	ITC Amortization		\$0	\$0	\$0	\$0
7	TOTAL NET INCOME BEFORE TAXES		-\$87,568	-\$42,087	-\$42,978	-\$43,874
8	ADD TO NET INCOME BEFORE TAXES					
9	Book Depreciation Expense		\$10,670	\$10,670	\$10,670	\$10,670
10	Miscellaneous Non-deductible Expense		-\$192	-\$192	-\$192	-\$192
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$10,478	\$10,478	\$10,478	\$10,478
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	3.4040%	-\$14,174	-\$14,174	-\$14,174	-\$14,174
14	Tax Straight-Line Depreciation		\$175,291	\$175,291	\$175,291	\$175,291
15	Excess Tax Depreciation		-\$22,379	-\$22,379	-\$22,379	-\$22,379
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$138,738	\$138,738	\$138,738	\$138,738
17	NET TAXABLE INCOME		-\$215,828	-\$170,347	-\$171,238	-\$172,134
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$0	\$0	\$0	\$0
23	Federal Income Tax at the Rate of	35.000%	\$0	\$0	\$0	\$0
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Income Tax at the Rate of	6.250%	\$0	\$0	\$0	\$0
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$0	\$0	\$0	\$0
32	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
33	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
34	City Taxable Income		\$0	\$0	\$0	\$0
35	City Income Tax at the Rate of	1.000%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$0	\$0	\$0	\$0
38	State Income Tax		\$0	\$0	\$0	\$0
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
41	DEFERRED INCOME TAXES					
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Income Tax		-\$10,783	-\$10,783	-\$10,783	-\$10,783
44	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Deferred Tax Depreciation		\$0	\$0	\$0	\$0
46	Amort of Repair Allowance		\$0	\$0	\$0	\$0
47	Amort of Deferred ITC		\$0	\$0	\$0	\$0
48	Deferred Unbilled		\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES		-\$10,783	-\$10,783	-\$10,783	-\$10,783

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.52% Return	E 7.73% Return	F 7.95% Return
50	TOTAL INCOME TAX		-\$10,783	-\$10,783	-\$10,783	-\$10,783

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.60%	F Weighted Cost of Capital 10.10%	G Weighted Cost of Capital 10.60%
1	Common Stock	\$3,809,423,000	42.85%		4.114%	4.328%	4.543%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$28,864,000	0.32%	9.18%	0.030%	0.030%	0.030%
4	Long Term Debt	\$4,732,503,000	53.24%	6.00%	3.194%	3.194%	3.194%
5	Short Term Debt	\$318,514,512	3.58%	5.03%	0.180%	0.180%	0.180%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$8,889,304,512	100.00%		7.518%	7.732%	7.947%
8	PreTax Cost of Capital				7.518%	7.732%	7.947%

**Missouri - American Water Company**  
**Case No. WR-2008-0311**  
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**Test Year Ending: 12-31-2007; Update Period: 03-31-2008**  
**Revenue Billing Determinant Sheet**

Feeder Description	A Annualized Customers	B Total Customer Bills	C Annual Customer Charge Revenues	E Annualized Water Usage	F Annualized Volumetric Revenues	G Total Annualized Revenues C+F
Residential Revenue Feeders, Totals	8,373	8,373	\$227,481	0	\$0	\$227,481
Commercial Revenue Feeders, Totals	397	397	\$9,337	0	\$0	\$9,337
Industrial Revenue Feeders, Totals	0	0	\$0	0	\$0	\$0
Test	0	0	\$0	0	\$0	\$0
<b>Total Revenue Feeders</b>	<b>8,770</b>	<b>8,770</b>	<b>\$236,818</b>	<b>0</b>	<b>\$0</b>	<b>\$236,818</b>

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Residential Annualized Sewer Revenues, No Water Usage Charge

Line Number	A Customer Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E
1	CDH - RESIDENTIAL					
2	Single Family with Meters	258	1	258	\$23.52	\$6,068
3	Single Family without Meters	6,709	1	6,709	\$23.52	\$157,796
4	Mobile Homes Inside Mobile Home P	1,146	1	1,146	\$21.17	\$24,261
5	Multiple Family Residence	258	1	258	\$18.62	\$4,804
6	Consumption Charge	1	1	1	\$34,521.00	\$34,521
7	Adjustment (rounding effect)	1	1	1	\$31.00	\$31
8	TOTAL CDH - RESIDENTIAL	8,373		8,373		\$227,481
9	TOTAL ALL DISTRICTS	8,373		8,373		\$227,481
Total Annualized Revenues						\$227,481

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**Commercial Annualized Sewer Revenues, No Water Usage Charge**

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	E Annual Customer Charge Revenues D * E
1	CDH - COMMERCIAL					
2	Commercial Revenues (Flate Rate)	397	1	397	\$23.52	\$9,337
3	TOTAL CDH - COMMERCIAL	397		397		\$9,337
4	TOTAL ALL DISTRICTS	397		397		\$9,337
Total Annualized Revenues						\$9,337