

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Corporate Income Statement and Distribution

FILED
August 28, 2007
Data Center
Missouri Public
Service Commission

Line	Description (A)	Corporate				Corporate Distribution				
		Test Year Ending 6/30/2006 Direct Charges (B)	Adjustment		Test Year As Adjusted (B)-(C)+(D) (F)	Brunswick (G)	Jefferson City (H)	Joplin (I)	Mexico (J)	Parkville Water (K)
			Amount (C)	No (D)						
1	Operating Revenues:									
2	Residential Revenue	\$ 0	\$ 0	S-1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3	Commercial Revenue	35	0	S-2	35	0	1	2	0	0
4	Industrial Revenue	0	0	S-3	0	0	0	0	0	0
5	Private Fire	0	0	S-4	0	0	0	0	0	0
6	Public Fire	0	0	S-5	0	0	0	0	0	0
7	Public Authorities	0	0	S-6	0	0	0	0	0	0
8	Sales For Resale	0	0	S-7	0	0	0	0	0	0
9	Other Revenue	65,328	137,449	S-8	202,777	210	4,653	10,436	2,164	2,406
10	Total Revenues	\$ 65,363	\$ 137,449		\$ 202,812	\$ 210	\$ 4,654	\$ 10,438	\$ 2,164	\$ 2,406
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply	277	382	S-9	659	1	15	34	7	8
14	Pumping	(165,582)	3,451	S-10	(162,131)	(168)	(3,720)	(8,344)	(1,730)	(1,924)
15	Water Treatment	2,494	(1,078)	S-11	1,416	1	62	94	13	20
16	Transmission & Distribution	6,805	0	S-12	6,805	14	177	484	101	96
17	Customer Accounts	3,693,904	0	S-13	3,693,904	4,854	107,728	241,343	50,053	55,660
18	Administrative & General	48,526,831	(12,799,439)	S-14	35,727,392	212,233	1,160,377	2,429,834	491,413	421,395
19	Total O & M Expense	\$ 52,064,729	\$ (12,796,685)		\$ 39,268,044	\$ 216,936	\$ 1,264,638	\$ 2,663,443	\$ 539,858	\$ 475,254
20	Other Operating Expenses:									
21	Depreciation - Plant	981,527	275,732	S-15	1,257,259	6,819	40,354	84,698	16,535	13,685
22	Amortization	6,612	0	S-16	6,612	158	0	1,969	384	318
23	Taxes Other Than Income	1,596,075	163,219	S-17	1,759,294	2,631	43,102	92,474	27,778	35,228
24	Total Other Operating Expense	\$ 2,584,214	\$ 438,951		\$ 3,023,165	\$ 9,608	\$ 83,455	\$ 179,141	\$ 44,698	\$ 49,231
25	Total Operating Expenses	54,648,943	(12,357,733)		42,291,210	226,544	1,348,093	2,842,585	584,556	524,486
26	Net Income Before Income Taxes	\$ (54,583,580)	\$ 12,495,182		\$ (42,088,398)	\$ (226,334)	\$ (1,343,439)	\$ (2,832,147)	\$ (582,392)	\$ (522,079)
27	Income Taxes:									
28	Current Income Tax	\$ 3,632,393	\$ 0	S-18	\$ 3,632,393	\$ (86,192)	(60,999)	(369,124)	28,719	102,515
29	Deferred Income Tax:									
30	Deferred Income Tax Expense	6,635,382	0	S-19	6,635,382	(47,047)	75,942	110,746	41,127	98,386
31	ITC Amortization	(28,488)	0	S-20	(28,488)	0	0	(8,297)	0	0
32	Total Income Taxes	\$ 10,239,287	\$ 0		\$ 10,239,287	\$ (133,239)	\$ 14,942	\$ (266,675)	\$ 69,846	\$ 200,901
33	Net Operating Income	\$ (64,822,867)	\$ 12,495,182		\$ (52,327,685)	\$ (93,095)	\$ (1,358,382)	\$ (2,565,472)	\$ (652,239)	\$ (722,980)

Staff
Exhibit No. 31
Case No(s) WR-2007-0216
Date 8/14/07 Rpt. MV

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Corporate Income Statement and Distribution

Line	Description	Corporate Distribution							
		St. Charles	St. Joseph	St. Louis County Water	Warren County Water	Warrensburg	Cedar Hill Sewer	Parkville Sewer	Warren County Sewer
	(A)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
1	Operating Revenues:								
2	Residential Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3	Commercial Revenue	2	2	26	0	1	0	0	0
4	Industrial Revenue	0	0	0	0	0	0	0	0
5	Private Fire	0	0	0	0	0	0	0	0
6	Public Fire	0	0	0	0	0	0	0	0
7	Public Authorities	0	0	0	0	0	0	0	0
8	Sales For Resale	0	0	0	0	0	0	0	0
9	Other Revenue	12,848	14,203	152,248	168	2,997	240	44	159
10	Total Revenues	\$ 12,851	\$ 14,206	\$ 152,275	\$ 168	\$ 2,997	\$ 240	\$ 44	\$ 159
11	Operating Expenses:								
12	Operation & Maintenance:								
13	Source of Supply	42	46	495	1	10	1	0	1
14	Pumping	(10,273)	(11,356)	(121,731)	(135)	(2,396)	(192)	(35)	(127)
15	Water Treatment	0	158	1,062	0	6	0	0	0
16	Transmission & Distribution	565	729	4,507	13	119	0	0	0
17	Customer Accounts	297,213	328,544	2,525,085	3,890	69,292	5,552	1,023	3,667
18	Administrative & General	1,408,607	2,760,568	26,122,658	96,104	462,122	88,367	4,833	68,881
19	Total O & M Expense	\$ 1,696,153	\$ 3,078,689	\$ 28,532,076	\$ 99,874	\$ 529,153	\$ 93,727	\$ 5,821	\$ 72,422
20	Other Operating Expenses:								
21	Depreciation - Plant	50,010	97,250	923,780	3,069	15,305	3,137	172	2,445
22	Amortization	1,162	2,260	0	0	356	0	4	0
23	Taxes Other Than Income	102,139	165,760	1,259,401	1,526	28,177	300	28	749
24	Total Other Operating Expense	\$ 153,312	\$ 265,270	\$ 2,183,182	\$ 4,595	\$ 43,837	\$ 3,437	\$ 204	\$ 3,195
25	Total Operating Expenses	1,849,465	3,343,959	30,715,258	104,468	572,990	97,164	6,024	75,617
26	Net Income Before Income Taxes	\$ (1,836,614)	\$ (3,329,754)	\$ (30,562,983)	\$ (104,300)	\$ (569,993)	\$ (96,924)	\$ (5,980)	\$ (75,458)
27	Income Taxes:								
28	Current Income Tax	557,409	92,542	3,369,074	(31,159)	66,913	3,939	(1,093)	(40,151)
29	Deferred Income Tax:								
30	Deferred Income Tax Expense	(84,532)	1,082,576	5,375,984	(10,831)	66,117	(24,152)	530	(49,463)
31	ITC Amortization	0	(20,191)	0	0	0	0	0	0
32	Total Income Taxes	\$ 472,876	\$ 1,154,926	\$ 8,745,058	\$ (41,990)	\$ 133,030	\$ (20,212)	\$ (563)	\$ (89,615)
33	Net Operating Income	\$ (2,309,490)	\$ (4,484,680)	\$ (39,308,041)	\$ (62,310)	\$ (703,023)	\$ (76,712)	\$ (5,417)	\$ 14,156

Missouri-American Water Company
WR-2007-0216

Note: Applicability below is in reference to last case. Subject to change in current case. Delete this note when determined for this case.

Corporate Allocation Factors

1 Total Customers

		Description														
		B'wick	Jeff City	Joplin	Mexico	P'ville W	St.Chas	St. Joe	St. Louis	War Co W	W'burg	Cedar Hill S	P'ville S	War Co S	Total	
Monthly	479	#	10,616	23,810	4,936	5,489	29,313	32,404	200,000	384	6,837	548	101	362	339,089	
Qtrly									147,348						147,348	
Total	479		10,616	23,810	4,936	5,489	29,313	32,404	347,348	384	6,837	548	101	362	462,627	
		0.104%	2.295%	5.147%	1.067%	1.186%	6.336%	7.004%	75.082%	0.083%	1.478%	0.118%	0.022%	0.078%	100.000%	

Applicability:

Other Revenues
Source of Supply - All accounts
Pumping - All accounts
Customer Accounting:
Account 903.2, Contract & Order Labor
Account 907, Service & Information

2 Total Number of Bills

		(Monthly x 12) + (Quarterly x 4)														
		B'wick	Jeff City	Joplin	Mexico	P'ville W	St.Chas	St. Joe	St. Louis	War Co W	W'burg	Cedar Hill S	P'ville S	War Co S	Total	
	5,748		127,392	285,720	59,232	65,868	351,756	388,848	2,989,392	4,608	82,044	6,576	1,212	4,344	4,372,740	
	0.131%		2.913%	6.534%	1.355%	1.506%	8.044%	8.893%	68.364%	0.105%	1.876%	0.150%	0.028%	0.099%	100.000%	

Applicability:

Customer Accounting:
Account 902, Meter Reading
Account 903.3, Collecting Expense
Account 903.5, Billing & Accounting Expense
Account 903.6, Billing & Accounting Labor

3 Corporate Customer Accounting Composite

Allo #	B'wick	Jeff City	Joplin	Mexico	P'ville W	St.Chas	St. Joe	St. Louis	War Co W	W'burg	Cedar Hill S	P'ville S	War Co S	Total	
1	0	0	0	(17)	0	1,914	(2)	0	0	0	455	0	0	2,350	
2	1,868	165,234	127,482	44,787	49,462	234,989	254,095	1,348,092	0	27,998	0	0	0	2,254,007	
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	1,868	165,234	127,482	44,770	49,462	236,903	254,093	1,348,092	0	27,998	455	0	0	2,256,357	
	0.083%	7.323%	5.650%	1.984%	2.192%	10.499%	11.261%	59.746%	0.000%	1.241%	0.020%	0.000%	0.000%	100.000%	

Applicability:

Applicability:
Customer Accounting:
Account 901, Supervision
Account 905, Miscellaneous

4 Length of Mains (feet)

		Per 2005 PSC Annual Report, Page W-15														
		B'wick	Jeff City	Joplin	Mexico	P'ville W	St.Chas	St. Joe	St. Louis	War Co W	W'burg	Cedar Hill S	P'ville S	War Co S	Total	
	63,160		774,460	2,121,543	444,684	420,402	2,480,006	3,197,387	19,776,194	58,173	522,655				29,858,664	
	0.212%		2.594%	7.105%	1.489%	1.408%	8.306%	10.708%	66.233%	0.195%	1.750%	0.000%	0.000%	0.000%	100.000%	

Applicability:

All Transmission & Distribution Expense